



Sacramento Metropolitan Fire District

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

ADAM A. HOUSE
Fire Chief

FINANCE AND AUDIT COMMITTEE – REGULAR MEETING AGENDA

THURSDAY, FEBRUARY 22, 2024 – 5:00 PM

Sacramento Metropolitan Fire District
10545 Armstrong Avenue, Boardroom, 2nd Floor
Mather, California

&

Remotely Via Zoom

Webinar ID: 827 3461 0232 #

Passcode: metro2101

Phone: 1 (669) 444-9171 or 1 (669) 900 6833

☎ Passcode: 838771796 #

<https://us06web.zoom.us/j/82734610232?pwd=SFILQ1Znd25RSmlhdXZVQVh4d1VWZz09>

COMMITTEE MEMBERS

Director Gay Jones – Chair

Director Robert Webber – Vice Chair

Director D’Elman Clark

Director Ted Wood - 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.

- | | <u>Page No.</u> |
|---|-----------------|
| 1. Action Summary Minutes
Recommendation: Approve the Action Summary Minutes for the Regular Meeting of January 25, 2023. | 2 |
| 2. Calendar Year 2024 Investment Policy
Recommendation: Receive and file the investment report for the 2 nd quarter of Fiscal Year 2023-24. | 4 |

PRESENTATION ITEMS

- | | |
|--|----|
| 1. Bimonthly Fiscal Report Through December 31, 2023 (CFO Dave O’Toole)
Recommendation: Receive presentation and file report. | 20 |
| 2. Mid-Year Budget FY 2023/24 (CFO Dave O’Toole)
Recommendation: Receive presentation. | 53 |

ADJOURNMENT

Posted on February 15, 2024

Marni Rittburg, CMC, CPMC
Clerk of the Board



ADAM A. HOUSE
Fire Chief

Sacramento Metropolitan Fire District

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

**ACTION SUMMARY MINUTES
FINANCE AND AUDIT COMMITTEE – REGULAR MEETING
THURSDAY, JANUARY 25, 2024 – 5:15 PM
Sacramento Metropolitan Fire District
10545 Armstrong Avenue
Board Room – Second Floor
Mather, California
&
Remotely Via Zoom**

COMMITTEE MEMBERS
Director D’Elman Clark
Director Gay Jones
Director Robert Webber
Director Ted Wood – Alternate

CALL TO ORDER

The meeting was called to order at 5:18 pm by Director Clark. Committee members present: Clark and Webber. Committee members absent: Jones. Staff present: Fire Chief House and Board Clerk Marni Rittburg.

PUBLIC COMMENT:

Public Comment Was Not Received.

CONSENT AGENDA

Action: Moved by Director Webber, seconded by Director 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 the Regular Meeting of October 26, 2023.
Action: Approved the Action Summary Minutes.
- 2. Quarterly Investment Report – December 2023**
Recommendation: Receive and file the investment report for the 2nd quarter of Fiscal Year 2023-24.
Action: Received and filed.

ACTION ITEM

- 1. Election of Officers** (*Clerk Rittburg*)
Recommendation: Elect a Chair and Vice Chair to the 2024 Finance Committee.
Action: Moved by Director Webber, seconded by Clark, and carried unanimously by members present to nominate Director Gay Jones as Chair to the 2024 Finance & Audit Committee. Moved by Director Clark, seconded by Webber, and carried unanimously by members present to nominate Director Robert Webber as Vice Chair to the 2024 Finance & Audit Committee.

PRESENTATION ITEMS

- 1. Bimonthly Fiscal Report Through October 31, 2023**
(*CFO Dave O'Toole*)
Recommendation: Receive presentation; no action required.
Action: Presentation received; no action taken.
- 2. Fraud Risk Assessment Report**
(*Controller Ron Empedrad*)
Recommendation: Receive presentation and file report.
Action: Presentation received; no action taken.

ADJOURNMENT

The meeting adjourned at 5:56 p.m.

Director Webber, Vice Chair

Marni Rittburg, CMC, CPMC
Board Clerk



Sacramento Metropolitan Fire District

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ADAM HOUSE
Fire Chief

Date: February 22, 2024
To: Finance and Audit Committee
Re: Calendar Year 2024 Investment Policy

Background

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

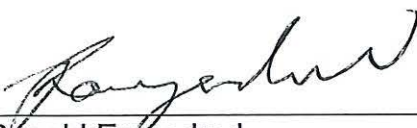
Discussion

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

Recommendation


Staff recommends that the Committee receive and adopt the 2024 Annual Investment Policy for Sacramento County Pooled Investment Fund.

Submitted by:



Ronald Empedrad
Controller

Approved by:



Dave O'Toole
Chief Financial Officer



SACRAMENTO COUNTY

Annual Investment Policy of the Pooled Investment Fund

CALENDAR YEAR 2024

*Approved by the
Sacramento County Board of Supervisors*

**December 5, 2023
Resolution No. 2023-0979**

Table of Contents

I.	Authority	1
II.	Policy Statement	1
III.	Standard of Care	1
IV.	Investment Objectives	1
	A. Safety of Principal	1
	B. Liquidity.....	2
	C. Public Trust	2
	D. Maximum Rate of Return	2
V.	Pooled Investment Fund Investors	2
VI.	Implementation	2
VII.	Internal Controls	3
VIII.	Sacramento County Treasury Oversight Committee	3
IX.	Investment Parameters	4
	A. Investable Funds	4
	B. Authorized Investments	4
	C. Prohibited Investments	5
	D. Credit Requirements	5
	E. Maximum Maturities.....	6
	F. Maximum Concentrations	7
	G. Repurchase Agreements	7
	H. Community Reinvestment Act Program	8
	I. Criteria and Qualifications of Brokers/Dealers and Direct Issuers	8
	J. Investment Guidelines, Management Style and Strategy	9
	K. Approved Lists	9
	L. Calculation of Yield and Costs	9
X.	Reviewing, Monitoring and Reporting of the Portfolio	10
XI.	Withdrawal Requests for Pooled Fund Investors.....	10
XII.	Limits on Honoraria, Gifts, and Gratuities	10
XIII.	Terms and Conditions for Outside Investors	11
	Comparison and Interpretation of Credit Ratings	12

SACRAMENTO COUNTY
Annual Investment Policy
of the Pooled Investment Fund
CALENDAR YEAR 2024

I. Authority

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

II. Policy Statement

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

III. Standard of Care

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

IV. Investment Objectives

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

A. Safety of Principal

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

B. Liquidity

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

C. Public Trust

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

D. Maximum Rate of Return

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

V. Pooled Investment Fund Investors

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

VI. Implementation

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

This Policy provides a detailed description of investment parameters used to implement the investment process and includes the following: investable funds; authorized instruments; prohibited investments; credit requirements; maximum maturities and concentrations; repurchase agreements; Community Reinvestment Act Program; criteria and qualifications of broker/dealers and direct issuers; investment guidelines, management style and strategy; Approved Lists; and calculation of yield and costs.

VII. Internal Controls

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

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

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

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

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

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

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

All securities purchased, with the exception of bank deposits, money market mutual funds, and LAIF, shall be delivered to the independent third-party custodian selected by the Director of Finance. This includes all collateral for repurchase agreements. All trades, where applicable, will be executed by delivery versus payment by the designated third-party custodian.

VIII. Sacramento County Treasury Oversight Committee

In accordance with California Government Code section 27130 et seq., the Board of Supervisors, in consultation with the Director of Finance, has created the Sacramento County Treasury Oversight Committee (Oversight Committee). Annually, the Oversight Committee shall cause an audit to be conducted on the Pooled Investment Fund. The meetings of the Oversight Committee shall be open to the public and subject to the Ralph M. Brown Act.

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

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

IX. Investment Parameters

A. Investable Funds

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

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

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

B. Authorized Investments

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

C. Prohibited Investments

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

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

D. Credit Requirements

Except for municipal obligations and Community Reinvestment Act (CRA) bank deposits and certificates of deposit, the issuer's short-term credit ratings shall be at or above A-1 by Standard & Poor's, P-1 by Moody's, and, if available, F1 by Fitch, and the issuer's long-term credit ratings shall be at or above A by Standard & Poor's, A2 by Moody's, and, if available, A by Fitch. There are no credit requirements for Registered State Warrants. All other municipal obligations shall be at or above a short-term rating of SP-1 by Standard & Poor's, MIG1 by Moody's, and, if available, F1 by Fitch.

Community Reinvestment Act Program Credit Requirements

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

Eligible banks must have Community Reinvestment Act performance ratings of "satisfactory" or "outstanding" from their federal regulator. In addition, deposits greater than the federally-insured amount must be collateralized. Banks must either have a letter of credit issued by the Federal Home Loan Bank of San Francisco or place securities worth between 110% and 150% of the value of the deposit with the Federal Reserve Bank of San Francisco, the Home Loan Bank of San Francisco, or a trust bank.

Since credit unions do not have Community Reinvestment Act performance ratings, they must demonstrate a commitment to community reinvestment lending and charitable activities comparable to what is required of banks.

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

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

E. Maximum Maturities

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

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

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

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

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

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

F. Maximum Concentrations

No more than 80% of the portfolio may be invested in issues other than U.S. Treasury and Agency obligations. The maximum allowable percentage for each type of security is set forth as follows:

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

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

Excluding U.S. Treasury and Agency obligations, no more than 10% of the portfolio, may be invested in securities of a single issuer including its related entities.

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

G. Repurchase Agreements

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

All repurchase agreements must have an executed Sacramento County Master Repurchase Agreement on file with both the Director of Finance and the Broker/Dealer. Repurchase Agreements executed with approved broker-dealers must be collateralized with either: (1) U.S. Treasury and Agency obligations with a market value of 102% for collateral marked to market daily; or (2) money market instruments on the Approved Lists of the County that meet the qualifications of the Policy, with a market value of 102%. Since the market value of the underlying securities is subject to daily market fluctuations, investments in repurchase agreements shall be in compliance if the value of the underlying securities is brought back up to 102% no later than the next business day. Use of mortgage-backed securities for collateral is not permitted. Strictly for purposes of investing the daily excess bank balance, the collateral provided by the Sacramento County's depository bank can be U.S. Treasury and Agency obligations valued at 110%, or mortgage-backed securities valued at 150%.

H. Community Reinvestment Act Program

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

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

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

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

Each broker/dealer and direct issuer will be sent a copy of this Policy and a list of those persons authorized to execute investment transactions. Each firm must

acknowledge receipt of such materials to qualify for the Approved List of brokers/dealers and direct issuers.

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

J. Investment Guidelines, Management Style and Strategy

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

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

K. Approved Lists

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

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

L. Calculation of Yield and Costs

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

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

Reviewing, Monitoring and Reporting of the Portfolio

The Review Group will prepare and present to the Director of Finance at least monthly a comprehensive review and evaluation of the transactions, positions, performance of the Pooled Investment Fund and compliance to the California Government Code, Policy, and Investment Guidelines.

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

XI. Withdrawal Requests for Pooled Fund Investors

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

XII. Limits on Honoraria, Gifts, and Gratuities

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

No individual may receive aggregate gifts, honoraria, and gratuities from any single source in a calendar year in excess of the amount specified in Section 18940.2(a) of Title 2, Division 6 of the California Code of Regulations. This limitation is \$590 for the period January 1, 2023, to December 31, 2024. Any violation must be reported to the State Fair Political Practices Commission.

XIII. Terms and Conditions for Outside Investors

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

Appendix A

Comparison and Interpretation of Credit Ratings

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

Short Term / Municipal Note Investment Grade Ratings

Rating Interpretation	Moody's	S&P	Fitch
<i>Superior Capacity</i>	MIG-1	SP-1+/SP-1	F1+/F1
<i>Strong Capacity</i>	MIG-2	SP-2	F2
<i>Acceptable Capacity</i>	MIG-3	SP-3	F3

Appendix A

Short Term / Commercial Paper Investment Grade Ratings

Rating Interpretation	Moody's	S&P	Fitch
<i>Superior Capacity</i>	P-1	A-1+/A-1	F1+/F1
<i>Strong Capacity</i>	P-2	A-2	F2
<i>Acceptable Capacity</i>	P-3	A-3	F3



