



TODD HARMS
Fire Chief

Sacramento Metropolitan Fire District

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

FINANCE AND AUDIT COMMITTEE – REGULAR MEETING

THURSDAY, FEBRUARY 24, 2022 – 5:30 PM

Sacramento Metropolitan Fire District

10545 Armstrong Avenue

Board Room – Second Floor

Mather, California

&

Remotely Via Zoom

Phone: (669) 900-6833

Webinar ID: 876 6209 9904#

Passcode: 070 510 665#

COMMITTEE MEMBERS

Director Randy Orzalli - Chair

Director Ted Wood – Vice Chair

Director Gay Jones

Director D'Elman Clark - Alternate

CALL TO ORDER

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

CONSENT ITEMS

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

Page No.

- | | | |
|----|---|---|
| 1. | Action Summary Minutes
Recommendation: Approve the Action Summary Minutes for meeting of January 27, 2022. | 2 |
|----|---|---|

PRESENTATION ITEMS

- | | | |
|----|---|----|
| 1. | Financial Report through December 31, 2021 (CFO Dave O'Toole)
Recommendation: Receive and file financial report. No action required. | 3 |
| 2. | Mid-Year Budget FY 2021/2022 (CFO Dave O'Toole)
Recommendation: Receive presentation. No action required. | 23 |

NEXT MEETING DATE: TBD

ANTICIPATED ACTION AND PRESENTATION ITEMS: TBD

ADJOURNMENT

Posted on February 18, 2022

Melissa Penilla, Clerk of the Board

* No written report ** Separate Attachment



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ACTION SUMMARY MINUTES
FINANCE AND AUDIT COMMITTEE – REGULAR MEETING
THURSDAY, JANUARY 27, 2022 – 5:30 PM
Remotely Via Zoom

COMMITTEE MEMBERS

Director Randy Orzalli
Director Ted Wood
Director Gay Jones
Director D'Elman Clark – Alternate

CALL TO ORDER

The meeting was called to order at 5:38 PM by Director Wood. Committee members present: Clark, Jones, and Wood. Committee members absent: Orzalli. Staff present: Fire Chief Harms and Clerk Penilla.

PUBLIC COMMENT: None

CONSENT AGENDA

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

1. **Action Summary Minutes**

Recommendation: Approve the Action Summary Minutes for meeting of October 28, 2021.

Action: Approved the Action Summary Minutes.

2. **Quarterly Investment Report from December 2021**

Recommendation: Receive and file the investment report for the 2nd quarter of Fiscal Year 2021-22.

Action: Received and filed the investment report for the 2nd quarter.

3. **Calendar Year 2022 Investment Policy**

Recommendation: Receive and adopt the 2022 Annual Investment Policy for the Sacramento County Pooled Investment Fund.

Action: Adopted the 2022 Annual Investment Policy.

ACTION ITEMS

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

Recommendation: Elect a Chair and Vice Chair to the Finance Committee for 2022.

Action: Moved by Jones, seconded by Clark, and carried unanimously by members present for Director Orzalli to remain as Chair, and Director Wood to remain as Vice Chair for the 2022 Committee.

PRESENTATION ITEMS

1. **Financial Report through October 31, 2021** (CFO Dave O'Toole)

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

Action: No action taken.

ADJOURNMENT

The meeting adjourned at 5:52 PM.

Director Orzalli, Chair

Melissa Penilla, Board Clerk

Sacramento Metropolitan Fire District



FINANCE AND AUDIT COMMITTEE BIMONTHLY FISCAL REPORT

FOR THE SIX MONTHS ENDED DECEMBER 31, 2021

(UNAUDITED)

Presented by:

Dave O'Toole, CFO



CASH BALANCE
As of December 31, 2021 and 2020

FUND NO.	NAME OF FUND	FY 2021/22	FY 2020/21 DEC. 31, 2020
212A	County of Sacramento	\$ (91,272,725)	\$ 2,351,631
212A	Workers' Compensation Fund	282,516	163,208
212A	Wells Fargo Bank	6,993,325	5,523,411
	SUBTOTAL - GENERAL FUND	\$ (83,996,884)	\$ 8,038,250
212D	County of Sacramento Capital Facilities Fund	58,604	2,488,439
212D	US Bank - Lease Revenue Bonds Reserve Fund	676,080	676,036
212D	Equipment Financing Trust	3,897,595	1,556,198
	SUBTOTAL - CAPITAL FACILITIES FUND	\$ 4,632,279	\$ 4,720,673
212E	County of Sacramento Pension Obligation Reserve Fund	284,323	3,230,816
212E	U.S. Bank - POB Trust Fund	9,345,224	7,141,498
	SUBTOTAL - PENSION OBLIGATION FUND	\$ 9,629,547	\$ 10,372,314
212G	County of Sacramento Grant Fund	936,276	710,032
212I	County of Sacramento Impact Fees	5,446,559	7,657,320
212L	County of Sacramento Leased Property Fund	1,367,875	945,935
212M	County of Sacramento IGT Fund	6,217,847	9,493,493
	TOTAL CASH	\$ (55,766,501)	\$ 41,938,017

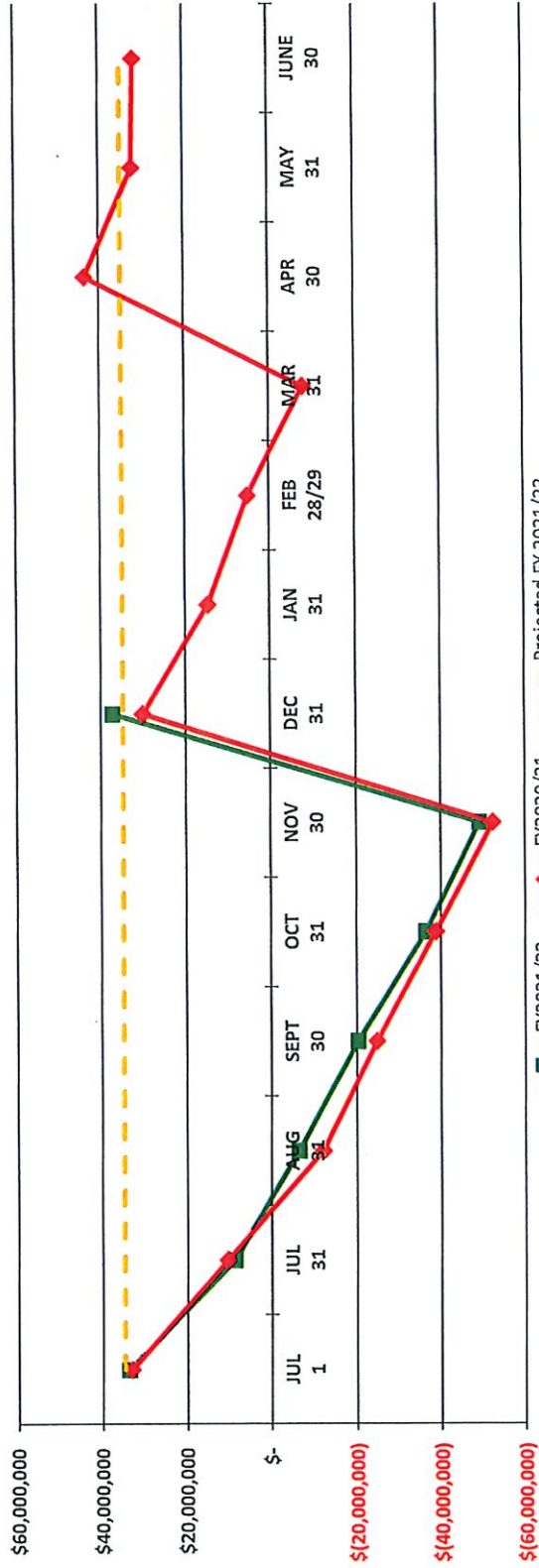


CALIFORNIA EMPLOYERS' RETIREE BENEFIT TRUST (CERBT)
For the Six Months Ended December 31, 2021

Beginning Balance, 7/1/2021	\$ 69,658,084
Contributions	3,124,273
Gain(Loss)	3,151,942
Admin Expense	<u>(17,920)</u>
Ending Balance, 12/31/2021	<u>\$ 75,916,379</u>



RESERVES - GENERAL OPERATING FUND 212A Fiscal Year Comparison 2020/21 to 2021/22



RATIO OF NET RESERVES TO TOTAL EXPENDITURES

Period Ending	Reserves Net of Workers' Comp ¹	Net Budgeted Expenditures ²	Ratio
07/01/21	\$ 33,722,186	\$ 243,288,784	13.9%
09/30/21	\$ (20,328,932)	\$ 243,288,784	-8.4%
12/31/21	\$ 30,217,804	\$ 243,288,784	12.4%
6/30/2022 Projected	\$ 34,858,380	\$ 243,288,784	14.3%

NOTE:

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



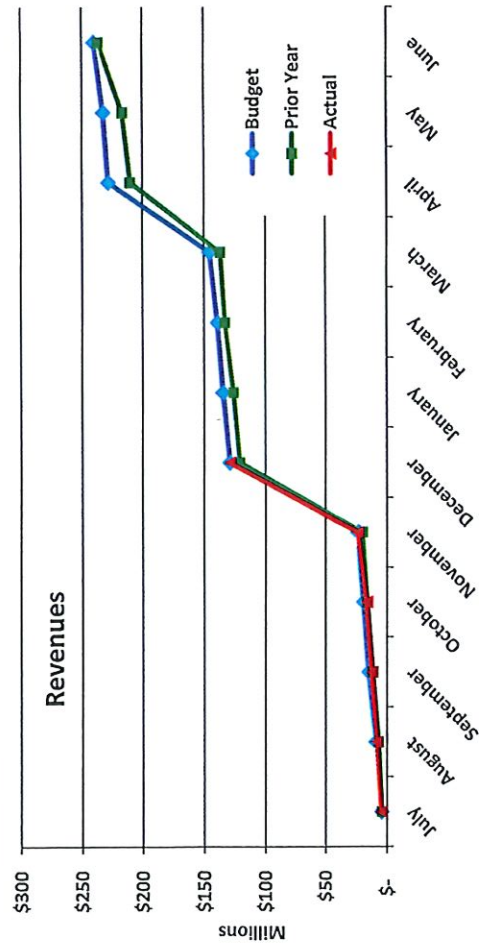
REVENUE AND EXPENDITURES - GENERAL OPERATING FUND 212A

For the Six Months Ended December 31, 2021

6 MONTHS / 50% OF FISCAL YEAR

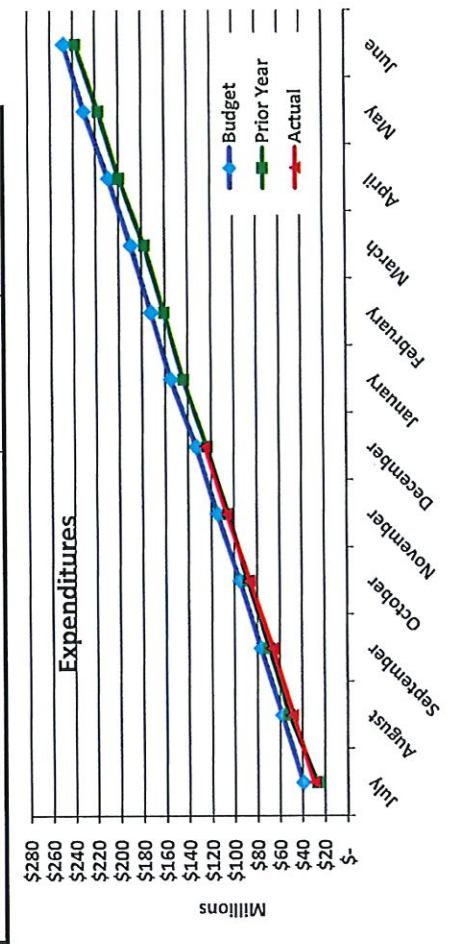
FISCAL YEAR 2021/22				
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET REC'D	
9100 ALL TAXES	\$ 175,488,000	\$ 99,416,429	56.67%	
9300 FINES	10,000	2,562	25.62%	
9400 USE OF MONEY/PROPERTY	15,000	(1,034)	-6.89%	
9500 OTHER GOVERNMENTAL AGENCIES	4,296,000	1,313,606	30.58%	
9600 OTHER CHARGES FOR SERVICES	12,527,946	6,055,114	48.33%	
9669 MEDIC COST RECOVERY*	45,925,000	22,256,547	48.46%	
9700 OTHER REVENUES	1,695,160	22,800	1.35%	
TOTAL REVENUE:	239,907,106	129,066,024	53.80%	
9862 PROCEEDS FROM SALE OF PROPERTY	-	-	-	
9870 OTHER FUNDING SOURCES	-	-	-	
5900 TRANSFER FROM OTHER FUNDS	9,696,430	-	0.00%	
TOTAL REVENUE & SOURCES:	\$ 249,603,536	\$ 129,066,024	51.71%	

