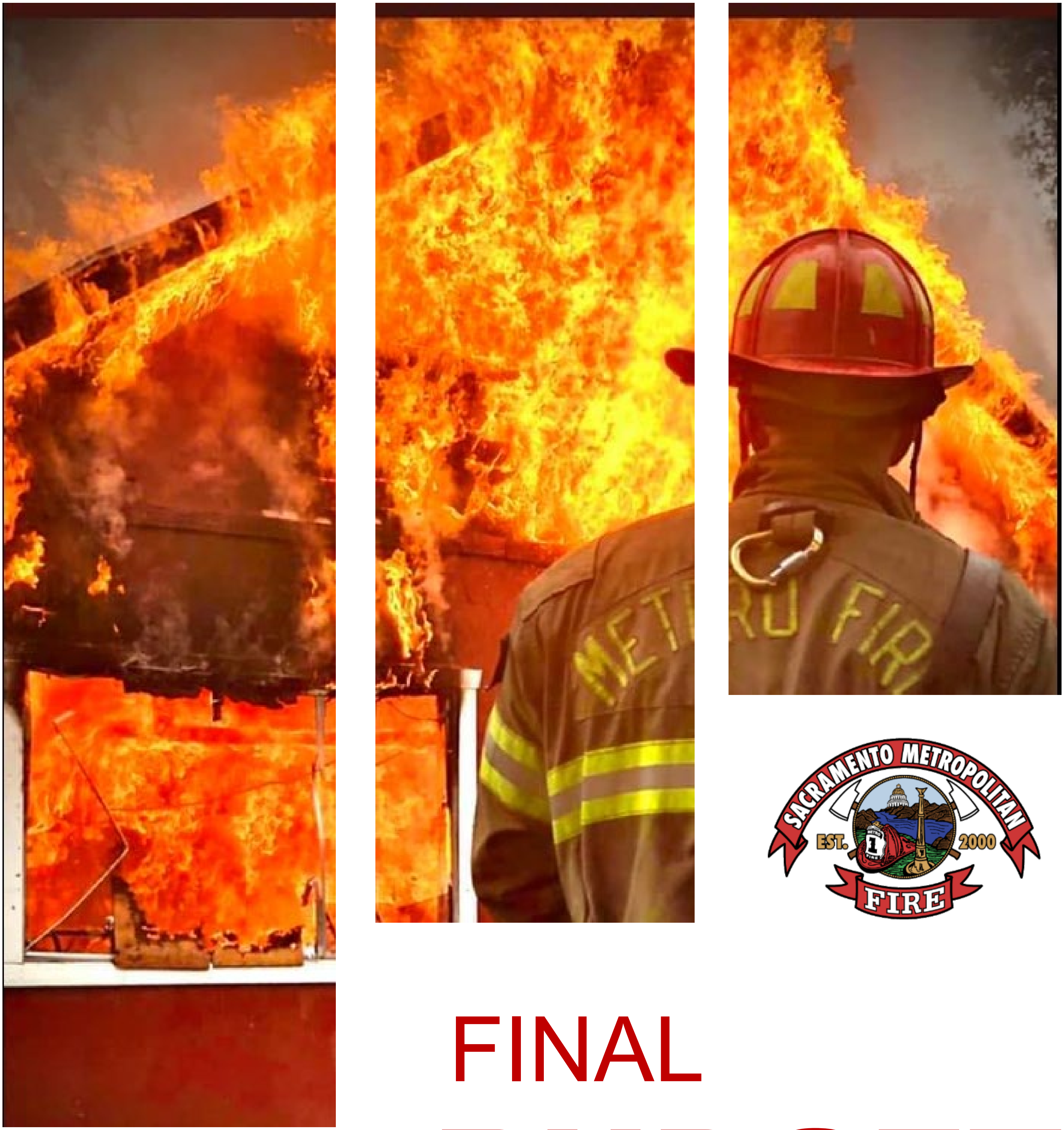

SACRAMENTO METROPOLITAN FIRE EST. 2000

FINAL
BUDGET

Fiscal Year 2026-27

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

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

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FINAL BUDGET
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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 policies 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 2026/27 budget for all funds. It includes tables showing combined 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 2026/27. This section provides highlights of the General Fund, an overview of the assumptions used to develop the FY 2026/27 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, Measure O Debt Service Fund, Measure O Building 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 and Emergency Services. Detailed descriptions of each division and their 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 2026/27 Final Budget report to the Board of Directors and Metro Fire community. This budget has been constructed in conformance with the Board's financial management and capital asset strategic plan objectives. In the following message I will describe the expected fiscal condition of the District through June 30, 2027, and key external and structural risks affecting long-term financial stability

BUDGET SUMMARY

In Fiscal Year (FY) 2026/27 the District's budget will reach $526.1 million from all funds (General, Measure O, Special Projects, Leased Properties, Capital Facilities, Grants, Development Impact, and Special Project). Total General Fund expenditures will be $352.9 million.

Combined revenues from all funds will reach $367.6 million. Withdrawals from fund balances totaling $158.5 million are necessary to meet spending plans, mainly $141.0 million from Measure O Building Fund.

The FY 2026/27 Final Budget forecasts that the District's overall fiscal condition will diminish relative to the prior year, with General Fund expenditures and transfers out exceeding revenues and transfers in by $6.4 million, requiring a transfer from the General Fund reserve of that amount.

This trend reflects a multiyear trend of low property tax revenue growth, diminished ambulance transport-related income, and increased costs for pensions, health care, and District goods and services. A combination of persistently high inflation and interest rates continues to depress home sales across California and in the Sacramento region, limiting growth in the District's primary funding source. Property tax revenues are expected to grow at a rate 35 percent lower than four years prior.

The FY 2026/27 Final Budget is the third consecutive budget where a General Fund shortfall is projected in the fiscal year and deficit spending (i.e., a transfer from the General Fund reserve to pay for planned expenditures) is forecast. The District again must increase revenues and reduce expenditures in order to close this gap and increase the General Fund reserve towards its 15 percent target.

This structural budget deficit is not unique to the District. Many other localities are addressing multiyear budget shortfalls, including the City of Fresno ($34.5 million gap in FY 2026/27), City of San Jose ($56 million), and the City of Sacramento ($66.2 million).

In FY 2026/27 the District expects a diminished or negative growth in medical transport income. Federally-funded reimbursements through the Public Provider Ground Emergency Management (PPGEMT) program are particularly at risk, and an anticipated reimbursement augmentation of approximately $6 million a year is no longer expected. The District no longer has an income stream that could by itself restore the District to its target 15 percent reserve level and must consider deeper expenditure reductions if that metric is to be met.

While the District's budget has changed relatively little since the Preliminary Budget was adopted in June 2026 (see below), the long-term forecast has not improved significantly either, reflecting property tax growth relatively unchanged from year-to-year (see page 12). In order to maintain service levels and build reserves over the next five years, the District will limit new expenditures and pursue expense reductions and new revenue sources.

ALL FUNDS			
	Preliminary Budget (June 2026)	***Final Budget (September 2026)***	***Change***
Revenues	$ 364,610,908	$ 367,614,493	$ 3,003,585
Expenditures	$ 524,282,977	$ 526,131,312	$ 1,848,335
Change in Fund Balance	$ (159,672,069)	$ (158,516,819)	$ 1,155,250

Notwithstanding these fiscal pressures, the proposed budget holds fast to the District's commitment to meeting service delivery plan goals. The FY 2026/27 Final Budget fully funds all established positions, a ten percent pool for firefighters and Metropolitan Medic Program (MMP) staff, and includes funding for two firefighter academies and two MMP academies.

In FY 2026/27 the District will continue to spend general obligation (GO) bond proceeds to address a longstanding backlog in capital projects. Measure O, passed by voters on November 5, 2024, authorized spending on fire station construction, expansion, and improvement projects; a training facility located on Zinfandel Road; and the acquisition of fire and emergency vehicles, apparatus, and equipment.

BUDGET DISCUSSION

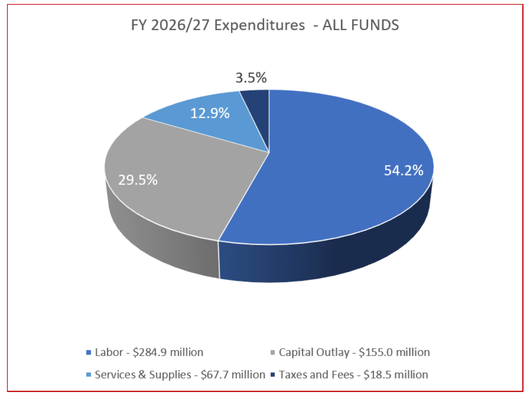
The FY 2026/27 Final Budget is described below by all funds and individual funds, followed by a district budget comparison and risks and issues.

ALL FUNDS

The Final Budget includes appropriated expenditures from eight funds of $526.1 million and revenues of $367.6 million, with the difference closed by fund balance transfers.

Revenues will be generated primarily from taxes, and property taxes in particular, which makes up about 65 percent of district revenues, excluding Measure O bond proceeds. Tax-related revenue will increase by $10.6 million from FY 2025/26, to $244.5 million. The District's second largest revenue source is charges for services (e.g., emergency medical services, Medicaid reimbursements for qualified transports, and plan inspections), which at $111.8 million will comprise 30.4 percent of total District revenues.

4Labor costs (incorporating salaries, incentives, retirement, and medical costs) will make up 54.2 percent of all District expenditures (including Measure O expenditures), at $284.9 million (see charton the right.) The next largest expenditure categories are capital outlay (29.5 percent, $155.0 million), services and supplies (12.9 percent, $67.7 million), and taxes and fees (3.5 percent, $18.5 million).



GENERAL FUND

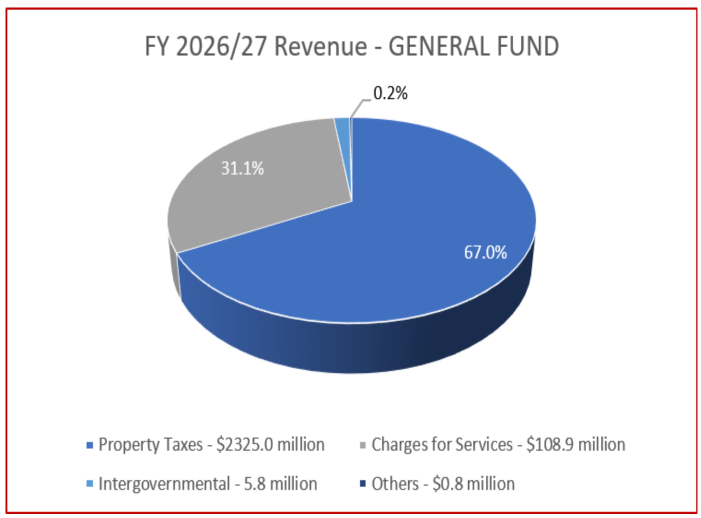
The FY 2026/27 Final Budget includes $350.5 million in General Fund revenues, a $8.5 million (2.5 percent) increase relative to FY 2025/26 budget, and $352.9 million in expenditures, a $7.9 million (2.2 percent) increase in expenditures.

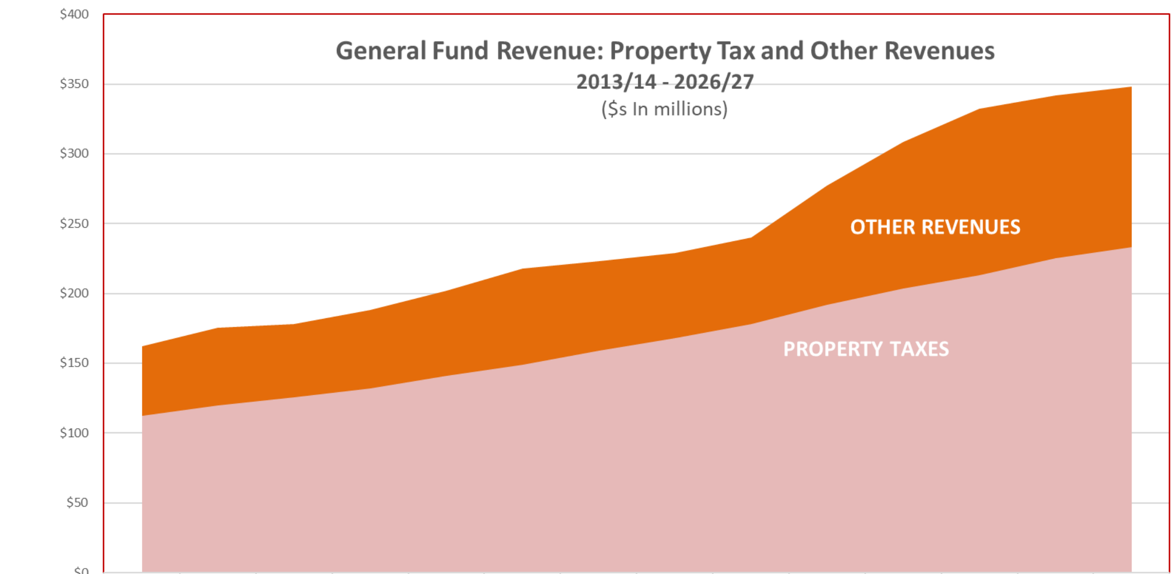
After accounting for net transfers out of the General Fund to the Capital Facilities and Grants Funds of $4.1 million, the FY 2026/27 General Fund budget results in expenditures and net transfers exceeding revenues by $6.4 million. This difference will be covered by a reduction to the General Fund reserve.

GENERAL FUND REVENUE

Major General Fund revenue sources and trends are illustrated in the adjoining chart and described below.

The chart that follows shows historical General Fund revenues and other financing sources since FY 2013/14. Fiscal Year 2026/27 is expected to yield the fourteenth consecutive year of property tax revenue growth and sixteenth consecutive year of total revenue growth.





	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	Prelim 2026/27
TOTAL REVENUE	$162	$175	$178	$188	$202	$218	$223	$229	$240	$277	$309	$332	$342	$348
PROPERTY TAXES	$112	$120	$125	$132	$141	$149	$159	$168	$178	$192	$203	$213	$225	$233

The primary factors contributing to this revenue increase are:

Property Taxes

Estimated FY 2026/27 property tax revenues of $235.0 million account for approximately 67.0 percent of total General Fund revenue sources, excluding transfers. Property tax revenues are expected to grow 4.7 percent over FY 2025/26.

Medic and CRRD Cost Recovery

Medic cost (EMS) revenue of $49.1 million represents a decrease of approximately 0.5 percent from the estimated FY 2025/26 figure of $49.4 million. The decrease in revenue is primarily attributable to a decline in ambulance transports.

The FY 2026/27 Final Budget reflects income from Community Risk Reduction Division (CRRD) fees, composed of operational permits, plan reviews, new construction inspections, general fire and life safety inspections, and other miscellaneous services. These fees are expected to generate $7.7 million in FY 2026/27, a 3.1 percent increase over the prior year, attributable to service levels and a consumer price index (CPI) adjustment to fee levels.

Voluntary Rate Range Program (VRRP)

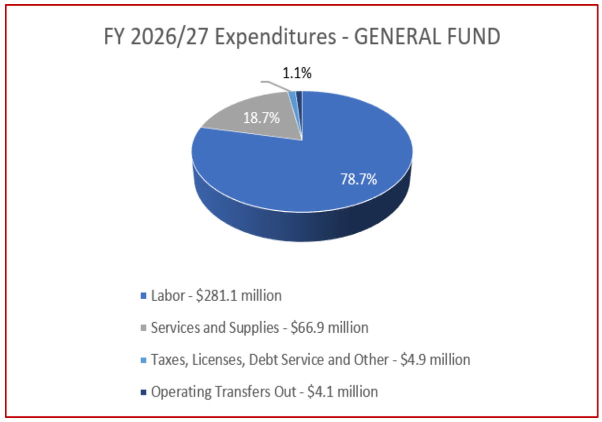
The VRRP funds District transport services for Medi-Cal patients and the uninsured. Revenues for the program are expected to be $16.3 million, an 8.6 percent increase over Preliminary Budget. This revenue will be offset by a contribution to the State of California to receive federal matching funds of $8.0 million, for a net revenue gain of $8.3 million.

Public Provider Ground Emergency Medical Transport (PPGEMT)

The PPGEMT program provides partial reimbursement for the transport of mainly State Medi-Cal program beneficiaries. It was established by AB 1705 (Bonta, 2019) and became effective on January 1, 2023. Revenues from the PPGEMT program in FY 2026/27 are expected to reach $25.7 million, which will be offset by a $8.9 million PPGEMT payment to the State of California, for a net revenue gain of $16.8 million.

GENERAL FUND EXPENDITURES

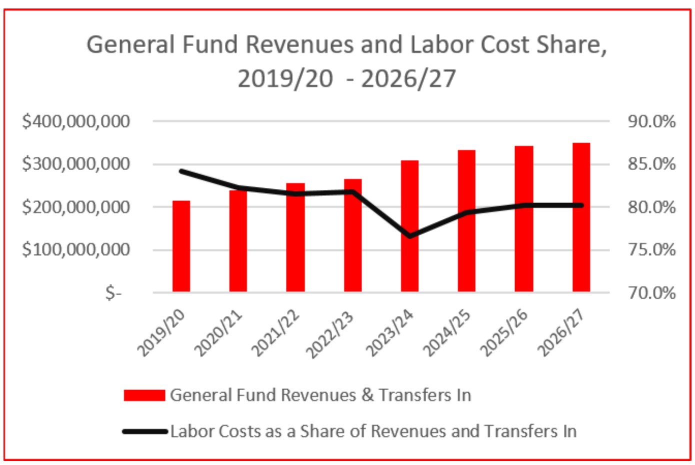
General Fund expenditures of $352.9 million represent a $2.0 million increase over Preliminary Budget expenditures. Including the $4.1 million in transfers out to other funds, overall General Fund expenditures reach $357.0 million, as shown on this pie chart.



Labor

The District's labor costs, which includes all compensation, benefits, and medical costs, total $281.1 million, a $535,000 (0.2 percent) increase from Preliminary Budget.

The following table displays the growth of labor costs as a share of General Fund revenues and transfers in since FY 2019/20. In FY 2026/27 Labor costs will not change as a share of General Fund revenues—including transfers in from other funds—from 80.2 percent in FY 2025/26 to 80.2 percent in FY 2026/27.



Compensation

The FY 2026/27 includes $155.6 million in compensation spending. Significant elements of planned compensation include:

- Wages, the largest factor contributing to the increase in General Fund labor expenses, are expected to grow to $91.6 million, approximately $4.4 million (5.1 percent) above FY 2025/26 wages.

- Constant staffing is anticipated to decline by $1.9 million relative to FY 2025/26, to $26.6 million, reflecting the impact of full pool staffing for firefighters and MMPs. A pool of up to 10 percent of all firefighters (24 total) and MMP paramedics and EMTs (8 total) is budgeted to be filled as part of a long-term service delivery plan.

<u>Benefits</u>

Retirement and medical expenses, including CalPERS retirement costs, payments to the Sacramento County Employees' Retirement System, health insurance for active and retired employees vision, dental, and workers' compensation costs will increase by $4.6 million (3.8 percent) to $125.5 million. Significant elements of planned benefits include:

- Payments for the CalPERS Safety Plan will increase by $4.0 million (6.2 percent), to approximately $68.1 million. This increase is mainly attributable to increases in the required unfunded liability contribution associated with the District's compensation levels, and increased firefighter and MMP pool sizes, and is partially offset by CalPERS' recent market performance.

- Pension costs associated with non-safety members will increase by $209,000 to $3.7 million (6.0 percent).

- Medical benefit expenses, including employee and retiree medical care, vision, and dental, are collectively expected to increase 8.0 percent relative to FY 2025/26, from $39.6 million to $42.7 million.

- The District's contributions to the OPEB trust fund will increase substantially in response to the latest biennial Other Post Employment Benefit Valuation. Contributions to the OPEB trust will be $5.0 million, an increase of $686,000 (15.7 percent) over the prior year. This higher contribution will fall short of the full actuarially determined contribution for the year.

- Workers' compensation claim costs are anticipated to rise slightly relative to prior year costs. Based on recent cost trends, budgeted expenditures are $5.7 million, a 0.6 percent increase from FY 2025/26. Unanticipated settlement costs may be paid from the Workers' Compensation Reserve Fund or through redirection of other funds.

  The $5.7 million allocated in FY 2026/27 covers costs for regular claims and settlement costs only. Other workers' compensation expenses are reflected in different budget items: excess liability insurance, third-party administrator fees, legal services (defense), out of class pay, and constant staffing costs for workers' compensation leaves. These additional costs amount to approximately $9.5 million. Altogether, all workers' compensation costs in FY 2026/27 will be approximately $14.8 million.

Staffing

The FY 2026/27 budget includes no new positions. All existing positions and pool positions above are budgeted as filled and any savings from unfilled positions will be recognized in the Midyear Budget. The following table compares staffing levels (full-time equivalents), by division, between FY 2025/26 and FY 2026/27.

Division	FY 2025/26 Budgeted Full-Time Positions (Midyear)	FY 2026/27 Budgeted Full-Time Positions (FINAL)
Office of the Fire Chief	5	5
Operations Branch		
Operations	7	7
Fire Suppression	540	546
Wellness, Health, and Safety	7	7
Support Services Branch		
Support Services	2	2
Metro Medic Program	86	86
Emergency Medical Services	8	8
Mobile Integrated Health	4	2
Planning & Development	4	4
Logistics	10	10
Facilities	6	6
Fleet	17	17
Community Risk Reduction/Arson	30	30
Community Relations	4	4
Administration Branch		
Administration	4	5
Air Operations	3	2
Training	6	6
Human Resources	7	7
Finance	13	13
Information Technology	14	14
Total Budgeted Full-Time Positions	777	781

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

Services and Supplies

The General Fund services and supplies budget totals $66.9 million, a $6.9 million (11.5 percent) increase over the prior year, with inflationary costs affecting expenses across many categories.

Notable changes from FY 2025/26 include:

- $119,000 increase for surge in contracted ambulance services
- $218,000 increase for ambulance billing contract
- $360,000 increase for diesel fuel
- $55,000 increase for Zinfandel Training Center janitorial services
- $43,000 increase for headquarters roof replacement
- $36,000 increase for cyber liability insurance

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 2026/27 expenditures for this category are budgeted at $4.8 million, a $18.3 million decrease relative to prior year.

General Fund Reserves

The amount of General Fund Reserve funding is projected to be $40.5 million on June 30, 2027, a $6.4 million reduction to the reserve. As a percentage of net budgeted expenditures, this will be a 11.4 percent reserve. The reserve reduction is mainly attributable to slowing property tax and EMS fee growth, outpaced by labor cost commitments.

One-Time Revenues

In FY 2026/27 the District will rely on approximately $20.1 million in identified one-time income sources, including $16.3 million from the VRRP (described above), $3.8 million from a Staffing for Adequate Fire and Emergency Response (SAFER) grant, and $70,000 from a Fire Prevention and Safety grant. One-time income will amount to 6.0 percent of the District's General Fund and grant revenue.

General Fund Forecast

The following table provides an updated five-year forecast (FY 2026/27 through FY 2030/31) 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 projected to decline unevenly and gradually over the five-year forecast period, shifting the General Fund reserve further from the District's 15 percent reserve target. Revenues are forecasted to grow an average 3.5 percent per year, driven mainly by property tax growth above four percent, while medic transport income grows at approximately two percent. Expenditures are expected to increase an average 3.7 percent, driven mainly by natural growth in labor costs (e.g., retirement, medical, and promotions), as well as services and supplies. This forecast does not include any District-wide compensation increases, and should those occur without corresponding expense reductions or income growth, the forecast will decline.

LONG-TERM RISKS

In addition to the budget pressures described above, the District is likely to incur additional and substantial costs related to the cessation of the SAFER grant in 2028/29 and two new fire stations. The new stations are Station 67 located in the Vineyard neighborhood of Elk Grove (opening for operations in FY 2027/28) and a planned station on Grant Line Road (opening in FY 2029/30).

Construction will be funded by Measure O bond proceeds, while operations will be a new commitment of the General Fund, including up to 58 new positions. The bottom row of the following forecast reflects the SAFER grant ending and the labor and support resource costs for those two new stations, partially offset by the income generated by new construction property tax revenues forecast during those years.

GENERAL FUND FORECAST, FY 2026/27 - FY 2030/31

	2026-27	2027-28	2028-29	2029-30	2030-31
BEGINNING GENERAL FUND RESERVE BALANCE	$ 46,958,478	$ 40,506,597	$ 41,701,364	$ 41,615,193	$ 40,743,716
REVENUES					
Property Taxes	$ 235,006,473	$ 243,843,555	$ 253,015,872	$ 262,508,080	$ 272,378,292
Other Governmental Agencies	5,798,300	5,671,368	5,845,589	6,000,363	6,082,246
Charges for Services	108,855,260	112,744,917	116,057,841	119,898,366	123,214,762
Other	841,180	237,190	254,164	220,072	240,770
TOTAL REVENUE	$ 350,501,213	$ 362,497,030	$ 375,173,466	$ 388,626,882	$ 401,916,071
EXPENSES					
Labor					
Compensation	$ 155,571,191	$ 158,215,901	$ 162,105,572	$ 169,061,366	$ 176,135,410
Benefits	125,521,718	127,904,336	137,300,082	143,516,931	147,667,905
Services and Supplies	66,935,226	68,709,009	70,529,798	72,669,202	74,687,791
Debt Service, Assessments, and Contributions	4,836,870	4,892,432	4,932,703	4,887,335	4,904,157
TOTAL EXPENSES	$ 352,865,005	$ 359,721,679	$ 374,868,155	$ 390,134,834	$ 403,395,263
REVENUES LESS EXPENSES	$ (2,363,792)	$ 2,775,352	$ 305,311	$ (1,507,952)	$ (1,479,192)
TRANSFERS					
Transfer In (Capital)	$ -	$ 481,022	$ 589,817	$ 689,603	$ 440,110
Transfer Out (Capital)	(4,088,089)	(2,061,606)	(981,299)	(53,127)	(52,762)
NET TRANSFERS	$ (4,088,089)	$ (1,580,584)	$ (391,482)	$ 636,476	$ 387,348
REVENUES LESS EXPENSES PLUS TRANSFERS	$ (6,451,881)	$ 1,194,767	$ (86,171)	$ (871,477)	$ (1,091,844)
ENDING GENERAL FUND RESERVE BALANCE	**$ 40,506,597**	**$ 41,701,364**	**$ 41,615,193**	**$ 40,743,716**	**$ 39,651,873**
NET BUDGETED EXPENDITURES	$ 356,235,439	$ 361,065,630	$ 375,131,800	$ 389,470,306	$ 402,730,370
GENERAL FUND RESERVE RATIO	**11.4%**	**11.5%**	**11.1%**	**10.5%**	**9.8%**
ADJUSTED General Fund Reserve Ratio with SAFER end (FY 28/29) and Two New Stations (FY 27/28 and FY 29/30)	***11.4%***	***11.4%***	***10.7%***	***9.8%***	***9.4%***

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, and occasional sale of District assets. Expenditures also include debt service for prior years' capital financing. Budgeted Capital Facilities Fund expenditures for FY 2026/27 total $4.1 million.

A total of $155.0 million is allocated from all sources for capital outlay, including the $607,000 from the Capital Facilities Fund, $12.8 million from the Development Impact Fee Fund for station projects, and approximately $141.4 million from the Measure O Fund for apparatus, station construction, and a new training center.

GRANTS FUND

The FY 2026/27 Budget anticipates Grants Fund revenues of $3.9 million and expenditures of $3.9 million. As additional grants are awarded and accepted, grant revenues and expenditures will be reflected through budget revisions.

DEVELOPMENT IMPACT FEES FUND

Annual development impact fee (DIF) revenue of $3.0 million is budgeted for FY 2026/27. Use of DIF revenue is restricted to costs related to new fire stations and equipment needed to mitigate the impacts of new development. During FY 2026/27, the District expects to combine DIF with existing fund balances to expend $12.9 million on construction projects including a Vineyard Springs Fire Station 67 and Grant Line Road 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 2026/27 is expected to be $403,000 and expenses associated with the leased property are anticipated to be $878,000. The Leased Properties Fund is expected to decline by $475,000, mainly due to the loss of a headquarters building lessee, ending the fiscal year with a reserve of $2.4 million.

MEASURE O BOND DEBT SERVICE FUND

This Measure O Fund Debt Service Fund reflects the anticipated cost of debt service on general obligation bonds issued under the authority of Measure O, approved by District voters on November 5, 2024. Debt service is paid from the property tax assessments as authorized by Measure O as well as any anticipated bond premium from the sale of the bonds. A total of $9.9 million in debt service expense will be applied against a property tax assessment of $9.4 million, with the difference funded by reserves.

MEASURE O BUILDING FUND

The Measure O fund identifies the financing sources from the issuance of $160 million in bonds issued in FY 2025/26 and anticipated project spending in the budget year of $141.4 million.

Measure O capital projects are 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 2026/27 through 2030/31. 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 preliminary project review and makes a preliminary selection based on funds available.

Major nonrecurring capital outlay purchases planned for FY 2026/27 are the following. There are no ongoing capital costs associated with these items.

- Station 67 buildout: $6.4 million
- Twenty-five ambulance replacements: $8.8 million
- Four ladder truck replacements: $7.7 million
- Fifteen Type 1 engine replacements: $15.8 million
- Eight Type 3 engine replacements: $4.6 million
- Two dozer replacements: $1.4 million

SPECIAL PROJECTS FUND

In FY 2022/23 the District was allocated $13 million by the State of California to facilitate the construction of the Zinfandel Training Center. The District intends to spend the nearly all of the remaining allocation in FY 2026/27. The fund will be dissolved when the balance is depleted.

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. A relatively similar agency 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 2025/26 shows the total OCFA General Operating Fund budget to be $552.8 million, compared to District's $335.8 million General Fund budget over the same period. On a per capita basis, the OCFA general operating budget equates to a $287, compared to $467 for the District, a difference of $180.

District revenue sources are somewhat similar to OCFA. Property taxes made up 66.1 percent of all District revenues in FY 2025/26, compared to 65.9 percent for the OCFA. Charges for services were budgeted to comprise 32.0 percent of all District revenues in FY 2025/26, compared to 25.7 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 budget for FY 2026/27 reflects continued focus on addressing the risks and issues.

FORECASTED GENERAL FUND RESERVES BELOW TARGET

The current five-year forecast reflects declining General Fund reserves, averaging 8.9 percent over the forecast before factoring the possible loss of SAFER income and estimated operations costs for two new fire stations.

Reserve balances are projected to decline from $46.9 million at the start of FY 2026/27 to $39.6 million in FY 2030/31, caused mainly by slowing of home sales and flattening home sale prices.

The reserve trend indicates that building reserves towards a 15 percent target will be a significant challenge for the District. Without new, ongoing revenue sources, building up reserves will require expense reductions below what is currently forecast.

UNFUNDED LIABILITIES FOR PENSIONS AND OTHER POST-EMPLOYMENT BENEFITS (OPEB)

The District faces year-over-year growth in these areas over the next decade. The FY 2026/27 budget reflects an increase of $4.2 million (6.2 percent) to CalPERS to fund the District's Safety and Miscellaneous pension plans. Market performance foreshadows smaller contribution increases in FY 2027/28.

