



Sacramento Metropolitan Fire District

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TODD HARMS
Fire Chief

FINANCE AND AUDIT COMMITTEE – REGULAR MEETING

THURSDAY, FEBRUARY 25, 2021 – 5:00 PM

Held Remotely Via Zoom

Phone: (669) 900-6833

Webinar ID: 985 8705 2028 #

Password: 812 027 697 #

COMMITTEE MEMBERS

Director Randy Orzalli - Chair

Director Ted Wood – Vice Chair

Director Gay Jones

Director Cindy Saylor - Alternate

CALL TO ORDER

PUBLIC OPPORTUNITY TO DISCUSS MATTERS OF PUBLIC INTEREST WITHIN COMMITTEE'S SCOPE INCLUDING ITEMS ON OR NOT ON AGENDA

CONSENT ITEMS

The Consent Agenda is acted upon with one motion unless a committee member requests separate discussion and/or action.

	Page No.
1. Action Summary Minutes	2
Recommendation: Approve the Action Summary Minutes for meeting of January 28, 2021.	
2. Quarterly Investment Report from December 2020	3
Recommendation: Receive and file the investment report for the 2nd quarter of Fiscal Year 2020-21.	
3. Calendar Year 2021 Investment Policy	5
Recommendation: Receive and adopt the 2021 Annual Investment Policy for the Sacramento County Pooled Investment Fund.	

PRESENTATION ITEMS

1. Financial Report through December 31, 2020 (CFO Amanda Thomas)	23
Recommendation: Receive and file financial report. No action required.	
2. Mid-Year Budget FY 2020/2021 (CFO Amanda Thomas)	43
Recommendation: Receive presentation. No action required.	

NEXT MEETING DATE: March 25, 2021

ANTICIPATED ACTION AND PRESENTATION ITEMS: Reserve Funding Policy

ADJOURNMENT

Posted on February 22, 2021

Melissa Penilla, Clerk of the Board

* Under Separate Cover

** No written report



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ACTION SUMMARY MINUTES

FINANCE AND AUDIT COMMITTEE – REGULAR MEETING
THURSDAY, JANUARY 28, 2021 – 5:00 PM
Held Remotely Via Zoom

COMMITTEE MEMBERS

Director Randy Orzalli
Director Ted Wood
Director Gay Jones
Director Saylor - Alternate

CALL TO ORDER

The meeting was called to order at 5:09 PM by Director Orzalli. Committee members present: Jones, Orzalli, and Wood. Committee members absent: None. Staff present: Chief Harms and Clerk Penilla.

PUBLIC COMMENT: None

CONSENT AGENDA

Action: Moved by Wood, seconded by Jones, and carried unanimously by members present to adopt the Consent Calendar as follows:

1. **Action Summary Minutes**

Recommendation: Approve the Action Summary Minutes for meeting of October 22, 2020.

Action: Approved the Action Summary Minutes.

ACTION ITEMS

1. **Election of Officers** (*Clerk Penilla*)

Recommendation: Elect a Chair and Vice Chair to the Finance Committee for 2021.

Action: Moved by Jones, seconded by Wood, and carried unanimously by members present for Director Orzalli to remain as Chair and Director Wood to remain as Vice Chair for the 2021 Committee.

PRESENTATION ITEMS

1. **Financial Report through October 31, 2020** (*CFO Amanda Thomas*)

Recommendation: Receive and file financial report. No action required.

Action: No action taken.

2. **Reserve Funding Policy** (*CFO Amanda Thomas*)

Recommendation: Receive presentation. No action required.

Director Orzalli lost remote connection at 5:55pm and did not rejoin the meeting.

Action: No action taken.

ADJOURNMENT

The meeting adjourned at 6:04 PM.

Director Orzalli, Chair

Melissa Penilla, Board Clerk



Sacramento Metropolitan Fire District

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TODD HARMS
Fire Chief

DATE: February 25, 2021
TO: Board of Directors
FROM: Ronald Empedrad, Controller
RE: Quarterly Investment Report – December, 2020

Background

California Government Code §53646(b) requires the District's fiscal officer to submit a quarterly investment report. The report should contain information on all securities held, and include a statement to the effect that the District will be able to meet its expenditure requirement for the next six months.

Discussion

Attachment A is the District's quarterly report for the quarter ended December 31, 2020. This report provides information on the cash and investment balances, the type of investment, maturity date, and yield of each investment. Based on the District's Final Budget as well as the dry period financing provided by the County, we project that the District has sufficient monies on hand, anticipated revenues, and/or liquid investments to meet the District's expenditure requirements for the next six months. Furthermore, the District is in compliance with the adopted investment policy which incorporates the Sacramento County's Investment Policy by reference.

Recommendation

Staff recommends that the Committee receive and file the investment report for the 2nd quarter of Fiscal Year 2020-21.

Submitted by:



Ronald Empedrad, Controller

Attachments: Sacramento Metropolitan Fire District's December 2020 Quarterly Investment Report



QUARTERLY INVESTMENT REPORT AS OF DECEMBER 30, 2020

SECURITY TYPE	ISSUER	MATURITY	BALANCE	YIELD
<u>Investments Managed by Trustees</u>				
Money Market Mutual Funds - Chase Financing	US Treasuries	1-Jan-2021	1,556,198	0.01%
Money Market Mutual Funds - Lease Bond Reserves	Federal Agencies	1-Jan-2021	676,036	0.01%
Government Securities - Pension Bond Fund	Various	Various	<u>7,141,498</u>	1.57%
	Total Managed Accounts		<u>9,373,732</u>	
<u>Cash in Banks</u>				
Wells Fargo Operating Account	Secured Deposit Acct	1-Jan-2021	5,473,667	0.00%
Wells Fargo Payroll Account	Secured Deposit Acct	1-Jan-2021	49,744	0.00%
Umpqua Workers' Compensation Account	Secured Deposit Acct	1-Jan-2021	<u>163,208</u>	0.00%
	Total Cash in Bank		<u>5,686,619</u>	
	Total Cash in Bank and Managed Accounts		<u>15,060,351</u>	
<u>Pooled Investment Funds</u>				
Sacramento County	Sacramento County Treasurer	1-Jan-2021	<u>26,877,665</u>	0.75%
	Total Cash and Investments		<u>\$ 41,938,017</u>	

I certify that this report accurately reflects all District investments, and is in conformance with the adopted District Investment Policy. Furthermore, I certify to the best of my knowledge, sufficient investment liquidity and anticipated revenues are available to meet the District's budgeted expenditure requirements for the next six months.

Signed: 
 Ronald A Empedrad, CPA
 Controller



Sacramento Metropolitan Fire District

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TODD HARMS
Fire Chief

Date: February 25, 2021
To: Finance and Audit Committee Members
Re: Calendar Year 2021 Investment Policy

Background

California Government Code §53646(b) requires the District's fiscal officer to submit a statement of investment policy to the legislative body.

Discussion

In previous years, the District adopted the Annual Investment Policy for Sacramento County Pooled Investment Fund which is revised annually. The Finance Division uses this policy to guide its investment procedures.

Recommendation

Staff recommends that the Committee receive and adopt the 2021 Annual Investment Policy for Sacramento County Pooled Investment Fund.

Submitted by:

Ronald Empedrad
Controller

Approved by:

Amanda Thomas
Chief Financial Officer



SACRAMENTO COUNTY

Annual Investment Policy of the Pooled Investment Fund

CALENDAR YEAR 2021

*Approved by the
Sacramento County Board of Supervisors*

December 8, 2020
Resolution No. 2020-0783

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SACRAMENTO COUNTY

**Annual Investment Policy
of the Pooled Investment Fund**

CALENDAR YEAR 2021

I. Authority

Under the Sacramento County Charter, the Board of Supervisors established the position of Director of Finance and by ordinance will annually review and renew the Director of Finance's authority to invest and reinvest all the funds in the County Treasury.

II. Policy Statement

This Investment Policy (Policy) establishes cash management and investment guidelines for the Director of Finance, who is responsible for the stewardship of the Sacramento County Pooled Investment Fund. Each transaction and the entire portfolio must comply with California Government Code and this Policy. All portfolio activities will be judged by the standards of the Policy and its investment objectives. Activities that violate its spirit and intent will be considered contrary to the Policy.

III. Standard of Care

The Director of Finance is the Trustee of the Pooled Investment Fund and therefore, a fiduciary subject to the prudent investor standard. The Director of Finance, employees involved in the investment process, and members of the Sacramento County Treasury Oversight Committee (Oversight Committee) shall refrain from all personal business activities that could conflict with the management of the investment program. All individuals involved will be required to report all gifts and income in accordance with California state law. When investing, reinvesting, purchasing, acquiring, exchanging, selling and managing public funds, the Director of Finance shall act with care, skill, prudence, and diligence to meet the aims of the investment objectives listed in Section IV, Investment Objectives.

IV. Investment Objectives

The Pooled Investment Fund shall be prudently invested in order to earn a reasonable return, while awaiting application for governmental purposes. The specific objectives for the Pooled Investment Fund are ranked in order of importance.

A. Safety of Principal

The preservation of principal is the primary objective. Each transaction shall seek to ensure that capital losses are avoided, whether they be from securities default or erosion of market value.

B. Liquidity

As a second objective, the Pooled Investment Fund should remain sufficiently flexible to enable the Director of Finance to meet all operating requirements that may be reasonably anticipated in any depositor's fund.

C. Public Trust

In managing the Pooled Investment Fund, the Director of Finance and the authorized investment traders should avoid any transactions that might impair public confidence in Sacramento County and the participating local agencies. Investments should be made with precision and care, considering the probable safety of the capital as well as the probable income to be derived.

D. Maximum Rate of Return

As the fourth objective, the Pooled Investment Fund should be designed to attain a market average rate of return through budgetary and economic cycles, consistent with the risk limitations, prudent investment principles and cash flow characteristics identified herein. For comparative purposes, the State of California Local Agency Investment Fund (LAIF) will be used as a performance benchmark. The Pooled Investment Fund quarterly performance benchmark target has been set at or above LAIF's yield. This benchmark was chosen because LAIF's portfolio structure is similar to the Pooled Investment Fund.

V. Pooled Investment Fund Investors

The Pooled Investment Fund investors are comprised of Sacramento County, school and community college districts, districts directed by the Board of Supervisors, and independent special districts whose treasurer is the Director of Finance. Any local agencies not included in this category are subject to California Government Code section 53684 and are referred to as outside investors.

VI. Implementation

In order to provide direction to those responsible for management of the Pooled Investment Fund, the Director of Finance has established this Policy and will provide it to the Oversight Committee and render it to legislative bodies of local agencies that participate in the Pooled Investment Fund. In accordance with California Government Code section 53646, et seq., the Board of Supervisors shall review and approve this Policy annually.

This Policy provides a detailed description of investment parameters used to implement the investment process and includes the following: investable funds; authorized instruments; prohibited investments; credit requirements; maximum maturities and concentrations; repurchase agreements; Community Reinvestment Act Program; criteria

and qualifications of broker/dealers and direct issuers; investment guidelines, management style and strategy; Approved Lists; and calculation of yield and costs.

VII. Internal Controls

The Director of Finance shall establish internal controls to provide reasonable assurance that the investment objectives are met and to ensure that the assets are protected from loss, theft, or misuse. To assist in implementation and internal controls, the Director of Finance has established an Investment Group and a Review Group.

The Investment Group, which is comprised of the Director of Finance and his/her designees, is responsible for maintenance of the investment guidelines and Approved Lists. These guidelines and lists can be altered daily, if needed, to adjust to the ever-changing financial markets. The guidelines can be more conservative or match the policy language. In no case can the guidelines override the Policy.

The Review Group, which is comprised of the Director of Finance and his/her designees, is responsible for the monthly review and appraisal of all the investments purchased by the Director of Finance and staff. This review includes bond proceeds, which are invested separately from the Pooled Investment Fund and are not governed by this Policy.

The Director of Finance shall establish a process for daily, monthly, quarterly, and annual review and monitoring of the Pooled Investment Fund activity. The following articles, in order of supremacy, govern the Pooled Investment Fund:

1. California Government Code
2. Annual Investment Policy
3. Current Investment Guidelines
4. Approved Lists (see page 9, Section IX.K)

The Director of Finance shall review the daily investment activity and corresponding bank balances.

Monthly, the Review Group shall review all investment activity and its compliance to the corresponding governing articles and investment objectives.

Quarterly, the Director of Finance will provide the Oversight Committee with a copy of the Pooled Investment Fund activity and its compliance to the annual Policy and California Government Code.

Annually, the Oversight Committee shall cause an annual audit of the activities within the Pooled Investment Fund to be conducted to determine compliance to the Policy and California Government Code. This audit will include issues relating to the structure of the investment portfolio and risk.

All securities purchased, with the exception of bank deposits, money market mutual funds, and LAIF, shall be delivered to the independent third-party custodian selected by

the Director of Finance. This includes all collateral for repurchase agreements. All trades, where applicable, will be executed by delivery versus payment by the designated third-party custodian.

VIII. Sacramento County Treasury Oversight Committee

In accordance with California Government Code section 27130 et seq., the Board of Supervisors, in consultation with the Director of Finance, has created the Sacramento County Treasury Oversight Committee (Oversight Committee). Annually, the Director of Finance shall prepare an Investment Policy that will be forwarded to and monitored by the Oversight Committee and rendered to Boards of all local agency participants. The Board of Supervisors shall review and approve the Policy during public session. Quarterly, the Director of Finance shall provide the Oversight Committee a report of all investment activities of the Pooled Investment Fund to ensure compliance to the Policy. Annually, the Oversight Committee shall cause an audit to be conducted on the Pooled Investment Fund. The meetings of the Oversight Committee shall be open to the public and subject to the Ralph M. Brown Act.

A member of the Oversight Committee may not be employed by an entity that has contributed to the campaign of a candidate for the office of local treasurer, or contributed to the campaign of a candidate to be a member of a legislative body of any local agency that has deposited funds in the county treasury, in the previous three years or during the period that the employee is a member of the Oversight Committee. A member may not directly or indirectly raise money for a candidate for local treasurer or a member of the Sacramento County Board of Supervisors or governing board of any local agency that has deposited funds in the county treasury while a member of the Oversight Committee. Finally, a member may not secure employment with, or be employed by bond underwriters, bond counsel, security brokerages or dealers, or financial services firms, with whom the treasurer is doing business during the period that the person is a member of the Oversight Committee or for one year after leaving the committee.

The Oversight Committee is not allowed to direct individual investment decisions, select individual investment advisors, brokers or dealers, or impinge on the day-to-day operations of the Department of Finance treasury and investment operations.

IX. Investment Parameters

A. Investable Funds

Total Investable Funds (TIF) for purposes of this Policy are all Pooled Investment Fund moneys that are available for investment at any one time, including the estimated bank account float. Included in TIF are funds of outside investors, if applicable, for which the Director of Finance provides investment services. Excluded from TIF are all funds held in separate portfolios.

The Cash Flow Horizon is the period in which the Pooled Investment Fund cash flow can be reasonably forecasted. This Policy establishes the Cash Flow Horizon to be one (1) year.

Once the Director of Finance has deemed that the cash flow forecast can be met, the Director of Finance may invest funds with maturities beyond one year. These securities will be referred to as the Core Portfolio.

B. Authorized Investments

Authorized investments shall match the general categories established by the California Government Code sections 53601 et seq. and 53635 et seq. Authorized investments shall include, in accordance with California Government Code section 16429.1, investments into LAIF. Authorization for specific instruments within these general categories, as well as narrower portfolio concentration and maturity limits, will be established and maintained by the Investment Group as part of the Investment Guidelines. As the California Government Code is amended, this Policy shall likewise become amended.

C. Prohibited Investments

No investments shall be authorized that have the possibility of returning a zero or negative yield if held to maturity except for securities issued by, or backed by, the United States government during a period of negative market interest rates. Prohibited investments shall include inverse floaters, range notes, and interest only strips derived from a pool of mortgages.

All legal investments issued by a tobacco-related company are prohibited. A tobacco-related company is defined as an entity that makes smoking products from tobacco used in cigarettes, cigars, or snuff or for smoking in pipes. The tobacco-related issuers restricted from any investment are any component companies in the Dow Jones U.S. Tobacco Index or the NYSE Arca Tobacco Index. Annually the Director of Finance and/or his designee will update the list of tobacco-related companies.

D. Credit Requirements

Except for municipal obligations and Community Reinvestment Act (CRA) bank deposits and certificates of deposit, the issuer's short-term credit ratings shall be at or above A-1 by Standard & Poor's, P-1 by Moody's, and, if available, F1 by Fitch, and the issuer's long-term credit ratings shall be at or above A by Standard & Poor's, A2 by Moody's, and, if available, A by Fitch. There are no credit requirements for Registered State Warrants. All other municipal obligations shall be at or above a short-term rating of SP-1 by Standard & Poor's, MIG1 by Moody's, and, if available, F1 by Fitch. In addition, domestic banks are limited to those with a Fitch Viability rating of a or better, without regard to modifiers. The Investment Group is granted the authority to specify approved California banks with Fitch Viability ratings of bbb+ but they must have a Support rating of 1 where appropriate. Foreign banks with domestic licensed offices must have a Sovereign rating of AAA from Standard and Poor's,

Moody's, or Fitch and a Fitch Viability rating of a or better, without regard to modifiers; however, a foreign bank may have a rating of bbb+ but they must have a Support rating of 1. Domestic savings banks must be rated a or better, without regard to modifiers, or may have a rating of bbb+ but they must a Support rating of 1.