*Includes GEMT



FISCAL YEAR 2021/22				
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXP'D	
1100 EMPLOYEE WAGES	\$ 106,976,221	\$ 57,835,684	54.06%	
1200 EMPLOYEE BENEFITS	96,798,168	49,847,327	51.50%	
TOTAL LABOR COSTS:	203,774,389	107,683,011	52.84%	
2000 SERVICES & SUPPLIES	32,780,372	16,882,265	51.50%	
3000 ASSESSMENTS, LICENSES, TAXES & CONTRIBUTIONS	4,405,483	1,864,615	42.32%	
3200 PRINCIPAL AND INTEREST	318,703	95,586	29.99%	
TOTAL ASSESSMENTS & CONTRIBUTIONS	4,724,186	1,960,201	41.49%	
5000 TRANSFER TO OTHER FUNDS	7,188,393	6,044,929	84.09%	
TOTAL EXPENDITURES:	\$ 248,467,340	\$ 132,570,406	53.36%	

EXCESS OF REVENUE OVER EXPENDITURES \$ 1,136,194 \$ (3,504,382)





REVENUE AND EXPENDITURES - GENERAL OPERATING FUND 212A

For the Six Months Ended December 31, 2021 and 2020

6 MONTHS		FISCAL YEAR COMPARISON 2021/22 vs. 2020/21				FISCAL YEAR COMPARISON 2021/22 vs. 2020/21			
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE		EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE	
9100 ALL TAXES	\$ 99,416,429	\$ 94,050,269	5.71%		1100 EMPLOYEE WAGES	\$ 57,835,684	\$ 54,801,364	5.54%	
9300 FINES	2,562	1,142	124.34%		1200 EMPLOYEE BENEFITS	49,847,327	46,573,036	7.03%	
9400 USE OF MONEY/PROPERTY	(1,034)	(3,575)	-71.08%		TOTAL LABOR COSTS:	107,683,011	101,374,400	6.22%	
9500 OTHER GOVERNMENTAL AGENCIES	1,313,606	692,110	89.80%						
9600 OTHER CHARGES FOR SERVICES	6,055,114	5,466,456	10.77%		2000 SERVICES & SUPPLIES	16,882,265	13,588,908	24.24%	
9669 MEDIC COST RECOVERY	22,256,547	19,884,230	11.93%		3000 ASSESSMENTS, LICENSES, TAXES & CONTRIBUTIONS	1,864,615	1,480,815	25.92%	
9700 OTHER REVENUES	22,800	14,162	60.99%		3200 PRINCIPAL AND INTEREST	95,586	369,562	-74.14%	
TOTAL REVENUE:	129,066,024	120,104,794	7.46%		TOTAL ASSESSMENTS & CONTRIBUTIONS	1,960,201	1,850,377	5.94%	
9862 PROCEEDS FROM SALE OF PROPERTY	-	-	-						
9870 OTHER FUNDING SOURCES	-	736,090	-100.00%		5900 TRANSFER TO OTHER FUNDS	6,044,929	7,026,886	-13.97%	
5900 TRANSFER FROM OTHER FUNDS	-	-	-						
TOTAL REVENUE & SOURCES:	\$ 129,066,024	\$ 120,840,884	6.81%		TOTAL EXPENDITURES:	\$ 132,570,406	\$ 123,840,571	7.05%	

EXCESS OF REVENUE OVER EXPENDITURES	\$ (3,504,382)	\$ (2,999,687)
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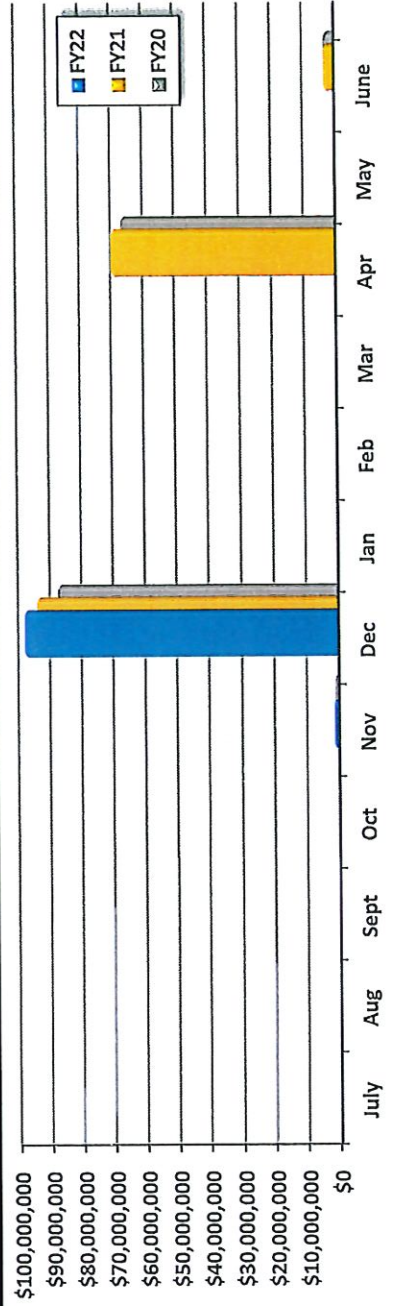


PROPERTY TAX REVENUE COMPARISON - GENERAL OPERATING FUND 212A
For the Six Months Ended December 31, 2021 and 2020

6 MONTHS / 50% OF FISCAL YEAR

	FISCAL YEAR 2020/21			FISCAL YEAR 2021/22			% of Projected
	Projected	Received this month	Y-T-D Total Received	% of Actual	Projected	Received this month	
BUDGETED	\$ 167,135,905				\$ 175,438,000		
July		-	-	0.00%		-	0.00%
August		\$ 2,329	2,329	0.00%	\$ 2,528	2,528	0.00%
September		12	2,341	0.00%	22	2,550	0.00%
October		946	3,287	0.00%	893	3,443	0.00%
November		-	3,287	0.00%	1,372,811	1,376,254	0.78%
December		94,046,981	94,050,268	56.02%	98,040,176	99,416,430	56.67%
January		-	94,050,268	56.02%			
February		-	94,050,268	56.02%			
March		8,916	94,059,184	56.03%			
April		69,853,084	163,912,268	97.64%			
May		561,844	164,474,112	97.97%			
June		3,408,344	167,882,456	100.00%			
Accrual			167,882,456	100.00%			
TOTAL REVENUES		\$ 167,882,456			\$ 99,416,430		56.67%

Total Property Taxes Compared to Prior Year:	
FY 2021/22	\$ 99,416,430
FY 2020/21	94,050,268
Revenue Increase (Decrease) from Prior Year	\$ 5,366,162
Percentage:	5.71%



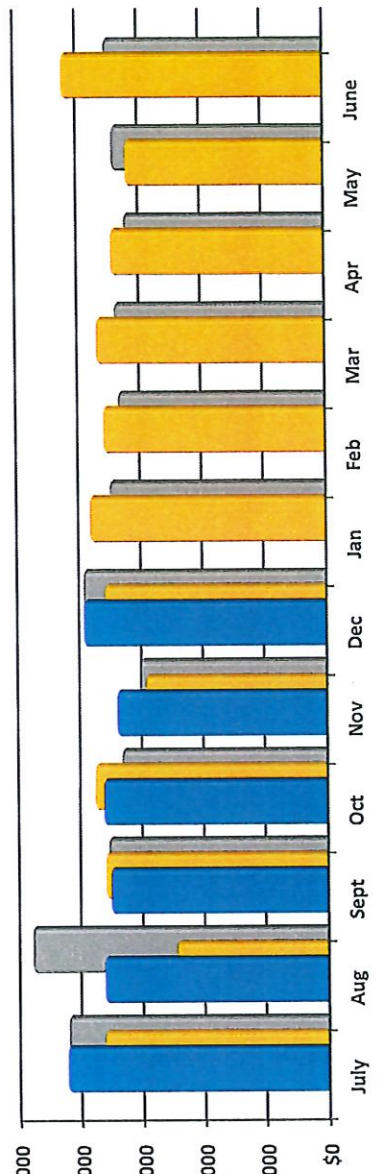


MEDIC COST RECOVERY - GENERAL OPERATING FUND 212A For the Six Months Ended December 31, 2021 and 2020

6 MONTHS / 50% OF FISCAL YEAR

	FISCAL YEAR 2020/21				FISCAL YEAR 2021/22			
	Projected	Monthly Fees	Y-T-D Total Received	% of Actual	Projected	Monthly Fees	Y-T-D Total Received	% of Projected
BUDGETED	\$ 41,873,710 *				\$ 42,925,000 *			
July		\$ 3,607,886	\$ 3,607,886	8.63%		\$ 4,221,284	\$ 4,221,284	9.83%
August		2,444,249	6,052,135	14.48%		3,615,288	7,836,572	18.26%
September		3,584,025	9,636,160	23.05%		3,504,433	11,341,005	26.42%
October		3,748,913	13,385,073	32.01%		3,618,492	14,959,497	34.85%
November		2,923,753	16,308,826	39.01%		3,393,866	18,353,363	42.76%
December		3,575,404	19,884,230	47.56%		3,919,451	22,272,814	51.89%
January		3,806,309	23,690,539	56.66%				
February		3,577,685	27,268,224	65.22%				
March		3,683,118	30,951,342	74.03%				
April		3,440,018	34,391,360	82.26%				
May		3,198,232	37,589,592	89.90%				
June		4,220,970	41,810,562	100.00%				
Net Accrual/Reversal			41,810,562	100.00%				
TOTAL MEDIC COST RECOVERY		\$ 41,810,562				\$ 22,272,814		51.89%

Total Medic Cost Recovery Compared to Prior Year:
 FY 2021/22 \$ 22,272,814
 FY 2020/21 19,884,230
 Revenue Increase (Decrease) from Prior Year \$ 2,388,584
 Percentage: 12.01%



*Excludes GEMT & IGT.
Includes QAF.

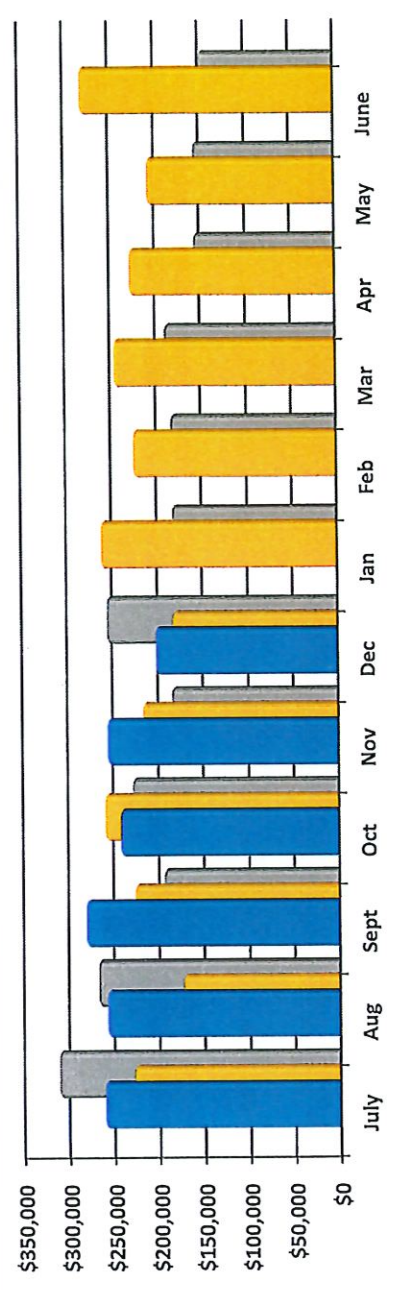


COMMUNITY RISK REDUCTION COST RECOVERY - GENERAL OPERATING FUND 212A
For the Six Months Ended December 31, 2021 and 2020

6 MONTHS / 50% OF FISCAL YEAR

	FISCAL YEAR 2020/21			FISCAL YEAR 2021/22				
	Projected	Monthly Fees	Y-T-D Total Received	% of Actual	Projected	Monthly Fees	Y-T-D Total Received	% of Projected
BUDGETED	\$ 2,101,750				\$ 2,398,000			
July		\$ 227,678	\$ 227,678	8.33%		\$ 260,380	\$ 260,380	10.86%
August		172,497	400,175	14.64%		257,248	517,628	21.59%
September		226,309	626,484	22.93%		280,209	797,837	33.27%
October		258,520	885,004	32.39%		241,835	1,039,672	43.36%
November		216,573	1,101,577	40.31%		255,548	1,295,220	54.01%
December		182,634	1,284,211	47.00%		201,894	1,497,114	62.43%
January		261,378	1,545,589	56.56%				
February		225,011	1,770,600	64.80%				
March		245,604	2,016,204	73.79%				
April		227,641	2,243,845	82.12%				
May		207,698	2,451,543	89.72%				
June		280,991	2,732,534	100.00%				
Net Accrual/Reversal			2,732,534	100.00%				
TOTAL CRRD REVENUES		\$ 2,732,534				\$ 1,497,114		62.43%

Total CRRD Revenues Compared to Prior Year:	
FY 2021/22	\$ 1,497,114
FY 2020/21	1,284,211
Revenue Increase (Decrease)	\$ 212,903
from Prior Year	16.58%
Percentage:	



