MIDYEAR BUDGET

Fiscal Year 2025-26

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Sacramento Metropolitan Fire District

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ADAM HOUSE
Fire Chief

DATE: March 12, 2026

TO: Board of Directors, Sacramento Metropolitan Fire District

FROM: Adam House, Fire Chief

RE: FY 2025/26 Midyear Budget Adjustments

OVERVIEW

The Fiscal Year (FY) 2025/26 Midyear Budget presented for your consideration reflects changes since the adoption of the Final Budget in September 2025 and is based on actual spending and revenues through December 31, 2025, with projections for the remainder of the fiscal year. The Midyear Budget is an important part of the Sacramento Metropolitan Fire District (District) financial process to update spending plans with actual expenditures and revenues, evaluate program commitments, and implement adjustments.

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

The Midyear Budget includes total spending (i.e., expenditures plus transfers out) from all funds of $470.8 million, an increase of $4.4 million, or 0.9 percent over the FY 2025/26 Final Budget expenditures of $466.4 million.

General Fund revenues of $341.9 million are expected to fall short of expenditures and transfers to other funds by $5.0 million—approximately $68,000 higher than the shortfall included in the Final Budget. Forecasted expenditures and transfers out exceed revenues and transfers in through FY 2028/29, indicating that additional draws on General Fund reserve will be necessary.

The Labor Budget is expected to grow by $1.9 million, or 0.7 percent over Final Budget estimates. Workers' compensation costs and constant staffing callbacks (suppression staff called back to work overtime during unanticipated absences) have risen above the Final Budget figure, by $1.5 million and $6.1 million, respectively.

The Labor Budget also reflects an update to salary and wage expenses. Budgeting the firefighter pool has filled contributed to a $3 million savings in salaries and wages, based on actual position vacancies.

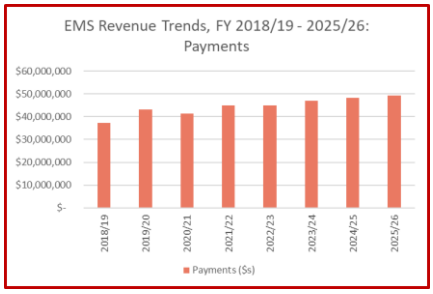
Proposed Midyear Budget updates are described in the next section.

DISCUSSION

General Fund Revenues and Net Transfers

FY 2025/26 General Fund revenues are expected to reach $341.9 million. Significant midyear adjustments to revenues include:

- ***Medic Cost Recovery***. The Midyear Budget includes a $1.2 million reduction in medic revenues based on year-to-date activity, for a revised total of $49.0 million, down from $50.2 million in the Final Budget. The graph to the right tracks EMS payments over the last eight years, illustrating the intermittently growing revenue trends.



- ***Property Taxes.*** Estimates for the District's largest revenue source, property taxes, were updated and reflect an increase of just $39,000.

- ***Public Provider Ground Emergency Transport (PPGEMT) Program.*** Net income from PPGEMT is forecasted to increase by $1.6 million in the Midyear Budget, reaching $27.1 million. Approximately 98 percent of $53.3 million due in estimated back payments related to implementation delays dating back to FY 2022/23 have been collected.

  Importantly, the District did not budget an anticipated increase to the federal transport reimbursement rate of approximately $311 per PPGEMT-eligible trip. The State of California Department of Health Care Services (DHCS) makes an annual request for adjustment to the Federal Centers for Medicaid Services and, if approved, the estimated PPGEMT income increase would be roughly $6 million. DHCS has not provided a date when the reimbursement rate would be approved, but based on CMS's prior approval the change is considered probable but not certain.

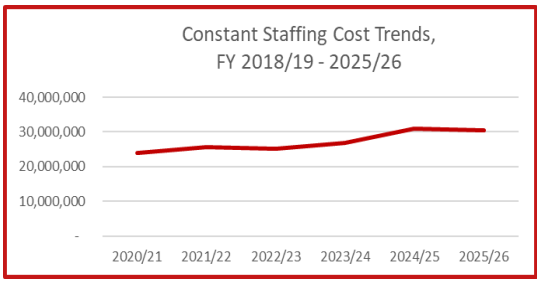
General Fund Expenditures

Midyear Budget adjustments to General Fund expenditures result in a $3.2 million cost increase over the Final Budget (0.9 percent), for total expenditures of $344.9 million.

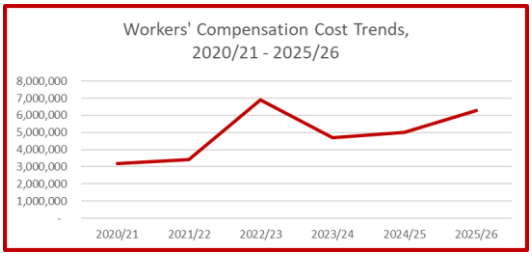
Labor

Adjustments to the labor expense budget result in an increase of $1.9 million (0.7 percent above the Final Budget), for a total labor budget of $275.5 million, and include the following:

- Increased suppression callback overtime costs ("constant staffing") of $6.1 million. While sick leave usage has declined, the cost increase reflects persistent growth of other leave types, such as vacation. The graph to the right tracks constant staffing trends over the prior five years.



- Workers' compensation cost increase of $1.5 million relative to the Final Budget, reflecting higher-than-budgeted expenses related to settlements. The graph to the right tracks workers' compensation cost trends over the prior five years.



- Wage-related savings of $3.0 million due mainly to unfilled positions, including a first-time recognition of firefighter pool positions as filled in Final Budget.

Services and Supplies

The Midyear Budget for General Fund services and supplies includes a $1.3 million (2.1 percent) increase relative to the Final Budget, for a total of $64.5 million. The increase is attributable mainly to higher expenses for utilities, dispatch services, and matching requirements for PPGEMT reimbursements.

General Fund Reserve

After incorporating the Midyear Budget and updating the beginning fund balance to reflect the audited amount in the Annual Comprehensive Financial report as of June 30, 2025, the General Fund reserve balance is projected to be $41.5 million on June 30, 2026, approximately $5 million higher than Final Budget and equivalent to a 12.0 percent General Fund reserve. The increase is attributable to year-end adjustments related to the FY 2024/25 close, which for the first time included the transfer of remaining fund balances from the former IGT Fund at fiscal year-end.

General Fund Forecast

The following table provides a summary view of the five-year forecast based on the Midyear Budget. Like the Final Budget forecast, this update continues to project a gradual decline in General Fund reserve percentages, reaching 8.6 percent in FY 2028/29.

GENERAL FUND FORECAST, FY 2025/26 - FY 2029/30					
	2025-26	2026-27	2027-28	2028-29	2029-30
BEGINNING GENERAL FUND RESERVE BALANCE	$ 46,493,338	$ 41,473,243	$ 38,259,928	$ 36,401,053	$ 32,489,788
REVENUES					
Property Taxes	$ 224,941,694	$ 233,583,040	$ 242,413,302	$ 251,494,416	$ 260,946,792
Other Governmental Agencies	6,495,021	5,228,194	5,411,017	5,548,768	5,656,165
Charges for Services	109,109,329	111,624,666	114,240,104	117,288,266	120,024,276
Other	1,261,306	167,509	179,560	192,816	207,398
TOTAL REVENUE	$ 341,807,350	$ 350,603,410	$ 362,243,983	$ 374,524,266	$ 386,834,631
EXPENSES					
Labor					
Compensation	$ 154,545,795	$ 157,736,711	$ 160,891,445	$ 164,109,274	$ 167,391,460
Benefits	120,952,458	122,619,117	129,910,846	141,121,746	145,584,381
TOTAL	$ 275,498,253	$ 280,355,828	$ 290,802,291	$ 305,231,020	$ 312,975,841
Services and Supplies	64,440,784	65,407,396	66,388,507	67,384,334	68,395,099
Debt Service, Assessments, and Contributions	4,890,288	4,508,704	4,716,862	4,705,285	4,643,617
TOTAL EXPENSES	$ 344,829,325	$ 350,271,927	$ 361,907,660	$ 377,320,639	$ 386,014,557
REVENUES LESS EXPENSES	$ (3,021,975)	$ 331,482	$ 336,323	$ (2,796,373)	$ 820,074
NET TRANSFERS	$ (1,568,378)	$ (3,544,798)	$ (2,195,198)	$ (1,114,891)	$ (186,719)
ENDING GENERAL FUND RESERVE BALANCE	**$ 41,473,243**	**$ 38,259,928**	**$ 36,401,053**	**$ 32,489,788**	**$ 33,123,143**
GENERAL FUND RESERVE RATIO	**12.0%**	**10.8%**	**10.0%**	**8.6%**	**8.6%**

Capital Facilities Fund

The Midyear Budget includes a $4.2 million increase to Capital Facilities Fund expenditures, reflecting the expensing of apparatuses that were prepaid in prior fiscal years. The projected ending fund balance for the Capital Facilities Fund is $701,000.

Measure O Building Fund

The Midyear Budget reflects spending of $77.8 million from the Measure O Fund, a decrease of $2.7 million relative to Final Budget.

Measure O Debt Service Fund

Debt service on the general obligation bonds issued under Measure O are identified in the Measure O Debt Service Fund. Total debt service this fiscal year is expected to be $4.2 million.

Special Projects Fund

The Midyear Budget reflects full expenditure of the $10.6 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, Pension Obligation, Grants, and Development Impact Fees descriptions are included in the attachments. All funds reflect a positive or zero balance at the end of the fiscal year.

Positions

The Midyear Budget includes an updated Position Authorization Document (PAD), establishing all authorized positions and classifications for the fiscal year. District staff have reviewed current operational requirements, service demands, and strategic priorities and recommend the adoption of a resolution authorizing the PAD for FY 2025/26 at the same time as the Midyear Budget.

ATTACHMENTS
Midyear Budget Tables
Resolution Adopting the Positions Authorization Document at FY 2025/26 Midyear
Resolutions Adopting Changes to Funds

All Funds Summary

MIDYEAR BUDGET
Fiscal Year 2025-26

BUDGET SUMMARY - ALL FUNDS

	GENERAL FUND	CAPITAL FACILITIES FUND	LEASED PROPERTIES FUND	GRANTS FUND	DEVELOPMENT IMPACT FEES FUND	MEASURE O DEBT SERVICE FUND	MEASURE O BUILDING FUND	SPECIAL PROJECTS FUND-ZINF TRNG SITE	TOTALS
REVENUES									
PROPERTY TAXES	$ 224,941,694	$ -	$ -	$ -	$ -	$ 9,338,144	$ -	$ -	$ 234,279,838
USE OF MONEY AND PROPERTY	1,120,252	-	1,225,025	-	-	-	-	-	2,345,277
INTERGOVERNMENTAL	6,495,021	-	-	5,173,780	-	-	-	-	11,668,801
CHARGES FOR SERVICES	109,203,937	-	-	-	3,000,000	-	-	-	112,203,937
MISCELLANEOUS	141,054	-	-	-	-	-	-	200,000	341,054
Total Revenues	**341,901,958**	**-**	**1,225,025**	**5,173,780**	**3,000,000**	**9,338,144**	**-**	**200,000**	**360,838,907**
EXPENDITURES:									
LABOR COSTS	275,498,253	-	-	3,837,002	-	-	-	-	279,335,255
SERVICES & SUPPLIES	64,535,392	-	608,517	440,754	70,000	1,000	1,919,317	-	67,574,980
TAXES, LICENSES, DEBT SERVICE & OTHERS	4,890,288	4,277,215	243,704	18,012	-	4,216,597	-	-	13,645,816
CAPITAL OUTLAY	-	4,830,296	-	143,500	13,898,904	-	74,961,972	10,553,121	104,387,793
Total Expenditures	**344,923,933**	**9,107,511**	**852,221**	**4,439,268**	**13,968,904**	**4,217,597**	**76,881,289**	**10,553,121**	**464,943,844**
REVENUE LESS EXPENDITURES	**(3,021,975)**	**(9,107,511)**	**372,804**	**734,512**	**(10,968,904)**	**5,120,547**	**(76,881,289)**	**(10,353,121)**	**(104,104,937)**
OTHER FINANCING SOURCES(USES)									
ISSUANCE OF CAPITAL LEASES/BONDS	-	-	-	-	-	1,210,972	160,000,000	-	161,210,972
SALE OF ASSETS	-	419,000	-	-	-	-	-	-	419,000
TRANSFERS IN(OUT) FUND A-General	-	2,446,443	-	(877,407)	-	-	-	-	1,568,378
TRANSFERS IN(OUT) FUND D-Cap Fac	(2,446,443)	-	-	-	-	-	(941,697)	-	(3,388,140)
TRANSFERS IN(OUT) FUND E-Pension	658	-	-	-	-	-	-	-	658
TRANSFERS IN(OUT) FUND G-Grants	877,407	-	-	-	-	-	-	-	877,407
TRANSFERS IN(OUT) FUND L-Leases	-	-	-	-	-	-	-	-	-
TRANSFERS IN(OUT) FUND O-Measure O	-	941,697	-	-	-	-	-	-	941,697
TRANSFERS IN(OUT) FUND S-Special Projects	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	**(1,568,378)**	**3,807,140**	**-**	**(877,407)**	**-**	**1,210,972**	**159,058,303**	**-**	**161,629,972**
SPECIAL ITEM									
EARLY BOND RETIREMENT	**(20,200,000)**	**-**	**-**		**-**	**-**	**-**	**-**	(20,200,000)
CHANGE IN FUND BALANCE	**(24,790,353)**	**(5,300,371)**	**372,804**	**(142,895)**	**(10,968,904)**	**6,331,519**	**82,177,014**	**(10,353,121)**	**37,325,035**
ESTIMATED BEGINNING RESERVE	46,493,338	6,001,194	2,292,513	144,369	14,237,860	-	-	10,353,121	79,523,053
RELEASE OF COMMITTED FUNDS (PENSION BONDS)	20,079,085	-	-	-	-	-	-	-	20,079,085
TRANSFER TO COMMITTED FUNDS (WORKERS COMP)	(308,827)	-	-	-	-	-	-	-	(308,827)
ESTIMATED ENDING RESERVE	**$ 41,473,243**	**$ 700,823**	**$ 2,665,317**	**$ 1,474**	**$ 3,268,956**	**$ 6,331,519**	**$ 82,177,014**	**$ -**	**$ 136,618,346**