Community Reinvestment Act Program Credit Requirements

Maximum Amount	Minimum Requirements
Up to the FDIC- or NCUSIF-insured limit for the term of the deposit	Banks — FDIC Insurance Coverage
	Credit Unions — NCUSIF Insurance Coverage <i>Credit unions are limited to a maximum deposit of the NCUSIF-insured limit since they are not rated by nationally recognized rating agencies and are not required to provide collateral on public deposits.</i>
Over the FDIC- or NCUSIF-insured limit	<p><i>(Any 2 of 3 ratings)</i></p> <p>S&P: A-2 Moody's: P-2 OR Fitch: F-2</p> <p>Through a private sector entity that assists in the placement of deposits to achieve FDIC insurance coverage of the full deposit and accrued interest.</p> <p>Collateral is required</p>

Eligible banks must have Community Reinvestment Act performance ratings of "satisfactory" or "outstanding" from each financial institution's regulatory authority. In addition, deposits greater than the federally-insured amount must be collateralized. Banks must place securities worth between 110% and 150% of the value of the deposit with the Federal Reserve Bank of San Francisco, the Home Loan Bank of San Francisco, or a trust bank.

Since credit unions do not have Community Reinvestment Act performance ratings, they must demonstrate their commitment to meeting the community reinvestment lending and charitable activities, which are also required of banks.

All commercial paper and medium-term note issues must be issued by corporations operating within the United States and having total assets in excess of one billion dollars (\$1,000,000,000).

The Investment Group may raise these credit standards as part of the Investment Guidelines and Approved Lists. Appendix A provides a Comparison and Interpretation of Credit Ratings by Standard & Poor's, Moody's, and Fitch.

E. Maximum Maturities

Due to the nature of the invested funds, no investment with limited market liquidity should be used. Appropriate amounts of highly-liquid investments, such as Treasury and Agency securities, should be maintained to accommodate unforeseen withdrawals.

The maximum maturity, determined as the term from the date of ownership to the date of maturity, for each investment shall be established as follows:

U.S. Treasury and Agency Obligations	5 years
Washington Supranational Obligations ¹	5 years
Municipal Notes.....	5 years
Registered State Warrants.....	5 years
Bankers Acceptances	180 days
Commercial Paper	270 days
Negotiable Certificates of Deposit.....	180 days
CRA Bank Deposit/Certificates of Deposit.....	1 year
Repurchase Agreements	1 year
Reverse Repurchase Agreements	92 days
Medium-Term Corporate Notes.....	180 days
Collateralized Mortgage Obligations	180 days

The Investment Group may reduce these maturity limits to a shorter term as part of the Investment Guidelines and the Approved Lists.

The ultimate maximum maturity of any investment shall be five (5) years. The dollar-weighted average maturity of all securities shall be equal to or less than three (3) years.

¹ The International Bank for Reconstruction and Development, International Finance Corporation, and Inter-American Development Bank.

F. Maximum Concentrations

No more than 80% of the portfolio may be invested in issues other than United States Treasuries and Government Agencies. The maximum allowable percentage for each type of security is set forth as follows:

U.S. Treasury and Agency Obligations.....	100%
Municipal Notes	80%
Registered State Warrants	80%
Bankers Acceptances.....	40%
Commercial Paper.....	40%
Washington Supranational Obligations	30%
Negotiable Certificates of Deposit and CRA Deposit/Certificates of Deposit	30%
Repurchase Agreements.....	30%
Reverse Repurchase Agreements.....	20%
Medium-Term Corporate Notes	30%
Money Market Mutual Funds	20%
Collateralized Mortgage Obligations.....	20%
Local Agency Investment Fund (LAIF)	(per State limit)

The Investment Group may reduce these concentrations as part of the Investment Guidelines and the Approved Lists.

No more than 10% of the portfolio, except Treasuries and Agencies, may be invested in securities of a single issuer including its related entities.

Where a percentage limitation is established above, for the purpose of determining investment compliance, that maximum percentage will be applied on the date of purchase.

G. Repurchase Agreements

Under California Government Code section 53601, paragraph (j) and section 53635, the Director of Finance may enter into Repurchase Agreements and Reverse Repurchase Agreements. The maximum maturity of a Repurchase Agreement shall be one year. The maximum maturity of a reverse repurchase agreement shall be 92 days, and the proceeds of a reverse repurchase agreement may not be invested beyond the expiration of the agreement. The reverse repurchase agreement must be "matched to maturity" and meet all other requirements in the code.

All repurchase agreements must have an executed Sacramento County Master Repurchase Agreement on file with both the Director of Finance and the Broker/Dealer. Repurchase Agreements executed with approved broker-dealers must be collateralized with either: (1) U.S. Treasuries or Agencies with a market value of 102% for collateral marked to market daily; or (2) money market instruments on the

Approved Lists of the County that meet the qualifications of the Policy, with a market value of 102%. Since the market value of the underlying securities is subject to daily market fluctuations, investments in repurchase agreements shall be in compliance if the value of the underlying securities is brought back up to 102% no later than the next business day. Use of mortgage-backed securities for collateral is not permitted. Strictly for purposes of investing the daily excess bank balance, the collateral provided by the Sacramento County's depository bank can be Treasuries or Agencies valued at 110%, or mortgage-backed securities valued at 150%.

H. Community Reinvestment Act Program

The Director of Finance has allocated within the Pooled Investment Fund, a maximum of \$90 million for the Community Reinvestment Act Program to encourage community investment by financial institutions, which includes community banks and credit unions, and to acknowledge and reward local financial institutions that support the community's financial needs. The Director of Finance may increase this amount, as appropriate, while staying within the investment policy objectives and maximum maturity and concentration limits. The eligible banks and savings banks must have Community Reinvestment Act performance ratings of "satisfactory" or "outstanding" from each financial institution's regulatory authority. The minimum credit requirements are located on page 5 of Section IX.D.

I. Criteria and Qualifications of Brokers/Dealers and Direct Issuers

All transactions initiated on behalf of the Pooled Investment Fund and Sacramento County shall be executed through either government security dealers reporting as primary dealers to the Market Reports Division of the Federal Reserve Bank of New York or direct issuers that directly issue their own securities that have been placed on the Approved List of brokers/dealers and direct issuers. Further, these firms must have an investment grade rating from at least two national rating services, if available.

Brokers/Dealers and direct issuers that have exceeded the political contribution limits, as contained in Rule G-37 of the Municipal Securities Rulemaking Board, within the preceding four-year period to the Director of Finance, any member of the Board of Supervisors, or any candidate for the Board of Supervisors, are prohibited from the Approved List of brokers/dealers and direct issuers.

Each broker/dealer and direct issuer will be sent a copy of this Policy and a list of those persons authorized to execute investment transactions. Each firm must acknowledge receipt of such materials to qualify for the Approved List of brokers/dealers and direct issuers.

Each broker/dealer and direct issuer authorized to do business with Sacramento County shall, at least annually, supply the Director of Finance with audited financial statements.

J. Investment Guidelines, Management Style and Strategy

The Investment Group, named by the Director of Finance, shall issue and maintain Investment Guidelines specifying authorized investments, credit requirements, permitted transactions, and issue maturity and concentration limits consistent with this Policy.

The Investment Group shall also issue a statement describing the investment management style and current strategy for the entire investment program. The management style and strategy can be changed to accommodate shifts in the financial markets, but at all times they must be consistent with this Policy and its objectives.

K. Approved Lists

The Investment Group, named by the Director of Finance, shall issue and maintain various Approved Lists. These lists are:

1. Approved Domestic Banks for all legal investments.
2. Approved Foreign Banks for all legal investments.
3. Approved Commercial Paper and Medium Term Note Issuers.
4. Approved Money Market Mutual Funds.
5. Approved Firms for Purchase or Sale of Securities (Brokers/Dealers and Direct Issuers).
6. Approved Banks / Credit Unions for the Community Reinvestment Act Program.

L. Calculation of Yield and Costs

The costs of managing the investment portfolio, including but not limited to: investment management; accounting for the investment activity; custody of the assets; managing and accounting for the banking; receiving and remitting deposits; oversight controls; and indirect and overhead expenses are charged to the investment earnings based upon actual labor hours worked in respective areas. Costs of these respective areas are accumulated by specific cost accounting projects and charged to the Pooled Investment Fund on a quarterly basis throughout the fiscal year.

The Department of Finance will allocate the net interest earnings of the Pooled Investment Fund quarterly. The net interest earnings are allocated based upon the average daily cash balance of each Pooled Investment Fund participant.

X. Reviewing, Monitoring and Reporting of the Portfolio

The Review Group will prepare and present to the Director of Finance at least monthly a comprehensive review and evaluation of the transactions, positions, performance of the

Pooled Investment Fund and compliance to the California Government Code, Policy, and Investment Guidelines.

Quarterly, the Director of Finance will provide to the Oversight Committee and to any local agency participant that requests a copy, a detailed report on the Pooled Investment Fund. Pursuant to California Government Code section 53646, the report will list the type of investments, name of issuer, maturity date, par and dollar amount of the investment. For the total Pooled Investment Fund, the report will list average maturity, the market value, and the pricing source. Additionally, the report will show any funds under the management of contracting parties, a statement of compliance to the Policy and a statement of the Pooled Investment Fund's ability to meet the expected expenditure requirements for the next six months.

Each quarter, the Director of Finance shall provide to the Board of Supervisors and interested parties a comprehensive report on the Pooled Investment Fund.

Annually, the Director of Finance shall provide to the Oversight Committee the Investment Policy. Additionally, the Director of Finance will render a copy of the Investment Policy to the legislative body of the local agencies that participate in the Pooled Investment Fund.

XI. Withdrawal Requests for Pooled Fund Investors

The Director of Finance will honor all requests to withdraw funds for normal cash flow purposes that are approved by the Director of Finance at a one dollar net asset value. Any requests to withdraw funds for purposes other than immediate cash flow needs, such as for external investing, are subject to the consent of the Director of Finance. In accordance with California Government Code Sections 27133(h) and 27136, such requests for withdrawals must first be made in writing to the Director of Finance. When evaluating a request to withdraw funds, the Director of Finance will take into account the effect of a withdrawal on the stability and predictability of the Pooled Investment Fund and the interests of other depositors. Any withdrawal for such purposes will be at the market value of the Pooled Investment Fund on the date of the withdrawal.

XII. Limits on Honoraria, Gifts, and Gratuities

In accordance with California Government Code Section 27133(d), this Policy establishes limits for the Director of Finance; individuals responsible for management of the portfolios; and members of the Investment Group and Review Group who direct individual investment decisions, select individual investment advisors and broker/dealers, and conduct day-to-day investment trading activity. The limits also apply to members of the Oversight Committee. Any individual who receives an aggregate total of gifts, honoraria and gratuities in excess of \$50 in a calendar year from a broker/dealer, bank or service provider to the Pooled Investment Fund must report the gifts, dates and firms to the designated filing official and complete the appropriate State forms.

No individual may receive aggregate gifts, honoraria, and gratuities from any single source in a calendar year in excess of the amount specified in Section 18940.2(a) of Title 2, Division 6 of the California Code of Regulations. This limitation was \$500 for the period January 1, 2019, to December 31, 2020, and the State Fair Political Practices Commission will update this limit for inflation by January 2021. Any violation must be reported to the State Fair Political Practices Commission.

XIII. Terms and Conditions for Outside Investors

Outside investors may invest in the Pooled Investment Fund through California Government Code Section 53684. Their deposits are subject to the consent of the Director of Finance. The legislative body of the local agency must approve the Sacramento County Pooled Investment Fund as an authorized investment and execute a Memorandum of Understanding. Any withdrawal of these deposits must be made in writing 30 days in advance and will be paid based upon the market value of the Pooled Investment Fund. If the Director of Finance considers it appropriate, the deposits may be returned at any time to the local agency.

Appendix A

Comparison and Interpretation of Credit Ratings

Long Term Debt & Individual Bank Ratings				
Rating Interpretation	Moody's	S&P	Fitch	Fitch Viability Rating
<i>Best-quality grade</i>	Aaa	AAA	AAA	aaa
<i>High-quality grade</i>	Aa1	AA+	AA+	aa+
	Aa2	AA	AA	aa
	Aa3	AA-	AA-	aa-
<i>Upper Medium Grade</i>	A1	A+	A+	a+
	A2	A	A	a
	A3	A-	A-	a-
<i>Medium Grade</i>	Baa1	BBB+	BBB+	bbb+
	Baa2	BBB	BBB	bbb
	Baa3	BBB-	BBB-	bbb-
<i>Speculative Grade</i>	Ba1	BB+	BB+	bb+
	Ba2	BB	BB	bb
	Ba3	BB-	BB-	bb-
<i>Low Grade</i>	B1	B+	B+	b+
	B2	B	B	b
	B3	B-	B-	b-
<i>Poor Grade to Default</i>	Caa	CCC+	CCC	ccc
<i>In Poor Standing</i>	-	CCC	-	
	-	CCC-	-	
<i>Highly Speculative Default</i>	Ca	CC	CC	cc
	C	-	-	c
<i>Default</i>	-	-	DDD	f
	-	-	DD	f
	-	D	D	f

Short Term / Municipal Note Investment Grade Ratings			
Rating Interpretation	Moody's	S&P	Fitch
<i>Superior Capacity</i>	MIG-1	SP-1+/SP-1	F1+/F1
<i>Strong Capacity</i>	MIG-2	SP-2	F2
<i>Acceptable Capacity</i>	MIG-3	SP-3	F3

Appendix A

Short Term / Commercial Paper Investment Grade Ratings			
Rating Interpretation	Moody's	S&P	Fitch
<i>Superior Capacity</i>	P-1	A-1+/A-1	F1+/F1
<i>Strong Capacity</i>	P-2	A-2	F2
<i>Acceptable Capacity</i>	P-3	A-3	F3

Fitch Support Ratings	
<i>Rating</i>	<i>Interpretation</i>
1	A bank for which there is an extremely high probability of external support. The potential provider of support is very highly rated in its own right and has a very high propensity to support the bank in question. This probability of support indicates a minimum Long-Term Rating floor of 'A-'.
2	A bank for which there is a high probability of external support. The potential provider of support is highly rated in its own right and has a high propensity to provide support to the bank in question. This probability of support indicates a minimum Long-Term Rating floor of 'BBB-'.
3	A bank for which there is a moderate probability of support because of uncertainties about the ability or propensity of the potential provider of support to do so. This probability of support indicates a minimum Long-Term Rating floor of 'BB-'.
4	A bank for which there is a limited probability of support because of significant uncertainties about the ability or propensity of any possible provider of support to do so. This probability of support indicates a minimum Long-Term Rating floor of 'B'.
5	A bank for which external support, although possible, cannot be relied upon. This may be due to a lack of propensity to provide support or to very weak financial ability to do so. This probability of support indicates a Long-Term Rating floor no higher than 'B-' and in many cases no floor at all.

Appendix A

Fitch Sovereign Risk Ratings	
<i>Rating</i>	<i>Interpretation</i>
AAA	<p>Highest credit quality. 'AAA' ratings denote the lowest expectation of default risk. They are assigned only in cases of exceptionally strong capacity for payment of financial commitments. This capacity is highly unlikely to be adversely affected by foreseeable events.</p>
AA	<p>Very high credit quality. 'AA' ratings denote expectations of very low default risk. They indicate very strong capacity for payment of financial commitments. This capacity is not significantly vulnerable to foreseeable events.</p>
A	<p>High credit quality. 'A' ratings denote expectations of low default risk. The capacity for payment of financial commitments is considered strong. This capacity may, nevertheless, be more vulnerable to adverse business or economic conditions than is the case for higher ratings.</p>
BBB	<p>Good credit quality. 'BBB' ratings indicate that expectations of default risk are currently low. The capacity for timely payment of financial commitments is considered adequate but adverse business or economic conditions are more likely to impair this capacity.</p>
BB	<p>Speculative. 'BB' ratings indicate an elevated vulnerability to default risk, particularly in the event of adverse changes in business or economic conditions over time.</p>
B	<p>Highly speculative. 'B' ratings indicate that material default risk is present, but a limited margin of safety remains. Financial commitments are currently being met; however, capacity for continued payment is vulnerable to deterioration in the business and economic environment.</p>
CCC	<p>High default risk. Default is a real possibility.</p>
CC	<p>Very high levels of credit risk. Default of some kind appears probable.</p>
C	<p>Exceptionally high levels of credit risk. Default appears imminent or inevitable.</p>
D	<p>Default. Indicates a default. Default generally is defined as one of the following:</p> <ul style="list-style-type: none"> • Failure to make payment of principal and/or interest under the contractual terms of the rated obligation; • The bankruptcy filings, administration, receivership, liquidation or other winding-up or cessation of the business of an issuer/obligor; or • The coercive exchange of an obligation, where creditors were offered securities with diminished structural or economic terms compared with the existing obligation.