**Finance and Audit Committee
Bimonthly Fiscal Report
Through December 31, 2023**

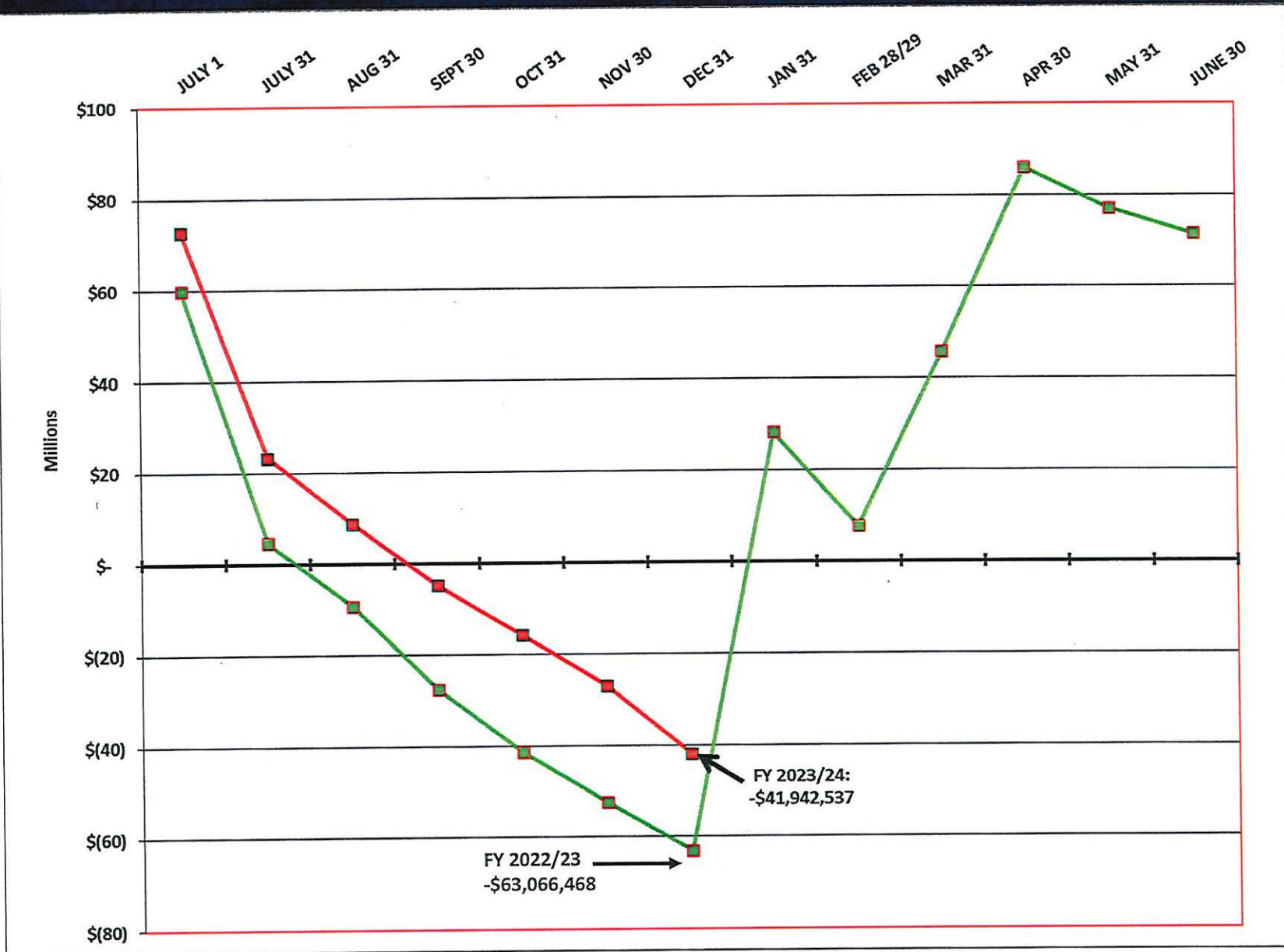
- February 22, 2024 -

**Presented by:
Dave O'Toole
Chief Financial Officer**



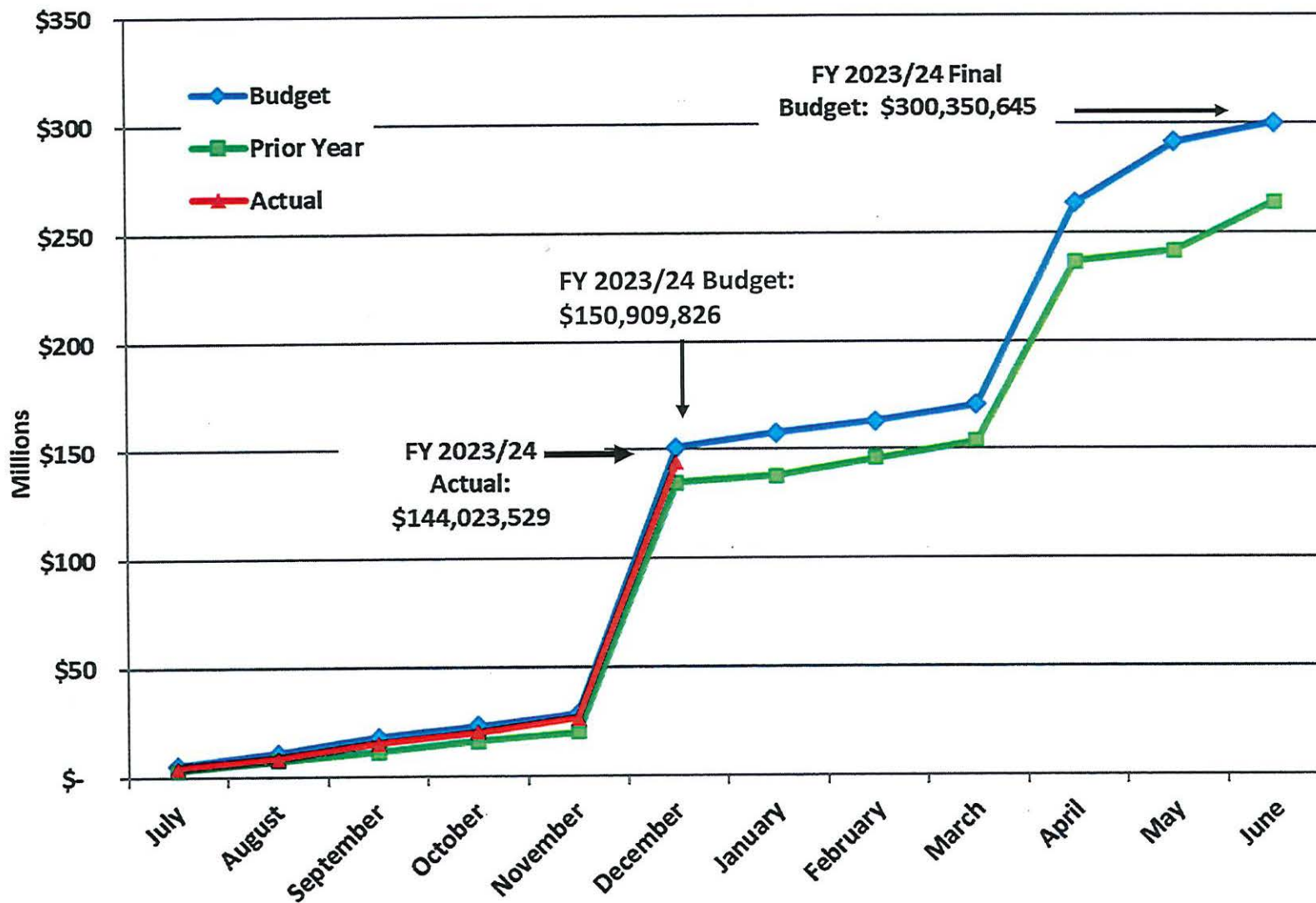


General Fund Cash Balance Trends: December 31, 2023



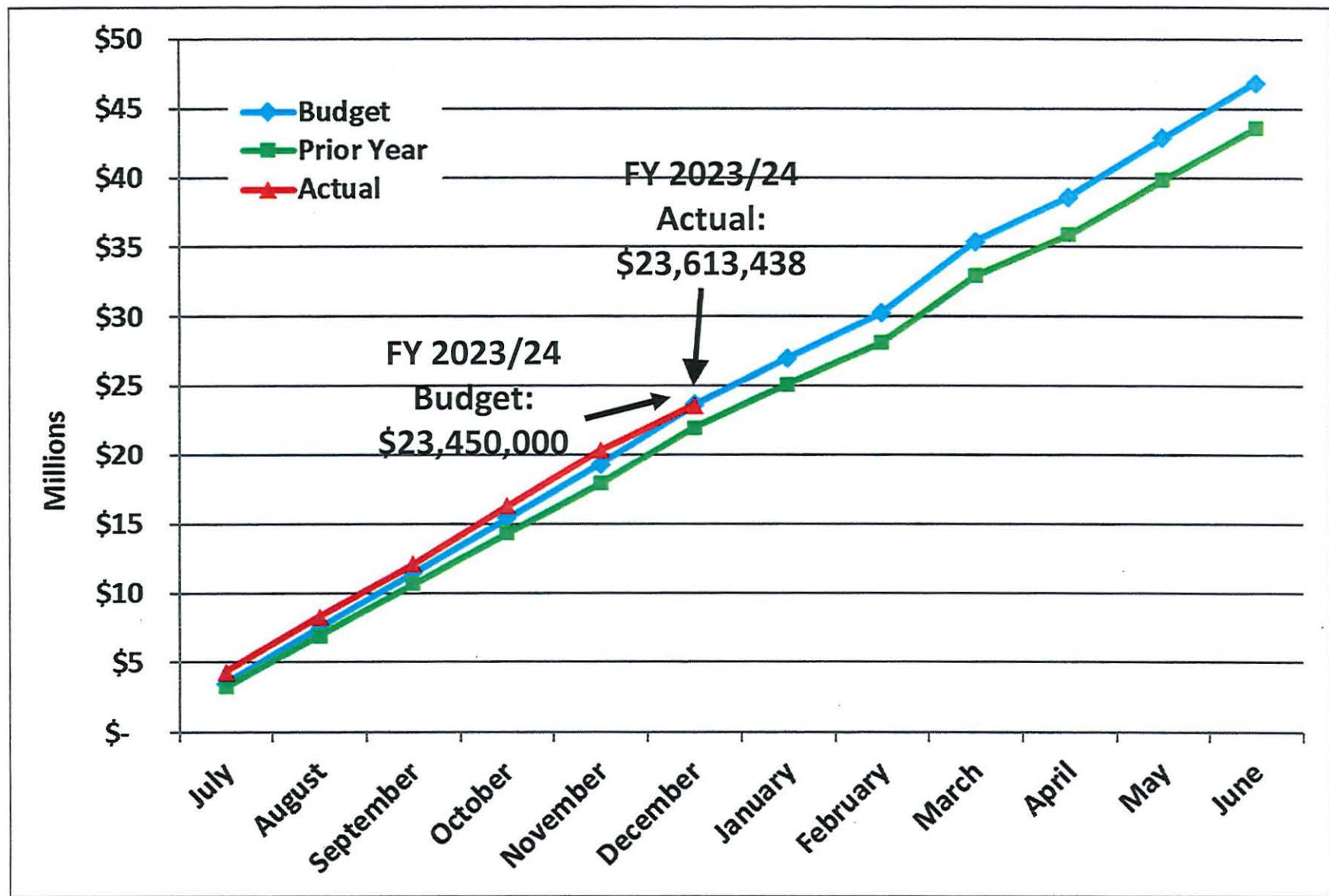


General Fund: Total Revenues





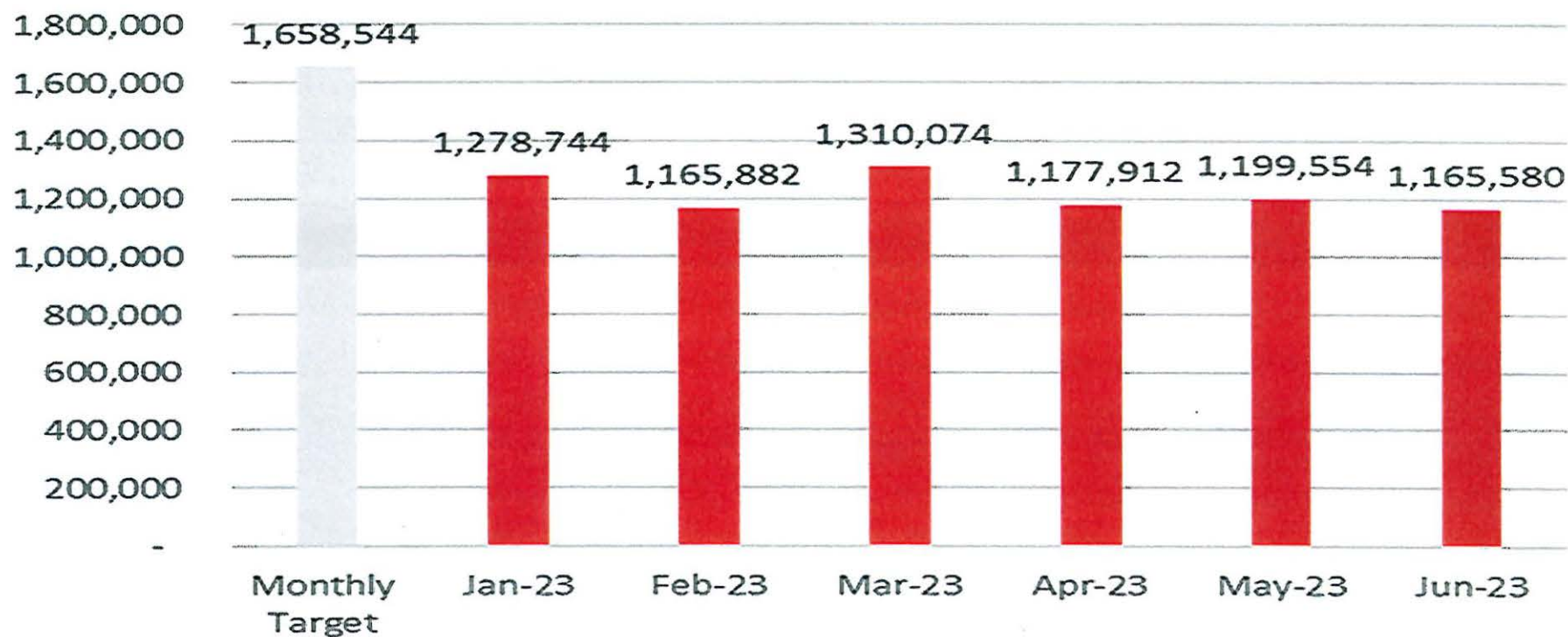
General Fund: Medic Revenues





FY 2022/23 PPGEMT Income

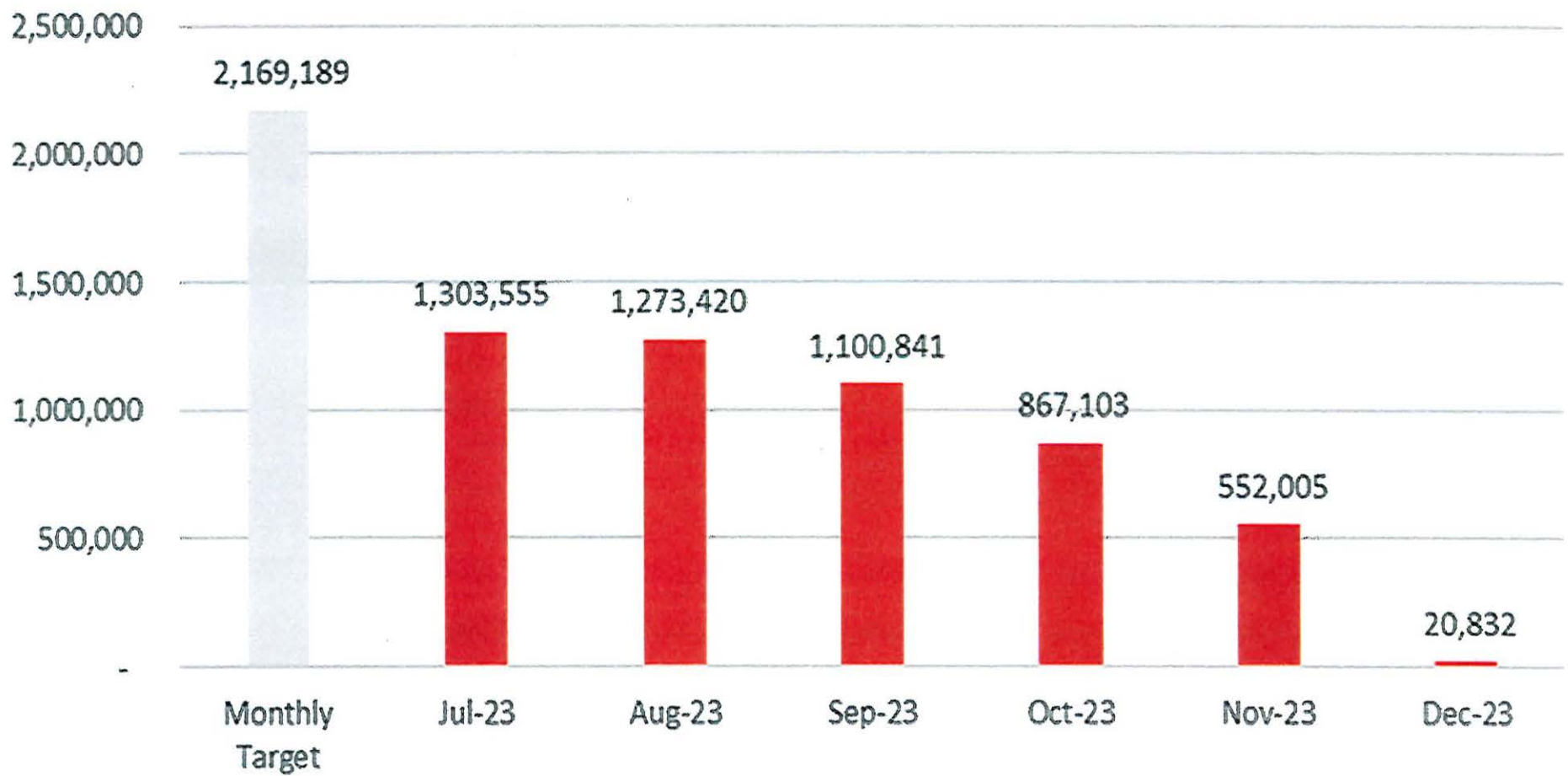
PPGEMT: FY 2022/23 Monthly Revenue Attributed to Month of Transport





