



Mid-Year Budget

Fiscal Year 2020/21

July 1, 2020 – June 30, 2021

**Presented to the Board of Directors by:
Todd Harms, Fire Chief & Amanda Thomas, Chief Financial Officer
March 11, 2021**



TABLE OF CONTENTS

Mid-Year Budget FY2020/21

BUDGET SUMMARY

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

FUND ACTIVITY

Fund 212A - General Operating Fund

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

Fund 212D - Capital Facilities Fund

Revenue and Expenditures Summary	14
--	----

Fund 212E - Pension Obligation Bond Fund

Revenue and Expenditures Summary	16
--	----

Fund 212G - Grants Fund

Revenue and Expenditures Summary	18
--	----

Fund 212I - Development Impact Fees Fund

Revenue and Expenditures Summary	20
--	----

Fund 212L - Leased Properties Fund

Revenue and Expenditures Summary	22
--	----

Fund 212M - IGT Fund

Revenue and Expenditures Summary	24
--	----

PERSONNEL

Position Authorization Document (PAD)	26
Salary Scale	32



TODD HARMS
Fire Chief

Sacramento Metropolitan Fire District

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

DATE: March 11, 2021
TO: Board of Directors
FROM: Todd Harms, Fire Chief
RE: FY 2020/21 Mid-Year Budget Adjustments

OVERVIEW

The District utilizes an ongoing budget review process that includes a comparison of budgeted and actual results at the divisional level and a quarterly review of District-wide revenues and expenditures by Executive Staff and all budget officers. This review process allows for continual budget refinement based on the availability of new information, including actual spending and revenues, revised project schedules, and new program developments. The recommended FY 2020/21 Mid-Year Budget adjustments were developed as a result of this review process, and are based on actual spending and revenues through December 31, 2020 and projections for the remainder of the fiscal year.

The ongoing COVID-19 pandemic and associated stay at home orders that began in March 2020 introduced tremendous uncertainty regarding the economic outlook and the potential for negative impacts to District revenues and expenditures in future years. While the District did not anticipate significant impacts during FY 2020/21 due to the timing of property tax assessments and pension valuations, the potential for future year impacts led to a cautious approach for development of the FY 2020/21 budget. Actual experience for the first 6 months of the fiscal year has shown that medic cost recovery revenues have been lower than budgeted while overtime costs have been higher than budgeted. These impacts have been partially offset by higher revenues and lower expenditures in other areas.

As described in more detail below, the recommended Mid-Year Budget adjustments result in a reduction in the General Fund budget surplus from approximately \$2 million to approximately \$1 million, with the remaining budget surplus derived from Mobile Integrated Health (MIH) funding received during FY 2020/21 that will be spent in future years.

DISCUSSION

General Fund Revenues

FY 2020/21 General Fund revenues are projected to be \$1.3 million less than currently

budgeted, for a total of \$228.8 million. Recommended mid-year adjustments to revenues include:

- Deployments: A \$2.0 million reduction in deployment reimbursements reflects lower than expected deployment activity this fiscal year. This revenue is partially offset by a \$1.7 million reduction to the labor budget for deployment expenditures.
- Medic Cost Recovery: The Mid-Year Budget includes a \$1.9 million reduction in medic revenues based on year-to-date activity.
- Contract Service Revenue: A \$0.9 million increase in budgeted contract service revenue results primarily from a new contract with Sacramento County to perform mobile COVID-19 testing services.
- Property Taxes: Amounts received to date for property tax revenues not tied to the current assessment rolls result in a \$0.8 million increase in budgeted property tax revenues.

General Fund Expenditures

Mid-Year Budget adjustments to General Fund expenditures result in a \$0.7 million overall increase, for a total expenditure budget of \$230.6 million.

Labor

Adjustments to the labor budget resulting in an increase of \$1.5 million, for a total labor budget of \$196.4 million, include the following:

- Higher than anticipated year to date expenditures, due in part to COVID-19-related workers' compensation claims, result in a \$4.6 million net increase in the callback overtime budget. This net increase is the result of adjusting for higher overtime costs due to position vacancies and hours originally budgeted as shift overtime and adjusting for lower costs resulting from lower than expected deployment activity.
- As identified in the revenue adjustments, lower than expected deployment activity results in a \$1.7 million reduction to the labor budget.
- An additional savings of \$1.6 million is estimated due to position vacancies not reflected in the net increase in callback overtime.

Other Expenditures

The Mid-Year Budget for General Fund services and supplies represents a \$1.2 million reduction compared to Final Budget, for a total of \$29.6 million, resulting from a deferral of certain expenditures due to current COVID-19 restrictions and in an effort to reduce costs. Additionally, the Mid-Year Budget for Taxes, Licenses, Debt Service & Others represents an increase of \$0.4 million compared to Final Budget, for a total budget of \$4.6 million. This increase results from

additional payments required for the Ground Emergency Medical Transport Quality Assurance Fee (GEMT QAF) due to an increase in the QAF rate that was not known at the time the Final Budget was prepared.

General Fund Transfers

Mid-Year adjustments to transfers in to and out of the General Fund result in a net increase in General Fund resources of \$0.6 million compared to Final Budget. Changes include a reduction in the transfer out to the Capital Facilities Fund of \$0.5 million due to lower than budgeted debt service and an increase in the transfer in from the IGT Fund due to higher than budgeted revenue, including interest earnings.

General Fund Summary

With the proposed Mid-Year adjustments, budgeted General Fund revenues would be \$229 million compared to expenditures of \$231 million. Transfers in to the General Fund (from the IGT Fund) would exceed transfers out of the General Fund (to the Capital Facilities and Grants Funds) by approximately \$3 million, resulting in an overall budgeted General Fund surplus of approximately \$1 million, primarily attributable to MIH Program funding received during FY 2020/21 that will be dedicated to future year program expenditures.

After the proposed Mid-Year adjustments, the General Fund Operating Reserve balance is expected to be \$34 million, or approximately 15% of net budgeted expenditures, as of June 30, 2021.

Other Funds

Mid-Year Budget adjustments for the Capital Facilities, Pension Obligation Bond, Grants, Development Impact Fees, Leased Properties, and IGT Funds are included in the attachments. In addition to the transfer activity described above, other significant changes include the transfer of excess fund balance from the Pension Obligation Bond Fund (\$0.2 million) and the Grants Fund (\$0.7 million) to the Capital Facilities Fund in order to enhance the District's Capital Replacement Reserve.

RECOMMENDATION

Staff recommends adopting the Mid-Year Budget adjustments for the fiscal year ending June 30, 2021.



BUDGET SUMMARY - ALL FUNDS

Mid-Year Budget FY 2020-21

	GENERAL FUND	CAPITAL FACILITIES FUND	PENSION OBLIGATION BOND FUND	LEASED PROPERTIES FUND	GRANTS FUND	DEVELOPMENT IMPACT FEES FUND	IGT FUND	TOTALS
REVENUES								
PROPERTY TAXES	\$ 166,535,905	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 166,535,905
USE OF MONEY AND PROPERTY	11,425	596	624	1,115,898	131,211	1,791	-	1,261,545
INTERGOVERNMENTAL	4,247,232	-	-	-	848,080	-	-	5,095,312
CHARGES FOR SERVICES	55,440,018	-	-	-	-	1,393,509	15,390,934	72,224,461
MISCELLANEOUS	2,549,324	-	-	-	-	-	-	2,549,324
Total Revenues	228,783,904	596	624	1,115,898	979,291	1,395,300	15,390,934	247,666,547
EXPENDITURES:								
LABOR COSTS	196,409,009	-	-	-	205,691	-	-	196,614,700
SERVICES & SUPPLIES	29,604,443	-	-	365,786	510,023	66,071	6,600,000	37,146,323
TAXES, LICENSES, DEBT SERVICE & OTHERS	4,614,588	6,103,247	-	296,332	-	-	-	11,014,167
CAPITAL OUTLAY	-	5,891,042	-	-	180,295	7,000,000	-	13,071,337
Total Expenditures	230,628,040	11,994,289	-	662,118	896,009	7,066,071	6,600,000	257,846,527
REVENUE LESS EXPENDITURES	(1,844,136)	(11,993,693)	624	453,780	83,282	(5,670,771)	8,790,934	(10,179,980)
OTHER FINANCING SOURCES(USES)								
ISSUANCE OF CAPITAL LEASES	-	3,985,000	-	-	-	-	-	3,985,000
SALE OF ASSETS	-	68,488	-	-	-	-	-	68,488
TRANSFERS IN(OUT) FUND A-General	-	6,611,469	-	-	47,205	-	(9,400,000)	(2,741,326)
TRANSFERS IN(OUT) FUND D-Cap Fac	(6,611,469)	192,382	-	-	(741,434)	-	-	(7,160,521)
TRANSFERS IN(OUT) FUND E-Pension	-	-	(192,382)	-	-	-	-	(192,382)
TRANSFERS IN(OUT) FUND G-Grants	(47,205)	741,434	-	-	-	-	-	694,229
TRANSFERS IN(OUT) FUND L-Leases	-	-	-	-	-	-	-	-
TRANSFERS IN(OUT) FUND M-IGT	9,400,000	-	-	-	-	-	-	9,400,000
Total Transfers	2,741,326	11,598,773	(192,382)	-	(694,229)	-	(9,400,000)	4,053,488
CHANGE IN FUND BALANCE	\$ 897,190	\$ (394,920)	\$ (191,758)	\$ 453,780	\$ (610,947)	\$ (5,670,771)	\$ (609,066)	\$ (6,126,492)



