



DAN HAVERTY  
Interim Fire Chief

# Sacramento Metropolitan Fire District

10545 Armstrong Ave., Suite 200 • Mather, California 95655 • Phone (916) 859-4305 • Fax (916) 859-3715

## FINANCE AND AUDIT COMMITTEE – REGULAR MEETING

THURSDAY, February 23, 2023 – 5:00 PM

Sacramento Metropolitan Fire District  
10545 Armstrong Avenue, Boardroom, 2<sup>nd</sup> Floor  
Mather, California

&

Remotely Via Zoom  
Phone: (669) 900-6833  
Webinar ID: 823 6107 2311#  
Passcode: 556 220 563#

### COMMITTEE MEMBERS

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

### CALL TO ORDER

### PUBLIC OPPORTUNITY TO DISCUSS MATTERS OF PUBLIC INTEREST WITHIN COMMITTEE'S SCOPE INCLUDING ITEMS ON OR NOT ON AGENDA

### CONSENT ITEMS

*The Consent Agenda is acted upon with one motion unless a committee member requests separate discussion and/or action.*

- |  | Page No. |
|--|----------|
| 1. <b>Action Summary Minutes</b><br><b>Recommendation:</b> Approve the Action Summary Minutes for meeting of January 26, 2023. | 2        |

### PRESENTATION ITEMS

- |   |    |
|---|----|
| 1. <b>Mid-Year Budget FY 2022/2023 (CFO Dave O'Toole)</b><br><b>Recommendation:</b> Receive presentation. No action required.   | 3  |
| 2. <b>Financial Report through December 31, 2022 (CFO Dave O'Toole)</b><br><b>Recommendation:</b> Receive and file financial report. No action required.                | 42 |
| 3. <b>Overview of Finance Division Internal Control Procedures and Practices (CFO Dave O'Toole)</b><br><b>Recommendation:</b> Receive presentation. No action required. | *  |

NEXT MEETING DATE: April 27, 2023

ANTICIPATED ACTION AND PRESENTATION ITEMS: TBD

### ADJOURNMENT

Posted on February 17, 2023

\_\_\_\_\_  
Melissa Penilla, Clerk of the Board

\* No written report    \*\* Separate Attachment



Dan Haverty  
Interim Fire Chief

# Sacramento Metropolitan Fire District

10545 Armstrong Ave., Suite 200 • Mather, California 95655 • Phone (916) 859-4305 • Fax (916) 859-3715

## ACTION SUMMARY MINUTES FINANCE AND AUDIT COMMITTEE – REGULAR MEETING THURSDAY, January 26, 2023 – 5:30 PM

Sacramento Metropolitan Fire District  
10545 Armstrong Avenue  
Board Room – Second Floor  
Mather, California  
&  
Remotely Via Zoom

### COMMITTEE MEMBERS

Director Gay Jones  
Director Robert Webber  
Director Ted Wood  
Director D'Elman Clark – Alternate

### CALL TO ORDER

The meeting was called to order at 5:35 pm by Director Wood. Committee members present: Jones, Webber and Wood. Committee members absent: None. Staff present: Interim Chief Haverty and Clerk Penilla.

**PUBLIC COMMENT:** None

### CONSENT AGENDA

**Action:** Moved by Jones, seconded by Webber, and carried unanimously by members present to adopt the Consent Calendar as follows:

- 1. Action Summary Minutes**  
**Recommendation:** Approve the Action Summary Minutes for meeting of October 27, 2022.  
**Action:** Approved the Action Summary Minutes.
- 2. Quarterly Investment Report from December 2022**  
**Recommendation:** Receive and file the investment report for the 2nd quarter of Fiscal Year 2022-23.  
**Action:** Received and filed the report.

### ACTION ITEM

- 1. Election of Officers (Clerk Penilla)**  
**Recommendation:** Elect a Chair and Vice Chair to the 2023 Finance Committee.  
**Action:** Moved by Jones, seconded by Webber, and carried unanimously by members present to select Director Wood as the Chair, and Director Webber as the Vice Chair for 2023.

