



TODD HARMS  
Fire Chief

# Sacramento Metropolitan Fire District

10545 Armstrong Ave., Suite 200 • Mather, California 95655 • Phone (916) 859-4305 • Fax (916) 859-3715

## AGENDA

**FINANCE AND AUDIT COMMITTEE**  
**THURSDAY, JUNE 27, 2019 – 5:30 PM**  
**SACRAMENTO METROPOLITAN FIRE DISTRICT**  
**10545 Armstrong Avenue**  
**Board Room – Second Floor**  
**Mather, California**

### COMMITTEE MEMBERS

Director Matt Kelly  
Director Randy Orzalli  
Director Ted Wood

### 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. | <b>Action Summary Minutes</b>  | 2 |
|    | <b>Recommendation:</b> Approve the Action Summary Minutes for meeting of May 23, 2019. |   |

### PRESENTATION ITEMS

- |    |   |   |
|----|---|---|
| 1. | <b>Financial Report through April 30, 2019 (CFO Thomas)</b>                   | 3 |
|    | <b>Recommendation:</b> Receive and file Financial Report. No action required. |   |

**NEXT MEETING DATE: July 25, 2019 at 5:30 PM.**

**ANTICIPATED ACTION AND PRESENTATION ITEMS: TBD**

### ADJOURNMENT

Posted on June 24, 2019

Melissa Penilla, Clerk of the Board

\* Under Separate Cover

\*\* No written report



**TODD HARMS**  
*Fire Chief*

# Sacramento Metropolitan Fire District

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## **ACTION SUMMARY MINUTES**

**FINANCE AND AUDIT COMMITTEE  
THURSDAY, MAY 23, 2019  
SACRAMENTO METROPOLITAN FIRE DISTRICT  
10545 Armstrong Avenue  
Board Room – Second Floor  
Mather, California**

### **CALL TO ORDER**

The meeting was called to order at 5:32 p.m. by Director Kelly. Committee members present: Kelly, 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 Orzalli, 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 April 25, 2019.

**Action:** Approved the Action Summary Minutes.

### **PRESENTATION ITEMS**

1. **Preliminary Budget FY 2019/2020 (CFO Amanda Thomas)**

**Recommendation:** Receive presentation. No action required.

**Action:** No action taken.

### **ADJOURNMENT**

The meeting adjourned at 5:56 p.m.

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Director Kelly, Chair

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Melissa Penilla, Board Clerk

# Sacramento Metropolitan Fire District



## FINANCE COMMITTEE REPORT FOR THE TEN MONTHS ENDED APRIL 30, 2019 (UNAUDITED)

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Presented by:  
Amanda Thomas, CFO



**CASH BALANCE**  
As of April 30, 2019 and 2018

FUND NO.	NAME OF FUND	FY 2018/19	FY 2017/18
212A	County of Sacramento	\$ (28,897,874)	\$ (28,963,602)
212A	York - Workers' Compensation Fund	224,349	212,452
212A	Wells Fargo Bank	2,424,193	898,682
	<b>SUBTOTAL - GENERAL FUND</b>	<b>\$ (26,249,332)</b>	<b>\$ (27,852,466)</b>
212D	County of Sacramento Capital Facilities Fund	692,868	1,711,712
212D	US Bank - Lease Revenue Bonds Reserve Fund	915,128	680,851
212D	Chase Financing Trust	2,160,940	276,884
	<b>SUBTOTAL - CAPITAL FACILITIES FUND</b>	<b>\$ 3,768,936</b>	<b>\$ 2,669,447</b>
212E	County of Sacramento Pension Obligation Reserve Fund	4,953,283	5,099,242
212E	U.S. Bank - POB Trust Fund	3,009,345	24,825,928
	<b>SUBTOTAL - PENSION OBLIGATION FUND</b>	<b>\$ 7,962,628</b>	<b>\$ 29,925,170</b>
212G	County of Sacramento Grant Fund	863,989	832,783
212I	County of Sacramento Impact Fees	5,355,098	3,924,363
212L	County of Sacramento Leased Property Fund	1,025,388	1,296,382
212M	IGT Fund	1,332,467	6,847,885
	<b>TOTAL CASH</b>	<b>\$ (5,940,826)</b>	<b>\$ 17,643,562</b>