FUND BALANCE SUMMARY

Mid-Year Budget FY 2020-21

	GENERAL FUND	PENSION OBLIGATION BOND FUND	CAPITAL FACILITIES FUND	LEASED PROPERTIES FUND	GRANTS FUND	DEVELOPMENT IMPACT FEES FUND	IGT FUND	TOTALS
Estimated Fund Balance								
Available June 30, 2020	\$ 33,248,163	\$ 234,483	\$ 2,609,530	\$ 589,864	\$ 618,784	\$ 7,018,289	\$ 9,610,625	\$ 53,929,738
Revenues	228,783,904	624	596	1,115,898	979,291	1,395,300	15,390,934	247,666,547
Other Financing Sources	9,400,000	-	11,598,773	-	47,205	-	-	21,045,978
Release of Committed Funds	-	-	-	-	-	-	-	-
Estimated Funds Available	271,432,067	235,107	14,208,899	1,705,762	1,645,280	8,413,589	25,001,559	322,642,263
Expenditures	(230,628,040)	-	(11,994,289)	(662,118)	(896,009)	(7,066,071)	(6,600,000)	(257,846,527)
Other Financing Uses	(6,658,674)	(192,382)	-	-	(741,434)	-	(9,400,000)	(16,992,490)
Special Item	-	-	-	-	-	-	-	-
Estimated Fund Balance								
at June 30, 2021	\$ 34,145,353	\$ 42,725	\$ 2,214,610	\$ 1,043,644	\$ 7,837	\$ 1,347,518	\$ 9,001,559	\$ 47,803,246



CAPITAL OUTLAY SUMMARY

Mid-Year Budget FY 2020-21

Fund	Division	Description	Units	Price	Amount	Principal	Interest	FY 2020-21	Annual
								Costs	Financing Cost
Capital Facilities	Safety	PPE Washer 2 Unimac's or one solo rescue	1	29,358	29,358				
Capital Facilities	Fleet Maintenance	AMBULANCE - NEW	3	220,000	660,000	63,084	6,600		139,368
Capital Facilities	Fleet Maintenance	AMBULANCE - REMOUNT	2	130,000	260,000	24,851	2,600		54,903
Capital Facilities	Fleet Maintenance	ENGINE TYPE I	3	710,000	2,130,000	203,590	21,300		449,780
Capital Facilities	Fleet Maintenance	ENGINE TYPE V	2	210,000	420,000	40,144	4,200		88,689
Capital Facilities	Fleet Maintenance	DRAFT COMMANDER	1	100,000	100,000	9,558	1,000		21,116
Capital Facilities	Fleet Maintenance	BOX TRUCK - LOGS	1	130,000	130,000	12,426	1,300		27,451
Capital Facilities	Fleet Maintenance	PICK UP - COACH	1	50,000	50,000	4,779	500		10,558
Capital Facilities	Fleet Maintenance	PICK UP - FLEET	1	60,000	60,000	5,735	600		12,670
Capital Facilities	Fleet Maintenance	SUV - STAFF	2	60,000	120,000	11,470	1,200		25,340
Capital Facilities	Fleet Maintenance	VAN - IT	1	55,000	55,000	5,257	550		11,614
Capital Facilities	Fleet Maintenance	CARRY FORWARD AIR UNIT - DUE IN JUNE	1	552,229	552,229				
Capital Facilities	Fleet Maintenance	CARRY FORWARD AMBULANCE (3) - DUE IN	3	210,294	630,882				
Capital Facilities	Fleet Maintenance	CARRY FORWARD PICK UP FACILITIES - DUE	1	78,625	78,625				
Capital Facilities	Fleet Maintenance	CARRY FORWARD VAN FACILITIES - DUE IN	1	67,000	67,000				
Capital Facilities	Fleet Maintenance	VEHICLE SCANNER - FLEET	1	23,238	23,238				
Capital Facilities	Facility Maintenance	FLEET PUMP POD GROUNDWORK	1	153,000	153,000				
Capital Facilities	Facility Maintenance	RANGE REPLACEMENTS	3	16,000	48,000				
Capital Facilities	Facility Maintenance	STA 112 CARPORT INSTALLATION	1	44,200	44,200				
Capital Facilities	Facility Maintenance	STA 65 CARPORT INSTALLATION	1	22,800	22,800				
Capital Facilities	Information Technology	COPIERS	10	7,803	78,028				
Capital Facilities	Information Technology	NAS	1	5,647	5,647				
Capital Facilities	Information Technology	SERVERS	5	15,452	77,258				
Capital Facilities	Information Technology	SWITCHES	1	6,473	6,473				
Capital Facilities	Fleet Maintenance	REPLACEMENT GOLF CART FOR CERT	1	18,000	18,000				
Capital Facilities	Apparatus And Equipment	COMBI CUTTERS	2	13,000	26,000				
Capital Facilities	Helicopter	BLADE TRACKING SYSTEM	1	44,980	44,980				
Capital Facilities	Finance	ERP EXPENSES	1	324	324				
Subtotal: Capital Facilities					5,891,042	380,895	39,850	-	841,489
Federal Grants	Water Rescue	SHSGP19 SWIFT WATER RESCUE BOAT AND TRAILER	1	113,663	113,663				
Federal Grants	Water Rescue	SHSGP18 FLOOD RESPONSE BOAT	1	11,377	11,377				
Federal Grants	Water Rescue	SHSGP18 FLOOD RESPONSE BOAT	1	11,377	11,377				
Federal Grants	Water Rescue	SHSGP18 FLOOD RESPONSE BOAT	1	11,377	11,377				
Federal Grants	Water Rescue	SHSGP18 FLOOD RESPONSE BOAT	1	11,377	11,377				
Federal Grants	Water Rescue	SHSGP19 FLOOD RESPONSE PORTABLE TRAILER	1	21,124	21,124				
Development Impact Fire Station 068		STATION 68 BUILD	1	7,000,000	7,000,000				
Grand Totals					13,071,337	380,895	39,850	-	841,489

Fiscal Year 2020/21 Mid-Year Budget

Fund 212A GENERAL OPERATING FUND





BUDGET SUMMARY - GENERAL FUND

Mid-Year Budget FY 2020-21

	ACTUALS FY 2018-19	ACTUALS FY 2019-20	FINAL FY 2020-21	MID-YEAR FY 2020-21	VARIANCE W/ FY 2020-21 FINAL
REVENUES					
Property Taxes	\$ 149,456,508	\$ 158,932,321	\$ 165,773,000	\$ 166,535,905	\$ 762,905
Use of Money/Property	666,432	655,639	15,000	11,425	(3,575)
Intergovernmental	4,559,174	3,910,016	4,051,000	4,247,232	196,232
Charges for Services	55,347,352	49,534,579	58,198,651	55,440,018	(2,758,633)
Miscellaneous Revenue	1,300,485	1,094,489	2,045,451	2,549,324	503,873
Total Revenues	211,329,951	214,127,044	230,083,102	228,783,904	(1,299,198)
EXPENDITURES:					
LABOR COSTS	173,997,267	180,277,400	194,946,727	196,409,009	1,462,282
OTHER EXPENDITURES:					
Services & Supplies	24,395,543	26,608,668	30,786,019	29,604,443	(1,181,576)
Taxes, Licenses, Debt Service & Others	4,594,227	4,547,929	4,238,799	4,614,588	375,789
Total Expenditures	202,987,037	211,433,997	229,971,545	230,628,040	656,495
REV LESS EXP	8,342,914	2,693,047	111,557	(1,844,136)	(1,955,693)
OTHER FINANCING SOURCES(USES)					
Issuance of Capital Leases	-	-	-	-	-
Sale of Assets	3,374	(209)	-	-	-
Transfers in	6,773,187	9,220,000	9,220,000	9,400,000	180,000
Transfers out	(5,478,815)	(6,939,589)	(7,111,334)	(6,658,674)	452,660
Total Other Financing Sources(Uses)	1,297,746	2,280,202	2,108,666	2,741,326	632,660
REV LESS EXP PLUS TRANSFERS	9,640,660	4,973,249	2,220,223	897,190	(1,323,033)
Less: Increase/Transfer to Committed Fund Balance	(3,453,397)	(2,517,114)	-	-	-
CHANGE IN FUND BALANCE	6,187,263	2,456,135	2,220,223	897,190	(1,323,033)



