MIDYEAR BUDGET

Fiscal Year 2024-25

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Sacramento Metropolitan Fire District

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ADAM HOUSE
Fire Chief

DATE: March 13, 2025

TO: Board of Directors, Sacramento Metropolitan Fire District

FROM: Adam House, Fire Chief

RE: FY 2024/25 Midyear Budget Adjustments

OVERVIEW

The Fiscal Year (FY) Midyear Budget presented for your consideration reflects changes since the adoption of the Final Budget in September and is based on actual spending and revenues through December 31, 2024, with projections for the remainder of the fiscal year. The Midyear Budget is an important part of the District's financial process to update spending plans with actual expenditures and revenues, evaluate program commitments, and implement adjustments.

At the midpoint of the District's fiscal year, revenues and expenditures have closely followed the Final Budget approved by the Board of Directors. Fiscal changes of significance are described in this report and the following budget tables.

The FY 2024/25 Midyear Budget includes total spending of $385.2 million, an increase of $2.7 million, or 0.7 percent over the FY 2024/25 Final Budget expenditures of $382.5 million.

Within the General Fund, revenues of $285.7 million and net transfers and other sources equal $24.5 million are expected to fall short of General Fund expenditures of $315.0 million by $5.8 million—approximately the same shortfall sum included in the Final Budget. The District continues to forecast revenue growth that will eliminate the need for future General Fund borrowing after FY 2024/25.

In the Labor Budget, workers compensation costs and constant staffing callbacks (when suppression staff are called back to work overtime during unanticipated absences) have again increased above the Final Budget figure, by $1.1 million and $2.5 million (net of deployment reimbursements), respectively. Coupled with a new $1 million set-aside for a pension trust and other adjustments, the entire General Fund Labor Budget will grow by $5.0 million.

The Labor Budget also includes important changes to staffing. In the Health and Wellness Division, an assistant chief has been reassigned and two new captain positions established. The Midyear Budget also includes a Service Delivery Team recommendation to add a permanent Squad 53 and six firefighter positions while still fully staffing the firefighter pool at 24 positions. Other Service Delivery Team recommendations pertaining to adding squads, medics, and private ambulance services are under consideration and may be incorporated into future budgets.

Proposed midyear adjustments to District's budget are described in the next section.

DISCUSSION

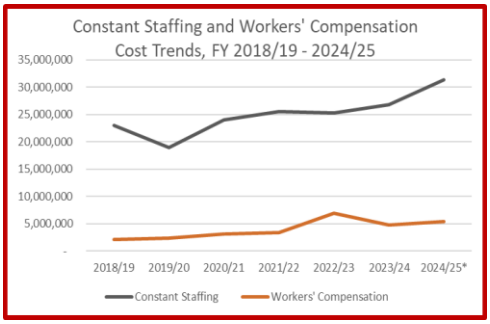
General Fund Expenditures

Midyear Budget adjustments to General Fund expenditures result in a $5.8 million cost increase over the Final Budget figure (1.9 percent), for a total expenditure budget of $315.0 million.

Labor

Adjustments to the labor expense budget result in an increase of $5.0 million (1.9 percent above the Final Budget), for a total labor budget of $265.4 million, and include the following:

- Increased callback overtime costs ("constant staffing") of $3.9 million ($2.5 million net of reimbursed deployment costs). While sick leave usage has declined, the cost increase reflects persistent growth of other leave types, such as vacation.



- Workers' compensation cost increase of $1.1 million relative to the Final Budget, reflecting higher-than-budgeted expenses related to settlements.

- A set-aside of $1 million to establish a pension cost trust fund, similar to the California Employers' Retirement Benefit Trust used for Other Post Employment Benefit costs. Under this new trust the District will invest in a managed market account, which may be drawn down as sums are needed for unanticipated pension costs.

- Wage-related savings of $1.8 million due mainly to unfilled positions.

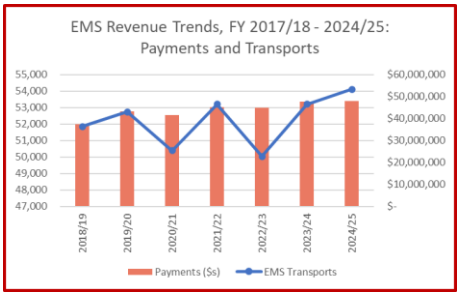
Services and Supplies

The Midyear Budget for General Fund services and supplies includes a $811,000 increase (1.8 percent) relative to the Final Budget, for a total of $45.1 million. The increase is attributable mainly to spending increases including insurance, a workers' compensation cost management contract, and reimbursed costs for ground emergency medical transportation audits.

General Fund Revenues and Net Transfers

FY 2024/25 General Fund revenues and net transfers are expected to reach $310.1 million. Significant midyear adjustments to revenues include:

- ***Medic Cost Recovery***. The Midyear Budget includes a $2.4 million decrease in medic revenues based on year-to-date activity, for a revised total of $48.0 million, down from $50.4 million included in the Final Budget. The image beside charts EMS payment and transport numbers over the last seven years, illustrating the generallly growing/occasionally faltering trends with EMS program cost inputs.



- ***Property Taxes.*** Estimates for the District's largest revenue source, property taxes, were updated and reflect a modest increase of approximately $318,000.

- ***Net Interfund Transfers.*** Net transfers from and to the General Fund are forecasted to increase by $9.0 million in the Midyear Budget. This is mainly attributable to higher collections from the Voluntary Rate Range Program and the Public Provider Ground Emergency Medical Transport (PPGEMT) program.

General Fund Reserve

After the proposed Midyear adjustments, the General Fund reserve balance is projected to be $37.6 million on June 30, 2025, or 11.8 percent General Fund reserve, the same reserve ratio included in the Final Budget.

Capital Facilities Fund

The Midyear Budget includes a $1.8 million decrease to Capital Facilities Fund expenditures, reflecting updated spending plans for those funds. The projected ending fund balance for the Capital Facilities Fund is $1.3 million.

Special Projects Fund

The Midyear Budget reflects full expenditure of the $14 million appropriated in the State of California Budget Act of 2022/23 for building a new District training facility on Zinfandel Drive in Rancho Cordova. As the Zinfandel Training Facility project develops, it is anticipated that additional sums will be added to the Special Projects Fund to support project completion.

Other Funds

Midyear Budget updates for the Leased Properties, Grants, Development Impact Fees, Intergovernmental Transfer, and Special Project Fund descriptions are included in the attachments. All funds reflect a positive or zero balance at the end of the fiscal year.

All Funds Summary

MIDYEAR BUDGET
Fiscal Year 2024-25

BUDGET SUMMARY - ALL FUNDS

	GENERAL FUND	CAPITAL FACILITIES FUND	LEASED PROPERTIES FUND	GRANTS FUND	DEVELOPMENT IMPACT FEES FUND	IGT FUND	SPECIAL PROJECTS FUND-ZINF TRNG SITE	TOTALS
REVENUES								
PROPERTY TAXES	$ 213,447,423	$ -	$ -	$ -	$ -	$ -	$ -	$ 213,447,423
USE OF MONEY AND PROPERTY	15,000	-	1,193,651	-	-	-	260,000	1,468,651
INTERGOVERNMENTAL	4,610,000	-	-	2,727,820	-	-	-	7,337,820
CHARGES FOR SERVICES	65,413,731	-	-	-	3,000,000	38,444,800	-	106,858,531
MISCELLANEOUS	2,181,049	-	-	-	-	1,331,520	-	3,512,569
Total Revenues	**285,667,203**	**-**	**1,193,651**	**2,727,820**	**3,000,000**	**39,776,320**	**260,000**	**332,624,994**
EXPENDITURES:								
LABOR COSTS	265,386,555	-	-	2,021,295	-	-	-	267,407,850
SERVICES & SUPPLIES	45,123,656	-	575,480	365,778	90,000	13,056,220	-	59,211,134
TAXES, LICENSES, DEBT SERVICE & OTHERS	4,473,534	5,210,901	244,806	-	-	-	-	9,929,241
CAPITAL OUTLAY	-	19,244,273	-	90,000	15,151,918	-	14,126,877	48,613,068
Total Expenditures	**314,983,745**	**24,455,174**	**820,286**	**2,477,073**	**15,241,918**	**13,056,220**	**14,126,877**	**385,161,293**
REVENUE LESS EXPENDITURES	**(29,316,542)**	**(24,455,174)**	**373,365**	**250,747**	**(12,241,918)**	**26,720,100**	**(13,866,877)**	**(52,536,299)**
OTHER FINANCING SOURCES(USES)								
ISSUANCE OF BONDS	-	-	-	-	2,671,876	-	-	2,671,876
ISSUANCE OF CAPITAL LEASES	-	15,329,978	-	-	-	-	-	15,329,978
SALE OF ASSETS	-	-	-	-	-	-	-	-
TRANSFERS IN(OUT) FUND A-General	-	6,050,881	-	(180,094)	-	(30,326,264)	-	(24,455,477)
TRANSFERS IN(OUT) FUND D-Cap Fac	(6,050,881)	-	-	-	-	-	-	(6,050,881)
TRANSFERS IN(OUT) FUND E-Pension	-	-	-	-	-	-	-	-
TRANSFERS IN(OUT) FUND G-Grants	180,094	-	-	-	-	-	-	180,094
TRANSFERS IN(OUT) FUND L-Leases	-	-	-	-	-	-	-	-
TRANSFERS IN(OUT) FUND M-IGT	30,326,264	-	-	-	-	-	-	30,326,264
TRANSFERS IN(OUT) FUND S-Special Projects	-	-	-	-	-	-	-	-
Total Transfers	**24,455,477**	**21,380,859**	**-**	**(180,094)**	**2,671,876**	**(30,326,264)**	**-**	**18,001,854**
TRANSFER TO COMMITTED FUNDS	**(956,373)**							**(956,373)**
CHANGE IN FUND BALANCE	**$ (5,817,438)**	**$ (3,074,315)**	**$ 373,365**	**$ 70,653**	**$ (9,570,042)**	**$ (3,606,164)**	**$ (13,866,877)**	**$ (35,490,818)**