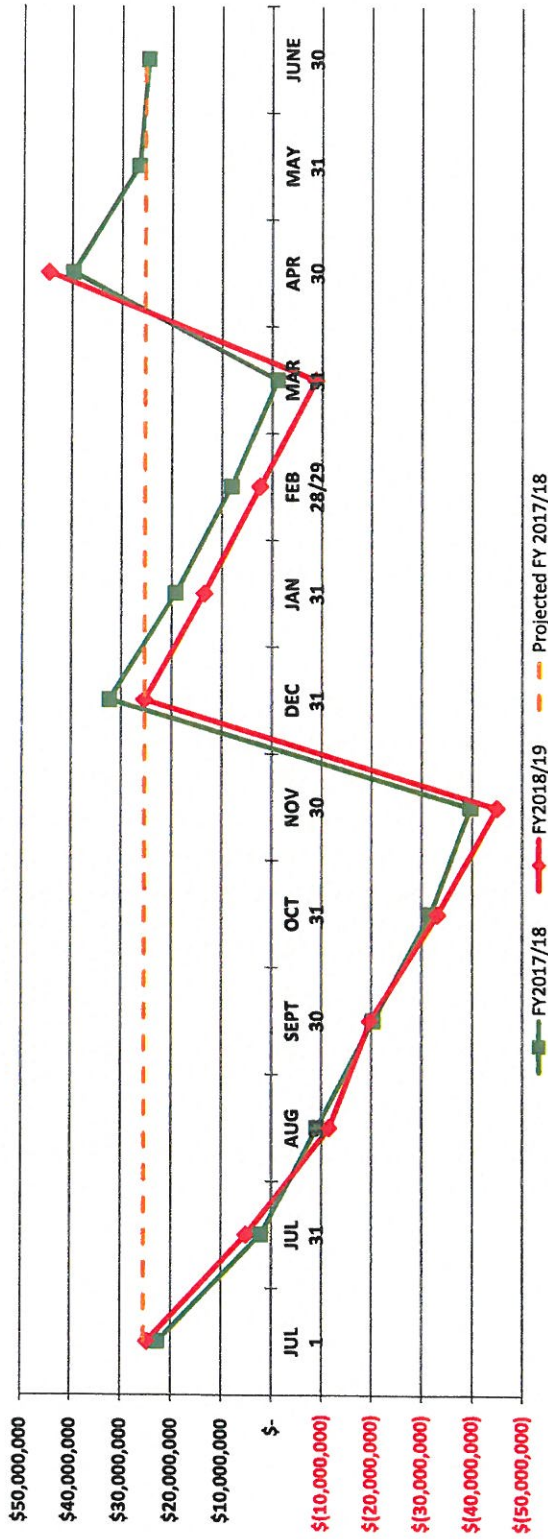


**CALIFORNIA EMPLOYER'S RETIREE BENEFIT TRUST (CERBT)**  
For the Ten Months Ended April 30, 2019

<b>Beginning Balance, 7/1/2018</b>	<b>\$ 34,887,351</b>
Contributions	4,510,390
Distributions	-
Investment Earnings	1,892,392
Admin Expense	<u>(21,472)</u>
<b>Ending Balance, 04/30/2019</b>	<b><u>\$ 41,268,661</u></b>



## RESERVES - GENERAL OPERATING FUND 212A Fiscal Year Comparison 2017/18 to 2018/19



Period Ending	Reserves Net of WC <sup>1</sup>	Net Budgeted Expenditures <sup>2</sup>	Ratio
07/01/18	\$ 24,604,776	\$ 205,147,103	12.0%
09/30/18	\$ (19,804,609)	\$ 205,147,103	-9.7%
12/31/18	\$ 25,292,439	\$ 205,147,103	12.3%
03/31/19	\$ 2,292,495	\$ 205,147,103	1.1%
04/30/19	\$ 44,573,036	\$ 205,147,103	21.7%
6/30/2019 Projected	\$ 25,313,019	\$ 205,147,103	12.3%

**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.



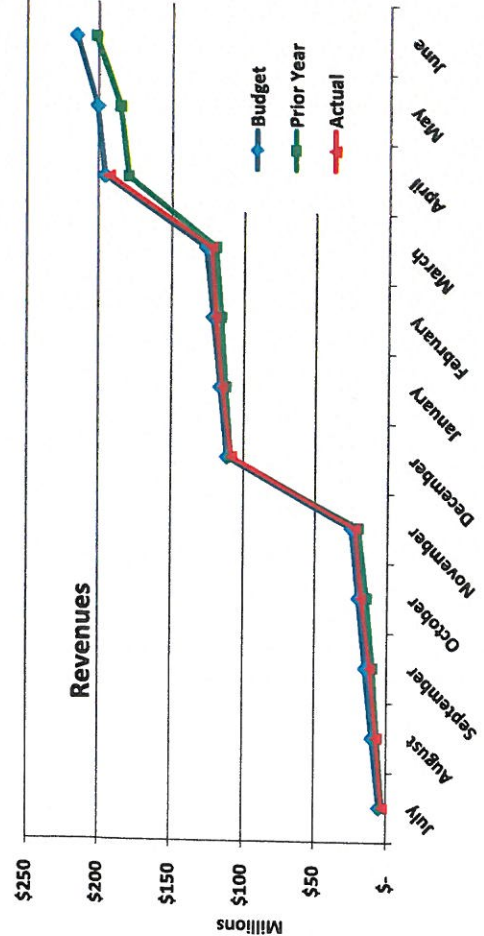
# REVENUE AND EXPENDITURES - GENERAL OPERATING FUND 212A

## For the Ten Months Ended April 30, 2019

10 MONTHS / 83.3% OF FISCAL YEAR

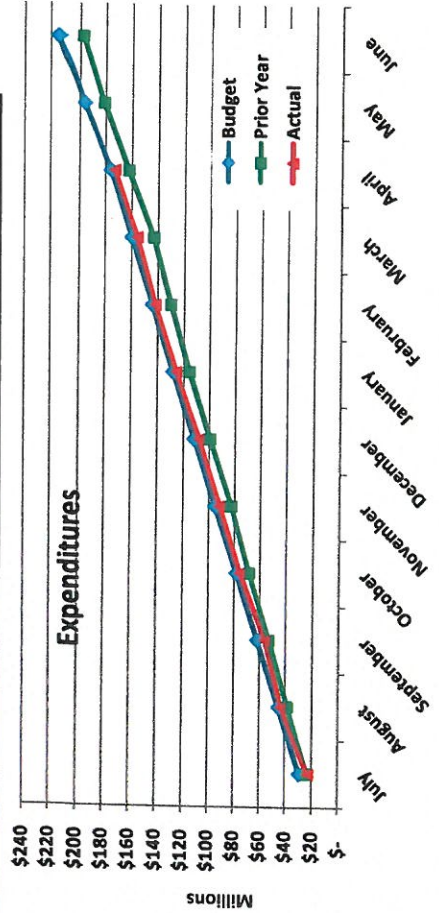
FISCAL YEAR 2018/19			
REVENUE BY OBJECT	MID-YEAR BUDGET	Y-T-D REVENUE	% OF BUDGET REC'D
9100 ALL TAXES	\$ 148,935,800	\$ 147,125,674	98.78%
9300 FINES	3,000	1,643	54.77%
9400 USE OF MONEY/PROPERTY	15,000	(263,102)	-1754.01%
9500 OTHER GOVERNMENTAL AGENCIES	4,386,000	2,317,165	52.83%
9600 OTHER CHARGES FOR SERVICES	13,961,771	11,950,348	85.59%
9669 MEDIC COST RECOVERY*	40,100,000	31,480,744	78.51%
9700 OTHER REVENUES	1,018,184	393,704	38.67%
<b>TOTAL REVENUE:</b>	<b>208,419,755</b>	<b>193,006,176</b>	<b>92.60%</b>
9862 PROCEEDS FROM SALE OF PROPERTY	10,000	2,883	28.83%
9880 OTHER FUNDING SOURCES	-	-	-
5900 TRANSFER FROM OTHER FUNDS	6,773,187	-	0.00%
<b>TOTAL REVENUE &amp; SOURCES:</b>	<b>\$ 215,202,942</b>	<b>\$ 193,009,059</b>	<b>89.69%</b>