REVENUES & OTHER FINANCING SOURCES - GENERAL FUND

Mid-Year Budget FY 2020-21

	ACTUALS FY 2018-19	ACTUALS FY 2019-20	FINAL FY 2020-21	MID-YEAR FY 2020-21	VARIANCE W/ FY 2020-21 FINAL	
910100	CURRENT SECURED PROPERTY TAXES	\$ 137,354,973	\$ 146,239,369	\$ 154,191,000	\$ 153,882,000	\$ (309,000)
910200	CURRENT UNSECURED PROPERTY TAXES	5,021,294	5,433,700	5,434,000	5,743,000	309,000
910300	SUPPLEMENTAL PROPERTY TAXES	3,843,051	3,948,078	2,905,000	3,300,000	395,000
910400	TAXES-SECURED "TEETER" FUNDS	1,015,202	1,013,324	1,080,000	1,305,513	225,513
910500	TAXES-SUPPLEMENTAL "TEETER" FUNDS	200,124	217,882	130,000	201,392	71,392
910600	UNITARY CURRENT SECURED TAXES	1,603,848	1,637,412	1,604,000	1,604,000	-
912000	SECURED REDEMPTION TAXES	5,648	7,277	6,000	6,000	-
913000	PRIOR UNSECURED PROPERTY TAXES	55,246	71,457	59,000	130,000	71,000
914000	PROPERTY TAX PENALTIES	26,116	24,696	25,000	25,000	-
976200	SPECIAL TAX ASSESSMENTS	331,006	339,126	339,000	339,000	-
PROPERTY TAXES		149,456,508	158,932,321	165,773,000	166,535,905	762,905
941000	INTEREST INCOME	666,432	655,639	15,000	11,425	(3,575)
942000	FAIR VALUE ADJUSTMENT	-	-	-	-	-
USE OF MONEY/PROPERTY		666,432	655,639	15,000	11,425	(3,575)
919600	RDA RESIDUAL DISTRIBUTION	2,078,414	1,502,520	1,579,000	1,579,000	-
952200	HOMEOWNERS PROPERTY TAX REVENUE	1,403,461	1,390,560	1,403,000	1,403,000	-
953100	AID/OTHER LOCAL GOV'T AGENCY	-	-	-	193,462	193,462
953300	REDEVELOPMENT AGENCY-PASSTHRU	1,074,787	1,016,936	1,069,000	1,069,000	-
956900	STATE AID AND OTHER MISC REVENUES	2,512	-	-	2,770	2,770
INTERGOVERNMENTAL		4,559,174	3,910,016	4,051,000	4,247,232	196,232
963900	DEPLOYMENTS/OTHER FIRE SERVICE REIMBURSEMENTS	5,626,338	732,830	5,462,000	3,413,608	(2,048,392)
964300	FEES-INSPECTIONS, PERMITS & PLAN REVIEW	2,307,495	2,346,805	2,040,000	2,382,649	342,649
964320	PERMITS & KNOX LOCK FEES	3,627	-	-	-	-
964330	PLAN REVIEW FEES	1,626,650	1,777,246	1,400,000	1,573,121	173,121
964340	CODE ENFORCEMENT INSPECTION FEES	559,964	470,001	550,000	722,003	172,003
964360	FIREWORK FEES	77,268	66,968	65,000	55,609	(9,391)
964370	PLANNING LETTERS (COUNTY)	39,986	32,590	25,000	31,916	6,916
964800	FIRE CONTROL SERVICE (ALARM FEES)	61,822	47,273	55,000	41,184	(13,816)
964900	COPYING SERVICE	6,030	4,271	10,300	11,305	1,005
966900	MEDICAL CARE (MEDIC FEES)	40,224,373	39,918,301	43,140,000	41,190,539	(1,949,461)
966910	GEMT REIMBURSEMENT	1,342,915	-	1,000,000	1,000,000	-
969300	EDUCATION TRAINING SERVICE	429,999	688,842	430,000	430,000	-
969900	CONTRACT SERVICE REVENUE	5,348,380	5,796,257	6,061,351	6,970,733	909,382
CHARGES FOR SERVICES		55,347,352	49,534,579	58,198,651	55,440,018	(2,758,633)
931000	VEHICLE CODE FINES	112	-	3,750	2,594	(1,156)
932000	OTHER COURT FINES	4,360	13,555	12,000	5,057	(6,943)
957000	CAPITAL CONTRIBUTIONS	-	80,000	-	-	-
973000	DONATIONS	-	-	-	200	200
974000	INSURANCE PROCEEDS	147,636	33,802	-	-	-
979000	REVENUE - GEMT ADMIN FEE + OTHER	1,136,717	951,807	929,701	1,437,588	507,887
979900	REVENUE - OTHER	11,660	15,325	-	3,885	3,885
MISCELLANEOUS REVENUE		1,300,485	1,094,489	945,451	1,449,324	503,873
Total General Operating Revenues		211,329,951	214,127,044	228,983,102	227,683,904	(1,299,198)
986200	PROCEEDS FROM SALE OF ASSETS	3,374	(209)	-	-	-
987000	EXTERNAL FINANCING SOURCES	-	-	-	-	-
987010	OTHER PRIVATE FUNDING SOURCES	-	-	1,100,000	1,100,000	-
599100	OPERATING TRANSFERS IN (From FUND M - IGT)	6,773,187	9,220,000	9,220,000	9,400,000	180,000
OTHER FINANCING SOURCES		6,776,561	9,219,791	10,320,000	10,500,000	180,000
TOTAL REVENUES AND OTHER FINANCING SOURCES		\$ 218,106,512	\$ 223,346,835	\$ 239,303,102	\$ 238,183,904	\$ (1,119,198)



Labor Costs - General Fund

Mid-Year Budget FY 2020-21

		ACTUALS FY 2018-19	ACTUALS FY 2019-20	FINAL FY 2020-21	MID-YEAR FY 2020-21	VARIANCE W/ \$ Change	FY 2020-21 FINAL % Change
WAGES							
111000	Wages	\$ 58,792,161	\$ 61,962,895	\$ 65,873,734	\$ 63,949,757	\$ (1,923,977)	-2.9%
112100	Reserve F/F-Rio Linda	57,725	35,051	50,000	28,894	(21,106)	-42.2%
112400	Directors	17,971	18,632	20,000	19,551	(449)	-2.2%
113120	Overtime - Shift	2,206,213	1,765,437	1,945,966	1,800,266	(145,700)	-7.5%
113210	FLSA	1,397,032	1,485,382	1,565,204	1,553,093	(12,111)	-0.8%
113110	Constant Staffing-Callback	23,031,217	18,930,231	17,888,613	22,397,568	4,508,955	25.2%
113220	Overtime - Day	313,332	444,174	268,484	296,839	28,355	10.6%
114110	Out of Class	45,056	98,776	100,000	96,933	(3,067)	-3.1%
114111	Fire Staff Premium	289,789	295,280	203,172	249,383	46,211	22.7%
114120	EMT	2,215,290	2,365,006	2,516,479	2,472,680	(43,799)	-1.7%
114130	Paramedic	2,865,584	3,135,610	3,304,962	3,279,065	(25,897)	-0.8%
114140	Education	3,294,330	3,521,310	3,778,035	3,731,704	(46,331)	-1.2%
114160	Haz-Mat	401,879	413,613	422,882	393,350	(29,532)	-7.0%
114170	Longevity Pay	1,585,544	1,556,971	1,560,802	1,511,195	(49,607)	-3.2%
114200	Standby Pay	19,116	27,368	30,000	32,088	2,088	7.0%
114310	Uniform Allowance	15,378	9,956	24,000	15,771	(8,229)	-34.3%
114320	Tool Allowance	16,500	16,500	16,500	16,500	-	0.0%
115110	Annual PTO/VL Buy Back	795,936	858,842	758,954	712,737	(46,217)	-6.1%
115114	Holiday Pay Prem.	2,980,957	2,808,892	2,960,195	2,940,269	(19,926)	-0.7%
115130	Sick Leave Buy Back/Annual	1,237,023	1,288,636	1,418,427	1,352,098	(66,329)	-4.7%
TOTAL WAGES		101,578,033	101,038,562	104,706,409	106,849,741	2,143,332	2.0%
BENEFITS							
Retirement							
121011	CalPERS Safety	31,462,340	36,126,563	39,921,906	39,381,769	(540,137)	-1.4%
121020	CalPERS Misc.	1,651,093	1,898,662	2,130,755	2,096,862	(33,893)	-1.6%
121022	Pension Bonds Principal Payment	2,465,000	2,250,000	4,771,450	4,771,450	-	0.0%
121040	SCERS Safety Retirement	3,141,977	3,530,927	4,735,416	4,735,416	-	0.0%
121041	Pension Bonds Interest Payment	1,994,962	1,876,888	1,757,188	1,757,188	-	0.0%
Total Retirement		40,715,372	45,683,040	53,316,715	52,742,685	(574,030)	-1.1%
Medical							
123010	Employees	11,417,952	12,788,884	14,155,223	14,035,734	(119,489)	-0.8%
123011	Retirees	9,688,255	10,491,102	11,243,146	11,204,176	(38,970)	-0.3%
123013	Pay In-Lieu of Medical	184,800	30,300	-	-	-	-
123015	PERS OPEB	5,336,033	4,981,191	6,132,586	6,171,556	38,970	0.6%
123020	Dental	1,086,498	1,102,197	1,081,597	1,024,161	(57,436)	-5.3%
123030	Vision	135,424	136,531	137,510	135,238	(2,272)	-1.7%
123040	Employee Assistance Program (EAP)	20,290	26,833	29,380	30,283	903	3.1%
123050	LT Disability	40,923	42,505	45,519	43,908	(1,611)	-3.5%
123060	Life/AD&D	119,802	121,039	122,054	123,393	1,339	1.1%
123080	Employee Retirement Consulting	23,955	24,144	24,462	23,910	(552)	-2.3%
Total Medical:		28,053,932	29,744,726	32,971,477	32,792,359	(179,118)	-0.5%
122020	OASDHI	1,446,653	1,415,504	1,518,954	1,489,414	(29,540)	-1.9%
122030	PARS	6,817	6,488	9,172	7,298	(1,874)	-20.4%
124000	Workers Compensation Claims	2,166,608	2,355,225	2,400,000	2,503,512	103,512	4.3%
125000	Unemployment	29,852	33,855	24,000	24,000	-	0.0%
TOTAL BENEFITS		72,419,234	79,238,838	90,240,318	89,559,268	(681,050)	-0.8%
TOTAL LABOR COSTS		\$ 173,997,267	\$ 180,277,400	\$ 194,946,727	\$ 196,409,009	\$ 1,462,282	0.8%