FUND BALANCE SUMMARY

	GENERAL FUND	CAPITAL FACILITIES FUND	LEASED PROPERTIES FUND	GRANTS FUND	DEVELOPMENT IMPACT FEES FUND	IGT FUND	SPECIAL PROJECTS FUND-ZINF TRNG SITE	TOTALS
Estimated Fund Balance Available June 30, 2024	$ 43,382,270	$ 4,332,921	$ 1,607,998	$ 38,047	$ 10,523,672	$ 3,606,164	$ 14,002,110	$ 77,493,182
Revenues	285,667,203	-	1,193,651	2,727,820	3,000,000	39,776,320	260,000	332,624,994
Other Financing Sources	30,506,358	21,380,859	-	-	2,671,876	-	-	54,559,093
Release of Committed Funds	-	-	-	-	-	-	-	-
Estimated Funds Available	**359,555,831**	**25,713,780**	**2,801,649**	**2,765,867**	**16,195,548**	**43,382,484**	**14,262,110**	**464,677,269**
Expenditures	(314,983,745)	(24,455,174)	(820,286)	(2,477,073)	(15,241,918)	(13,056,220)	(14,126,877)	(385,161,293)
Other Financing Uses	(6,050,881)	-	-	(180,094)	-	(30,326,264)	-	(36,557,239)
Transfer to Committed Funds (Workers Compensation)	(956,373)	-	-	-	-	-	-	(956,373)
Special Item	-	-	-	-	-	-	-	-
Estimated Fund Balance at June 30, 2025	**$ 37,564,832 ***	**$ 1,258,606**	**$ 1,981,363**	**$ 108,700**	**$ 953,630**	**$ -**	**$ 135,233**	**$ 42,002,364**

**General Fund reserve amount: 11.8% of expenditures and transfers.*

CAPITAL OUTLAY SUMMARY

Fund	Division	Description	Units	Price	Amount	Principal	Interest	Semi-Annual Costs	Annual Financing Cost
Capital Facilities	SAF:Safety	TWO PPE EXTRACTORS	2	19,500	39,000				
Capital Facilities	SAF:Safety	COMMERCIAL HOT WATER HEATER FOR CARE AND	1	5,500	5,500				
Capital Facilities	SAF:Safety	PPE/SCBA WASHER FOR BATTALION	2	28,500	57,000				
Capital Facilities	TRA:Training	GAS PROP FOR ACADEMY AND TRAINING	1	40,000	40,000				
Capital Facilities	EMS:Emergency Medical Services	25-04 AUTOMATIC CHEST COMPRESSION DEVICES	3	16,317	48,951	8,940	1,958		10,898
Capital Facilities	RES:Rescue	SEARCH CAMERA	1	12,000	12,000				
Capital Facilities	UAV:Unmanned Aerial Vehicles	M30T DRONE WORRY-FREE PLUS COMBO	1	12,700	12,700				
Capital Facilities	APE:Apparatus And Equipment	HOLMATRO COMBI CUTTER	1	15,000	15,000				
Capital Facilities	COM:Communications	800 MHZ PORTABLE RADIO KITS AND ACCESSORIES	1	402,105	402,105				
Capital Facilities	FAC:Facility Maintenance	24-46 ZINFANDEL GATE OPERATOR REPLACEMENT	1	134,230	134,230				
Capital Facilities	FAC:Facility Maintenance	STATION 50 DORM REMODEL CARRYOVER	1	43,500	43,500				
Capital Facilities	FLE:Fleet Maintenance	FORKLIFT FOR STATION 21	1	40,000	40,000				
Capital Facilities	FLE:Fleet Maintenance	23-26 TYPE I ENGINES-FY23 CARRYOVER	5	825,933	4,129,663				
Capital Facilities	FLE:Fleet Maintenance	23-30 REMOUNT AMBULANCES-FY23 CARRYOVER	4	168,232	672,926				
Capital Facilities	FLE:Fleet Maintenance	23-54 SQUAD VEHICLES-FY23 CARRYOVER-NF	4	234,653	938,610	168,737	36,952		205,689
Capital Facilities	FLE:Fleet Maintenance	24-04 REMOUNT AMBULANCES-FY24 CARRYOVER-NF	6	168,232	1,009,392	184,368	40,376		224,744
Capital Facilities	FLE:Fleet Maintenance	25-02 AMBULANCE REPLACEMENT	4	330,815	1,323,259	241,698	52,930		294,628
Capital Facilities	FLE:Fleet Maintenance	25-14 FLEET SERVICE TRUCK REPLACEMENT	1	175,000	175,000	31,964	7,000		38,964
Capital Facilities	FLE:Fleet Maintenance	25-22 LADDER TRUCK REPLACEMENT	1	1,840,527	1,840,527	336,178	73,622		409,799
Capital Facilities	FLE:Fleet Maintenance	25-37 TYPE I ENGINE REPLACEMENT	5	1,177,729	5,888,645	1,075,580	235,546		1,311,125
Capital Facilities	FLE:Fleet Maintenance	25-38 TYPE III ENGINE REPLACEMENT	4	550,613	2,202,452	402,284	88,098		490,383
Capital Facilities	FLE:Fleet Maintenance	COPTER FUEL TENDER RETROFIT	1	8,438	8,438				
Capital Facilities	TEC:Information Technology	SWITCH REPLACEMENT	4	10,875	43,500				
Capital Facilities	TEC:Information Technology	VOICE GATEWAY REPLACEMENT	2	9,000	18,000				
Capital Facilities	TEC:Information Technology	25-31 STORAGE APPLIANCE (SAN) REPLACEMENT	2	71,939	143,878	26,280	5,756		32,035
			Subtotal: Capital Facilities		19,244,276	2,476,029	542,238	-	3,018,265
Federal Grants	CER:Community Emergency Response Team	CERT SUPPLY CACHE	1	15,000	15,000				
Federal Grants	HZM: Hazmat	HAZMAT CHEMICAL DETECTOR	1	75,000	75,000				
Federal Grants	ZIF:Zinfandel	ZINFANDEL EVOC			-				
Development Impact Fees	DEV:Development	23-04 VINEYARD SPRINGS STATION	1	10,005,370	10,005,370				
Development Impact Fees	DEV:Development	23-01 GRANTLINE 220 LAND ACQUISITION-CARRYOVER	1	2,400,000	2,400,000				
Development Impact Fees	DEV:Development	ZINFANDEL - PHASE 3 BUILDOUT	1	2,746,548	2,746,548				
Special Projects	ZIF:Zinfandel	ZINFANDEL - PHASE 3 BUILDOUT	1	14,126,877	14,126,877				
				Grand Totals	48,613,071	2,476,029	542,238	-	3,018,265

Revenue & Expenditures: General Operating Fund

MIDYEAR BUDGET
Fiscal Year 2024-25

BUDGET SUMMARY - GENERAL FUND 212A

	ACTUALS FY 2022-23	ACTUALS FY 2023-24	FINAL FY 2024-25	MID-YEAR FY 2024-25	VARIANCE W/ FY 2024-25 FINAL
REVENUES					
PROPERTY TAXES	$ 191,765,676	$ 203,345,948	$ 213,129,632	$ 213,447,423	$ 317,791
USE OF MONEY/PROPERTY	300,653	1,339,929	15,000	15,000	-
INTERGOVERNMENTAL	4,796,903	5,092,916	4,610,000	4,610,000	-
CHARGES FOR SERVICES	58,281,440	60,621,858	67,652,329	65,413,731	(2,238,598)
MISCELLANEOUS REVENUE	307,311	2,357,936	2,448,981	2,181,049	(267,932)
Total Revenues	**255,451,983**	**272,758,587**	**287,855,942**	**285,667,203**	**(2,188,739)**
EXPENDITURES:					
LABOR COSTS	216,973,475	236,627,038	260,375,834	265,386,555	5,010,721
OTHER EXPENDITURES:					
SERVICES & SUPPLIES	33,911,980	39,033,170	44,313,140	45,123,656	810,516
TAXES, LICENSES, DEBT SERVICE & OTHERS	3,412,021	3,440,633	4,487,056	4,473,534	(13,522)
Total Expenditures	**254,297,476**	**279,100,841**	**309,176,030**	**314,983,745**	**5,807,715**
REV LESS EXP	**1,154,507**	**(6,342,254)**	**(21,320,088)**	**(29,316,542)**	**(7,996,454)**
OTHER FINANCING SOURCES(USES)					
ISSUANCE OF CAPITAL LEASES	-	-	-	-	-
SALE OF ASSETS	-	-	-	-	-
TRANSFER IN(OUT) FUND D-Cap Fac	(4,021,419)	(7,460,286)	(6,130,826)	(6,050,881)	79,945
TRANSFER IN(OUT) FUND D-Cap Fac	-	-	-	-	-
TRANSFER IN(OUT) FUND E-Pension Bonds	-	45,838	-	-	-
TRANSFER IN(OUT) FUND G-Grants	11,876	-	-	190,676	190,676
TRANSFER IN(OUT) FUND G-Grants	(17,237)	(4,136)	(14,240)	(10,582)	3,658
TRANSFER IN(OUT) FUND L-Leased Properties	-	-	-	-	-
TRANSFER IN(OUT) FUND M-IGT	9,693,141	21,631,733	21,574,983	30,326,264	8,751,281
Total Other Financing Sources(Uses)	5,666,361	14,213,149	15,429,917	24,455,477	9,025,560
REV LESS EXP PLUS TRANSFERS	6,820,868	7,870,895	(5,890,171)	(4,861,065)	1,029,106
Less: Transfer to Committed Fund Balance	-	-	-	(956,373)	(956,373)
CHANGE IN FUND BALANCE	6,820,868	7,870,895	(5,890,171)	(5,817,438)	72,733