Sacramento Metropolitan Fire District



FINANCE COMMITTEE REPORT

FOR THE SIX MONTHS ENDED DECEMBER 31, 2020

(UNAUDITED)

Presented by:

Amanda Thomas, CFO



CASH BALANCE
As of December 31, 2020 and 2019

FUND NO.	NAME OF FUND	FY 2020/21	FY 2019/20
212A	County of Sacramento	\$ 2,351,631	\$ (71,310,691)
212A	York - Workers' Compensation Fund	163,208	230,352
212A	Wells Fargo Bank	5,523,411	2,881,593
	SUBTOTAL - GENERAL FUND	\$ 8,038,250	\$ (68,198,746)
212D	County of Sacramento Capital Facilities Fund	2,488,439	1,764,206
212D	US Bank - Lease Revenue Bonds Reserve Fund	676,036	696,042
212D	Chase Financing Trust	1,556,198	32,120
	SUBTOTAL - CAPITAL FACILITIES FUND	\$ 4,720,673	\$ 2,492,368
212E	County of Sacramento Pension Obligation Reserve Fund	3,230,816	1,078,329
212E	U.S. Bank - POB Trust Fund	7,141,498	4,415,414
	SUBTOTAL - PENSION OBLIGATION FUND	\$ 10,372,314	\$ 5,493,743
212G	County of Sacramento Grant Fund	710,032	888,640
212I	County of Sacramento Impact Fees	7,657,320	6,571,765
212L	County of Sacramento Leased Property Fund	945,935	282,210
212M	IGT Fund	9,493,493	9,792,823
	TOTAL CASH	\$ 41,938,017	\$ (42,677,197)

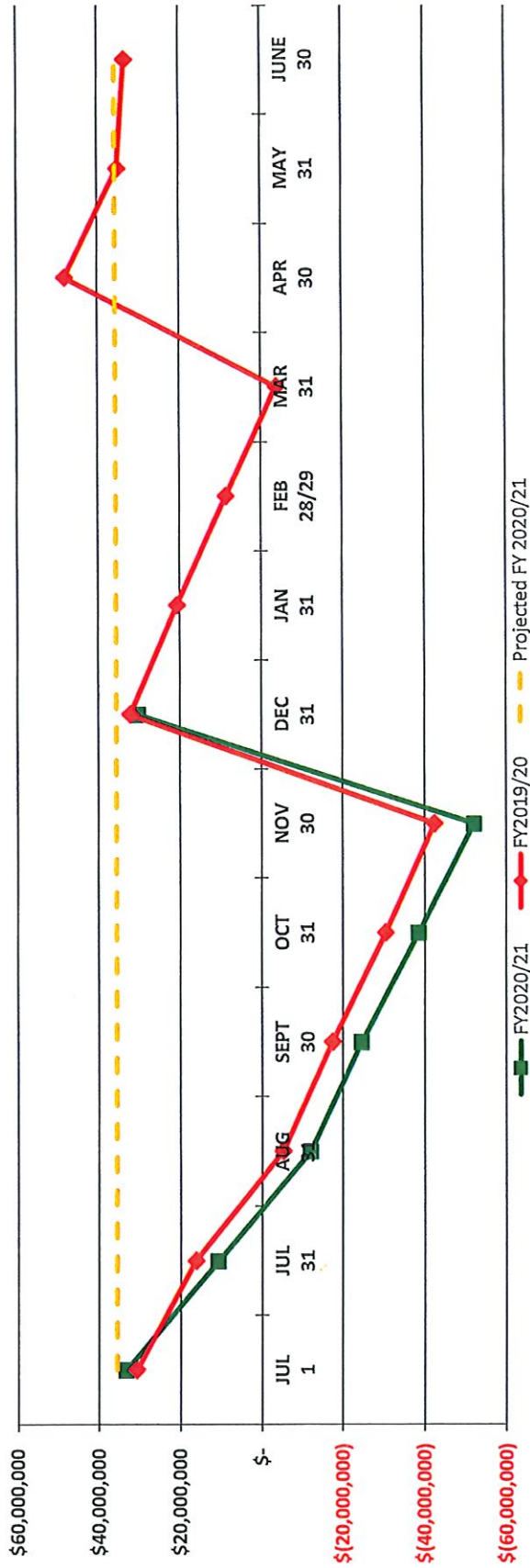


CALIFORNIA EMPLOYER'S RETIREE BENEFIT TRUST (CERBT)
For the Six Months Ended December 31, 2020

Beginning Balance, 7/1/2020	\$ 49,294,936
Contributions	3,066,294
Distributions	-
Investment Earnings	8,679,069
Admin Expense	(13,451)
Ending Balance, 12/31/2020	<u><u>\$ 61,026,848</u></u>



RESERVES - GENERAL OPERATING FUND 212A Fiscal Year Comparison 2019/20 to 2020/21



RATIO OF NET RESERVES TO TOTAL EXPENDITURES

Period Ending	Reserves Net of WC ¹	Net Budgeted Expenditures ²	Ratio
07/01/20	\$ 33,248,163	\$ 231,910,177	14.3%
09/30/20	\$ (24,646,839)	\$ 231,910,177	-10.6%
12/31/21	\$ 30,248,476	\$ 231,910,177	13.0%
6/30/2021 Projected	\$ 35,468,386	\$ 231,910,177	15.3%

NOTE:

- 1) Reserves are shown net of \$4,000,000 for Workers' Compensation Reserves.
- 2) Budgeted expenditures are stated net of capital outlay and one-time expenditures, such as deployments.



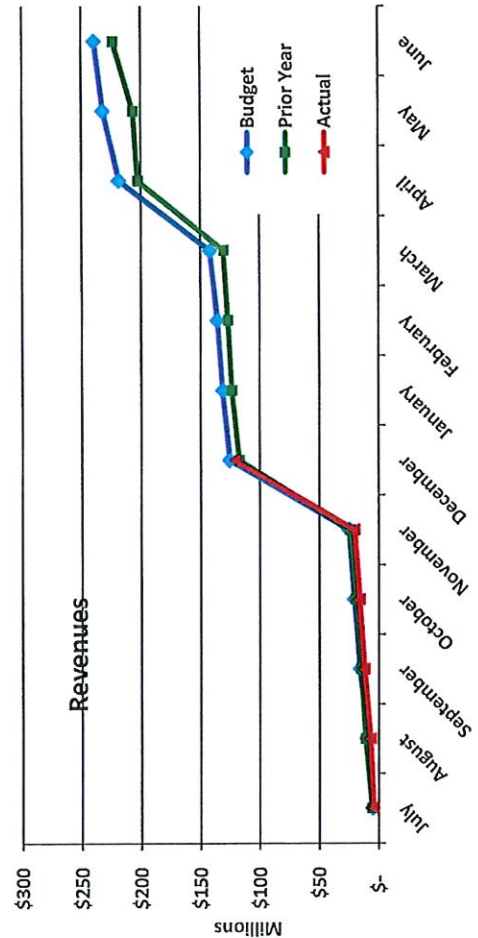
REVENUE AND EXPENDITURES - GENERAL OPERATING FUND 212A

For the Six Months Ended December 31, 2020

6 MONTHS / 50% OF FISCAL YEAR

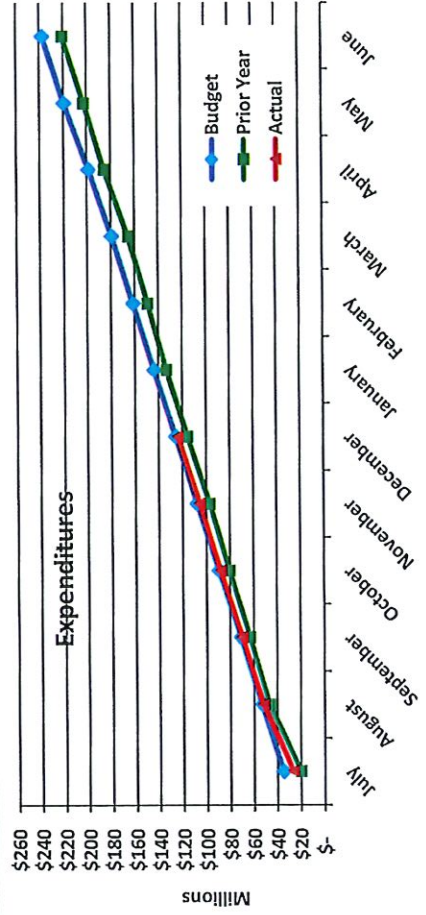
FISCAL YEAR 2020/21				
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET REC'D	
9100 ALL TAXES	\$ 166,773,000	\$ 94,050,269	56.73%	
9300 FINES	15,750	1,142	7.25%	
9400 USE OF MONEY/PROPERTY	15,000	(3,575)	-23.83%	
9500 OTHER GOVERNMENTAL AGENCIES	4,051,000	692,110	17.08%	
9600 OTHER CHARGES FOR SERVICES	14,068,651	5,466,456	38.88%	
9669 MEDIC COST RECOVERY*	44,140,000	19,884,230	45.05%	
9700 OTHER REVENUES	929,701	14,162	1.52%	
TOTAL REVENUE:	228,983,103	120,104,794	52.45%	
9862 PROCEEDS FROM SALE OF PROPERTY	-	-	-	
9870 OTHER FUNDING SOURCES	1,100,000	736,090	66.92%	
5900 TRANSFER FROM OTHER FUNDS	9,220,000	-	0.00%	
TOTAL REVENUE & SOURCES:	\$ 239,303,102	\$ 120,840,884	50.50%	

*Includes GEMT



FISCAL YEAR 2020/21				
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPND	
1100 EMPLOYEE WAGES	\$ 104,706,410	\$ 54,801,364	52.34%	
1200 EMPLOYEE BENEFITS	90,240,318	46,573,036	51.61%	
TOTAL LABOR COSTS:	194,946,728	101,374,400	52.00%	
2000 SERVICES & SUPPLIES	30,786,019	13,588,908	44.14%	
3000 ASSESSMENTS, LICENSES, TAXES & CONTRIBUTIONS	3,653,000	1,480,815	40.54%	
3200 PRINCIPAL AND INTEREST	585,799	369,562	63.09%	
TOTAL ASSESSMENTS & CONTRIBUTIONS	4,238,799	1,850,377	43.65%	
5000 TRANSFER TO OTHER FUNDS	7,111,334	7,026,886	98.81%	
TOTAL EXPENDITURES:	\$ 237,082,880	\$ 123,840,571	52.24%	

EXCESS OF REVENUE OVER EXPENDITURES \$ 2,220,223 \$ (2,999,687)





REVENUE AND EXPENDITURES - GENERAL OPERATING FUND 212A

For the Six Months Ended December 31, 2020 and 2019

6 MONTHS / 50% OF FISCAL YEAR

FISCAL YEAR COMPARISON 2020/21 vs. 2019/120				
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE	
9100 ALL TAXES	\$ 94,050,269	\$ 88,649,335	6.09%	
9300 FINES	1,142	10,547	-89.17%	
9400 USE OF MONEY/PROPERTY	(3,575)	(3,115)	14.77%	
9500 OTHER GOVERNMENTAL AGENCIES	692,110	1,132,750	-38.90%	
9600 OTHER CHARGES FOR SERVICES	5,466,456	3,842,578	42.26%	
9669 MEDIC COST RECOVERY	19,884,230	22,776,241	-12.71%	
9700 OTHER REVENUES	14,162	859,251	-98.35%	
TOTAL REVENUE:	120,104,794	117,269,587	2.42%	
9862 PROCEEDS FROM SALE OF PROPERTY	-	(209)	-100.00%	
9880 OTHER FUNDING SOURCES	736,090	-	-	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
TOTAL REVENUE & SOURCES:	\$ 120,840,884	\$ 117,269,378	3.05%	

FISCAL YEAR COMPARISON 2020/21 vs. 2019/120				
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE	
1100 EMPLOYEE WAGES	\$ 54,801,364	\$ 50,272,887	9.01%	
1200 EMPLOYEE BENEFITS	46,573,036	41,579,225	12.01%	
TOTAL LABOR COSTS:	101,374,400	91,852,112	10.37%	
2000 SERVICES & SUPPLIES	13,588,908	14,904,001	-8.82%	
3000 ASSESSMENTS, LICENSES, TAXES & CONTRIBUTIONS	1,480,815	1,843,126	-19.66%	
3200 PRINCIPAL AND INTEREST	369,562	372,776	-0.86%	
TOTAL ASSESSMENTS & CONTRIBUTIONS	1,850,377	2,215,902	-16.50%	
5900 TRANSFER TO OTHER FUNDS	7,026,866	6,893,865	1.93%	
TOTAL EXPENDITURES:	\$ 123,840,571	\$ 115,865,880	6.88%	

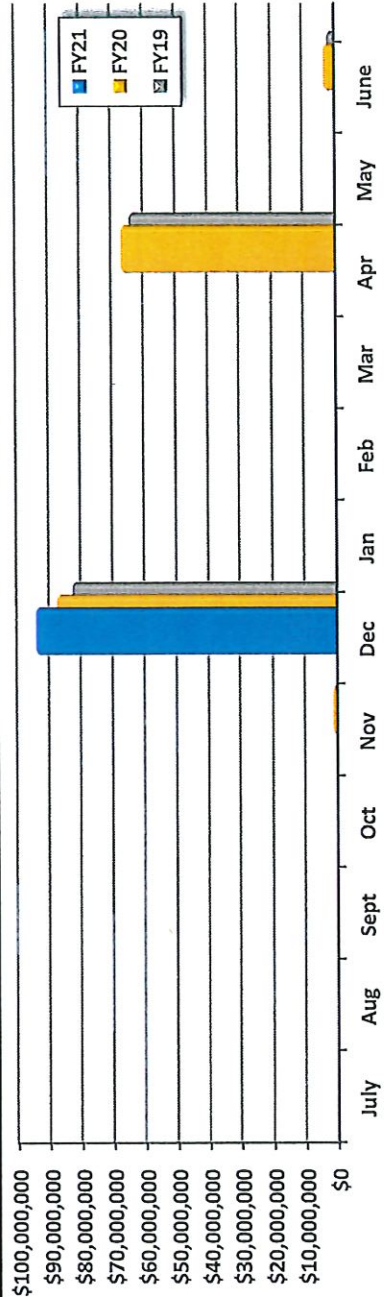
EXCESS OF REVENUE OVER EXPENDITURES	\$ (2,999,687)	\$ 1,403,498
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PROPERTY TAXES REVENUE COMPARISON - GENERAL OPERATING FUND 212A
For the Six Months Ended December 31, 2020 and 2019

6 MONTHS / 50% OF FISCAL YEAR

	FISCAL YEAR 2019/20			FISCAL YEAR 2020/21				
	Projected	Received this month	Y-T-D Total Received	% of Actual	Projected	Received this month	Y-T-D Total Received	% of Projected
BUDGETED	\$ 157,987,583				\$ 165,773,000			
July		-	-	0.00%		-	-	0.00%
August		\$ 2,352	2,352	0.00%		\$ 2,329	2,329	0.00%
September		34	2,386	0.00%		12	2,341	0.00%
October		874	3,260	0.00%		946	3,287	0.00%
November		1,233,956	1,237,216	0.78%		-	3,287	0.00%
December		87,412,119	88,649,335	55.78%		94,046,982	94,050,269	56.73%
January		(1,000)	88,648,335	55.78%				
February		2,858	88,651,193	55.78%				
March		6,840	88,658,033	55.78%				
April		66,894,014	155,552,047	97.87%				
May		30,898	155,582,945	97.89%				
June		3,349,376	158,932,321	100.00%				
Accrual		1	158,932,322	100.00%				
TOTAL REVENUES		\$ 158,932,322				\$ 94,050,269		56.73%



Total Property Taxes Compared to Prior Year:	
FY 2020/21	\$ 94,050,269
FY 2019/20	88,649,335
Revenue Increase (Decrease) from Prior Year	\$ 5,400,934
Percentage:	6.09%

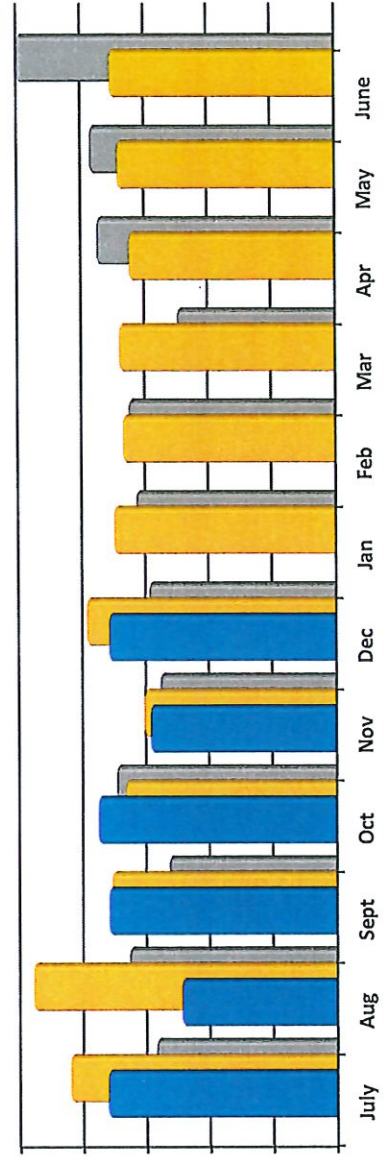


MEDIC COST RECOVERY - GENERAL OPERATING FUND 212A
For the Six Months Ended December 31, 2020 and 2019

6 MONTHS / 50% OF FISCAL YEAR

	FISCAL YEAR 2019/20			FISCAL YEAR 2020/21				
	Projected	Monthly Fees	Y-T-D Total Received	% of Actual	Projected	Monthly Fees	Y-T-D Total Received	% of Projected
BUDGETED	\$ 41,178,241*				\$ 43,140,000 *			
July		\$ 4,202,502	\$ 4,202,502	10.53%		\$ 3,607,886	\$ 3,607,886	8.36%
August		4,781,122	8,983,624	22.51%		2,444,249	6,052,135	14.03%
September		3,536,563	12,520,187	31.36%		3,584,025	9,636,160	22.34%
October		3,317,257	15,837,444	39.67%		3,748,913	13,385,073	31.03%
November		3,020,466	18,857,910	47.24%		2,923,753	16,308,826	37.80%
December		3,920,331	22,778,241	57.06%		3,575,404	19,884,230	46.09%
January		3,484,111	26,262,352	65.79%				
February		3,338,708	29,601,060	74.15%				
March		3,390,607	32,991,667	82.65%				
April		3,236,181	36,227,848	90.75%				
May		3,416,724	39,644,572	99.31%				
June		3,531,513	43,176,085	108.16%				
Net Accrual/Reversal		(3,257,784)	39,918,301	100.00%				
TOTAL MEDIC COST RECOVERY		\$ 39,918,301				\$ 19,884,230		46.09%

Total Medic Cost Recovery Compared to Prior Year:	
FY 2020/21	\$ 19,884,230
FY 2019/20	22,778,241
Revenue Increase (Decrease) from Prior Year	\$ (2,894,011)
Percentage:	-12.71%



■ FY21
■ FY20
■ FY19

*Excludes GEMT & IGT, includes QAF.