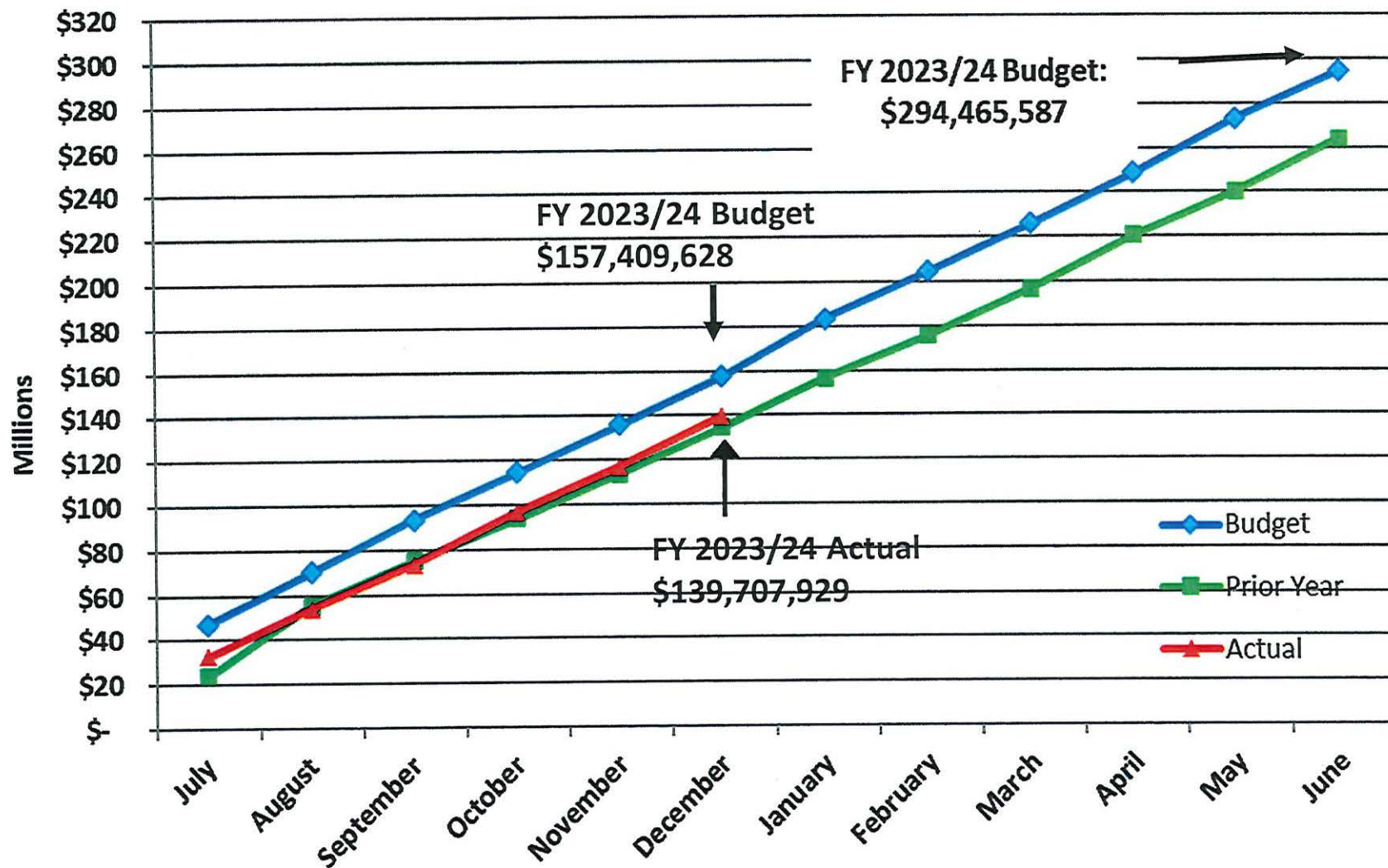
FY 2023/24 PPGEMT Income

PPGEMT: FY 2023/24 Revenue Attributed to Month of Transport



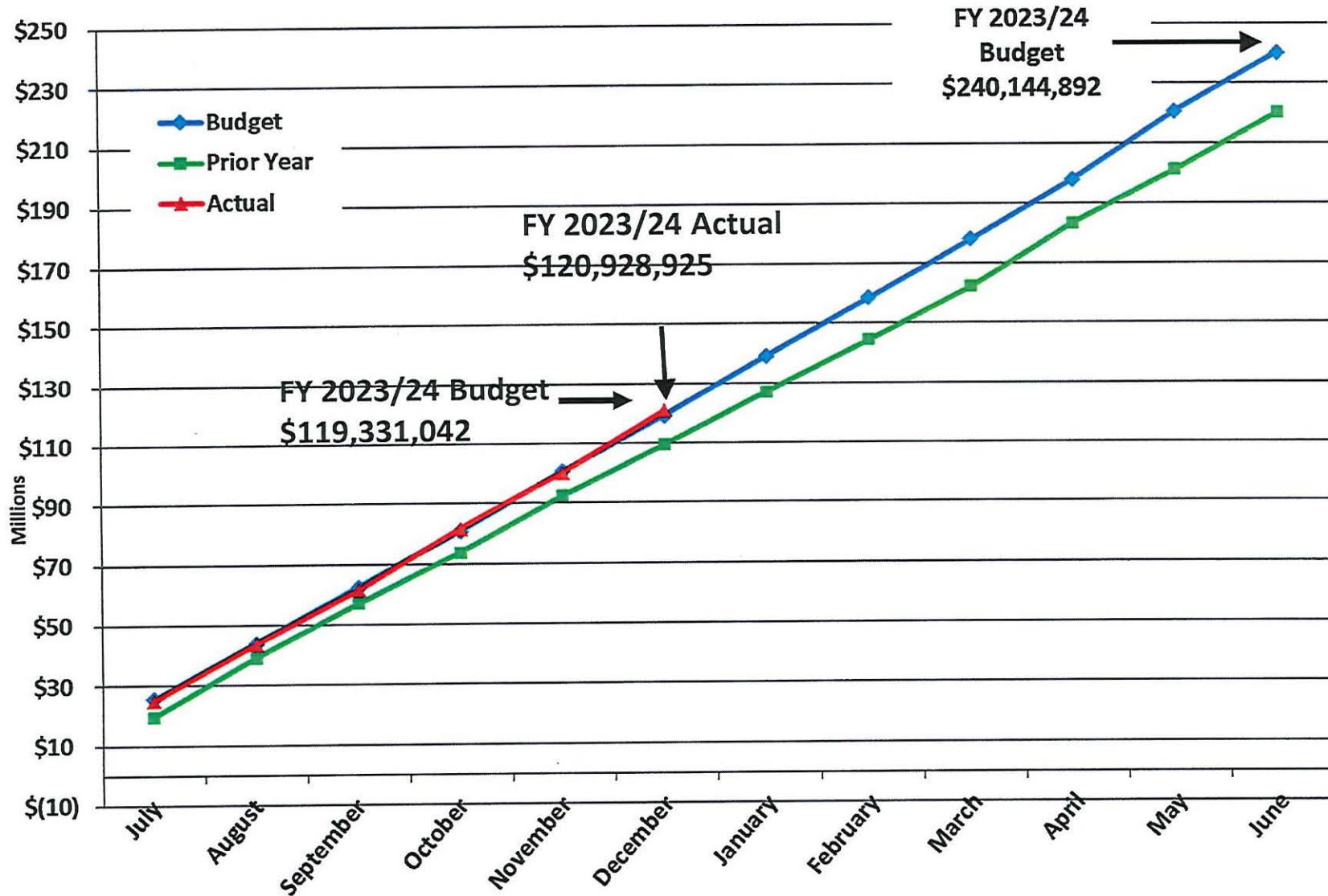


General Fund: Total Expenditures



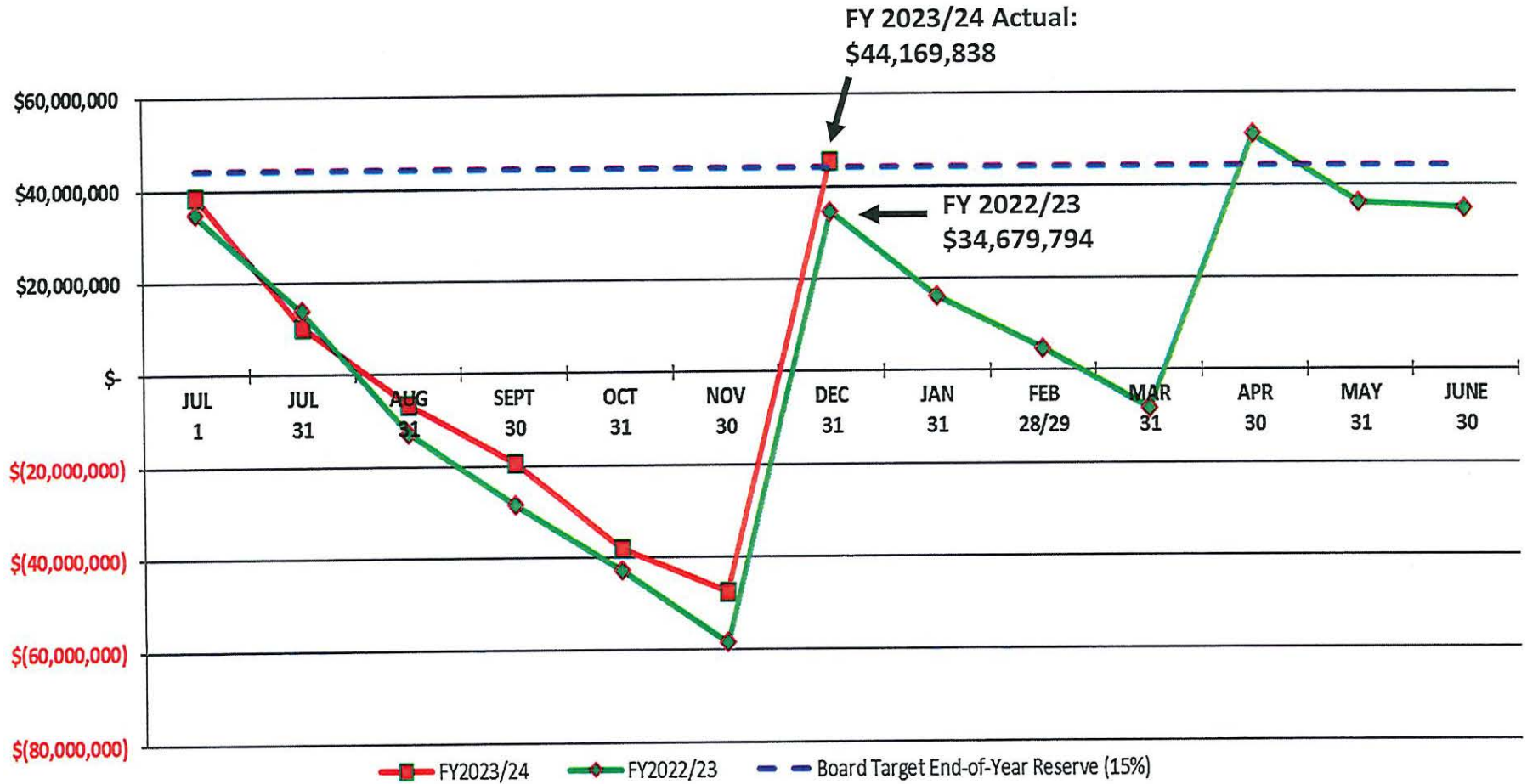


General Fund: Labor Costs





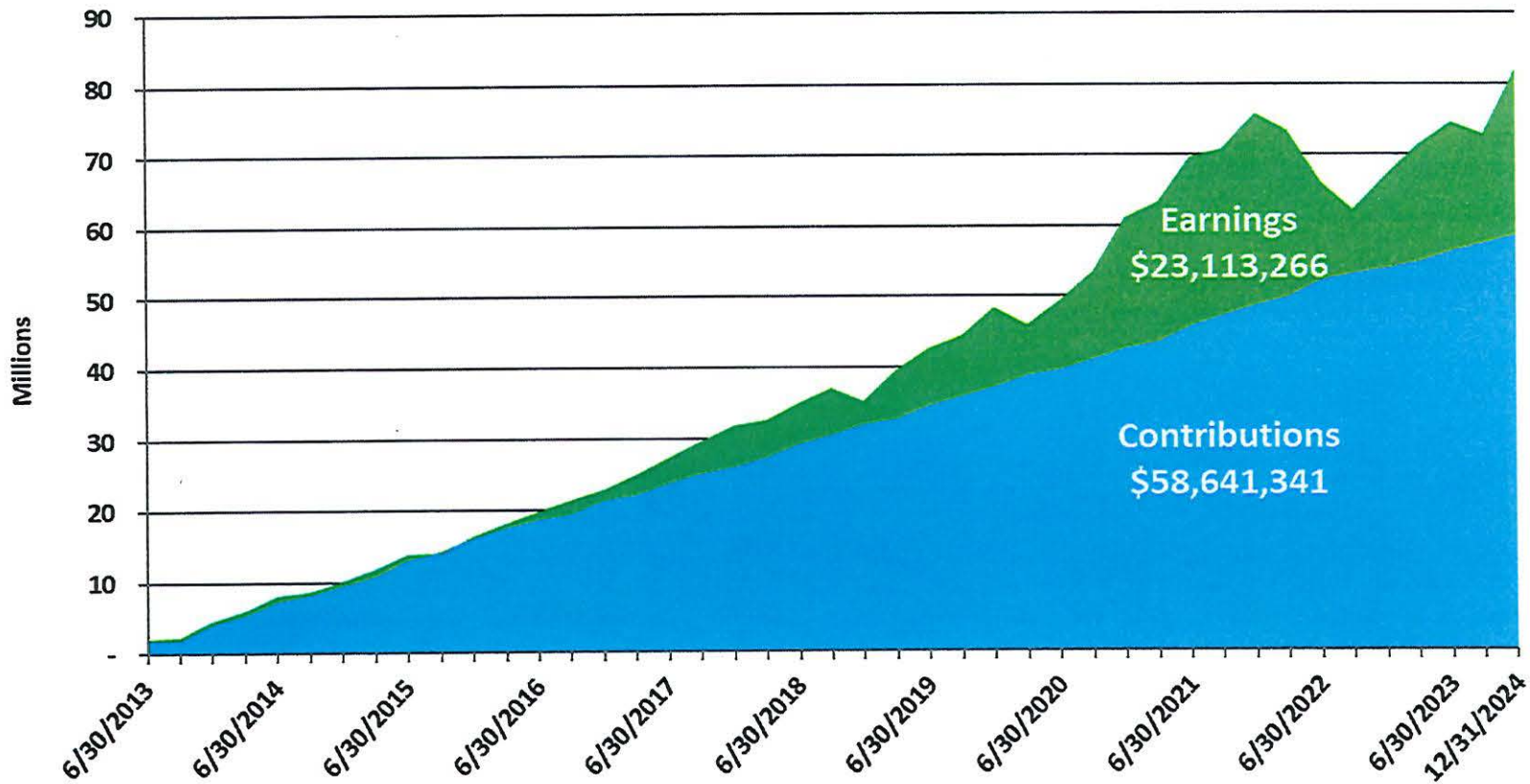
General Fund: Reserve Balances





CERBT Fund as of December 31, 2023

Total as of 12/31/2023: \$81,754,607





Report Takeaways Through December 31, 2023

- Actual December 31, 2023 General Fund cash remained higher than prior year, by \$21.1 million.
- Overall General Fund revenue still lagging budget: \$6.9 million below Final Budget forecast.
- Prior month PPGEMT revenues increasing, but still \$2.6 million short for FY 2022/23 and \$7.9 million short after six months of FY 2023/24.
- General Fund expenditures \$17.7 million lower than Final Budget.



BIMONTHLY FISCAL REPORT

Questions and Comments

Dave O'Toole

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916-926-9799

Sacramento Metropolitan Fire District



FINANCE AND AUDIT COMMITTEE BIMONTHLY FISCAL REPORT

FOR THE SIX MONTHS ENDED DECEMBER 31, 2023

(UNAUDITED)

Presented by:

Dave O'Toole, CFO



CASH BALANCE
As of December 31, 2023 and 2022

FUND NO.	NAME OF FUND	FY 2023/24	FY 2022/23 Dec 31, 2022
212A	County of Sacramento	-\$102,963,843	-\$90,593,011
212A	Workers' Compensation Fund	341,928	316,787
212A	Wells Fargo Bank	2,062,501	6,588,093
	<i>SUBTOTAL - GENERAL FUND</i>	-\$100,559,414	-\$83,688,131
212D	County of Sacramento Capital Facilities Fund	-79,583	1,654,030
212D	Equipment Financing Trust	119	1,220,481
	<i>SUBTOTAL - CAPITAL FACILITIES FUND</i>	-\$79,464	\$ 2,874,511
212E	County of Sacramento Pension Obligation Reserve Fund	46,496	20,667
212E	U.S. Bank - POB Trust Fund	14,561,636	11,418,322
	<i>SUBTOTAL - PENSION OBLIGATION FUND</i>	\$14,608,132	\$ 11,438,989
212G	County of Sacramento Grant Fund	473,971	889,426
212I	County of Sacramento Impact Fees	8,193,345	4,809,971
212L	County of Sacramento Leased Property Fund	1,089,505	480,652
212M	County of Sacramento IGT Fund	21,369,163	128,114
212S	County of Sacramento Special Projects Fund	12,962,225	-
	TOTAL CASH	-\$41,942,537	-\$63,066,468

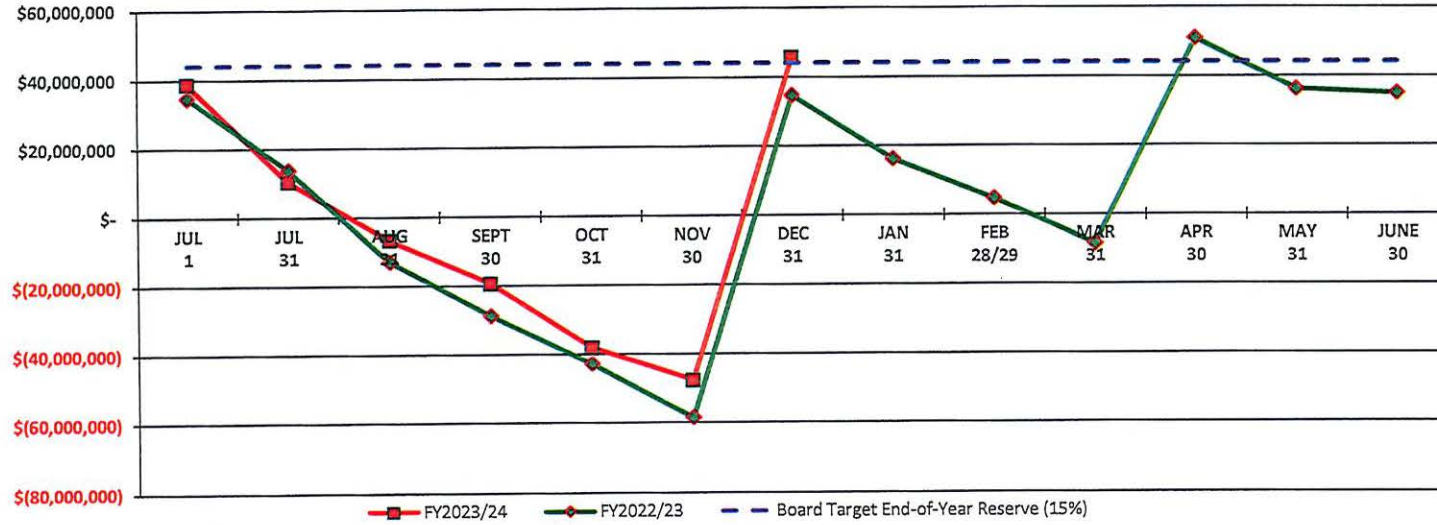


CALIFORNIA EMPLOYERS' RETIREE BENEFIT TRUST (CERBT)
For the Six Months Ended December 31, 2023

Beginning Balance, 7/1/2023	\$74,630,211
Contributions	\$2,244,000
Gain(Loss)	\$4,912,430
Admin Expense	<u>-\$32,034</u>
Ending Balance, 12/31/2023	<u><u>\$81,754,607</u></u>



GENERAL OPERATING FUND 212A RESERVES BALANCE Fiscal Year Comparison 2022/23 to 2023/24



MONTH-END	CURRENT YR	PRIOR YR	VARIANCE
July 31	\$10,360,022	\$13,772,710	-\$3,412,688
August 31	-6,659,129	-12,893,911	6,234,782
September 30	-19,366,179	-28,645,574	9,279,395
October 31	-38,025,232	-42,747,545	4,722,313
November 30	-51,582,541	-58,436,049	6,853,508
December 31	42,990,384	34,679,794	8,310,590
January 31		16,190,292	
February 29		4,780,587	
March 31		-8,297,739	
April 30		50,846,320	
May 31		36,153,564	
June 30		\$34,920,240	

Note: Projected year-end reserve ratio: 14.0%



REVENUE AND EXPENDITURES - GENERAL OPERATING FUND 212A For the Six Months Ended December 31, 2023

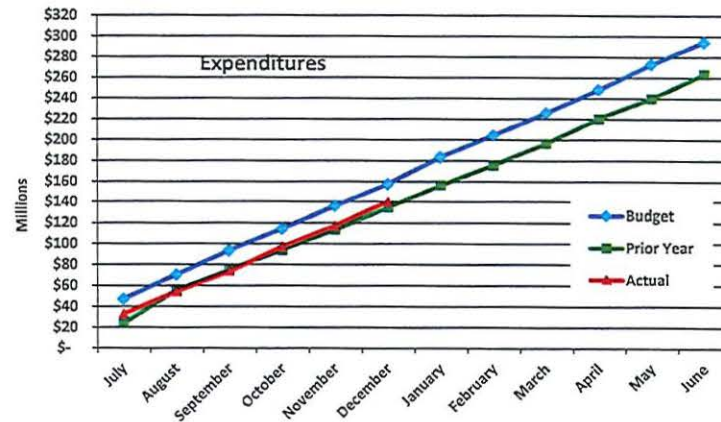
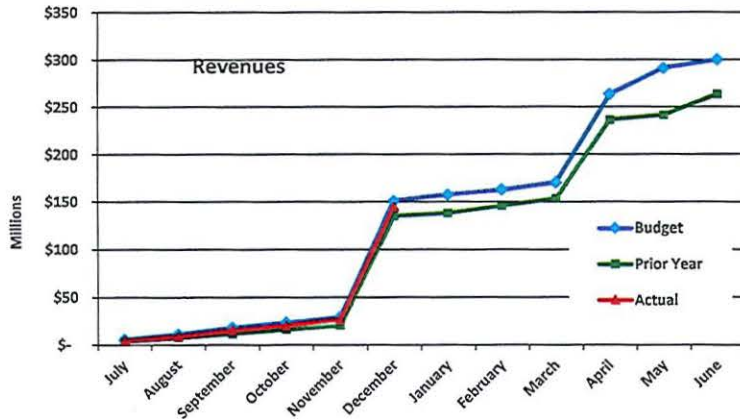
Comparison with Most Recent Budget

6 MONTHS / 50% OF FISCAL YEAR

FISCAL YEAR 2023/24				FISCAL YEAR 2023/24			
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET REC'D	EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXP'D
9100 ALL TAXES	\$202,391,479	\$112,937,944	55.80%	1100 EMPLOYEE WAGES	\$134,352,372	\$66,709,220	49.65%
9300 FINES	9,000	7,301	81.12%	1200 EMPLOYEE BENEFITS	105,792,520	54,219,705	51.25%
9400 USE OF MONEY/PROPERTY	15,000	12	0.08%	TOTAL LABOR COSTS:	240,144,892	120,928,925	50.36%
9500 OTHER GOVERNMENTAL AGENCIES	4,388,802	694,962.59	15.83%	2000 SERVICES & SUPPLIES	42,498,978	18,001,865	42.36%
9600 OTHER CHARGES FOR SERVICES	14,707,895	3,465,185	23.56%	3000 ASSESSMENTS, LICENSES, TAXES & CONTRIBUTIONS	2,488,693	514,845	20.69%
9669 MEDIC COST RECOVERY*	47,400,000	24,068,169	50.78%	3200 PRINCIPAL AND INTEREST	267,395	262,294	98.09%
9700 OTHER REVENUES	2,218,981	2,849,955	128.44%	TOTAL ASSESSMENTS & CONTRIBUTIONS	2,756,088	777,139	28.20%
TOTAL REVENUE:	271,131,157	144,023,529	53.12%	5000 TRANSFER TO OTHER FUNDS	9,065,629	-	0.00%
5900 TRANSFERS FROM OTHER FUNDS-VRRP	23,832,805	-	0.00%	TOTAL EXPENDITURES:	\$294,465,587	\$139,707,929	47.44%
5900 TRANSFERS FROM OTHER FUNDS-PPGEMT	5,340,188	-	0.00%				
5900 TRANSFER FROM OTHER FUNDS	46,495	-	0.00%				
TOTAL REVENUE & SOURCES:	\$300,350,645	\$144,023,529	47.95%				

*Includes GEMT

EXCESS OF REVENUES OVER EXPENDITURES (BUDGET) \$5,885,058
EXCESS OF REVENUES OVER EXPENDITURES (ACTUALS) \$4,315,600





REVENUE AND EXPENDITURES - GENERAL OPERATING FUND 212A
For the Six Months Ended December 31, 2023 and 2022
Comparison with Prior Year Actuals

6 MONTHS

FISCAL YEAR COMPARISON 2023/24 vs. 2022/23			
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE
9100 ALL TAXES	\$112,937,944	\$107,061,077	5.49%
9300 FINES	7,301	1,307	458.61%
9400 USE OF MONEY/PROPERTY	12	187.00	-93.58%
9500 OTHER GOVERNMENTAL AGENCIES	694,963	771,043	-9.87%
9600 OTHER CHARGES FOR SERVICES	3,465,185	4,074,438	-14.95%
9669 MEDIC COST RECOVERY	24,068,169	22,644,796	6.29%
9700 OTHER REVENUES	2,849,955	46,559	6021.17%
TOTAL REVENUE:	144,023,529	134,599,407	7.00%
5900 TRANSFERS FROM OTHER FUNDS-VRRP	-	-	-
5900 TRANSFERS FROM OTHER FUNDS-PPGEMT	-	-	-
5900 TRANSFER FROM OTHER FUNDS	-	-	-
TOTAL REVENUE & SOURCES:	\$144,023,529	\$134,599,407	7.00%

FISCAL YEAR COMPARISON 2023/24 vs. 2022/23			
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE
1100 EMPLOYEE WAGES	\$66,709,220	\$58,057,370	14.90%
1200 EMPLOYEE BENEFITS	54,219,705	51,538,168	5.20%
TOTAL LABOR COSTS:	120,928,925	109,595,538	10.34%
2000 SERVICES & SUPPLIES	18,001,865	18,746,053	-3.97%
3000 ASSESSMENTS, LICENSES, TAXES & CONTRIBUTIONS	514,845	1,181,975	-56.44%
3200 PRINCIPAL AND INTEREST	262,294	136,386	92.32%
TOTAL ASSESSMENTS & CONTRIBUTIONS	777,139	1,318,361	-41.05%
5900 TRANSFER TO OTHER FUNDS	-	4,987,680	-100.00%
TOTAL EXPENDITURES:	\$139,707,929	\$134,647,632	3.76%

EXCESS OF REVENUES OVER EXPENDITURES (CURRENT ACTUALS) \$4,315,600
 EXCESS OF REVENUES OVER EXPENDITURES (PRIOR YEAR ACTUALS) -\$48,225

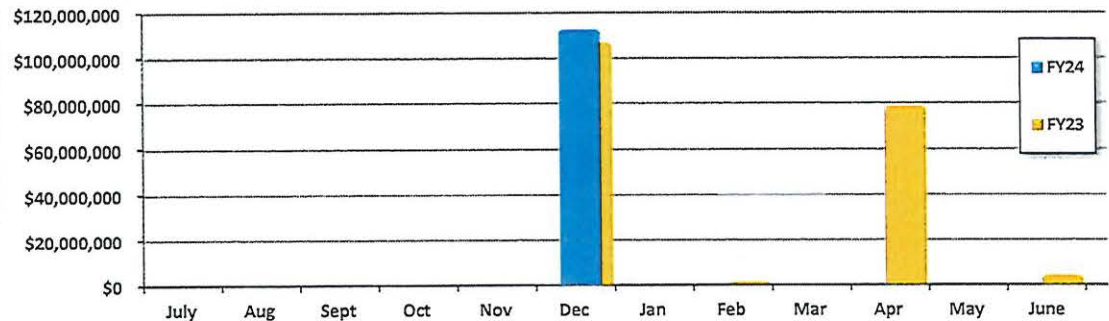


PROPERTY TAX REVENUE COMPARISON - GENERAL OPERATING FUND 212A
For the Six Months Ended December 31, 2023 and 2022
Comparison with Prior Year

6 MONTHS / 50% OF FISCAL YEAR

	FISCAL YEAR 2022/23				FISCAL YEAR 2023/24			
	Projected	Received this month	Y-T-D Total Received	% of Actual	Projected	Received this month	Y-T-D Total Received	% of Projected
BUDGETED	\$ 189,039,933				\$ 202,391,479			
July		-	-	0.00%		-	-	0.00%
August		\$ 2,790	2,790	0.00%		\$ 3,064	3,064	0.00%
September		686	3,476	0.00%		22	3,086	0.00%
October		960	4,436	0.00%		994	4,080	0.00%
November		-	4,436	0.00%		-	4,080	0.00%
December		107,056,640	107,061,076	55.83%		112,933,864	112,937,944	55.80%
January		-	107,061,076	55.83%				
February		1,092,929	108,154,005	56.40%				
March		464,997	108,619,002	56.64%				
April		78,782,659	187,401,661	97.73%				
May		21,583	187,423,244	97.74%				
June		4,340,698	191,763,942	100.00%				
Accrual		-	191,763,942	100.00%				
TOTAL REVENUES		\$ 191,763,942				\$ 112,937,944		55.80%

Total Property Taxes Compared to Prior Year:	
FY 2023/24	\$ 112,937,944
FY 2022/23	107,061,076
Revenue Increase (Decrease) from Prior Year	<u>\$ 5,876,868</u>
Percentage:	5.49%



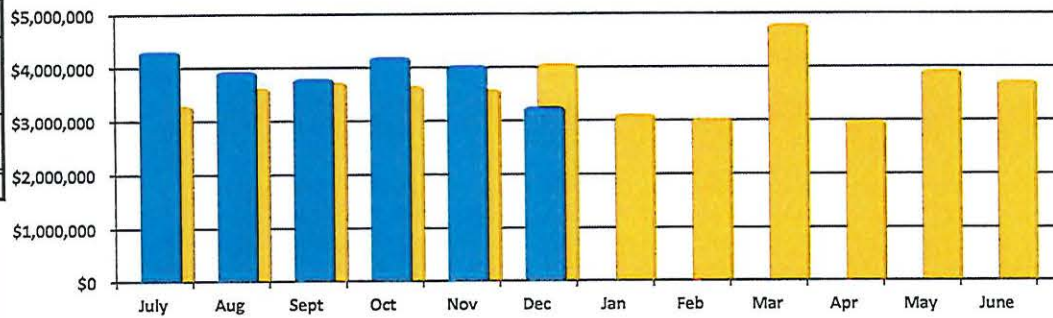


MEDIC COST RECOVERY - GENERAL OPERATING FUND 212A
For the Six Months Ended December 31, 2023 and 2022
Comparison with Prior Year

6 MONTHS / 50% OF FISCAL YEAR

	FISCAL YEAR 2022/23				FISCAL YEAR 2023/24			
	Projected	Monthly Fees	Y-T-D Total Received	% of Actual	Projected	Monthly Fees	Y-T-D Total Received	% of Projected
BUDGETED	\$44,500,000 *				\$46,900,000 *			
July		\$3,296,948	\$3,296,948	7.56%		\$4,323,585	\$4,323,585	9.22%
August		3,632,407	6,929,355	15.90%		3,948,441	8,272,026	17.64%
September		3,731,275	10,660,630	24.45%		3,809,181	12,081,207	25.76%
October		3,661,123	14,321,753	32.85%		4,206,965	16,288,172	34.73%
November		3,596,490	17,918,243	41.10%		4,049,442	20,337,614	43.36%
December		4,069,101	21,987,344	50.44%		3,275,824	23,613,438	50.35%
January		3,119,224	25,106,568	57.59%				
February		3,034,112	28,140,680	64.55%				
March		4,801,431	32,942,111	75.57%				
April		2,978,134	35,920,245	82.40%				
May		3,939,843	39,860,088	91.43%				
June		3,734,282	43,594,370	100.00%				
Net Accrual/Reversal			43,594,370	100.00%				
TOTAL MEDIC COST RECOVERY		\$ 43,594,370				\$ 23,613,438		50.35%

Total Medic Cost Recovery Compared to Prior Year:	
FY 2023/24	\$23,613,438
FY 2022/23	21,987,344
Revenue Increase (Decrease) from Prior Year	\$1,626,094
Percentage:	7.40%



*Excludes PPGEMT & VRRP.