REVENUES & OTHER FINANCING SOURCES - GENERAL FUND

		ACTUALS FY 2022-23	ACTUALS FY 2023-24	FINAL FY 2024-25	MID-YEAR FY 2024-25	VARIANCE W/ FY 2024-25 FINAL
910100	CURRENT SECURED PROPERTY TAXES	$ 175,221,885	$ 187,767,190	$ 196,010,468	$ 196,015,711	$ 5,243
910200	CURRENT UNSECURED PROPERTY TAXES	5,927,061	6,637,122	7,485,231	7,479,988	(5,243)
910300	SUPPLEMENTAL PROPERTY TAXES	6,740,565	4,431,023	5,023,000	5,023,000	-
910400	TAXES-SECURED "TEETER" FUNDS	1,040,587	1,448,787	1,449,000	1,726,841	277,841
910500	TAXES-SUPPLEMENTAL "TEETER" FUNDS	397,663	481,133	481,000	372,895	(108,105)
910600	UNITARY CURRENT SECURED TAXES	1,964,878	2,129,119	2,158,333	2,306,388	148,055
912000	SECURED REDEMPTION TAXES	18,767	5,749	87,000	87,000	-
913000	PRIOR UNSECURED PROPERTY TAXES	62,195	63,764	44,000	44,000	-
914000	PROPERTY TAX PENALTIES	46,823	32,681	44,000	44,000	-
919900	TAXES - OTHER	1,734	1,872	-	-	-
976200	SPECIAL TAX ASSESSMENTS	343,518	347,508	347,600	347,600	-
	PROPERTY TAXES	**191,765,676**	**203,345,948**	**213,129,632**	**213,447,423**	**317,791**
941000	INTEREST INCOME	300,653	1,339,929	15,000	15,000	-
	USE OF MONEY/PROPERTY	**300,653**	**1,339,929**	**15,000**	**15,000**	**-**
919600	RDA RESIDUAL DISTRIBUTION	2,021,626	2,260,116	1,943,000	1,943,000	-
952200	HOMEOWNERS PROPERTY TAX REVENUE	1,349,638	1,330,512	1,330,000	1,330,000	-
953100	AID/OTHER LOCAL GOV'T AGENCY	-	-	-	-	-
953300	REDEVELOPMENT AGENCY-PASSTHRU	1,424,356	1,501,291	1,337,000	1,337,000	-
956900	STATE AID AND OTHER MISC REVENUES	1,283	997	-	-	-
	INTERGOVERNMENTAL	**4,796,903**	**5,092,916**	**4,610,000**	**4,610,000**	**-**
963900	DEPLOYMENTS/OTHER FIRE SERVICE REIMBURSEMENTS	1,935,299	878,221	2,427,598	2,789,000	361,402
964300	FEES-INSPECTIONS, PERMITS & PLAN REVIEW	2,564,429	5,113,818	5,924,000	5,924,000	-
964330	*PLAN REVIEW FEES*	*1,861,339*	*3,996,511*	*4,556,000*	*4,556,000*	-
964340	*CODE ENFORCEMENT INSPECTION FEES*	*612,729*	*996,336*	*1,248,000*	*1,248,000*	-
964360	*FIREWORK FEES*	*53,961*	*93,671*	*93,000*	*93,000*	-
964370	*PLANNING LETTERS (COUNTY)*	*36,400*	*27,300*	*27,000*	*27,000*	-
964800	FIRE CONTROL SERVICE (ALARM FEES)	70,286	91,034	70,000	70,000	-
964900	COPYING SERVICE	7,306	5,804	5,000	5,000	-
966900	MEDICAL CARE (MEDIC FEES)	43,957,468	46,953,663	50,400,000	48,026,000	(2,374,000)
966910	GEMT REIMBURSEMENT	3,036,040	454,732	-	-	-
969300	EDUCATION TRAINING SERVICE	287,119	399,030	380,297	380,297	-
969900	CONTRACT SERVICE REVENUE	6,423,493	6,725,556	8,445,434	8,219,434	(226,000)
	CHARGES FOR SERVICES	**58,281,440**	**60,621,858**	**67,652,329**	**65,413,731**	**(2,238,598)**
931000	VEHICLE CODE FINES	1,094	1,545	1,500	1,500	-
932000	OTHER COURT FINES	732	6,362	4,000	4,000	-
973000	DONATIONS	4,250	(3,049)	-	5,590	5,590
974000	INSURANCE PROCEEDS	54,566	320,393	487,031	487,031	-
979000	REVENUE - GEMT ADMIN FEE + OTHER	246,669	2,032,677	1,956,450	1,682,928	(273,522)
979900	REVENUE - OTHER	-	8	-	-	-
	MISCELLANEOUS REVENUE	**307,311**	**2,357,936**	**2,448,981**	**2,181,049**	**(267,932)**
	Total General Operating Revenues	**255,451,983**	**272,758,587**	**287,855,942**	**285,667,203**	**(2,188,739)**
599100	OPERATING TRANSFERS IN (From FUND D - Cap Fac)	-	-	-	-	-
599100	OPERATING TRANSFERS IN (From FUND E - Pension Bonds)	-	-	-	-	-
599100	OPERATING TRANSFERS IN (From FUND G - Grants)	11,876	-	-	190,676	190,676
599100	OPERATING TRANSFERS IN (From FUND L - Leased Ppty)	-	-	-	-	-
599100	OPERATING TRANSFERS IN (From FUND M - IGT)	9,693,140	21,677,571	21,574,983	30,326,264	8,751,281
	OTHER FINANCING SOURCES	**9,705,016**	**21,677,571**	**21,574,983**	**30,516,940**	**8,941,957**
	TOTAL REVENUES AND OTHER FINANCING SOURCES	**$ 265,156,999**	**$ 294,436,158**	**$ 309,430,925**	**$ 316,184,143**	**$ 6,753,218**

LABOR COSTS - GENERAL FUND

		ACTUALS FY 2022-23	ACTUALS FY 2023-24	FINAL FY 2024-25	MID-YEAR FY 2024-25	VARIANCE W/ FY 2020-21 FINAL $ Change	VARIANCE W/ FY 2020-21 FINAL % Change
WAGES							
111000	Wages	$ 70,403,709	$ 77,217,620	$ 86,403,285	$ 84,592,515	$ (1,810,770)	-2.1%
112100	Reserve F/F-Rio Linda	35,486	46,630	52,500	52,500	-	0.0%
112400	Directors	26,350	17,971	22,028	22,028	-	0.0%
113120	Overtime - Shift	2,282,311	2,890,709	2,783,314	2,783,314	-	0.0%
113210	FLSA	1,711,817	1,852,195	1,946,705	2,041,461	94,756	4.9%
113110	Constant Staffing-Callback	26,017,630	26,743,130	27,453,329	31,385,165	3,931,836	14.3%
113220	Overtime - Day	704,341	887,631	914,181	915,974	1,793	0.2%
114110	Out of Class	60,600	110,940	116,000	205,473	89,473	77.1%
114111	Fire Staff Premium	327,805	414,678	494,440	442,653	(51,787)	-10.5%
114120	EMT	2,760,774	2,987,379	3,208,821	3,275,733	66,912	2.1%
114130	Paramedic	3,734,997	4,191,469	4,336,318	4,665,642	329,324	7.6%
114140	Education	4,618,270	5,602,321	6,048,128	6,305,852	257,724	4.3%
114160	Haz-Mat	845,726	1,358,692	1,223,232	1,512,409	289,177	23.6%
114170	Longevity Pay	1,897,776	2,281,561	2,430,470	2,513,946	83,476	3.4%
114200	Standby Pay	62,965	83,081	74,100	78,705	4,605	6.2%
114310	Uniform Allowance	28,200	53,509	45,200	45,200	-	0.0%
114320	Tool Allowance	18,623	20,038	21,600	21,600	-	0.0%
115110	Annual PTO/VL Buy Back	940,890	727,168	716,491	203,401	(513,090)	-71.6%
115114	Holiday Pay Prem.	3,234,174	3,502,945	3,681,714	3,860,921	179,207	4.9%
115130	Sick Leave Buy Back/Annual	1,027,233	1,361,414	1,156,532	1,097,613	(58,919)	-5.1%
115140	Employee Behavioral Wellness Incentive	-	2,835,000	2,852,500	2,949,000	96,500	3.4%
TOTAL WAGES		**120,739,677**	**135,186,081**	**145,980,888**	**148,971,105**	**2,990,217**	**2.0%**
BENEFITS							
Retirement							
121011	CalPERS Safety	47,803,226	50,382,785	58,715,040	58,484,721	(230,319)	-0.4%
121020	CalPERS Misc.	2,581,248	2,738,628	3,198,796	3,099,774	(99,022)	-3.1%
121022	Pension Bonds Principal Payment	2,075,000	2,520,000	5,142,105	5,142,105	-	0.0%
121030	Pension 115 Trust	-	-	-	1,000,000	1,000,000	
121040	SCERS Safety Retirement	2,800,000	4,600,000	3,950,000	3,950,000	-	0.0%
121041	Pension Bonds Interest Payment	1,474,696	1,364,306	1,230,242	1,230,242	-	0.0%
	Total Retirement	56,734,170	61,605,719	72,236,183	72,906,842	670,659	0.9%
Medical							
123010	Employees	14,790,883	16,163,033	18,414,004	18,368,907	(45,097)	-0.2%
123011	Retirees	11,492,408	11,767,364	12,119,365	12,161,365	42,000	0.3%
123015	PERS OPEB	3,724,155	3,888,994	4,162,094	3,935,015	(227,079)	-5.5%
123020	Dental	934,566	977,163	1,017,969	1,026,299	8,330	0.8%
123030	Vision	135,109	140,449	146,048	147,219	1,171	0.8%
123040	Employee Assistance Program (EAP)	43,202	77,144	113,909	116,453	2,544	2.2%
123050	LT Disability	46,335	52,971	56,948	56,659	(289)	-0.5%
123060	Life/AD&D	120,382	125,026	132,484	133,363	879	0.7%
123080	Employee Retirement Consulting	21,933	24,933	26,656	26,487	(169)	-0.6%
	Total Medical:	31,308,973	33,217,077	36,189,477	35,971,767	(217,710)	-0.6%
122020	**OASDHI**	1,689,615	1,891,387	1,697,033	2,117,637	420,604	24.8%
122030	**PARS**	9,205	11,378	4,061	19,012	14,951	368.2%
124000	**Workers Compensation Claims**	6,479,431	4,688,100	4,250,000	5,382,000	1,132,000	26.6%
125000	**Unemployment**	12,404	27,296	18,192	18,192	-	0.0%
TOTAL BENEFITS		**96,233,798**	**101,440,957**	**114,394,946**	**116,415,450**	**2,020,504**	**1.8%**
TOTAL LABOR COSTS		**$ 216,973,475**	**$ 236,627,038**	**$ 260,375,834**	**$ 265,386,555**	**$ 5,010,721**	**1.9%**

EXPENDITURES & OTHER FINANCING USES - GENERAL FUND

	ACTUALS FY 2022-23	ACTUALS FY 2023-24	FINAL FY 2024-25	MID-YEAR FY 2024-25	VARIANCE W/ FY 2024-25 FINAL
EXPENDITURES					
LABOR COSTS	$ 216,973,475	$ 236,627,038	$ 260,375,834	$ 265,386,555	$ 5,010,721
SERVICES & SUPPLIES	33,911,980	39,033,170	44,313,140	45,123,656	810,516
TAXES, LICENSES, DEBT SERVICE & OTHERS	3,412,021	3,440,633	4,487,056	4,473,534	(13,522)
CAPITAL OUTLAY	-	-	-	-	-
Total Expenditures	254,297,476	279,100,841	309,176,030	314,983,745	5,807,715
OTHER FINANCING USES					
TRANSFERS OUT	4,038,655	7,464,422	6,145,066	6,061,463	(83,603)
Total Expenditures and Other Financing Uses	***$ 258,336,131***	***$ 286,565,263***	***$ 315,321,096***	***$ 321,045,208***	***$ 5,724,112***