\*Includes GEIMT



FISCAL YEAR 2018/19			
EXPENDITURES BY OBJECT	MID-YEAR BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXP'D
1100 EMPLOYEE WAGES	\$ 101,241,414	\$ 84,714,673	83.68%
1200 EMPLOYEE BENEFITS	75,099,483	60,453,512	80.50%
<b>TOTAL LABOR COSTS:</b>	<b>176,340,898</b>	<b>145,168,185</b>	<b>82.32%</b>
2000 SERVICES & SUPPLIES	27,756,871	20,034,983	72.18%
3000 ASSESSMENTS, LICENSES, TAXES & CONTRIBUTIONS	4,149,399	2,675,091	64.47%
3200 PRINCIPAL AND INTEREST	766,936	557,748	72.82%
<b>TOTAL ASSESSMENTS &amp; CONTRIBUTIONS</b>	<b>4,915,335</b>	<b>3,232,839</b>	<b>65.77%</b>
5000 TRANSFER TO OTHER FUNDS	5,479,594	4,604,792	84.04%
<b>TOTAL EXPENDITURES:</b>	<b>\$ 214,494,699</b>	<b>\$ 173,040,799</b>	<b>80.67%</b>

**EXCESS OF REVENUE OVER EXPENDITURES \$ 708,243 \$ 19,968,260**





# REVENUE AND EXPENDITURES - GENERAL OPERATING FUND 212A

## For the Ten Months Ended April 30, 2019 and 2018

### 10 MONTHS / 83.3% OF FISCAL YEAR

FISCAL YEAR COMPARISON 2018/19 vs. 2017/18				
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE	
9100 ALL TAXES	\$ 147,125,674	\$ 138,264,231	6.41%	
9300 FINES	1,643	3,509	-53.18%	
9400 USE OF MONEY/PROPERTY	(263,102)	(201,669)	30.46%	
9500 OTHER GOVERNMENTAL AGENCIES	2,317,165	2,264,989	2.30%	
9600 OTHER CHARGES FOR SERVICES	11,950,348	10,250,599	16.58%	
9669 MEDIC COST RECOVERY	31,480,744	28,846,829	9.13%	
9700 OTHER REVENUES	393,704	279,325	40.95%	
<b>TOTAL REVENUE:</b>	<b>193,006,176</b>	<b>179,707,613</b>	<b>7.40%</b>	
9862 PROCEEDS FROM SALE OF PROPERTY	2,883	1,100	162.09%	
9880 OTHER FUNDING SOURCES	-	-	-	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
<b>TOTAL REVENUE &amp; SOURCES:</b>	<b>\$ 193,009,059</b>	<b>\$ 179,708,713</b>	<b>7.40%</b>	

FISCAL YEAR COMPARISON 2018/19 vs. 2017/18				
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE	
1100 EMPLOYEE WAGES	\$ 84,714,673	\$ 80,714,411	4.96%	
1200 EMPLOYEE BENEFITS	60,453,512	55,607,681	8.71%	
<b>TOTAL LABOR COSTS:</b>	<b>145,168,185</b>	<b>136,322,092</b>	<b>6.49%</b>	
2000 SERVICES & SUPPLIES	20,034,983	18,951,846	5.72%	
3000 ASSESSMENTS, LICENSES, TAXES & CONTRIBUTIONS	2,675,091	2,093,952	27.75%	
3200 PRINCIPAL AND INTEREST	557,748	685,039	-18.58%	
<b>TOTAL ASSESSMENTS &amp; CONTRIBUTIONS</b>	<b>3,232,839</b>	<b>2,778,991</b>	<b>16.33%</b>	
5900 TRANSFER TO OTHER FUNDS	4,604,792	4,431,864	3.90%	
<b>TOTAL EXPENDITURES:</b>	<b>\$ 173,040,799</b>	<b>\$ 162,484,793</b>	<b>6.50%</b>	

<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ 19,968,260</b>	<b>\$ 17,223,920</b>
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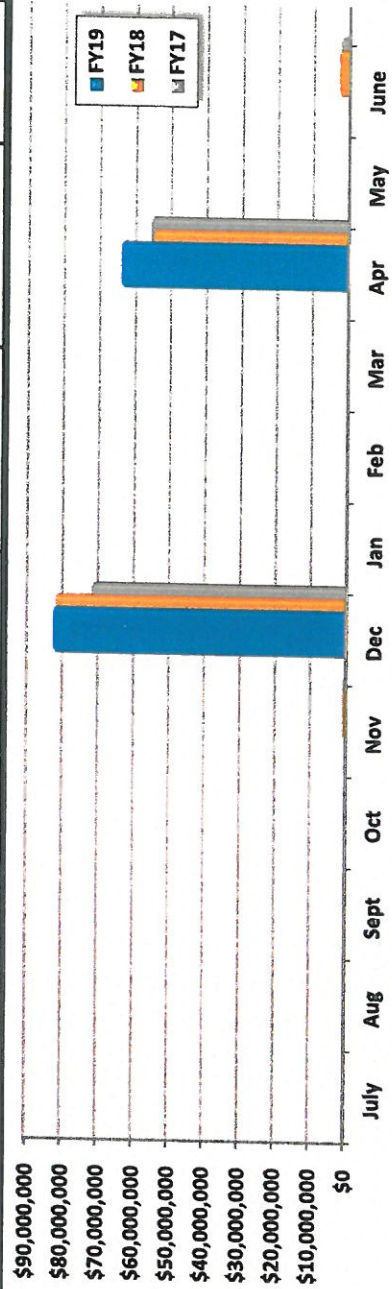


