



# 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, August 22, 2024 – 5:30 PM

Sacramento Metropolitan Fire District  
10545 Armstrong Avenue, Boardroom, 2<sup>nd</sup> 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. <b>Action Summary Minutes</b><br><b>Recommendation:</b> Approve the Action Summary Minutes for the Regular Meeting of June 27, 2024.                                    | 2               |
| 2. <b>Quarterly Investment Report – June 2024</b><br><b>Recommendation:</b> Receive and file the investment report for the 4 <sup>th</sup> quarter of Fiscal Year 2023-24. | 4               |

### PRESENTATION ITEMS

- |                                                                                                                                           |     |
|-------------------------------------------------------------------------------------------------------------------------------------------|-----|
| 1. <b>FY 2024/25 Final Budget</b> (CFO Dave O’Toole)<br><b>Recommendation:</b> Receive presentation.                                      | 6   |
| 2. <b>Bimonthly Fiscal Report Through June 2024</b><br>(CFO Dave O’Toole)<br><b>Recommendation:</b> Receive presentation and file report. | 173 |

### ADJOURNMENT

Posted on August 19, 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, JUNE 27, 2024  
Sacramento Metropolitan Fire District  
10545 Armstrong Avenue – Board Room  
Mather, California  
&  
Remotely Via Zoom**

**COMMITTEE MEMBERS**

**Director Gay Jones - Chair  
Director Robert Webber – Vice Chair  
Director D’Elman Clark  
Director Ted Wood– Alternate**

**CALL TO ORDER**

The meeting was called to order at 5:31 p.m. by Chair Jones. Committee members present: Clark, Jones and Webber. Committee members absent: None. Staff present: Fire Chief House and Board Clerk Marni Rittburg.

**PUBLIC COMMENT:**

No Public Comments were 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 May 23, 2024.  
**Action:** Approved the Action Summary Minutes.

**PRESENTATION ITEMS**

- 1. Bimonthly Fiscal Report Through April 30, 2024**  
(CFO Dave O’Toole)  
**Recommendation:** Receive presentation and file report.  
**Action:** Presentation received; report filed.

**ADJOURNMENT**

The meeting adjourned at 5:44 p.m.

---

Director Jones, Chair

---

Marni Rittburg, CMC, CPMC  
Board Clerk



# Sacramento Metropolitan Fire District

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ADAM A. HOUSE  
Fire Chief

DATE: August 22, 2024  
TO: Finance and Audit Committee  
FROM: Ronald Empedrad, Controller  
RE: Quarterly Investment Report – June 2024

## Background

California Government Code §53646(b) requires the District's fiscal officer to submit a quarterly investment report. The report should contain information on all securities held, and include a statement to the effect that the District will be able to meet its expenditure requirement for the next six months.

## Discussion

Attachment A is the District's quarterly report for the quarter ended June 30, 2024. This report provides information on the cash and investment balances, the type of investment, maturity date, and yield of each investment. Based on the District's Final Budget as well as the dry period financing provided by the County, we project that the District has sufficient monies on hand, anticipated revenues, and liquid investments to meet the District's expenditure requirements for the next six months. Furthermore, the District is in compliance with the adopted investment policy which incorporates the Sacramento County's Investment Policy by reference.

## Recommendation

Staff recommends that the Board receive and file the investment report for the 4th quarter of Fiscal Year 2023-24.

Submitted by:

Ronald Empedrad, CPA  
Controller

Attachments: Sacramento Metropolitan Fire District's June 2024 Quarterly Investment Report



## QUARTERLY INVESTMENT REPORT AS OF JUNE 30, 2024

SECURITY TYPE	ISSUER	MATURITY	BALANCE	YIELD
<b><u>Investments Managed by Trustees</u></b>				
Money Market Mutual Funds - Equipment Financing	US Treasuries	1-Jul-2024	2,444,233	5.18%
Government Securities - Pension Bond Fund	Various	Various	<u>14,808,270</u>	2.46%
	Total Managed Accounts		<u>17,252,503</u>	
<b><u>Cash in Banks</u></b>				
Wells Fargo Operating Account	Secured Deposit Acct	1-Jul-2024	1,585,088	0.00%
Wells Fargo Payroll Account	Secured Deposit Acct	1-Jul-2024	70,319	0.00%
Workers' Compensation Account	Secured Deposit Acct	1-Jul-2024	<u>164,044</u>	0.00%
	Total Cash in Bank		<u>1,819,450</u>	
	Total Cash in Bank and Managed Accounts		<u>19,071,954</u>	
<b><u>Pooled Investment Funds</u></b>				
Sacramento County	Sacramento County Treasurer	1-Jul-2024	<u>61,306,250</u>	4.74%
<b>Total Cash and Investments</b>			<b><u>\$ 80,378,204</u></b>	

I certify that this report accurately reflects all District investments, and is in conformance with the adopted District Investment Policy. Furthermore, I certify to the best of my knowledge, sufficient investment liquidity and anticipated revenues are available to meet the District's budgeted expenditure requirements for the next six months.

\_\_\_\_\_  
Ronald A Empedrad, CPA  
Controller



# FY 2024/25 FINAL BUDGET

*- August 22, 2024 -*

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



# FINAL BUDGET OVERVIEW

## FY 2024/25 Budget

General Fund		
	<i>Preliminary</i>	<b>FINAL</b>
Revenues	280,811,108	287,855,942
Expenditures	304,466,472	309,280,178
Other Financing Sources	16,842,663	15,547,244
<b>Change in Fund Balance</b>	<b>-6,812,701</b>	<b>-5,876,992</b>
<i>Projected Reserve Transfer</i>	<b>\$ 6,812,701</b>	<b>\$ 5,876,992</b>

All Funds	
<i>Preliminary</i>	<b>FINAL</b>
322,106,767	329,836,047
373,991,152	381,346,841
17,369,542	17,886,251
<b>-34,514,843</b>	<b>-33,624,543</b>

Projected June 30, 2025 General Fund Reserve - AMOUNT	<b>\$ 34,669,214</b>	<b>\$ 36,823,008</b>
Projected June 30, 2025 General Fund Reserve - PERCENT	11.3%	<b>11.7%</b>



# FUND BALANCE SUMMARY

FY 2024/25 FINAL BUDGET OVERVIEW: ALL FUNDS								
	GENERAL FUND	CAPITAL FACILITIES FUND	LEASED PROPERTIES FUND	GRANTS FUND	DEVELOP-MENT IMPACT FEES FUND	IGT FUND	SPECIAL PROJECTS FUND-ZINF TRNG SITE	TOTALS
Estimated Beginning Fund Balance, July 1, 2024	\$ 42,700,000	\$ 5,758,637	\$ 1,477,671	\$ 335,371	\$ 9,570,042	\$ (385,397)	\$ 14,035,824	\$ 73,492,148
Revenues	287,855,942	-	1,193,651	1,752,634	3,000,000	35,773,820	260,000	329,836,047
Expenditures	309,280,178	26,113,143	787,867	1,983,418	15,241,918	13,813,440	14,126,877	381,346,841
Other Financing Sources (Uses)	15,547,244	21,238,001	-	4,113	2,671,876	-\$21,574,983	-	17,886,251
Change in Fund Balance	-\$5,876,992	-\$4,875,142	405,784	(226,671)	-\$9,570,042	385,397	-\$13,866,877	-\$33,624,543
Estimated Ending Fund Balance, June 30, 2025	\$ 36,823,008	\$ 883,495	\$ 1,883,455	\$ 108,700	\$ -	\$ -	\$ 168,947	\$ 39,867,605





## FINAL BUDGET – GENERAL FUND REVENUES

- **Projected General Fund Revenue of \$287.9 million, a \$13.2 million (4.8%) increase from the prior year, FY 2023/24 Budget, including:**
  - **Property taxes: \$213.1 million, a \$9.8 million increase**
  - **Charges for services: \$67.7 million, a \$5.0 million increase, including:**
    - EMS (Medic) fees: \$50.4 million, a \$929,000 increase
    - CRRD fees: \$5.9 million, a \$940,000 increase
- **Net IGT revenue transferred to General Fund: \$21.6 million, approximately \$1.8 million more than FY 2023/24.**



## FINAL BUDGET – GENERAL FUND REVENUES

### 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.
- FY 2024/25 revenues of \$15.4 million, IGT transfer of \$6.2 million to DHCS
- ***Net income \$8.4 million, \$300,000 less than prior year due to exit of one health care plan.***

#### ➤ Public Provider Ground Emergency Medical Transport (PPGEMT) Program

- PPGEMT Program established under AB 1705 (2019). 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).
- FY 2024/25 revenues of \$20 million, IGT transfer of \$6.8 million to DHCS,
- ***Net income \$13.2 million***



## FINAL BUDGET – GENERAL FUND EXPENDITURES

- Projected General Fund expenditures of \$309.3 million, a \$28.6 million (10.2%) increase from prior year.
  - Labor Budget (compensation and benefits): **\$260.4 million**, \$21.1 million (8.8%) higher than FY 2023/24
    - Labor costs will be 84.1% of General Fund revenues and net IGT transfers in
  - Services and Supplies Cost: **\$44.4 million**, \$6.5 million (17.0%) higher than prior year.



## GENERAL FUND EXPENDITURES: LABOR

- **Total Compensation: \$146.0 million**, \$10.8 million (8.0%) more than prior year. Includes:
  - Wages \$9.2 million (11.9%) higher
    - Property tax increase triggered additional 1% wage increase (now 4% wage increase effective 1/1/25)
  - Constant staffing (overtime) \$710,000 (2.7%) higher
  - Incentive pays for EMT, paramedic, education, haz-mat, and longevity \$826,000 (5.0%) higher
  - Employee behavioral wellness incentive continues at \$2.9 million annually
- **Total Benefits: \$114.4 million**, \$10.3 million (9.9%) more than FY 2023/24. Includes:
  - Increased CalPERS pension contributions (Safety and Misc.) of \$8.8 million (16.6%)
  - Increased employee medical costs of \$2.3 million (13.9%)
  - Decreased workers compensation costs of \$533,000 (-11.2%)



## GENERAL FUND EXPENDITURES: SERVICES & SUPPLIES

- **Service and Supplies budget totals \$44.4 million. Increases include:**
  - \$886,000 for the District's liability and property insurance premiums
  - \$354,000 in fire equipment servicing
  - \$461,000 in safety clothing and supplies
  - \$975,000 in election services
  - \$418,000 in Dispatch services, mainly related to a new contract for Dispatch employees

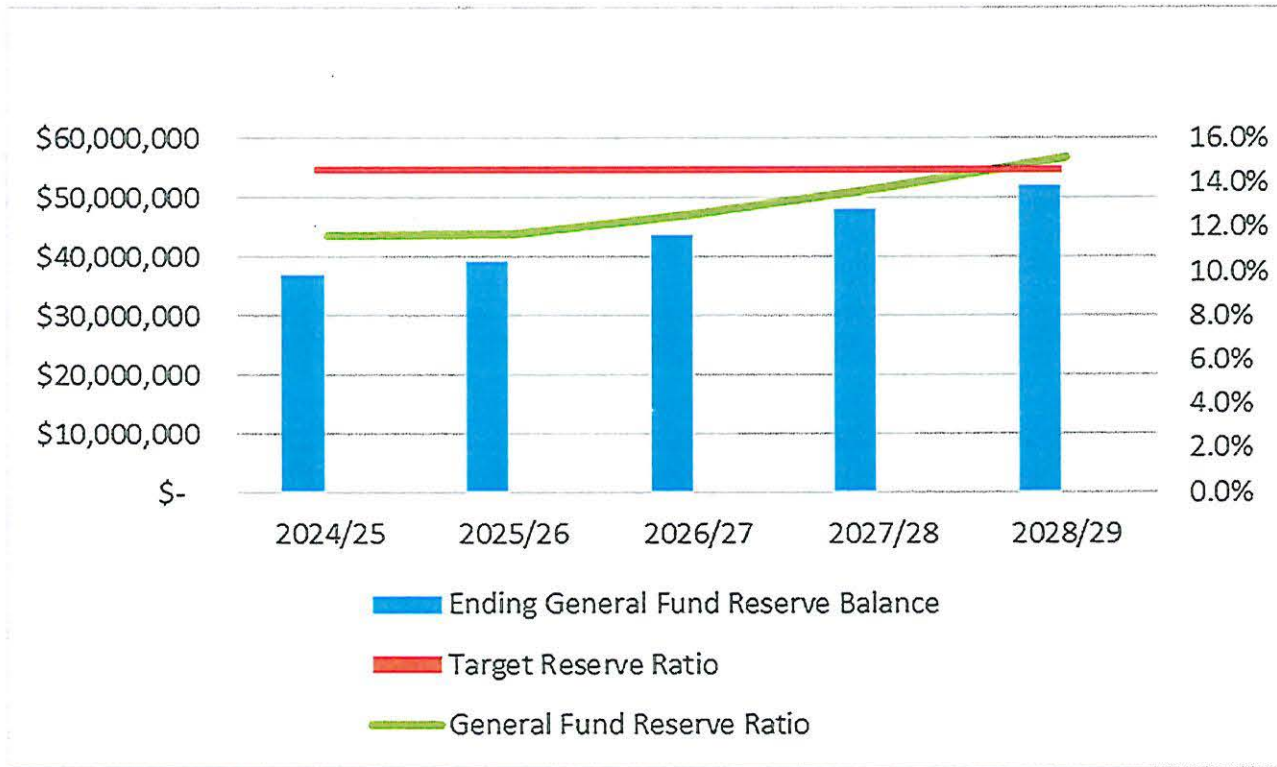


## CAPITAL OUTLAY SUMMARY

- **Total spending of \$49.7 million, including \$20.4 million committed from the Capital Facilities Fund.**
- Major capital outlay projects funded using capital facilities funds include:
  - Ladder truck replacement: \$1.8 million
  - Four new ambulance replacements: \$1.2 million
  - Five Type I engine replacements: \$5.8 million
  - Four Type III engine replacements: \$2.2 million
  - Technology storage appliance replacements: \$254,000
- 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: \$10.0 million Development Impact Fees Fund
  - Zinfandel Training Center: \$16.8 million Special Projects Fund

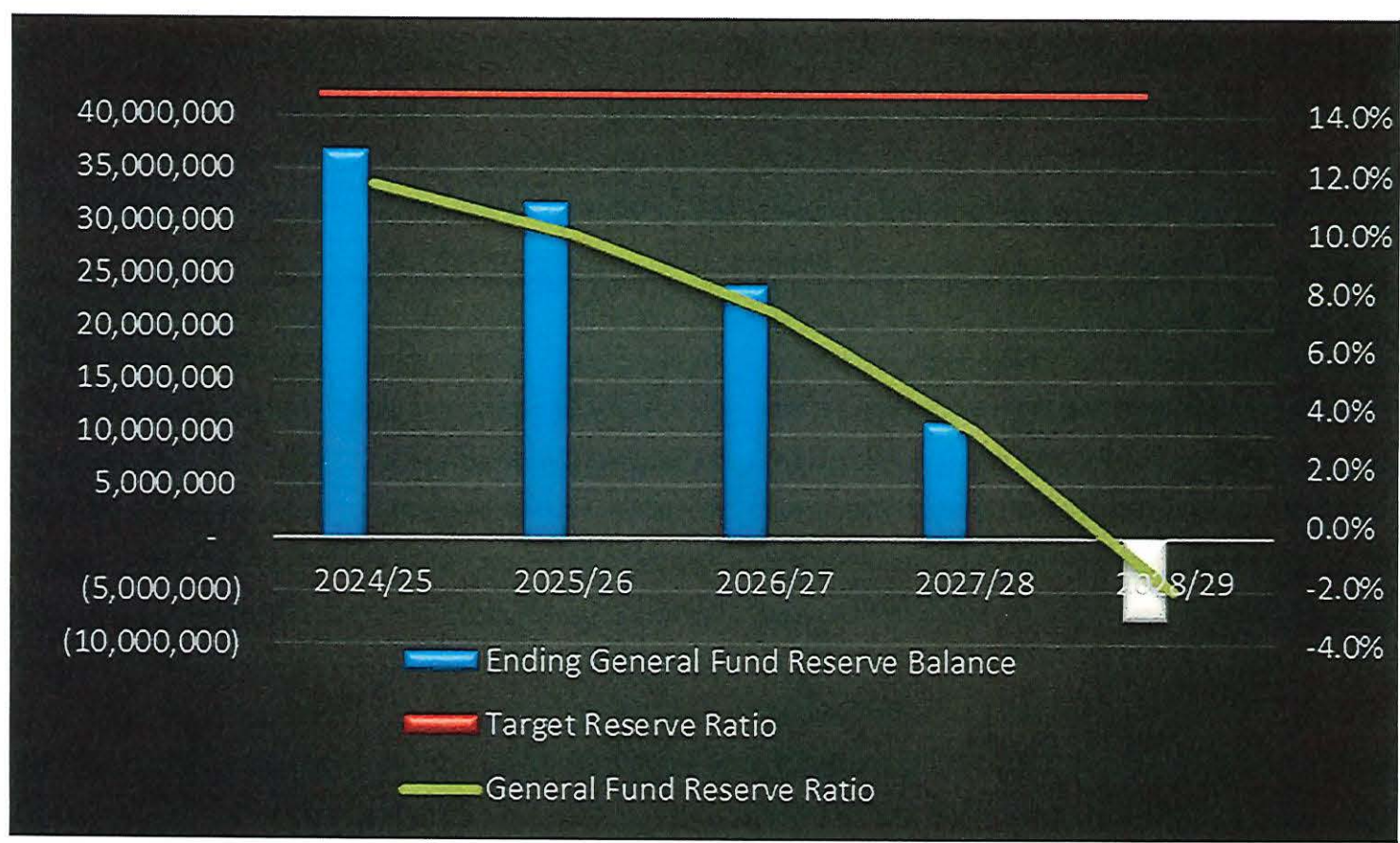


# FORECAST: General Fund Reserves & Property Tax Growth





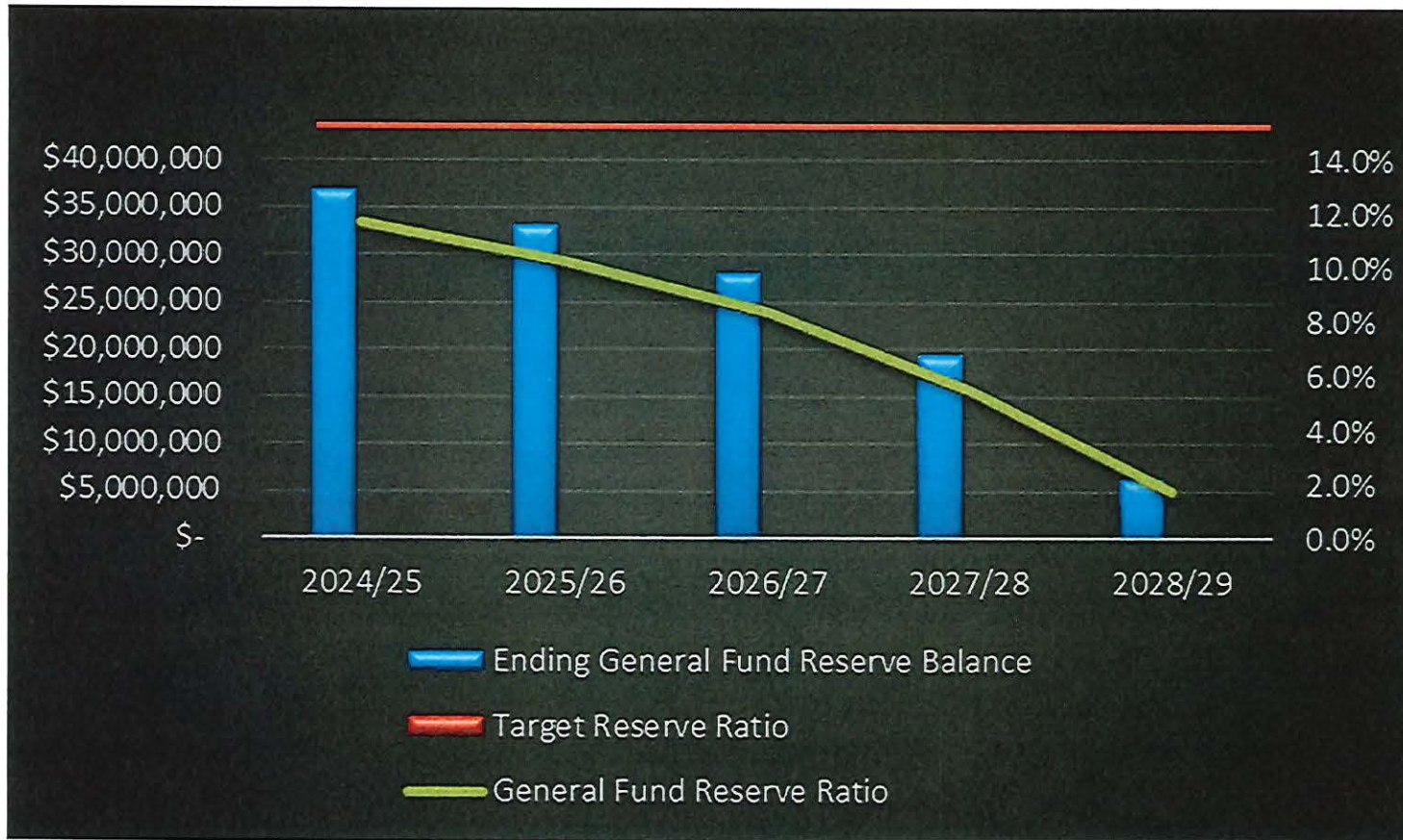
# SCENARIO: One Percent Property Tax Growth, 2025/26 – 2028/29







# SCENARIO: Six Percent Compensation Growth, 2025/26 – 2028/39





## FY 2024/25 FINAL BUDGET SUMMARY

- District's General Fund budget is balanced by a reserve transfer, reducing General Fund reserve by \$5.9 million.
- Final Budget forecasted General Fund reserve declined from 13.4 percent in FY 2023/24 budget to 11.7 percent in Final Budget.
- General Fund growth, including net transfers, is budgeted 5.3 percent higher than prior year.
- PPGEMT and VRRP add a net \$21.6 million to the District's budget.
- General Fund expenditure growth budgeted 8.8 percent higher than prior year.
- Five-year forecast shows reserve borrowing likely one-time and gradual property tax growth will lead to steady increase in General Fund reserve—subject to property tax trends and labor cost commitments.



## FY 2024/25 FINAL BUDGET

# *Questions and Comments*

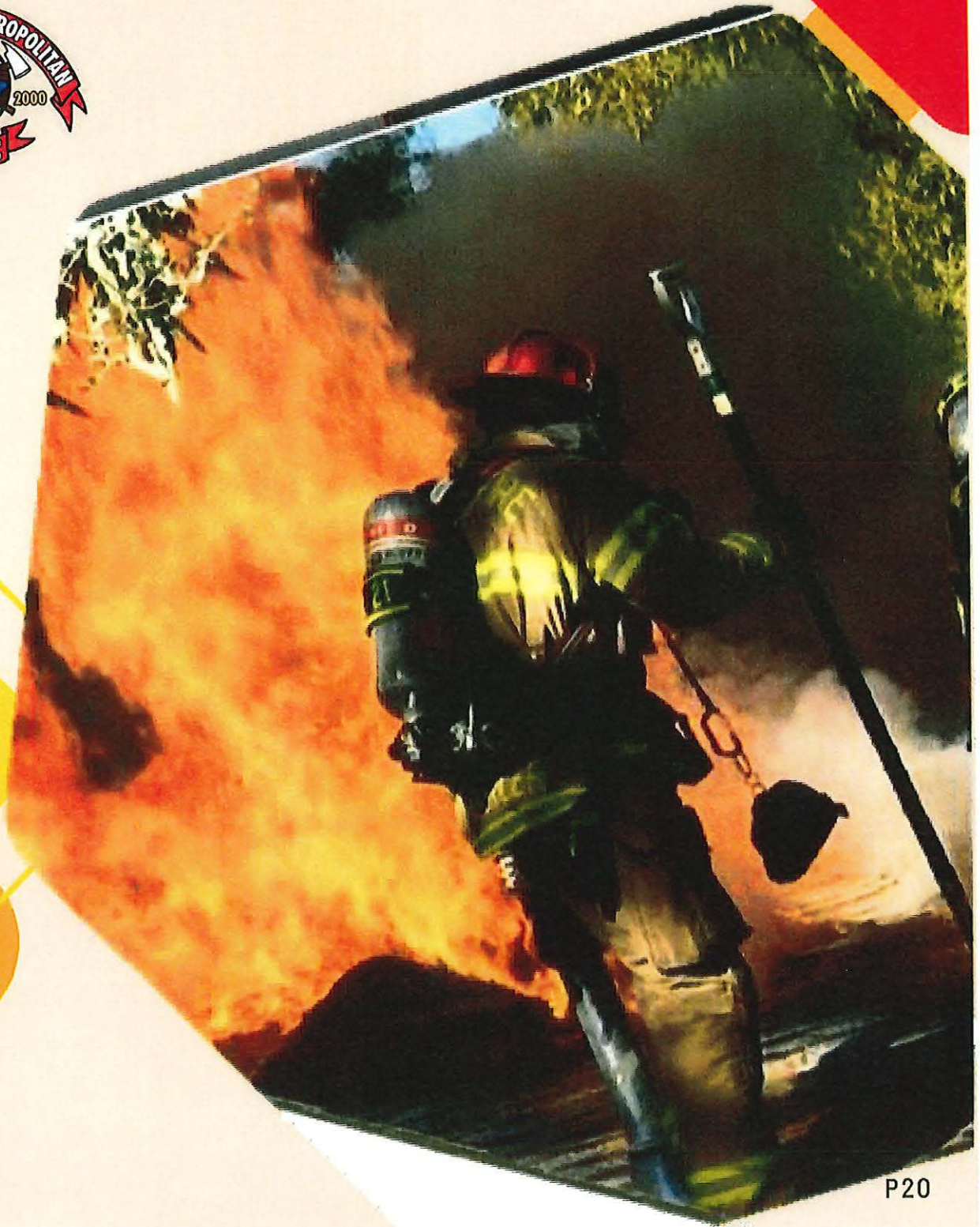
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916-926-9799

# FINAL BUDGET

Fiscal Year 2024-25





# MISSION, VISION, VALUES, AND GOALS

## **Metro Fire Mission Statement:**

*To provide professional and compassionate protection,  
education and service to our community.*

### **Vision Statement**

Forged from a long line of tradition, we are Metro Fire – working together to serve our community with honor, integrity, and selfless devotion to duty.

### **Core Values**

Metro Fire's Core Values define the expectation for the attitudes and behaviors of every member of the organization, and apply to everyone without exception. In the pursuit of excellence, each member commits to embodying these values:

- **Dedication to Duty:** Recognizing and placing the needs of others before oneself
- **Integrity:** With honesty as the foundation, always doing what is right
- **Professionalism:** A personal commitment to exceed expectations in attitude, ability, and appearance
- **Teamwork:** A partnership of coordinated effort based on trust, empowerment, support, and communication

### **Strategic Goals**

Metro Fire's organizational goals set the stage for demonstrating value to the community and generate the right conditions for organizational success and sustainability.

- **Service:** Honor the public trust by exceeding expectations for service delivery
- **Culture:** Create a positive internal environment that promotes trust, commitment, and open communication
- **Financial Responsibility:** Act in the best interest of the public by providing transparent and responsible fiscal management
- **Organization Efficiency:** Ensure efficient use of resources in order to maximize levels of service
- **Partnerships:** Foster collaborative relationships internally and externally to enhance service

(All Strategic Plan projects and performance measures may be found on page 19.)

### **The Metro Way**

The Metro Way is a set of values and principles defining the ideals for how Metro Fire's members accomplishes its mission and work together. The Pillars of the Metro Way outline foundational principles that ensure how members go about their work always aligns with the Metro Fire mission. These are the Pillars of the Metro Way:

- Service Delivery
- High Trust State
- Strong Communications
- Adaptable
- Individual Initiative
- Continuous Improvement



# ACKNOWLEDGEMENTS



## Budget Acknowledgements

**Prepared by Finance Staff**  
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Courtney Moore, Purchasing Manager  
Milton Mora, Accounting Specialist

With gratitude for the substantial contributions from Division Managers and Budget Officers

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# Introduction



**FINAL BUDGET**  
Fiscal Year 2024-25





# READER'S GUIDE TO THE BUDGET

This guide is intended to help the reader understand the information in this budget report and how it is organized.

The budget report serves two distinct purposes. First, to present to the Board of Directors and the public a clear picture of the services which the District provides, the cost of those services, and the policy decisions underlying the financial decisions. Second, to provide the District's management with an accurate financial operating plan. The sections in this report are described below.

## **CHIEF'S MESSAGE AND INTRODUCTION**

The Fire Chief's Budget Message provides an overview of the District's budget, discussion of budgeted revenues and expenditures by fund, explanation of staffing changes, and a financial forecast. Major changes affecting the budget are examined fund by fund. The Fire Chief's message also offers a comparative view with a similarly-sized agency, along with budget risks and issues.

The remainder of the introduction section provides background on the District, including the Board of Directors, strategic plan, key personnel, history, and services.

## **ALL FUNDS SUMMARIES**

This section provides a comprehensive overview of the FY 2024/25 budget for all funds. It includes tables showing the breakdown of revenues and expenditures for all of the District's funds. Schedules of fund balance and debt service payments can also be found in this section.

## **FUND ACTIVITY**

This section includes fund-by-fund descriptions of revenues, expenditures, and transfers. The first fund, the General Fund, accounts for the operations of the District. The revenues and expenditures of the General Fund are represented on schedules to indicate the major revenue sources and uses for FY 2024/25. This section provides highlights of the General Fund, an overview of the assumptions used to develop the FY 2024/25 revenue budget, schedules of revenue sources, and changes in salaries and employee benefits and services and supplies.

Other funds included in this section are the Capital Facilities Fund, Grants Fund, Development Impact Fees Fund, Leased Properties Fund, Intergovernmental Transfer Fund and Special Projects Fund.

**PERSONNEL**

This section of the budget identifies existing positions, staffing within each division, and compensation schedules.

**DIVISIONS**

The organizational structure of the District consists of the Board of Directors, Office of the Fire Chief, and three branches: Administration, Operations, and Support Services. Detailed descriptions of each division's goals and strategic objectives are included.

**APPENDICIES**

This section includes items intended to assist the reader in understanding the District and the budget report. Included in this section are frequently-used acronyms, a glossary, and the Board resolutions.

# FIRE CHIEF'S MESSAGE

## To the Board of Directors of the Sacramento Metropolitan Fire District:

On behalf of the men and women of the Sacramento Metropolitan Fire District, I am pleased to present this Fiscal Year 2024/25 Final Budget report to the Metro Fire community and Board of Directors. This budget has been constructed in conformance with the Board's financial management and capital asset strategic plan objectives, and in the message that follows I will describe the expected fiscal condition the District through June 30, 2025, and identify external and structural risks to our long-term fiscal health.

## BUDGET SUMMARY

In FY 2024/25 the District's budget will reach \$381.3 in total fund expenditures, including \$309.3 million in General Fund, while revenues will reach \$329.8 million overall, including \$287.9 million General Fund.

The District's overall fiscal condition will diminish relative to the prior fiscal year, with General Fund expenditures and transfers out exceeding revenues and transfers in by \$5.9 million. This one-year dip was anticipated: the long-term General Fund forecast included in the prior fiscal year projected a reserve transfer of \$5.2 million General Fund in FY 2024/25, mainly due to growing labor costs coupled with slowing property tax growth.

A combination of persistently high inflation and five deferred interest rate cuts (which would spur home sale activity) negatively impacted the District's bottom line. Growth rates for property tax (the District's largest revenue source) continue to climb, albeit at a rate 40 percent lower than two years prior. Metro Fire is not alone in encountering economic headwinds: the City of Sacramento and the State of California faced budget deficits of \$66 million and \$47 billion, respectively.

Projected expenses are expected to continue a multiyear climb. Expenditures from all funds will increase 22 percent from FY 2023/24 to FY 2024/25—without addressing most items on a lengthy infrastructure project list. The infrastructure need includes a capital projects list of nearly \$202 million and a deferred maintenance backlog of more than \$80 million. Annual retirement-related expenses have grown rapidly as well: 49 percent over the last five years, with a 16 percent spike in FY 2024/25.

The proposed budget meets service level needs and fully funds all positions, with funding for four training academies: two firefighter academies and two Metro Medic Program academies. The District is sufficiently funded for current spending levels, but lacks the financial resources to address long-term liabilities and capital priorities.

Consistent with regional and statewide economic trends, the District faces more years with modest revenue growth. Property tax revenue growth is expected to continue at a slower rate than FY 2023/24 due to lower home sale volumes. Those impacts are seen in FY 2024/25 with 4.8 percent property tax revenue growth, 1.2 percent lower than FY 2023/24, and long-term

projections at or below 4 percent through FY 2028/29. The cost of goods is another persistent challenge for the District, with lingering slowdowns in vehicle supply chains and inflationary pressures on materials, ranging from fuel to electronics.

The FY 2024/25 Final Budget includes a \$51.9 million investment as part of a five-year Capital Improvement Program (CIP) Plan, the District's third CIP Plan. The District's CIP developed in accordance with the CIP Policy approved by the Board of Directors in February 2022 and followed a detailed process of evaluation and comparison to reach a final selection of 27 projects.

With the Board of Directors' approval of this FY 2024/25 Final Budget plan, the District's focus will be achieving planned service levels using all available sources of funding; ensuring ongoing all-risk fire, rescue and emergency medical needs of the District are met; and building necessary reserves for fiscal contingencies.

## **BUDGET DISCUSSION**

The FY 2024/25 Final Budget is described below by all funds and individual funds, followed by a district budget comparison and risks and issues.

### **ALL FUNDS**

The Final Budget includes appropriated expenditures from all seven funds of \$381.3 million and revenues of \$329.8 million, with the difference closed by capital financing and fund balance transfers.

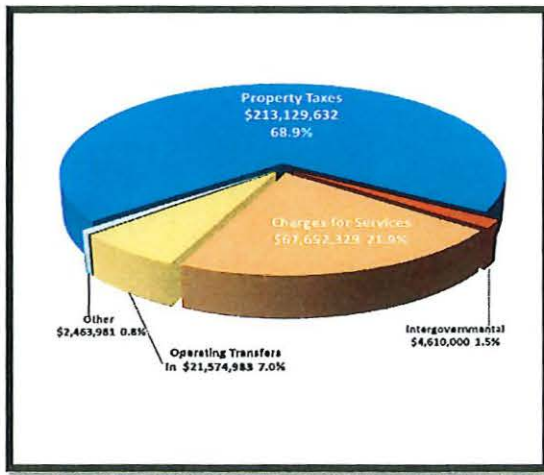
Property taxes are expected to yield the majority of District revenues, about 65 percent. Based on estimated property values as of July 1, 2024, assessed property value growth will yield a \$9.8 million increase in property tax revenues from FY 2023/24. The District's second largest revenue source is charges for services (e.g., emergency medical services, plan inspections), which at \$106.0 million comprises 32 percent of all District revenues in FY 2024/25.

Labor costs will make up 69 percent of all District expenses across all funds, at \$262.0 million, followed by services and supplies (15 percent, \$59.1 million), capital outlay (13 percent, \$49.7 million), and taxes and fees (3 percent, \$10.4 million).

### **GENERAL FUND**

The FY 2024/25 Final Budget includes \$287.9 million in General Fund revenues, a \$13.2 million (4.8 percent) increase relative to FY 2023/24, and \$309.3 million in expenditures, a \$28.6 million (10.1 percent) increase in expenditures.

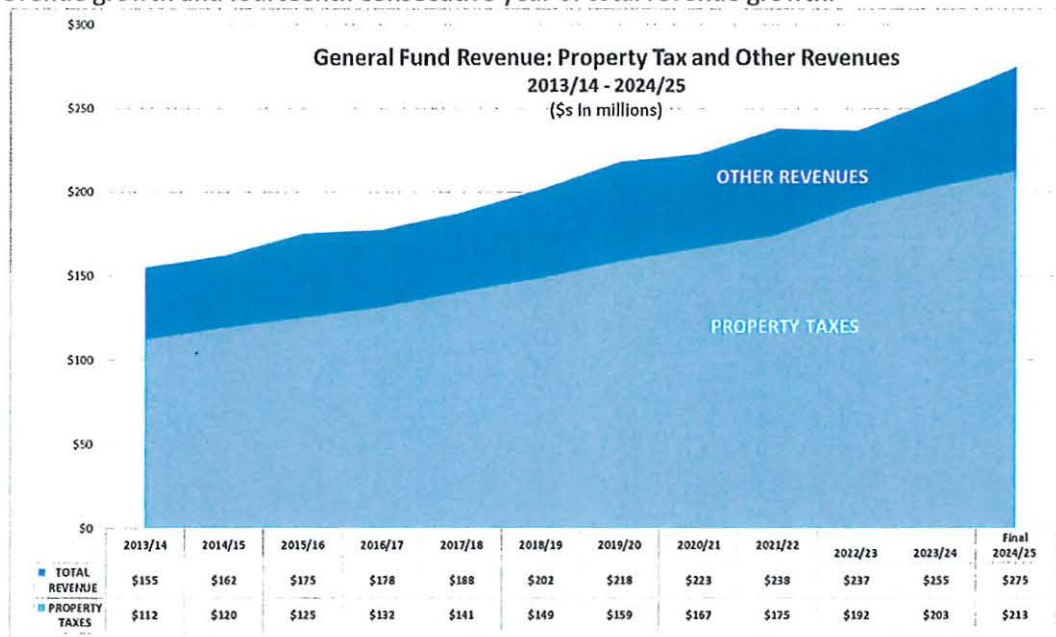
After accounting for a transfer in from the Intergovernmental Transfer (IGT) Fund of \$22.8 million and transfers out to the Capital Facilities and Grants Funds of \$6.0 million, the FY 2024/25 General Fund budget results in revenues and financing sources \$5.9 million less than expenditures. This shortfall will be covered by a reduction to the General Fund reserve.



### General Fund Revenue

Major General Fund revenue sources and trends are shown in this chart. Including the \$22.8 million transfer in from the IGT Fund, total General Fund financing sources are projected to reach \$303.4 million.

The chart below shows historical General Fund revenues and other financing sources since FY 2013/14. Fiscal Year 2024/25 is expected to yield the twelfth consecutive year of property tax revenue growth and fourteenth consecutive year of total revenue growth.



The primary factors contributing to this revenue increase in FY 2024/25 are:

#### Property Taxes

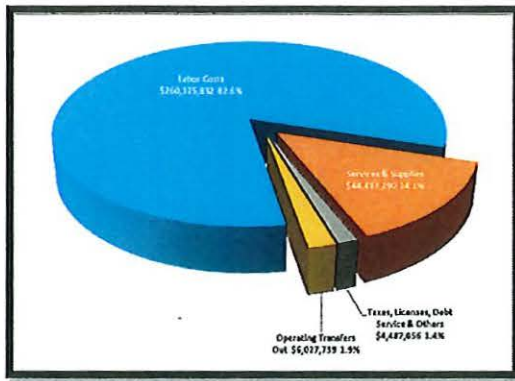
Estimated FY 2024/25 property tax revenues of \$213.1 million account for approximately 75 percent of total General Fund revenue sources excluding transfers. Property tax revenues are expected to grow 4.8 percent over FY 2023/24.



**Medic and CRRD Cost Recovery**

Medic cost (EMS) income of \$50.4 million represents an increase of approximately 1.9 percent over the FY 2023/24 income of \$49.5 million. The expected increase is a result of modest growth in ambulance transport activity and a consumer price index (CPI) adjustment.

The FY 2024/25 Final Budget reflects Community Risk Reduction Division fees, including operational permits, plan reviews, new construction inspections, general fire and life safety inspections, and other miscellaneous services, which are expected to generate \$5.9 million in FY 2024/25. This will be an increase of nearly 19 percent from the prior year, mainly attributable to an update to fee schedules.



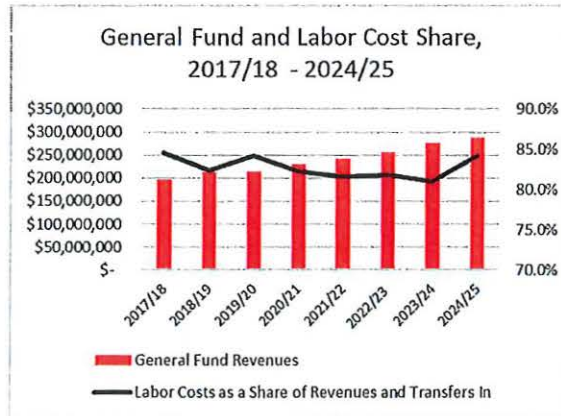
**General Fund Expenditures**

General Fund expenditures of \$309.3 million represent a \$28.6 million increase over FY 2023/24 expenditures. Including the \$6.0 million in transfers to other funds, overall General Fund expenditures reach \$315.3 million, as shown on this chart.

**Labor**

The District’s labor costs, which includes all compensation, benefits, and medical costs, total \$260.4 million, a \$21.0 million (9.9 percent) increase from FY 2023/24.

The following table displays the growth of labor costs as a share of General Fund revenues and transfers in since FY 2017/18. Labor costs will increase as a share of General Fund revenues—including net transfers from the IGT fund—from 81.0 percent in FY 2023/24 to 84.1 percent in FY 2024/25.



## COMPENSATION

The largest factor contributing to the increase in General Fund labor expenses is wages, which are expected to grow by nearly \$9.2 million (11.9 percent) above FY 2023/24 wages, mainly due to the addition of new staff through academies, the expiration of the SAFER grant, and wage growth.

The second greatest compensation cost is constant staffing, which at \$27.4 million is approximately \$700,000 more than the prior year. Notwithstanding the filling of almost all suppression positions, which typically reduces overtime costs, constant staffing is expected to remain high due to continued elevated use of leaves of all kinds, including workers' compensation, vacation, and sick leave.

## POSITION CHANGES

The FY 2024/25 budget includes one position change:

Position	Division	Change
Executive Assistant	Office of the Fire Chief	Convert to Administrative Support Officer III

Additionally, a pool of up to 10 percent of all firefighters (24 total) and all paramedics and EMTs (6 total) is anticipated to be established, resulting from academy graduations and staff separations.

All existing positions are budgeted as filled and any savings from unfilled positions will be recognized in the Midyear Budget.

The following table compares staffing levels, by division, between FY 2023/24 and FY 2024/25.

FY 2023/24 and FY 2024/25 Position Summary		
Division	FY 2023/24 Budgeted Full- Time Positions	FY 2024/25 Budgeted Full- Time Positions
<i>Office of the Fire Chief</i>	5	5
<i>Operations Branch</i>		
Operations	8	8
Fire Suppression	537	522
Air Operations	2	2
Emergency Medical Services	8	8
Metro Medic Program	45	64
TOTAL	600	604
<i>Support Services Branch</i>		
Support Services	2	2
Logistics	10	10
Facilities	5	5
Fleet	16	16
Community Risk Reduction/Arson	30	30
Information Technology	14	14
TOTAL	77	77
<i>Administration Branch</i>		
Administration	2	2
Training/Health & Fitness	7	7
Safety	3	3
Human Resources	7	7
Finance	13	13
Community Relations	4	4
Planning & Development	4	4
TOTAL	40	40
<b>Total Budgeted Full-Time Positions</b>	<b>722</b>	<b>726</b>

A detailed presentation by division, unit, and position can be found in the "Personnel" section of this report.

#### BENEFITS

In FY 2024/25 retirement benefits, including CalPERS retirement costs, pension bond payments, and residual payments to the Sacramento County Employees' Retirement System will increase by \$8.0 million (12.5 percent) from FY 2023/24 to \$72.2 million.

Payments for the CalPERS Safety Plan will increase by \$8.3 million (16.5 percent), to approximately \$58.6 million. This increase is mainly attributable to increases in the required unfunded liability contribution and incorporates the substantial market losses reported by PERS in July 2022 (approximately \$5.5 million), and the cost of additional employees (\$1.5 million).

Medical benefit expenses, including employee and retiree medical care, vision, and dental, are collectively expected to increase 8.9 percent relative to FY 2023/24, from \$33.2 million to \$36.2 million.

Workers' compensation claim costs are anticipated to decline relative to prior year. Based on recent cost trends, budgeted expenditures are \$4.3 million, an 11.2 percent decline from FY 2023/24. Unanticipated settlement costs may be paid from the Workers' Compensation Reserve Fund or redirection of other funds.

### ***Services and Supplies***

The General Fund services and supplies budget totals \$44.4 million, a \$6.5 million (17.0 percent) increase from the prior year. Changes from FY 2023/24 include:

- \$886,000 increase for the District's liability and property insurance premiums
- \$354,000 increase in fire equipment servicing
- \$461,000 increase in safety clothing and supplies
- \$975,000 increase in election services
- \$418,000 increase in Dispatch services, mainly related to a new contract for Dispatch employees.

### ***Taxes, Licenses, Assessments, Debt Service & Contributions***

This expenditure category includes the assessment paid to the County for property tax administration and General Fund debt service payments and other assessments and fees. FY 2024/25 expenditures for this category are budgeted at \$4.5 million, a \$1.0 million increase relative to prior year, mainly due to increased contributions towards a new county-wide property tax system.

### ***General Fund Reserves***

The amount of General Fund Reserve funding is projected to be \$36.8 million on June 30, 2025, a \$5.9 million reduction to the reserve. As a percentage of net budgeted expenditures, this will be a 11.7 percent reserve, approximately .4 percent higher than the FY 2024/25 Preliminary Budget, and .1 percent below the reserve projected in the FY 2023/24 Final Budget. The reserve decline is mainly attributable to slowing property tax growth, employee contract commitments, and financial market conditions.