Acct	Description	ACTUALS FY 2022-23	ACTUALS FY 2023-24	FINAL FY 2024-25	MID-YEAR FY 2024-25	VARIANCE W/ FY 2024-25 FINAL
110000	WAGES	$ 120,739,677	$ 135,186,081	$ 145,980,888	$ 148,971,105	$ 2,990,217
120000	BENEFITS	96,233,798	101,440,957	114,394,946	116,415,450	2,020,504
	Total Labor Costs	**216,973,475**	**236,627,038**	**260,375,834**	**265,386,555**	**5,010,721**
200500	ADS/LEGAL NOTICES	11,393	7,978	12,424	12,424	-
201500	PRINT & COPY SERVICES	9,442	8,415	10,000	15,000	5,000
202100	BOOKS, SUBSCRIPTION SERVICE	23,051	16,726	23,708	27,158	3,450
202200	BOOKS, SUBSCRIPTION (PERM LIB)	43,050	24,576	36,729	39,289	2,560
202300	AUDIO VIDEO PRODUCTION SERVICES	-	6,080	9,400	9,400	-
202900	BUSINESS/CONFERENCE	176,528	289,626	446,959	454,594	7,635
203100	BUSINESS ACTIVITY EXP (NON-EE)	22,478	65,835	209,086	209,086	-
203500	EDUC/TRAINING SERVICES	416,500	388,739	436,303	371,918	(64,385)
203600	EDUCATION/TRAINING SUPPLIES	229,058	81,206	205,732	174,175	(31,557)
203800	EMPLOYEE AWARDS	9,572	29,691	37,484	37,484	-
203900	EMPLOYEE TRANSPORTATION	730	944	1,000	1,000	-
204100	OFFICE EQUIP NOT INVENTORIED	7,954	5,038	9,100	10,100	1,000
204500	FREIGHT/SHIPPING	7,559	10,800	10,000	9,000	(1,000)
205100	INSURANCE LBLTY,PPTY,W/C,ETC.	4,674,766	3,611,505	4,496,867	4,662,020	165,153
206100	MEMBERSHIPS	43,753	47,000	57,888	55,019	(2,869)
206600	PHOTO SUPPLY	1,637	1,172	14,000	14,000	-
207600	OFFICE SUPPLIES	50,089	48,910	47,775	47,775	-
208100	POSTAGE/SUPPLY/METER RNTL/LSE	26	9,007	4,000	4,000	-
208500	PRINTING/BINDING	15,421	21,471	21,500	21,500	-
210300	LNDSCP SVC/WEED ABTM/PEST CTRL	86,080	156,005	180,137	183,474	3,337
210400	LANDSCAPE SUPPLY	10,091	12,054	17,536	17,536	-
211100	BUILDING SERVICE	410,694	1,389,857	1,260,840	1,354,133	93,293
211200	BUILDING SUPPLY	122,360	120,940	81,486	81,486	-
213100	ELECTRICAL SERVICE	28,719	44,427	130,389	199,639	69,250
213200	ELECTRICAL SUPPLY	29,641	30,326	30,786	30,786	-
215100	MECH SYSTEMS SVC	51,824	52,091	141,181	146,676	5,495
215200	MECH SYSTEMS SUP	54,902	95,090	78,058	78,058	-
216100	PAINTING SERVICE	116	34,440	4,986	54,640	49,654
216200	PAINTING SUPPLY	3,842	5,258	5,486	5,868	382
216700	PLUMBING SERVICE	28,519	29,718	83,555	83,555	-
216800	PLUMBING SUPPLY	24,054	31,369	48,486	48,486	-
217100	REAL PROPERTY RENTAL	14,112	13,887	20,955	20,955	-
219100	ELECTRICITY	592,372	607,027	701,911	721,432	19,521
219200	NATURAL GAS	261,696	174,192	286,652	183,110	(103,542)
219300	REFUSE SERVICE	79,855	102,234	99,834	159,189	59,355
219500	SEWAGE SERVICE	46,896	45,425	51,120	54,916	3,796
219700	TELEPHONE SVCE:LINE FEES & CALLS	845,653	888,444	821,520	649,940	(171,580)
219800	WATER SERVICE	136,220	147,679	164,839	169,444	4,605
220500	VEHICLE MAINT SVC	1,357,819	1,749,679	1,934,050	1,976,430	42,380
220600	VEHICLE MAINT SUP	1,594,442	1,550,050	1,561,000	1,651,900	90,900
222600	EXPENDABLE TOOLS	11,644	10,073	12,986	12,986	-
223100	FIRE EQUIP SVC (NON-SCBA)	55,020	79,288	433,000	428,000	(5,000)
223200	FIRE EQUIP SUPPLY	286,223	365,333	551,955	551,955	-
223600	FUEL, OILS & LUBRICANTS	1,661,564	1,614,874	1,662,356	1,661,356	(1,000)
225100	MEDICAL EQUIP SVC	236,869	90,159	254,762	181,762	(73,000)
225200	MEDICAL EQUIP SUP	8,108	17,131	12,500	6,500	(6,000)
226400	OFFICE EQUIPMENT/FURNITURE	9,288	32,422	14,500	24,200	9,700

Acct	Description	ACTUALS FY 2022-23	ACTUALS FY 2023-24	FINAL FY 2024-25	MID-YEAR FY 2024-25	VARIANCE W/ FY 2024-25 FINAL
226500	COMPUTER INVENTORIABLE EQUIPT.	365,257	226,484	281,006	204,938	(76,068)
226600	STATION FURNISHINGS	27,235	35,060	32,185	32,185	-
227100	COMM EQUIP SERVICE	69,428	51,549	57,785	90,225	32,440
227200	COMM EQUIP SUPPLY	520,374	609,486	347,005	363,005	16,000
227500	EQUIPMENT RENTAL	282,675	382,433	480,850	481,630	780
228100	SHOP EQUIP SERVICE	9,952	15,724	20,000	20,000	-
228200	SHOP EQUIP SUPPLY	23,701	72,419	48,200	48,200	-
229100	OTHER EQUIP SERV	22,781	23,102	28,741	29,990	1,249
229200	OTHER EQUIP SUPPLY	184,047	382,546	220,427	225,288	4,861
231300	CLOTHING REPAIRS	129,668	202,273	260,000	260,000	-
231400	SAFETY CLOTHING AND SUPPLIES	755,661	1,199,422	1,604,671	1,664,423	59,752
232100	CUSTODIAL SERVICE	95,233	105,454	114,786	142,040	27,254
232200	CUSTODIAL SUPPLY	125,402	130,801	130,000	145,000	15,000
233200	FOOD SUPPLY	63,275	64,320	85,320	79,670	(5,650)
234200	KITCHEN SUPPLY	5,121	6,435	4,500	4,500	-
235100	LAUNDRY SERVICE	13,745	15,185	14,000	14,000	-
244300	MEDICAL SERVICES	262,353	277,560	407,552	462,552	55,000
244400	MEDICAL SUPPLIES	1,121,750	1,184,152	1,386,390	1,384,390	(2,000)
250200	ACTUARIAL SERVICE	5,600	28,700	19,400	19,400	-
250500	FINANCIAL SERVICE	148,962	102,995	95,628	96,028	400
253100	LEGAL SERVICE	411,665	429,679	615,000	615,000	-
254100	PERSONNEL SERVICE	97,071	168,744	140,000	140,000	-
254200	TREASURER SERVICES	7,479	9,681	10,000	10,000	-
259100	OTHER SERVICE	8,554,371	11,099,485	11,572,113	12,117,394	545,281
281100	COMPUTER SERVICES	1,388,070	1,059,807	1,418,770	1,355,898	(62,872)
281200	COMPUTER SUPPLY	20,084	11,587	12,500	12,850	350
281700	ELECTION SERVICE	58,110	-	681,071	231,071	(450,000)
285100	PHYSICAL FITNESS SERVICE	35,978	77,379	70,000	70,000	-
285200	PHYSICAL FITNESS SUPPLIES	99,063	90,658	75,000	95,000	20,000
289800	OTHER SUPPLIES	37,971	49,771	264,595	270,185	5,590
289900	OTHER SERVICES	129,980	1,141,014	990,540	1,462,656	472,116
292300	GS MESSENGER SERVICES	-	-	-	-	-
293100	DISPATCH SERVICE	4,793,636	5,351,509	5,769,600	5,769,600	-
293400	PUBLIC WORKS SVC	4,350	-	4,000	4,000	-
296200	GENERAL SERVICE PARKING CHARGE	17,022	12,705	22,324	26,824	4,500
298400	RADIO SYSTEMS	233,280	250,860	292,360	262,360	(30,000)
	Total Services and Supplies	**33,911,980**	**39,033,170**	**44,313,140**	**45,123,656**	**810,516**
321000	INTEREST EXPENSE	82,909	135,012	122,532	121,702	(830)
322000	PRINCIPAL PAYMENTS	179,723	765,130	808,841	795,441	(13,400)
345000	ASSESSMENTS	2,980,415	2,638,083	3,212,100	3,212,100	-
370000	CONTRIBUTIONS TO OTHER AGENCY	168,974	(97,592)	343,583	344,291	708
	Total Tax, License, & Assessments	**3,412,021**	**3,440,633**	**4,487,056**	**4,473,534**	**(13,522)**

Total General Operating Expenditures	**$ 254,297,476**	**$ 279,100,841**	**$ 309,176,030**	**$ 314,983,745**	**$ 5,807,715**

Account Description	ACTUALS FY 2022-23	ACTUALS FY 2023-24	FINAL FY 2024-25	MID-YEAR FY 2024-25	VARIANCE W/ FY 2024-25 FINAL
Transfer Out to Fund D - Capital Facilities	$ 4,021,419	$ 7,460,286	$ 6,130,826	$ 6,050,881	$ (79,945)
Transfer In From Fund E-Pension Fund	-	-	-	-	-
In from/(Out to) Fund F-OPEB					-
Transfer Out to Fund G-Grants	17,237	4,136	14,240	10,582	(3,658)
Transfer Out to Fund L-Leases	-	-	-	-	-
Transfer Out to Fund S-Simulator Grant					-
Total Other Financing Uses	**$ 4,038,656**	**$ 7,464,422**	**$ 6,145,066**	**$ 6,061,463**	**$ (83,603)**
Total Expenditures and Other Financing Uses	**$ 258,336,132**	**$ 286,565,263**	**$ 315,321,096**	**$ 321,045,208**	**$ 5,724,112**

Revenue & Expenditures: Other Funds

MIDYEAR BUDGET
Fiscal Year 2024-25

BUDGET SUMMARY - CAPITAL FACILITIES FUND 212D

	ACTUALS FY 2022-23	ACTUALS FY 2023-24	FINAL FY 2024-25	MID-YEAR FY 2024-25	VARIANCE W/ FY 2024-25 FINAL
REVENUE:					
INVESTMENT & OTHER INCOME	$ 154,054	$ 153,916	$ -	$ -	$ -
MISCELLANEOUS	-	128,879	-	-	-
Total Revenues	**154,054**	**282,795**	**-**	**-**	**-**
EXPENDITURES:					
SERVICES & SUPPLIES	-	-	-	-	-
TAXES, LICENSES, DEBT SERVICE & OTHERS	4,966,444	5,201,366	5,674,948	5,210,901	(464,047)
CAPITAL OUTLAY	3,517,785	11,797,879	20,545,394	19,244,273	(1,301,121)
Total Expenditures	**8,484,229**	**16,999,245**	**26,220,342**	**24,455,174**	**(1,765,168)**
REVENUE LESS EXPENDITURES	**(8,330,175)**	**(16,716,450)**	**(26,220,342)**	**(24,455,174)**	**1,765,168**
OTHER FINANCING SOURCES(USES)					
ISSUANCE OF BONDS	-	-	-	-	
ISSUANCE OF CAPITAL LEASES	4,924,128	2,865,702	15,214,375	15,329,978	115,603
SALE OF ASSETS	97,785	966,927	-	-	-
TRANSFERS IN(OUT) Fund A-General	4,021,419	7,460,286	6,130,826	6,050,881	(79,945)
TRANSFERS IN(OUT) Fund A-General	-	-	-	-	-
TRANSFERS IN(OUT) Fund G-Grants	41,424	-	-	-	
TRANSFERS IN(OUT) Fund E-Pension Bonds	-	-	-	-	
TRANSFERS IN(OUT) Fund L-Leased Prop	-	-	-	-	-
TRANSFERS IN(OUT) Fund S-Special Projects	-	(913,052)	-	-	-
Total Other Financing Sources (Uses)	**9,084,756**	**10,379,863**	**21,345,201**	**21,380,859**	**35,658**
SPECIAL ITEM					
EARLY BOND RETIREMENT	-	-	-	-	-
REV LESS EXP PLUS TRANSFERS	**$ 754,581**	**$ (6,336,587)**	**$ (4,875,141)**	**$ (3,074,315)**	**$ 1,800,826**