FUND BALANCE SUMMARY

	GENERAL FUND	CAPITAL FACILITIES FUND	LEASED PROPERTIES FUND	GRANTS FUND	DEVELOPMENT IMPACT FEES FUND	MEASURE O DEBT SERVICE FUND	MEASURE O BUILDING FUND	SPECIAL PROJECTS FUND-ZINF TRNG SITE	TOTALS
Estimated Fund Balance Available June 30, 2025	$ 46,493,338	$ 6,001,194	$ 2,292,513	$ 144,369	$ 14,237,860	$ -	$ -	$ 10,353,121	$ 79,523,053
Revenues	341,901,958	-	1,225,025	5,173,780	3,000,000	9,338,144	-	200,000	360,838,907
Other Financing Sources	878,065	3,807,140	-	-	-	1,210,972	160,000,000	-	165,896,177
Release of Committed Funds	20,079,085	-	-	-	-	-	-		20,079,085
Transfer to Committed Funds	(308,827)								(308,827)
Estimated Funds Available	**409,043,619**	**9,808,334**	**3,517,538**	**5,318,149**	**17,237,860**	**10,549,116**	**160,000,000**	**10,553,121**	**626,028,395**
Expenditures	(344,923,933)	(9,107,511)	(852,221)	(4,439,268)	(13,968,904)	(4,217,597)	(76,881,289)	(10,553,121)	(464,943,844)
Other Financing Uses	(2,446,443)	-	-	(877,407)	-	-	(941,697)	-	(4,266,205)
Special Item	(20,200,000)	-	-	-	-	-	-	-	(20,200,000)
Estimated Fund Balance at June 30, 2026	**$ 41,473,243**	**$ 700,823**	**$ 2,665,317**	**$ 1,474**	**$ 3,268,956**	**$ 6,331,519**	**$ 82,177,014**	**$ -**	**$ 136,618,346**

Fund Balance *is the total accumulation of operating surpluses and deficits since the beginning of a local government's existence. The Fund Balance Formula: Fund Balance = Assets – Liabilities.*

**General Fund reserve amount: 12% of expenditures and transfers.*

CAPITAL OUTLAY SUMMARY

Fund	Division	Description	Units	Price	Amount
Capital Facilities	COM: COMMUNICATIONS	25-14 FLEET SERVICE TRUCK REPLACEMENT (FY24/25) COMMS PACKAGE	1	17,524	17,524
Capital Facilities	COM: COMMUNICATIONS	25-14 FLEET SERVICE TRUCK REPLACEMENT (FY24/25) PORTABLE RADIO	1	7,395	7,395
Capital Facilities	SAF:Safety	ROTO-DECON WASHER FOR SCBA (CARRY FORWARD FY24-25)	2	28,173	56,346
Capital Facilities	RES: RESCUE	PARATECH MAXIFORCE HEAVY DUTY USAR KIT	1	48,000	48,000
Capital Facilities	RES: RESCUE	CONSPACE HARDLINE COMMUNICATION KITS	1	40,000	40,000
Capital Facilities	RES: RESCUE	SEARCH CAMERA	1	21,472	21,472
Capital Facilities	TEC: INFORMATION TECHNOLOGY	25-14 FLEET SERVICE TRUCK REPLACEMENT (FY24/25) IT EQUIPMENT (CRADLE POINT, iPAD, iPHONE)	1	4,133	4,133
Capital Facilities	UAV: UNMANNED AERIAL VEHICLES	DJI MATRIE 30T COMBO	1	15,588	15,588
Capital Facilities	FAC: FACILITIES MAINTENANCE	2024 GENIE TZ-50	1	45,950	45,950
Capital Facilities	FAC: FACILITIES MAINTENANCE	24-46 ZINFANDEL GATE OPERATOR REPLACEMENT (FY23/24)	1	34,580	34,580
Capital Facilities	FAC: FACILITIES MAINTENANCE	STA 55 & 22 GATE AUTOMATION SHSGP OVERAGE	1	23,779	23,779
Capital Facilities	FLE: FLEET MAINTENANCE	DUMP TRAILER FOR FACILITIES	1	20,000	20,000
Capital Facilities	FLE: FLEET MAINTENANCE	FORKLIFT	1	39,558	39,558
Capital Facilities	FLE: FLEET MAINTENANCE	25-14 FLEET SERVICE TRUCK REPLACEMENT (FY24/25)	1	195,960	195,960
Capital Facilities	FLE: FLEET MAINTENANCE	23-26 TYPE I ENGINE REPLACEMENT (FY22/23)	1	4,260,011	4,260,011
			Subtotal: Capital Facilities		4,830,296
Grants Fund	HZM: HAZMAT	HAZMAT CHEMICAL WEAPONSRESPONSE	1	143,500	143,500
Development Impact Fees Fund	DEV: DEVELOPMENT	23-01 GRANTLINE 220 LAND ACQUISITION	1	2,400,000	2,400,000
Development Impact Fees Fund	067:FIRE STATION 67	23-04 FIRE STATION 67 BUILDOUT (FY22/23)	1	9,010,068	9,010,068
Development Impact Fees Fund	ZIF: ZINFANDEL	23-06 ZINFANDEL TRAINING FACILITIY PHASE 3 BUILDOUT (FY22/23)	1	2,458,836	2,458,836
Measure O Building Fund	COM: COMMUNICATIONS	800 MHz RADIOS (RESOLUTION 2025-082)	1	3,004,049	3,004,049
Measure O Building Fund	COM: COMMUNICATIONS	25-02 VEHICLE COMMS PACKAGE - AMBULANCE REPLACEMENT (FY24/25)	4	19,500	78,000
Measure O Building Fund	COM: COMMUNICATIONS	26-12 VEHICLE COMMS PACKAGE - BATTALION CHIEF VEHICLES	3	70,531	211,592
Measure O Building Fund	COM: COMMUNICATIONS	26-14 VEHICLE COMMS PACKAGE - DOZER REPLACMENT	2	18,900	37,800
Measure O Building Fund	COM: COMMUNICATIONS	26-15 VEHICLE COMMS PACKAGE - DOZER TENDER REPLACEMENT	1	29,925	29,925
Measure O Building Fund	COM: COMMUNICATIONS	26-16 VEHICLE COMMS PACKAGE - DUTY CHIEF VEHICLE REPLACEMENT	2	104,988	209,976
Measure O Building Fund	COM: COMMUNICATIONS	26-26 VEHICLE COMMS PACKAGE - FLATEBED (TRENCH RESCUE) REPLACEMENT	1	27,930	27,930
Measure O Building Fund	COM: COMMUNICATIONS	26-64 DECON VAN COMMS PACKAGE	1	19,950	19,950
Measure O Building Fund	COM: COMMUNICATIONS	26-64 DECON VAN PORTABLE RADIO	1	7,395	7,395
Measure O Building Fund	TRA:TRAINING	26-29 TRAINING BURN PROP REPLACEMENT	1	129,000	129,000
Measure O Building Fund	023:FIRE STATION 023	26-32 STATION 23 EXPANSION	1	1,374,514	1,374,514
Measure O Building Fund	042:FIRE STATION 042	26-35 STATION 42 RELOCATION	1	1,314,436	1,314,436
Measure O Building Fund	061:FIRE STATION 061	26-33 STATION 61 EXPANSION	1	1,404,076	1,404,076
Measure O Building Fund	067:FIRE STATION 67	23-04 FIRE STATION 67 BUILDOUT (FY22/23)	1	6,379,052	6,379,052
Measure O Building Fund	112:FIRE STATION 112	26-34 STATION 112 EXPANSION	1	1,376,608	1,376,608
Measure O Building Fund	EMS:EMERGENCY MEDICAL SERVICES	26-09 AUTOMATIC CHEST COMPRESSION DEVICE REPLACEMENT PHASE 3	4	19,596	78,385
Measure O Building Fund	FAC: FACILITIES MAINTENANCE	26-31 MULTI-STATION HVAC REPLACEMENT	1	430,959	430,959
Measure O Building Fund	FAC: FACILITIES MAINTENANCE	24-30 STA 41 FRONTAGE IMPROVEMENTS R&R (FY23/24)	1	125,000	125,000
Measure O Building Fund	FAC: FACILITIES MAINTENANCE	25-10 STA 108 FRONTAGE IMPROVEMENTS R&R (FY24/25)	1	135,000	135,000
Measure O Building Fund	FAC: FACILITIES MAINTENANCE	26-30 MULTI-SITE STATION ROOF REPLACEMENT (51, 106, 109, 65, 21, 58)	1	586,671	586,671
Measure O Building Fund	FLE: FLEET MAINTENANCE	24-04 REMOUNT AMBULANCES (FY23/24)	4	168,232	672,926
Measure O Building Fund	FLE: FLEET MAINTENANCE	25-02 AMBULANCES (FY24/25)	4	333,715	1,334,859
Measure O Building Fund	FLE: FLEET MAINTENANCE	25-22 AERIAL LADDER TRUCK (FY24/25)	1	1,858,407	1,858,407
Measure O Building Fund	FLE: FLEET MAINTENANCE	25-37 TYPE I ENGINES	5	577,729	2,888,645
Measure O Building Fund	FLE: FLEET MAINTENANCE	25-38 TYPE II ENGINES (FY24/25)	4	550,613	2,202,452
Measure O Building Fund	FLE: FLEET MAINTENANCE	26-10 AIR UNIT REPLACEMENT	1	938,710	938,710
Measure O Building Fund	FLE: FLEET MAINTENANCE	26-11 AMBULANCE REPLACEMENT	25	353,146	8,828,658
Measure O Building Fund	FLE: FLEET MAINTENANCE	26-12 BATTALION CHIEF VEHICLE REPLACEMENT	4	66,467	265,868
Measure O Building Fund	FLE: FLEET MAINTENANCE	26-13 DECONTAMINATION UNIT REPLACEMENT	1	1,000,000	1,000,000
Measure O Building Fund	FLE: FLEET MAINTENANCE	26-14 DOZER REPLACEMENT	2	721,482	1,442,963
Measure O Building Fund	FLE: FLEET MAINTENANCE	26-15 DOZER TENDER REPLACEMENT	1	250,000	250,000
Measure O Building Fund	FLE: FLEET MAINTENANCE	26-16 DUTY CHIEF VEHICLE REPLACEMENT	6	66,467	398,801
Measure O Building Fund	FLE: FLEET MAINTENANCE	26-17 HAZMAT UNIT REPLACEMENT	1	1,700,000	1,700,000
Measure O Building Fund	FLE: FLEET MAINTENANCE	26-18 LADDER TRUCK REPLACEMENT (TILLER)	1	2,250,000	2,250,000
Measure O Building Fund	FLE: FLEET MAINTENANCE	26-18 LADDER TRUCK REPLACEMENT (STRAIGHT)	1	2,495,270	2,495,270
Measure O Building Fund	FLE: FLEET MAINTENANCE	26-19 RESCUE UNIT REPLACEMENT	1	1,777,661	1,777,661
Measure O Building Fund	FLE: FLEET MAINTENANCE	26-20 SQUAD VEHICLE REPLACEMENT	3	315,000	945,000
Measure O Building Fund	FLE: FLEET MAINTENANCE	26-21 TOW VEHICLE REPLACEMENT	3	300,000	900,000
Measure O Building Fund	FLE: FLEET MAINTENANCE	26-22 TYPE I ENGINE REPLACEMENT	15	1,056,615	15,849,221
Measure O Building Fund	FLE: FLEET MAINTENANCE	26-23 TYPE III ENGINE REPLACEMENT	8	572,432	4,579,459
Measure O Building Fund	FLE: FLEET MAINTENANCE	26-24 TYPE V ENGINE REPLACEMENT	7	350,999	2,456,990
Measure O Building Fund	FLE: FLEET MAINTENANCE	26-25 WATER TENDER REPLACEMENT	3	682,500	2,047,500
Measure O Building Fund	FLE: FLEET MAINTENANCE	26-26 FLATBED (TRENCH RESCUE) REPLACEMENT	1	110,000	110,000
Measure O Building Fund	FLE: FLEET MAINTENANCE	26-28 RESCUE BOAT REPLACEMENT	2	200,000	400,000
Measure O Building Fund	FLE: FLEET MAINTENANCE	26-38 UTILITY (SCBA REPAIR) UNIT REPLACEMENT	1	350,000	350,000
Measure O Building Fund	FLE: FLEET MAINTENANCE	26-64 DECONTAMINATION VAN	1	55,000	55,000
Measure O Building Fund	TEC: INFORMATION TECHNOLOGY	26-64 DECON VAN IT PACKAGE (iPAD, iPHONE, CRADLE POINT)	1	3,264	3,264
Special Projects Fund	ZIF: ZINFANDEL	23-06 ZINFANDEL TRAINING FACILITIY PHASE 3 BUILDOUT (FY22/23)	1	10,583,121	10,583,121
			Grand Totals		104,387,792