As specified in the District's reserve policy, any unassigned fund balance remaining at fiscal year-end will be classified as General Fund reserves and included in the reserve amount.

### ***General Fund Forecast***

The following table provides an updated five-year forecast (FY 2024/25 through FY 2029/29) of General Fund revenues, expenditures, and transfers. This forecast is intended to be used to inform decisions that would commit the District to new expenditures over the life of the forecast. Incorporated into this forecast are all known revenue trends (e.g., property tax, EMS revenues, and transfers in), and expenditure trends (e.g., health care expense, retirement, wages, benefits, services and supplies). The District relies on HdL Coren and Cone, a property tax consultant to local agencies across California, to estimate property tax trends.

As shown below, the District's total General Fund revenues are expected to grow slowly over the five-year forecast, averaging approximately 3.6 percent, with transfers in providing additional and

slow-growing financial support. Expenditures are expected to increase at approximately 4.2 percent over the forecast using an assumption of three percent annual compensation growth. In FY 2024/25 reserves are projected to reach a low of 11.7 percent before slowly climbing to 15.1 percent in FY 2028/29, assuming no other substantial and unanticipated revenue losses or increases to the District's budget.

GENERAL FUND FORECAST, FY 2024/25 - FY 2028/29					
	FINAL				
	2024-25	2025-26	2026-27	2027-28	2028-29
BEGINNING GENERAL FUND RESERVE BALANCE	\$ 42,700,000	\$ 36,823,008	\$ 37,265,729	\$ 41,127,628	\$ 46,313,975
<b>REVENUES</b>					
Taxes	\$ 213,129,632	\$ 221,106,231	\$ 229,912,294	\$ 238,557,814	\$ 247,651,805
Other Governmental Agencies	4,610,000	4,530,551	4,574,704	4,700,829	4,754,342
Charges for Services	67,652,329	68,028,840	69,122,664	70,563,901	72,090,823
Other	2,463,981	2,352,189	2,600,516	2,877,494	3,176,876
<b>TOTAL REVENUE</b>	<b>\$ 287,855,942</b>	<b>\$ 296,017,813</b>	<b>\$ 306,210,178</b>	<b>\$ 316,700,038</b>	<b>\$ 327,673,846</b>
Percentage Increase	4.8%	2.8%	3.4%	3.4%	3.5%
<b>EXPENSES</b>					
Labor - Compensation	\$ 145,980,888	\$ 150,360,315	\$ 154,871,124	\$ 159,517,258	\$ 164,302,776
Labor - Benefits	114,394,944	111,952,188	113,030,908	117,479,889	122,139,292
<b>TOTAL</b>	<b>\$ 260,375,832</b>	<b>\$ 262,312,502</b>	<b>\$ 267,902,032</b>	<b>\$ 276,997,146</b>	<b>\$ 286,442,067</b>
Percentage Increase (decrease)	8.8%	0.7%	2.1%	3.4%	3.4%
Services and Supplies	44,417,290	45,839,000	47,306,000	48,820,000	50,382,000
Debt Service, Assessments, and Contributions	4,487,056	4,244,133	4,495,299	4,585,268	4,662,567
<b>TOTAL EXPENSES</b>	<b>\$ 309,280,178</b>	<b>\$ 312,395,635</b>	<b>\$ 319,703,331</b>	<b>\$ 330,402,415</b>	<b>\$ 341,486,634</b>
<b>REVENUES LESS EXPENSES</b>	<b>\$ (21,424,236)</b>	<b>\$ (16,377,822)</b>	<b>\$ (13,493,153)</b>	<b>\$ (13,702,377)</b>	<b>\$ (13,812,788)</b>
<b>TRANSFERS</b>					
Transfer In (Net IGT)	\$ 21,574,983	\$ 22,653,732	\$ 23,786,419	\$ 24,975,740	\$ 26,224,527
Transfer Out (Capital)	(6,027,739)	(5,833,189)	(6,431,367)	(6,087,015)	(6,117,191)
<b>NET TRANSFERS</b>	<b>\$ 15,547,244</b>	<b>\$ 16,820,543</b>	<b>\$ 17,355,052</b>	<b>\$ 18,888,724</b>	<b>\$ 20,107,336</b>
<b>REVENUES LESS EXPENSES PLUS TRANSFERS</b>	<b>\$ (5,876,992)</b>	<b>\$ 442,720</b>	<b>\$ 3,861,899</b>	<b>\$ 5,186,348</b>	<b>\$ 6,294,548</b>
Less: Changes in Other Fund Balances					
<b>ENDING GENERAL FUND RESERVE BALANCE</b>	<b>\$ 36,823,008</b>	<b>\$ 37,265,729</b>	<b>\$ 41,127,628</b>	<b>\$ 46,313,975</b>	<b>\$ 52,608,523</b>
<b>GENERAL FUND RESERVE RATIO</b>	<b>11.7%</b>	<b>11.7%</b>	<b>12.6%</b>	<b>13.8%</b>	<b>15.1%</b>

#### INTERGOVERNMENTAL TRANSFER (IGT) FUND

The District receives Intergovernmental Transfers (IGTs) through the State of California to recover costs associated with the District's transport of the uninsured and Medi-Cal managed care program beneficiaries. There are now two IGT programs where the State uses medical transport provider funds to secure matching federal funds targeted for recovering these types of patient transports. The two IGT programs are the Voluntary Rate Range Program (VRRP), which funds services for Medi-Cal patients and the uninsured, and the Public Provider Ground Emergency Medical Transport (PPGEMT) program, which provides partial reimbursement for the transport of mainly State Medi-Cal program beneficiaries.

The expenditures and revenues associated with these programs are tracked in a separate fund in order to provide greater transparency, and the net revenue generated is transferred to the General Fund to fund District costs to provide healthcare-related services.

It is anticipated that VRRP payments covering activity between January and December 2022 will be paid during FY 2024/25. A total of \$7.0 million is expected to be transferred to the State in order to receive approximately \$15.4 million, a net VRRP (i.e., IGT Fund) revenue of \$8.6 million.

The PPGEMT program was established by AB 1705 (Bonta, 2019) and became effective on January 1, 2023. Revenues from the new PPGEMT program in FY 2024/25 are expected to reach \$20.0 million, which are offset by a \$6.2 million PPGEMT payment to the State, for a net revenue gain of \$13.8 million.

### **CAPITAL FACILITIES FUND**

The Capital Facilities Fund accounts for the costs of acquiring and financing capital assets, defined as assets with an individual cost of \$5,000 or more and a useful life of at least one year. Capital expenditures include the cost of land, buildings, equipment, and other related improvements. Capital assets are typically funded by transfers from the General Fund, issuance of capital leases, and occasional sale of District assets.

Budgeted expenditures for FY 2024/25 total \$26.1 million from the Capital Facilities Fund. A total of \$20.4 million is allocated for capital outlay, including \$15.2 million in projects financed through capital leases and \$5.7 million transfer from the General Fund for capital expenditures and debt service payments.

A large portion of capital projects are also captured under the District's Capital Improvement Program (CIP) Plan budget, which covers capital asset projects valued over \$50,000. The District's CIP plan covers fiscal years 2024/25 through 2028/29. Divisions are invited each spring to submit projects for the CIP and projects are then selected for the CIP by reviewing project initiation forms, which are then ranked by an executive scoring team. The Board conducts a final project review and makes a final selection based on funds available.

Major capital outlay purchases planned for FY 2024/25 include:

- Ladder truck replacement, \$1.8 million
- Four new ambulance replacements, \$1.2 million
- Five Type I engine replacements: \$5.8 million
- Four Type III engine replacements: 2.2 million
- Technology storage appliance replacements, \$254,000

### **GRANTS FUND**

The FY 2024/25 Final Budget anticipates Grants Fund revenues of \$1.8 million and expenditures of \$1.9 million, with the balance covered by carryover revenues. As additional grants are awarded and accepted, grant revenues and expenditures will be reflected through budget revisions. The anticipated end-of-year fund balance relates to grant funding awarded for use in subsequent years.

## **DEVELOPMENT IMPACT FEES FUND**

Annual development impact fee (DIF) revenue of \$3.0 million is budgeted for FY 2024/25. DIF revenue is restricted to costs related to new fire stations and equipment needed to mitigate the impacts of new development. During FY 2024/25, the District expects to combine DIF with existing fund balances and \$2.7 million in capital lease revenue to expend \$15.2 million for the preliminary phases of construction for a new Vineyard Springs fire station and land acquisition for a new Grant Line 220 fire station.

## **LEASED PROPERTIES FUND**

The District leases property not required for current operations and accounts for the revenues and expenditures associated with leased property in the Leased Properties Fund. Total lease revenue for FY 2024/25 is expected to be \$1.2 million and expenses associated with the leased property are anticipated to be \$788,000. The Leased Properties Fund is expected to gain \$400,000 and end the fiscal year with a balance of \$1.9 million.

## **DISTRICT COMPARISON**

The District is the seventh-largest local fire agency in California and, as a special district commissioned mainly to provide fire suppression and emergency transport for 16 communities and 2 counties, has few comparable fire service agencies. One comparative model is the Orange County Fire Authority (OCFA), which serves 24 communities and 1.89 million persons across 587 square miles, compared to the District's 720,000 persons across 359 square miles.

The most recent adopted OCFA budget for FY 2023/24 shows the total OCFA General Operating Fund budget to be \$494.0 million, compared to District's \$287.2 million General Fund budget over the same period. On a per capita basis, the OCFA general operating budget equates to a \$261, compared to \$392 for the District, a difference of \$131.

District revenue sources are somewhat similar to OCFA. Property taxes made up 75 percent of District revenues in FY 2022/23, compared to 63 percent for the OCFA. Charges for services made up 21.6 percent of total District revenues in FY 2022/23, compared to 22.8 percent for the OCFA.

## **RISKS AND ISSUES**

Through financial planning and forecasting the District has identified risks and issues to be addressed to ensure the District's long-term fiscal health. As explained below, the Final Budget for FY 2024/25 reflects continued focus on addressing the risks and issues.

### **Unfunded Liabilities for Pensions and Other Post-Employment Benefits (OPEB)**

The FY 2024/25 budget reflects an increase of \$8.8 million (16.6 percent) to CalPERS to fund the District's Safety and Miscellaneous pension plans. CalPERS' poor market performance in the 2022/23 plan year resulted in this sizeable contribution increase. However, market performance improved the following year, suggesting smaller contribution increases to come in FY 2025/26. Nevertheless, the District should consider supplemental prefunding to offset its pension debt obligations.

The FY 2024/25 budget also reflects a \$4.0 million payment to the Sacramento County Employees' Retirement System in accordance with a funding agreement to address the unfunded pension liability associated with a predecessor fire agency. Under this agreement, the District will make annual payments through approximately FY 2036/37, depending on actuarial adjustments.

The District has been pre-funding its OPEB retiree medical obligations since 2013 and the FY 2024/25 budget reflects contributions of \$4.2 million, about \$100,000 less than the FY 2023/24 contribution. This contribution will fund the explicit subsidy liability, budgeted as a combination of retiree medical premium payments and contributions to the California Employers' Retiree Benefit Trust (CERBT) Fund. After eleven years the unfunded liability is approximately 26 percent funded.

#### **Unfunded Capital Projects and Vehicle Replacements and Maintenance**

Capital project needs far exceed current and forecasted District revenues. The District's latest CIP Plan identifies approximately \$202 million in capital projects. Additionally, the District's most recent Facility Condition Assessment identified the need for over \$80 million of repairs to existing fire stations and facilities over the next 20 years, as well as approximately \$50 million of modernization costs for these facilities. With information gleaned from the CIP Plan, the District will prioritize projects and consider financing tools such as long-term financing and new revenue options.

As new development occurs within the District boundaries, costs associated with constructing, equipping, and supporting new fire stations will also grow. FY 2024/25 capital outlay spending also includes \$12.5 million associated with the construction of a new Vineyard Springs Station and land acquisition for a Grant Line 220 station.

Finally, while the FY 2024/25 budget includes \$18.0 million for the replacement of apparatus and other vehicles, anticipated station growth and anticipated replacement timelines, coupled with rising costs and multi-year procurement schedules, suggest that vehicle replacement will be a growing financial concern.

#### **Uncertainty in the Federal Emergency Medical Transport Revenue Programs**

Through the two IGT programs, PPGEMT and VRRP, the District will receive additional federal funding netting approximately \$22.8 million for transporting Medi-Cal managed care beneficiaries and the uninsured. Revenues from the PPGEMT program appear to be reaching a consistent monthly pace, but the timing to recover approximately \$3 million in overdue payments remains uncertain.

The VRRP program is dependent on health provider participation who may opt out at any time (one of the five providers opted out of the program for FY 2024/25). Additionally, the VRRP continues to operate without statutory direction and the State of California may also opt to end



participation, eliminating a critical \$9 million net annual revenue source. The District will identify ways to allocate VRRP revenues to one-time costs rather than ongoing expenses.

## RECOMMENDATION

Staff's recommendation to the Board of Directors is to approve the FY 2024/25 Final Budget and the resolutions directing its implementation.

*Learn about Metro Fire finances and Board of Directors' meetings and priorities at [metrofire.ca.gov/transparency](https://metrofire.ca.gov/transparency)*

# BUDGET AWARDS

*The Sacramento Metropolitan Fire District received the Government Finance Officers Association's (GFOA) Distinguished Budget Award and the California Society of Municipal Finance Officer's (CSMFO) Operating Budget Excellence Award for the FY 2023-24 budget.*

*These prestigious awards demonstrate that the District has met stringent CSMFO and GFOA budget criteria in conformance with the highest state and national standards of governmental budgeting, and reflect the District's commitment to transparency, accuracy, and clarity in budgeting.*

*The FY 2024/25 Final Budget will again be submitted to the GFOA and CSMFO for consideration for the FY 2024-25 budget awards.*



# BOARD OF DIRECTORS

**Cynthia Saylor**



**DIVISION 1**

**PRESIDENT**  
**Grant B. Goold**



**DIVISION 2**

**Robert Webber**



**DIVISION 3**

**VICE-PRESIDENT**  
**Ted Wood**



**DIVISION 4**

**SECRETARY**  
**Jennifer Sheetz**



**DIVISION 5**

**D'Elman Clark**



**DIVISION 6**

**Brian Rice**



**DIVISION 7**

**Gay Jones**



**DIVISION 8**

**John Costa**



**DIVISION 9**

# STRATEGIC PLAN

## DISTRICT STRATEGIC PLAN

The District's strategic plan was established in February 2020 and to this day guides the organization at the strategic, budget, and tactical operations level. The strategic plan reflects the District's mission, *to provide professional and compassionate protection, education and service to our community*, and core values of integrity, professionalism, teamwork, and dedication to duty.

The District's strategic plan was created with direction from the Board and input from District employees and key external stakeholders. During

the strategic plan development process the District identified five key strategy areas: members, capital assets, service delivery, financial management, and external engagement. Each strategic plan project initiatives and performance measures. The strategic plan is reviewed quarterly, thereby providing a focused, regular and transparent approach to monitoring progress.

Strategic plan projects and performance measures are identified in the following table. Many of the division-level goals reference these strategic plan projects and performance measures.

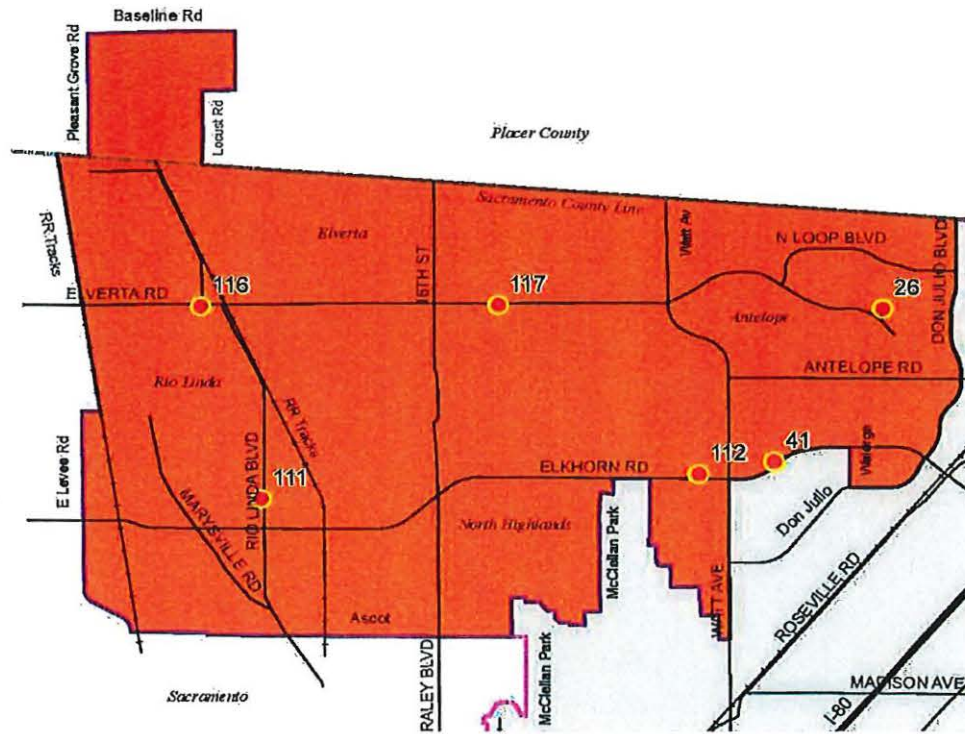
STRATEGIC PLAN PROJECT		PERFORMANCE MEASURES
<i>(Members)</i>		
1a	Implementation of the Metro Way	<i>Ongoing process of integrating Metro Way throughout the organization</i>
1b	Member for Life Program	<i>Means for continued participation in Metro beyond retirement</i>
2a	Review of Professional Development Program	<i>Analysis of current activities &amp; future options for enhancement</i>
3a	Risk Management Analysis	<i>Analysis of current liability &amp; safety trends; options to address</i>
3b	Wellness Center Plan	<i>Centralized resource for physical, emotional, psychological &amp; life stages needs</i>
4a	Hiring Plan	<i>Comprehensive approach to career development &amp; hiring, including diversity development plan, EMT to paramedic transitions &amp; K-12 career exploration</i>
<i>(Service Delivery)</i>		
1a	EMS Service Delivery	<i>Consideration of best approach, processes &amp; equipment for EMS</i>
1b	Emergency Response Suppression Allocation	<i>Consideration of best resource allocation: human &amp; equipment</i>
1c	Special Operations	<i>Consideration of best approach &amp; ROI for special needs &amp; events</i>
2a	Fire Dispatch Operational Analysis	<i>Analysis &amp; recommendations for enhanced effectiveness &amp; efficiencies in communication, data &amp; coordination</i>
3a	Standards of Coverage Analysis	<i>Comprehensive analysis of current &amp; future coverage</i>
3b	Data Analysis: Manual to Automation	<i>Transition from current manual systems to fully automated systems at multiple levels</i>
3c	CRD Strategic Plan	<i>Articulated plan for current &amp; future activities &amp; resources</i>

<b><i>(Capital Assets)</i></b>		
1a	Capital Improvement Program (CIP) – Real Property	<i>Comprehensive analysis &amp; plan for maintenance, repair &amp; replacement of all real property assets, including funding</i>
1b	Real Estate Plan	<i>Analysis &amp; recommendations for the utilization of all real property</i>
2a	Capital Improvement Program (CIP) – Vehicles & Apparatus	<i>Comprehensive analysis &amp; plan for maintenance, repair &amp; replacement of all vehicle and apparatus assets, including funding</i>
2b	Risk Management Analysis – Vehicles and Apparatus	<i>Analysis of current liability &amp; safety trends affecting vehicles and apparatus; options to address</i>
3a	Capital Improvement Program (CIP) – Professional Equipment	<i>Comprehensive analysis &amp; plan for maintenance, repair &amp; replacement of all professional equipment assets, including funding</i>
<b><i>(Financial Management)</i></b>		
1a	Analysis of Future Consolidation Options	<i>Consideration &amp; evaluation for expansion of Metro Fire</i>
1b	Analysis of New Revenue Opportunities	<i>Catalog of sources &amp; processes to access all revenue options</i>
2a	Fee Studies	<i>Analysis &amp; recommendations for modifications to current fee structures</i>
3a	Annual Budget with Multi-Year Projections	<i>The addition of multiple year projections &amp; impact analysis for key annual budget elements</i>
<b><i>(External Engagement)</i></b>		
1a	Improved Metro Fire Visibility	<i>Enhancement of partners' awareness of Metro's contributions at the federal, state &amp; local levels</i>
2a	Communications Strategy	<i>Comprehensive plan for consistent messaging, audience management &amp; content</i>
3a	K-12 Engagement	<i>Assessment of current &amp; future K-12 options &amp; activities, including both educational services &amp; career awareness</i>

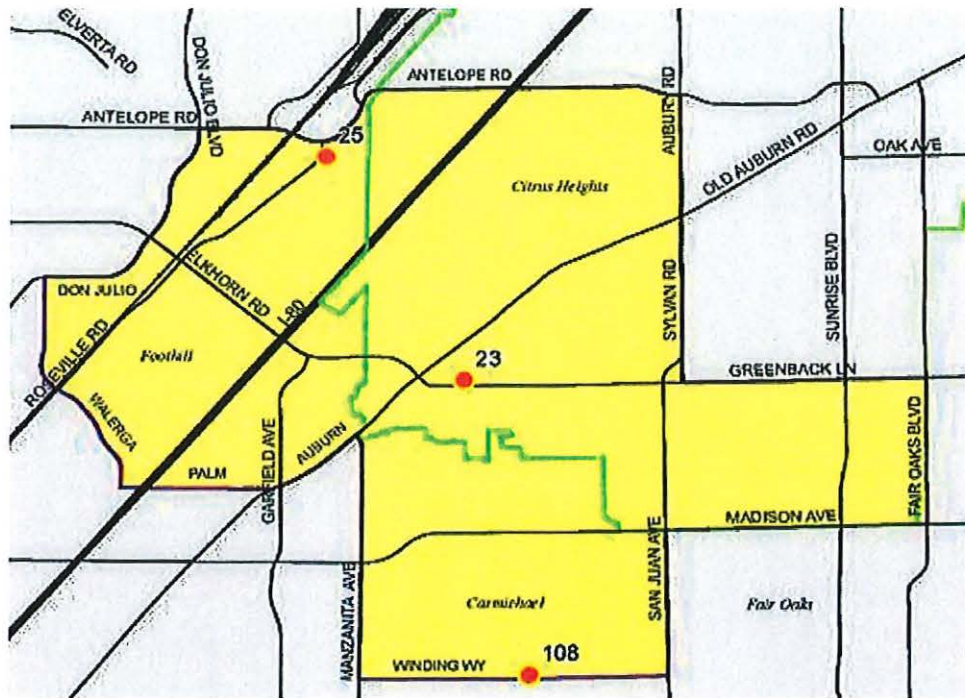
# DIVISION BOUNDARY MAPS



## DIVISION 1



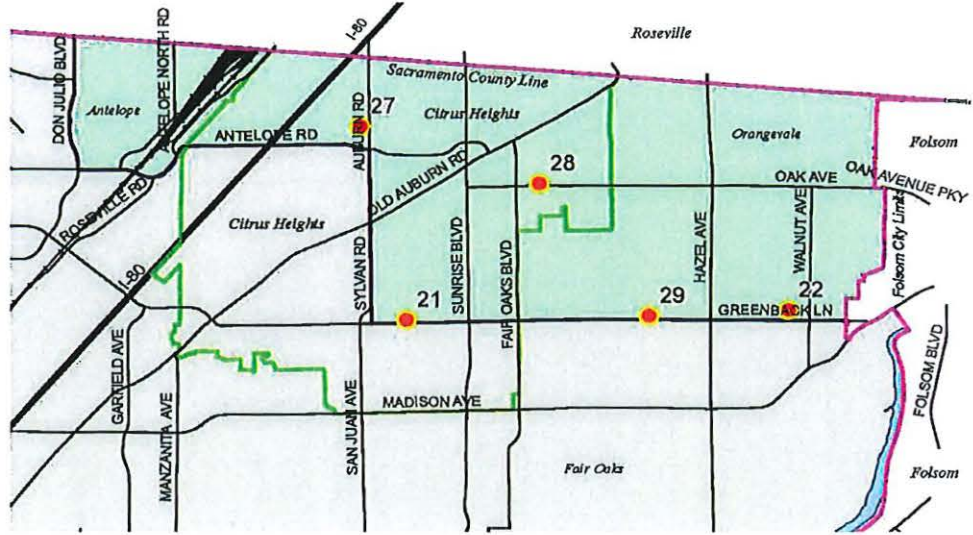
## DIVISION 2



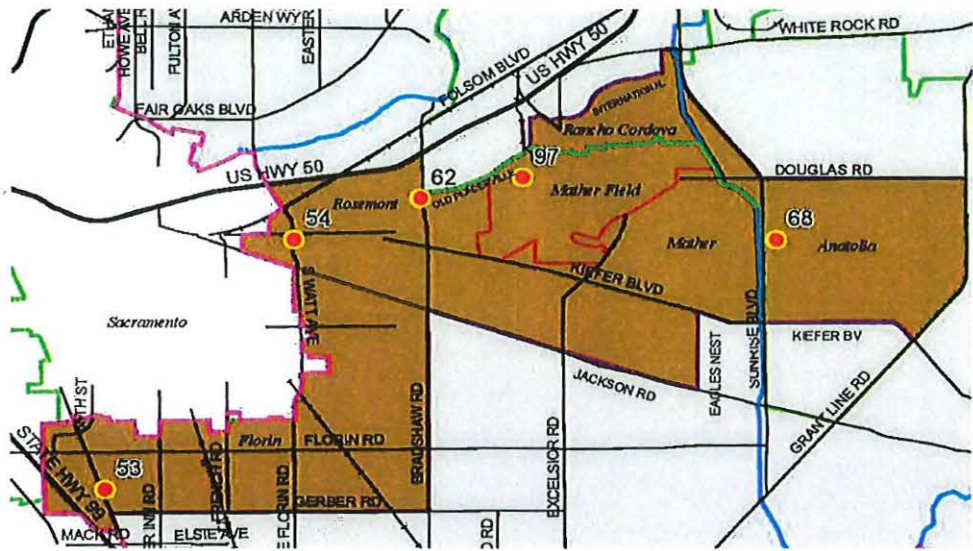
- Fire Station
- Metro Fire



**DIVISION 3**



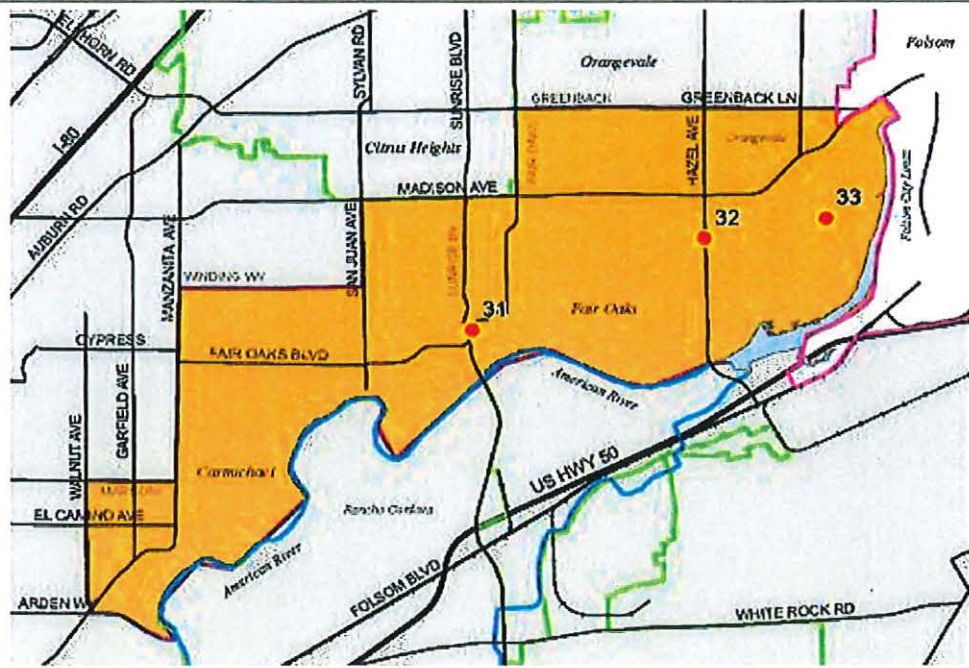
**DIVISION 4**



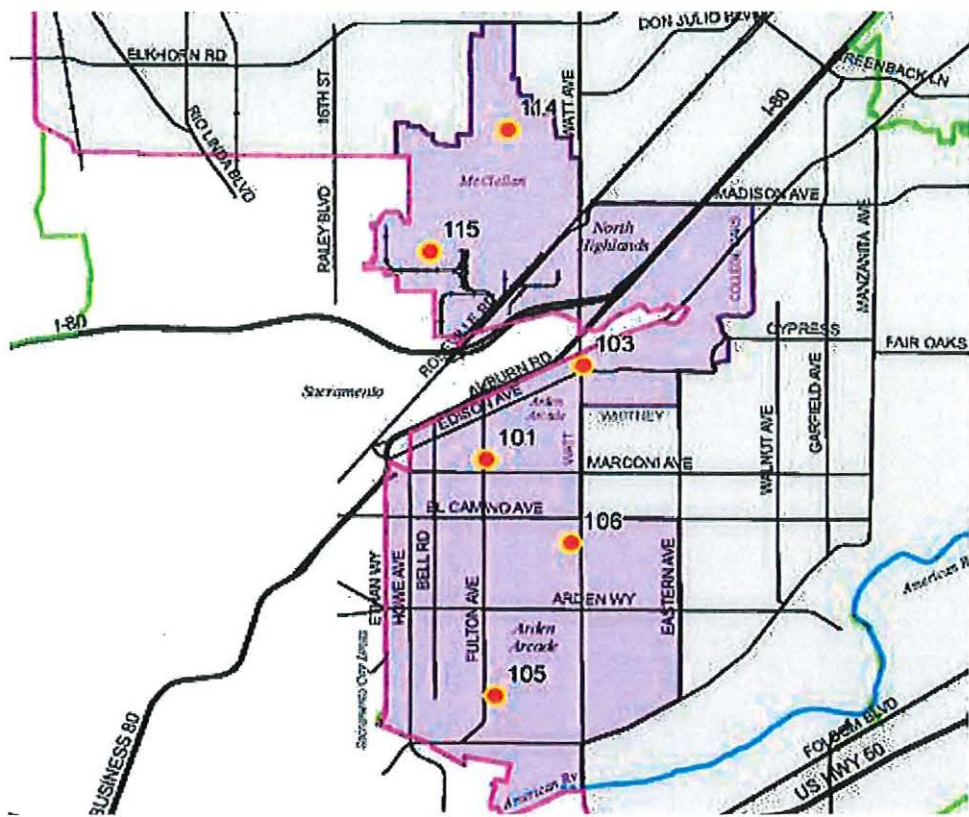
- Fire Station
- Metro Fire



**DIVISION 5**



**DIVISION 6**

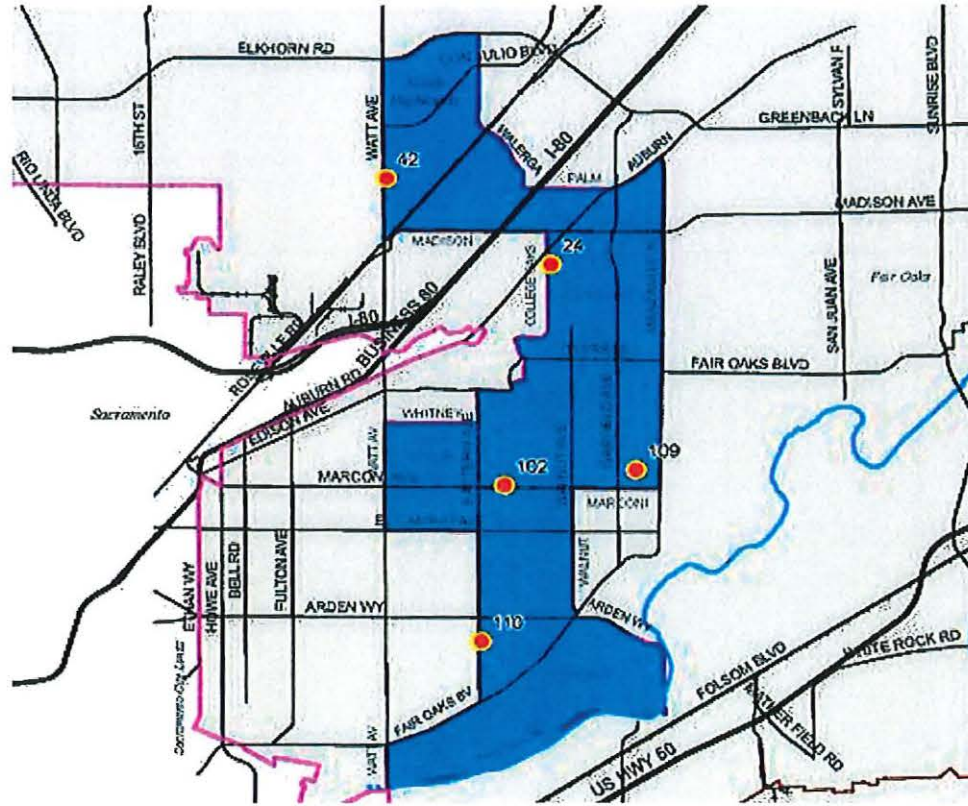


- Fire Station
- Metro Fire

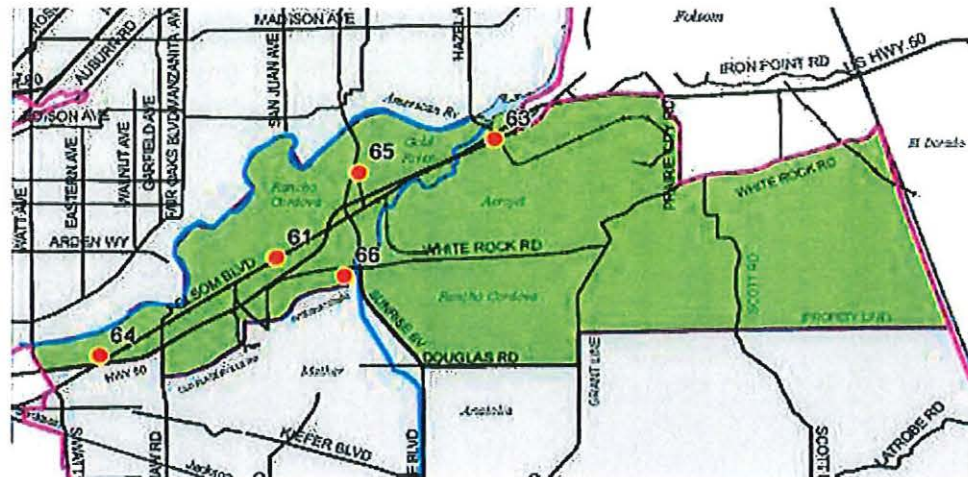




**DIVISION 7**

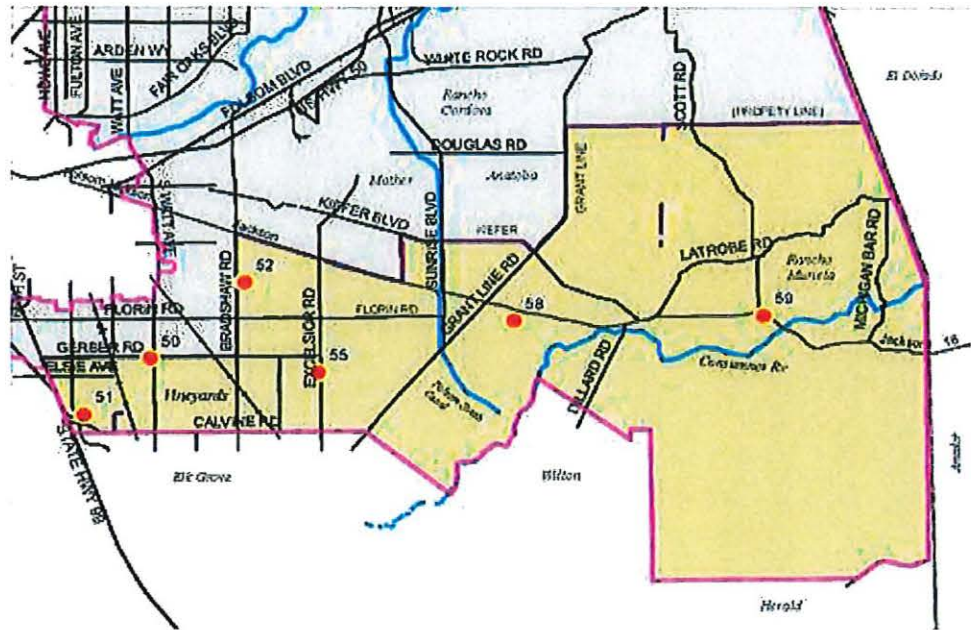


**DIVISION 8**





**DIVISION 9**





# FIRE CHIEF

## Adam A. House



Fire Chief Adam A. House was sworn in as Sacramento Metropolitan Fire District's seventh Fire Chief on August 10, 2023. He holds the distinction of being the first Fire Chief to serve continuously as a member of Metro Fire since its inception in 2000.

Chief House has accumulated an impressive 36-year tenure in public service, which includes four years in the United States Army as a Firefighter. Following active duty, he continued his fire service career in 1991 as a Firefighter in Yuma, Arizona, and eventually promoted to the rank of Captain. In 2000, he joined Metro Fire, ascending the ranks from Firefighter to Captain, Battalion Chief, and ultimately Assistant Chief. He was instrumental in establishing the Metro Fire Special Operations Division, specifically the Type 1 Hazardous Materials program, where he served as the initial Program Manager. Furthermore, Chief House has played pivotal roles in Firefighter recruitment, and the Fire Academy where he served as a Drill Master.

As a Chief Officer at Metro Fire, Chief House served as the Division Manager within the Training, Health & Safety Division with direct oversight of the Training Academy, task level and promotional opportunities and training, special operations training, and the physical and mental wellbeing of the membership. Additionally, he contributed as a member of the FEMA Urban Search & Rescue Task Force 7, California Governor's Office of Emergency Services (CAL OES) Task Force 9, and the Type 3 Sacramento Regional Incident Management Team (SRIMT), deploying numerous times to major devastating incidents throughout California.

A Sacramento area native, Chief House proudly graduated from Cordova High School in 1987, and currently resides within the community of Sloughouse. He met his wife Gia in middle school, and they recently celebrated 30 years of marriage together. They are proud parents of two grown children, their son Joshua and daughter Taylor.

# COMMAND STAFF

Fire Chief ..... Adam House

## Deputy Chiefs

Administration ..... Ty Bailey

Operations ..... Adam Mitchell

Support Services ..... Tyler Wagaman

Chief Development Officer ..... Jeff Frye

Chief Financial Officer ..... Dave O'Toole

Chief Human Resources Officer ..... Melisa Maddux

## Assistant Chiefs

A Shift ..... Joe Fiorica

B Shift ..... Kiley Keeley

C Shift ..... Michael Johnson

Day Shift ..... Chris Greene

EMS..... Jon Rudnicki

Training ..... Michael Lozano

Fire Marshal ..... Barbara Law

# DISTRICT HISTORY & PROFILE

## History

The Sacramento Metropolitan Fire District (District) is the result of consolidations among 16 smaller fire departments in the Sacramento region that, over five decades, merged to create what would become a California special district. The last merger was in December 2000 between the American River Fire Protection District and Sacramento County Fire Protection District.

The administration and membership of the District recognize the contribution and rich history of its 16 predecessor districts. The predecessor fire districts and their dates of operation are:

<i>Arcade</i>	<i>01/26/42 to 06/30/86</i>
<i>Arden</i>	<i>01/04/43 to 07/31/83</i>
<i>Carmichael</i>	<i>01/30/42 to 07/31/83</i>
<i>Citrus Heights</i>	<i>12/31/33 to 06/30/89</i>
<i>Elverta</i>	<i>10/22/25 to 12/31/86</i>
<i>Fair Oaks</i>	<i>03/27/28 to 11/02/93</i>
<i>Florin</i>	<i>01/26/42 to 06/30/97</i>
<i>Mather Field</i>	<i>1918 to 09/03/93</i>
<i>McClellan Field</i>	<i>1937 to 04/01/01</i>
<i>Michigan Bar</i>	<i>01/01/43 to 11/09/47</i>
<i>Mills</i>	<i>06/08/22 to 11/01/59</i>
<i>North Highlands</i>	<i>09/24/51 to 06/02/84</i>
<i>Orangevale</i>	<i>03/02/36 to 12/01/45</i>
<i>Rancho Cordova</i>	<i>11/02/59 to 06/30/89</i>
<i>Rio Linda</i>	<i>06/23/23 to 12/31/86</i>
<i>Sloughhouse</i>	<i>11/10/47 to 06/30/90</i>

Sacramento Metropolitan Fire District is the largest district in the County of Sacramento and the seventh largest local fire agency in the State of California, with more than 700 employees, serving approximately 725,000 residents. The District is overseen by a nine-member board of directors, with each director representing approximately one-ninth of District constituents. The District service area now encompasses 359 square miles, covering portions of Sacramento Placer counties.

<i>Metro Fire Service: At-a-Glance</i>	
Battalions:	5
Stations:	41
Primary Apparatus:	
Engines	72
Trucks	5
Medic Units	20
Squads	3
Other Apparatus:	
Dozers	2
Helicopters	3
Water Tenders	6
Rescue Boats	2
Battalion Chief Unit	5
Foam Units	2
Aircraft Rescue Units	3
Hazardous Material Unit	1
Decontamination Unit	1
Fire Investigations Unit	1

Source: Metro Fire Standards of Cover (2023)

## Region

The Sacramento region served by the District offers ample recreational and community amenities. The area enjoys exceptional weather all-year round, making it a place for residents and visitors alike to enjoy boating, fishing, picnic sites, golfing, and many other outdoor recreational activities. With a strong farm-to-fork ethos and ample agricultural production nearby, the area offers exceptional quality and variety of cuisine, wines, and beers. Sacramento is close to many world-famous attractions, too: less than 90 minutes from either the San Francisco Bay Area and Napa Valley, or Lake Tahoe and the northern Sierra Nevada Mountains.

As the capital of the nation's most populous state, the Sacramento area is a political center and center of academia. The area includes California State University, Sacramento, and the University of California, Davis.

**Culture**

Celebrated annual cultural events include the California State Fair, Sacramento Music Festival, Aftershock Music Festival, California Capital Airshow, and the Great American Triathlon, part of the longest-running triathlon in America. The area also offers a renowned 15,000-acre Regional Park system featuring several parks, hiking trails, and bikeways.

**Climate**

The climate in Metro Fire’s service area is generally considered Mediterranean with hot, arid summers and short, cold, cloudy and wet winters. Temperatures vary over the course of the year with from lows of 39°F to highs of 94°F, with relatively low humidity all year. The hot season is typically from June to September, with an average daily high temperature above 86°F. The hottest month of the year in Sacramento is July, with an average high of 93°F and low of 60°F. It’s not uncommon to have a brief period during the summer of triple-digit temperatures. The cool season of November to February has an average daily high temperature below 62°F. The coldest month of the year in the Sacramento area is December, with an average low of 40°F and high of 55°F.



**District Profile**

Metro Fire serves 23 distinct communities, including two incorporated cities, seventeen communities classified as Census Designated Places, one census county division, and three master plan areas (MPA).

Measure	Amount
District Size (square miles)	359
Elevation (feet)	30'
Population	724,937
Median Age	37.8
Percent Annual Population Growth, 2020-2023	0.22
Housing Units	273,147
Average Household Income	\$107,260
Average Household Size	2.72
Median Household Income	\$75,851
Median Home Value	\$411,199
Average Household Income	\$84,362
Unemployment Rate	5.5%
Percent of Population with a High School Diploma	21.9
Percent of population with BA/BS or Higher	30.2
Diversity Index*	76.3

Source: U.S. Census Bureau 2020 Census Redistricting Data; and ESRI ACS Key Population and Household Facts, 2015-19

\* Diversity Index is a U.S. Census measurement of the probability percent that two people chosen at random in a given area will be from different race and ethnic groups.