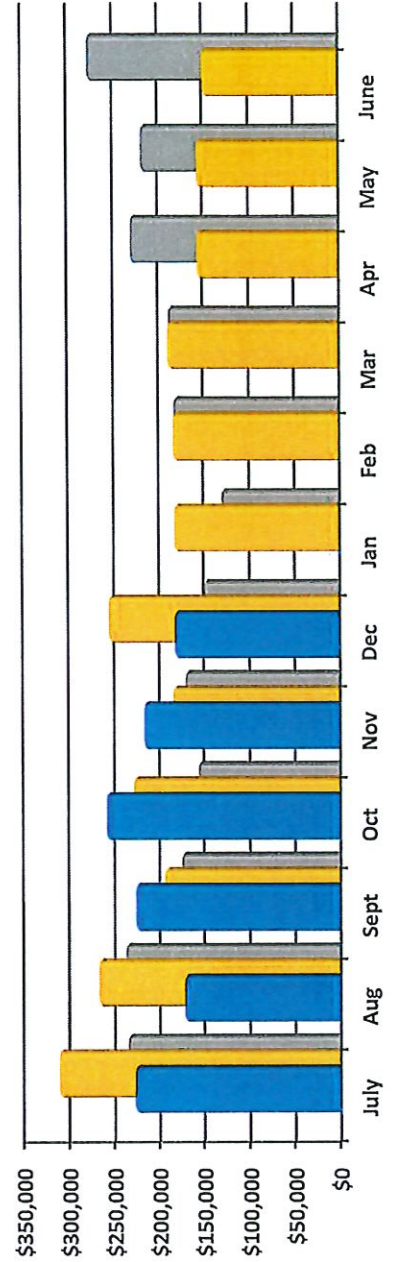


COMMUNITY RISK REDUCTION COST RECOVERY - GENERAL OPERATING FUND 212A
For the Six Months Ended December 31, 2020 and 2019

6 MONTHS / 50% OF FISCAL YEAR

	FISCAL YEAR 2019/20			FISCAL YEAR 2020/21				
	Projected	Monthly Fees	Y-T-D Total Received	% of Actual	Projected	Monthly Fees	Y-T-D Total Received	% of Projected
BUDGETED	\$ 2,111,750				\$ 2,101,750			
July		\$ 310,930	\$ 310,930	12.98%		\$ 227,678	\$ 227,678	10.83%
August		267,269	578,199	24.14%		172,497	400,175	19.04%
September		193,939	772,138	32.23%		226,309	626,484	29.81%
October		228,339	1,000,477	41.76%		258,520	885,004	42.11%
November		184,373	1,184,850	49.46%		216,573	1,101,577	52.41%
December		255,403	1,440,253	60.12%		182,634	1,284,211	61.10%
January		182,550	1,622,803	67.74%				
February		183,306	1,806,109	75.40%				
March		189,321	1,995,430	83.30%				
April		155,740	2,151,170	89.80%				
May		155,920	2,307,090	96.31%				
June		149,510	2,456,600	102.55%				
Net Accrual/Reversal		(61,076)	2,395,524	100.00%				
TOTAL CRRD REVENUES		\$ 2,395,524				\$ 1,284,211		61.10%

Total CRRD Revenues Compared to Prior Year:	
FY 2020/21	\$ 1,284,211
FY 2019/20	1,440,253
Revenue Increase (Decrease) from Prior Year	\$ (156,042)
Percentage:	-10.83%

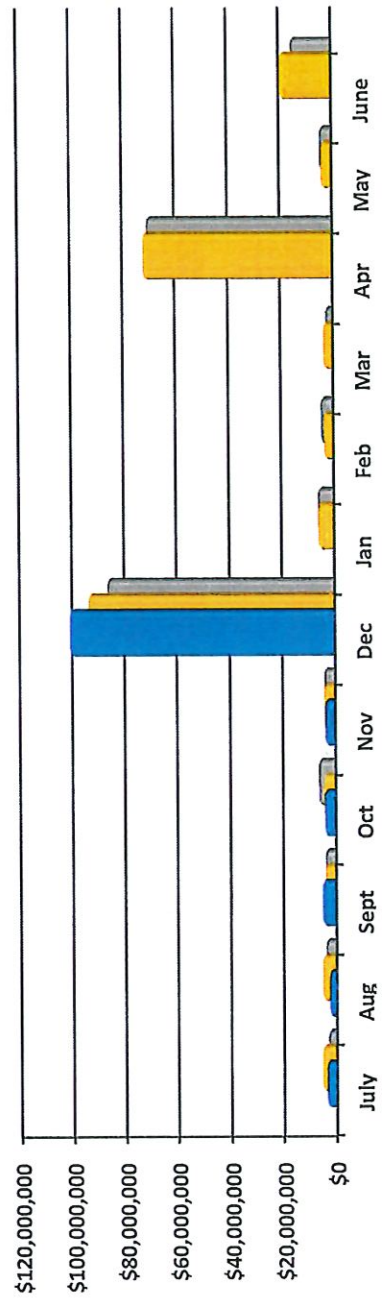




TOTAL REVENUE COMPARISON - GENERAL OPERATING FUND 212A For the Six Months Ended December 31, 2020 and 2019

6 MONTHS / 50% OF FISCAL YEAR

	FISCAL YEAR 2019/20			FISCAL YEAR 2020/21				
	Projected	Monthly Revenue	Y-T-D Total Received	% of Actual	Projected	Monthly Revenue	Y-T-D Total Received	% of Projected
BUDGETED	\$ 224,474,586				\$ 239,303,102			
July		\$ 5,398,404	\$ 5,398,404	2.42%		\$ 3,858,209	\$ 3,858,209	1.61%
August		5,286,645	10,685,049	4.78%		2,621,794	6,480,003	2.71%
September		4,047,872	14,732,921	6.60%		5,230,730	11,710,733	4.89%
October		4,523,106	19,256,027	8.62%		4,309,627	16,020,360	6.69%
November		4,439,432	23,695,459	10.61%		3,958,142	19,978,502	8.35%
December		93,573,919	117,269,377	52.51%		100,862,383	120,840,885	50.50%
January		5,942,390	123,211,767	55.17%				
February		3,560,900	126,772,667	56.76%				
March		3,653,376	130,426,043	58.40%				
April		72,023,515	202,449,558	90.64%				
May		4,076,255	206,525,813	92.47%				
June (100% of year)		19,834,897	226,360,710	101.35%				
Net Accrual/Reversal		(3,013,875)	223,346,835	100.00%				
TOTAL REVENUE		\$ 223,346,835				\$ 120,840,885		50.50%



Total Revenue Compared to Prior Year:	
FY 2020/21	\$ 120,840,885
FY 2019/20	117,269,377
Revenue Increase (Decrease) from Prior Year	\$ 3,571,508
Percentage:	3.05%





REVENUE AND EXPENDITURES - CAPITAL FACILITIES FUND 212D

For the Six Months Ended December 31, 2020

6 MONTHS / 50% OF FISCAL YEAR

FISCAL YEAR 2020/21				
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED	
9410 INTEREST INCOME	\$ -	\$ 596	-	
9569 OTHER GOVERNMENTAL AGENCIES	-	-	-	
9862 PROCEEDS FROM SALE OF PROPERTY	-	68,488	-	
9870 OTHER FUNDING SOURCES-FINANCING	3,985,000	-	0.00%	
TOTAL REVENUE	3,985,000	69,084	1.73%	
5900 TRANSFER FROM OTHER FUNDS	7,076,581	7,026,886	99.30%	
TOTAL TRANSFER IN	7,076,581	7,026,886	99.30%	
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 11,061,581	\$ 7,095,970	64.15%	

FISCAL YEAR 2020/21				
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPD'D	
2000 SERVICES & SUPPLIES	-	-	-	
3200 PRINCIPAL & INTEREST	6,524,156	4,534,450	69.50%	
4101 LAND ACQUISITION	-	-	-	
4201 STRUCTURES	67,000	-	0.00%	
4202 NON-STRUCTURE	153,000	-	0.00%	
4300 VEHICLES & EQUIPMENT	5,646,161	1,701,406	30.13%	
4400 COMPUTER SOFTWARE	-	324	-	
TOTAL CAPITAL OUTLAY	5,866,161	1,701,730	29.01%	
TOTAL EXPENDITURES:	\$ 12,390,317	\$ 6,236,180	50.33%	

EXCESS OF REVENUE OVER EXPENDITURES	\$ (1,328,736)	\$ 859,790
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REVENUE AND EXPENDITURES - CAPITAL FACILITIES FUND 212D

For the Six Months Ended December 31, 2020

6 MONTHS / 50% OF FISCAL YEAR

FISCAL YEAR COMPARISON 2020/21 vs. 2019/120				
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE	
9410 INTEREST INCOME	\$ 596	\$ 23,776	-97.49%	
9569 OTHER GOVERNMENTAL AGENCIES	-	-	-	
9862 PROCEEDS FROM SALE OF PROPERTY	68,488	66,951	2.30%	
9870 OTHER FUNDING SOURCES-DEBT PROCEEDS	-	-	-	
TOTAL REVENUE	69,084	90,727	-23.86%	
5900 TRANSFER FROM OTHER FUNDS	7,026,886	6,804,912	3.26%	
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 7,095,970	\$ 6,895,639	2.91%	

FISCAL YEAR COMPARISON 2020/21 vs. 2019/120				
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE	
2000 SERVICES & SUPPLIES	\$ -	\$ -	-	
3200 PRINCIPAL & INTEREST	4,534,450	3,892,538	16.49%	
4101 LAND ACQUISITION	-	-	-	
4201 STRUCTURES	-	-	-	
4202 NON-STRUCTURE	-	59,280	-100.00%	
4300 VEHICLES & EQUIPMENT	1,701,406	3,403,467	-50.01%	
4400 COMPUTER SOFTWARE	324	527,915	-99.94%	
TOTAL CAPITAL OUTLAY	1,701,730	3,990,662	-57.36%	
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ 6,236,180	\$ 7,883,200	-20.89%	

EXCESS OF REVENUE OVER EXPENDITURES	\$ 859,790	\$ (987,561)
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REVENUE AND EXPENDITURES - LEASED PROPERTIES FUND 212L
For the Six Months Ended December 31, 2020

6 MONTHS / 50% OF FISCAL YEAR

		FISCAL YEAR 2020/21		
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED	
9410 INTEREST INCOME	\$ -	\$ 190	-	
9429 BUILDING RENTAL	1,110,029	556,466	50.13%	
9710 OTHER REVENUES	-	44	-	
TOTAL REVENUE:	1,110,029	556,656	50.15%	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
TOTAL REVENUE & SOURCES:	\$ 1,110,029	\$ 556,700	50.15%	

		FISCAL YEAR 2020/21		
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXP'D	
2000 SERVICES & SUPPLIES	\$ 373,739	\$ 129,291	34.59%	
3200 PRINCIPAL AND INTEREST	296,332	93,213	31.46%	
4101 LAND ACQUISITION	-	-	-	
4201 STRUCTURES	-	-	-	
TOTAL CAPITAL OUTLAY	-	-	-	
5000 TRANSFERS TO OTHER FUNDS	-	-	-	
TOTAL EXPENDITURES:	\$ 670,071	\$ 222,504	33.21%	

EXCESS OF REVENUE OVER EXPENDITURES	\$ 439,958	\$ 334,196
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REVENUE AND EXPENDITURES - LEASED PROPERTIES FUND 212L
For the Six Months Ended December 31, 2020 and 2019

6 MONTHS / 50% OF FISCAL YEAR

FISCAL YEAR COMPARISON 2020/21 vs. 2019/120				
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE	
9410 INTEREST INCOME	\$ 190	\$ 47	304.26%	
9429 BUILDING RENTAL	556,466	567,548	-1.95%	
9710 OTHER REVENUES	44	111	-60.36%	
TOTAL REVENUE:	556,700	567,706	-1.94%	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
TOTAL TRANSFER IN	-	-	-	
TOTAL REVENUE & SOURCES:	\$ 556,700	\$ 567,706	-1.94%	

FISCAL YEAR COMPARISON 2020/21 vs. 2019/120				
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE	
2000 SERVICES AND SUPPLIES:	\$ 129,291	\$ 136,065	-4.98%	
3200 PRINCIPAL AND INTEREST	93,213	96,647	-2.54%	
4000 CAPITAL OUTLAY	-	-	-	
5000 TRANSFERS TO OTHER FUNDS	-	-	-	
TOTAL EXPENDITURES & EQUIPMENT:	\$ 222,504	\$ 231,712	-3.97%	

EXCESS OF REVENUE OVER EXPENDITURES	\$ 334,196	\$ 335,994
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**REVENUE AND EXPENDITURES - GRANTS FUND 212G
For the Six Months Ended December 31, 2020**

6 MONTHS / 50% OF FISCAL YEAR

		FISCAL YEAR 2020/21			
REVENUE BY OBJECT		FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED	
9410	INTEREST INCOME	\$ -	\$ 131,211	-	
9531	AID/OTHER LOCAL GOV'T AGENCY	599,016	-	0.00%	
TOTAL REVENUE:		599,016	131,211	21.90%	
TOTAL TRANSFER IN		34,753	-	0.00%	
TOTAL REVENUE & SOURCES:		\$ 633,769	\$ 131,211	20.70%	

EXPENDITURES BY OBJECT		FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXP'D
1100	EMPLOYEE WAGES	\$ 203,143	\$ -	0.00%
1200	EMPLOYEE BENEFITS	-	-	-
TOTAL LABOR COSTS		203,143	-	0.00%
2036	EDUCATION/TRAINING SUPPLIES	13,030	-	0.00%
2314	SAFETY CLOTHING AND SUPPLIES	60,192	35,347	58.72%
2591	OTHER PROFESSIONAL SERVICES	81,000	-	0.00%
4303	CAPITAL OUTLAY	180,295	41,017	22.75%
TOTAL EXPENDITURES & EQUIPMENT:		\$ 633,769	\$ 76,364	12.05%

REIMBURSEMENTS OVER (UNDER) EXPENDITURES \$ - \$ 54,847



REVENUE AND EXPENDITURES - GRANTS FUND 212G
For the Six Months Ended December 31, 2020 and 2019

6 MONTHS / 50% OF FISCAL YEAR

FISCAL YEAR COMPARISON 2020/21 vs. 2019/120				
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE	
9410 INTEREST INCOME	\$ 131,211	\$ 386	33892.49%	
9531 AID/OTHER LOCAL GOV'T AGENCY	-	3,460,806	-100.00%	
9569 STATE AID & MISC. OTHER PROGRAMS	-	-	-	
TOTAL REVENUE:	131,211	3,461,192	-96.21%	
5900 TRANSFER FROM OTHER FUNDS	-	88,953	-100.00%	
TOTAL TRANSFER IN	-	88,953	-100.00%	
TOTAL REVENUE & SOURCES:	\$ 131,211	\$ 3,550,145	-96.30%	

FISCAL YEAR COMPARISON 2020/21 vs. 2019/120				
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE	
1000 EMPLOYEE WAGES	\$ -	\$ -	-	
1200 EMPLOYEE BENEFITS	-	-	-	
TOTAL LABOR COSTS	-	-	-	
2035 EDUCATION AND TRAINING SERVICES	-	9,536	-100.00%	
2232 FIRE EQUIP SUPPLY	-	425,786	-100.00%	
2314 SAFETY CLOTHING AND SUPPLIES	35,347	-	-	
TOTAL SERVICES AND SUPPLIES:	35,347	435,322	-91.88%	
3420 REIMB EXP FROM OTHER AGENCIES	-	2,250,237	-100.00%	
4303 EQUIPMENT	41,017	1,821,831	-97.75%	
5000 TRANSFER TO OTHER FUNDS	-	-	-	
TOTAL EXPENDITURES & EQUIPMENT:	\$ 76,364	\$ 4,507,390	-98.31%	

REIMBURSEMENTS OVER (UNDER) EXPENDITURES	\$ 54,947	\$ (957,245)
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REVENUE AND EXPENDITURES - IMPACT FEES FUND 212I
For the Six Months Ended December 31, 2020

6 MONTHS / 50% OF FISCAL YEAR

REVENUE BY OBJECT		FISCAL YEAR 2020/21	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED
9410	INTEREST INCOME	\$ -	-	1,791	-
9657	IMPACT FEES	\$ 1,300,000	1,300,000	933,621	71.82%
	TOTAL REVENUE		1,300,000	935,412	71.95%
5900	TRANSFER FROM OTHER FUNDS		-	-	-
	TOTAL TRANSFER IN		-	-	-
	TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 1,300,000	1,300,000	935,412	71.95%

EXPENDITURES BY OBJECT		FISCAL YEAR 2020/21	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXP'D
2000	SERVICES & SUPPLIES	\$ 70,000	70,000	31,071	44.39%
	TOTAL SERVICES & SUPPLIES		70,000	31,071	44.39%
4101	LAND ACQUISITION		-	-	-
4201	STRUCTURES		7,000,000	576,027	8.23%
4300	VEHICLES & EQUIPMENT		-	-	-
	TOTAL CAPITAL ASSETS		7,000,000	576,027	8.23%
	TOTAL EXPENDITURES:		7,070,000	607,098	8.59%
5000	TRANSFERS TO OTHER FUNDS		-	-	-
	TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ 7,070,000	7,070,000	607,098	8.59%

EXCESS OF REVENUE OVER EXPENDITURES	\$ (5,770,000)	\$ 328,314
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REVENUE AND EXPENDITURES - IMPACT FEES FUND 2121

For the Six Months Ended December 31, 2020

6 MONTHS / 50% OF FISCAL YEAR

FISCAL YEAR COMPARISON 2020/21 vs. 2019/20				
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE	VARIANCE
9410 INTEREST INCOME	\$ 1,791	\$ 1,422	25.95%	
9657 IMPACT FEES	933,621	833,429	12.02%	
TOTAL REVENUE	935,412	834,851	12.05%	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 935,412	\$ 834,851	12.05%	

FISCAL YEAR COMPARISON 2020/21 vs. 2019/20				
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE	VARIANCE
2000 SERVICES & SUPPLIES	\$ 31,071	\$ 32,639	-4.80%	
TOTAL SERVICES & SUPPLIES	31,071	32,639	-4.80%	
4101 LAND ACQUISITION	-	-	-	
4201 STRUCTURES	576,027	25,856	2127.83%	
4300 VEHICLES & EQUIPMENT	-	-	-	
TOTAL CAPITAL OUTLAY	576,027	25,856	2127.83%	
5000 TRANSFERS TO OTHER FUNDS	-	-	-	
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ 607,098	\$ 58,495	937.86%	

EXCESS OF REVENUE OVER EXPENDITURES	\$ 328,314	\$ 776,356
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REVENUE AND EXPENDITURES - INTERGOVERNMENTAL TRANSFER FUND 212M
For the Six Months Ended December 31, 2020

6 MONTHS / 50% OF FISCAL YEAR

FISCAL YEAR 2020/21				
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED	
9669 MEDIC COST RECOVERY	\$ 15,400,000	\$ (9,066)	-0.06%	
9410 INTEREST INCOME	-	-	-	
TOTAL REVENUE	15,400,000	(9,066)	-0.06%	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
TOTAL TRANSFER IN	-	-	-	
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 15,400,000	\$ (9,066)	-0.06%	

FISCAL YEAR 2020/21				
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXP'D'D	
2000 SERVICES & SUPPLIES	\$ 6,600,000	-	0.00%	
TOTAL EXPENDITURES:	6,600,000	-	0.00%	
5000 TRANSFER TO OTHER FUNDS	9,220,000	-	0.00%	
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ 15,820,000	\$ -	0.00%	

EXCESS OF REVENUE OVER EXPENDITURES	\$ (420,000)	\$ (9,066)
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REVENUE AND EXPENDITURES - INTERGOVERNMENTAL TRANSFER FUND 212M
For the Six Months Ended December 31, 2020

6 MONTHS / 50% OF FISCAL YEAR

FISCAL YEAR COMPARISON 2020/21 vs. 2019/120				
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE	
9669 MEDIC COST RECOVERY	\$ (9,066)	\$ -	-	
9410 INTEREST INCOME	-	-	-	
TOTAL REVENUE	(9,066)	-	-	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ (9,066)	-	-	

FISCAL YEAR COMPARISON 2020/21 vs. 2019/120				
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE	
2000 SERVICES & SUPPLIES	\$ -	\$ -	-	
TOTAL EXPENDITURES:	-	-	-	
5000 TRANSFER TO OTHER FUNDS	-	-	-	
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ -	\$ -	-	

EXCESS OF REVENUE OVER EXPENDITURES	\$ (9,066)	\$ -	
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TODD HARMS
Fire Chief

Sacramento Metropolitan Fire District

10545 Armstrong Ave., Suite #200, Mather, CA 95655 · (916) 859-4300 · Fax (916) 859-3700

DATE: February 25, 2021
TO: Finance and Audit Committee
SUBJECT: FY 2020/21 Mid-Year Budget Adjustments

TOPIC

The FY 2020/21 Mid-Year Budget adjustments are being presented to the Finance and Audit Committee for input in advance of recommendation to the Board of Directors for adoption.