# PROPERTY TAXES REVENUE COMPARISON - GENERAL OPERATING FUND 212A

## For the Ten Months Ended April 30, 2019 and 2018

### 10 MONTHS / 83.3% OF FISCAL YEAR

	FISCAL YEAR 2017/18			FISCAL YEAR 2018/19			% of Projected
	Projected	Received this month	Y-T-D Total Received	% of Actual	Projected	Received this month	
<b>BUDGETED</b>	<b>\$ 139,344,000</b>				<b>\$ 148,935,800</b>		
July		-	-	0.00%		-	0.00%
August		\$ 1,884	1,884	0.00%		\$ 2,112	0.00%
September		74	1,958	0.00%		-	0.00%
October		786	2,744	0.00%		831	0.00%
November		1,067,415	1,070,159	0.76%		-	0.00%
December		82,052,402	83,122,561	58.78%		82,670,844	55.51%
January		-	83,122,561	58.78%		-	55.51%
February		14,020	83,136,581	58.79%		-	55.51%
March		1,877	83,138,458	58.79%		107,353	55.58%
April		55,125,773	138,264,231	97.77%		64,344,534	98.78%
May		-	138,264,231	97.77%			
June		3,154,828	141,419,059	100.00%			
<b>TOTAL REVENUES</b>		<b>\$ 141,419,059</b>				<b>\$ 147,125,674</b>	<b>98.78%</b>



<b>Total Property Taxes Compared to Prior Year:</b>	
FY 2018/19	\$ 147,125,674
FY 2017/18	138,264,231
Revenue Increase (Decrease) from Prior Year	<u>\$ 8,861,443</u>
Percentage:	<u>6.41%</u>

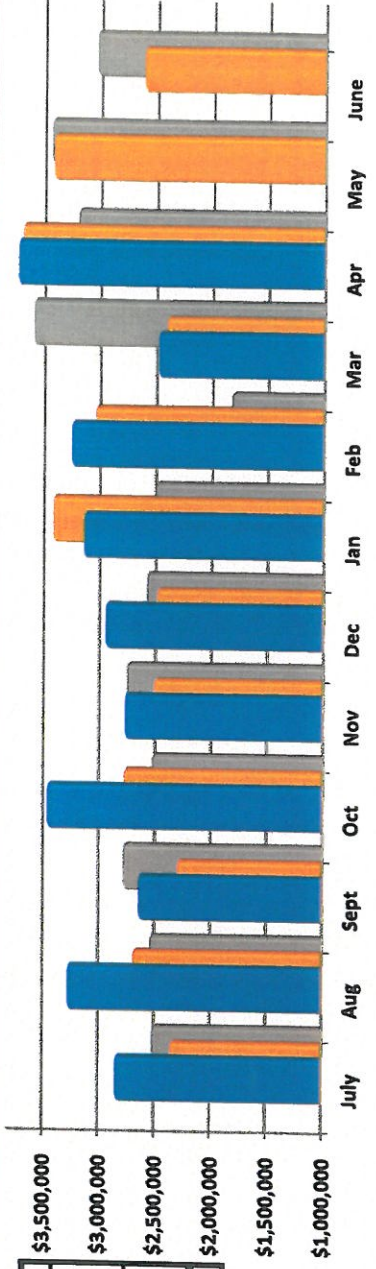


## MEDIC COST RECOVERY - GENERAL OPERATING FUND 212A For the Ten Months Ended April 30, 2019 and 2018

### 10 MONTHS / 83.3% OF FISCAL YEAR

	FISCAL YEAR 2017/18				FISCAL YEAR 2018/19			
	Projected	Monthly Fees	Y-T-D Total Received	% of Actual	Projected	Monthly Fees	Y-T-D Total Received	% of Projected
<b>BUDGETED</b>	\$ 35,200,000 *				\$ 35,500,000 *			
July		\$ 2,355,512	\$ 2,355,512	6.78%		\$ 2,846,967	\$ 2,846,967	8.02%
August		2,689,882	5,045,394	14.52%		3,272,506	6,119,473	17.24%
September		2,295,105	7,340,499	21.13%		2,640,367	8,759,840	24.68%
October		2,776,923	10,117,422	29.12%		3,460,301	12,220,141	34.42%
November		2,509,989	12,627,411	36.35%		2,768,059	14,988,200	42.22%
December		2,485,193	15,112,604	43.50%		2,944,488	17,932,688	50.51%
January		3,418,420	18,531,024	53.34%		3,140,248	21,072,936	59.36%
February		3,042,247	21,573,271	62.10%		3,253,432	24,326,368	68.52%
March		2,410,945	23,984,216	69.04%		2,483,899	26,810,267	75.52%
April		3,695,077	27,679,293	79.67%		3,741,903	30,552,170	86.06%
May		3,425,400	31,104,693	89.53%				
June		2,619,772	33,724,465	97.07%				
Net Accrual/Reversal		1,017,580	34,742,045	100.00%				
<b>TOTAL MEDIC COST RECOVERY</b>		\$ 34,742,045				\$ 30,552,170		<b>86.06%</b>

<b>Total Medic Cost Recovery Compared to Prior Year:</b>	
FY 2018/19	\$ 30,552,170
FY 2017/18	27,679,293
Revenue Increase (Decrease) from Prior Year	\$ 2,872,877
Percentage:	10.38%



\*Excludes GEMT & IGT

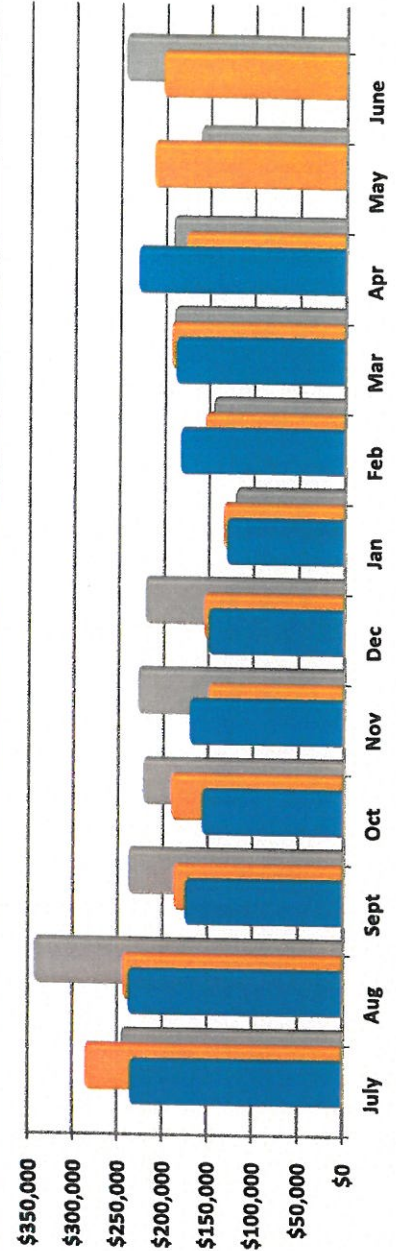


**COMMUNITY RISK REDUCTION COST RECOVERY - GENERAL OPERATING FUND 212A**  
**For the Ten Months Ended April 30, 2019 and 2018**