### PRESENTATION ITEMS

- 1. Financial Report through October 31, 2022 (CFO Dave O'Toole)**  
**Recommendation:** Receive and file financial report. No action required.  
**Action:** No action taken.

### ADJOURNMENT

The meeting adjourned at 5:48 PM.

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Director Wood, Chair

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Melissa Penilla, Board Clerk



DAN HAVERTY  
Interim Fire Chief

# Sacramento Metropolitan Fire District

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

**DATE:** February 23, 2023  
**TO:** Finance and Audit Committee  
**SUBJECT:** FY 2022/23 Mid-Year Budget Adjustments

## SUMMARY

The FY 2022/23 Mid-Year Budget adjustments are being presented to the Finance and Audit Committee for consideration for approval and transmission to the Board of Directors.

## OVERVIEW

The Midyear Budget is part of the District's recurring financial review process to align financial plans with actual spending and revenues, adjust project schedules, implement timely budget adjustments, and evaluate new program commitments. These financial reviews include bimonthly, division-level comparison of budgeted and actual results; quarterly analysis of District-wide revenues and expenditures; and the Midyear Budget process. The recommended 2022/23 Midyear Budget adjustments are based on actual spending and revenues through December 31, 2022, with projections for the remainder of the fiscal year.

Following two years of fiscal uncertainty associated with the COVID-19 pandemic and unanticipated economic disruptions, the District's annual budget for 2022/23 has, at the midpoint in the fiscal year, hewn closely to the approved fiscal plan. Nevertheless, significant swings in some revenue and expenditure categories have occurred, and are described below.

On the revenue side, the District enjoyed substantial new revenue with the new Public Provider Ground Emergency Medical Transport (PPGEMT) program, gaining \$5.4 million over the Final Budget passed in September 2022, and increased Voluntary Rate Range Program Intergovernmental Transfer (IGT) revenues of \$1.7 million. The District also faces an erosion of medic cost revenue, also known as emergency medical service fees, relative to the Final Budget estimate of approximately \$2.5 million.

On the expenditures side, costs for workers compensation and constant staffing callback (where suppression staff are called back to work overtime and replace staff who are out unexpectedly) have increased substantially, by \$4.8 and

\$7.1 million, respectively. Expenses associated with retirement fund contributions, medical costs, and sick leave buybacks are expected to fall below budgeted costs, generating \$2.7 million in General Fund savings.

The 2022/23 Midyear Budget stands in stark contrast with the 2021/22 Midyear Budget, which required significant transfers in General Fund solutions to close the budget gap. In addition to presenting a balanced budget without fund transfers, the 2022/23 Midyear Budget does not use the Workers' Compensation reserve to pay for significantly higher workers' compensation costs, and restores the \$1.1 million transferred from the Capital Facilities Fund in 2021/22.

The attached Midyear Budget was developed based on actual results for the first six months of fiscal year 2022/23 and incorporates projections for the remainder of the fiscal year. Proposed adjustments to the General Fund are summarized below.

## DISCUSSION

### General Fund Revenues and Transfers

Fiscal Year 2022/23 General Fund revenues and transfers are projected to exceed expenditures in the same fiscal year by \$1.4 million, with total budgeted revenues and transfers reaching \$270.4 million, 1.6% above the Final Budget figure. Significant midyear adjustments to revenues include:

- **Medic Cost Recovery.** The Midyear Budget includes a \$2.5 million reduction in medic revenues based on year-to-date activity, for a revised total of \$44.5 million, down from \$46.9 mill included in the 2022/23 Final Budget
- **Public Provider Ground Emergency Medical Transport (PPGEMT) Revenues.** The Final Budget did not include a revenue estimate for the PPGEMT program, however with the State's formal replacement of earlier GEMT programs with PPGEMT, and the District's formal commitment to participate in the PPGEMT program, the District anticipates a net gain of \$5.4 million in new, unanticipated revenues in 2022/23.
- **Property Taxes.** Amounts received to date for property tax revenues, the District's largest revenue source, were updated and include a modest decline of \$200,000 in property tax revenues.