DISCUSSION

The ongoing COVID-19 pandemic and associated stay at home orders that began in March 2020 introduced tremendous uncertainty regarding the economic outlook and the potential for negative impacts to District revenues and expenditures in future years. While the District did not anticipate significant impacts during FY 2020/21 due to the timing of property tax assessments and pension valuations, the potential for future year impacts led to a cautious approach for development of the FY 2020/21 budget.

Actual experience for the first 6 months of the fiscal year has shown that medic cost recovery revenues have been lower than budgeted while overtime costs have been higher than budgeted. These impacts have been partially offset by higher revenues and lower expenditures in other areas.

The attached Mid-Year Budget adjustments were developed based on actual results for the first 6 months of FY 2020/21 and projections for the remainder of the year. Proposed adjustments to the General Fund are summarized below.

General Fund Revenues

FY 2020/21 General Fund revenues are projected to be \$1.3 million less than currently budgeted, for a total of \$228.8 million. Recommended mid-year adjustments to revenues include:

- Deployments: A \$2.0 million reduction in deployment reimbursements reflects lower than expected deployment activity this fiscal year. This

revenue is partially offset by a \$1.7 million reduction to the labor budget for deployment expenditures.

- Medic Cost Recovery: The Mid-Year Budget includes a \$1.9 million reduction in medic revenues based on year-to-date activity.
- Contract Service Revenue: A \$0.9 million increase in budgeted contract service revenue results primarily from a new contract with Sacramento County to perform mobile COVID-19 testing services.
- Property Taxes: Amounts received to date for property tax revenues not tied to the current assessment rolls result in a \$0.8 million increase in budgeted property tax revenues.

General Fund Expenditures

Mid-Year Budget adjustments to General Fund expenditures result in a \$0.7 million overall increase, for a total expenditure budget of \$230.6 million

Labor

Adjustments to the labor budget resulting in an increase of \$1.5 million, for a total labor budget of \$196.4 million, include the following:

- Higher than anticipated year to date expenditures, due in part to COVID-19-related workers' compensation claims, result in a \$4.6 million net increase in the callback overtime budget after adjusting for vacancies, deployments, and an offsetting reduction in shift overtime.
- As identified in the revenue adjustments, lower than expected deployment activity results in a \$1.7 million reduction to the labor budget.
- An additional savings of \$1.6 million is estimated due to position vacancies.

Other Expenditures

The Mid-Year Budget for General Fund services and supplies represents a \$1.2 million reduction compared to Final Budget, for a total of \$29.6 million, resulting from a deferral of certain expenditures due to current COVID-19 restrictions and in an effort to reduce costs. Additionally, the Mid-Year Budget for Taxes, Licenses, Debt Service & Others represents an increase of \$0.4 million compared to Final Budget, for a total budget of \$4.6 million. This increase results from additional payments required for the Ground Emergency Medical Transport Quality Assurance Fee (GEMT QAF).

General Fund Transfers

Mid-Year adjustments to transfers in to and out of the General Fund result in a net increase in General Fund resources of \$0.6 million compared to Final Budget. Changes include a reduction in the transfer out to the Capital Facilities Fund of \$0.5 million due to lower than budgeted debt service and an increase in the transfer in from the IGT Fund due to higher than budgeted revenue, including interest earnings.

General Fund Summary

With the proposed Mid-Year adjustments, budgeted General Fund revenues would be \$229 million compared to expenditures of \$231 million. Transfers in to the General Fund (from the IGT Fund) would exceed transfers out of the General Fund (to the Capital Facilities and Grants Funds) by approximately \$3 million, resulting in an overall budgeted General Fund surplus of approximately \$1 million, primarily attributable to Mobile Integrated Health (MIH) Program funding received during FY 2020/21 that will be dedicated to future year program expenditures.

Other Funds

Mid-Year Budget adjustments for the Capital Facilities, Pension Obligation Bond, Grants, Development Impact Fees, Leased Properties, and IGT Funds are included in the attachments and, other than changes in transfers between the funds, do not substantially change the results for those funds.

RECOMMENDATION


Staff recommends that the Finance and Audit Committee receive the presentation on the FY 2020/21 Mid-Year Budget adjustments.

Submitted by:



Amanda Thomas
Chief Financial Officer

Approved by:



Todd Harms
Fire Chief



Mid-Year Budget

Fiscal Year 2020/21

July 1, 2020 – June 30, 2021

**Presented to the Finance & Audit Committee by:
Todd Harms, Fire Chief & Amanda Thomas, Chief Financial Officer
February 25, 2021**



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Mid-Year Budget FY2020/21

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BUDGET SUMMARY - ALL FUNDS

Mid-Year Budget FY 2020-21

	GENERAL FUND	CAPITAL FACILITIES FUND	PENSION OBLIGATION BOND FUND	LEASED PROPERTIES FUND	GRANTS FUND	DEVELOPMENT IMPACT FEES FUND	IGT FUND	TOTALS
REVENUES								
PROPERTY TAXES	\$ 166,535,905	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 166,535,905
USE OF MONEY AND PROPERTY	11,425	596	624	1,115,898	131,211	1,791	-	1,261,545
INTERGOVERNMENTAL	4,247,232	-	-	-	848,080	-	-	5,095,312
CHARGES FOR SERVICES	55,440,018	-	-	-	-	1,393,509	15,390,934	72,224,461
MISCELLANEOUS	2,549,324	-	-	-	-	-	-	2,549,324
Total Revenues	228,783,904	596	624	1,115,898	979,291	1,395,300	15,390,934	247,666,547
EXPENDITURES:								
LABOR COSTS	196,409,009	-	-	-	205,691	-	-	196,614,700
SERVICES & SUPPLIES	29,599,443	-	-	365,786	510,023	66,071	6,600,000	37,141,323
TAXES, LICENSES, DEBT SERVICE & OTHERS	4,614,588	6,103,247	-	296,332	-	-	-	11,014,167
CAPITAL OUTLAY	-	5,891,042	-	-	180,295	7,000,000	-	13,071,337
Total Expenditures	230,623,040	11,994,289	-	662,118	896,009	7,066,071	6,600,000	257,841,527
REVENUE LESS EXPENDITURES	(1,839,136)	(11,993,693)	624	453,780	83,282	(5,670,771)	8,790,934	(10,174,980)
OTHER FINANCING SOURCES(USES)								
ISSUANCE OF CAPITAL LEASES	-	3,985,000	-	-	-	-	-	3,985,000
SALE OF ASSETS	-	68,488	-	-	-	-	-	68,488
TRANSFERS IN(OUT) FUND A-General	-	6,611,469	-	-	47,205	-	(9,400,000)	(2,741,326)
TRANSFERS IN(OUT) FUND D-Cap Fac	(6,611,469)	192,382	-	-	(741,434)	-	-	(7,160,521)
TRANSFERS IN(OUT) FUND E-Pension	-	-	(192,382)	-	-	-	-	(192,382)
TRANSFERS IN(OUT) FUND G-Grants	(47,205)	741,434	-	-	-	-	-	694,229
TRANSFERS IN(OUT) FUND L-Leases	-	-	-	-	-	-	-	-
TRANSFERS IN(OUT) FUND M-IGT	9,400,000	-	-	-	-	-	-	9,400,000
Total Transfers	2,741,326	11,598,773	(192,382)	-	(694,229)	-	(9,400,000)	4,053,488
CHANGE IN FUND BALANCE	\$ 902,190	\$ (394,920)	\$ (191,758)	\$ 453,780	\$ (610,947)	\$ (5,670,771)	\$ (609,066)	\$ (6,121,492)



FUND BALANCE SUMMARY

Mid-Year Budget FY 2020-21

	GENERAL FUND	PENSION OBLIGATION BOND FUND	CAPITAL FACILITIES FUND	LEASED PROPERTIES FUND	GRANTS FUND	DEVELOPMENT IMPACT FEES FUND	IGT FUND	TOTALS
Estimated Fund Balance								
Available June 30, 2020	\$ 33,248,163	\$ 234,483	\$ 2,609,530	\$ 589,864	\$ 618,784	\$ 7,018,289	\$ 9,610,625	\$ 53,929,738
Revenues	228,783,904	624	596	1,115,898	979,291	1,395,300	15,390,934	247,666,547
Other Financing Sources	9,400,000	-	11,598,773	-	47,205	-	-	21,045,978
Release of Committed Funds	-	-	-	-	-	-	-	-
Estimated Funds Available	271,432,067	235,107	14,208,899	1,705,762	1,645,280	8,413,589	25,001,559	322,642,263
Expenditures	(230,623,040)	-	(11,994,289)	(662,118)	(896,009)	(7,066,071)	(6,600,000)	(257,841,527)
Other Financing Uses	(6,658,674)	(192,382)	-	-	(741,434)	-	(9,400,000)	(16,992,490)
Special Item	-	-	-	-	-	-	-	-
Estimated Fund Balance at June 30, 2021	\$ 34,150,353	\$ 42,725	\$ 2,214,610	\$ 1,043,644	\$ 7,837	\$ 1,347,518	\$ 9,001,559	\$ 47,808,246



CAPITAL OUTLAY SUMMARY

Mid-Year Budget FY 2020-21

Fund	Division	Description	Units	Price	Amount	Principal	Interest	FY 2020-21	Annual
								Costs	Financing Cost
Capital Facilities	Safety	PPE Washer 2 Unimac's or one solo rescue	1	29,358	29,358				
Capital Facilities	Fleet Maintenance	AMBULANCE - NEW	3	220,000	660,000	63,084	6,600	69,684	139,368
Capital Facilities	Fleet Maintenance	AMBULANCE - REMOUNT	2	130,000	260,000	24,851	2,600	27,451	54,903
Capital Facilities	Fleet Maintenance	ENGINE TYPE I	3	710,000	2,130,000	203,590	21,300	224,890	449,780
Capital Facilities	Fleet Maintenance	ENGINE TYPE V	2	210,000	420,000	40,144	4,200	44,344	88,689
Capital Facilities	Fleet Maintenance	DRAFT COMMANDER	1	100,000	100,000	9,558	1,000	10,558	21,116
Capital Facilities	Fleet Maintenance	BOX TRUCK - LOGS	1	130,000	130,000	12,426	1,300	13,726	27,451
Capital Facilities	Fleet Maintenance	PICK UP - COACH	1	50,000	50,000	4,779	500	5,279	10,558
Capital Facilities	Fleet Maintenance	PICK UP - FLEET	1	60,000	60,000	5,735	600	6,335	12,670
Capital Facilities	Fleet Maintenance	SUV - STAFF	2	60,000	120,000	11,470	1,200	12,670	25,340
Capital Facilities	Fleet Maintenance	VAN - IT	1	55,000	55,000	5,257	550	5,807	11,614
Capital Facilities	Fleet Maintenance	CARRY FORWARD AIR UNIT - DUE IN JUNE	1	552,229	552,229				
Capital Facilities	Fleet Maintenance	CARRY FORWARD AMBULANCE (3) - DUE IN	3	210,294	630,882				
Capital Facilities	Fleet Maintenance	CARRY FORWARD PICK UP FACILITIES - DUE	1	78,625	78,625				
Capital Facilities	Fleet Maintenance	CARRY FORWARD VAN FACILITIES - DUE IN	1	67,000	67,000				
Capital Facilities	Fleet Maintenance	VEHICLE SCANNER - FLEET	1	23,238	23,238				
Capital Facilities	Facility Maintenance	FLEET PUMP POD GROUNDWORK	1	153,000	153,000				
Capital Facilities	Facility Maintenance	RANGE REPLACEMENTS	3	16,000	48,000				
Capital Facilities	Facility Maintenance	STA 112 CARPORT INSTALLATION	1	44,200	44,200				
Capital Facilities	Facility Maintenance	STA 65 CARPORT INSTALLATION	1	22,800	22,800				
Capital Facilities	Information Technology	COPIERS	10	7,803	78,028				
Capital Facilities	Information Technology	NAS	1	5,647	5,647				
Capital Facilities	Information Technology	SERVERS	5	15,452	77,258				
Capital Facilities	Information Technology	SWITCHES	1	6,473	6,473				
Capital Facilities	Fleet Maintenance	REPLACEMENT GOLF CART FOR CERT	1	18,000	18,000				
Capital Facilities	Apparatus And Equipment	COMBI CUTTERS	2	13,000	26,000				
Capital Facilities	Helicopter	BLADE TRACKING SYSTEM	1	44,980	44,980				
Capital Facilities	Finance	ERP EXPENSES	1	324	324				
Subtotal: Capital Facilities					5,891,042	380,895	39,850	420,745	841,489
Federal Grants	Water Rescue	SHSGP19 SWIFT WATER RESCUE BOAT AND TRAILER	1	113,663	113,663				
Federal Grants	Water Rescue	SHSGP18 FLOOD RESPONSE BOAT	1	11,377	11,377				
Federal Grants	Water Rescue	SHSGP18 FLOOD RESPONSE BOAT	1	11,377	11,377				
Federal Grants	Water Rescue	SHSGP18 FLOOD RESPONSE BOAT	1	11,377	11,377				
Federal Grants	Water Rescue	SHSGP18 FLOOD RESPONSE BOAT	1	11,377	11,377				
Federal Grants	Water Rescue	SHSGP19 FLOOD RESPONSE PORTABLE TRAILER	1	21,124	21,124				
Development Impact Fire Station 068		STATION 68 BUILD	1	7,000,000	7,000,000				
Grand Totals					13,071,337	380,895	39,850	420,745	841,489

Fiscal Year 2020/21 Mid-Year Budget

Fund 212A GENERAL OPERATING FUND





BUDGET SUMMARY - GENERAL FUND

Mid-Year Budget FY 2020-21

	ACTUALS FY 2018-19	ACTUALS FY 2019-20	FINAL FY 2020-21	MID-YEAR FY 2020-21	VARIANCE W/ FY 2020-21 FINAL
REVENUES					
Property Taxes	\$ 149,456,508	\$ 158,932,321	\$ 165,773,000	\$ 166,535,905	\$ 762,905
Use of Money/Property	666,432	655,639	15,000	11,425	(3,575)
Intergovernmental	4,559,174	3,910,016	4,051,000	4,247,232	196,232
Charges for Services	55,347,352	49,534,579	58,198,651	55,440,018	(2,758,633)
Miscellaneous Revenue	1,300,485	1,094,489	2,045,451	2,549,324	503,873
Total Revenues	211,329,951	214,127,044	230,083,102	228,783,904	(1,299,198)
EXPENDITURES:					
LABOR COSTS	173,997,267	180,277,400	194,946,727	196,409,009	1,462,282
OTHER EXPENDITURES:					
Services & Supplies	24,395,543	26,608,668	30,786,019	29,599,443	(1,186,576)
Taxes, Licenses, Debt Service & Others	4,594,227	4,547,929	4,238,799	4,614,588	375,789
Total Expenditures	202,987,037	211,433,997	229,971,545	230,623,040	651,495
REV LESS EXP	8,342,914	2,693,047	111,557	(1,839,136)	(1,950,693)
OTHER FINANCING SOURCES(USES)					
Issuance of Capital Leases	-	-	-	-	-
Sale of Assets	3,374	(209)	-	-	-
Transfers in	6,773,187	9,220,000	9,220,000	9,400,000	180,000
Transfers out	(5,478,815)	(6,939,589)	(7,111,334)	(6,658,674)	452,660
Total Other Financing Sources(Uses)	1,297,746	2,280,202	2,108,666	2,741,326	632,660
REV LESS EXP PLUS TRANSFERS	9,640,660	4,973,249	2,220,223	902,190	(1,318,033)
Less: Increase/Transfer to Committed Fund Balance	(3,453,397)	(2,517,114)	-	-	-
CHANGE IN FUND BALANCE	6,187,263	2,456,135	2,220,223	902,190	(1,318,033)