SERVICES & SUPPLIES						
250500	FINANCIAL SERVICE	$ -	$ -	$ -	$ -	$ -
TAXES, LICENSES, DEBT SERVICE & OTHERS						
321000	INTEREST	286,037	355,562	371,067	390,798	19,731
322000	PRINCIPAL	4,680,407	4,845,804	5,303,881	4,820,103	(483,778)
CAPITAL OUTLAY						
420100	STRUCTURES	7,884	50,464	5,000	43,500	38,500
420200	NON-STRUCTURE	-	-	134,230	134,230	-
430100	VEHICLES	2,918,278	8,286,892	19,714,014	18,188,910	(1,525,104)
430300	EQUIPMENT	553,295	3,039,054	692,150	877,633	185,483
440300	SOFTWARE	-	421,469	-	-	-

BUDGET SUMMARY - GRANTS FUND 212G

	ACTUALS FY 2022-23	ACTUALS FY 2023-24	FINAL FY 2024-25	MID-YEAR FY 2024-25	VARIANCE W/ FY 2024-25 FINAL
REVENUE:					
INTERGOVERNMENTAL	$ 2,699,479	$ 6,951,975	$ 4,184,164	$ 2,669,018	$ (1,515,146)
INVESTMENT & OTHER INCOME	32,033	2,200	-	-	-
OTHER PRIVATE GRANTS	596,136	8,137	-	58,802	58,802
Total Revenues	**3,327,648**	**6,962,312**	**4,184,164**	**2,727,820**	**(1,456,344)**
EXPENDITURES:					
LABOR COSTS	4,619,693	4,862,422	2,969,298	2,021,295	(948,003)
SERVICES & SUPPLIES	442,140	493,866	365,778	365,778	-
CAPITAL OUTLAY	184,126	29,055	1,090,000	90,000	(1,000,000)
Total Expenditures	**5,245,959**	**5,385,343**	**4,425,076**	**2,477,073**	**(1,948,003)**
REVENUE LESS EXPENDITURES	**(1,918,311)**	**1,576,969**	**(240,912)**	**250,747**	**491,659**
OTHER FINANCING SOURCES(USES)					
TRANSFERS IN(OUT) Fund A-General	17,237	4,136	14,240	10,582	(3,658)
TRANSFERS IN(OUT) Fund A-General	(11,876)	-	-	(190,676)	(190,676)
TRANSFERS IN(OUT) Fund D-Cap Fac	(41,424)	-	-	-	-
Total Other Financing Sources (Uses)	**(36,063)**	**4,136**	**14,240**	**(180,094)**	**(194,334)**
REV LESS EXP PLUS TRANSFERS	**$ (1,954,374)**	**$ 1,581,105**	**$ (226,672)**	**$ 70,653**	**$ 297,325**

LABOR COSTS						
110000	WAGES	$ 2,390,281	$ 2,383,894	$ 2,422,181	$ 1,222,051	$ (1,200,130)
120000	BENEFITS	2,229,412	2,478,528	547,117	799,244	252,127
SERVICES & SUPPLIES						
203500	EDUCATION/TRAINING SERVICES	1,995	-	-	-	-
203600	EDUCATION/TRAINING SUPPLIES	-	-	-	-	-
205100	INSURANCE LBLTY, PPTY, W/C, ETC.	6,431	-	-	-	-
211100	BUILDING SERVICE	51,977	315,094	60,000	60,000	-
219700	TELEPHONE SERVICE	925	-	-	-	-
220500	VEHICLE MAINT SVC	-	-	-	-	-
223600	DIESEL	3,850	-	-	-	-
226500	COMPUTER INVENTORIABLE EQUIP	-	-	-	-	-
227200	COMM EQUIP SUPPLY	-	-	-	-	-
229200	OTHER EQUIP SUPPLY	48,529	2,324	-	-	-
231400	SAFETY CLOTHING & SUPPLIES	-	-	-	-	-
233200	FOOD SUPPLY	279	-	-	-	-
244400	MEDICAL SUPPLIES	503	-	-	-	-
225100	MEDICAL EQUIP SVC	159,254	159,254	159,254	159,254	-
225200	MEDICAL EQUIP SUP	1,071	-	-	-	-
259100	OTHER SERVICE	96,490	109	38,824	38,824	-
281100	COMPUTER SERVICES	41,387	-	-	-	-
289800	OTHER SUPPLIES	6,847	8,948	40,282	40,282	-
289900	OTHER SERVICES	22,602	8,137	67,417	67,417	-
CAPITAL OUTLAY						
420100	STRUCTURES	66,020	-	-	-	-
420200	NON-STRUCTURE	-	-	1,000,000	-	(1,000,000)
430100	VEHICLES	10,702	-	-	-	-
430300	EQUIPMENT	107,404	29,055	90,000	90,000	-

BUDGET SUMMARY - DEVELOPMENT IMPACT FEES FUND 212I

	ACTUALS FY 2022-23	ACTUALS FY 2023-24	FINAL FY 2024-25	MID-YEAR FY 2024-25	VARIANCE W/ FY 2024-25 FINAL
REVENUE:					
CHARGES FOR SERVICES	$ 2,613,702	$ 3,885,981	$ 3,000,000	$ 3,000,000	$ -
INVESTMENT & OTHER INCOME	178,328	411,189	-	-	-
MISCELLANEOUS	-	87,420	-	-	-
Total Revenues	**2,792,030**	**4,384,590**	**3,000,000**	**3,000,000**	**-**
EXPENDITURES:					
SERVICES & SUPPLIES	80,790	110,194	90,000	90,000	-
CAPITAL OUTLAY	403,321	228,960	15,151,918	15,151,918	-
Total Expenditures	**484,111**	**339,154**	**15,241,918**	**15,241,918**	**-**
REVENUE LESS EXPENDITURES	**2,307,919**	**4,045,436**	**(12,241,918)**	**(12,241,918)**	**-**
OTHER FINANCING SOURCES(USES)					
ISSUANCE OF CAPITAL LEASES	-	-	2,671,876	2,671,876	-
SALE OF ASSETS	-	-	-	-	-
TRANSFERS IN(OUT)	-	-	-	-	-
Total Other Financing Sources (Uses)	**-**	**-**	**2,671,876**	**2,671,876**	**-**
REV LESS EXP PLUS TRANSFERS	**$ 2,307,919**	**$ 4,045,436**	**$ (9,570,042)**	**$ (9,570,042)**	**$ -**

BUDGET SUMMARY - LEASED PROPERTIES FUND 212L

	ACTUALS FY 2022-23	ACTUALS FY 2023-24	FINAL FY 2024-25	MID-YEAR FY 2024-25	VARIANCE W/ FY 2024-25 FINAL
REVENUE:					
RENTAL INCOME	$ 1,123,583	$ 1,119,415	$ 1,193,651	$ 1,193,651	$ -
INVESTMENT & OTHER INCOME	139,381	138,420	-	-	-
Total Revenues	**1,262,964**	**1,257,835**	**1,193,651**	**1,193,651**	**-**
EXPENDITURES:					
SERVICES & SUPPLIES	802,446	368,869	543,061	575,480	32,419
TAXES, LICENSES, DEBT SERVICE & OTHERS	245,709	245,383	244,806	244,806	-
CAPITAL OUTLAY	-	-	-	-	-
Total Expenditures	**1,048,155**	**614,252**	**787,867**	**820,286**	**32,419**
REVENUE LESS EXPENDITURES	**214,809**	**643,583**	**405,784**	**373,365**	**(32,419)**
OTHER FINANCING SOURCES(USES)					
TRANSFERS IN(OUT) FUND A-General	-	-	-	-	-
TRANSFERS IN(OUT) FUND D-Cap Fac	-	-	-	-	-
Total Other Financing Sources (Uses)	**-**	**-**	**-**	**-**	**-**
REV LESS EXP PLUS TRANSFERS	**$ 214,809**	**$ 643,583**	**$ 405,784**	**$ 373,365**	**$ (32,419)**

SERVICES & SUPPLIES						
210300	LANSCAPE SCV/PEST CONTROL	$ 7,874	$ 15,551	$ 18,000	$ 21,337	$ 3,337
211100	BUILDING SERVICE	19,386	82,817	195,431	191,331	(4,100)
211200	BUILDING SUPPLY	2,538	3,417	10,000	10,000	-
213100	ELECTRICAL SERVICE	4,616	3,324	6,979	6,979	-
215100	MECH SYSTEMS SERVICE	538,679	28,267	30,000	35,495	5,495
215200	MECH SYSTEMS SUPPLY	-	151	-	-	-
216700	PLUMBING SERVICES	3,312	4,166	5,121	9,221	4,100
219100	ELECTRICITY	82,068	85,885	89,532	90,295	763
219200	NATURAL GAS	25,789	15,814	22,265	16,615	(5,650)
219300	REFUSE SERVICE	3,765	4,383	4,441	6,476	2,035
219500	SEWER SERVICE	10,505	10,218	10,614	12,172	1,558
219800	WATER SERVICE	15,773	19,037	20,282	20,007	(275)
232100	CUSTODIAL SERVICE	83,801	91,350	125,772	150,928	25,156
296200	PARKING CHARGES	4,340	4,489	4,624	4,624	-
TAXES, LICENSES, DEBT SERVICE & OTHERS						
321000	INTEREST	75,235	84,159	80,060	80,060	-
322000	PRINCIPAL	170,474	161,224	164,746	164,746	-