**Sacramento County - Largest Employers**

Employer	Employees
1. State of California	107,876
2. UC Davis Health	16,075
3. Sacramento County	13,252
4. Kaiser Permanente	11,856
5. U.S. Government	11,752
6. Dignity Health	10,888
7. Sutter Health	10,187
8. Intel	5992
9. California State University Sacramento	5283
10. San Juan Unified School District	4962

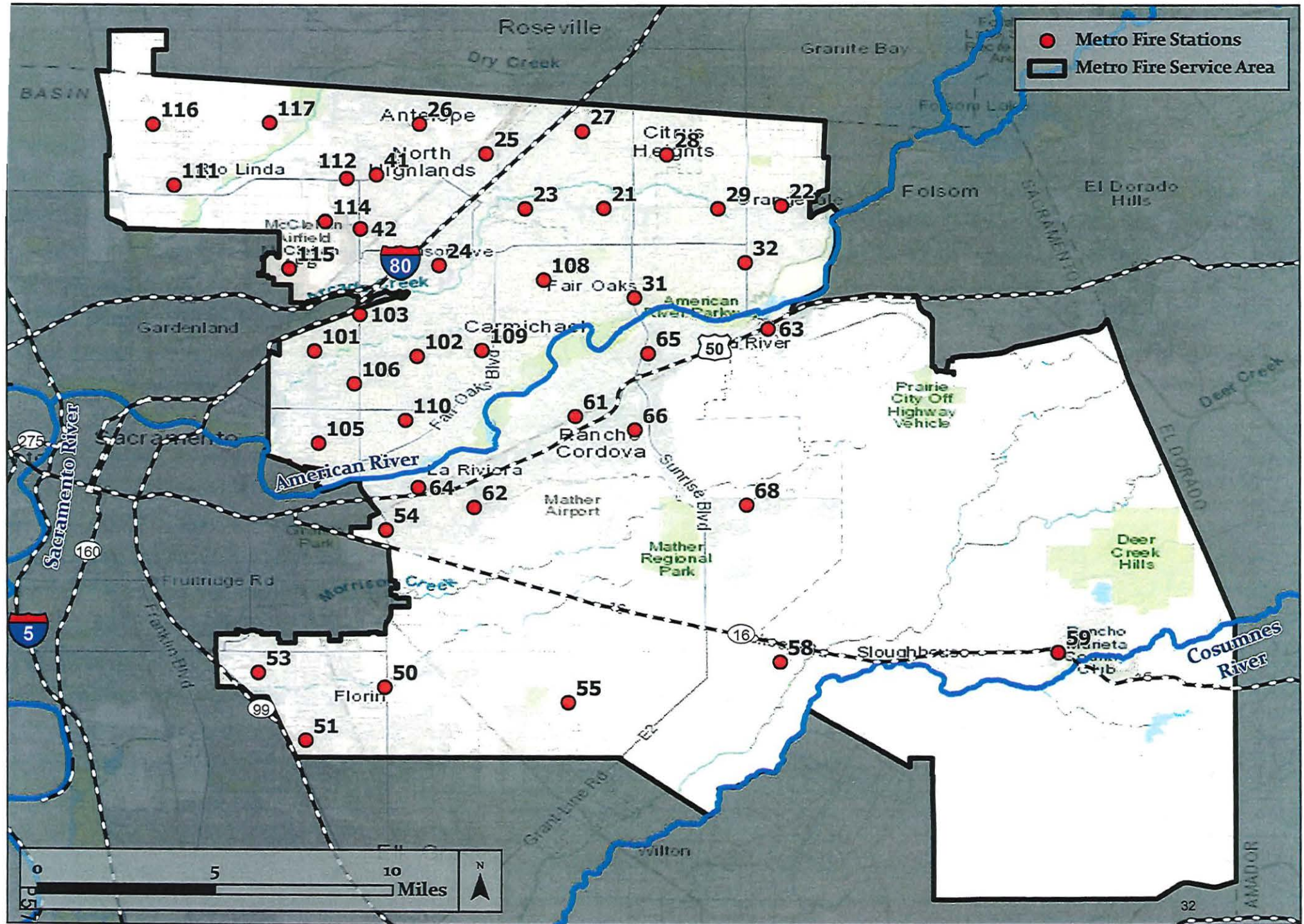
Source: Sacramento Business Journal Book of Lists (June 2, 2023)

# METRO FIRE LOCATIONS

Station/HQ	Address	BATTALION
HQ	10545 Armstrong Ave., Suite 200, Mather, CA 95655	
111	6609 Rio Linda Blvd., Rio Linda 95673	B5
112	6801 34th St., North Highlands 95660	B5
114	5824 Kelly Way, McClellan 95652	B5
115	4727 Kilzer Ave., McClellan 95652 (Air Ops)	B5
116	7995 Elwyn Ave., Elverta 95626	B5
117	7961 Cherry Brook Dr., Elverta 95626	B5
24	4942 College Oak Dr., Sacramento 95841	B5
25	7352 Roseville Rd., Sacramento 95842	B5
26	8000 Palmerson Dr., Antelope 95843	B5
41	6900 Thomas Dr., North Highlands 95660	B5
42	5608 North Haven, North Highlands 95660	B5
101	3000 Fulton Ave., Sacramento 95821	B7
102	4501 Marconi Ave., Sacramento 95821 <i>*medics only*</i>	B7
103	3824 Watt Ave., Sacramento 95821	B7
105	2691 Northrop Ave., Sacramento 95864	B7
106	2200 Park Towne Cir., Sacramento 95825	B7
108	6701 Winding Way, Fair Oaks 95628	B7
109	5634 Robertson Ave., Carmichael 95608 (HazMat)	B7
110	1432 Eastern Ave., Sacramento 95864	B7
50	8880 Gerber Rd., Sacramento 95828	B9
51	8210 Meadowhaven Dr., Sacramento 95828	B9
53	6722 Fleming Ave., Sacramento 95828	B9
54	8900 Fredric Ave., Sacramento 95826	B9
55	7776 Excelsior Rd., Sacramento 95829	B9
62	3646 Bradshaw Rd., Sacramento 95827	B9
64	9116 Vancouver Dr., Sacramento 95826	B9
21	7641 Greenback Ln., Citrus Heights 95610	B13
22	6248 Chestnut Ave., Orangevale 95662	B13
23	6421 Greenback Ln., Citrus Heights 95621	B13
27	7474 Grand Oaks Bl., Citrus Heights 95621	B13
28	8189 Oak Ave., Citrus Heights 95610	B13
29	8681 Greenback Ln., Orangevale 95662	B13
31	7950 California Ave., Fair Oaks 95628	B13
32	8890 Roediger Lane, Fair Oaks 95628	B13
58	7250 Sloughhouse Rd., Elk Grove 95624	B14
59	7210 Murieta Drive, Rancho Murieta 95683	B14
61	10595 Folsom Bl., Rancho Cordova 95670	B14
63	12395 Folsom Bl., Rancho Cordova 95742	B14
65	11201 Coloma Rd., Rancho Cordova 95670	B14
66	3180 Kilgore Rd., Rancho Cordova 95670	B14
68	12065 Cobble Brook Dr., Rancho Cordova 95742	B14



- Metro Fire Stations
- Metro Fire Service Area



# BUDGETARY FUND STRUCTURE

## BUDGETARY FUND STRUCTURE

The FY 2024/25 Budget includes appropriations for the following District budgetary funds:

- General Fund
- Capital Facilities Fund
- Leased Properties Fund
- Grants Fund
- Development Impact Fees Fund
- Intergovernmental Transfer (IGT) Fund
- Special Projects Fund

For purposes of the District's financial statements, activities of the IGT Fund and Leased Properties Fund are combined with those of the General Fund.

### *Fund Descriptions*

The *General Fund* is the general operating fund of the District. It is used to account for all financial resources except those required or designated by the Board of Directors to be accounted for in another fund.

The *Capital Facilities Fund* is a capital projects fund used to account for the acquisition and construction of the District's capital assets. It is primarily funded by capital lease financing and general fund operating transfers.

The District leases property not required for current operations and accounts for the revenues and expenditures associated with leased property in the *Leased Properties Fund*.

The *Grants Fund* is a special revenue fund used to account for the proceeds of federal and state grants that are legally restricted to expenditures for specific purposes.

The *Intergovernmental Transfer (IGT) Fund* is used to account for the revenues and expenses associated with the District's participation in Medi-Cal IGTs.

The *Development Impact Fees Fund* is a capital projects fund used to account for all resources received from development impact fees. It is used for the construction or acquisition of future fire stations and acquisition of apparatus to serve new developments.

The *Special Projects Fund* was established to sequester funds allocated by the State of California in 2022 for the construction of the Zinfandel Training Facility.

### *Fund and Division Relationships and Interfund Transfers*

The District's operating budget covers several governmental funds, including the General Fund which is the District's main operating fund. The General Fund's relationship with other funds is summarized below:

- Capital Facilities Fund - this fund's main funding source comes from financing revenues and any deficiency is covered by operating transfers from the General Fund.
- Grants Fund - main funding source are federal grants with General Fund providing matching operating transfers as required.
- The IGT Fund - captures all revenues and expenditures from the IGT and PP-GEMT Programs and any excess of revenues over expenditures are transferred to the General Fund to offset the General Fund cost of providing health care services.
- The Leased Properties Fund, Development Impact Funds, and Special Projects Funds were designed to operate independently, with little or no funding from the General Fund.

The District's Capital Improvement Plan (CIP) budget derives its funding from the General Fund, the Capital Facilities Fund and the Development Impact Fee Fund.

The table below is provided in order to graphically depict the department and fund

relationships within the organization. The General Fund is monitored by all staff and provides the main funding source for each Division's operating costs. All other funds are monitored by one or more divisions, as shown below.



Fund	Divisions Responsible
General Fund	All Divisions
Capital Facilities Fund	Finance, Economic Development, Facilities, Fleet
Leased Properties Fund	Economic Development, Facilities
Grants Fund	Finance, Economic Development
Development Impact Fees Fund	Finance, Economic Development
Intergovernmental Transfers Fund	Finance, Emergency Medical Services
Special Projects Fund	Economic Development, Training
Pension Obligation Bond Fund	Finance

# All Funds Summary



**FINAL BUDGET**  
Fiscal Year 2024-25





# BUDGET SUMMARY - ALL FUNDS

	GENERAL FUND	CAPITAL FACILITIES FUND	LEASED PROPERTIES FUND	GRANTS FUND	DEVELOPMENT IMPACT FEES FUND	IGT FUND	SPECIAL PROJECTS FUND-ZINF TRNG SITE	TOTALS
<b>REVENUES</b>								
PROPERTY TAXES	\$ 213,129,632	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 213,129,632
USE OF MONEY AND PROPERTY	15,000	-	1,193,651	-	-	-	-	1,208,651
INTERGOVERNMENTAL	4,610,000	-	-	1,752,634	-	-	-	6,362,634
CHARGES FOR SERVICES	67,652,329	-	-	-	3,000,000	35,388,423	-	106,040,752
MISCELLANEOUS	2,448,981	-	-	-	-	385,397	260,000	3,094,378
<b>Total Revenues</b>	<b>287,855,942</b>	<b>-</b>	<b>1,193,651</b>	<b>1,752,634</b>	<b>3,000,000</b>	<b>35,773,820</b>	<b>260,000</b>	<b>329,836,047</b>
<b>EXPENDITURES:</b>								
LABOR COSTS	260,375,832	-	-	1,709,382	-	-	-	262,085,214
SERVICES & SUPPLIES	44,417,290	-	543,061	274,036	90,000	13,813,440	-	59,137,827
TAXES, LICENSES, DEBT SERVICE & OTHERS	4,487,056	5,674,949	244,806	-	-	-	-	10,406,811
CAPITAL OUTLAY	-	20,438,194	-	-	15,151,918	-	14,126,877	49,716,989
<b>Total Expenditures</b>	<b>309,280,178</b>	<b>26,113,143</b>	<b>787,867</b>	<b>1,983,418</b>	<b>15,241,918</b>	<b>13,813,440</b>	<b>14,126,877</b>	<b>381,346,841</b>
<b>REVENUE LESS EXPENDITURES</b>	<b>(21,424,236)</b>	<b>(26,113,143)</b>	<b>405,784</b>	<b>(230,784)</b>	<b>(12,241,918)</b>	<b>21,960,380</b>	<b>(13,866,877)</b>	<b>(51,510,794)</b>
<b>OTHER FINANCING SOURCES(USES)</b>								
ISSUANCE OF BONDS	-	-	-	-	-	-	-	-
ISSUANCE OF CAPITAL LEASES	-	15,214,375	-	-	2,671,876	-	-	17,886,251
SALE OF ASSETS	-	-	-	-	-	-	-	-
TRANSFERS IN(OUT) FUND A-General	-	6,023,626	-	4,113	-	(21,574,983)	-	(15,547,244)
TRANSFERS IN(OUT) FUND D-Cap Fac	(6,023,626)	-	-	-	-	-	-	(6,023,626)
TRANSFERS IN(OUT) FUND E-POB	-	-	-	-	-	-	-	-
TRANSFERS IN(OUT) FUND G-Grants	(4,113)	-	-	-	-	-	-	(4,113)
TRANSFERS IN(OUT) FUND L-Leases	-	-	-	-	-	-	-	-
TRANSFERS IN(OUT) FUND M-IGT	21,574,983	-	-	-	-	-	-	21,574,983
<b>Total Other Financing Sources (Uses)</b>	<b>15,547,244</b>	<b>21,238,001</b>	<b>-</b>	<b>4,113</b>	<b>2,671,876</b>	<b>(21,574,983)</b>	<b>-</b>	<b>17,886,251</b>
<b>CHANGE IN FUND BALANCE</b>	<b>(5,876,992)</b>	<b>(4,875,142)</b>	<b>405,784</b>	<b>(226,671)</b>	<b>(9,570,042)</b>	<b>385,397</b>	<b>(13,866,877)</b>	<b>(33,624,543)</b>
ESTIMATED BEGINNING RESERVE	42,700,000	5,758,637	1,477,671	335,371	9,570,042	(385,397)	14,035,824	73,492,148
<b>ESTIMATED ENDING RESERVE</b>	<b>\$ 36,823,008</b>	<b>\$ 883,495</b>	<b>\$ 1,883,455</b>	<b>\$ 108,700</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 168,947</b>	<b>\$ 39,867,605</b>

# FUND BALANCE SUMMARY

	GENERAL FUND	CAPITAL FACILITIES FUND	LEASED PROPERTIES FUND	GRANTS FUND	DEVELOPMENT IMPACT FEES FUND	IGT FUND	SPECIAL PROJECTS FUND-ZINF TRNG SITE	TOTALS
<b>Estimated Fund Balance Available June 30, 2024</b>	\$ 42,700,000	\$ 5,758,637	\$ 1,477,671	\$ 335,371	\$ 9,570,042	\$ (385,397)	\$ 14,035,824	\$ 73,492,148
Revenues	287,855,942	-	1,193,651	1,752,634	3,000,000	35,773,820	260,000	329,836,047
Other Financing Sources	21,574,983	21,238,001	-	4,113	2,671,876	-	-	45,488,973
<b>Estimated Funds Available</b>	<b>352,130,925</b>	<b>26,996,638</b>	<b>2,671,322</b>	<b>2,092,118</b>	<b>15,241,918</b>	<b>35,388,423</b>	<b>14,295,824</b>	<b>448,817,168</b>
Expenditures	(309,280,178)	(26,113,143)	(787,867)	(1,983,418)	(15,241,918)	(13,813,440)	(14,126,877)	(381,346,841)
Other Financing Uses	(6,027,739)	-	-	-	-	(21,574,983)	-	(27,602,722)
Special Item	-	-	-	-	-	-	-	-
<b>Estimated Fund Balance at June 30, 2025</b>	<b>\$ 36,823,008</b>	<b>* \$ 883,495</b>	<b>\$ 1,883,455</b>	<b>\$ 108,700</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 168,947</b>	<b>\$ 39,867,605</b>

*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 – Liabil*  
*\*General Fund reserve amount: 11.7% of expenditures and transfers.*

# SUMMARY OF REVENUES AND OTHER FUNDING SOURCES

<u>SOURCE</u>	ACTUALS FY 2022-23	UNAUDITED FY 2023-24	PRELIMINARY FY 2024-25	FINAL FY 2024-25
<b>REVENUES</b>				
Taxes	\$ 191,765,670	\$ 203,344,028	\$ 210,359,783	\$ 213,129,632
Charges for Services	82,713,783	100,293,890	103,292,641	106,040,752
Intergovernmental	20,496,380	11,817,066	6,363,168	6,362,634
Other Private Grants	596,135	-	-	-
Miscellaneous	307,309	3,245,701	625,481	2,448,981
Use of Money or Property	1,982,315	2,937,241	1,465,694	1,854,048
<b>Total Revenues</b>	<b>297,861,592</b>	<b>321,637,926</b>	<b>322,106,767</b>	<b>329,836,047</b>
<b>OTHER FINANCING SOURCES</b>	<b>18,807,008</b>	<b>31,615,240</b>	<b>46,205,185</b>	<b>45,488,973</b>
<b>TOTALS</b>	<b>\$ 316,668,600</b>	<b>\$ 353,253,166</b>	<b>\$ 368,311,952</b>	<b>\$ 375,325,020</b>
<b>FUNDS</b>				
General Fund	\$ 265,156,979	\$ 294,533,563	\$ 303,650,261	\$ 309,430,925
Pension Obligation Bond Fund	27,067	(17,279)	-	-
Capital Facilities Fund	9,238,809	11,130,588	20,690,020	21,238,001
Leased Properties Fund	1,262,963	1,256,713	1,190,694	1,193,651
Grants Fund	3,344,884	6,746,491	2,002,304	1,756,747
Development Impact Fees Fund	2,792,029	4,357,894	5,671,876	5,671,876
IGT Fund	21,896,430	33,728,197	34,846,797	35,773,820
Special Projects Fund-Zinf Trng Site	12,949,439	1,516,999	260,000	260,000
<b>TOTALS</b>	<b>\$ 316,668,600</b>	<b>\$ 353,253,166</b>	<b>\$ 368,311,952</b>	<b>\$ 375,325,020</b>



# SUMMARY OF EXPENDITURES AND OTHER FINANCING USES

<u>OBJECT</u>	ACTUALS FY 2022-23	UNAUDITED FY 2023-24	PRELIMINARY FY 2024-25	FINAL FY 2024-25
<b>EXPENDITURES</b>				
Labor Costs	\$ 221,593,357	\$ 244,161,257	\$ 259,397,039	\$ 262,085,214
Services & Supplies	45,628,431	50,794,423	55,122,754	59,137,827
Taxes, Licenses, Debt Service & Others	8,624,179	8,887,633	10,293,811	10,406,811
Capital Outlay	4,105,240	8,073,588	49,177,547	49,716,989
<b>Total Expenditures</b>	<b>279,951,207</b>	<b>311,916,901</b>	<b>373,991,151</b>	<b>381,346,841</b>
<b>OTHER FINANCING USES</b>	<b>13,785,097</b>	<b>28,184,318</b>	<b>28,835,643</b>	<b>27,602,722</b>
<b>TOTALS</b>	<b>\$ 293,736,304</b>	<b>\$ 340,101,219</b>	<b>\$ 402,826,794</b>	<b>\$ 408,949,563</b>
 <b>FUNDS</b>				
General Fund	\$ 258,336,568	\$ 288,170,385	\$ 310,462,961	\$ 315,307,917
Pension Obligation Bond Fund	-	-	-	-
Capital Facilities Fund	8,484,235	13,923,192	25,597,934	26,113,143
Leased Properties Fund	1,048,167	614,938	782,994	787,867
Grants Fund	5,299,293	5,216,624	1,802,313	1,983,418
Development Impact Fees Fund	484,113	329,615	15,241,918	15,241,918
IGT Fund	20,048,408	31,400,809	34,846,797	35,388,423
Special Projects Fund-Zinf Trng Site	35,520	445,656	14,091,877	14,126,877
<b>TOTALS</b>	<b>\$ 293,736,304</b>	<b>\$ 340,101,219</b>	<b>\$ 402,826,794</b>	<b>\$ 408,949,563</b>

# DEBT SERVICE SCHEDULE

	Regular Debt Payments		Sinking Fund	Total
	Principal	Interest		
<b>FUNDS</b>				
<b>General Fund</b>				
Pension Obligation Bonds	\$ 2,735,000	\$ 1,230,242	\$ 2,407,105	\$ 6,372,347
Lease Revenue Bonds	173,686	84,401	-	258,087
SBITA*	621,755	28,601	-	650,356
Subtotal	3,530,441	1,343,244	2,407,105	7,280,790
<b>Capital Facilities Fund</b>				
Gurney Lease	-	-	-	-
Apparatus and Equipment Leases	5,268,313	353,785	-	5,622,098
Lease Revenue Bonds	35,568	17,283	-	52,851
Subtotal	5,303,881	371,068	-	5,674,949
<b>Leased Properties Fund</b>				
Lease Revenue Bonds	164,746	80,060	-	244,806
Subtotal	164,746	80,060	-	244,806
<b>TOTALS</b>	<b>\$ 8,999,068</b>	<b>\$ 1,794,372</b>	<b>\$ 2,407,105</b>	<b>\$ 13,200,545</b>

*Note: All debt payments were budgeted as part of "Taxes, Licenses, Debt Service & Others" except for Principal and Interest payments (regular) for the Pension Obligation Bonds which were budgeted as part of Labor Costs since it relates to pension and for Early Debt Payoff which was treated as a Special Item.*

*\*Subscription Based Information Technology Arrangements*

# EXPENDITURES BY DIVISION - ALL FUNDS

		ACTUALS	UNAUDITED	PRELIMINARY	FINAL	VARIANCE W/
		FY 2022-23	FY 2023-24	FY 2024-25	FY 2024-25	FY 2023-24 UNAUDITEDS
<b>OFFICE OF THE FIRE CHIEF</b>						
FCH	FIRE CHIEF	3,156,706	3,061,320	2,791,069	2,780,261	-9.2%
DEV	DEVELOPMENT TEAM	648,227	921,792	13,655,841	13,463,678	1360.6%
BRD	BOARD OF DIRECTORS	349,464	250,932	781,644	1,240,166	394.2%
<b>ADMINISTRATION</b>						
CSE	COMMUNITY SERVICES	105,891	-	-	-	
COR	COMMUNITY RELATIONS	192,961	641,621	990,665	994,862	55.1%
DCO	DEFERRED COMP	43,571	43,218	55,200	55,200	27.7%
FIN	FINANCE	4,669,625	4,363,142	5,175,291	5,195,408	19.1%
HFI	HEALTH & FITNESS	427,603	516,222	591,800	592,499	14.8%
HRE	HUMAN RESOURCES	2,187,106	2,118,932	2,229,928	2,286,513	7.9%
NDI	NON-DIVISIONAL	78,506,593	86,598,085	94,790,477	96,691,649	11.7%
RCA	RECRUIT ACADEMY	1,207,369	1,478,137	2,321,912	2,330,376	57.7%
SAF	SAFETY	1,333,821	2,248,361	2,585,031	2,883,101	28.2%
TEC	INFORMATION TECHNOLOGY	4,606,189	5,306,605	5,765,906	5,815,403	9.6%
TRA	TRAINING	1,867,445	1,755,499	2,362,347	2,485,595	41.6%
WCO	WORKERS COMP	7,658,720	6,357,688	5,825,091	5,835,091	-8.2%
<b>OPERATIONS</b>						
APE	APPARATUS & EQUIP	213,081	337,479	853,820	853,820	153.0%
BMP	BIKE MEDIC PROGRAM	-	-	3,880	3,880	
CER	COMM EMER RESPONSE TM	2,342	2,079	3,395	3,395	63.3%
CIS	CRITICAL INCIDENT STR MNGT	12,935	20,402	44,739	44,739	119.3%
CPT	AIR OPS	1,895,779	2,476,283	1,935,727	1,940,975	-21.6%
DIS	DISPATCH	4,793,636	5,351,510	5,769,600	5,769,600	7.8%
DZR	DOZER PROGRAM	226	12,581	17,415	17,415	38.4%
EMS	EMER MEDICAL SERVICES	9,836,525	14,012,792	13,058,241	13,495,565	-3.7%
EPS	EMER PLANNING SPEC	46	-	-	-	
HZM	HAZMAT	148,135	141,655	85,710	85,710	-39.5%
MIH	MOBILE INTEGREATED HEALTH	646,124	816,983	443,981	1,417,605	73.5%
MMP	METRO MEDIC PROGRAM	-	6,392,678	6,736,993	6,780,079	6.1%
OPE	OPERATIONS ADMIN	1,811,080	2,539,168	2,415,829	2,430,954	-4.3%
RES	RESCUE	64,516	82,357	77,362	76,597	-7.0%
RFP	RESERVE FF PROGRAM	38,606	54,531	75,246	75,246	38.0%
RTL	RENTAL PROPERTIES	133,513	129,345	140,189	140,189	8.4%
SRP	SINGLE ROLE PARA PRG	3,473,255	-	-	-	
SUP	SUPPRESSION	127,341,324	137,608,107	144,267,534	146,229,307	6.3%
TEM	TACTICAL EMS	52,217	8,593	7,760	7,760	-9.7%
UAV	UNMANNED AERIAL VEHICLE	4,882	22,744	27,562	27,562	21.2%
USR	URBAN SEARCH & RESCUE	-	-	-	-	
UTL	FIRE STATIONS UTILITIES AND CAPITAL OUTLAY	1,025,648	843,461	1,042,052	1,042,052	23.5%
WTR	WATER RESCUE	50,577	22,120	32,200	32,200	45.6%
<b>SUPPORT SERVICES</b>						
ARS	ARSON/FIRE INVESTIGATIONS	665,943	938,636	809,734	811,935	-13.5%
COM	COMMUNICATION	1,434,185	1,528,608	1,225,118	1,353,906	-11.4%
CRR	COMMUNITY RISK REDUCTION	4,085,736	4,338,297	4,922,802	4,949,007	14.1%
FAC	FACILITIES	2,384,629	2,982,278	3,074,775	3,328,994	11.6%
FLE	FLEET	8,346,677	10,464,822	25,234,825	25,968,046	148.1%
LOG	LOGISTICS	4,431,389	4,587,591	4,870,792	4,881,186	6.4%
WIL	WILDLAND	56,994	45,691	46,595	48,945	7.1%
ZIF	ZINFANDEL TRAINING SITE	39,916	494,556	16,845,073	16,880,370	3313.2%
<b>TOTALS:</b>		<b>\$ 279,951,207</b>	<b>\$ 311,916,001</b>	<b>\$ 373,991,151</b>	<b>\$ 381,348,841</b>	<b>22.3%</b>

# CAPITAL OUTLAY SUMMARY

Fund	Division	Description	Units	Price	Amount	Principal	Interest	FY 2024-25	Annual
								Costs	Financing Cost
Capital Facilities	SAF:Safety	TWO PPE EXTRACTORS	2	19,500	39,000				
Capital Facilities	SAF:Safety	COMMERCIAL HOT WATER HEATER FOR CARE AND MAINTENANCE CENTER	1	5,500	5,500				
Capital Facilities	SAF:Safety	PPE/SCBA WASHER FOR BATTALION	2	28,500	57,000				
Capital Facilities	TRA:Training	GAS PROP FOR ACADEMY AND TRAINING	1	40,000	40,000				
Capital Facilities	EMS:Emergency Medical Services	25-04 AUTOMATIC CHEST COMPRESSION DEVICES	3	16,317	48,951	8,940	1,958		10,898
Capital Facilities	RES:Rescue	SEARCH CAMERA	1	12,000	12,000				
Capital Facilities	UAV:Unmanned Aerial Vehicles	M30T DRONE WORRY-FREE PLUS COMBO	1	12,000	12,000				
Capital Facilities	APE:Apparatus And Equipment	HOLMATRO COMBI CUTTER	1	15,000	15,000				
Capital Facilities	FAC:Facility Maintenance	24-46 ZINFANDEL GATE OPERATOR REPLACEMENT	1	134,230	134,230				
Capital Facilities	FAC:Facility Maintenance	STATION 50 DORM REMODEL CARRYOVER	1	5,000	5,000				
Capital Facilities	FLE:Fleet Maintenance	FORKLIFT FOR STATION 21	1	40,000	40,000				
Capital Facilities	FLE:Fleet Maintenance	23-26 TYPE I ENGINES-FY23 CARRYOVER	5	825,933	4,129,663				
Capital Facilities	FLE:Fleet Maintenance	23-30 REMOUNT AMBULANCES-FY23 CARRYOVER	4	168,232	672,926				
Capital Facilities	FLE:Fleet Maintenance	23-54 SQUAD VEHICLES-FY23 CARRYOVER-NF	4	230,953	923,810	168,737	36,952		205,689
Capital Facilities	FLE:Fleet Maintenance	24-04 AMBULANCES-FY24 CARRYOVER-NF	6	293,211	1,759,267	321,336	70,371		391,706
Capital Facilities	FLE:Fleet Maintenance	24-04 REMOUNT AMBULANCES-FY24 CARRYOVER-NF	6	168,232	1,009,389	184,368	40,376		224,744
Capital Facilities	FLE:Fleet Maintenance	25-02 AMBULANCE REPLACEMENT	4	310,000	1,240,000	226,490	49,600		276,090
Capital Facilities	FLE:Fleet Maintenance	25-14 FLEET SERVICE TRUCK REPLACEMENT	1	175,000	175,000	31,964	7,000		38,964
Capital Facilities	FLE:Fleet Maintenance	25-22 LADDER TRUCK REPLACEMENT	1	1,835,821	1,835,821	335,318	73,432		408,751
Capital Facilities	FLE:Fleet Maintenance	25-37 TYPE I ENGINE REPLACEMENT	5	1,153,628	5,768,138	853,568	230,726		1,284,294
Capital Facilities	FLE:Fleet Maintenance	25-38 TYPE III ENGINE REPLACEMENT	4	550,000	2,200,000	401,836	88,000		489,837
Capital Facilities	TEC:Information Technology	SWITCH REPLACEMENT	4	10,875	43,500				
Capital Facilities	TEC:Information Technology	VOICE GATEWAY REPLACEMENT	2	9,000	18,000				
Capital Facilities	TEC:Information Technology	25-31 STORAGE APPLIANCE (SAN) REPLACEMENT	2	127,000	254,000	46,394	10,160		56,554
<b>Subtotal: Capital Facilities</b>					<b>20,438,195</b>	<b>1,406,204</b>	<b>147,120</b>	<b>776,662</b>	<b>1,553,324</b>
Development Impact Fe DEV:Development		23-04 VINEYARD SPRINGS STATION	1	10,005,370	10,005,370				
Development Impact Fe DEV:Development		23-01 GRANTLINE 220 LAND ACQUISITION-	1	2,400,000	2,400,000				
Development Impact Fe DEV:Development		ZINFANDEL - PHASE 3 BUILDOUT	1	2,746,548	2,746,548				
Special Projects	ZIF:Zinfandel	ZINFANDEL - PHASE 3 BUILDOUT	1	14,126,877	14,126,877				
<b>Grand Totals</b>					<b>49,716,990</b>	<b>3,985,154</b>	<b>755,695</b>	<b>776,662</b>	<b>4,940,850</b>



# Revenue & Expenditures: General Operating Fund



**FINAL BUDGET**  
Fiscal Year 2024-25





# BUDGET SUMMARY - GENERAL FUND 212A

	ACTUALS FY 2022-23	UNAUDITED FY 2023-24	PRELIMINARY FY 2024-25	FINAL FY 2024-25	VARIANCE W/ FY 2023-24 UNAUDITEDS
<b>REVENUES</b>					
PROPERTY TAXES	\$ 191,765,670	\$ 203,344,028	\$ 210,359,783	\$ 213,129,632	\$ 9,785,604
USE OF MONEY/PROPERTY	300,652	534,828	15,000	15,000	(519,828)
INTERGOVERNMENTAL	4,796,901	5,092,912	4,365,000	4,610,000	(482,912)
CHARGES FOR SERVICES	58,281,432	62,679,712	65,445,844	67,652,329	4,972,617
MISCELLANEOUS REVENUE	307,309	3,029,402	625,481	2,448,981	(580,421)
<i>Total Revenues</i>	<b>255,451,964</b>	<b>274,680,882</b>	<b>280,811,108</b>	<b>287,855,942</b>	<b>13,175,060</b>
<b>EXPENDITURES:</b>					
LABOR COSTS	216,973,642	239,308,747	257,836,587	260,375,832	21,067,085
OTHER EXPENDITURES:					-
SERVICES & SUPPLIES	33,912,246	37,956,333	42,255,829	44,417,290	6,460,957
TAXES, LICENSES, DEBT SERVICE & OTHERS	3,412,024	3,440,883	4,374,056	4,487,056	1,046,173
<i>Total Expenditures</i>	<b>254,297,912</b>	<b>280,705,963</b>	<b>304,466,472</b>	<b>309,280,178</b>	<b>28,574,215</b>
<b>REV LESS EXP</b>	<b>1,154,052</b>	<b>(6,025,081)</b>	<b>(23,655,364)</b>	<b>(21,424,236)</b>	<b>(15,399,155)</b>
<b>OTHER FINANCING SOURCES(USES)</b>					
ISSUANCE OF CAPITAL LEASES	-	-	-	-	-
SALE OF ASSETS	-	-	-	-	-
TRANSFER IN(OUT) FUND D-Cap Fac	-	913,052	-	-	(913,052)
TRANSFERS IN(OUT) FUND D-Cap Fac	(4,021,419)	(7,460,286)	(5,992,354)	(6,023,626)	1,436,660
TRANSFERS IN(OUT) FUND E-POB	-	-	-	-	-
TRANSFER IN(OUT) FUND G-Grants	(17,237)	(4,136)	(4,136)	(4,113)	23
TRANSFER IN(OUT) FUND G-Grants	11,876	-	-	-	-
TRANSFER IN(OUT) FUND L-Leased Properties	-	-	-	-	-
TRANSFER IN(OUT) FUND M-IGT	9,693,141	19,806,844	22,839,153	21,574,983	1,768,139
<i>Total Other Financing Sources(Uses)</i>	<b>5,666,360</b>	<b>13,255,474</b>	<b>16,842,663</b>	<b>15,547,244</b>	<b>2,291,770</b>
<b>REV LESS EXP PLUS TRANSFERS</b>	<b>6,820,412</b>	<b>7,230,393</b>	<b>(6,812,701)</b>	<b>(5,876,992)</b>	<b>(13,107,385)</b>





## REVENUES & OTHER FINANCING SOURCES - GENERAL FUND

	ACTUALS FY 2022-23	UNAUDITED FY 2023-24	PRELIMINARY FY 2024-25	FINAL FY 2024-25	VARIANCE W/ FY 2023-24 UNAUDITEDS	
910100	CURRENT SECURED PROPERTY TAXES	\$ 175,221,884	\$ 187,767,190	\$ 194,307,790	\$ 196,010,468	\$ 8,243,278
910200	CURRENT UNSECURED PROPERTY TAXES	5,927,061	6,637,122	6,803,872	7,485,231	848,109
910300	SUPPLEMENTAL PROPERTY TAXES	6,740,564	4,431,022	4,905,000	5,023,000	591,978
910400	TAXES-SECURED "TEETER" FUNDS	1,040,586	1,448,786	1,449,000	1,449,000	214
910500	TAXES-SUPPLEMENTAL "TEETER" FUNDS	397,663	481,132	481,000	481,000	(132)
910600	UNITARY CURRENT SECURED TAXES	1,964,878	2,129,076	1,930,789	2,158,333	29,257
912000	SECURED REDEMPTION TAXES	18,766	5,748	12,000	87,000	81,252
913000	PRIOR UNSECURED PROPERTY TAXES	62,195	63,763	85,000	44,000	(19,763)
914000	PROPERTY TAX PENALTIES	46,823	32,681	43,000	44,000	11,319
919900	TAXES - OTHER	1,733	-	-	-	-
976200	SPECIAL TAX ASSESSMENTS	343,517	347,508	342,332	347,600	92
<b>PROPERTY TAXES</b>		<b>191,765,670</b>	<b>203,344,028</b>	<b>210,359,783</b>	<b>213,129,632</b>	<b>9,785,604</b>
941000	INTEREST INCOME	300,652	534,828	15,000	15,000	(519,828)
942000	FAIR VALUE ADJUSTMENT	-	-	-	-	-
<b>USE OF MONEY/PROPERTY</b>		<b>300,652</b>	<b>534,828</b>	<b>15,000</b>	<b>15,000</b>	<b>(519,828)</b>
919600	RDA RESIDUAL DISTRIBUTION	2,021,625	2,260,115	1,836,000	1,943,000	(317,115)
952200	HOMEOWNERS PROPERTY TAX REVENUE	1,349,637	1,330,511	1,350,000	1,330,000	(511)
953100	AID/OTHER LOCAL GOV'T AGENCY	-	-	-	-	-
953300	REDEVELOPMENT AGENCY-PASSTHRU	1,424,356	1,501,290	1,179,000	1,337,000	(164,290)
956900	STATE AID AND OTHER MISC REVENUES	1,283	996	-	-	(996)
957000	CAPITAL CONTRIBUTIONS	-	-	-	-	-
<b>INTERGOVERNMENTAL</b>		<b>4,796,901</b>	<b>5,092,912</b>	<b>4,365,000</b>	<b>4,610,000</b>	<b>(482,912)</b>
963900	DEPLOYMENTS/OTHER FIRE SERVICE REIMBURSEMENTS	1,935,296	884,109	2,427,598	2,427,598	1,543,489
964300	FEES-INSPECTIONS, PERMITS & PLAN REVIEW	2,564,427	4,980,119	4,790,000	5,924,000	943,881
964310	FEE-INSPECTIONS	-	-	-	-	-
964320	PERMITS & KNOX LOCK FEES	-	-	-	-	-
964330	PLAN REVIEW FEES	1,861,338	3,955,687	2,750,000	4,556,000	600,313
964340	CODE ENFORCEMENT INSPECTION FEES	612,728	903,461	1,940,000	1,248,000	344,539
964360	FIREWORK FEES	53,961	93,671	70,000	93,000	(671)
964370	PLANNING LETTERS (COUNTY)	35,400	27,300	30,000	27,000	(300)
964800	FIRE CONTROL SERVICE (ALARM FEES)	70,286	70,270	50,000	70,000	(270)
964900	COPYING SERVICE	7,306	5,802	5,000	5,000	(802)
966900	MEDICAL CARE (MEDIC FEES)	43,957,467	49,470,259	49,700,000	50,400,000	929,741
966910	GEMT REIMBURSEMENT	3,036,039	454,731	-	-	(454,731)
969300	EDUCATION TRAINING SERVICE	287,119	92,679	400,000	380,297	287,618
969900	CONTRACT SERVICE REVENUE	6,423,492	6,721,743	8,073,246	8,445,434	1,723,691
<b>CHARGES FOR SERVICES</b>		<b>58,281,432</b>	<b>62,679,712</b>	<b>65,445,844</b>	<b>67,652,329</b>	<b>4,972,617</b>
931000	VEHICLE CODE FINES	1,094	1,545	5,000	1,500	(45)
932000	OTHER COURT FINES	730	5,912	4,000	4,000	(1,912)
973000	DONATIONS - CERT DONATION FROM FOUNDATION	4,250	(3,049)	-	-	3,049
974000	INSURANCE PROCEEDS	54,566	320,392	487,031	487,031	166,639
979000	REVENUE - GEMT ADMIN FEE + OTHER	246,669	2,683,314	129,450	1,956,450	(726,864)
979900	REVENUE - OTHER	-	21,288	-	-	(21,288)
<b>MISCELLANEOUS REVENUE</b>		<b>307,309</b>	<b>3,029,402</b>	<b>625,481</b>	<b>2,448,981</b>	<b>(580,421)</b>
<b>Total General Operating Revenues</b>		<b>255,451,964</b>	<b>274,680,882</b>	<b>280,811,108</b>	<b>287,855,942</b>	<b>13,175,060</b>
986200	PROCEEDS FROM SALE OF ASSETS	-	-	-	-	-
987000	EXTERNAL FINANCING SOURCES	-	-	-	-	-
987010	OTHER PRIVATE FUNDING SOURCES	-	-	-	-	-
599100	OPERATING TRANSFERS IN (From FUND D - Cap Fac)	-	913,052	-	-	(913,052)
599100	OPERATING TRANSFERS IN (From FUND E - Pension Bonds)	-	-	-	-	-
599100	OPERATING TRANSFERS IN (From FUND G - Grants)	11,876	-	-	-	-
599100	OPERATING TRANSFERS IN (From FUND L - Leased Ppty)	-	-	-	-	-
599100	OPERATING TRANSFERS IN (From FUND M - IGT)	9,693,139	18,939,629	22,839,153	21,574,983	2,635,354
<b>OTHER FINANCING SOURCES</b>		<b>9,705,015</b>	<b>19,852,681</b>	<b>22,839,153</b>	<b>21,574,983</b>	<b>1,722,302</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		<b>\$ 265,156,979</b>	<b>\$ 294,533,563</b>	<b>\$ 303,650,261</b>	<b>\$ 309,430,925</b>	<b>\$ 14,897,362</b>

# EXPENDITURES & OTHER FINANCING USES - GENERAL FUND

	ACTUALS FY 2022-23	UNAUDITED FY 2023-24	PRELIMINARY FY 2024-25	FINAL FY 2024-25	VARIANCE W/ FY 2023-24 UNAUDITEDS
<b>EXPENDITURES</b>					
LABOR COSTS	\$ 216,973,642	\$ 239,308,747	\$ 257,836,586	\$ 260,375,832	\$ 21,067,085
SERVICES & SUPPLIES	33,912,246	37,956,333	42,255,829	44,417,290	6,460,957
TAXES, LICENSES, DEBT SERVICE & OTHERS	3,412,024	3,440,883	4,374,056	4,487,056	1,046,173
<i>Total Expenditures</i>	254,297,912	280,705,963	304,466,471	309,280,178	28,574,215
<b>OTHER FINANCING USES</b>					
TRANSFERS OUT	4,038,656	7,464,422	5,996,490	6,027,739	(1,436,683)
<i>Total Expenditures and Other Financing Uses</i>	\$ 258,336,568	\$ 288,170,385	\$ 310,462,961	\$ 315,307,917	\$ 27,137,532

Acct	Description	ACTUALS FY 2022-23	UNAUDITED FY 2023-24	PRELIMINARY FY 2024-25	FINAL FY 2024-25	VARIANCE W/ FY 2023-24 UNAUDITEDS
110000	WAGES	\$ 120,739,761	\$ 135,196,085	\$ 143,931,859	\$ 145,980,888	\$ 10,784,803
120000	BENEFITS	96,233,881	104,112,662	113,904,727	114,394,944	10,282,282
	<b>Total Labor Costs</b>	<b>216,973,642</b>	<b>239,308,747</b>	<b>257,836,586</b>	<b>260,375,832</b>	<b>21,067,085</b>
200500	ADS/LEGAL NOTICES	11,394	7,920	12,424	12,424	4,504
201500	PRINT & COPY SERVICES	9,442	8,415	10,000	10,000	1,585
202100	BOOKS, SUBSCRIPTION SERVICE	23,054	16,537	23,108	23,708	7,171
202200	BOOKS, SUBSCRIPTION (PERM LIB)	43,055	24,578	36,729	36,729	12,151
202300	AUDIO VIDEO PRODUCTION SERVICES	-	6,080	9,400	9,400	3,320
202900	BUSINESS/CONFERENCE	176,539	278,791	423,000	445,359	166,568
203100	BUSINESS ACTIVITY EXP (NON-EE)	22,479	62,810	75,500	209,086	146,276
203500	EDUC/TRAINING SERVICES	416,506	387,875	433,545	432,035	44,160
203600	EDUCATION/TRAINING SUPPLIES	229,061	84,267	205,732	205,732	121,465
203800	EMPLOYEE AWARDS	9,574	29,693	37,484	37,484	7,791
203900	EMPLOYEE TRANSPORTATION	731	939	1,000	1,000	61
204100	OFFICE EQUIP NOT INVENTORIED	7,955	5,038	9,100	9,100	4,062
204500	FREIGHT/SHIPPING	7,560	10,608	10,000	10,000	(608)
205100	INSURANCE LBLTY,PPTY,W/C,ETC.	4,674,767	3,610,543	4,336,867	4,496,867	886,324
206100	MEMBERSHIPS	43,754	46,612	60,833	57,888	11,276
206600	PHOTO SUPPLY	1,638	1,172	14,000	14,000	12,828
207600	OFFICE SUPPLIES	50,092	44,536	47,775	47,775	3,239
208100	POSTAGE/SUPPLY/METER RNTL/LSE	27	4,007	4,000	4,000	(7)
208500	PRINTING/BINDING	15,424	21,611	21,500	21,500	(111)
210300	LNDSCLP SVC/WEED ABTM/PEST CTRL	86,083	144,816	161,672	180,137	35,321
210400	LANDSCAPE SUPPLY	10,092	9,871	15,036	17,536	7,665
211100	BUILDING SERVICE	410,696	1,388,572	1,199,736	1,253,464	(135,108)
211200	BUILDING SUPPLY	122,361	96,991	81,486	81,486	(15,505)
213100	ELECTRICAL SERVICE	28,719	44,428	71,739	130,389	85,961
213200	ELECTRICAL SUPPLY	29,642	29,247	30,786	30,786	1,539
215100	MECH SYSTEMS SVC	51,824	52,092	65,986	125,758	73,666
215200	MECH SYSTEMS SUP	54,904	95,254	78,058	78,058	(17,196)
216100	PAINTING SERVICE	116	34,440	4,986	4,986	(29,454)
216200	PAINTING SUPPLY	3,844	5,222	5,486	5,486	264
216700	PLUMBING SERVICE	28,520	29,750	31,700	83,555	53,805
216800	PLUMBING SUPPLY	24,054	30,748	48,486	48,486	17,738
217100	REAL PROPERTY RENTAL	14,112	13,888	20,955	20,955	7,067
219100	ELECTRICITY	592,398	607,050	701,911	701,911	94,861
219200	NATURAL GAS	261,717	174,208	286,652	286,652	112,444
219300	REFUSE SERVICE	79,885	102,261	99,834	99,834	(2,427)
219500	SEWAGE SERVICE	46,933	45,451	51,120	51,120	5,669
219700	TELEPHONE SVCE:LINE FEES & CALLS	845,653	886,958	821,520	821,520	(65,438)
219800	WATER SERVICE	136,237	147,699	164,839	164,839	17,140
220500	VEHICLE MAINT SVC	1,357,821	1,748,014	1,886,000	1,936,000	187,986
220600	VEHICLE MAINT SUP	1,594,443	1,391,079	1,437,481	1,561,000	169,921
222600	EXPENDABLE TOOLS	11,646	10,027	12,986	12,986	2,959
223100	FIRE EQUIP SVC (NON-SCBA)	55,022	79,312	428,000	433,000	353,688
223200	FIRE EQUIP SUPPLY	286,228	439,565	549,605	551,955	112,390
223600	FUEL, OILS & LUBRICANTS	1,661,569	1,604,492	1,662,356	1,662,356	57,864
225100	MEDICAL EQUIP SVC	236,870	627,372	159,003	254,762	(372,610)
225200	MEDICAL EQUIP SUP	8,109	12,325	12,500	12,500	175
226400	OFFICE EQUIPMENT/FURNITURE	9,288	32,423	14,500	14,500	(17,923)
226500	COMPUTER INVENTORIALBLE EQUIPT.	365,257	221,846	212,400	187,574	(34,272)
226600	STATION FURNISHINGS	27,235	37,003	22,185	32,185	(4,818)
227100	COMM EQUIP SERVICE	69,428	51,549	50,200	57,785	6,236
227200	COMM EQUIP SUPPLY	520,375	608,910	287,304	374,330	(234,580)
227500	EQUIPMENT RENTAL	282,678	370,012	467,816	479,816	109,804
228100	SHOP EQUIP SERVICE	9,952	15,725	20,000	20,000	4,275
228200	SHOP EQUIP SUPPLY	23,702	72,420	48,200	48,200	(24,220)