REVENUES & OTHER FINANCING SOURCES - GENERAL FUND

Mid-Year Budget FY 2020-21

	ACTUALS FY 2018-19	ACTUALS FY 2019-20	FINAL FY 2020-21	MID-YEAR FY 2020-21	VARIANCE W/ FY 2020-21 FINAL
910100 CURRENT SECURED PROPERTY TAXES	\$ 137,354,973	\$ 146,239,369	\$ 154,191,000	\$ 153,882,000	\$ (309,000)
910200 CURRENT UNSECURED PROPERTY TAXES	5,021,294	5,433,700	5,434,000	5,743,000	309,000
910300 SUPPLEMENTAL PROPERTY TAXES	3,843,051	3,948,078	2,905,000	3,300,000	395,000
910400 TAXES-SECURED "TEETER" FUNDS	1,015,202	1,013,324	1,080,000	1,305,513	225,513
910500 TAXES-SUPPLEMENTAL "TEETER" FUNDS	200,124	217,882	130,000	201,392	71,392
910600 UNITARY CURRENT SECURED TAXES	1,603,848	1,637,412	1,604,000	1,604,000	-
912000 SECURED REDEMPTION TAXES	5,648	7,277	6,000	6,000	-
913000 PRIOR UNSECURED PROPERTY TAXES	55,246	71,457	59,000	130,000	71,000
914000 PROPERTY TAX PENALTIES	26,116	24,696	25,000	25,000	-
976200 SPECIAL TAX ASSESSMENTS	331,006	339,126	339,000	339,000	-
PROPERTY TAXES	149,456,508	158,932,321	165,773,000	166,535,905	762,905
941000 INTEREST INCOME	666,432	655,639	15,000	11,425	(3,575)
942000 FAIR VALUE ADJUSTMENT	-	-	-	-	-
USE OF MONEY/PROPERTY	666,432	655,639	15,000	11,425	(3,575)
919600 RDA RESIDUAL DISTRIBUTION	2,078,414	1,502,520	1,579,000	1,579,000	-
952200 HOMEOWNERS PROPERTY TAX REVENUE	1,403,461	1,390,560	1,403,000	1,403,000	-
953100 AID/OTHER LOCAL GOV'T AGENCY	-	-	-	193,462	193,462
953300 REDEVELOPMENT AGENCY-PASSTHRU	1,074,787	1,016,936	1,069,000	1,069,000	-
956900 STATE AID AND OTHER MISC REVENUES	2,512	-	-	2,770	2,770
INTERGOVERNMENTAL	4,559,174	3,910,016	4,051,000	4,247,232	196,232
963900 DEPLOYMENTS/OTHER FIRE SERVICE REIMBURSEMENTS	5,626,338	732,830	5,462,000	3,413,608	(2,048,392)
964300 FEES-INSPECTIONS, PERMITS & PLAN REVIEW	2,307,495	2,346,805	2,040,000	2,382,649	342,649
964320 PERMITS & KNOX LOCK FEES	3,627	-	-	-	-
964330 PLAN REVIEW FEES	1,626,650	1,777,246	1,400,000	1,573,121	173,121
964340 CODE ENFORCEMENT INSPECTION FEES	559,964	470,001	550,000	722,003	172,003
964360 FIREWORK FEES	77,268	66,968	65,000	55,609	(9,391)
964370 PLANNING LETTERS (COUNTY)	39,986	32,590	25,000	31,916	6,916
964800 FIRE CONTROL SERVICE (ALARM FEES)	61,822	47,273	55,000	41,184	(13,816)
964900 COPYING SERVICE	6,030	4,271	10,300	11,305	1,005
966900 MEDICAL CARE (MEDIC FEES)	40,224,373	39,918,301	43,140,000	41,190,539	(1,949,461)
966910 GEMT REIMBURSEMENT	1,342,915	-	1,000,000	1,000,000	-
969300 EDUCATION TRAINING SERVICE	429,999	688,842	430,000	430,000	-
969900 CONTRACT SERVICE REVENUE	5,348,380	5,796,257	6,061,351	6,970,733	909,382
CHARGES FOR SERVICES	55,347,352	49,534,579	58,198,651	55,440,018	(2,758,633)
931000 VEHICLE CODE FINES	112	-	3,750	2,594	(1,156)
932000 OTHER COURT FINES	4,360	13,555	12,000	5,057	(6,943)
957000 CAPITAL CONTRIBUTIONS	-	80,000	-	-	-
973000 DONATIONS	-	-	-	200	200
974000 INSURANCE PROCEEDS	147,636	33,802	-	-	-
979000 REVENUE - GEMT ADMIN FEE + OTHER	1,136,717	951,807	929,701	1,437,588	507,887
979900 REVENUE - OTHER	11,660	15,325	-	3,885	3,885
MISCELLANEOUS REVENUE	1,300,485	1,094,489	945,451	1,449,324	503,873
Total General Operating Revenues	211,329,951	214,127,044	228,983,102	227,683,904	(1,299,198)
986200 PROCEEDS FROM SALE OF ASSETS	3,374	(209)	-	-	-
987000 EXTERNAL FINANCING SOURCES	-	-	-	-	-
987010 OTHER PRIVATE FUNDING SOURCES	-	-	1,100,000	1,100,000	-
599100 OPERATING TRANSFERS IN (From FUND M - IGT)	6,773,187	9,220,000	9,220,000	9,400,000	180,000
OTHER FINANCING SOURCES	6,776,561	9,219,791	10,320,000	10,500,000	180,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 218,106,512	\$ 223,346,835	\$ 239,303,102	\$ 238,183,904	\$ (1,119,198)



Labor Costs - General Fund

Mid-Year Budget FY 2020-21

		ACTUALS	ACTUALS	FINAL	MID-YEAR	VARIANCE W/ FY 2020-21 FINAL	
		FY 2018-19	FY 2019-20	FY 2020-21	FY 2020-21	\$ Change	% Change
WAGES							
111000	Wages	\$ 58,792,161	\$ 61,962,895	\$ 65,873,734	\$ 63,949,757	\$ (1,923,977)	-2.9%
112100	Reserve F/F-Rio Linda	57,725	35,051	50,000	28,894	(21,106)	-42.2%
112400	Directors	17,971	18,632	20,000	19,551	(449)	-2.2%
113120	Overtime - Shift	2,206,213	1,765,437	1,945,966	1,800,266	(145,700)	-7.5%
113210	FLSA	1,397,032	1,485,382	1,565,204	1,553,093	(12,111)	-0.8%
113110	Constant Staffing-Callback	23,031,217	18,930,231	17,888,613	22,397,568	4,508,955	25.2%
113220	Overtime - Day	313,332	444,174	268,484	296,839	28,355	10.6%
114110	Out of Class	45,056	98,776	100,000	96,933	(3,067)	-3.1%
114111	Fire Staff Premium	289,789	295,280	203,172	249,383	46,211	22.7%
114120	EMT	2,215,290	2,365,006	2,516,479	2,472,680	(43,799)	-1.7%
114130	Paramedic	2,865,584	3,135,610	3,304,962	3,279,065	(25,897)	-0.8%
114140	Education	3,294,330	3,521,310	3,778,035	3,731,704	(46,331)	-1.2%
114160	Haz-Mat	401,879	413,613	422,882	393,350	(29,532)	-7.0%
114170	Longevity Pay	1,585,544	1,556,971	1,560,802	1,511,195	(49,607)	-3.2%
114200	Standby Pay	19,116	27,368	30,000	32,088	2,088	7.0%
114310	Uniform Allowance	15,378	9,956	24,000	15,771	(8,229)	-34.3%
114320	Tool Allowance	16,500	16,500	16,500	16,500	-	0.0%
115110	Annual PTO/VL Buy Back	795,936	858,842	758,954	712,737	(46,217)	-6.1%
115114	Holiday Pay Prem.	2,980,957	2,808,892	2,960,195	2,940,269	(19,926)	-0.7%
115130	Sick Leave Buy Back/Annual	1,237,023	1,288,636	1,418,427	1,352,098	(66,329)	-4.7%
TOTAL WAGES		101,578,033	101,038,562	104,706,409	106,849,741	2,143,332	2.0%
BENEFITS							
Retirement							
121011	CalPERS Safety	31,462,340	36,126,563	39,921,906	39,381,769	(540,137)	-1.4%
121020	CalPERS Misc.	1,651,093	1,898,662	2,130,755	2,096,862	(33,893)	-1.6%
121022	Pension Bonds Principal Payment	2,465,000	2,250,000	4,771,450	4,771,450	-	0.0%
121040	SCERS Safety Retirement	3,141,977	3,530,927	4,735,416	4,735,416	-	0.0%
121041	Pension Bonds Interest Payment	1,994,962	1,876,888	1,757,188	1,757,188	-	0.0%
Total Retirement		40,715,372	45,683,040	53,316,715	52,742,685	(574,030)	-1.1%
Medical							
123010	Employees	11,417,952	12,788,884	14,155,223	14,035,734	(119,489)	-0.8%
123011	Retirees	9,688,255	10,491,102	11,243,146	11,204,176	(38,970)	-0.3%
123013	Pay In-Lieu of Medical	184,800	30,300	-	-	-	-
123015	PERS OPEB	5,336,033	4,981,191	6,132,586	6,171,556	38,970	0.6%
123020	Dental	1,086,498	1,102,197	1,081,597	1,024,161	(57,436)	-5.3%
123030	Vision	135,424	136,531	137,510	135,238	(2,272)	-1.7%
123040	Employee Assistance Program (EAP)	20,290	26,833	29,380	30,283	903	3.1%
123050	LT Disability	40,923	42,505	45,519	43,908	(1,611)	-3.5%
123060	Life/AD&D	119,802	121,039	122,054	123,393	1,339	1.1%
123080	Employee Retirement Consulting	23,955	24,144	24,462	23,910	(552)	-2.3%
Total Medical:		28,053,932	29,744,726	32,971,477	32,792,359	(179,118)	-0.5%
122020	OASDHI	1,446,653	1,415,504	1,518,954	1,489,414	(29,540)	-1.9%
122030	PARS	6,817	6,488	9,172	7,298	(1,874)	-20.4%
124000	Workers Compensation Claims	2,166,608	2,355,225	2,400,000	2,503,512	103,512	4.3%
125000	Unemployment	29,852	33,855	24,000	24,000	-	0.0%
TOTAL BENEFITS		72,419,234	79,238,838	90,240,318	89,559,268	(681,050)	-0.8%
TOTAL LABOR COSTS		\$ 173,997,267	\$ 180,277,400	\$ 194,946,727	\$ 196,409,009	\$ 1,462,282	0.8%



Expenditures and Other Financing Uses - General Fund 212A

Mid-Year Budget FY 2020-21

	ACTUALS FY 2018-19	ACTUALS FY 2019-20	FINAL FY 2020-21	MID-YEAR FY 2020-21	VARIANCE W/ FY 2020-21 FINAL
EXPENDITURES					
LABOR COSTS	\$ 173,997,267	\$ 180,277,400	\$ 194,946,727	\$ 196,409,009	\$ 1,462,282
SERVICES & SUPPLIES	24,395,543	26,608,668	30,786,019	29,599,443	(1,186,576)
TAXES, LICENSES, DEBT SERVICE & OTHERS	4,594,227	4,547,929	4,238,799	4,614,588	375,789
CAPITAL OUTLAY	-	-	-	-	-
Total Expenditures	202,987,037	211,433,997	229,971,545	230,623,040	651,495
OTHER FINANCING USES					
TRANSFERS OUT	5,478,815	6,939,589	7,111,334	6,658,674	(452,660)
Total Expenditures and Other Financing Uses	\$ 208,465,852	\$ 218,373,586	\$ 237,082,879	\$ 237,281,714	\$ 198,835

Acct	Description	ACTUALS FY 2018-19	ACTUALS FY 2019-20	FINAL FY 2020-21	MID-YEAR FY 2020-21	VARIANCE W/ FY 2020-21 FINAL
110000	WAGES	\$ 101,578,033	\$ 101,038,562	\$ 104,706,409	\$ 106,849,741	\$ 2,143,332
120000	BENEFITS	72,419,234	79,238,838	90,240,318	89,559,268	(681,050)
	Total Labor Costs	173,997,267	180,277,400	194,946,727	196,409,009	1,462,282
200500	ADS/LEGAL NOTICES	7,541	4,260	5,862	5,812	(50)
201500	PRINT & COPY SERVICES	15,416	8,987	17,400	17,400	-
202100	BOOKS, SUBSCRIPTION SERVICE	8,277	10,992	12,103	12,261	158
202200	BOOKS, SUBSCRIPTION (PERM LIB)	13,792	44,422	20,601	17,858	(2,743)
202300	AUDIO VIDEO PRODUCTION SERVICES	9,683	10,142	8,400	8,450	50
202900	BUSINESS/CONFERENCE	262,619	168,525	219,531	90,031	(129,500)
203100	BUSINESS ACTIVITY EXP (NON-EE)	10,088	9,626	23,500	13,000	(10,500)
203500	EDUC/TRAINING SERVICES	459,798	258,370	521,206	398,920	(122,286)
203600	EDUCATION/TRAINING SUPPLIES	141,025	135,099	176,725	71,501	(105,224)
203800	EMPLOYEE AWARDS	7,557	5,492	37,100	20,750	(16,350)
203900	EMPLOYEE TRANSPORTATION	1,713	308	1,000	514	(486)
204100	OFFICE EQUIP NOT INVENTORIED	7,134	5,014	10,000	10,000	-
204500	FREIGHT/SHIPPING	8,404	5,416	7,500	7,500	-
205100	INSURANCE LBLTY,PPTY,W/C,ETC.	1,313,673	1,881,346	2,475,950	2,423,123	(52,827)
206100	MEMBERSHIPS	39,742	38,391	46,047	43,755	(2,292)
206600	PHOTO SUPPLY	7,712	304	750	750	-
207600	OFFICE SUPPLIES	56,472	46,348	63,750	55,073	(8,677)
208100	POSTAGE/SUPPLY/METER RNTL/LSE	7,758	10,279	21,950	24,775	2,825
208500	PRINTING/BINDING	24,520	21,638	30,400	23,364	(7,036)
210300	LNDSKP SVC/WEED ABTM/PEST CTRL	109,208	102,662	109,275	120,731	11,456
210400	LANDSCAPE SUPPLY	16,162	15,531	12,000	12,000	-
211100	BUILDING SERVICE	438,022	701,209	831,570	602,349	(229,221)
211200	BUILDING SUPPLY	56,424	80,385	54,600	47,107	(7,493)
213100	ELECTRICAL SERVICE	39,867	21,657	34,000	29,000	(5,000)
213200	ELECTRICAL SUPPLY	33,437	28,297	33,500	36,500	3,000
215100	MECH SYSTEMS SVC	61,795	54,274	50,032	55,032	5,000
215200	MECH SYSTEMS SUP	64,881	43,337	58,000	63,000	5,000
216100	PAINTING SERVICE	5,100	6,940	57,000	40,000	(17,000)
216200	PAINTING SUPPLY	12,997	8,504	11,000	5,500	(5,500)
216700	PLUMBING SERVICE	61,405	64,953	36,500	36,500	-
216800	PLUMBING SUPPLY	5,248	5,864	20,000	20,000	-
217100	REAL PROPERTY RENTAL	14,619	14,501	15,275	14,812	(463)
219100	ELECTRICITY	513,662	502,649	560,836	603,716	42,880
219200	NATURAL GAS	119,318	111,866	100,831	117,635	16,804
219300	REFUSE SERVICE	41,168	37,351	43,295	40,931	(2,364)
219500	SEWAGE SERVICE	38,453	40,474	43,594	40,131	(3,463)
219700	TELEPHONE SVCE:LINE FEES & CALLS	752,988	760,351	802,964	785,391	(17,573)
219800	WATER SERVICE	124,488	128,452	128,356	148,491	20,135
220500	VEHICLE MAINT SVC	1,335,164	1,468,135	1,668,779	1,668,779	-
220600	VEHICLE MAINT SUP	679,220	1,086,725	1,107,044	1,062,529	(44,515)