The FY 2026/27 budget also reflects a $3.0 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 2026/27 budget reflects contributions of $5.0 million, about $686,000 more than the FY 2025/26 contribution. This contribution will fund a majority of 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 thirteen years the net liability is approximately 30 percent funded.

UNCERTAINTY IN THE FEDERAL EMERGENCY MEDICAL TRANSPORT REVENUE PROGRAMS

Through the two intergovernmental transfer programs, PPGEMT and VRRP, the District will receive additional federal funding netting approximately $25.0 million for transporting Medi-Cal managed care beneficiaries and the uninsured. While revenues from both programs have stabilized since inception, federal budget cutting deliberations suggest either or both programs could face reductions. If the federal funding is reduced, the State of California will have to consider whether to backfill those programs. If the State does not provide a backfill, the District will have to adjust budget planning accordingly.

Additionally, 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). The VRRP continues to operate without statutory direction and the State of California may also opt to end participation, eliminating a critical $8.3 million net annual revenue source.

RECOMMENDATION

Staff's recommendation to the Board of Directors is to approve the FY 2026/27 Final Budget and the resolutions directing its implementation.

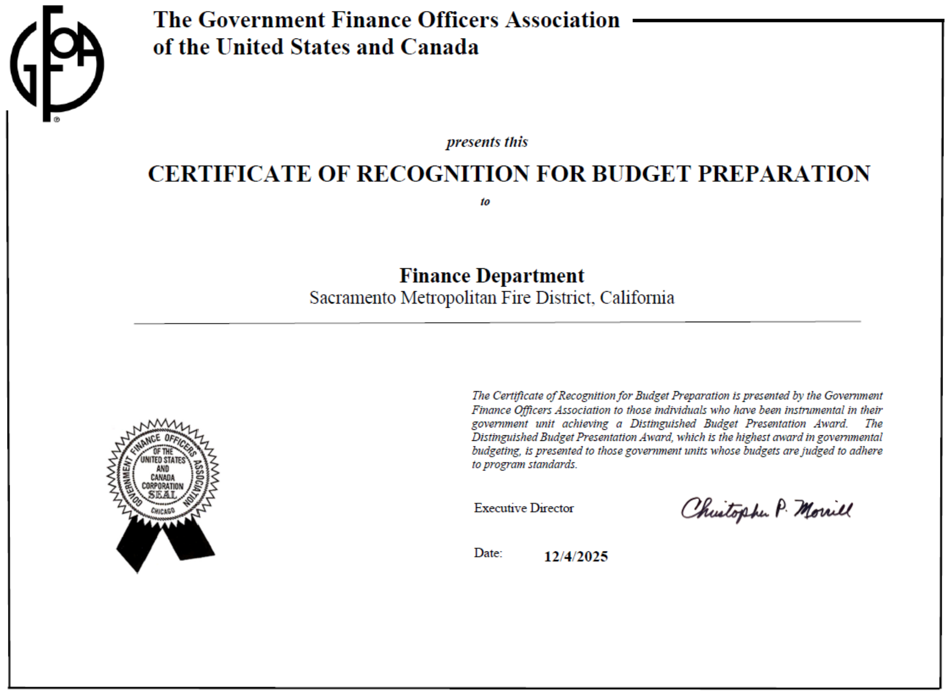
Learn about Metro Fire finances and Board of Directors' meetings and priorities at metrofire.ca.gov/transparency

BUDGET AWARDS

The Sacramento Metropolitan Fire District received the Government Finance Officers Association's (GFOA) Distinguished Budget Award (third time) and the California Society of Municipal Finance Officer's (CSMFO) Operating Budget Excellence Award (fourth time) for the FY 2025/26 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 2026/27 Final Budget will again be submitted to the GFOA and CSMFO for consideration for the same budget awards.



The Government Finance Officers Association of the United States and Canada

presents this

CERTIFICATE OF RECOGNITION FOR BUDGET PREPARATION

to

Finance Department
Sacramento Metropolitan Fire District, California

The Certificate of Recognition for Budget Preparation is presented by the Government Finance Officers Association to those individuals who have been instrumental in their government unit achieving a Distinguished Budget Presentation Award. The Distinguished Budget Presentation Award, which is the highest award in governmental budgeting, is presented to those government units whose budgets are judged to adhere to program standards.

Executive Director Christopher P. Morrill

Date: **12/4/2025**

California Society of Municipal Finance Officers

Certificate of Award

Operating Budget Excellence Award
Fiscal Year 2025-2026

Presented to the

Sacramento Metropolitan Fire District

For meeting the criteria established to achieve a CSMFO Award in Budgeting.

February 5, 2026

Jennifer Wakeman
2025 CSMFO President

James Russell-Field, Chair
Recognition Committee

Dedicated to Excellence in Municipal Financial Reporting

BOARD OF DIRECTORS

Cinthia Saylors

DIVISION 1

Grant B. Goold

DIVISION 2

VICE-PRESIDENT

Robert Webber

DIVISION 3

Ted Wood

DIVISION 4

Shawn Stark

DIVISION 5

D'Elman Clark

DIVISION 6

SECRETARY

Brian Rice

DIVISION 7

Gay Jones

DIVISION 8

PRESIDENT

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.

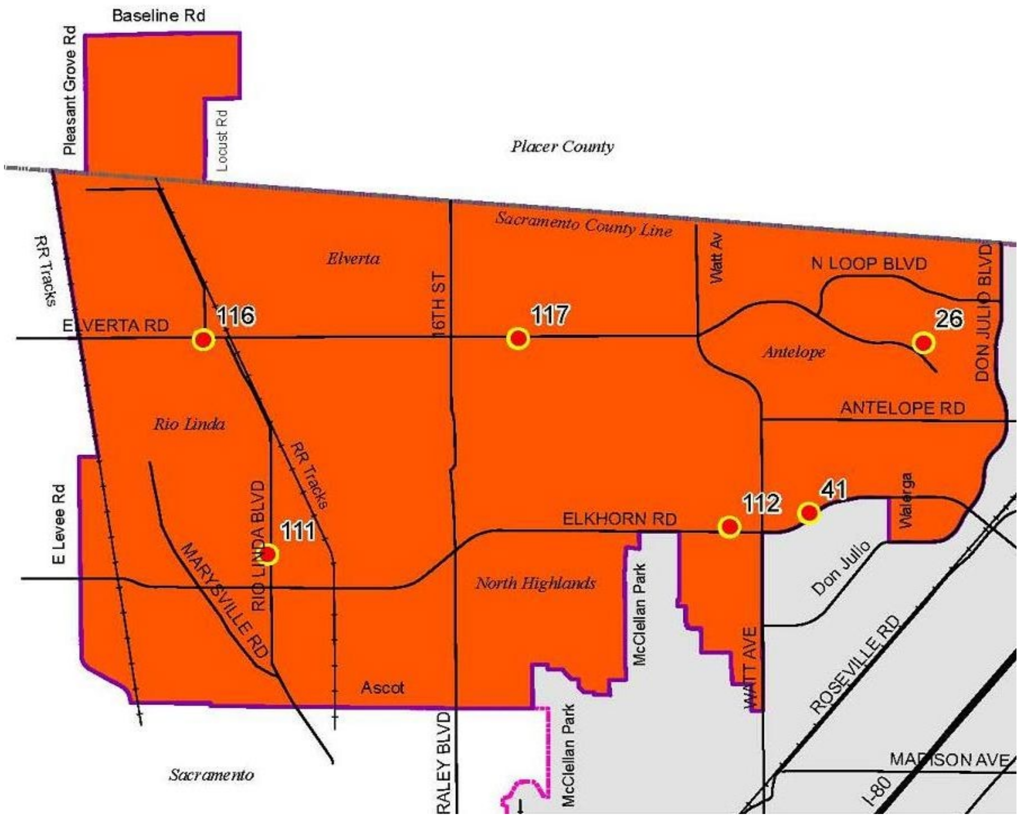
Strategic plan projects and performance measures are identified in the following table. Many of the division-level goals reference these strategic plan projects and performance measures.

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

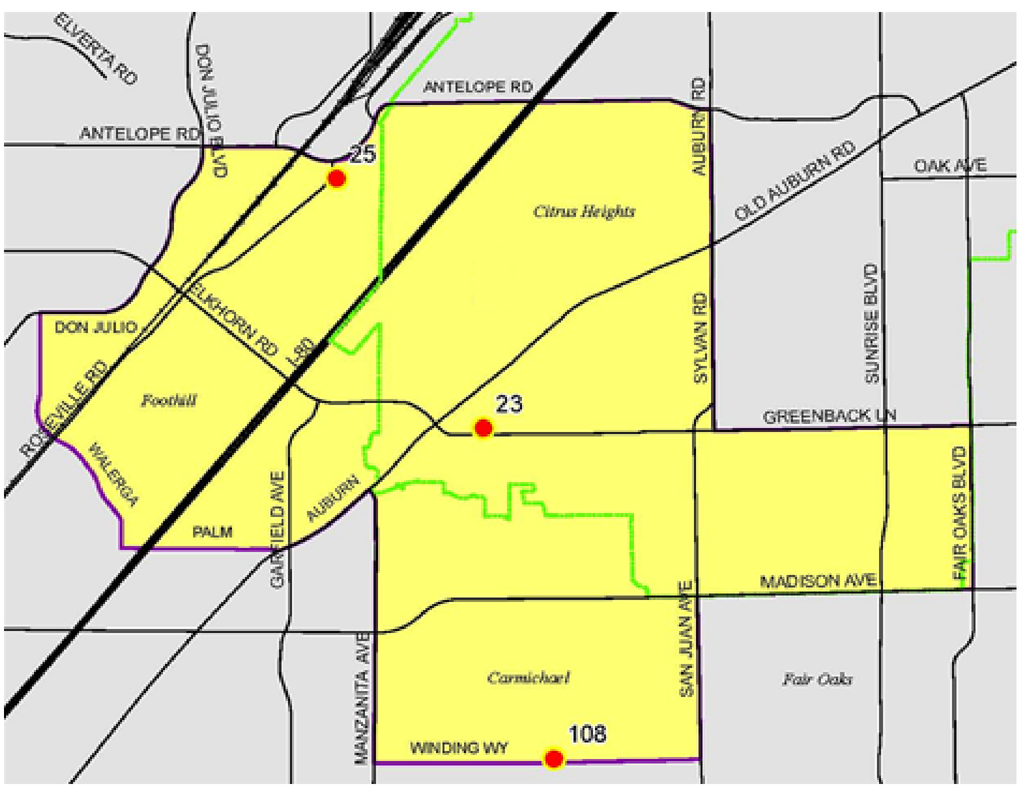
	(Capital Assets)	
1a	Capital Improvement Program (CIP) – Real Property	*Comprehensive analysis & plan for maintenance, repair & replacement of all real property assets, including funding*
1b	Real Estate Plan	*Analysis & recommendations for the utilization of all real property*
2a	Capital Improvement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

DIVISION BOUNDARY MAPS

DIVISION 1



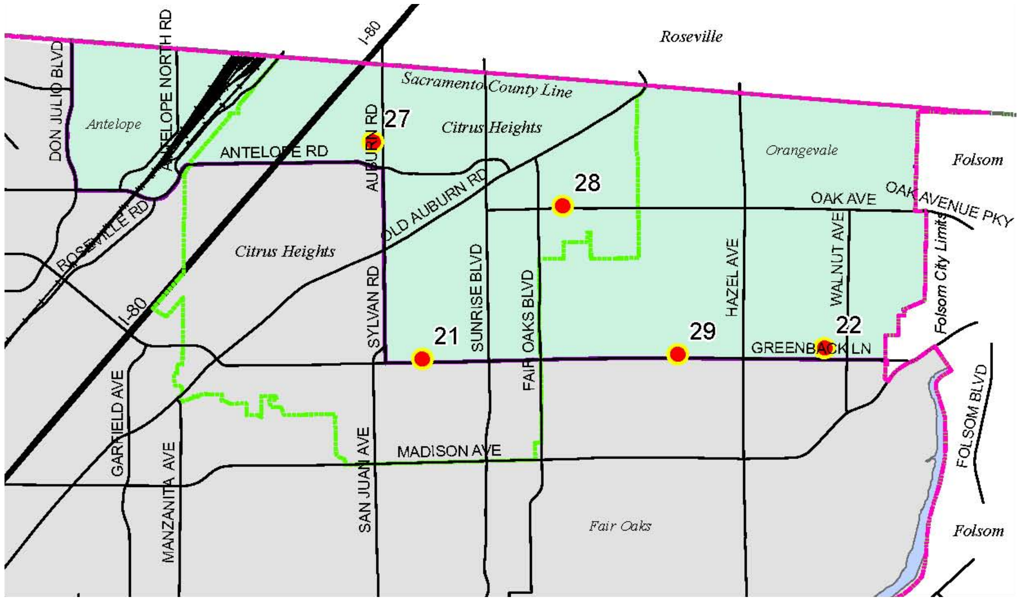
DIVISION 2



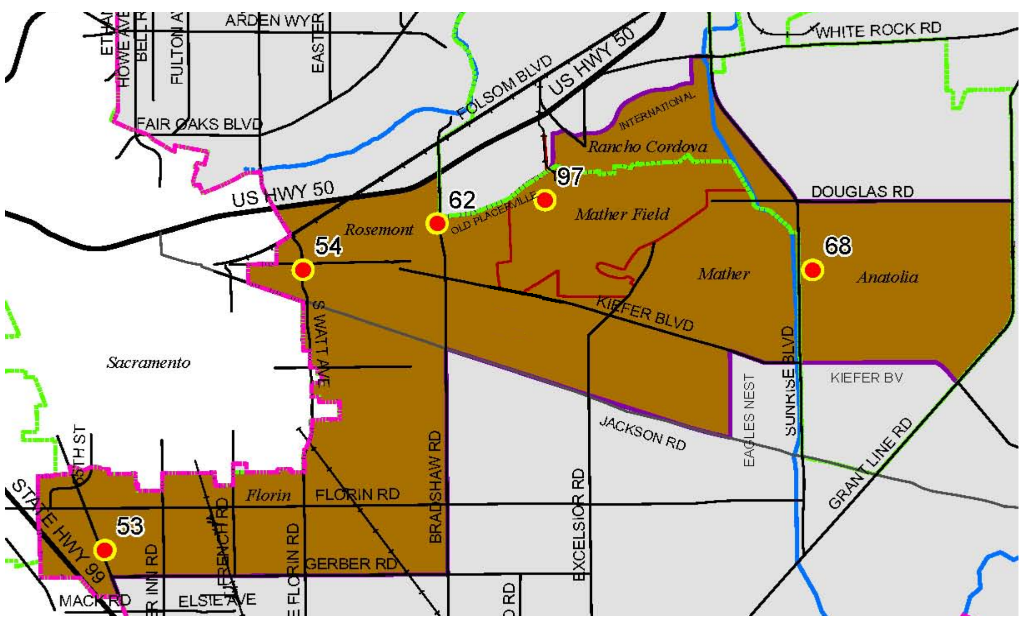
Fire Station

Metro Fire

DIVISION 3



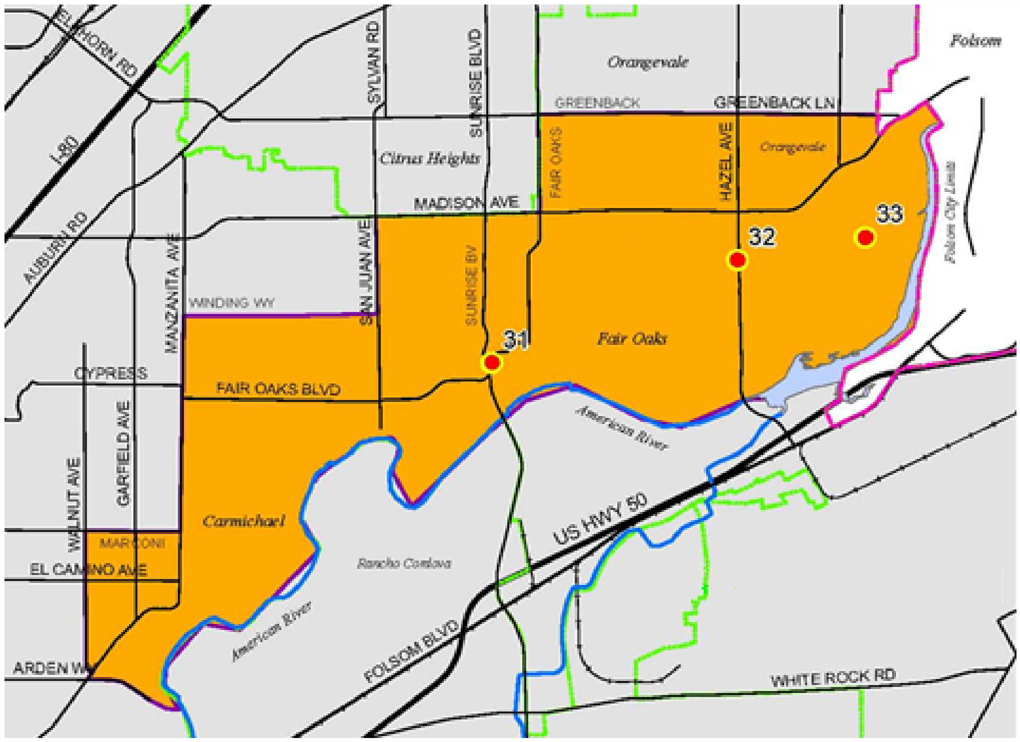
DIVISION 4



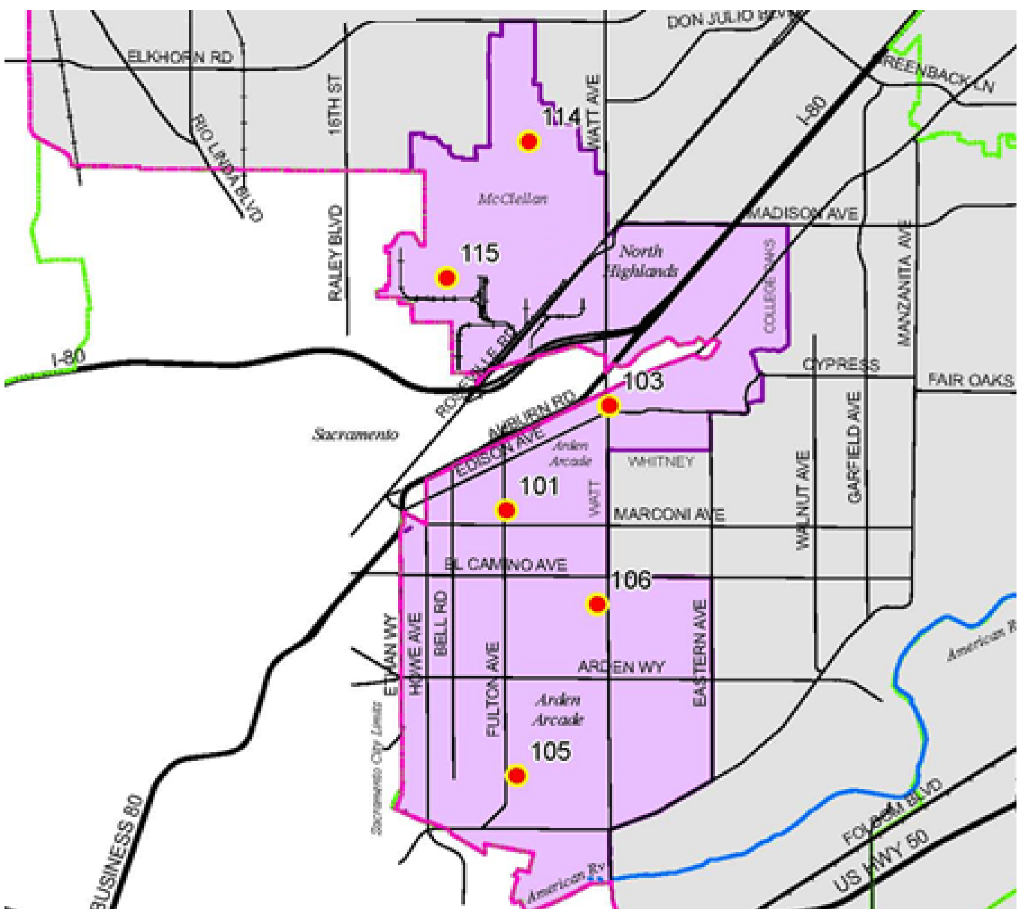
Fire Station

Metro Fire

DIVISION 5



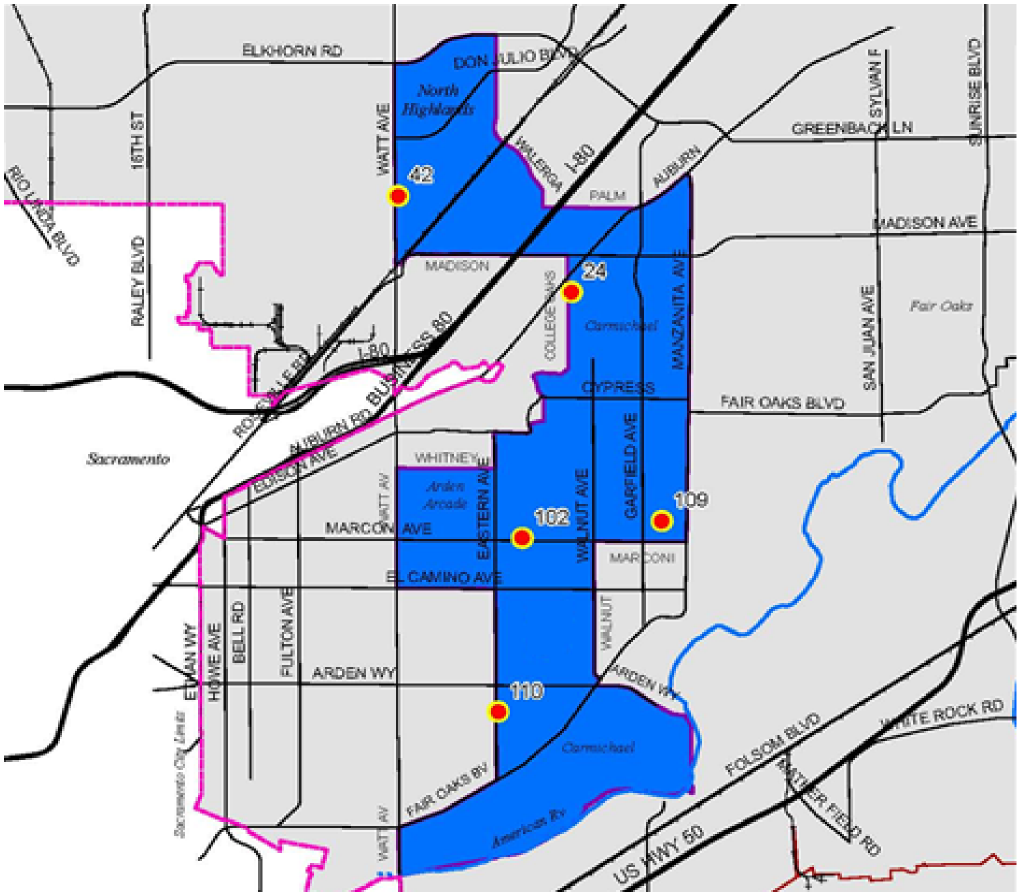
DIVISION 6



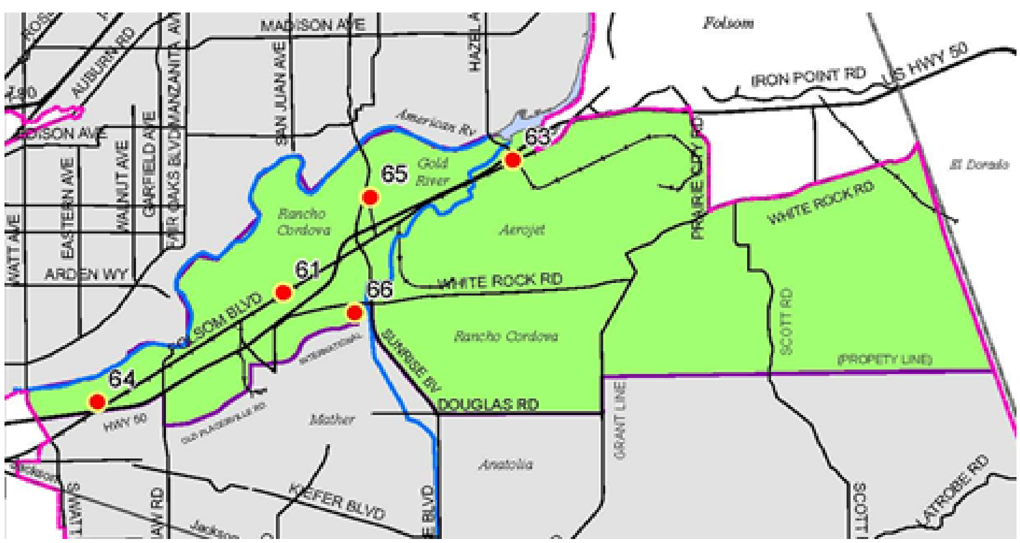
Fire Station

Metro Fire

DIVISION 7

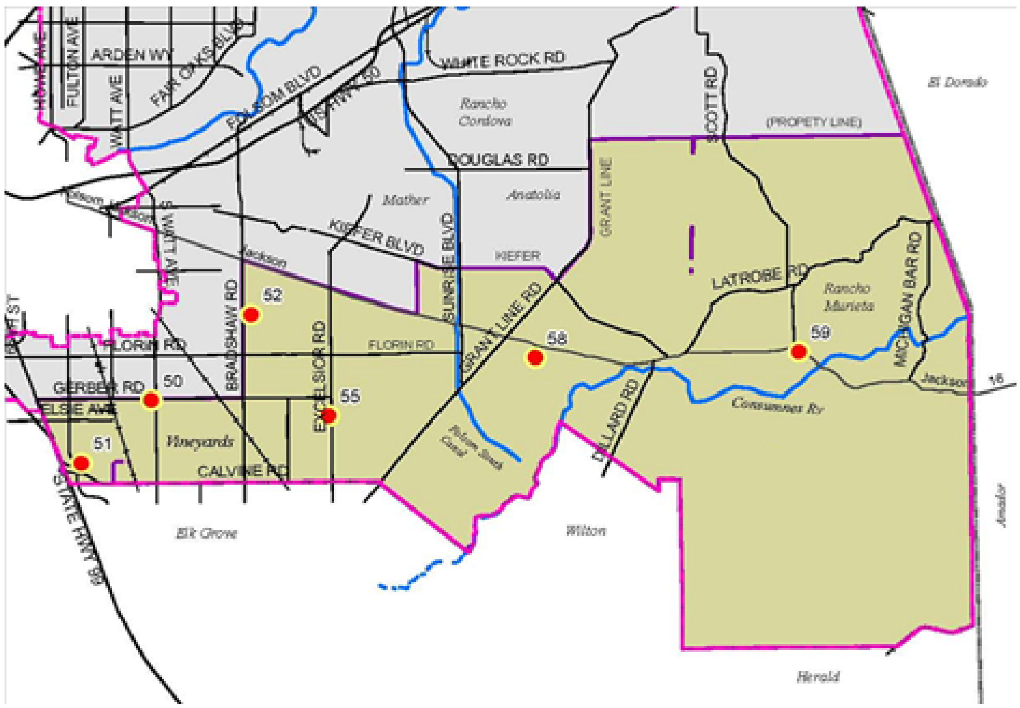


DIVISION 8



Fire Station
Metro Fire

DIVISION 9



Fire Station
Metro Fire

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 Sloughhouse. 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 . . . . Joseph Fiorica
- Operations . . . . Tyler Wagaman
- Support & EMS Services . . . . Adam Mitchell

Chief Development Officer . . . . Jeff Frye
Chief Financial Officer . . . . Dave O'Toole
Chief Human Resources Officer . . . . Melisa Maddux

Assistant Chiefs

- A Shift . . . . Ross Carollo (Interim)
- B Shift . . . . Michael Johnson
- C Shift . . . . Joe Aldrich
- Wellness, Health & Safety . . . . Anthony Peck
- EMS . . . . Jon Rudnicki (Interim)
- Training . . . . Chris Greene
- Community Risk Reduction . . . . Amy Nygren

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 District of today recognizes the contributions and rich history of its 16 predecessor districts. The predecessor fire districts and their dates of operation were:

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

The Sacramento Metropolitan Fire District is the largest special district in the County of Sacramento and the seventh largest local fire agency in the State of California, with more than 750 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.

Metro Fire Service: At-a-Glance	
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*

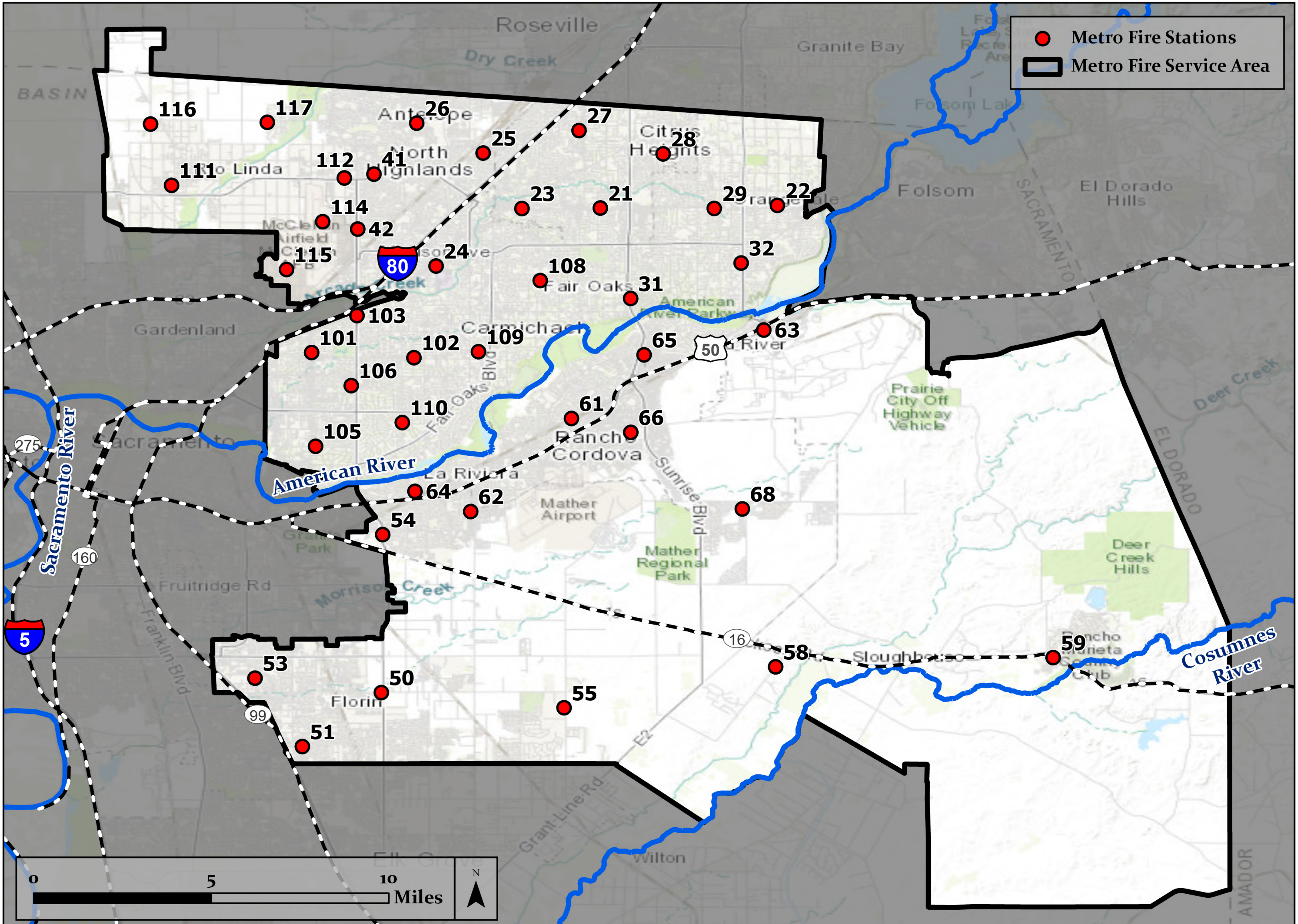
* Diversity Index is a U.S. Census measurement based on 2020 Census data describing the probability percent that two people chosen at random in a given area will be from different race and ethnic groups.

