Mid-Year Adjustments

to the

Final Budget

Fiscal Year 2011/12

July 1, 2011 - June 30, 2012

Presented by:

Kurt P. Henke

FIRE CHIEF

&

Rhonda McFarlane

CHIEF FINANCIAL OFFICER

March 8, 2012

TABLE OF CONTENTS
Mid-Year Adjustments to the Final Budget FY2011/12

BUDGET SUMMARY

To the Board of Directors 1

FUND ACTIVTY

Fund 212A - General Operating Fund

Revenue and Expenditures Summary 5

Revenue Detail 6

Expenditures Detail by Account 7

Fund 212D - Capital Facilities Fund

Revenue and Expenditures Summary 11

Lease Revenue Bond Activity 12

Fund 212L - Leased Properties Fund

Revenue and Expenditures Summary 14

Fund 212G - Grants Fund &
Fund 212S - Simulator Grant Fund

212G - Revenue and Expenditures Summary 16

212S - Revenue and Expenditures Summary 17

Grants Award Detail 18

Sacramento Metropolitan Fire District

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

KURT P. HENKE
Fire Chief

DATE: March 8, 2012

TO: Board of Directors

FROM: Kurt P. Henke, Fire Chief

TOPIC

This report, with accompanying attachments, represents the mid-year budget update and proposed mid-year budget adjustments covering all funds of the District for the fiscal year ending June 30, 2012.

SUMMARY

Economic challenges in the Sacramento region continue to plague the District's efforts to bring ongoing spending in line with ongoing revenues. In spite of all the efforts undertaken this year to balance the budget, which included taking a conservative approach to forecasting revenue, the brown out of two engine companies, additional revenue measures and significant contributions on the part of District employees in the form of salary and benefit concessions, the District will again have to draw on reserves to cover the cost of providing fire and emergency medical services to the community.

The mid-year budget package reflects the collective efforts of Senior Management, Labor and Division Managers to thoroughly examine revenue sources and expenditures in the current year. The proposed mid-year budget adjustments reflect the collective recommendations of staff as to the most appropriate course of action to optimally meet the fire and emergency medical service needs of the community within existing budget constraints. The significant changes to District operations and the current budget are:

- Revenue increase of $1.6 million
- Labor cost increase of $2 million
- Non-labor cost increase of $1.1 million
- Brownout of a third engine company (initially scheduled for Nov., 2011)
- Redeployment of the staff captain from administration to line operations
- Delaying deployment of air operations by one month
- Use of $962,000 in reserves to close the budget gap

DISCUSSION

Revenues are now projected to be $1.6 million higher than originally budgeted due to a significant increase in medic fee revenue. Steps taken last year to update medic fees and enhance billing and collection efforts have proven successful and staff now projects this revenue source to exceed the initial budget by $3.4 million A number of other key revenues, however, are now expected to come in below budget. Based on collections through mid-year, property tax revenues are projected to be $892,000 less than budget; payments from other agencies (McClellan) is being lowered by $950,000; and redevelopment pass-through revenue is expected to be $160,000 below the budgeted level.

Major factors influencing higher than expected labor costs include the significant increase in the number of retirees and, relatedly, the cost to maintain constant staffing levels on authorized truck and engine companies needed to maintain current levels of fire and emergency medical services to the community. The original budget also called for a brown out of an additional engine effective November 1, 2011. Instead this is being implemented March 1, 2012. The impact of the delay was about $340,000 of the $2 million projected increase.

Expenditures for Services and Supplies have been revised to reflect increased costs of managing the District's business. While the divisions have worked diligently to cut costs and do more with less without sacrificing service to the community, certain costs continue to rise despite our best efforts. The budget for fuel and utilities increased by around $400,000 each, due in large part to the substantial increase in gas and energy costs, but also from higher usage attributable to a change in deployment of apparatus on emergency medical calls and the move to the new Armstrong headquarters building. The District was also hit with an unexpected $97,000 surcharge on our self-insured workers' compensation program by the State of California and $48,000 more in state mandated property tax administration fees charged by the County. Conversely, expenditures for legal services, training, the recruit academy and general administration were reduced by $238,000 due to management efficiencies, resulting in an overall net increase of $1.1 million in operating costs of the District.