Acct	Description	ACTUALS FY 2018-19	ACTUALS FY 2019-20	FINAL FY 2020-21	MID-YEAR FY 2020-21	VARIANCE W/ FY 2020-21 FINAL
222600	EXPENDABLE TOOLS	9,281	11,453	25,056	22,649	(2,407)
223100	FIRE EQUIP SVC (NON-SCBA)	57,604	48,027	74,000	67,949	(6,051)
223200	FIRE EQUIP SUPPLY	445,101	870,846	938,568	783,883	(154,685)
223600	FUEL, OILS & LUBRICANTS	1,219,572	1,135,119	1,161,000	1,041,985	(119,015)
225100	MEDICAL EQUIP SVC	17,421	101,101	163,501	242,001	78,500
225200	MEDICAL EQUIP SUP	11,344	196,189	71,000	70,000	(1,000)
226400	OFFICE EQUIPMENT/FURNITURE	3,800	8,112	10,000	30,000	20,000
226500	COMPUTER INVENTORIAL EQUIPT.	138,248	82,112	175,250	153,603	(21,647)
226600	STATION FURNISHINGS	54,294	99,123	93,300	93,300	-
227100	COMM EQUIP SERVICE	19,196	21,162	37,700	22,678	(15,022)
227200	COMM EQUIP SUPPLY	347,541	517,949	595,300	544,771	(50,529)
227500	EQUIPMENT RENTAL	176,864	176,474	196,417	202,265	5,848
228100	SHOP EQUIP SERVICE	84,155	43,469	111,800	11,367	(100,433)
228200	SHOP EQUIP SUPPLY	17,046	42,889	20,650	25,600	4,950
229100	OTHER EQUIP SERV	40,974	50,031	43,550	35,035	(8,515)
229200	OTHER EQUIP SUPPLY	176,399	113,281	101,201	75,624	(25,577)
231300	CLOTHING REPAIRS	124,444	135,817	150,000	130,000	(20,000)
231400	SAFETY CLOTHING AND SUPPLIES	863,406	1,011,520	634,465	592,748	(41,717)
232100	CUSTODIAL SERVICE	45,402	59,985	80,276	80,005	(271)
232200	CUSTODIAL SUPPLY	109,312	109,223	105,000	125,000	20,000
233200	FOOD SUPPLY	75,121	53,669	83,645	51,745	(31,900)
234200	KITCHEN SUPPLY	3,488	3,809	4,500	4,500	-
235100	LAUNDRY SERVICE	29,101	33,300	40,000	40,000	-
244300	MEDICAL SERVICES	246,619	125,824	315,022	215,023	(99,999)
244400	MEDICAL SUPPLIES	1,226,599	915,286	1,277,132	1,579,580	302,448
250200	ACTUARIAL SERVICE	40,069	26,092	16,250	13,750	(2,500)
250500	FINANCIAL SERVICE	120,425	132,261	135,855	144,936	9,081
253100	LEGAL SERVICE	277,849	260,345	353,000	465,413	112,413
254100	PERSONNEL SERVICE	197,215	172,266	217,152	168,222	(48,930)
254200	TREASURER SERVICES	6,053	5,721	10,166	10,166	-
259100	OTHER SERVICE	5,232,611	5,367,132	7,414,564	7,095,185	(319,379)
281100	COMPUTER SERVICES	986,667	1,260,438	1,295,327	1,324,371	29,044
281200	COMPUTER SUPPLY	6,921	21,788	14,000	10,881	(3,119)
281300	SALES TAX ADJUSTMENT	-	64	-	-	-
281700	ELECTION SERVICE	39,927	-	11,000	11,322	322
285100	PHYSICAL FITNESS SERVICE	19,712	16,325	30,000	20,000	(10,000)
285200	PHYSICAL FITNESS SUPPLIES	87,223	133,374	117,000	102,060	(14,940)
288000	PRIOR YEAR SVC/SUP	-	-	-	-	-
289800	OTHER SUPPLIES	3,534	90,354	34,900	38,328	3,428
289900	OTHER SERVICES	682,948	776,921	781,500	794,237	12,737
292300	GS MESSENGER SERVICES	2,643	2,885	3,000	2,935	(65)
293100	DISPATCH SERVICE	4,031,154	4,220,003	4,124,849	4,124,849	-
293400	PUBLIC WORKS SVC	17	-	4,560	2,030	(2,530)
296200	GENERAL SERVICE PARKING CHARGE	6,445	6,280	9,339	7,478	(1,861)
298400	RADIO SYSTEMS	185,248	201,573	226,998	226,998	-
Total Services and Supplies		24,395,543	26,608,668	30,786,019	29,599,443	(1,186,576)
321000	INTEREST EXPENSE	230,168	213,390	203,507	203,216	(291)
322000	PRINCIPAL PAYMENTS	536,090	373,717	382,292	382,292	-
345000	ASSESSMENTS	3,611,634	3,724,081	3,442,000	3,904,538	462,538
370000	CONTRIBUTIONS TO OTHER AGENCY	216,335	236,741	211,000	124,542	(86,458)
Total Tax, License, & Assessments		4,594,227	4,547,929	4,238,799	4,614,588	375,789

Total General Operating Expenditures \$ 202,987,037 \$ 211,433,997 \$ 229,971,545 \$ 230,623,040 \$ 651,495

Account Description	ACTUALS FY 2018-19	ACTUALS FY 2019-20	FINAL FY 2020-21	MID-YEAR FY 2020-21	VARIANCE W/ FY 2020-21 FINAL
Transfer Out to Fund D - Capital Facilities	\$ 4,796,489	\$ 6,835,895	\$ 7,076,581	\$ 6,611,469	\$ (465,112)
Transfer Out to Fund G-Grants	377,597	103,694	34,753	47,205	12,452
Transfer Out to Fund L-Leases	304,729	-	-	-	-

Total Other Financing Uses \$ 5,478,815 \$ 6,939,589 \$ 7,111,334 \$ 6,658,674 \$ (452,660)

Total Expenditures and Other Financing Uses \$ 208,465,852 \$ 218,373,586 \$ 237,082,879 \$ 237,281,714 \$ 198,835

Fiscal Year 2020/21 Mid-Year Budget

Fund 212D CAPITAL FACILITIES FUND





BUDGET SUMMARY - CAPITAL FACILITIES FUND 212D

Mid-Year Budget FY 2020-21

	ACTUALS FY 2018-19	ACTUALS FY 2019-20	FINAL FY 2020-21	MID-YEAR FY 2020-21	VARIANCE W/ FY 2020-21 FINAL
REVENUE:					
INVESTMENT & OTHER INCOME	\$ 92,456	\$ 57,197	\$ -	\$ 596	\$ 596
MISCELLANEOUS	142	-	-	-	-
Total Revenues	92,598	57,197	-	596	596
EXPENDITURES:					
SERVICES & SUPPLIES	137,315	(20)	-	-	-
TAXES, LICENSES, DEBT SERVICE & OTHERS	4,598,767	5,518,159	6,524,156	6,103,247	(420,909)
CAPITAL OUTLAY	6,122,153	5,409,696	5,866,161	5,891,042	24,881
Total Expenditures	10,858,235	10,927,835	12,390,317	11,994,289	(396,028)
REVENUE LESS EXPENDITURES	(10,765,637)	(10,870,638)	(12,390,317)	(11,993,693)	396,624
OTHER FINANCING SOURCES(USES)					
ISSUANCE OF CAPITAL LEASES	5,231,839	4,510,000	3,985,000	3,985,000	-
SALE OF ASSETS	279,557	82,636	-	68,488	68,488
TRANSFERS IN(OUT) Fund A	4,796,489	6,835,895	7,076,581	6,611,469	(465,112)
TRANSFERS IN(OUT) Fund E	-	-	-	192,382	192,382
TRANSFERS IN(OUT) Fund G	-	-	-	741,434	741,434
Total Other Financing Sources (Uses)	10,307,885	11,428,531	11,061,581	11,598,773	537,192
REV LESS EXP PLUS TRANSFERS	\$ (457,752)	\$ 557,893	\$ (1,328,736)	\$ (394,920)	\$ 933,816

SERVICES & SUPPLIES

259100 OTHER SERVICE	\$ 137,315	\$ (20)	\$ -	\$ -	\$ -
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TAXES, LICENSES, DEBT SERVICE & OTHERS

321000 INTEREST	403,408	408,550	379,399	339,385	(40,014)
322000 PRINCIPAL	4,195,359	5,109,609	6,144,757	5,763,862	(380,895)

CAPITAL OUTLAY

410100 LAND ACQUISITION	-	-	-	-	-
420100 STRUCTURES	-	-	67,000	67,000	-
420200 NON-STRUCTURE	-	59,280	153,000	153,000	-
430100 VEHICLES	4,002,762	3,498,560	5,331,736	5,331,736	-
430200 OPTHER EQUIPMENT	-	-	-	-	-
430300 EQUIPMENT	299,605	1,157,571	314,425	338,982	24,557
440300 SOFTWARE	1,819,786	694,285	-	324	324

Fiscal Year 2020/21 Mid-Year Budget

Fund 212E PENSION OBLIGATION BOND FUND





BUDGET SUMMARY - PENSION OBLIGATION BOND FUND 212E

Mid-Year Budget FY 2020-21

	ACTUALS FY 2018-19	ACTUALS FY 2019-20	FINAL FY 2020-21	MID-YEAR FY 2020-21	VARIANCE W/ FY 2020-21 FINAL
REVENUE:					
INVESTMENT & OTHER INCOME	\$ 94,979	\$ 66,121	\$ -	\$ 624	\$ (65,497)
<i>Total Revenues</i>	<u>94,979</u>	<u>66,121</u>	<u>-</u>	<u>624</u>	<u>(65,497)</u>
EXPENDITURES:					
SERVICES & SUPPLIES	37,500	-	-	-	-
TAXES, LICENSES, DEBT SERVICE & OTHERS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
<i>Total Expenditures</i>	<u>37,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUE LESS EXPENDITURES	<u>57,479</u>	<u>66,121</u>	<u>-</u>	<u>624</u>	<u>(65,497)</u>
OTHER FINANCING SOURCES(USES)					
TRANSFERS IN(OUT) Fund A	25,500,000	-	-	-	-
TRANSFERS IN(OUT) Fund D	-	-	-	(192,382)	(192,382)
<i>Total Other Financing Sources (Uses)</i>	<u>25,500,000</u>	<u>-</u>	<u>-</u>	<u>(192,382)</u>	<u>(192,382)</u>
SPECIAL ITEM					
EARLY BOND RETIREMENT	(25,500,000)	-	-	-	-
REV LESS EXP PLUS TRANSFERS	<u>\$ 57,479</u>	<u>\$ 66,121</u>	<u>\$ -</u>	<u>\$ (191,758)</u>	<u>\$ (257,879)</u>

Fiscal Year 2020/21 Mid-Year Budget

Fund 212G GRANTS FUND





BUDGET SUMMARY - GRANTS FUND 212G

Mid-Year Budget FY 2020-21

	ACTUALS FY 2018-19	ACTUALS FY 2019-20	FINAL FY 2020-21	MID-YEAR FY 2020-21	VARIANCE W/ FY 2020-21 FINAL
REVENUE:					
INTERGOVERNMENTAL	\$ 459,488	\$ 4,184,204	\$ 599,015	\$ 848,080	\$ 249,065
INVESTMENT & OTHER INCOME	27,554	1,045	-	131,211	131,211
Total Revenues	487,042	4,185,249	599,015	979,291	380,276
EXPENDITURES:					
LABOR COSTS	387,238	110,743	203,143	205,691	2,548
SERVICES & SUPPLIES	-	611,936	250,331	510,023	259,692
TAXES, LICENSES, DEBT SERVICE & OTHERS	-	2,250,237	-	-	-
CAPITAL OUTLAY	12,580	1,821,831	180,295	180,295	-
Total Expenditures	399,818	4,794,747	633,769	896,009	262,240
REVENUE LESS EXPENDITURES	87,224	(609,498)	(34,754)	83,282	118,036
OTHER FINANCING SOURCES(USES)					
TRANSFERS IN(OUT) Fund A	377,597	103,694	34,753	47,205	12,452
TRANSFERS IN(OUT) Fund D	-	-	-	(741,434)	(741,434)
Total Other Financing Sources (Uses)	377,597	103,694	34,753	(694,229)	(728,982)
REV LESS EXP PLUS TRANSFERS	\$ 464,821	\$ (505,804)	\$ (1)	\$ (610,947)	\$ (610,946)

LABOR COSTS

110000	WAGES	\$ 203,626	\$ 110,743	\$ 203,143	\$ 205,691	\$ 2,548
120000	BENEFITS	183,612	-	-	-	-

SERVICES & SUPPLIES

203500	EDUCATION/TRAINING SERVICES	-	61,328	-	-	-
203600	EDUCATION/TRAINING SUPPLIES	-	-	13,030	13,030	-
208500	PRINTING/BINDING	-	-	-	230	230
223200	FIRE EQUIP SUPPLY	-	425,786	-	-	-
229200	OTHER EQUIP SUPPLY	-	87,399	-	-	-
231400	SAFETY CLOTHING & SUPPLIES	-	37,423	60,192	60,914	722
225200	MEDICAL EQUIP SUP	-	-	96,109	96,109	-
259100	OTHER SERVICE	-	-	81,000	339,740	258,740

TAXES, LICENSES, DEBT SERVICE & OTHERS

342000	EQUIPMENT	-	2,250,237	-	-	-
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CAPITAL OUTLAY

430300	EQUIPMENT	12,580	1,821,831	180,295	180,295	-
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Fiscal Year 2020/21 Mid-Year Budget

Fund 212I DEVELOPMENT IMPACT FEES FUND





BUDGET SUMMARY - DEVELOPMENT IMPACT FEES FUND 2121

Mid-Year Budget FY 2020-21

	ACTUALS FY 2018-19	ACTUALS FY 2019-20	FINAL FY 2020-21	MID-YEAR FY 2020-21	VARIANCE W/ FY 2020-21 FINAL
REVENUE:					
CHARGES FOR SERVICES	\$ 1,600,941	\$ 1,492,492	\$ 1,300,000	\$ 1,393,509	\$ 93,509
INVESTMENT & OTHER INCOME	156,115	174,317	-	1,791	1,791
Total Revenues	1,757,056	1,666,809	1,300,000	1,395,300	95,300
EXPENDITURES:					
SERVICES & SUPPLIES	64,722	67,634	70,000	66,071	(3,929)
CAPITAL OUTLAY	7,437	406,314	7,000,000	7,000,000	-
Total Expenditures	72,159	473,948	7,070,000	7,066,071	(3,929)
REVENUE LESS EXPENDITURES	1,684,897	1,192,861	(5,770,000)	(5,670,771)	99,229
OTHER FINANCING SOURCES(USES)					
TRANSFERS IN(OUT)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
REV LESS EXP PLUS TRANSFERS	\$ 1,684,897	\$ 1,192,861	\$ (5,770,000)	\$ (5,670,771)	\$ 99,229

Fiscal Year 2020/21 Mid-Year Budget

Fund 212L LEASED PROPERTIES FUND





BUDGET SUMMARY - LEASED PROPERTIES FUND 212L

Mid-Year Budget FY 2020-21

	ACTUALS FY 2018-19	ACTUALS FY 2019-20	FINAL FY 2020-21	MID-YEAR FY 2020-21	VARIANCE W/ FY 2020-21 FINAL
REVENUE:					
RENTAL INCOME	\$ 479,408	\$ 978,740	\$ 1,110,029	\$ 1,115,664	\$ 5,635
INVESTMENT & OTHER INCOME	21,511	16,193	-	234	234
Total Revenues	500,919	994,933	1,110,029	1,115,898	5,869
EXPENDITURES:					
SERVICES & SUPPLIES	542,061	313,949	373,738	365,786	(7,952)
TAXES, LICENSES, DEBT SERVICE & OTHERS	296,582	296,581	296,332	296,332	-
CAPITAL OUTLAY	-	-	-	-	-
Total Expenditures	838,643	610,530	670,070	662,118	(7,952)
REVENUE LESS EXPENDITURES	(337,724)	384,403	439,959	453,780	13,821
OTHER FINANCING SOURCES(USES)					
TRANSFERS IN(OUT) FUND A	304,729	-	-	-	-
TRANSFERS IN(OUT) FUND D	-	-	-	-	-
Total Other Financing Sources (Uses)	304,729	-	-	-	-
REV LESS EXP PLUS TRANSFERS	\$ (32,995)	\$ 384,403	\$ 439,959	\$ 453,780	\$ 13,821

SERVICES & SUPPLIES

210300	LANSCAPE SCV/PEST CONTROL	\$ (165)	\$ 19,475	\$ 19,640	\$ 19,711	\$ 71
211100	BUILDING SERVICE	416,737	29,917	77,133	67,797	(9,336)
211200	BUILDING SUPPLY	140	2,604	17,500	17,500	-
213100	ELECTRICAL SERVICE	-	2,410	5,410	5,588	178
215100	MECH SYSTEMS SERVICE	-	48,529	32,831	37,831	5,000
216700	PLUMBING SERVICES	-	1,694	2,408	2,408	-
219100	ELECTRICITY	79,330	90,501	92,031	88,143	(3,888)
219200	NATURAL GAS	12,167	11,391	12,417	11,665	(752)
219300	REFUSE SERVICE	3,093	2,397	2,773	2,723	(50)
219500	SEWER SERVICE	9,304	8,213	9,166	7,751	(1,415)
219800	WATER SERVICE	17,855	17,585	17,402	16,585	(817)
232100	CUSTODIAL SERVICE	-	75,418	81,088	84,145	3,057
281300	SALES TAX ADJUSTMENTS	-	(46)	-	-	-
296200	PARKING CHARGES	3,600	3,861	3,939	3,939	-

TAXES, LICENSES, DEBT SERVICE & OTHERS

321000	INTEREST	197,325	191,295	186,426	186,426	-
322000	PRINCIPAL	99,257	105,286	109,906	109,906	-

CAPITAL OUTLAY

410100	LAND ACQUISITION	-	-	-	-	-
420100	STRUCTURES/IMPROVEMENTS	-	-	-	-	-

Fiscal Year 2020/21 Mid-Year Budget

Fund 212M IGT FUND





BUDGET SUMMARY - IGT FUND 212M

Mid-Year Budget FY 2020-21

	ACTUALS FY 2018-19	ACTUALS FY 2019-20	FINAL FY 2020-21	MID-YEAR FY 2020-21	VARIANCE W/ FY 2020-21 FINAL
REVENUE:					
CHARGES FOR SERVICES	\$ 15,156,755	\$ 14,863,756	\$ 15,400,000	\$ 15,390,934	\$ (9,066)
INVESTMENT & OTHER INCOME	223,312	235,290	-	-	-
Total Revenues	15,380,067	15,099,046	15,400,000	15,390,934	(9,066)
EXPENDITURES:					
SERVICES & SUPPLIES	5,936,755	6,116,247	6,600,000	6,600,000	-
Total Expenditures	5,936,755	6,116,247	6,600,000	6,600,000	-
REVENUE LESS EXPENDITURES	9,443,312	8,982,799	8,800,000	8,790,934	(9,066)
OTHER FINANCING SOURCES(USES)					
TRANSFERS IN(OUT)	(6,773,187)	(9,220,000)	(9,220,000)	(9,400,000)	(180,000)
Total Other Financing Sources (Uses)	(6,773,187)	(9,220,000)	(9,220,000)	(9,400,000)	(180,000)
REV LESS EXP PLUS TRANSFERS	\$ 2,670,125	\$ (237,201)	\$ (420,000)	\$ (609,066)	\$ (189,066)