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	*5,992*
9. California State University Sacramento	*5,283*
10. San Juan Unified School District	*4,962*

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 **medics only**	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
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117
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108
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103
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59
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Roseville
Granite Bay
Dry Creek
Folsom Lake
Antelope
North Highlands
Citrus Heights
Rio Linda
McClellan Airfield
Folsom
El Dorado Hills
Fair Oaks
Carmichael
Gardenland
American River
Sacramento River
Rancho Cordova
La Riviera
Mather Airport
Mather Regional Park
Sunrise Blvd
Prairie City Off Highway Vehicle
Deer Creek Hills
Deer Creek
Fruitridge Rd
Morrison Creek
Franklin Blvd
Florin
Sloughhouse
Rancho Murieta
Cosumnes River
Grant Line Rd
Wilton
Elk Grove
SACRAMENTO
EL DORADO
AMADOR
80
50
5
275
160
16
99
E2
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5
10
Miles
N

BUDGETARY FUND STRUCTURE

BUDGETARY FUND STRUCTURE

The FY 2026/27 Budget includes appropriations for the following District budgetary funds:

- General Fund
- Capital Facilities Fund
- Leased Properties Fund
- Grants Fund
- Development Impact Fees Fund
- Measure O Building Fund
- Measure O Debt Service Fund
- Special Projects Fund

For purposes of the District's financial statements, activities of the 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 *Measure O Building Fund* is used to account for the revenues and expenses associated with the District's issuance of up to $415 million in bonds in accordance with Measure O, passed by District voters on November 5, 2024.

The *Measure O Debt Service Fund* was established to separately record and account for debt service expenditures associated with Measure O.

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 tracks spending against a $13 million award by the State of California in FY 2022/23. The funding is for the construction of the Zinfandel Training Center, which is now complete and in operations. The District intends to spend the nearly all of the remaining allocation in FY 2026/27.

Fund and Division Relationships and Interfund Transfers

The District's operating budget covers several governmental funds, including the General Fund (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 – the main funding source are federal grants, with the General

- Fund providing matching operating transfers as required.
- The Leased Properties Fund, Development Impact Fees Fund, Measure O Building Fund, and Measure O Debt Service Fund, 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, the Measure O Building Fund, and the Development Impact Fees Fund.

The table below is provided to describe 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, Planning and Development, Facilities, Fleet
Leased Properties Fund	Planning and Development, Facilities
Grants Fund	Finance, Planning and Development
Development Impact Fees Fund	Finance, Planning and Development
Measure O Building Fund	Office of the Fire Chief, Finance, Planning and Development
Measure O Debt Service Fund	Finance
Special Projects Fund	Finance, Planning and Development

All Funds Summary

FINAL BUDGET
Fiscal Year 2026-27

BUDGET SUMMARY - ALL FUNDS

	GENERAL FUND	CAPITAL FACILITIES FUND	LEASED PROPERTIES FUND	GRANTS FUND	DEVELOPMENT IMPACT FEES FUND	MEASURE O DEBT SERVICE FUND	MEASURE O BUILDING FUND	SPECIAL PROJECTS FUND-ZINF TRNG SITE	TOTALS
REVENUES									
PROPERTY TAXES	$ 235,006,473	$ -	$ -	$ -	$ -	$ 9,448,677	$ -	$ -	$ 244,455,150
USE OF MONEY AND PROPERTY	710,126	-	402,484	-	-	-	-	-	1,112,610
INTERGOVERNMENTAL	5,798,300	-	-	3,862,119	-	-	-	-	9,660,419
CHARGES FOR SERVICES	108,855,260	-	-	-	3,000,000	-	-	-	111,855,260
MISCELLANEOUS	131,054	-	-	-	-	-	400,000	-	531,054
Total Revenues	**350,501,213**	**-**	**402,484**	**3,862,119**	**3,000,000**	**9,448,677**	**400,000**	**-**	**367,614,493**
EXPENDITURES:									
LABOR COSTS	281,092,908	-	-	3,835,139	-	-	-	-	284,928,047
SERVICES & SUPPLIES	66,935,226	-	633,553	56,822	70,000	10,000	-	-	67,705,601
TAXES, LICENSES, DEBT SERVICE & OTHERS	4,836,870	3,478,010	244,270	-	-	9,892,163	-	-	18,451,313
CAPITAL OUTLAY	-	606,749	-	-	12,800,000	-	141,439,602	200,000	155,046,351
Total Expenditures	**352,865,004**	**4,084,759**	**877,823**	**3,891,961**	**12,870,000**	**9,902,163**	**141,439,602**	**200,000**	**526,131,312**
REVENUE LESS EXPENDITURES	**(2,363,791)**	**(4,084,759)**	**(475,339)**	**(29,842)**	**(9,870,000)**	**(453,486)**	**(141,039,602)**	**(200,000)**	**(158,516,819)**
OTHER FINANCING SOURCES(USES)									
ISSUANCE OF CAPITAL LEASES/BONDS	-	-	-	-	-	-	-	-	-
SALE OF ASSETS	-	-	-	-	-	-	-	-	-
TRANSFERS IN(OUT) FUND A-General	-	4,084,759	-	3,330	-	-	-	-	4,088,089
TRANSFERS IN(OUT) FUND D-Cap Fac	(4,084,759)	-	-	-	-	-	-	-	(4,084,759)
TRANSFERS IN(OUT) FUND E-Pension	-	-	-	-	-	-	-	-	-
TRANSFERS IN(OUT) FUND G-Grants	(3,330)	-	-	-	-	-	-	-	(3,330)
TRANSFERS IN(OUT) FUND L-Leases	-	-	-	-	-	-	-	-	-
TRANSFERS IN(OUT) FUND O-Measure O	-	-	-	-	-	-	-	-	-
TRANSFERS IN(OUT) FUND S-Special Projects	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	**(4,088,089)**	**4,084,759**	**-**	**3,330**	**-**	**-**	**-**	**-**	**-**
CHANGE IN FUND BALANCE	**(6,451,880)**	**-**	**(475,339)**	**(26,512)**	**(9,870,000)**	**(453,486)**	**(141,039,602)**	**(200,000)**	**(158,516,819)**

FUND BALANCE SUMMARY

	GENERAL FUND	CAPITAL FACILITIES FUND	LEASED PROPERTIES FUND	GRANTS FUND	DEVELOPMENT IMPACT FEES FUND	MEASURE O DEBT SERVICE FUND	MEASURE O BUILDING FUND	SPECIAL PROJECTS FUND-ZINF TRNG SITE	TOTALS
Estimated Fund Balance Available June 30, 2026	$ 46,958,478	$ 769,664	$ 2,901,793	$ 26,512	$ 12,815,822	$ 6,331,519	$ 146,605,482	$ 338,764	$ 216,748,034
Revenues	350,501,213	-	402,484	3,862,119	3,000,000	9,448,677	400,000	-	367,614,493
Other Financing Sources	-	4,084,759	-	3,330	-	-	-	-	4,088,089
Release of Committed Funds	-	-	-	-	-	-	-		-
Estimated Funds Available	**397,459,691**	**4,854,423**	**3,304,277**	**3,891,961**	**15,815,822**	**15,780,196**	**147,005,482**	**338,764**	**588,450,616**
Expenditures	(352,865,004)	(4,084,759)	(877,823)	(3,891,961)	(12,870,000)	(9,902,163)	(141,439,602)	(200,000)	(526,131,312)
Other Financing Uses	(4,088,089)	-	-	-	-	-	-	-	(4,088,089)
Special Item	-	-	-	-	-	-	-	-	-
Estimated Fund Balance at June 30, 2027	**$ 40,506,598**	**$ 769,664**	**$ 2,426,454**	**$ -**	**$ 2,945,822**	**$ 5,878,033**	**$ 5,565,880**	**$ 138,764**	**$ 58,231,215**

Fund Balance *is the total accumulation of operating surpluses and deficits since the beginning of a local government's existence.*

**General Fund reserve amount: 11.4% of expenditures and transfers.*

SUMMARY OF REVENUES AND OTHER FUNDING SOURCES

	ACTUALS FY 2024-25	UNAUDITED FY 2025-26	PRELIMINARY FY 2026-27	FINAL FY 2026-27
SOURCE				
REVENUES				
Taxes	$ 213,090,900	$ 233,847,623	$ 242,643,810	$ 244,455,150
Charges for Services	112,890,846	109,193,730	111,185,389	111,855,260
Intergovernmental	8,370,714	11,273,608	9,108,201	9,630,575
Other Private Grants	2,877	-	29,844	29,844
Miscellaneous	2,864,062	413,538	131,054	131,054
Use of Money or Property	4,345,725	5,275,244	1,512,610	1,512,610
Total Revenues	341,565,124	360,003,743	364,610,908	367,614,493
OTHER FINANCING SOURCES	9,335,433	167,515,923	4,035,275	4,088,089
TOTALS	**$ 350,900,557**	**$ 527,519,666**	**$ 368,646,183**	**$ 371,702,582**

	ACTUALS FY 2024-25	UNAUDITED FY 2025-26	PRELIMINARY FY 2026-27	FINAL FY 2026-27
FUNDS				
General Fund	$ 332,606,887	$ 339,547,556	$ 347,606,535	$ 350,501,213
Pension Obligation Bond Fund	-	-	-	-
Capital Facilities Fund	9,374,982	4,671,784	4,031,945	4,084,759
Leased Properties Fund	1,324,829	1,211,271	402,484	402,484
Grants Fund	2,603,109	4,345,074	3,867,075	3,865,449
Development Impact Fees Fund	4,429,949	3,893,041	3,000,000	3,000,000
Measure O Debt Service Fund	-	10,743,495	9,338,144	9,448,677
Measure O Building Fund	-	162,886,148	400,000	400,000
Special Projects Fund-Zinf Trng Site	560,801	221,297	-	-
TOTALS	**$ 350,900,557**	**$ 527,519,666**	**$ 368,646,183**	**$ 371,702,582**

SUMMARY OF EXPENDITURES AND OTHER FINANCING USES

	ACTUALS FY 2024-25	UNAUDITED FY 2025-26	PRELIMINARY FY 2026-27	FINAL FY 2026-27
OBJECT				
EXPENDITURES				
Labor Costs	$ 265,833,558	$ 276,466,041	$ 284,394,874	$ 284,928,047
Services & Supplies	52,654,115	61,867,264	66,176,563	67,705,601
Taxes, Licenses, Debt Service & Others	10,031,397	31,858,676	18,453,638	18,451,313
Capital Outlay	7,438,063	28,333,980	155,257,902	155,046,351
Total Expenditures	335,957,133	398,525,961	524,282,977	526,131,312
OTHER FINANCING USES	7,576,166	4,943,522	4,035,275	4,088,089
TOTALS	**$ 343,533,299**	**$ 403,469,483**	**$ 528,318,252**	**$ 530,219,401**
FUNDS				
General Fund	$ 327,763,941	$ 359,228,801	$ 354,852,914	$ 356,953,093
Pension Obligation Bond Fund	-	658	-	-
Capital Facilities Fund	7,706,708	9,903,314	4,031,945	4,084,759
Leased Properties Fund	640,310	601,992	863,676	877,823
Grants Fund	2,496,790	4,998,609	3,893,587	3,891,961
Development Impact Fees Fund	715,761	5,315,079	7,760,717	12,870,000
IGT Fund	-	-	-	-
Measure O Debt Service Fund	-	4,212,443	9,902,163	9,902,163
Measure O Building Fund	-	8,972,933	146,813,250	141,439,602
Special Projects Fund-Zinf Trng Site	4,209,789	10,235,654	200,000	200,000
TOTALS	**$ 343,533,299**	**$ 403,469,483**	**$ 528,318,252**	**$ 530,219,401**

DEBT SERVICE SCHEDULE

	Regular Debt Payments		Sinking	
	Principal	Interest	Fund	Total
FUNDS				
General Fund				
Lease Revenue Bonds	$ 182,044	$ 75,478	$ -	$ 257,522
SBITA*	676,322		-	676,322
Subtotal	858,366	75,478	-	933,844
Measure O Debt Service Fund				
Measure O Debt Service	2,700,000	7,192,163		9,892,163
Capital Facilities Fund				
Apparatus and Equipment Leases	3,244,718	180,556	-	3,425,274
Lease Revenue Bonds	37,280	15,456	-	52,736
Subtotal	3,281,998	196,012	-	3,478,010
Leased Properties Fund				
Lease Revenue Bonds	172,676	71,594	-	244,270
TOTALS	**$ 7,013,040**	**$ 7,535,247**	**$ -**	**$ 14,548,287**

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 FY 2024-25	UNAUDITED FY 2025-26	PRELIMINARY FY 2026-27	FINAL FY 2026-27	VARIANCE W/ FY 2025-26 UNAUDITEDS
OFFICE OF THE FIRE CHIEF						
FCH	FIRE CHIEF	3,291,551	3,257,181	3,372,284	3,688,852	13.3%
BRD	BOARD OF DIRECTORS	490,117	297,117	729,409	418,436	40.8%
ADMINISTRATION						
BMP	BIKE MEDIC PROGRAM	872	-	2,400	2,400	
COM	COMMUNICATION	1,512,793	4,331,852	2,045,570	2,120,085	-51.1%
CPT	AIR OPS	1,632,632	2,059,232	1,991,959	2,025,059	-1.7%
DCO	DEFERRED COMP	50,392	46,210	56,200	56,200	21.6%
DEP	DEPLOYMENTS	-	1,065,259	1,289,000	1,289,000	21.0%
DZR	DOZER PROGRAM	16,886	20,803	22,000	22,000	5.8%
EPS	EMER PLANNING SPEC	-	-	4,500	4,500	
FIN	FINANCE	5,592,637	7,080,290	5,915,483	5,916,991	-16.4%
FPS	FIRE PREVENTION & SAFETY GRANT	-	237,988	69,951	69,951	-70.6%
HRE	HUMAN RESOURCES	2,071,969	2,109,449	2,561,732	2,562,715	21.5%
HZM	HAZMAT	153,404	74,633	59,000	59,000	-20.9%
IGT	IGT	-	17,073,926	16,079,212	16,849,487	-1.3%
MMP	METRO MEDIC PROGRAM	8,587,163	10,241,634	10,310,739	10,323,137	0.8%
NDI	NON-DIVISIONAL	92,552,009	106,849,436	96,696,667	96,583,451	-9.6%
OES	OES TASK FORCE	-	-	46,300	46,300	
RCA	RECRUIT ACADEMY	2,182,061	1,817,078	2,222,473	2,222,473	22.3%
RES	RESCUE	68,648	170,604	162,670	201,174	17.9%
SFR	SAFER GRANT	-	2,278,488	-	-	-100.0%
SH2	SHSGP-2	-	140,548	-	-	-100.0%
SHG	SHSGP	-	60,000	-	-	-100.0%
SRP	SINGLE ROLE PARA PRG	9,140	-	-	-	
TEC	INFORMATION TECHNOLOGY	5,181,038	5,391,806	5,775,325	5,802,667	7.6%
TEM	TACTICAL EMS	4,505	10,070	14,800	14,800	47.0%
TRA	TRAINING	2,627,610	2,544,263	2,761,798	2,644,877	4.0%
UAV	UNMANNED AERIAL VEHICLE	20,846	31,778	39,985	39,985	25.8%
WCO	WORKERS COMP	6,665,371	7,069,584	6,949,626	7,349,626	4.0%
WTR	WATER RESCUE	16,878	44,514	43,853	43,853	-1.5%
OPERATIONS						
CIS	CRITICAL INCINDENT STR MNGT	30,925	66,463	124,909	124,909	87.9%
HFI	HEALTH & FITNESS	513,841	583,966	915,826	923,826	58.2%
OPE	OPERATIONS ADMIN	1,853,920	1,704,254	1,712,566	1,557,213	-8.6%
RFP	RESERVE FF PROGRAM	84,014	84,323	89,100	89,100	5.7%
SAF	SAFETY	2,515,186	3,748,689	3,983,896	3,984,464	6.3%
SUP	SUPPRESSION	149,827,718	148,137,550	156,596,196	156,679,361	5.8%
USR	URBAN SEARCH & RESCUE	-	320,958	-	-	-100.0%
UTL	*FIRE STATIONS UTILITIES AND CAPITAL OUTLAY*	946,525	3,021,479	92,269,310	92,792,998	2971.1%
SUPPORT SERVICES						
APE	APPARATUS & EQUIP	528,381	550,291	979,775	915,387	66.3%
ARS	ARSON/FIRE INVESTIGATIONS	1,039,190	840,562	1,087,137	1,088,265	29.5%
CER	COMM EMER RESPONSE TM	20,902	3,411	3,395	3,395	-0.5%
COR	COMMUNITY RELATIONS	896,379	805,719	874,050	1,046,576	29.9%
CRR	COMMUNITY RISK REDUCTION	4,724,607	4,746,899	4,889,451	4,886,857	2.9%
DEV	DEVELOPMENT TEAM	1,525,609	3,228,711	1,143,719	1,145,314	-64.5%
DIS	DISPATCH	5,494,438	6,108,469	6,463,136	6,460,913	5.8%
EMS	EMER MEDICAL SERVICES	12,603,460	13,833,058	15,142,893	15,470,082	11.8%
FAC	FACILITIES	2,560,053	3,487,854	5,044,383	5,508,943	57.9%
FLE	FLEET	7,741,172	14,053,571	67,367,029	66,545,841	373.5%
LOG	LOGISTICS	4,537,041	4,806,534	5,200,839	5,362,971	11.6%
MIH	MOBILE INTEGRATED HEALTH	1,286,158	86,707	742,162	757,750	773.9%
ARP	MIH - ARP	95,393	1,279,610	-	-	-100.0%
RTL	*RENTAL PROPERTIES*	140,465	142,861	144,624	144,624	1.2%
WIL	WILDLAND	45,731	51,637	54,525	54,384	5.3%
ZIF	ZINFANDEL TRAINING SITE	4,217,503	12,528,642	231,120	231,120	-98.2%
TOTALS:		**$ 335,957,133**	**$ 398,525,961**	**$ 524,282,977**	**$ 526,131,312**	**32.0%**

CAPITAL OUTLAY SUMMARY

Fund	Division	Description	Units	Price	Amount
Capital Facilities	COM: Communications	SITE HAWKS	3	6,000	18,000
Capital Facilities	FAC:Facility Maintenance	STA 112 ICE MACHINE	1	5,010	5,010
Capital Facilities	RES: Rescue	PARATECH ELEVATOR KIT	1	21,400	21,400
Capital Facilities	RES: Rescue	RAKER SHORE KIT	1	48,980	48,980
Capital Facilities	RES: Rescue	ELEVATOR SHAFT RESCUE KIT - FY26 CARRYFORWARD	1	8,600	8,600
Capital Facilities	RES: Rescue	HASTY MULTISEARCH - FY26 CARRYFORWARD	1	29,904	29,904
Capital Facilities	TEC: Information Technology	BOARDROOM CAMERAS	4	6,139	24,556
Capital Facilities	TEC: Information Technology	27-04 FIREWALL REPLACEMENT	2	65,000	130,000
Capital Facilities	TEC: Information Technology	27-05 UPS	2	137,000	274,000
Capital Facilities	TRA: Training	FORCIBLE ENTRY DOOR PROP	1	9,300	9,300
Capital Facilities	UAV: Unmanned Aerial Vehicle	DJI MATRICE 4 THERMAL	1	16,000	16,000
Capital Facilities	SAF: Safety	HOSE WASHER	3	7,000	21,000
				Subtotal: Capital Facilities	606,750
Development Impact	067: Fire Station 67	23-04 STA 67 BUILDOUT	1	7,690,717	7,690,717
Measure O	COM:Communications	26-11 AMBULANCE VEHICLE COMMS	9	8,495	76,455
Measure O	COM:Communications	26-12 BATTALION CHIEF VEHICLE REPLACEMENT	4	48,725	194,898
Measure O	COM:Communications	26-15 DOZER TENDER VEHICLE COMMS	1	14,746	14,746
Measure O	COM:Communications	26-16 DUTY CHIEF VEHICLE COMMS	6	15,345	92,071
Measure O	COM:Communications	26-20 SQUAD VEHICLE COMMS	2	11,870	23,740
Measure O	COM:Communications	26-21 TOW VEHICLE COMMSS	4	29,775	119,100
Measure O	COM:Communications	26-23 TYPE III ENGINE VEHICLE COMMS	4	19,495	77,980
Measure O	COM:Communications	26-24 TYPE V ENGINE VEHICLE COMMS	7	8,345	58,415
Measure O	COM:Communications	26-25 WATER TENDER VEHICLE COMMS	3	19,495	58,485
Measure O	COM:Communications	26-26 FLATBED VEHICLE COMMS	1	27,930	27,930
Measure O	COM:Communications	26-28 RESCUE BOAT VEHICLE COMMS	2	29,775	59,550
Measure O	COM:Communications	26-12 BC VEHICLE RADIO (4)	4	16,229	64,915
Measure O	COM:Communications	26-16 DUTY CHIEF VEHICLE RADIOS (6)	6	17,508	105,049
Measure O	COM:Communications	25-02 AMBULANCE VEHICLE COMMS (4)	4	5,500	22,000
Measure O	023:Fire Station 023	26-32 STA 23 REPLACEMENT	1	21,697,340	21,697,340
Measure O	042:Fire Station 042	26-35 STA 42 BUILDOUT	1	13,348,944	13,348,944
Measure O	061:Fire Station 061	26-33 STA 61 REPLACEMENT	1	20,282,738	20,282,738
Measure O	067:Fire Station 067	23-04 STA 67 BUILDOUT	1	6,379,052	6,379,052
Measure O	112:Fire Station 112	26-34 STA 112 REPLACEMENT	1	21,686,740	21,686,740
Measure O	APE:Apparatus And Equipment	27-07 EXTRICATION CUTTERS	3	18,597	55,790
Measure O	APE:Apparatus And Equipment	27-07 EXTRICATION SPREADERS	3	19,917	59,750
Measure O	APE:Apparatus And Equipment	27-07 EXTRICATION TELESCOPE RAMS	6	14,550	87,300
Measure O	EMS:Emergency Medical Services	27-06 AUTOMATIC CHEST COMPRESSION DEVICES	3	21,466	64,399
Measure O	FAC:Facility Maintenance	27-12 LIQUID CO2 EXTRACTOR INSTALLATION	1	138,390	138,390
Measure O	FAC:Facility Maintenance	26-31 STA 21 HVAC REPLACEMENT (3 UNITS)	1	56,410	56,410
Measure O	FAC:Facility Maintenance	26-31 STA 65 HVAC REPLACEMENT (1 UNIT)	1	43,675	43,675
Measure O	FAC:Facility Maintenance	26-31 STA 108 HVAC REPLACEMENT (1 UNIT)	1	28,500	28,500
Measure O	FAC:Facility Maintenance	26-30 MULTI-SITE ROOF REPLACEMENT (21, 65, 106, 109)	1	584,814	584,814
Measure O	FAC:Facility Maintenance	27-16 MULTI-SITE FLOORING REPLACEMENT (18)	1	826,910	826,910
Measure O	FLE:Fleet Maintenance	24-04 REMOUNT AMBULANCES	2	168,232	336,463
Measure O	FLE:Fleet Maintenance	25-22 AERIAL LADDER TRUCK	1	1,858,407	1,858,407
Measure O	FLE:Fleet Maintenance	25-37 TYPE I ENGINES	5	1,177,729	5,888,646
Measure O	FLE:Fleet Maintenance	25-38 TYPE III ENGINES	4	550,613	2,202,452
Measure O	FLE:Fleet Maintenance	26-10 AIR UNIT	1	1,037,526	1,037,526
Measure O	FLE:Fleet Maintenance	26-11 AMBULANCES	25	353,146	8,828,658
Measure O	FLE:Fleet Maintenance	26-12 BC VEHICLES	4	8,500	34,000
Measure O	FLE:Fleet Maintenance	26-13 DECONTAMINATION UNIT	1	1,000,000	1,000,000
Measure O	FLE:Fleet Maintenance	26-14 DOZERS	2	721,482	1,442,963
Measure O	FLE:Fleet Maintenance	26-15 DOZER TENDER	1	250,000	250,000
Measure O	FLE:Fleet Maintenance	26-16 DUTY CHIEF VEHICLES	6	8,500	51,000
Measure O	FLE:Fleet Maintenance	26-17 HAZMAT UNIT	1	1,700,000	1,700,000
Measure O	FLE:Fleet Maintenance	26-18 LADDER TRUCK - TILLER	1	2,495,270	2,495,270
Measure O	FLE:Fleet Maintenance	26-18 LADDER TRUCKS - STRAIGHT	2	1,692,887	3,385,773
Measure O	FLE:Fleet Maintenance	26-19 RESCUE UNIT	1	1,777,661	1,777,661
Measure O	FLE:Fleet Maintenance	26-20 SQUADS	3	287,104	861,312
Measure O	FLE:Fleet Maintenance	26-21 TOW VEHICLES	4	225,000	900,000
Measure O	FLE:Fleet Maintenance	26-22 TYPE I ENGINES	15	1,056,615	15,849,221
Measure O	FLE:Fleet Maintenance	26-23 TYPE III ENGINES	8	580,419	4,643,353
Measure O	FLE:Fleet Maintenance	26-24 TYPE V ENGINES	7	350,999	2,456,991
Measure O	FLE:Fleet Maintenance	26-25 WATER TENDERS	3	607,438	1,822,313
Measure O	FLE:Fleet Maintenance	26-26 FLATBED	1	110,000	110,000
Measure O	FLE:Fleet Maintenance	26-28 RESCUE BOATS	2	200,000	400,000
Measure O	FLE:Fleet Maintenance	26-38 UTILITY UNIT	1	350,000	350,000
Special Projects	ZIF: Zinfandel	23-06 ZINFANDEL PHASE 3 BUILDOUT	1	200,000	200,000
				Grand Totals	154,515,562

Revenue & Expenditures: General Operating Fund

FINAL BUDGET
Fiscal Year 2026-27

BUDGET SUMMARY - GENERAL FUND 212A

	ACTUALS FY 2024-25	UNAUDITED FY 2025-26	PRELIMINARY FY 2026-27	FINAL FY 2026-27	VARIANCE W/ FY 2025-26 UNAUDITEDS
REVENUES					
PROPERTY TAXES	$ 213,090,900	$ 224,454,962	$ 233,305,666	$ 235,006,473	$ 10,551,511
USE OF MONEY/PROPERTY	1,608,035	224,234	710,126	710,126	485,892
INTERGOVERNMENTAL	5,796,786	6,957,699	5,274,300	5,798,300	(1,159,399)
CHARGES FOR SERVICES *	109,058,158	105,811,151	108,185,389	108,855,260	3,044,109
MISCELLANEOUS REVENUE	2,862,332	411,938	131,054	131,054	(280,884)
Total Revenues	**332,416,211**	**337,859,984**	**347,606,535**	**350,501,213**	**12,641,229**
EXPENDITURES:					
LABOR COSTS	263,840,768	272,801,334	280,558,109	281,092,908	8,291,574
OTHER EXPENDITURES:					
SERVICES & SUPPLIES	51,961,983	60,050,347	65,420,335	66,935,226	6,884,879
TAXES, LICENSES, DEBT SERVICE & OTHER	4,575,700	23,121,170	4,839,195	4,836,870	(18,284,300)
Total Expenditures	**320,378,451**	**355,972,851**	**350,817,639**	**352,865,004**	**(3,107,847)**
REV LESS EXP	**12,037,760**	**(18,112,867)**	**(3,211,104)**	**(2,363,791)**	**15,749,076**
OTHER FINANCING SOURCES(USES)					
ISSUANCE OF CAPITAL LEASES	-	-	-	-	-
SALE OF ASSETS	-	-	-	-	-
TRANSFERS IN(OUT) FUND D -CAP FAC	(7,374,908)	(3,246,443)	(4,031,945)	(4,084,759)	(838,316)
TRANSFERS IN(OUT) FUND D -CAP FAC	-	800,000	-	-	(800,000)
TRANSFERS IN(OUT) FUND E-PENSION BONDS	-	658	-	-	(658)
TRANSFERS IN(OUT) FUND G-GRANTS	(10,582)	(9,507)	(3,330)	(3,330)	6,177
TRANSFERS IN(OUT) FUND G-GRANTS	190,676	886,914	-	-	(886,914)
TRANSFERS IN(OUT) FUND L-LEASED PROPERTIES	-	-	-	-	-
Total Other Financing Sources(Uses)	(7,194,814)	(1,568,378)	(4,035,275)	(4,088,089)	(2,519,711)
REV LESS EXP PLUS TRANSFERS	4,842,946	(19,681,245)	(7,246,379)	(6,451,880)	13,229,365
LESS: INCREASE/TRANSFER TO COMMITTED FUND BALANCE	-	20,455,219	(956,373)	-	(20,455,219)
CHANGE IN FUND BALANCE *	4,842,946	773,974	(8,202,752)	(6,451,880)	(7,225,854)