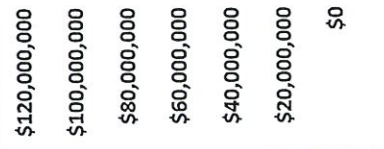


TOTAL REVENUE COMPARISON - GENERAL OPERATING FUND 212A

For the Six Months Ended December 31, 2021 and 2020

6 MONTHS / 50% OF FISCAL YEAR

	FISCAL YEAR 2020/21				FISCAL YEAR 2021/22			
	Projected	Monthly Revenue	Y-T-D Total Received	% of Actual	Projected	Monthly Revenue	Y-T-D Total Received	% of Projected
BUDGETED	\$ 239,467,075				\$ 249,603,536			
July		\$ 3,858,209	\$ 3,858,209	1.63%		\$ 4,466,758	\$ 4,466,758	1.79%
August		2,621,794	6,480,003	2.74%		3,960,756	8,427,514	3.38%
September		5,230,730	11,710,733	4.95%		3,982,746	12,410,260	4.97%
October		4,309,627	16,020,360	6.77%		4,305,126	16,715,386	6.70%
November		3,958,142	19,978,502	8.45%		7,027,660	23,743,046	9.51%
December		100,862,383	120,840,885	51.09%		105,322,978	129,066,024	51.71%
January		5,113,122	125,954,007	53.26%				
February		7,106,727	133,060,734	56.26%				
March		3,996,450	137,057,184	57.95%				
April		72,964,506	210,021,690	88.80%				
May		6,493,202	216,514,892	91.55%				
June (100% of year)		19,987,956	236,502,848	100.00%				
Net Accrual/Reversal			236,502,848	100.00%				
TOTAL REVENUE		\$ 236,502,848				\$ 129,066,024		51.71%



Total Revenue Compared to Prior Year:	
FY 2021/22	\$ 129,066,024
FY 2020/21	120,840,885
Revenue Increase (Decrease) from Prior Year	\$ 8,225,139
Percentage:	6.81%



REVENUE AND EXPENDITURES - CAPITAL FACILITIES FUND 212D

For the Six Months Ended December 31, 2021

6 MONTHS / 50% OF FISCAL YEAR

FISCAL YEAR 2021/22				
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED	
9410 INTEREST INCOME	\$ -	\$ 242	-	
9569 OTHER GOVERNMENTAL AGENCIES	-	-	-	
9862 PROCEEDS FROM SALE OF PROPERTY	-	55,148	-	
9870 OTHER FUNDING SOURCES-FINANCING	15,349,000	-	0.00%	
TOTAL REVENUE	15,349,000	55,390	0.36%	
5900 TRANSFER FROM OTHER FUNDS	6,624,165	6,044,929	91.26%	
TOTAL TRANSFER IN	6,624,165	6,044,929	91.26%	
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 21,973,165	\$ 6,100,319	27.76%	

FISCAL YEAR 2021/22				
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPD'D	
2000 SERVICES & SUPPLIES	\$ 125,000	-	0.00%	
3200 PRINCIPAL & INTEREST	5,854,079	1,743,588	29.78%	
3290 EARLY BOND RETIREMENT	8,115,000	-	-	
4101 LAND ACQUISITION	-	-	-	
4201 STRUCTURES	466,468	9,634	2.07%	
4202 NON-STRUCTURE	50,000	-	0.00%	
4300 VEHICLES & EQUIPMENT	9,089,566	3,898,147	42.89%	
4400 COMPUTER SOFTWARE	-	-	-	
TOTAL CAPITAL OUTLAY	9,606,034	3,907,781	40.68%	
5000 TRANSFER TO OTHER FUNDS	421,479	-	0.00%	
TOTAL EXPENDITURES:	\$ 24,121,592	\$ 5,651,369	23.43%	

EXCESS OF REVENUE OVER EXPENDITURES	\$ (2,148,427)	\$ 448,950
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REVENUE AND EXPENDITURES - CAPITAL FACILITIES FUND 212D

For the Six Months Ended December 31, 2021 and 2020

6 MONTHS

FISCAL YEAR COMPARISON 2021/22 vs. 2020/21				
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE	
9410 INTEREST INCOME	\$ 242	\$ 596	-59.40%	
9569 OTHER GOVERNMENTAL AGENCIES	-	-	-	
9862 PROCEEDS FROM SALE OF PROPERTY	55,148	68,488	-19.48%	
9870 OTHER FUNDING SOURCES-DEBT PROCEEDS	-	-	-	
TOTAL REVENUE	55,390	69,084	-19.82%	
5900 TRANSFER FROM OTHER FUNDS	6,044,929	7,026,886	-13.97%	
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 6,100,319	\$ 7,095,970	-14.03%	

FISCAL YEAR COMPARISON 2021/22 vs. 2020/21				
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE	
2000 SERVICES & SUPPLIES	\$ -	\$ -	-	
3200 PRINCIPAL & INTEREST	1,743,588	4,534,450	-61.55%	
4101 LAND ACQUISITION	-	-	-	
4201 STRUCTURES	9,634	-	-	
4202 NON-STRUCTURE	-	-	-	
4300 VEHICLES & EQUIPMENT	3,898,147	1,701,406	129.11%	
4400 COMPUTER SOFTWARE	-	324	-100.00%	
TOTAL CAPITAL OUTLAY	3,907,781	1,701,730	129.64%	
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ 5,651,369	\$ 6,236,180	-9.38%	

EXCESS OF REVENUE OVER EXPENDITURES	\$ 448,950	\$ 859,790
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REVENUE AND EXPENDITURES - LEASED PROPERTIES FUND 212L
For the Six Months Ended December 31, 2021

6 MONTHS / 50% OF FISCAL YEAR

FISCAL YEAR 2021/22			
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED
9410 INTEREST INCOME	\$ -	63	-
9429 BUILDING RENTAL	1,136,596	547,636	48.18%
9710 OTHER REVENUES	-	-	-
TOTAL REVENUE:	1,136,596	547,699	48.19%
5900 TRANSFER FROM OTHER FUNDS	205,184	-	0.00%
TOTAL REVENUE & SOURCES:	\$ 1,341,780	\$ 547,699	40.82%

FISCAL YEAR 2021/22			
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPD'D
2000 SERVICES & SUPPLIES	\$ 814,410	\$ 123,311	15.14%
3200 PRINCIPAL AND INTEREST	295,833	90,649	30.64%
4101 LAND ACQUISITION	-	-	-
4201 STRUCTURES	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-
5000 TRANSFERS TO OTHER FUNDS	-	-	-
TOTAL EXPENDITURES:	\$ 1,110,243	\$ 213,960	19.27%

EXCESS OF REVENUE OVER EXPENDITURES	\$ 231,537	\$ 333,739
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REVENUE AND EXPENDITURES - LEASED PROPERTIES FUND 212L
For the Six Months Ended December 31, 2021 and 2020

6 MONTHS

FISCAL YEAR COMPARISON 2021/22 vs. 2020/21				
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE	
9410 INTEREST INCOME	\$ 63	190	-66.84%	
9429 BUILDING RENTAL	547,636	556,466	-1.59%	
9710 OTHER REVENUES	-	44	-100.00%	
TOTAL REVENUE:	547,699	556,700	-1.62%	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
TOTAL TRANSFER IN	-	-	-	
TOTAL REVENUE & SOURCES:	\$ 547,699	\$ 556,700	-1.62%	

FISCAL YEAR COMPARISON 2021/22 vs. 2020/21				
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE	
2000 SERVICES AND SUPPLIES:	\$ 123,311	\$ 129,291	-4.63%	
3200 PRINCIPAL AND INTEREST	90,649	93,213	-2.75%	
4000 CAPITAL OUTLAY	-	-	-	
5000 TRANSFERS TO OTHER FUNDS	-	-	-	
TOTAL EXPENDITURES & EQUIPMENT:	\$ 213,960	\$ 222,504	-3.84%	

EXCESS OF REVENUE OVER EXPENDITURES	\$ 333,739	\$ 334,196
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REVENUE AND EXPENDITURES - GRANTS FUND 212G
For the Six Months Ended December 31, 2021

6 MONTHS / 50% OF FISCAL YEAR

FISCAL YEAR 2021/22				
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED	
9410 INTEREST INCOME	\$ -	\$ 52	-	
9531 AID/OTHER LOCAL GOV'T AGENCY	7,599,574	(399,504)	-5.26%	
9870 OTHER FUNDING SOURCES	368,045	368,045	100.00%	
TOTAL REVENUE:	7,967,619	(31,407)	-0.39%	
5900 TRANSFER FROM OTHER FUNDS	564,228	-	0.00%	
TOTAL TRANSFER IN	564,228	-	0.00%	
TOTAL REVENUE & SOURCES:	\$ 8,531,847	\$ (31,407)	-0.37%	

FISCAL YEAR 2021/22				
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPD'D	
1100 EMPLOYEE WAGES	\$ 2,589,743	\$ -	0.00%	
1200 EMPLOYEE BENEFITS	1,853,242	-	0.00%	
TOTAL LABOR COSTS	4,442,985	-	0.00%	
2000 SERVICES & SUPPLIES	1,432,481	98,801	6.90%	
4303 CAPITAL OUTLAY	3,523,134	50,820	1.44%	
5000 TRANSFER TO OTHER FUNDS	80,135	-	0.00%	
TOTAL EXPENDITURES & EQUIPMENT:	\$ 9,478,735	\$ 149,621	1.58%	

REIMBURSEMENTS OVER (UNDER) EXPENDITURES	\$ (946,888)	\$ (181,028)
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REVENUE AND EXPENDITURES - GRANTS FUND 212G
For the Six Months Ended December 31, 2021 and 2020

6 MONTHS

FISCAL YEAR COMPARISON 2021/22 vs. 2020/21				
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE	
9410 INTEREST INCOME	\$ 52	\$ 131,211	-99.96%	
9531 AID/OTHER LOCAL GOV'T AGENCY	(399,504)	-	-	
9569 STATE AID & MISC. OTHER PROGRAMS	-	-	-	
9870 OTHER FUNDING SOURCES	368,045	-	-	
TOTAL REVENUE:	(31,407)	131,211	-123.94%	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
TOTAL TRANSFER IN	-	-	-	
TOTAL REVENUE & SOURCES:	\$ (31,407)	\$ 131,211	-123.94%	

FISCAL YEAR COMPARISON 2021/22 vs. 2020/21				
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE	
1000 EMPLOYEE WAGES	\$ -	\$ -	-	
1200 EMPLOYEE BENEFITS	-	-	-	
TOTAL LABOR COSTS	-	-	-	
2000 SERVICES AND SUPPLIES	98,801	35,347	179.52%	
3420 REIMB EXP FROM OTHER AGENCIES	-	-	-	
4303 EQUIPMENT	50,820	41,017	23.90%	
5000 TRANSFER TO OTHER FUNDS	-	-	-	
TOTAL EXPENDITURES & EQUIPMENT:	\$ 149,621	\$ 76,364	95.93%	

REIMBURSEMENTS OVER (UNDER) EXPENDITURES	\$ (181,028)	\$ 54,847
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REVENUE AND EXPENDITURES - IMPACT FEES FUND 2121 For the Six Months Ended December 31, 2021

6 MONTHS / 50% OF FISCAL YEAR

FISCAL YEAR 2021/22				
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED	
9410 INTEREST INCOME	\$ -	323	-	
9657 IMPACT FEES	1,300,000	999,598	76.89%	
TOTAL REVENUE	1,300,000	999,921	76.92%	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
TOTAL TRANSFER IN	-	-	-	
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 1,300,000	\$ 999,921	76.92%	

FISCAL YEAR 2021/22				
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXP'D	
2000 SERVICES & SUPPLIES	\$ 236,000	\$ 41,832	17.73%	
TOTAL SERVICES & SUPPLIES	236,000	41,832	17.73%	
4101 LAND ACQUISITION	-	-	-	
4201 STRUCTURES	5,124,742	2,220,075	43.32%	
4300 VEHICLES & EQUIPMENT	34,000	8,020	23.59%	
TOTAL CAPITAL ASSETS	5,158,742	2,228,095	43.19%	
TOTAL EXPENDITURES:	5,394,742	2,269,927	42.08%	
5000 TRANSFERS TO OTHER FUNDS	-	-	-	
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ 5,394,742	\$ 2,269,927	42.08%	

EXCESS OF REVENUE OVER EXPENDITURES	\$ (4,094,742)	\$ (1,270,006)
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REVENUE AND EXPENDITURES - IMPACT FEES FUND 2121

For the Six Months Ended December 31, 2021 and 2020

6 MONTHS

FISCAL YEAR COMPARISON 2021/22 vs. 2020/21				
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE	VARIANCE
9410 INTEREST INCOME	\$ 323	1,791	-81.97%	
9657 IMPACT FEES	999,598	933,621	7.07%	
TOTAL REVENUE	999,921	935,412	6.90%	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 999,921	\$ 935,412	6.90%	

FISCAL YEAR COMPARISON 2021/22 vs. 2020/21				
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE	VARIANCE
2000 SERVICES & SUPPLIES	\$ 41,832	\$ 31,071	34.63%	
TOTAL SERVICES & SUPPLIES	41,832	31,071	34.63%	
4101 LAND ACQUISITION	-	-	-	
4201 STRUCTURES	2,220,075	576,027	285.41%	
4300 VEHICLES & EQUIPMENT	8,020	-	-	
TOTAL CAPITAL OUTLAY	2,228,095	576,027	286.80%	
5000 TRANSFERS TO OTHER FUNDS	-	-	-	
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ 2,269,927	\$ 607,098	273.90%	

EXCESS OF REVENUE OVER EXPENDITURES	\$ (1,270,006)	\$ 328,314
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REVENUE AND EXPENDITURES - INTERGOVERNMENTAL TRANSFER FUND 212M
For the Six Months Ended December 31, 2021