## **General Operating Fund Expenditures**

Midyear Budget adjustments to General Fund expenditures result in a \$7.4 million cost increase, or 2.8 percent above the Final Budget figure, for a total expenditure budget of \$269.0 million.

### **Labor**

Adjustments to the labor expense budget result in an increase of \$8.2 million (3.8 percent above the Final Budget), for a total labor budget of \$222.8 million, and include the following:

- Adoption of a memorandum of understanding with Local 522 adding approximately \$5.5 million to current fiscal year labor costs. Increased costs are reflected in higher wages, constant staffing expense, incentives (e.g., hazmat, education, and longevity), and related benefits.
- Increased callback overtime costs of \$7.1 million, with approximately \$1.1 million of that increase related to the aforementioned memorandum of understanding. The balance reflects the continuing high number of unplanned absences, despite the decline in COVID-19-related absences.
- Lower than anticipated take up of the annual sick leave buy back, resulting in a savings of \$897,000.
- Wage-related savings of \$1.4 million due to unfilled positions.

### **Services and Supplies**

The Midyear Budget for General Fund services and supplies includes a modest \$989,000 increase relative to the Final Budget, for a total of \$38.4 million. The increase results mainly from an unanticipated expense associated with fire station kitchen repairs of \$650,000 and increased diesel costs of \$200,000.

### **Inter-Fund Transfers**

The Midyear Budget includes an \$830,000 reduction to a planned transfer from the General Fund to Capital Facilities Fund, reflecting lower-than-anticipated expenditures from that fund. A sum of \$1.1 million transferred from the General Fund in 2022/23 is retained in the Capital Facilities Fund and unspent, reflecting repayment of the full amount transferred in the 2021/22 Midyear Budget.

### **General Fund Reserve**

After the proposed Midyear adjustments, the General Fund reserve balance is expected to reach \$36.1 million on June 30, 2023, or approximately 13.4% of net

budgeted expenditures, as of June 30, 2023. The 2022/23 Final Budget included a reserve of 13.6%, or \$36.1 million, prior to the spending increases.

**Special Projects Fund**

The District was recently notified by the California Office of Emergency Services that a sum of \$13 million appropriated in the Budget Act of 2022/23 would be available for building a new District training facility on Zinfandel Road in Rancho Cordova. An initial allocation of \$200,000 is reflected to being work on developing the training facility. As the project expands, additional sums will reflected in the Special Projects Fund.

**Other Funds**

Midyear Budget updates for the Capital Facilities, Leased Properties, Grants, Development Impact Fees, Intergovernmental Transfer, and Special Project Fund descriptions are included in the attachments. All funds reflect a positive balance.

**RECOMMENDATION**

This is a receive and file only item for the Finance and Audit Committee. The Board of Directors will be presented a 2022/23 Midyear Budget for approval.

Submitted by:

Approved by:

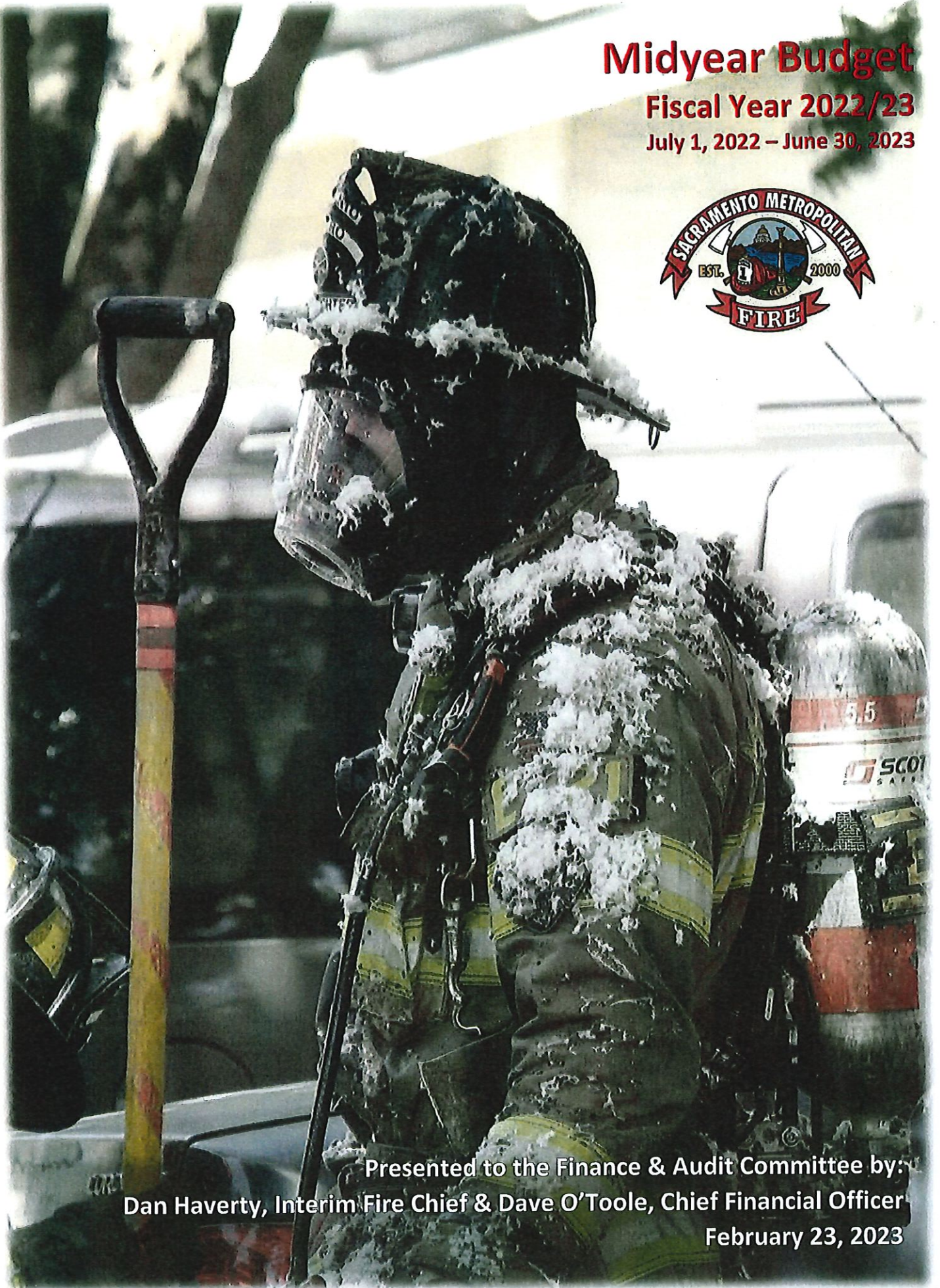
\_\_\_\_\_  
Dave O' Toole  
Chief Financial Officer

  
\_\_\_\_\_  
Dan Haverty  
Interim Fire Chief

# Midyear Budget

Fiscal Year 2022/23

July 1, 2022 – June 30, 2023



Presented to the Finance & Audit Committee by:  
Dan Haverty, Interim Fire Chief & Dave O'Toole, Chief Financial Officer  
February 23, 2023



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# Sacramento Metropolitan Fire District

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DAN HAVERTY  
Interim Fire Chief

DATE: February 23, 2023

TO: Finance and Audit Committee, Sacramento Metropolitan Fire District

FROM: Dan Haverty, Fire Chief

RE: FY 2022/23 Midyear Budget Adjustments

## OVERVIEW

The Midyear Budget is part of the District's recurring financial review process to align financial plans with actual spending and revenues, adjust project schedules, implement timely budget adjustments, and evaluate new program commitments. These financial reviews include bimonthly, division-level comparison of budgeted and actual results; quarterly analysis of District-wide revenues and expenditures; and the Midyear Budget process. The recommended 2022/23 Midyear Budget adjustments are based on actual spending and revenues through December 31, 2022, with projections for the remainder of the fiscal year.

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## **RECOMMENDATION**

This is a receive and file only item for the Finance and Audit Committee. The Board of Directors will be presented a 2022/23 Midyear Budget for approval.