Budgeted expenditures for the Capital Facilities Fund (212D) have been reduced by $610,000. The initial budget included a full year's debt service on the revenue bonds issued last December. However, only a partial year payment was actually required due to the timing of the bond issuance, which reduced debt service on the bonds by $1.1 million. As a result, the Capital Facilities Fund is able to reimburse the General Fund (reserve) an additional $500,000 for the acquisition of the Armstrong building, which brings the total reimbursement amount to $6 million. An additional transfer $110,000 to the newly established Leased Property Find (212L) is also needed to cover higher than expected building utility costs.

Adjustments to the Grant Fund (212G) are needed to formally move the $4,000,000 simulator grant to the newly established Simulator Grant Fund (212S), and to reflect that $4,000 of the FY09 SHSGP grant funds related to Leadership Training were returned for reallocation because we were not able to utilize the funds within the time permitted by the grant. The Simulator Grant Fund budget is being further adjusted to reflect only the portion of the grant spending that will occur in the current year.

As stated earlier, in spite of the ongoing oversight and significant cost cutting measures enacted to bring ongoing spending in line with ongoing revenues, Sacramento Metropolitan Fire District still faces a deficit this budget year. To lessen the use of reserves needed to cover the deficit, Management is implementing additional short-term cost saving measures for the remaining four months of the current fiscal year. These include moving forward with earlier plan of the browning-out of an additional engine company, returning the staff captain in Administration to line operations and delaying deployment of air operations by one month. These measures are projected to save an additional $500,000 in operating costs over the balance of the current fiscal year.

FISCAL IMPACT

Adoption by the Board of Directors will impact the use General Fund reserves by $962,000. Fiscal year-end General Fund Reserves are estimated to be about $14.9 million after the mid-year budget adjustments.

RECOMMENDATION

Staff recommends the Board of Directors adopt the attached Mid-Year Budget Adjustments for the fiscal year ended June 30, 2012.

Fiscal Year 2011/12
Mid-Year Budget

FUND 212A
GENERAL OPERATING FUND

BUDGET SUMMARY - GENERAL OPERATING FUND 212A
Mid-Year Adjustments to the Final Budget FY2011/12

	FINAL BUDGET	ADJUSTMENT	MID-YEAR BUDGET
REVENUE	$ 134,682,018	$ 1,600,754	$ 136,282,772
EXPENDITURES:			
LABOR COSTS	119,088,785	1,953,000	121,041,785
OTHER EXPENDITURES:			
SERVICE & SUPPLIES	12,028,657	939,730	12,968,387
TAXES, LICENSES, ASSES/CONTR	3,419,068	153,891	3,572,959
CAPITAL ASSETS	85,000	16,667	101,667
	15,532,725	1,110,288	16,643,013
Total Expenditures	134,621,510	3,063,288	137,684,798
REV LESS EXP	**60,508**	**(1,462,534)**	**(1,402,026)**
TRANSFERS:			
FROM 212D CAPITAL FACILITIES FUND	5,500,000	500,000	6,000,000
TO 212G - GRANT FUND	(38,000)	-	(38,000)
Total Transfers	5,462,000	500,000	5,962,000
REV LESS EXP PLUS TRANSFERS	**$ 5,522,508**	**$ (962,534)**	**$ 4,559,974**

EXPENDITURES SUMMARY BY DIVISION			FINAL BUDGET	ADJUSTMENT	MID-YEAR BUDGET
OFFICE OF THE FIRE CHIEF -					
03.087	FCHF	FIRE CHIEF	$ 347,500	$ 34,000	$ 381,500
05.076	BRDD	BOARD OF DIRECTORS	20,200	1,100	21,300
48.111	GCOU	GENERAL COUNSEL	205,900	(60,000)	145,900
ADMINISTRATION (WELLS) -					
44.066	ADMN	ADMIN	2,290,418	(91,238)	2,199,180
45.078	COMM	COMMUNICATION	859,625	(238,699)	620,926
45.079	DATA	INFORMATION TECHNOLOGY	413,665	229,100	642,765
47.071	DCMP	DEFERRED COMP	40,000	-	40,000
47.109	FNCE	FINANCE	1,999,405	43,761	2,043,166
32.091	HRES	HUMAN RESOURCES	279,250	20,000	299,250
13.022	WKCO	WORKERS COMP	503,474	97,551	601,025
OPERATIONS (HOLBROOK) -					
06.077	CISM	CRITICAL INCIDENT STRESS MNGT	50	-	50
52.113	CPTR	AIR OPS	310,700	28,000	338,700
11.020	CSER	COMMUNITY SERVICES	37,467	(45)	37,422
35.080	DISP	DISPATCH	2,627,469	-	2,627,469
37.083	EMSS	EMERGENCY	1,498,948	188,735	1,687,683
18.072	EPSO	EMERGENCY PLANNING/SPECIAL OPS	17,800	-	17,800
12.021	FITW	FITNESS	9,000	-	9,000
19.070	HZMT	HAZMAT	1,600	-	1,600
50.007	REAC	RECRUIT ACADEMY	155,000	(75,000)	80,000
28.101	SAFE	SAFETY	354,761	164,575	519,336
23.037	TRNG	TRAINING	492,630	(102,540)	390,090
53.114	USAR	URBAN SEARCH AND RESCUE	-	1,103	1,103
SUPPORT SERVICES (AREND) -					
15.011	APEQ	APPARATUS AND EQUIPMENT	130,600	4,200	134,800
40.086	FACM	FACILITIES	263,500	77,000	340,500
41.088	FLTM	FLEET	835,200	-	835,200
31.090	FPBU	FIRE PREVENTION	26,300	11,381	37,681
34.094	LOGS	LOGISTICS	1,812,263	777,303	2,589,566
TOTALS:			$ 15,532,725	$ 1,110,288	$ 16,643,013