6 MONTHS / 50% OF FISCAL YEAR

		FISCAL YEAR 2021/22		
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED	
9669 MEDIC COST RECOVERY	\$ 24,100,000	\$ 971,060	4.03%	
9410 INTEREST INCOME	-	-	-	
TOTAL REVENUE	24,100,000	971,060	4.03%	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
TOTAL TRANSFER IN	-	-	-	
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 24,100,000	\$ 971,060	4.03%	

		FISCAL YEAR 2021/22		
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXP'D'D	
2000 SERVICES & SUPPLIES	\$ 9,500,000	\$ 3,172,992	33.40%	
TOTAL EXPENDITURES:	9,500,000	3,172,992	33.40%	
5000 TRANSFER TO OTHER FUNDS	9,400,000	-	0.00%	
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ 18,900,000	\$ 3,172,992	16.79%	

EXCESS OF REVENUE OVER EXPENDITURES	\$ 5,200,000	\$ (2,201,932)
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REVENUE AND EXPENDITURES - INTERGOVERNMENTAL TRANSFER FUND 212M
For the Six Months Ended December 31, 2021 and 2020

6 MONTHS		FISCAL YEAR COMPARISON 2021/22 vs. 2020/21			
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE		
9669 MEDIC COST RECOVERY	\$ 971,060	\$ (9,066)	-10811.01%		
9410 INTEREST INCOME	-	-	-		
TOTAL REVENUE	971,060	(9,066)	-10811.01%		
5900 TRANSFER FROM OTHER FUNDS	-	-	-		
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 971,060	\$ (9,066)	-10811.01%		

FISCAL YEAR COMPARISON 2021/22 vs. 2020/21	
EXPENDITURES BY OBJECT	VARIANCE
2000 SERVICES & SUPPLIES	\$ 3,172,992
TOTAL EXPENDITURES:	3,172,992
5000 TRANSFER TO OTHER FUNDS	-
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ 3,172,992
EXCESS OF REVENUE OVER EXPENDITURES	\$ (2,201,932) \$ (9,066)



TODD HARMS
Fire Chief

Sacramento Metropolitan Fire District

10545 Armstrong Ave., Suite 200 · Mather, CA 95655 · Phone (916) 859-4300 · Fax (916) 859-3702

DATE: February 24, 2022
TO: Finance and Audit Committee
SUBJECT: FY 2021/22 Mid-Year Budget Adjustments

SUMMARY

The FY 2021/22 Mid-Year Budget adjustments are being presented to the Finance and Audit Committee for input in advance of recommendation to the Board of Directors for adoption.

DISCUSSION

The resurgent COVID-19 pandemic in the 2021/22 fiscal year added significant unanticipated pressure to the District's annual budget, which now requires adjustments to bring expenditures and income sources into balance.

The cost of COVID-19 to the District is most evident in expenditures for constant staffing callbacks, where suppression staff are called back to replace other suppression staff who are out of the office on sick leave. COVID-19-related absences, including quarantining and caring for family members, has increased spending nearly \$8.58 million above the \$17.87 million budgeted for callbacks.

Together with revenue deferments and increased services and supplies cost, the Mid-Year Budget projects a \$10.42 million General Operating Fund shortfall if actions are not taken to augment revenue and reduce costs in that fund.

The attached Mid-Year Budget was developed based on actual results for the first six months of FY 2021/22 and includes projections for the remainder of the year. Proposed adjustments to the General Operating Fund are summarized below.

The information provided in this report will be updated for the Board of Directors if new budget adjustments are identified.

General Fund Revenues

FY 2021/22 General Fund revenues are projected to be \$567,000 more than currently budgeted, for a total of \$240.47 million. Mid-year adjustments to

revenues include:

- **Medic Cost Recovery.** The Mid-Year Budget includes a \$2.6 million increase in medic revenues based on year-to-date activity.
- **COVID Reimbursements.** The budget reflects \$938,000 in COVID-related reimbursements received after adoption of the Final Budget and \$800,000 in federal and state reimbursements anticipated before fiscal year end.
- **Ground Emergency Management Transport (GEMT) Revenues.** The Final Budget included \$3 million in GEMT revenues from the State to the General Operating Fund. Program changes at the State level delayed that transfer and it is now expected to occur in 2022/23.
- **Property Taxes.** Amounts received to date for property tax revenues, the District's largest revenue source, that were not tied to the current assessment rolls resulted in a \$200,000 increase in property tax revenues.

General Operating Fund Expenditures

Mid-Year Budget adjustments to General Operating Fund expenditures result in a \$9.04 million increase, or 3.98 percent above the Final Budget figure, for a total expenditure budget of \$250.89 million.

Labor

Adjustments to the labor expense budget result in an increase of \$8.60 million (4.2 percent above the final labor cost budget), for a total labor budget of \$202.38 million, and include the following:

- Higher than anticipated year-to date-expenditures, due in part to COVID-19-related constant staffing previously described, result in an \$8.58 million net increase in the callback overtime budget.
- Higher than anticipated take up of the annual sick leave buy back, resulting in an additional \$398,000 expense.
- Offsetting savings of \$878,000 due to position vacancies.

Services and Supplies

The Mid-Year Budget for General Operating Fund services and supplies includes a \$1.70 million increase relative to the Final Budget, for a total of \$34.49 million. The increase results mainly from a contract extension with American Medical Response, a cost offset by increased Emergency Medical Services revenues.

Additionally, there were increases to gas and diesel fuel prices, which added approximately \$200,000 to the District's budget.

Targeted reductions across the District, totaling nearly \$1.1 million, were made to limit services and supplies spending growth.

Inter-Fund Transfers

Transfers from the Intergovernmental Transfer (IGT) Fund to the General Operating Fund would exceed transfers out of the General Fund approximately \$4.7 million. Transfers from the Leased Property Fund would be \$1.2 million. A third transfer from the General Operating Fund reserve to the General Operating Fund would generate approximately \$1.2 million.

General Fund Summary

With the proposed Mid-Year Budget adjustments, General Operating Fund revenues would be \$240.47 million, compared to expenditures of \$250.89 million.

After the proposed Mid-Year adjustments, the General Fund Operating Reserve balance is expected to be \$32.53 million, or approximately 12.9% of net budgeted expenditures, as of June 30, 2022.

Other Funds

Mid-Year Budget adjustments for the Capital Facilities, Pension Obligation Bond, Grants, Development Impact Fees, Leased Properties, and IGT Funds are included in the attachments.

RECOMMENDATION

Staff recommends that the Finance and Audit Committee receive the presentation on the FY 2021/22 Mid-Year Budget adjustments.

Submitted by:



Dave O' Toole
Chief Financial Officer

Approved by:



Todd Harms
Fire Chief

Mid-Year Budget

Fiscal Year 2021/22

July 1, 2021 – June 30, 2022



Presented to the Finance & Audit Committee by:
Todd Harms, Fire Chief & Dave O'Toole, Chief Financial Officer
February 24, 2022



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BUDGET SUMMARY - ALL FUNDS

Mid-Year Budget FY 2021-22

	GENERAL FUND	CAPITAL FACILITIES FUND	LEASED PROPERTIES FUND	GRANTS FUND	DEVELOPMENT IMPACT FEES FUND	IGT FUND	TOTALS
REVENUES							
PROPERTY TAXES	\$ 175,646,167	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,646,167
USE OF MONEY AND PROPERTY	15,000	-	1,136,928	2,148	-	-	1,154,076
INTERGOVERNMENTAL	5,886,480	-	-	6,357,482	-	-	12,243,962
CHARGES FOR SERVICES	57,200,344	-	-	-	1,459,486	7,908,757	66,568,587
MISCELLANEOUS	1,726,188	-	-	-	-	-	1,726,188
Total Revenues	240,474,179	-	1,136,928	6,359,630	1,459,486	7,908,757	257,338,980
EXPENDITURES:							
LABOR COSTS	211,793,542	-	-	1,917,487	-	-	213,711,029
SERVICES & SUPPLIES	34,492,756	125,000	889,295	1,388,486	123,946	3,173,172	40,192,655
TAXES, LICENSES, DEBT SERVICE & OTHERS	4,603,206	5,848,271	295,833	-	-	-	10,747,310
CAPITAL OUTLAY	-	9,678,665	-	3,315,658	5,278,712	-	18,273,035
Total Expenditures	250,889,504	15,651,936	1,185,128	6,621,631	5,402,658	3,173,172	282,924,029
REVENUE LESS EXPENDITURES	(10,415,325)	(15,651,936)	(48,200)	(262,001)	(3,943,172)	4,735,585	(25,585,049)
OTHER FINANCING SOURCES(USES)							
ISSUANCE OF BONDS	-	8,029,000	-	-	-	-	8,029,000
ISSUANCE OF CAPITAL LEASES	-	7,911,303	-	-	-	-	7,911,303
SALE OF ASSETS	-	55,148	-	-	-	-	55,148
TRANSFERS IN(OUT) FUND A-General	216,295	6,044,537	(1,200,000)	277,564	-	(14,126,000)	(8,787,604)
TRANSFERS IN(OUT) FUND D-Cap Fac	(6,044,537)	(216,295)	205,184	-	-	-	(6,055,648)
TRANSFERS IN(OUT) FUND E-Pension	-	-	-	-	-	-	-
TRANSFERS IN(OUT) FUND G-Grants	(277,564)	(205,184)	-	-	-	-	(482,748)
TRANSFERS IN(OUT) FUND L-Leases	1,200,000	-	-	-	-	-	1,200,000
TRANSFERS IN(OUT) FUND M-IGT	14,126,000	-	-	-	-	-	14,126,000
Total Transfers	9,220,194	21,618,509	(994,816)	277,564	-	(14,126,000)	15,995,451
SPECIAL ITEM							
EARLY BOND RETIREMENT	-	(8,115,000)	-	-	-	-	(8,115,000)
CHANGE IN FUND BALANCE	\$ (1,195,131)	\$ (2,148,427)	\$ (1,043,016)	\$ 15,563	\$ (3,943,172)	\$ (9,390,415)	\$ (17,704,598)



FUND BALANCE SUMMARY

Mid-Year Budget FY 2021-22

	GENERAL FUND	CAPITAL FACILITIES FUND	LEASED PROPERTIES FUND	GRANTS FUND	DEVELOPMENT IMPACT FEES FUND	IGT FUND	TOTALS
Estimated Fund Balance							
Available June 30, 2021	\$ 33,722,186	\$ 4,421,124	\$ 1,128,287	\$ (6,988)	\$ 6,537,556	\$ 9,402,927	\$ 55,439,575
Revenues	240,474,179	-	1,136,928	6,359,630	1,459,486	7,908,757	257,338,980
Other Financing Sources	15,542,295	22,039,988	205,184	277,564	-	-	38,065,031
Release of Committed Funds	-	-	-	-	-	-	-
Estimated Funds Available	289,738,660	26,461,112	2,470,399	6,630,206	7,997,042	17,311,684	350,843,586
Expenditures	(250,889,504)	(15,651,936)	(1,185,128)	(6,621,631)	(5,402,658)	(3,173,172)	(282,924,029)
Other Financing Uses	(6,322,101)	(421,479)	(1,200,000)	-	-	(14,126,000)	(22,069,580)
Special Item	-	(8,115,000)	-	-	-	-	(8,115,000)
Estimated Fund Balance							
at June 30, 2022	\$ 32,527,055	\$ 2,272,697	\$ 85,271	\$ 8,575	\$ 2,594,384	\$ 12,512	\$ 37,734,977