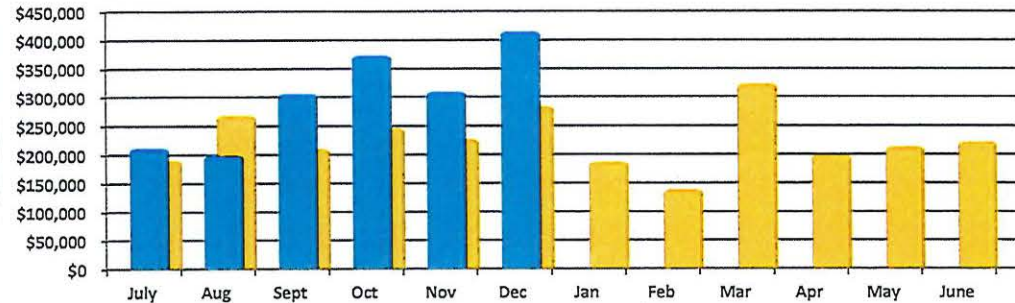


COMMUNITY RISK REDUCTION COST RECOVERY - GENERAL OPERATING FUND 212A
For the Six Months Ended December 31, 2023 and 2022
Comparison with Prior Year

6 MONTHS / 50% OF FISCAL YEAR

	FISCAL YEAR 2022/23				FISCAL YEAR 2023/24			
	Projected	Monthly Fees	Y-T-D Total Received	% of Actual	Projected	Monthly Fees	Y-T-D Total Received	% of Projected
BUDGETED	\$2,393,000				\$3,981,146			
July		\$190,157	\$190,157	7.04%		\$212,076	\$212,076	5.33%
August		266,870	457,027	16.93%		199,904	411,980	10.35%
September		209,477	666,504	24.69%		305,773	717,753	18.03%
October		245,588	912,092	33.79%		373,184	1,090,937	27.40%
November		226,297	1,138,389	42.17%		309,167	1,400,104	35.17%
December		282,174	1,420,563	52.62%		415,305	1,815,409	45.60%
January		186,347	1,606,910	59.53%				
February		138,235	1,745,145	64.65%				
March		321,989	2,067,134	76.58%				
April		198,554	2,265,688	83.93%				
May		212,653	2,478,341	91.81%				
June		221,119	2,699,460	100.00%				
Net Accrual/Reversal			2,699,460	100.00%				
TOTAL CRRD REVENUES		\$2,699,460				\$1,815,409		45.60%

Total CRRD Revenues Compared to Prior Year:	
FY 2023/24	\$1,815,409
FY 2022/23	1,420,563
Revenue Increase (Decrease) from Prior Year	\$394,846
Percentage:	27.80%



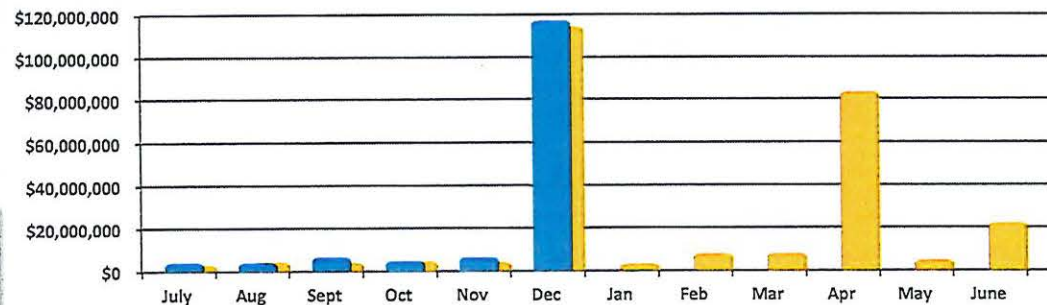


TOTAL REVENUE COMPARISON - GENERAL OPERATING FUND 212A
For the Six Months Ended December 31, 2023 and 2022
Comparison with Prior Year

6 MONTHS / 50% OF FISCAL YEAR

	FISCAL YEAR 2022/23				FISCAL YEAR 2023/24			
	Projected	Monthly Revenue	Y-T-D Total Received	% of Actual	Projected	Monthly Revenue	Y-T-D Total Received	% of Projected
BUDGETED	\$270,376,774				\$300,350,645			
July		\$3,117,720	\$3,117,720	1.18%		\$4,280,262	\$4,280,262	1.43%
August		4,411,416	7,529,136	2.85%		4,221,490	8,501,752	2.83%
September		4,095,748	11,624,884	4.40%		6,735,315	15,237,067	5.07%
October		4,654,714	16,279,598	6.17%		4,943,464	20,180,531	6.72%
November		4,142,895	20,422,493	7.74%		6,552,429	26,732,960	8.90%
December		114,176,914	134,599,407	51.00%		117,290,569	144,023,529	47.95%
January		3,280,093	137,879,500	52.24%				
February		7,903,426	145,782,926	55.24%				
March		7,962,590	153,745,516	58.25%				
April		83,088,216	236,833,732	89.74%				
May		4,857,492	241,691,224	91.58%				
June (100% of year)		22,229,718	263,920,942	100.00%				
Net Accrual/Reversal			263,920,942	100.00%				
TOTAL REVENUE		\$263,920,942				\$144,023,529		47.95%

Total Revenue Compared to Prior Year:	
FY 2023/24	\$144,023,529
FY 2022/23	134,599,407
Revenue Increase (Decrease) from Prior Year	\$9,424,122
Percentage:	7.00%





REVENUE AND EXPENDITURES - CAPITAL FACILITIES FUND 212D
For the Six Months Ended December 31, 2023
Comparison with Most Recent Budget

6 MONTHS / 50% OF FISCAL YEAR

FISCAL YEAR 2023/24			
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED
9410 INTEREST INCOME	-	-	-
9569 OTHER GOVERNMENTAL AGENCIES	-	-	-
9862 PROCEEDS FROM SALE OF PROPERTY	630,000	913,052	144.93%
9870 OTHER FUNDING SOURCES-FINANCING	5,979,901	-	0.00%
TOTAL REVENUE	6,609,901	913,052	13.81%
5900 TRANSFER FROM OTHER FUNDS	8,151,493	-	0.00%
TOTAL TRANSFER IN	8,151,493	-	0.00%
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$14,761,394	913,052	6.19%

FISCAL YEAR 2023/24			
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPD'D
2000 SERVICES & SUPPLIES	\$125,000	\$ -	0.00%
3200 PRINCIPAL & INTEREST	5,246,538	2,731,359	52.06%
4101 LAND ACQUISITION	-	-	-
4201 STRUCTURES	78,000	-	0.00%
4202 NON-STRUCTURE	134,230	-	0.00%
4300 VEHICLES & EQUIPMENT	14,362,430	1,389,583	9.68%
TOTAL CAPITAL OUTLAY	14,574,660	1,389,583	9.53%
5000 TRANSFER TO OTHER FUNDS	-	-	-
TOTAL EXPENDITURES:	\$19,946,198	\$4,120,942	20.66%



REVENUE AND EXPENDITURES - CAPITAL FACILITIES FUND 212D
For the Six Months Ended December 31, 2023 and 2022
Comparison with Prior Year Actuals

6 MONTHS

FISCAL YEAR COMPARISON 2023/24 vs. 2022/23			
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE
9410 INTEREST INCOME	\$ -	\$ -	-
9569 OTHER GOVERNMENTAL AGENCIES	-	-	-
9862 PROCEEDS FROM SALE OF PROPERTY	913,052	112,051	714.85%
9870 OTHER FUNDING SOURCES-DEBT PROCEEDS	-	-	-
TOTAL REVENUE	913,052.00	112,051	714.85%
5900 TRANSFER FROM OTHER FUNDS	-	4,987,680	-100.00%
TOTAL REVENUE, SOURCES & TRANSFERS IN:	913,052.00	\$5,099,731	-82.10%

FISCAL YEAR COMPARISON 2023/24 vs. 2022/23			
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE
2000 SERVICES & SUPPLIES	\$ -	\$ -	-
3200 PRINCIPAL & INTEREST	2,731,359	2,484,480.00	9.94%
3290 EARLY BOND RETIREMENT	-	-	-
4101 LAND ACQUISITION	-	-	-
4201 STRUCTURES	-	7,884	-100.00%
4202 NON-STRUCTURE	-	-	-
4300 VEHICLES & EQUIPMENT	1,389,583	999,930	38.97%
TOTAL CAPITAL OUTLAY	1,389,583	1,007,814	37.88%
5000 TRANSFER TO OTHER FUNDS	-	-	-
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$4,120,942	\$3,492,294	18.00%



REVENUE AND EXPENDITURES - LEASED PROPERTIES FUND 212L
For the Six Months Ended December 31, 2023
Comparison with Most Recent Budget

6 MONTHS / 50% OF FISCAL YEAR

FISCAL YEAR 2023/24			
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED
9410 INTEREST INCOME	\$ -	\$ -	-
9429 BUILDING RENTAL	1,190,694	571,779	48.02%
9710 OTHER REVENUES	-	445	-
TOTAL REVENUE:	1,190,694	572,224	48.06%
5900 TRANSFER FROM OTHER FUNDS	-	-	-
TOTAL REVENUE & SOURCES:	\$1,190,694	\$572,224	48.06%

FISCAL YEAR 2023/24			
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPD'D
2000 SERVICES & SUPPLIES	\$443,166	\$150,105	33.87%
3200 PRINCIPAL AND INTEREST	245,383	245,383	100.00%
4101 LAND ACQUISITION	-	-	-
4201 STRUCTURES	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-
5000 TRANSFERS TO OTHER FUNDS	-	-	-
TOTAL EXPENDITURES:	\$688,549	\$395,488	57.44%



REVENUE AND EXPENDITURES - LEASED PROPERTIES FUND 212L
For the Six Months Ended December 31, 2023 and 2022
Comparison with Prior Year Actuals

6 MONTHS

FISCAL YEAR COMPARISON 2023/24 vs. 2022/23			
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE
9410 INTEREST INCOME	\$ -	\$ -	-
9429 BUILDING RENTAL	571,779	558,152	2.44%
9710 OTHER REVENUES	445	-	-
TOTAL REVENUE:	572,224	558,152	2.52%
5900 TRANSFER FROM OTHER FUNDS	-	-	-
TOTAL TRANSFER IN	-	-	-
TOTAL REVENUE & SOURCES:	\$572,224	\$558,152	2.52%

FISCAL YEAR COMPARISON 2023/24 vs. 2022/23			
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE
2000 SERVICES AND SUPPLIES:	\$150,105	\$639,912	-76.54%
3200 PRINCIPAL AND INTEREST	245,383	128,682	90.69%
4000 CAPITAL OUTLAY	-	-	-
5000 TRANSFERS TO OTHER FUNDS	-	-	-
TOTAL EXPENDITURES & EQUIPMENT:	\$395,488	\$768,594	-48.54%



REVENUE AND EXPENDITURES - GRANTS FUND 212G
For the Six Months Ended December 31, 2023
Comparison with Most Recent Budget

6 MONTHS / 50% OF FISCAL YEAR

FISCAL YEAR 2023/24			
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED
9410 INTEREST INCOME	\$ -	\$ -	-
9531 AID/OTHER LOCAL GOV'T AGENCY	5,954,435	2,117,994	35.57%
9870 OTHER FUNDING SOURCES	51,924	-	0.00%
TOTAL REVENUE:	6,006,359	2,117,994	35.26%
5900 TRANSFER FROM OTHER FUNDS	914,136	-	0.00%
TOTAL REVENUE & SOURCES:	\$6,920,495	\$2,117,994	30.60%

FISCAL YEAR 2023/24			
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPD'D
1100 EMPLOYEE WAGES	\$2,466,832	\$1,136,331	46.06%
1200 EMPLOYEE BENEFITS	2,424,438	1,183,046	48.80%
TOTAL LABOR COSTS	4,891,270	2,319,377	47.42%
2000 SERVICES & SUPPLIES	474,519	138,609	29.21%
4303 CAPITAL OUTLAY	39,250	29,055	74.03%
5000 TRANSFER TO OTHER FUNDS	-	-	-
TOTAL EXPENDITURES & EQUIPMENT:	\$5,405,039	\$2,487,041	46.01%



REVENUE AND EXPENDITURES - GRANTS FUND 212G
For the Six Months Ended December 31, 2023 and 2022
Comparison with Prior Year Actuals

6 MONTHS

FISCAL YEAR COMPARISON 2023/24 vs. 2022/23			
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE
9410 INTEREST INCOME	\$ -	\$ -	-
9531 AID/OTHER LOCAL GOV'T AGENCY	2,117,994	4,613,046	-54.09%
9569 STATE AID & MISC. OTHER PROGRAMS	-	-	-
9870 OTHER FUNDING SOURCES	-	-	-
TOTAL REVENUE:	2,117,994	4,613,046	-54.09%
5900 TRANSFER FROM OTHER FUNDS	-	-	-
TOTAL TRANSFER IN	-	-	-
TOTAL REVENUE & SOURCES:	\$2,117,994	\$4,613,046	-54.09%

FISCAL YEAR COMPARISON 2023/24 vs. 2022/23			
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE
1000 EMPLOYEE WAGES	\$1,136,331	\$1,117,653	1.67%
1200 EMPLOYEE BENEFITS	1,183,046	1,016,759	16.35%
TOTAL LABOR COSTS	2,319,377	2,134,412	8.67%
2000 SERVICES AND SUPPLIES	138,609	54,873	152.60%
3420 REIMB EXP FROM OTHER AGENCIES	-	-	-
4303 EQUIPMENT	29,055	130,540	-77.74%
5000 TRANSFER TO OTHER FUNDS	-	-	-
TOTAL EXPENDITURES & EQUIPMENT:	\$2,487,041	\$2,319,825	7.21%



REVENUE AND EXPENDITURES - DEVELOPMENT IMPACT FEES FUND 212I
For the Six Months Ended December 31, 2023
Comparison with Most Recent Budget

6 MONTHS / 50% OF FISCAL YEAR

FISCAL YEAR 2023/24			
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED
9410 INTEREST INCOME	\$ -	\$ -	-
9657 IMPACT FEES	1,300,000	1,824,085	140.31%
TOTAL REVENUE	1,300,000	1,824,085	140.31%
5900 TRANSFER FROM OTHER FUNDS	-	-	-
TOTAL TRANSFER IN	-	-	-
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$1,300,000	\$1,824,085	140.31%

FISCAL YEAR 2023/24			
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPD'D
2000 SERVICES & SUPPLIES	\$ 190,000	\$ 49,586	26.10%
TOTAL SERVICES & SUPPLIES	190,000	49,586	26.10%
4101 LAND ACQUISITION	2,400,000	-	0.00%
4201 STRUCTURES	10,339,675	96,821	0.94%
4300 VEHICLES & EQUIPMENT	-	-	-
TOTAL CAPITAL ASSETS	12,739,675	96,821	0.76%
TOTAL EXPENDITURES:	12,929,675	146,407	1.13%
5000 TRANSFERS TO OTHER FUNDS	-	-	-
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$12,929,675	\$146,407	1.13%



REVENUE AND EXPENDITURES - DEVELOPMENT IMPACT FEES FUND 2121
For the Six Months Ended December 31, 2023 and 2022
Comparison with Prior Year Actuals

6 MONTHS

FISCAL YEAR COMPARISON 2023/24 vs. 2022/23			
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE
9410 INTEREST INCOME	\$ -	\$ -	-
9657 IMPACT FEES	1,824,085	644,505	183.02%
TOTAL REVENUE	1,824,085	644,505	183.02%
5900 TRANSFER FROM OTHER FUNDS	-	-	-
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$1,824,085	\$644,505	183.02%

FISCAL YEAR COMPARISON 2023/24 vs. 2022/23			
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE
2000 SERVICES & SUPPLIES	49,586	\$42,133	17.69%
TOTAL SERVICES & SUPPLIES	49,586	42,133	17.69%
4101 LAND ACQUISITION	-	-	-
4201 STRUCTURES	96,821	6,700	1345.09%
4300 VEHICLES & EQUIPMENT	-	-	-
TOTAL CAPITAL OUTLAY	96,821	6,700	1345.09%
5000 TRANSFERS TO OTHER FUNDS	-	-	-
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$146,407	\$48,833	199.81%



REVENUE AND EXPENDITURES - INTERGOVERNMENTAL TRANSFER FUND 212M
For the Six Months Ended December 31, 2023
Comparison with Most Recent Budget

6 MONTHS / 50% OF FISCAL YEAR

FISCAL YEAR 2023/24			
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED
9669 MEDIC COST RECOVERY-VRRP	\$32,406,281	\$ -	0.00%
9669 MEDIC COST RECOVERY-PPGEMT	9,951,266	10,391,553	104.42%
9410 INTEREST INCOME	-	-	-
TOTAL REVENUE	42,357,547	10,391,553	24.53%
5900 TRANSFER FROM OTHER FUNDS	-	-	-
TOTAL TRANSFER IN	-	-	-
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$42,357,547	\$10,391,553	24.53%

FISCAL YEAR 2023/24			
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPD'D
2000 SERVICES & SUPPLIES-VRRP	\$9,439,511	2,154,838.00	22.83%
2000 SERVICES & SUPPLIES-PPGEMT	4,611,078	2,261,461	49.04%
TOTAL EXPENDITURES:	14,050,589	4,416,299	31.43%
5000 TRANSFER TO OTHER FUNDS-VRRP	23,832,805	-	0.00%
5000 TRANSFER TO OTHER FUNDS-PPGEMT	5,340,188	-	0.00%
TOTAL TRANSFER OUT	29,172,993	-	0.00%
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$43,223,582	\$ 4,416,299	10.22%



REVENUE AND EXPENDITURES - INTERGOVERNMENTAL TRANSFER FUND 212M
For the Six Months Ended December 31, 2023 and 2022
Comparison with Prior Year Actuals

6 MONTHS

FISCAL YEAR COMPARISON 2023/24 vs. 2022/23			
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE
9669 MEDIC COST RECOVERY-VRRP/IGT	\$ -	\$ 51,463	-100.00%
9669 MEDIC COST RECOVERY-PPGEMT	10,391,553	-	-
9410 INTEREST INCOME	-	-	-
TOTAL REVENUE	10,391,553	51,463	20092.28%
5900 TRANSFER FROM OTHER FUNDS	-	-	-
TOTAL TRANSFERS IN	-	-	-
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$10,391,553	\$ 51,463	20092.28%

FISCAL YEAR COMPARISON 2023/24 vs. 2022/23			
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE
2000 SERVICES & SUPPLIES-VRRP	\$ 2,154,838	\$ -	-
2000 SERVICES & SUPPLIES-PPGEMT	2,261,461	-	-
TOTAL EXPENDITURES:	2,154,838	-	-
5000 TRANSFER TO OTHER FUNDS-VRRP	-	-	-
5000 TRANSFER TO OTHER FUNDS-PPGEMT	-	-	-
TOTAL TRANSFER OUT	-	-	-
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ 2,154,838	\$ -	-



REVENUE AND EXPENDITURES - SPECIAL PROJECTS FUND 212S
For the Six Months Ended December 31, 2023
Comparison with Most Recent Budget

6 MONTHS / 50% OF FISCAL YEAR

FISCAL YEAR 2023/24			
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED
9531 AID/OTHER LOCAL GOV'T AGENCY	-	-	-
9410 INTEREST INCOME	130,000	-	-
TOTAL REVENUE:	130,000	-	-
5900 TRANSFER FROM OTHER FUNDS	-	-	-
TOTAL REVENUE & SOURCES:	\$130,000	-	0.00%

FISCAL YEAR 2023/24			
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPD'D
TOTAL LABOR COSTS	-	-	-
TOTAL SERVICES AND SUPPLIES:	100,000	2,256	-
TOTAL CAPITAL ASSETS	12,864,481	-	-
5000 TRANSFERS TO OTHER FUNDS	-	-	-
TOTAL EXPENDITURES & EQUIPMENT:	\$12,964,481	2,256	0.02%



Midyear Budget FY 2023/24

- February 22, 2024 -

Presented by:
Dave O'Toole
Chief Financial Officer



BUDGET BRIEFING AGENDA

1. **Fiscal Year 2023/24 Midyear Budget Overview**
2. **General Fund Revenues**
3. **General Fund Transfers In from IGT Fund**
4. **General Fund Expenditures**
5. **General Fund Capital Outlay Summary**
6. **Questions**