Fiscal Year 2020/21 Mid-Year Budget

POSITION AUTHORIZATION DOCUMENT





POSITIONS AND AUTHORIZATION DOCUMENT (PAD)
Mid-Year Budget FY2020-21

SUMMARY				
Full-time Positions				
	Authorized Positions	Actual Filled Positions	Funded Positions	Proposed Changes
Office of the Fire Chief	9	7	7	0
Operations	612	563	575	0
Support Services	65	60	65	0
Administration	31	30	31	0
Total	717	660	678	0



POSITIONS AND AUTHORIZATION DOCUMENT (PAD)
Mid-Year Budget FY2020-21

OFFICE OF THE FIRE CHIEF					
Position	Auth'd Positions	Actual Filled Positions	Funded Positions	Proposed Changes	Employee(s) / Comments
Fire Chief	1	1	1		Todd Harms
Assistant Chief	1	0	0		<i>Vacant - not funded</i>
Day Staff Captain, Staff Officer	1	0	0		<i>Vacant - not funded</i>
Day Staff Captain, PIO (Ops oversight)	1	1	1		Chris Vestal
Community Relations Coordinator	1	1	1		Chris Dargan
Day Staff Local 522 VP-Representative	1	1	1		Michael McGoldrick
Sr Staff Administrative Coordinator	1	1	1		Jill Guzman
Administrative Specialist, Office of the Fire Chief	1	1	1		Erin Castleberry
Board Clerk	1	1	1		Melissa Penilla
	9	7	7	0	



POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

Mid-Year Budget FY2020-21

OPERATIONS BRANCH							
Position	Auth'd Positions	Actual Filled Positions	Funded Positions	Proposed Changes	Employee(s) / Comments		
Deputy Chief, Operations	1	1	1		Adam Mitchell		
Administrative Specialist, Operations Branch	1	1	1		Carmen Gandara		
Assistant Chief, Operations (A-B-C)	3	3	3		M. Lozano C. Greene C. Jenkins		
Day Battalion Chief, Special Operations	1	1	1		Joseph Fiorica		
Staffing Specialist	1	1	1		Lara Kelley		
Office Technician, Operations Branch	1	1	1		Larsen Roundy		
FIRE SUPPRESSION					A	B	C
Battalion Chiefs	15	12	15		C. Reed R. Carollo S. Daly	C. Simmons M. Stone J. Vestal J. Rudnicki	G. Russell A. Peck M. Johnson J. Graf K. Keelev
Fire Captains	135	132	132		Numbers do not include Day Staff & SRP Capts.		
Fire Engineers	135	124	132				
Firefighters	237	231	231				
SINGLE ROLE PARAMEDIC PROGRAM (SRPP)							
Captains	3	3	3		Shawn Burke, Eric Sacht (filled with FF), Roy Rud (Eng)		
Paramedics (FT)	40	26	16				
Emergency Medical Technicians (EMT)	18	7	18				
EMERGENCY PREPAREDNESS - SPECIAL OPERATIONS							
Chief Pilot	1	1	1		Montie Vanlandingham		
EMERGENCY MEDICAL SERVICES (EMS)							
Assistant Chief, EMS	1	1	1		B. Law		
Day Staff Battalion Chief, EMS	1	1	1		G. Markell (filled with Captain on temp basis)		
Day Staff Captain, EMS	3	3	3		Scott Shield, FF Patrick Ferrill, FF Phil Hart (filled with FF on temp basis)		
Administrative Specialist, EMS	1	1	1		Yuri Torres		
EMS System Technician	2	2	2		Marcy Mateo, Cynthia Hamilton		
TRAINING/SAFETY							
Assistant Chief, Training	1	1	1		Adam House		
Day Staff Captain, Training	3	3	3		Daniel Hoy, Corey Kuebler, Joe Aldrich		
Health & Fitness Program Manager	1	1	1		Patrick Gallagher		
Administrative Specialist, Training	1	1	1		Dana Lipps		
SAFETY							
Day Staff Captain, Safety	1	0	0		<i>Vacant - not funded</i>		
Safety Specialist	2	2	2		Robert Sestito, Brian Spence		
ARSON							
Supervising Investigator	1	1	1		Chris Rogers		
Fire Investigator II	2	2	2		Steve Johnson, Paul Tualla		
	612	563	575	0			



POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

Mid-Year Budget FY2020-21

SUPPORT SERVICES BRANCH					
Position	Auth'd Positions	Actual Filled Positions	Funded Positions	Proposed Changes	Employee(s) / Comments
Deputy Chief, Support Services	1	1	1		Tyler Wagaman
Assistant Chief	1	1	1		Ty Bailey (Assigned as Executive Director of SRFECC)
LOGISTICS					
Logistics/Purchasing Manager	1	1	1		Mark Jones
Assistant Logistics Manager	1	1	1		Mark Siebert
Logistics Technician	7	7	7		Berkey, Crusto, Knapp, Lamons, Putman, Thomas, Graham
Procurement Specialist	1	1	1		Courtney Moore
Office Technician	1	1	1		Amanda Berkey
FACILITIES					
Facilities Manager	1	1	1		John Raeside
Facilities Technician	4	3	4		Joe Eachus, Aldrey Almeria, Dave Koopmeiners, <i>Vacant</i>
FLEET MAINTENANCE					
Fleet Manager	1	1	1		Shea Pursell
Assistant Fleet Manager	1	1	1		Tim Swank
Fire Mechanic	11	11	11		Courtney, Davison, Geaney, Mansel, Moose, Morell, Mull, Petruzzi, Rhodes, Snuffer, Stites
Parts Buyer	1	1	1		Matthew Freeman
Accounting Technician	1	1	1		Amy Peterson
COMMUNITY RISK REDUCTION					
Fire Marshal	1	1	1		Lisa Barsdale
Deputy Fire Marshal	1	1	1		Chrishana Fields
Administrative Specialist	1	1	1		Lisa Gates
Plan Intake Specialist	3	3	3		Shana Mamulski, Cora Zielinski, Michael Toney
Office Technician	3	2	3		Joanna Navarro, Nanette Goodwin, <i>Vacant</i>
Supervising Inspector	3	3	3		A. Nygren, M. Hambrick, D. Schmidt
Fire Inspector II	14	4	7		Callison, Ganea, Hampton, Olivares
Fire Inspector I		8	7		Aney, Batiz, Christensen, Harlow, Kauppi, Klets, Rieger, Smittle (2 <i>Vacant</i> between Inspector II & I)
Geographic Information Specialist II	1	0	1		<i>Vacant</i>
Community Relations Specialist	2	2	2		Brenda Briggs, Rebecca Alessandri
COMMUNICATIONS DIVISION					
Communications Manager	1	1	1		Steve Jordan
Communications Technician II	2	2	2		James Day, Alex Ybarra
	65	60	65	0	



POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

Mid-Year Budget FY2020-21

ADMINISTRATIVE BRANCH					
Position	Auth'd Positions	Actual Filled Positions	Funded Positions	Proposed Changes	Employee(s) / Comments
Deputy Chief, Administration	1	1	1		Greg Casentini
HUMAN RESOURCES					
Human Resources Manager	1	1	1		Melisa Maddux
Administrative Specialist	1	1	1		Michelle Dehoney
Human Resources Analyst	1	1	1		Olesya Melnichuk
Human Resources Specialist	3	3	3		Giovanna Read, Leslie Miller, Candace Sarlis
FINANCE					
Chief Financial Officer	1	1	1		Amanda Thomas
Controller	1	1	1		Ronald Empedrad
Payroll Supervisor	1	1	1		Sarah Ortiz
Payroll Analyst	1	1	1		Robyn Almeida
Financial Analyst	1	1	1		Tara Maeller
Accounting Specialist	2	2	2		RMarie Jones, Natividad Manalo
Accounting Technician	6	5	6		Brown, Cheung, Falls, Guerrero, Houston, <i>vacant</i>
DEVELOPMENT					
Chief Development Officer	1	1	1		Jeff Frye
INFORMATION TECHNOLOGY (IT)					
Director, Information Technology	1	1	1		Mat Roseberry
Office Technician	1	1	1		Alla Zablotskiy
Business Applications Analyst	1	1	1		Sherri Martucci
Network Systems Engineer	1	1	1		Ken Lin
Network Systems Administrator	2	2	2		May Foroudi, Ben Miller
Computer Systems Supervisor	1	1	1		Arthur Hong
Computer Systems Technician	2	2	2		Santiago Naranjo, Alex Vasquez
Help Desk Technician	1	1	1		Ethan Foster
	31	30	31	0	



POSITIONS AND AUTHORIZATION DOCUMENT (PAD)
Mid-Year Budget FY2020-21

PART-TIME, TEMPORARY, RETIRED ANNUITANTS, RESERVE & REIMBURSED					
Position	Auth'd Positions	Actual Filled Positions	Funded Positions	Proposed Changes	Employee(s) / Comments
Retired Annuitants (part-time)	17	14	11		
Reserve Firefighters	14	8	14		Barnes, Berry, Burwell, Driver, Golosinskiy, Manley, Siebert, Spiegelberg
Helicopter Pilot (part-time)	4	4	4		Combs, Cotter, Matischak, Smith
Part-Time Helicopter Maintenance Program Manager	1	0	0		
Air Ops Manager/Special Ops Capt	1	1	0		<i>Not Funded - part-time position filled by a suppression Captain</i>
California Fire and Rescue Training Authority (CFRTA)					
Deputy Executive Director, Planning and Facilities	1	0	0		<i>Vacant</i>
Urban Area Security Initiative					
Planning and Exercise Coordinator	1	1	1		Jon Rudnicki, Reimbursed Position
	38	27	29	0	

*Shown in two locations on the PAD

SACRAMENTO METROPOLITAN FIRE DISTRICT
 Pay Schedule for Fiscal Year 2020-21
 Effective as of 01/01/2021

Monthly Base Pay				
Step 1	Step 2	Step 3	Step 4	Step 5

Fire Chief					\$ 23,539.92
Senior Management Staff - Unrepresented Confidential					
Chief Deputy					\$ 22,512.23
Deputy Chief					21,440.21
Assistant Chief			18,763.17		19,697.44
Fire Marshal			18,763.17		19,697.44
Chief Financial Officer			16,275.39		17,086.28
Chief Development Officer			16,275.39		17,086.28

Management Staff - Unrepresented Confidential					
Director of Information Technology	\$ 10,936.89	\$ 11,480.70	\$ 12,052.03	\$ 12,652.12	\$ 13,282.17
Economic Development Manager	9,110.29	9,563.05	10,038.57	10,538.04	11,061.48
Facility Manager	9,110.29	9,563.05	10,038.57	10,538.04	11,061.48
Controller	9,110.29	9,563.05	10,038.57	10,538.04	11,061.48
Fleet Manager	9,110.29	9,563.05	10,038.57	10,538.04	11,061.48
Human Resource Manager	9,110.29	9,563.05	10,038.57	10,538.04	11,061.48
Logistics Manager	9,110.29	9,563.05	10,038.57	10,538.04	11,061.48
Communications Manager	9,110.29	9,563.05	10,038.57	10,538.04	11,061.48
CQI Manager	9,028.84	9,476.80	9,947.54	10,442.24	10,960.85
Chief Pilot	8,934.23	9,377.40	9,842.13	10,329.63	10,842.28
Grant / Economic Dev Coor	8,915.06	9,358.24	9,822.97	10,311.66	10,824.32
Assistant Logistics Manager	8,096.97	8,499.43	8,921.06	9,364.23	9,828.95
Assistant Fleet Manager	8,096.97	8,499.43	8,921.06	9,364.23	9,828.95

Unrepresented Confidential - Exempt					
Network Systems Engineer	\$ 8,749.77	\$ 9,184.57	\$ 9,640.90	\$ 10,120.03	\$ 10,623.08
Computer Systems Supervisor	8,222.75	8,631.18	9,059.98	9,510.35	9,982.27
Purchasing Agent	7,664.59	8,044.26	8,443.14	8,862.36	9,301.93
Accounting Supervisor	7,463.35	7,833.48	8,221.55	8,629.99	9,058.80
Human Resources Analyst	7,320.82	7,683.74	8,064.64	8,464.67	8,885.13
Facilities Supervisor	7,220.21	7,578.33	7,954.44	8,349.71	8,764.13
Administrative Analyst	7,178.29	7,534.03	7,907.71	8,300.59	8,712.64
Business Application Analyst	7,178.29	7,534.03	7,907.71	8,300.59	8,712.64
Payroll Analyst	7,178.29	7,534.03	7,907.71	8,300.59	8,712.64
Financial Analyst	7,178.29	7,534.03	7,907.71	8,300.59	8,712.64
Board Clerk	6,567.41	6,893.20	7,234.56	7,592.72	7,968.82
Office Manager / Workers' Comp Spec	6,567.41	6,893.20	7,234.56	7,592.72	7,968.82
Staffing Specialist	6,567.41	6,893.20	7,234.56	7,592.72	7,968.82
Sr. Staff Adm Coor/Fire Chief's Secty	6,061.94	6,362.58	6,677.60	7,008.19	7,355.55
Procurement Specialist	4,846.21	5,085.77	5,337.30	5,600.81	5,877.50
Accounting Specialist	4,846.21	5,085.77	5,337.30	5,600.81	5,877.50
Human Resources Specialist	4,846.21	5,085.77	5,337.30	5,600.81	5,877.50
Payroll Specialist	4,846.21	5,085.77	5,337.30	5,600.81	5,877.50
Administrative Specialist	4,846.21	5,085.77	5,337.30	5,600.81	5,877.50

Unrepresented Confidential - Non-Exempt					
Network Systems Administrator	\$ 7,911.32	\$ 8,304.20	\$ 8,716.22	\$ 9,148.62	\$ 9,602.57
Database Technician	7,463.35	7,833.48	8,222.75	8,631.18	9,059.98
Communications Technician III	6,671.62	7,002.20	7,349.57	7,713.69	8,096.97
Communications Technician II	6,506.31	6,828.52	7,167.49	7,523.23	7,896.96
Computer Systems Technician	5,464.24	5,734.96	6,017.62	6,315.89	6,628.50
Warehouse Supervisor	5,400.77	5,667.86	5,948.16	6,242.81	6,551.84
Health & Fitness Program Manager	5,115.70	5,368.43	5,634.34	5,913.42	6,205.68
Help Desk Technician	4,295.22	4,507.25	4,728.84	4,962.41	5,207.95

Administrative Support Personnel					
Facilities Technician	\$ 6,568.61	\$ 6,894.42	\$ 7,235.77	\$ 7,595.10	\$ 7,972.41
Facilities Assistant	5,030.65	5,278.60	5,539.72	5,814.01	6,101.47
Safety Specialist	4,846.21	5,085.77	5,337.30	5,600.81	5,877.50
Plan Intake Specialist	4,846.21	5,085.77	5,337.30	5,600.81	5,877.50
Video Technician	4,767.16	5,003.11	5,249.87	5,509.78	5,781.67
Logistic Technician	4,510.82	4,733.61	4,967.18	5,212.72	5,470.23
Accounting Technician	4,303.63	4,515.61	4,738.40	4,971.96	5,217.52
EMS Systems Technician	4,303.63	4,515.61	4,738.40	4,971.96	5,217.52
Office Technician	3,777.78	3,963.45	4,158.68	4,363.51	4,579.12

	Hourly Rate		
	Step 1	Step 2	Step 3
SRPP - Paramedic	\$ 20.76	\$ 21.78	\$ 22.88
SRPP - EMT	\$ 18.41	\$ 19.31	\$ 20.29

SACRAMENTO METROPOLITAN FIRE DISTRICT
 Pay Schedule for Fiscal Year 2020-21
 Effective as of 01/01/2021

	Monthly Base Pay						
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Local 522							
Recruit Firefighter					\$ 5,178.01		
Firefighter	\$ 5,967.33	\$ 6,262.00	\$ 6,571.00	\$ 6,895.60	\$ 7,236.97	\$ 7,595.10	\$ 7,971.21
Fire Engineer	7,264.53	7,623.86	8,001.15	8,397.62	8,813.26		
Fire Captain	8,130.52	8,532.96	8,955.77	9,398.95	9,864.90		
Battalion Chief	9,879.28	10,369.15	10,883.00	11,423.20	11,989.76		
Fire Inspector I	5,389.99	5,654.71	5,933.80	6,226.05	6,532.68		
Fire Inspector II	7,268.11	7,627.46	8,004.75	8,401.21	8,816.84		
Fire Supervising Inspector	8,134.11	8,536.55	8,959.37	9,402.55	9,868.49		
Deputy Fire Marshal	9,676.84	10,155.95	10,659.03	11,187.24	11,741.81		
Fire Investigator I	5,386.40	5,651.12	5,930.19	6,222.44	6,529.09		
Fire Investigator II	7,264.53	7,623.86	8,001.15	8,397.62	8,813.26		
Fire Supervising Investigator	8,130.52	8,532.96	8,955.77	9,398.95	9,864.90		
Public Education Technician	4,788.73	5,023.47	5,270.22	5,530.13	5,802.03		
Community Relations Specialist	5,257.04	5,515.76	5,787.65	6,072.72	6,372.18		
Community Relations Coordinator	5,744.54	6,027.21	6,324.27	6,636.88	6,965.07		
Geographic Information Specialist I & II	5,331.31	5,593.61	5,869.10	6,157.76	6,462.00		
Shop Assistant	3,701.13	3,881.99	4,072.46	4,272.46	4,482.09		
Parts Buyer	5,344.47	5,607.99	5,884.68	6,174.55	6,478.78		
Fire Mechanic	6,632.08	6,959.08	7,302.83	7,663.39	8,041.88		
Master Fire Mechanic	7,377.12	7,741.23	8,124.53	8,526.96	8,948.59		

Hourly Positions	
	Hourly Rate
Hourly Employees	\$ 14.00
PT Helicopter Pilot	61.80
PT Helicopter Mechanic	46.35

Revised as of 01/01/2021 and adopted by the Board as of 12/10/2020