CAPITAL OUTLAY SUMMARY

Mid-Year Budget FY 2021-22

Fund	Division	Description	Units	Price	Amount	Principal	Interest	Semi-Annual	Annual
								Costs	Financing Cost
Capital Facilities	TEC:Information Technology	FIREWALL		49,441	49,441				
Capital Facilities	TEC:Information Technology	SWITCHES		17,586	17,586				
Capital Facilities	TEC:Information Technology	MAC PRO COMPUTER - FDC (TRAINING)		16,191	16,191				
Capital Facilities	TEC:Information Technology	APPLE PRO DISPLAY - FDC (TRAINING)		7,072	7,072				
Capital Facilities	TEC:Information Technology	BOARDROOM EQUIPMENT		22,757	22,757				
Capital Facilities	CPT:Helicopter	COPTER 3 CONVERSION	1	250,000	250,000	23,896	2,500	26,396	52,791
Capital Facilities	SAF:Safety	UNI MAC PPE EXTRACTOR	2	16,600	33,200				
Capital Facilities	SAF:Safety	SOLO RESCUE SCBA PPE WASHER	1	25,000	25,000				
Capital Facilities	UAV:Unmanned Aerial Vehicles	MAVIC 2 ENTERPRISE ADVANCED	1	6,000	6,000				
Capital Facilities	FAC:Facility Maintenance	STA23 REMODEL/EXPANSION A&E	1	9,634	9,634				
Capital Facilities	FAC:Facility Maintenance	STA23 MODULAR RESTROOM TRAILER	1	56,440	56,440				
Capital Facilities	FAC:Facility Maintenance	LOGS ELECTRICAL PANEL UPGRADE	1	30,000	30,000				
Capital Facilities	FAC:Facility Maintenance	FLEET PUMP POD ASPHALT PROJECT (CARRYOVER)		70,000	70,000				
Capital Facilities	FLE:Fleet Maintenance	CARRY FORWARD - AMBULANCE	3	218,793	656,379				
Capital Facilities	FLE:Fleet Maintenance	CARRY FORWARD - AMBULANCE REMOUNT	2	138,875	277,750				
Capital Facilities	FLE:Fleet Maintenance	AMBULANCE - NEW	6	253,651	1,521,904	145,467	15,219	160,686	321,372
Capital Facilities	FLE:Fleet Maintenance	ENGINE - TYPE I	3	756,488	2,269,465	216,920	22,695	239,615	479,230
Capital Facilities	FLE:Fleet Maintenance	ENGINE - TYPE V	3	202,977	608,930	58,203	6,089	64,292	128,584
Capital Facilities	FLE:Fleet Maintenance	ENGINE - TYPE III	2	510,000	1,020,000	97,494	10,200	107,694	215,387
Capital Facilities	FLE:Fleet Maintenance	TRUCK - STICK	1	1,296,599	1,296,599	123,932	12,966	136,898	273,795
Capital Facilities	FLE:Fleet Maintenance	WATER TENDER	1	575,000	575,000	54,960	5,750	60,710	121,419
Capital Facilities	FLE:Fleet Maintenance	SUV/PICKUP - BC	1	42,161	42,161	4,030	422	4,451	8,903
Capital Facilities	FLE:Fleet Maintenance	PICKUP - FACILITIES	1	90,000	90,000	8,602	900	9,502	19,005
Capital Facilities	FLE:Fleet Maintenance	PICKUP HYBRID - LOGISTICS	1	50,692	50,692	4,845	507	5,352	10,704
Capital Facilities	FLE:Fleet Maintenance	VAN - FACILITIES	1	75,000	75,000	7,169	750	7,919	15,837
Capital Facilities	FLE:Fleet Maintenance	FORKLIFT - FLEET	1	38,328	38,328	3,663	383	4,047	8,093
Capital Facilities	FLE:Fleet Maintenance	CARRY FORWARD - SUV OPS	2	41,424	82,848				
Capital Facilities	FLE:Fleet Maintenance	CARRY FORWARD - TYPE V ENGINE	2	203,532	407,064				
Capital Facilities	FLE:Fleet Maintenance	UNPLANNED USED ARFF FROM SAC COUNTY	1	30,000	30,000	2,867	300	3,167	6,335
Capital Facilities	FLE:Fleet Maintenance	UNPLANNED SUV - ADMIN	1	43,224	43,224	4,131	432	4,564	9,127
Subtotal: Capital Facilities					9,678,665	752,047	78,681	830,728	1,661,457
Federal Grants	WTR:Water Rescue	BOATS - SHSGP19		113,663	113,663				
Federal Grants	FAC:Facility Maintenance	PSPS20 - STA24 GENERATOR INSTALLATION		206,138	206,138				
Federal Grants	FAC:Facility Maintenance	PSPS20 - STA25 GENERATOR INSTALLATION		122,188	122,188				
Federal Grants	TRA:Training	FIRE GROUND SURVIVAL TRAINER	1	50,821	50,821				
Federal Grants	EMS:Emergency Medical Services	MONITOR/DEFIBRILLATORS	90	28,247	2,542,254				
Federal Grants	EMS:Emergency Medical Services	AUTOMATIC CHEST COMPRESSION DEVICES	12	11,181	134,168				
Federal Grants	HZM:Hazmat	HPMS TRACE DETECTION ANALYZER		105,000	105,000				
Federal Grants	MIH:Mobile Integrated Health	SACMIH VEHICLE	1	41,425	41,425				
Development Impact Fees	068:Fire Station 068	STATION 68 BUILD		5,254,324	5,254,324				
Development Impact Fees	068:Fire Station 068	STATION 68 EQUIPMENT		24,388	24,388				
Grand Totals					18,273,034	756,178	79,113	835,292	1,670,584

Fiscal Year 2021/22 Mid-Year Budget

Fund 212A GENERAL OPERATING FUND





BUDGET SUMMARY - GENERAL FUND

Mid-Year Budget FY 2021-22

	ACTUALS FY 2019-20	ACTUALS FY 2020-21	FINAL FY 2021-22	MID-YEAR FY 2021-22	VARIANCE W/ FY 2020-21 FINAL
REVENUES					
PROPERTY TAXES	\$ 158,932,321	\$ 167,882,456	\$ 175,438,000	\$ 175,646,167	\$ 208,167
USE OF MONEY/PROPERTY	655,639	(276,091)	15,000	15,000	-
INTERGOVERNMENTAL	3,910,016	4,347,560	4,296,000	5,886,480	1,590,480
CHARGES FOR SERVICES	49,534,579	56,815,775	58,452,946	57,200,344	(1,252,602)
MISCELLANEOUS REVENUE	1,094,489	158,848	1,705,160	1,726,188	21,028
Total Revenues	214,127,044	228,928,548	239,907,106	240,474,179	567,073
EXPENDITURES:					
LABOR COSTS	180,277,400	196,148,958	203,774,389	211,793,542	8,019,153
OTHER EXPENDITURES:					
SERVICES & SUPPLIES	26,608,668	28,281,489	32,788,032	34,492,756	1,704,724
TAXES, LICENSES, DEBT SERVICE & OTHERS	4,547,929	4,614,436	4,721,235	4,603,206	(118,029)
Total Expenditures	211,433,997	229,044,883	241,283,656	250,889,504	9,605,848
REV LESS EXP	2,693,047	(116,335)	(1,376,550)	(10,415,325)	(9,038,775)
OTHER FINANCING SOURCES(USES)					
ISSUANCE OF CAPITAL LEASES	-	-	-	-	-
SALE OF ASSETS	(209)	-	-	-	-
TRANSFER IN(OUT) FUND D-Cap Fac	(6,835,895)	(6,611,469)	(6,157,697)	(6,044,537)	113,160
TRANSFER IN(OUT) FUND D-Cap Fac	-	-	216,295	216,295	-
TRANSFER IN(OUT) FUND E-Pension Bonds	-	-	-	-	-
TRANSFER IN(OUT) FUND G-Grants	(103,694)	(32,580)	-	(277,564)	(277,564)
TRANSFER IN(OUT) FUND L-Leased Properties	-	-	-	1,200,000	1,200,000
TRANSFER IN(OUT) FUND M-IGT	9,220,000	9,400,000	9,400,000	14,126,000	4,726,000
Total Other Financing Sources(Uses)	2,280,202	2,755,951	3,458,598	9,220,194	5,761,596
REV LESS EXP PLUS TRANSFERS	4,973,249	2,639,616	2,082,048	(1,195,131)	(3,277,179)
Less: Increase/Transfer to Committed Fund Balance	(2,516,680)	-	-	-	-
CHANGE IN FUND BALANCE	2,456,569	2,639,616	2,082,048	(1,195,131)	(3,277,179)



REVENUES & OTHER FINANCING SOURCES - GENERAL FUND

Mid-Year Budget FY 2021-22

	ACTUALS FY 2019-20	ACTUALS FY 2020-21	FINAL FY 2021-22	MID-YEAR FY 2021-22	VARIANCE W/ FY 2020-21 FINAL	
910100	CURRENT SECURED PROPERTY TAXES	\$ 146,239,369	\$ 154,515,810	\$ 162,133,000	\$ 162,514,939	\$ 381,939
910200	CURRENT UNSECURED PROPERTY TAXES	5,433,700	5,653,973	5,743,000	5,743,000	-
910300	SUPPLEMENTAL PROPERTY TAXES	3,948,078	4,039,702	3,913,000	3,940,000	27,000
910400	TAXES-SECURED "TEETER" FUNDS	1,013,324	1,305,513	1,374,000	1,162,383	(211,617)
910500	TAXES-SUPPLEMENTAL "TEETER" FUNDS	217,882	201,393	153,000	208,176	55,176
910600	UNITARY CURRENT SECURED TAXES	1,637,412	1,653,063	1,615,000	1,615,069	69
912000	SECURED REDEMPTION TAXES	7,277	11,199	6,000	7,000	1,000
913000	PRIOR UNSECURED PROPERTY TAXES	71,457	119,607	137,000	89,000	(48,000)
914000	PROPERTY TAX PENALTIES	24,696	44,085	25,000	28,000	3,000
976200	SPECIAL TAX ASSESSMENTS	339,126	338,111	339,000	338,600	(400)
PROPERTY TAXES		158,932,321	167,882,456	175,438,000	175,646,167	208,167
941000	INTEREST INCOME	655,639	(276,091)	15,000	15,000	-
942000	FAIR VALUE ADJUSTMENT	-	-	-	-	-
USE OF MONEY/PROPERTY		655,639	(276,091)	15,000	15,000	-
919600	RDA RESIDUAL DISTRIBUTION	1,502,520	1,940,107	1,725,000	1,721,000	(4,000)
952200	HOMEOWNERS PROPERTY TAX REVENUE	1,390,560	1,378,680	1,403,000	1,400,000	(3,000)
953100	AID/OTHER LOCAL GOV'T AGENCY	-	-	-	1,744,480	1,744,480
953300	REDEVELOPMENT AGENCY-PASSTHRU	1,016,936	1,026,003	1,168,000	1,021,000	(147,000)
956900	STATE AID AND OTHER MISC REVENUES	-	2,770	-	-	-
INTERGOVERNMENTAL		3,910,016	4,347,560	4,296,000	5,886,480	1,590,480
963900	DEPLOYMENTS/OTHER FIRE SERVICE REIMBURSEMENTS	732,830	3,556,722	3,462,000	2,324,438	(1,137,562)
964300	FEES-INSPECTIONS, PERMITS & PLAN REVIEW	2,346,805	2,721,460	2,340,000	2,440,000	100,000
964320	PERMITS & KNOX LOCK FEES	-	-	-	-	-
964330	PLAN REVIEW FEES	1,777,246	1,983,226	1,600,000	1,700,000	100,000
964340	CODE ENFORCEMENT INSPECTION FEES	470,001	637,010	650,000	650,000	-
964360	FIREWORK FEES	66,968	72,104	60,000	60,000	-
964370	PLANNING LETTERS (COUNTY)	32,590	29,120	30,000	30,000	-
964800	FIRE CONTROL SERVICE (ALARM FEES)	47,273	40,431	50,000	70,000	20,000
964900	COPYING SERVICE	4,271	5,251	11,000	11,000	-
966900	MEDICAL CARE (MEDIC FEES)	39,918,301	43,032,990	42,925,000	45,601,986	2,676,986
966910	GEMT REIMBURSEMENT	-	763,964	3,000,000	-	(3,000,000)
969300	EDUCATION TRAINING SERVICE	688,842	57,290	430,000	430,000	-
969900	CONTRACT SERVICE REVENUE	5,796,257	6,637,667	6,234,946	6,322,920	87,974
CHARGES FOR SERVICES		49,534,579	56,815,775	58,452,946	57,200,344	(1,252,602)
931000	VEHICLE CODE FINES	-	3,264	5,000	4,000	(1,000)
932000	OTHER COURT FINES	13,555	2,611	5,000	6,410	1,410
957000	CAPITAL CONTRIBUTIONS	80,000	-	-	-	-
973000	DONATIONS	-	200	-	-	-
974000	INSURANCE PROCEEDS	33,802	10,510	-	5,682	5,682
979000	REVENUE - GEMT ADMIN FEE + OTHER	951,807	128,507	1,695,160	1,706,973	11,813
979900	REVENUE - OTHER	15,325	13,756	-	3,123	3,123
MISCELLANEOUS REVENUE		1,094,489	158,848	1,705,160	1,726,188	21,028
Total General Operating Revenues		214,127,044	228,928,548	239,907,106	240,474,179	567,073
986200	PROCEEDS FROM SALE OF ASSETS	(209)	-	-	-	-
987000	EXTERNAL FINANCING SOURCES	-	-	-	-	-
987010	OTHER PRIVATE FUNDING SOURCES	-	-	-	-	-
599100	OPERATING TRANSFERS IN (From FUND D - Cap Fac)	-	-	216,295	216,295	-
599100	OPERATING TRANSFERS IN (From FUND E - Pension Bonds)	-	21,495	-	-	-
599100	OPERATING TRANSFERS IN (From FUND G - Grants)	-	-	-	80,135	80,135
599100	OPERATING TRANSFERS IN (From FUND L - Leased Ppty)	-	-	-	1,200,000	1,200,000
599100	OPERATING TRANSFERS IN (From FUND M - IGT)	9,220,000	9,400,000	9,400,000	14,126,000	4,726,000
OTHER FINANCING SOURCES		9,219,791	9,421,495	9,616,295	15,622,430	6,006,135
TOTAL REVENUES AND OTHER FINANCING SOURCES		\$ 223,346,835	\$ 238,350,043	\$ 249,523,401	\$ 256,096,609	\$ 6,573,208