REVENUES & OTHER FINANCING SOURCES - GENERAL FUND

		ACTUALS FY 2024-25	UNAUDITED FY 2025-26	PRELIMINARY FY 2026-27	FINAL FY 2026-27	VARIANCE W/ FY 2025-26 UNAUDITEDS
910100	CURRENT SECURED PROPERTY TAXES	$ 196,472,265	$ 205,844,584	$ 214,741,669	$ 215,924,556	$ 10,079,972
910200	CURRENT UNSECURED PROPERTY TAXES	7,304,224	7,960,017	8,323,922	9,061,742	1,101,725
910300	SUPPLEMENTAL PROPERTY TAXES	4,291,920	2,912,205	5,091,000	4,866,000	1,953,795
910400	TAXES-SECURED "TEETER" FUNDS	1,729,540	3,291,591	1,925,567	1,925,567	(1,366,024)
910500	TAXES-SUPPLEMENTAL "TEETER" FUNDS	372,999	1,508,656	297,584	297,584	(1,211,072)
910600	UNITARY CURRENT SECURED TAXES	2,402,898	2,478,325	2,423,324	2,423,324	(55,001)
912000	SECURED REDEMPTION TAXES	23,724	9,980	15,000	15,000	5,020
913000	PRIOR UNSECURED PROPERTY TAXES	101,798	32,386	93,000	76,000	43,614
914000	PROPERTY TAX PENALTIES	42,344	61,646	47,000	51,000	(10,646)
919100	TAXES - AIRCRAFT	-	(9,929)	-	-	9,929
919900	TAXES - OTHER	1,910	-	-	-	-
976200	SPECIAL TAX ASSESSMENTS	347,278	365,501	347,600	365,700	199
	PROPERTY TAXES	**213,090,900**	**224,454,962**	**233,305,666**	**235,006,473**	**10,551,511**
941000	INTEREST INCOME	1,608,035	224,234	710,126	710,126	485,892
942000	FAIR VALUE ADJUSTMENT	-	-	-	-	-
	USE OF MONEY/PROPERTY	**1,608,035**	**224,234**	**710,126**	**710,126**	**485,892**
919600	RDA RESIDUAL DISTRIBUTION	2,720,134	3,185,033	2,334,000	2,722,000	(463,033)
952200	HOMEOWNERS PROPERTY TAX REVENUE	1,308,848	1,308,939	1,330,000	1,330,000	21,061
953100	AID/OTHER LOCAL GOV'T AGENCY	-	629,272	46,300	46,300	(582,972)
953300	REDEVELOPMENT AGENCY-PASSTHRU	1,765,944	1,833,775	1,564,000	1,700,000	(133,775)
956900	STATE AID AND OTHER MISC REVENUES	1,860	680	-	-	(680)
957000	CAPITAL CONTRIBUTIONS	-	-	-	-	-
	INTERGOVERNMENTAL	**5,796,786**	**6,957,699**	**5,274,300**	**5,798,300**	**(1,159,399)**
963900	DEPLOYMENTS/OTHER FIRE SERVICE REIMBURSEMENTS	3,879,391	1,891,285	1,490,400	1,490,400	(400,885)
964300	FEES-INSPECTIONS, PERMITS & PLAN REVIEW	6,704,850	7,428,479	7,659,000	7,659,000	230,521
964320	PERMITS & KNOX LOCK FEES	-	-	-	-	-
964330	PLAN REVIEW FEES	*5,032,521*	*5,819,548*	*6,218,000*	*6,218,000*	398,452
964340	CODE ENFORCEMENT INSPECTION FEES	*1,528,492*	*1,452,246*	*1,308,000*	*1,308,000*	(144,246)
964360	FIREWORK FEES	*88,318*	*96,185*	*83,000*	*83,000*	(13,185)
964370	PLANNING LETTERS (COUNTY)	*57,747*	*62,436*	*50,000*	*50,000*	(12,436)
964380	CREDIT CARD COST RECOVERY	*(2,228)*	*(1,936)*	-	-	1,936
964800	FIRE CONTROL SERVICE (ALARM FEES)	135,351	119,321	124,000	124,000	4,679
964900	COPYING SERVICE	5,147	3,533	-	-	(3,533)
966900	MEDICAL CARE (MEDIC FEES)	48,238,609	49,397,192	50,300,000	49,116,889	(280,303)
966910	GEMT/PP-GEMT REIMBURSEMENT *	24,648,016	23,190,721	25,100,000	25,700,000	2,509,279
966920	VRRP *	16,164,800	17,328,721	15,000,000	16,287,121	(1,041,600)
969300	EDUCATION TRAINING SERVICE	415,462	(4,551)	380,297	380,297	384,848
969900	CONTRACT SERVICE REVENUE	8,866,532	6,456,450	8,131,692	8,097,553	1,641,103
	CHARGES FOR SERVICES	**109,058,158**	**105,811,151**	**108,185,389**	**108,855,260**	**3,044,109**
931000	VEHICLE CODE FINES	1,400	1,490	1,500	1,500	10
932000	OTHER COURT FINES	580	135	-	-	(135)
973000	DONATIONS - CERT DONATION FROM FOUNDATION	6,590	7,000	30,000	30,000	23,000
974000	INSURANCE PROCEEDS	5,332	18,114	-	-	(18,114)
979000	REVENUE - GEMT ADMIN FEE + OTHER	2,753,591	241,427	99,554	99,554	(141,873)
979900	REVENUE - OTHER	94,839	143,772	-	-	(143,772)
	MISCELLANEOUS REVENUE	**2,862,332**	**411,938**	**131,054**	**131,054**	**(280,884)**
	Total General Operating Revenues	**332,416,211**	**337,859,984**	**347,606,535**	**350,501,213**	**12,641,229**
986200	PROCEEDS FROM SALE OF ASSETS	-	-	-	-	-
987000	EXTERNAL FINANCING SOURCES	-	-	-	-	-
987010	OTHER PRIVATE FUNDING SOURCES	-	-	-	-	-
599100	OPERATING TRANSFERS IN (From FUND D - Cap Fac)	-	800,000	-	-	(800,000)
599100	OPERATING TRANSFERS IN (From FUND E - Pension Bonds)	-	658	-	-	(658)
599100	OPERATING TRANSFERS IN (From FUND G - Grants)	190,676	886,914	-	-	(886,914)
599100	OPERATING TRANSFERS IN (From FUND L - Leased Ppty)	-	-	-	-	-
	OTHER FINANCING SOURCES	**190,676**	**1,687,572**	**-**	**-**	**(1,687,572)**
TOTAL REVENUES AND OTHER FINANCING SOURCES		**$ 332,606,887**	**$ 339,547,556**	**$ 347,606,535**	**$ 350,501,213**	**$ 10,953,657**

*Starting FY2025-26 the IGT has been consolidated into the General fund for consistency.

EXPENDITURES & OTHER FINANCING USES - GENERAL FUND

	ACTUALS FY 2024-25	UNAUDITED FY 2025-26	PRELIMINARY FY 2026-27	FINAL FY 2026-27	VARIANCE W/ FY 2025-26 UNAUDITEDS
EXPENDITURES					
LABOR COSTS	$ 263,840,768	$ 272,801,334	$ 280,558,109	$ 281,092,908	$ 8,291,574
SERVICES & SUPPLIES	51,961,983	60,050,347	65,420,335	66,935,226	6,884,879
TAXES, LICENSES, DEBT SERVICE & OTHERS	4,575,700	23,121,170	4,839,195	4,836,870	(18,284,300)
Total Expenditures	320,378,451	355,972,851	350,817,639	352,865,004	(3,107,847)
OTHER FINANCING USES					
TRANSFERS OUT	7,385,490	3,255,950	4,035,275	4,088,089	832,139
Total Expenditures and Other Financing Uses	***$ 327,763,941***	***$ 359,228,801***	***$ 354,852,914***	***$ 356,953,093***	***$ (2,275,708)***

Acct	Description	ACTUALS FY 2024-25	UNAUDITED FY 2025-26	PRELIMINARY FY 2026-27	FINAL FY 2026-27	VARIANCE W/ FY 2025-26 UNAUDITEDS
110000	WAGES	$ 151,127,818	$ 151,880,738	$ 155,493,364	$ 155,571,191	$ 3,690,453
120000	BENEFITS	112,712,950	120,920,596	125,064,745	125,521,717	4,601,121
	Total Labor Costs	**263,840,768**	**272,801,334**	**280,558,109**	**281,092,908**	**8,291,574**
200500	ADS/LEGAL NOTICES	6,180	8,822	12,424	12,424	3,602
201500	PRINT & COPY SERVICES	15,027	7,628	13,000	13,000	5,372
202100	BOOKS, SUBSCRIPTION SERVICE	26,230	17,617	28,832	28,832	11,215
202200	BOOKS, SUBSCRIPTION (PERM LIB)	21,693	68,185	46,890	46,890	(21,295)
202300	AUDIO VIDEO PRODUCTION SERVICES	11,860	15,390	19,005	29,005	13,615
202900	BUSINESS/CONFERENCE	319,305	391,696	595,321	592,783	201,087
203100	BUSINESS ACTIVITY EXP (NON-EE)	92,186	18,656	61,104	86,604	67,948
203500	EDUC/TRAINING SERVICES	206,828	275,530	466,257	460,052	184,522
203600	EDUCATION/TRAINING SUPPLIES	82,570	163,771	214,032	182,532	18,761
203800	EMPLOYEE AWARDS	8,285	8,724	25,291	23,000	14,276
203900	EMPLOYEE TRANSPORTATION	617	551	1,000	1,000	449
204100	OFFICE EQUIP NOT INVENTORIED	10,069	6,081	10,605	10,605	4,524
204500	FREIGHT/SHIPPING	10,041	6,581	8,400	8,000	1,419
205100	INSURANCE LBLTY,PPTY,W/C,ETC.	4,415,423	4,622,967	5,317,825	5,208,780	585,813
206100	MEMBERSHIPS	38,489	41,641	49,397	50,082	8,441
206600	PHOTO SUPPLY	4,171	8,105	9,000	5,000	(3,105)
207600	OFFICE SUPPLIES	41,165	41,810	65,880	59,522	17,712
208100	POSTAGE/SUPPLY/METER RNTL/LSE	4,480	5,563	5,400	5,400	(163)
208500	PRINTING/BINDING	11,321	20,889	25,000	27,000	6,111
210300	LNDSCP SVC/WEED ABTM/PEST CTRL	146,397	151,772	224,100	211,422	59,650
210400	LANDSCAPE SUPPLY	16,543	32,604	49,000	49,000	16,396
211100	BUILDING SERVICE	704,479	829,662	1,011,254	1,260,254	430,592
211200	BUILDING SUPPLY	80,509	95,571	125,000	125,000	29,429
213100	ELECTRICAL SERVICE	110,216	67,053	113,207	115,412	48,359
213200	ELECTRICAL SUPPLY	26,648	34,636	48,500	47,500	12,864
215100	MECH SYSTEMS SVC	141,761	210,480	165,600	214,002	3,522
215200	MECH SYSTEMS SUP	68,607	52,888	119,800	119,800	66,912
216100	PAINTING SERVICE	51,854	40,200	77,000	77,000	36,800
216200	PAINTING SUPPLY	5,832	2,202	15,200	15,200	12,998
216700	PLUMBING SERVICE	32,512	42,967	45,700	45,700	2,733
216800	PLUMBING SUPPLY	23,953	41,128	71,500	71,500	30,372
217100	REAL PROPERTY RENTAL	13,443	12,926	20,955	20,955	8,029
219100	ELECTRICITY	651,361	759,725	820,309	820,309	60,584
219200	NATURAL GAS	209,152	194,953	284,275	284,275	89,322
219300	REFUSE SERVICE	117,232	130,667	173,922	173,922	43,255
219500	SEWAGE SERVICE	47,528	61,243	56,333	56,333	(4,910)
219700	TELEPHONE SVCE:LINE FEES & CALLS	598,922	555,554	581,200	581,200	25,646
219800	WATER SERVICE	173,289	205,223	209,741	209,741	4,518
220500	VEHICLE MAINT SVC	1,695,259	2,229,907	2,291,000	2,296,486	66,579
220600	VEHICLE MAINT SUP	1,427,888	1,810,114	1,795,560	1,810,557	443
222600	EXPENDABLE TOOLS	9,497	13,115	13,800	13,800	685
223100	FIRE EQUIP SVC (NON-SCBA)	150,869	33,274	174,210	192,810	159,536
223200	FIRE EQUIP SUPPLY	494,939	626,081	753,580	689,051	62,970
223600	FUEL, OILS & LUBRICANTS	1,560,153	1,748,015	1,828,642	2,149,892	401,877
225100	MEDICAL EQUIP SVC	132,033	252,846	209,706	195,706	(57,140)
225200	MEDICAL EQUIP SUP	9,468	8,339	24,450	26,450	18,111

Acct	Description	ACTUALS FY 2024-25	UNAUDITED FY 2025-26	PRELIMINARY FY 2026-27	FINAL FY 2026-27	VARIANCE W/ FY 2025-26 UNAUDITEDS
226400	OFFICE EQUIPMENT/FURNITURE	22,874	16,821	25,000	25,000	8,179
226500	COMPUTER INVENTORIABLE EQUIPT.	228,787	313,195	67,800	106,200	(206,995)
226600	STATION FURNISHINGS	41,058	64,422	60,240	60,240	(4,182)
227100	COMM EQUIP SERVICE	69,487	159,959	133,336	133,336	(26,623)
227200	COMM EQUIP SUPPLY	330,488	206,992	102,750	150,050	(56,942)
227500	EQUIPMENT RENTAL	399,318	524,052	522,344	523,894	(158)
228100	SHOP EQUIP SERVICE	22,263	7,743	25,000	25,000	17,257
228200	SHOP EQUIP SUPPLY	43,678	62,784	50,500	50,500	(12,284)
229100	OTHER EQUIP SERV	27,055	38,815	53,235	53,235	14,420
229200	OTHER EQUIP SUPPLY	186,764	254,308	252,394	244,919	(9,389)
231300	CLOTHING REPAIRS	268,765	248,188	305,000	295,500	47,312
231400	SAFETY CLOTHING AND SUPPLIES	1,027,650	1,474,986	1,873,835	1,883,106	408,120
232100	CUSTODIAL SERVICE	119,293	105,730	145,072	166,606	60,876
232200	CUSTODIAL SUPPLY	151,488	154,950	167,400	156,000	1,050
233200	FOOD SUPPLY	65,926	55,022	89,375	90,335	35,313
234200	KITCHEN SUPPLY	4,581	4,833	5,000	5,000	167
235100	LAUNDRY SERVICE	17,131	16,049	17,500	17,500	1,451
244300	MEDICAL SERVICES	279,893	359,695	699,710	698,710	339,015
244400	MEDICAL SUPPLIES	1,399,361	1,347,214	1,553,226	1,429,000	81,786
250200	ACTUARIAL SERVICE	8,250	29,125	11,400	11,400	(17,725)
250500	FINANCIAL SERVICE	80,462	73,300	80,280	80,280	6,980
253100	LEGAL SERVICE	220,522	567,804	700,000	700,000	132,196
254100	PERSONNEL SERVICE	132,846	126,426	140,000	140,000	13,574
254200	TREASURER SERVICES	9,073	13,566	10,000	10,000	(3,566)
259100	OTHER SERVICE	11,661,250	12,361,203	14,532,955	14,870,030	2,508,827
281100	COMPUTER SERVICES	1,151,589	1,495,471	1,742,634	1,729,785	234,314
281200	COMPUTER SUPPLY	21,812	6,195	7,600	7,600	1,405
281300	SALES TAX ADJUSTMENT	-	-	-	-	-
281700	ELECTION SERVICE	226,160	-	269,703	269,703	269,703
285100	PHYSICAL FITNESS SERVICE	76,246	95,980	95,000	103,000	7,020
285200	PHYSICAL FITNESS SUPPLIES	90,645	80,466	120,000	120,000	39,534
288000	PRIOR YEAR SVC/SUP	-	-	-	-	-
289800	OTHER SUPPLIES	261,334	288,600	78,845	78,845	(209,755)
289900	OTHER SERVICES *	13,509,303	17,158,159	16,461,868	17,232,143	73,984
292300	GS MESSENGER SERVICES	-	-	-	-	-
293100	DISPATCH SERVICE	5,494,438	6,108,469	6,463,136	6,460,913	352,444
293400	PUBLIC WORKS SVC	-	-	4,000	4,000	4,000
296200	GENERAL SERVICE PARKING CHARGE	23,549	6,993	7,855	7,913	920
298400	RADIO SYSTEMS	262,360	249,480	268,135	271,695	22,215
	Total Services and Supplies	**51,961,983**	**60,050,347**	**65,420,335**	**66,935,226**	**6,884,879**
321000	INTEREST EXPENSE	130,128	109,419	83,478	83,478	(25,941)
322000	PRINCIPAL PAYMENTS	786,584	840,831	858,366	874,366	33,535
329000	EARLY BOND RETIREMENT	-	18,200,000	-	-	(18,200,000)
345000	ASSESSMENTS	3,505,903	3,772,558	3,551,351	3,533,026	(239,532)
370000	CONTRIBUTIONS TO OTHER AGENCY	153,085	198,362	346,000	346,000	147,638
	Total Tax, License, & Assessments	**4,575,700**	**23,121,170**	**4,839,195**	**4,836,870**	**(18,284,300)**

Total General Operating Expenditures	**$ 320,378,451**	**$ 355,972,851**	**$ 350,817,639**	**$ 352,865,004**	**$ (3,107,847)**

Account Description	ACTUALS FY 2024-25	UNAUDITED FY 2025-26	PRELIMINARY FY 2026-27	FINAL FY 2026-27	VARIANCE W/ FY 2025-26 UNAUDITEDS
Transfer Out to Fund D - Capital Facilities	$ 7,374,908	$ 3,246,443	$ 4,031,945	$ 4,084,759	$ 838,316
Transfer Out to Fund E-Pension Fund					-
Transfer Out to Fund F-OPEB					-
Transfer Out to Fund G-Grants	10,582	9,507	3,330	3,330	(6,177)
Transfer Out to Fund L-Leases	-	-	-	-	-
Transfer Out to Fund M-IGT					-
Transfer Out to Fund S-Simulator Grant					-
Total Other Financing Uses	**$ 7,385,490**	**$ 3,255,951**	**$ 4,035,275**	**$ 4,088,089**	**$ 832,139**
Total Expenditures and Other Financing Uses	**$ 327,763,941**	**$ 359,228,801**	**$ 354,852,914**	**$ 356,953,093**	**$ (2,275,708)**

*Starting FY2025-26 the IGT has been consolidated into the General fund for consistency.

LABOR COSTS - GENERAL FUND

		ACTUALS FY 2024-25	UNAUDITED FY 2025-26	PRELIMINARY FY 2026-27	FINAL FY 2026-27	VARIANCE W/ UNAUDITEDS $ Change	% Change
COMPENSATION							
111000	Wages	$ 85,348,815	$ 87,193,697	$ 91,613,358	$ 91,613,359	$ 4,419,662	5.1%
112100	Reserve F/F-Rio Linda	67,621	75,844	75,000	75,000	(844)	-1.1%
112400	Directors	18,081	20,176	23,760	23,760	3,584	17.8%
113120	Overtime - Shift	3,581,642	4,201,598	3,911,974	3,958,719	(242,879)	-5.8%
113210	FLSA	2,031,404	2,086,513	2,123,967	2,123,967	37,454	1.8%
113110	Constant Staffing-Callback	30,874,039	28,446,555	26,552,989	26,552,989	(1,893,566)	-6.7%
113220	Overtime - Day	990,080	818,785	1,095,126	1,126,208	307,423	37.5%
114110	Out of Class	220,393	185,792	209,583	209,583	23,791	12.8%
114111	Fire Staff Premium	478,542	475,308	494,441	494,441	19,133	4.0%
114120	EMT	3,270,969	3,347,110	3,430,827	3,430,827	83,717	2.5%
114130	Paramedic	4,680,689	4,839,768	5,004,179	5,004,179	164,411	3.4%
114140	Education	6,351,325	6,700,348	6,919,709	6,919,709	219,361	3.3%
114160	Haz-Mat	1,511,948	1,565,275	1,632,537	1,632,537	67,262	4.3%
114170	Longevity Pay	2,523,558	2,641,534	2,902,653	2,902,652	261,118	9.9%
114200	Standby Pay	83,734	82,400	83,200	83,200	800	1.0%
114310	Uniform Allowance	55,481	53,428	76,800	76,800	23,372	43.7%
114320	Tool Allowance	21,576	21,450	21,600	21,600	150	0.7%
115110	Annual PTO/VL Buy Back	879,895	882,302	813,700	813,700	(68,602)	-7.8%
115114	Holiday Pay Prem.	3,841,906	3,946,124	4,016,961	4,016,961	70,837	1.8%
115130	Sick Leave Buy Back/Annual	1,347,120	1,196,231	1,390,500	1,390,500	194,269	16.2%
115140	Employee Behavioral Wellness Incentive	2,949,000	3,100,500	3,100,500	3,100,500	-	0.0%
TOTAL COMPENSATION		**151,127,818**	**151,880,738**	**155,493,364**	**155,571,191**	**3,690,453**	**2.4%**
BENEFITS							
Retirement							
121011	CalPERS Safety	58,554,605	64,080,248	68,068,044	68,068,044	3,987,796	6.2%
121020	CalPERS Misc.	3,103,700	3,505,493	3,715,045	3,715,046	209,553	6.0%
121022	Pension Bonds Principal Payment	2,735,000	2,000,000	-	-	(2,000,000)	-100.0%
121030	Pension 115 Trust	-	319,826	-	-	(319,826)	-100.0%
121040	SCERS Safety Retirement	3,950,000	3,039,563	3,000,000	3,000,000	(39,563)	-1.3%
121041	Pension Bonds Interest Payment	1,230,242	557,436	-	-	(557,436)	-100.0%
	Total Retirement	69,573,547	73,502,566	74,783,089	74,783,090	1,280,524	1.7%
Medical							
123010	Employees	18,375,402	20,117,575	21,957,704	22,014,678	1,897,103	9.4%
123011	Retirees	12,602,726	13,485,879	13,981,779	13,981,779	495,900	3.7%
123013	Pay In-Lieu of Medical	-	-	-	-	-	
123015	PERS OPEB	3,500,845	4,359,362	5,044,864	5,044,864	685,502	15.7%
123020	Dental	1,029,132	1,067,766	1,128,079	1,128,079	60,313	5.6%
123030	Vision	148,530	150,157	154,864	154,864	4,707	3.1%
123040	Employee Assistance Program (EAP)	117,316	198,507	205,336	205,335	6,828	3.4%
123050	LT Disability	56,878	60,359	61,055	61,054	695	1.2%
123060	Life/AD&D	133,601	137,431	142,960	142,960	5,529	4.0%
123080	Employee Retirement Consulting	26,465	26,600	28,081	28,081	1,481	5.6%
	Total Medical:	35,990,895	39,603,636	42,704,722	42,761,694	3,158,058	8.0%
122020	**OASDHI**	2,100,256	2,113,198	2,243,190	2,243,189	129,991	6.2%
122030	**PARS**	15,880	15,575	15,552	15,552	(23)	-0.1%
124000	**Workers Compensation Claims**	5,014,827	5,666,901	5,300,000	5,700,000	33,099	0.6%
125000	**Unemployment**	17,545	18,720	18,192	18,192	(528)	-2.8%
TOTAL BENEFITS		**112,712,950**	**120,920,596**	**125,064,745**	**125,521,717**	**4,601,121**	**3.8%**
TOTAL LABOR COSTS		**$ 263,840,768**	**$ 272,801,334**	**$ 280,558,109**	**$ 281,092,908**	**$ 8,291,574**	**3.0%**

EXPENDITURES BY DIVISION - GENERAL FUND

		ACTUALS FY 2024-25	UNAUDITED FY 2025-26	PRELIMINARY FY 2026-27	FINAL FY 2026-27	VARIANCE W/ FY 2025-26 UNAUDITEDS
OFFICE OF THE FIRE CHIEF						
FCH	FIRE CHIEF	3,291,551	3,257,181	3,372,284	3,688,852	13.3%
BRD	BOARD OF DIRECTORS	490,117	297,117	729,409	418,436	40.8%
ADMINISTRATION						
BMP	BIKE MEDIC PROGRAM	872	-	2,400	2,400	
COM	COMMUNICATION	1,113,879	1,166,906	1,054,236	1,103,940	-5.4%
CPT	AIR OPS	1,632,632	2,059,232	1,991,959	2,025,059	-1.7%
DCO	DEFERRED COMP	50,392	46,210	56,200	56,200	21.6%
DEP	DEPLOYMENTS	-	1,065,259	1,289,000	1,289,000	21.0%
DZR	DOZER PROGRAM	16,886	20,803	22,000	22,000	5.8%
EPS	EMER PLANNING SPEC	-	-	4,500	4,500	
FIN	FINANCE	5,592,637	6,011,662	5,915,483	5,916,991	-1.6%
FPS	FIRE PREVENTION & SAFETY GRANT	-	-	-	-	
HRE	HUMAN RESOURCES	2,071,969	2,109,449	2,561,732	2,562,715	21.5%
HZM	HAZMAT	79,709	74,633	59,000	59,000	-20.9%
IGT	IGT	-	17,073,926	16,079,212	16,849,487	-1.3%
MMP	METRO MEDIC PROGRAM	8,587,163	10,241,634	10,310,739	10,323,137	0.8%
NDI	NON-DIVISIONAL	87,022,617	98,061,551	82,995,474	82,882,095	-15.5%
OES	OES TASK FORCE	-	-	46,300	46,300	
RCA	RECRUIT ACADEMY	2,182,061	1,817,078	2,072,084	2,072,084	14.0%
RES	RESCUE	54,924	100,188	92,290	92,290	-7.9%
SFR	SAFER GRANT	-	-	-	-	
SH2	SHSGP-2	-	-	-	-	
SHG	SHSGP	-	-	-	-	
SRP	SINGLE ROLE PARA PRG	9,140	-	-	-	
TEC	INFORMATION TECHNOLOGY	4,975,660	5,388,844	5,346,770	5,374,112	-0.3%
TEM	TACTICAL EMS	4,505	10,070	14,800	14,800	47.0%
TRA	TRAINING	2,588,218	2,404,860	2,636,706	2,635,577	9.6%
UAV	UNMANNED AERIAL VEHICLE	8,196	17,877	23,985	23,985	34.2%
WCO	WORKERS COMP	6,613,722	7,069,584	6,864,472	7,264,472	2.8%
WTR	WATER RESCUE	16,878	44,514	43,853	43,853	-1.5%
OPERATIONS						
CIS	CRITICAL INCINDENT STR MNGT	30,925	66,463	124,909	124,909	87.9%
HFI	HEALTH & FITNESS	513,841	583,966	915,826	923,826	58.2%
OPE	OPERATIONS ADMIN	1,853,920	1,704,254	1,712,566	1,557,213	-8.6%
RFP	RESERVE FF PROGRAM	84,014	84,323	89,100	89,100	5.7%
SAF	SAFETY	2,474,447	3,692,343	3,962,896	3,963,464	7.3%
SUP	SUPPRESSION	148,100,280	148,137,550	153,064,459	153,149,250	3.4%
USR	URBAN SEARCH & RESCUE	-	320,958	-	-	-100.0%
UTL	FIRE STATIONS UTILITIES	946,525	1,050,794	1,183,779	1,183,779	12.7%
SUPPORT SERVICES						
APE	APPARATUS & EQUIP	528,381	550,291	776,935	712,547	29.5%
ARS	ARSON/FIRE INVESTIGATIONS	932,162	840,562	1,087,137	1,088,265	29.5%
CER	COMM EMER RESPONSE TM	2,702	3,411	3,395	3,395	-0.5%
COR	COMMUNITY RELATIONS	825,799	805,719	874,050	1,046,576	29.9%
CRR	COMMUNITY RISK REDUCTION	4,724,607	4,746,899	4,889,451	4,886,857	2.9%
DEV	DEVELOPMENT TEAM	878,920	928,355	1,143,719	1,145,314	23.4%
DIS	DISPATCH	5,494,438	6,108,469	6,463,136	6,460,913	5.8%
EMS	EMER MEDICAL SERVICES	12,399,347	13,645,973	15,078,494	15,401,392	12.9%
FAC	FACILITIES	2,209,999	2,581,322	3,030,240	3,343,218	29.5%
FLE	FLEET	6,108,363	6,818,565	6,860,369	6,863,832	0.7%
LOG	LOGISTICS	4,537,041	4,806,534	5,200,839	5,362,971	11.6%
MIH	MOBILE INTEGRATED HEALTH	1,283,281	80,346	685,806	701,394	773.0%
WIL	WILDLAND	45,731	51,637	54,525	54,384	5.3%
ZIF	ZINFANDEL TRAINING SITE	-	25,539	31,120	31,120	21.9%
TOTALS:		$ 320,378,451	$ 355,972,851	$ 350,817,639	$ 352,865,004	-0.9%

Revenue & Expenditures: Other Funds

FINAL BUDGET
Fiscal Year 2026-27

BUDGET SUMMARY - CAPITAL FACILITIES FUND 212D

	ACTUALS FY 2024-25	UNAUDITED FY 2025-26	PRELIMINARY FY 2026-27	FINAL FY 2026-27	VARIANCE W/ FY 2025-26 UNAUDITEDS
REVENUE:					
INVESTMENT & OTHER INCOME	$ 240,696	$ 63,912	$ -	$ -	$ (63,912)
INTERGOVERNMENTAL	-	-	-	-	-
MISCELLANEOUS	111	-	-	-	-
Total Revenues	**240,807**	**63,912**	**-**	**-**	**(63,912)**
EXPENDITURES:					
SERVICES & SUPPLIES	-	-	-	-	-
TAXES, LICENSES, DEBT SERVICE & OTHERS	5,210,891	4,277,205	3,478,010	3,478,010	(799,195)
CAPITAL OUTLAY	2,495,817	4,826,109	553,935	606,749	(4,219,360)
Total Expenditures	**7,706,708**	**9,103,314**	**4,031,945**	**4,084,759**	**(5,018,555)**
REVENUE LESS EXPENDITURES	**(7,465,901)**	**(9,039,402)**	**(4,031,945)**	**(4,084,759)**	**4,954,643**
OTHER FINANCING SOURCES(USES)					
ISSUANCE OF BONDS	-	-	-	-	-
ISSUANCE OF CAPITAL LEASES	1,759,267	-	-	-	-
SALE OF ASSETS	-	419,733	-	-	(419,733)
TRANSFERS IN(OUT) Fund A-General	7,374,908	3,246,443	4,031,945	4,084,759	838,316
TRANSFERS IN(OUT) Fund A-General	-	(800,000)	-	-	800,000
TRANSFERS IN(OUT) Fund G-Grants	-	-	-	-	-
TRANSFERS IN(OUT) Fund E-Pension Bonds	-	-	-	-	-
TRANSFERS IN(OUT) Fund O-Measure O	-	941,696	-	-	(941,696)
TRANSFERS IN(OUT) Fund S-Special Projects	-	-	-	-	-
Total Other Financing Sources (Uses)	**9,134,175**	**3,807,872**	**4,031,945**	**4,084,759**	**276,887**
SPECIAL ITEM					
EARLY BOND RETIREMENT	-	-	-	-	-
REV LESS EXP PLUS TRANSFERS	**$ 1,668,274**	**$ (5,231,530)**	**$ -**	**$ -**	**$ 5,231,530**

SERVICES & SUPPLIES						
250500	FINANCIAL SERVICE	$ -	$ -	$ -	$ -	$ -
281300	SALES TAX ADJUSTMENT	-	-	-	-	-
TAXES, LICENSES, DEBT SERVICE & OTHERS						
321000	INTEREST	390,793	300,508	196,012	196,012	(104,496)
322000	PRINCIPAL	4,820,098	3,976,697	3,281,998	3,281,998	(694,699)
CAPITAL OUTLAY						
420100	STRUCTURES	43,132	74,799	-	-	(74,799)
420200	NON-STRUCTURE	64,220	34,580	-	-	(34,580)
430100	VEHICLES	1,625,532	4,473,030	-	-	(4,473,030)
430300	EQUIPMENT	762,933	243,700	553,935	606,749	363,049
440300	SOFTWARE	-	-	-	-	-