REVENUE DETAIL - GENERAL OPERATING FUND 212A
Mid-Year Adjustments to the Final Budget FY2011/12

Fund	Division	Acct		Final Budget	Adjustments	Mid-Year Budget
9212	44.066 ADMN	9101	Current secured property taxes	$ 98,050,034	$ (622,000)	$ 97,428,034
9212	44.066 ADMN	9102	Current unsecured property taxes	4,421,640	599,100	5,020,740
9212	44.066 ADMN	9103	Supplemental property taxes	203,866	0	203,866
9212	44.066 ADMN	9104	Secured delinquent property taxes	2,876,200	(855,000)	2,021,200
9212	44.066 ADMN	9105	Supplemental delinquent property taxes	66,200	(46,000)	20,200
9212	44.066 ADMN	9106	Unitary current secured taxes	1,498,300	24,000	1,522,300
9212	44.066 ADMN	9120	Secured redemption taxes	-	200	200
9212	44.066 ADMN	9130	Prior unsecured property taxes	87,100	38,000	125,100
9212	44.066 ADMN	9140	Property tax penalties	31,000	0	31,000
9212	44.066 ADMN	9310	Vehicle code fines	2,000	0	2,000
9212	44.066 ADMN	9320	Other court fines	4,900	0	4,900
9212	44.066 ADMN	9410	Interest	(125,000)	7,000	(118,000)
9212	44.066 ADMN	9429	Building rental	78,400	0	78,400
9212	44.066 ADMN	9522	Homeowners Property Tax Revenue	1,594,100	(30,000)	1,564,100
9212	44.066 ADMN	9531	Aid/Other Local Gov't Agency	5,883,039	(953,046)	4,929,993
9212	44.066 ADMN	9533	Redevelopment Agency-Passthru	870,743	(160,000)	710,743
9212	44.066 ADMN	9643	Fees-Inspections, Permits & Plan Review	935,300	200,000	1,135,300
9212	44.066 ADMN	9648	Fire control service	42,000	(14,000)	28,000
9212	44.066 ADMN	9649	Copying service	9,600	2,500	12,100
9212	44.066 ADMN	9669	Medical care (medic fees)	16,349,400	3,450,600	19,800,000
9212	44.066 ADMN	9693	Education training service (LRCC)	398,000	(4,000)	394,000
9212	44.066 ADMN	9699	Contract service revenue (AMR)	605,996	0	605,996
9212	44.066 ADMN	9730	Donations	8,000	12,000	20,000
9212	44.066 ADMN	9740	Insurance proceeds	75,000	(50,000)	25,000
9212	44.066 ADMN	9762	Special tax - Sloughhouse fire protection	706,000	0	706,000
9212	44.066 ADMN	9790	Revenues - others	8,900	0	8,900
9212	44.066 ADMN	9799	Revenues prior years	-	1,400	1,400
9212	44.066 ADMN	9862	Proceeds from sale of personal property	1,300	0	1,300
				$ 134,682,018	$ 1,600,754	**$ 136,282,772**

EXPENDITURES DETAIL - GENERAL OPERATING FUND 212A
Mid-Year Adjustments to the Final Budget FY2011/12