Expenditures and Other Financing Uses - General Fund 212A

Mid-Year Budget FY 2020-21

	ACTUALS FY 2018-19	ACTUALS FY 2019-20	FINAL FY 2020-21	MID-YEAR FY 2020-21	VARIANCE W/ FY 2020-21 FINAL
EXPENDITURES					
LABOR COSTS	\$ 173,997,267	\$ 180,277,400	\$ 194,946,727	\$ 196,409,009	\$ 1,462,282
SERVICES & SUPPLIES	24,395,543	26,608,668	30,786,019	29,604,443	(1,181,576)
TAXES, LICENSES, DEBT SERVICE & OTHERS	4,594,227	4,547,929	4,238,799	4,614,588	375,789
CAPITAL OUTLAY	-	-	-	-	-
Total Expenditures	202,987,037	211,433,997	229,971,545	230,628,040	656,495
OTHER FINANCING USES					
TRANSFERS OUT	5,478,815	6,939,589	7,111,334	6,658,674	(452,660)
Total Expenditures and Other Financing Uses	\$ 208,465,852	\$ 218,373,586	\$ 237,082,879	\$ 237,286,714	\$ 203,835

Acct	Description	ACTUALS FY 2018-19	ACTUALS FY 2019-20	FINAL FY 2020-21	MID-YEAR FY 2020-21	VARIANCE W/ FY 2020-21 FINAL
110000	WAGES	\$ 101,578,033	\$ 101,038,562	\$ 104,706,409	\$ 106,849,741	\$ 2,143,332
120000	BENEFITS	72,419,234	79,238,838	90,240,318	89,559,268	(681,050)
Total Labor Costs		173,997,267	180,277,400	194,946,727	196,409,009	1,462,282
200500	ADS/LEGAL NOTICES	7,541	4,260	5,862	5,812	(50)
201500	PRINT & COPY SERVICES	15,416	8,987	17,400	17,400	-
202100	BOOKS, SUBSCRIPTION SERVICE	8,277	10,992	12,103	12,261	158
202200	BOOKS, SUBSCRIPTION (PERM LIB)	13,792	44,422	20,601	17,858	(2,743)
202300	AUDIO VIDEO PRODUCTION SERVICES	9,683	10,142	8,400	8,450	50
202900	BUSINESS/CONFERENCE	262,619	168,525	219,531	90,031	(129,500)
203100	BUSINESS ACTIVITY EXP (NON-EE)	10,088	9,626	23,500	13,000	(10,500)
203500	EDUC/TRAINING SERVICES	459,798	258,370	521,206	398,920	(122,286)
203600	EDUCATION/TRAINING SUPPLIES	141,025	135,099	176,725	71,501	(105,224)
203800	EMPLOYEE AWARDS	7,557	5,492	37,100	20,750	(16,350)
203900	EMPLOYEE TRANSPORTATION	1,713	308	1,000	514	(486)
204100	OFFICE EQUIP NOT INVENTORIED	7,134	5,014	10,000	10,000	-
204500	FREIGHT/SHIPPING	8,404	5,416	7,500	7,500	-
205100	INSURANCE LBLTY,PPTY,W/C,ETC.	1,313,673	1,881,346	2,475,950	2,423,123	(52,827)
206100	MEMBERSHIPS	39,742	38,391	46,047	43,755	(2,292)
206600	PHOTO SUPPLY	7,712	304	750	750	-
207600	OFFICE SUPPLIES	56,472	46,348	63,750	55,073	(8,677)
208100	POSTAGE/SUPPLY/METER RNTL/LSE	7,758	10,279	21,950	24,775	2,825
208500	PRINTING/BINDING	24,520	21,638	30,400	23,364	(7,036)
210300	LNDSCP SVC/WEED ABTM/PEST CTRL	109,208	102,662	109,275	120,731	11,456
210400	LANDSCAPE SUPPLY	16,162	15,531	12,000	12,000	-
211100	BUILDING SERVICE	438,022	701,209	831,570	602,349	(229,221)
211200	BUILDING SUPPLY	56,424	80,385	54,600	47,107	(7,493)
213100	ELECTRICAL SERVICE	39,867	21,657	34,000	29,000	(5,000)
213200	ELECTRICAL SUPPLY	33,437	28,297	33,500	36,500	3,000
215100	MECH SYSTEMS SVC	61,795	54,274	50,032	55,032	5,000
215200	MECH SYSTEMS SUP	64,881	43,337	58,000	63,000	5,000
216100	PAINTING SERVICE	5,100	6,940	57,000	40,000	(17,000)
216200	PAINTING SUPPLY	12,997	8,504	11,000	5,500	(5,500)
216700	PLUMBING SERVICE	61,405	64,953	36,500	36,500	-
216800	PLUMBING SUPPLY	5,248	5,864	20,000	20,000	-
217100	REAL PROPERTY RENTAL	14,619	14,501	15,275	14,812	(463)
219100	ELECTRICITY	513,662	502,649	560,836	603,716	42,880
219200	NATURAL GAS	119,318	111,866	100,831	117,635	16,804
219300	REFUSE SERVICE	41,168	37,351	43,295	40,931	(2,364)
219500	SEWAGE SERVICE	38,453	40,474	43,594	40,131	(3,463)
219700	TELEPHONE SVCE:LINE FEES & CALLS	752,988	760,351	802,964	785,391	(17,573)
219800	WATER SERVICE	124,488	128,452	128,356	148,491	20,135
220500	VEHICLE MAINT SVC	1,335,164	1,468,135	1,668,779	1,668,779	-
220600	VEHICLE MAINT SUP	679,220	1,086,725	1,107,044	1,062,529	(44,515)