Acct	Description	ACTUALS FY 2022-23	UNAUDITED FY 2023-24	PRELIMINARY FY 2024-25	FINAL FY 2024-25	VARIANCE W/ FY 2023-24 UNAUDITEDS
229100	OTHER EQUIP SERV	22,782	22,926	26,050	28,741	5,815
229200	OTHER EQUIP SUPPLY	184,053	382,990	226,303	220,427	(162,563)
231300	CLOTHING REPAIRS	129,669	202,274	260,000	260,000	57,726
231400	SAFETY CLOTHING AND SUPPLIES	755,671	1,143,693	1,309,380	1,604,671	460,978
232100	CUSTODIAL SERVICE	95,234	105,454	114,786	114,786	9,332
232200	CUSTODIAL SUPPLY	125,403	130,820	130,000	130,000	(820)
233200	FOOD SUPPLY	63,283	58,324	82,310	85,320	26,996
234200	KITCHEN SUPPLY	5,121	6,506	4,500	4,500	(2,006)
235100	LAUNDRY SERVICE	13,746	15,185	14,000	14,000	(1,185)
244300	MEDICAL SERVICES	262,354	277,562	391,201	408,652	131,090
244400	MEDICAL SUPPLIES	1,121,752	1,190,353	1,401,390	1,386,390	196,037
250200	ACTUARIAL SERVICE	5,600	28,700	16,850	16,850	(11,850)
250500	FINANCIAL SERVICE	148,962	80,777	91,390	95,628	14,851
253100	LEGAL SERVICE	411,667	429,680	615,000	615,000	185,320
254100	PERSONNEL SERVICE	97,072	168,212	140,000	140,000	(28,212)
254200	TREASURER SERVICES	7,480	8,711	10,000	10,000	1,289
259100	OTHER SERVICE	8,554,379	10,289,068	11,748,865	11,596,423	1,307,355
281100	COMPUTER SERVICES	1,388,071	1,063,484	1,544,372	1,601,918	538,434
281200	COMPUTER SUPPLY	20,085	9,788	5,000	5,000	(4,788)
281300	SALES TAX ADJUSTMENT	-	-	-	-	-
281700	ELECTION SERVICE	58,111	-	518,751	975,000	975,000
285100	PHYSICAL FITNESS SERVICE	35,978	77,379	70,000	70,000	(7,379)
285200	PHYSICAL FITNESS SUPPLIES	99,064	90,546	75,000	75,000	(15,546)
288000	PRIOR YEAR SVC/SUP	-	-	-	-	-
289800	OTHER SUPPLIES	37,974	45,459	264,095	264,095	218,636
289900	OTHER SERVICES	129,981	600,332	153,942	696,611	96,279
292300	GS MESSENGER SERVICES	-	-	-	-	-
293100	DISPATCH SERVICE	4,793,636	5,351,510	5,769,600	5,769,600	418,090
293400	PUBLIC WORKS SVC	4,350	-	4,000	4,000	4,000
296200	GENERAL SERVICE PARKING CHARGE	17,023	12,688	22,548	22,324	9,636
298400	RADIO SYSTEMS	233,280	250,860	261,975	292,360	41,500
<b>Total Services and Supplies</b>		<b>33,912,246</b>	<b>37,956,333</b>	<b>42,255,829</b>	<b>44,417,290</b>	<b>6,460,957</b>
321000	INTEREST EXPENSE	82,911	132,625	122,532	122,532	(10,093)
322000	PRINCIPAL PAYMENTS	179,723	767,766	808,841	808,841	41,075
345000	ASSESSMENTS	2,980,415	2,638,084	3,212,100	3,212,100	574,016
370000	CONTRIBUTIONS TO OTHER AGENCY	168,975	(97,592)	230,583	343,583	441,175
<b>Total Tax, License, &amp; Assessments</b>		<b>3,412,024</b>	<b>3,440,883</b>	<b>4,374,056</b>	<b>4,487,056</b>	<b>1,046,173</b>

**Total General Operating Expenditures**      \$ 254,297,912    \$ 280,705,963    \$ 304,466,471    \$ 309,280,178    \$ 28,574,215

Account Description	ACTUALS FY 2022-23	UNAUDITED FY 2023-24	PRELIMINARY FY 2024-25	FINAL FY 2024-25	VARIANCE W/ FY 2023-24 UNAUDITEDS
Transfer Out to Fund D - Capital Facilities	\$ 4,021,419	\$ 7,460,286	\$ 5,992,354	\$ 6,023,626	\$ (1,436,660)
Transfer Out to Fund E-Pension Fund	-	-	-	-	-
Transfer Out to Fund G-Grants	17,237	4,136	4,136	4,113	(23)
Transfer Out to Fund L-Leases	-	-	-	-	-
Transfer Out to Fund M-IGT	-	-	-	-	-
<b>Total Other Financing Uses</b>	<b>\$ 4,038,656</b>	<b>\$ 7,464,422</b>	<b>\$ 5,996,490</b>	<b>\$ 6,027,739</b>	<b>\$ (1,436,683)</b>
<b>Total Expenditures and Other Financing Uses</b>	<b>\$ 258,336,568</b>	<b>\$ 288,170,385</b>	<b>\$ 310,462,961</b>	<b>\$ 315,307,917</b>	<b>\$ 27,137,532</b>



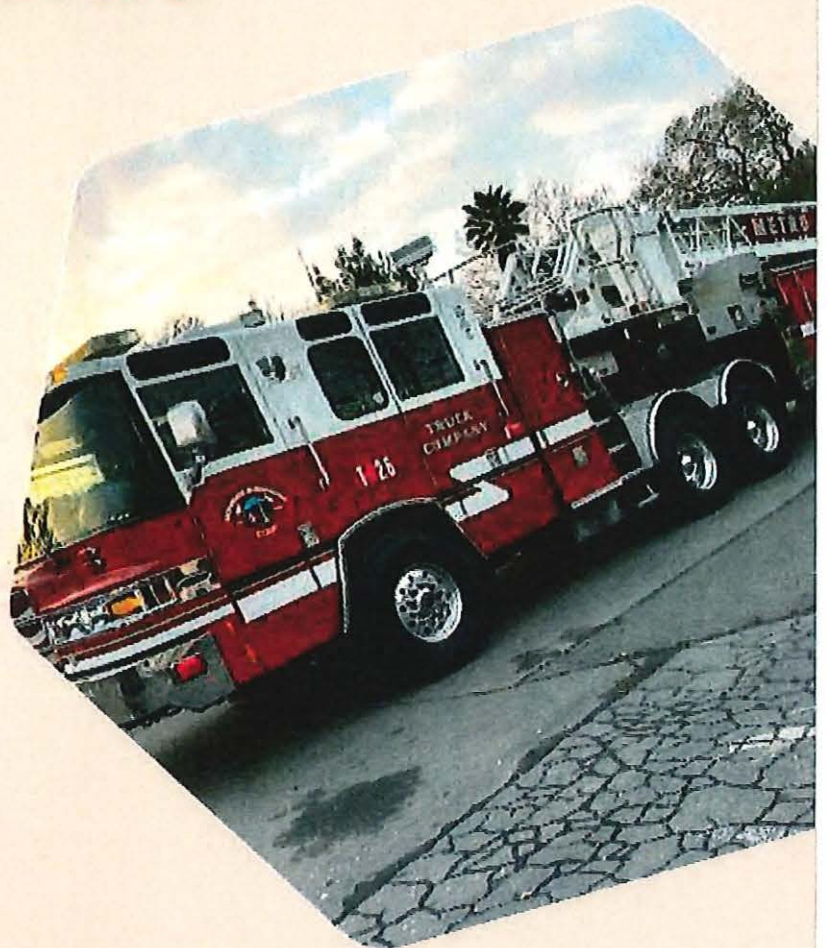
# LABOR COSTS - GENERAL FUND

		ACTUALS	UNAUDITED	PRELIMINARY	FINAL	VARIANCE W/ FY 2022-23 UNAUDITEDS	
		FY 2022-23	FY 2023-24	FY 2024-25	FY 2024-25	\$ Change	% Change
<b>COMPENSATION</b>							
111000	Wages	\$ 70,403,719	\$ 77,227,552	\$ 85,579,673	\$ 86,403,285	\$ 9,175,733	11.9%
112100	Reserve F/F-Rio Linda	35,487	46,630	52,500	52,500	5,870	12.6%
112400	Directors	26,350	17,971	22,028	22,028	4,057	22.6%
113120	Overtime - Shift	2,282,312	2,890,710	2,769,125	2,783,314	(107,396)	-3.7%
113210	FLSA	1,711,818	1,852,195	1,936,786	1,946,705	94,510	5.1%
113110	Constant Staffing-Callback	26,017,630	26,743,131	26,364,891	27,453,329	710,198	2.7%
113220	Overtime - Day	704,349	887,637	909,765	914,181	26,544	3.0%
114110	Out of Class	60,607	110,943	116,000	116,000	5,057	4.6%
114111	Fire Staff Premium	327,811	414,687	492,271	494,440	79,753	19.2%
114120	EMT	2,760,780	2,987,388	3,192,434	3,208,821	221,433	7.4%
114130	Paramedic	3,734,999	4,191,471	4,314,551	4,336,318	144,847	3.5%
114140	Education	4,618,281	5,602,329	6,017,304	6,048,128	445,799	8.0%
114160	Haz-Mat	845,729	1,358,695	1,216,987	1,223,232	(135,463)	-10.0%
114170	Longevity Pay	1,897,786	2,281,570	2,418,161	2,430,470	148,900	6.5%
114200	Standby Pay	62,968	83,083	74,100	74,100	(8,983)	-10.8%
114310	Uniform Allowance	28,200	53,510	45,200	45,200	(8,310)	-15.5%
114320	Tool Allowance	18,623	20,038	21,600	21,600	1,562	7.8%
115110	Annual PTO/VL Buy Back	940,898	727,174	716,491	716,491	(10,683)	-1.5%
115114	Holiday Pay Prem.	3,234,175	3,502,947	3,662,960	3,681,714	178,767	5.1%
115130	Sick Leave Buy Back/Annual	1,027,239	1,361,424	1,156,532	1,156,532	(204,892)	-15.0%
115140	Employee Behavioral Wellness Incentive	-	2,835,000	2,852,500	2,852,500	17,500	0.6%
<b>TOTAL COMPENSATION</b>		<b>120,739,761</b>	<b>135,196,085</b>	<b>143,931,859</b>	<b>145,980,888</b>	<b>10,784,803</b>	<b>8.0%</b>
<b>BENEFITS</b>							
<b>Retirement</b>							
121011	CalPERS Safety	47,803,232	50,382,792	58,622,590	58,715,040	8,332,248	16.5%
121020	CalPERS Misc.	2,581,259	2,738,590	3,191,109	3,198,796	460,206	16.8%
121022	Pension Bonds Principal Payment	2,075,000	5,101,586	5,142,105	5,142,105	40,519	0.8%
121040	SCERS Safety Retirement	2,800,000	4,600,000	3,950,000	3,950,000	(650,000)	-14.1%
121041	Pension Bonds Interest Payment	1,474,696	1,364,306	1,230,242	1,230,242	(134,064)	-9.8%
<b>Total Retirement</b>		<b>56,734,187</b>	<b>64,187,274</b>	<b>72,136,046</b>	<b>72,236,183</b>	<b>8,048,909</b>	<b>12.5%</b>
<b>Medical</b>							
123010	Employees	14,790,897	16,163,043	18,122,803	18,414,003	2,250,960	13.9%
123011	Retirees	11,492,410	11,767,364	12,067,365	12,119,365	352,001	3.0%
123015	PERS OPEB	3,724,155	3,888,994	4,162,094	4,162,094	273,100	7.0%
123020	Dental	934,581	977,175	1,017,968	1,017,969	40,794	4.2%
123030	Vision	135,118	140,452	146,048	146,048	5,596	4.0%
123040	Employee Assistance Program (EAP)	43,203	77,147	80,741	113,909	36,762	47.7%
123050	LT Disability	46,341	52,976	56,948	56,948	3,972	7.5%
123060	Life/AD&D	120,390	125,038	132,484	132,484	7,446	6.0%
123080	Employee Retirement Consulting	21,934	24,934	26,656	26,656	1,722	6.9%
<b>Total Medical:</b>		<b>31,309,029</b>	<b>33,217,123</b>	<b>35,813,107</b>	<b>36,189,476</b>	<b>2,972,353</b>	<b>8.9%</b>
122020	OASDHI	1,689,622	1,891,400	1,683,342	1,697,032	(194,368)	-10.3%
122030	PARS	9,207	11,382	4,040	4,061	(7,321)	-64.3%
124000	Workers Compensation Claims	6,479,432	4,783,455	4,250,000	4,250,000	(533,455)	-11.2%
125000	Unemployment	12,404	22,028	18,192	18,192	(3,836)	-17.4%
<b>TOTAL BENEFITS</b>		<b>96,233,881</b>	<b>104,112,662</b>	<b>113,904,727</b>	<b>114,394,944</b>	<b>10,282,282</b>	<b>9.9%</b>
<b>TOTAL LABOR COSTS</b>		<b>\$ 216,973,642</b>	<b>\$ 239,308,747</b>	<b>\$ 257,836,586</b>	<b>\$ 260,375,832</b>	<b>\$ 21,067,085</b>	<b>8.8%</b>

# EXPENDITURES BY DIVISION - GENERAL FUND

	ACTUALS FY 2022-23	UNAUDITED FY 2023-24	PRELIMINARY FY 2024-25	FINAL FY 2024-25	VARIANCE W/ FY 2023-24
<b>OFFICE OF THE FIRE CHIEF</b>					
FCH FIRE CHIEF	3,156,706	3,061,320	2,791,069	2,780,261	-9.2%
DEV DEVELOPMENT TEAM	387,901	700,223	1,250,471	1,058,308	51.1%
BRD BOARD OF DIRECTORS	349,464	250,932	781,644	1,240,166	394.2%
<b>ADMINISTRATION</b>					
COR COMMUNITY RELATIONS	192,961	641,512	902,947	908,497	41.6%
DCO DEFERRED COMP	43,571	43,218	55,200	55,200	27.7%
FIN FINANCE	4,668,677	4,363,142	5,155,291	5,175,408	18.6%
HFI HEALTH & FITNESS	427,603	516,222	591,800	592,499	14.8%
HRE HUMAN RESOURCES	2,187,106	2,118,932	2,229,928	2,286,513	7.9%
NDI NON-DIVISIONAL	62,859,328	69,492,224	76,788,230	77,513,830	11.5%
RFP RESERVE FF PROGRAM	38,606	54,531	75,246	75,246	38.0%
SAF SAFETY	1,277,670	2,241,382	2,477,031	2,781,601	24.1%
TEC INFORMATION TECHNOLOGY	4,542,289	4,957,079	5,450,406	5,499,903	11.0%
TRA TRAINING	1,867,445	1,755,499	2,322,347	2,445,595	39.3%
WCO WORKERS COMP	7,559,888	6,227,404	5,766,710	5,776,710	-7.2%
<b>OPERATIONS</b>					
APE APPARATUS & EQUIP	213,081	330,079	838,820	838,820	154.1%
BMP BIKE MEDIC PROGRAM	-	-	3,880	3,880	
CER COMM EMER RESPONSE TM	2,342	2,079	3,395	3,395	63.3%
CIS CRITICAL INCIDENT STR MNGT	12,935	20,402	44,739	44,739	119.3%
CPT AIR OPS	1,532,853	1,904,955	1,935,727	1,940,975	1.9%
DIS DISPATCH	4,793,636	5,351,510	5,769,600	5,769,600	7.8%
DZR DOZER PROGRAM	226	12,581	17,415	17,415	38.4%
EMS EMER MEDICAL SERVICES	9,677,270	11,721,851	12,847,787	12,657,361	8.0%
EPS EMER PLANNING SPEC	46	-	-	-	
HZM HAZMAT	40,730	81,138	85,710	85,710	5.6%
MIH MOBILE INTEGRATED HEALTH	49,979	808,846	443,981	1,350,188	66.9%
MMP METRO MEDIC PROGRAM	-	6,392,678	6,736,993	6,780,079	6.1%
OPE OPERATIONS ADMIN	1,793,145	2,530,045	2,415,829	2,430,954	-3.9%
RCA RECRUIT ACADEMY	369,413	1,478,137	2,321,912	2,330,376	57.7%
RES RESCUE	52,361	82,357	65,362	64,597	-21.6%
SRP SINGLE ROLE PARA PRG	3,473,255	-	-	-	
SUP SUPPRESSION	124,129,227	132,885,881	142,770,574	144,617,306	8.8%
TEM TACTICAL EMS	3,687	5,997	7,760	7,760	29.4%
UAV UNMANNED AERIAL VEHICLE	4,882	10,785	15,562	15,562	44.3%
USR URBAN SEARCH & RESCUE	-	-	-	-	
UTL FIRE STATIONS UTILITIES	882,652	843,461	1,042,052	1,042,052	23.5%
WTR WATER RESCUE	10,579	22,120	32,200	32,200	45.6%
<b>SUPPORT SERVICES</b>					
ARS ARSON/FIRE INVESTIGATIONS	665,943	938,636	809,734	811,935	-13.5%
COM COMMUNICATION	1,419,757	1,528,608	1,225,118	1,353,906	-11.4%
CRR COMMUNITY RISK REDUCTION	4,035,896	4,338,297	4,922,802	4,949,007	14.1%
CSE COMMUNITY SERVICES	105,891	-	-	-	
FAC FACILITIES	1,595,902	2,664,832	2,554,042	2,798,461	5.0%
FLE FLEET	5,384,626	5,693,786	5,999,770	6,214,032	9.1%
LOG LOGISTICS	4,431,389	4,587,591	4,870,792	4,881,186	6.4%
WIL WILDLAND	56,994	45,691	46,595	48,945	7.1%
<b>TOTALS:</b>	<b>\$ 254,297,912</b>	<b>\$ 280,705,963</b>	<b>\$ 304,466,471</b>	<b>\$ 309,280,178</b>	<b>10.2%</b>

# Revenue & Expenditures: Other Funds



**FINAL BUDGET**  
Fiscal Year 2024-25







# BUDGET SUMMARY - CAPITAL FACILITIES FUND 212D

	ACTUALS FY 2022-23	UNAUDITED FY 2023-24	PRELIMINARY FY 2024-25	FINAL FY 2024-25	VARIANCE W/ FY 2023-24 UNAUDITEDS
<b>REVENUE:</b>					
INVESTMENT & OTHER INCOME	\$ 154,053	\$ 156,338	\$ -	\$ -	\$ (156,338)
MISCELLANEOUS	-	128,879	-	-	(128,879)
<b>Total Revenues</b>	<b>154,053</b>	<b>285,217</b>	<b>-</b>	<b>-</b>	<b>(285,217)</b>
<b>EXPENDITURES:</b>					
SERVICES & SUPPLIES	-	-	-	-	-
TAXES, LICENSES, DEBT SERVICE & OTHERS	4,966,446	5,201,367	5,674,949	5,674,949	473,582
CAPITAL OUTLAY	3,517,789	7,808,773	19,922,985	20,438,194	12,629,421
<b>Total Expenditures</b>	<b>8,484,235</b>	<b>13,010,140</b>	<b>25,597,934</b>	<b>26,113,143</b>	<b>13,103,003</b>
<b>REVENUE LESS EXPENDITURES</b>	<b>(8,330,182)</b>	<b>(12,724,923)</b>	<b>(25,597,934)</b>	<b>(26,113,143)</b>	<b>(13,388,220)</b>
<b>OTHER FINANCING SOURCES(USES)</b>					
ISSUANCE OF BONDS	-	-	-	-	-
ISSUANCE OF CAPITAL LEASES	4,924,128	2,444,233	14,697,666	15,214,375	12,770,142
SALE OF ASSETS	97,785	940,852	-	-	(940,852)
TRANSFERS IN(OUT) Fund A-General	4,021,419	7,460,286	5,992,354	6,023,626	(1,436,660)
TRANSFERS IN(OUT) Fund A-General	-	(913,052)	-	-	913,052
TRANSFERS IN(OUT) Fund G-Grants	41,424	-	-	-	-
TRANSFERS IN(OUT) Fund L-Lease Ppty	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>9,084,756</b>	<b>9,932,319</b>	<b>20,690,020</b>	<b>21,238,001</b>	<b>11,305,682</b>
<b>SPECIAL ITEM</b>					
EARLY BOND RETIREMENT	-	-	-	-	-
<b>REV LESS EXP PLUS TRANSFERS</b>	<b>\$ 754,574</b>	<b>\$ (2,792,604)</b>	<b>\$ (4,907,914)</b>	<b>\$ (4,875,142)</b>	<b>\$ (2,082,538)</b>

## SERVICES & SUPPLIES

250500 FINANCIAL SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -
281300 SALES TAX ADJUSTMENT -- BOE	-	-	-	-	-

## TAXES, LICENSES, DEBT SERVICE & OTHERS

321000 INTEREST	286,038	355,562	371,068	371,068	15,506
322000 PRINCIPAL	4,680,408	4,845,805	5,303,881	5,303,881	458,076
329000 EARLY BOND RETIREMENT	-	-	-	-	-

## CAPITAL OUTLAY

410100 LAND ACQUISITION	-	-	-	-	-
420100 STRUCTURES	7,885	50,464	-	5,000	(45,464)
420200 NON-STRUCTURE	-	-	134,230	134,230	134,230
430100 VEHICLES	2,918,278	4,719,824	19,195,055	19,714,014	14,994,190
430200 OPTHER EQUIPMENT	38,328	-	-	-	-
430300 EQUIPMENT	553,298	3,038,485	593,700	584,950	(2,453,535)

# BUDGET SUMMARY - GRANTS FUND 212G

	ACTUALS FY 2022-23	UNAUDITED FY 2023-24	PRELIMINARY FY 2024-25	FINAL FY 2024-25	VARIANCE W/ FY 2023-24 UNAUDITEDS
<b>REVENUE:</b>					
INTERGOVERNMENTAL	\$ 2,699,479	\$ 6,724,154	\$ 1,998,168	\$ 1,752,634	\$ (4,971,520)
INVESTMENT & OTHER INCOME	32,033	18,201	-	-	(18,201)
OTHER PRIVATE GRANTS	596,135	-	-	-	-
<b>Total Revenues</b>	<b>3,327,647</b>	<b>6,742,355</b>	<b>1,998,168</b>	<b>1,752,634</b>	<b>(4,989,721)</b>
<b>EXPENDITURES:</b>					
LABOR COSTS	4,619,715	4,852,510	1,560,453	1,709,382	(3,143,128)
SERVICES & SUPPLIES	442,148	335,059	231,093	274,036	(61,023)
TAXES, LICENSES, DEBT SERVICE & OTHERS	-	-	-	-	-
CAPITAL OUTLAY	184,130	29,055	10,767	-	(29,055)
<b>Total Expenditures</b>	<b>5,245,993</b>	<b>5,216,624</b>	<b>1,802,313</b>	<b>1,983,418</b>	<b>(3,233,206)</b>
<b>REVENUE LESS EXPENDITURES</b>	<b>(1,918,346)</b>	<b>1,525,731</b>	<b>195,855</b>	<b>(230,784)</b>	<b>(1,756,515)</b>
<b>OTHER FINANCING SOURCES(USES)</b>					
ISSUANCE OF CAPITAL LEASES	-	-	-	-	-
SALE OF ASSETS	-	-	-	-	-
TRANSFERS IN(OUT) FUND A-General	(11,876)	-	-	-	-
TRANSFERS IN(OUT) FUND A-General	17,237	4,136	4,136	4,113	(23)
TRANSFERS IN(OUT) FUND D-Cap Fac	(41,424)	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(36,063)</b>	<b>4,136</b>	<b>4,136</b>	<b>4,113</b>	<b>(23)</b>
<b>REV LESS EXP PLUS TRANSFERS</b>	<b>\$ (1,954,409)</b>	<b>\$ 1,529,867</b>	<b>\$ 199,991</b>	<b>\$ (226,671)</b>	<b>\$ (1,756,538)</b>

<b>LABOR COSTS</b>					
110000 WAGES	\$ 2,390,293	\$ 2,373,978	\$ 1,017,259	\$ 1,162,265	\$ (1,211,713)
120000 BENEFITS	2,229,422	2,478,532	543,194	547,117	(1,931,415)
<b>SERVICES &amp; SUPPLIES</b>					
203500 EDUCATION/TRAINING SERVICES	1,996	-	-	-	-
203600 EDUCATION/TRAINING SUPPLIES	-	-	-	-	-
205100 INSURANCE LBLTY, PPTY, W/C, ETC.	6,432	-	-	-	-
208500 PRINTING/BINDING	-	-	71,839	-	-
219700 TELEPHONE SVC	925	-	-	-	-
211100 BUILDING SERVICE	51,977	315,094	-	-	(315,094)
220500 VEHICLE MAINT SVC	-	-	-	-	-
233200 FOOD SUPPLY	279	-	-	-	-
223600 DIESEL	3,850	-	-	-	-
225100 MEDICAL EQUIP SVC	159,255	-	159,254	159,254	159,254
225200 MEDICAL EQUIP SUPPLIES	1,071	-	-	-	-
226500 COMPUTER INVENTORIABLE EQUIPT.	-	-	-	-	-
227200 COMM EQUIP SUPPLY	-	-	-	-	-
229200 OTHER EQUIP SUPPLY	48,530	2,596	-	-	(2,596)
231400 SAFETY CLOTHING & SUPPLIES	-	-	-	-	-
244300 MEDICAL SERVICES	-	-	-	-	-
244400 MEDICAL SUPPLIES	504	-	-	-	-
259100 OTHER SERVICE	96,490	109	-	21,445	21,336
281100 COMPUTER SERVICES	41,388	-	-	-	-
281300 SALES TAX ADJUSTMENT -- BOE	-	-	-	-	-
289800 OTHER SUPPLIES	6,848	9,123	-	25,920	16,797
289900 OTHER SERVICES	22,603	8,137	-	67,417	59,280
<b>TAXES, LICENSES, DEBT SERVICE &amp; OTHERS</b>					
342000 EQUIPMENT	-	-	-	-	-
<b>CAPITAL OUTLAY</b>					
420100 STRUCTURES	66,021	-	-	-	-
430100 VEHICLES	10,704	-	-	-	-
430300 EQUIPMENT	107,405	29,055	10,767	-	(29,055)

# BUDGET SUMMARY - DEVELOPMENT IMPACT FEES FUND 2121

	ACTUALS	UNAUDITED	PRELIMINARY	FINAL	VARIANCE W/ FY 2023-24 UNAUDITEDS
	FY 2022-23	FY 2023-24	FY 2024-25	FY 2024-25	
<b>REVENUE:</b>					
CHARGES FOR SERVICES	\$ 2,613,701	\$ 3,885,981	\$ 3,000,000	\$ 3,000,000	\$ (885,981)
INVESTMENT & OTHER INCOME	178,328	384,493	-	-	(384,493)
MISCELLANEOUS INCOME	-	87,420	-	-	(87,420)
<b>Total Revenues</b>	<b>2,792,029</b>	<b>4,357,894</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>(1,357,894)</b>
<b>EXPENDITURES:</b>					
SERVICES & SUPPLIES	80,792	100,655	90,000	90,000	(10,655)
CAPITAL OUTLAY	403,321	228,960	15,151,918	15,151,918	14,922,958
<b>Total Expenditures</b>	<b>484,113</b>	<b>329,615</b>	<b>15,241,918</b>	<b>15,241,918</b>	<b>14,912,303</b>
<b>REVENUE LESS EXPENDITURES</b>	<b>2,307,916</b>	<b>4,028,279</b>	<b>(12,241,918)</b>	<b>(12,241,918)</b>	<b>(16,270,197)</b>
<b>OTHER FINANCING SOURCES(USES)</b>					
ISSUANCE OF CAPITAL LEASES	-	-	2,671,876	2,671,876	-
SALE OF ASSETS	-	-	-	-	-
TRANSFERS IN(OUT)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>2,671,876</b>	<b>2,671,876</b>	<b>-</b>
<b>REV LESS EXP PLUS TRANSFERS</b>	<b>\$ 2,307,916</b>	<b>\$ 4,028,279</b>	<b>\$ (9,570,042)</b>	<b>\$ (9,570,042)</b>	<b>\$ (16,270,197)</b>

### SERVICES & SUPPLIES

226600	STATION FURNISHINGS	\$ 1	\$ -	\$ -	\$ -	\$ -
259100	OTHER SERVICE	948	35,509	20,000	20,000	(15,509)
293400	PUBLIC WORKS SVC - LDSIR FEES	79,843	65,146	70,000	70,000	4,854

### CAPITAL OUTLAY

410100	LAND ACQUISITION	-	-	2,400,000	2,400,000	2,400,000
420100	STRUCTURES	403,321	228,960	12,751,918	12,751,918	12,522,958
430300	EQUIPMENT	-	-	-	-	-

## BUDGET SUMMARY - LEASED PROPERTIES FUND 212L

	ACTUALS	UNAUDITED	PRELIMINARY	FINAL	VARIANCE W/ FY 2023-24 UNAUDITEDS
	FY 2022-23	FY 2023-24	FY 2024-25	FY 2024-25	
<b>REVENUE:</b>					
RENTAL INCOME	\$ 1,123,583	\$ 1,206,100	\$ 1,190,694	\$ 1,193,651	\$ (12,449)
INVESTMENT & OTHER INCOME	139,380	50,613	-	-	(50,613)
<b>Total Revenues</b>	<b>1,262,963</b>	<b>1,256,713</b>	<b>1,190,694</b>	<b>1,193,651</b>	<b>(63,062)</b>
<b>EXPENDITURES:</b>					
SERVICES & SUPPLIES	802,458	369,555	538,188	543,061	173,506
TAXES, LICENSES, DEBT SERVICE & OTHERS	245,709	245,383	244,806	244,806	(577)
CAPITAL OUTLAY	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,048,167</b>	<b>614,938</b>	<b>782,994</b>	<b>787,867</b>	<b>172,929</b>
<b>REVENUE LESS EXPENDITURES</b>	<b>214,796</b>	<b>641,775</b>	<b>407,700</b>	<b>405,784</b>	<b>(235,991)</b>
<b>OTHER FINANCING SOURCES(USES)</b>					
TRANSFERS IN(OUT) FUND A-General	-	-	-	-	-
TRANSFERS IN(OUT) FUND D-Cap Fac	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REV LESS EXP PLUS TRANSFERS</b>	<b>\$ 214,796</b>	<b>\$ 641,775</b>	<b>\$ 407,700</b>	<b>\$ 405,784</b>	<b>\$ (235,991)</b>

SERVICES & SUPPLIES						
210300	LANDSCAPE SCV/PEST CONTROL	\$ 7,874	\$ 15,552	\$ 18,000	\$ 18,000	\$ 2,448
211100	BUILDING SERVICE	19,386	83,491	210,403	215,203	131,712
211200	BUILDING SUPPLY	2,538	3,417	10,000	10,000	6,583
213100	ELECTRICAL SERVICE	4,617	3,324	8,100	8,100	4,776
215100	MECH SYSTEMS SERVICE	538,679	28,268	30,000	30,000	1,732
215200	MECH SYSTEMS SUPPLY	-	151	-	-	(151)
216700	PLUMBING SERVICES	3,312	4,167	4,000	4,000	(167)
219100	ELECTRICITY	82,070	85,887	89,532	89,532	3,645
219200	NATURAL GAS	25,790	15,816	22,265	22,265	6,449
219300	REFUSE SERVICE	3,766	4,383	4,441	4,441	58
219500	SEWER SERVICE	10,508	10,220	10,614	10,614	394
219800	WATER SERVICE	15,775	19,039	19,985	20,282	1,243
232100	CUSTODIAL SERVICE	83,802	91,351	106,000	106,000	14,649
281300	SALES TAX ADJUSTMENTS	-	-	-	-	-
296200	PARKING CHARGES	4,341	4,489	4,848	4,624	135
TAXES, LICENSES, DEBT SERVICE & OTHERS						
321000	INTEREST	75,235	84,159	80,060	80,060	(4,099)
322000	PRINCIPAL	170,474	161,224	164,746	164,746	3,522
CAPITAL OUTLAY						
410100	LAND ACQUISITION	-	-	-	-	-
420100	STRUCTURES/IMPROVEMENTS	-	-	-	-	-

# BUDGET SUMMARY - IGT FUND 212M

	ACTUALS	UNAUDITED	PRELIMINARY	FINAL	VARIANCE W/ FY 2023-24 UNAUDITEDS
	FY 2022-23	FY 2023-24	FY 2024-25	FY 2024-25	
<b>REVENUE:</b>					
CHARGES FOR SERVICES	\$ 21,818,650	\$ 33,728,197	\$ 34,846,797	\$ 35,388,423	\$ 1,660,226
INVESTMENT & OTHER INCOME	77,780	-	-	385,397	385,397
<b>Total Revenues</b>	<b>21,896,430</b>	<b>33,728,197</b>	<b>34,846,797</b>	<b>35,773,820</b>	<b>2,045,623</b>
<b>EXPENDITURES:</b>					
SERVICES & SUPPLIES	10,355,267	11,593,965	12,007,644	13,813,440	2,219,475
<b>Total Expenditures</b>	<b>10,355,267</b>	<b>11,593,965</b>	<b>12,007,644</b>	<b>13,813,440</b>	<b>2,219,475</b>
<b>REVENUE LESS EXPENDITURES</b>	<b>11,541,163</b>	<b>22,134,232</b>	<b>22,839,153</b>	<b>21,960,380</b>	<b>(173,852)</b>
<b>OTHER FINANCING SOURCES(USES)</b>					
TRANSFERS IN(OUT) FUND A-General	(9,693,141)	(19,806,844)	(22,839,153)	(21,574,983)	(1,768,139)
<b>Total Other Financing Sources (Uses)</b>	<b>(9,693,141)</b>	<b>(19,806,844)</b>	<b>(22,839,153)</b>	<b>(21,574,983)</b>	<b>(1,768,139)</b>
<b>REV LESS EXP PLUS TRANSFERS</b>	<b>\$ 1,848,022</b>	<b>\$ 2,327,388</b>	<b>\$ -</b>	<b>\$ 385,397</b>	<b>\$ (1,941,991)</b>

## SERVICES & SUPPLIES

259100 BILLING AND COLLECTION SERVICE	\$ -	\$ -	\$ -	\$ 630,000	\$ 630,000
289900 OTHER SERVICE	10,355,267	11,593,965	12,007,644	13,183,440	1,589,475

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

	ACTUALS FY 2022-23	UNAUDITED FY 2023-24	PRELIMINARY FY 2024-25	FINAL FY 2024-25	VARIANCE W/ FY 2023-24 UNAUDITEDS
<b>REVENUE:</b>					
INTERGOVERNMENTAL	\$ 13,000,000	\$ -	\$ -	\$ -	\$ -
INVESTMENT & OTHER INCOME	(50,561)	603,947	260,000	260,000	(343,947)
<i>Total Revenues</i>	<u>12,949,439</u>	<u>603,947</u>	<u>260,000</u>	<u>260,000</u>	<u>(343,947)</u>
<b>EXPENDITURES:</b>					
SERVICES & SUPPLIES	35,520	438,856	-	-	(438,856)
TAXES, LICENSES, DEBT SERVICE & OTHERS	-	-	-	-	-
CAPITAL OUTLAY	-	6,800	14,091,877	14,126,877	14,120,077
<i>Total Expenditures</i>	<u>35,520</u>	<u>445,656</u>	<u>14,091,877</u>	<u>14,126,877</u>	<u>13,681,221</u>
<b>REVENUE LESS EXPENDITURES</b>	<u>12,913,919</u>	<u>158,291</u>	<u>(13,831,877)</u>	<u>(13,866,877)</u>	<u>(14,025,168)</u>
<b>OTHER FINANCING SOURCES(USES)</b>					
TRANSFERS IN(OUT) FUND A-General	-	-	-	-	-
TRANSFERS IN(OUT) FUND D-Cap Fac	-	913,052	-	-	(913,052)
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>913,052</u>	<u>-</u>	<u>-</u>	<u>(913,052)</u>
<b>REV LESS EXP PLUS TRANSFERS</b>	<u>\$ 12,913,919</u>	<u>\$ 1,071,343</u>	<u>\$ (13,831,877)</u>	<u>\$ (13,866,877)</u>	<u>\$ (14,938,220)</u>

# Budgetary and Financial Framework



**FINAL BUDGET**  
Fiscal Year 2024-25







# BUDGETARY FRAMEWORK & CALENDAR

## BASIS OF BUDGETING

The modified accrual basis of budgeting is used for all funds. This basis is the same as the modified accrual basis of accounting used in the District's audited governmental fund financial statements. Under this basis, revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers all revenues, except property taxes, to be available if they are collected within 90 days of the end of the current fiscal period.



Property taxes are recognized if received within 60 days of the end of the current fiscal period. Property taxes, charges for services, intergovernmental revenues, rental income, and investment earnings associated with the current fiscal period are all considered to be susceptible to accrual.

Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source. All other revenue items are considered to be measurable and available only when cash is received by the District.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and workers' compensation claims, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

## BALANCED BUDGET

The District defines a balanced budget in accordance with its Financial Planning and Budget policy: *An annual budget in which operating revenues and any one-time revenues are greater than or equal to ongoing operating expenditures.* With operating and one-time revenues of approximately \$303.4 million and operating expenditures of \$309.3 million the FY 2024/25 Final Budget does not meet that criteria without a transfer from the General Fund reserve.

## BASIS FOR KEY REVENUE ASSUMPTIONS

### *Property Taxes*

In general, property tax revenues are estimated based on assessed values of properties within the District's jurisdiction. For FY2024/25, the estimate starts with a base of FY2023/24 actual assessed values of real property. Adjustments are then made for the following items:

1. A CPI up to a maximum of two percent is applied to this base amount,
2. Proposition 8 parcel values are first either increased, decreased, or projected flat

depending on median sale price changes and then added,

3. Transfer of ownership assessed value change based on known 2023 transfers are also added.

This will result to an estimated real property value to which we make minor additions (e.g., personal property values) to come up with the estimated net taxable value. The net taxable value is then multiplied by the one percent tax rate and adjusted for estimated delinquencies based on historical averages to come up with the Final budgeted property tax revenue.

#### **EMS Revenues**

EMS “medic” revenues are estimated starting with last year’s budgeted EMS revenues, or actual revenues if already available, and increased by CPI and the estimated increase in the number of medical transports using actual trends identified during the prior fiscal year.

#### **LEVEL OF BUDGET CONTROL**

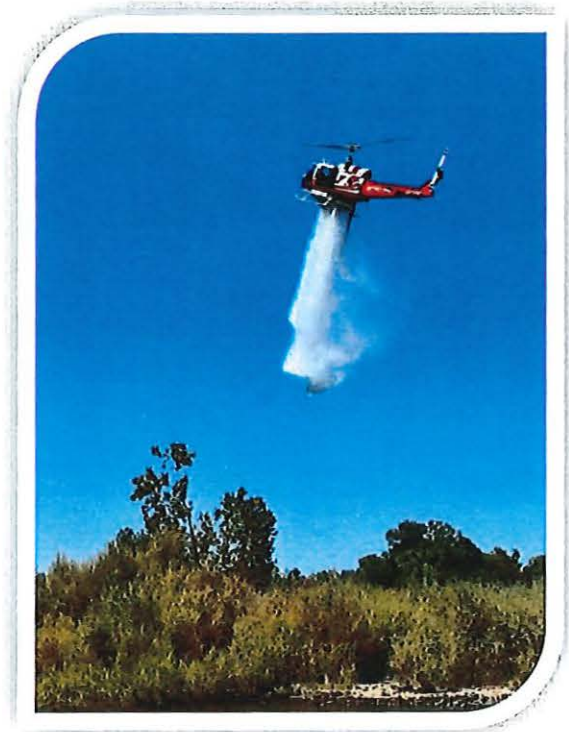
The District’s appropriated budget is prepared by fund, division, and object level. The legal level of budgetary control is at the fund level and then the object level. Each fund has its own budget for the following items: 1) salaries and benefits, 2) services and supplies, 3) capital outlay, and 4) debt service and other expenditures. The Board must approve amendments or transfers of appropriations between funds or objects.

Appropriations in all budgeted funds will lapse at the end of the fiscal year even if they have related encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods or services (i.e., purchase orders, contracts, and commitments). Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. While all appropriations and encumbrances lapse at year-end, valid outstanding encumbrances (those for which performance under the executory contract is expected in the next year) are re-appropriated and become part of the subsequent year’s budget.

Actual costs are reported in bimonthly fiscal reports to the Board of Directors so that the public may see

how costs compare to projections and assess the fiscal health of the District.

The District uses an allocated cost methodology for budgeting and financial reporting. The preliminary, final, and midyear budgets identify estimated division costs and allocate central service costs (e.g., subscriptions, conferences, recognition events, insurance, memberships, utilities, lease-revenue bond payments, and assessments) to a central “Non-Divisional” division where such costs can be centrally tracked separate from divisional expenses. NDI costs are examined during the budget process to ensure only District-wide costs are included and Divisions retain responsibility for costs they incur.



#### **KEY FINANCIAL POLICIES**

Financial policies adopted by the Board of Directors are summarized below and can be found on this web page: <https://metrofire.ca.gov/transparency>.

#### ***Financial Planning and Budget Policy***

The District’s Financial Planning and Budget Policy memorializes the District’s major budget-related processes, including the District’s definition of a balanced budget, the process for developing the Preliminary, Final, and Midyear Budgets, use of one-time revenues, timing to recognize prior year

expenditures and revenues after fiscal year end, direction for spending excess revenues after the 15 percent reserve threshold has been met, and the calculation for the General Fund reserve.

**Capital Asset Policy**

The District’s Capital Asset Policy defines capital assets as land, buildings, equipment, and other related improvements with an individual cost of \$5,000 or more and a useful life of at least one year. The policy establishes a capital asset accounting system that provides guidelines for the accountability and financial and physical control of capital assets, consistent and uniform procedures and transactions for accounting of capital assets, and compliance with funding entity requirements for grant-funded assets. Board approval is required for budgeted capital asset acquisitions and for disposal of capital assets. This policy also requires a biennial inventory of all capital assets.

**Capital Improvement Program Policy**

The District’s Capital Improvement Program Policy organizes, facilitates, and memorializes capital needs and goals in order to efficiently and transparently develop and support the physical infrastructure of the District. Rigorous and methodical evaluation of facility, apparatus, and equipment needs and financing options ensures that existing and future capital needs are met, in compliance with the District’s strategic plan and financial resources.

The development of the CIP is a coordinated effort across the District, with the capital project planning process overseen by the Planning and Development Division and the finance and budget process elements overseen by the Finance Division.

**Reserve Funding Policy**

The Reserve Funding Policy establishes minimum and maximum target reserve levels as follows:

DESCRIPTION	MINIMUM	MAXIMUM
<b>UNASSIGNED FUND BALANCE</b>		
1) Operating Reserves <sup>1</sup>	1.8 months (15 percent)	6 months (50 percent)
<b>COMMITTED FUND BALANCE</b>		
2) Self-Insurance Reserves <sup>1</sup>	Short-term liability	Total liability
3) Compensated Absence Reserves <sup>1</sup>	Amount expected to be paid in next 12 months	Total obligation owed to all employees
4) Capital Replacement Reserves <sup>2</sup>	Annual depreciation	Accumulated depreciation
5) Early Debt Extinguishment Reserves <sup>1</sup>	Ratable amount needed to retire pension obligation bonds at call dates	Total outstanding pension obligation bond principal
<b>RESTRICTED RESERVES</b>		
6) Capital Improvement Program (CIP) Reserves <sup>3</sup>	10 percent of current year planned CIP expenditures	Amount needed to fully fund the CIP
7) Debt Service Reserves <sup>1,2,4</sup>	Amount required by bond documents	None
8) Post-Retirement Medical Reserves (CERBT) <sup>5</sup>	Cumulative ARC contributions plus interest earnings	Actuarial present value of other postemployment benefits
[1] General Fund [2] Capital Facilities Fund [3] Development Impact Fees Fund [4] Leased Properties Fund [5] CERBT Trust (not District-held)		

**Debt Management Policy**

The District’s Debt Management Policy sets forth written guidelines for the issuance, structuring, and administration of debt issued to finance District expenditures. This policy prohibits the issuance of long-term debt to fund District operating costs, as well as the use of any derivative products. Debt structuring provisions include a requirement that

the maturity of a debt issue be consistent with the economic or useful life of the asset being financed, generally level annual debt services payments, and preferences for fixed interest rates and optional redemption at a reasonable call date.

**Pension Funding Bonds Early Payoff Policy**

The Pension Funding Bonds Early Payoff Policy establishes the framework for ensuring that the District’s Pension Obligation Bonds are paid off in a manner designed to minimize interest costs and provides a mechanism for paying off the bonds at the earliest possible dates. This policy requires annual deposits with the Pension Bond Trustee such that these amounts, together with investment earnings, will be sufficient to retire the Series 2004B Bonds on their call date of November 19, 2025.