MIDYEAR BUDGET OVERVIEW

FY 2023/24 Midyear Budget		
	<i>General Fund</i>	<i>All Funds</i>
Revenues	272,163,976	316,919,780
Expenditures	287,218,687	356,843,285
Net Transfers	15,619,504	15,580,359
<i>Change in Fund Balance</i>	\$ 564,793	\$ (24,343,146)

Projected General Fund reserve balance on June 30, 2024: **\$39.2 million (13.4%)**



MIDYEAR BUDGET OVERVIEW: ALL FUNDS

FY 2023/24 Midyear Budget Overview: ALL FUNDS

	GENERAL FUND	CAPITAL FACILITIES FUND	LEASED PROPERTIES FUND	GRANTS FUND	DEVELOPMENT IMPACT FEES FUND	IGT FUND	SPECIAL PROJECTS FUND-ZINF TRNG SITE	TOTALS
Beginning Balance, July 1, 2023	38,674,786	10,669,508	964,414	(1,543,057)	6,478,234	866,035	12,913,920	69,069,678
<i>Revenues</i>	272,163,976	178,879	1,190,694	7,127,710	1,387,420	34,690,540	180,561	316,919,780
<i>Expenditures</i>	287,218,687	23,793,657	677,437	5,588,789	13,017,095	12,540,087	14,007,533	356,843,285
<i>Revenues Less Expenditures</i>	-15,054,711	-23,614,778	513,257	1,538,921	-11,629,675	22,150,453	-13,826,972	-39,923,505
<i>Total Transfers</i>	15,619,504	13,795,993	-	4,136	8,310,000	-23,016,488	913,052	15,580,359
CHANGE IN FUND BALANCE	\$ 564,793	-\$9,818,785	\$513,257	\$1,543,057	-\$3,319,675	-\$866,035	-\$12,913,920	-\$24,343,146
Ending Balance, June 30, 2024	\$39,239,579	\$ 850,723	\$ 1,477,671	\$ -	\$ 3,158,559	\$ -	\$ -	\$44,726,532
Not shown: Pension Obligation Bond Fund								



GENERAL FUND: REVENUES

- **Projected General Fund revenue of \$272.2 million, a \$1.0 million increase from FY 2023/24 Final Budget:**
 - Property taxes: \$202.9 million, a \$490,000 increase
 - Charges for services: \$62.6 million, a \$540,000 increase, including:
 - EMS (Medic) fees: \$47.4 million, a \$500,000 increase
 - Net transfers to General Fund: \$15.6 million, a \$4.5 million decrease
- **Total General Fund revenues and net transfers: \$287.8 million, a \$3.5 million decrease from FY 2023/24 Final Budget**



GENERAL FUND: TRANSFERS IN

IGT Fund Programs

➤ Voluntary Rate Range Program (VRRP)

- VRRP is an intergovernmental transfer program, where District funds are transferred to the State DHCS, who combines local agency funds to pull down federal funds to provide medical transport services for the uninsured and Medi-Cal beneficiaries.
- *Midyear estimate of net income \$9.0 million (Reduction of \$700,000)*

➤ Public Provider Ground Emergency Medical Transport (PPGEMT) Program

- PPGEMT Program was established under AB 1705 (2019) and supports certain Medi-Cal beneficiaries, replacing former GEMT program with a flat payment per Medi-Cal transport of \$1065 (approximately \$947 higher than previous rate) or \$778 for dual benefit patients (\$650 higher)
- *Midyear estimate of net income \$14.0 million (Deferral and Reduction of \$5.5 million)*



GENERAL FUND: EXPENDITURES

- **Projected General Fund Expenditures of \$287.2 million, a \$1.8 million (0.6%) increase from FY 2023/24 Final Budget**
- **Labor Budget (compensation, benefits, medical, etc.): \$242.4 million, \$2.0 million (0.8%) higher than Final Budget**
 - Labor costs will be 84.2% of General Fund revenues and net IGT transfers in, from 82.5% in Final Budget.
- **Services and Supplies Cost: \$41.4 million, \$1.1 million (2.5%) lower than Final Budget.**



GENERAL FUND: LABOR EXPENDITURES

- **Total Compensation: \$134.1 million**, \$212,000 (.01%) lower than Final Budget.
Includes:
 - Wages \$5.4 million lower
 - Constant staffing (overtime) \$5.8 million higher
 - Incentive pays for EMT, paramedic, education, haz-mat, and longevity \$400,000 lower
- **Total Benefits: \$105.8 million**, \$2.2 million (2.1%) higher than Final Budget.
Includes:
 - Set-aside of \$1 million to initiate a Section 115 trust investment plan for future pension costs.
 - Decreased employee medical costs of \$1.3 million
 - Increased workers compensation costs of \$2.7 million



GENERAL FUND: SERVICES & SUPPLIES EXPENDITURES

➤ **Service and Supplies budget totals \$41.4 million. Adjustments include:**

REDUCTIONS

- \$81,000 in education and training services for courses not anticipated to be completed in FY 2023/24
- \$202,000 in natural gas expense
- \$88,000 in computer inventoried equipment
- \$690,000 in computer services (expense transferred to license cost)

INCREASES

- \$99,000 for building services



STRUCTURAL BUDGET PRESSURES

Constant Staffing

	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
Final Budget	15,575,457	18,126,915	17,888,613	17,868,474	19,390,522	21,016,132
Actual Cost	23,031,217	18,930,231	23,968,070	25,535,286	25,205,179	26,792,596
Difference	(7,455,760)	(803,316)	(6,079,457)	(7,666,812)	(5,814,657)	(5,776,464)
Percent Over Budget	-47.9%	-4.4%	-34.0%	-42.9%	-30.0%	-27.5%

Workers Compensation

	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
Final Budget	2,146,258	2,400,000	2,400,000	2,400,000	2,400,000	3,600,000
Actual Cost	2,166,608	2,355,226	3,187,074	3,419,905	6,902,116	6,293,860
Difference	(20,350)	44,774	(787,074)	(1,019,905)	(4,502,116)	(2,693,860)
Percent Over Budget	-0.9%	1.9%	-32.8%	-42.5%	-187.6%	-74.8%

Pensions: Costs Rising, Funded Levels Falling

- Pension costs expected to rise by \$5.5 million, from \$54.3 million in FY 2023/24 to \$59.8 million in FY 2024/25 due mainly to PERS investment losses in FY 2021/22.
- Funded level for Safety Plan will dip to 62%, nearing where additional pension contributions are strongly recommended by CalPERS.



MIDYEAR BUDGET: CAPITAL OUTLAY SUMMARY

- **Total spending of \$44.8 million, including \$18.4 million committed from the Capital Facilities Fund.**
- Major capital outlay projects funded using capital facilities funds include:
 - Five Type 1 engines (carryover expenses from prior years): \$6.4 million
 - Six ambulances (new): \$1.8 million
 - Six ambulance remounts: \$1.2 million
 - Gurneys and power loaders: \$2.2 million
- Major capital outlay facilities projects funded with other funds:
 - Grant Line 220 Land Acquisition: \$2.4 million Development Impact Fees Fund
 - Vineyard Springs Station Build: \$10.4 million Development Impact Fees Fund
 - Zinfandel Training Center: \$13.6 million Special Projects Fund



MIDYEAR BUDGET SUMMARY

- District's budget is balanced: \$545,000 added to the General Fund reserve.
- Excluding transfers, the change in General Fund revenue and expenditures between Final and Midyear Budget is 0.3 percent and 0.6 percent, respectively.
- Midyear Budget revises the forecasted June 30, 2024 General Fund reserve from 14.0 percent in Final Budget to 13.4 percent.
- IGT transfers decreased or deferred lower Final Budget net transfer amount by \$6.2 million.
- Structural budget pressures persist: constant staffing overtime and workers' compensation together \$8.5 million over Final Budget, with an anticipated \$5.5 million spike in pension costs in FY 2024/25.



Recommendation & Questions

Dave O'Toole

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916-926-9799



Midyear Budget

Fiscal Year 2023/24

July 1, 2023 – June 30, 2024



**Presented to the Finance & Audit Committee by:
Adam House, Fire Chief & Dave O'Toole, Chief Financial Officer
February 22, 2024**



TABLE OF CONTENTS

Midyear Budget FY2023/24

BUDGET SUMMARY

Fire Chief's Budget Report on Midyear Budget Adjustments.....	1
Budget Summary - All Funds	4
Fund Balance Summary	5
Capital Outlay Summary	6

FUND ACTIVITY

Fund 212A - General Operating Fund

Revenue and Expenditures Summary	8
Revenue Detail	9
Labor Cost	10
Expenditures Detail by Account	11

Fund 212D - Capital Facilities Fund

Revenue and Expenditures Summary	14
--	----

Fund 212G - Grants Fund

Revenue and Expenditures Summary	16
--	----

Fund 212I - Development Impact Fees Fund

Revenue and Expenditures Summary	18
--	----

Fund 212L - Leased Properties Fund

Revenue and Expenditures Summary	20
--	----

Fund 212M - IGT Fund

Revenue and Expenditures Summary	22
--	----

Fund 212S - Special Projects Fund-Zinfandel Training Site

Revenue and Expenditures Summary	24
--	----

PERSONNEL

Position Authorization Document (PAD)	26
Salary Scale	32



ADAM HOUSE
Fire Chief

Sacramento Metropolitan Fire District

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

DATE: February 22, 2024
TO: Finance & Audit Committee, Sacramento Metropolitan Fire District
FROM: Adam House, Fire Chief
RE: FY 2023/24 Midyear Budget Adjustments

OVERVIEW

The Midyear Budget is part of the District's recurring financial review process to update spending plans with actual expenditures and revenues, evaluate program commitments, and implement budget adjustments. The recommended Fiscal Year (FY) 2023/24 Midyear Budget adjustments are based on actual spending and revenues through December 31, 2023, with projections for the remainder of the fiscal year.

At the midpoint of the District's fiscal year, District revenues and expenditures have closely followed the annual budget approved by the Board of Directors on September 14, 2023. Changes of significance are described in this report and the following budget tables.

The FY 2023/24 Midyear Budget includes total spending of \$356.8 million, an increase of \$5.4 million, or 1.5 percent over the FY 2023/24 Final Budget expenditures of \$351.4 million.

Within the General Fund, revenues of \$272.2 million and net transfers of \$15.6 million are expected to exceed General Fund expenditures of \$287.2 million by \$565,000. Services and supplies spending is expected to decline by \$1.1 million—the first cost decline in seven years.

In the Labor Budget, workers compensation costs and constant staffing callbacks (when suppression staff are called back to work overtime during unanticipated absences) have again increased above the Final Budget figure, by \$2.7 million and \$5.8 million, respectively. Expenses associated with wages, medical costs, and medical costs are expected to fall below Final Budget estimates. Coupled with a new \$1 million set-aside for a pension trust, the entire Labor Budget will grow by \$2.0 million in the General Fund.

The FY 2023/24 Midyear Budget reflects modest change in General Fund revenue relative to the Final Budget, with property taxes increasing by \$490,000 and EMS revenues by \$500,000.

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

DISCUSSION

General Fund Expenditures

Midyear Budget adjustments to General Fund expenditures result in a \$1.8 million cost increase over the Final Budget figure (0.6 percent), for a total expenditure budget of \$287.2 million.

Labor

Adjustments to the labor expense budget result in an increase of \$2.0 million (0.8 percent above the Final Budget), for a total labor budget of \$242.2 million, and include the following:

- Increased callback overtime costs (“constant staffing”) of \$5.8 million. The excess reflects the continuing trend of unplanned absences, and slower-than-anticipated expansion of the firefighter staffing pool.
- Workers’ compensation cost increases of \$2.7 million relative to the Final Budget, reflecting continued higher-than-budgeted expense.
- A set-aside of \$1 million to establish a pension cost trust fund, similar to the California Employers’ Retirement Benefit Trust used for Other Post Employment Benefit costs, wherein the District would invest recurring sums in a managed market account, and draw down sums as needed for unanticipated pension costs.
- Wage-related savings of \$5.4 million due mainly to unfilled positions.

Services and Supplies

The Midyear Budget for General Fund services and supplies includes a \$1.1 million decline (-2.5 percent) relative to the Final Budget, for a total of \$41.4 million. The decline is attributable to spending below anticipated levels and the reclassification of certain software expenses from services and supplies cost to a licensing expense.

General Fund Revenues and Net Transfers

FY 2023/24 General Fund revenues and net transfers are projected to exceed expenditures in the same fiscal year by \$565,000, with total budgeted revenues and net transfers reaching \$287.8 million. Significant midyear adjustments to revenues include:

- **Medic Cost Recovery.** The Midyear Budget includes a \$500,00 increase in medic revenues based on year-to-date activity, for a revised total of \$47.4 million, up from \$46.9 million included in the Final Budget.
- **Property Taxes.** Estimates for the District’s largest revenue source, property taxes, were updated and reflect a modest increase of approximately \$400,000.

- **Net Interfund Transfers.** Transfers from and to the General Fund are forecasted to decrease by \$4.5 million in the Midyear Budget. This is mainly attributable to lower collections in the Intergovernmental Transfer Fund: the Voluntary Rate Range Program and the Public Provider Ground Emergency Medical Transport (PPGEMT) program.

General Fund Reserve

After the proposed Midyear adjustments, the General Fund reserve balance is projected to increase to \$39.2 million on June 30, 2024, equivalent to a 13.4 percent General Fund reserve.

Capital Facilities Fund

The Midyear Budget includes a \$713,00 decrease to a planned transfer from the General Fund to Capital Facilities Fund, reflecting lower-than-anticipated expenditures from that fund. The projected fund balance for the Capital Facilities Fund is \$851,000.

Special Projects Fund

The Midyear Budget reflects full expenditure of the \$13 million appropriated in the State of California Budget Act of 2022/23 for building a new District training facility on Zinfandel Drive in Rancho Cordova. As the Zinfandel Training Facility project develops, it is anticipated that additional sums will be added to the Special Projects Fund to support project completion.

Other Funds

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



BUDGET SUMMARY - ALL FUNDS

Midyear Budget FY 2023-24

	GENERAL FUND	CAPITAL FACILITIES FUND	PENSION OBLIGATION BOND FUND	LEASED PROPERTIES FUND	GRANTS FUND	DEVELOPMENT IMPACT FEES FUND	IGT FUND	SPECIAL PROJECTS FUND-ZINF TRNG SITE	TOTALS
REVENUES									
PROPERTY TAXES	\$ 202,882,994	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 202,882,994
USE OF MONEY AND PROPERTY	15,000	-	-	1,190,694	-	-	-	180,561	1,386,255
INTERGOVERNMENTAL	4,388,802	-	-	-	7,127,710	-	-	-	11,516,512
CHARGES FOR SERVICES	62,649,199	-	-	-	-	1,300,000	34,690,540	-	98,639,739
MISCELLANEOUS	2,227,981	178,879	-	-	-	87,420	-	-	2,494,280
Total Revenues	272,163,976	178,879	-	1,190,694	7,127,710	1,387,420	34,690,540	180,561	316,919,780
EXPENDITURES:									
LABOR COSTS	242,175,851	-	-	-	4,891,270	-	-	-	247,067,121
SERVICES & SUPPLIES	41,399,790	125,000	-	432,054	658,564	190,000	12,540,087	447,500	55,792,995
TAXES, LICENSES, DEBT SERVICE & OTHERS	3,643,046	5,246,538	-	245,383	-	-	-	-	9,134,967
CAPITAL OUTLAY	-	18,422,119	-	-	38,955	12,827,095	-	13,560,033	44,848,202
Total Expenditures	287,218,687	23,793,657	-	677,437	5,588,789	13,017,095	12,540,087	14,007,533	356,843,285
REVENUE LESS EXPENDITURES	(15,054,711)	(23,614,778)	-	513,257	1,538,921	(11,629,675)	22,150,453	(13,826,972)	(39,923,505)
OTHER FINANCING SOURCES(USES)									
ISSUANCE OF BONDS	-	-	-	-	-	8,310,000	-	-	8,310,000
ISSUANCE OF CAPITAL LEASES	-	6,357,307	-	-	-	-	-	-	6,357,307
SALE OF ASSETS	-	913,052	-	-	-	-	-	-	913,052
TRANSFERS IN(OUT) FUND A-General	-	7,438,686	-	-	4,136	-	(23,016,488)	-	(15,573,666)
TRANSFERS IN(OUT) FUND D-Cap Fac	(7,438,686)	-	-	-	-	-	-	913,052	(6,525,634)
TRANSFERS IN(OUT) FUND E-Pension	45,838	-	(45,838)	-	-	-	-	-	-
TRANSFERS IN(OUT) FUND G-Grants	(4,136)	-	-	-	-	-	-	-	(4,136)
TRANSFERS IN(OUT) FUND L-Leases	-	-	-	-	-	-	-	-	-
TRANSFERS IN(OUT) FUND M-IGT	23,016,488	-	-	-	-	-	-	-	23,016,488
TRANSFERS IN(OUT) FUND S-Special Projects	-	(913,052)	-	-	-	-	-	-	(913,052)
Total Transfers	15,619,504	13,795,993	(45,838)	-	4,136	8,310,000	(23,016,488)	913,052	15,580,359
SPECIAL ITEM									
EARLY BOND RETIREMENT	-	-	-	-	-	-	-	-	-
CHANGE IN FUND BALANCE	\$ 564,793	\$ (9,818,785)	\$ (45,838)	\$ 513,257	\$ 1,543,057	\$ (3,319,675)	\$ (866,035)	\$ (12,913,920)	\$ (24,343,146)



FUND BALANCE SUMMARY

Midyear Budget FY 2023-24

	GENERAL FUND	PENSION OBLIGATION BOND FUND	CAPITAL FACILITIES FUND	LEASED PROPERTIES FUND	GRANTS FUND	DEVELOPMENT IMPACT FEES FUND	IGT FUND	SPECIAL PROJECTS FUND-ZINF TRNG SITE	TOTALS
Estimated Fund Balance Available June 30, 2023	\$ 38,674,786	\$ 45,838	\$ 10,669,508	\$ 964,414	\$ (1,543,057)	\$ 6,478,234	\$ 866,035	\$ 12,913,920	\$ 69,069,678
Revenues	272,163,976	-	178,879	1,190,694	7,127,710	1,387,420	34,690,540	180,561	316,919,780
Other Financing Sources	23,062,326	-	14,709,045	-	4,136	8,310,000	-	913,052	46,998,559
Release of Committed Funds	-	-	-	-	-	-	-	-	-
Estimated Funds Available	333,901,088	45,838	25,557,432	2,155,108	5,588,789	16,175,654	35,556,575	14,007,533	432,988,017
Expenditures	(287,218,687)	-	(23,793,657)	(677,437)	(5,588,789)	(13,017,095)	(12,540,087)	(14,007,533)	(356,843,285)
Other Financing Uses	(7,442,822)	(45,838)	(913,052)	-	-	-	(23,016,488)	-	(31,418,200)
Special Item	-	-	-	-	-	-	-	-	-
Estimated Fund Balance at June 30, 2024	\$ 39,239,579 **	\$ -	\$ 850,723	\$ 1,477,671	\$ -	\$ 3,158,559	\$ -	\$ -	\$ 44,726,532