BUDGET SUMMARY - GRANTS FUND 212G

	ACTUALS FY 2024-25	UNAUDITED FY 2025-26	PRELIMINARY FY 2026-27	FINAL FY 2026-27	VARIANCE W/ FY 2025-26 UNAUDITEDS
REVENUE:					
INTERGOVERNMENTAL	$ 2,573,928	$ 4,315,909	$ 3,833,901	$ 3,832,275	$ (483,634)
INVESTMENT & OTHER INCOME	15,722	19,658	-	-	(19,658)
OTHER PRIVATE GRANTS	2,877	-	29,844	29,844	29,844
Total Revenues	**2,592,527**	**4,335,567**	**3,863,745**	**3,862,119**	**(473,448)**
EXPENDITURES:					
LABOR COSTS	1,992,790	3,664,707	3,836,765	3,835,139	170,432
SERVICES & SUPPLIES	227,556	344,671	56,822	56,822	(287,849)
TAXES, LICENSES, DEBT SERVICE & OTHERS	-	-	-	-	-
CAPITAL OUTLAY	85,768	102,317	-	-	(102,317)
Total Expenditures	**2,306,114**	**4,111,695**	**3,893,587**	**3,891,961**	**(219,734)**
REVENUE LESS EXPENDITURES	**286,413**	**223,872**	**(29,842)**	**(29,842)**	**(253,714)**
OTHER FINANCING SOURCES(USES)					
ISSUANCE OF CAPITAL LEASES	-	-	-	-	-
SALE OF ASSETS	-	-	-	-	-
TRANSFERS IN(OUT) FUND A	10,582	9,507	3,330	3,330	(6,177)
TRANSFERS IN(OUT) FUND A	(190,676)	(886,914)	-	-	886,914
TRANSFERS IN(OUT) FUND D	-	-	-	-	-
Total Other Financing Sources (Uses)	**(180,094)**	**(877,407)**	**3,330**	**3,330**	**880,737**
REV LESS EXP PLUS TRANSFERS	**$ 106,319**	**$ (653,535)**	**$ (26,512)**	**$ (26,512)**	**$ 627,023**

		ACTUALS FY 2024-25	UNAUDITED FY 2025-26	PRELIMINARY FY 2026-27	FINAL FY 2026-27	VARIANCE W/ FY 2025-26 UNAUDITEDS
LABOR COSTS						
110000	WAGES	$ 1,047,162	$ 2,670,154	$ 2,669,700	$ 2,669,700	$ (454)
120000	BENEFITS	945,628	994,553	1,167,065	1,165,439	170,886
SERVICES & SUPPLIES						
203100	BUSINESS ACTIVITY EXP	-	59,926	-	-	(59,926)
203500	EDUCATION/TRAINING SERVICES	326	-	-	-	-
203600	EDUCATION/TRAINING SUPPLIES	-	-	-	-	-
205100	INSURANCE LBLTY, PPTY, W/C, ETC.	-	-	-	-	-
211100	BUILDING SERVICE	-	60,000	-	-	(60,000)
219700	TELEPHONE SERVICE	-	-	-	-	-
220500	VEHICLE MAINT SVC - MEDIC	-	-	-	-	-
223200	FIRE EQUIP SUPPLY	-	-	-	-	-
223600	DIESEL	-	-	-	-	-
225100	MEDICAL EQUIP SVC	159,254	108,700	-	-	(108,700)
225200	MEDICAL EQUIP SUP	-	-	-	-	-
226500	COMPUTER INVENTORIABLE EQUIP	-	-	-	-	-
227200	COMM EQUIP SUPPLY	-	-	-	-	-
229200	OTHER EQUIP SUPPLY	-	38,231	-	-	(38,231)
231400	SAFETY CLOTHING & SUPPLIES	-	-	-	-	-
233200	FOOD SUPPLY	-	-	-	-	-
244400	MEDICAL SUPPLIES	-	-	-	-	-
259100	OTHER SERVICE	28,669	7,509	466	466	(7,043)
281100	COMPUTER SERVICES	-	-	-	-	-
289800	OTHER SUPPLIES	31,989	-	-	-	-
289900	OTHER SERVICES	7,318	70,305	56,356	56,356	(13,949)
TAXES, LICENSES, DEBT SERVICE & OTHERS						
322000	PRINCIPAL PAYMENTS	-	-	-	-	-
CAPITAL OUTLAY						
420100	STRUCTURES	-	-	-	-	-
430100	VEHICLES	-	-	-	-	-
430300	EQUIPMENT	85,768	102,317	-	-	(102,317)

BUDGET SUMMARY - DEVELOPMENT IMPACT FEES FUND 212I

		ACTUALS FY 2024-25		UNAUDITED FY 2025-26		PRELIMINARY FY 2026-27		FINAL FY 2026-27		VARIANCE W/ FY 2025-26 UNAUDITEDS
REVENUE:										
CHARGES FOR SERVICES	$	3,832,688	$	3,382,579	$	3,000,000	$	3,000,000	$	(382,579)
INVESTMENT & OTHER INCOME		595,642		508,862		-		-		(508,862)
MISCELLANEOUS		1,619		1,600		-		-		(1,600)
Total Revenues		**4,429,949**		**3,893,041**		**3,000,000**		**3,000,000**		**(893,041)**
EXPENDITURES:										
SERVICES & SUPPLIES		69,072		49,484		70,000		70,000		20,516
CAPITAL OUTLAY		646,689		5,265,595		7,690,717		12,800,000		7,534,405
Total Expenditures		**715,761**		**5,315,079**		**7,760,717**		**12,870,000**		**7,554,921**
REVENUE LESS EXPENDITURES		**3,714,188**		**(1,422,038)**		**(4,760,717)**		**(9,870,000)**		**(8,447,962)**
OTHER FINANCING SOURCES(USES)										
ISSUANCE OF CAPITAL LEASES		-		-		-		-		-
SALE OF ASSETS		-		-		-		-		-
TRANSFERS IN(OUT)		-		-		-		-		-
Total Other Financing Sources (Uses)		**-**		**-**		**-**		**-**		**-**
REV LESS EXP PLUS TRANSFERS	**$**	**3,714,188**	**$**	**(1,422,038)**	**$**	**(4,760,717)**	**$**	**(9,870,000)**	**$**	**(8,447,962)**

BUDGET SUMMARY - LEASED PROPERTIES FUND 212L

		ACTUALS FY 2024-25	UNAUDITED FY 2025-26	PRELIMINARY FY 2026-27	FINAL FY 2026-27	VARIANCE W/ FY 2025-26 UNAUDITEDS
REVENUE:						
RENTAL INCOME		$ 1,186,463	$ 1,119,470	$ 402,484	$ 402,484	$ (716,986)
INVESTMENT & OTHER INCOME		138,366	91,801	-	-	(91,801)
MISCELLANEOUS		-	-	-	-	-
Total Revenues		**1,324,829**	**1,211,271**	**402,484**	**402,484**	**(808,787)**
EXPENDITURES:						
SERVICES & SUPPLIES		395,504	358,288	619,406	633,553	275,265
TAXES, LICENSES, DEBT SERVICE & OTHERS		244,806	243,704	244,270	244,270	566
CAPITAL OUTLAY		-	-	-	-	-
Total Expenditures		**640,310**	**601,992**	**863,676**	**877,823**	**275,831**
REVENUE LESS EXPENDITURES		**684,519**	**609,279**	**(461,192)**	**(475,339)**	**(1,084,618)**
OTHER FINANCING SOURCES(USES)						
TRANSFERS IN(OUT)	FUND A	-	-	-	-	-
TRANSFERS IN(OUT)	FUND D	-	-	-	-	-
Total Other Financing Sources (Uses)		**-**	**-**	**-**	**-**	**-**
REV LESS EXP PLUS TRANSFERS		**$ 684,519**	**$ 609,279**	**$ (461,192)**	**$ (475,339)**	**$ (1,084,618)**

SERVICES & SUPPLIES						
210300	LANSCAPE SCV/PEST CONTROL	$ 18,608	$ 17,415	$ 22,000	$ 22,000	$ 4,585
211100	BUILDING SERVICE	45,163	23,147	252,000	305,000	281,853
211200	BUILDING SUPPLY	6,262	1,520	14,000	14,000	12,480
213100	ELECTRICAL SERVICE	3,262	1,980	9,500	9,500	7,520
215100	MECH SYSTEMS SERVICE	25,836	39,298	33,000	33,000	(6,298)
215200	MECH SYSTEMS SUPPLY	-	-	-	-	-
216700	PLUMBING SERVICES	4,120	4,015	5,000	5,000	985
219100	ELECTRICITY	94,743	96,813	97,771	97,771	958
219200	NATURAL GAS	16,837	18,679	16,082	16,082	(2,597)
219300	REFUSE SERVICE	4,253	4,789	4,862	4,862	73
219500	SEWER SERVICE	11,364	12,549	12,381	12,381	(168)
219800	WATER SERVICE	20,982	10,031	11,528	11,528	1,497
232100	CUSTODIAL SERVICE	139,451	123,003	132,532	93,516	(29,487)
259100	OTHER PROFESSIONAL SERVICE	-	300	4,000	4,000	3,700
296200	PARKING CHARGES	4,623	4,749	4,750	4,913	164
TAXES, LICENSES, DEBT SERVICE & OTHERS						
321000	INTEREST	80,060	75,873	71,594	71,594	(4,279)
322000	PRINCIPAL	164,746	167,831	172,676	172,676	4,845
CAPITAL OUTLAY						
410100	LAND ACQUISITION	-	-	-	-	-
420100	STRUCTURES/IMPROVEMENTS	-	-	-	-	-

BUDGET SUMMARY - MEASURE O DEBT SERVICE FUND 212N

	ACTUALS FY 2024-25	UNAUDITED FY 2025-26	PRELIMINARY FY 2026-27	FINAL FY 2026-27	VARIANCE W/ FY 2025-26 UNAUDITEDS
REVENUE:					
PROPERTY TAXES	$ -	$ 9,392,661	$ 9,338,144	$ 9,448,677	$ 56,016
INVESTMENT & OTHER INCOME	-	139,862	-	-	(139,862)
Total Revenues	**-**	**9,532,523**	**9,338,144**	**9,448,677**	**(83,846)**
EXPENDITURES:					
SERVICES & SUPPLIES	-	(4,154)	10,000	10,000	14,154
TAXES, LICENSES, DEBT SERVICE & OTHERS	-	4,216,597	9,892,163	9,892,163	5,675,566
CAPITAL OUTLAY	-	-	-	-	-
Total Expenditures	**-**	**4,212,443**	**9,902,163**	**9,902,163**	**5,689,720**
REVENUE LESS EXPENDITURES	**-**	**5,320,080**	**(564,019)**	**(453,486)**	**(5,773,566)**
OTHER FINANCING SOURCES(USES)					
ISSUANCE OF BONDS	-	1,210,972	-	-	(1,210,972)
TRANSFERS IN(OUT)	-	-	-	-	-
Total Other Financing Sources (Uses)	**-**	**1,210,972**	**-**	**-**	**(1,210,972)**
REV LESS EXP PLUS TRANSFERS	**$ -**	**$ 6,531,052**	**$ (564,019)**	**$ (453,486)**	**$ (6,984,538)**

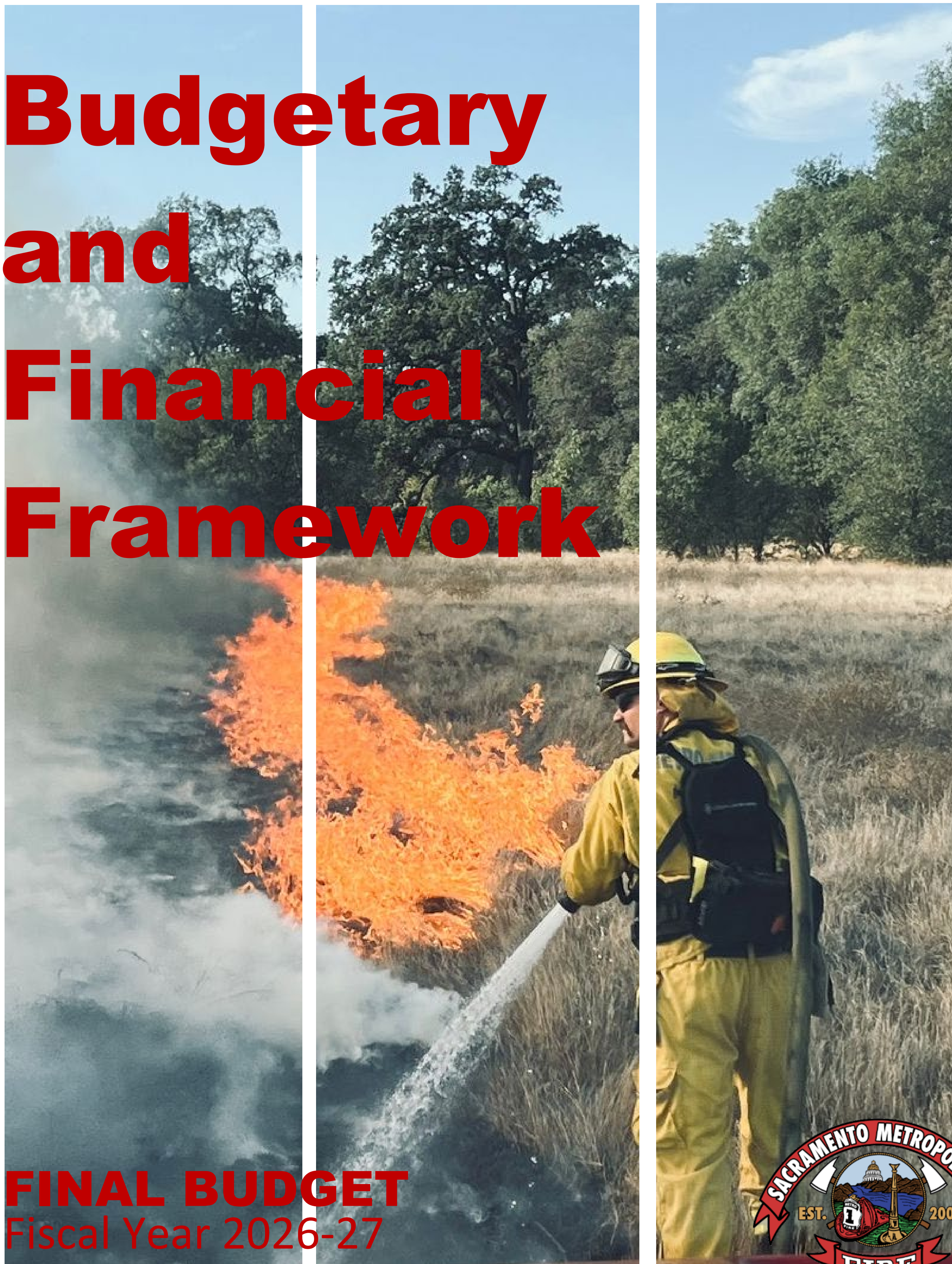
BUDGET SUMMARY - MEASURE O BUILDING FUND 212O

	ACTUALS FY 2024-25	UNAUDITED FY 2025-26	PRELIMINARY FY 2026-27	FINAL FY 2026-27	VARIANCE W/ FY 2025-26 UNAUDITEDS
REVENUE:					
PROPERTY TAXES	$ -	$ -	$ -	$ -	$ -
INVESTMENT & OTHER INCOME	-	2,886,148	400,000	400,000	(2,486,148)
Total Revenues	**-**	**2,886,148**	**400,000**	**400,000**	**(2,486,148)**
EXPENDITURES:					
SERVICES & SUPPLIES	-	1,068,628	-	-	(1,068,628)
CAPITAL OUTLAY	-	7,904,305	146,813,250	141,439,602	133,535,297
Total Expenditures	**-**	**8,972,933**	**146,813,250**	**141,439,602**	**132,466,669**
REVENUE LESS EXPENDITURES	**-**	**(6,086,785)**	**(146,413,250)**	**(141,039,602)**	**(134,952,817)**
OTHER FINANCING SOURCES(USES)					
ISSUANCE OF BONDS	-	160,000,000	-	-	(160,000,000)
TRANSFERS IN(OUT) Fund D-Cap Fac	-	(941,696)	-	-	941,696
Total Other Financing Sources (Uses)	**-**	**159,058,304**	**-**	**-**	**(159,058,304)**
REV LESS EXP PLUS TRANSFERS	**$ -**	**$ 152,971,519**	**$ (146,413,250)**	**$ (141,039,602)**	**$ (294,011,121)**

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

	ACTUALS FY 2024-25	UNAUDITED FY 2025-26	PRELIMINARY FY 2026-27	FINAL FY 2026-27	VARIANCE W/ FY 2025-26 UNAUDITEDS
REVENUE:					
INTERGOVERNMENTAL	$ -	$ -	$ -	$ -	$ -
INVESTMENT & OTHER INCOME	560,801	221,297	-	-	(221,297)
Total Revenues	**560,801**	**221,297**	**-**	**-**	**(221,297)**
EXPENDITURES:					
SERVICES & SUPPLIES	-	-	-	-	-
TAXES, LICENSES, DEBT SERVICE & OTHERS	-	-	-	-	-
CAPITAL OUTLAY	4,209,789	10,235,654	200,000	200,000	(10,035,654)
Total Expenditures	**4,209,789**	**10,235,654**	**200,000**	**200,000**	**(10,035,654)**
REVENUE LESS EXPENDITURES	**(3,648,988)**	**(10,014,357)**	**(200,000)**	**(200,000)**	**9,814,357**
OTHER FINANCING SOURCES(USES)					
TRANSFERS IN(OUT) Fund A	-	-	-	-	-
TRANSFERS IN(OUT) Fund D	-	-	-	-	-
Total Other Financing Sources (Uses)	**-**	**-**	**-**	**-**	**-**
REV LESS EXP PLUS TRANSFERS	**$ (3,648,988)**	**$ (10,014,357)**	**$ (200,000)**	**$ (200,000)**	**$ 9,814,357**

Budgetary and Financial Framework



FINAL BUDGET

Fiscal Year 2026-27

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 General Fund revenues of approximately $350.5 million and operating expenditures and transfers out of $356.9 million, the FY 2026/27 Budget does is not projected to meet balanced budget criteria without a transfer from the General Fund reserve of approximately $6.4 million.

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 FY 2026/27, the estimate starts with a base of FY 2025/26 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 2025 transfers are also added.

This will result to an estimated real property value to which minor additions are made (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 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 adjusted by CPI and the estimated change in the number of medical transports using actual trends identified during the prior fiscal year.

Public Provider Ground Emergency Transport Revenues

Similar to EMS revenues, PPGEMT revenues are estimated starting with last year's budgeted PPGEMT revenues, or actual revenues if already available, and adjusted by CPI and the forecasted change in the number of medical transports using actual trends identified during the prior fiscal year.

Voluntary Rate Range Program Revenues

Like the PPGEMT program the VRRP provides supplemental reimbursement for the medical transports. The amount of reimbursement depends on the participation of health plans in the program.

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 if 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
UNASSIGNED FUND BALANCE		
1) Operating Reserves[1]	1.8 months (15 percent)	6 months (50 percent)
COMMITTED FUND BALANCE		
2) Self-Insurance Reserves[1]	Short-term liability	Total liability
3) Compensated Absence Reserves[1]	Amount expected to be paid in next 12 months	Total obligation owed to all employees
4) Capital Replacement Reserves[2]	Annual depreciation	Accumulated depreciation
5) Early Debt Extinguishment Reserves[1]	Ratable amount needed to retire pension obligation bonds at call dates	Total outstanding pension obligation bond principal
RESTRICTED RESERVES		
6) Capital Improvement Program (CIP) Reserves[3]	10 percent of current year planned CIP expenditures	Amount needed to fully fund the CIP
7) Debt Service Reserves[1 2 4]	Amount required by bond documents	None
8) Post-Retirement Medical Reserves (CERBT)[5]	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.

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, 2025, the District's bonded debt limit was $2,349,731,032. Outstanding applicable debt as of the same date was $12,294,730 for a legal debt margin of $2,337,436,302. Even after Measure O debt issuances (authorized up to $415 million) in FY 2025/26, the District will still be well below the bonded debt limit.

Current Debt Obligations
The District has three outstanding General Fund debt obligations: one lease revenue bond, financing for apparatus and equipment leases, and Measure O general obligation bonds. Lease revenue bonds were first issued in 2011 to facilitate the purchase of a headquarters office building and new apparatus. Apparatus and equipment leases have been used to facilitate timely acquisition of key capital goods with fiscally- balanced upfront costs. Measure O General Obligation bonds were voter-authorized and issued to address a backlog of capital asset needs.

The amount of principal and interest payments remaining for all outstanding debt at the beginning of the budget year are shown in the following table.

Debt Obligation	***Final Maturity Date***	***Principal & Interest Total*** ***(Through Maturity)***
Lease Revenue Bonds	*5/15/2042*	*$7,748,976*
Apparatus and Equipment Leases	*6/28/2028*	*$6,362,158*
Measure O General Obligation Bond	*8/1/2055*	*$287,234,981*

The District's most recent bond ratings were AA- (Standard and Poor) and AAA (Fitch), for a Measure O bond issuance in July 2025.

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 occurs wherein budget officers update estimates of annual spending for each budget account.

The 2^{nd} quarter budget 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 Budget (current year) requests due

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

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

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

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

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

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

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

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

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 postemployment benefits, rising costs of equipment replacement and facility maintenance due to inflation and deferred investment, and potential reductions to federal Medicaid subventions for ambulance transports.

With regard to 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. In FY 2026/27 the District will increase its retiree healthcare contribution (known as Other Post-Employment Benefits, or OPEB) by 15.7 percent over the prior year, but pay less than the latest explicit subsidy calculation. The District anticipates making full explicit subsidy payments for the next biennial OPEB valuation.

To address equipment and facility needs, the District has developed a vehicle replacement plan, a District-wide facility condition assessment, and 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. The passage of Measure O on November 5, 2024, substantially increased the completion of CIP plan items.

In order to mitigate any impact of reduced federal funding for Medicaid-related transports, the District is evaluating all opportunities to achieve full cost recovery for emergency medical services, including supporting advocacy efforts to maximize reimbursements for Medicaid services.

Economic Outlook

The District's economic outlook is shaped mainly by property tax trends. Comprising approximately 65 percent of all revenues (exclusive of Measure O collections), real estate market trends have a direct impact on District operations. The District has enjoyed fourteen 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.

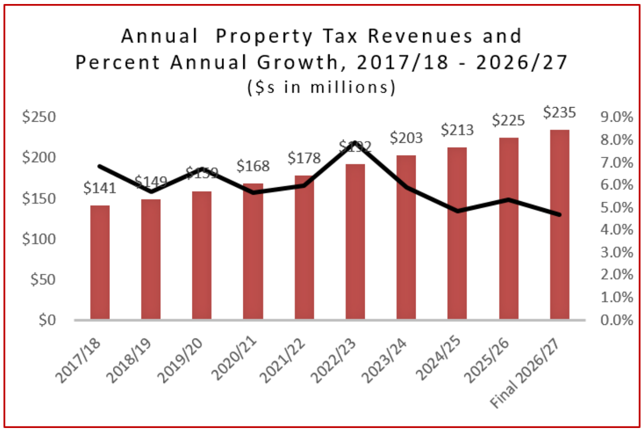
The single biggest factor affecting property tax revenue is home sales. Portions of the District have experienced rapid growth in new homes coming to market, however demand and resales have slowed with persistent, elevated interest rates. While Proposition 13 limits growth in assessed value to 2 percent per year unless the property is reassessed, the most recent Sacramento County Assessor's report (July 2026) estimated assessed values leading to 4.9 percent growth in property taxes across the County in 2026/27. The District contracts with HdL Coren and Cone for property tax analysis and projections, who estimate 4.7 percent annual growth in property tax revenues for the District in FY 2026/27.

According to HdL Coren and Cone, the median home price in Sacramento County in the first quarter of 2026 was $526,500—up from $502,500 a year earlier. According the California Association of Realtors, Sacramento region housing affordability has declined to where now 29 percent of households can afford the median price home—still one of the more relatively affordable regions in California. The primary driver for affordability level is the interest rates set by the Federal Reserve, which have been held at an elevated level to cool inflation.

Revenue levels for funds other than the General Fund are forecast to remain stable. The Leased Projects Fund, Grants Fund, and Development Impact Fees Fund will receive modest revenues, most of which will be spent in the same fiscal year. The Measure O Building Fund will reflect a large revenue balance from the issuance of $160 million in debt to be largely liquidated over the next two fiscal years.

Property Taxes

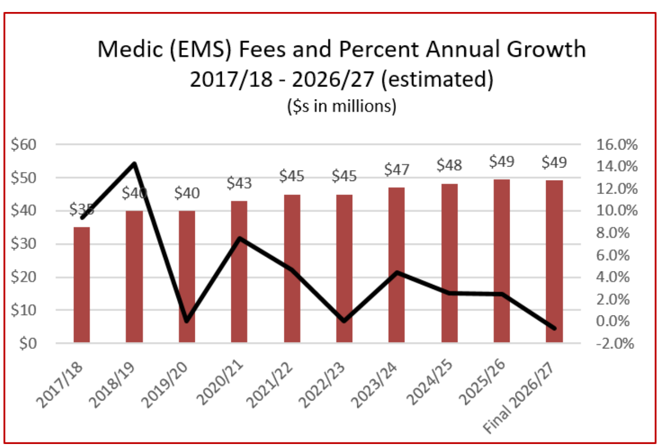
The following table documents property tax growth over the last decade. The red column denotes property tax revenues and the black line represents the annual year-over-year growth rate.



The second-most consequential revenue driver for the District is Emergency Medical Services fees. The District expects modest EMS revenue erosion of approximately 0.6 percent, to $49.1 million, attributable to fewer ambulance transports.

Medical Transports

The following table documents medic fee (EMS) revenues for the last decade, with the red column identifying income and the black line representing year-over-year growth rate. As shown, the year-over-year growth rate varies significantly, from negative growth to as much as 14 percent.



Personnel

FINAL BUDGET
Fiscal Year 2026-27

POSITION AUTHORIZATION DOCUMENT

SUMMARY Full-Time Positions			
	Authorized Positions*	Budgeted Positions**	Proposed Changes***
Office of the Fire Chief	5	5	0
Operations	560	560	0
Support Services	167	169	0
Administration	46	47	0
Total	**778**	**781**	**0**

Notes:

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

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

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

POSITION AUTHORIZATION DOCUMENT

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

POSITION AUTHORIZATION DOCUMENT

OPERATIONS BRANCH

Position	Authorized Positions	Budgeted Positions	Proposed Changes	Comments
Deputy Chief	**1**	**1**		
Administrative Specialist	**1**	**1**		
Assistant Chief	**3**	**3**		Shift Commanders
Business Applications Analyst	**1**	**1**		
Data Analyst	**1**	**1**		
FIRE SUPPRESSION				
Battalion Chief	**15**	**15**		Excludes two Day position assignments (Special Ops and Wellness, Health & Safety)
Fire Captain	**135**	**135**		Includes three EMS-24 positions. Eleven additional Day staff reflected in assigned divisions.
Fire Engineer	**132**	**132**		
Firefighter	**264**	**264**		Total includes a 10 percent pool (24 positions), per MOU. Six new firefighter positions added for Squad 41, effective 5/1/26.
WELLNESS, HEALTH and SAFETY				
Assistant Chief	**1**	**1**		
Battalion Chief	**1**	**1**		Day assignment
Captain	**2**	**2**		Day assignment
Health & Fitness Program Manager	**1**	**1**		
Safety Specialist	**1**	**1**		
Safety Technician	**1**	**1**		
	560	**560**	**0**	

POSITION AUTHORIZATION DOCUMENT

SUPPORT SERVICES BRANCH				
Position	Authorized Positions	Budgeted Positions	Proposed Changes	**Comments**
Deputy Chief	**1**	**1**		
Administrative Specialist	**1**	**1**		
METRO MEDIC PROGRAM (MMP)				
MMP's (Paramedics and EMT's)	**86**	**86**		Total includes a 10 percent pool (8 positions), per MOU. Paramedics and EMTs included.
EMERGENCY MEDICAL SERVICES (EMS)				
Assistant Chief	**1**	**1**		
CQI Manager	**1**	**1**		
Captain	**3**	**3**		Day assignment
Administrative Specialist	**1**	**1**		
EMS System Technician	**2**	**2**		
MIH PROGRAM				
Battalion Chief	**0**	**1**		Position authorized in Suppression division. Filled & partially grant-funded.
MIH Paramedic	**0**	**1**		Non-rank specific. Positions authorized in Suppression and MMP divisions.
PLANNING & DEVELOPMENT				
Chief Development Officer	**1**	**1**		
Legislative Analyst	**1**	**1**		
Administrative Analyst	**1**	**1**		
Geographic Information Data Analyst	**1**	**1**		
COMMUNITY RELATIONS				
Fire Captain	**1**	**1**		PIO, Day assignment
Community Relations Coordinator	**1**	**1**		
Community Relations Specialist	**2**	**2**		
LOGISTICS				
Logistics Manager	**1**	**1**		
Warehouse Supervisor	**1**	**1**		
Logistics Technician	**7**	**7**		
Office Technician	**1**	**1**		
FACILITIES				
Facilities Manager	**1**	**1**		
Facilities Technician	**5**	**5**		
FLEET MAINTENANCE				
Fleet Manager	**1**	**1**		
Assistant Fleet Manager	**1**	**1**		
Master Fire Mechanic	**2**	**2**		
Fire Mechanic	**10**	**10**		
Parts Buyer	**1**	**1**		
Shop Assistant	**1**	**1**		
Accounting Technician	**1**	**1**		
COMMUNITY RISK REDUCTION / ARSON				
Fire Marshal	**1**	**1**		
Deputy Fire Marshal	**1**	**1**		
Administrative Specialist	**1**	**1**		
Plans Examiner I	**3**	**3**		
Office Technician	**2**	**2**		
Supervising Inspector	**3**	**3**		
Fire Inspector II	**7**	**7**		
Fire Inspector I	**7**	**7**		
Supervising Investigator	**1**	**1**		
Fire Investigator II	**4**	**4**		
	167	**169**	**0**	