**BUDGET SUMMARY - ALL FUNDS**

Midyear Budget FY 2022-23

	GENERAL FUND	CAPITAL FACILITIES FUND	LEASED PROPERTIES FUND	GRANTS FUND	DEVELOPMENT IMPACT FEES FUND	IGT FUND	SPECIAL PROJECTS FUND-ZINF TRNG SITE	TOTALS
<b>REVENUES</b>								
PROPERTY TAXES	\$ 189,039,933	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 189,039,933
USE OF MONEY AND PROPERTY	15,000	-	1,101,817	6,000	-	-	-	1,122,817
INTERGOVERNMENTAL	4,198,856	-	-	5,308,736	-	-	200,000	9,707,592
CHARGES FOR SERVICES	59,799,000	-	-	-	1,300,000	26,978,546	-	88,077,546
MISCELLANEOUS	1,491,406	-	-	-	-	-	-	1,491,406
<b>Total Revenues</b>	<b>254,544,195</b>	<b>-</b>	<b>1,101,817</b>	<b>5,314,736</b>	<b>1,300,000</b>	<b>26,978,546</b>	<b>200,000</b>	<b>289,439,294</b>
<b>EXPENDITURES:</b>								
LABOR COSTS	222,761,005	-	-	4,740,187	-	-	-	227,501,192
SERVICES & SUPPLIES	38,398,671	125,000	892,331	517,700	90,000	11,271,023	200,000	51,494,725
TAXES, LICENSES, DEBT SERVICE & OTHERS	3,636,797	4,987,680	245,709	-	-	-	-	8,870,186
CAPITAL OUTLAY	-	15,962,575	-	220,188	1,190,000	-	-	17,372,763
<b>Total Expenditures</b>	<b>264,796,473</b>	<b>21,075,255</b>	<b>1,138,040</b>	<b>5,478,075</b>	<b>1,280,000</b>	<b>11,271,023</b>	<b>200,000</b>	<b>305,238,866</b>
<b>REVENUE LESS EXPENDITURES</b>	<b>(10,252,278)</b>	<b>(21,075,255)</b>	<b>(36,223)</b>	<b>(163,339)</b>	<b>20,000</b>	<b>15,707,523</b>	<b>-</b>	<b>(15,799,572)</b>
<b>OTHER FINANCING SOURCES(USES)</b>								
ISSUANCE OF BONDS	-	-	-	-	-	-	-	-
ISSUANCE OF CAPITAL LEASES	-	8,173,876	-	-	-	-	-	8,173,876
SALE OF ASSETS	-	630,000	-	-	-	-	-	630,000
TRANSFERS IN(OUT) FUND A-General	-	4,157,943	-	(4,769)	-	(15,783,736)	-	(11,630,562)
TRANSFERS IN(OUT) FUND D-Cap Fac	(4,157,943)	-	-	(41,425)	-	-	-	(4,199,368)
TRANSFERS IN(OUT) FUND E-Pension	-	-	-	-	-	-	-	-
TRANSFERS IN(OUT) FUND G-Grants	4,770	41,425	-	-	-	-	-	46,195
TRANSFERS IN(OUT) FUND L-Leases	-	-	-	-	-	-	-	-
TRANSFERS IN(OUT) FUND M-IGT	15,783,736	-	-	-	-	-	-	15,783,736
<b>Total Transfers</b>	<b>11,630,563</b>	<b>13,003,244</b>	<b>-</b>	<b>(46,194)</b>	<b>-</b>	<b>(15,783,736)</b>	<b>-</b>	<b>8,803,877</b>
<b>SPECIAL ITEM</b>								
EARLY BOND RETIREMENT	-	-	-	-	-	-	-	-
<b>CHANGE IN FUND BALANCE</b>	<b>\$ 1,378,285</b>	<b>\$ (8,072,011)</b>	<b>\$ (36,223)</b>	<b>\$ (209,533)</b>	<b>\$ 20,000</b>	<b>\$ (76,213)</b>	<b>\$ -</b>	<b>\$ (6,995,695)</b>