CAPITAL OUTLAY SUMMARY

Midyear Budget FY 2023-24

Fund	Division	Description	Units	Price	Amount	Principal	Interest	Semi-Annual	Annual
								Costs	Financing Cost
Capital Facilities	TEC:Information Technology	NDR SECURITY APPLICANCE	1	16,300	16,300				
Capital Facilities	TEC:Information Technology	BOARD EQUIPMENT-FY22 CARRYOVER	1	12,500	12,500				
Capital Facilities	TEC:Information Technology	PLOTTER	1	6,750	6,750				
Capital Facilities	CPT:Helicopter	ANXIS MP-50 TRANSCEIVERS	2	8,000	16,000				
Capital Facilities	CPT:Helicopter	TECHNISONIC 1368 RADIO	2	18,000	36,000				
Capital Facilities	CPT:Helicopter	EMERGENCY MANUAL CABLE CUTTER	1	8,000	8,000				
Capital Facilities	CPT:Helicopter	COPTER 3 CONVERSION-FY23 CARRYOVER	1	482,424	482,424				
Capital Facilities	HZM:Hazmat	INDIAN SPRINGS RAILCAR KIT (ERK)	1	12,000	12,000				
Capital Facilities	HZM:Hazmat	JEROME J405 MERCURY VAPOR DETECT	1	13,500	13,500				
Capital Facilities	HZM:Hazmat	LPG/NH TANKCAR TRAINING DOME	1	8,000	8,000				
Capital Facilities	SAF:Safety	PPE BOOT DRYER	1	7,000	7,000				
Capital Facilities	SAF:Safety	SCBA WASHER BATTALION BUILDOUT							
Capital Facilities	TRA:Training	REPLACEMENT OF FIRST FIRE BEHAVIOR BURN PROP AT STA. 52		-	-				
Capital Facilities	TRA:Training	REPLACEMENT OF SECOND FIRE BEHAVIOR BURN PROP AT STA. 52		-	-				
Capital Facilities	UAV:Unmanned Aerial Vehicles	REPLACEMENT AIRCRAFT	2	6,000	12,000				
Capital Facilities	WTR:Water Rescue	INFLATABLE RESCUE BOAT, MOTOR & SUPPLIES							
Capital Facilities	APE:Apparatus And Equipment	BATTERY OPERATED COMBI TOOL							
Capital Facilities	APE:Apparatus And Equipment	POWER ROLLER	1	7,500	7,500				
Capital Facilities	COM:Communications	DUAL BAND RADIO - AIR OPS							
Capital Facilities	FAC: Facility Maintenance	STA. 50 DORM IMPROVEMENTS		78,000	78,000				
Capital Facilities	FAC: Facility Maintenance	ZINFANDEL GATE TRENCHING & REPLACEMENTS		134,230	134,230				
Capital Facilities	FLE:Fleet Maintenance	FORKLIFT - LOGISTICS	1	45,000	45,000				
Capital Facilities	FLE:Fleet Maintenance	FLOOR SCRUBBER	1	10,000	10,000				
Capital Facilities	FLE:Fleet Maintenance	TYPE I ENGINES-FY23 CARRYOVER	5	825,933	4,129,663				
Capital Facilities	FLE:Fleet Maintenance	23-30 AMBULANCE REPLACEMENT-FY23 C/O-NF	3	283,613	850,840	73,538	20,597	94,135	188,271
Capital Facilities	FLE:Fleet Maintenance	SERVICE TRUCK-FY23 C/O-NF	1	200,000	200,000	17,852	5,000	22,852	45,704
Capital Facilities	FLE:Fleet Maintenance	DELIVERY VANS-FY23 C/O-NF	2	75,000	150,000	13,389	3,750	17,139	34,278
Capital Facilities	FLE:Fleet Maintenance	TYPE V ENGINES-FY22 CARRYOVER	3	216,445	649,336				
Capital Facilities	FLE:Fleet Maintenance	TYPE V ENGINES-FY23 C/O-NF	1	234,001	234,001	18,509	5,184	23,693	47,387
Capital Facilities	FLE:Fleet Maintenance	SERVICE PICK-UP TRUCK-FY22 CARRYOVER	1	90,000	90,000				
Capital Facilities	FLE:Fleet Maintenance	SQUAD VEHICLES-FY23 C/O-NF	2	300,000	600,000	53,555	15,000	68,555	137,111
Capital Facilities	FLE:Fleet Maintenance	REMOUNT AMBULANCES-FY23 C/O-NF	6	168,232	1,009,389	90,097	25,235	115,332	230,663
Capital Facilities	FLE:Fleet Maintenance	WATER TENDER-FY22 CARRYOVER	1	429,776	429,776				
Capital Facilities	FLE:Fleet Maintenance	AMBULANCES-NEW	6	293,211	1,759,267	157,030	43,982	201,012	402,024
Capital Facilities	FLE:Fleet Maintenance	REMOUNT AMBULANCES	6	205,000	1,230,000	109,788	30,750	140,538	281,077
Capital Facilities	FLE:Fleet Maintenance	ADDED SQUAD REDO 2023-068	1	323,810	323,810	28,903	8,095	36,998	73,996
Capital Facilities	FLE:Fleet Maintenance	TYPE I ENGINES-FY22 CARRYOVER TO EXPENSE	3	756,489	2,269,466				
Capital Facilities	FLE:Fleet Maintenance	AERIAL LADDER TRUCK-FY 22 CARRYOVER TO EXPENSE	1	1,296,599	1,296,599				
Capital Facilities	EMS:Emergency Medical Services	GURNEYS (30)		1,105,363	1,105,363				
Capital Facilities	EMS:Emergency Medical Services	POWER LOADERS (38)		1,136,897	1,136,897				
Capital Facilities	EMS:Emergency Medical Services	CHEST COMPRESSION DEVICES		52,509	52,509				
Subtotal: Capital Facilities					18,422,119	562,662	157,593	720,254	1,440,509
Federal Grants	HZM:Hazmat	SHSGP21 HAZMAT RESPONSE EQUIPMENT		29,055	29,055				
Federal Grants	COR:Community Relations	FIRE EXTINGUISHER VR		9,900	9,900				
Development Impact Fees	DEV:Development	GRANT LINE 220 LAND ACQUISITION		2,400,000	2,400,000				
Development Impact Fees	DEV:Development	VINEYARD SPRINGS STATION BUILD		10,339,675	10,339,675				
Development Impact Fees	ZIF:Zinfandel	ZINFANDEL PHASE 3 BUILD		87,420	87,420				
Special Projects Fund	ZIF:Zinfandel	ZINFANDEL PHASE 3 BUILD		13,560,033	13,560,033				
Grand Totals					44,848,202	562,662	157,593	720,254	1,440,509

Fiscal Year 2023/24 Midyear Budget

Fund 212A GENERAL OPERATING FUND





BUDGET SUMMARY - GENERAL FUND 212A

Midyear Budget FY 2023-24

	ACTUALS FY 2021-22	ACTUALS FY 2022-23	FINAL FY 2023-24	MID-YEAR FY 2023-24	VARIANCE W/ FY 2022-23 FINAL
REVENUES					
PROPERTY TAXES	\$ 177,925,409	\$ 191,765,676	\$ 202,391,479	\$ 202,882,994	\$ 491,515
USE OF MONEY/PROPERTY	(1,030,245)	300,653	15,000	15,000	-
INTERGOVERNMENTAL	4,951,118	4,796,903	4,388,802	4,388,802	-
CHARGES FOR SERVICES	57,004,931	58,281,440	62,107,895	62,649,199	541,304
MISCELLANEOUS REVENUE	1,584,119	307,311	2,227,981	2,227,981	-
Total Revenues	240,435,332	255,451,983	271,131,157	272,163,976	1,032,819
EXPENDITURES:					
LABOR COSTS	208,910,695	216,973,475	240,144,892	242,175,851	2,030,959
OTHER EXPENDITURES:					
SERVICES & SUPPLIES	33,771,705	33,911,980	42,498,978	41,399,790	(1,099,188)
TAXES, LICENSES, DEBT SERVICE & OTHERS	4,603,207	3,412,021	2,756,088	3,643,046	886,958
Total Expenditures	247,285,607	254,297,476	285,399,958	287,218,687	1,818,729
REV LESS EXP	(6,850,275)	1,154,507	(14,268,801)	(15,054,711)	(785,910)
OTHER FINANCING SOURCES(USES)					
ISSUANCE OF CAPITAL LEASES	-	-	-	-	-
SALE OF ASSETS	-	-	-	-	-
TRANSFER IN(OUT) FUND D-Cap Fac	(4,996,137)	(4,021,418)	(8,151,493)	(7,438,686)	712,807
TRANSFER IN(OUT) FUND D-Cap Fac	216,295	-	-	-	-
TRANSFER IN(OUT) FUND E-Pension Bonds	-	-	46,495	45,838	(657)
TRANSFER IN(OUT) FUND G-Grants	20,043	11,875	-	-	-
TRANSFER IN(OUT) FUND G-Grants	(357,699)	(17,237)	(914,136)	(4,136)	910,000
TRANSFER IN(OUT) FUND L-Leased Properties	1,200,000	-	-	-	-
TRANSFER IN(OUT) FUND M-IGT	14,126,000	9,693,141	29,172,993	23,016,488	(6,156,505)
Total Other Financing Sources(Uses)	10,208,502	5,666,361	20,153,859	15,619,504	(4,534,355)
REV LESS EXP PLUS TRANSFERS	3,358,227	6,820,868	5,885,058	564,793	(5,320,265)
Less: Increase/Transfer to Committed Fund Balance	-	-	-	-	-
CHANGE IN FUND BALANCE	3,358,227	6,820,868	5,885,058	564,793	(5,320,265)



REVENUES & OTHER FINANCING SOURCES - GENERAL FUND

Midyear Budget FY 2023-24

	ACTUALS FY 2021-22	ACTUALS FY 2022-23	FINAL FY 2023-24	MID-YEAR FY 2023-24	VARIANCE W/ FY 2022-23 FINAL
910100 CURRENT SECURED PROPERTY TAXES	\$ 162,716,827	\$ 175,221,885	\$ 188,124,224	\$ 188,124,224	\$ -
910200 CURRENT UNSECURED PROPERTY TAXES	5,612,661	5,927,061	5,511,260	5,511,260	-
910300 SUPPLEMENTAL PROPERTY TAXES	5,953,850	6,740,565	4,905,049	4,905,049	-
910400 TAXES-SECURED "TEETER" FUNDS	1,162,383	1,040,587	1,040,595	1,448,639	408,044
910500 TAXES-SUPPLEMENTAL "TEETER" FUNDS	208,177	397,663	397,660	481,131	83,471
910600 UNITARY CURRENT SECURED TAXES	1,730,276	1,964,878	1,930,789	1,930,789	-
912000 SECURED REDEMPTION TAXES	14,967	18,767	11,571	11,571	-
913000 PRIOR UNSECURED PROPERTY TAXES	118,658	62,195	85,432	85,432	-
914000 PROPERTY TAX PENALTIES	71,117	46,823	42,567	42,567	-
919900 TAXES - OTHER	-	1,734	-	-	-
976200 SPECIAL TAX ASSESSMENTS	336,493	343,518	342,332	342,332	-
PROPERTY TAXES	177,925,409	191,765,676	202,391,479	202,882,994	491,515
941000 INTEREST INCOME	(1,030,245)	300,653	15,000	15,000	-
USE OF MONEY/PROPERTY	(1,030,245)	300,653	15,000	15,000	-
919600 RDA RESIDUAL DISTRIBUTION	1,545,966	2,021,626	1,783,796	1,783,796	-
952200 HOMEOWNERS PROPERTY TAX REVENUE	1,373,116	1,349,638	1,350,000	1,350,000	-
953100 AID/OTHER LOCAL GOV'T AGENCY	944,480	-	-	-	-
953300 REDEVELOPMENT AGENCY-PASSTHRU	1,085,656	1,424,356	1,255,006	1,255,006	-
956900 STATE AID AND OTHER MISC REVENUES	1,900	1,283	-	-	-
INTERGOVERNMENTAL	4,951,118	4,796,903	4,388,802	4,388,802	-
963900 DEPLOYMENTS/OTHER FIRE SERVICE REIMBURSEMENTS	2,250,480	1,935,299	3,380,000	3,380,000	-
964300 FEES-INSPECTIONS, PERMITS & PLAN REVIEW	2,977,024	2,564,429	3,926,146	3,926,146	-
964330 PLAN REVIEW FEES	2,123,096	1,861,339	2,402,760	2,402,760	-
964340 CODE ENFORCEMENT INSPECTION FEES	751,779	612,729	1,423,386	1,423,386	-
964360 FIREWORK FEES	65,749	53,961	70,000	70,000	-
964370 PLANNING LETTERS (COUNTY)	36,400	36,400	30,000	30,000	-
964800 FIRE CONTROL SERVICE (ALARM FEES)	104,496	70,286	50,000	50,000	-
964900 COPYING SERVICE	7,930	7,306	5,000	5,000	-
966900 MEDICAL CARE (MEDIC FEES)	44,828,798	43,957,468	46,900,000	47,400,000	500,000
966910 GEMT REIMBURSEMENT	39,514	3,036,040	500,000	500,000	-
969300 EDUCATION TRAINING SERVICE	258,810	287,119	400,000	400,000	-
969900 CONTRACT SERVICE REVENUE	6,537,879	6,423,493	6,946,749	6,988,053	41,304
CHARGES FOR SERVICES	57,004,931	58,281,440	62,107,895	62,649,199	541,304
931000 VEHICLE CODE FINES	4,695	1,094	5,000	5,000	-
932000 OTHER COURT FINES	4,185	732	4,000	4,000	-
973000 DONATIONS	647	4,250	-	-	-
974000 INSURANCE PROCEEDS	7,973	54,566	487,031	487,031	-
979000 REVENUE - GEMT ADMIN FEE + OTHER	1,528,849	246,669	1,731,950	1,731,950	-
979900 REVENUE - OTHER	37,770	-	-	-	-
MISCELLANEOUS REVENUE	1,584,119	307,311	2,227,981	2,227,981	-
Total General Operating Revenues	240,435,332	255,451,983	271,131,157	272,163,976	1,032,819
599100 OPERATING TRANSFERS IN (From FUND D - Cap Fac)	216,295	-	-	-	-
599100 OPERATING TRANSFERS IN (From FUND E - Pension Bonds)	-	-	46,495	45,838	(657)
599100 OPERATING TRANSFERS IN (From FUND G - Grants)	20,043	11,875	-	-	-
599100 OPERATING TRANSFERS IN (From FUND M - IGT)	15,326,000	9,693,141	29,172,993	23,016,488	(6,156,505)
OTHER FINANCING SOURCES	15,562,338	9,705,016	29,219,488	23,062,326	(6,157,162)
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 255,997,670	\$ 265,156,999	\$ 300,350,645	\$ 295,226,302	\$ (5,124,343)



Labor Costs - General Fund

Midyear Budget FY 2023-24

	ACTUALS FY 2021-22	ACTUALS FY 2022-23	FINAL FY 2023-24	MID-YEAR FY 2023-24	VARIANCE W/ FY 2020-21 FINAL	
					\$ Change	% Change
WAGES						
111000 Wages	\$ 66,457,641	\$ 70,403,709	\$ 82,258,554	\$ 76,810,652	\$ (5,447,902)	-6.6%
112100 Reserve F/F-Rio Linda	38,393	35,486	31,255	52,432	21,177	67.8%
112400 Directors	20,617	26,350	22,028	22,028	-	0.0%
113120 Overtime - Shift	1,707,287	2,282,311	2,641,731	2,587,660	(54,071)	-2.0%
113210 FLSA	1,582,233	1,711,817	1,936,362	1,862,919	(73,443)	-3.8%
113110 Constant Staffing-Callback	25,535,286	26,017,630	21,016,132	26,792,596	5,776,464	27.5%
113220 Overtime - Day	641,748	704,341	664,732	793,396	128,664	19.4%
114110 Out of Class	79,166	60,600	59,380	112,668	53,288	89.7%
114111 Fire Staff Premium	355,714	327,805	392,441	367,920	(24,521)	-6.2%
114120 EMT	2,532,476	2,760,774	3,135,445	2,993,052	(142,393)	-4.5%
114130 Paramedic	3,367,064	3,734,997	4,446,183	4,196,511	(249,672)	-5.6%
114140 Education	4,050,720	4,618,270	5,683,236	5,647,757	(35,479)	-0.6%
114160 Haz-Mat	436,551	845,726	1,239,457	1,336,050	96,593	7.8%
114170 Longevity Pay	1,623,890	1,897,776	2,300,990	2,235,633	(65,357)	-2.8%
114200 Standby Pay	39,003	62,965	53,115	86,675	33,560	63.2%
114310 Uniform Allowance	13,056	28,200	37,600	37,600	-	0.0%
114320 Tool Allowance	15,250	18,623	32,885	19,650	(13,235)	-40.2%
115110 Annual PTO/VL Buy Back	863,930	940,890	800,616	695,622	(104,994)	-13.1%
115114 Holiday Pay Prem.	3,000,375	3,234,174	3,684,824	3,535,190	(149,634)	-4.1%
115130 Sick Leave Buy Back/Annual	1,961,806	1,027,233	1,093,905	1,122,847	28,942	2.6%
115140 Employee Behavioral Wellness Incentive	-	-	2,821,500	2,831,500	10,000	0.4%
TOTAL WAGES	114,322,206	120,739,677	134,352,371	134,140,358	(212,013)	-0.2%
BENEFITS						
Retirement						
121011 CalPERS Safety	44,539,557	47,803,226	51,448,723	51,427,432	(21,291)	0.0%
121020 CalPERS Misc.	2,330,727	2,581,248	2,779,178	2,759,759	(19,419)	-0.7%
121022 Pension Bonds Principal Payment	2,880,000	2,075,000	5,101,586	5,101,586	-	0.0%
121030 Pension 115 Trust	-	-	-	1,000,000	1,000,000	
121040 SCERS Safety Retirement	4,407,807	2,800,000	4,600,000	4,600,000	-	0.0%
121041 Pension Bonds Interest Payment	1,627,912	1,474,696	1,364,306	1,364,306	-	0.0%
Total Retirement	55,786,003	56,734,170	65,293,793	66,253,083	959,290	1.5%
Medical						
123010 Employees	14,485,760	14,790,883	17,789,850	16,508,787	(1,281,063)	-7.2%
123011 Retirees	11,264,977	11,492,408	11,538,681	11,375,189	(163,492)	-1.4%
123015 PERS OPEB	6,497,796	3,724,155	4,090,950	4,281,365	190,415	4.7%
123020 Dental	965,594	934,566	1,062,358	970,012	(92,346)	-8.7%
123030 Vision	137,018	135,109	148,602	139,324	(9,278)	-6.2%
123040 Employee Assistance Program (EAP)	36,059	43,202	81,746	76,661	(5,085)	-6.2%
123050 LT Disability	45,708	46,335	38,410	51,401	12,991	33.8%
123060 Life/AD&D	123,008	120,382	133,625	125,075	(8,550)	-6.4%
123080 Employee Retirement Consulting	24,014	21,933	26,660	24,774	(1,886)	-7.1%
Total Medical:	33,579,934	31,308,973	34,910,882	33,552,588	(1,358,294)	-3.9%
122020 OASDHI	1,588,347	1,689,615	1,968,348	1,912,256	(56,092)	-2.8%
122030 PARS	7,379	9,205	14,595	5,514	(9,081)	-62.2%
124000 Workers Compensation Claims	3,616,313	6,479,431	3,600,000	6,293,860	2,693,860	74.8%
125000 Unemployment	10,513	12,404	4,903	18,192	13,289	271.0%
TOTAL BENEFITS	94,588,489	96,233,798	105,792,521	108,035,493	2,242,972	2.1%
TOTAL LABOR COSTS	\$ 208,910,695	\$ 216,973,475	\$ 240,144,892	\$ 242,175,851	\$ 2,030,959	0.8%



Expenditures and Other Financing Uses - General Fund 212A

Midyear Budget FY 2023-24

	ACTUALS FY 2021-22	ACTUALS FY 2022-23	FINAL FY 2023-24	MID-YEAR FY 2023-24	VARIANCE W/ FY 2022-23 FINAL
EXPENDITURES					
LABOR COSTS	\$ 208,910,695	\$ 216,973,475	\$ 240,144,892	\$ 242,175,851	\$ 2,030,959
SERVICES & SUPPLIES	33,771,705	33,911,980	42,498,978	41,399,790	(1,099,188)
TAXES, LICENSES, DEBT SERVICE & OTHERS	4,603,207	3,412,021	2,756,088	3,643,046	886,958
CAPITAL OUTLAY	-	-	-	-	-
<i>Total Expenditures</i>	247,285,607	254,297,476	285,399,958	287,218,687	1,818,729
OTHER FINANCING USES					
TRANSFERS OUT	5,353,836	4,038,655	9,065,629	7,442,822	(1,622,807)
<i>Total Expenditures and Other Financing Uses</i>	\$ 252,639,443	\$ 258,336,131	\$ 294,465,587	\$ 294,661,509	\$ 195,922

Acct	Description	ACTUALS FY 2021-22	ACTUALS FY 2022-23	FINAL FY 2023-24	MID-YEAR FY 2023-24	VARIANCE W/ FY 2022-23 FINAL
110000	WAGES	\$ 114,322,206	\$ 120,739,677	\$ 134,352,371	\$ 134,140,358	\$ (212,013)
120000	BENEFITS	94,588,489	96,233,798	105,792,521	108,035,493	2,242,972
	Total Labor Costs	208,910,695	216,973,475	240,144,892	242,175,851	2,030,959
200500	ADS/LEGAL NOTICES	7,982	11,393	12,474	8,426	(4,048)
201500	PRINT & COPY SERVICES	9,571	9,442	9,400	9,400	-
202100	BOOKS, SUBSCRIPTION SERVICE	7,216	23,051	23,733	23,742	9
202200	BOOKS, SUBSCRIPTION (PERM LIB)	19,555	43,050	35,884	31,909	(3,975)
202300	AUDIO VIDEO PRODUCTION SERVICES	9,845	-	9,400	9,400	-
202900	BUSINESS/CONFERENCE	114,806	176,528	444,601	427,659	(16,942)
203100	BUSINESS ACTIVITY EXP (NON-EE)	9,580	22,478	94,259	156,827	62,568
203500	EDUC/TRAINING SERVICES	324,567	416,500	680,723	599,350	(81,373)
203600	EDUCATION/TRAINING SUPPLIES	(27,998)	229,058	217,782	203,482	(14,300)
203800	EMPLOYEE AWARDS	6,344	9,572	47,009	47,009	-
203900	EMPLOYEE TRANSPORTATION	891	730	1,000	1,000	-
204100	OFFICE EQUIP NOT INVENTORIED	6,744	7,954	10,800	10,800	-
204500	FREIGHT/SHIPPING	6,626	7,559	6,000	9,700	3,700
205100	INSURANCE LBLTY,PPTY,W/C,ETC.	3,974,408	4,674,766	3,709,984	3,709,984	-
206100	MEMBERSHIPS	47,101	43,753	57,274	56,565	(709)
206600	PHOTO SUPPLY	6,533	1,637	19,000	14,000	(5,000)
207600	OFFICE SUPPLIES	85,401	50,089	58,442	57,432	(1,010)
208100	POSTAGE/SUPPLY/METER RNTL/LSE	149	26	4,000	4,000	-
208500	PRINTING/BINDING	17,906	15,421	24,100	23,600	(500)
210300	LNDSCP SVC/WEED ABTM/PEST CTRL	108,765	86,080	168,594	168,594	-
210400	LANDSCAPE SUPPLY	9,328	10,091	13,750	13,750	-
211100	BUILDING SERVICE	644,281	410,694	1,472,918	1,571,745	98,827
211200	BUILDING SUPPLY	40,178	122,360	47,300	65,056	17,756
213100	ELECTRICAL SERVICE	27,339	28,719	75,253	75,253	-
213200	ELECTRICAL SUPPLY	25,005	29,641	29,300	29,300	-
215100	MECH SYSTEMS SVC	39,673	51,824	61,448	61,448	-
215200	MECH SYSTEMS SUP	60,691	54,902	61,600	61,600	-
216100	PAINTING SERVICE	25,227	116	51,842	86,242	34,400
216200	PAINTING SUPPLY	2,349	3,842	9,500	9,500	-
216700	PLUMBING SERVICE	33,040	28,519	29,629	32,879	3,250
216800	PLUMBING SUPPLY	27,025	24,054	31,300	41,301	10,001
217100	REAL PROPERTY RENTAL	14,412	14,112	14,374	14,374	-
219100	ELECTRICITY	574,071	592,372	602,686	665,278	62,592
219200	NATURAL GAS	195,325	261,696	279,369	77,213	(202,156)
219300	REFUSE SERVICE	44,124	79,855	111,949	168,609	56,660
219500	SEWAGE SERVICE	43,778	46,896	48,914	43,083	(5,831)
219700	TELEPHONE SVCE:LINE FEES & CALLS	797,774	845,653	937,912	937,912	-
219800	WATER SERVICE	128,004	136,220	138,862	155,511	16,649
220500	VEHICLE MAINT SVC	1,479,060	1,357,819	1,679,756	1,647,738	(32,018)
220600	VEHICLE MAINT SUP	1,074,910	1,594,442	1,562,192	1,552,214	(9,978)