Revenue & Expenditures: General Operating Fund

MIDYEAR BUDGET

Fiscal Year 2025-26

BUDGET SUMMARY - GENERAL FUND 212A

	ACTUALS FY 2023-24	ACTUALS FY 2024-25	FINAL FY 2025-26	MIDYEAR FY 2025-26	VARIANCE W/ FY 2025-26 FINAL
REVENUES					
PROPERTY TAXES	$ 203,345,948	$ 213,090,900	$ 224,902,825	$ 224,941,694	$ 38,869
USE OF MONEY/PROPERTY	1,339,929	1,608,035	500,000	1,120,252	620,252
INTERGOVERNMENTAL	5,092,916	5,796,786	6,053,000	6,495,021	442,021
CHARGES FOR SERVICES *	96,475,606	109,058,158	108,472,577	109,203,937	731,360
MISCELLANEOUS REVENUE	2,357,936	2,862,332	1,011,450	141,054	(870,396)
Total Revenues	**308,612,335**	**332,416,211**	**340,939,852**	**341,901,958**	**962,106**
EXPENDITURES:					
LABOR COSTS	236,627,038	263,840,768	273,554,280	275,498,253	1,943,973
OTHER EXPENDITURES:					
SERVICES & SUPPLIES	51,573,257	51,968,188	63,225,243	64,535,392	1,310,149
TAXES, LICENSES, DEBT SERVICE & OTHER	3,440,633	4,575,700	4,970,781	4,890,288	(80,493)
Total Expenditures	**291,640,928**	**320,384,656**	**341,750,304**	**344,923,933**	**3,173,629**
REV LESS EXP	**16,971,407**	**12,031,555**	**(810,452)**	**(3,021,975)**	**(2,211,523)**
OTHER FINANCING SOURCES(USES)					
ISSUANCE OF CAPITAL LEASES	-	-	-	-	-
SALE OF ASSETS	-	-	-	-	-
TRANSFERS IN(OUT) FUND D -CAP FAC	(7,460,286)	(7,374,908)	(4,935,142)	(3,246,443)	1,688,699
TRANSFERS IN(OUT) FUND D -CAP FAC	-	-	800,000	800,000	-
TRANSFERS IN(OUT) FUND E-PENSION BONDS	45,838	-	658	658	-
TRANSFERS IN(OUT) FUND G-GRANTS	(4,136)	(10,582)	(9,495)	(9,507)	(12)
TRANSFERS IN(OUT) FUND G-GRANTS	-	190,676	2,644	886,914	884,270
TRANSFERS IN(OUT) FUND L-LEASED PROPERTIES	-	-	-	-	-
TRANSFERS IN(OUT) FUND M-IGT					-
Total Other Financing Sources(Uses)	(7,418,584)	(7,194,814)	(4,141,335)	(1,568,378)	2,572,957
SPECIAL ITEM					
EARLY BOND RETIREMENT	-	-	-	(20,200,000)	(20,200,000)
REV LESS EXP PLUS TRANSFERS	9,552,823	4,836,741	(4,951,787)	(24,790,353)	(19,838,566)
RELEASE OF COMMITTED FUNDS (PENSION BONDS)				20,079,085	20,079,085
TRANSFER TO COMMITTED FUND BALANCE (WORKERS COMP)	-	(956,373)	-	(308,827)	(308,827)
CHANGE IN FUND BALANCE *	9,552,823	3,880,368	(4,951,787)	(5,020,095)	(68,308)

REVENUES & OTHER FINANCING SOURCES - GENERAL FUND

		ACTUALS FY 2023-24	ACTUALS FY 2024-25	FINAL FY 2025-26	MIDYEAR FY 2025-26	VARIANCE W/ FY 2025-26 FINAL
910100	CURRENT SECURED PROPERTY TAXES	$ 187,767,190	$ 196,472,265	$ 206,691,273	$ 206,620,138	$ (71,135)
910200	CURRENT UNSECURED PROPERTY TAXES	6,637,122	7,304,224	8,209,614	8,198,467	(11,147)
910300	SUPPLEMENTAL PROPERTY TAXES	4,431,023	4,291,920	5,091,000	5,091,000	-
910400	TAXES-SECURED "TEETER" FUNDS	1,448,787	1,729,540	1,729,000	1,925,567	196,567
910500	TAXES-SUPPLEMENTAL "TEETER" FUNDS	481,133	372,999	373,000	297,584	(75,416)
910600	UNITARY CURRENT SECURED TAXES	2,129,119	2,402,898	2,306,338	2,306,338	-
912000	SECURED REDEMPTION TAXES	5,749	23,724	15,000	15,000	-
913000	PRIOR UNSECURED PROPERTY TAXES	63,764	101,798	93,000	93,000	-
914000	PROPERTY TAX PENALTIES	32,681	42,344	47,000	47,000	-
919900	TAXES - OTHER	1,872	1,910	-	-	-
976200	SPECIAL TAX ASSESSMENTS	347,508	347,278	347,600	347,600	-
	PROPERTY TAXES	**203,345,948**	**213,090,900**	**224,902,825**	**224,941,694**	**38,869**
941000	INTEREST INCOME	1,339,929	1,608,035	500,000	1,120,252	620,252
942000	FAIR VALUE ADJUSTMENT	-	-	-	-	-
	USE OF MONEY/PROPERTY	**1,339,929**	**1,608,035**	**500,000**	**1,120,252**	**620,252**
919600	RDA RESIDUAL DISTRIBUTION	2,260,116	2,720,134	2,334,000	2,776,021	442,021
952200	HOMEOWNERS PROPERTY TAX REVENUE	1,330,512	1,308,848	1,330,000	1,330,000	-
953100	AID/OTHER LOCAL GOV'T AGENCY	-	-	825,000	825,000	-
953300	REDEVELOPMENT AGENCY-PASSTHRU	1,501,291	1,765,944	1,564,000	1,564,000	-
956900	STATE AID AND OTHER MISC REVENUES	997	1,860	-	-	-
957000	CAPITAL CONTRIBUTIONS	-	-	-	-	-
	INTERGOVERNMENTAL	**5,092,916**	**5,796,786**	**6,053,000**	**6,495,021**	**442,021**
963900	DEPLOYMENTS/OTHER FIRE SERVICE REIMBURSEMENTS	878,221	3,879,391	1,750,000	1,755,676	5,676
964300	FEES-INSPECTIONS, PERMITS & PLAN REVIEW	5,113,818	6,704,850	6,380,000	7,380,000	1,000,000
964320	PERMITS & KNOX LOCK FEES	-	-	-	-	-
964330	PLAN REVIEW FEES	*3,996,511*	*5,032,521*	*4,990,000*	*5,990,000*	1,000,000
964340	CODE ENFORCEMENT INSPECTION FEES	*996,336*	*1,528,492*	*1,260,000*	*1,260,000*	-
964360	FIREWORK FEES	*93,671*	*88,318*	*80,000*	*80,000*	-
964370	PLANNING LETTERS (COUNTY)	*27,300*	*57,747*	*50,000*	*50,000*	-
964380	CREDIT CARD COST RECOVERY	-	*(2,228)*	-	-	-
964800	FIRE CONTROL SERVICE (ALARM FEES)	91,034	135,351	120,000	120,000	-
964900	COPYING SERVICE	5,804	5,147	-	-	-
966900	MEDICAL CARE (MEDIC FEES)	46,953,663	48,238,609	50,230,000	49,030,000	(1,200,000)
966910	GEMT/PP-GEMT REIMBURSEMENT *	21,330,455	24,648,016	25,540,000	27,134,608	1,594,608
966920	VRRP *	14,978,025	16,164,800	16,497,708	17,034,910	537,202
969300	EDUCATION TRAINING SERVICE	399,030	415,462	380,297	380,297	-
969900	CONTRACT SERVICE REVENUE	6,725,556	8,866,532	7,574,572	6,368,446	(1,206,126)
	CHARGES FOR SERVICES	**96,475,606**	**109,058,158**	**108,472,577**	**109,203,937**	**731,360**
931000	VEHICLE CODE FINES	1,545	1,400	1,500	1,500	-
932000	OTHER COURT FINES	6,362	580	-	-	-
973000	DONATIONS - CERT DONATION FROM FOUNDATION	(3,049)	6,590	-	30,000	30,000
974000	INSURANCE PROCEEDS	320,393	5,332	-	-	-
979000	REVENUE - GEMT ADMIN FEE + OTHER	2,032,677	2,753,591	1,009,950	109,554	(900,396)
979900	REVENUE - OTHER	8	94,839	-	-	-
	MISCELLANEOUS REVENUE	**2,357,936**	**2,862,332**	**1,011,450**	**141,054**	**(870,396)**
	Total General Operating Revenues	**308,612,335**	**332,416,211**	**340,939,852**	**341,901,958**	**962,106**
986200	PROCEEDS FROM SALE OF ASSETS	-	-	-	-	-
987000	EXTERNAL FINANCING SOURCES	-	-	-	-	-
987010	OTHER PRIVATE FUNDING SOURCES	-	-	-	-	-
599100	OPERATING TRANSFERS IN (From FUND D - Cap Fac)	-	-	800,000	800,000	-
599100	OPERATING TRANSFERS IN (From FUND E - Pension Bonds)	45,838	-	658	658	-
599100	OPERATING TRANSFERS IN (From FUND G - Grants)	-	190,676	2,644	886,914	884,270
599100	OPERATING TRANSFERS IN (From FUND L - Leased Ppty)	-	-	-	-	-
	OTHER FINANCING SOURCES	**45,838**	**190,676**	**803,302**	**1,687,572**	**884,270**
	TOTAL REVENUES AND OTHER FINANCING SOURCES	**$ 308,658,173**	**$ 332,606,887**	**$ 341,743,154**	**$ 343,589,530**	**$ 1,846,376**

*Starting FY2025-26 the IGT has been consolidated into the General fund. The Actuals column for prior two fiscal years have been restated for consistency.

LABOR COSTS - GENERAL FUND

		ACTUALS FY 2023-24	ACTUALS FY 2024-25	FINAL FY 2025-26	MIDYEAR FY 2025-26	VARIANCE W/ FY 2025-26 FINAL $ Change	VARIANCE W/ FY 2025-26 FINAL % Change
COMPENSATION							
111000	Wages	$ 77,217,620	$ 85,348,815	$ 90,806,105	$ 87,818,788	$ (2,987,317)	-3.3%
112100	Reserve F/F-Rio Linda	46,630	67,621	52,500	75,000	22,500	42.9%
112400	Directors	17,971	18,081	22,028	20,948	(1,080)	-4.9%
113120	Overtime - Shift	2,890,709	3,581,642	4,077,008	4,077,008	-	0.0%
113210	FLSA	1,852,195	2,031,404	2,204,726	2,098,355	(106,371)	-4.8%
113110	Constant Staffing-Callback	26,743,130	30,874,039	24,343,788	30,451,630	6,107,842	25.1%
113220	Overtime - Day	887,631	990,080	847,895	847,895	-	0.0%
114110	Out of Class	110,940	220,393	205,473	205,473	-	0.0%
114111	Fire Staff Premium	414,678	478,542	385,121	463,421	78,300	20.3%
114120	EMT	2,987,379	3,270,969	3,517,216	3,362,150	(155,066)	-4.4%
114130	Paramedic	4,191,469	4,680,689	5,094,213	4,865,184	(229,029)	-4.5%
114140	Education	5,602,321	6,351,325	6,814,399	6,692,085	(122,314)	-1.8%
114160	Haz-Mat	1,358,692	1,511,948	1,584,947	1,569,749	(15,198)	-1.0%
114170	Longevity Pay	2,281,561	2,523,558	2,810,650	2,633,516	(177,134)	-6.3%
114200	Standby Pay	83,081	83,734	78,705	80,463	1,758	2.2%
114310	Uniform Allowance	53,509	55,481	45,200	53,659	8,459	18.7%
114320	Tool Allowance	20,038	21,576	23,400	21,450	(1,950)	-8.3%
115110	Annual PTO/VL Buy Back	727,168	879,895	790,000	790,000	-	0.0%
115114	Holiday Pay Prem.	3,502,945	3,841,906	4,183,506	3,968,521	(214,985)	-5.1%
115130	Sick Leave Buy Back/Annual	1,361,414	1,347,120	1,350,000	1,350,000	-	0.0%
115140	Employee Behavioral Wellness Incentive	2,835,000	2,949,000	3,321,000	3,100,500	(220,500)	-6.6%
TOTAL COMPENSATION		**135,186,081**	**151,127,818**	**152,557,880**	**154,545,795**	**1,987,915**	**1.3%**
BENEFITS							
Retirement							
121011	CalPERS Safety	50,382,785	58,554,605	65,335,724	64,605,517	(730,207)	-1.1%
121020	CalPERS Misc.	2,738,628	3,103,700	3,459,550	3,483,447	23,897	0.7%
121022	Pension Bonds Principal Payment	2,520,000	2,735,000	2,000,000	2,000,000	-	0.0%
121030	Pension 115 Trust	-	-	319,826	319,826	-	0.0%
121040	SCERS Safety Retirement	4,600,000	3,950,000	3,039,563	3,039,563	-	0.0%
121041	Pension Bonds Interest Payment	1,364,306	1,230,242	542,370	557,436	15,066	2.8%
	Total Retirement	61,605,719	69,573,547	74,697,033	74,005,789	(691,244)	-0.9%
Medical							
123010	Employees	16,163,033	18,375,402	21,096,164	20,285,547	(810,617)	-3.8%
123011	Retirees	11,767,364	12,602,726	11,528,117	13,423,258	1,895,141	16.4%
123013	Pay In-Lieu of Medical	-	-	-	-	-	
123015	PERS OPEB	3,888,994	3,500,845	4,994,481	3,099,339	(1,895,142)	-37.9%
123020	Dental	977,163	1,029,132	1,075,774	1,075,997	223	0.0%
123030	Vision	140,449	148,530	153,223	150,399	(2,824)	-1.8%
123040	Employee Assistance Program (EAP)	77,144	117,316	123,653	199,349	75,696	61.2%
123050	LT Disability	52,971	56,878	57,595	60,344	2,749	4.8%
123060	Life/AD&D	125,026	133,601	141,060	136,869	(4,191)	-3.0%
123080	Employee Retirement Consulting	24,933	26,465	28,026	26,726	(1,300)	-4.6%
	Total Medical:	33,217,077	35,990,895	39,198,093	38,457,828	(740,265)	-1.9%
122020	**OASDHI**	1,891,387	2,100,256	2,260,065	2,155,097	(104,968)	-4.6%
122030	**PARS**	11,378	15,880	23,017	15,552	(7,465)	-32.4%
124000	**Workers Compensation Claims**	4,688,100	5,014,827	4,800,000	6,300,000	1,500,000	31.3%
125000	**Unemployment**	27,296	17,545	18,192	18,192	-	0.0%
TOTAL BENEFITS		**101,440,957**	**112,712,950**	**120,996,400**	**120,952,458**	**(43,942)**	**0.0%**
TOTAL LABOR COSTS		**$ 236,627,038**	**$ 263,840,768**	**$ 273,554,280**	**$ 275,498,253**	**$ 1,943,973**	**0.7%**