Acct	Description	ACTUALS		FINAL	MID-YEAR	VARIANCE W/
		FY 2018-19	FY 2019-20	FY 2020-21	FY 2020-21	FY 2020-21 FINAL
222600	EXPENDABLE TOOLS	9,281	11,453	25,056	22,649	(2,407)
223100	FIRE EQUIP SVC (NON-SCBA)	57,604	48,027	74,000	67,949	(6,051)
223200	FIRE EQUIP SUPPLY	445,101	870,846	938,568	783,883	(154,685)
223600	FUEL, OILS & LUBRICANTS	1,219,572	1,135,119	1,161,000	1,046,985	(114,015)
225100	MEDICAL EQUIP SVC	17,421	101,101	163,501	242,001	78,500
225200	MEDICAL EQUIP SUP	11,344	196,189	71,000	70,000	(1,000)
226400	OFFICE EQUIPMENT/FURNITURE	3,800	8,112	10,000	30,000	20,000
226500	COMPUTER INVENTORIAL EQUIPT.	138,248	82,112	175,250	153,603	(21,647)
226600	STATION FURNISHINGS	54,294	99,123	93,300	93,300	-
227100	COMM EQUIP SERVICE	19,196	21,162	37,700	22,678	(15,022)
227200	COMM EQUIP SUPPLY	347,541	517,949	595,300	544,771	(50,529)
227500	EQUIPMENT RENTAL	176,864	176,474	196,417	202,265	5,848
228100	SHOP EQUIP SERVICE	84,155	43,469	111,800	11,367	(100,433)
228200	SHOP EQUIP SUPPLY	17,046	42,889	20,650	25,600	4,950
229100	OTHER EQUIP SERV	40,974	50,031	43,550	35,035	(8,515)
229200	OTHER EQUIP SUPPLY	176,399	113,281	101,201	75,624	(25,577)
231300	CLOTHING REPAIRS	124,444	135,817	150,000	130,000	(20,000)
231400	SAFETY CLOTHING AND SUPPLIES	863,406	1,011,520	634,465	592,748	(41,717)
232100	CUSTODIAL SERVICE	45,402	59,985	80,276	80,005	(271)
232200	CUSTODIAL SUPPLY	109,312	109,223	105,000	125,000	20,000
233200	FOOD SUPPLY	75,121	53,669	83,645	51,745	(31,900)
234200	KITCHEN SUPPLY	3,488	3,809	4,500	4,500	-
235100	LAUNDRY SERVICE	29,101	33,300	40,000	40,000	-
244300	MEDICAL SERVICES	246,619	125,824	315,022	215,023	(99,999)
244400	MEDICAL SUPPLIES	1,226,599	915,286	1,277,132	1,579,580	302,448
250200	ACTUARIAL SERVICE	40,069	26,092	16,250	13,750	(2,500)
250500	FINANCIAL SERVICE	120,425	132,261	135,855	144,936	9,081
253100	LEGAL SERVICE	277,849	260,345	353,000	465,413	112,413
254100	PERSONNEL SERVICE	197,215	172,266	217,152	168,222	(48,930)
254200	TREASURER SERVICES	6,053	5,721	10,166	10,166	-
259100	OTHER SERVICE	5,232,611	5,367,132	7,414,564	7,095,185	(319,379)
281100	COMPUTER SERVICES	986,667	1,260,438	1,295,327	1,324,371	29,044
281200	COMPUTER SUPPLY	6,921	21,788	14,000	10,881	(3,119)
281300	SALES TAX ADJUSTMENT	-	64	-	-	-
281700	ELECTION SERVICE	39,927	-	11,000	11,322	322
285100	PHYSICAL FITNESS SERVICE	19,712	16,325	30,000	20,000	(10,000)
285200	PHYSICAL FITNESS SUPPLIES	87,223	133,374	117,000	102,060	(14,940)
288000	PRIOR YEAR SVC/SUP	-	-	-	-	-
289800	OTHER SUPPLIES	3,534	90,354	34,900	38,328	3,428
289900	OTHER SERVICES	682,948	776,921	781,500	794,237	12,737
292300	GS MESSENGER SERVICES	2,643	2,885	3,000	2,935	(65)
293100	DISPATCH SERVICE	4,031,154	4,220,003	4,124,849	4,124,849	-
293400	PUBLIC WORKS SVC	17	-	4,560	2,030	(2,530)
296200	GENERAL SERVICE PARKING CHARGE	6,445	6,280	9,339	7,478	(1,861)
298400	RADIO SYSTEMS	185,248	201,573	226,998	226,998	-
Total Services and Supplies		24,395,543	26,608,668	30,786,019	29,604,443	(1,181,576)
321000	INTEREST EXPENSE	230,168	213,390	203,507	203,216	(291)
322000	PRINCIPAL PAYMENTS	536,090	373,717	382,292	382,292	-
345000	ASSESSMENTS	3,611,634	3,724,081	3,442,000	3,904,538	462,538
370000	CONTRIBUTIONS TO OTHER AGENCY	216,335	236,741	211,000	124,542	(86,458)
Total Tax, License, & Assessments		4,594,227	4,547,929	4,238,799	4,614,588	375,789

Total General Operating Expenditures \$ 202,987,037 \$ 211,433,997 \$ 229,971,545 \$ 230,628,040 \$ 656,495

Account Description	ACTUALS FY 2018-19	ACTUALS FY 2019-20	FINAL FY 2020-21	MID-YEAR FY 2020-21	VARIANCE W/ FY 2020-21 FINAL
Transfer Out to Fund D - Capital Facilities	\$ 4,796,489	\$ 6,835,895	\$ 7,076,581	\$ 6,611,469	\$ (465,112)
Transfer Out to Fund G-Grants	377,597	103,694	34,753	47,205	12,452
Transfer Out to Fund L-Leases	304,729	-	-	-	-

Total Other Financing Uses \$ 5,478,815 \$ 6,939,589 \$ 7,111,334 \$ 6,658,674 \$ (452,660)

Total Expenditures and Other Financing Uses \$ 208,465,852 \$ 218,373,586 \$ 237,082,879 \$ 237,286,714 \$ 203,835

Fiscal Year 2020/21 Mid-Year Budget

Fund 212D CAPITAL FACILITIES FUND





BUDGET SUMMARY - CAPITAL FACILITES FUND 212D

Mid-Year Budget FY 2020-21

	ACTUALS FY 2018-19	ACTUALS FY 2019-20	FINAL FY 2020-21	MID-YEAR FY 2020-21	VARIANCE W/ FY 2020-21 FINAL
REVENUE:					
INVESTMENT & OTHER INCOME	\$ 92,456	\$ 57,197	\$ -	\$ 596	\$ 596
MISCELLANEOUS	142	-	-	-	-
Total Revenues	92,598	57,197	-	596	596
EXPENDITURES:					
SERVICES & SUPPLIES	137,315	(20)	-	-	-
TAXES, LICENSES, DEBT SERVICE & OTHERS	4,598,767	5,518,159	6,524,156	6,103,247	(420,909)
CAPITAL OUTLAY	6,122,153	5,409,696	5,866,161	5,891,042	24,881
Total Expenditures	10,858,235	10,927,835	12,390,317	11,994,289	(396,028)
REVENUE LESS EXPENDITURES	(10,765,637)	(10,870,638)	(12,390,317)	(11,993,693)	396,624
OTHER FINANCING SOURCES(USES)					
ISSUANCE OF CAPITAL LEASES	5,231,839	4,510,000	3,985,000	3,985,000	-
SALE OF ASSETS	279,557	82,636	-	68,488	68,488
TRANSFERS IN(OUT) Fund A	4,796,489	6,835,895	7,076,581	6,611,469	(465,112)
TRANSFERS IN(OUT) Fund E	-	-	-	192,382	192,382
TRANSFERS IN(OUT) Fund G	-	-	-	741,434	741,434
Total Other Financing Sources (Uses)	10,307,885	11,428,531	11,061,581	11,598,773	537,192
REV LESS EXP PLUS TRANSFERS	\$ (457,752)	\$ 557,893	\$ (1,328,736)	\$ (394,920)	\$ 933,816

SERVICES & SUPPLIES					
259100	OTHER SERVICE	\$ 137,315	\$ (20)	\$ -	\$ -
TAXES, LICENSES, DEBT SERVICE & OTHERS					
321000	INTEREST	403,408	408,550	379,399	(40,014)
322000	PRINCIPAL	4,195,359	5,109,609	6,144,757	(380,895)
CAPITAL OUTLAY					
410100	LAND ACQUISITION	-	-	-	-
420100	STRUCTURES	-	-	67,000	-
420200	NON-STRUCTURE	-	59,280	153,000	-
430100	VEHICLES	4,002,762	3,498,560	5,331,736	-
430200	OPHTER EQUIPMENT	-	-	-	-
430300	EQUIPMENT	299,605	1,157,571	314,425	24,557
440300	SOFTWARE	1,819,786	694,285	-	324

Fiscal Year 2020/21 Mid-Year Budget

Fund 212E PENSION OBLIGATION BOND FUND





BUDGET SUMMARY - PENSION OBLIGATION BOND FUND 212E

Mid-Year Budget FY 2020-21

	ACTUALS FY 2018-19	ACTUALS FY 2019-20	FINAL FY 2020-21	MID-YEAR FY 2020-21	VARIANCE W/ FY 2020-21 FINAL
REVENUE:					
INVESTMENT & OTHER INCOME	\$ 94,979	\$ 66,121	\$ -	\$ 624	\$ (65,497)
Total Revenues	94,979	66,121	-	624	(65,497)
EXPENDITURES:					
SERVICES & SUPPLIES	37,500	-	-	-	-
TAXES, LICENSES, DEBT SERVICE & OTHERS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
Total Expenditures	37,500	-	-	-	-
REVENUE LESS EXPENDITURES	57,479	66,121	-	624	(65,497)
OTHER FINANCING SOURCES(USES)					
TRANSFERS IN(OUT) Fund A	25,500,000	-	-	-	-
TRANSFERS IN(OUT) Fund D	-	-	-	(192,382)	(192,382)
Total Other Financing Sources (Uses)	25,500,000	-	-	(192,382)	(192,382)
SPECIAL ITEM					
EARLY BOND RETIREMENT	(25,500,000)	-	-	-	-
REV LESS EXP PLUS TRANSFERS	\$ 57,479	\$ 66,121	\$ -	\$ (191,758)	\$ (257,879)