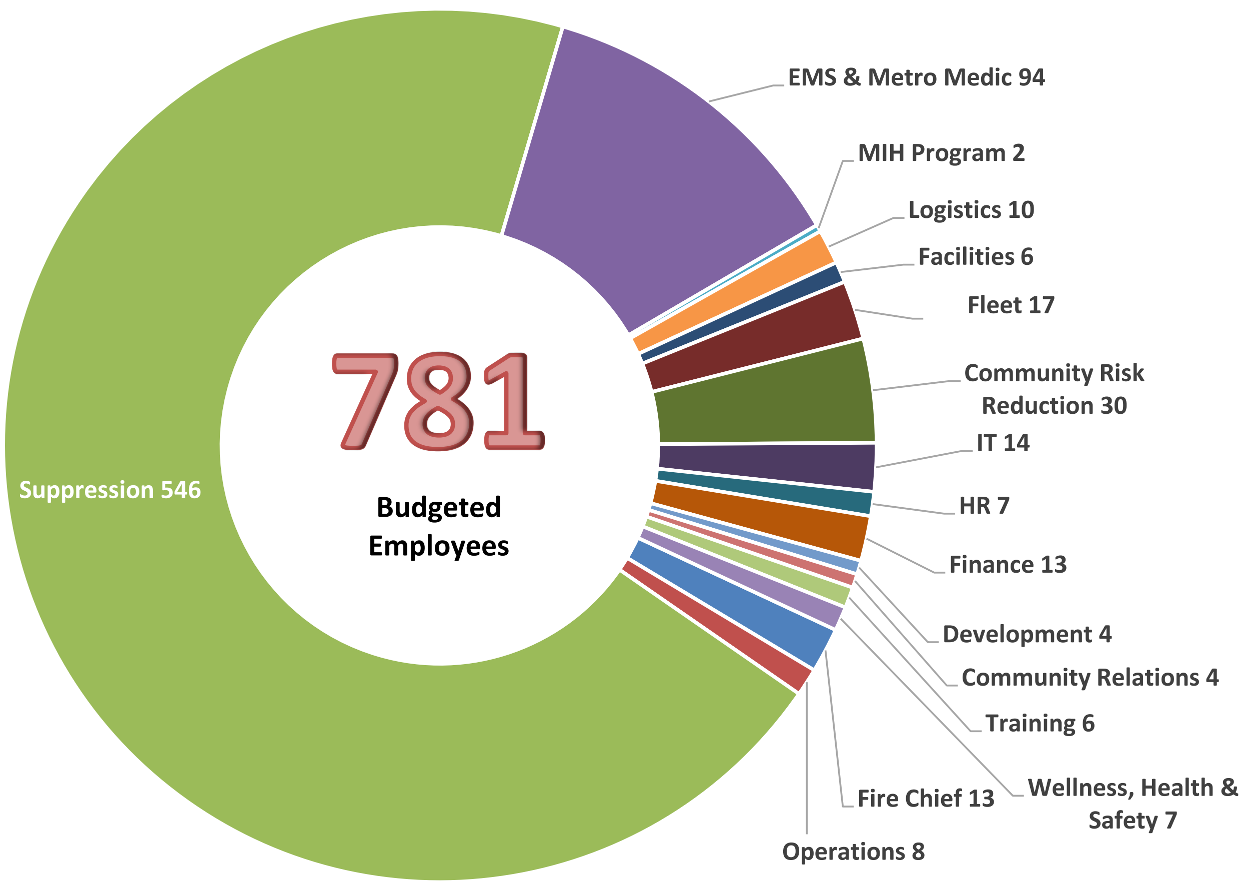
POSITION AUTHORIZATION DOCUMENT

ADMINISTRATIVE BRANCH				
Position	Authorized Positions	Budgeted Positions	Proposed Changes	**Comments**
Deputy Chief	1	1		
Assistant Chief	1	1		Chief Executive Director of SRFECC
Battalion Chief	1	1		Day assignment
Local 522 Rep	0	2		Authorized in Suppression division. Required per MOU. Positions are not rank-specific. Backfilled via constant staffing.
AIR OPERATIONS				
Chief Pilot	1	1		
Captain	1	1		Day assignment
Helicopter Mechanic	1	0		Authorized / Not Budgeted for FY 26/27
TRAINING				
Assistant Chief	1	1		
Captain	4	4		Day assignment
Administrative Specialist	1	1		
HUMAN RESOURCES				
Chief Human Resources Officer	1	1		
Administrative Specialist	1	1		
Human Resources Analyst II	3	3		
Human Resources Analyst I	0	0		
Workers Compensation Coordinator	2	2		
FINANCE				
Chief Financial Officer	1	1		
Finance Manager	1	1		
Purchasing Agent	1	1		
Grant Specialist	1	1		
Payroll Manager	1	1		
Payroll Analyst	1	1		
Payroll Specialist	1	1		
Financial Analyst	1	1		
Accounting Specialist	1	1		
Accounting Technician	4	4		
INFORMATION TECHNOLOGY (IT) / COMMUNICATIONS				
Director, Information Technology	1	1		
Office Technician	1	1		
Business Applications Analyst	2	2		
Network Systems Engineer	1	1		
Network Systems Administrator	2	2		
Computer Systems Supervisor	1	1		
Computer Systems Technician	2	2		
Help Desk Technician	1	1		
Communications Supervisor	1	1		
Communications Technician II	2	2		
	46	47	0	

POSITION AUTHORIZATION DOCUMENT

PART-TIME, TEMPORARY, RETIRED ANNUITANTS, RESERVE & REIMBURSED				
Position	Authorized Positions	Budgeted Positions	Proposed Changes	**Comments**
Retired Annuitants (part-time)	**7**	**7**		
Reserve Firefighters	**10**	**10**		
Medical Director	**1**	**1**		
Physician Assistant (PA) - MIH Program	**14**	**14**		
Helicopter Pilot (part-time)	**4**	**4**		
	36	36	0	

PERSONNEL BY DIVISION



POSITION AUTHORIZATION DOCUMENT

Authorized Positions - Last 3 Fiscal Years

Position	Authorized Positions FY 26/27 Final Budget	Authorized Positions FY 25/26 Midyear Budget	Authorized Positions FY 24/25 Midyear Budget
Fire Chief	1	1	1
Deputy Chief	3	3	3
Assistant Chief	7	6	6
Assistant Chief (Chief Exec. Director of SRFECC)	1	0	0
Administrative Support Officer III	0	1	1
Executive Assistant to the Fire Chief	0	0	0
Board Clerk	1	1	1
Administrative Specialist	6	6	6
Data Analyst	1	1	1
Battalion Chief, Day	0	1	1
Battalion Chief	17	15	15
Day Battalion Chief, Special Operations	0	1	1
Day Captain	10	10	8
Fire Captain	136	135	135
Fire Engineer	132	132	132
Firefighter	264	258	240
Captains, MMP	0	0	0
MMP's (Paramedics and EMT's)	86	86	64
Chief Pilot	1	1	1
Helicopter Mechanic	1	1	0
CQI Manager	1	1	1
EMS System Technician	2	2	2
Health & Fitness Program Manager	1	1	1
Safety Specialist	1	1	1
Safety Technician	1	1	1
Logistics Manager	1	1	1
Assistant Logistics Manager	0	0	1
Warehouse Supervisor	1	1	0
Logistics Technician	7	7	7
Office Technician	6	6	6
Facilities Manager	1	1	1
Facilities Technician	5	5	4
Fleet Manager	1	1	1
Assistant Fleet Manager	1	1	1
Master Fire Mechanic	2	2	2
Fire Mechanic	10	10	10
Parts Buyer	1	1	1
Shop Assistant	1	1	0
Fire Marshal	1	1	1
Deputy Fire Marshal	1	1	1
Plan Intake Specialist	0	3	3
Plans Examiner I	3	0	0
Supervising Inspector	3	3	3
Fire Inspector II	7	7	7
Fire Inspector I	7	7	7
Supervising Investigator	1	1	1
Fire Investigator II	4	4	3

Director, Information Technology	1	1	1
Business Applications Analyst	3	3	3
Network Systems Engineer	1	1	1
Network Systems Administrator	2	2	2
Computer Systems Supervisor	1	1	1
Computer Systems Technician	2	2	2
Help Desk Technician	1	1	1
Communications Manager	0	0	0
Communications Supervisor	1	1	1
Communications Technician II	2	2	2
Day Staff Local 522 Rep	0	0	1
Chief Human Resources Officer	1	1	1
Human Resources Analyst II	3	3	3
Workers Compensation Coordinator	2	2	2
Chief Financial Officer	1	1	1
Finance Manager	1	1	1
Purchasing Agent	1	1	1
Grant Specialist	1	1	1
Payroll Manager	1	1	1
Payroll Analyst	1	1	1
Payroll Specialist	1	1	1
Financial Analyst	1	1	1
Accounting Specialist	1	1	1
Accounting Technician	5	5	5
Chief Development Officer	1	1	1
Legislative Analyst	1	1	1
Administrative Analyst	1	1	1
Geographic Information Data Analyst	1	1	1
Day Captain - PIO	0	1	1
Community Relations Coordinator	1	1	1
Community Relations Specialist	2	2	2
Total	**778**	**771**	**726**

PAY SCHEDULE

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

	Monthly Base Pay				
	Step 1	Step 2	Step 3	Step 4	Step 5
Facilities Technician	$ 7,907.43	$ 8,299.65	$ 8,710.57	$ 9,143.14	$ 9,597.36
Communications Technician III	8,031.42	8,429.39	8,847.56	9,285.90	9,747.30
Communications Technician II	7,832.43	8,220.31	8,628.37	9,056.62	9,506.53
Facilities Assistant	6,056.00	6,354.48	6,668.83	6,999.02	7,345.08
Safety Specialist	7,906.00	8,298.18	8,709.12	9,140.28	9,593.03
Safety Technician	5,833.96	6,122.36	6,425.15	6,742.36	7,075.45
Plans Examiner I	5,833.96	6,122.36	6,425.15	6,742.36	7,075.45
Video Technician	5,738.80	6,022.84	6,319.89	6,632.79	6,960.11
Logistics Technician	5,430.21	5,698.42	5,979.59	6,275.18	6,585.18
Accounting Technician	5,180.80	5,435.98	5,704.19	5,985.35	6,280.96
EMS Systems Technician	5,180.80	5,435.98	5,704.19	5,985.35	6,280.96
Office Technician	4,547.76	4,771.29	5,006.31	5,252.88	5,512.43
Local 522					
Recruit Firefighter					$ 6,233.40
Firefighter	$ 7,910.30	$ 8,301.06	$ 8,712.02	$ 9,143.14	$ 9,595.90
Fire Engineer	8,745.19	9,177.76	9,631.96	10,109.23	10,609.58
Fire Captain	9,787.69	10,272.15	10,781.14	11,314.66	11,875.58
Battalion Chief	11,892.88	12,482.61	13,101.18	13,751.49	14,433.53
Fire Inspector I	6,488.58	6,807.27	7,143.23	7,495.04	7,864.18
Fire Inspector II	8,749.50	9,182.10	9,636.29	10,113.55	10,613.90
Fire Supervising Inspector	9,792.01	10,276.47	10,785.48	11,318.98	11,879.89
Deputy Fire Marshal	11,649.19	12,225.95	12,831.56	13,467.44	14,135.02
Fire Investigator I	6,484.26	6,802.93	7,138.89	7,490.70	7,859.85
Fire Investigator II	8,745.19	9,177.76	9,631.96	10,109.23	10,609.58
Fire Supervising Investigator	9,787.69	10,272.15	10,781.14	11,314.66	11,875.58
Public Education Technician	5,764.77	6,047.36	6,344.40	6,657.29	6,984.61
Community Relations Specialist	6,328.54	6,639.98	6,967.30	7,310.46	7,670.97
Community Relations Coordinator	6,915.40	7,255.68	7,613.29	7,989.62	8,384.69
Geographic Information Data Analyst	8,641.37	9,069.62	9,519.46	9,992.41	10,488.46
Geographic Information Specialist I & II	6,417.94	6,733.70	7,065.33	7,412.84	7,779.09
Shop Assistant	4,455.51	4,673.22	4,902.52	5,143.28	5,395.63
Parts Buyer	6,433.78	6,751.02	7,084.10	7,433.06	7,799.29
Fire Mechanic	7,983.83	8,377.48	8,791.30	9,225.36	9,680.99
Master Fire Mechanic	8,880.73	9,319.06	9,780.48	10,264.94	10,772.50

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

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

Effective as of 7/1/2026
Adopted by the Board as of 06/11/2026 revised as of 7/1/2026

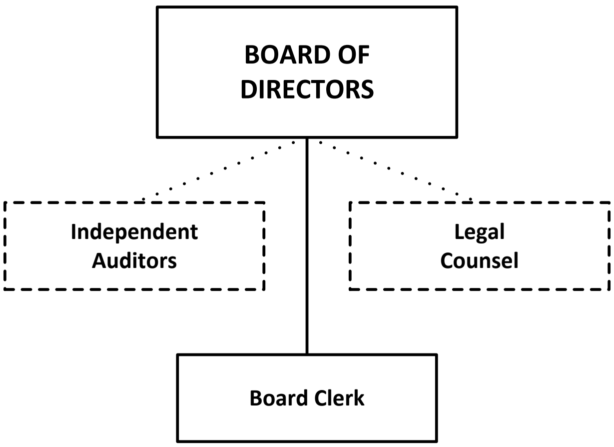
Divisions

FINAL BUDGET
Fiscal Year 2026-27

ORGANIZATIONAL CHART

- CITIZENS OF THE DISTRICT
- BOARD OF DIRECTORS
  - OFFICE OF THE FIRE CHIEF
    - DEPUTY CHIEF Operations
      - ASSISTANT CHIEFS
        - BATTALION CHIEFS
          - FIRE STATIONS
      - WELLNESS, HEALTH, AND SAFETY
    - DEPUTY CHIEF Administration
      - FINANCE
      - TRAINING
      - HUMAN RESOURCES
      - AIR OPERATIONS
      - SPECIAL OPERATIONS
      - INFORMATION TECHNOLOGY
        - COMMUNICATIONS
    - DEPUTY CHIEF Support and EMS
      - COMMUNITY RISK REDUCTION
        - FIRE INVESTIGATION UNIT
      - COMMUNITY RELATIONS
      - FACILITIES
      - FLEET
      - LOGISTICS
      - PLANNING AND DEVELOPMENT
      - EMS AND MIH

BOARD OF DIRECTORS



STAFFING:

Board of Directors	9
Board Clerk	1
	10

	Labor Costs	Services & Supplies	Taxes, Licenses, etc.	Capital Outlay	Division Total	% of Total Budget
FY2026/27	$ 24,105	$ 394,331	$ -	$ -	$ 418,436	0.1%

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 constituents within Metro Fire's nine jurisdictional boundaries, serving four-year terms. The Board of Directors establishes policy for the organization and is directly accountable to the public.

The Board carries out its fiduciary duties 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 bimonthly financial statements, the annual independent audit, and other financial reports. The Board is responsible for the governance of the District and the appointment of the Fire Chief to carry out the policies and administrative practices established by the Board.

RECENT ACCOMPLISHMENTS:

- In April 2026, three Directors attended the 53rd Annual Sacramento Metropolitan Chamber's Capital-to-Capital learning and advocacy conference in Washington, DC. The three directors worked with the public safety and wildfire response teams to promote the capital region and represent Metro Fire in meetings with Federal officials.
- The Board solicited candidates to serve on the Measure O Independent Citizens Oversight Committee. Committee members are tasked to ensure transparency, accountability, and proper use of funds generated by Measure O bonds issued under the authority of the voters of the District.
- In December 2025, the Board held a Strategic Planning Board Retreat led by a consultant to establish a new Strategic Plan. Reviewed strengths, weaknesses, opportunities, threats and established goals.
- The Board approved a balanced budget that maintains the District's high level of service to the community, while continuing to implement the new service delivery goals embedded in the strategic plan.

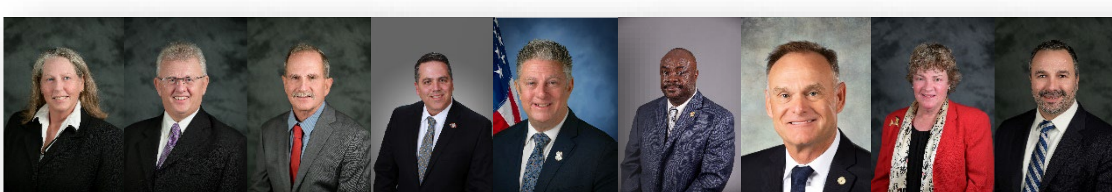
BUDGET DISCUSSION:

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. Additionally, travel budgets are carefully managed to focus on improved public input and communications, and fostering cooperation and with other local, state, and federal agencies.

GOALS FOR UPCOMING YEAR:

To effectively and efficiently manage Metro Fire's operations and finances, and in accordance with Metro Fire's strategic plan, the Board has the following goals for completion by June 30, 2027. These goals principally support the District's strategic plan for capital assets (Initiatives 1, 2, and 3), prudent financial management (Initiatives 1, 2, and 3) through effective stewardship of public resources and enhanced financial planning, and service delivery (Initiatives 1a, 1b).

1. With the Strategic Plan in its fifth year of implementation, the Board will continue to work with the Fire Chief to ensure all FY 2026/27 strategic objectives are met.
2. After carefully reviewing applications, the Board will appoint citizens to the Measure O Independent Citizens Oversight Committee to ensure transparency, accountability, and proper use of funds generated by Measure O bonds issued under the authority of the voters of the District. The oversight committee will review the bond fund expenditures and confirm the expenditures are consistent with the Measure O's intent. The Committee will be in place and onboarded in advance of an intended review of the audited financial report for bond expenditures made in FY 2025/26.



3. In November 2026 a general election for seats in divisions 1, 3, 7 and 9 will be held; therefore, election related expenditures have been included. The District will consolidate the election with Sacramento County and Placer County.

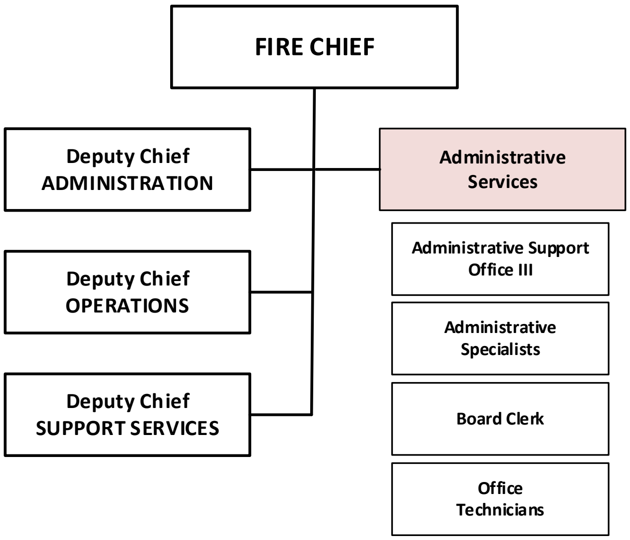
PERFORMANCE MEASURES:

1. By September 30, 2026, the Board will enact a balanced budget that maintains the District's high level of service to the community and implements new service delivery goals embedded in the strategic plan.
2. By January 30, 2027, the Board will receive a report from the new Measure O Independent Citizens Oversight Committee, identifying the appropriateness of all project expenditures and identifying areas where Measure O spending may be enhanced.

Office of the Fire Chief

Adam A. House
Fire Chief

OFFICE OF THE FIRE CHIEF



STAFFING:

Fire Chief	1
Deputy Chief	3
Administrative Support Officer III	1
Board Clerk	1
Administrative Specialist	2
Office Technician	2
	10

	Labor Costs	Services & Supplies	Taxes, Licenses, etc.	Capital Outlay	Division Total	% of Total Budget
FY2026/27	$ 3,644,954	$ 43,900	$ -	$ -	$ 3,688,854	0.7%

DIVISION BACKGROUND:

The Office of the Fire Chief (Office) serves as the executive leadership function for the Sacramento Metropolitan Fire District (District). The Fire Chief serves as the District's chief executive officer and is responsible for overall management, leadership, and strategic direction. Under the guidance of the Fire Chief, the Office develops and implements a strategic vision aligned with Board priorities and community expectations.

The Office provides executive oversight of organizational performance, ensuring that policies, programs, and resources are effectively aligned to support service delivery and long-term sustainability. This includes directing strategic initiatives, evaluating organizational effectiveness, and ensuring accountability across all divisions. The Office establishes priorities, allocates resources, and drives decision-making to maintain high-performing operations and continuous organizational improvement.

The Fire Chief also maintains strong partnerships with regional agencies and promotes positive labor-management relations. The Office adopts The Metro Way as the foundation of organizational culture, emphasizing safety, efficiency, and excellence in service delivery.

RECENT ACCOMPLISHMENTS:

- Transitioned from the 2020 Strategic Plan to the 2026 Strategic Plan, establishing updated Board priorities, refined goal narratives, and a structured framework for strategy development.
- Advanced execution of District strategic priorities by aligning executive leadership direction with workforce development, fiscal stewardship, service delivery, and communication objectives.
- Implemented the October 2025 Branch Realignment, improving functional alignment and coordination across Operations, Support and EMS, and Administration.
- Implemented centralized administrative support functions, improving executive coordination, fiscal controls, and public-facing services.
- Advanced development of standardized administrative procedures, improving consistency and reducing organizational risk.
- Expanded community engagement efforts, including continued development of the Citizens Academy and external partnerships.

BUDGET DISCUSSION:

The Office utilizes the District's Strategic Plan as the primary framework to guide initiatives, prioritize projects, and evaluate outcomes. Through an annual review of key strategies and initiatives, the office ensures alignment with the Board of Directors' directives and maintains focus on organizational priorities.

The FY 2026/27 Office of the Fire Chief budget supports executive leadership, strategic planning, and organizational oversight. Resources are allocated to enhance coordination across divisions, sustain regional partnerships, and advance initiatives that strengthen service delivery, governance, and overall organizational performance.

GOALS FOR UPCOMING YEAR:

- Implement the 2026 Strategic Plan framework by advancing strategy development, project chartering, and performance tracking in coordination with the Executive Committee *(2026 Strategic Plan, Goals 1-4)*
- Revitalize the Executive Committee to strengthen Board-Office continuity and alignment *(Board-Division Priority)*
- Strengthen & expand communication through implementation of four priority initiatives: Project 1: Board–Executive Team Communications; Project 2: Labor–Management Communications; Project 3: Executive Team–Members Communications; Project 4: External Engagement Strategy Communications *(2026 Strategic Plan, Goal 4)*
- Leverage technology to improve efficiency, innovation, and operational effectiveness *(Fire Chief Initiative)*

- Expand and formalize administrative standard operating procedures to improve consistency, training, and organizational scalability *(Division Priority)*

PERFORMANCE MEASURES:

By June 30, 2027 the Division will complete the following:

- **Strategic Plan Implementation:** Complete Project Charters for all Goal #4 communication initiatives, including defined scope, objectives, Board metrics, work plan and timelines, and resource allocation. Advance development of Project Charters for additional Strategic Plan goals as capacity allows. Provide progress reporting to the Executive Committee and Board, demonstrating status against established achievement indicators.
- **Executive Committee Alignment:** Establish and implement a formal Executive Committee workflow for strategy development, review, and Board alignment, with strategic initiatives reviewed and documented through the Executive Committee process.
- **Communication Projects (Goal 4):** Initiate implementation of all four communication projects, prioritizing Projects 1 (Board–Executive Team) and Project 2 (Labor–Management), with Projects 3 (Executive Team–Members) and Project 4 (External Engagement Strategy) to follow. Achieve key milestones and deliverables for each initiative, with progress reviewed through the Executive Committee.
- **Technology & Innovation:** Implement or advance at least two technology-based initiatives that improve operational efficiency, data tracking, or communication capabilities.
- **Administrative Standardization:** Develop, update, or formalize a minimum of five standard operating procedures (SOPs) and implement associated training or taskbooks to ensure consistency and scalability.

Administration Branch

Joseph Fiorica
Deputy Chief

Air Operations

Finance

Human Resources

Information Technology

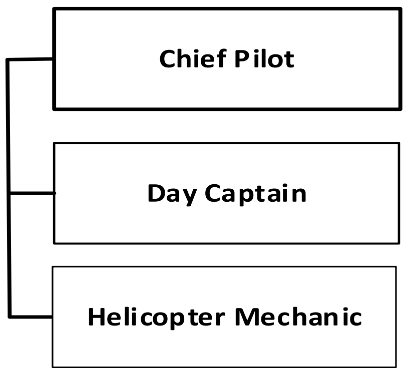
Communications

Non-Divisional

Special Operations

Training

AIR OPERATIONS



STAFFING:

Chief Pilot	1
Day Captain	1
Helicopter Mechanic*	1
	3

	Labor Costs	Services & Supplies	Taxes, Licenses, etc.	Capital Outlay	Division Total	% of Total Budget
FY2026/27	$ 747,791	$ 1,277,268	$ -	$ -	$ 2,025,059	0.4%

***Helicopter Mechanic not budgeted for FY 2026/27.**

DIVISION BACKGROUND:

The Air Operations Division provides critical aviation support across a broad operational area, delivering rapid-response capabilities for fire suppression, hoist rescue (including night operations), water rescue, and EMS transport when traditional HEMS resources are delayed or unavailable. Operating a fleet of UH-1 helicopters, the unit maintains year-round readiness, with increased operational tempo during peak wildland fire season.

Over the past year, Air Operations logged 249 flight hours and responded to 146 requests for service, supporting a high volume of incidents throughout the Sacramento Valley, surrounding regions, and extended operations in the Sierra Nevada. The Division remains focused on safety, reliability, and mission readiness, while continuing to modernize through targeted investments in maintenance, training, and emerging technologies to meet current demands and support future operational needs.

RECENT ACCOMPLISHMENTS:

Air Operations Division accomplishments over the last year included the following:

- Completed a comprehensive overhaul of Copter 1's main rotor transmission ahead of schedule and under budget, improving fleet readiness while maximizing cost efficiency.
- Placed Copter 3 into service, eliminating maintenance-related aircraft downtime during the most recent fire season and significantly enhancing operational reliability.

BUDGET DISCUSSION:

The FY 2026/27 Air Operations budget includes funding to provide essential aviation services to the communities we serve and to maintain the training required to meet qualification standards.

GOALS FOR UPCOMING YEAR:

In FY 2026/27, the Air Operations Division has established the following goals:

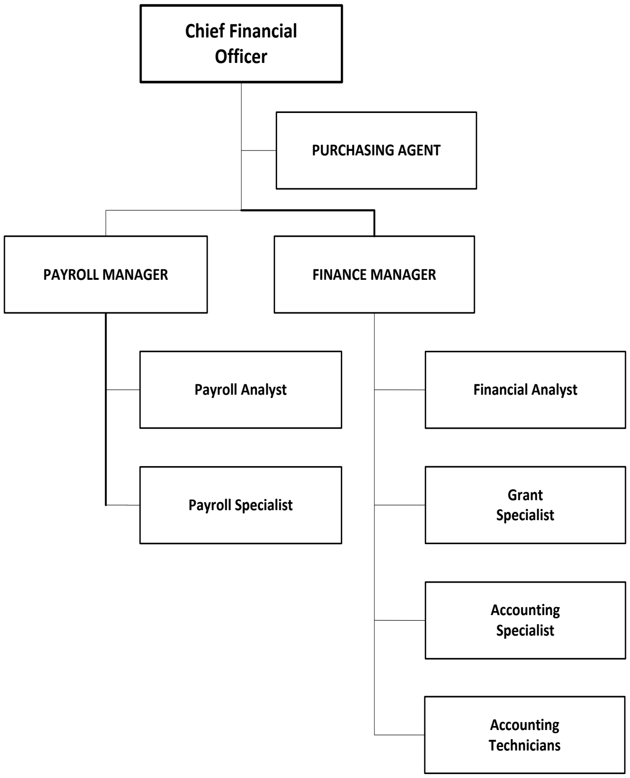
- Launch mission training for an internal pilot candidate to enhance internal capability and sustain operational readiness. (2026 Strategic Plan Goal 1)
- Deploy a Health and Usage Monitoring System (HUMS) on designated aircraft to enhance flight safety through early fault detection, establish predictive maintenance capability, and reduce maintenance-related downtime. (2026 Strategic Plan Goal 1 and Fire Chief Priority)

PERFORMANCE MEASURES:

By June 30, 2027, Air Operations will deploy Health and Usage Monitoring System (HUMS), consisting of the following:

- Install HUMS on 100 percent of designated aircraft by the end of FY 2026/27.
- Maintain 95–100 percent system operational uptime post-installation.
- Identify and proactively address maintenance issues using HUMS data.
- Measurably reduce unscheduled maintenance downtime compared to the prior year.
- Provide quarterly aircraft performance and maintenance trend reports.
- Ensure 100 percent of pilots and maintenance personnel are trained on HUMS utilization.

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	4
	13

	Labor Costs	Services & Supplies	Taxes, Licenses, etc.	Capital Outlay	Division Total	% of Total Budget
FY2026/27	$ 2,450,446	$ 150,544	$ 3,316,000	$ -	$ 5,916,990	1.1%

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 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 2024/25 Annual Comprehensive Financial Report (ACFR, eleventh consecutive year) the Outstanding Achievement in Popular Financial Reporting award for the District's FY 2024/25 Community Annual Report (CAR, seventh straight year), and Budgeting Excellence Award (second year). These achievements merited GFOA's "Triple Crown" recognition, given to less than half of a percent of all public agencies in the United States and Canada.
- The District was awarded the FY 2024/25 Operating Budget Excellence Award from the California Society of Municipal Finance Officers (CSMFO) for the fourth 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 2024/25 Capital Budget Excellence Award from the CSMFO for a fourth consecutive time. Less than one percent of all special districts and cities in California receive the capital award.
- Secured a clean independent financial audit opinion for the fourteenth straight year.

BUDGET DISCUSSION:

The Finance Division issues payroll to approximately 790 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:

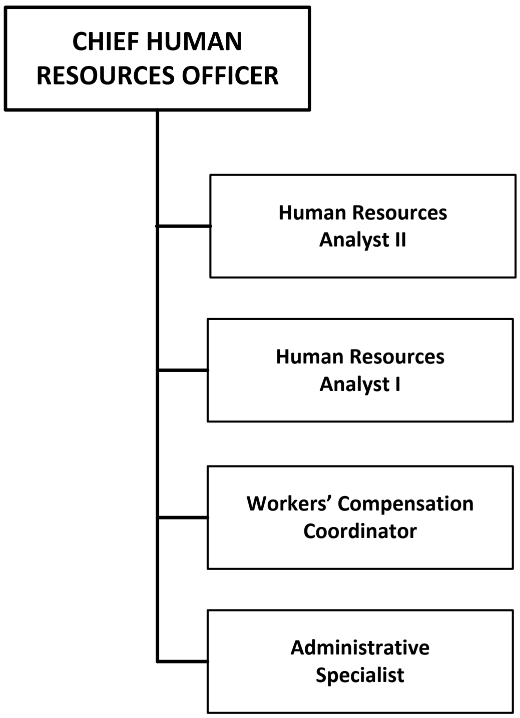
To effectively and efficiently manage Metro Fire's finances, and in accordance with Metro Fire's strategic plan, Finance Division has committed to the following goals. These goals support the District's strategic plan for capital assets (Initiatives 1, 2, and 3) and prudent financial management (Initiatives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

1. Improve District-wide understanding and compliance with policies administered by Finance Division.
2. Improve automated system operations by resolving all high-priority Oracle projects.
3. Implement automated accounts payable processing tools to reduce the average AP invoice from an average of 21 days to below 20 days.