Acct	Description	ACTUALS	ACTUALS	FINAL	MID-YEAR	VARIANCE W/
		FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2022-23 FINAL
222600	EXPENDABLE TOOLS	9,383	11,644	18,950	16,950	(2,000)
223100	FIRE EQUIP SVC (NON-SCBA)	41,846	55,020	102,400	85,400	(17,000)
223200	FIRE EQUIP SUPPLY	444,736	286,223	558,138	523,278	(34,860)
223600	FUEL, OILS & LUBRICANTS	1,629,126	1,661,564	1,705,085	1,702,385	(2,700)
225100	MEDICAL EQUIP SVC	77,993	236,869	771,459	771,459	-
225200	MEDICAL EQUIP SUP	(7,375)	8,108	12,500	12,500	-
226400	OFFICE EQUIPMENT/FURNITURE	4,805	9,288	26,500	41,500	15,000
226500	COMPUTER INVENTORIALBLE EQUIPT.	96,640	365,257	146,855	58,155	(88,700)
226600	STATION FURNISHINGS	24,503	27,235	38,500	38,500	-
227100	COMM EQUIP SERVICE	26,005	69,428	88,100	54,100	(34,000)
227200	COMM EQUIP SUPPLY	497,521	520,374	540,750	624,250	83,500
227500	EQUIPMENT RENTAL	181,257	282,675	394,680	395,180	500
228100	SHOP EQUIP SERVICE	13,841	9,952	10,000	11,000	1,000
228200	SHOP EQUIP SUPPLY	21,265	23,701	72,450	77,450	5,000
229100	OTHER EQUIP SERV	27,612	22,781	39,550	29,550	(10,000)
229200	OTHER EQUIP SUPPLY	112,513	184,047	407,575	413,841	6,266
231300	CLOTHING REPAIRS	87,000	129,668	165,000	190,000	25,000
231400	SAFETY CLOTHING AND SUPPLIES	1,003,363	755,661	1,345,320	1,273,353	(71,967)
232100	CUSTODIAL SERVICE	90,425	95,233	110,970	110,970	-
232200	CUSTODIAL SUPPLY	112,455	125,402	115,000	115,000	-
233200	FOOD SUPPLY	54,940	63,275	79,048	70,947	(8,101)
234200	KITCHEN SUPPLY	3,961	5,121	4,000	7,000	3,000
235100	LAUNDRY SERVICE	11,826	13,745	12,500	12,500	-
244300	MEDICAL SERVICES	244,590	262,353	339,256	339,256	-
244400	MEDICAL SUPPLIES	1,377,593	1,121,750	1,497,550	1,497,550	-
250200	ACTUARIAL SERVICE	26,775	5,600	35,200	35,200	-
250500	FINANCIAL SERVICE	160,112	148,962	91,390	91,390	-
253100	LEGAL SERVICE	444,885	411,665	615,009	612,509	(2,500)
254100	PERSONNEL SERVICE	68,276	97,071	152,837	152,837	-
254200	TREASURER SERVICES	7,868	7,479	10,000	10,000	-
259100	OTHER SERVICE	8,562,523	8,554,371	11,415,587	11,105,774	(309,813)
281100	COMPUTER SERVICES	1,267,890	1,388,070	1,894,127	1,202,172	(691,955)
281200	COMPUTER SUPPLY	34,334	20,084	10,000	17,334	7,334
281700	ELECTION SERVICE	-	58,110	2,000	2,000	-
285100	PHYSICAL FITNESS SERVICE	23,212	35,978	70,000	70,000	-
285200	PHYSICAL FITNESS SUPPLIES	68,875	99,063	110,000	110,000	-
289800	OTHER SUPPLIES	77,697	37,971	37,100	37,100	-
289900	OTHER SERVICES	1,762,312	129,980	938,831	962,456	23,625
292300	GS MESSENGER SERVICES	252	-	-	-	-
293100	DISPATCH SERVICE	4,837,887	4,793,636	5,311,899	5,351,510	39,611
293400	PUBLIC WORKS SVC	-	4,350	4,000	4,000	-
296200	GENERAL SERVICE PARKING CHARGE	5,782	17,022	23,689	14,689	(9,000)
298400	RADIO SYSTEMS	213,615	233,280	280,860	265,860	(15,000)
Total Services and Supplies		33,771,705	33,911,980	42,498,978	41,399,790	(1,099,188)
321000	INTEREST EXPENSE	191,444	82,909	97,425	139,177	41,752
322000	PRINCIPAL PAYMENTS	120,737	179,723	169,970	777,840	607,870
345000	ASSESSMENTS	4,083,366	2,980,415	2,262,148	2,498,076	235,928
370000	CONTRIBUTIONS TO OTHER AGENCY	207,660	168,974	226,545	227,953	1,408
Total Tax, License, & Assessments		4,603,207	3,412,021	2,756,088	3,643,046	886,958

Total General Operating Expenditures \$ 247,285,607 \$ 254,297,476 \$ 285,399,958 \$ 287,218,687 \$ 1,818,729

Account Description	ACTUALS FY 2021-22	ACTUALS FY 2022-23	FINAL FY 2023-24	MID-YEAR FY 2023-24	VARIANCE W/ FY 2022-23 FINAL
Transfer Out to Fund D - Capital Facilities	\$ 4,996,137	\$ 4,021,418	\$ 8,151,493	\$ 7,438,686	\$ (712,807)
Transfer Out to Fund G-Grants	357,699	17,237	914,136	4,136	(910,000)

Total Other Financing Uses \$ 5,353,836 \$ 4,038,655 \$ 9,065,629 \$ 7,442,822 \$ (1,622,807)

Total Expenditures and Other Financing Uses \$ 252,639,443 \$ 258,336,131 \$ 294,465,587 \$ 294,661,509 \$ 195,922

**Fiscal Year 2023/24
Midyear Budget**

**Fund 212D
CAPITAL FACILITIES FUND**





BUDGET SUMMARY - CAPITAL FACILITIES FUND 212D

Midyear Budget FY 2023-24

	ACTUALS FY 2021-22	ACTUALS FY 2022-23	FINAL FY 2023-24	MID-YEAR FY 2023-24	VARIANCE W/ FY 2022-23 FINAL
REVENUE:					
INVESTMENT & OTHER INCOME	\$ (21,565)	\$ 154,054	\$ -	\$ -	\$ -
MISCELLANEOUS	-	-	-	178,879	178,879
<i>Total Revenues</i>	<u>(21,565)</u>	<u>154,054</u>	<u>-</u>	<u>178,879</u>	<u>178,879</u>
EXPENDITURES:					
SERVICES & SUPPLIES	103,949	-	125,000	125,000	-
TAXES, LICENSES, DEBT SERVICE & OTHERS	5,080,720	4,966,444	5,246,538	5,246,538	-
CAPITAL OUTLAY	719,097	3,517,785	14,574,660	18,422,119	3,847,459
<i>Total Expenditures</i>	<u>5,903,766</u>	<u>8,484,229</u>	<u>19,946,198</u>	<u>23,793,657</u>	<u>3,847,459</u>
REVENUE LESS EXPENDITURES	<u>(5,925,331)</u>	<u>(8,330,175)</u>	<u>(19,946,198)</u>	<u>(23,614,778)</u>	<u>(3,668,580)</u>
OTHER FINANCING SOURCES(USES)					
ISSUANCE OF BONDS	8,030,000	-	-	-	-
ISSUANCE OF CAPITAL LEASES	6,641,303	4,924,128	5,979,901	6,357,307	377,406
SALE OF ASSETS	288,173	97,785	630,000	913,052	283,052
TRANSFERS IN(OUT) Fund A-General	4,996,137	4,021,418	8,151,493	7,438,686	(712,807)
TRANSFERS IN(OUT) Fund A-General	(216,295)	-	-	-	-
TRANSFERS IN(OUT) Fund G-Grants	-	41,425	-	-	-
TRANSFERS IN(OUT) Fund E-Pension Bonds	-	-	-	-	-
TRANSFERS IN(OUT) Fund L-Leased Prop	(205,184)	-	-	-	-
TRANSFERS IN(OUT) Fund S-Special Projects	-	-	-	(913,052)	(913,052)
<i>Total Other Financing Sources (Uses)</i>	<u>19,534,134</u>	<u>9,084,756</u>	<u>14,761,394</u>	<u>13,795,993</u>	<u>(52,349)</u>
SPECIAL ITEM					
EARLY BOND RETIREMENT	(8,115,000)	-	-	-	-
REV LESS EXP PLUS TRANSFERS	<u>\$ 5,493,803</u>	<u>\$ 754,581</u>	<u>\$ (5,184,804)</u>	<u>\$ (9,818,785)</u>	<u>\$ (4,633,981)</u>

SERVICES & SUPPLIES						
250500	FINANCIAL SERVICE	\$ 103,949	\$ -	\$ 125,000	\$ 125,000	\$ -
TAXES, LICENSES, DEBT SERVICE & OTHERS						
321000	INTEREST	247,584	286,037	429,701	429,701	-
322000	PRINCIPAL	4,833,136	4,680,407	4,816,837	4,816,837	-
CAPITAL OUTLAY						
420100	STRUCTURES	38,449	7,884	78,000	78,000	-
420200	NON-STRUCTURE	70,060	-	134,230	134,230	-
430100	VEHICLES	393,611	2,918,278	11,251,437	15,222,146	3,970,709
430300	EQUIPMENT	216,977	553,295	3,110,993	2,987,743	(123,250)
440300	SOFTWARE	-	-	-	-	-

Fiscal Year 2023/24 Midyear Budget

Fund 212G GRANTS FUND





BUDGET SUMMARY - GRANTS FUND 212G

Midyear Budget FY 2023-24

	ACTUALS FY 2021-22	ACTUALS FY 2022-23	FINAL FY 2023-24	MID-YEAR FY 2023-24	VARIANCE W/ FY 2022-23 FINAL
REVENUE:					
INTERGOVERNMENTAL	\$ 4,672,402	\$ 2,699,479	\$ 5,954,435	\$ 7,054,359	\$ 1,099,924
INVESTMENT & OTHER INCOME	409	32,033	-	-	-
OTHER PRIVATE GRANTS	456,075	596,136	51,924	73,351	21,427
Total Revenues	5,128,886	3,327,648	6,006,359	7,127,710	1,121,351
EXPENDITURES:					
LABOR COSTS	1,404,235	4,619,693	4,891,270	4,891,270	-
SERVICES & SUPPLIES	392,729	442,140	474,519	658,564	184,045
CAPITAL OUTLAY	3,251,267	184,126	39,250	38,955	(295)
Total Expenditures	5,048,231	5,245,959	5,405,039	5,588,789	183,750
REVENUE LESS EXPENDITURES	80,655	(1,918,311)	601,320	1,538,921	937,601
OTHER FINANCING SOURCES(USES)					
TRANSFERS IN(OUT) Fund A-General	357,699	17,237	914,136	4,136	(910,000)
TRANSFERS IN(OUT) Fund A-General	(20,043)	(11,875)	-	-	-
TRANSFERS IN(OUT) Fund D-Cap Fac	-	(41,425)	-	-	41,425
Total Other Financing Sources (Uses)	337,656	(36,063)	914,136	4,136	(868,575)
REV LESS EXP PLUS TRANSFERS	\$ 418,311	\$ (1,954,374)	\$ 1,515,456	\$ 1,543,057	\$ 69,026

LABOR COSTS						
110000	WAGES	\$ 817,437	\$ 2,390,281	\$ 2,464,305	\$ 2,464,305	\$ -
120000	BENEFITS	586,798	2,229,412	2,426,965	2,426,965	-
SERVICES & SUPPLIES						
203500	EDUCATION/TRAINING SERVICES	-	1,995	-	-	-
203600	EDUCATION/TRAINING SUPPLIES	14,040	-	-	-	-
205100	INSURANCE LBLTY, PPTY, W/C, ETC.	18,882	6,431	-	-	-
211100	BUILDING SERVICE	40,915	51,977	315,095	315,095	-
219700	TELEPHONE SERVICE	348	925	-	-	-
220500	VEHICLE MAINT SVC	-	-	-	-	-
223600	DIESEL	-	3,850	-	-	-
226500	COMPUTER INVENTORABLE EQUIP	1,842	-	-	-	-
227200	COMM EQUIP SUPPLY	34,695	-	-	-	-
229200	OTHER EQUIP SUPPLY	-	48,529	2,309	37,476	35,167
231400	SAFETY CLOTHING & SUPPLIES	9,017	-	-	-	-
233200	FOOD SUPPLY	-	279	-	-	-
244400	MEDICAL SUPPLIES	666	503	-	-	-
225100	MEDICAL EQUIP SVC	36,233	159,254	-	151,681	151,681
225200	MEDICAL EQUIP SUP	180	1,071	-	-	-
259100	OTHER SERVICE	233,138	96,490	-	-	-
281100	COMPUTER SERVICES	-	41,387	-	-	-
289800	OTHER SUPPLIES	2,773	6,847	11,925	9,122	(2,803)
289900	OTHER SERVICES	-	22,602	73,351	73,351	-
CAPITAL OUTLAY						
420100	STRUCTURES	265,731	66,020	-	-	-
430100	VEHICLES	41,425	10,702	-	-	-
430300	EQUIPMENT	2,944,111	107,404	39,250	38,955	(295)

**Fiscal Year 2023/24
Midyear Budget**

**Fund 212I
DEVELOPMENT IMPACT
FEES FUND**





BUDGET SUMMARY - DEVELOPMENT IMPACT FEES FUND 212I

Midyear Budget FY 2023-24

	ACTUALS FY 2021-22	ACTUALS FY 2022-23	FINAL FY 2023-24	MID-YEAR FY 2023-24	VARIANCE W/ FY 2022-23 FINAL
REVENUE:					
CHARGES FOR SERVICES	\$ 2,635,223	\$ 2,613,702	\$ 1,300,000	\$ 1,300,000	\$ -
INVESTMENT & OTHER INCOME	(39,693)	178,328	-	-	-
MISCELLANEOUS	-	-	-	87,420	87,420
<i>Total Revenues</i>	2,595,530	2,792,030	1,300,000	1,387,420	87,420
EXPENDITURES:					
SERVICES & SUPPLIES	108,488	80,790	190,000	190,000	-
CAPITAL OUTLAY	4,854,284	403,321	12,739,675	12,827,095	87,420
<i>Total Expenditures</i>	4,962,772	484,111	12,929,675	13,017,095	87,420
REVENUE LESS EXPENDITURES	(2,367,242)	2,307,919	(11,629,675)	(11,629,675)	-
OTHER FINANCING SOURCES(USES)					
ISSUANCE OF CAPITAL LEASES	-	-	8,310,000	8,310,000	-
SALE OF ASSETS	-	-	-	-	-
TRANSFERS IN(OUT)	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	-	-	8,310,000	8,310,000	-
REV LESS EXP PLUS TRANSFERS	\$ (2,367,242)	\$ 2,307,919	\$ (3,319,675)	\$ (3,319,675)	\$ -

Fiscal Year 2023/24 Midyear Budget

Fund 212L LEASED PROPERTIES FUND





BUDGET SUMMARY - LEASED PROPERTIES FUND 212L

Midyear Budget FY 2023-24

	ACTUALS FY 2021-22	ACTUALS FY 2022-23	FINAL FY 2023-24	MID-YEAR FY 2023-24	VARIANCE W/ FY 2022-23 FINAL
REVENUE:					
RENTAL INCOME	\$ 1,096,195	\$ 1,123,583	\$ 1,190,694	\$ 1,190,694	\$ -
INVESTMENT & OTHER INCOME	140,584	139,381	-	-	-
Total Revenues	1,236,779	1,262,964	1,190,694	1,190,694	-
EXPENDITURES:					
SERVICES & SUPPLIES	324,813	802,446	443,166	432,054	(11,112)
TAXES, LICENSES, DEBT SERVICE & OTHERS	295,833	245,709	245,383	245,383	-
CAPITAL OUTLAY	-	-	-	-	-
Total Expenditures	620,646	1,048,155	688,549	677,437	(11,112)
REVENUE LESS EXPENDITURES	616,133	214,809	502,145	513,257	11,112
OTHER FINANCING SOURCES(USES)					
TRANSFERS IN(OUT) FUND A-General	(1,200,000)	-	-	-	-
TRANSFERS IN(OUT) FUND D-Cap Fac	205,184	-	-	-	-
Total Other Financing Sources (Uses)	(994,816)	-	-	-	-
REV LESS EXP PLUS TRANSFERS	\$ (378,683)	\$ 214,809	\$ 502,145	\$ 513,257	\$ 11,112

SERVICES & SUPPLIES						
210300	LANSCAPE SCV/PEST CONTROL	\$ 19,604	\$ 7,874	\$ 14,238	\$ 14,238	\$ -
211100	BUILDING SERVICE	23,082	19,386	95,254	97,468	2,214
211200	BUILDING SUPPLY	8,555	2,538	25,000	20,000	(5,000)
213100	ELECTRICAL SERVICE	775	4,616	6,100	8,100	2,000
215100	MECH SYSTEMS SERVICE	42,226	538,679	38,386	30,000	(8,386)
216700	PLUMBING SERVICES	3,206	3,312	5,168	4,000	(1,168)
219100	ELECTRICITY	89,392	82,068	94,200	106,373	12,173
219200	NATURAL GAS	20,382	25,789	29,084	14,407	(14,677)
219300	REFUSE SERVICE	3,413	3,765	5,056	6,398	1,342
219500	SEWER SERVICE	10,209	10,505	11,567	9,411	(2,156)
219800	WATER SERVICE	18,604	15,773	17,146	19,692	2,546
232100	CUSTODIAL SERVICE	81,356	83,801	97,478	97,478	-
296200	PARKING CHARGES	4,009	4,340	4,489	4,489	-
TAXES, LICENSES, DEBT SERVICE & OTHERS						
321000	INTEREST	181,298	75,235	84,159	84,159	-
322000	PRINCIPAL	114,535	170,474	161,224	161,224	-

Fiscal Year 2023/24 Midyear Budget

Fund 212M IGT FUND





BUDGET SUMMARY - IGT FUND 212M

Midyear Budget FY 2023-24

	ACTUALS FY 2021-22	ACTUALS FY 2022-23	FINAL FY 2023-24	MID-YEAR FY 2023-24	VARIANCE W/ FY 2022-23 FINAL
REVENUE:					
CHARGES FOR SERVICES	\$ 7,933,663	\$ 21,818,651	\$ 42,357,547	\$ 34,690,540	\$ (7,667,007)
INVESTMENT & OTHER INCOME	38,794	77,780	-	-	-
<i>Total Revenues</i>	<u>7,972,457</u>	<u>21,896,431</u>	<u>42,357,547</u>	<u>34,690,540</u>	<u>(7,667,007)</u>
EXPENDITURES:					
SERVICES & SUPPLIES	3,173,172	10,355,267	14,050,589	12,540,087	(1,510,502)
<i>Total Expenditures</i>	<u>3,173,172</u>	<u>10,355,267</u>	<u>14,050,589</u>	<u>12,540,087</u>	<u>(1,510,502)</u>
REVENUE LESS EXPENDITURES	<u>4,799,285</u>	<u>11,541,164</u>	<u>28,306,958</u>	<u>22,150,453</u>	<u>(6,156,505)</u>
OTHER FINANCING SOURCES(USES)					
TRANSFERS IN(OUT) Fund A-General	(14,126,000)	(9,693,141)	(29,172,993)	(23,016,488)	6,156,505
<i>Total Other Financing Sources (Uses)</i>	<u>(14,126,000)</u>	<u>(9,693,141)</u>	<u>(29,172,993)</u>	<u>(23,016,488)</u>	<u>6,156,505</u>
REV LESS EXP PLUS TRANSFERS	<u>\$ (9,326,715)</u>	<u>\$ 1,848,023</u>	<u>\$ (866,035)</u>	<u>\$ (866,035)</u>	<u>\$ -</u>