Fiscal Year 2020/21 Mid-Year Budget

Fund 212G GRANTS FUND





BUDGET SUMMARY - GRANTS FUND 212G

Mid-Year Budget FY 2020-21

	ACTUALS FY 2018-19	ACTUALS FY 2019-20	FINAL FY 2020-21	MID-YEAR FY 2020-21	VARIANCE W/ FY 2020-21 FINAL
REVENUE:					
INTERGOVERNMENTAL	\$ 459,488	\$ 4,184,204	\$ 599,015	\$ 848,080	\$ 249,065
INVESTMENT & OTHER INCOME	27,554	1,045	-	131,211	131,211
Total Revenues	487,042	4,185,249	599,015	979,291	380,276
EXPENDITURES:					
LABOR COSTS	387,238	110,743	203,143	205,691	2,548
SERVICES & SUPPLIES	-	611,936	250,331	510,023	259,692
TAXES, LICENSES, DEBT SERVICE & OTHERS	-	2,250,237	-	-	-
CAPITAL OUTLAY	12,580	1,821,831	180,295	180,295	-
Total Expenditures	399,818	4,794,747	633,769	896,009	262,240
REVENUE LESS EXPENDITURES	87,224	(609,498)	(34,754)	83,282	118,036
OTHER FINANCING SOURCES(USES)					
TRANSFERS IN(OUT) Fund A	377,597	103,694	34,753	47,205	12,452
TRANSFERS IN(OUT) Fund D	-	-	-	(741,434)	(741,434)
Total Other Financing Sources (Uses)	377,597	103,694	34,753	(694,229)	(728,982)
REV LESS EXP PLUS TRANSFERS	\$ 464,821	\$ (505,804)	\$ (1)	\$ (610,947)	\$ (610,946)

LABOR COSTS

110000	WAGES	\$ 203,626	\$ 110,743	\$ 203,143	\$ 205,691	\$ 2,548
120000	BENEFITS	183,612	-	-	-	-

SERVICES & SUPPLIES

203500	EDUCATION/TRAINING SERVICES	-	61,328	-	-	-
203600	EDUCATION/TRAINING SUPPLIES	-	-	13,030	13,030	-
208500	PRINTING/BINDING	-	-	-	230	230
223200	FIRE EQUIP SUPPLY	-	425,786	-	-	-
229200	OTHER EQUIP SUPPLY	-	87,399	-	-	-
231400	SAFETY CLOTHING & SUPPLIES	-	37,423	60,192	60,914	722
225200	MEDICAL EQUIP SUP	-	-	96,109	96,109	-
259100	OTHER SERVICE	-	-	81,000	339,740	258,740

TAXES, LICENSES, DEBT SERVICE & OTHERS

342000	EQUIPMENT	-	2,250,237	-	-	-
--------	-----------	---	-----------	---	---	---

CAPITAL OUTLAY

430300	EQUIPMENT	12,580	1,821,831	180,295	180,295	-
--------	-----------	--------	-----------	---------	---------	---

Fiscal Year 2020/21 Mid-Year Budget

Fund 212I DEVELOPMENT IMPACT FEES FUND





BUDGET SUMMARY - DEVELOPMENT IMPACT FEES FUND 2121

Mid-Year Budget FY 2020-21

	ACTUALS FY 2018-19	ACTUALS FY 2019-20	FINAL FY 2020-21	MID-YEAR FY 2020-21	VARIANCE W/ FY 2020-21 FINAL
REVENUE:					
CHARGES FOR SERVICES	\$ 1,600,941	\$ 1,492,492	\$ 1,300,000	\$ 1,393,509	\$ 93,509
INVESTMENT & OTHER INCOME	156,115	174,317	-	1,791	1,791
Total Revenues	1,757,056	1,666,809	1,300,000	1,395,300	95,300
EXPENDITURES:					
SERVICES & SUPPLIES	64,722	67,634	70,000	66,071	(3,929)
CAPITAL OUTLAY	7,437	406,314	7,000,000	7,000,000	-
Total Expenditures	72,159	473,948	7,070,000	7,066,071	(3,929)
REVENUE LESS EXPENDITURES	1,684,897	1,192,861	(5,770,000)	(5,670,771)	99,229
OTHER FINANCING SOURCES(USES)					
TRANSFERS IN(OUT)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
REV LESS EXP PLUS TRANSFERS	\$ 1,684,897	\$ 1,192,861	\$ (5,770,000)	\$ (5,670,771)	\$ 99,229

Fiscal Year 2020/21 Mid-Year Budget

Fund 212L LEASED PROPERTIES FUND





BUDGET SUMMARY - LEASED PROPERTIES FUND 212L

Mid-Year Budget FY 2020-21

	ACTUALS FY 2018-19	ACTUALS FY 2019-20	FINAL FY 2020-21	MID-YEAR FY 2020-21	VARIANCE W/ FY 2020-21 FINAL
REVENUE:					
RENTAL INCOME	\$ 479,408	\$ 978,740	\$ 1,110,029	\$ 1,115,664	\$ 5,635
INVESTMENT & OTHER INCOME	21,511	16,193	-	234	234
Total Revenues	500,919	994,933	1,110,029	1,115,898	5,869
EXPENDITURES:					
SERVICES & SUPPLIES	542,061	313,949	373,738	365,786	(7,952)
TAXES, LICENSES, DEBT SERVICE & OTHERS	296,582	296,581	296,332	296,332	-
CAPITAL OUTLAY	-	-	-	-	-
Total Expenditures	838,643	610,530	670,070	662,118	(7,952)
REVENUE LESS EXPENDITURES	(337,724)	384,403	439,959	453,780	13,821
OTHER FINANCING SOURCES(USES)					
TRANSFERS IN(OUT) FUND A	304,729	-	-	-	-
TRANSFERS IN(OUT) FUND D	-	-	-	-	-
Total Other Financing Sources (Uses)	304,729	-	-	-	-
REV LESS EXP PLUS TRANSFERS	\$ (32,995)	\$ 384,403	\$ 439,959	\$ 453,780	\$ 13,821

SERVICES & SUPPLIES						
210300	LANSCAPE SCV/PEST CONTROL	\$ (165)	\$ 19,475	\$ 19,640	\$ 19,711	\$ 71
211100	BUILDING SERVICE	416,737	29,917	77,133	67,797	(9,336)
211200	BUILDING SUPPLY	140	2,604	17,500	17,500	-
213100	ELECTRICAL SERVICE	-	2,410	5,410	5,588	178
215100	MECH SYSTEMS SERVICE	-	48,529	32,831	37,831	5,000
216700	PLUMBING SERVICES	-	1,694	2,408	2,408	-
219100	ELECTRICITY	79,330	90,501	92,031	88,143	(3,888)
219200	NATURAL GAS	12,167	11,391	12,417	11,665	(752)
219300	REFUSE SERVICE	3,093	2,397	2,773	2,723	(50)
219500	SEWER SERVICE	9,304	8,213	9,166	7,751	(1,415)
219800	WATER SERVICE	17,855	17,585	17,402	16,585	(817)
232100	CUSTODIAL SERVICE	-	75,418	81,088	84,145	3,057
281300	SALES TAX ADJUSTMENTS	-	(46)	-	-	-
296200	PARKING CHARGES	3,600	3,861	3,939	3,939	-
TAXES, LICENSES, DEBT SERVICE & OTHERS						
321000	INTEREST	197,325	191,295	186,426	186,426	-
322000	PRINCIPAL	99,257	105,286	109,906	109,906	-
CAPITAL OUTLAY						
410100	LAND ACQUISITION	-	-	-	-	-
420100	STRUCTURES/IMPROVEMENTS	-	-	-	-	-

Fiscal Year 2020/21 Mid-Year Budget

Fund 212M IGT FUND





BUDGET SUMMARY - IGT FUND 212M

Mid-Year Budget FY 2020-21

	ACTUALS FY 2018-19	ACTUALS FY 2019-20	FINAL FY 2020-21	MID-YEAR FY 2020-21	VARIANCE W/ FY 2020-21 FINAL
REVENUE:					
CHARGES FOR SERVICES	\$ 15,156,755	\$ 14,863,756	\$ 15,400,000	\$ 15,390,934	\$ (9,066)
INVESTMENT & OTHER INCOME	223,312	235,290	-	-	-
Total Revenues	15,380,067	15,099,046	15,400,000	15,390,934	(9,066)
EXPENDITURES:					
SERVICES & SUPPLIES	5,936,755	6,116,247	6,600,000	6,600,000	-
Total Expenditures	5,936,755	6,116,247	6,600,000	6,600,000	-
REVENUE LESS EXPENDITURES	9,443,312	8,982,799	8,800,000	8,790,934	(9,066)
OTHER FINANCING SOURCES(USES)					
TRANSFERS IN(OUT)	(6,773,187)	(9,220,000)	(9,220,000)	(9,400,000)	(180,000)
Total Other Financing Sources (Uses)	(6,773,187)	(9,220,000)	(9,220,000)	(9,400,000)	(180,000)
REV LESS EXP PLUS TRANSFERS	\$ 2,670,125	\$ (237,201)	\$ (420,000)	\$ (609,066)	\$ (189,066)