PERFORMANCE MEASURES:

1. By December 31, 2026, Finance Division will post on the intranet updated policies on accounts receivable collections, travel and conference spending, repayment of debts to the District, pension cost management, and a grant inventory instruction.
2. By February 1, 2027 the Division will have resolved all system tickets rated high priority.
3. By December 31, 2026, the Finance Division will achieve, as evidenced by monthly reporting, a reduction in accounts payable average processing time to less than 20 days, from invoice date to upload to the Sacramento County database.

HUMAN RESOURCES



STAFFING:

Chief Human Resources Officer	1
Administrative Specialist	1
Human Resources Analyst II	3
Human Resources Analyst I	0
Workers' Compensation Coordinator	2
	7

	Labor Costs	Services & Supplies	Taxes, Licenses, etc.	Capital Outlay	Division Total	% of Total Budget
FY2026/27	$ 1,655,980	$ 906,734	$ -	$ -	$ 2,562,714	0.5%

DIVISION BACKGROUND:

The Human Resources Division is privileged to serve as a resource to both Metro Fire's employees and the community they serve. The Division is responsible for a broad range of functions that support organizational effectiveness and employee success, including recruitment and selection, background investigations, employee relations, job classification and compensation, policy and procedure development, benefits administration, absence management, workers' compensation, risk management, and self-insurance programs. The Division is staffed by a Chief Human Resources Officer, three Human Resources Analyst II positions, two Workers' Compensation Coordinators, and one Administrative Specialist, all working collaboratively to support the District.

RECENT ACCOMPLISHMENTS:

- In FY 2025/26 the Human Resources Division has designated approximately 24,218 hours of employee absences as protected leave under the Family Medical Leave Act, California Family Rights Act, Pregnancy Disability Leave, and Reproductive Loss Leave laws. This is a 14 percent increase from FY 2024/25. Additionally, approximately 1,164 hours of military leave entries have been entered for employees.
- The Human Resources Division successfully hired approximately 45 employees across both suppression and support roles in FY 2025/26, enhancing staffing levels and supporting service delivery.
- The Division successfully secured the Special District Leadership Foundation Transparency Certificate of Excellence on behalf of the District, demonstrating a continued commitment to transparency and accountability. This recognition is valid from June 2025 through June 2028.
- Human Resources Division delivered a Peer Support and Workers' Compensation training across all shifts and stations, providing members with guidance on accessing preventative care and navigating the workers' compensation claim process.
- The Division implemented a new workers' compensation injury reporting packet that reduced required member forms by half and streamlined processes by creating a shared form between Workers' Compensation and Safety, supporting both reporting and prevention efforts.
- During the last Open Enrollment, the Division facilitated flexible spending account enrollments, which increased by 37 percent, enabling more members to set aside pre-tax funds for eligible healthcare and dependent care expenses, ultimately increasing their take-home pay.

BUDGET DISCUSSION:

The Human Resources Division budget includes the following:

- Recruitment costs such as advertising, testing, interviewing, background investigations, and medical evaluations.
- Costs associated with administering the Fire Captain, Battalion Chief, and Supervising Investigator promotional exams.
- Funds allocated to ongoing diversity recruitment efforts.

GOALS FOR UPCOMING YEAR

For FY 2026/27 the Human Resources Division has established the following goals:

- Recruit for two Firefighter academies (yielding 50 new Firefighters), two MMP academies (50 new Paramedics and EMTs), and hire 10 administrative employees. (Strategic Plan: Members 4a)

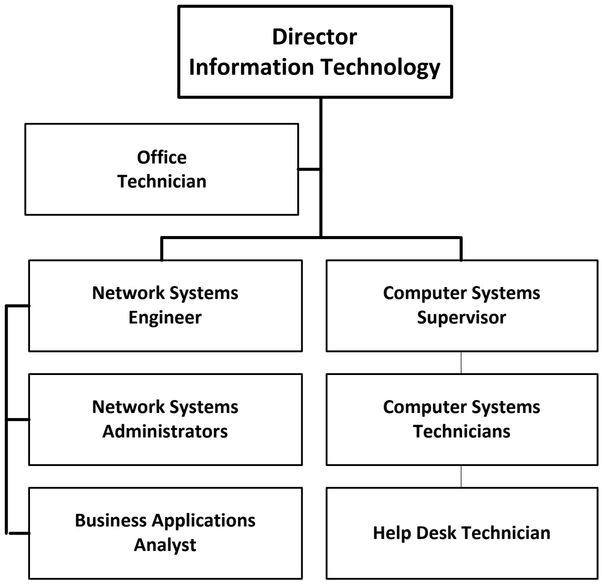
- Administer the Battalion Chief, Captain, and potentially Fire Engineer promotional exams. (Strategic Plan: Members 4a)
- Improve timeliness and compliance by ensuring all claims are reported within five days of knowledge. (Strategic Plan: Members 3a)
- Implement a digital system for reporting and tracking work-related injuries to improve efficiency, accuracy, and data accessibility. (Strategic Plan: Members 3a)
- Identify and partner with local medical providers to provide rapid and tailored care to injured members. (Strategic Plan: Members 3a)

PERFORMANCE MEASURES

To achieve the goals above, the Division will achieve the following objectives by June 30, 2027:

1. Increased staffing total numbers to reflect the onboarding of new employees and the promotions of Fire Captains, Battalion Chiefs, and potentially Engineers to open and available positions.
2. Evaluate the success of onboarding and retention rates of new employees to better forecast the recruitment costs of future fiscal years.

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	1
	11

	Labor Costs	Services & Supplies	Taxes, Licenses, etc.	Capital Outlay	Division Total	% of Total Budget
FY2026/27	$ 2,108,350	$ 2,589,439	$ 676,322	$ 428,555	$ 5,802,666	1.1%

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 40 fire stations and 5 administration buildings.

RECENT ACCOMPLISHMENTS:

During fiscal year 2025/26, the IT Division accomplished the following:

- Enhanced the District's cybersecurity posture.
- Replaced the District's switches and wireless access points.
- Replaced MDCs with MDTs during Phase 2 of the project.
- Upgraded network cabling at one District facility.
- Installed networking infrastructure and PC equipment at the district's new training facility.
- Migrated from one service ticketing tool to another.

BUDGET DISCUSSION

The IT Division budget is slightly lower this fiscal year compared to last fiscal year due to streamlining services and minimizing hardware replacements.

GOALS FOR UPCOMING YEAR:

The IT Division's goals for completion by June 30, 2027 conform to the Strategic Plan "Service Delivery" goal.

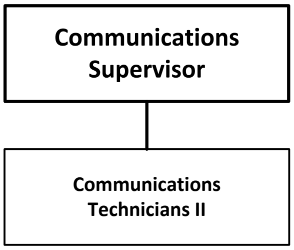
1. Enhance the District's cybersecurity posture.
2. Upgrade network cabling at 2 District facilities.
3. Migrate the mobile device management system to a new provider.
4. Replace critical security infrastructure.

PERFORMANCE MEASURES:

To monitor performance against the goals above, the IT Division uses a service ticket request tool, responding to service requests and analyzing request volume and type to determine resource allocations.

By June 30, 2027, the IT Division will document progress towards the four goals listed above.

COMMUNICATIONS



STAFFING:

Communications Supervisor	1
Communications Technician II	2
	3

	Labor Costs	Services & Supplies	Taxes, Licenses, etc.	Capital Outlay	Division Total	% of Total Budget
FY2026/27	$ 513,218	$ 590,723	$ -	$ 1,016,145	$ 2,120,086	0.4%

DIVISION BACKGROUND:

The Metro Fire Communications Division is responsible for installing, operating, maintaining, and repairing all District communication equipment and vehicle emergency lighting. Equipment includes: 800 MHz radios, VHF radios, Mobile Data Tablets (MDTs), vehicle routers, 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 IT Director oversees the Communications Division, and the Communication Technicians report to the Communications Supervisor.

RECENT ACCOMPLISHMENTS:

During the 2025/26 fiscal year, the Communications Division accomplished the following:

- Wrote radio programs used by the district and all Sac Regional Cooperators.
- Finished Phase 2 of replacing apparatus MDCs with MDTs.
- Installed emergency lighting and communication equipment packages for ambulances, a decontamination van, and a fleet service truck.
- Replaced all portable 800 MHz radios.

BUDGET DISCUSSION:

The 2026/27 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 incident alerts and maintain critical communications through radios and mobile data computers.

The Communications Division budget includes funding to install, maintain, and repair traffic control and Opticom devices. These devices help clear traffic in front of stations and prioritize emergency vehicles while driving through intersections. These measures create safer driving conditions for first responders and help reduce response times.

GOALS FOR UPCOMING YEAR:

In FY2026/27 the Division has established the following goals.

1. Complete communication equipment installs in newly acquired fire apparatus and service equipment (Strategic Plan: Service Delivery 2a)
2. Replace all VHF portable radios (Strategic Plan: Members 3a; Service Delivery 3a)

PERFORMANCE MEASURE:

To achieve the goals above, the Division will, by June 30, 2027, track station and vehicle communication equipment and ensure compliance with preventive maintenance schedules.

NON-DIVISIONAL

	Labor Costs	Services & Supplies	Taxes, Licenses, etc.	Capital Outlay	Division Total	% of Total Budget
FY2026/27	$ 76,533,242	$ 6,145,244	$ 13,904,965	$ -	$ 96,583,451	18.4%

The Non-Divisional Item (NDI) budget represents costs that are incurred by the District as whole and are not exclusively associated with one division. These costs include subscriptions, conferences, 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 $4.5 million for insurance, representing auto liability premiums, property and liability insurance, cyber-liability insurance, and related expenses. Property and liability insurance costs are expected to increase by $167,000 (five percent) due to rate adjustments.

Legal services are budgeted at $700,000, a 17 percent increase over prior year based on estimated charges for a new legal services firm. If the actual cost is lower the expense will be updated in the Final Budget.

NDI also budgets a $3,000,000 payment to Sacramento County Employees' Retirement System (SCERS) to reduce an unfunded liability for District retirees and employees formerly employed by predecessor agencies that participated in SCERS.

Additionally, NDI budgets costs that span over several divisions for subscriptions, conferences, memberships, and training. Also included in the budget are expenditures costs for the District's headquarters such as utilities, janitorial services and landscape maintenance.

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

SPECIAL OPERATIONS

DIVISION BACKGROUND:

The Special Operations Division supports Sacramento Metropolitan Fire District's mission as an all-hazards emergency response agency by providing specialized capabilities for complex and high-risk incidents. The Division includes Aircraft Rescue Firefighting (ARFF), Hazardous Materials Response, Tactical Emergency Medical Services (TEMS), Urban Search and Rescue (US&R), Unmanned Aerial Vehicle (UAV) operations, Water Rescue, and Dozer operations. These programs enhance service delivery through advanced training, specialized equipment, and strong partnerships with local, state, and federal agencies. The Hazardous Materials Response Team responds to approximately 400 incidents annually, including hazardous materials and weapons of mass destruction-related events.

The Division also plays a key role in regional and national response efforts. Metro Fire personnel support California Task Force 7, a FEMA Urban Search and Rescue team activated regularly for large-scale incidents, and provide TEMS support to multiple law enforcement agencies, averaging approximately 80 responses per year. Additional resources, including UAVs, water rescue teams, and dozer operations, improve situational awareness, support wildland firefighting, and enhance operational effectiveness, ensuring a high level of preparedness and service to the community.

RECENT ACCOMPLISHMENTS:

Special Operations Division accomplishments over the last year included the following:

- Reestablished OES Water Rescue CA-TF 9 at Metro Fire and assumed management of the OES budget for this program, strengthening oversight and regional response capabilities.
- Expanded member training by achieving Assistant Safety Officer and Terrorism/WMD certification levels, enhancing the Division's readiness for complex and high-risk incidents.

BUDGET DISCUSSION:

The FY2026/27 Special 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:

In FY2026/27, the Special Operations Division has established the following goals:

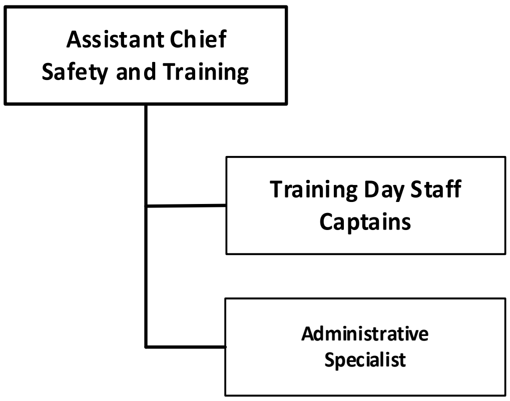
- Replace two ARFF vehicles to maintain reliable and effective rescue capabilities. (Strategic Plan: Capital Assets 2a – Vehicles & Apparatus CIP; Service Delivery 1c – Special Operations)
- Secure grant funding to acquire ballistic vests and helmets for the TEMS program to enhance personnel safety and readiness. (Strategic Plan: Financial Management 1b – New Revenue Opportunities; Members 3a – Risk Management Analysis; Service Delivery 1c – Special Operations)
- Establish a Rescue Task Force team under OES with Metro Fire as the sponsoring agency, consisting of 30 members and incorporating regional partner agencies to support statewide response requests. (Strategic Plan: Service Delivery 1c – Special Operations; External Engagement 1a – Partners; Service Delivery 1b – Emergency Response Suppression Allocation)

PERFORMANCE MEASURES:

To achieve the goals above, by June 30, 2027 the Special Operations Division will establish a Rescue Task Force team under OES with Metro Fire as the sponsoring agency, and complete the following objectives:

- Obtain formal OES approval and designation for the Rescue Task Force.
- Recruit, train, and certify 30 team members in accordance with OES standards.
- Execute at least one multi-agency training exercise involving regional partners.
- Achieve operational readiness status with documented deployment capability for statewide response.

TRAINING



STAFFING:

Assistant Chief	1
Day Staff Captains	4
Administrative Specialist	1
	7

	Labor Costs	Services & Supplies	Taxes, Licenses, etc.	Capital Outlay	Division Total	% of Total Budget
FY2026/27	$ 1,835,528	$ 537,049	$ 263,000	$ 9,300	$ 2,644,877	0.5%

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 addressed, and as new information 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 61 probationary suppression personnel from the rank of Firefighter to Battalion Chief
- Successful completion of FA 25-1, 25-2, and start of 26-1
- Successful completion of MMP academies 25-2 and 26-1
- Completed Engineer Academy
- Hosted two offerings each of Driver Operator 1A and 1B
- District wide live fire training

BUDGET DISCUSSION:

- Added all training budget from other divisions
- Other services increased based on EMS training needs

GOALS FOR UPCOMING YEAR:

The Training Division has the following goals for FY 2026/27:

1. Conduct first academy at new training facility (Strategic Plan: Service Delivery 1a)
2. Offer a leadership class for both line and professional staff (Strategic Plan: Service Delivery 1a)

PERFORMANCE MEASURES:

1. Prior to January 30, 2027, complete a fire academy and an MMP academy at new training facility
2. Prior to June 30, 2027, hold leadership class for both line personnel and professional staff

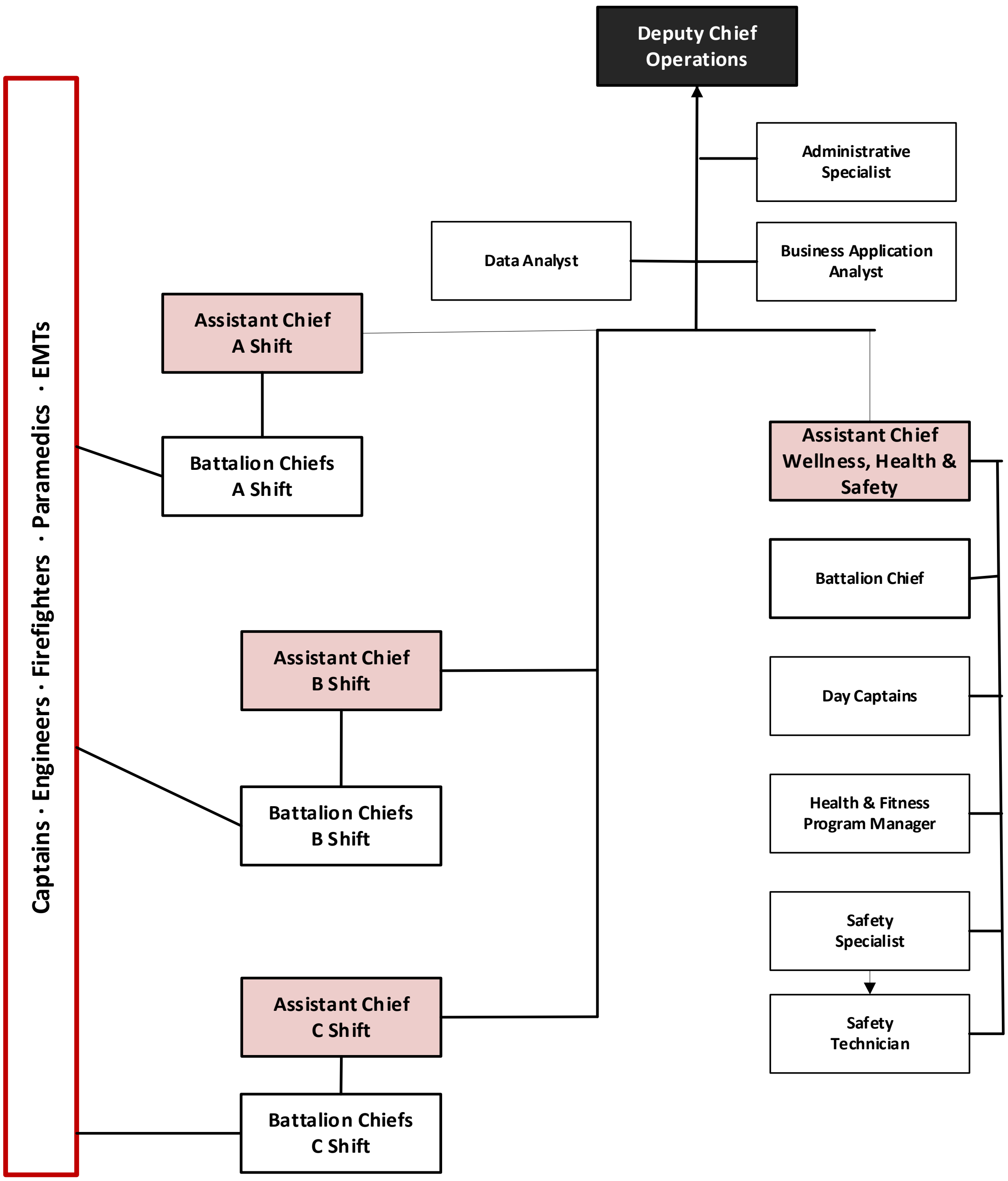
Operations Branch

Tyler Wagaman Deputy Chief

Peer Support

Wellness, Health & Safety

OPERATIONS


Deputy Chief Operations
Administrative Specialist
Data Analyst
Business Application Analyst
Captains · Engineers · Firefighters · Paramedics · EMTs
Assistant Chief A Shift
Battalion Chiefs A Shift
Assistant Chief Wellness, Health & Safety
Battalion Chief
Day Captains
Health & Fitness Program Manager
Safety Specialist
Safety Technician
Assistant Chief B Shift
Battalion Chiefs B Shift
Assistant Chief C Shift
Battalion Chiefs C Shift

STAFFING:

Deputy Chief	1	Battalion Chiefs	15
Assistant Chiefs	4	Captains	135
Administrative Specialist	1	Engineers	132
Business Application Analyst	1	Firefighters	264
Data Analyst	1		602

Suppression	Labor Costs	Services & Supplies	Taxes, Licenses, etc.	Capital Outlay	Division Total	% of Total Budget
FY2026/27	$ 156,679,362	$ -	$ -	$ -	$ 156,679,362	29.8%

PEER SUPPORT

	Labor Costs	Services & Supplies	Taxes, Licenses, etc.	Capital Outlay	Division Total	% of Total Budget
FY2026/27	$ -	$ 124,909	$ -	$ -	$ 124,909	0.0%

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:

- 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.
- Continued engagement with members, including conducting critical incident diffusions and debriefings and distributing EAP and behavior health materials and resources.
- Establish a new Day Captain committed to building out the program and changing the culture on behavioral health.
- Implementation of two peer canines to the line.
- Introduce more somatic techniques to increase resiliency, taking a more proactive and preventative approach to behavioral health.

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 in FY 2026/27:

1. 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.
2. 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.
3. 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.

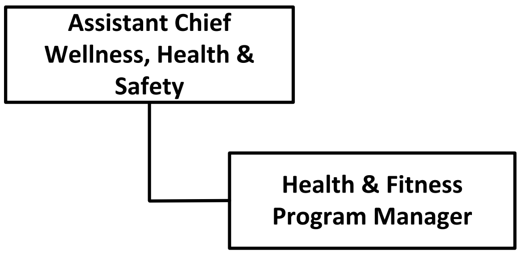
4. Completion of getting a third peer canine to the line.
5. Improve EAP benefits to the membership and increase its utilization.
6. Increase outreach to Metro Fire family members.
7. Introduce more somatic techniques to increase resiliency, taking a more proactive and preventative approach to behavioral health.

PERFORMANCE MEASURES:

Peer Support will measure progress towards these goals by achieving the following by June 30, 2027:

1. Providing training and workshop opportunities for all new and existing team members.
2. Providing in-person introductory training to members at each fire station across all shifts to improve awareness, training, and recruitment.
3. Reduce the number of PTSD claims filed.
4. Continue to increase EAP utilization for members and their families.

HEALTH & WELLNESS



STAFFING:

Assistant Chief	.5
Health & Fitness Program Mgr	1
	1.5

	Labor Costs	Services & Supplies	Taxes, Licenses, etc.	Capital Outlay	Division Total	% of Total Budget
FY2026/27	$ 143,825	$ 780,000	$ -	$ -	$ 923,825	0.2%

DIVISION BACKGROUND:

Metro Fire's Health and Wellness Program is responsible for providing all members with the opportunity to maintain an appropriate level of health, wellness, and fitness throughout their career. In order to make this happen, Metro Fire will continue to provide comprehensive medical evaluations and annual voluntary fitness assessments as well as various health/wellness educational events throughout the year. Along with partners in the Human Resources office, the division has enhanced the district's ability to help injured members through the workers compensation process and get them back to work quicker. Metro Fire will also continue to stay up to date on all our fitness facilities both in the stations and at day staff locations.

RECENT ACCOMPLISHMENTS:

- Added a 2nd day of Physical Therapy
- Added a 2nd off-site Wellness Services program (TRZ)
- Successfully completed our 2nd annual Inaugural Health and Wellness Fair
- Provided first in class V02mx testing for all members
- Provided Skin cancer screening for 110 members
- Provided Esophageal cancer testing for all members
- Provided Advanced Cardiac screenings for 100 members

BUDGET DISCUSSION:

The Metro Fire Health and Wellness Program continues to strive to provide the highest quality health and wellness services to all members while continuing to comply with, and, in some cases, exceed current NFPA 1582 and 1583 standards for line personnel. In order to do this, this year Metro Fire secured a more robust physical screenings for line personnel as well as doubling therapy services for all Metro staff. By being more proactive, our intent of detecting abnormalities at an earlier stage and thus provide a much higher rate of recovery has been very beneficial to our members. Overall, Metro Fire will continue to help members identify abnormal health trends and assist in making the necessary lifestyle changes needed to stay healthy through educational awareness.

GOALS FOR UPCOMING YEAR:

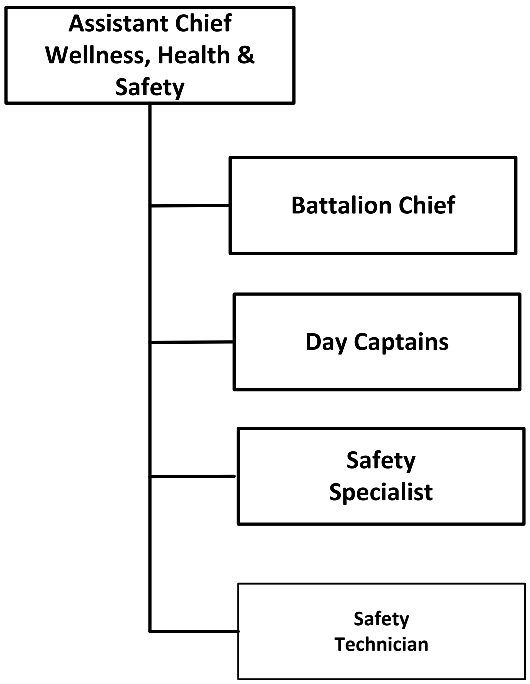
The divisions goals for FY 2026/27 are based on the strategic plan "Members" initiative.

1. Launch our new Wellness physicals program.
2. Continued emphasis on station fitness assessments and aspire to have all members voluntarily tested.
3. Along with safety and behavioral health, start a quarterly Wellness Newsletter.
4. Secure more functional health testing options for all our members.
5. Continue to find better avenues to disseminate Health and Wellness topics to our members.

PERFORMANCE MEASURES:

1. Launch new Wellness/HazMat physicals program by August 1, 2026.
2. Perform voluntary fitness evaluations on 75 percent of line members by June 30, 2027.
3. Publish four (quarterly) Wellness, Health, and Safety newsletters by June 30, 2027.
4. Install Metro Wellness Board in all stations and day staff locations by September 30, 2026.
5. Secure 1-2 functional health testing pilot programs by August 30, 2026

SAFETY



STAFFING:

Assistant Chief	.5
Battalion Chief	1
Day Captains	2
Safety Specialist	1
Safety Technician	1
	5.5

	Labor Costs	Services & Supplies	Taxes, Licenses, etc.	Capital Outlay	Division Total	% of Total Budget
FY2026/27	$ 1,688,064	$ 2,275,400	$ -	$ 21,000	$ 3,984,464	0.8%

DIVISION BACKGROUND:

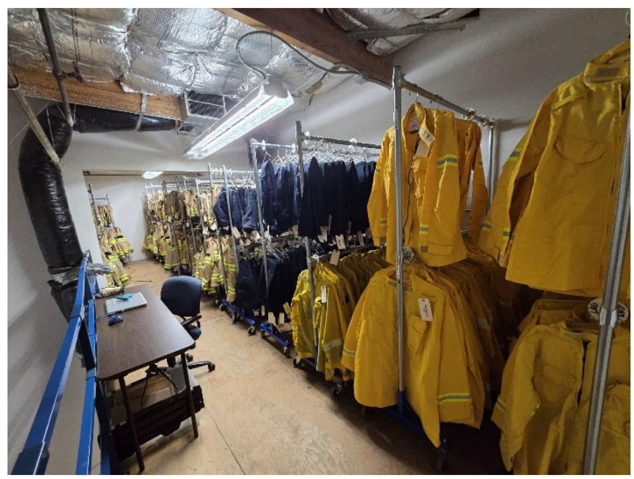
The Safety Division is committed to the safety of all Metro Fire members, which includes suppression and non-suppression personnel. One of the primary roles of the Safety Division is overseeing Personal Protective Equipment (PPE), which includes purchasing, processing, cleaning and inspecting for over 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:

During the last fiscal year safety and logistics personnel:

- Washed and inspected over 14,000 pieces of PPE
- Purchased 96 sets of turnouts for current personnel and new hires
- Purchased 140 sets of single layer PPE for the Metro Medic Program (MMP)
- Performed over 2,500 respiratory fit tests
- Finished stage one of Non-fluorinated PPE wear trial which resulted in a change to our thermal liner
- Finished outfitting all MMP's with two sets of single layer gear
- Cleaned and inspected over 1,100 sets of turnouts during live fire training while still maintaining a 24 hour turn around

BUDGET DISCUSSION:



- Cost increases for PPE continues, with manufacturers increasing prices 10 to 25 percent annually.
- Due to an increase in utilization of LC02 cleaning post lithium-ion fires, the Division is seeing a significant increase in care and maintenance of Personal Protective Equipment (PPE).
- The Division is seeking the addition of a safety technician to help with increased cleaning and inspections due to Cal Osha mandates for NFPA 1851 compliance.
- The Division is pursuing the purchase of an LCO2 machine to ensure the advanced cleaning of PPE, with specific regard to lithium-ion contamination.
- The Division is transitioning to RFID tracking of all PPE in order to mitigate exposure to members of the Safety and Logistics divisions and to add additional levels of efficiencies in inventory management.
- The Division will swap Decon 32 over to full RFID for inventory tracking purposes.

GOAL FOR UPCOMING YEAR:

In FY 2026/27 the Safety Division has established the following goals, which tie to Strategic Plan initiatives for members, 3a and 3b.

1. Fully implement NFPA 1851, the National Fire Protection Association standard on selection, care, and maintenance of protective ensembles for structural firefighting and proximity firefighting.
2. Implement and install RFID into the care and maintenance center.
3. Conduct second half of Non-Fluorinated PPE evaluation.
4. Develop a professional development path within the Safety division.
5. Add an additional Safety Technician position.
6. Build out a regional safety team to better work with partner agencies .
7. Establish Serious Accident Response Team.

8. Work with members of the Wellness, Health and Safety division to build out a cancer screening and mitigation program.
9. Continue to bolster the Exposure Reduction Program with specific emphasis on field decontamination and a "cleaner cab."

PERFORMANCE MEASURES:

To achieve the goals above, the Division will achieve the following objectives by June 30, 2027:

1. Measure 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.
2. Track the amount of PPE cleaned during preliminary exposure reduction in relation to the number of working fires and/or contaminated incidents.

Support Services Branch

Adam Mitchell
Deputy Chief

Community Risk Reduction

Planning & Development

Community Relations

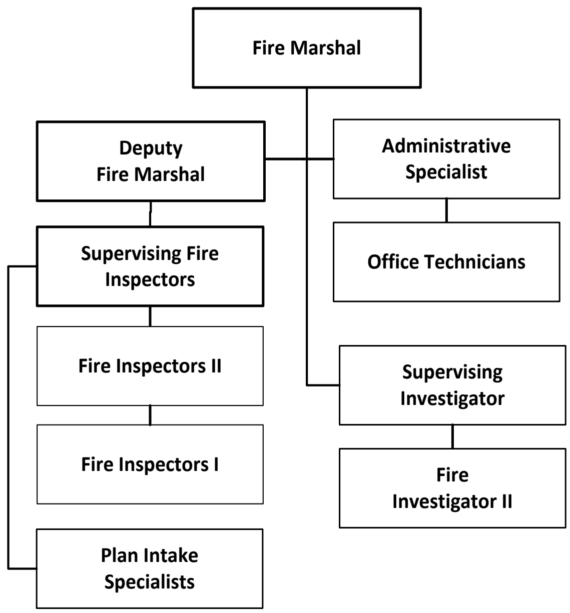
EMS/MIH

Facilities

Fleet

Logistics

COMMUNITY RISK REDUCTION



STAFFING:

Fire Marshal	1
Deputy Fire Marshal	1
Supervising Fire Inspectors	3
Fire Inspector II	7
Fire Inspector I	7
Supervising Investigator	1
Fire Investigator II	4
Administrative Specialist	1
Plan Intake Specialist*	3
Office Technicians	2
	30

Community Risk Reduction	Labor Costs	Services & Supplies	Taxes, Licenses, etc.	Capital Outlay	Division Total	% of Total Budget
FY2026/27	$ 4,708,639	$ 178,218	$ -	$ -	$ 4,886,857	0.9%

Fire Investigations	Labor Costs	Services & Supplies	Taxes, Licenses, etc.	Capital Outlay	Division Total	% of Total Budget
FY2026/27	$ 1,058,110	$ 30,155	$ -	$ -	$ 1,088,265	0.2%

**Title to be changed to Plans Examiner I.*

DIVISION BACKGROUND:

The Community Risk Reduction Division (CRRD) offers services related to new construction, code enforcement, public education, and fire investigations across unincorporated areas of Sacramento County, as well as the Cities of Citrus Heights and Rancho Cordova. The New Construction and Code Enforcement teams in CRRD are tasked with inspecting buildings and properties for fire code violations, issuing permits, supporting fire suppression teams, responding to complaints about code violations, and reviewing plans for construction projects and fire protection systems. They also conduct testing and inspections for these projects. Additionally, Fire Inspectors manage special event inspections (such as for carnivals and fairs), fireworks booth inspections, public firework displays, and weed abatement inspections.