Labor Costs - General Fund

Mid-Year Budget FY 2021-22

	ACTUALS FY 2019-20	ACTUALS FY 2020-21	FINAL FY 2021-22	MID-YEAR FY 2021-22	VARIANCE W/ \$ Change	FY 2020-21 FINAL % Change
WAGES						
111000 Wages	\$ 61,962,895	\$ 63,709,614	\$ 67,654,277	\$ 66,673,093	\$ (981,184)	-1.5%
112100 Reserve F/F-Rio Linda	35,051	30,140	50,000	38,439	(11,561)	-23.1%
112400 Directors	18,632	20,396	20,000	19,294	(706)	-3.5%
113120 Overtime - Shift	1,765,437	1,795,041	1,854,271	1,854,271	-	0.0%
113210 FLSA	1,485,382	1,549,993	1,623,272	1,585,832	(37,440)	-2.3%
113110 Constant Staffing-Callback	18,930,231	23,968,070	17,868,474	26,450,183	8,581,709	48.0%
113220 Overtime - Day	444,174	276,091	472,571	472,572	1	0.0%
114110 Out of Class	98,776	91,491	100,000	96,636	(3,364)	-3.4%
114111 Fire Staff Premium	295,280	256,971	214,938	339,513	124,575	58.0%
114120 EMT	2,365,006	2,469,860	2,564,571	2,534,849	(29,722)	-1.2%
114130 Paramedic	3,135,610	3,272,793	3,410,684	3,366,851	(43,833)	-1.3%
114140 Education	3,521,310	3,756,655	3,961,266	3,980,550	19,284	0.5%
114160 Haz-Mat	413,613	393,700	393,707	427,653	33,946	8.6%
114170 Longevity Pay	1,556,971	1,541,858	1,440,841	1,594,445	153,604	10.7%
114200 Standby Pay	27,368	34,398	35,305	38,669	3,364	9.5%
114310 Uniform Allowance	9,956	12,911	13,600	13,601	1	0.0%
114320 Tool Allowance	16,500	16,500	16,500	15,250	(1,250)	-7.6%
115110 Annual PTO/VL Buy Back	858,842	802,947	797,736	805,642	7,906	1.0%
115114 Holiday Pay Prem.	2,808,892	2,937,041	3,087,700	3,009,368	(78,332)	-2.5%
115130 Sick Leave Buy Back/Annual	1,288,636	1,336,271	1,396,508	1,794,040	397,532	28.5%
TOTAL WAGES	101,038,562	108,272,741	106,976,221	115,110,751	8,134,530	7.6%
BENEFITS						
Retirement						
121011 CalPERS Safety	36,126,563	39,415,451	44,893,313	44,564,361	(328,952)	-0.7%
121020 CalPERS Misc.	1,898,662	2,093,947	2,336,079	2,311,776	(24,303)	-1.0%
121022 Pension Bonds Principal Payment	2,250,000	2,430,000	5,318,090	5,318,090	-	0.0%
121040 SCERS Safety Retirement	3,530,927	4,735,416	4,407,807	4,407,807	-	0.0%
121041 Pension Bonds Interest Payment	1,876,888	1,757,188	1,627,912	1,627,912	-	0.0%
Total Retirement	45,683,040	50,432,002	58,583,201	58,229,946	(353,255)	-0.6%
Medical						
123010 Employees	12,788,884	13,949,374	14,996,136	14,808,124	(188,012)	-1.3%
123011 Retirees	10,491,102	11,206,474	11,604,797	11,172,682	(432,115)	-3.7%
123013 Pay In-Lieu of Medical	30,300	-	-	-	-	-
123015 PERS OPEB	4,981,191	6,169,290	6,248,548	6,248,546	(2)	0.0%
123020 Dental	1,102,197	1,035,675	1,003,984	999,686	(4,298)	-0.4%
123030 Vision	136,531	136,071	138,245	140,282	2,037	1.5%
123040 Employee Assistance Program (EAP)	26,833	28,464	33,512	42,338	8,826	26.3%
123050 LT Disability	42,505	43,662	46,214	45,291	(923)	-2.0%
123060 Life/AD&D	121,039	123,189	128,924	123,779	(5,145)	-4.0%
123080 Employee Retirement Consulting	24,144	23,874	24,656	23,982	(674)	-2.7%
Total Medical:	29,744,726	32,716,073	34,225,016	33,604,710	(620,306)	-1.8%
122020 OASDHI	1,415,504	1,503,473	1,521,595	1,609,140	87,545	5.8%
122030 PARS	6,488	7,069	6,836	7,034	198	2.9%
124000 Workers Compensation Claims	2,355,225	3,187,073	2,400,000	3,170,441	770,441	32.1%
125000 Unemployment	33,855	30,527	61,520	61,520	-	0.0%
TOTAL BENEFITS	79,238,838	87,876,217	96,798,168	96,682,791	(115,377)	-0.1%
TOTAL LABOR COSTS	\$ 180,277,400	\$ 196,148,958	\$ 203,774,389	\$ 211,793,542	\$ 8,019,153	3.9%



Expenditures and Other Financing Uses - General Fund 212A

Mid-Year Budget FY 2021-22

	ACTUALS FY 2019-20	ACTUALS FY 2020-21	FINAL FY 2021-22	MID-YEAR FY 2021-22	VARIANCE W/ FY 2020-21 FINAL
EXPENDITURES					
LABOR COSTS	\$ 180,277,400	\$ 196,148,958	\$ 203,774,389	\$ 211,793,542	\$ 8,019,153
SERVICES & SUPPLIES	26,608,668	28,281,489	32,788,032	34,492,756	1,704,724
TAXES, LICENSES, DEBT SERVICE & OTHERS	4,547,929	4,614,436	4,721,235	4,603,206	(118,029)
CAPITAL OUTLAY	-	-	-	-	-
Total Expenditures	211,433,997	229,044,883	241,283,656	250,889,504	9,605,848
OTHER FINANCING USES					
TRANSFERS OUT	6,939,589	6,665,544	6,157,697	6,402,236	244,539
Total Expenditures and Other Financing Uses	\$ 218,373,586	\$ 235,710,427	\$ 247,441,353	\$ 257,291,740	\$ 9,850,387

Acct	Description	ACTUALS FY 2019-20	ACTUALS FY 2020-21	FINAL FY 2021-22	MID-YEAR FY 2021-22	VARIANCE W/ FY 2020-21 FINAL
110000	WAGES	\$ 101,038,562	\$ 108,272,741	\$ 106,976,221	\$ 115,110,751	\$ 8,134,530
120000	BENEFITS	79,238,838	87,876,217	96,798,168	96,682,791	(115,377)
	Total Labor Costs	180,277,400	196,148,958	203,774,389	211,793,542	8,019,153
200500	ADS/LEGAL NOTICES	4,260	5,369	7,812	7,812	-
201500	PRINT & COPY SERVICES	8,987	8,216	17,400	10,533	(6,867)
202100	BOOKS, SUBSCRIPTION SERVICE	10,992	9,707	15,518	11,468	(4,050)
202200	BOOKS, SUBSCRIPTION (PERM LIB)	44,422	14,128	35,755	27,769	(7,986)
202300	AUDIO VIDEO PRODUCTION SERVICES	10,142	2,850	8,400	12,800	4,400
202900	BUSINESS/CONFERENCE	168,525	55,330	275,730	158,303	(117,427)
203100	BUSINESS ACTIVITY EXP (NON-EE)	9,626	7,559	22,000	11,501	(10,499)
203500	EDUC/TRAINING SERVICES	258,370	316,419	581,537	527,629	(53,908)
203600	EDUCATION/TRAINING SUPPLIES	135,099	47,588	215,625	151,510	(64,115)
203800	EMPLOYEE AWARDS	5,492	15,093	29,100	16,523	(12,577)
203900	EMPLOYEE TRANSPORTATION	308	407	1,000	1,000	-
204100	OFFICE EQUIP NOT INVENTORIED	5,014	3,752	11,300	11,300	-
204500	FREIGHT/SHIPPING	5,416	7,096	7,500	7,500	-
205100	INSURANCE LBLTY,PPTY,W/C,ETC.	1,881,346	2,416,218	3,937,930	3,969,630	31,700
206100	MEMBERSHIPS	38,391	40,603	54,893	53,493	(1,400)
206600	PHOTO SUPPLY	304	59	828	840	12
207600	OFFICE SUPPLIES	46,348	12,490	64,606	64,606	-
208100	POSTAGE/SUPPLY/METER RNTL/LSE	10,279	21,607	17,450	5,000	(12,450)
208500	PRINTING/BINDING	21,638	15,166	27,300	24,873	(2,427)
210300	LNDS CP SVC/WEED ABTM/PEST CTRL	102,662	114,490	122,549	113,450	(9,099)
210400	LANDSCAPE SUPPLY	15,531	8,875	14,000	14,000	-
211100	BUILDING SERVICE	701,209	569,573	666,207	676,552	10,345
211200	BUILDING SUPPLY	80,385	46,232	36,600	36,600	-
213100	ELECTRICAL SERVICE	21,657	29,767	48,000	48,000	-
213200	ELECTRICAL SUPPLY	28,297	27,077	33,500	28,500	(5,000)
215100	MECH SYSTEMS SVC	54,274	45,547	54,032	54,032	-
215200	MECH SYSTEMS SUP	43,337	62,782	60,000	65,000	5,000
216100	PAINTING SERVICE	6,940	14,960	67,626	27,626	(40,000)
216200	PAINTING SUPPLY	8,504	4,588	11,000	6,000	(5,000)
216700	PLUMBING SERVICE	64,953	47,949	31,515	31,515	-
216800	PLUMBING SUPPLY	5,864	19,376	25,000	30,000	5,000
217100	REAL PROPERTY RENTAL	14,501	14,247	15,275	15,275	-
219100	ELECTRICITY	502,649	597,846	537,039	495,461	(41,578)
219200	NATURAL GAS	111,866	146,249	141,450	120,605	(20,845)
219300	REFUSE SERVICE	37,351	38,848	78,487	64,890	(13,597)
219500	SEWAGE SERVICE	40,474	38,433	35,716	37,890	2,174
219700	TELEPHONE SVCE:LINE FEES & CALLS	760,351	853,428	854,368	854,367	(1)
219800	WATER SERVICE	128,452	144,528	139,524	126,769	(12,755)
220500	VEHICLE MAINT SVC	1,468,135	1,665,521	1,500,825	1,605,825	105,000
220600	VEHICLE MAINT SUP	1,086,725	1,134,767	1,044,700	1,243,700	199,000

Acct	Description	ACTUALS	ACTUALS	FINAL	MID-YEAR	VARIANCE W/
		FY 2019-20	FY 2020-21	FY 2021-22	FY 2021-22	FY 2020-21 FINAL
222600	EXPENDABLE TOOLS	11,453	20,834	17,250	17,250	-
223100	FIRE EQUIP SVC (NON-SCBA)	48,027	63,819	55,300	55,302	2
223200	FIRE EQUIP SUPPLY	870,846	756,183	422,012	352,012	(70,000)
223600	FUEL, OILS & LUBRICANTS	1,135,119	1,079,839	1,182,900	1,321,613	138,713
225100	MEDICAL EQUIP SVC	101,101	228,641	178,501	166,001	(12,500)
225200	MEDICAL EQUIP SUP	196,189	198	12,500	-	(12,500)
226400	OFFICE EQUIPMENT/FURNITURE	8,112	26,127	12,000	7,001	(4,999)
226500	COMPUTER INVENTORIABLE EQUIPT.	82,112	154,144	101,150	94,173	(6,977)
226600	STATION FURNISHINGS	99,123	80,224	59,000	39,797	(19,203)
227100	COMM EQUIP SERVICE	21,162	25,788	27,600	27,584	(16)
227200	COMM EQUIP SUPPLY	517,949	480,403	558,150	547,603	(10,547)
227500	EQUIPMENT RENTAL	176,474	192,770	291,500	287,427	(4,073)
228100	SHOP EQUIP SERVICE	43,469	11,734	17,800	17,800	-
228200	SHOP EQUIP SUPPLY	42,889	24,989	15,450	16,950	1,500
229100	OTHER EQUIP SERV	50,031	21,907	36,750	36,903	153
229200	OTHER EQUIP SUPPLY	113,281	63,262	145,818	114,666	(31,152)
231300	CLOTHING REPAIRS	135,817	112,311	135,000	135,000	-
231400	SAFETY CLOTHING AND SUPPLIES	1,011,520	584,450	908,787	1,111,981	203,194
232100	CUSTODIAL SERVICE	59,985	71,144	94,361	94,361	-
232200	CUSTODIAL SUPPLY	109,223	98,912	115,000	115,000	-
233200	FOOD SUPPLY	53,669	41,697	72,722	60,246	(12,476)
234200	KITCHEN SUPPLY	3,809	3,441	4,500	4,500	-
235100	LAUNDRY SERVICE	33,300	28,581	30,000	15,000	(15,000)
244300	MEDICAL SERVICES	125,824	148,066	221,253	306,251	84,998
244400	MEDICAL SUPPLIES	915,286	1,479,939	1,487,750	1,478,253	(9,497)
250200	ACTUARIAL SERVICE	26,092	7,750	32,900	32,900	-
250500	FINANCIAL SERVICE	132,261	134,537	153,480	159,838	6,358
253100	LEGAL SERVICE	260,345	426,576	345,005	432,006	87,001
254100	PERSONNEL SERVICE	172,266	152,564	167,815	87,815	(80,000)
254200	TREASURER SERVICES	5,721	7,801	11,304	11,304	-
259100	OTHER SERVICE	5,367,132	6,585,774	7,168,580	8,800,041	1,631,461
281100	COMPUTER SERVICES	1,260,438	1,262,185	1,506,490	1,384,386	(122,104)
281200	COMPUTER SUPPLY	21,788	9,614	34,085	36,310	2,225
281300	SALES TAX ADJUSTMENT	64	-	-	-	-
281700	ELECTION SERVICE	-	11,322	-	-	-
285100	PHYSICAL FITNESS SERVICE	16,325	15,112	30,000	30,001	1
285200	PHYSICAL FITNESS SUPPLIES	133,374	91,770	98,000	82,000	(16,000)
288000	PRIOR YEAR SVC/SUP	-	-	-	-	-
289800	OTHER SUPPLIES	90,354	7,935	42,353	69,146	26,793
289900	OTHER SERVICES	776,921	792,117	1,151,820	1,151,820	-
292300	GS MESSENGER SERVICES	2,885	2,870	3,000	1,500	(1,500)
293100	DISPATCH SERVICE	4,220,003	4,124,848	4,754,548	4,796,217	41,669
293400	PUBLIC WORKS SVC	-	-	3,000	1,500	(1,500)
296200	GENERAL SERVICE PARKING CHARGE	6,280	5,493	9,536	9,536	-
298400	RADIO SYSTEMS	201,573	219,078	223,965	213,615	(10,350)
Total Services and Supplies		26,608,668	28,281,489	32,788,032	34,492,756	1,704,724
321000	INTEREST EXPENSE	213,390	205,942	194,116	194,116	-
322000	PRINCIPAL PAYMENTS	373,717	382,291	120,737	120,737	-
345000	ASSESSMENTS	3,724,081	3,859,628	4,144,382	4,148,833	4,451
370000	CONTRIBUTIONS TO OTHER AGENCY	236,741	166,575	262,000	139,520	(122,480)
Total Tax, License, & Assessments		4,547,929	4,614,436	4,721,235	4,603,206	(118,029)