Description		MID-YEAR BUDGET FY2011/2012		
		Final Budget	Adjustments	Mid-Year Budget
110000	SALARIES AND WAGES	$ 75,001,317	$ 2,576,428	$ 77,577,745
121000	RETIREMENT	24,598,278	521,994	25,120,272
122000	OASDHI: FICA/MEDICARE	1,003,818	(34,330)	969,488
123000	GROUP HEALTH INSURANCE	16,065,372	(1,144,337)	14,921,035
124000	WORKERS COMPENSATION	2,400,000	-	2,400,000
125000	UNEMPLOYMENT	20,000	33,245	53,245
TOTAL LABOR COSTS		119,088,785	1,953,000	121,041,785
200500	ADVERTISING/LEGAL NOTICES	17,900	-	17,900
201600	PRINT/COPY SUPPLY	1,000	(500)	500
202100	BOOKS, SUBSCRIPTION SERVICE	6,865	350	7,215
202200	BOOKS, SUBSCRIPTION (PERM LIB)	12,275	(2,340)	9,935
202300	AUDIO VIDEO PRODUCTION SERVICE	6,500	500	7,000
202700	RECORDS/CASSETTE SUPPLIES	200	-	200
202900	BUSINESS/CONFERENCE	79,900	32,803	112,703
203100	BUSINESS ACTIVITY EXP (NON-EE)	13,400	-	13,400
203500	EDUC/TRAINING SERVICES	95,252	44,200	139,452
203600	EDUC/TRAINING SUPPLIES	18,168	-	18,168
203800	EMPLOYEE AWARDS	9,500	600	10,100
203900	EMPLOYEE TRANSPORTATION	1,500	300	1,800
204100	OFFICE EQUIP NOT INVENTORIED	1,614	400	2,014
204500	FREIGHT/SHIPPING	4,000	-	4,000
205100	INSURANCE LBLTY,PPTY,W/C,ETC.	844,220	10,005	854,225
206100	MEMBERSHIPS	17,221	4,305	21,526
206500	PHOTO SERVICE	500	(250)	250
206600	PHOTO SUPPLY	600	-	600
207600	OFFICE SUPPLIES	76,000	4,500	80,500
208100	POSTAGE EXPENSE	200	-	200
208500	PRINTING/BINDING	29,854	50	29,904
210300	LANDSCAPING SERVICE/WEED ABTM/PEST CTRL	60,000	15,000	75,000
210400	LANDSCAPING SUPPLY	8,000	500	8,500
211100	BUILDING SERVICE	59,720	35,189	94,909
211200	BUILDING SUPPLY	42,400	5,830	48,230
213100	ELECTRICAL SERVICE	2,500	-	2,500
213200	ELECTRICAL SUPPLY	8,500	-	8,500

EXPENDITURES DETAIL - GENERAL OPERATING FUND 212A
Mid-Year Adjustments to the Final Budget FY2011/12

Description		MID-YEAR BUDGET FY2011/2012		
		Final Budget	Adjustments	Mid-Year Budget
215100	MECH SYSTEMS SERVICE	17,000	-	17,000
215200	MECH SYSTEMS SUPPLY	15,000	41,174	56,174
216200	PAINTING SUPPLY	2,700	1,200	3,900
216700	PLUMBING SERVICE	15,000	10,000	25,000
216800	PLUMBING SUPPLY	2,500	-	2,500
217100	REAL PROPERTY RENTAL	32,100	-	32,100
219100	ELECTRICITY	410,000	240,000	650,000
219200	NATURAL GAS	109,600	-	109,600
219300	REFUSE SERVICE	35,260	1,000	36,260
219500	SEWAGE SERVICE	104,223	(7,300)	96,923
219700	PHONE SERVICE	437,650	12,132	449,782
219800	WATER SERVICE	78,650	31,350	110,000
220500	VEHICLE MAINT SERVICE	490,000	(2,276)	487,724
220600	VEHICLE MAINT SUPPLY	445,000	(50)	444,950
222600	EXPENDABLE TOOLS	20,000	(3,772)	16,228
223100	FIRE EQUIP SERVICE	31,400	700	32,100
223200	FIRE EQUIP SUPPLY	149,600	(3,728)	145,872
223600	FUELS AND OILS	1,063,000	409,000	1,472,000
225100	MEDICAL EQUIP SERVICE	112,740	(34,350)	78,390
225200	MEDICAL EQUIP SUPPLY	12,675	-	12,675
226500	COMPUTER INVENTORIABLE EQUIP	7,975	5,269	13,244
226600	STATION FURNISHINGS	19,650	-	19,650
227100	COMM EQUIP SERVICE	62,375	4,500	66,875
227200	COMM EQUIP SUPPLY	99,000	(15,500)	83,500
227500	EQUIPMENT RENTAL	48,310	(10,000)	38,310
228100	SHOP EQUIP SERVICE	6,000	2,276	8,276
228200	SHOP EQUIP SUPPLY	2,300	-	2,300
229100	OTHER EQUIP SERVICE	19,000	3,300	22,300
229200	OTHER EQUIP SUPPLY	16,600	1,000	17,600
231400	SAFETY CLOTHING AND SUPPLIES	312,061	169,075	481,136
232100	CUSTODIAL SERVICE	35,000	(21,174)	13,826
232200	CUSTODIAL SUPPLY	75,000	2,000	77,000
233200	FOOD SUPPLY	38,350	1,500	39,850
234200	KITCHEN SUPPLY (NON-FOOD ITEMS)	2,000	-	2,000