**10 MONTHS / 83.3% OF FISCAL YEAR**

	FISCAL YEAR 2017/18			FISCAL YEAR 2018/19				
	Projected	Monthly Fees	Y-T-D Total Received	% of Actual	Projected	Monthly Fees	Y-T-D Total Received	% of Projected
<b>BUDGETED</b>	\$ 2,282,505				\$ 2,282,505			
July		\$ 286,447	\$ 286,447	12.75%		\$ 235,427	\$ 235,427	10.31%
August		243,990	530,437	23.60%		237,584	473,011	20.72%
September		188,259	718,696	31.98%		175,268	648,279	28.40%
October		191,353	910,049	40.50%		156,311	804,590	35.25%
November		149,659	1,059,708	47.16%		170,872	975,462	42.74%
December		155,248	1,214,956	54.06%		149,862	1,125,324	49.30%
January		134,261	1,349,217	60.04%		129,997	1,255,321	55.00%
February		155,187	1,504,404	66.94%		183,007	1,438,328	63.02%
March		193,903	1,698,307	75.57%		188,889	1,627,217	71.29%
April		177,652	1,875,959	83.48%		230,433	1,857,650	81.39%
May		213,960	2,089,919	93.00%				
June		204,491	2,294,410	102.10%				
Net Accrual/Reversal		(47,134)	2,247,276	100.00%				
<b>TOTAL CRRD REVENUES</b>		\$ 2,247,276			\$ 1,857,650			<b>81.39%</b>

<b>Total CRRD Revenues Compared to Prior Year:</b>	
FY 2018/19	\$ 1,857,650
FY 2017/18	1,875,959
Revenue Increase (Decrease)	\$ (18,309)
from Prior Year	
Percentage:	-0.98%





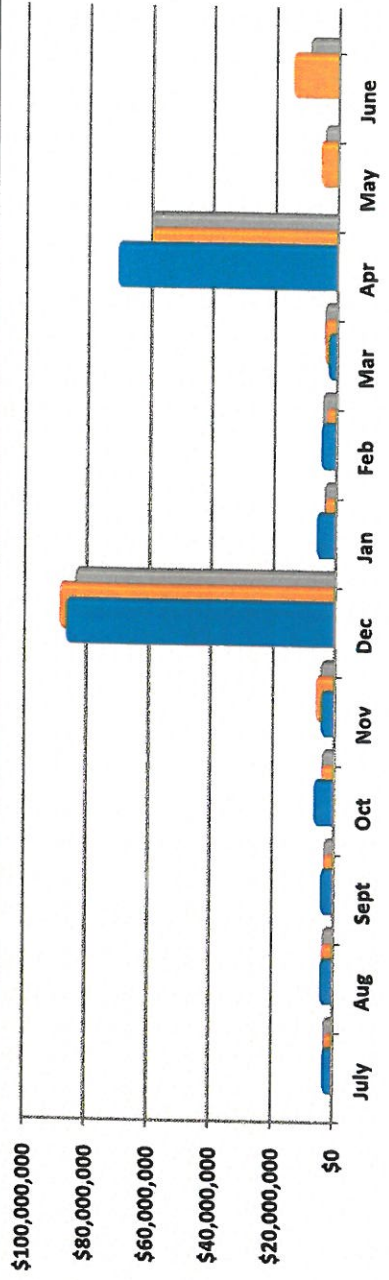
# TOTAL REVENUE COMPARISON - GENERAL OPERATING FUND 212A

## For the Ten Months Ended April 30, 2019 and 2018

### 10 MONTHS / 83.3% OF FISCAL YEAR

	FISCAL YEAR 2017/18			FISCAL YEAR 2018/19				
	Projected	Monthly Revenue	Y-T-D Total Received	% of Actual	Projected	Monthly Revenue	Y-T-D Total Received	% of Projected
<b>BUDGETED</b>	<b>\$ 200,705,452</b>				<b>\$ 215,202,942</b>			
July		\$ 2,709,389	\$ 2,709,389	1.34%		\$ 3,148,147	\$ 3,148,147	1.46%
August		3,825,071	6,534,460	3.24%		4,080,608	7,228,755	3.36%
September		3,219,536	9,753,996	4.84%		4,056,742	11,285,497	5.24%
October		4,162,024	13,916,020	6.90%		6,418,646	17,704,143	8.23%
November		6,077,521	19,993,541	9.91%		4,293,296	21,997,439	10.22%
December		88,682,931	108,676,471	53.87%		86,456,226	108,453,665	50.40%
January		3,577,100	112,253,571	55.64%		6,116,328	114,569,993	53.24%
February		3,252,336	115,505,907	57.26%		4,840,742	119,410,735	55.49%
March		4,034,355	119,540,262	59.26%		2,783,822	122,194,557	56.78%
April		60,168,450	179,708,712	89.08%		70,814,503	193,009,060	89.69%
May		5,703,698	185,412,410	91.91%				
June (100% of year)		14,769,233	200,181,643	99.23%				
Net Accrual/Reversal		1,552,106	201,733,749	100.00%				
<b>TOTAL REVENUE</b>		<b>\$ 201,733,749</b>				<b>\$ 193,009,060</b>		<b>89.69%</b>

<b>Total Revenue Compared to Prior Year:</b>	
FY 2018/19	\$ 193,009,060
FY 2017/18	179,708,712
Revenue Increase (Decrease) from Prior Year	<u>\$ 13,300,348</u>
Percentage:	<u>7.40%</u>