Total General Operating Expenditures \$ 211,433,997 \$ 229,044,883 \$ 241,283,656 \$ 250,889,504 \$ 9,605,848

Account Description	ACTUALS FY 2019-20	ACTUALS FY 2020-21	FINAL FY 2021-22	MID-YEAR FY 2021-22	VARIANCE W/ FY 2020-21 FINAL
Transfer Out to Fund D - Capital Facilities	\$ 6,835,895	\$ 6,611,469	\$ 6,157,697	\$ 6,044,537	\$ (113,160)
Transfer In From Fund E-Pension Fund	-	-	-	-	-
Transfer Out to Fund G-Grants	103,694	54,075	-	357,699	357,699
Transfer Out to Fund L-Leases	-	-	-	-	-

Total Other Financing Uses \$ 6,939,589 \$ 6,665,544 \$ 6,157,697 \$ 6,402,236 \$ 244,539

Total Expenditures and Other Financing Uses \$ 218,373,586 \$ 235,710,427 \$ 247,441,353 \$ 257,291,740 \$ 9,850,387

Fiscal Year 2021/22 Mid-Year Budget

Fund 212D CAPITAL FACILITIES FUND





BUDGET SUMMARY - CAPITAL FACILITES FUND 212D

Mid-Year Budget FY 2021-22

	ACTUALS FY 2019-20	ACTUALS FY 2020-21	FINAL FY 2021-22	MID-YEAR FY 2021-22	VARIANCE W/ FY 2020-21 FINAL
REVENUE:					
INVESTMENT & OTHER INCOME	\$ 57,197	\$ (4,858)	\$ -	\$ -	\$ -
MISCELLANEOUS	-	-	-	-	-
Total Revenues	57,197	(4,858)	-	-	-
EXPENDITURES:					
SERVICES & SUPPLIES	(20)	-	125,000	125,000	-
TAXES, LICENSES, DEBT SERVICE & OTHERS	5,518,159	6,102,909	5,854,079	5,848,271	(5,808)
CAPITAL OUTLAY	5,409,696	4,300,090	9,139,566	9,678,665	539,099
Total Expenditures	10,927,835	10,402,999	15,118,645	15,651,936	533,291
REVENUE LESS EXPENDITURES	(10,870,638)	(10,407,857)	(15,118,645)	(15,651,936)	(533,291)
OTHER FINANCING SOURCES(USES)					
ISSUANCE OF BONDS	-	-	8,029,000	8,029,000	-
ISSUANCE OF CAPITAL LEASES	4,510,000	3,897,560	7,320,000	7,911,303	591,303
SALE OF ASSETS	82,636	100,591	-	55,148	55,148
TRANSFERS IN(OUT) Fund A-General	6,835,895	6,611,469	6,157,697	6,044,537	(113,160)
TRANSFERS IN(OUT) Fund A-General	-	-	(216,295)	(216,295)	-
TRANSFERS IN(OUT) Fund G-Grants	-	741,434	-	-	-
TRANSFERS IN(OUT) Fund E-Pension Bonds	-	192,382	-	-	-
TRANSFERS IN(OUT) Fund L-Leased Prop	-	-	(205,184)	(205,184)	-
Total Other Financing Sources (Uses)	11,428,531	11,543,436	21,085,218	21,618,509	533,291
SPECIAL ITEM					
EARLY BOND RETIREMENT	-	-	(8,115,000)	(8,115,000)	-
REV LESS EXP PLUS TRANSFERS	\$ 557,893	\$ 1,135,579	\$ (2,148,427)	\$ (2,148,427)	\$ -

SERVICES & SUPPLIES

250500	FINANCIAL SERVICE	\$ -	\$ -	\$ 125,000	\$ 125,000	\$ -
281300	SALES TAX ADJUSTMENT -- BOE	(20)	-	-	-	-

TAXES, LICENSES, DEBT SERVICE & OTHERS

321000	INTEREST	408,550	339,052	320,791	320,240	(551)
322000	PRINCIPAL	5,109,609	5,763,857	5,533,288	5,528,031	(5,257)

CAPITAL OUTLAY

410100	LAND ACQUISITION	-	-	-	-	-
420100	STRUCTURES	-	-	-	39,634	39,634
420200	NON-STRUCTURE	59,280	158,125	50,000	70,000	20,000
430100	VEHICLES	3,498,560	3,835,815	8,495,466	9,047,016	551,550
430200	OPHTER EQUIPMENT	-	-	75,000	38,328	(36,672)
430300	EQUIPMENT	1,157,571	305,826	519,100	483,687	(35,413)
440300	SOFTWARE	694,285	324	-	-	-

Fiscal Year 2021/22 Mid-Year Budget

Fund 212G GRANTS FUND





BUDGET SUMMARY - GRANTS FUND 212G

Mid-Year Budget FY 2021-22

	ACTUALS FY 2019-20	ACTUALS FY 2020-21	FINAL FY 2021-22	MID-YEAR FY 2021-22	VARIANCE W/ FY 2020-21 FINAL
REVENUE:					
INTERGOVERNMENTAL	\$ 4,184,204	\$ 256,984	\$ 1,173,427	\$ 5,248,495	\$ 4,075,068
INVESTMENT & OTHER INCOME	1,045	1,260	-	2,148	2,148
OTHER PRIVATE GRANTS	-	-	-	1,108,987	1,108,987
Total Revenues	4,185,249	258,244	1,173,427	6,359,630	4,077,216
EXPENDITURES:					
LABOR COSTS	110,743	6,752	969,106	1,917,487	948,381
SERVICES & SUPPLIES	611,936	127,396	722,363	1,388,486	666,123
TAXES, LICENSES, DEBT SERVICE & OTHERS	2,250,237	-	-	-	-
CAPITAL OUTLAY	1,821,831	41,017	460,828	3,315,658	2,854,830
Total Expenditures	4,794,747	175,165	2,152,297	6,621,631	4,469,334
REVENUE LESS EXPENDITURES	(609,498)	83,079	(978,870)	(262,001)	(392,118)
OTHER FINANCING SOURCES(USES)					
TRANSFERS IN(OUT) Fund A-General	103,694	(21,495)	-	357,699	357,699
TRANSFERS IN(OUT) Fund A-General	-	54,075	-	(80,135)	(80,135)
TRANSFERS IN(OUT) Fund D-Cap Fac	-	(741,434)	-	-	741,434
Total Other Financing Sources (Uses)	103,694	(708,854)	-	277,564	1,018,998
REV LESS EXP PLUS TRANSFERS	\$ (505,804)	\$ (625,775)	\$ (978,870)	\$ 15,563	\$ 626,880

LABOR COSTS					
110000 WAGES	\$ 110,743	\$ 6,752	\$ 868,643	\$ 1,460,061	\$ 591,418
120000 BENEFITS	-	-	100,463	457,426	356,963
SERVICES & SUPPLIES					
203500 EDUCATION/TRAINING SERVICES	61,328	-	2,500	-	(2,500)
203600 EDUCATION/TRAINING SUPPLIES	-	-	13,030	19,083	6,053
205100 INSURANCE LBLTY, PPTY, W/C, ETC.	-	-	500	21,500	21,000
208500 PRINTING/BINDING	-	-	13,260	230	(13,030)
211100 BUILDING SERVICE	-	-	33,723	40,915	7,192
219700 TELEPHONE SERVICE	-	-	-	1,000	1,000
220500 VEHICLE MAINT SVC	-	-	5,000	5,000	-
223200 FIRE EQUIP SUPPLY	425,786	-	-	-	-
223600 DIESEL	-	-	6,000	10,000	4,000
226500 COMPUTER INVENTORIAL EQUIP	-	-	-	2,000	2,000
227200 COMM EQUIP SUPPLY	-	-	10,000	60,000	50,000
229200 OTHER EQUIP SUPPLY	87,399	-	-	-	-
231400 SAFETY CLOTHING & SUPPLIES	37,423	40,281	60,192	12,328	(47,864)
244300 MEDICAL SERVICES	-	-	-	-	-
244400 MEDICAL SUPPLIES	-	-	-	19,000	19,000
225100 MEDICAL EQUIP SVC	-	-	-	623,572	623,572
225200 MEDICAL EQUIP SUP	-	44,789	111,109	156,109	45,000
259100 OTHER SERVICE	-	42,326	351,049	340,249	(10,800)
281100 COMPUTER SERVICES	-	-	-	20,500	20,500
281300 SALES TAX ADJUSTMENT -- BOE	-	-	-	-	-
289800 OTHER SUPPLIES	-	-	70,000	57,000	(13,000)
289900 OTHER SERVICES	-	-	46,000	-	(46,000)
TAXES, LICENSES, DEBT SERVICE & OTHERS					
342000 EQUIPMENT	2,250,237	-	-	-	-
CAPITAL OUTLAY					
420100 STRUCTURES	-	-	-	328,326	328,326
430100 VEHICLES	-	-	-	41,425	41,425
430300 EQUIPMENT	1,821,831	41,017	460,828	2,945,907	2,485,079

Fiscal Year 2021/22 Mid-Year Budget

Fund 212I DEVELOPMENT IMPACT FEES FUND





BUDGET SUMMARY - DEVELOPMENT IMPACT FEES FUND 2121

Mid-Year Budget FY 2021-22

	ACTUALS FY 2019-20	ACTUALS FY 2020-21	FINAL FY 2021-22	MID-YEAR FY 2021-22	VARIANCE W/ FY 2020-21 FINAL
REVENUE:					
CHARGES FOR SERVICES	\$ 1,492,492	\$ 2,842,887	\$ 1,300,000	\$ 1,459,486	\$ 159,486
INVESTMENT & OTHER INCOME	174,317	(2,455)	-	-	-
<i>Total Revenues</i>	<u>1,666,809</u>	<u>2,840,432</u>	<u>1,300,000</u>	<u>1,459,486</u>	<u>159,486</u>
EXPENDITURES:					
SERVICES & SUPPLIES	67,634	64,658	236,000	123,946	(112,054)
CAPITAL OUTLAY	406,314	3,256,507	5,158,742	5,278,712	119,970
<i>Total Expenditures</i>	<u>473,948</u>	<u>3,321,165</u>	<u>5,394,742</u>	<u>5,402,658</u>	<u>7,916</u>
REVENUE LESS EXPENDITURES	<u>1,192,861</u>	<u>(480,733)</u>	<u>(4,094,742)</u>	<u>(3,943,172)</u>	<u>151,570</u>
OTHER FINANCING SOURCES(USES)					
TRANSFERS IN(OUT)	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REV LESS EXP PLUS TRANSFERS	<u>\$ 1,192,861</u>	<u>\$ (480,733)</u>	<u>\$ (4,094,742)</u>	<u>\$ (3,943,172)</u>	<u>\$ 151,570</u>