EXPENDITURES DETAIL - GENERAL OPERATING FUND 212A
Mid-Year Adjustments to the Final Budget FY2011/12

Description		MID-YEAR BUDGET FY2011/2012		
		Final Budget	Adjustments	Mid-Year Budget
235100	LAUNDRY SERVICE	15,000	-	15,000
244300	MEDICAL SERVICE	336,050	(118,000)	218,050
244400	MEDICAL SUPPLY	649,700	21,000	670,700
250200	ACTUARIAL SERVICE	26,000	6,000	32,000
250500	FINANCIAL SERVICE	194,650	(16,544)	178,106
253100	LEGAL SERVICE	200,000	(60,000)	140,000
254100	PERSONNEL SERVICE	100,000	20,000	120,000
256200	TRANSCRIPTION SERVICE	6,500	(3,769)	2,731
259100	OTHER PROFESSIONAL SERVICES	1,544,260	123,825	1,668,085
281100	COMPUTER SERVICE	217,270	16,000	233,270
281200	COMPUTER SUPPLY	100,800	(14,690)	86,110
285200	PHYSICAL FITNESS SUPPLIES	5,000	(3,300)	1,700
289800	OTHER SUPPLIES	32,050	(500)	31,550
293100	DISPATCH SERVICE	2,627,469	-	2,627,469
293400	PUBLIC WORKS SERVICE	6,500	-	6,500
296200	GENERAL SERVICE PARKING CHG	800	200	1,000
298400	RADIO SYSTEMS	226,100	(19,260)	206,840
TOTAL SERVICES AND SUPPLIES		12,033,657	939,730	12,973,387
321000	INTEREST EXPENSE	321,984	-	321,984
322000	PRINCIPAL PAYMENTS	1,150,188	1	1,150,189
345000	TAXES/LICENSES/ASSESSMENTS	1,771,500	145,930	1,917,430
370000	CONTRIBUTIONS TO OTHER AGENCIES	170,396	7,960	178,356
TOTAL TAXES, LICENSES, ASSESSM & CONTR		3,414,068	153,891	3,567,959
420100	STRUCTURES/IMPROVEMENTS	13,000	(7,000)	6,000
420300	EQUIPMENT	72,000	23,667	95,667
TOTAL CAPITAL ASSETS		85,000	16,667	101,667
TOTAL FY2011/12 MID-YEAR BUDGET		**$ 134,621,510**	**$ 3,063,288**	**$ 137,684,798**

Fiscal Year 2011/12
Mid-Year Budget

FUND 212D
CAPITAL FACILITIES FUND

REVENUE & EXPENDITURE DETAIL - CAPITAL FACILITIES FUND 212D
Mid-Year Adjustments to the Final Budget FY2011/12