EXPENDITURES & OTHER FINANCING USES - GENERAL FUND

	ACTUALS FY 2023-24	ACTUALS FY 2024-25	FINAL FY 2025-26	MIDYEAR FY 2025-26	VARIANCE W/ FY 2025-26 FINAL
EXPENDITURES					
LABOR COSTS	$ 236,627,038	$ 263,840,768	$ 273,554,280	$ 275,498,253	$ 1,943,973
SERVICES & SUPPLIES	51,573,257	51,968,188	63,225,243	64,535,392	1,310,149
TAXES, LICENSES, DEBT SERVICE & OTHERS	3,440,633	4,575,700	4,970,781	4,890,288	(80,493)
Total Expenditures	291,640,928	320,384,656	341,750,304	344,923,933	3,173,629
OTHER FINANCING USES					
TRANSFERS OUT	7,464,422	7,385,490	4,944,637	3,255,950	(1,688,687)
Total Expenditures and Other Financing Uses	***$ 299,105,350***	***$ 327,770,146***	***$ 346,694,941***	***$ 348,179,883***	***$ 1,484,942***

Acct	Description	ACTUALS FY 2023-24	ACTUALS FY 2024-25	FINAL FY 2025-26	MIDYEAR FY 2025-26	VARIANCE W/ FY 2025-26 FINAL
110000	WAGES	$ 135,186,081	$ 151,127,818	$ 152,557,880	$ 154,545,795	$ 1,987,915
120000	BENEFITS	101,440,957	112,712,950	120,996,400	120,952,458	(43,942)
	Total Labor Costs	**236,627,038**	**263,840,768**	**273,554,280**	**275,498,253**	**1,943,973**
200500	ADS/LEGAL NOTICES	7,978	6,180	11,658	11,658	-
201500	PRINT & COPY SERVICES	8,415	15,027	16,000	16,000	-
202100	BOOKS, SUBSCRIPTION SERVICE	16,726	26,230	28,183	28,183	-
202200	BOOKS, SUBSCRIPTION (PERM LIB)	24,576	21,693	80,669	92,619	11,950
202300	AUDIO VIDEO PRODUCTION SERVICES	6,080	11,860	17,200	18,175	975
202900	BUSINESS/CONFERENCE	289,626	319,305	565,458	540,225	(25,233)
203100	BUSINESS ACTIVITY EXP (NON-EE)	65,835	92,186	20,500	55,104	34,604
203500	EDUC/TRAINING SERVICES	388,739	206,828	536,983	501,283	(35,700)
203600	EDUCATION/TRAINING SUPPLIES	81,206	82,570	204,300	185,632	(18,668)
203800	EMPLOYEE AWARDS	29,691	8,285	38,456	38,456	-
203900	EMPLOYEE TRANSPORTATION	944	617	1,000	1,000	-
204100	OFFICE EQUIP NOT INVENTORIED	5,038	10,069	10,100	10,100	-
204500	FREIGHT/SHIPPING	10,800	10,041	9,000	8,000	(1,000)
205100	INSURANCE LBLTY,PPTY,W/C,ETC.	3,611,505	4,415,423	5,119,453	5,087,832	(31,621)
206100	MEMBERSHIPS	47,000	38,489	44,763	46,008	1,245
206600	PHOTO SUPPLY	1,172	4,171	9,000	9,000	-
207600	OFFICE SUPPLIES	48,910	41,165	52,700	53,100	400
208100	POSTAGE/SUPPLY/METER RNTL/LSE	9,007	4,480	5,400	5,400	-
208500	PRINTING/BINDING	21,471	11,321	22,200	22,200	-
210300	LNDSCP SVC/WEED ABTM/PEST CTRL	156,005	146,939	211,589	211,589	-
210400	LANDSCAPE SUPPLY	12,054	16,543	28,000	33,000	5,000
211100	BUILDING SERVICE	1,389,857	704,479	1,291,547	1,431,076	139,529
211200	BUILDING SUPPLY	120,940	80,694	100,000	100,000	-
213100	ELECTRICAL SERVICE	44,427	110,216	151,107	151,107	-
213200	ELECTRICAL SUPPLY	30,326	26,648	32,800	32,800	-
215100	MECH SYSTEMS SVC	52,091	141,761	218,670	218,670	-
215200	MECH SYSTEMS SUP	95,090	68,626	56,800	56,800	-
216100	PAINTING SERVICE	34,440	51,854	45,000	45,000	-
216200	PAINTING SUPPLY	5,258	5,832	10,200	10,200	-
216700	PLUMBING SERVICE	29,718	32,512	47,663	47,663	-
216800	PLUMBING SUPPLY	31,369	23,953	67,000	67,000	-
217100	REAL PROPERTY RENTAL	13,887	13,443	20,955	20,955	-
219100	ELECTRICITY	607,027	651,361	669,764	751,920	82,156
219200	NATURAL GAS	174,192	209,152	167,643	243,085	75,442
219300	REFUSE SERVICE	102,234	117,232	139,216	171,936	32,720
219500	SEWAGE SERVICE	45,425	47,528	51,618	59,862	8,244
219700	TELEPHONE SVCE:LINE FEES & CALLS	888,444	598,922	560,764	584,302	23,538
219800	WATER SERVICE	147,679	173,289	181,808	201,752	19,944
220500	VEHICLE MAINT SVC	1,749,679	1,696,335	2,263,773	2,263,773	-
220600	VEHICLE MAINT SUP	1,550,050	1,427,888	1,785,260	1,735,260	(50,000)
222600	EXPENDABLE TOOLS	10,073	9,497	17,800	17,800	-
223100	FIRE EQUIP SVC (NON-SCBA)	79,288	150,869	172,950	169,950	(3,000)
223200	FIRE EQUIP SUPPLY	365,333	494,939	700,884	688,579	(12,305)
223600	FUEL, OILS & LUBRICANTS	1,614,874	1,560,153	1,721,017	1,727,017	6,000
225100	MEDICAL EQUIP SVC	90,159	132,033	271,873	275,189	3,316
225200	MEDICAL EQUIP SUP	17,131	9,468	19,500	19,500	-

Acct	Description	ACTUALS FY 2023-24	ACTUALS FY 2024-25	FINAL FY 2025-26	MIDYEAR FY 2025-26	VARIANCE W/ FY 2025-26 FINAL
226400	OFFICE EQUIPMENT/FURNITURE	32,422	22,874	20,000	20,000	-
226500	COMPUTER INVENTORIABLE EQUIPT.	226,484	228,787	324,100	282,859	(41,241)
226600	STATION FURNISHINGS	35,060	41,058	60,801	65,801	5,000
227100	COMM EQUIP SERVICE	51,549	69,487	136,900	182,275	45,375
227200	COMM EQUIP SUPPLY	609,486	330,488	321,450	289,371	(32,079)
227500	EQUIPMENT RENTAL	382,433	399,318	516,950	547,647	30,697
228100	SHOP EQUIP SERVICE	15,724	22,263	25,000	25,000	-
228200	SHOP EQUIP SUPPLY	72,419	43,678	50,500	50,500	-
229100	OTHER EQUIP SERV	23,102	27,055	32,985	42,600	9,615
229200	OTHER EQUIP SUPPLY	382,546	186,764	244,628	261,971	17,343
231300	CLOTHING REPAIRS	202,273	268,765	245,000	265,000	20,000
231400	SAFETY CLOTHING AND SUPPLIES	1,199,422	1,028,000	1,555,563	1,529,563	(26,000)
232100	CUSTODIAL SERVICE	105,454	120,088	128,405	128,405	-
232200	CUSTODIAL SUPPLY	130,801	151,488	164,000	164,000	-
233200	FOOD SUPPLY	64,320	65,926	87,225	79,575	(7,650)
234200	KITCHEN SUPPLY	6,435	4,581	4,750	4,750	-
235100	LAUNDRY SERVICE	15,185	17,131	17,500	17,500	-
244300	MEDICAL SERVICES	277,560	279,893	732,910	732,910	-
244400	MEDICAL SUPPLIES	1,184,152	1,399,361	1,577,010	1,561,010	(16,000)
250200	ACTUARIAL SERVICE	28,700	8,250	36,425	36,425	-
250500	FINANCIAL SERVICE	102,995	80,462	97,959	98,089	130
253100	LEGAL SERVICE	429,679	220,522	545,000	598,834	53,834
254100	PERSONNEL SERVICE	168,744	132,846	140,000	140,000	-
254200	TREASURER SERVICES	9,681	7,911	10,000	10,000	-
259100	OTHER SERVICE	11,099,485	11,665,650	12,963,506	12,959,900	(3,606)
281100	COMPUTER SERVICES	1,059,807	1,151,589	1,671,596	1,704,597	33,001
281200	COMPUTER SUPPLY	11,587	21,812	6,000	6,000	-
281300	SALES TAX ADJUSTMENT	-	-	-	-	-
281700	ELECTION SERVICE	-	226,160	500	500	-
285100	PHYSICAL FITNESS SERVICE	77,379	76,246	95,000	95,000	-
285200	PHYSICAL FITNESS SUPPLIES	90,658	90,645	120,000	120,000	-
288000	PRIOR YEAR SVC/SUP	-	-	-	-	-
289800	OTHER SUPPLIES	49,771	261,334	300,670	299,420	(1,250)
289900	OTHER SERVICES *	13,681,101	13,509,303	16,763,982	17,394,651	630,669
292300	GS MESSENGER SERVICES	-	-	-	-	-
293100	DISPATCH SERVICE	5,351,509	5,494,438	6,139,199	6,463,136	323,937
293400	PUBLIC WORKS SVC	-	-	4,000	4,000	-
296200	GENERAL SERVICE PARKING CHARGE	12,705	23,549	22,450	22,450	-
298400	RADIO SYSTEMS	250,860	262,360	265,055	265,893	838
	Total Services and Supplies	**51,573,257**	**51,968,188**	**63,225,243**	**64,535,392**	**1,310,149**
321000	INTEREST EXPENSE	135,012	130,128	115,956	115,956	-
322000	PRINCIPAL PAYMENTS	765,130	786,584	851,544	851,544	-
345000	ASSESSMENTS	2,638,083	3,505,903	3,657,281	3,576,788	(80,493)
370000	CONTRIBUTIONS TO OTHER AGENCY	(97,592)	153,085	346,000	346,000	-
	Total Tax, License, & Assessments	**3,440,633**	**4,575,700**	**4,970,781**	**4,890,288**	**(80,493)**

Total General Operating Expenditures	**$ 291,640,928**	**$ 320,384,656**	**$ 341,750,304**	**$ 344,923,933**	**$ 3,173,629**

Account Description	ACTUALS FY 2023-24	ACTUALS FY 2024-25	FINAL FY 2025-26	MIDYEAR FY 2025-26	VARIANCE W/
Transfer Out to Fund D - Capital Facilities	$ 7,460,286	$ 7,374,908	$ 4,935,142	$ 3,246,443	$ (1,688,699)
Transfer Out to Fund E-Pension Fund					-
Transfer Out to Fund F-OPEB					-
Transfer Out to Fund G-Grants	4,136	10,582	9,495	9,507	12
Transfer Out to Fund L-Leases	-	-	-	-	-
Transfer Out to Fund M-IGT					-
Transfer Out to Fund S-Simulator Grant					-
Total Other Financing Uses	**$ 7,464,422**	**$ 7,385,491**	**$ 4,944,637**	**$ 3,255,950**	**$ (1,688,687)**
Total Expenditures and Other Financing Uses	**$ 299,105,350**	**$ 327,770,146**	**$ 346,694,941**	**$ 348,179,883**	**$ 1,484,942**

*Starting FY2025-26 the IGT has been consolidated into the General fund. The Actuals column for prior two fiscal years have been restated for consistency.