**LEGAL DEBT LIMIT**

California Health and Safety Code Section 13937 establishes the District’s legal debt limit at 10 percent of the assessed value of all taxable property within the District. However, this code section was enacted when assessed valuations were based on 25 percent of full market value. To account for an adjustment of valuations based on full market value, the District’s debt limit is calculated at 2.50 percent of total assessed value within the District. As of June 30, 2023, the District’s bonded debt limit was \$2,093,955,159. Outstanding applicable debt as of the same date was \$21,518,673, for a legal debt margin of \$2,072,436,486.

**Current Debt Obligations**

The District has three outstanding General Fund debt obligations: two General Fund bonds and debt for apparatus and equipment leases. The District issued pension obligation bonds in 2004 to fund the unfunded portion of the District’s pension liability and thereby smooth out and prevent spikes in annual pension costs. Lease revenue bonds were first issued in 2011 to facilitate the purchase of a headquarters office building and new apparatus. The amount of principal and interest payments remaining for all outstanding debt are shown in the following table.

<b>Debt Obligation</b>	<b>Maturity Date</b>	<b>Principal &amp; Interest Total (Through Maturity)</b>
<i>Pension Obligation Bonds</i>	5/15/2030	\$31,355,668
<i>Lease Revenue Bonds</i>	5/15/2042	\$10,008,758
<i>Apparatus and Equipment Leases</i>	6/28/2028	16,251,165

The District’s most recent bond rating was AA- (Standard and Poor), for a lease revenue bond issuance in 2011.

**BUDGET PROCESS**

The District’s budget cycle follows Chapter 7 of the California Health and Safety Code, which describes the timing for the preliminary and final District budgets, and stipulates public notice and other transparency measures to provide ample opportunity to comment on the budget. The District’s fiscal year starts on July 1 and ends on June 30. Altogether the District notices, holds public hearings, and solicits comment on three budgets each fiscal year.

- On or before June 30: Adoption of the Preliminary Budget for the following fiscal year
- On or before October 1: Adoption of the Final Budget for the current fiscal year
- After December 31: Adoption of the Midyear Budget for the current fiscal year

Amendments to a Board-approved budget involving either funds or objects (salaries and benefits, services and supplies, capital outlay, and debt service or other expenditures) must be approved by the Board of Directors.

**Preliminary Budget**

Preliminary Budget development begins in March for the following fiscal year’s budget. District budget officers attend a budget kick-off meeting, at which time information regarding the long-term financial outlook and expected funding levels is shared. Divisional budget requests are then submitted for changes in position count or

classification, overtime, services and supplies, and capital outlay. The Finance Division is responsible for preparing revenue estimates, and compiling and preparing the expenditure budgets based on submitted requests.

Budget requests are reviewed by budget officers and the compiled budget requests are then reviewed by executive staff. Executive staff consider organizational priorities and funding constraints in order to determine the budget that will ultimately be recommended to the Board. The Preliminary Budget is first presented to the Finance and Audit Committee for informational purposes and then to the Board of Directors for approval. The public are invited to provide comment beforehand and participate in the hearings.

#### ***Final Budget***

The Final Budget process begins in July, after the close of the previous fiscal year. Any requests for expenditure changes are submitted by budget officers and revenue estimates are updated based on newly-available information. Typical final budget changes include re-budgeting of items not actually expended in the previous fiscal year and adjustment of property tax estimates based on assessed values released by the County Assessor.

The Final Budget is typically presented to the Finance and Audit Committee in August and recommended to the Board for adoption in September. The public are invited to provide comment beforehand and participate in the hearings.

#### ***Midyear Budget***

Throughout the year, budget officers monitor actual expenditures compared to budget on a monthly basis. The Finance and Audit committee receives bimonthly reports of revenue and expenditure activity compared to budgeted amounts. Additionally, following the close of a fiscal quarter, a formal District-wide budget review is undertaken in which budget officers update estimates of annual spending for each budget account.

The 2<sup>nd</sup> quarter review serves as the basis for the District's Midyear Budget changes, which are based on actual results through December 31. The Midyear Budget process typically begins in January, with a presentation to the Finance and Audit Committee in February and Board adoption in March. The public are invited to provide comment beforehand and participate in the hearings.

## Annual Budget Development Calendar

### January

- Midyear (current year) Budget requests due

### June

- Preliminary Budget and CIP plan taken to Board of Directors for adoption

### February

- Midyear Budget detail review meeting with all budget officers
- Midyear Budget review with executive staff
- Midyear Budget and CIP plan updates presented to the Finance and Audit Committee
- Preliminary Budget (budget year): all Capital Improvement Plan (CIP) requests due

### July

- Final Budget requests due from budget officers
- Final Budget detail review meeting with all budget officers

### March

- Midyear Budget and CIP plan taken to Board of Directors for adoption
- Preliminary Budget kickoff meeting with divisional budget officers and executives
- Preliminary Budget positions requests due to Human Resources Office
- Preliminary budget requests with manager approval due

### August

- Final Budget and CIP plan review with executive staff
- Final Budget and CIP plan presented to the Finance and Audit Committee

### April

- Preliminary Budget detail review of budget requests with every department branch
- Preliminary Budget secondary adjustments to budget requests

### September

- Final Budget and CIP plan presented to Board of Directors for adoption

### May

- Preliminary Budget proposal and CIP plan review with executive staff
- Preliminary Budget and CIP plan presented to the Finance and Audit Committee

### November - December

- Budget monitoring and training

# LONG-RANGE FINANCIAL PLAN & OUTLOOK

## LONG-RANGE FINANCIAL PLANNING & ECONOMIC OUTLOOK

As a part of the District's strategic planning efforts, long-range financial trends are analyzed to identify financial risks and develop plans to address them. Identified risks include the escalating costs of pension and other postemployment benefits, rising costs of equipment replacement and facility maintenance due to deferred investment, and potential reductions to IGT funding.

With regard to pension and other postemployment benefits, the District's practice is to annually fund the actuarially determined contribution amounts for pension and the amount associated with the explicit subsidy liability for other post-employment benefits. Funding at these contribution levels is intended to ensure the long-term sustainability of these benefits.

To address equipment and facility needs, the District has developed a vehicle replacement plan, a District-wide facility condition assessment, and recently initiated a Capital Improvement Program (CIP) Plan. Each of these efforts will inform the level of capital outlay and facility maintenance spending required to support current and anticipated service level needs.

In order to mitigate any impact of reduced IGT funding levels in the future, the District is evaluating all opportunities to achieve full cost recovery for emergency medical services, including supporting advocacy efforts to maximize reimbursements for Medi-Cal services.

### Economic Outlook

The District's economic outlook is shaped mainly by property tax trends. Comprising approximately 75 percent of total revenues, real estate market trends have a direct impact on District operations. The District has enjoyed twelve straight years of property tax growth since the Great Recession and, while continued growth is expected, the rate of that growth has begun to slow substantially.

The single biggest factor affecting property tax revenue are home sales. Portions of the District have seen rapid growth in new homes, however demand and resales have slowed with persistently elevated interest rates. While Proposition 13 limits growth in assessed value to 2 percent per year unless the property is reassessed, the most recent Sacramento County Assessor's report (July 2023) documented assessed values that led to nearly 5.2 percent growth in property taxes across the County in 2023/24. The District contracts with HdL Coren and Cone for property tax analysis and projections, who estimate 4.8 percent growth in property tax revenues for the District in FY 2024/25.

According to HdL Coren and Cone, the median home price in Sacramento County in the first quarter of 2024 was \$494,000—up slightly from \$490,000 a year earlier. According to the California Association of Realtors, Sacramento region housing affordability has declined to where now 26 percent of households can afford the median price home. The primary driver for this affordability level is the interest rates set by the Federal Reserve, which are being held at an elevated level to cool inflation.

Revenue levels for funds other than the General Fund are forecast to remain stable. The Special Projects Fund, with a balance of \$13.8 million, is expected to be liquidated in FY 2024/25 with construction underway for the Zinfandel Training Center project.

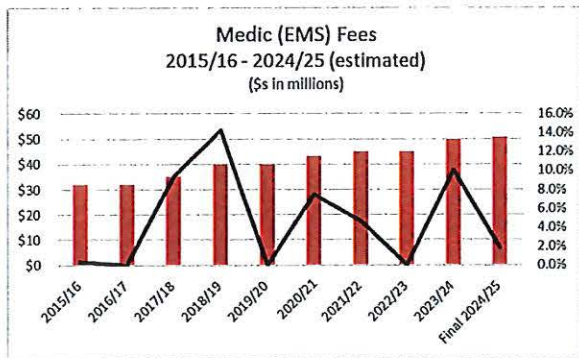


The following table documents property tax growth in since FY 2015/16. The red column denotes property tax revenues and the black line represents the annual year-over-year growth rate.



The second-most consequential revenue driver for the District is Emergency Medical Services fees. The District expects modest EMS revenue growth of approximately 5 percent, mainly attributable to staffing increases generating more medical transports, with \$49.7 million anticipated.

The following table documents medic fee (EMS) revenues since FY 2015/16, with the red column identifying income and the black line representing year-over-year growth rate.



# Personnel



**FINAL BUDGET**  
Fiscal Year 2024-25





# POSITION AUTHORIZATION DOCUMENT

<b>SUMMARY</b>			
<b>Full-time Positions</b>			
	Established Positions	Budgetedd Positions	Proposed Changes
Office of the Fire Chief	5	5	0
Operations	604	604	0
Support Services	77	77	0
Administration	40	40	0
Total	726	726	0

# POSITION AUTHORIZATION DOCUMENT

OFFICE OF THE FIRE CHIEF				
Position	Established Positions	Budgeted Positions	Proposed Changes	Comments
Fire Chief	1	1		
Assistant Chief	1	1		
Executive Assistant to the Fire Chief	1	1	-1	
Administrative Support Officer III			1	Reclassification from executive assistant
Office Technician	1	1		
Board Clerk	1	1		
	5	5	0	

# POSITION AUTHORIZATION DOCUMENT

OPERATIONS BRANCH				
Position	Established Positions	Budgeted Positions	Proposed Changes	Comments
Deputy Chief	1	1		
Administrative Specialist	1	1		
Assistant Chief	3	3		Operations (A-B-C)
Day Battalion Chief, Special Operations	1	1		
Business Applications Analyst	1	1		
Data Analyst	1	1		
<b>FIRE SUPPRESSION</b>				
Battalion Chiefs	15	15		
Fire Captains	135	135		Exclusive of nine Day staff
Fire Engineers	132	132		
Firefighters	240	240		Plus 10% pool per MOU
<b>METRO MEDIC PROGRAM (MMP)</b>				
MMP's (Paramedics and EMT's)	64	64		*Includes paramedics and EMT's together (actual filled currently is 75: 41 EMT's and 34 Paramedics). Plus 10% pool per MOU
<b>EMERGENCY PREPAREDNESS - SPECIAL OPERATIONS</b>				
Chief Pilot	1	1		
Day Captain	1	1		
<b>EMERGENCY MEDICAL SERVICES (EMS)</b>				
Assistant Chief	1	1		
CQI Manager	1	1		
Day Captain	3	3		
Administrative Specialist	1	1		
EMS System Technician	2	2		
	<b>604</b>	<b>604</b>	<b>0</b>	

# POSITION AUTHORIZATION DOCUMENT

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

# POSITION AUTHORIZATION DOCUMENT

## ADMINISTRATIVE BRANCH

Position	Established Positions	Budgeted Positions	Proposed Changes	Comments
Deputy Chief	1	1		
Day Staff Local 522 VP-Rep.	1	1		
<b>HUMAN RESOURCES</b>				
Chief Human Resources Officer	1	1		
Administrative Specialist	1	1		
Human Resources Analyst II	3	3		
Human Resources Analyst I	1	1		Currently recruiting
Workers Compensation Coordinator	1	1		
<b>FINANCE</b>				
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		
<b>PLANNING &amp; DEVELOPMENT</b>				
Chief Development Officer	1	1		
Legislative Analyst	1	1		
Administrative Analyst	1	1		
Geographic Information Data Analyst	1	1		
<b>COMMUNITY RELATIONS</b>				
Day Staff BC - PIO	1	1		
Community Relations Coordinator	1	1		
Community Relations Specialist	2	2		
<b>TRAINING</b>				
Assistant Chief	1	1		
Day Captain	4	4		
Health & Fitness Program Manager	1	1		
Administrative Specialist	1	1		
<b>SAFETY</b>				
Battalion Chief, Day	1	1		
Safety Specialist	1	1		
Safety Technician	1	1		
	40	40	0	



# POSITION AUTHORIZATION DOCUMENT

## PART-TIME, TEMPORARY, RETIRED ANNUITANTS, RESERVE & REIMBURSED

Position	Established Positions	Budgeted Positions	Proposed Changes	Comments
Retired Annuitants (part-time)	10	10		
Reserve Firefighters	10	10		
Medical Director	1	1		
Physician Assistant (PA) - MIH Program	8	8		
Helicopter Pilot (part-time)	4	3		

### California Fire and Rescue Training Authority (CFRTA)

Deputy Executive Director, Planning and Facilities	0	0		
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### Urban Area Security Initiative

Planning and Exercise Coordinator	0	0		
	33	32	0	

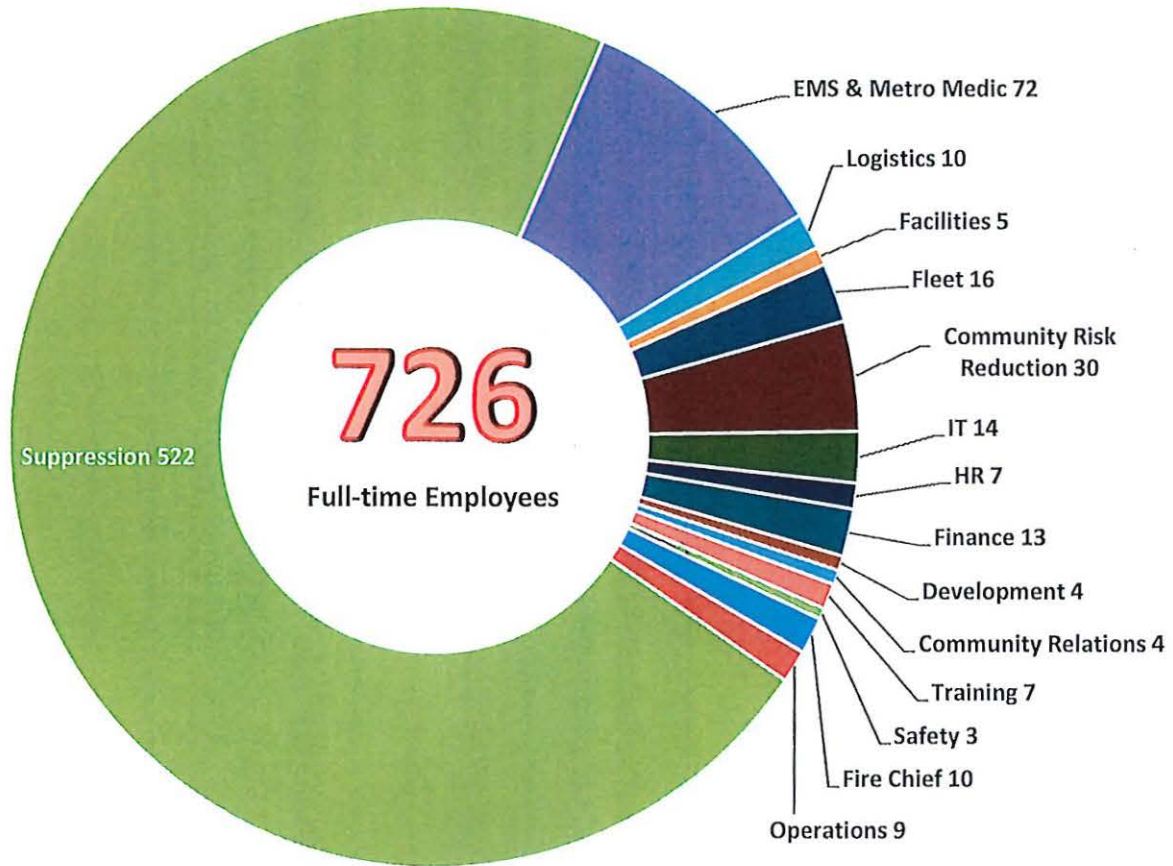
# POSITION AUTHORIZATION DOCUMENT

## Authorized Positions - Last 3 Fiscal Years

Position	Authorized Positions FY 24-25	Authorized Positions FY 23-24	Authorized Positions FY 22-23
Fire Chief	1	1	1
Deputy Chief	3	3	3
Assistant Chief	6	7	6
Executive Assistant to the Fire Chief	1	1	0
Sr Staff Administrative Coordinator	0	0	1
Board Clerk	1	1	1
Administrative Specialist	6	6	5
Staffing Specialist	0	0	1
Data Analyst	1	1	0
Battalion Chief, Day	1	0	0
Battalion Chiefs	15	18	18
Day Battalion Chief, Special Operations	1	0	0
Day Captain	8	11	0
Fire Captains	135	132	145
Fire Engineers	132	132	132
Firefighters	240	234	260
Captains, MMP	0	3	0
MMP's (Paramedics and EMT's)	64	63	0
Paramedics	0	0	40
Emergency Medical Technicians (EMT)	0	0	18
Chief Pilot	1	1	1
CQI Manager	1	1	0
EMS System Technician	2	2	2
Health & Fitness Program Manager	1	1	1
Safety Specialist	1	1	2
Safety Technician	1	1	0
Logistics Manager	1	1	1
Assistant Logistics Manager	1	1	1
Logistics Technician	7	7	7
Procurement Specialist	0	0	1
Office Technician	6	6	6
Facilities Manager	1	1	1
Facilities Technician	4	4	4
Fleet Manager	1	1	1
Assistant Fleet Manager	1	1	1
Master Fire Mechanic	2	2	2
Fire Mechanic	10	10	9
Parts Buyer	1	1	1
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	6	6
Supervising Investigator	1	1	1
Fire Investigator II	3	3	3
Director, Information Technology	1	1	1
Business Applications Analyst	3	3	2
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	1	1	1
Communications Technician II	2	2	2
Day Staff Local 522 VP-Rep.	1	1	1
Chief Human Resources Officer	1	1	1
Human Resources Analyst II	3	3	2
Human Resources Analyst I	1	0	0
Human Resources Specialist	0	0	1
Workers Compensation Coordinator	1	1	1
Chief Financial Officer	1	1	1
Finance Manager	1	1	0
Controller	0	0	1
Purchasing Agent	1	1	0
Grant Specialist	1	1	0
Payroll Manager	1	1	0
Accounting Supervisor	0	0	1
Payroll Analyst	1	1	1
Payroll Specialist	1	1	0
Financial Analyst	1	1	1
Accounting Specialist	1	1	2
Accounting Technician	5	7	7
Chief Development Officer	1	1	1
Legislative Analyst	1	1	0
Administrative Analyst	1	1	1
Geographic Information Data Analyst	1	1	1
Day Staff BC - PIO	1	0	0
Community Relations Coordinator	1	1	1
Community Relations Specialist	2	2	2
<b>Total</b>	<b>726</b>	<b>723</b>	<b>736</b>

# PERSONNEL BY DIVISION



# PAY SCHEDULE

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

<b>Fire Chief</b>	<b>\$29,485.64</b>
<b>Senior Management Staff - Unrepresented Confidential</b>	
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

<b>Management Staff - Unrepresented Confidential</b>					
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

<b>Unrepresented Confidential - Exempt</b>					
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
Administrative Services Officer III	9,042.02	9,490.94	9,962.15	10,456.76	10,975.92
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
Operations 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

<b>Unrepresented Confidential - Non-Exempt</b>					
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

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

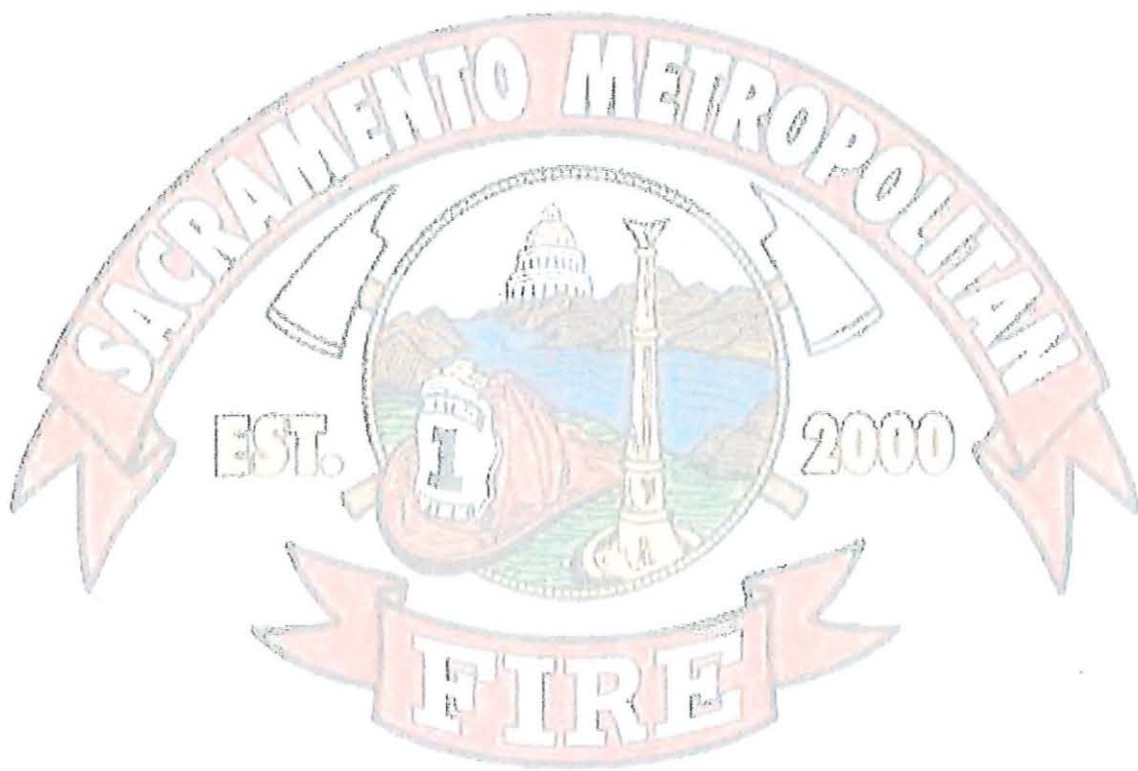
Administrative Support Personnel					
Facilities Technician	\$ 7,603.30	\$ 7,980.43	\$ 8,375.55	\$ 8,791.48	\$ 9,228.23
Communications Technician III	7,722.52	8,105.18	8,507.27	8,928.75	9,372.40
Communications Technician II	7,531.18	7,904.14	8,296.51	8,708.29	9,140.89
Facilities Assistant	5,823.08	6,110.08	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
<b>EMT and Paramedic</b>					
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

Effective as of 7/1/2024  
Revised as of 05/15/2024 and adopted by the Board as of 06/13/2024



# Divisions



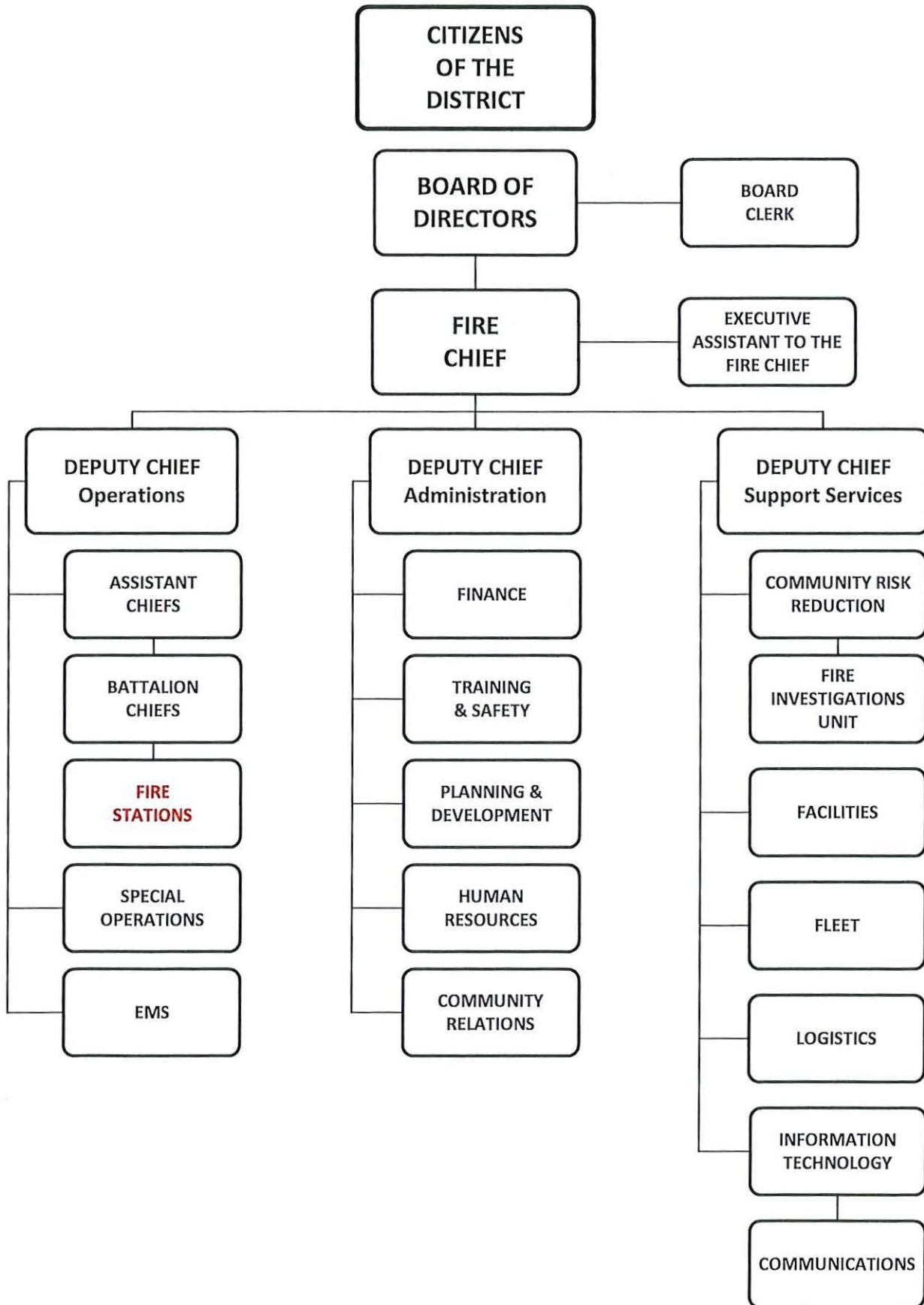
**FINAL BUDGET**  
Fiscal Year 2024-25



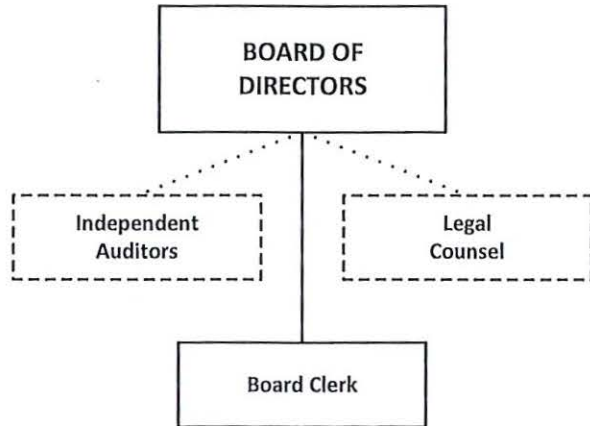




# ORGANIZATIONAL CHART



# BOARD OF DIRECTORS



**STAFFING:**

Board of Directors	9
Board Clerk	<u>1</u>
	<u>10</u>

	Labor Costs	Services & Supplies	Taxes, Licenses, etc.	Capital Outlay	Division Total	% of Total Budget
FY2024/25	\$ 164,698.00	\$ 1,075,468.00	\$ -	\$ -	\$ 1,240,166	0.3%

***DIVISION BACKGROUND:***

The Sacramento Metropolitan Fire District is an independent special district governed by a nine-member Board of Directors. Each Board Member is elected by represented divisions from within Metro Fire’s jurisdictional boundaries to serve alternating four-year terms of office. The Board of Directors establishes policy for the organization and is directly accountable to the public.

The Board carries out its fiduciary duty by establishing the vision, mission, values, and strategic goals that will ensure the District meets its obligations to the public. It is responsible for adopting the District’s annual budget and exercises its fiscal oversight duties by reviewing bi-monthly financial statements and the annual independent audit. The Board is responsible for the governance of the District and the appointment of the Fire Chief to carry out the day-to-day administration of the policies and budget set by the Board.

***RECENT ACCOMPLISHMENTS:***

- In May 2023 the Board of Directors hosted a strategic planning workshop to review and provide an update on the progress in meeting the desired outcomes of the District’s 2020 Strategic Plan.
- The Board completed a recruitment process for the Fire Chief and facilitated his transition to success in the chief executive role.
- In April 2024 four Directors attended the 52<sup>nd</sup> Annual Capitol-to-Capitol learning and advocacy conference in Washington, DC. The four directors worked with the public safety team to promote the capital region and represented Metro Fire in meetings with Federal representatives.

***BUDGET DISCUSSION:***

In an effort to ensure delivery of the highest level of service to the public, the Board is focused on maintaining a fiscally conservative budget. To that end, an annual audit is conducted to ensure ongoing fiscal accountability to the District. Travel budgets are carefully managed to improve public outreach, enhance communications, and foster cooperation and with other local agencies. In November 2024, a general election for seats in divisions 2, 4, 5, 6 and 8 will be held and related election expenditures are included in the FY 2024/25 budget.

***GOALS FOR UPCOMING YEAR:***

- By September 30, 2024, the Board will deliver a balanced budget that maintains the District’s high level of service currently provided to the community.
- Additionally, with the Strategic Plan in its fourth year of implementation, the Board will continue to work with the Fire Chief to ensure all FY 2024/25 strategic objectives are met.





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# Office of the Fire Chief

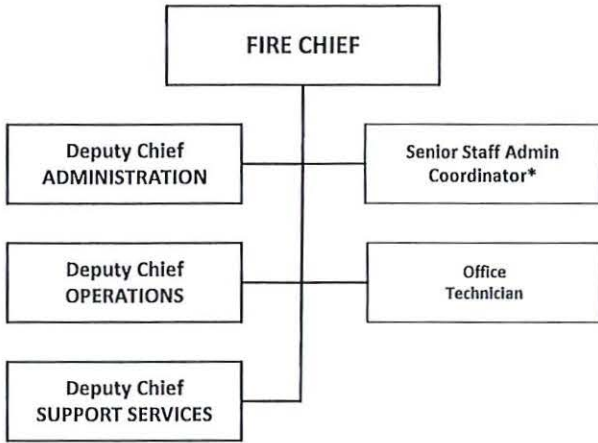
## Adam A. House Fire Chief



Peer Support



# OFFICE OF THE FIRE CHIEF



**STAFFING:**

Fire Chief	1
Deputy Chief	3
Executive Assistant to the Fire Chief	1
Assistant Chief	1
Office Technician	<u>1</u>
	<u><u>7</u></u>

	Labor Costs	Services & Supplies	Taxes, Licenses, etc.	Capital Outlay	Division Total	% of Total Budget
FY2024/25	\$ 2,711,034.00	\$ 2,780,261.00	\$ -	\$ -	\$ 5,491,295	14.4%



***DIVISION BACKGROUND:***

The Fire Chief serves as the principal executive officer of the Sacramento Metropolitan Fire District (Metro Fire) and is entrusted with the organization's overarching management and leadership. Operating under the guidance of the Board of Directors, the Fire Chief formulates a strategic vision and operational strategies aligned with the Board's objectives. Integral to this role is the selection and guidance of the executive team, ensuring their proficient performance and fostering a culture of excellence and collaboration among Metro Fire's personnel.

The Fire Chief assumes responsibility for coordinating Metro Fire's operations within the district and in concert with neighboring fire protection agencies, regional entities, and governmental bodies. By establishing robust partnerships and maintaining open lines of communication, the Fire Chief facilitates effective service delivery and promotes collaboration across various stakeholders. Additionally, the Fire Chief endeavors to cultivate positive labor-management relations, thereby nurturing a conducive and harmonious work environment for Metro Fire members.

The Office of the Fire Chief embraces The Metro Way as the cornerstone of Metro Fire's cultural principles. Serving as the driving force behind our mission, The Metro Way unites us in a shared commitment to safety, efficiency, and effectiveness in service delivery. Integrating this philosophy into our daily operations fosters a cohesive work environment where collaboration and excellence thrive.

***RECENT ACCOMPLISHMENTS:***

- Developed and strengthened community relations across various governance and the private sector levels. These enduring partnerships have expanded collaborative opportunities for the district locally and regionally and have also had a ripple effect statewide, benefitting the entire fire service.
- Through collaborative endeavors, actively engaged with the Board of Directors, Metro Fire members, labor-management representatives, and stakeholders. Together, we have remained dedicated to refining and advancing objectives and operational strategies aligned with the five key strategies outlined in the District's Strategic Plan.
- Aligned with the District's Strategic Plan, particularly the key strategy – Members: Initiative 3, efforts have been concentrated on the ongoing development of an educational, holistic approach to addressing medical, fitness, rehabilitation, and behavioral health needs. This comprehensive approach explores best practices in designing a centralized resource center catering to our members' diverse physical, emotional, psychological, and life-stage requirements. As part of this initiative, the District recently established a Metro Fire Cancer Task Force, bringing together multidisciplinary expertise in cancer



prevention, education, research, and detection. Through collaborative efforts, we aim to enhance cancer prevention strategies and support services for our personnel. Moreover, the District focus remains on identifying staffing needs and exploring innovative strategies to address current and future considerations, ensuring the workforce remains resilient and well-equipped to meet the evolving demands of our mission.

***BUDGET DISCUSSION:***

Budget requests for the Office of the Fire Chief can be grouped into the following major areas:

- Business/Conference: The Fire Chief and selected personnel will attend annual conferences, meetings, etc., when necessary. This account covers all costs associated with these functions.

- Other Services and Other Supplies: These accounts are used for “Other Professional Services” not covered by another division’s budget, expected and unexpected district obligations, special recognition, and any other items not covered by other divisions or accounts.

***GOALS FOR UPCOMING YEAR:***

The Office of the Fire Chief's goals align with the five key strategies outlined in the District's Strategic Plan: Members, People of Metro Fire; Service Delivery, All Services and Programs; Capital Assets; Financial Management; and External Engagement. These goals are intended to drive the District’s efforts toward sustained excellence in service provision, organizational efficiency, and community engagement throughout the upcoming fiscal year. Specifically, by June 30, 2025 the Office of the Fire Chief will:

- Execute the day-to-day administration of policies established by the Board of Directors and in accordance with state and legislative mandates. This will entail fostering collaborative relationships with the Board of Directors, management and labor teams, state and local partners, community groups, and stakeholders. By upholding these partnerships, we aim to ensure that the District's service delivery model optimizes efficiencies and upholds the highest service standards to our communities, all while fulfilling fiduciary responsibilities and developing revenue and fiscal forecasting.
- Continuously assess and refine our service delivery models and deployments to ensure the effective and efficient provision of the highest level of service to our constituents. This will involve prioritizing ongoing evaluation of service delivery frameworks, enhancing internal and external organizational communication channels, providing continuous training opportunities for our personnel, and fostering consistency and accountability within our organization.
- Continue to prioritize our members' well-being and focus on our ongoing efforts to foster a thriving and supportive organizational culture. This will include but is not limited to, exploring and implementing strategies to address staffing needs, recruitment, retention, measures to support personnel well-being, including mental health support programs, and a comprehensive member and wellness plan.
- Improve the coordination and alignment of district initiatives and administrative support across the branches and divisions and centralize district-wide (non-divisional) budgeting and administrative functions.

***PERFORMANCE MEASURES:***

To achieve the goals above, the Office of the Fire Chief employs the District’s Strategic Plan as a framework to steer projects and assess outcomes. Annually, the office thoroughly reviews the key strategies and associated initiatives to ensure alignment the Board of Directors’ directives.



# PEER SUPPORT

## ***DIVISION BACKGROUND:***

As a Sacramento Regional Behavioral Health Committee member agency, Metro Fire's Peer Support Team (Team) is committed to regional collaboration, support, development, and implementation of fire service behavioral health principles and best practices. The Team is a critical component to the health and wellness of Metro Fire members and has proven to be extremely beneficial in helping many members navigate through difficult situations. The stresses faced by fire service members throughout the course of their careers can have a cumulative impact on mental health and overall well-being. Peer support programs have been demonstrated to be an effective method for providing support to members.

## ***RECENT ACCOMPLISHMENTS:***

- Expanded the shift-based peer support network, ensuring at least one Team member is assigned to each battalion per shift.
- Continued collaboration with the Sacramento Regional Behavioral Health Committee and Sacramento County Fire Chiefs to enhance program capabilities, opportunities, and resources at the local and regional levels.
- Continued expansion of regional peer counselor resources and professional providers for member services, including securing a new EAP carrier.
- Conducted crucial outreach and engagement with members, including conducting critical incident diffusions and debriefings and distributing EAP and behavioral health materials and resources.

## ***BUDGET DISCUSSION:***

Budget requests for Peer Support can be grouped into the following major areas:

- Business/Conference: Peer support coordinators and selected members will attend annual conferences, meetings, etc., when necessary. This account covers all costs associated with these functions.
- Education/Training: These accounts are used for the annual renewal of the Sacramento Regional Behavioral Health Committee membership and multidisciplinary training and workshops for new and existing peer support team members.

## ***GOALS FOR UPCOMING YEAR:***

The Team will pursue the achievement of the Strategic Plan objectives (Members 1a, 3a, and 3b) by accomplishing the following by June 30, 2025:

- Support Metro Fire's Firefighter Training, Health, and Wellness Initiative focused on improving the overall health of Metro Fire members and providing increased access to essential mental, physical, and behavioral health resources. This will be accomplished through a collaborative effort with Local 522.
- Continue to expand the number of team members and peer counselors through education, training, and outreach and provide them with the essential training and resources they require to address the growing needs of the membership.
- Continue to develop a robust referral network and enhanced professional provider list to address multidisciplinary needs and support Metro Fire's Training, Health, and Wellness initiatives. This will include an investment in educating the District's Peer Support Team members on current liability, safety trends, the latest research, and best practices for bridging the gap between professional psychology and the fire service.
- Development and deployment of a Metro Fire Peer Support Canine Program, including therapy and peer support canines available to all personnel across all shifts and district facilities.

## ***PERFORMANCE MEASURES:***

- Provide ongoing training and workshop opportunities for new and existing team members.
- Current peer members will provide in-person introductory training to members at each fire station across all shifts to improve awareness, training, and recruitment.



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# Administration Branch

## Ty Bailey Deputy Chief

Community Relations
Planning & Development
Finance
Health and Wellness
Human Resources
Non-Divisional
Safety
Training





# COMMUNITY RELATIONS



**STAFFING:**

Battalion Chief-PIO 1  
 Community Relations Coordinator 1  
 Community Relations Specialists 2  
4

	Labor Costs	Services & Supplies	Taxes, Licenses, etc.	Capital Outlay	Division Total	% of Total Budget
FY2024/25	\$ 852,821	\$ 142,040	\$ -	\$ -	\$ 994,861	0.3%



***DIVISION BACKGROUND:***

The Community Relations Division (COR) strives to build and maintain relationships and trust between the Department and the diverse communities in Metro Fire’s jurisdiction while leveraging best practices in community outreach, traditional and social media collaboration, and community engagement to gain long term benefits in terms of community support, loyalty and fostering goodwill. The division currently consists of the Public Information Officer (PIO) team, a Community Relations Coordinator (CRC), and two Community Relations Specialists (CRS).



The PIO team provides incident coverage and serves as the direct 24/7 point of contact for media and public inquiries. The team consists of an administrative PIO, and three shift PIOs that operate in a relief capacity. The Public Information Officer team utilizes their practical experience in fireground operations, emergency medicine, and district and community knowledge to effectively communicate with the appropriate audience.

The Community Relations Division (CRD) has three professional staff members who ensure consistency in the division's operations. The Community Relations Coordinator collaborates with the PIO to create and coordinate the district's communications, outreach and engagement strategy. The two Community Relations Specialists

implement the communication and outreach plan through social media, newsletters, marketing materials, and community events.

***RECENT ACCOMPLISHMENTS:***

The Community Relations Division coordinated almost 400 events and promotions in FY2023/24, reaching well over 100,000 community members. Examples include; Fire Camp, the Rancho Cordova STAR program, FFBI Fill the Boot and associated safety fair, Cancer Awareness Engine campaign events, three firehouse open houses, almost 70 school visits, and many more. (Strategic Goal External Engagement 1a, 2a, 3a)

Community Relations has continued collaborative efforts with the American Red Cross and the Community Emergency Response Team (CERT) for smoke alarm distribution. Metro Fire was recently awarded a Fire Prevention and Life Safety grant, which supports fire and life safety home safety checks and education. During the event, Metro Fire offered free smoke alarms and carbon monoxide detectors, distributed nightlights, and provided fire extinguisher training to hundreds of residents. (Strategic Goal External Engagement 1a, 2a)



To help facilitate the department in the event of a funeral, Community Relations staff and members of Metro Fire, developed a funeral protocol to standardize how Metro Fire respond when it comes to honoring the memory of a fallen member. The protocol defines what to do from the initial notification to burial, and maintains consistency while ensuring fiscal compliance. (Strategic Goal External Engagement 1a, 2a)



In partnership with the Community Risk Reduction Division (CRRD), and other local agencies, the Division expanded its approach to inform the community about the importance of reducing the effects of illegal or improper fireworks use. The group designed and placed large decals on

both sides of 20 fire engines with the message “Keep it Safe, Keep it Legal” from May to July. (Strategic Goal External Engagement 1a, 2a)

Metro Fire released *Metro Fire Scene*, a quarterly newsletter that aims to create meaningful and long-lasting relationships with residents, local businesses, and community-based organizations through consistent communication and relevant safety information, upcoming events, and Metro Fire highlights. Metro Fire has seen an increase in followers on social media platforms ranging from 13 to 27 percent, depending on the platform. Additionally, traditional media coverage has increased with multiple stories being distributed worldwide each year. (Strategic Goals External Engagement 1a, 2a and 3a)

**BUDGET DISCUSSION:**

The FY2024/25 budget will ensure the Division continues to improve and enhance the visibility of Metro Fire as a premier all-hazards emergency service provider by soliciting, and responding to, local and national media opportunities, crafting and attending events, and partnering with other agencies with a collaborative mission. This will be accomplished by sustaining the staffing model for 24/7 coverage by the PIO and Community Relations team. Through the use of social media, newsletters, and other mediums, Community Relations will continue to deliver education directly to stakeholders, and move forward with a comprehensive plan for consistent messaging, audience management, and quality content. By continuing to expand external engagement, the division can craft the District’s story, develop the appropriate content, and share information with the community directly.

**GOALS FOR UPCOMING YEAR:**

By June 30, 2024 the Community Relations Division will achieve the following:

- Increase brand awareness and enhance the District’s reputation by building strategic relationships with current and potential stakeholders. Engage regionally through Chamber of Commerce, city and county council, HOA, school district and other meetings. (Strategic Goal External Engagement 1a)
- Nurture relationships within Metro Fire by coordinating awards and commendations, promotions, funerals, station dedications, and other internal events. (Strategic Goal External Engagement 1a)
- Generate and disperse information regarding various public safety-related issues that affect the community centered on seasonal awareness and prevention topics. (Strategic Goal External Engagement 2a)
- Continue to develop compelling social media, newsletter, and traditional media content with a message that engages all demographics. (Strategic Goal External Engagement 2a).
- Reach out to the K-12 schools proactively with opportunities to engage in person. Examples include; Read Across America, No Child Eats Alone, station tours, and school visits. The Division will build upon the current “Super Special Fire Safety” series located on the Metro Fire website and shared with all seven school districts. (Strategic Goal External Engagement 3a).

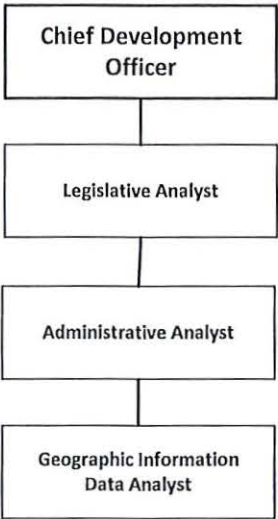


**PERFORMANCE MEASURES:**

- Utilize acuity analytics to monitor events, presentations, and outreach efforts, ensuring were engaging appropriately. The Division will aim for a 10% increase in external engagement for the fiscal year, breaking the 400-event threshold.
- Continue to produce high-quality social media content to increase audience size and demographics.
- Review platform analytics at the start and end of the fiscal year to determine growth trends and patterns. The Division will aim for an increase in followership by at least 10 percent.

- Review audience and viewership metrics of traditional media output utilizing Critical Mention media monitoring service to determine growth in media presence and audience engagement. The Division will aim to maintain current output saturation.
- Review the seasonal newsletter sign-ups at the start and end of the fiscal year to determine the growth trend. The Division will aim for a 100 percent increase in followership.

# PLANNING & DEVELOPMENT



**STAFFING:**

Chief Development Officer	1
Legislative Analyst	1
Administrative Analyst	1
Geographic Info Data Analyst	<u>1</u>
	<u>4</u>

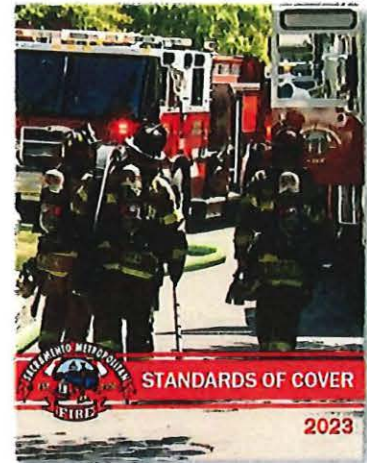
	Labor Costs	Services & Supplies	Taxes, Licenses, etc.	Capital Outlay	Division Total	% of Total Budget
FY2024/25	\$ 888,214	\$ 170,094	\$ -	\$ 12,405,370	\$ 13,463,678	3.5%

### ***DIVISION BACKGROUND***

The Planning and Development Division is responsible for the successful administration of the District's grants, economic development, land use, planning, governmental affairs, and real estate activities in support of the District's short and long range needs, goals, and objectives.