	FINAL BUDGET	ADJUSTMENT	MID-YEAR BUDGET
REVENUE	$ 15,721,772	(144,052)	$ 15,577,720
EXPENDITURES:			
LABOR COSTS	-	-	-
SERVICE & SUPPLIES	357,768	(287,768)	70,000
TAXES, LICENSES, ASSES/CONTR	3,316,099	(1,297,705)	2,018,394
CAPITAL ASSETS	5,602,700	55,422	5,658,122
Total Expenditures	9,276,567	(1,530,051)	7,746,516
REV LESS EXP	**6,445,205**	**1,385,999**	**7,831,204**
TRANSFERS:			
TO 212A - GENERAL FUND	(5,500,000)	(500,000)	(6,000,000)
FROM 212B - ELK GROVE/VINEYARDS FU	12,442	54	12,496
FROM 212C - ANTELOPE FACILITES FUNI	85,548	384	85,932
TO 212L - LEASED PROPERTY FUND	(387,996)	(109,841)	(497,837)
Total Transfers	(5,790,006)	(609,403)	(6,399,409)
REV LESS EXP PLUS TRANSFERS	**$ 655,199**	**$ 776,596**	**$ 1,431,795**

EXPENDITURES SUMMARY BY DIVISION		FINAL BUDGET	ADJUSTMENT	MID-YEAR BUDGET
2000's - SERVICES AND SUPPLIES				**$ 70,000**
210300	LANDSCAPE SCV/PEST CONTROL	$ 1,088	$ (1,088)	-
211100	BUILDING SERVICE	4,750	(4,750)	-
219100	ELECTRICITY	18,750	(18,750)	-
219200	NATURAL GAS	3,250	(3,250)	-
219300	REFUSE SERVICE	500	(500)	-
219500	SEWER SERVICE	1,125	(1,125)	-
219800	WATER SERVICE	450	(450)	-
259100	PROFESSIONAL SERVICES	257,855	(257,855)	-
293400	PUBLIC WORKS SERVICE	70,000	-	70,000
3000's - TAXES, LICENSES, ASSESSMENTS AND CONTRIBUTIONS				**$ 2,018,394**
321000	INTEREST EXPENSE	2,754,680	(1,106,305)	1,648,375
322000	PRINCIPLE PAYMENTS	561,419	(191,400)	370,019
4000's - CAPITAL ASSETS				**$ 5,658,122**
420100	STRUCTURES/IMPROVEMENTS	3,202,700	55,422	3,258,122
430300	EQUIPMENT	2,400,000	-	2,400,000
TOTALS:		$ 9,276,567	$ (1,530,051)	**$ 7,746,516**

LEASE REVENUE BOND ACTIVITY - FUND 212D
As of March 8, 2012

DISBURSEMENTS:

	BUDGET BOND FUNDS	ACTUAL DISBURSEMENTS	REMAINING
Building (Armstrong) Costs			
Building purchase reim to Gen Fund	$ 5,509,871	$ 5,509,871	$ -
Building purchase reim to Reserves	400,000	400,000	-
Building improvements	2,260,535	938,839	1,321,696
Tenant Improvements	1,145,321		1,145,321
Equipment			
Apparatus Equipment	1,864,000	1,288,127	575,873
Command Vehicles (2)	100,000		100,000
Thermal Imaging Cameras	36,000		36,000
Technology	400,000	141,504	258,496
	11,715,727	**8,278,340**	**$ 3,437,387**
Note Repayment			
Lobsitz	70,033	70,033	
Bond allocations:	**$ 11,785,760**	**$ 8,348,373**	

BALANCE WITH TRUSTEE:

Deposit to Acquisition and Construction Account		**$ 11,715,727**	
12/08/11	Disbursement #1	(6,701,783)	
12/08/11	Disbursement #2	(146,927)	
12/08/11	Transfer to LAIF	(3,000,000)	
02/03/12	Disbursement #3	(1,429,630)	$ 437,387
LAIF			3,000,000
Available for disbursement:			**$ 3,437,387**
Reserve Fund			**$ 965,023**
Deposit to Cost of Issuance Fund		216,935	
12/08/11	Disbursements	(193,523)	**$ 23,412**

Fiscal Year 2011/12
Mid-Year Budget

FUND 212L
LEASED PROPERTIES FUND

REVENUE & EXPENDITURE DETAIL - LEASED PROPERTIES FUND 212L
Mid-Year Adjustments to the Final Budget FY2011/12

	BEGINNING BUDGET	ADJUSTMENT	MID-YEAR BUDGET
REVENUE	$ 421,772	7,096	$ 428,868
EXPENDITURES:			
LABOR COSTS	-	-	-
SERVICE & SUPPLIES	287,768	116,937	404,705
TAXES, LICENSES, ASSES/CONTR	522,000	-	522,000
CAPITAL ASSETS	-	-	-
Total Expenditures	809,768	116,937	926,705
REV LESS EXP	**(387,996)**	**(109,841)**	**(497,837)**
TRANSFERS:			
FROM 212D CAPITAL FACILITIES FUND	387,996	109,841	497,837
REV LESS EXP PLUS TRANSFERS	**$ -**	**$ -**	**$ -**