Revenue & Expenditures: Other Funds

MIDYEAR BUDGET
Fiscal Year 2025-26

BUDGET SUMMARY - CAPITAL FACILITIES FUND 212D

	ACTUALS FY 2023-24	ACTUALS FY 2024-25	FINAL FY 2025-26	MIDYEAR FY 2025-26	VARIANCE W/ FY 2025-26 FINAL
REVENUE:					
INVESTMENT & OTHER INCOME	$ 153,916	$ 240,696	$ -	$ -	$ -
INTERGOVERNMENTAL	-	-	-	-	-
MISCELLANEOUS	128,879	111	-	-	-
Total Revenues	**282,795**	**240,807**	**-**	**-**	**-**
EXPENDITURES:					
SERVICES & SUPPLIES	-	-	-	-	-
TAXES, LICENSES, DEBT SERVICE & OTHERS	5,201,366	5,210,891	4,277,215	4,277,215	-
CAPITAL OUTLAY	11,797,879	2,495,817	657,926	4,830,296	4,172,370
Total Expenditures	**16,999,245**	**7,706,708**	**4,935,141**	**9,107,511**	**4,172,370**
REVENUE LESS EXPENDITURES	**(16,716,450)**	**(7,465,901)**	**(4,935,141)**	**(9,107,511)**	**(4,172,370)**
OTHER FINANCING SOURCES(USES)					
ISSUANCE OF BONDS	-	-	-	-	-
ISSUANCE OF CAPITAL LEASES	2,865,702	1,759,267	-	-	-
SALE OF ASSETS	966,927	-	-	419,000	419,000
TRANSFERS IN(OUT) Fund A-General	7,460,286	7,374,908	4,935,142	3,246,443	(1,688,699)
TRANSFERS IN(OUT) Fund A-General	-	-	(800,000)	(800,000)	-
TRANSFERS IN(OUT) Fund G-Grants	-	-	-	-	-
TRANSFERS IN(OUT) Fund E-Pension Bonds	-	-	-	-	-
TRANSFERS IN(OUT) Fund O-Measure O	-	-	1,467,905	941,697	(526,208)
TRANSFERS IN(OUT) Fund S-Special Projects	(913,052)	-	-	-	-
Total Other Financing Sources (Uses)	**10,379,863**	**9,134,175**	**5,603,047**	**3,807,140**	**(1,795,907)**
SPECIAL ITEM					
EARLY BOND RETIREMENT	-	-	-	-	-
REV LESS EXP PLUS TRANSFERS	**$ (6,336,587)**	**$ 1,668,274**	**$ 667,906**	**$ (5,300,371)**	**$ (5,968,277)**
SERVICES & SUPPLIES					
250500 FINANCIAL SERVICE	$ -	$ -	$ -	$ -	$ -
281300 SALES TAX ADJUSTMENT	-	-	-	-	-
TAXES, LICENSES, DEBT SERVICE & OTHERS					
321000 INTEREST	355,562	390,793	300,513	300,513	-
322000 PRINCIPAL	4,845,804	4,820,098	3,976,702	3,976,702	-
CAPITAL OUTLAY					
420100 STRUCTURES	50,464	43,132	-	23,779	23,779
420200 NON-STRUCTURE	-	64,220	90,926	90,926	-
430100 VEHICLES	8,286,892	1,625,532	326,996	4,477,628	4,150,632
430300 EQUIPMENT	3,039,054	762,933	240,004	237,963	(2,041)
440300 SOFTWARE	421,469	-	-	-	-

BUDGET SUMMARY - PENSION OBLIGATION BOND FUND 212E

	ACTUALS FY 2023-24	ACTUALS FY 2024-25	FINAL FY 2025-26	MIDYEAR FY 2025-26	VARIANCE W/ FY 2025-26 FINAL
REVENUE:					
INVESTMENT & OTHER INCOME	$ -	$ -	$ -	$ -	$ -
Total Revenues	**-**	**-**	**-**	**-**	**-**
EXPENDITURES:					
SERVICES & SUPPLIES	-	-	338,609	-	(338,609)
TAXES, LICENSES, DEBT SERVICE & OTHERS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
Total Expenditures	**-**	**-**	**338,609**	**-**	**(338,609)**
REVENUE LESS EXPENDITURES	**-**	**-**	**(338,609)**	**-**	**338,609**
OTHER FINANCING SOURCES(USES)					
TRANSFERS IN(OUT) Fund A	(45,838)	-	(658)	(658)	-
TRANSFERS IN(OUT) Fund D	-	-	-	-	-
Total Other Financing Sources (Uses)	**(45,838)**	**-**	**(658)**	**(658)**	**-**
SPECIAL ITEM					
EARLY BOND RETIREMENT	-	-	(20,200,000)	-	20,200,000
REV LESS EXP PLUS TRANSFERS	**$ (45,838)**	**$ -**	**$ (20,539,267)**	**$ (658)**	**$ 20,538,609**

BUDGET SUMMARY - GRANTS FUND 212G

	ACTUALS FY 2023-24	ACTUALS FY 2024-25	FINAL FY 2025-26	MIDYEAR FY 2025-26	VARIANCE W/ FY 2025-26 FINAL
REVENUE:					
INTERGOVERNMENTAL	$ 6,951,975	$ 2,573,928	$ 4,253,299	$ 5,132,870	$ 879,571
INVESTMENT & OTHER INCOME	2,200	15,722	-	-	-
OTHER PRIVATE GRANTS	8,137	2,877	40,910	40,910	-
Total Revenues	**6,962,312**	**2,592,527**	**4,294,209**	**5,173,780**	**879,571**
EXPENDITURES:					
LABOR COSTS	4,862,422	1,992,790	3,837,002	3,837,002	-
SERVICES & SUPPLIES	493,866	227,556	445,411	440,754	(4,657)
TAXES, LICENSES, DEBT SERVICE & OTHERS	-	-	18,012	18,012	-
CAPITAL OUTLAY	29,055	85,768	143,500	143,500	-
Total Expenditures	**5,385,343**	**2,306,114**	**4,443,925**	**4,439,268**	**(4,657)**
REVENUE LESS EXPENDITURES	**1,576,969**	**286,413**	**(149,716)**	**734,512**	**884,228**
OTHER FINANCING SOURCES(USES)					
ISSUANCE OF CAPITAL LEASES	-	-	-	-	-
SALE OF ASSETS	-	-	-	-	-
TRANSFERS IN(OUT) FUND A	4,136	10,582	9,495	9,507	12
TRANSFERS IN(OUT) FUND A	-	(190,676)	(2,644)	(886,914)	(884,270)
TRANSFERS IN(OUT) FUND D	-	-	-	-	-
Total Other Financing Sources (Uses)	**4,136**	**(180,094)**	**6,851**	**(877,407)**	**(884,258)**
REV LESS EXP PLUS TRANSFERS	**$ 1,581,105**	**$ 106,319**	**$ (142,865)**	**$ (142,895)**	**$ (30)**

LABOR COSTS						
110000	WAGES	$ 2,383,894	$ 1,047,162	$ 2,584,632	$ 2,584,632	$ -
120000	BENEFITS	2,478,528	945,628	1,252,370	1,252,370	-
SERVICES & SUPPLIES						
203100	BUSINESS ACTIVITY EXP	-	-	121,988	121,988	-
203500	EDUCATION/TRAINING SERVICES	-	326	-	-	-
203600	EDUCATION/TRAINING SUPPLIES	-	-	-	-	-
205100	INSURANCE LBLTY, PPTY, W/C, ETC.	-	-	-	-	-
211100	BUILDING SERVICE	315,094	-	60,000	60,000	-
219700	TELEPHONE SERVICE	-	-	-	-	-
220500	VEHICLE MAINT SVC - MEDIC	-	-	-	-	-
223200	FIRE EQUIP SUPPLY	-	-	-	-	-
223600	DIESEL	-	-	-	-	-
225100	MEDICAL EQUIP SVC	159,254	159,254	108,700	108,700	-
225200	MEDICAL EQUIP SUP	-	-	-	-	-
226500	COMPUTER INVENTORIABLE EQUIP	-	-	-	-	-
227200	COMM EQUIP SUPPLY	-	-	-	-	-
229200	OTHER EQUIP SUPPLY	2,324	-	-	-	-
231400	SAFETY CLOTHING & SUPPLIES	-	-	-	-	-
233200	FOOD SUPPLY	-	-	-	-	-
244400	MEDICAL SUPPLIES	-	-	-	-	-
259100	OTHER SERVICE	109	28,669	8,089	8,199	110
281100	COMPUTER SERVICES	-	-	-	-	-
289800	OTHER SUPPLIES	8,948	31,989	10,461	10,461	-
289900	OTHER SERVICES	8,137	7,318	136,173	131,406	(4,767)
TAXES, LICENSES, DEBT SERVICE & OTHERS						
322000	PRINCIPAL PAYMENTS	-	-	18,012	18,012	-
CAPITAL OUTLAY						
420100	STRUCTURES	-	-	-	-	-
430100	VEHICLES	-	-	-	-	-
430300	EQUIPMENT	29,055	85,768	143,500	143,500	-

BUDGET SUMMARY - DEVELOPMENT IMPACT FEES FUND 212I

	ACTUALS FY 2023-24	ACTUALS FY 2024-25	FINAL FY 2025-26	MIDYEAR FY 2025-26	VARIANCE W/ FY 2025-26 FINAL
REVENUE:					
CHARGES FOR SERVICES	$ 3,885,981	$ 3,832,688	$ 3,000,000	$ 3,000,000	$ -
INVESTMENT & OTHER INCOME	411,189	595,642	-	-	-
MISCELLANEOUS	87,420	1,619	-	-	-
Total Revenues	**4,384,590**	**4,429,949**	**3,000,000**	**3,000,000**	**-**
EXPENDITURES:					
SERVICES & SUPPLIES	110,194	69,072	70,000	70,000	-
CAPITAL OUTLAY	228,960	646,689	14,156,616	13,898,904	(257,712)
Total Expenditures	**339,154**	**715,761**	**14,226,616**	**13,968,904**	**(257,712)**
REVENUE LESS EXPENDITURES	**4,045,436**	**3,714,188**	**(11,226,616)**	**(10,968,904)**	**257,712**
OTHER FINANCING SOURCES(USES)					
ISSUANCE OF CAPITAL LEASES	-	-	-	-	-
SALE OF ASSETS	-	-	-	-	-
TRANSFERS IN(OUT)	-	-	-	-	-
Total Other Financing Sources (Uses)	**-**	**-**	**-**	**-**	**-**
REV LESS EXP PLUS TRANSFERS	**$ 4,045,436**	**$ 3,714,188**	**$ (11,226,616)**	**$ (10,968,904)**	**$ 257,712**

BUDGET SUMMARY - LEASED PROPERTIES FUND 212L

	ACTUALS FY 2023-24	ACTUALS FY 2024-25	FINAL FY 2025-26	MIDYEAR FY 2025-26	VARIANCE W/ FY 2025-26 FINAL
REVENUE:					
RENTAL INCOME	$ 1,119,415	$ 1,186,463	$ 1,300,714	$ 1,225,025	$ (75,689)
INVESTMENT & OTHER INCOME	138,420	138,366	-	-	-
MISCELLANEOUS	-	-	-	-	-
Total Revenues	**1,257,835**	**1,324,829**	**1,300,714**	**1,225,025**	**(75,689)**
EXPENDITURES:					
SERVICES & SUPPLIES	368,869	395,504	615,060	608,517	(6,543)
TAXES, LICENSES, DEBT SERVICE & OTHERS	245,383	244,806	243,704	243,704	-
CAPITAL OUTLAY	-	-	-	-	-
Total Expenditures	**614,252**	**640,310**	**858,764**	**852,221**	**(6,543)**
REVENUE LESS EXPENDITURES	**643,583**	**684,519**	**441,950**	**372,804**	**(69,146)**
OTHER FINANCING SOURCES(USES)					
TRANSFERS IN(OUT) FUND A	-	-	-	-	-
TRANSFERS IN(OUT) FUND D	-	-	-	-	-
Total Other Financing Sources (Uses)	**-**	**-**	**-**	**-**	**-**
REV LESS EXP PLUS TRANSFERS	**$ 643,583**	**$ 684,519**	**$ 441,950**	**$ 372,804**	**$ (69,146)**
SERVICES & SUPPLIES					
210300 LANSCAPE SCV/PEST CONTROL	$ 15,551	$ 18,608	$ 24,135	$ 24,135	$ -
211100 BUILDING SERVICE	82,817	45,163	244,113	251,113	7,000
211200 BUILDING SUPPLY	3,417	6,262	11,000	11,000	-
213100 ELECTRICAL SERVICE	3,324	3,262	8,500	8,500	-
215100 MECH SYSTEMS SERVICE	28,267	25,836	48,650	41,650	(7,000)
215200 MECH SYSTEMS SUPPLY	151	-	-	-	-
216700 PLUMBING SERVICES	4,166	4,120	4,000	4,000	-
219100 ELECTRICITY	85,885	94,743	96,930	90,869	(6,061)
219200 NATURAL GAS	15,814	16,837	17,276	15,264	(2,012)
219300 REFUSE SERVICE	4,383	4,253	4,820	4,433	(387)
219500 SEWER SERVICE	10,218	11,364	11,717	12,249	532
219800 WATER SERVICE	19,037	20,982	14,202	11,587	(2,615)
232100 CUSTODIAL SERVICE	91,350	139,451	124,967	124,967	-
259100 OTHER PROFESSIONAL SERVICE	-	-	-	4,000	4,000
296200 PARKING CHARGES	4,489	4,623	4,750	4,750	-
TAXES, LICENSES, DEBT SERVICE & OTHERS					
321000 INTEREST	84,159	80,060	75,873	75,873	-
322000 PRINCIPAL	161,224	164,746	167,831	167,831	-
CAPITAL OUTLAY					
410100 LAND ACQUISITION	-	-	-	-	-
420100 STRUCTURES/IMPROVEMENTS	-	-	-	-	-