### ***RECENT ACCOMPLISHMENTS***

- Submitted eight funding requests totaling \$19.8 million for projects including replacement of essential communications and HazMat response equipment; fire station target hardening; staffing for fire suppression and fire investigations; and the Zinfandel First Responder Training Facility Phase 3 Buildout.
- Completed the sale of two surplus properties in Rancho Cordova and Orangevale, and negotiated the acquisition of real property for a future fire station to serve Rancho Cordova.
- Executed a design-build agreement for the Zinfandel First Responder Training Facility Phase 3 Buildout following a best value competition.
- Completed the Standards of Cover study and Growth Plan update and implemented a Board recommendation to adopt a Standards of Cover Policy, along with Response Standards and Service Level Objectives.
- Worked with the EMS Division to secure service agreements with the County of Sacramento for mobile integrated health services (MIH) totaling over \$2.7 million.
- Provided data analysis to support implementation of service delivery improvement projects.
- Formalized and implemented engagement plan with federal and state legislative and policy partners.
- Represented the District as a member of the CSDA Legislative Committee, Cal Chiefs/FDAC Joint Legislative Committee, and the Cap-to-Cap Public Safety and Wildfire/Forest Health teams.



### ***BUDGET DISCUSSION***

The FY2024/25 Preliminary Budget for Planning and Development Division will continue to focus on executing capital projects, improving service delivery and planning for future growth to meet community needs, enhancing cost recovery to fulfill District needs, and external engagement with local, state, and federal partners.

### ***GOALS FOR UPCOMING YEAR***

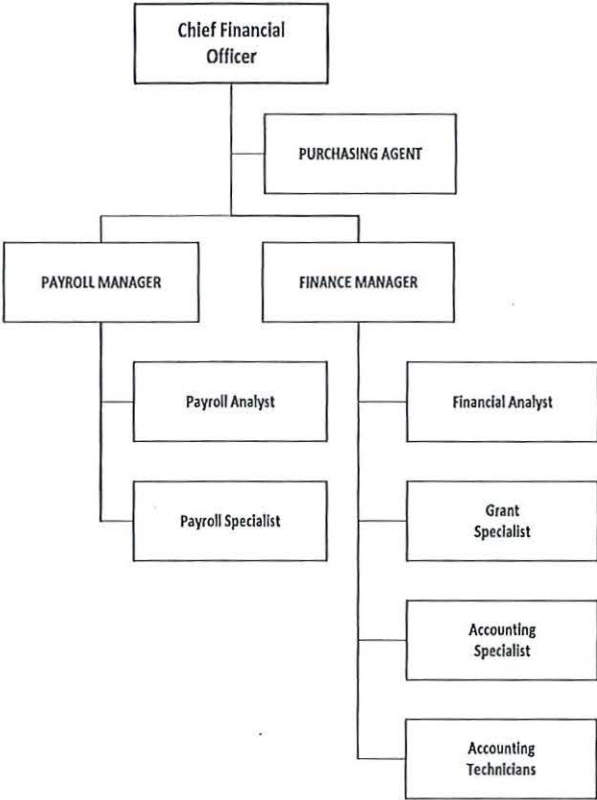
The Planning and Development Division will achieve the following by June 30, 2025:

- Continued service delivery evaluation and growth planning (Strategic Plan: Service Delivery 1 & 3).
- Maximizing revenue centers to meet District needs (Strategic Plan: Financial Management 1-3).
- Engage partners at the local, state, and federal levels (Strategic Plan: External Engagement 1a).

### ***PERFORMANCE MEASURES***

- Complete 2024 Standards of Cover update.
- Develop and implement pre-fire plan distribution and maintenance procedures.
- Complete analysis of future first due revenue in growth areas.
- Develop implementation plan for integration of mobile integrated health services into the EMS system.
- Prepare updated fee studies for EMS and HazMat.
- Develop implementation plan for revenue enhancement initiatives.
- Update the District's Municipal Services Review and Sphere of Influence.

# FINANCE



**STAFFING:**

Chief Financial Officer	1
Finance Manager	1
Payroll Manager	1
Purchasing Agent	1
Payroll Analyst	1
Payroll Specialist	1
Financial Analyst	1
Accounting Specialist	1
Grant Specialist	1
Accounting Technicians	<u>4</u>
	<u>13</u>

	Labor Costs	Services & Supplies	Taxes, Licenses, etc.	Capital Outlay	Division Total	% of Total Budget
FY2024/25	\$ 2,260,257	\$ 225,551	\$ 2,709,600	\$ -	\$ 5,195,408	1.4%

***DIVISION BACKGROUND:***

The Finance Division oversees the financial operations of the District, ensuring resources are properly allocated and monitored for optimum public service levels. Additionally, the Finance Division ensures appropriate procurements and contracting for goods and services, tracks grants and spending, collects revenue and cost reimbursements, develops and administers the annual budget, and provides and publishes financial reports.

***RECENT ACCOMPLISHMENTS:***

During the last fiscal year, Finance Division accomplishments included the following:

- Awarded the Government Finance Officers Association’s (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the District’s FY 2023/24 Annual Comprehensive Financial Report (ACFR) for the ninth consecutive year.
- For the fifth straight year, the District was recognized with GFOA’s Outstanding Achievement in Popular Financial Reporting award for the District’s FY 2023/24 Community Annual Report (CAR).
- The District was awarded the FY 2023/24 Operating Budget Excellence Award from the California Society of Municipal Finance Officers (CSMFO) for the second, consecutive time. Less than three percent of all special districts and cities in California receive the budget award.
- Similarly, the District was awarded the FY 2023/24 Capital Budget Excellence Award from the CSMFO for a second, consecutive time. Less than one percent of all special districts and cities in California receive the capital award.
- Secured a clean independent audit opinion for the twelfth straight year.



***BUDGET DISCUSSION:***

The Finance Division issues payroll to nearly 700 employees, processes vendor invoices, prepares the annual budgets, and published various financial reports. Over 50,000 transactions are processed through Metro Fire’s accounting books annually. In addition to staffing costs, the Finance budget includes:

- Consulting expense for third-party experts regarding property taxes, actuarial projections, financing arrangements and related financial services
- Fees paid to the County of Sacramento for administering Metro Fire’s property tax collection
- Fees paid to the State for medical transport reimbursement programs

***GOALS FOR UPCOMING YEAR:***

To effectively and efficiently manage Metro Fire’s finances, and in accordance with Metro Fire’s strategic plan, the Division has the following goals for completion by June 30, 2024. These goals support the District’s strategic plan for capital assets (Initiatives 1, 2, and 3) and prudent financial management (Initiatives 1, 2, and 3) through effective stewardship of public resources and enhanced financial planning.

1. Implement all scheduled findings from the District’s first-ever internal fraud risk assessment.
2. Reduce the average monthly processing time for accounts payable transactions, from invoice date to upload to the County database by 20 percent, to below 20 days.
3. Reduce the Oracle worklist from 36 to 24 items, a 33 percent year-over-year reduction.
4. Submit a second award package for the GFOA “Triple Crown” recognition for excellence in financial reporting for the District’s ACFR, CAR, and annual budget.

***PERFORMANCE MEASURES:***

1. By December 31, 2024, the Finance Division will report to the Board that all scheduled items in the internal fraud risk assessment have been completed.

2. By December 31, 2024, the Finance Division will achieve, as evidenced by monthly reporting, a reduction in accounts payable processing time to less than 20 days, from invoice date to upload to the Sacramento County database.
3. By December 31, 2024, the Finance Division will reduce the Oracle worklist from 36 to 24 items, a 33 percent year-over-year reduction.
4. By March 31, 2025, the Finance Division will submit a complete award package for consideration for the GFOA financial reporting award. The award announcement is expected approximately 24 months later.



# HEALTH & WELLNESS

## ***DIVISION BACKGROUND:***

Metro Fire's Health and Wellness Division is responsible for providing all members with the opportunity to maintain an appropriate level of wellness throughout their career. By addressing the physical, nutritional, and mental components of wellness our goal is to empower the membership with the tools to be pro-active in their own health decisions. In staying in line with Metro's Wellness Strategic Plan, we have aggressively gone after providing more early detection and therapy options to our members as well as preventative education. The focus of the program is a continued drive towards offering more robust wellness physicals, specific screening events throughout the year, as well as partnering with our HR Division to help streamline the workers comp process and provide more support to our injured personnel.

## ***RECENT ACCOMPLISHMENTS:***

- Introduced VO2mx Fitness assessments to our members to help evaluate cardiovascular health
- Completed daily morning PT for one Fire Suppression and two MMP academies
- Provided online as well as written fitness programs for both our Line and Day Staff members
- Added mobility training for professional staff as well as "Walks with Coach"
- Able to provide blood screening to another 100 of our members
- Provided Skin Cancer Screenings to over 150 of our members which resulted in 18 referrals for further testing and four diagnosed melanomas
- Helped facilitate cancer awareness education to the district through the Firefighter Cancer Support Network
- Provided Esophageal Cancer Screenings for our at-risk members



## ***BUDGET DISCUSSION:***

With more of an emphasis on early detection and to meet the concerns of our membership, this year's budget includes a significant increase for the funding of a more robust wellness medicals program for our suppression personnel that will include more cancer detection ability as well as a more in-depth cardiovascular evaluation through advanced blood testing. This year's fitness budget will address the unavoidable need to replace a number of treadmills that have timed out (no parts available due to age) and workout benches in need of replacement due to old age as well. Continued funding for the replacement line will not only help cover the need to replace aging equipment but will also cover the fact that there has been a continued increase in product cost and shipping of roughly 15 percent. Funding for the wellness portion of this budget will continue to open up opportunities to deliver more in the arena of rest and recovery in the form of wellness treatments through contracted work with vetted providers. The benefits of such programs are expected to impact our members health knowledge and overall well-being with the result being happy and healthy members on the job.

## ***GOALS FOR UPCOMING YEAR:***

The Health and Wellness Division's goals for the upcoming year conform to the strategic plan goal to improve service delivery. (Strategic Plan: Service Delivery 1a ). Specifically, the Division will by June 30, 2025:

- Add more injury prevention programs throughout the district with an emphasis on posture, healthy hips, and shoulder/neck mobility
- Continue to assist HR with their return-to-work model by helping streamline our member's transition from injury to back at work
- Increase the availability of nutritional, physical and mental recovery techniques by establishing relations with local providers

- Continue fitness equipment repair and/or replacement
- Develop a mastermind team of health/wellness providers in the community to help with content production and education

***PERFORMANCE MEASURES:***

- Create a single source web location for our members to be able access various health and wellness therapies through current and future external providers by October 2024
- Create a comprehensive set of instructional videos for those looking to get involved in the fire profession for the district's website by November 2024
- Establish the first of quarterly Wellness Mastermind meetings by July 2024
- Release "Coach's Corner" podcast and deliver 20 episodes by the end of the June 2025

# NON-DIVISIONAL

	Labor Costs	Services & Supplies	Taxes, Licenses, etc.	Capital Outlay	Division Total	% of Total Budget
FY2024/25	\$ 71,757,149	\$ 18,726,075	\$ 6,208,425	\$ -	\$ 96,691,649	25.4%

The Non-Divisional Item (NDI) budget represents costs that are incurred by the District as whole and are not exclusively associated with a single division. These costs include training, insurance, pension bond debt service, other post-employment benefits (OPEB), supplemental reimbursements to retirees, and various other payments.

***BUDGET DISCUSSION:***

The Non-Divisional Items budget includes \$3.6 million for insurance, representing auto liability premiums, property and liability insurance, cyber-liability insurance, and related expenses.

Additionally, pension bond debt service and sinking fund payments totaling \$6.5 million are included in Non-Divisional expenditures. In accordance with the District’s plan to retire the pension bonds at the earliest date allowed, a \$20.2 million final payment for the Series B is scheduled in FY 2025-26. The funding for these disbursements will come from committed fund balance accumulated since FY 2005/06.



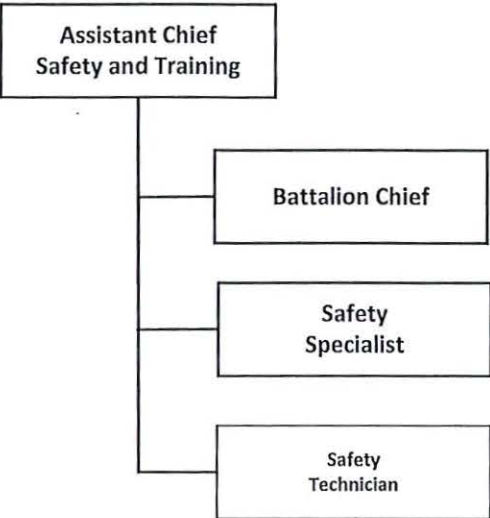
NDI also budgets a \$4.0 million payment to Sacramento County Employees’ Retirement System (SCERS). These payments reduce an unfunded liability for District retirees and employees formerly employed by predecessor agencies that participated in SCERS.

Also included in the budget are expenditures costs for the District’s headquarters expenditures such as utilities, janitorial services and landscape maintenance.

Finally, Inter-Governmental Transfer (IGT) fees amounting to \$12 million are reflected in NDI expenditures. These fees are paid to the State of California to secure federal matching funds to be used to offset the cost of providing emergency services to the uninsured and Medi-Cal managed care beneficiaries. These IGT funds will yield approximately \$34.8 million in new funding, for a net income of \$22.9 million

The Non-Divisional Item budget is an unstaffed, allocated-cost budget so no goals and performance measures are established.

# SAFETY



**STAFFING:**

Assistant Chief	.5
Battalion Chief	1
Safety Specialist	1
Safety Technician	<u>1</u>
	<u>3.5</u>

	Labor Costs	Services & Supplies	Taxes, Licenses, etc.	Capital Outlay	Division Total	% of Total Budget
FY2024/25	\$ 652,384	\$ 2,129,216	\$ -	\$ 101,500	\$ 2,883,100	0.8%

***DIVISION BACKGROUND:***

The Safety Division is committed to the safety of all Metro Fire members, both suppression and non-suppression personnel. One of the primary roles of the Safety Division is overseeing personal protective equipment (PPE), which includes purchasing, processing, cleaning and inspecting for over 600 members. Safety is also responsible for SCBA servicing and repair, as well as conducting annual fit testing for all suppression members. All of these duties are vital for personnel to safely do their jobs as well as meet both NFPA and OSHA requirements. Additionally, the Safety Division is active in furthering Metro Fire’s efforts with regards to preliminary exposure reduction (PER) and protecting our members from the myriad of exposures they encounter in their day-to-day duties.

***RECENT ACCOMPLISHMENTS:***

- Safety and Logistics washed and inspected over 11,500 pieces of PPE
- One-hundred and sixty-two sets of turnouts for current personnel and new hires were purchased
- Over 2,200 respiratory fit tests were performed
- Established PPE specification for MMP to include helmets and single layer gear
- Conducted an overhaul of the care and maintenance center installing new tables, new fans for evaporative drying and two additional gloves and hood drying racks
- Switched the District turnout specification over to new Aero-Flex by Fire-Dex, which provides members with enhanced heat management turnouts
- Purchased contamination control bags to all apparatus riding positions, as well as each member to protect against contaminant exposure and enhance cancer mitigation
- Purchased and implemented Storm Sticks for the execution of preliminary exposure reduction for our members

***BUDGET DISCUSSION:***

- Cost increases for PPE continues. with manufacturers’ increasing prices 10 to 25 percent annually.
- Delays in manufacturing due to supply chain challenges, mandates Safety stock more PPE at Metro Fire to maintain the highest levels of service delivery.
- Safety Division will finalize the outfitting of the district cleaning and inspection center with two additional extractors to handle increased volume and installation of a large commercial hot water heater, ensuring garment washing meets NFPA recommended temperatures.

***GOAL FOR UPCOMING YEAR:***

The Safety Division has the following goals for completion by June 30, 2024.

- Work to fully implement NFPA 1851
- Execute a Thermal Image Camera (TIC) purchase
- Secure a contract and vendor for firefighting turnouts
- Evaluate non-fluorinated moisture barrier options for turnouts
- Develop professional development path within the Safety Division
- Add an additional safety technician

***PERFORMANCE MEASURES:***

Safety Division measures the implementation of NFPA 1851 standards by the tracking of each piece of PPE for washing and inspection within a calendar year. Each garment, at a minimum, should be washed twice a year with an advanced inspection.



The Division tracks the amount of PPE cleaned during preliminary exposure reduction in relation to the number of working fires and/or contaminated incidents.

# TRAINING



**STAFFING:**

Assistant Chief	.5
Day Staff Captains	4
Administrative Specialist	<u>1</u>
	<u>5.5</u>

<b>Health &amp; Fitness</b>	Labor Costs	Services & Supplies	Taxes, Licenses, etc.	Capital Outlay	Division Total	% of Total Budget
FY2024/25	\$ 140,914	\$ 451,586	\$ -	\$ -	\$ 592,500	0.2%

<b>Training</b>	Labor Costs	Services & Supplies	Taxes, Licenses, etc.	Capital Outlay	Division Total	% of Total Budget
FY2024/25	\$ 1,664,370	\$ 518,225	\$ 263,000	\$ 40,000	\$ 2,485,595	0.7%

***DIVISION BACKGROUND:***

The Training Division’s mission is to improve service delivery to the community by providing realistic, ongoing, and verifiable training to District personnel and assist them to develop and strengthen essential job skills. Training strives to ensure all-risk operational readiness and the ability of Metro members to perform quality public service at any moment. There are many federal, state, and locally-mandated requirements which must be followed and, as new direction becomes available, it is imperative that Metro Fire introduce new tools, technology, or equipment to train Metro personnel. The Training Division makes available opportunities to employees to achieve full potential in their current roles and assist them to advance their careers through a multitude of training opportunities.

***RECENT ACCOMPLISHMENTS:***

- Conducted performance appraisals of 41 probationary suppression personnel from the rank of firefighter to battalion chief
- Successful completion of fire academy 24-1
- Successful completion of MMP academies 23-1, 23-2, and 23-4
- Integrated EMS training into the Training Division
- Hosted first internal Driver Operator series



***BUDGET DISCUSSION:***

- Prop maintenance/replacement. Props will be evaluated for safety by manufacturer
- Other services increased based on EMS training needs

***GOALS FOR UPCOMING YEAR:***

The Training Division has the following goals for completion by June 30, 2024.

- Establish rank-specific training for engineer and captain roles (Strategic Plan: Service Delivery 1a)
- Establish District-wide live fire training (Strategic Plan: Service Delivery 1a)
- Bring all EVOC training internal (Strategic Plan: Service Delivery 1a)

***PERFORMANCE MEASURES:***

- Prior to June 2025, the rank specific training for all ranks will be established and offered to line personnel
- Prior to June 2025, all line personnel will attend live fire training taught by the Fire Behavior Cadre

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# Operations Branch

## Adam Mitchell Deputy Chief



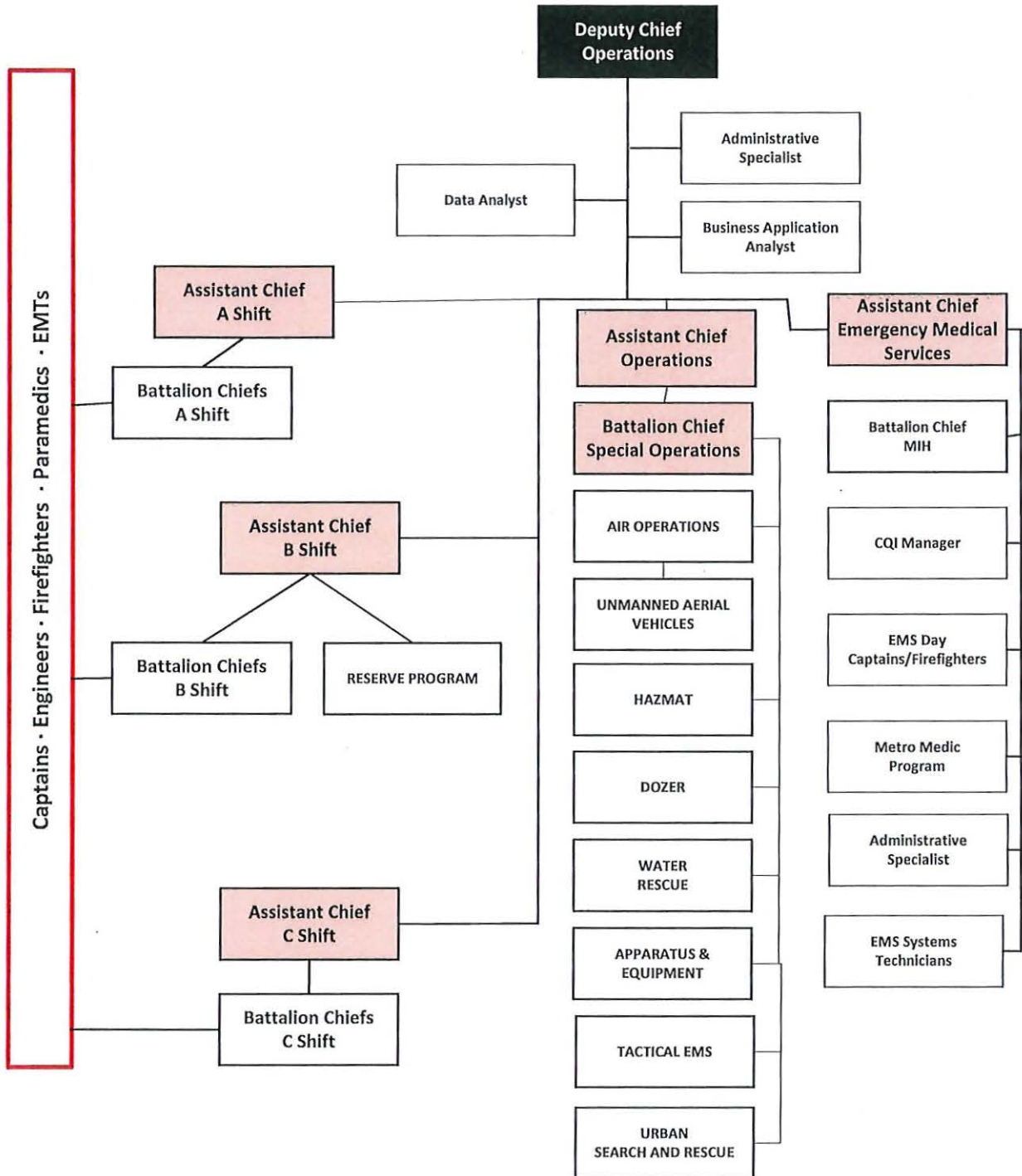
Operations

Emergency Medical Services

Metro Medic  
Program



# OPERATIONS



Captains · Engineers · Firefighters · Paramedics · EMTs

**STAFFING:**

Deputy Chief	1	Helicopter Pilots (P/T)	4
Assistant Chiefs	5	Battalion Chiefs	17
Administrative Specialist	1	Captains	135
Business Application Analyst	1	Engineers	132
Data Analyst	1	Firefighters	240
Day Staff Captain, Air Ops	1	Paramedics and EMTs	<u>64</u>
Helicopter Chief Pilot	1		<u>597</u>

<b>Administrative</b>	Labor Costs	Services & Supplies	Taxes, Licenses, etc.	Capital Outlay	Division Total	% of Total Budget
FY2024/25	\$ 2,409,218	\$ 21,738	\$ -	\$ -	\$ 2,430,956	0.6%

<b>Suppression</b>	Labor Costs	Services & Supplies	Taxes, Licenses, etc.	Capital Outlay	Division Total	% of Total Budget
FY2024/25	\$ 146,229,305	\$ -	\$ -	\$ -	\$ 146,229,305	38.3%

***DIVISION BACKGROUND:***

The Operations Branch oversees all aspects of the District’s all-hazard emergency services delivered from 41 fire stations, with daily shift staffing of 194 personnel. The Operations Branch responded to 107,321 calls for service in 2023. Responders on any shift include one assistant chief (shift commander), five battalion chiefs, 36 first-out engine companies, seven truck companies, 19 ALS ambulances, and two squads.

Metro Fire has several special operations and all-hazard response programs that are managed under the Operations Branch. These include Air Operations, Aircraft Rescue and Firefighting (ARFF), Community Emergency Response Team (CERT), the Dozer Program, Hazardous Materials (HazMat), Technical Rescue, Urban Search and Rescue (US&R), Water Rescue, Tactical Emergency Medical Support (TEMS), Unmanned Aerial Vehicle (UAV) Program, and Wildland.

***RECENT ACCOMPLISHMENTS:***

Operations Branch accomplishments over the last fiscal year included the following:

- Completed Standards of Cover document
- Acquired three inflatable rescue boats (IRB) for the Water Rescue Program
- Increased service delivery with the implementation of a squad deployment model to address historical increase in call volume

***BUDGET DISCUSSION:***

The FY2024/25 Operations budget includes funding to provide essential services to the communities we serve and maintain the required training to meet qualification standards within each program.

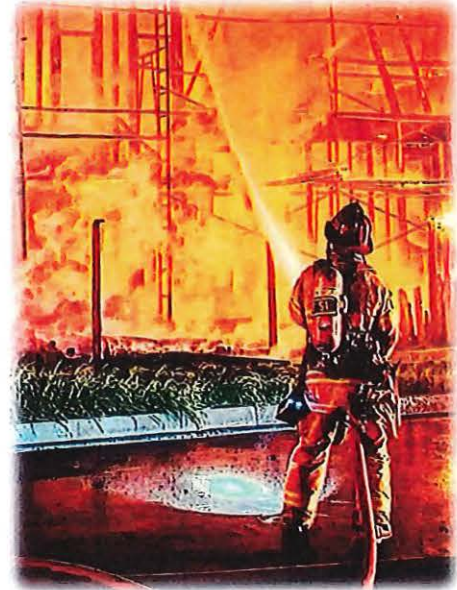
***GOALS FOR UPCOMING YEAR:***

The Operations Branch will achieve the following by June 30, 2025:

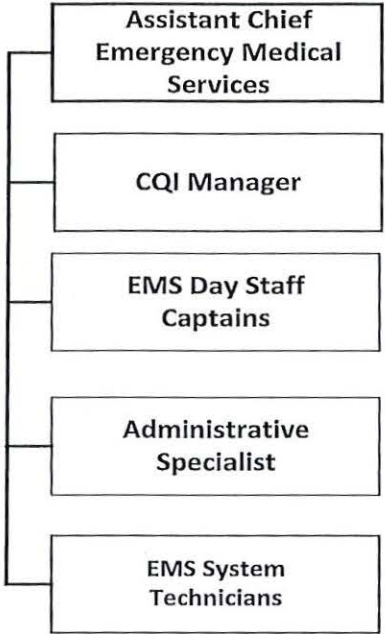
- Increase the effectiveness of the current records management system, while transitioning to the new federal incident reporting and data collection model (Strategic Plan: Service Delivery 3b)
- Measure the effectiveness of service delivery changes made based on the challenges identified by the Standards of Cover (Strategic Plan: Service Delivery 3a)
- Develop an innovative approach to service delivery to address the increased demand for services that includes additional first responders and transport units (Strategic Plan: Service Delivery 1a&b)

***PERFORMANCE MEASURES:***

The Operations Branch has identified goals and responsibilities for the new fiscal year, which tie into the District’s strategic plan. Performance is measured by project timeline completion and accountability check-ins at recurring Operations staff meetings.



# EMERGENCY MEDICAL SERVICES



**STAFFING:**

Assistant Chief	1
Battalion Chief, MIH	1
CQI Manager	1
Administrative Specialist	1
EMS Day Staff Captains	3
EMS System Technicians	<u>2</u>
	<u><u>9</u></u>

	Labor Costs	Services & Supplies	Taxes, Licenses, etc.	Capital Outlay	Division Total	% of Total Budget
FY2024/25	\$ 2,272,912	\$ 11,159,473	\$ 14,230	\$ 48,950	\$ 13,495,565	3.5%

### ***DIVISION BACKGROUND:***

The Emergency Medical Services (EMS) Division is committed to providing the highest level of service possible to the communities we serve while continuing to be an innovator in the provision of EMS in the Sacramento region. Metro Fire's team of skilled first responders is supported by recurrent professional training and continuous quality care improvement. The administrative side of EMS is comprised of an Assistant Chief, CQI Manager, three Captain/Paramedics, one Mobile Integrated Health Program Coordinator, one Administrative Specialist, and two EMS System Technicians. Twenty-four-seven hour support to all District ambulance operations is provided by three field supervisors ("EMS24").

The District's EMS Division supports the third largest fire-based Advanced Life Support (ALS) transporting program in the State of California, currently operating 20 ALS ambulances, three ALS Squad Units, three reserve ALS ambulances, 43 ALS engine and truck companies, two Mobile Integrated Health Units (MIH), an ALS rescue capable helicopter, a Tactical Emergency Medical Services (TEMS) team, watercraft, and bike medic teams for special events. Metro Fire employs over 486 paramedics and 92 EMTs.

### ***RECENT ACCOMPLISHMENTS:***

- Establishment of crew recognition to highlight excellent EMS service delivery to the public we serve
- Completed a national upgrade to the patient care reporting system
- Established a hospital interaction form for the line personnel to communicate hospital interactions
- Enhanced fiscal responsibility by negotiating reduced rates for contracted services
- Researched, procured, and delivered new power-loaders and gurneys to enhance public and crew safety
- Signed two affiliation agreements with UCLA and South Bay allowing access into a wider market for internships and recruitments
- Provided internships for a total of 46 interns
- Created the EMS section of the Metro Apps webpage to help organize and ease the communication from EMS to all members
- Provided the opportunity for continuing education of professional staff to maintain Privacy Officer, Compliance Officer, and Ambulance Coder Certifications
- Hosted the January Cal-Chiefs North Conference
- Trained 19 new FTO's
- Upgraded three EMT's (one MMP and two FF) to paramedic
- Stabilized and expanded the Metro Medic Program:
  - Graduated two MMP academies (30 graduates) - completed EMS academy 23-1 and assisted with 23-2 and 24-1
  - Transitioned two suppression ambulances to MMP staff
  - Expanded MMP ranks by four ambulances; doubling the number of personnel from 35 to 70



### **TRAINING**

In collaboration with the Training Division, EMS provided the following:

- HIPAA refresher training to line personnel
- Pre-hospital Trauma skills refresher
- ACLS & CPR training to all line personnel
- CPR training to our professional staff and day personnel
- Enhanced training on cardiology and infrequent skills

### **CQI**

- Submitted annual CQI plan update and core measures to SCEMSA
- Established a monthly regional CQI meeting with partner agencies from across the region

- Established a process within the ePCR program to request patient outcomes which drove increased engagement in clinical discussions
- Developed an EMS Safety memo as an easily accessible medium to deliver important information to line personnel

**MIH**

- Hired additional Advanced Providers - started 2023 with three and increased to seven
- Obtained additional funding from multiple sources to continue and expand the program
- Increased the call volume by 150 percent
- Expanded from four to five days a week
- Expanded service to providing jail clearances
- Started Telemedicine pilot program

***BUDGET DISCUSSION:***

The EMS Division is responsible for the management of the emergency medical system, ensuring the district's Emergency Medical Technicians (EMT) and paramedic personnel are trained and equipped to serve the public at the highest levels. Of foremost concern is ensuring fiscal resources sufficient to overcome the challenges associated with navigating the landscape of the modern EMS system: keeping pace with an increasing call volume, exploring new service delivery modalities, adapting to evolving industry standards, optimizing cost recovery for medical services, fulfilling ongoing training needs, developing and sustaining programs, and maintaining currency with materials and technologies. The EMS Division is focused on being as fiscally efficient and effective as possible by continually assessing and refining the division's training, equipment, and practices in a manner best suited to support its EMTs and Paramedics in providing the best patient care.

***GOALS FOR UPCOMING YEAR:***

The EMS Division will achieve the following by June 30, 2025:

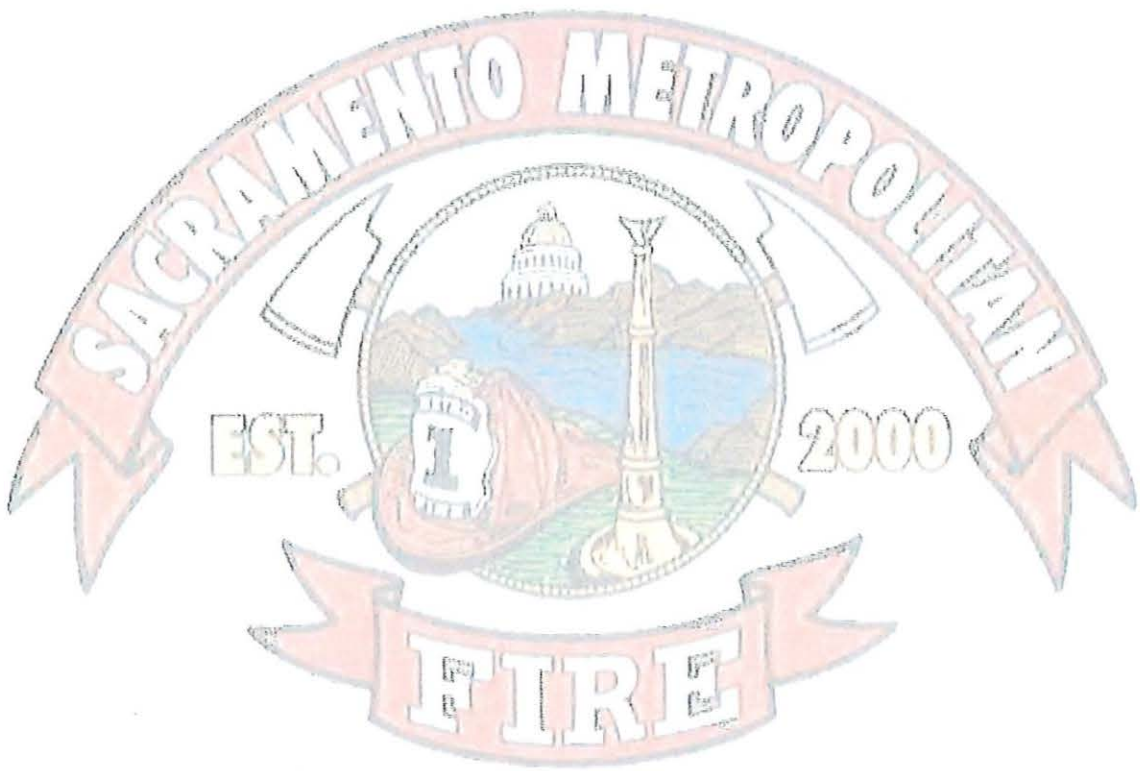
- Create a process for monitoring operational efficiency and provide objective feedback
- Develop and expand Metro Medic Program (MMP) members career path and opportunities
- Upgrade 12 to 20 EMT's to paramedic
- Coordinate 30 to 50 paramedic internships
- Host one Cal-Chiefs EMS-Section conference

**MIH**

- Expand the number of MIH units
- Increase MIH coverage to 7 days a week
- Transition from pilot program to standard Metro Fire services

***PERFORMANCE MEASURES:***

1. Support the delivery of EMS training
2. Recognize excellence in service delivery by highlighting a minimum of 24 different calls
3. Add an additional MIH unit



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# Support Services Branch

## Tyler Wagaman Deputy Chief

Communications

Community Risk Reduction

Fire Investigations

Facilities

Fleet

Information Technology

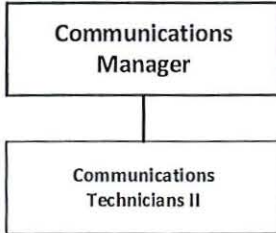
Logistics







# COMMUNICATIONS



**STAFFING:**

Communications Manager	1
Communications Technician II	<u>2</u>
	<u>3</u>

	Labor Costs	Services & Supplies	Taxes, Licenses, etc.	Capital Outlay	Division Total	% of Total Budget
FY2024/25	\$ 597,117	\$ 756,788	\$ -	\$ -	\$ 1,353,905	0.4%

***DIVISION BACKGROUND:***

The Metro Fire Communications Division is responsible for the operation, maintenance, and repair of all District communication equipment and vehicle emergency lighting. Equipment includes: 800 MHz radios, VHF radios, Mobile Data Computers (MDCs), vehicle modems, vehicle intercom systems, code 3 lighting, station emergency (red) phones, fire station alerting systems, and traffic signal Emergency Vehicle Preemption (EVP) systems.

The Communications Division is committed to providing the highest level of service to Metro Fire Operations to help reduce unit response times and ensure communications stay intact. Communication Technicians handle all equipment repairs and radio programming in the radio shop or out in the field. Metro Fire’s Communications Manager represents the District in various Radio System Committee meetings, is a member of the Radio System Management Group, and coordinates frequencies with local cooperators.

***RECENT ACCOMPLISHMENTS:***

During the 2023/24 fiscal year, the Communications Division accomplished the following:

- Wrote radio programs used by the district and all Sac Regional Cooperators.
- Added station alerting to station 50 dorm.
- Installed emergency lighting and communication equipment packages for squads, ambulances, Type V Engines, MIH vehicle, and chief vehicles.



***BUDGET DISCUSSION:***

The 2024/25 Communications Division budget includes funding to maintain and repair communication equipment installed in apparatus and stations throughout the district. This enables fire crews to receive alerts for incidents and maintain critical communications through radios and mobile data computers.

The Communications Division budget also includes funding to install, maintain, and repair traffic control and Opticom devices. These devices help to clear traffic in front of stations and give emergency vehicles priority while driving through intersections. These measures create safer driving conditions for first responders and helps to reduce response times. State and federal grant opportunities will be sought after to fund the implementation of a cloud-based emergency vehicle preemption software to further improve driving conditions and create additional efficiencies by reducing hardware costs.

***GOALS FOR UPCOMING YEAR:***

- Secure funding for and deploy a cloud-based Emergency Vehicle Preemption system to help reduce travel time to incidents (Strategic Plan: Financial Management 1a, 1b; Service Delivery 3a; Members 3a)
- Complete communication equipment installs in newly acquired fire apparatus and service equipment (Strategic Plan: Service Delivery 2a)
- Install enhanced traffic control intersection equipment to create safer conditions for responding vehicles (Strategic Plan: Members 3a; Service Delivery 3a)

***PERFORMANCE MEASURES:***

- Monitoring Vehicle Incident Reports and obtaining feedback from crews.
- Tracking station and vehicle communication equipment preventive maintenance schedules.
- Pulling monthly reports from CAD to monitor response times and track improvements in drive time.

# COMMUNITY RISK REDUCTION



**STAFFING:**

Fire Marshal	1
Deputy Fire Marshal	1
Supervising Fire Inspectors	3
Fire Inspectors II	7
Fire Inspector I	7
Supervising Investigator	1
Fire Investigator II	3
Administrative Specialist	1
Plan Intake Specialist	3
Office Technicians	3
	<b>30</b>

Community Risk Reduction	Labor Costs	Services & Supplies	Taxes, Licenses, etc.	Capital Outlay	Division Total	% of Total Budget
FY2024/25	\$ 4,722,301	\$ 226,703	\$ -	\$ -	\$ 4,949,004	1.3%

Fire Investigations	Labor Costs	Services & Supplies	Taxes, Licenses, etc.	Capital Outlay	Division Total	% of Total Budget
FY2024/25	\$ 788,733	\$ 23,204	\$ -	\$ -	\$ 811,937	0.2%

***DIVISION BACKGROUND:***

The Community Risk Reduction Division (CRRD) provides new construction, code enforcement, public education, and fire investigation services to the unincorporated portions of Sacramento County, City of Citrus Heights, and City of Rancho Cordova communities. The CRRD New Construction and Code Enforcement team is responsible for inspecting existing buildings and properties for fire code violations, issuing permits, assisting fire suppression personnel, responding to code violation complaints, reviewing and approving licensed care facilities, reviewing plans for all construction projects and fire protection systems, as well as conducting the testing and inspections for those projects. In addition, Fire Inspectors are responsible for special event inspection requests (e.g., carnivals and fairs), fireworks booth inspections and public fireworks displays.

The CRRD Fire Investigation Unit (FIU) investigates unidentified fire causes, the causes of fires resulting in serious bodily injury or death, and suspected arson related incidents that occur within the District. Metro Fire is one of the few agencies in the region with a full-time FIU staffed by peace officers.

***RECENT ACCOMPLISHMENTS:***

During the last fiscal year, the Community Risk Reduction Division accomplished the following:

- Assisted with the implementation of the revised fee schedule in Ordinance 2023-02
- Continued the performance period for the Fire Prevention and Safety Grant by completing three smoke alarm blitzes
- Completed a promotional exam for Supervising Fire Inspector
- Completed recruitment for the new Fire Inspector I position
- Assumed Chair responsibilities for the Sacramento Regional Fire Chiefs Association Community Risk Reduction Committee
- Led the Sacramento Regional Fireworks Taskforce
- Assisted Sacramento County with amending the fireworks ordinance
- Analyzed the false alarm mitigation program and revised internal processes to improve efficiencies
- Updated job descriptions for Plan Intake Specialist, Fire Inspector I, and Supervising Fire Investigator
- Continued comprehensive review of all policies and procedures for CRRD and the FIU

***BUDGET DISCUSSION:***

In FY2023/24, the Community Risk Reduction Division (CRRD) continued to fill authorized positions for Fire Inspector I, Office Technicians, and Administrative Specialist. The division provided a comprehensive training program for all new positions and has achieved the goal of completing all plan reviews inhouse.

2023 was a challenging year for the FIU. While the overall caseload decreased to 354 cases, 82.5 percent of them



were fire origin and cause investigations, consistent with prior years. Bolstering staffing in the FIU is an urgent public safety issue, as well as a health and wellness issue for investigators and suppression personnel alike.



An important, but frequently overlooked element of fire investigations is loss analysis. Determining why fires occur, what can be done to prevent them, how their impacts can be lessened, and predicting human behavior once fires occur are all key elements of CRRD’s ongoing community risk assessment process.

***GOALS FOR UPCOMING YEAR:***

The Community Risk Reduction Division has the following goals for completion by June 30, 2024.

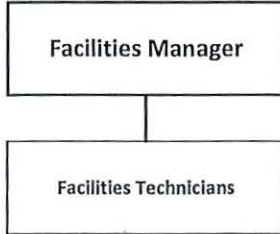
- Add three Fire Investigator II positions to the PAD (Strategic Plan: Members 4b & CRD Strategic Plan 3c)
- Add a new job classification for Plans Examiner (Strategic Plan: Members 2a)
- Implement electronic evidence tracking system for the FIU (Strategic Plan: Sustainability 3b)
- Support businesses and community members with fire and life safety initiatives. (Strategic Plan: External Engagement 1a)

***PERFORMANCE MEASURES/OBJECTIVES:***

- In accordance with Strategic Plan Goal for Members (4b), and Strategic Plan Goal CRD Strategic Plan (3c) the department will measure performance against goals through a staffing level in the FIU that meets U.S. Fire Administration recommendation for fire investigator staffing levels, one investigator per 100,000 population or 60 to 80 cases.
- In accordance with Strategic Plan Goal Financial Management, Current Revenue Maintenance (2A), the Division will reduce the amount of overtime utilized for technical plan review.
- Fire and Life Safety Inspections. In accordance with Strategic Plan: External Engagement 1a goal, the Division will complete 100 percent of the fire and life safety inspections in State-mandated occupancies.



# FACILITIES



**STAFFING:**

Facilities Manager	1
Facilities Technicians	<u>4</u>
	<u>5</u>

	Labor Costs	Services & Supplies	Taxes, Licenses, etc.	Capital Outlay	Division Total	% of Total Budget
FY2024/25	\$ 832,833	\$ 2,356,932	\$ -	\$ 134,230	\$ 3,323,995	0.9%



***DIVISION BACKGROUND:***

The Facilities Division plays a crucial role in Metro Fire operations by overseeing the maintenance, repair, and refurbishment of the district’s 41 Fire Stations and 6 administrative buildings, which also include 2 leased properties. In addition to these tasks, Facilities is responsible for coordinating and scheduling outside service vendors and project contractors to ensure that all District properties are maintained and upgraded to meet our operational needs.

The mission at the Facilities Division is clear: to keep all District properties in good working condition and to ensure that our facilities are safe, secure, fully functional, and comfortable for all personnel. The Division is committed to upholding the highest standards of maintenance and service to support the daily operations of our organization.

***RECENT ACCOMPLISHMENTS:***

- Station 41 emergency kitchen remodel
- Station 101 and 105 kitchen fire build backs
- Station 109 apparatus bay LED lighting conversion
- Station 29 commercial water heater replacement
- Stations 103 and 108 roof replacements
- Stations 114 and 29 major roof repairs
- Dorm additions for squads 61 and 102
- Stations 21, 27, 66, and 102 HVAC system replacements
- Station 66 exterior painting
- Stations 53, 108, and 115 ice machine installations
- Stations 41, 59, and 61 parking lot reseal and restripe
- Station 22 rear apparatus bay ramp replacement
- Station 50 privacy solution dorm remodel
- Station 31 captain’s bathroom remodel
- Station 32 gate loop replacement
- Station 54 grass rig gate automation
- Station 109 gate replacement



***BUDGET DISCUSSION:***

The Preliminary Budget has been carefully crafted to reflect the funding required to sustain the essential maintenance, repairs, and replacements necessary to uphold the infrastructure of our building. This includes critical components such as plumbing, electrical, mechanical, and structural systems across all District properties. Additionally, the Facilities Division has diligently compiled a list of projects that have been submitted to the District's Capital Improvement Plan (CIP). These projects are deemed crucial to the continuous support of the district’s operational needs.