# REVENUE AND EXPENDITURES - CAPITAL FACILITIES FUND 212D

## For the Ten Months Ended April 30, 2019

10 MONTHS / 83.3% OF FISCAL YEAR

FISCAL YEAR 2018/19				
REVENUE BY OBJECT	MID-YEAR BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED	
9410 INTEREST INCOME	\$ -	\$ 43,350	-	
9569 OTHER GOVERNMENTAL AGENCIES	-	142	-	
9862 PROCEEDS FROM SALE OF PROPERTY	100,000	279,557	279.56%	
9870 OTHER FUNDING SOURCES-FINANCING	5,784,235	1,900,000	32.85%	
<b>TOTAL REVENUE</b>	<b>5,884,235</b>	<b>2,223,049</b>	<b>37.78%</b>	
5900 TRANSFER FROM OTHER FUNDS	4,796,489	4,506,713	93.96%	
<b>TOTAL TRANSFER IN</b>	<b>4,796,489</b>	<b>4,506,713</b>	<b>93.96%</b>	
<b>TOTAL REVENUE, SOURCES &amp; TRANSFERS IN:</b>	<b>\$ 10,680,724</b>	<b>\$ 6,729,762</b>	<b>63.01%</b>	

FISCAL YEAR 2018/19				
EXPENDITURES BY OBJECT	MID-YEAR BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPD'D	
2000 SERVICES & SUPPLIES	\$ 147,316	\$ 137,315	93.21%	
3200 PRINCIPAL & INTEREST	4,598,772	4,031,945	87.67%	
4101 LAND ACQUISITION	-	-	-	
4201 STRUCTURES	-	-	-	
4300 VEHICLES & EQUIPMENT	6,080,787	3,504,411	57.63%	
4400 COMPUTER SOFTWARE	2,005,800	1,355,607	67.58%	
<b>TOTAL CAPITAL OUTLAY</b>	<b>8,086,587</b>	<b>4,860,018</b>	<b>60.10%</b>	
<b>TOTAL EXPENDITURES:</b>	<b>\$ 12,832,675</b>	<b>\$ 9,029,278</b>	<b>70.36%</b>	

<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ (2,151,951)</b>	<b>\$ (2,299,516)</b>
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**REVENUE AND EXPENDITURES - CAPITAL FACILITIES FUND 212D**  
**Current Y-T-D vs. Prior Y-T-D**  
**For the Ten Months Ended April 30, 2019**

**10 MONTHS / 83.3% OF FISCAL YEAR**

FISCAL YEAR COMPARISON 2018/19 vs. 2017/18				
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE	
9410 INTEREST INCOME	\$ 43,350	\$ 20,131	115.34%	
9569 OTHER GOVERNMENTAL AGENCIES	142	-	-	
9862 PROCEEDS FROM SALE OF PROPERTY	279,557	10,500	2562.45%	
9870 OTHER FUNDING SOURCES-DEBT PROCEEDS	1,900,000	-	-	
<b>TOTAL REVENUE</b>	<b>2,223,049</b>	<b>30,631</b>	<b>7157.51%</b>	
5900 TRANSFER FROM OTHER FUNDS	4,506,713	3,826,353	17.78%	
<b>TOTAL REVENUE, SOURCES &amp; TRANSFERS IN:</b>	<b>\$ 6,729,762</b>	<b>\$ 3,856,984</b>	<b>74.48%</b>	

FISCAL YEAR COMPARISON 2018/19 vs. 2017/18				
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE	
2000 SERVICES & SUPPLIES	\$ 137,315	\$ 42	326840%	
3200 PRINCIPAL & INTEREST	4,031,945	3,187,292	26.50%	
4101 LAND ACQUISITION	-	9,935	-100.00%	
4201 STRUCTURES	-	5,693	-100.00%	
4300 VEHICLES & EQUIPMENT	3,504,411	2,020,501	73.44%	
4400 COMPUTER SOFTWARE	1,355,607	-	-	
<b>TOTAL CAPITAL OUTLAY</b>	<b>4,860,018</b>	<b>2,036,129</b>	<b>138.69%</b>	
<b>TOTAL EXPENDITURES &amp; FUND TRANSFERS OUT:</b>	<b>\$ 9,029,278</b>	<b>\$ 5,223,463</b>	<b>72.86%</b>	

<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ (2,299,516)</b>	<b>\$ (1,366,479)</b>
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**REVENUE AND EXPENDITURES - LEASED PROPERTIES FUND 212L**  
**For the Ten Months Ended April 30, 2019**

10 MONTHS / 83.3% OF FISCAL YEAR

REVENUE BY OBJECT				EXPENDITURES BY OBJECT			
FISCAL YEAR 2018/19				FISCAL YEAR 2018/19			
	MID-YEAR BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED		MID-YEAR BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPD'D
9410 INTEREST INCOME	\$ -	4,241	-	2000 SERVICES & SUPPLIES	\$ 609,174	\$ 430,106	70.60%
9429 BUILDING RENTAL	362,574	235,650	64.99%				
9710 OTHER REVENUES	-	5,169	-	3200 PRINCIPAL AND INTEREST	296,582	98,662	33.27%
<b>TOTAL REVENUE:</b>	<b>362,574</b>	<b>239,891</b>	<b>66.16%</b>	4101 LAND ACQUISITION	-	-	-
				4201 STRUCTURES	-	-	-
				<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>
5900 TRANSFER FROM OTHER FUNDS	304,729	98,079	32.19%	5000 TRANSFERS TO OTHER FUNDS	-	-	-
<b>TOTAL REVENUE &amp; SOURCES:</b>	<b>\$ 667,303</b>	<b>\$ 343,139</b>	<b>51.42%</b>	<b>TOTAL EXPENDITURES:</b>	<b>\$ 905,756</b>	<b>\$ 528,768</b>	<b>58.38%</b>

<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ (238,453)</b>	<b>\$ (185,629)</b>
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**REVENUE AND EXPENDITURES - LEASED PROPERTIES FUND 212L**  
**For the Ten Months Ended April 30, 2019 and 2018**