BUDGET SUMMARY - MEASURE O DEBT SERVICE FUND 212N

	ACTUALS FY 2023-24	ACTUALS FY 2024-25	FINAL FY 2025-26	MIDYEAR FY 2025-26	VARIANCE W/ FY 2025-26 FINAL
REVENUE:					
PROPERTY TAXES	$ -	$ -	$ 9,338,144	$ 9,338,144	$ -
INVESTMENT & OTHER INCOME	-	-	-	-	-
Total Revenues	**-**	**-**	**9,338,144**	**9,338,144**	**-**
EXPENDITURES:					
SERVICES & SUPPLIES	-	-	1,000	1,000	-
TAXES, LICENSES, DEBT SERVICE & OTHERS	-	-	4,216,597	4,216,597	-
CAPITAL OUTLAY	-	-	-	-	-
Total Expenditures	**-**	**-**	**4,217,597**	**4,217,597**	**-**
REVENUE LESS EXPENDITURES	**-**	**-**	**5,120,547**	**5,120,547**	**-**
OTHER FINANCING SOURCES(USES)					
ISSUANCE OF BONDS	-	-	1,210,972	1,210,972	-
TRANSFERS IN(OUT)	-	-	-	-	-
Total Other Financing Sources (Uses)	**-**	**-**	**1,210,972**	**1,210,972**	**-**
REV LESS EXP PLUS TRANSFERS	**$ -**	**$ -**	**$ 6,331,519**	**$ 6,331,519**	**$ -**

BUDGET SUMMARY - MEASURE O BUILDING FUND 2120

	ACTUALS FY 2023-24	ACTUALS FY 2024-25	FINAL FY 2025-26	MIDYEAR FY 2025-26	VARIANCE W/ FY 2025-26 FINAL
REVENUE:					
PROPERTY TAXES	$ -	$ -	$ -	$ -	$ -
INVESTMENT & OTHER INCOME	-	-	-	-	-
Total Revenues	**-**	**-**	**-**	**-**	**-**
EXPENDITURES:					
SERVICES & SUPPLIES	-	-	2,463,084	1,919,317	(543,767)
CAPITAL OUTLAY	-	-	77,127,086	74,961,972	(2,165,114)
Total Expenditures	**-**	**-**	**79,590,170**	**76,881,289**	**(2,708,881)**
REVENUE LESS EXPENDITURES	**-**	**-**	**(79,590,170)**	**(76,881,289)**	**2,708,881**
OTHER FINANCING SOURCES(USES)					
ISSUANCE OF BONDS	-	-	160,000,000	160,000,000	-
TRANSFERS IN(OUT) Fund D-Cap Fac	-	-	(1,467,905)	(941,697)	526,208
Total Other Financing Sources (Uses)	**-**	**-**	**158,532,095**	**159,058,303**	**526,208**
REV LESS EXP PLUS TRANSFERS	**$ -**	**$ -**	**$ 78,941,925**	**$ 82,177,014**	**$ 3,235,089**

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

	ACTUALS FY 2023-24	ACTUALS FY 2024-25	FINAL FY 2025-26	MIDYEAR FY 2025-26	VARIANCE W/ FY 2025-26 FINAL
REVENUE:					
INTERGOVERNMENTAL	$ -	$ -	$ -	$ -	$ -
INVESTMENT & OTHER INCOME	655,794	560,801	150,000	200,000	50,000
Total Revenues	**655,794**	**560,801**	**150,000**	**200,000**	**50,000**
EXPENDITURES:					
SERVICES & SUPPLIES	438,856	-	-	-	-
TAXES, LICENSES, DEBT SERVICE & OTHERS	-	-	-	-	-
CAPITAL OUTLAY	41,800	4,209,789	10,295,409	10,553,121	257,712
Total Expenditures	**480,656**	**4,209,789**	**10,295,409**	**10,553,121**	**257,712**
REVENUE LESS EXPENDITURES	**175,138**	**(3,648,988)**	**(10,145,409)**	**(10,353,121)**	**(207,712)**
OTHER FINANCING SOURCES(USES)					
TRANSFERS IN(OUT) Fund A	-	-	-	-	-
TRANSFERS IN(OUT) Fund D	913,052	-	-	-	-
Total Other Financing Sources (Uses)	**913,052**	**-**	**-**	**-**	**-**
REV LESS EXP PLUS TRANSFERS	**$ 1,088,190**	**$ (3,648,988)**	**$ (10,145,409)**	**$ (10,353,121)**	**$ (207,712)**

Personnel

MIDYEAR BUDGET
Fiscal Year 2025-26

POSITION AUTHORIZATION DOCUMENT

SUMMARY Full-Time Positions			
	Authorized Positions*	Budgeted Positions**	Proposed Changes***
Office of the Fire Chief	5	5	0
Operations	554	547	6
Support Services	163	167	0
Administration	49	51	1
Total	**771**	**770**	**7**

Notes:

***Authorized Position** is a position that has been officially approved by the Board in the overall staffing of the District.

****Budgeted Position** is an approved and budgeted position by the Board of Directors as a part of the budget process.

*****Proposed Changes** refers to a recommended modification to the current position. This may include adding, eliminating, reclassifying, or changing an existing position.

POSITION AUTHORIZATION DOCUMENT

OFFICE OF THE FIRE CHIEF				
Position	Authorized Positions	Budgeted Positions	Proposed Changes	**Comments**
Fire Chief	**1**	**1**		
Administrative Support Officer III	**1**	**1**		
Office Technician	**2**	**2**		
Board Clerk	**1**	**1**		
	5	**5**	**0**	

POSITION AUTHORIZATION DOCUMENT

OPERATIONS BRANCH

Position	Authorized Positions	Budgeted Positions	Proposed Changes	Comments
Deputy Chief	**1**	**1**		
Administrative Specialist	**1**	**1**		
Assistant Chief	**3**	**3**		Operations (A-B-C)
Business Applications Analyst	**1**	**1**		
Data Analyst	**1**	**1**		
FIRE SUPPRESSION				
Battalion Chiefs	**15**	**15**		Excludes two Day position assignments (Special Ops and Wellness, Health & Safety)
Fire Captains	**135**	**135**		Includes 3 EMS 24 positions. Eleven additional Day staff reflected in assigned divisions.
Fire Engineers	**132**	**132**		
Firefighters	**258**	**258**	**6**	Total includes a 10 percent pool (24 positions), per MOU. Six new FF positions added for Squad 41, effective 5/1/26.
WELLNESS, HEALTH and SAFETY				
Assistant Chief	**1**	**1**		
Battalion Chief, Day	**1**	**1**		
Day Captain	**2**	**2**		
Health & Fitness Program Manager	**1**	**1**		
Safety Specialist	**1**	**1**		
Safety Technician	**1**	**1**		
	554	**547**	**6**	

POSITION AUTHORIZATION DOCUMENT

SUPPORT SERVICES BRANCH				
Position	Authorized Positions	Budgeted Positions	Proposed Changes	**Comments**
Deputy Chief	**1**	**1**		
Administrative Specialist	**1**	**1**		
METRO MEDIC PROGRAM (MMP)				
MMP's (Paramedics and EMT's)	**86**	**86**		Total includes a 10 percent pool (8 positions), per MOU. Paramedics and EMTs included.
EMERGENCY MEDICAL SERVICES (EMS)				
Assistant Chief	**1**	**1**		
CQI Manager	**1**	**1**		
Day Captain	**3**	**3**		
Administrative Specialist	**1**	**1**		
EMS System Technician	**2**	**2**		
MIH PROGRAM				
Battalion Chief	**0**	**1**		Position authorized in Suppression division. Filled via grant funding.
MIH Paramedic	**0**	**3**		Non-rank specific. Positions authorized in Suppression and MMP divisions. Filled via grant funding.
PLANNING & DEVELOPMENT				
Chief Development Officer	**1**	**1**		
Legislative Analyst	**1**	**1**		
Administrative Analyst	**1**	**1**		
Geographic Information Data Analyst	**1**	**1**		
LOGISTICS				
Logistics Manager	**1**	**1**		
Warehouse Supervisor	**1**	**1**		
Logistics Technician	**7**	**7**		
Office Technician	**1**	**1**		
FACILITIES				
Facilities Manager	**1**	**1**		
Facilities Technician	**5**	**5**		
FLEET MAINTENANCE				
Fleet Manager	**1**	**1**		
Assistant Fleet Manager	**1**	**1**		
Master Fire Mechanic	**2**	**2**		
Fire Mechanic	**10**	**10**		
Parts Buyer	**1**	**1**		
Shop Assistant	**1**	**1**		
Accounting Technician	**1**	**1**		
COMMUNITY RISK REDUCTION / ARSON				
Fire Marshal	**1**	**1**		
Deputy Fire Marshal	**1**	**1**		
Administrative Specialist	**1**	**1**		
Plan Intake Specialist	**3**	**3**		
Office Technician	**2**	**2**		
Supervising Inspector	**3**	**3**		
Fire Inspector II	**7**	**7**		
Fire Inspector I	**7**	**7**		
Supervising Investigator	**1**	**1**		
Fire Investigator II	**4**	**4**		
	163	**167**	**0**	

POSITION AUTHORIZATION DOCUMENT

ADMINISTRATIVE BRANCH				
Position	Authorized Positions	Budgeted Positions	Proposed Changes	**Comments**
Deputy Chief	**1**	**1**		
Assistant Chief (Chief Executive Director of SRFECC)			**1**	Two-week cross training in FY25-26 and two-year assignment starting in FY26-27.
Day Battalion Chief, Special Operations	**1**	**1**		
Day Staff Local 522 Rep	**0**	**2**		Authorized in Suppression divison. Required per MOU. Positions are not rank specific. Backfilled via constant staffing.
AIR OPERATIONS				
Chief Pilot	**1**	**1**		
Day Captain	**1**	**1**		
Helicopter Mechanic	**1**	**1**		
TRAINING				
Assistant Chief	**1**	**1**		
Day Captain	**4**	**4**		
Administrative Specialist	**1**	**1**		
HUMAN RESOURCES				
Chief Human Resources Officer	**1**	**1**		
Administrative Specialist	**1**	**1**		
Human Resources Analyst II	**3**	**3**		
Human Resources Analyst I	**0**	**0**		
Workers Compensation Coordinator	**2**	**2**		
FINANCE				
Chief Financial Officer	**1**	**1**		
Finance Manager	**1**	**1**		
Purchasing Agent	**1**	**1**		
Grant Specialist	**1**	**1**		
Payroll Manager	**1**	**1**		
Payroll Analyst	**1**	**1**		
Payroll Specialist	**1**	**1**		
Financial Analyst	**1**	**1**		
Accounting Specialist	**1**	**1**		
Accounting Technician	**4**	**4**		
COMMUNITY RELATIONS				
Day Captain - PIO	**1**	**1**		
Community Relations Coordinator	**1**	**1**		
Community Relations Specialist	**2**	**2**		
INFORMATION TECHNOLOGY (IT) / COMMUNICATIONS				
Director, Information Technology	**1**	**1**		
Office Technician	**1**	**1**		
Business Applications Analyst	**2**	**2**		
Network Systems Engineer	**1**	**1**		
Network Systems Administrator	**2**	**2**		
Computer Systems Supervisor	**1**	**1**		
Computer Systems Technician	**2**	**2**		
Help Desk Technician	**1**	**1**		
Communications Supervisor	**1**	**1**		
Communications Technician II	**2**	**2**		
	49	**51**	**1**	

POSITION AUTHORIZATION DOCUMENT

PART-TIME, TEMPORARY, RETIRED ANNUITANTS, RESERVE & REIMBURSED				
Position	Authorized Positions	Budgeted Positions	Proposed Changes	**Comments**
Retired Annuitants (part-time)	**7**	**7**		
Reserve Firefighters	**10**	**10**		
Medical Director	**1**	**1**		
Physician Assistant (PA) - MIH Program	**17**	**17**		
Helicopter Pilot (part-time)	**4**	**4**		
Urban Area Security Initiative				
Planning and Exercise Coordinator	**0**	**0**		
	39	**39**	**0**	

POSITION AUTHORIZATION DOCUMENT

Authorized Positions - Last 3 Fiscal Years

Position	Authorized Positions FY 25/26 Midyear Budget	Established Positions FY 24/25 Midyear Budget	Established Positions FY 23/24 Midyear Budget
Fire Chief	1	1	1
Deputy Chief	3	3	3
Assistant Chief	6	6	7
Assistant Chief (Chief Executive Director of SRFECC)	0	0	0
Administrative Support Officer III	1	1	0
Executive Assistant to the Fire Chief	0	0	1
Board Clerk	1	1	1
Administrative Specialist	6	6	6
Data Analyst	1	1	1
Battalion Chief, Day	1	1	2
Battalion Chiefs	15	15	15
Day Battalion Chief, Special Operations	1	1	1
Day Captain	10	8	11
Fire Captains	135	135	132
Fire Engineers	132	132	132
Firefighters	258	240	258
Captains, MMP	0	0	3
MMP's (Paramedics and EMT's)	86	64	67
Chief Pilot	1	1	1
Helicopter Mechanic	1	0	0
CQI Manager	1	1	1
EMS System Technician	2	2	2
Health & Fitness Program Manager	1	1	1
Safety Specialist	1	1	1
Safety Technician	1	1	1
Logistics Manager	1	1	1
Assistant Logistics Manager	0	1	1
Warehouse Supervisor	1	0	0
Logistics Technician	7	7	7
Office Technician	6	6	6
Facilities Manager	1	1	1
Facilities Technician	5	4	4
Fleet Manager	1	1	1
Assistant Fleet Manager	1	1	1
Master Fire Mechanic	2	2	2
Fire Mechanic	10	10	10
Parts Buyer	1	1	1
Shop Assistant	1	0	0
Fire Marshal	1	1	1
Deputy Fire Marshal	1	1	1
Plan Intake Specialist	3	3	3
Supervising Inspector	3	3	3
Fire Inspector II	7	7	7
Fire Inspector I	7	7	6
Supervising Investigator	1	1	1
Fire Investigator II	4	3	3
Director, Information Technology	1	1	1
Business Applications Analyst	3	3	3
Network Systems Engineer	1	1	1