***GOALS FOR UPCOMING YEAR:***

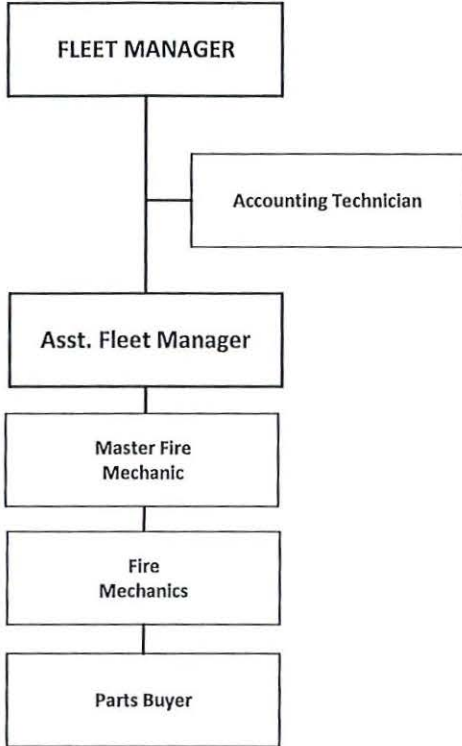
By June 30, 2025, the Facilities Division will complete the following:

- Seal coat and restripe the headquarters parking lot.
- Replace station carpeting with new LVT flooring and walk off mats (Stations 108, 53, and 31 CIP request)
- Complete major roof repairs on stations 21, 24, and 32
- Replace HVAC units on stations 61 and 65

***PERFORMANCE MEASURES:***

- Measure how quickly the division responds to maintenance requests or issues within the facilities
- Analyze cost efficiency of maintenance by calculating the average cost per work order completed

# FLEET



**STAFFING:**

Fleet Manager	1
Assistant Fleet Manager	1
Master Fire Mechanic	2
Fire Mechanics	10
Parts Buyer	1
Accounting Technician	<u>1</u>
	<u>16</u>

	Labor Costs	Services & Supplies	Taxes, Licenses, etc.	Capital Outlay	Division Total	% of Total Budget
FY2024/25	\$ 2,854,735	\$ 3,359,296	\$ -	\$ 19,754,014	\$ 25,968,045	6.8%

***DIVISION BACKGROUND:***

The Fleet Maintenance Division’s mission is to support the district’s operational readiness by maintaining 350 vehicles and fire apparatus in a safe, effective, and reliable working order. This is achieved through comprehensive fleet management practices encompassing the acquisition, inspection, maintenance, repair, testing, recordkeeping, and retirement of vehicles. Additionally, Fleet Maintenance Staff provides vehicle familiarization and usage training, manages apparatus specification development while ensuring compliance with all applicable state, local and federal laws and regulations, and serves on several of the district’s oversight teams.

***RECENT ACCOMPLISHMENTS:***

- Ordered the following vehicles: new ambulances (6), remount ambulances (6).
- Added an additional Fire Mechanic.
- Provided specific product training to Fleet maintenance staff.
- Provided 24-hour mobile response services.
- Provided apparatus training to new MMP employees, recruit firefighters, and current line personnel.



***BUDGET DISCUSSION:***

The Preliminary Budget reflects the funding necessary to run the day-to-day operations of repairing and maintaining the existing fleet. The budget also includes new vehicle and apparatus purchase requests in accordance with the District’s Capital Improvement Plan (CIP) that are necessary to continue supporting the district’s operational needs.

***GOALS FOR UPCOMING YEAR:***

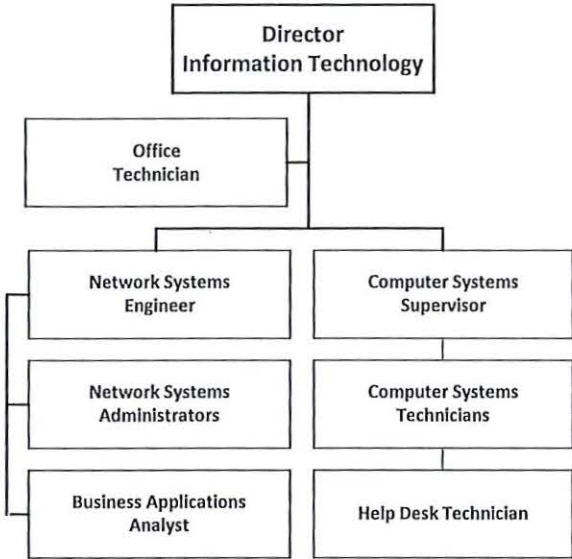
By June 30, 2025, the Fleet Maintenance Division plans to achieve the following:

- Provide training and tools for the Fleet Maintenance Division Staff (Strategic Plan: Members 1a and 2).
- Continue to keep the district’s current fleet functioning to support operational needs (Strategic Plan: Capital Assets 2a and 2b).
- Secure funding for new vehicles needed in the Capital Improvement Plan (Strategic Plan: Capital Assets 2a and 2b).

***PERFORMANCE MEASURES:***

- Maintain the District’s existing fleet in a state of operational readiness.
- Purchase replacement vehicles and apparatus in accordance with the Capital Improvement Plan.

# INFORMATION TECHNOLOGY



**STAFFING:**

Director	1
Network Systems Engineer	1
Computer Systems Supervisor	1
Network Systems Administrator	2
Business Applications Analyst	2
Computer Systems Technician	2
Help Desk Technician	1
Office Technician	<u>1</u>
	<u>11</u>

	Labor Costs	Services & Supplies	Taxes, Licenses, etc.	Capital Outlay	Division Total	% of Total Budget
FY2024/25	\$ 2,044,479	\$ 2,805,068	\$ 650,356	\$ 315,500	\$ 5,815,403	1.5%

***DIVISION BACKGROUND:***

The Information Technology (IT) Division includes Computer Systems, Network Systems and Business Application Analysts. Under the direction of the Director of Information Technology, the IT Division manages the District's data center, network security, LAN/WAN, VoIP system, ERP systems, building fire/security/access control systems, mobile devices, and computer systems for 41 fire stations and 4 administration buildings.



***RECENT ACCOMPLISHMENTS:***

During the last fiscal year, the IT Division accomplished the following:

- Enhanced our cybersecurity posture
- Enhanced our physical security throughout the District
- Upgraded the District's boardroom A/V equipment
- Replaced apparatus cell phones with smart phones

***BUDGET DISCUSSION***

The IT Division preliminary budget is higher this fiscal year compared to last fiscal year due to critical infrastructure replacements and rising costs, mainly due to price growth associated with software, hardware and services across the board.

***GOALS FOR UPCOMING YEAR:***

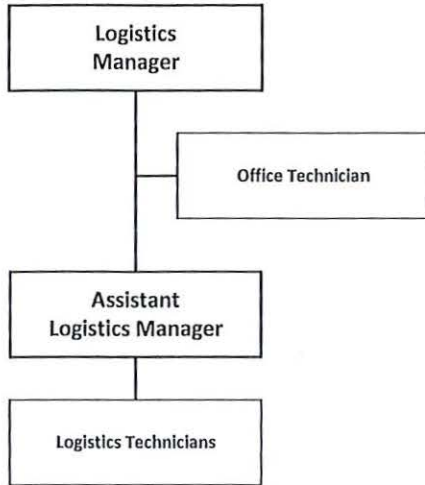
The IT Division's goals for the upcoming fiscal year conform to the strategic plan goal to improve service delivery. Specifically, by June 30, 2025 the Division intends to:

- Replace remaining desktop PCs
- Replace servers
- Replace mobile data computers
- Replace SAN (storage area network)
- Continue to enhance our cybersecurity posture

***PERFORMANCE MEASURES:***

The IT Division measures performance through a service ticket request tool, responding to service requests and analyzing request volume and type to determine resource allocations.

# LOGISTICS



**STAFFING:**

Logistics/Purchasing Manager	1
Assistant Logistics Manager	1
Logistics Technicians	7
Office Technician	<u>1</u>
	<u><u>11</u></u>

	Labor Costs	Services & Supplies	Taxes, Licenses, etc.	Capital Outlay	Division Total	% of Total Budget
FY2024/25	\$ 1,405,071	\$ 3,404,916	\$ 71,200	\$ -	\$ 4,881,187	1.3%

***DIVISION BACKGROUND:***

The Logistics Division is the central hub of warehouse operations for all District supplies and equipment. Logistics inventory supplies all 41 fire stations, Armstrong Headquarters, Fleet Division, Communications Division, and the Training Facility. The Division is responsible for purchasing, receiving, and inventorying all fire suppression equipment, EMS supplies, office supplies and custodial supplies. The mission of the Logistics Division is to support the district in all daily operations with excellent customer service and timely purchases for the priority of service delivery.

***RECENT ACCOMPLISHMENTS:***

The Division completed a medic inventory standardization on each in-service medic, including the labeling and installing of removeable plastic bins for all supplies carried in each medic. This allows for easy access to supplies and, when transitioning into another medic, it reduces swap over time from over two hours to less than one hour. This allows the medics to get back in service.

***BUDGET DISCUSSION:***

The Logistics' budget reflects the all funding necessary to acquire services, supplies, and manage programs for all District divisions and fire stations. It also provides funding for training opportunities for staff.

***GOALS FOR UPCOMING YEAR:***

The Logistics Division's goals for the upcoming fiscal year conform to the strategic plan goal to improve service delivery. (Strategic Plan: Service Delivery 1a). Specifically, by June 30, 2025 the Division intends to:

- Achieve full staffing in the Logistics Division
- Continue to work on the CRRD plan scanning project
- Test and repair all ladder inventory in the logistics warehouse and on all district apparatus
- Test all hose inventory in the logistics warehouse
- Continue to find efficiencies in all Logistics processes

***PERFORMANCE MEASURES:***

- Consistent maximization of inventory storage inside the logistics warehouse.
- Retrieval and delivery of critical stored items. For example, during a 12-month period between FY 2022/23 and FY 2023/24, Logistics staff pulled and delivered over 250,000 individual items from the warehouse and delivered to the fire stations and administration buildings.





# ACRONYMS

ALS	Advanced Life Support
ARFF	Aircraft Rescue and Firefighting
BLS	Basic Life Support
CAFR	Comprehensive Annual Financial Report
CAR	Community Annual Report
CAL FIRE	California Department of Forestry and Fire Protection
CalPERS/PERS	California Public Employees' Retirement System
CalOES	California Governor's Office of Emergency Services
CCRU	Community Care Response Unit
CERBT	California Employers' Retiree Benefit Trust
CERT	Community Emergency Response Team
CIP	Capital Improvement Program
CISM	Critical Incident Stress Management
COVID-19	2019 Novel Coronavirus
CRRD	Community Risk Reduction Division
CSMFO	California Society of Municipal Finance Officers
EAP	Employee Assistance Program
EMS	Emergency Medical Services
EMT	Emergency Medical Technician
ERP	Enterprise Resource Planning
F/F	Firefighter
FDM	Fire Department Medic
FIU	Fire Investigations Unit
FTE	Full-Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GEMT	Ground Emergency Medical Transport
GEMT QAF	Ground Emergency Medical Transport Quality Assurance Fee
GFOA	Government Finance Officers Association

HAZMAT	Hazardous Materials
HQ	Headquarters
IAFC	International Association of Fire Chiefs
IAFF	International Association of Firefighters
IGT	Intergovernmental Transfer
IMT	Incident Management Team
LODD	Line of Duty Death
MDC	Mobile Data Computer
MIH	Mobile Integrated Health
NFPA	National Fire Protection Association
NIOSH	National Institute for Occupational Safety and Health
OPEB	Other Post-Employment Benefits
OSHA	Occupational Safety and Health Administration
P/T	Part-time
PAD	Position Authorization Document
PIO	Public Information Officer
PPE	Personal Protective Equipment
PTO	Paid Time Off
RDA	Redevelopment Agency
SCBA	Self-Contained Breathing Apparatus
SCERS	Sacramento County Employees' Retirement System
SHSGP	State Homeland Security Grant Program
SL	Sick Leave
SRFECC	Sacramento Regional Fire/EMS Communications Center
SRP	Single Role Paramedic
UAV	Unmanned Aerial Vehicle
UL	Underwriters Laboratories
US&R	Urban Search and Rescue
VL	Vacation Leave

# GLOSSARY OF BUDGET TERMS

**Accrual Basis of Accounting** – The accounting basis used by the District under which transactions are recognized when they occur, regardless of the timing of cash receipts and disbursements.

**Appropriation** – Authorization by the Board of Directors to expend money for the purpose outlined in the budget.

**Bond** – An interest-bearing promise to pay a stipulated sum of money, with the principal amount due on a specific date. Funds raised through the sale of bonds can be used for various public purposes.

**Branch** – Organizational grouping of divisions. The District's branches include Administration, Office of the Fire Chief, Operations, and Support Services.

**Budget** – A financial plan for a specific period of time, which includes appropriations and revenues.

**Capital Assets** – Land, buildings, equipment, and other related improvements with an individual cost of \$5,000 or more and a useful life of at least one year.

**Capital Outlay** – Expenditures to acquire items or construct improvements meeting the District's Capital Asset criteria.

**Debt Service** – The combination of interest expense and principal payments due for the repayment of bonds, capital leases, and other debt instruments.

**Deployment** – The assignment of District personnel and equipment to fight wildfires or respond to other disasters outside of Sacramento County, for which the District receives reimbursement from the State or federal government.

**Division** – Organizational unit responsible for a specific function.

**Encumbrance** – The designation of appropriated funds to buy a good or service. Future expenditures may require that funds be set aside or committed. This commitment of funds is considered an encumbrance.

**Expenditure** – An amount of money disbursed or obligated for the purpose of acquiring a good or service. Expenditures include operating expenses, debt service, and capital outlay.

**Fiscal Year** – A 12-month timeframe designated as the operating year. For the District, the fiscal year is July 1<sup>st</sup> to June 30<sup>th</sup>.

**Grant** – A contribution by a government or other organization to provide funding for a specific project.

**Ground Emergency Medical Transport (GEMT) Program** – A program administered by the State of California that provides supplemental federal funding for emergency medical services provided to Medi-Cal beneficiaries that do not participate in a managed care plan.

**Intergovernmental Transfer (IGT) Program** – A program administered by the State of California that provides supplemental federal funding for emergency medical services provided to Medi-Cal beneficiaries that participating in a managed care plan.

**Labor Costs** – Expenditures for salaries, other wages, and benefits paid to or for employees of the District.

**Medic Cost Recovery** – Revenues received by the District for emergency medical services provided.

**Medic-Cal** – California’s Medicaid health care program.

**Medicaid** – A public health insurance program in the United States that provides health care coverage to low-income families or individuals. Medicaid is administered by states, according to federal requirements, and is funded jointly by states and the federal government.

**Policy** – Statement of principle or of guiding actions that imply clear commitment.

**Property Taxes** – Tax revenues received based on the assessed value of real property within the District.

**Reserve** – Amount in a fund used to meet cash requirements, emergency expenditures or other future defined requirements.

**Resolution** – A special or temporary order of a legislative body requiring less formality than a statute or ordinance.

**Revenues** – Income received to finance the operations of the District.

**Services and Supplies** – Operating expenditures for the purchase of non-capital goods and services not provided by District employees.

**Special District** – Independent unit of local government organized to perform a specific function.



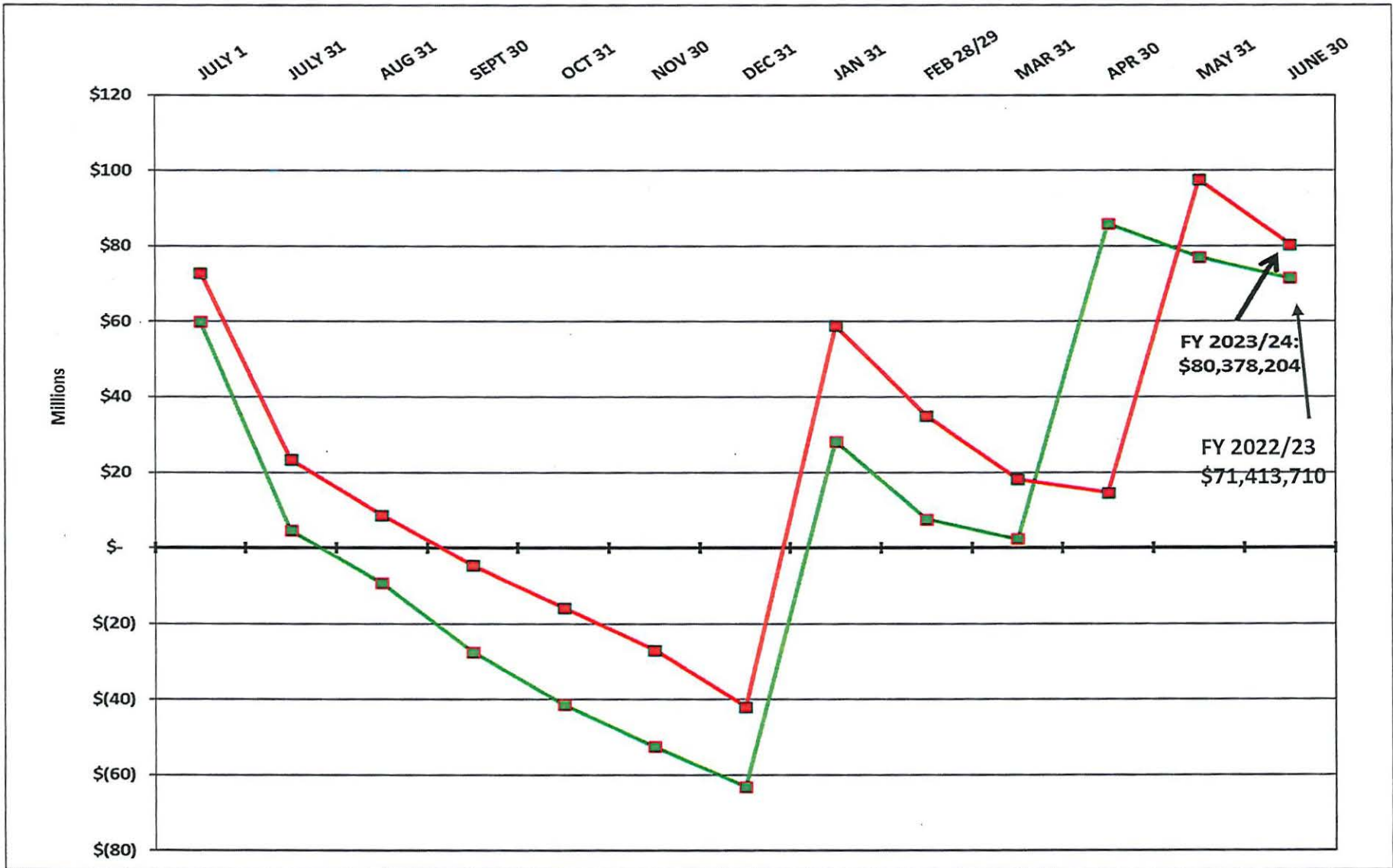
**Finance and Audit Committee**  
**Bimonthly Fiscal Report**  
**Through June 30, 2024**

**- August 22, 2024 -**

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

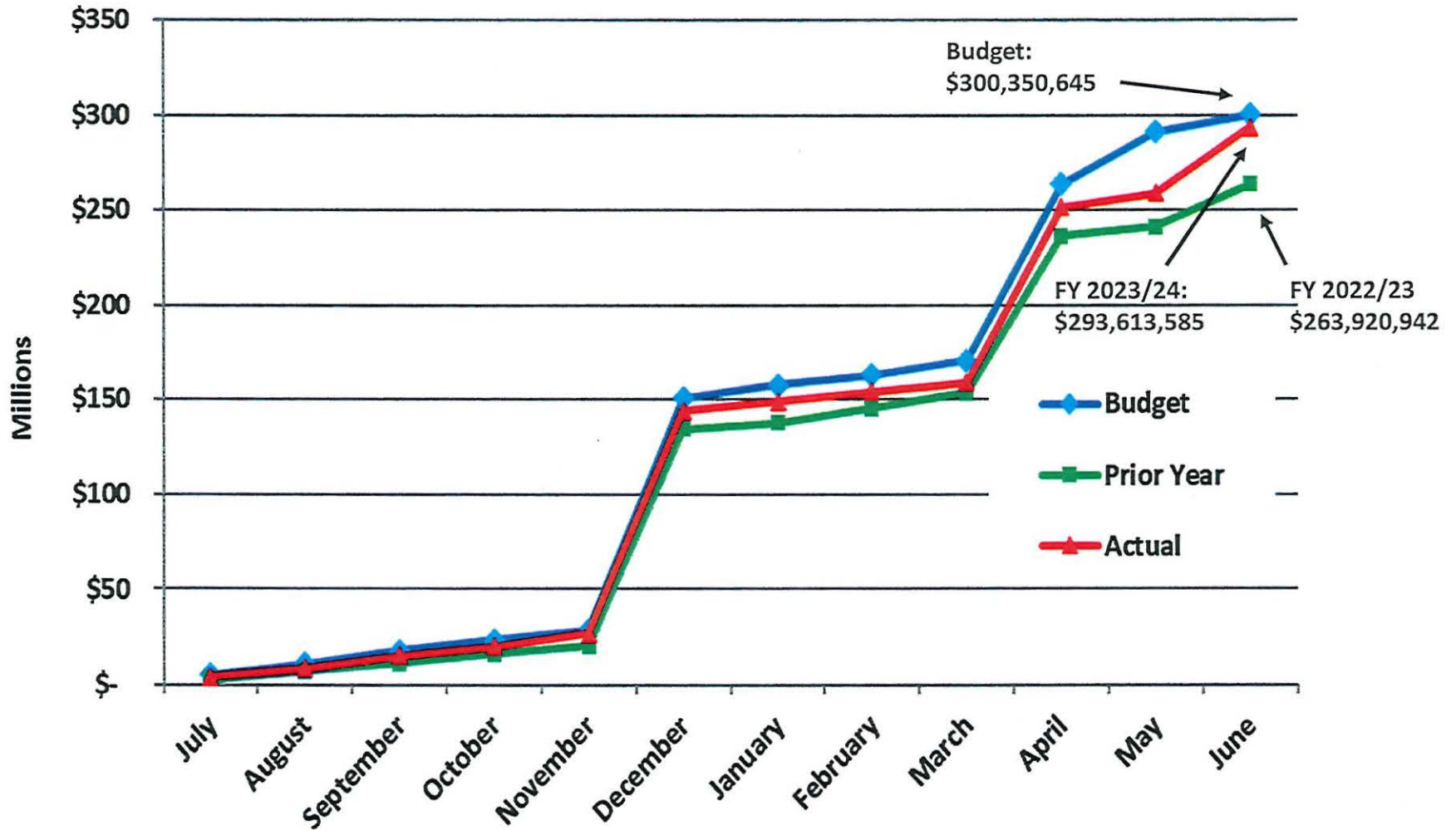


# General Fund: Cash Balance Trends Through June 30, 2024



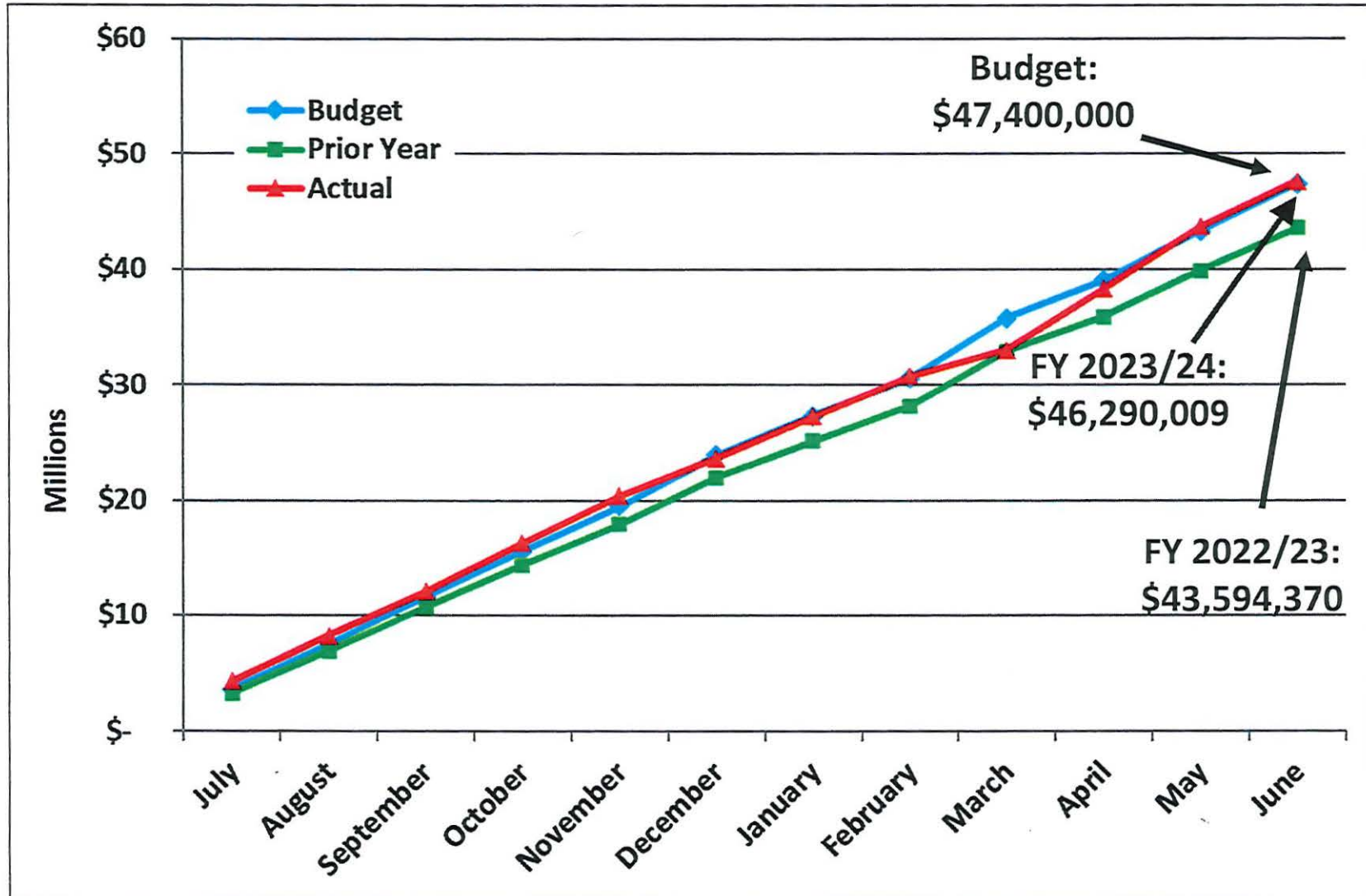


# General Fund: Total Revenues





# General Fund: Medic Revenues

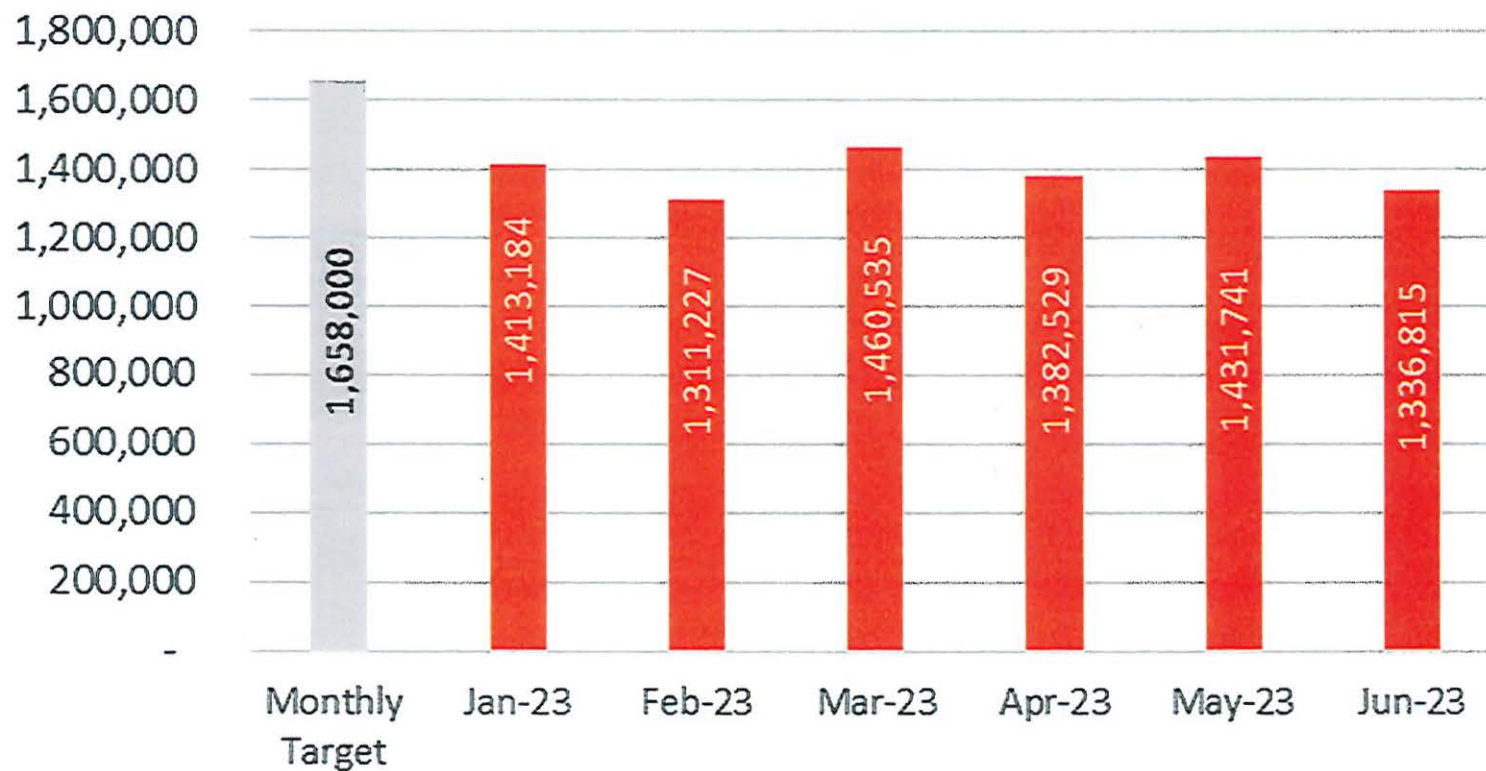






# FY 2022/23 PPGEMT Income

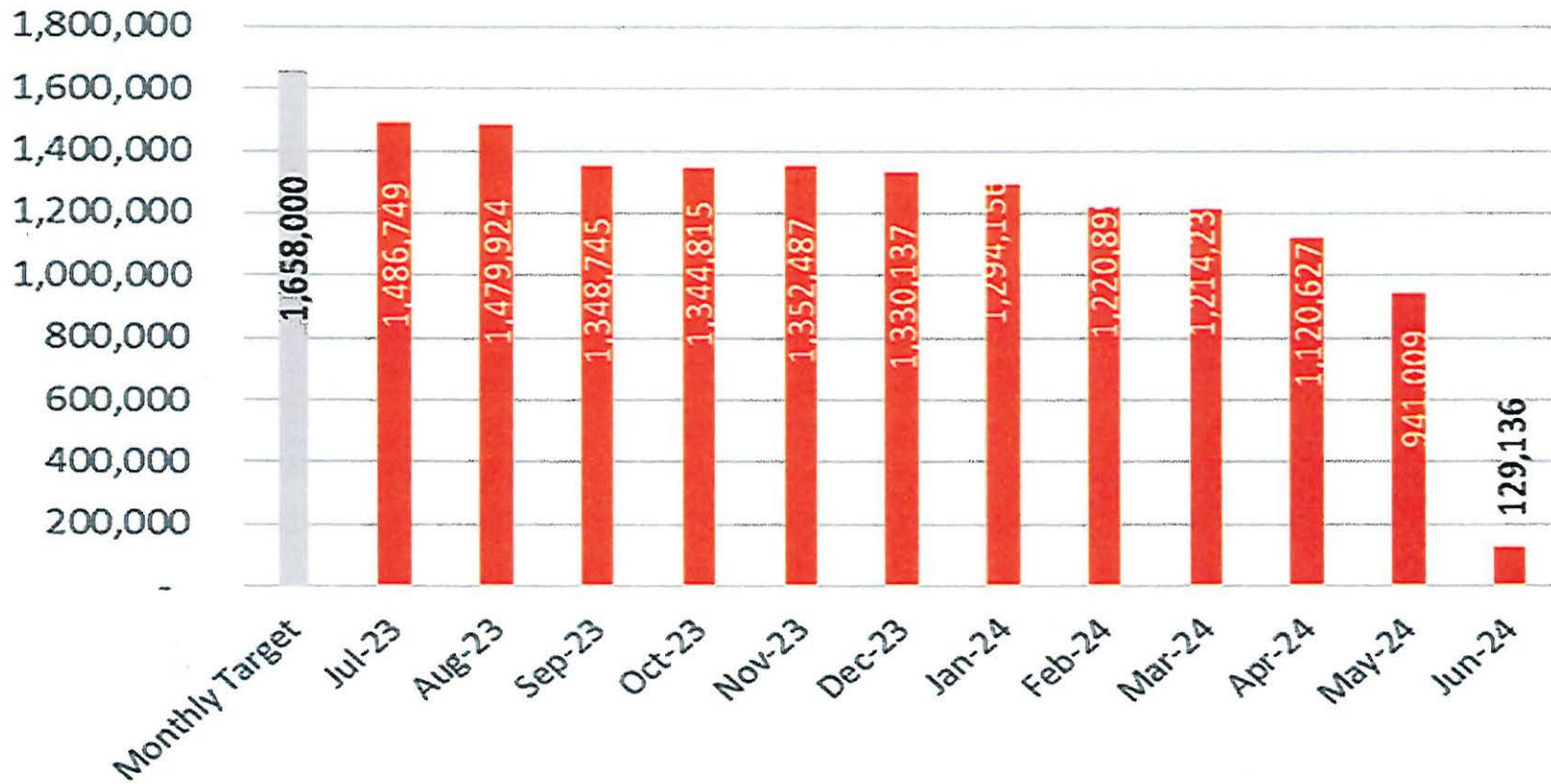
## PPGEMT: FY 2022/23 Monthly Revenue Attributed to Month of Transport





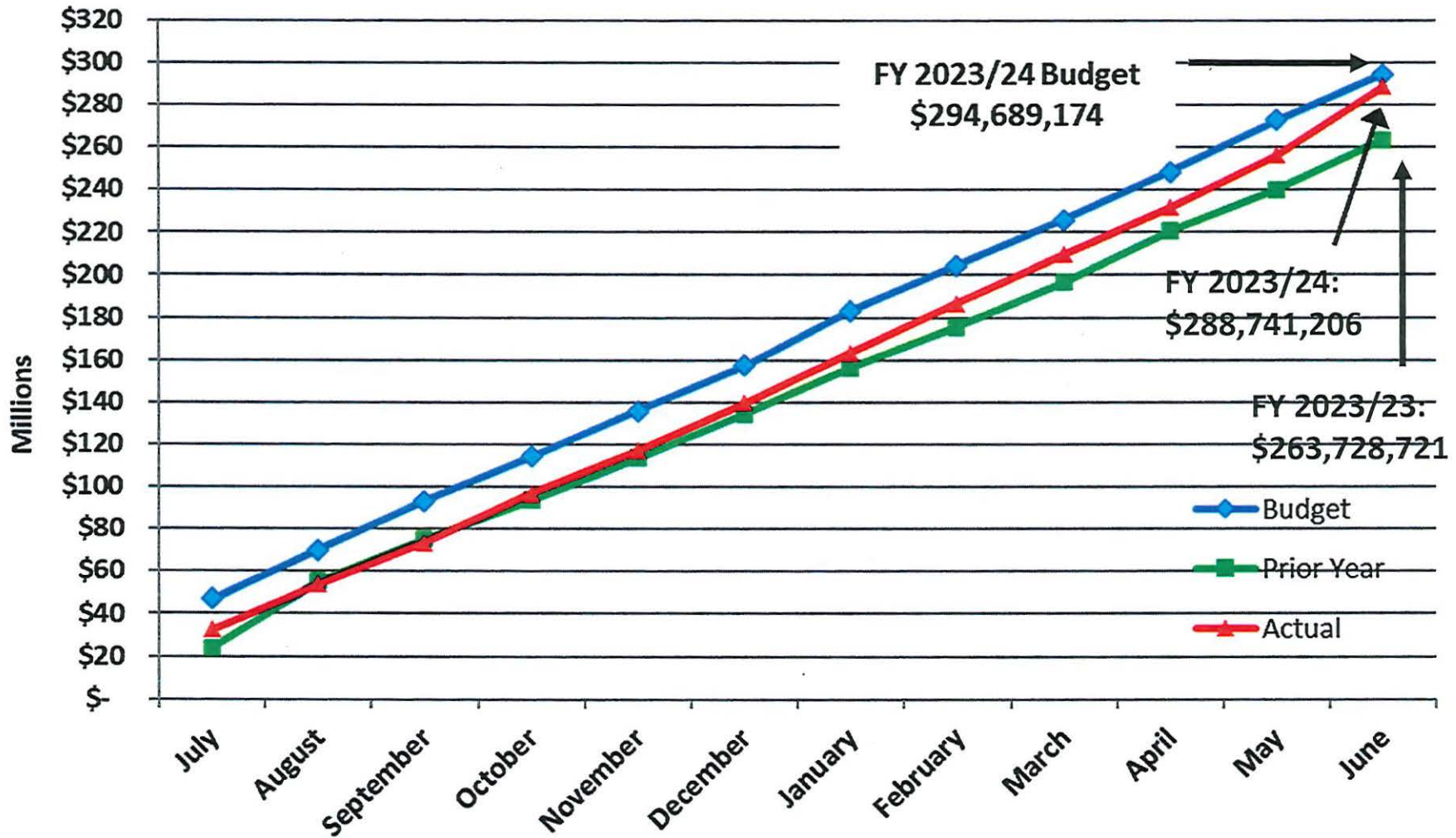
# FY 2023/24 PPGEMT Income

## PPGEMT: FY 2023/24 Monthly Revenue



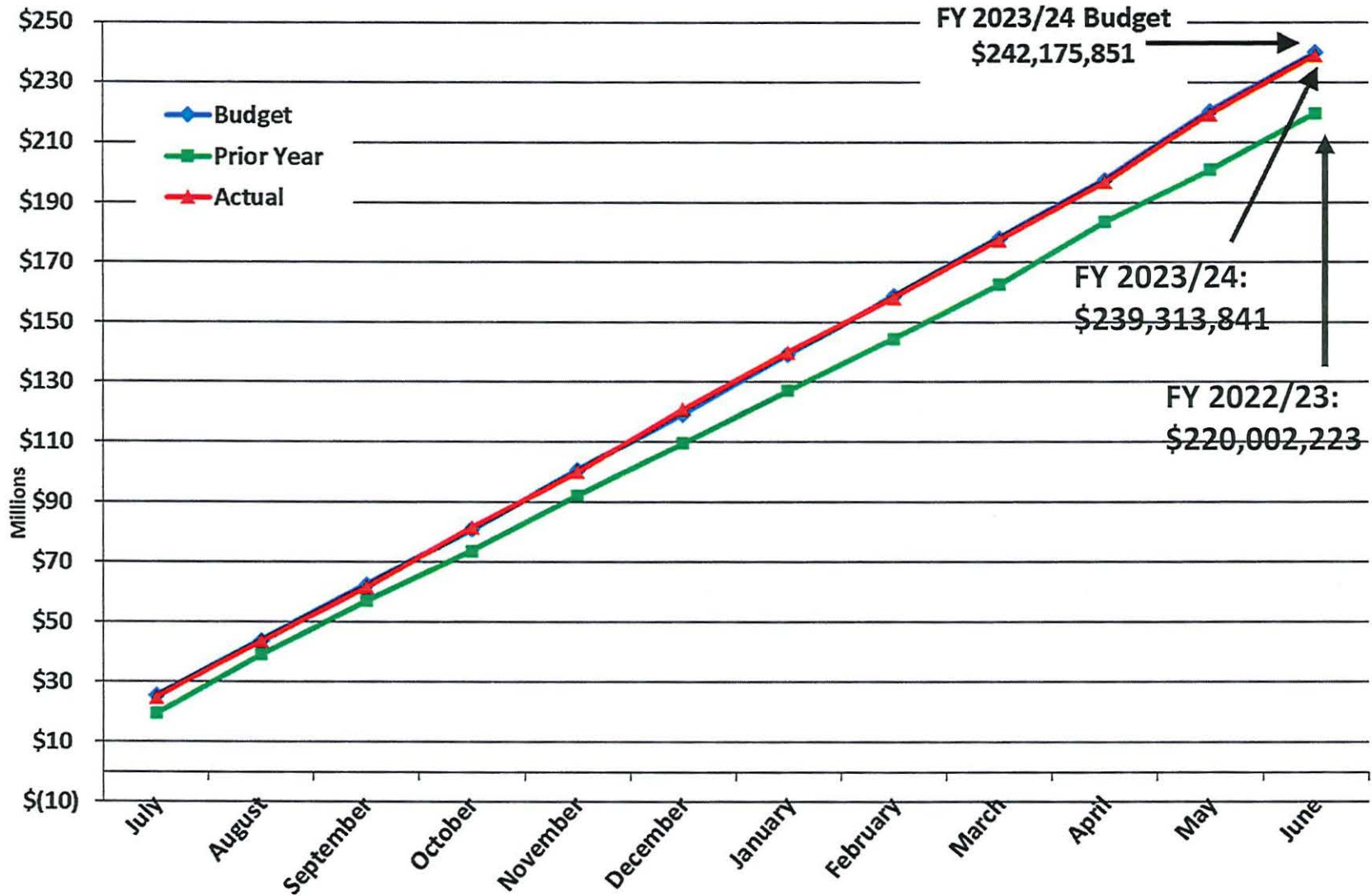


# General Fund: Total Expenditures



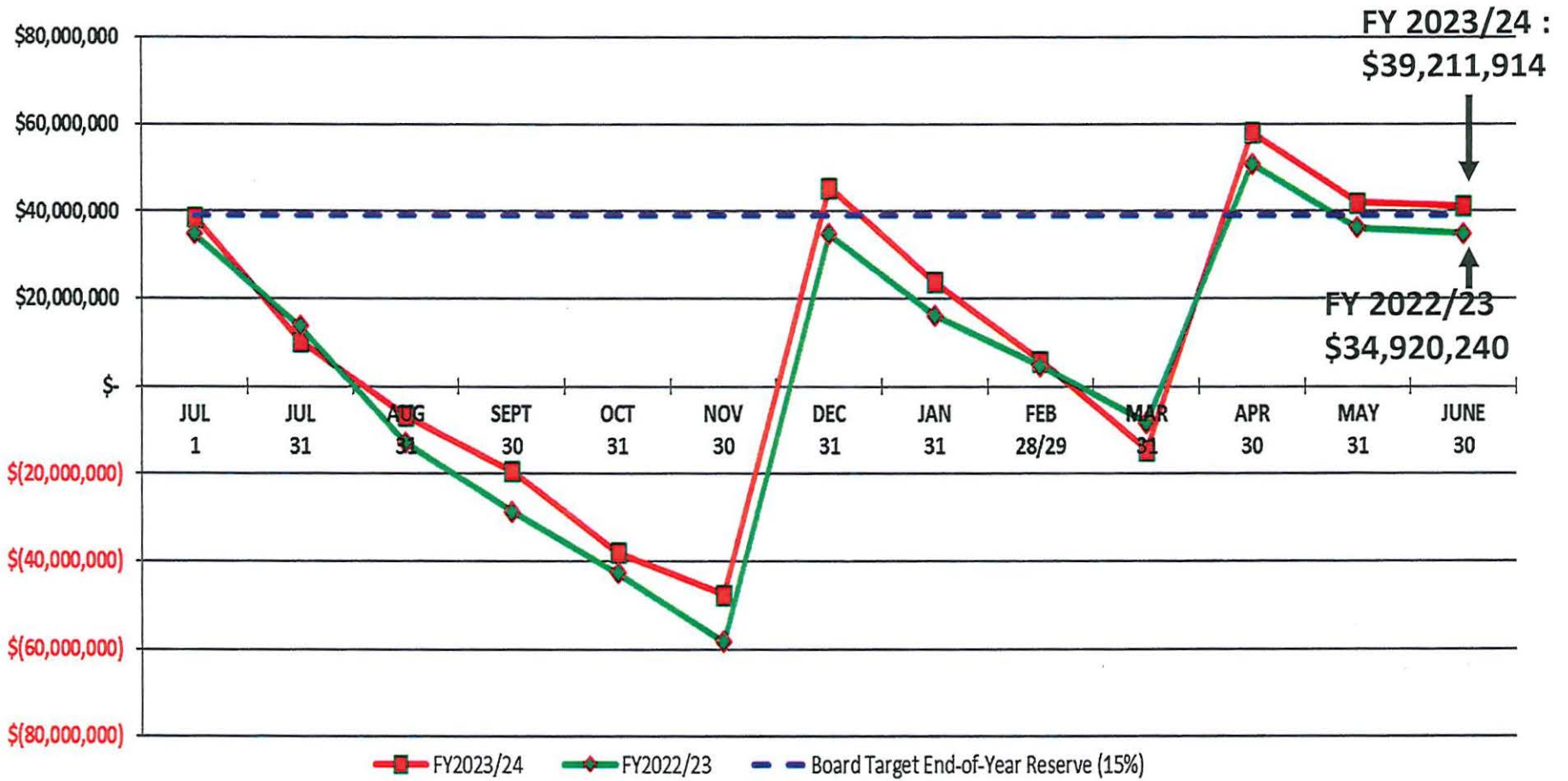


# General Fund: Labor Costs





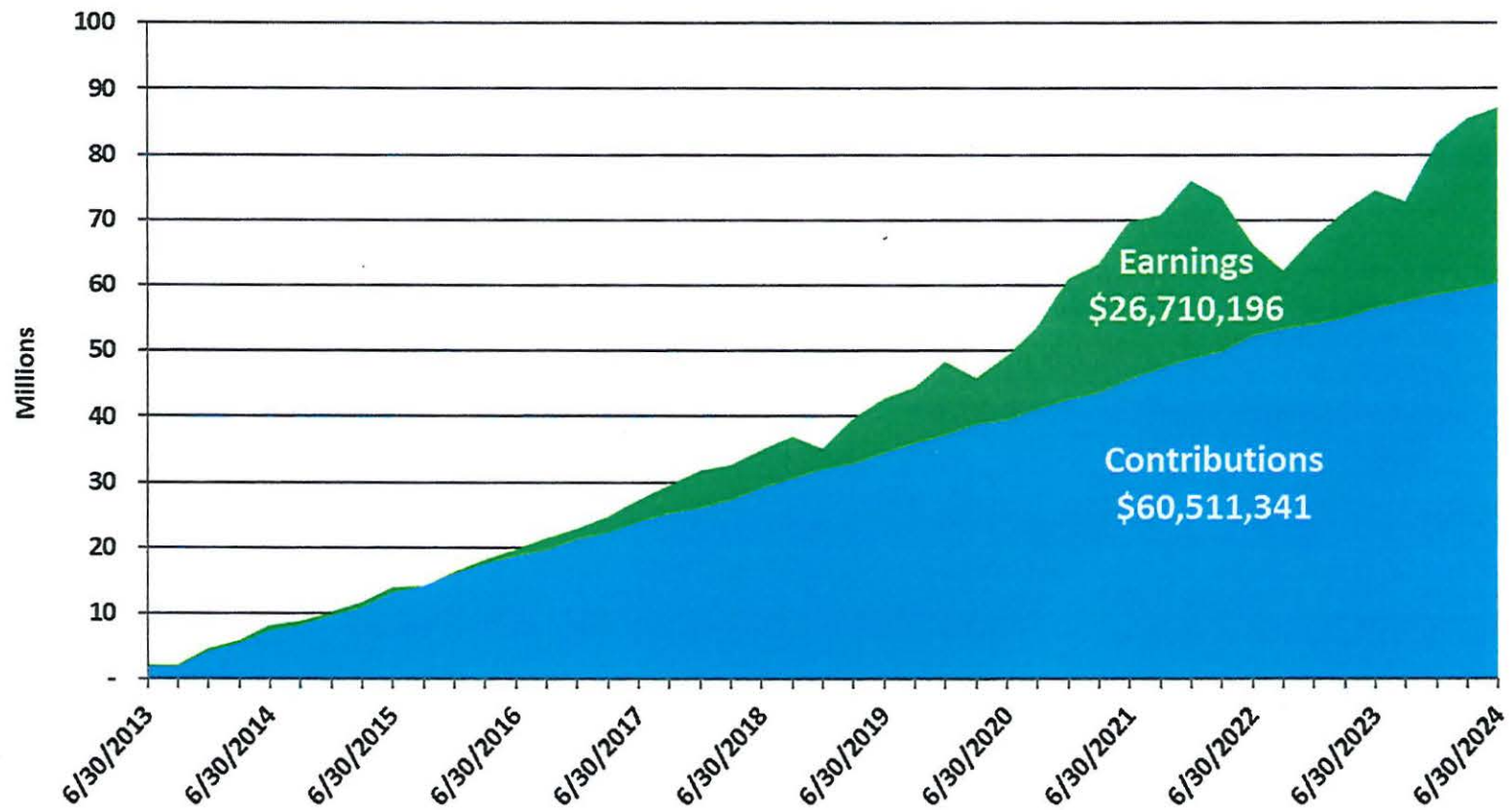
# General Fund: Reserve Balances





# CERBT Fund as of June 30, 2024

Total as of 6/30/2024: \$87,221,537





## Status of Fraud Risk Assessment

(Fraud Risk Assessment Update to be  
Provided at Meeting)



## Report Takeaways Through June 30, 2024

- Ending cash balance surged late, finished fiscal year \$9 million higher than prior year, FY 2023/24.
- Fiscal year-end General Fund revenue lagged budget: \$6.5 million below budget.
- PPGEMT payment gap: approximately \$7.2 million due for transports in FY 2022/23 and FY 2023/24.
- General Fund expenditures finished \$5.9 million lower than budgeted.
- CERBT balance rose to new record: \$87.2 million, \$4.6 million higher than last report.