**10 MONTHS / 83.3% OF FISCAL YEAR**

FISCAL YEAR COMPARISON 2018/19 vs. 2017/18				
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE	
9410 INTEREST INCOME	\$ 4,241	\$ 9,995	-57.57%	
9429 BUILDING RENTAL	235,650	275,042	-14.32%	
9710 OTHER REVENUES	5,169	-		
<b>TOTAL REVENUE:</b>	<b>245,060</b>	<b>285,037</b>	<b>-14.03%</b>	
5900 TRANSFER FROM OTHER FUNDS	98,079	-	-	
<b>TOTAL TRANSFER IN</b>	<b>98,079</b>	<b>589,206</b>	<b>-83.35%</b>	
<b>TOTAL REVENUE &amp; SOURCES:</b>	<b>\$ 343,139</b>	<b>\$ 874,243</b>	<b>-60.75%</b>	

FISCAL YEAR COMPARISON 2018/19 vs. 2017/18				
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE	
2000 SERVICES AND SUPPLIES:	\$ 430,106	\$ 457,438	-5.98%	
3200 PRINCIPAL AND INTEREST	98,662	100,361	-1.69%	
4000 CAPITAL OUTLAY	-	-	-	
5000 TRANSFERS TO OTHER FUNDS	-	-	-	
<b>TOTAL EXPENDITURES &amp; EQUIPMENT:</b>	<b>\$ 528,768</b>	<b>\$ 557,799</b>	<b>-5.20%</b>	

<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ (185,629)</b>	<b>\$ 316,444</b>
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# REVENUE AND EXPENDITURES - GRANTS FUND 212G

## For the Ten Months Ended April 30, 2019

### 10 MONTHS / 83.3% OF FISCAL YEAR

		FISCAL YEAR 2018/19		
REVENUE BY OBJECT	MID-YEAR BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED	
9410 INTEREST INCOME	\$ -	\$ 7,828	-	
9631 AID/OTHER LOCAL GOV'T AGENCY	4,226,236	448,682	10.62%	
<b>TOTAL REVENUE:</b>	<b>4,226,236</b>	<b>456,510</b>	<b>10.80%</b>	
5900 TRANSFER FROM OTHER FUNDS	378,376	-	0.00%	
<b>TOTAL TRANSFER IN</b>	<b>378,376</b>	<b>-</b>	<b>0.00%</b>	
<b>TOTAL REVENUE &amp; SOURCES:</b>	<b>\$ 4,604,612</b>	<b>\$ 456,510</b>	<b>9.91%</b>	

		FISCAL YEAR 2018/19		
EXPENDITURES BY OBJECT	MID-YEAR BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXP'D	
1100 EMPLOYEE WAGES	\$ 290,064	\$ 203,627	70.20%	
1200 EMPLOYEE BENEFITS	123,332	183,612	148.88%	
<b>TOTAL LABOR COSTS</b>	<b>413,396</b>	<b>387,239</b>	<b>93.67%</b>	
2035 EDUCATION AND TRAINING SERVICES	-	-	-	
2232 FIRE EQUIP SUPPLY	4,177,340	-	0.00%	
2691 OTHER PROFESSIONAL SERVICES	-	-	-	
2898 OTHER SUPPLIES	-	-	-	
<b>TOTAL SERVICES AND SUPPLIES:</b>	<b>4,177,340</b>	<b>-</b>	<b>0.00%</b>	
4303 CAPITAL OUTLAY	13,876	12,580	90.66%	
<b>TOTAL EXPENDITURES &amp; EQUIPMENT:</b>	<b>\$ 4,604,612</b>	<b>\$ 399,819</b>	<b>8.68%</b>	

<b>REIMBURSEMENTS OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 56,691</b>
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# REVENUE AND EXPENDITURES - GRANTS FUND 212G

## For the Ten Months Ended April 30, 2019 and 2018

### 10 MONTHS / 83.3% OF FISCAL YEAR

FISCAL YEAR COMPARISON 2018/19 vs. 2017/18				
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE	
9410 INTEREST INCOME	\$ 7,828	\$ 5,670	38.06%	
9531 AID/OTHER LOCAL GOV'T AGENCY	448,682	1,370,538	-67.26%	
9569 STATE AID & MISC. OTHER PROGRAMS	-	-	-	
<b>TOTAL REVENUE:</b>	<b>456,510</b>	<b>1,376,208</b>	<b>-66.83%</b>	
5900 TRANSFER FROM OTHER FUNDS	-	16,305	-100.00%	
<b>TOTAL TRANSFER IN</b>	<b>-</b>	<b>16,305</b>	<b>-100.00%</b>	
<b>TOTAL REVENUE &amp; SOURCES:</b>	<b>\$ 456,510</b>	<b>\$ 1,392,513</b>	<b>-67.22%</b>	

FISCAL YEAR COMPARISON 2018/19 vs. 2017/18				
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE	
1000 EMPLOYEE WAGES	\$ 203,627	\$ 629,153	-67.63%	
1200 EMPLOYEE BENEFITS	183,612	547,354	-66.45%	
<b>TOTAL LABOR COSTS</b>	<b>387,239</b>	<b>1,176,507</b>	<b>-67.09%</b>	
2035 EDUCATION AND TRAINING SERVICES	-	54,986	-100.00%	
2232 FIRE EQUIP SUPPLY	-	-	-	
2691 OTHER PROFESSIONAL SERVICES	-	99,407	-100.00%	
2898 OTHER SUPPLIES	-	70,473	-100.00%	
<b>TOTAL SERVICES AND SUPPLIES:</b>	<b>-</b>	<b>224,866</b>	<b>-100.00%</b>	
4303 EQUIPMENT	12,580	-	-	
5000 TRANSFER TO OTHER FUNDS	-	-	-	
<b>TOTAL EXPENDITURES &amp; EQUIPMENT:</b>	<b>\$ 399,819</b>	<b>\$ 1,401,373</b>	<b>-71.47%</b>	

<b>REIMBURSEMENTS OVER (UNDER) EXPENDITURES</b>	<b>\$ 56,691 \$ (8,860)</b>
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**REVENUE AND EXPENDITURES - IMPACT FEES FUND 212I**  
**For the Ten Months Ended April 30, 2019**

10 MONTHS / 83.3% OF FISCAL YEAR

		FISCAL YEAR 2018/19		
REVENUE BY OBJECT	MID-YEAR BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED	
9410 INTEREST INCOME	\$ -	46,913	-	
9657 IMPACT FEES	1,300,000	1,207,448	92.88%	
<b>TOTAL REVENUE</b>	<b>1,300,000</b>	<b>1,254,361</b>	<b>96.49%</b>	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
<b>TOTAL TRANSFER IN</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL REVENUE, SOURCES &amp; TRANSFERS IN:</b>	<b>\$ 1,300,000</b>	<b>\$ 1,254,361</b>	<b>96.49%</b>	