BUDGET SUMMARY - IGT FUND 212M

	ACTUALS FY 2022-23	ACTUALS FY 2023-24	FINAL FY 2024-25	MID-YEAR FY 2024-25	VARIANCE W/ FY 2024-25 FINAL
REVENUE:					
CHARGES FOR SERVICES	$ 21,818,651	$ 35,853,748	$ 35,388,423	$ 38,444,800	$ 3,056,377
INVESTMENT & OTHER INCOME	77,780	-	385,397	1,331,520	946,123
Total Revenues	**21,896,431**	**35,853,748**	**35,773,820**	**39,776,320**	**4,002,500**
EXPENDITURES:					
SERVICES & SUPPLIES	10,355,267	12,540,087	13,813,440	13,056,220	(757,220)
Total Expenditures	**10,355,267**	**12,540,087**	**13,813,440**	**13,056,220**	**(757,220)**
REVENUE LESS EXPENDITURES	**11,541,164**	**23,313,661**	**21,960,380**	**26,720,100**	**4,759,720**
OTHER FINANCING SOURCES(USES)					
TRANSFERS IN(OUT) Fund A-General	(9,693,141)	(21,631,733)	(21,574,983)	(30,326,264)	(8,751,281)
Total Other Financing Sources (Uses)	**(9,693,141)**	**(21,631,733)**	**(21,574,983)**	**(30,326,264)**	**(8,751,281)**
REV LESS EXP PLUS TRANSFERS	**$ 1,848,023**	**$ 1,681,928**	**$ 385,397**	**$ (3,606,164)**	**$ (3,991,561)**

BUDGET SUMMARY - SPECIAL PROJECT FUND-ZINFANDEL TRAINING SITE 212S

	ACTUALS FY 2022-23	ACTUALS FY 2023-24	FINAL FY 2024-25	MID-YEAR FY 2024-25	VARIANCE W/ FY 2024-25 FINAL
REVENUE:					
INTERGOVERNMENTAL	$ 13,000,000	$ -	$ -	$ -	$ -
INVESTMENT & OTHER INCOME	(50,561)	655,794	260,000	260,000	-
Total Revenues	**12,949,439**	**655,794**	**260,000**	**260,000**	**-**
EXPENDITURES:					
SERVICES & SUPPLIES	35,519	438,856	-	-	-
TAXES, LICENSES, DEBT SERVICE & OTHERS	-	-	-	-	-
CAPITAL OUTLAY	-	41,800	14,126,877	14,126,877	-
Total Expenditures	**35,519**	**480,656**	**14,126,877**	**14,126,877**	**-**
REVENUE LESS EXPENDITURES	**12,913,920**	**175,138**	**(13,866,877)**	**(13,866,877)**	**-**
OTHER FINANCING SOURCES(USES)					
TRANSFERS IN(OUT) FUND A	-	-	-	-	-
TRANSFERS IN(OUT) FUND D	-	913,052	-	-	-
Total Other Financing Sources (Uses)	**-**	**913,052**	**-**	**-**	**-**
REV LESS EXP PLUS TRANSFERS	**$ 12,913,920**	**$ 1,088,190**	**$ (13,866,877)**	**$ (13,866,877)**	**$ -**

Personnel

MIDYEAR BUDGET
Fiscal Year 2024-25

POSITION AUTHORIZATION DOCUMENT

SUMMARY Full-Time Positions			
	Established Positions	Budgeted Positions	Proposed Changes
Office of the Fire Chief	5	5	-1
Operations	604	603	6
Support Services	77	76	0
Administration	40	40	2
Total	**726**	**724**	**7**

POSITION AUTHORIZATION DOCUMENT

OFFICE OF THE FIRE CHIEF				
Position	**Established Positions**	**Budgeted Positions**	**Proposed Changes**	**Comments**
Fire Chief	**1**	**1**		
Assistant Chief	**1**	**1**	**-1**	Position moved to Health, Wellness and Safety Division
Administrative Support Officer III	**1**	**1**		
Office Technician	**1**	**1**		
Board Clerk	**1**	**1**		
	5	**5**	**-1**	

POSITION AUTHORIZATION DOCUMENT

OPERATIONS BRANCH

Position	Established Positions	Budgeted Positions	Proposed Changes	Comments
Deputy Chief	1	1		
Administrative Specialist	1	1		
Assistant Chief	3	3		Operations (A-B-C)
Day Battalion Chief, Special Operations	1	1		
Business Applications Analyst	1	1		
Data Analyst	1	1		
FIRE SUPPRESSION				
Battalion Chiefs	15	15		
Fire Captains	135	134		Sum does not include nine Day Staff captains.
Fire Engineers	132	132		
Firefighters	240	240	6	Total does not reflect 10 percent pool per MOU (9 FFs currently). Requesting 6 FF's for Squad 53.
METRO MEDIC PROGRAM (MMP)				
MMP's (Paramedics and EMT's)	64	64		Total does not reflect 10 percent pool per MOU (7 MMPs currently). Actual filled positions: 71 (28 EMT's and 43 Paramedics). Total includes both paramedics and EMTs.
EMERGENCY PREPAREDNESS - SPECIAL OPERATIONS				
Chief Pilot	1	1		
Day Captain	1	1		
EMERGENCY MEDICAL SERVICES (EMS)				
Assistant Chief	1	1		
CQI Manager	1	1		
Day Captain	3	3		
Administrative Specialist	1	1		
EMS System Technician	2	2		
	604	603	6	

POSITION AUTHORIZATION DOCUMENT

SUPPORT SERVICES BRANCH				
Position	**Established Positions**	**Budgeted Positions**	**Proposed Changes**	**Comments**
Deputy Chief	**1**	**1**		
Administrative Specialist	**1**	**1**		
LOGISTICS				
Logistics Manager	**1**	**1**		
Assistant Logistics Manager	**1**	**0**		
Logistics Technician	**7**	**7**		
Office Technician	**1**	**1**		
FACILITIES				
Facilities Manager	**1**	**1**		
Facilities Technician	**4**	**4**		
FLEET MAINTENANCE				
Fleet Manager	**1**	**1**		
Assistant Fleet Manager	**1**	**1**		
Master Fire Mechanic	**2**	**2**		
Fire Mechanic	**10**	**10**		
Parts Buyer	**1**	**1**		
Accounting Technician	**1**	**1**		
COMMUNITY RISK REDUCTION / ARSON				
Fire Marshal	**1**	**1**		
Deputy Fire Marshal	**1**	**1**		
Administrative Specialist	**1**	**1**		
Plan Intake Specialist	**3**	**3**		
Office Technician	**3**	**3**		
Supervising Inspector	**3**	**3**		
Fire Inspector II	**7**	**7**		
Fire Inspector I	**7**	**7**		Six filled positions and one in recruitment.
Supervising Investigator	**1**	**1**		
Fire Investigator II	**3**	**3**	**1**	One grant-funded position, currently in recruitment.
INFORMATION TECHNOLOGY (IT) / COMMUNICATIONS				
Director, Information Technology	**1**	**1**		
Office Technician	**1**	**1**		
Business Applications Analyst	**2**	**2**		
Network Systems Engineer	**1**	**1**		
Network Systems Administrator	**2**	**2**		
Computer Systems Supervisor	**1**	**1**		
Computer Systems Technician	**2**	**2**		
Help Desk Technician	**1**	**1**		
Communications Manager			**-1**	Reclassified to Communications Supervisor
Communications Supervisor	**1**	**1**		
Communications Technician II	**2**	**2**		
	77	**76**	**0**	

POSITION AUTHORIZATION DOCUMENT

ADMINISTRATIVE BRANCH

Position	Established Positions	Budgeted Positions	Proposed Changes	Comments
Deputy Chief	1	1		
Day Staff Local 522 VP-Rep.	1	1		
HUMAN RESOURCES				
Chief Human Resources Officer	1	1		
Administrative Specialist	1	1		
Human Resources Analyst II	3	3		
Human Resources Analyst I	0	0		
Workers Compensation Coordinator	2	2		
FINANCE				
Chief Financial Officer	1	1		
Finance Manager	1	1		
Purchasing Agent	1	1		
Grant Specialist	1	1		
Payroll Manager	1	1		
Payroll Analyst	1	1		
Payroll Specialist	1	1		
Financial Analyst	1	1		
Accounting Specialist	1	1		
Accounting Technician	4	4		
PLANNING & DEVELOPMENT				
Chief Development Officer	1	1		
Legislative Analyst	1	1		
Administrative Analyst	1	1		
Geographic Information Data Analyst	1	1		
COMMUNITY RELATIONS				
Day Staff - PIO	1	1		
Community Relations Coordinator	1	1		
Community Relations Specialist	2	2		
TRAINING				
Assistant Chief	1	1		
Day Captain	4	4		
Health & Fitness Program Manager	1	1		
Administrative Specialist	1	1		
WELLNESS, HEALTH and SAFETY				
Assistant Chief			1	Moved from the Office of the Fire Chief.
Battalion Chief, Day	1	1		
Day Captain			2	Requesting two Day Staff captains.
Safety Specialist	1	1		
Safety Technician	1	1		
	40	40	0	

POSITION AUTHORIZATION DOCUMENT

PART-TIME, TEMPORARY, RETIRED ANNUITANTS, RESERVE & REIMBURSED				
Position	**Established Positions**	**Budgeted Positions**	**Proposed Changes**	**Comments**
Retired Annuitants (part-time)	**10**	**10**		
Reserve Firefighters	**10**	**10**		
Medical Director	**1**	**1**		
Physician Assistant (PA) - MIH Program	**8**	**8**		
Helicopter Pilot (part-time)	**4**	**3**		

California Fire and Rescue Training Authority (CFRTA)