Fiscal Year 2021/22 Mid-Year Budget

Fund 212L LEASED PROPERTIES FUND





BUDGET SUMMARY - LEASED PROPERTIES FUND 212L

Mid-Year Budget FY 2021-22

	ACTUALS FY 2019-20	ACTUALS FY 2020-21	FINAL FY 2021-22	MID-YEAR FY 2021-22	VARIANCE W/ FY 2020-21 FINAL
REVENUE:					
RENTAL INCOME	\$ 978,740	\$ 1,142,152	\$ 1,136,596	\$ 1,136,865	\$ 269
INVESTMENT & OTHER INCOME	16,193	3,860	-	63	63
Total Revenues	994,933	1,146,012	1,136,596	1,136,928	332
EXPENDITURES:					
SERVICES & SUPPLIES	313,949	311,255	814,410	889,295	74,885
TAXES, LICENSES, DEBT SERVICE & OTHERS	296,581	296,331	295,833	295,833	-
CAPITAL OUTLAY	-	-	-	-	-
Total Expenditures	610,530	607,586	1,110,243	1,185,128	74,885
REVENUE LESS EXPENDITURES	384,403	538,426	26,353	(48,200)	(74,553)
OTHER FINANCING SOURCES(USES)					
TRANSFERS IN(OUT) FUND A-General	-	-	-	(1,200,000)	(1,200,000)
TRANSFERS IN(OUT) FUND D-Cap Fac	-	-	205,184	205,184	-
Total Other Financing Sources (Uses)	-	-	205,184	(994,816)	(1,200,000)
REV LESS EXP PLUS TRANSFERS	\$ 384,403	\$ 538,426	\$ 231,537	\$ (1,043,016)	\$ (1,274,553)

SERVICES & SUPPLIES

210300	LANDSCAPE SCV/PEST CONTROL	\$ 19,475	\$ 17,557	\$ 20,958	\$ 20,958	\$ -
211100	BUILDING SERVICE	29,917	30,689	63,318	63,318	-
211200	BUILDING SUPPLY	2,604	5,418	17,500	17,500	-
213100	ELECTRICAL SERVICE	2,410	2,588	5,508	5,508	-
215100	MECH SYSTEMS SERVICE	48,529	34,230	482,831	562,121	79,290
216700	PLUMBING SERVICES	1,694	2,294	3,207	3,207	-
219100	ELECTRICITY	90,501	92,396	87,753	81,808	(5,945)
219200	NATURAL GAS	11,391	18,591	15,604	14,460	(1,144)
219300	REFUSE SERVICE	2,397	2,397	3,744	3,931	187
219500	SEWER SERVICE	8,213	7,313	6,589	7,840	1,251
219800	WATER SERVICE	17,585	15,603	16,243	17,489	1,246
232100	CUSTODIAL SERVICE	75,418	78,363	87,019	87,019	-
281300	SALES TAX ADJUSTMENTS	(46)	-	-	-	-
296200	PARKING CHARGES	3,861	3,816	4,136	4,136	-

TAXES, LICENSES, DEBT SERVICE & OTHERS

321000	INTEREST	191,295	186,425	181,298	181,298	-
322000	PRINCIPAL	105,286	109,906	114,535	114,535	-

CAPITAL OUTLAY

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

Fiscal Year 2021/22 Mid-Year Budget

Fund 212M IGT FUND





BUDGET SUMMARY - IGT FUND 212M

Mid-Year Budget FY 2021-22

	ACTUALS FY 2019-20	ACTUALS FY 2020-21	FINAL FY 2021-22	MID-YEAR FY 2021-22	VARIANCE W/ FY 2020-21 FINAL
REVENUE:					
CHARGES FOR SERVICES	\$ 14,863,756	\$ 15,398,214	\$ 24,100,000	\$ 7,908,757	\$ (16,191,243)
INVESTMENT & OTHER INCOME	235,290	(54,283)	-	-	-
<i>Total Revenues</i>	<u>15,099,046</u>	<u>15,343,931</u>	<u>24,100,000</u>	<u>7,908,757</u>	<u>(16,191,243)</u>
EXPENDITURES:					
SERVICES & SUPPLIES	6,116,247	6,151,628	9,500,000	3,173,172	(6,326,828)
<i>Total Expenditures</i>	<u>6,116,247</u>	<u>6,151,628</u>	<u>9,500,000</u>	<u>3,173,172</u>	<u>(6,326,828)</u>
REVENUE LESS EXPENDITURES	<u>8,982,799</u>	<u>9,192,303</u>	<u>14,600,000</u>	<u>4,735,585</u>	<u>(9,864,415)</u>
OTHER FINANCING SOURCES(USES)					
TRANSFERS IN(OUT) Fund A-General	(9,220,000)	(9,400,000)	(9,400,000)	(14,126,000)	(4,726,000)
<i>Total Other Financing Sources (Uses)</i>	<u>(9,220,000)</u>	<u>(9,400,000)</u>	<u>(9,400,000)</u>	<u>(14,126,000)</u>	<u>(4,726,000)</u>
REV LESS EXP PLUS TRANSFERS	<u>\$ (237,201)</u>	<u>\$ (207,697)</u>	<u>\$ 5,200,000</u>	<u>\$ (9,390,415)</u>	<u>\$ (14,590,415)</u>

Fiscal Year 2021/22 Mid-Year Budget

POSITION AUTHORIZATION DOCUMENT





POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

FY 2021-22

SUMMARY				
Full-time Positions				
	Authorized Positions	Actual Filled Positions	Funded Positions	Proposed Changes
Office of the Fire Chief	9	7	7	0
Operations	630	570	593	0
Support Services	68	63	65	0
Administration	32	31	32	0
Total	739	671	697	0



POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

FY 2021-22

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



POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

FY 2021-22

OPERATIONS BRANCH							
Position	Auth'd Positions	Actual Filled Positions	Funded Positions	Proposed Changes	Employee(s) / Comments		
Deputy Chief, Operations	1	1	1		Adam Mitchell		
Administrative Specialist, Operations Branch	1	1	1		Carmen Delgado		
Assistant Chief, Operations (A-B-C)	3	3	3		M. Lozano	C. Greene C. Jenkins	
Day Battalion Chief, Special Operations	1	1	1		Joseph Fiorica		
Staffing Specialist	1	1	1		Lara Kelley		
Office Technician, Operations Branch	1	1	1		Joanna Navarro		
FIRE SUPPRESSION					A	B	C
Battalion Chiefs	15	15	15		B5 - S. Perryman B13 - C. Reed B7 - R. Carollo B9 - B. Barthel B14 - S. Daly	B5 - K. Fong B13 - J. Vestal B7 - C. Simmons B9 - C. Vestal B14 - A. House	B5 - A. Peck B13 - M. Johnson B7 - K. Keeley B9 - G. Russell B14 - J. Graf
Fire Captains	135	131	132		Numbers do not include 7 Day Staff & 3 SRP Capts.		
Fire Engineers	135	110	132				
Firefighters	258	256	252		Actual filled includes 2 Day Staff (Blaschke, White) Authorized & Funded increased by 21 due to Grant		
SINGLE ROLE PARAMEDIC PROGRAM (SRPP)							
Captains	3	3	3		Shawn Burke, Matthew Smotherman, Shannon Chamberlin		
Paramedics (FT)	40	20	16				
Emergency Medical Technicians (EMT)	18	10	18				
EMERGENCY PREPAREDNESS - SPECIAL OPERATIONS							
Chief Pilot	1	1	1		Montie Vanlandingham		
EMERGENCY MEDICAL SERVICES (EMS)							
Assistant Chief, EMS	1	1	1		B. Law		
Day Staff Battalion Chief, EMS	1	1	1		B. Gonsalves		
Day Staff Captain, EMS	3	3	3		Scott Shield, Joe Schmitt, Ryan McMahon		
Administrative Specialist, EMS	1	1	1		Yuri Torres		
EMS System Technician	2	2	2		Marcy Mateo, Cynthia Hamilton		
TRAINING/SAFETY							
Assistant Chief, Training	1	1	1		J. Rudnicki		
Day Staff Captain, Training	3	3	3		Daniel Hoy, Corey Kuebler, Joe Aldrich		
Health & Fitness Program Manager	1	1	1		Patrick Gallagher		
Administrative Specialist, Training	1	1	1		Dana Lipps		
SAFETY							
Day Staff Captain, Safety	1	0	0		Vacant - not funded		
Safety Specialist	2	2	2		Robert Sestito, Brian Spence		
	630	570	593	0			



POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

FY 2021-22

SUPPORT SERVICES BRANCH					
Position	Auth'd Positions	Actual Filled Positions	Funded Positions	Proposed Changes	Employee(s) / Comments
Deputy Chief, Support Services	1	1	1		Tyler Wagaman
Assistant Chief	1	0	0		Chief Executive Director of SRFEC
LOGISTICS					
Logistics/Purchasing Manager	1	1	1		Mark Jones
Assistant Logistics Manager	1	1	1		Mark Siebert
Logistics Technician	7	7	7		Berkey, Crusto, Knapp, Lamons, Putman, Thomas, Graham
Procurement Specialist	1	1	1		Courtney Moore
Office Technician	1	1	1		Amanda Berkey
FACILITIES					
Facilities Manager	1	1	1		John Raeside
Facilities Technician	4	4	4		Joe Eachus, Aldrey Almeria, Dave Koopmeiners, Tim Miller
FLEET MAINTENANCE					
Fleet Manager	1	1	1		Shea Pursell
Assistant Fleet Manager	1	1	1		Tim Swank
Fire Mechanic	11	11	11		Christian, Courtney, Davison, Geaney, Mansel, Moose, Mull, Petruzzi, Rhodes, Snuffer, Stites
Parts Buyer	1	1	1		Matthew Freeman
Accounting Technician	1	1	1		Amy Peterson
COMMUNITY RISK REDUCTION					
Fire Marshal	1	1	1		Lisa Barsdale
Deputy Fire Marshal	1	1	1		Chrishana Fields
Administrative Specialist	1	1	1		Lisa Gates
Plan Intake Specialist	3	3	3		Shana Mamulski, Cora Zielinski, Michael Toney
Office Technician	3	3	3		Nanette Goodwin, Kendra Clark, Dareius Tucker
Supervising Inspector	3	3	3		A. Nygren, J. Smith, D. Schmidt
Fire Inspector II	13	4	4		Ganea, Hampton, Klets, Olivares Reclassified Fire Inspector II to Fire Investigator II
Fire Inspector I		7	7		Aney, Batiz, Christensen, Harlow, Kauppi, Rieger, Smittle (2 Vacant between Inspector II & I)
Geographic Information Specialist II	1	0	1		Vacant
Community Relations Specialist	2	2	2		Brenda Briggs, Rebecca Alessandri
COMMUNICATIONS DIVISION					
Communications Manager	1	1	1		Steve Jordan
Communications Technician II	2	2	2		James Day, Alex Ybarra
ARSON					
Supervising Investigator	1	1	1		Chris Rogers - Days
Fire Investigator II	3	2	3		Steve Johnson, Paul Tualla, Vacant
	68	63	65	0	



POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

FY 2021-22

ADMINISTRATIVE BRANCH					
Position	Auth'd Positions	Actual Filled Positions	Funded Positions	Proposed Changes	Employee(s) / Comments
Deputy Chief, Administration	1	1	1		Ty Bailey
HUMAN RESOURCES					
Human Resources Manager	1	1	1		Melisa Maddux
Administrative Specialist	1	1	1		Michelle Dehoney
Human Resources Analyst	1	1	1		Olesya Melnichuk
Human Resources Specialist	3	3	3		Giovanna Read, Leslie Miller, Candace Sarlis
FINANCE					
Chief Financial Officer	1	1	1		Dave O'Toole
Controller	1	1	1		Ronald Empedrad
Payroll Supervisor	1	1	1		Sarah Ortiz
Payroll Analyst	1	1	1		Robyn Almeida
Financial Analyst	1	1	1		Tara Maeller
Accounting Specialist	2	2	2		RMarie Jones, Natividad Manalo
Accounting Technician	6	5	6		Brown, Cheung, Falls, Guerrero, Houston, <i>vacant</i>
DEVELOPMENT					
Chief Development Officer	1	1	1		Jeff Frye
INFORMATION TECHNOLOGY (IT)					
Director, Information Technology	1	1	1		Mat Roseberry
Office Technician	1	1	1		Alla Zablotskiy
Business Applications Analyst	2	2	2		Sherri Martuci, Marquise Tucker
Network Systems Engineer	1	1	1		Ken Lin
Network Systems Administrator	2	2	2		May Foroudi, Ben Miller
Computer Systems Supervisor	1	1	1		Arthur Hong
Computer Systems Technician	2	2	2		Santiago Naranjo, Alex Vasquez
Help Desk Technician	1	1	1		Ethan Foster
	32	31	32		

SACRAMENTO METROPOLITAN FIRE DISTRICT

Pay Schedule for Fiscal Year 2021-22

Effective as of 01/01/2022

	Monthly Base Pay				
	Step 1	Step 2	Step 3	Step 4	Step 5
Fire Chief	\$ 23,539.92				
Senior Management Staff - Unrepresented Confidential					
Chief Deputy	\$ 22,512.23				
Deputy Chief	21,440.21				
Assistant Chief				18,763.17	19,697.44
Fire Marshal				18,763.17	19,697.44
Chief Financial Officer				16,275.39	17,086.28
Chief Development Officer				16,275.39	17,086.28

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

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

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

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

	Hourly Rate		
	Step 1	Step 2	Step 3
SRPP - Paramedic	\$ 20.76	\$ 21.78	\$ 22.88
SRPP - February 24, 2022	18.41	19.31	20.29

SACRAMENTO METROPOLITAN FIRE DISTRICT
 Pay Schedule for Fiscal Year 2021-22
 Effective as of 01/01/2022

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

Hourly Positions	
	Hourly Rate
Hourly Employees	\$ 15.00
PT Helicopter Pilot	61.80
PT Helicopter Mechanic	46.35

Revised as of 01/01/2022 and adopted by the Board as of