EXPENDITURES SUMMARY BY DIVISION		FINAL BUDGET	ADJUSTMENT	MID-YEAR BUDGET
2000's - SERVICES AND SUPPLIES				**$ 404,705**
210300	LANDSCAPE SCV/PEST CONTROL	$ 1,088	$ 4,912	6,000
211100	BUILDING SERVICE	4,750	1,000	5,750
215100	MECH SYSTEMS SUPPLY	-	1,000	1,000
219100	ELECTRICITY	18,750	81,250	100,000
219200	NATURAL GAS	3,250	8,750	12,000
219300	REFUSE SERVICE	500	2,500	3,000
219500	SEWER SERVICE	1,125	8,875	10,000
219800	WATER SERVICE	450	7,650	8,100
259100	PROFESSIONAL SERVICES	257,855	1,000	258,855
3000's - TAXES, LICENSES, ASSESSMENTS AND CONTRIBUTIONS				**$ 522,000**
321000	INTEREST EXPENSE	330,600	-	330,600
322000	PRINCIPLE PAYMENTS	191,400	-	191,400
TOTALS:		$ 809,768	$ 116,937	**$ 926,705**

Fiscal Year 2011/12
Mid-Year Budget

FUND 212G-GRANTS FUND

FUND 212S-SIMULATOR GRANT FUND

REVENUE & EXPENDITURE DETAIL - GRANTS FUND 212G
Mid-Year Adjustments to the Final Budget FY2011/12

	BEGINNING BUDGET	ADJUSTMENT	MID-YEAR BUDGET
REVENUE	$ 7,634,973	(3,963,311)	$ 3,671,662
EXPENDITURES:			
LABOR COSTS	2,735,412	-	2,735,412
SERVICE & SUPPLIES	693,189	(4,000)	689,189
TAXES, LICENSES, ASSES/CONTR	-	-	-
CAPITAL ASSETS	4,000,000	(4,000,000)	-
Total Expenditures	7,428,601	(4,004,000)	3,424,601
REV LESS EXP	**206,372**		**247,061**
TRANSFERS:			
FROM 212A GENERAL OPERATING FUND	38,000	-	38,000
REV LESS EXP PLUS TRANSFERS	**$ 244,372**		**$ 285,061**

EXPENDITURES SUMMARY BY DIVISION		FINAL BUDGET	ADJUSTMENT	MID-YEAR BUDGET
1000's - LABOR COSTS				**$ 2,735,412**
111000	WAGES	$ 1,352,256		1,352,256
113120	FIXED OVERTIME	-		-
113210	FLSA	29,432		29,432
113220	TIME & ONE HALF	-		-
114120	EMT INCENTIVE	47,184		47,184
114130	PARAMEDIC INCENTIVE	87,760		87,760
114140	EDUCATION INCENTIVE	47,184		47,184
114310	UNIFORM ALLOWANCE	27,200		27,200
115114	ANNUAL HOLIDAY PAY	55,664		55,664
115210	PTO BUY BACK-SEP	-		-
121011	CalPERS-EMPLOYER MINUS COST SHARING	573,991		573,991
122000	OASDHI	23,877		23,877
122010	SOCIAL SECURITY	-		-
122020	MEDICARE	-		-
123010	MEDICAL - EMPLOYEES	445,335		445,335
123020	DENTAL	34,804		34,804
123030	VISION	5,445		5,445
123060	LIFE/AD&D	5,280		5,280
124000	WORKERS COMPENSATION CLAIMS	-		-
125000	UNEMPLOYMENT	-		-
2000's - SERVICES AND SUPPLIES				**$ 689,189**
202900	BUSINESS/CONFERENCE	173,986	$ (173,986)	-
203500	FY11 SHSGP CERT	-	31,928	31,928
203500	FY10 SHSGP CER	-	42,483	42,483
203500	FY09 SHSGP TRAINING FUNDS	-	96,000	96,000
203600	FY11 SHSGP CERT	6,972		6,972
203600	FY09 SHSGP CERT	13,795		13,795
223200	FY11 SHSGP HAZMAT RESPONSE EQUIPMENT AND MATERIAL	100,000		100,000
223200	FY10 SHSGP MISC HAZMAT DIAGNOSTIC EQUIPMENT	33,011		33,011
223200	FY10 FIREMANS FUND DECALS FOR CANINE TRAILER	425	(425)	-
227200	FY09 SHSGP STONE MOUNTAIN SPEAKER MICROPHONES	100,000		100,000
231400	FY09 AFG TURNOUTS (100) w/$38,000 TRANS FROM 212A	190,000		190,000
231400	FY09 SHSGP TEMS BODY ARMOR	75,000		75,000
4000's - CAPITAL ASSETS				**$ -**
430300	FY11 SHSGP SIMULATOR	4,000,000	(4,000,000)	-
TOTALS:		$ 7,428,601	$ (4,004,000)	**$ 3,424,601**