Deputy Executive Director, Planning and Facilities	**0**	**0**		

Urban Area Security Initiative

Planning and Exercise Coordinator	**0**	**0**		
	33	**32**	**0**	

PAY SCHEDULE

	Monthly Base Pay				
	Step 1	Step 2	Step 3	Step 4	Step 5
Fire Chief					$ 30,665.10
Senior Management Staff - Unrepresented Confidential					
Chief Deputy					$ 28,133.09
Deputy Chief					26,793.42
Assistant Chief				22,587.50	23,712.20
Fire Marshal				22,587.50	23,712.20
Chief Financial Officer				19,592.65	20,568.82
Chief Development Officer				19,592.65	20,568.82
Management Staff - Unrepresented Confidential					
Director of Information Technology	$ 13,166.07	$ 13,820.72	$ 14,508.49	$ 15,230.88	$ 15,989.36
Chief Human Resources Officer	12,390.71	13,006.48	13,653.22	14,332.54	15,044.46
Finance Manager	11,784.22	12,369.85	12,984.95	13,631.01	14,308.09
Economic Development Manager	10,967.16	11,512.20	12,084.64	12,685.91	13,316.05
Facilities Manager	10,967.16	11,512.20	12,084.64	12,685.91	13,316.05
Fleet Manager	10,967.16	11,512.20	12,084.64	12,685.91	13,316.05
Logistics Manager	10,967.16	11,512.20	12,084.64	12,685.91	13,316.05
Communications Manager	10,967.16	11,512.20	12,084.64	12,685.91	13,316.05
Payroll Manager	10,967.16	11,512.20	12,084.64	12,685.91	13,316.05
CQI Manager	10,869.10	11,408.36	11,975.05	12,570.59	13,194.89
Chief Pilot	10,755.21	11,288.72	11,848.17	12,435.03	13,052.17
Grant / Economic Development Coordinator	10,732.12	11,265.64	11,825.09	12,413.40	13,030.53
Assistant Logistics Manager	9,747.30	10,231.79	10,739.36	11,272.85	11,832.30
Assistant Fleet Manager	9,747.30	10,231.79	10,739.36	11,272.85	11,832.30
Unrepresented Confidential - Exempt					
Network Systems Engineer	$ 10,533.16	$ 11,056.57	$ 11,605.92	$ 12,182.70	$ 12,788.28
Computer Systems Supervisor	9,898.71	10,390.40	10,906.59	11,448.76	12,016.87
Administrative Services Officer III	9,403.70	9,870.58	10,360.64	10,875.03	11,414.96
Purchasing Agent	9,226.79	9,683.85	10,164.02	10,668.68	11,197.86
Accounting Supervisor	8,984.53	9,430.11	9,897.27	10,388.97	10,905.17
Payroll Supervisor	8,984.53	9,430.11	9,897.27	10,388.97	10,905.17
Human Resources Analyst II	8,812.95	9,249.84	9,708.39	10,189.95	10,696.11
Facilities Supervisor	8,691.84	9,122.94	9,575.73	10,051.56	10,550.46
Administrative Analyst	8,641.37	9,069.62	9,519.46	9,992.41	10,488.46
Business Applications Analyst	8,641.37	9,069.62	9,519.46	9,992.41	10,488.46
Operations Data Analyst	8,641.37	9,069.62	9,519.46	9,992.41	10,488.46
Payroll Analyst	8,641.37	9,069.62	9,519.46	9,992.41	10,488.46
Financial Analyst	8,641.37	9,069.62	9,519.46	9,992.41	10,488.46
Legislative Analyst	8,641.37	9,069.62	9,519.46	9,992.41	10,488.46
Executive Assistant to the Fire Chief	7,906.00	8,298.18	8,709.12	9,140.28	9,593.03
Board Clerk	7,906.00	8,298.18	8,709.12	9,140.28	9,593.03
Human Resources Analyst I	7,906.00	8,298.18	8,709.12	9,140.28	9,593.03
Workers Compensation Coordinator	7,906.00	8,298.18	8,709.12	9,140.28	9,593.03
Office Manager	7,906.00	8,298.18	8,709.12	9,140.28	9,593.03
Grant Specialist	7,906.00	8,298.18	8,709.12	9,140.28	9,593.03
Procurement Specialist	5,833.96	6,122.36	6,425.15	6,742.36	7,075.45
Accounting Specialist	5,833.96	6,122.36	6,425.15	6,742.36	7,075.45
Payroll Specialist	5,833.96	6,122.36	6,425.15	6,742.36	7,075.45
Administrative Specialist	5,833.96	6,122.36	6,425.15	6,742.36	7,075.45
Unrepresented Confidential - Non-Exempt					
Network Systems Administrator	$ 9,523.81	$ 9,996.77	$ 10,492.77	$ 11,013.30	$ 11,559.77
Database Technician	8,984.53	9,430.11	9,898.71	10,390.40	10,906.59
Communications Supervisor	8,691.84	9,122.94	9,575.73	10,051.56	10,550.46
Health and Wellness Program Manager	7,632.09	8,009.14	8,405.84	8,822.21	9,258.24
Computer Systems Technician	6,577.97	6,903.86	7,244.13	7,603.21	7,979.52
Warehouse Supervisor	6,501.56	6,823.09	7,160.51	7,515.23	7,887.25
Help Desk Technician	5,170.67	5,425.93	5,692.67	5,973.86	6,269.43

	Monthly Base Pay				
	Step 1	Step 2	Step 3	Step 4	Step 5
Administrative Support Personnel					
Facilities Technician	$ 7,907.43	$ 8,299.65	$ 8,710.57	$ 9,143.14	$ 9,597.36
Communications Technician III	8,031.42	8,429.39	8,847.56	9,285.90	9,747.30
Communications Technician II	7,832.43	8,220.31	8,628.37	9,056.62	9,506.53
Facilities Assistant	6,056.00	6,354.48	6,668.83	6,999.02	7,345.08
Safety Specialist	7,906.00	8,298.18	8,709.12	9,140.28	9,593.03
Safety Technician	5,833.96	6,122.36	6,425.15	6,742.36	7,075.45
Plan Intake Specialist	5,833.96	6,122.36	6,425.15	6,742.36	7,075.45
Video Technician	5,738.80	6,022.84	6,319.89	6,632.79	6,960.11
Logistics Technician	5,430.21	5,698.42	5,979.59	6,275.18	6,585.18
Accounting Technician	5,180.80	5,435.98	5,704.19	5,985.35	6,280.96
EMS Systems Technician	5,180.80	5,435.98	5,704.19	5,985.35	6,280.96
Office Technician	4,547.76	4,771.29	5,006.31	5,252.88	5,512.43

Local 522					
Recruit Firefighter					$ 6,233.40
Firefighter	$ 7,910.30	$ 8,301.06	$ 8,712.02	$ 9,143.14	$ 9,595.90
Fire Engineer	8,745.19	9,177.76	9,631.96	10,109.23	10,609.58
Fire Captain	9,787.69	10,272.15	10,781.14	11,314.66	11,875.58
Battalion Chief	11,892.88	12,482.61	13,101.18	13,751.49	14,433.53
Fire Inspector I	6,488.58	6,807.27	7,143.23	7,495.04	7,864.18
Fire Inspector II	8,749.50	9,182.10	9,636.29	10,113.55	10,613.90
Fire Supervising Inspector	9,792.01	10,276.47	10,785.48	11,318.98	11,879.89
Deputy Fire Marshal	11,649.19	12,225.95	12,831.56	13,467.44	14,135.02
Fire Investigator I	6,484.26	6,802.93	7,138.89	7,490.70	7,859.85
Fire Investigator II	8,745.19	9,177.76	9,631.96	10,109.23	10,609.58
Fire Supervising Investigator	9,787.69	10,272.15	10,781.14	11,314.66	11,875.58
Public Education Technician	5,764.77	6,047.36	6,344.40	6,657.29	6,984.61
Community Relations Specialist	6,328.54	6,639.98	6,967.30	7,310.46	7,670.97
Community Relations Coordinator	6,915.40	7,255.68	7,613.29	7,989.62	8,384.69
Geographic Information Data Analyst	8,641.37	9,069.62	9,519.46	9,992.41	10,488.46
Geographic Information Specialist I & II	6,417.94	6,733.70	7,065.33	7,412.84	7,779.09
Shop Assistant	4,455.51	4,673.22	4,902.52	5,143.28	5,395.63
Parts Buyer	6,433.78	6,751.02	7,084.10	7,433.06	7,799.29
Fire Mechanic	7,983.83	8,377.48	8,791.30	9,225.36	9,680.99
Master Fire Mechanic	8,880.73	9,319.06	9,780.48	10,264.94	10,772.50

	Hourly Rate				
	Step 1	Step 2	Step 3	Step 4	Step 5
EMT and Paramedic					
EMT	$ 24.25	$ 25.47	$ 26.75	$ 28.08	$ 29.47
Paramedic	$ 24.25	$ 25.47	$ 26.75	$ 28.08	$ 29.47

Hourly Positions	
	Hourly Rate
Hourly Employees	$ 16.50
Helicopter Pilot	74.39
Helicopter Mechanic	53.65
Physician Assistant/Nurse Practitioner	88.19
Medical Director	156.00

Effective as of 1/1/2025
Adopted by the Board as of 09/12/2024 revised as of

Sacramento Metropolitan Fire District
10545 Armstrong Ave., Suite 200, Mather, CA 95655 Phone (916) 859-4300 Fax (916) 859-3700

ADAM A. HOUSE
Fire Chief

RESOLUTION NO. 2025-XXX

A RESOLUTION OF THE SACRAMENTO METROPOLITAN FIRE DISTRICT ADOPTING THE MIDYEAR BUDGET FOR THE GENERAL OPERATING FUND 212A FOR FISCAL YEAR 2024/2025

WHEREAS, the Sacramento Metropolitan Fire District ("District") is a political subdivision of the State of California ("State") and is duly organized and existing pursuant to the State constitution and laws; and

WHEREAS, hearings have been terminated during which time all additions and deletions to the Midyear Budget for the General Operating Fund 212A for Fiscal Year 2024/2025 were made, and

NOW THEREFORE BE IT RESOLVED that the Board of Directors of the Sacramento Metropolitan Fire District, in accordance with Section 13890 of the Health and Safety Code, the Midyear Budget for General Operating Fund 212A for the Fiscal Year 2024/2025 will be and is hereby adopted in accordance with the following table, as set forth in the attached exhibits:

OBJECT	FUND	FUND CENTER	COST CENTER	ACCOUNT CATEGORY	AMOUNT TO INCREASE/ (DECREASE)
10	212A	2129212	2129212000	SALARIES & EMPLOYEE BENEFITS	$5,010,721
20	212A	2129212	2129212000	SERVICES & SUPPLIES	810,516
30	212A	2129212	2129212000	OTHER CHARGES	(13,522)
50	212A	2129212	2129212000	OPERATING TRANSFER OUT (To 212D)	(79,945)
50	212A	2129212	2129212000	OPERATING TRANSFER OUT (To 212G)	(3,658)
59	212A	2129212	2129212000	OPERATING TRANSFER IN (From 212G)	190,676
59	212A	2129212	2129212000	OPERATING TRANSFER IN (From 212M)	8,751,281

BE IT FURTHER RESOLVED that the means of financing the expenditure program will be by monies derived from all Revenue Sources, Fund Balance Available and Property Taxes.

BE IT FURTHER RESOLVED that the Midyear Budget for Fund 212A for Fiscal Year 2024/2025 will be and is hereby adopted in accordance with the listed attachments which show in detail the approved appropriations, revenues and methods of financing attached hereto and by reference made a part hereof.