		FISCAL YEAR 2018/19		
EXPENDITURES BY OBJECT	MID-YEAR BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXP'D	
2000 SERVICES & SUPPLIES	\$ 70,000	\$ 39,619	56.60%	
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>70,000</b>	<b>39,619</b>	<b>56.60%</b>	
4101 LAND ACQUISITION	-	-	-	
4201 STRUCTURES	1,500,000	-	0.00%	
4300 VEHICLES & EQUIPMENT	-	-	-	
<b>TOTAL CAPITAL ASSETS</b>	<b>1,500,000</b>	<b>-</b>	<b>0.00%</b>	
<b>TOTAL EXPENDITURES:</b>	<b>1,570,000</b>	<b>39,619</b>	<b>2.52%</b>	
5000 TRANSFERS TO OTHER FUNDS	-	-	-	
<b>TOTAL EXPENDITURES &amp; FUND TRANSFERS OUT:</b>	<b>\$ 1,570,000</b>	<b>\$ 39,619</b>	<b>2.52%</b>	

<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ (270,000)</b>	<b>\$ 1,214,742</b>
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**REVENUE AND EXPENDITURES - IMPACT FEES FUND 2121**  
**Current Y-T-D vs. Prior Y-T-D**  
**For the Ten Months Ended April 30, 2019**

**10 MONTHS / 83.3% OF FISCAL YEAR**

FISCAL YEAR COMPARISON 2018/19 vs. 2017/18				
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE	
9410 INTEREST INCOME	\$ 46,913	\$ 23,067	103.38%	
9657 IMPACT FEES	1,207,448	1,014,738	18.99%	
<b>TOTAL REVENUE</b>	<b>1,254,361</b>	<b>1,037,805</b>	<b>20.87%</b>	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
<b>TOTAL REVENUE, SOURCES &amp; TRANSFERS IN:</b>	<b>\$ 1,254,361</b>	<b>\$ 1,037,805</b>	<b>20.87%</b>	

FISCAL YEAR COMPARISON 2018/19 vs. 2017/18				
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE	
2000 SERVICES & SUPPLIES	\$ 39,619	\$ 48,839	-18.88%	
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>39,619</b>	<b>48,839</b>	<b>-18.88%</b>	
4101 LAND ACQUISITION	-	-	-	
4201 STRUCTURES	-	-	-	
4300 VEHICLES & EQUIPMENT	-	-	-	
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>	
5000 TRANSFERS TO OTHER FUNDS	-	-	-	
<b>TOTAL EXPENDITURES &amp; FUND TRANSFERS OUT:</b>	<b>\$ 39,619</b>	<b>\$ 48,839</b>	<b>-18.88%</b>	

<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ 1,214,742</b>	<b>\$ 988,966</b>
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**REVENUE AND EXPENDITURES - INTERGOVERNMENTAL TRANSFER FUND 212M**  
**For the Ten Months Ended April 30, 2019**

10 MONTHS / 83.3% OF FISCAL YEAR

FISCAL YEAR 2018/19				
REVENUE BY OBJECT	MID-YEAR BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED	
9669 MEDIC COST RECOVERY	\$ 10,000,000	\$ 15,156,755	151.57%	
9410 INTEREST INCOME	-	-		
<b>TOTAL REVENUE</b>	<b>10,000,000</b>	<b>15,156,755</b>	<b>151.57%</b>	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
TOTAL TRANSFER IN	-	-	-	
<b>TOTAL REVENUE, SOURCES &amp; TRANSFERS IN:</b>	<b>\$ 10,000,000</b>	<b>\$ 15,156,755</b>	<b>151.57%</b>	

FISCAL YEAR 2018/19				
EXPENDITURES BY OBJECT	MID-YEAR BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXP'D	
2000 SERVICES & SUPPLIES	\$ 6,200,000	\$ 5,936,755	95.75%	
<b>TOTAL EXPENDITURES:</b>	<b>6,200,000</b>	<b>5,936,755</b>	<b>95.75%</b>	
5000 TRANSFER TO OTHER FUNDS	6,773,187	-	0.00%	
<b>TOTAL EXPENDITURES &amp; FUND TRANSFERS OUT:</b>	<b>\$ 12,973,187</b>	<b>\$ 5,936,755</b>	<b>45.76%</b>	

<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ (2,973,187)</b>	<b>\$ 9,220,000</b>
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**REVENUE AND EXPENDITURES - INTERGOVERNMENTAL TRANSFER FUND 212M**  
**Current Y-T-D vs. Prior Y-T-D**  
**For the Ten Months Ended April 30, 2019**

**10 MONTHS / 83.3% OF FISCAL YEAR**

FISCAL YEAR COMPARISON 2018/19 vs. 2017/18				
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE	
9669 MEDIC COST RECOVERY	\$ 15,156,755	\$ 30,494,610	-50.30%	
9410 INTEREST INCOME	-	-	-	
<b>TOTAL REVENUE</b>	<b>15,156,755</b>	<b>30,494,610</b>	<b>-50.30%</b>	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
<b>TOTAL REVENUE, SOURCES &amp; TRANSFERS IN:</b>	<b>\$ 15,156,755</b>	<b>\$ 30,494,610</b>	<b>-50.30%</b>	

FISCAL YEAR COMPARISON 2018/19 vs. 2017/18				
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE	
2000 SERVICES & SUPPLIES	\$ 5,936,755	\$ 18,263,521	-67.49%	
<b>TOTAL EXPENDITURES:</b>	<b>5,936,755</b>	<b>18,263,521</b>	<b>-67.49%</b>	
5000 TRANSFER TO OTHER FUNDS	-	-	-	
<b>TOTAL EXPENDITURES &amp; FUND TRANSFERS OUT:</b>	<b>\$ 5,936,755</b>	<b>\$ 18,263,521</b>	<b>-67.49%</b>	

<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ 9,220,000</b>	<b>\$ 12,231,089</b>
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