Network Systems Administrator	2	2	2
Computer Systems Supervisor	1	1	1
Computer Systems Technician	2	2	2
Help Desk Technician	1	1	1
Communications Manager	0	0	1
Communications Supervisor	1	1	0
Communications Technician II	2	2	2
Day Staff Local 522 Rep	0	1	1
Chief Human Resources Officer	1	1	1
Human Resources Analyst II	3	3	3
Workers Compensation Coordinator	2	2	1
Chief Financial Officer	1	1	1
Finance Manager	1	1	1
Purchasing Agent	1	1	1
Grant Specialist	1	1	1
Payroll Manager	1	1	1
Payroll Analyst	1	1	1
Payroll Specialist	1	1	1
Financial Analyst	1	1	1
Accounting Specialist	1	1	1
Accounting Technician	5	5	7
Chief Development Officer	1	1	1
Legislative Analyst	1	1	1
Administrative Analyst	1	1	1
Geographic Information Data Analyst	1	1	1
Day Captain - PIO	1	1	0
Community Relations Coordinator	1	1	1
Community Relations Specialist	2	2	2
Total	**771**	**726**	**751**

PAY SCHEDULE

	Monthly Base Pay				
	Step 1	Step 2	Step 3	Step 4	Step 5
Fire Chief					$ 31,509.06
Senior Management Staff - Unrepresented Confidential					
Chief Deputy					$ 28,133.09
Deputy Chief					26,793.42
Assistant Chief				22,587.50	23,712.20
Fire Marshal				22,587.50	23,712.20
Chief Financial Officer				19,592.65	20,568.82
Chief Development Officer				19,592.65	20,568.82
Management Staff - Unrepresented Confidential					
Director of Information Technology	$ 13,166.07	$ 13,820.72	$ 14,508.49	$ 15,230.88	$ 15,989.36
Chief Human Resources Officer	12,390.71	13,006.48	13,653.22	14,332.54	15,044.46
Finance Manager	11,784.22	12,369.85	12,984.95	13,631.01	14,308.09
Economic Development Manager	10,967.16	11,512.20	12,084.64	12,685.91	13,316.05
Facilities Manager	10,967.16	11,512.20	12,084.64	12,685.91	13,316.05
Fleet Manager	10,967.16	11,512.20	12,084.64	12,685.91	13,316.05
Logistics Manager	10,967.16	11,512.20	12,084.64	12,685.91	13,316.05
Communications Manager	10,967.16	11,512.20	12,084.64	12,685.91	13,316.05
Payroll Manager	10,967.16	11,512.20	12,084.64	12,685.91	13,316.05
CQI Manager	10,869.10	11,408.36	11,975.05	12,570.59	13,194.89
Chief Pilot	10,755.21	11,288.72	11,848.17	12,435.03	13,052.17
Grant / Economic Development Coordinator	10,732.12	11,265.64	11,825.09	12,413.40	13,030.53
Assistant Logistics Manager	9,747.30	10,231.79	10,739.36	11,272.85	11,832.30
Assistant Fleet Manager	9,747.30	10,231.79	10,739.36	11,272.85	11,832.30
Unrepresented Confidential - Exempt					
Network Systems Engineer	$ 10,533.16	$ 11,056.57	$ 11,605.92	$ 12,182.70	$ 12,788.28
Computer Systems Supervisor	9,898.71	10,390.40	10,906.59	11,448.76	12,016.87
Administrative Services Officer III	9,403.70	9,870.58	10,360.64	10,875.03	11,414.96
Purchasing Agent	9,226.79	9,683.85	10,164.02	10,668.68	11,197.86
Accounting Supervisor	8,984.53	9,430.11	9,897.27	10,388.97	10,905.17
Payroll Supervisor	8,984.53	9,430.11	9,897.27	10,388.97	10,905.17
Human Resources Analyst II	8,812.95	9,249.84	9,708.39	10,189.95	10,696.11
Facilities Supervisor	8,691.84	9,122.94	9,575.73	10,051.56	10,550.46
Administrative Analyst	8,641.37	9,069.62	9,519.46	9,992.41	10,488.46
Business Applications Analyst	8,641.37	9,069.62	9,519.46	9,992.41	10,488.46
Operations Data Analyst	8,641.37	9,069.62	9,519.46	9,992.41	10,488.46
Payroll Analyst	8,641.37	9,069.62	9,519.46	9,992.41	10,488.46
Financial Analyst	8,641.37	9,069.62	9,519.46	9,992.41	10,488.46
Legislative Analyst	8,641.37	9,069.62	9,519.46	9,992.41	10,488.46
Executive Assistant to the Fire Chief	7,906.00	8,298.18	8,709.12	9,140.28	9,593.03
Board Clerk	7,906.00	8,298.18	8,709.12	9,140.28	9,593.03
Human Resources Analyst I	7,906.00	8,298.18	8,709.12	9,140.28	9,593.03
Workers Compensation Coordinator	7,906.00	8,298.18	8,709.12	9,140.28	9,593.03
Office Manager	7,906.00	8,298.18	8,709.12	9,140.28	9,593.03
Grant Specialist	7,906.00	8,298.18	8,709.12	9,140.28	9,593.03
Procurement Specialist	5,833.96	6,122.36	6,425.15	6,742.36	7,075.45
Accounting Specialist	5,833.96	6,122.36	6,425.15	6,742.36	7,075.45
Payroll Specialist	5,833.96	6,122.36	6,425.15	6,742.36	7,075.45
Administrative Specialist	5,833.96	6,122.36	6,425.15	6,742.36	7,075.45
Unrepresented Confidential - Non-Exempt					
Network Systems Administrator	$ 9,523.81	$ 9,996.77	$ 10,492.77	$ 11,013.30	$ 11,559.77
Database Technician	8,984.53	9,430.11	9,898.71	10,390.40	10,906.59
Communications Supervisor	8,691.84	9,122.94	9,575.73	10,051.56	10,550.46
Health and Wellness Program Manager	7,632.09	8,009.14	8,405.84	8,822.21	9,258.24
Computer Systems Technician	6,577.97	6,903.86	7,244.13	7,603.21	7,979.52
Warehouse Supervisor	6,501.56	6,823.09	7,160.51	7,515.23	7,887.25
Help Desk Technician	5,170.67	5,425.93	5,692.67	5,973.86	6,269.43

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

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

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

Hourly Positions	
	Hourly Rate
Hourly Employees	$ 16.90
Helicopter Pilot	74.39
Helicopter Mechanic	53.65
MIH Case Manager	30.00
Physician Assistant/Nurse Practitioner	88.19
Medical Director	156.00

Effective as of 1/1/2026
Adopted by the Board as of 09/11/2025 revised as of 1/1/2026

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

ADAM A. HOUSE
Fire Chief

RESOLUTION NO. 2026-XXX

A RESOLUTION OF THE SACRAMENTO METROPOLITAN FIRE DISTRICT ADOPTING THE MIDYEAR BUDGET FOR THE GENERAL OPERATING FUND 212A FOR FISCAL YEAR 2025/2026

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

WHEREAS, hearings have been terminated during which time all additions and deletions to the Midyear Budget for the General Operating Fund 212A for Fiscal Year 2025/2026 were made, and

NOW THEREFORE BE IT RESOLVED that the Board of Directors of the Sacramento Metropolitan Fire District, in accordance with Section 13890 of the Health and Safety Code, the Midyear Budget for General Operating Fund 212A for the Fiscal Year 2025/2026 will be and is hereby adopted in accordance with the following table, as set forth in the attached exhibits:

OBJECT	FUND	FUND CENTER	COST CENTER	ACCOUNT CATEGORY	AMOUNT TO INCREASE/ (DECREASE)
10	212A	2129212	2129212000	SALARIES & EMPLOYEE BENEFITS	$1,943,973
20	212A	2129212	2129212000	SERVICES & SUPPLIES	1,310,149
30	212A	2129212	2129212000	OTHER CHARGES	(80,493)
50	212A	2129212	2129212000	OPERATING TRANSFER OUT (To 212D)	(1,688,699)
50	212A	2129212	2129212000	OPERATING TRANSFER OUT (To 212G)	12
59	212A	2129212	2129212000	OPERATING TRANSFER IN (From 212G)	884,270

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

BE IT FURTHER RESOLVED that the Midyear Budget for Fund 212A for Fiscal Year 2025/2026 will be and is hereby adopted in accordance with the listed attachments which show in detail the approved appropriations, revenues and methods of financing attached hereto and by reference made a part hereof.

PASSED, APPROVED AND ADOPTED this 12th day of March, 2026. I, MARNI RITTBURG, BOARD CLERK OF SACRAMENTO METROPOLITAN FIRE DISTRICT HEREBY CERTIFY the foregoing Resolution was introduced and passed at a regular meeting of the Sacramento Metropolitan Fire District Board by the following roll call vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

SACRAMENTO METROPOLITAN FIRE DISTRICT

By: _____
President, Board of Directors

ATTEST:

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

Attachments:
Exhibit A: 212A Midyear Budget Summary for FY2025/26 Schedule
Exhibit B: 212A Revenue Detail Schedule
Exhibit C: 212A Expenditure Detail Schedule

Sacramento Metropolitan Fire District

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

ADAM A. HOUSE
Fire Chief

RESOLUTION NO. 2026-XXX

A RESOLUTION OF THE SACRAMENTO METROPOLITAN FIRE DISTRICT ADOPTING THE MIDYEAR BUDGET FOR THE CAPITAL FACILITIES FUND 212D FOR FISCAL YEAR 2025/2026

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

WHEREAS, hearings have been terminated during which time all additions and deletions to the Midyear Budget for the Capital Facilities Fund 212D for Fiscal Year 2025/2026 were made, and

NOW THEREFORE BE IT RESOLVED that the Board of Directors of the Sacramento Metropolitan Fire District, in accordance with Section 13890 of the Health and Safety Code, the Midyear Budget for the Capital Facilities Fund 212D for the Fiscal Year 2025/2026 will be and is hereby adopted in accordance with the following table, as set forth in the attached Exhibit A:

OBJECT	FUND	FUND CENTER	COST CENTER	ACCOUNT CATEGORY	AMOUNT TO INCREASE/ (DECREASE)
10	212D	2123000	2123000000	SALARIES & EMPLOYEE BENEFITS	$ -
20	212D	2123000	2123000000	SERVICES & SUPPLIES	-
30	212D	2123000	2123000000	OTHER CHARGES	-
41	212D	2123000	2123000000	CAPITAL ASSETS-LAND	-
42	212D	2123000	2123000000	CAPITAL ASSETS-STRUCTURES	23,779
43	212D	2123000	2123000000	CAPITAL ASSETS-EQUIPMENT	4,148,591
44	212D	2123000	2123000000	CAPITAL ASSETS-SOFTWARE	-
59	212D	2123000	2123000000	OPERATING TRANSFER IN (From 212A)	(1,688,699)
59	212D	2123000	2123000000	OPERATING TRANSFER IN (From 212O)	(526,208)

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

BE IT FURTHER RESOLVED that the Midyear Budget for Fund 212D for Fiscal Year 2025/2026 will be and is hereby adopted in accordance with the listed attachments which show in detail the approved appropriations, revenues and methods of financing attached hereto and by reference made a part hereof.

PASSED, APPROVED AND ADOPTED this 12th day of March, 2026. I, MARNI RITTBURG, BOARD CLERK OF SACRAMENTO METROPOLITAN FIRE DISTRICT HEREBY CERTIFY the foregoing Resolution was introduced and passed at a regular meeting of the Sacramento Metropolitan Fire District Board by the following roll call vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

SACRAMENTO METROPOLITAN FIRE DISTRICT

By: _____
President, Board of Directors

ATTEST:

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

Attachments:
Exhibit A: 212D Midyear Budget Summary for FY2025/2026 Schedule

Sacramento Metropolitan Fire District

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

ADAM A. HOUSE
Fire Chief

RESOLUTION NO. 2026-XXX

A RESOLUTION OF THE SACRAMENTO METROPOLITAN FIRE DISTRICT ADOPTING THE MIDYEAR BUDGET FOR THE PENSION OBLIGATION BOND FUND 212E FOR FISCAL YEAR 2025/2026

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

WHEREAS, hearings have been terminated during which time all additions and deletions to the Midyear Budget for the Pension Obligation Bond Fund 212E for Fiscal Year 2025/2026 were made, and

NOW THEREFORE BE IT RESOLVED that the Board of Directors of the Sacramento Metropolitan Fire District, in accordance with Section 13890 of the Health and Safety Code, the Midyear Budget for the Pension Obligation Bond Fund 212E for the Fiscal Year 2025/2026 will be and is hereby adopted in accordance with the following table, as set forth in the attached Exhibit A:

OBJECT	FUND	FUND CENTER	COST CENTER	ACCOUNT CATEGORY	AMOUNT TO INCREASE/ (DECREASE)
10	212E	2124000	2124000000	SALARIES & EMPLOYEE BENEFITS	$ -
20	212E	2124000	2124000000	SERVICES & SUPPLIES	(338,609)
30	212E	2124000	2124000000	OTHER CHARGES	-

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

BE IT FURTHER RESOLVED that the Midyear Budget for Fund 212E for Fiscal Year 2025/2026 will be and is hereby adopted in accordance with the listed attachments which show in detail the approved appropriations, revenues and methods of financing attached hereto and by reference made a part hereof.