REVENUE & EXPENDITURE DETAIL - SIMULATOR GRANT FUND 212S
Mid-Year Adjustments to the Final Budget FY2011/12

	BEGINNING BUDGET	ADJUSTMENT	MID-YEAR BUDGET
REVENUE	$ 4,000,000	(2,465,000)	$ 1,535,000
EXPENDITURES:			
LABOR COSTS	-	-	-
SERVICE & SUPPLIES	-	35,000	35,000
TAXES, LICENSES, ASSES/CONTR	-	-	-
CAPITAL ASSETS	4,000,000	(2,500,000)	1,500,000
Total Expenditures	4,000,000	(2,465,000)	1,535,000
REV LESS EXP	**$ -**	**$ -**	**$ -**

EXPENDITURES SUMMARY BY DIVISION		FINAL BUDGET	ADJUSTMENT	MID-YEAR BUDGET
2000's - SERVICES AND SUPPLIES				**$ 35,000**
202900	BUSINESS/ADMIN COSTS	$ -	$ 35,000	35,000
4000's - CAPITAL ASSETS				**$ 1,500,000**
420100	INSTALLATION	-	-	-
430300	EQUIPMENT	4,000,000	(2,500,000)	1,500,000
TOTALS:		$ 4,000,000	$ (2,465,000)	**$ 1,535,000**

GRANTS AWARD DETAIL
Mid-Year Adjustments to the Final Budget FY2011/12

GRANT/YEAR	AWARD DATE	GRANT PERIOD TO/FROM	GRANT NO.	AMOUNT	reallocated
FY11 AFG	**02/17/12**	**02/17/12 02/16/13**	**97.044 2012-M1-3007RG-100000000-4101-D EMW-2011-FO-02434**	**$ 2,547,161**	
Debribrillators				1,494,912	
Wellness & Fitness Programs				255,088	
Cost match				797,161	
FY11 HSGP CalEMA	**01/10/12**	**01/10/12 04/30/14**	**067-91067 2011-SS-0077**	**$ 4,000,000**	
Simulator				4,000,000	
FY11 SHSGP	***pending***			**$ 138,900**	
CERT Training & Equipment				38,900	
Hazmat Equipment				100,000	
FY10 FIREMAN'S FUND ***Complete***				**$ 13,200**	
Equipment, Canine Trailer				7,000	
Equipment, Fire Hose				6,200	
FY10 SAFER (2YRS)	**02/25/11**	**05/18/11 05/17/13**	**97.044 2011-M0-3120GF-25000000-4101-D EMW-2010-FH-00614**	**$ 5,470,823**	
Staffing, YR1				2,735,412	
Staffing, YR2				2,735,411	
FY10 SHSGP	**02/01/11**	**10/25/10 12/31/12**	**97.067 067-00000 2010-0085**	**$ 328,554**	
CERT Training & Equipment				77,440	
Hazmat Diagnostics Equipment				39,000	
Personal Radiation Monitors				175,000	
Robot				37,114	
FY09 AFG ***Complete***	**09/18/10**	**09/18/10 03/17/12**	**97.044 2010-M9-3120GF-25000000-4101-D EMW-2009-FO-07315**	**$ 190,000**	
Turnouts (100) 80%				152,000	
Cost match				38,000	
FY09 SHSGP ***Complete***	**06/06/11**	**09/30/09 12/31/11**	**97.067 067-00000 2009-0019**	**$ 386,000**	
CERT Training & Equipment				60,000	
HazMat ID System				55,000	
Microphones				100,000	√
TEMS Body Armor				75,000	
Leadership Training				96,000	
				$ 13,074,638	