# BIMONTHLY FISCAL REPORT

## *Questions and Comments*

Dave O'Toole

O'Toole.Dave@metrofire.ca.gov

916-926-9799

# Sacramento Metropolitan Fire District



## FINANCE AND AUDIT COMMITTEE BIMONTHLY FISCAL REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

(UNAUDITED)

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Presented by:

Dave O'Toole, CFO



**CASH BALANCE**  
As of June 30, 2024 and 2023

FUND NO.	NAME OF FUND	FY 2023/24	FY 2022/23 Jun 30, 2023
212A	County of Sacramento	\$24,075,835	\$39,832,448
212A	Workers' Compensation Fund	164,044	261,206
212A	Wells Fargo Bank	1,655,407	1,726,385
	<i>SUBTOTAL - GENERAL FUND</i>	\$25,895,286	\$41,820,039
212D	County of Sacramento Capital Facilities Fund	5,671,142	3,484,206
212D	Equipment Financing Trust	2,444,233	29,926
	<i>SUBTOTAL - CAPITAL FACILITIES FUND</i>	\$8,115,375	\$ 3,514,132
212E	County of Sacramento Pension Obligation Reserve Fund	5,410,254	168,836
212E	U.S. Bank - POB Trust Fund	14,808,270	11,579,327
	<i>SUBTOTAL - PENSION OBLIGATION FUND</i>	\$20,218,524	\$ 11,748,163
212G	County of Sacramento Grant Fund	-370,511	(1,165,560)
212I	County of Sacramento Impact Fees	10,387,262	6,578,594
212L	County of Sacramento Leased Property Fund	1,467,986	842,542
212M	County of Sacramento IGT Fund	946,123	-
212S	County of Sacramento Special Projects Fund	13,718,159	12,964,481
	<i>TOTAL CASH</i>	\$80,378,204	\$76,302,391

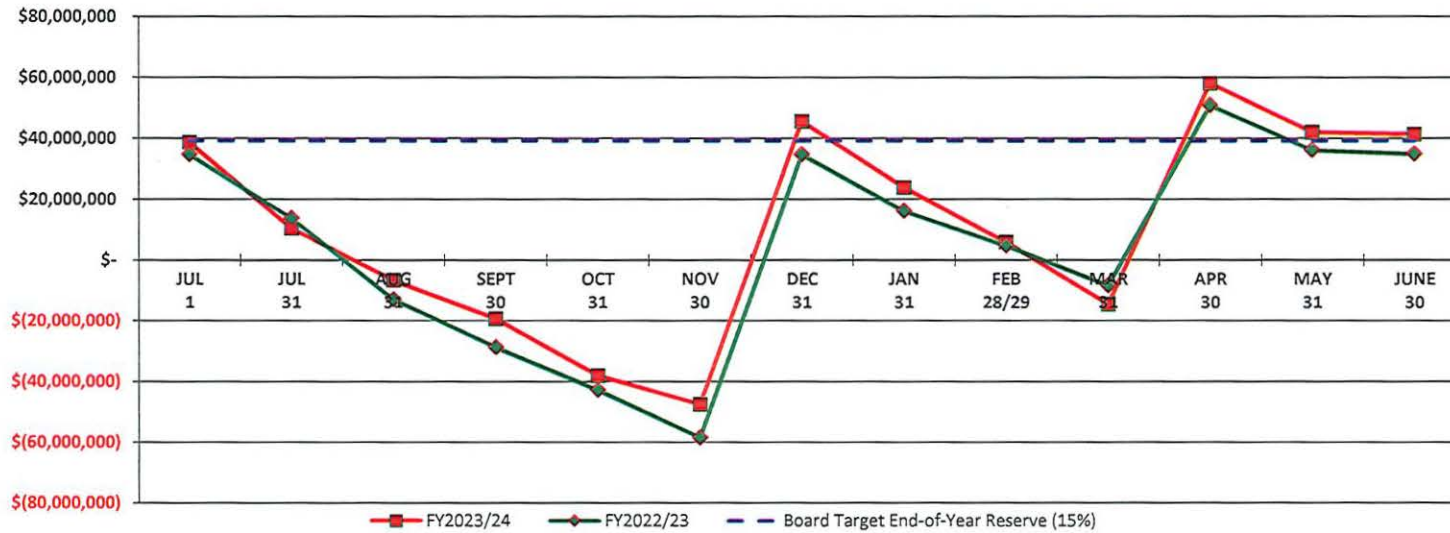


**CALIFORNIA EMPLOYERS' RETIREE BENEFIT TRUST (CERBT)**  
**For the Fiscal Year Ended June 30, 2024**

<b>Beginning Balance, 7/1/2023</b>	<b>\$74,630,211</b>
Contributions	\$4,114,000
Gain(Loss)	\$8,540,005
Admin Expense	<u>-\$62,679</u>
<b>Ending Balance, 06/30/2024</b>	<b><u><u>\$87,221,537</u></u></b>



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



MONTH-END	FY2023/24	FY2022/23	VARIANCE
July 31	\$10,360,022	\$13,772,710	-\$3,412,688
August 31	-6,659,118	-12,893,911	6,234,793
September 30	-19,366,168	-28,645,574	9,279,406
October 31	-38,025,221	-42,747,545	4,722,324
November 30	-51,582,530	-58,436,049	6,853,519
December 31	42,990,391	34,679,794	8,310,597
January 31	23,858,951	16,190,292	7,668,659
February 29	5,898,628	4,780,587	1,118,041
March 31	-12,298,619	-8,297,739	-4,000,880
April 30	58,601,341	50,488,178	8,113,163
May 31	41,261,038	36,153,564	5,107,474
June 30	\$43,059,493	\$34,920,240	\$8,139,253

Note: Actual unaudited reserve ratio: 15.0%



## REVENUE AND EXPENDITURES - GENERAL OPERATING FUND 212A For the Fiscal Year Ended June 30, 2024

*Comparison with Most Recent Budget*

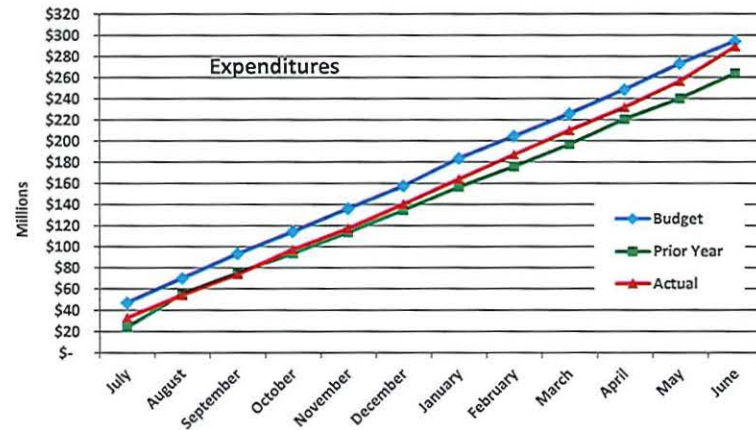
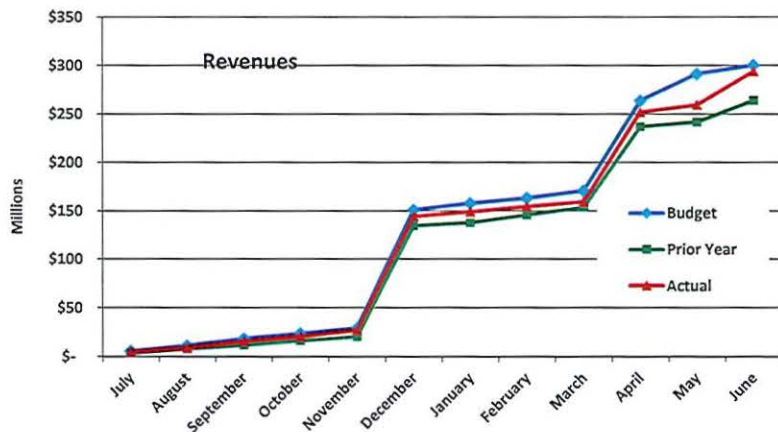
12 MONTHS / 100% OF FISCAL YEAR

FISCAL YEAR 2023/24			
REVENUE BY OBJECT	MIDYEAR BUDGET	Y-T-D REVENUE	% OF BUDGET REC'D
9100 ALL TAXES	\$202,882,994	\$203,344,033	100.23%
9300 FINES	9,000	7,458	82.87%
9400 USE OF MONEY/PROPERTY	15,000	534,829	3565.53%
9500 OTHER GOVERNMENTAL AGENCIES	4,388,802	5,092,916	116.04%
9600 OTHER CHARGES FOR SERVICES	14,749,199	12,754,727	86.48%
9669 MEDIC COST RECOVERY*	47,900,000	48,100,101	100.42%
9700 OTHER REVENUES	2,218,981	2,101,950	94.73%
<b>TOTAL REVENUE:</b>	<b>272,163,976</b>	<b>271,936,014</b>	<b>99.92%</b>
5900 TRANSFERS FROM OTHER FUNDS-VRRP	8,980,007	9,614,004	107.06%
5900 TRANSFERS FROM OTHER FUNDS-PPGEMT	14,036,481	12,017,729	85.62%
5900 TRANSFER FROM OTHER FUNDS	45,838	45,838	100.00%
<b>TOTAL REVENUE &amp; SOURCES:</b>	<b>\$295,226,302</b>	<b>\$293,613,585</b>	<b>99.45%</b>

FISCAL YEAR 2023/24			
EXPENDITURES BY OBJECT	MIDYEAR BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPD'D
1100 EMPLOYEE WAGES	\$134,140,358	\$135,196,002	100.79%
1200 EMPLOYEE BENEFITS	108,035,493	104,117,839	96.37%
<b>TOTAL LABOR COSTS:</b>	<b>242,175,851</b>	<b>239,313,841</b>	<b>98.82%</b>
2000 SERVICES & SUPPLIES	41,405,855	38,883,015	93.91%
3000 ASSESSMENTS, LICENSES, TAXES & CONTRIBUTIONS	2,726,029	2,667,209	97.84%
3200 PRINCIPAL AND INTEREST	917,017	900,388	98.19%
<b>TOTAL ASSESSMENTS &amp; CONTRIBUTIONS</b>	<b>3,643,046</b>	<b>3,567,597</b>	<b>97.93%</b>
5000 TRANSFER TO OTHER FUNDS	7,464,422	7,464,422	100.00%
<b>TOTAL EXPENDITURES:</b>	<b>\$294,689,174</b>	<b>\$289,228,875</b>	<b>98.15%</b>

\*Includes GEMT

EXCESS OF REVENUES OVER EXPENDITURES (BUDGET) \$537,128  
EXCESS OF REVENUES OVER EXPENDITURES (ACTUALS) \$4,384,710





**REVENUE AND EXPENDITURES - GENERAL OPERATING FUND 212A**  
**For the Fiscal Year Ended June 30, 2024 and 2023**  
*Comparison with Prior Year Actuals*

12 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	\$203,344,033	\$191,763,942	6.04%
9300 FINES	7,458	1,726	332.10%
9400 USE OF MONEY/PROPERTY	534,829	88,513	504.24%
9500 OTHER GOVERNMENTAL AGENCIES	5,092,916	4,796,903	6.17%
9600 OTHER CHARGES FOR SERVICES	12,754,727	11,271,347	13.16%
9669 MEDIC COST RECOVERY	48,100,101	46,630,132	3.15%
9700 OTHER REVENUES	2,101,950	227,691	823.16%
<b>TOTAL REVENUE:</b>	<b>271,936,014</b>	<b>254,780,254</b>	<b>6.73%</b>
5900 TRANSFERS FROM OTHER FUNDS-VRRP	9,614,004	9,091,846	5.74%
5900 TRANSFERS FROM OTHER FUNDS-PPGEMT	12,017,729	-	-
5900 TRANSFER FROM OTHER FUNDS	45,838	48,842	-6.15%
<b>TOTAL REVENUE &amp; SOURCES:</b>	<b>\$293,613,585</b>	<b>\$263,920,942</b>	<b>11.25%</b>

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	\$135,196,002	\$120,741,373	11.97%
1200 EMPLOYEE BENEFITS	104,117,839	99,260,850	4.89%
<b>TOTAL LABOR COSTS:</b>	<b>239,313,841</b>	<b>220,002,223</b>	<b>8.78%</b>
2000 SERVICES & SUPPLIES	38,883,015	34,697,195	12.06%
3000 ASSESSMENTS, LICENSES, TAXES & CONTRIBUTIONS	2,667,209	2,983,167	-10.59%
3200 PRINCIPAL AND INTEREST	900,388	262,633	242.83%
<b>TOTAL ASSESSMENTS &amp; CONTRIBUTIONS</b>	<b>3,567,597</b>	<b>3,245,800</b>	<b>9.91%</b>
5900 TRANSFER TO OTHER FUNDS	7,464,422.00	5,783,503	29.06%
<b>TOTAL EXPENDITURES:</b>	<b>\$289,228,875</b>	<b>\$263,728,721</b>	<b>9.67%</b>

EXCESS OF REVENUES OVER EXPENDITURES (CURRENT ACTUALS) \$4,384,710  
 EXCESS OF REVENUES OVER EXPENDITURES (PRIOR YEAR ACTUALS) \$192,221

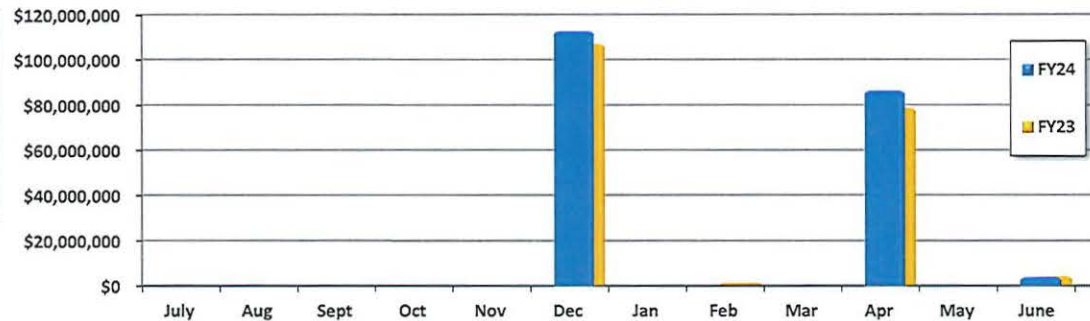


**PROPERTY TAX REVENUE COMPARISON - GENERAL OPERATING FUND 212A**  
**For the Fiscal Year Ended June 30, 2024 and 2023**  
*Comparison with Prior Year*

12 MONTHS / 100% 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
<b>BUDGETED</b>	\$ 189,039,933				\$ 202,882,994			
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	55.67%
January		-	107,061,076	55.83%		-	112,937,944	55.67%
February		1,092,929	108,154,005	56.40%		-	112,937,944	55.67%
March		464,997	108,619,002	56.64%		-	112,937,944	55.67%
April		78,782,659	187,401,661	97.73%		86,410,216	199,348,160	98.26%
May		21,583	187,423,244	97.74%		-	199,348,160	98.26%
June		4,340,698	191,763,942	100.00%		3,995,873	203,344,033	100.23%
Accrual		-	191,763,942	100.00%				
<b>TOTAL REVENUES</b>		\$ 191,763,942				\$ 203,344,033		100.23%

Total Property Taxes Compared to Prior Year:	
FY 2023/24	\$ 203,344,033
FY 2022/23	191,763,942
Revenue Increase (Decrease) from Prior Year	\$ 11,580,091
Percentage:	6.04%





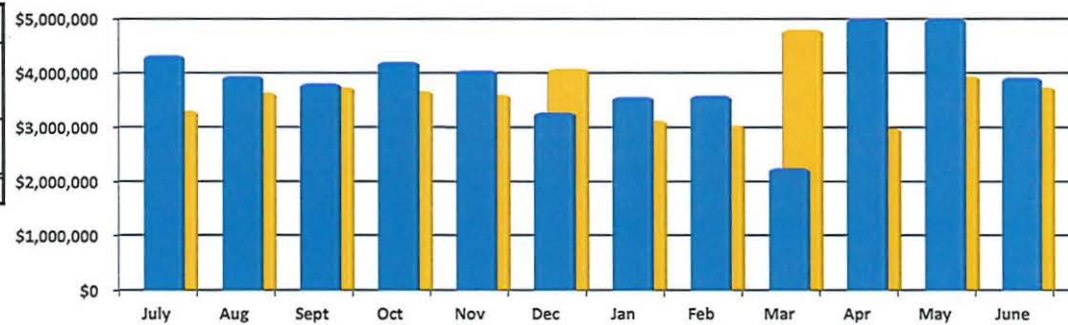


**MEDIC COST RECOVERY - GENERAL OPERATING FUND 212A**  
**For the Fiscal Year Ended June 30, 2024 and 2023**  
*Comparison with Prior Year*

12 MONTHS / 100% 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
<b>BUDGETED</b>	\$44,500,000 *				\$47,400,000 *			
July		\$3,296,948	\$3,296,948	7.56%		\$4,323,585	\$4,323,585	9.12%
August		3,632,407	6,929,355	15.90%		3,948,441	8,272,026	17.45%
September		3,731,275	10,660,630	24.45%		3,809,181	12,081,207	25.49%
October		3,661,123	14,321,753	32.85%		4,206,965	16,288,172	34.36%
November		3,596,490	17,918,243	41.10%		4,049,442	20,337,614	42.91%
December		4,069,101	21,987,344	50.44%		3,275,824	23,613,438	49.82%
January		3,119,224	25,106,568	57.59%		3,561,805	27,175,243	57.33%
February		3,034,112	28,140,680	64.55%		3,582,545	30,757,788	64.89%
March		4,801,431	32,942,111	75.57%		2,250,171	33,007,959	69.64%
April		2,978,134	35,920,245	82.40%		5,274,248	38,282,207	80.76%
May		3,939,843	39,860,088	91.43%		5,444,738	43,726,945	92.25%
June		3,734,282	43,594,370	100.00%		3,918,426	47,645,371	100.52%
Net Accrual/Reversal			43,594,370	100.00%				
<b>TOTAL MEDIC COST RECOVERY</b>		<b>\$ 43,594,370</b>				<b>\$ 47,645,371</b>		<b>100.52%</b>

<b>Total Medic Cost Recovery Compared to Prior Year:</b>	
FY 2023/24	\$47,645,371
FY 2022/23	43,594,370
Revenue Increase (Decrease) from Prior Year	\$4,051,001
Percentage:	9.29%



\*Excludes PPGEMT & VRRP.



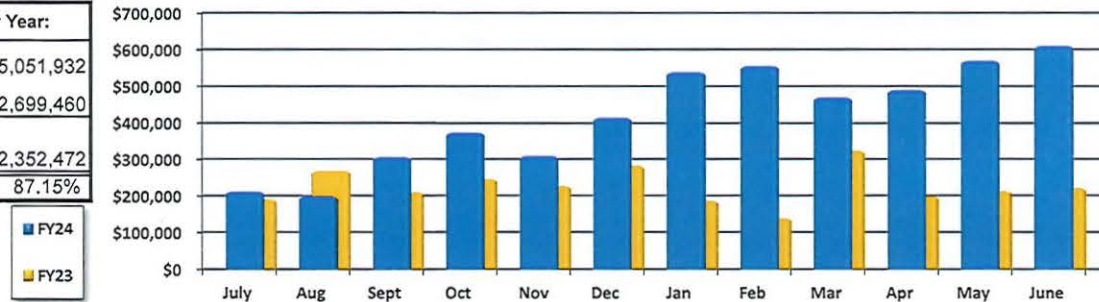


**COMMUNITY RISK REDUCTION COST RECOVERY - GENERAL OPERATING FUND 212A**  
**For the Fiscal Year Ended June 30, 2024 and 2023**  
*Comparison with Prior Year*

12 MONTHS / 100% 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
<b>BUDGETED</b>	\$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%		539,361	2,354,770	59.15%
February		138,235	1,745,145	64.65%		556,146	2,910,916	73.12%
March		321,989	2,067,134	76.58%		470,201	3,381,117	84.93%
April		198,554	2,265,688	83.93%		490,253	3,871,370	97.24%
May		212,653	2,478,341	91.81%		570,291	4,441,661	111.57%
June		221,119	2,699,460	100.00%		610,271	5,051,932	126.90%
Net Accrual/Reversal			2,699,460	100.00%				
<b>TOTAL CRRD REVENUES</b>		\$2,699,460				\$5,051,932		126.90%

Total CRRD Revenues Compared to Prior Year:	
FY 2023/24	\$5,051,932
FY 2022/23	2,699,460
Revenue Increase (Decrease) from Prior Year	\$2,352,472
Percentage:	87.15%



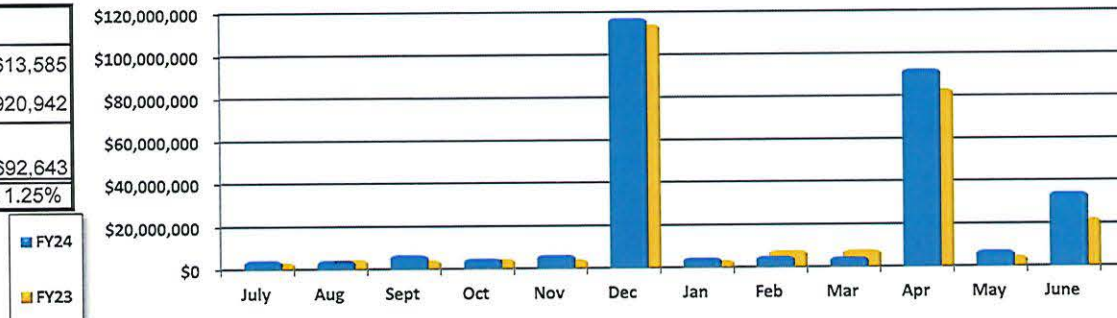


**TOTAL REVENUE COMPARISON - GENERAL OPERATING FUND 212A**  
**For the Fiscal Year Ended June 30, 2024 and 2023**  
*Comparison with Prior Year*

12 MONTHS / 100% 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
<b>BUDGETED</b>	\$270,376,774				\$295,226,302			
July		\$3,117,720	\$3,117,720	1.18%		\$4,280,262	\$4,280,262	1.45%
August		4,411,416	7,529,136	2.85%		4,221,490	8,501,752	2.88%
September		4,095,748	11,624,884	4.40%		6,735,315	15,237,067	5.16%
October		4,654,714	16,279,598	6.17%		4,943,464	20,180,531	6.84%
November		4,142,895	20,422,493	7.74%		6,552,429	26,732,960	9.06%
December		114,176,914	134,599,407	51.00%		117,290,569	144,023,529	48.78%
January		3,280,093	137,879,500	52.24%		4,726,987	148,750,516	50.39%
February		7,903,426	145,782,926	55.24%		5,333,185	154,083,701	52.19%
March		7,962,590	153,745,516	58.25%		4,769,123	158,852,824	53.81%
April		83,088,216	236,833,732	89.74%		92,739,096	251,591,920	85.22%
May		4,857,492	241,691,224	91.58%		7,528,686	259,120,606	87.77%
June (100% of year)		22,229,718	263,920,942	100.00%		34,492,979	293,613,585	99.45%
Net Accrual/Reversal			263,920,942	100.00%				
<b>TOTAL REVENUE</b>		<b>\$263,920,942</b>				<b>\$293,613,585</b>		<b>99.45%</b>

Total Revenue Compared to Prior Year:	
FY 2023/24	\$293,613,585
FY 2022/23	263,920,942
Revenue Increase (Decrease) from Prior Year	\$29,692,643
Percentage:	11.25%





**REVENUE AND EXPENDITURES - CAPITAL FACILITIES FUND 212D**  
**For the Fiscal Year Ended June 30, 2024**  
*Comparison with Most Recent Budget*

12 MONTHS / 100% OF FISCAL YEAR

FISCAL YEAR 2023/24			
REVENUE BY OBJECT	MIDYEAR BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED
9410 INTEREST INCOME	-	156,338	-
9569 OTHER GOVERNMENTAL AGENCIES	-	-	-
9862 PROCEEDS FROM SALE OF PROPERTY	913,052	940,852	103.04%
9870 OTHER FUNDING SOURCES-FINANCING	6,536,186.00	2,573,112	39.37%
<b>TOTAL REVENUE</b>	<b>7,449,238</b>	<b>3,670,302</b>	<b>49.27%</b>
5900 TRANSFER FROM OTHER FUNDS	7,460,286	7,460,286	100.00%
<b>TOTAL TRANSFER IN</b>	<b>7,460,286</b>	<b>7,460,286</b>	<b>100.00%</b>
<b>TOTAL REVENUE, SOURCES &amp; TRANSFERS IN:</b>	<b>\$14,909,524</b>	<b>11,130,588</b>	<b>74.65%</b>

FISCAL YEAR 2023/24			
EXPENDITURES BY OBJECT	MIDYEAR BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPD'D
2000 SERVICES & SUPPLIES	\$125,000	\$ -	0.00%
3200 PRINCIPAL & INTEREST	5,246,538	5,201,366	99.14%
4101 LAND ACQUISITION	-	-	-
4201 STRUCTURES	78,000	50,464	64.70%
4202 NON-STRUCTURE	134,230	-	0.00%
4300 VEHICLES & EQUIPMENT	18,231,489	7,759,189	42.56%
<b>TOTAL CAPITAL OUTLAY</b>	<b>18,443,719</b>	<b>7,809,653</b>	<b>42.34%</b>
5000 TRANSFER TO OTHER FUNDS	913,052	913,052	100.00%
<b>TOTAL EXPENDITURES:</b>	<b>\$24,728,309</b>	<b>\$13,924,071</b>	<b>56.31%</b>



**REVENUE AND EXPENDITURES - CAPITAL FACILITIES FUND 212D**  
**For the Fiscal Year Ended June 30, 2024 and 2023**  
*Comparison with Prior Year Actuals*

12 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	\$156,338	\$92,729	68.60%
9569 OTHER GOVERNMENTAL AGENCIES	-	-	-
9862 PROCEEDS FROM SALE OF PROPERTY	940,852	97,785	862.16%
9870 OTHER FUNDING SOURCES	2,573,112	4,924,128	-47.74%
<b>TOTAL REVENUE</b>	<b>3,670,302</b>	<b>5,114,642</b>	<b>-28.24%</b>
5900 TRANSFER FROM OTHER FUNDS	7,460,286	5,780,854	29.05%
<b>TOTAL REVENUE, SOURCES &amp; TRANSFERS IN:</b>	<b>11,130,588</b>	<b>\$10,895,496</b>	<b>2.16%</b>

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	5,201,366	4,966,444	4.73%
3290 EARLY BOND RETIREMENT	-	-	-
4101 LAND ACQUISITION	-	-	-
4201 STRUCTURES	50,464	7,884	540.08%
4202 NON-STRUCTURE	-	-	-
4300 VEHICLES & EQUIPMENT	7,759,189	3,509,901	121.07%
<b>TOTAL CAPITAL OUTLAY</b>	<b>7,809,653</b>	<b>3,517,785</b>	<b>122.00%</b>
5000 TRANSFER TO OTHER FUNDS	913,052	-	-
<b>TOTAL EXPENDITURES &amp; FUND TRANSFERS OUT:</b>	<b>\$13,924,071</b>	<b>\$8,484,229</b>	<b>64.12%</b>



**REVENUE AND EXPENDITURES - LEASED PROPERTIES FUND 212L**  
**For the Fiscal Year Ended June 30, 2024**  
*Comparison with Most Recent Budget*

12 MONTHS / 100% OF FISCAL YEAR

FISCAL YEAR 2023/24			
REVENUE BY OBJECT	MIDYEAR BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED
9410 INTEREST INCOME	\$ -	\$49,943	-
9429 BUILDING RENTAL	1,190,694	1,206,102	101.29%
9710 OTHER REVENUES	-	670	-
<b>TOTAL REVENUE:</b>	<b>1,190,694</b>	<b>1,256,715</b>	<b>105.54%</b>
5900 TRANSFER FROM OTHER FUNDS	-	-	-
<b>TOTAL REVENUE &amp; SOURCES:</b>	<b>\$1,190,694</b>	<b>\$1,256,715</b>	<b>105.54%</b>

FISCAL YEAR 2023/24			
EXPENDITURES BY OBJECT	MIDYEAR BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPD'D
2000 SERVICES & SUPPLIES	\$432,054	\$369,543	85.53%
3200 PRINCIPAL AND INTEREST	245,383	245,383	100.00%
4101 LAND ACQUISITION	-	-	-
4201 STRUCTURES	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>
5000 TRANSFERS TO OTHER FUNDS	-	-	-
<b>TOTAL EXPENDITURES:</b>	<b>\$677,437</b>	<b>\$614,926</b>	<b>90.77%</b>



**REVENUE AND EXPENDITURES - LEASED PROPERTIES FUND 212L**  
**For the Fiscal Year Ended June 30, 2024 and 2023**  
*Comparison with Prior Year Actuals*

12 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	\$49,943	\$20,643	141.94%
9429 BUILDING RENTAL	1,206,102	1,187,711	1.55%
9710 OTHER REVENUES	670	918	-27.02%
<b>TOTAL REVENUE:</b>	<b>1,256,715</b>	<b>1,209,272</b>	<b>3.92%</b>
5900 TRANSFER FROM OTHER FUNDS	-	-	-
<b>TOTAL TRANSFER IN</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUE &amp; SOURCES:</b>	<b>\$1,256,715</b>	<b>\$1,209,272</b>	<b>3.92%</b>

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:	\$369,543	\$802,519	-53.95%
3200 PRINCIPAL AND INTEREST	245,383	245,709	-0.13%
4000 CAPITAL OUTLAY	-	-	-
5000 TRANSFERS TO OTHER FUNDS	-	-	-
<b>TOTAL EXPENDITURES &amp; EQUIPMENT:</b>	<b>\$614,926</b>	<b>\$1,048,228</b>	<b>-41.34%</b>



**REVENUE AND EXPENDITURES - GRANTS FUND 212G**  
**For the Fiscal Year Ended June 30, 2024**  
*Comparison with Most Recent Budget*

12 MONTHS / 100% OF FISCAL YEAR

FISCAL YEAR 2023/24			
REVENUE BY OBJECT	MIDYEAR BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED
9410 INTEREST INCOME	\$ -	\$18,201	-
9531 AID/OTHER LOCAL GOV'T AGENCY	7,054,359	6,724,154	95.32%
9870 OTHER FUNDING SOURCES	73,351	-	0.00%
<b>TOTAL REVENUE:</b>	<b>7,127,710</b>	<b>6,742,355</b>	<b>94.59%</b>
5900 TRANSFER FROM OTHER FUNDS	4,136	4,136	100.00%
<b>TOTAL REVENUE &amp; SOURCES:</b>	<b>\$7,131,846</b>	<b>\$6,746,491</b>	<b>94.60%</b>

FISCAL YEAR 2023/24			
EXPENDITURES BY OBJECT	MIDYEAR BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPD'D
1100 EMPLOYEE WAGES	\$2,466,832	\$2,376,501	96.34%
1200 EMPLOYEE BENEFITS	2,424,438	2,476,000	102.13%
<b>TOTAL LABOR COSTS</b>	<b>4,891,270</b>	<b>4,852,501</b>	<b>99.21%</b>
2000 SERVICES & SUPPLIES	658,564	335,058	50.88%
4303 CAPITAL OUTLAY	38,955	29,055	74.59%
5000 TRANSFER TO OTHER FUNDS	-	-	-
<b>TOTAL EXPENDITURES &amp; EQUIPMENT:</b>	<b>\$5,588,789</b>	<b>\$5,216,614</b>	<b>93.34%</b>





**REVENUE AND EXPENDITURES - GRANTS FUND 212G**  
**For the Fiscal Year Ended June 30, 2024 and 2023**  
*Comparison with Prior Year Actuals*

12 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	\$18,201	\$26,683	-31.79%
9531 AID/OTHER LOCAL GOV'T AGENCY	6,724,154	2,456,263	173.76%
9569 STATE AID & MISC. OTHER PROGRAMS	-	-	-
9870 OTHER FUNDING SOURCES	-	-	-
<b>TOTAL REVENUE:</b>	<b>6,742,355</b>	<b>2,482,946</b>	<b>171.55%</b>
5900 TRANSFER FROM OTHER FUNDS	4,136	44,073	-90.62%
<b>TOTAL REVENUE &amp; SOURCES:</b>	<b>\$6,742,355</b>	<b>\$2,527,019</b>	<b>166.81%</b>

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	\$2,376,501	\$2,391,816	-0.64%
1200 EMPLOYEE BENEFITS	2,476,000	2,227,878	11.14%
<b>TOTAL LABOR COSTS</b>	<b>4,852,501</b>	<b>4,619,694</b>	<b>5.04%</b>
2000 SERVICES AND SUPPLIES	335,058	263,544	27.14%
4303 EQUIPMENT	29,055	184,126	-84.22%
5000 TRANSFER TO OTHER FUNDS	-	90,266	-100.00%
<b>TOTAL EXPENDITURES &amp; EQUIPMENT:</b>	<b>\$5,216,614</b>	<b>\$5,157,630</b>	<b>1.14%</b>



**REVENUE AND EXPENDITURES - DEVELOPMENT IMPACT FEES FUND 212I**  
**For the Fiscal Year Ended June 30, 2024**  
*Comparison with Most Recent Budget*

12 MONTHS / 100% OF FISCAL YEAR

FISCAL YEAR 2023/24				FISCAL YEAR 2023/24			
REVENUE BY OBJECT	MIDYEAR BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED	EXPENDITURES BY OBJECT	MIDYEAR BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXP'D
9410 INTEREST INCOME	\$ -	\$ 384,493	-	2000 SERVICES & SUPPLIES	\$ 190,000	\$ 100,654	52.98%
9657 IMPACT FEES	1,300,000	3,885,981	298.92%	TOTAL SERVICES & SUPPLIES	190,000	100,654	52.98%
9799 OTHER REVENUES	87,420	87,420	100.00%	4101 LAND ACQUISITION	2,400,000	-	0.00%
9870 OTHER FUNDING SOURCES-FINANCING	8,310,000	-	0.00%	4201 STRUCTURES	10,427,095	228,960	2.20%
TOTAL REVENUE	1,387,420	4,357,894	314.10%	4300 VEHICLES & EQUIPMENT	-	-	-
5900 TRANSFER FROM OTHER FUNDS	-	-	-	TOTAL CAPITAL ASSETS	12,827,095	228,960	1.78%
TOTAL TRANSFER IN	-	-	-	TOTAL EXPENDITURES:	13,017,095	329,614	2.53%
				5000 TRANSFERS TO OTHER FUNDS	-	-	-
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$9,697,420	\$4,357,894	44.94%	TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$13,017,095	\$329,614	2.53%



**REVENUE AND EXPENDITURES - DEVELOPMENT IMPACT FEES FUND 212I**  
**For the Fiscal Year Ended June 30, 2024 and 2023**  
*Comparison with Prior Year Actuals*

12 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	\$ 384,493	\$ 164,639	133.54%
9657 IMPACT FEES	3,885,981	2,606,247	49.10%
9799 OTHER REVENUES	87,420	-	-
9870 OTHER FUNDING SOURCES-FINANCING	-	-	-
<b>TOTAL REVENUE</b>	<b>4,357,894</b>	<b>2,770,886</b>	<b>57.27%</b>
5900 TRANSFER FROM OTHER FUNDS	-	-	-
<b>TOTAL REVENUE, SOURCES &amp; TRANSFERS IN:</b>	<b>\$4,357,894</b>	<b>\$2,770,886</b>	<b>57.27%</b>

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	100,654	\$71,899	39.99%
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>100,654</b>	<b>71,899</b>	<b>39.99%</b>
4101 LAND ACQUISITION	-	-	-
4201 STRUCTURES	228,960	402,971	-43.18%
4300 VEHICLES & EQUIPMENT	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>228,960</b>	<b>402,971</b>	<b>-43.18%</b>
5000 TRANSFERS TO OTHER FUNDS	-	-	-
<b>TOTAL EXPENDITURES &amp; FUND TRANSFERS OUT:</b>	<b>\$329,614</b>	<b>\$474,870</b>	<b>-30.59%</b>



**REVENUE AND EXPENDITURES - INTERGOVERNMENTAL TRANSFER FUND 212M**  
**For the Fiscal Year Ended June 30, 2024**  
*Comparison with Most Recent Budget*

12 MONTHS / 100% OF FISCAL YEAR

FISCAL YEAR 2023/24			
REVENUE BY OBJECT	MIDYEAR BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED
9669 MEDIC COST RECOVERY-VRRP	\$14,787,681	\$14,978,026	101.29%
9669 MEDIC COST RECOVERY-PPGEMT	19,902,859	20,575,062	103.38%
9410 INTEREST INCOME	-	-	-
<b>TOTAL REVENUE</b>	<b>34,690,540</b>	<b>35,553,088</b>	<b>102.49%</b>
5900 TRANSFER FROM OTHER FUNDS	-	-	-
<b>TOTAL TRANSFER IN</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUE, SOURCES &amp; TRANSFERS IN:</b>	<b>\$34,690,540</b>	<b>\$35,553,088</b>	<b>102.49%</b>

FISCAL YEAR 2023/24			
EXPENDITURES BY OBJECT	MIDYEAR BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXP'D
2000 SERVICES & SUPPLIES-VRRP	\$5,807,644	\$5,807,644	100.00%
2000 SERVICES & SUPPLIES-PPGEMT	6,732,443	6,732,443	100.00%
<b>TOTAL EXPENDITURES:</b>	<b>12,540,087</b>	<b>12,540,087</b>	<b>100.00%</b>
5000 TRANSFER TO OTHER FUNDS-VRRP	8,980,007	9,614,004	107.06%
5000 TRANSFER TO OTHER FUNDS-PPGEMT	14,036,481	12,017,729	85.62%
<b>TOTAL TRANSFER OUT</b>	<b>23,016,488</b>	<b>21,631,733</b>	<b>93.98%</b>
<b>TOTAL EXPENDITURES &amp; FUND TRANSFERS OUT:</b>	<b>\$35,556,575</b>	<b>\$ 34,171,820</b>	<b>96.11%</b>



**REVENUE AND EXPENDITURES - INTERGOVERNMENTAL TRANSFER FUND 212M**  
**For the Fiscal Year Ended June 30, 2024 and 2023**  
*Comparison with Prior Year Actuals*

12 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	\$14,978,026	\$16,489,260	-9.16%
9669 MEDIC COST RECOVERY-PPGEMT	20,575,062	2,023,888	916.61%
9410 INTEREST INCOME	-	77,342	-100.00%
<b>TOTAL REVENUE</b>	<b>35,553,088</b>	<b>18,590,490</b>	<b>91.24%</b>
5900 TRANSFER FROM OTHER FUNDS	-	-	-
<b>TOTAL TRANSFERS IN</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUE, SOURCES &amp; TRANSFERS IN:</b>	<b>\$35,553,088</b>	<b>\$ 18,590,490</b>	<b>91.24%</b>

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	\$5,807,644	\$ 6,659,945	-12.80%
2000 SERVICES & SUPPLIES-PPGEMT	6,732,443	3,695,322	82.19%
<b>TOTAL EXPENDITURES:</b>	<b>12,540,087</b>	<b>10,355,267</b>	<b>21.10%</b>
5000 TRANSFER TO OTHER FUNDS-VRRP	9,614,004	9,091,846	5.74%
5000 TRANSFER TO OTHER FUNDS-PPGEMT	12,017,729	-	-
<b>TOTAL TRANSFER OUT</b>	<b>21,631,733</b>	<b>9,091,846</b>	<b>137.92%</b>
<b>TOTAL EXPENDITURES &amp; FUND TRANSFERS OUT:</b>	<b>\$ 34,171,820</b>	<b>\$ 19,447,113</b>	<b>75.72%</b>



**REVENUE AND EXPENDITURES - SPECIAL PROJECTS FUND 212S**  
**For the Fiscal Year Ended June 30, 2024**  
*Comparison with Most Recent Budget*

12 MONTHS / 100% OF FISCAL YEAR

FISCAL YEAR 2023/24			
REVENUE BY OBJECT	MIDYEAR BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED
9531 AID/OTHER LOCAL GOV'T AGENCY	-	-	-
9410 INTEREST INCOME	180,561	603,947	3
<b>TOTAL REVENUE:</b>	<b>180,561</b>	<b>603,947</b>	<b>3</b>
5900 TRANSFER FROM OTHER FUNDS	913,052	913,052	100.00%
<b>TOTAL REVENUE &amp; SOURCES:</b>	<b>\$1,093,613</b>	<b>1,516,999.00</b>	<b>138.71%</b>

FISCAL YEAR 2023/24			
EXPENDITURES BY OBJECT	MIDYEAR BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPD'D
TOTAL LABOR COSTS	-	-	-
TOTAL SERVICES AND SUPPLIES:	447,500	438,856	-
TOTAL CAPITAL ASSETS	13,560,033	6,800	-
5000 TRANSFERS TO OTHER FUNDS	-	-	-
<b>TOTAL EXPENDITURES &amp; EQUIPMENT:</b>	<b>\$14,007,533</b>	<b>445,656</b>	<b>3.18%</b>