Fiscal Year 2020/21 Mid-Year Budget

POSITION AUTHORIZATION DOCUMENT





POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

Mid-Year Budget FY2020-21

SUMMARY				
Full-time Positions				
	Authorized Positions	Actual Filled Positions	Funded Positions	Proposed Changes
Office of the Fire Chief	9	7	7	0
Operations	609	560	572	0
Support Services	68	63	68	0
Administration	31	30	31	0
Total	717	660	678	0



POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

Mid-Year Budget FY2020-21

OFFICE OF THE FIRE CHIEF					
Position	Auth'd Positions	Actual Filled Positions	Funded Positions	Proposed Changes	Employee(s) / Comments
Fire Chief	1	1	1		Todd Harms
Assistant Chief	1	0	0		<i>Vacant - not funded</i>
Day Staff Captain, Staff Officer	1	0	0		<i>Vacant - not funded</i>
Day Staff Captain, PIO (Ops oversight)	1	1	1		Chris Vestal
Community Relations Coordinator	1	1	1		Chris Dargan
Day Staff Local 522 VP-Representative	1	1	1		Michael McGoldrick
Sr Staff Administrative Coordinator	1	1	1		Jill Guzman
Administrative Specialist, Office of the Fire Chief	1	1	1		Erin Castleberry
Board Clerk	1	1	1		Melissa Penilla
	9	7	7	0	



POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

Mid-Year Budget FY2020-21

OPERATIONS BRANCH							
Position	Auth'd Positions	Actual Filled Positions	Funded Positions	Proposed Changes	Employee(s) / Comments		
Deputy Chief, Operations	1	1	1		Adam Mitchell		
Administrative Specialist, Operations Branch	1	1	1		Carmen Gandara		
Assistant Chief, Operations (A-B-C)	3	3	3		M. Lozano C. Greene C. Jenkins		
Day Battalion Chief, Special Operations	1	1	1		Joseph Fiorica		
Staffing Specialist	1	1	1		Lara Kelley		
Office Technician, Operations Branch	1	1	1		Larsen Roundy		
FIRE SUPPRESSION					A	B	C
Battalion Chiefs	15	12	15		C. Reed R. Carollo S. Daly	C. Simmons M. Slone J. Vestal J. Rudnicki	G. Russell A. Peck M. Johnson J. Graf K. Keeley
Fire Captains	135	132	132		Numbers do not include Day Staff & SRP Capts.		
Fire Engineers	135	124	132				
Firefighters	237	231	231				
SINGLE ROLE PARAMEDIC PROGRAM (SRPP)							
Captains	3	3	3		Shawn Burke, Eric Sacht (filled with FF), Roy Rud (Eng)		
Paramedics (FT)	40	26	16				
Emergency Medical Technicians (EMT)	18	7	18				
EMERGENCY PREPAREDNESS - SPECIAL OPERATIONS							
Chief Pilot	1	1	1		Montie Vanlandingham		
EMERGENCY MEDICAL SERVICES (EMS)							
Assistant Chief, EMS	1	1	1		B. Law		
Day Staff Battalion Chief, EMS	1	1	1		G. Markell (filled with Captain on temp basis)		
Day Staff Captain, EMS	3	3	3		Scott Shield, FF Patrick Ferrill, FF Phil Hart (filled with FF on temp basis)		
Administrative Specialist, EMS	1	1	1		Yuri Torres		
EMS System Technician	2	2	2		Marcy Mateo, Cynthia Hamilton		
TRAINING/SAFETY							
Assistant Chief, Training	1	1	1		Adam House		
Day Staff Captain, Training	3	3	3		Daniel Hoy, Corey Kuebler, Joe Aldrich		
Health & Fitness Program Manager	1	1	1		Patrick Gallagher		
Administrative Specialist, Training	1	1	1		Dana Lipps		
SAFETY							
Day Staff Captain, Safety	1	0	0		<i>Vacant - not funded</i>		
Safety Specialist	2	2	2		Robert Sestito, Brian Spence		
	609	560	572	0			



POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

Mid-Year Budget FY2020-21

SUPPORT SERVICES BRANCH					
Position	Auth'd Positions	Actual Filled Positions	Funded Positions	Proposed Changes	Employee(s) / Comments
Deputy Chief, Support Services	1	1	1		Tyler Wagaman
Assistant Chief	1	1	1		Ty Bailey (Assigned as Executive Director of SRFECC)
LOGISTICS					
Logistics/Purchasing Manager	1	1	1		Mark Jones
Assistant Logistics Manager	1	1	1		Mark Siebert
Logistics Technician	7	7	7		Berkey, Crusto, Knapp, Lamons, Putman, Thomas, Graham
Procurement Specialist	1	1	1		Courtney Moore
Office Technician	1	1	1		Amanda Berkey
FACILITIES					
Facilities Manager	1	1	1		John Raeside
Facilities Technician	4	3	4		Joe Eachus, Aldrey Almeria, Dave Koopmeiners, <i>Vacant</i>
FLEET MAINTENANCE					
Fleet Manager	1	1	1		Shea Pursell
Assistant Fleet Manager	1	1	1		Tim Swank
Fire Mechanic	11	11	11		Courtney, Davison, Geaney, Mansel, Moose, Morell, Mull, Petruzzi, Rhodes, Snuffer, Stites
Parts Buyer	1	1	1		Matthew Freeman
Accounting Technician	1	1	1		Amy Peterson
COMMUNITY RISK REDUCTION					
Fire Marshal	1	1	1		Lisa Barsdale
Deputy Fire Marshal	1	1	1		Chrishana Fields
Administrative Specialist	1	1	1		Lisa Gates
Plan Intake Specialist	3	3	3		Shana Mamulski, Cora Zielinski, Michael Toney
Office Technician	3	2	3		Joanna Navarro, Nanette Goodwin, <i>Vacant</i>
Supervising Inspector	3	3	3		A. Nygren, M. Hambrick, D. Schmidt
Fire Inspector II	14	4	7		Callison, Ganea, Hampton, Olivares
Fire Inspector I		8	7		Aney, Batiz, Christensen, Harlow, Kauppi, Klets, Rieger, Smittle (2 <i>Vacant between Inspector II & I</i>)
Geographic Information Specialist II	1	0	1		<i>Vacant</i>
Community Relations Specialist	2	2	2		Brenda Briggs, Rebecca Alessandri
COMMUNICATIONS DIVISION					
Communications Manager	1	1	1		Steve Jordan
Communications Technician II	2	2	2		James Day, Alex Ybarra
ARSON					
Supervising Investigator	1	1	1		Chris Rogers
Fire Investigator II	2	2	2		Steve Johnson, Paul Tualla
	68	63	68	0	



POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

Mid-Year Budget FY2020-21

ADMINISTRATIVE BRANCH					
Position	Auth'd Positions	Actual Filled Positions	Funded Positions	Proposed Changes	Employee(s) / Comments
Deputy Chief, Administration	1	1	1		Greg Casentini
HUMAN RESOURCES					
Human Resources Manager	1	1	1		Melisa Maddux
Administrative Specialist	1	1	1		Michelle Dehoney
Human Resources Analyst	1	1	1		Olesya Melnichuk
Human Resources Specialist	3	3	3		Giovanna Read, Leslie Miller, Candace Sarlis
FINANCE					
Chief Financial Officer	1	1	1		Amanda Thomas
Controller	1	1	1		Ronald Empedrad
Payroll Supervisor	1	1	1		Sarah Ortiz
Payroll Analyst	1	1	1		Robyn Almeida
Financial Analyst	1	1	1		Tara Maeller
Accounting Specialist	2	2	2		RMarie Jones, Natividad Manalo
Accounting Technician	6	5	6		Brown, Cheung, Falls, Guerrero, Houston, <i>vacant</i>
DEVELOPMENT					
Chief Development Officer	1	1	1		Jeff Frye
INFORMATION TECHNOLOGY (IT)					
Director, Information Technology	1	1	1		Mat Roseberry
Office Technician	1	1	1		Alla Zablotskiy
Business Applications Analyst	1	1	1		Sherri Martucci
Network Systems Engineer	1	1	1		Ken Lin
Network Systems Administrator	2	2	2		May Foroudi, Ben Miller
Computer Systems Supervisor	1	1	1		Arthur Hong
Computer Systems Technician	2	2	2		Santiago Naranjo, Alex Vasquez
Help Desk Technician	1	1	1		Ethan Foster
	31	30	31	0	



POSITIONS AND AUTHORIZATION DOCUMENT (PAD)
Mid-Year Budget FY2020-21

PART-TIME, TEMPORARY, RETIRED ANNUITANTS, RESERVE & REIMBURSED					
Position	Auth'd Positions	Actual Filled Positions	Funded Positions	Proposed Changes	Employee(s) / Comments
Retired Annuitants (part-time)	17	14	11		
Reserve Firefighters	14	8	14		Barnes, Berry, Burwell, Driver, Golosinskiy, Manley, Siebert, Spiegelberg
Helicopter Pilot (part-time)	4	4	4		Combs, Cotter, Matischak, Smith
Part-Time Helicopter Maintenance Program Manager	1	0	0		
Air Ops Manager/Special Ops Capt	1	1	0		<i>Not Funded - part-time position filled by a suppression Captain</i>