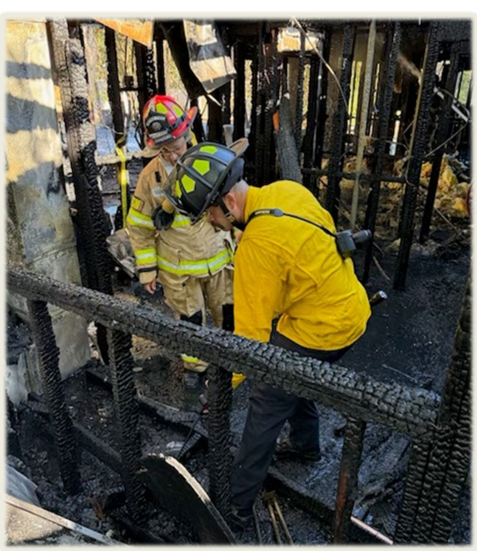
The CRRD Fire Investigation Unit (FIU) investigates unidentified fire causes, the causes of fires resulting in serious bodily injury or death, and suspected arson related incidents that occur within the district. Metro Fire is one of the few agencies in the region with a full-time FIU staffed by peace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

RECENT ACCOMPLISHMENTS:

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

- Adopted local 2025 California Fire Code amendments through collaboration with stakeholders, City and County building departments, and neighboring fire departments.
- Completed all plan reviews in house and completed 100 percent of our state mandated inspections.
- Participated in the Office of the State Fire Marshal Public Safety Fireworks Enforcement Task Force.
- Implemented an expedited plan review process.
- Led the Sacramento Regional Fireworks Taskforce.
- Facilitated successful task book completion for two new Fire Inspector I's, two Fire Inspector II's, and one Supervising Inspector.
- Continued the performance period for the Fire Prevention and Safety Grant for the Fire Investigator II position.
- Completed the hiring process for the fourth fire investigator and facilitated a comprehensive training and education plan.
- Implemented a day shift investigator position to assist with cases, agency coordination, and training.
- In calendar year 2025, FIU conducted 261 Fire Cause and Origin investigations. There were 14 cases closed by arrest with 104 determined to be incendiary. Fourteen were determined to be fireworks related.

BUDGET DISCUSSION:



The FY2026/27 budget reflects a significant reduction in the books and subscriptions line item. New codes are published every three years, requiring the purchase of updated code books and reference materials. These materials were purchased in FY2025/26 and will not need to be purchased again until FY2028/29, resulting in reduced costs for this budget cycle.

The FY2026/27 budget supports development and succession planning through training and education opportunities for staff in both the Community Risk Reduction Division and the Fire Investigation Unit (FIU). Investment in professional development, certifications, and specialized training will help prepare personnel for future leadership and technical roles, ensuring continuity of service.

The FY2026/27 budget includes funding for professional training for Inspector I's, certifications for our Plan Intake Specialists and Inspector II's, and leadership and networking opportunities for our management staff.

The FY2026/27 budget includes funding for the remaining training courses for the fourth investigator and ongoing education for the entire fire investigation team.

GOALS FOR UPCOMING YEAR:

The Community Risk Reduction Division has the following goals for FY 2026/27:

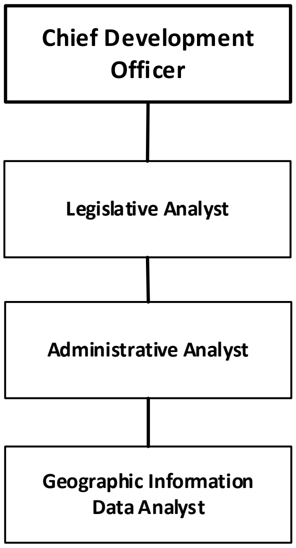
1. CRRD - Add a new job classification for Plans Examiner (Strategic Plan: Members 2a)
2. CRRD/FIU - Succession planning supported by training and education (Strategic Plan: Members 4b)
3. FIU - Increase case closure rate due to the addition of the day shift investigator assignment.
4. FIU – Strengthen the relationship with Sacramento County Sheriff's office to raise awareness about our respective responsibilities, improve coordination of duties, and strengthen collaboration during incidents.

PERFORMANCE MEASURES:

To achieve the goals above, the Division will achieve the following objectives by June 30, 2027:

1. CRRD - 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 by adding the Plans Examiner classification and completing of all plan reviews in-house.
2. CRRD and FIU have many members who are new to their positions. In accordance with Strategic Plan Goal for Members (2a) a succession plan supported by resources will result in internal promotions when vacancies arise.
3. Increase the Fire Investigation Unit (FIU) case closure rate through the addition of a day shift investigator assignment, with a target of closing 90 percent of fire investigation cases within established reporting timelines**.** The day shift assignment will allow for more timely follow-up investigations and reduce case backlogs. Performance will be tracked by monitoring the percentage of cases closed within the reporting period and comparing annual closure rates to previous fiscal years.
4. Strengthen coordination and collaboration between the Fire Investigation Unit (FIU) and the Sacramento County Sheriff's Office through regular communication, joint training, and coordinated response efforts. The FIU will conduct joint meetings or training sessions with Sheriff's Office personnel to clarify roles and responsibilities, improve information sharing, and enhance coordination during investigations and incidents. Success will be measured by the number of joint engagements conducted and improved interagency response coordination during applicable incidents.

PLANNING & DEVELOPMENT



STAFFING:

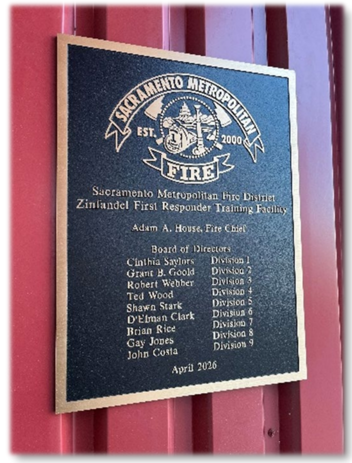
Chief Development Officer	1
Legislative Analyst	1
Administrative Analyst	1
Geographic Info Data Analyst	1
	4

	Labor Costs	Services & Supplies	Taxes, Licenses, etc.	Capital Outlay	Division Total	% of Total Budget
FY2026/27	$ 887,587	$ 257,728	$ -	$ -	$ 1,145,315	0.2%

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 programs in support of the District's short and long range needs, goals, and objectives.

RECENT ACCOMPLISHMENTS



- Completed the 2025 Standards of Cover with enhanced analysis of response times and effective response force due to integration of automatic aid and third-party contracted transport system data.
- Secured and administered funding for critical District programs including $160 million for the Measure O Series A bond program, $143,500 for the acquisition of hazardous materials chemical response equipment, and $575,000 for the Mobile Integrated Health Program.
- Completed the disposition of Station 64, acquisition of a 2.8-acre site at Grant Line 220 in Rancho Cordova for a future fire station, and executed a memorandum of agreement with the City of Rancho Cordova for a future land transfer associated with the replacement of Station 61.
- Completed construction on the Zinfandel First Responder Training Facility Phase 3 Buildout, which held its first academy in June 2026, and issued a solicitation for the construction of Fire Station 67 in Vineyard Springs.
- Initiated the design phase for the first four Measure O-funded fire station replacements and implemented a design engagement plan that incorporated end-user participation in the design process.
- Worked with the Finance, EMS Divisions, and Operations divisions to complete fee studies for the EMS and Hazmat programs.
- Facilitated establishment of the Measure O Independent Citizens' Oversight Committee, appointed by the Board of Directors in May 2026.
- Continued to coordinate between the District's Behavioral Health Response Internal Working Group and county partners on this critical issue.
- Continued to enhance engagement with federal and state legislative and policy partners.
- Represented the District as a member of the CSDA Legislative Committee, Cal Chiefs/FDAC Joint Legislative Task Force, Sacramento County APOT Working Group, and the Cap-to-Cap Public Safety and Wildfire and Forest Health teams.

BUDGET DISCUSSION

The FY2026/27 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, and enhancing cost recovery to fulfill District needs.

GOALS FOR UPCOMING YEAR

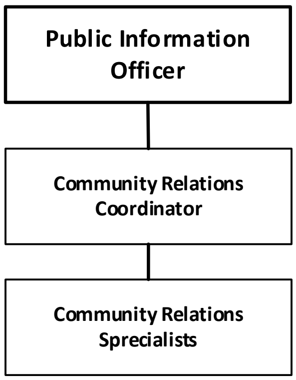
1. Optimize service levels to align with community growth (Strategic Plan: Service Delivery 1-3).
2. Successfully implement capital projects included in first Measure O bond issuance (Series A) (Strategic Plan: Capital Assets 1-3).
3. Maximizing revenue centers to meet District needs (Strategic Plan: Financial Management 1-3).

PERFORMANCE MEASURES

To achieve the goals above, the Division will achieve the following objectives by June 30, 2027:

1. Complete 2026 Standards of Cover update and updated Service Delivery Plan.
2. Complete design and permitting on the first four Measure O-funded fire station replacement projects.
3. Negotiate and execute updated agreements for ARFF and HazMat response services.

COMMUNITY RELATIONS



STAFFING:

Public Information Officer	1
Community Relations Coordinator	1
Community Relations Specialists	2
	4

	Labor Costs	Services & Supplies	Taxes, Licenses, etc.	Capital Outlay	Division Total	% of Total Budget
FY2026/27	$ 804,999	$ 241,579	$ -	$ -	$ 1,046,578	0.2%

DIVISION BACKGROUND:

The Community Relations Division (COR) is dedicated to strengthening connections between the District and the community members served by Metro Fire. This division employs effective outreach strategies, engages the public through traditional and social media, and seeks to build long-lasting relationships that foster mutual support, loyalty, and positive sentiment within the community. Through these efforts, we aim to build trust and enhance collaboration with residents and stakeholders.

COR consists of the Public Information Officer/Captain (PIO), who manages the division, a Community Relations Coordinator (CRC), and two Community Relations Specialists (CRS). Additionally, three relief PIOs support the team, including one administrative PIO and three shift PIOs who provide coverage as needed. The Public Information Officers leverage their experience in fireground operations and emergency medicine, as well as their understanding of the District and community, to communicate effectively with relevant audiences. They are responsible for incident coverage and serve as the primary 24/7 contact for media and public inquiries.

The Community Relations Coordinator works closely with the PIO team to develop and implement the District's communication, outreach, and engagement strategies. The two Community Relations Specialists implement this plan through social media, newsletters, marketing materials, and community events, ensuring consistency across the division's operations.

RECENT ACCOMPLISHMENTS:

Driven by the priorities outlined in the 2020 Strategic Plan—especially those focused on member and community engagement—and aligned with the Fire Chief's key initiatives, the Community Relations Division coordinated a total of 368 events in FY 2025/26, reaching over 64,697 community members. These efforts included firefighters attending school visits, fire station tours, and special events.

Starting in July 2025, the division achieved significant milestones and hosted impactful events. The summer kicked off with an open house at Station 65, fostering engagement among residents. In August, firefighters participated in National Night Out celebrations throughout the District, attending 19 community events to strengthen ties with the community. Another open house took place at Station 111 in September.

During the fall and winter, Fire Prevention Week was celebrated at Coloma Preschool, and collaboration with local law enforcement took place during the holidays to enhance community involvement. In February 2026, the annual Awards Gala was held to recognize outstanding contributions by division members. To promote fire safety, an open house was hosted at Station 50 in March. Additionally, the Nor Cal Fire Explorer Muster was organized at Station 21, igniting a passion for the fire service among high school students. The fiscal year concluded with the annual youth community outreach program, Fire Camp. Together, these events highlight the division's commitment to community well-being and resilience.

BUDGET DISCUSSION:

The FY 2026/27 budget presents a critical opportunity to strengthen the Division's role in positioning Metro Fire as a leading all-hazards emergency service provider.

Starting in 2026, the Community Relations Division will partner with the Planning and Development Division to streamline engagement with internal and external audiences through a coordinated, cross-functional approach. By aligning team leads with subject matter experts, the Division translates operational knowledge into clear communication and meaningful engagement, promoting transparency, accountability, and public trust.

The Division will also implement a proactive media strategy to highlight Metro Fire's impact and keep the public informed through press releases, interviews, and community-focused programming. The PIO will partner with a contractor to produce professional video content that communicates key initiatives and priorities. These videos will enhance external communication efforts, strengthen transparency, and build public trust.

Through these efforts, the Division will increase visibility, strengthen engagement, and reinforce Metro Fire's commitment to excellence and community safety.

GOALS FOR THE UPCOMING YEAR

In FY 2026/27, the Community Relations Division will advance a unified, strategic approach to strengthen internal coordination, external engagement, and public trust in Metro Fire's mission and impact. The following goals conform to District strategic plan initiatives for external engagement, 1a, 2a, and 3a.

1. The Division will ensure consistent and aligned communications by establishing a unified voice across all internal and external messaging. This structure supports organizational alignment and strengthens internal communication across all levels of the District. (Strategic Plan Goal 1b)
2. A key priority is strengthening public trust and transparency by improving community understanding of District services, performance, and impact. This will be achieved through proactive outreach, expanded public education, and enhanced risk reduction efforts that support safer communities. (Strategic Plan Goal 1a)
3. The Division will also enhance community engagement and partnerships by building and sustaining meaningful two-way relationships with stakeholders. (Strategic Plan Goal 1a)
4. To ensure broad and effective reach across all audiences, the Division will continue expanding its efforts to its digital and media presence. (Strategic Plan Goal 1b)
5. To support external advocacy, the Division will advance policy and funding priorities at the federal, state, and local levels through coordinated engagement and strategic communication efforts. (Strategic Plan Goal 1b)
6. Operational readiness remains a core focus, including delivering timely, accurate, and coordinated communication during emergencies to ensure public safety and situational awareness. (Strategic Plan Goal 1a)
7. Additionally, the Division will continue building sustainable organizational capacity by developing systems, structure, and processes that support long-term communications and engagement needs. (Strategic Plan Goal 1a)

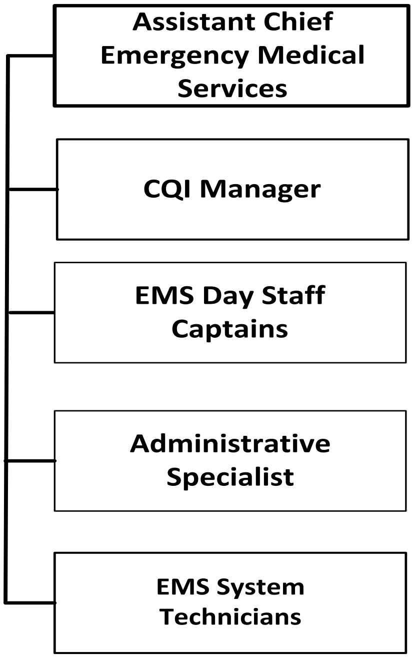
Together, these efforts position the Division to strengthen transparency, improve coordination, and reinforce Metro Fire's role as a trusted leader in emergency services and community safety.

PERFORMANCE MEASURES

To support the Division's goals, the Division will achieve the following by June 30, 2027:

1. Public Information, Education and Digital Reach
    - Increase engagement across public-facing platforms, including web, social media, and newsletters.
    - Deliver multiple public safety and seasonal awareness campaigns annually.
    - Expand use of multimedia (e.g., video and visual storytelling) to enhance community connection.
    - Utilize analytics and media monitoring tools to track reach, engagement, and effectiveness, and adjust strategies accordingly.
2. Community Partnerships and Engagement
    - Increase participation in community engagement opportunities and local events.
    - Maintain and strengthen partnerships with community organizations, schools, and agencies.
    - Support key programs and initiatives that promote community involvement and public safety awareness.
3. Emergency Communications and Responsiveness – Operational Excellence
    - Deliver timely, accurate, and coordinated public information during emergencies and critical incidents.

EMERGENCY MEDICAL SERVICES



STAFFING:

Assistant Chief	1
CQI Manager	1
Administrative Specialist	1
EMS Day Staff Captains	3
EMS System Technicians	2
	8

	Labor Costs	Services & Supplies	Taxes, Licenses, etc.	Capital Outlay	Division Total	% of Total Budget
FY2026/27	$ 2,463,787	$ 12,951,605	$ -	$ 64,399	$ 15,479,791	2.9%

DIVISION BACKGROUND:

The Emergency Medical Services (EMS) Division is committed to delivering the highest level of service to the communities we serve, while continuing to lead in EMS innovation throughout the Sacramento region.

Metro Fire's team of skilled first responders is supported by ongoing professional training and a focus on continuous quality improvement. The EMS administrative team includes an Assistant Chief, a Continuous Quality Improvement (CQI) Manager, three Captain/Paramedics, one Medical Director, one Mobile Integrated Health (MIH) Program Coordinator, one Administrative Specialist, and two EMS System Technicians. Round-the-clock support for all District ambulance operations is provided by three field supervisors (designated as "EMS24").

The EMS Division supports the third-largest fire-based Advanced Life Support (ALS) transport program in California. It currently operates 20 ALS ambulances, four ALS squad units, 43 ALS engine and truck companies, two MIH units, two ALS-capable rescue helicopters, a Tactical Emergency Medical Services (TEMS) team, watercraft units, and bike medic teams for special events. Metro Fire employs 545 paramedics and 108 EMTs.

RECENT ACCOMPLISHMENTS:

FISCAL:

- Completed EMS Fee Study
- Updated the EMS Fee Board ordinance to include MIH fees
- Saved $1.2 million over five 5 years in private ambulance service contract renegotiations

EQUIPMENT:

- Achieved 100 percent compliance with Sacramento County EMS Agency (SCEMSA) policy 2030 – Advanced Life Support Inventories
- Achieved 100 percent compliance with biomedical equipment maintenance standards
- Achieved 100 percent compliance with our annual Controlled-substances audit

EMS AWARDS AND RECOGNITION:

- Celebrating Clinical Excellence: Formally recognized over 85 Paramedics and EMTs for outstanding field performance and clinical excellence
- The Gift of Life: Honored 18 survivors, celebrating the ultimate goal of our emergency medical system
- Survivors Social Event: Hosted our second inaugural Survivors Social event reuniting every link in the chain of survival with the survivors and their families

MIH

- Responded to over 1,100 calls, a 21.5 percent growth from the pervious year
- Effectively identified social care gaps for frequent EMS utilizers to redirect them to the appropriate care
- Enhanced service delivery to patients experiencing behavioral health issues; providing the appropriate care for the public
- "Treat and release" rate 74.2 percent of all MIH calls, reducing the impact on the 911 and hospital systems

BUDGET DISCUSSION:

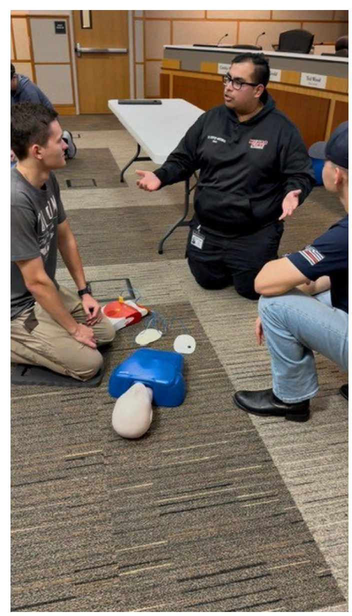
Key financial priorities for FY2026/27 include:

- Exploring service delivery models in an effort to get the right patient the right level of care
- Enhancing cost recovery for medical services to include TAD and MIH
- Meeting ongoing training and equipment needs
- Initiate MIH cost recovery for services provided
- Identify budget plan for MIH cost recovery gap when grants run out

GOALS FOR UPCOMING YEAR:

For FY2026/27 the EMS Division has set the following goals, which tie to Strategic Plan Service Delivery Initiative 1a, EMS Service Delivery.

1. Comprehensive Resuscitation Recognition: Implement a three-tier system to recognize crews achieving return of spontaneous circulation (ROSC) with a Cerebral Performance Category (CPC) of 1 or 2, ensuring every link in the chain of survival is valued through:
    - EMS Excellence Awards: Issuing challenge coins and formal commendation letter and reuniting crew members with patients
    - Survivor Social: Host events that reunite every link in the chain of survival with the survivors and their families
    - CQI Integration: Providing objective feedback through peer reviews and performance scorecards
    - CQI redesign to meet national standards
    - Increase CQI reviews by 30 percent
2. Continued monitoring of internal processes to improve operational efficiency and fiscal responsibility by:
    - Expanding career development opportunities for Metro Medic Program (MMP) members
    - Upgrading 15 EMT's to paramedic
    - Coordinating up to 30 paramedic internships
    - Planning and hosting the first Sacramento area Cardiac Arrest Survival Summit
    - Training an additional 10 FTOs
    - Completing two additional paramedic school affiliation agreements
    - Expanding the total number of public access AEDs to 20 or more
    - Increasing the total number of the public trained in Hands Only CPR
    - Reevaluation of MIH Operations
    - Design and develop MIH procedures and protocols
    - Stabilization of MIH program as it transitions from grants to contracts and cost recovery
    - Enhancing our biomedical equipment tracking capability

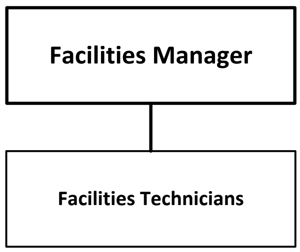


PERFORMANCE MEASURES:

To support achievement of the above goals, the Division will complete the following by June 30, 2027.

- Provide support for employed EMTs pursuit of paramedic license
- Identify and train additional paramedics as FTO's
- Support affiliated paramedic schools to provide internships
- Use of CARES data to have measurable increase in survivability rates for both overall and Utstein rates
- Create measurable and obtainable goals for future Heart Safe initiatives

FACILITIES



STAFFING:

Facilities Manager	1
Facilities Technicians	5

	Labor Costs	Services & Supplies	Taxes, Licenses, etc.	Capital Outlay	Division Total	% of Total Budget
FY2026/27	$ 1,025,660	$ 2,472,611	$ -	$ 1,546,111	$ 5,044,382	1.0%

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 7 administrative buildings, including 2 leased properties. In addition to these tasks, Facilities is responsible for coordinating and scheduling outside service vendors and project contractors to ensure all District properties are maintained and upgraded to meet our operational needs.

The Facilities Division mission is clear: to keep all District properties in good working condition and ensure that 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 organization's daily operations.

RECENT ACCOMPLISHMENTS:

- Station 114 kitchen remodel
- Station 54 LVT flooring project
- Station 50 apparatus bay roof replacement
- Station 117 gate replacement
- Station 26 gate replacement
- Station 105 generator replacement
- Station 109 and AC building exterior paint
- Station 22 attic reinsulating
- Station 105 HVAC system replacement
- Station 27 attic reinsulating
- Measure O District wide HVAC system replacements (23 systems replaced)
- Measure O District wide roof replacements (6 roofs replaced)
- 867 maintenance work orders completed

BUDGET DISCUSSION:

The 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 buildings. This includes critical components such as plumbing, electrical, mechanical, and structural systems across all District properties. The Facilities Division has also diligently compiled a list of projects submitted to the District's Capital Improvement Plan (CIP). These projects are deemed crucial to supporting the district's operational needs.

GOALS FOR UPCOMING YEAR:

In FY 2026/27 the Facilities Division has established the following goals, which tie to Strategic Plan initiatives for Capital Assets and Financial Management.

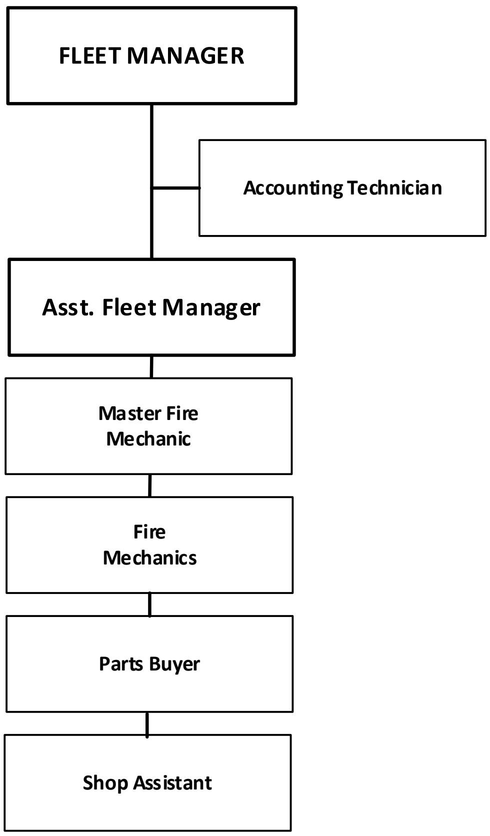
1. Station 66 security fencing and gate installation (CIP request)
2. 18 station reflooring project (CIP request)
3. Stations 24,50, and 25 kitchen remodels (CIP request)
4. Stations 114, 24, and 23 bathroom remodels (CIP request)

PERFORMANCE MEASURES:

To support the goals above, by June 30, 2027, the Facilities Division will use the following metrics:

1. Measure how quickly the division responds to maintenance requests or issues within the facilities division
2. All projects will be considered successful if completed on schedule and within budget while meeting all design, construction, and safety standards. Overall effectiveness will be measured by minimal disruption to station operations, improved functionality and durability of facilities, reduced maintenance needs, and positive feedback from station personnel.

FLEET



STAFFING:

Fleet Manager	1
Assistant Fleet Manager	1
Master Fire Mechanic	2
Fire Mechanics	10
Parts Buyer	1
Shop Assistant	1
Accounting Technician	1
	17

	Labor Costs	Services & Supplies	Taxes, Licenses, etc.	Capital Outlay	Division Total	% of Total Budget
FY2026/27	$ 3,017,673	$ 3,846,157	$ -	$ 59,682,009	$ 66,545,839	12.6%

DIVISION BACKGROUND:

The Fleet Maintenance Division's mission is to support the district's operational readiness by maintaining 375 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: 3 Aerials, Air Unit, 25 Ambulances, 4 Battalion Chief SUVs, Decontamination Unit, 2 Bulldozers, 6 Duty Chief SUVs, Hazmat Unit, Rescue Unit, 3 Squads, 3 Tow Vehicles, 15 Type I Engines, 8 Type III Engines, 7 Type V Engines, 3 Water Tenders, and 3 Utility Vehicles.
- 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 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:

For FY2026/27 Fleet Maintenance Division plans to achieve the following goals:

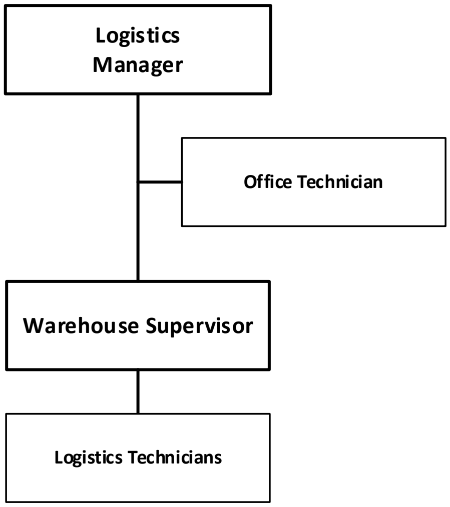
1. Provide training and tools for the Feet Maintenance Division Staff (Strategic Plan: Members 1a and 2).
2. Continue to keep the district's current fleet functioning to support operational needs (Strategic Plan: Capital Assets 2a and 2b).
3. Utilize Measure O funding for new vehicles outlined in the Capital Improvement Plan (Strategic Plan: Capital Assets 2a and 2b).

PERFORMANCE MEASURES:

By June 30, 2027, the Fleet Maintenance Division will achieve the following objectives:

1. Maintain the District's entire existing fleet in a state of operational readiness.
2. Purchase replacement vehicles and apparatus in accordance with the Capital Improvement Plan.

LOGISTICS



STAFFING:

Logistics Manager	1
Warehouse Supervisor	1
Logistics Technicians	7
Office Technician	1
	10

	Labor Costs	Services & Supplies	Taxes, Licenses, etc.	Capital Outlay	Division Total	% of Total Budget
FY2026/27	$ 1,287,123	$ 4,011,959	$ 63,890	$ -	$ 5,362,972	1.0%

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 Logistics Division is responsible for the procurement, receiving, inventory management, care, maintenance, and repair of all fire suppression equipment, EMS supplies, office materials, and custodial goods. The Division ensures that all resources are available, properly maintained, accurately tracked, and distributed in a timely manner. The mission of the Logistics Division is to support the District in all daily operations with excellent customer service and timely purchases ensuring the priority of service delivery.

RECENT ACCOMPLISHMENTS:

The Division has identified financial savings through bulk purchasing of select items, resulting in cost savings exceeding $10,000.

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). In FY 2026/27 the Division intends to:

1. Continue to work on the CRRD plan scanning project
2. Test and repair all ladder inventory in the logistics warehouse and on all District apparatus
3. Test all hose inventory in the logistics warehouse
4. Continue to find efficiencies in all Logistics processes

PERFORMANCE MEASURES:

To measure progress towards the goals above, the Logistics Division will, by June 30, 2027:

1. Monitor and ensure consistent maximization of inventory storage space inside the logistics warehouse.
2. Maintain rapid retrieval and delivery of critical stored items, consistent with prior years. Specifically, during a 12-month period between FY 2025/26 and FY 2026/27, Logistics staff pulled and delivered over 250,000 individual items from the warehouse and delivered to the fire stations and administration buildings.

ACRONYMS

ACFR	Annual Comprehensive Financial Report
ALS	Advanced Life Support
ARFF	Aircraft Rescue and Firefighting
BLS	Basic Life Support
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
CEPPT	California Employers' Pension Prefunding Trust
CERBT	California Employers' Retiree Benefit Trust
CERT	Community Emergency Response Team
CIP	Capital Improvement Program
CISM	Critical Incident Stress Management
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
GFOA	Government Finance Officers Association
HAZMAT	Hazardous Materials
IAFC	International Association of Fire Chiefs

IAFF	International Association of Firefighters
IGT	Intergovernmental Transfer
IMT	Incident Management Team
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
PPGEMT	Public Provider Ground Emergency Transport
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
US&R	Urban Search and Rescue
VL	Vacation Leave
VRRP	Voluntary Rate Range Program

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 and Emergency 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 to June 30.

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

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.