## FUND BALANCE SUMMARY

Midyear Budget FY 2022-23

	GENERAL FUND	CAPITAL FACILITIES FUND	LEASED PROPERTIES FUND	GRANTS FUND	DEVELOPMENT IMPACT FEES FUND	IGT FUND	TOTALS
<b>Estimated Fund Balance Available June 30, 2022</b>	\$ 34,728,019	\$ 9,172,011	\$ 749,604	\$ 411,319	\$ 4,170,315	\$ 76,213	\$ 49,541,964
Revenues	254,544,195	-	1,101,817	5,314,736	1,300,000	26,978,546	289,239,294
Other Financing Sources	15,788,506	13,003,244	-	-	-	-	28,791,750
Release of Committed Funds	-	-	-	-	-	-	-
<b>Estimated Funds Available</b>	<b>305,060,720</b>	<b>22,175,255</b>	<b>1,851,421</b>	<b>5,726,055</b>	<b>5,470,315</b>	<b>27,054,759</b>	<b>367,573,008</b>
Expenditures	(264,796,473)	(21,075,255)	(1,138,040)	(5,478,075)	(1,280,000)	(11,271,023)	(305,038,866)
Other Financing Uses	(4,157,943)	-	-	(46,194)	-	(15,783,736)	(19,987,873)
Special Item	-	-	-	-	-	-	-
<b>Estimated Fund Balance at June 30, 2023</b>	<b>\$ 36,106,304</b>	<b>\$ 1,100,000</b>	<b>\$ 713,381</b>	<b>\$ 201,786</b>	<b>\$ 4,190,315</b>	<b>\$ -</b>	<b>\$ 42,546,269</b>