**Fiscal Year 2023/24
Midyear Budget**

**Fund 212S
SPECIAL PROJECTS FUND-
ZINFANDEL TRAINING SITE**





BUDGET SUMMARY - SPECIAL PROJECTS FUND-ZINF TRNG SITE 212S

Midyear Budget FY 2023-24

	ACTUALS FY 2021-22	ACTUALS FY 2022-23	FINAL FY 2023-24	MID-YEAR FY 2023-24	VARIANCE W/ FY 2022-23 FINAL
REVENUE:					
INTERGOVERNMENTAL	\$ -	\$ 13,000,000	\$ -	\$ -	\$ -
INVESTMENT & OTHER INCOME	-	(50,561)	130,000	180,561	50,561
Total Revenues	-	12,949,439	130,000	180,561	50,561
EXPENDITURES:					
SERVICES & SUPPLIES	-	35,519	100,000	447,500	347,500
TAXES, LICENSES, DEBT SERVICE & OTHERS	-	-	-	-	-
CAPITAL OUTLAY	-	-	12,864,481	13,560,033	695,552
Total Expenditures	-	35,519	12,964,481	14,007,533	1,043,052
REVENUE LESS EXPENDITURES	-	12,913,920	(12,834,481)	(13,826,972)	(992,491)
OTHER FINANCING SOURCES(USES)					
TRANSFERS IN(OUT) FUND A	-	-	-	-	-
TRANSFERS IN(OUT) FUND D	-	-	-	913,052	913,052
Total Other Financing Sources (Uses)	-	-	-	913,052	913,052
REV LESS EXP PLUS TRANSFERS	\$ -	\$ 12,913,920	\$ (12,834,481)	\$ (12,913,920)	\$ (79,439)

Fiscal Year 2023/24 Midyear Budget

POSITION AUTHORIZATION DOCUMENT





POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

Midyear Budget 2023-24

SUMMARY				
Full-time Positions				
	Authorized Positions	Actual Filled Positions	Funded Positions	Proposed Changes
Office of the Fire Chief	5	4	4	1
Operations	637	589	610	0
Support Services	78	77	77	0
Administration	31	29	29	1
Total	751	699	720	2



POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

Midyear Budget 2023-24

OFFICE OF THE FIRE CHIEF					
Position	Auth'd Positions	Actual Filled Positions	Funded Positions	Proposed Changes	Employee(s) / Comments
Fire Chief	1	1	1		Adam House
Assistant Chief	1	1	1		Chris Greene
Day Staff Captain, Staff Officer	1	0	0		<i>Vacant - not funded</i>
Executive Assistant to the Fire Chief	1	1	1		Jill Guzman
Office Technician				1	Kaitlyn Fitchett (not a new position - moved from CRRD)
Board Clerk	1	1	1		Marni Rittburg
	5	4	4	1	



POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

Midyear Budget 2023-24

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		J. Fiorica	K. Keeley M. Johnson	
Day Battalion Chief, Special Operations	1	1	1		Grant Russell		
Day Captain, Special Ops / Hazmat	1	0	0				
Business Application Analyst	1	1	1		Lara Kelley		
Data Analyst	1	0	1		Authorized - effective 7/1/23		
FIRE SUPPRESSION					A	B	C
Battalion Chiefs	15	15	15		B5 - B. Gonsalves B13 - C. Reed B7 - R. Carolo B9 - B. Barthel B14 - S. Daly	B5 - K. Fong B13 - J. Vestal B7 - R. Pittman B9 - C. Vestal B14 - S. Peryman (assigned to Mil-1)	B5 - T. Kosciely B13 - M. Cole B7 - J. Aldrich B9 - M. Stone B14 - J. Graf
Fire Captains	132	132	132		Numbers do not include 9 Day Staff & 3 EMS 24		
Fire Engineers	132	126	132				
Firefighters	234	240	234		*Authorized & funded increased by 21 due to grant *Reduce FFs by 24, redirected to a FF pool		
Firefighters Pool	24	0	24				
METRO MEDIC PROGRAM (MMP)							
Captains	3	3	3		C. Jewell, E: Sacht, S. Chamberlin		
MMP's (Paramedics and EMT's)	63	48	38		*Includes paramedics and EMT's together (actual filled is 25 paramedics and 23 EMT's) *With Phase I and II of new service delivery plan, total authorized and funded should be 63.		
MMP Pool	4	0	4				
EMERGENCY PREPAREDNESS - SPECIAL OPERATIONS							
Chief Pilot	1	0	1		Vacant		
Day Staff Captain, Air Ops	1	1	1		Bryce Mitchell		
EMERGENCY MEDICAL SERVICES (EMS)							
Assistant Chief, EMS	1	1	1		Jon Rudnicki		
CQI Manager	1	1	1		Adam Blitz		
Day Staff Captain, EMS	3	3	3		Jim Ellis, Chris Kellog, Erik Matteoli		
Administrative Specialist, EMS	1	1	1		Cynthia Hamilton		
EMS System Technician	2	1	2		Daniel Ortiz-Medina, Vacant		
TRAINING/SAFETY							
Assistant Chief, Training	1	1	1		Michael Lazano		
Day Staff Captain, Training	4	4	4		D. Hoy, R. Gardner, T. Beard, J. Crawford		
Health & Fitness Program Manager	1	1	1		Patrick Gallagher		
Administrative Specialist, Training	1	1	1		Dana Lipps		
SAFETY							
Day Staff Battalion Chief, Emergency Planning - Safety	1	1	1		Tony Peck		
Day Staff Captain, Safety	1	0	0		Vacant - not funded		
Safety Specialist	1	1	1		Robert Sestito - Resclassification, no title change		
Safety Technician	1	1	1		Brian Spence - Title Change Only		
	637	589	610	0			



POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

Midyear Budget 2023-24

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 SRFECC
Administrative Specialist	1	1	1		Sayed Sadat
LOGISTICS					
Logistics Manager	1	1	1		Mark Jones
Assistant Logistics Manager	1	1	1		Mark Siebert
Logistics Technician	7	7	7		Crusto, Graham, Knapp, Lamons, Putman, Thomas, Voznyuk
Office Technician	1	1	1		Maria Palma
FACILITIES					
Facilities Manager	1	1	1		Joe Eachus
Facilities Technician	4	4	4		Aldrey Almeria, Dave Koopmeiners, Tim Miller, Peter Noble
FLEET MAINTENANCE					
Fleet Manager	1	1	1		Shea Pursell
Assistant Fleet Manager	1	1	1		Steve Davison
Master Fire Mechanic	2	2	2		Joshua Snuffer, Robert Petruzzi
Fire Mechanic	10	10	10		Christian, Comer, Geaney, Mansel, Moose, Mull, Purcell, Rhodes, Smeeton, Stites
Parts Buyer	1	1	1		Matthew Freeman
Accounting Technician	1	1	1		Amy Peterson
COMMUNITY RISK REDUCTION / ARSON					
Fire Marshal	1	1	1		Barbara Law
Deputy Fire Marshal	1	1	1		Amy Nygren
Administrative Specialist	1	1	1		Kendra Clark
Plan Intake Specialist	3	3	3		Amanda Burkey, Anthony Burkey, Shana Mamulski
Office Technician	4	4	4	-1	Nanette Goodwin, Jenna Kendrick, Jasmine Vu, Kaitlyn Roberts - moving Kaitlyn to Fire Chief's office
Supervising Inspector	3	3	3		Angela Hampton, Janet Smith, Diana Schmidt
Fire Inspector II	7	7	7		Batiz, Christensen, Ganea, Klets, Leda, Rieger, Smittle Reclassified 1 Fire Inspector II to Fire Investigator II
Fire Inspector I	6	6	6	1	Aney, Hodel, Lim, Olivares, Ono, Wheeler, requesting new position
Supervising Investigator	1	1	1		Chris Rogers
Fire Investigator II	3	3	3		Steve Johnson, Alex Morton, Jeffrey Sargent
INFORMATION TECHNOLOGY (IT) / COMMUNICATIONS					
Director, Information Technology	1	1	1		Mat Roseberry
Office Technician	1	1	1		Rachel Roberson
Business Applications Analyst	2	2	2		Marquise Tucker, Giovanna Read
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
Communications Manager	1	1	1		Steve Jordan
Communications Technician II	2	2	2		James Day, Alex Ybarra
	78	77	77	0	



POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

Midyear Budget 2023-24

ADMINISTRATIVE BRANCH

Position	Auth'd Positions	Actual Filled Positions	Funded Positions	Proposed Changes	Employee(s) / Comments
Deputy Chief, Administration	1	1	1		Ty Bailey
Day Staff Local 522 VP-Rep.	1	1	1		Captain Scollard
HUMAN RESOURCES					
Chief Human Resources Officer	1	1	1		Melisa Maddux (title change only)
Administrative Specialist	1	1	1		Alla Zablotkiy
Human Resources Analyst II	3	3	3		Olesya Melnichuk, Leslie Miller, Michelle Dehoney
Human Resources Analyst I	0	0	0	1	Requesting to add at mid year
Workers Compensation Coordinator	1	1	1		Candace Sarlis
FINANCE					
Chief Financial Officer	1	1	1		Dave O'Toole
Finance Manager	1	1	1		Ronald Empedrad
Purchasing Agent	1	1	1		Courtney Moore
Procurement Specialist	0	0	0		
Grant Specialist	1	1	1		RMarie Jones
Payroll Manager	1	1	1		Sarah Ortiz
Payroll Analyst	1	1	1		Robyn Almeida
Payroll Specialist	1	1	1		Emily Brown
Financial Analyst	1	1	1		Tara Maeller
Accounting Specialist	1	1	1		Milton Mora
Accounting Technician	6	4	4		Cheung, Falls, Guerrero, Houston, 2 Vacant
PLANNING & DEVELOPMENT					
Chief Development Officer	1	1	1		Jeff Frye
Legislative Analyst	1	1	1		Kyle Macdonald
Administrative Analyst	1	1	1		Erin Castleberry
Geographic Information Data Analyst	1	1	1		Jake Whealen
COMMUNITY RELATIONS					
Day Staff BC - PIO	1	1	1		Parker Wilbourn
Community Relations Coordinator	1	1	1		Brenda Briggs
Community Relations Specialist	2	2	2		Allison Mayhew, April West
	31	29	29	1	



POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

Midyear Budget 2023-24

PART-TIME, TEMPORARY, RETIRED ANNUITANTS, RESERVE & REIMBURSED					
Position	Auth'd Positions	Actual Filled Positions	Funded Positions	Proposed Changes	Employee(s) / Comments
Retired Annuitants (part-time)	17	13	11		
Reserve Firefighters	14	10	14		Barnes, Berry, Boone, Cha, Golosinskiy, Manley, Prince, Rodriguez, Siebert, Wilson
Medical Director	1	1	1		Alex Schmalz (previously vendor contract)
Physician Assistant (PA) - MIH Program	6	6	6		Mathis, Rudnicki, Schoendienst, Sloan, Zahniser, Zerhusen
Helicopter Pilot (part-time)	4	3	4		Bicknell, Matischak, Russell
Part-Time Helicopter Maintenance Program Manager	1	0	0		
Air Ops Manager/Special Ops Capt	1	1	0		<i>Not Funded - part-time position filled by a suppression Captain</i>

California Fire and Rescue Training Authority (CFRTA)

Deputy Executive Director, Planning and Facilities	1	0	0		<i>Vacant</i>
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Urban Area Security Initiative

Planning and Exercise Coordinator	1	0	0		<i>Vacant</i>
	46	34	36	0	

*Shown in two locations on the PAD

SACRAMENTO METROPOLITAN FIRE DISTRICT

Pay Schedule for Fiscal Year 2023-24

Effective as of 02/22/2024

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

Fire Chief					\$ 29,485.64
Senior Management Staff - Unrepresented Confidential					
Chief Deputy					\$ 27,051.05
Deputy Chief					25,762.90
Assistant Chief			21,718.75		22,800.19
Fire Marshal			21,718.75		22,800.19
Chief Financial Officer			18,839.09		19,777.71
Chief Development Officer			18,839.09		19,777.71

Management Staff - Unrepresented Confidential					
Director of Information Technology	\$ 12,659.68	\$ 13,289.15	\$ 13,950.47	\$ 14,645.08	\$ 15,374.38
Chief Human Resources Officer	11,914.14	12,506.23	13,128.10	13,781.29	14,465.83
Finance Manager	11,330.98	11,894.09	12,485.53	13,106.74	13,757.78
Economic Development Manager	10,545.35	11,069.42	11,619.85	12,197.99	12,803.89
Facilities Manager	10,545.35	11,069.42	11,619.85	12,197.99	12,803.89
Fleet Manager	10,545.35	11,069.42	11,619.85	12,197.99	12,803.89
Logistics Manager	10,545.35	11,069.42	11,619.85	12,197.99	12,803.89
Communications Manager	10,545.35	11,069.42	11,619.85	12,197.99	12,803.89
Payroll Manager	10,545.35	11,069.42	11,619.85	12,197.99	12,803.89
CQI Manager	10,451.06	10,969.58	11,514.47	12,087.11	12,687.39
Chief Pilot	10,341.55	10,854.54	11,392.47	11,956.76	12,550.16
Grant / Economic Development Coordinator	10,319.35	10,832.35	11,370.28	11,935.96	12,529.36
Assistant Logistics Manager	9,372.40	9,838.26	10,326.31	10,839.28	11,377.21
Assistant Fleet Manager	9,372.40	9,838.26	10,326.31	10,839.28	11,377.21

Unrepresented Confidential - Exempt					
Network Systems Engineer	\$ 10,128.04	\$ 10,631.32	\$ 11,159.54	\$ 11,714.13	\$ 12,296.42
Computer Systems Supervisor	9,517.99	9,990.77	10,487.11	11,008.42	11,554.68
Purchasing Agent	8,871.91	9,311.39	9,773.10	10,258.35	10,767.17
Accounting Supervisor	8,638.97	9,067.41	9,516.61	9,989.39	10,485.74
Payroll Supervisor	8,638.97	9,067.41	9,516.61	9,989.39	10,485.74
Human Resources Analyst II	8,473.99	8,894.08	9,334.99	9,798.03	10,284.72
Facilities Supervisor	8,357.54	8,772.06	9,207.43	9,664.96	10,144.67
Administrative Analyst	8,309.01	8,720.79	9,153.33	9,608.09	10,085.06
Business Applications Analyst	8,309.01	8,720.79	9,153.33	9,608.09	10,085.06
Data Analyst	8,309.01	8,720.79	9,153.33	9,608.09	10,085.06
Payroll Analyst	8,309.01	8,720.79	9,153.33	9,608.09	10,085.06
Financial Analyst	8,309.01	8,720.79	9,153.33	9,608.09	10,085.06
Legislative Analyst	8,309.01	8,720.79	9,153.33	9,608.09	10,085.06
Executive Assistant to the Fire Chief	7,601.92	7,979.02	8,374.15	8,788.73	9,224.07
Board Clerk	7,601.92	7,979.02	8,374.15	8,788.73	9,224.07
Human Resources Analyst I	7,601.92	7,979.02	8,374.15	8,788.73	9,224.07
Workers Compensation Coordinator	7,601.92	7,979.02	8,374.15	8,788.73	9,224.07
Office Manager	7,601.92	7,979.02	8,374.15	8,788.73	9,224.07
Grant Specialist	7,601.92	7,979.02	8,374.15	8,788.73	9,224.07
Procurement Specialist	5,609.58	5,886.88	6,178.03	6,483.04	6,803.32
Accounting Specialist	5,609.58	5,886.88	6,178.03	6,483.04	6,803.32
Payroll Specialist	5,609.58	5,886.88	6,178.03	6,483.04	6,803.32
Administrative Specialist	5,609.58	5,886.88	6,178.03	6,483.04	6,803.32

Unrepresented Confidential - Non-Exempt					
Network Systems Administrator	\$ 9,157.51	\$ 9,612.28	\$ 10,089.20	\$ 10,589.71	\$ 11,115.16
Database Technician	8,638.97	9,067.41	9,517.99	9,990.77	10,487.11
Health and Wellness Program Manager	7,338.55	7,701.10	8,082.54	8,482.89	8,902.15
Computer Systems Technician	6,324.97	6,638.33	6,965.51	7,310.78	7,672.62
Warehouse Supervisor	6,251.50	6,560.66	6,885.11	7,226.18	7,583.89
Help Desk Technician	4,971.80	5,217.24	5,473.72	5,744.10	6,028.30

SACRAMENTO METROPOLITAN FIRE DISTRICT

Pay Schedule for Fiscal Year 2023-24

Effective as of 02/22/2024

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

Administrative Support Personnel					
Facilities Technician	\$ 7,603.30	\$ 7,980.43	\$ 8,375.55	\$ 8,791.48	\$ 9,228.23
Communications Technician III	7,722.52	8,105.18	8,507.27	8,928.75	9,372.40
Communications Technician II	7,531.18	7,904.14	8,296.51	8,708.29	9,140.89
Facilities Assistant	5,823.08	6,110.08	6,412.34	6,729.83	7,062.58
Safety Specialist	7,601.92	7,979.02	8,374.15	8,788.73	9,224.07
Safety Technician	5,609.58	5,886.88	6,178.03	6,483.04	6,803.32
Plan Intake Specialist	5,609.58	5,886.88	6,178.03	6,483.04	6,803.32
Video Technician	5,518.08	5,791.19	6,076.82	6,377.68	6,692.41
Logistics Technician	5,221.36	5,479.25	5,749.61	6,033.83	6,331.90
Accounting Technician	4,981.54	5,226.90	5,484.80	5,755.14	6,039.38
EMS Systems Technician	4,981.54	5,226.90	5,484.80	5,755.14	6,039.38
Office Technician	4,372.85	4,587.78	4,813.76	5,050.85	5,300.41

Local 522					
Recruit Firefighter					\$ 5,993.65
Firefighter	\$ 7,606.06	\$ 7,981.79	\$ 8,376.94	\$ 8,791.48	\$ 9,226.83
Fire Engineer	8,408.84	8,824.77	9,261.50	9,720.41	10,201.52
Fire Captain	9,411.24	9,877.07	10,366.48	10,879.48	11,418.83
Battalion Chief	11,435.46	12,002.51	12,597.29	13,222.59	13,878.39
Fire Inspector I	6,239.02	6,545.45	6,868.49	7,206.77	7,561.71
Fire Inspector II	8,412.98	8,828.94	9,265.66	9,724.57	10,205.67
Fire Supervising Inspector	9,415.39	9,881.22	10,370.65	10,883.63	11,422.97
Deputy Fire Marshal	11,201.14	11,755.72	12,338.04	12,949.46	13,591.37
Fire Investigator I	6,234.87	6,541.28	6,864.32	7,202.60	7,557.55
Fire Investigator II	8,408.84	8,824.77	9,261.50	9,720.41	10,201.52
Fire Supervising Investigator	9,411.24	9,877.07	10,366.48	10,879.48	11,418.83
Public Education Technician	5,543.05	5,814.77	6,100.38	6,401.24	6,715.97
Community Relations Specialist	6,085.13	6,384.60	6,699.33	7,029.29	7,375.93
Community Relations Coordinator	6,649.42	6,976.62	7,320.47	7,682.33	8,062.20
Geographic Information Data Analyst	8,309.01	8,720.79	9,153.33	9,608.09	10,085.06
Geographic Information Specialist I & II	6,171.10	6,474.71	6,793.59	7,127.73	7,479.89
Shop Assistant	4,284.14	4,493.48	4,713.96	4,945.46	5,188.11
Parts Buyer	6,186.33	6,491.37	6,811.63	7,147.17	7,499.32
Fire Mechanic	7,676.76	8,055.27	8,453.17	8,870.54	9,308.64
Master Fire Mechanic	8,539.16	8,960.63	9,404.31	9,870.13	10,358.17

Hourly Rate					
Step 1	Step 2	Step 3	Step 4	Step 5	

EMT and Paramedic					
EMT	\$ 23.32	\$ 24.49	\$ 25.72	\$ 27.00	\$ 28.34
Paramedic	\$ 23.32	\$ 24.49	\$ 25.72	\$ 27.00	\$ 28.34

Hourly Positions	
	Hourly Rate
Hourly Employees	\$ 16.00
Helicopter Pilot	71.53
Helicopter Mechanic	51.59
Physician Assistant/Nurse Practitioner	84.80
Medical Director	150.00

Revised as of 02/22/2024 and adopted by the Board as of 02/22/2024