PASSED, APPROVED AND ADOPTED this 13th day of March, 2025. I, MARNI RITTBURG, BOARD CLERK OF SACRAMENTO METROPOLITAN FIRE DISTRICT HEREBY CERTIFY the foregoing Resolution was introduced and passed at a regular meeting of the Sacramento Metropolitan Fire District Board by the following roll call vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

SACRAMENTO METROPOLITAN FIRE DISTRICT

By: _____
President, Board of Directors

ATTEST:

_____
Marni J. Rittburg, CMC, CPMC
Clerk of the Board

Attachments:
Exhibit A: 212A Midyear Budget Summary for FY2024/25 Schedule
Exhibit B: 212A Revenue Detail Schedule
Exhibit C: 212A Expenditure Detail Schedule

Sacramento Metropolitan Fire District

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

ADAM A. HOUSE
Fire Chief

RESOLUTION NO. 2025-XXX

A RESOLUTION OF THE SACRAMENTO METROPOLITAN FIRE DISTRICT ADOPTING THE MIDYEAR BUDGET FOR THE CAPITAL FACILITIES FUND 212D FOR FISCAL YEAR 2024/2025

WHEREAS, the Sacramento Metropolitan Fire District ("District") is a political subdivision of the State of California ("State") and is duly organized and existing pursuant to the State constitution and laws; and

WHEREAS, hearings have been terminated during which time all additions and deletions to the Midyear Budget for the Capital Facilities Fund 212D for Fiscal Year 2024/2025 were made, and

NOW THEREFORE BE IT RESOLVED that the Board of Directors of the Sacramento Metropolitan Fire District, in accordance with Section 13890 of the Health and Safety Code, the Midyear Budget for the Capital Facilities Fund 212D for the Fiscal Year 2024/2025 will be and is hereby adopted in accordance with the following table, as set forth in the attached Exhibit A:

OBJECT	FUND	FUND CENTER	COST CENTER	ACCOUNT CATEGORY	AMOUNT TO INCREASE/ (DECREASE)
10	212D	2123000	2123000000	SALARIES & EMPLOYEE BENEFITS	$ -
20	212D	2123000	2123000000	SERVICES & SUPPLIES	-
30	212D	2123000	2123000000	OTHER CHARGES	(464,047)
41	212D	2123000	2123000000	CAPITAL ASSETS-LAND	-
42	212D	2123000	2123000000	CAPITAL ASSETS-STRUCTURES	38,500
43	212D	2123000	2123000000	CAPITAL ASSETS-EQUIPMENT	(1,339,621)
44	212D	2123000	2123000000	CAPITAL ASSETS-SOFTWARE	-
59	212D	2123000	2123000000	OPERATING TRANSFER IN (From 212A)	(79,945)
50	212D	2123000	2123000000	OPERATING TRANSFER OUT (To 212S)	-

BE IT FURTHER RESOLVED that the means of financing the expenditure program will be by monies derived from all Revenue Sources and Fund Balance Available.

BE IT FURTHER RESOLVED that the Midyear Budget for Fund 212D for Fiscal Year 2024/2025 will be and is hereby adopted in accordance with the listed attachments which show in detail the approved appropriations, revenues and methods of financing attached hereto and by reference made a part hereof.

PASSED, APPROVED AND ADOPTED this 13th day of March, 2025. I, MARNI RITTBURG, BOARD CLERK OF SACRAMENTO METROPOLITAN FIRE DISTRICT HEREBY CERTIFY the foregoing Resolution was introduced and passed at a regular meeting of the Sacramento Metropolitan Fire District Board by the following roll call vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

SACRAMENTO METROPOLITAN FIRE DISTRICT

By: _____
President, Board of Directors

ATTEST:

_____
Marni J. Rittburg, CMC, CPMC
Clerk of the Board

Attachments:
Exhibit A: 212D Midyear Budget Summary for FY2024/2025 Schedule

Sacramento Metropolitan Fire District

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

ADAM A. HOUSE
Fire Chief

RESOLUTION NO. 2025-XXX

A RESOLUTION OF THE SACRAMENTO METROPOLITAN FIRE DISTRICT ADOPTING THE MIDYEAR BUDGET FOR THE GRANTS FUND 212G FOR FISCAL YEAR 2024/2025

WHEREAS, the Sacramento Metropolitan Fire District ("District") is a political subdivision of the State of California ("State") and is duly organized and existing pursuant to the State constitution and laws; and

WHEREAS, hearings have been terminated during which time all additions and deletions to the Midyear Budget for the Grants Fund 212G for Fiscal Year 2024/2025 were made, and

NOW THEREFORE BE IT RESOLVED that the Board of Directors of the Sacramento Metropolitan Fire District, in accordance with Section 13890 of the Health and Safety Code, the Midyear in the Grants Fund 212G for the Fiscal Year 2024/2025 will be and is hereby adopted in accordance with the following table, as set forth in Exhibit A:

OBJECT	FUND	FUND CENTER	COST CENTER	ACCOUNT CATEGORY	AMOUNT TO INCREASE/ (DECREASE)
10	212G	2126000	2126000000	SALARIES & EMPLOYEE BENEFITS	($ 948,003)
20	212G	2126000	2126000000	SERVICES & SUPPLIES	-
30	212G	2126000	2126000000	TAXES, LICENSES, DEBT SRVC & OTHERS	-
42	212G	2126000	2126000000	CAPITAL ASSETS-STRUCTURES	(1,000,000)
50	212G	2126000	2126000000	OPERATING TRANSFER OUT (To 212A)	190,676
59	212G	2126000	2126000000	OPERATING TRANSFER IN (From 212A)	(3,658)

BE IT FURTHER RESOLVED that the means of financing the expenditure program will be by monies derived from all Revenue Sources and Fund Balance Available.

BE IT FURTHER RESOLVED that the Midyear Budget for Fund 212G for Fiscal Year 2024/2025 will be and is hereby adopted in accordance with the listed attachments which show in detail the approved appropriations, revenues and methods of financing attached hereto and by reference made a part hereof.

PASSED, APPROVED AND ADOPTED this 13th day of March, 2025. I, MARNI RITTBURG, BOARD CLERK OF SACRAMENTO METROPOLITAN FIRE DISTRICT HEREBY CERTIFY the foregoing Resolution was introduced and passed at a regular meeting of the Sacramento Metropolitan Fire District Board by the following roll call vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

SACRAMENTO METROPOLITAN FIRE DISTRICT

By: _____
President, Board of Directors

ATTEST:

_____
Marni J. Rittburg, CMC, CPMC
Clerk of the Board

Attachments:
Exhibit A: 212G Midyear Budget Summary for FY 2024/2025 Schedule

Sacramento Metropolitan Fire District

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

ADAM A. HOUSE
Fire Chief

RESOLUTION NO. 2025-XXX

A RESOLUTION OF THE SACRAMENTO METROPOLITAN FIRE DISTRICT ADOPTING THE MIDYEAR BUDGET FOR THE LEASED PROPERTIES FUND 212L FOR FISCAL YEAR 2024/2025

WHEREAS, the Sacramento Metropolitan Fire District ("District") is a political subdivision of the State of California ("State") and is duly organized and existing pursuant to the State constitution and laws; and

WHEREAS, hearings have been terminated during which time all additions and deletions to the Midyear Budget for the Leased Properties Fund 212L for Fiscal Year 2024/2025 were made, and

NOW THEREFORE BE IT RESOLVED that the Board of Directors of the Sacramento Metropolitan Fire District, in accordance with Section 13890 of the Health and Safety Code, the Midyear Budget in the Leased Properties Fund 212L for the Fiscal Year 2024/2025 will be and is hereby adopted in accordance with the following table, as set forth in the attached Exhibit A:

OBJECT	FUND	FUND CENTER	COST CENTER	ACCOUNT CATEGORY	AMOUNT TO INCREASE/ (DECREASE)
10	212L	2127000	2127000000	SALARIES & EMPLOYEE BENEFITS	$ -
20	212L	2127000	2127000000	SERVICES & SUPPLIES	32,419
30	212L	2127000	2127000000	OTHER CHARGES	-
41	212L	2127000	2127000000	CAPITAL ASSETS-LAND	-
42	212L	2127000	2127000000	CAPITAL ASSETS-STRUCTURES	-
59	212L	2127000	2127000000	OPERATING TRANSFER IN (From 212A)	-

BE IT FURTHER RESOLVED that the means of financing the expenditure program will be by monies derived from all Revenue Sources and Fund Balance Available.

BE IT FURTHER RESOLVED that the Midyear Budget for Fund 212L for Fiscal Year 2024/2025 will be and is hereby adopted in accordance with the listed attachments which show in detail the approved appropriations, revenues and methods of financing attached hereto and by reference made a part hereof.

PASSED, APPROVED AND ADOPTED this 13th day of March, 2025. I, MARNI RITTBURG, BOARD CLERK OF SACRAMENTO METROPOLITAN FIRE DISTRICT HEREBY CERTIFY the foregoing Resolution was introduced and passed at a regular meeting of the Sacramento Metropolitan Fire District Board by the following roll call vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

SACRAMENTO METROPOLITAN FIRE DISTRICT

By: _____
President, Board of Directors

ATTEST:

_____
Marni J. Rittburg, CMC, CPMC
Clerk of the Board

Attachments:
Exhibit A: 212L Midyear Budget Summary for FY2024/2025 Schedule

Sacramento Metropolitan Fire District

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

ADAM A. HOUSE
Fire Chief

RESOLUTION NO. 2025-XXX

A RESOLUTION OF THE SACRAMENTO METROPOLITAN FIRE DISTRICT ADOPTING THE MIDYEAR BUDGET FOR THE IGT FUND 212M FOR FISCAL YEAR 2024/2025

WHEREAS, the Sacramento Metropolitan Fire District ("District") is a political subdivision of the State of California ("State") and is duly organized and existing pursuant to the State constitution and laws; and

WHEREAS, hearings have been terminated during which time all additions and deletions to the Midyear Budget for the IGT Fund 212M for Fiscal Year 2024/2025 were made;

NOW THEREFORE BE IT RESOLVED that the Board of Directors of the Sacramento Metropolitan Fire District, in accordance with Section 13890 of the Health and Safety Code, the Midyear Budget in the IGT Fund 212M for the Fiscal Year 2024/2025 will be and is hereby adopted in accordance with the following table, as set forth in the attached Exhibit A:

OBJECT	FUND	FUND CENTER	COST CENTER	ACCOUNT CATEGORY	AMOUNT TO INCREASE/ (DECREASE)
20	212M	2121100	2121100000	SERVICES & SUPPLIES	$ (757,220)
50	212M	2121100	2121100000	OPERTING TRANSFER OUT (To 212A)	8,751,281

BE IT FURTHER RESOLVED that the means of financing the expenditure program will be by monies derived from all Revenue Sources and use of Fund Balance; and

BE IT FURTHER RESOLVED that the Midyear for Fund 212M for Fiscal Year 2024/2025 will be and is hereby adopted in accordance with the listed attachments which show in detail the approved appropriations, revenues and methods of financing.

PASSED, APPROVED AND ADOPTED this 13th day of March, 2025. I, MARNI RITTBURG, BOARD CLERK OF SACRAMENTO METROPOLITAN FIRE DISTRICT HEREBY CERTIFY the foregoing Resolution was introduced and passed at a regular meeting of the Sacramento Metropolitan Fire District Board by the following roll call vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

SACRAMENTO METROPOLITAN FIRE DISTRICT

By: _____
President, Board of Directors

ATTEST:

_____
Marni J. Rittburg, CMC, CPMC
Clerk of the Board

Attachments:
Exhibit: 212M Midyear Budget Summary for FY 2024/2025 Schedule