**CAPITAL OUTLAY SUMMARY**  
Midyear Budget FY 2022-23

Fund	Division	Description	Units	Price	Amount	Principal	Interest	Semi-Annual Costs	Annual Financing Cost	
Capital Facilities	TEC:Information Technology	BOARDROOM EQUIPMENT		11,923	11,923					
Capital Facilities	CPT:Helicopter	COPTER 3 CONVERSION	1	750,000	750,000	136,990	30,000	83,495	166,990	
Capital Facilities	CPT:Helicopter	COPTER CART	1	20,000	20,000					
Capital Facilities	CPT:Helicopter	AXNES WIRELESS SYSTEM	1	44,465	44,465	4,061	889	4,950	9,900	
Capital Facilities	SAF:Safety	DRYERS FOR GLOVES, HOODS AND BOOTS-MOVED TO GENERAL FUND DUE TO COST	1	-	-					
Capital Facilities	SAF:Safety	PORTA COUNT UNITS FOR FIT TESTING	1	40,000	40,000					
Capital Facilities	SAF:Safety	DOWN-DRAFT EXPOSURE CONTROL TABLE	1	30,000	30,000					
Capital Facilities	UAV:Unmanned Aerial Vehicles	REPLACEMENT AIRCRAFT	1	6,000	6,000					
Capital Facilities	COM:Communications	INTELLIGREEN TRAFFIC SIGNAL CONTROLLER FOR STATION 32	1	7,428	7,428					
Capital Facilities	COM:Communications	INTELLIGREEN TRAFFIC SIGNAL CONTROLLER FOR STATION 23	1	7,000	7,000					
Capital Facilities	FAC:Facility Maintenance	SHEDS (STATIONS 23, 65, 106)	3	6,000	18,000					
Capital Facilities	FAC:Facility Maintenance	SCISSOR LIFT REPLACEMENT	1	35,000	35,000					
Capital Facilities	FAC:Facility Maintenance	STATION 23 TEMP RESTROOM TRAILER (CARRYOVER)	1	50,271	50,271					
Capital Facilities	FLE:Fleet Maintenance	TYPE I ENGINES	5	837,000	4,185,000	764,404	167,400		931,803	
Capital Facilities	FLE:Fleet Maintenance	AMBULANCES	3	274,626	823,878	75,242	16,478	91,719	183,439	
Capital Facilities	FLE:Fleet Maintenance	AMBULANCE - REMOUNTS	6	200,000	1,200,000	219,184	48,000	133,592	267,184	
Capital Facilities	FLE:Fleet Maintenance	SERVICE PICK-UP - FLEET	1	200,000	200,000	36,530	8,000	22,265	44,531	
Capital Facilities	FLE:Fleet Maintenance	UTILITY VANS - LOGISTICS	2	75,000	150,000	27,398	6,000	16,699	33,398	
Capital Facilities	FLE:Fleet Maintenance	AMBULANCES (CARRY FORWARD FY2020-21)	3	218,794	656,382					
Capital Facilities	FLE:Fleet Maintenance	AMBULANCE-REMOUNT (CARRY FORWARD FY2020-21)	1	136,983	136,983					
Capital Facilities	FLE:Fleet Maintenance	TYPE V ENGINES (CARRY FORWARD FY2020-21)	2	203,533	407,066					
Capital Facilities	FLE:Fleet Maintenance	AMBULANCES (CARRY FORWARD FY2021-22)	6	253,651	1,521,906					
Capital Facilities	FLE:Fleet Maintenance	TYPE V ENGINES (CARRY FORWARD FY2021-22)	3	202,977	608,931					
Capital Facilities	FLE:Fleet Maintenance	WATER TENDER (CARRY FORWARD FY2021-22)	1	429,777	429,777					
Capital Facilities	FLE:Fleet Maintenance	UTILITY PICK-UP - FACILITIES (CARRY FORWARD FY2021-22)	1	90,000	90,000					
Capital Facilities	FLE:Fleet Maintenance	TYPE V ENGINE	1	220,533	220,533	40,282	8,822		49,102	
Capital Facilities	FLE:Fleet Maintenance	TYPE I ENGINES (CARRY FORWARD FY2021-22)	3	756,489	2,269,466					
Capital Facilities	FLE:Fleet Maintenance	AERIAL TRUCK (CARRY FORWARD FY2021-22)	1	1,296,600	1,296,600					
Capital Facilities	FLE:Fleet Maintenance	HYBRID PICK-UP - LOGISTICS (CARRY FORWARD FY2021-22)	1	50,693	50,693					
Capital Facilities	FLE:Fleet Maintenance	UTILITY VAN - FACILITIES (CARRY FORWARD FY2021-22)	1	15,913	15,913					
Capital Facilities	FLE:Fleet Maintenance	FORKLIFT - FLEET (CARRY FORWARD FY2021-22)	1	38,328	38,328					
Capital Facilities	FLE:Fleet Maintenance	BOAT TWO 65 PICKUP	1	41,032	41,032					
Capital Facilities	FLE:Fleet Maintenance	UTILITY PICKUP CHASSIS	2	300,000	600,000	54,796	12,000	66,796	133,592	
					<b>Subtotal: Capital Facilities</b>	<b>15,962,575</b>	<b>1,304,091</b>	<b>285,589</b>	<b>352,720</b>	<b>1,686,347</b>
Federal Grants	FAC:Facility Maintenance	GENERATORS - PSPS20		66,021	66,021					
Federal Grants	OPE:Operations	SHSGP21-SRIMT CARGO TRAILER		17,413	17,413					
Federal Grants	HZM:Hazmat	SHSGP21-HAZMAT CHEMICAL DETECTOR		136,754	136,754					
Development Impact Fees	DEV:Development	GRANT LINE 220 LAND ACQUISITION		40,000	40,000					
Development Impact Fees	068:Fire Station 068	VINEYARD SPRINGS STATION		900,000	900,000					
Development Impact Fees	068:Fire Station 068	PRECONSTRUCTION SERVICES		100,000	100,000					
Development Impact Fees	068:Fire Station 068	STATION 68 PATIO COVERINGS (CARRY OVER)		150,000	150,000					
					<b>Grand Totals</b>	<b>17,372,763</b>	<b>1,358,887</b>	<b>297,589</b>	<b>419,516</b>	<b>1,819,939</b>

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# Fiscal Year 2022/23 Midyear Budget