California Fire and Rescue Training Authority (CFRTA)

Deputy Executive Director, Planning and Facilities	1	0	0		<i>Vacant</i>
--	----------	----------	----------	--	---------------

Urban Area Security Initiative

Planning and Exercise Coordinator	1	1	1		Jon Rudnicki, Reimbursed Position
	38	27	29	0	

*Shown in two locations on the PAD

SACRAMENTO METROPOLITAN FIRE DISTRICT

Pay Schedule for Fiscal Year 2020-21

Effective as of 01/01/2021

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

Fire Chief					\$23,539.92
Senior Management Staff - Unrepresented Confidential					
Chief Deputy					\$22,512.23
Deputy Chief					21,440.21
Assistant Chief				18,763.17	19,697.44
Fire Marshal				18,763.17	19,697.44
Chief Financial Officer				16,275.39	17,086.28
Chief Development Officer				16,275.39	17,086.28

Management Staff - Unrepresented Confidential					
Director of Information Technology	\$ 10,936.89	\$ 11,480.70	\$ 12,052.03	\$ 12,652.12	\$ 13,282.17
Economic Development Manager	9,110.29	9,563.05	10,038.57	10,538.04	11,061.48
Facility Manager	9,110.29	9,563.05	10,038.57	10,538.04	11,061.48
Controller	9,110.29	9,563.05	10,038.57	10,538.04	11,061.48
Fleet Manager	9,110.29	9,563.05	10,038.57	10,538.04	11,061.48
Human Resource Manager	9,110.29	9,563.05	10,038.57	10,538.04	11,061.48
Logistics Manager	9,110.29	9,563.05	10,038.57	10,538.04	11,061.48
Communications Manager	9,110.29	9,563.05	10,038.57	10,538.04	11,061.48
CQI Manager	9,028.84	9,476.80	9,947.54	10,442.24	10,960.85
Chief Pilot	8,934.23	9,377.40	9,842.13	10,329.63	10,842.28
Grant / Economic Dev Coor	8,915.06	9,358.24	9,822.97	10,311.66	10,824.32
Assistant Logistics Manager	8,096.97	8,499.43	8,921.06	9,364.23	9,828.95
Assistant Fleet Manager	8,096.97	8,499.43	8,921.06	9,364.23	9,828.95

Unrepresented Confidential - Exempt					
Network Systems Engineer	\$ 8,749.77	\$ 9,184.57	\$ 9,640.90	\$ 10,120.03	\$ 10,623.08
Computer Systems Supervisor	8,222.75	8,631.18	9,059.98	9,510.35	9,982.27
Purchasing Agent	7,664.59	8,044.26	8,443.14	8,862.36	9,301.93
Accounting Supervisor	7,463.35	7,833.48	8,221.55	8,629.99	9,058.80
Human Resources Analyst	7,320.82	7,683.74	8,064.64	8,464.67	8,885.13
Facilities Supervisor	7,220.21	7,578.33	7,954.44	8,349.71	8,764.13
Administrative Analyst	7,178.29	7,534.03	7,907.71	8,300.59	8,712.64
Business Application Analyst	7,178.29	7,534.03	7,907.71	8,300.59	8,712.64
Payroll Analyst	7,178.29	7,534.03	7,907.71	8,300.59	8,712.64
Financial Analyst	7,178.29	7,534.03	7,907.71	8,300.59	8,712.64
Board Clerk	6,567.41	6,893.20	7,234.56	7,592.72	7,968.82
Office Manager / Workers' Comp Spec	6,567.41	6,893.20	7,234.56	7,592.72	7,968.82
Staffing Specialist	6,567.41	6,893.20	7,234.56	7,592.72	7,968.82
Sr. Staff Adm Coor/Fire Chief's Secty	6,061.94	6,362.58	6,677.60	7,008.19	7,355.55
Procurement Specialist	4,846.21	5,085.77	5,337.30	5,600.81	5,877.50
Accounting Specialist	4,846.21	5,085.77	5,337.30	5,600.81	5,877.50
Human Resources Specialist	4,846.21	5,085.77	5,337.30	5,600.81	5,877.50
Payroll Specialist	4,846.21	5,085.77	5,337.30	5,600.81	5,877.50
Administrative Specialist	4,846.21	5,085.77	5,337.30	5,600.81	5,877.50

Unrepresented Confidential - Non-Exempt					
Network Systems Administrator	\$ 7,911.32	\$ 8,304.20	\$ 8,716.22	\$ 9,148.62	\$ 9,602.57
Database Technician	7,463.35	7,833.48	8,222.75	8,631.18	9,059.98
Communications Technician III	6,671.62	7,002.20	7,349.57	7,713.69	8,096.97
Communications Technician II	6,506.31	6,828.52	7,167.49	7,523.23	7,896.96
Computer Systems Technician	5,464.24	5,734.96	6,017.62	6,315.89	6,628.50
Warehouse Supervisor	5,400.77	5,667.86	5,948.16	6,242.81	6,551.84
Health & Fitness Program Manager	5,115.70	5,368.43	5,634.34	5,913.42	6,205.68
Help Desk Technician	4,295.22	4,507.25	4,728.84	4,962.41	5,207.95

Administrative Support Personnel					
Facilities Technician	\$ 6,568.61	\$ 6,894.42	\$ 7,235.77	\$ 7,595.10	\$ 7,972.41
Facilities Assistant	5,030.65	5,278.60	5,539.72	5,814.01	6,101.47
Safety Specialist	4,846.21	5,085.77	5,337.30	5,600.81	5,877.50
Plan Intake Specialist	4,846.21	5,085.77	5,337.30	5,600.81	5,877.50
Video Technician	4,767.16	5,003.11	5,249.87	5,509.78	5,781.67
Logistic Technician	4,510.82	4,733.61	4,967.18	5,212.72	5,470.23
Accounting Technician	4,303.63	4,515.61	4,738.40	4,971.96	5,217.52
EMS Systems Technician	4,303.63	4,515.61	4,738.40	4,971.96	5,217.52
Office Technician	3,777.78	3,963.45	4,158.68	4,363.51	4,579.12

Hourly Rate		
Step 1	Step 2	Step 3

SRPP - Paramedic	\$ 20.76	\$ 21.78	\$ 22.88
SRPP - EMT	\$ 18.41	\$ 19.31	\$ 20.29

SACRAMENTO METROPOLITAN FIRE DISTRICT

Pay Schedule for Fiscal Year 2020-21

Effective as of 01/01/2021

	Monthly Base Pay						
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Local 522							
Recruit Firefighter					\$ 5,178.01		
Firefighter	\$ 5,967.33	\$ 6,262.00	\$ 6,571.00	\$ 6,895.60	\$ 7,236.97	\$ 7,595.10	\$ 7,971.21
Fire Engineer	7,264.53	7,623.86	8,001.15	8,397.62	8,813.26		
Fire Captain	8,130.52	8,532.96	8,955.77	9,398.95	9,864.90		
Battalion Chief	9,879.28	10,369.15	10,883.00	11,423.20	11,989.76		
Fire Inspector I	5,389.99	5,654.71	5,933.80	6,226.05	6,532.68		
Fire Inspector II	7,268.11	7,627.46	8,004.75	8,401.21	8,816.84		
Fire Supervising Inspector	8,134.11	8,536.55	8,959.37	9,402.55	9,868.49		
Deputy Fire Marshal	9,676.84	10,155.95	10,659.03	11,187.24	11,741.81		
Fire Investigator I	5,386.40	5,651.12	5,930.19	6,222.44	6,529.09		
Fire Investigator II	7,264.53	7,623.86	8,001.15	8,397.62	8,813.26		
Fire Supervising Investigator	8,130.52	8,532.96	8,955.77	9,398.95	9,864.90		
Public Education Technician	4,788.73	5,023.47	5,270.22	5,530.13	5,802.03		
Community Relations Specialist	5,257.04	5,515.76	5,787.65	6,072.72	6,372.18		
Community Relations Coordinator	5,744.54	6,027.21	6,324.27	6,636.88	6,965.07		
Geographic Information Specialist I & II	5,331.31	5,593.61	5,869.10	6,157.76	6,462.00		
Shop Assistant	3,701.13	3,881.99	4,072.46	4,272.46	4,482.09		
Parts Buyer	5,344.47	5,607.99	5,884.68	6,174.55	6,478.78		
Fire Mechanic	6,632.08	6,959.08	7,302.83	7,663.39	8,041.88		
Master Fire Mechanic	7,377.12	7,741.23	8,124.53	8,526.96	8,948.59		

Hourly Positions	
	Hourly Rate
Hourly Employees	\$ 14.00
PT Helicopter Pilot	61.80
PT Helicopter Mechanic	46.35

Revised as of 01/01/2021 and adopted by the Board as of 12/10/2020