PASSED, APPROVED AND ADOPTED this 12th day of March, 2026. I, MARNI RITTBURG, BOARD CLERK OF SACRAMENTO METROPOLITAN FIRE DISTRICT HEREBY CERTIFY the foregoing Resolution was introduced and passed at a regular meeting of the Sacramento Metropolitan Fire District Board by the following roll call vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

SACRAMENTO METROPOLITAN FIRE DISTRICT

By: _____
President, Board of Directors

ATTEST:

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

Attachments:
Exhibit A: 212E Midyear Budget Summary for FY2025/2026 Schedule

Sacramento Metropolitan Fire District

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

ADAM A. HOUSE
Fire Chief

RESOLUTION NO. 2026-XXX

A RESOLUTION OF THE SACRAMENTO METROPOLITAN FIRE DISTRICT ADOPTING THE MIDYEAR BUDGET FOR THE GRANTS FUND 212G FOR FISCAL YEAR 2025/2026

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

WHEREAS, hearings have been terminated during which time all additions and deletions to the Midyear Budget for the Grants Fund 212G for Fiscal Year 2025/2026 were made, and

NOW THEREFORE BE IT RESOLVED that the Board of Directors of the Sacramento Metropolitan Fire District, in accordance with Section 13890 of the Health and Safety Code, the Midyear in the Grants Fund 212G for the Fiscal Year 2025/2026 will be and is hereby adopted in accordance with the following table, as set forth in Exhibit A:

OBJECT	FUND	FUND CENTER	COST CENTER	ACCOUNT CATEGORY	AMOUNT TO INCREASE/ (DECREASE)
10	212G	2126000	2126000000	SALARIES & EMPLOYEE BENEFITS	$ -
20	212G	2126000	2126000000	SERVICES & SUPPLIES	(4,657)
30	212G	2126000	2126000000	TAXES, LICENSES, DEBT SRVC & OTHERS	-
42	212G	2126000	2126000000	CAPITAL ASSETS-STRUCTURES	-
50	212G	2126000	2126000000	OPERATING TRANSFER OUT (To 212A)	884,270
59	212G	2126000	2126000000	OPERATING TRANSFER IN (From 212A)	12

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

BE IT FURTHER RESOLVED that the Midyear Budget for Fund 212G for Fiscal Year 2025/2026 will be and is hereby adopted in accordance with the listed attachments which show in detail the approved appropriations, revenues and methods of financing attached hereto and by reference made a part hereof.

PASSED, APPROVED AND ADOPTED this 12th day of March, 2026. I, MARNI RITTBURG, BOARD CLERK OF SACRAMENTO METROPOLITAN FIRE DISTRICT HEREBY CERTIFY the foregoing Resolution was introduced and passed at a regular meeting of the Sacramento Metropolitan Fire District Board by the following roll call vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

SACRAMENTO METROPOLITAN FIRE DISTRICT

By: _____
President, Board of Directors

ATTEST:

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

Attachments:
Exhibit A: 212G Midyear Budget Summary for FY 2025/2026 Schedule

Sacramento Metropolitan Fire District

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

ADAM A. HOUSE
Fire Chief

RESOLUTION NO. 2026-XXX

A RESOLUTION OF THE SACRAMENTO METROPOLITAN FIRE DISTRICT ADOPTING THE MIDYEAR BUDGET FOR THE DEVELOPMENT IMPACT FEES FUND 212I FOR FISCAL YEAR 2025/2026

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

WHEREAS, hearings have been terminated during which time all additions and deletions to the Midyear Budget for the Development Impact Fees Fund 212I for Fiscal Year 2025/2026 were made, and

NOW THEREFORE BE IT RESOLVED that the Board of Directors of the Sacramento Metropolitan Fire District, in accordance with Section 13890 of the Health and Safety Code, the Midyear in the Development Impact Fees Fund 212I for the Fiscal Year 2025/2026 will be and is hereby adopted in accordance with the following table, as set forth in Exhibit A:

OBJECT	FUND	FUND CENTER	COST CENTER	ACCOUNT CATEGORY	AMOUNT TO INCREASE/ (DECREASE)
10	212I	2129000	2129000000	SALARIES & EMPLOYEE BENEFITS	$ -
20	212I	2129000	2129000000	SERVICES & SUPPLIES	-
30	212I	2129000	2129000000	TAXES, LICENSES, DEBT SRVC & OTHERS	-
41	212I	2129000	2129000000	CAPITAL ASSETS-LAND	-
42	212I	2129000	2129000000	CAPITAL ASSETS-STRUCTURES	(257,712)
59	212I	2129000	2129000000	OPERATING TRANSFER IN (From 212A)	-

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

BE IT FURTHER RESOLVED that the Midyear Budget for Fund 212I for Fiscal Year 2025/2026 will be and is hereby adopted in accordance with the listed attachments which show in detail the approved appropriations, revenues and methods of financing attached hereto and by reference made a part hereof.

PASSED, APPROVED AND ADOPTED this 12th day of March, 2026. I, MARNI RITTBURG, BOARD CLERK OF SACRAMENTO METROPOLITAN FIRE DISTRICT HEREBY CERTIFY the foregoing Resolution was introduced and passed at a regular meeting of the Sacramento Metropolitan Fire District Board by the following roll call vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

SACRAMENTO METROPOLITAN FIRE DISTRICT

By: _____
President, Board of Directors

ATTEST:

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

Attachments:
Exhibit A: 212I Midyear Budget Summary for FY 2025/2026 Schedule

Sacramento Metropolitan Fire District

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

ADAM A. HOUSE
Fire Chief

RESOLUTION NO. 2026-XXX

A RESOLUTION OF THE SACRAMENTO METROPOLITAN FIRE DISTRICT ADOPTING THE MIDYEAR BUDGET FOR THE LEASED PROPERTIES FUND 212L FOR FISCAL YEAR 2025/2026

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

WHEREAS, hearings have been terminated during which time all additions and deletions to the Midyear Budget for the Leased Properties Fund 212L for Fiscal Year 2025/2026 were made, and

NOW THEREFORE BE IT RESOLVED that the Board of Directors of the Sacramento Metropolitan Fire District, in accordance with Section 13890 of the Health and Safety Code, the Midyear Budget in the Leased Properties Fund 212L for the Fiscal Year 2025/2026 will be and is hereby adopted in accordance with the following table, as set forth in the attached Exhibit A:

OBJECT	FUND	FUND CENTER	COST CENTER	ACCOUNT CATEGORY	AMOUNT TO INCREASE/ (DECREASE)
10	212L	2127000	2127000000	SALARIES & EMPLOYEE BENEFITS	$ -
20	212L	2127000	2127000000	SERVICES & SUPPLIES	(6,543)
30	212L	2127000	2127000000	OTHER CHARGES	-
41	212L	2127000	2127000000	CAPITAL ASSETS-LAND	-
42	212L	2127000	2127000000	CAPITAL ASSETS-STRUCTURES	-
59	212L	2127000	2127000000	OPERATING TRANSFER IN (From 212A)	-

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

BE IT FURTHER RESOLVED that the Midyear Budget for Fund 212L for Fiscal Year 2025/2026 will be and is hereby adopted in accordance with the listed attachments which show in detail the approved appropriations, revenues and methods of financing attached hereto and by reference made a part hereof.

PASSED, APPROVED AND ADOPTED this 12th day of March, 2026. I, MARNI RITTBURG, BOARD CLERK OF SACRAMENTO METROPOLITAN FIRE DISTRICT HEREBY CERTIFY the foregoing Resolution was introduced and passed at a regular meeting of the Sacramento Metropolitan Fire District Board by the following roll call vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

SACRAMENTO METROPOLITAN FIRE DISTRICT

By: _____
President, Board of Directors

ATTEST:

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

Attachments:
Exhibit A: 212L Midyear Budget Summary for FY2025/2026 Schedule

Sacramento Metropolitan Fire District

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

ADAM A. HOUSE
Fire Chief

RESOLUTION NO. 2026-XXX

A RESOLUTION OF THE SACRAMENTO METROPOLITAN FIRE DISTRICT ADOPTING THE MIDYEAR BUDGET FOR THE MEASURE O BUILDING FUND 212O FOR FISCAL YEAR 2025/2026

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

WHEREAS, hearings have been terminated during which time all additions and deletions to the Midyear Budget for the Measure O Building Fund 212O for Fiscal Year 2025/2026 were made, and

NOW THEREFORE BE IT RESOLVED that the Board of Directors of the Sacramento Metropolitan Fire District, in accordance with Section 13890 of the Health and Safety Code, the Midyear in the Measure O Building Fund 212O for the Fiscal Year 2025/2026 will be and is hereby adopted in accordance with the following table, as set forth in Exhibit A:

OBJECT	FUND	FUND CENTER	COST CENTER	ACCOUNT CATEGORY	AMOUNT TO INCREASE/ (DECREASE)
10	212O	2121200	2121200000	SALARIES & EMPLOYEE BENEFITS	$ -
20	212O	2121200	2121200000	SERVICES & SUPPLIES	(543,767)
30	212O	2121200	2121200000	TAXES, LICENSES, DEBT SRVC & OTHERS	-
41	212O	2121200	2121200000	CAPITAL ASSETS-STRUCTURES	1,716,305
43	212O	2121200	2121200000	CAPITAL ASSETS-EQUIPMENT	(3,881,419)
50	212O	2121200	2121200000	OPERATING TRANSFER OUT (To 212D)	(526,208)

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

BE IT FURTHER RESOLVED that the Midyear Budget for Fund 212O for Fiscal Year 2025/2026 will be and is hereby adopted in accordance with the listed attachments which show in detail the approved appropriations, revenues and methods of financing attached hereto and by reference made a part hereof.

PASSED, APPROVED AND ADOPTED this 12th day of March, 2026. I, MARNI RITTBURG, BOARD CLERK OF SACRAMENTO METROPOLITAN FIRE DISTRICT HEREBY CERTIFY the foregoing Resolution was introduced and passed at a regular meeting of the Sacramento Metropolitan Fire District Board by the following roll call vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

SACRAMENTO METROPOLITAN FIRE DISTRICT

By: _____
President, Board of Directors

ATTEST:

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

Attachments:
Exhibit A: 212O Midyear Budget Summary for FY 2025/2026 Schedule

Sacramento Metropolitan Fire District

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

ADAM A. HOUSE
Fire Chief

RESOLUTION NO. 2026-XXX

A RESOLUTION OF THE SACRAMENTO METROPOLITAN FIRE DISTRICT ADOPTING THE MIDYEAR BUDGET FOR THE SPECIAL PROJECTS FUND 212S FOR FISCAL YEAR 2025/2026

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

WHEREAS, hearings have been terminated during which time all additions and deletions to the Midyear Budget for the Special Projects Fund 212S for Fiscal Year 2025/2026 were made, and

NOW THEREFORE BE IT RESOLVED that the Board of Directors of the Sacramento Metropolitan Fire District, in accordance with Section 13890 of the Health and Safety Code, the Midyear in the Special Projects Fund 212S for the Fiscal Year 2025/2026 will be and is hereby adopted in accordance with the following table, as set forth in Exhibit A:

OBJECT	FUND	FUND CENTER	COST CENTER	ACCOUNT CATEGORY	AMOUNT TO INCREASE/ (DECREASE)
10	212S	2128000	2128000000	SALARIES & EMPLOYEE BENEFITS	$ -
20	212S	2128000	2128000000	SERVICES & SUPPLIES	-
30	212S	2128000	2128000000	TAXES, LICENSES, DEBT SRVC & OTHERS	-
42	212S	2128000	2128000000	CAPITAL ASSETS-STRUCTURES	257,712
50	212S	2128000	2128000000	OPERATING TRANSFER OUT (To 212A)	-
59	212S	2128000	2128000000	OPERATING TRANSFER IN (From 212A)	-

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

BE IT FURTHER RESOLVED that the Midyear Budget for Fund 212S for Fiscal Year 2025/2026 will be and is hereby adopted in accordance with the listed attachments which show in detail the approved appropriations, revenues and methods of financing attached hereto and by reference made a part hereof.

PASSED, APPROVED AND ADOPTED this 12th day of March, 2026. I, MARNI RITTBURG, BOARD CLERK OF SACRAMENTO METROPOLITAN FIRE DISTRICT HEREBY CERTIFY the foregoing Resolution was introduced and passed at a regular meeting of the Sacramento Metropolitan Fire District Board by the following roll call vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

SACRAMENTO METROPOLITAN FIRE DISTRICT

By: _____
President, Board of Directors

ATTEST:

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

Attachments:
Exhibit A: 212S Midyear Budget Summary for FY 2025/2026 Schedule

Sacramento Metropolitan Fire District

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

ADAM A. HOUSE
Fire Chief

RESOLUTION NO. 2026-XXX

A RESOLUTION ADOPTING THE POSITION AUTHORIZATION DOCUMENT FOR FISCAL YEAR 2025/26

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

WHEREAS, the Sacramento Metropolitan Fire District ("District") annually adopts a Position Authorization Document (PAD) that establishes all authorized positions and classifications for the upcoming fiscal year; and

WHEREAS, the PAD serves as the District's official staffing framework, ensuring alignment between organizational structure, service delivery needs, and the Board-adopted budget; and

WHEREAS, District staff have reviewed current operational requirements, service demands, and strategic priorities and have prepared the PAD for Fiscal Year 2025/26; and

WHEREAS, hearings have been terminated during which time the Board of Directors was presented a PAD containing a listing of all established positions, budgeted positions, and proposed changes by branch and position type as of February 26, 2026 and a pay schedule as of January 1, 2026;

WHEREAS, the Board of Directors has reviewed the PAD and finds it to be consistent with the District's operational needs, fiscal capacity, and long-term strategic direction; and

WHEREAS, adoption of the PAD for Fiscal Year 2025/26 is necessary to establish authorized staffing levels and support the effective management of District resources.

NOW, THEREFORE, IT IS HEREBY RESOLVED the Position Authorization Document is hereby adopted.

PASSED, APPROVED AND ADOPTED this 12th day of March, 2026. I, MARNI RITTBURG, BOARD CLERK OF SACRAMENTO METROPOLITAN FIRE DISTRICT HEREBY CERTIFY the foregoing Resolution was introduced and passed at a regular meeting of the Sacramento Metropolitan Fire District Board by the following roll call vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

SACRAMENTO METROPOLITAN FIRE DISTRICT

By: _____
President, Board of Directors

Attested By:

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

ATTACHMENTS:
POSITION AUTHORIZATION DOCUMENT