## Fund 212A GENERAL OPERATING FUND





**BUDGET SUMMARY - GENERAL FUND**

Midyear Budget FY 2022-23

	ACTUALS FY 2020-21	ACTUALS FY 2021-22	FINAL FY 2022-23	MID-YEAR FY 2022-23	VARIANCE W/ FY 2022-23 FINAL
<b>REVENUES</b>					
PROPERTY TAXES	\$ 167,882,456	\$ 177,925,409	\$ 189,264,545	\$ 189,039,933	\$ (224,612)
USE OF MONEY/PROPERTY	(276,091)	(1,030,245)	15,000	15,000	-
INTERGOVERNMENTAL	4,347,560	4,951,118	4,198,856	4,198,856	-
CHARGES FOR SERVICES	56,815,775	57,004,931	62,969,046	59,799,000	(3,170,046)
MISCELLANEOUS REVENUE	158,848	1,584,119	973,875	1,491,406	517,531
<b>Total Revenues</b>	<b>228,928,548</b>	<b>240,435,332</b>	<b>257,421,322</b>	<b>254,544,195</b>	<b>(2,877,127)</b>
<b>EXPENDITURES:</b>					
LABOR COSTS	196,148,958	208,910,695	214,586,793	222,761,005	8,174,212
<b>OTHER EXPENDITURES:</b>					
SERVICES & SUPPLIES	28,281,489	33,771,705	37,409,449	38,398,671	989,222
TAXES, LICENSES, DEBT SERVICE & OTHERS	4,614,436	4,603,207	4,589,186	3,636,797	(952,389)
<b>Total Expenditures</b>	<b>229,044,883</b>	<b>247,285,607</b>	<b>256,585,428</b>	<b>264,796,473</b>	<b>8,211,045</b>
<b>REV LESS EXP</b>	<b>(116,335)</b>	<b>(6,850,275)</b>	<b>835,894</b>	<b>(10,252,278)</b>	<b>(11,088,172)</b>
<b>OTHER FINANCING SOURCES(USES)</b>					
ISSUANCE OF CAPITAL LEASES	-	-	-	-	-
SALE OF ASSETS	-	-	-	-	-
TRANSFER IN(OUT) FUND D-Cap Fac	(6,611,469)	(4,996,137)	(4,987,680)	(4,157,943)	829,737
TRANSFER IN(OUT) FUND D-Cap Fac	-	216,295	-	-	-
TRANSFER IN(OUT) FUND G-Grants	21,495	20,043	-	48,843	48,843
TRANSFER IN(OUT) FUND G-Grants	(54,075)	(357,699)	(8,837)	(44,073)	(35,236)
TRANSFER IN(OUT) FUND L-Leased Properties	-	1,200,000	-	-	-
TRANSFER IN(OUT) FUND M-IGT	9,400,000	14,126,000	8,700,000	15,783,736	7,083,736
<b>Total Other Financing Sources(Uses)</b>	<b>2,755,951</b>	<b>10,208,502</b>	<b>3,703,483</b>	<b>11,630,563</b>	<b>7,927,080</b>
<b>REV LESS EXP PLUS TRANSFERS</b>	<b>2,639,616</b>	<b>3,358,227</b>	<b>4,539,377</b>	<b>1,378,285</b>	<b>(3,161,092)</b>
Less: Increase/Transfer to Committed Fund Balance	-	-	-	-	-
<b>CHANGE IN FUND BALANCE</b>	<b>2,639,616</b>	<b>3,358,227</b>	<b>4,539,377</b>	<b>1,378,285</b>	<b>(3,161,092)</b>





REVENUES & OTHER FINANCING SOURCES - GENERAL FUND

Midyear Budget FY 2022-23

	ACTUALS FY 2020-21	ACTUALS FY 2021-22	FINAL FY 2022-23	MID-YEAR FY 2022-23	VARIANCE W/ FY 2022-23 FINAL
910100 CURRENT SECURED PROPERTY TAXES	\$ 154,515,810	\$ 162,716,827	\$ 176,192,640	\$ 175,968,028	\$ (224,612)
910200 CURRENT UNSECURED PROPERTY TAXES	5,653,973	5,612,661	5,008,041	5,008,041	-
910300 SUPPLEMENTAL PROPERTY TAXES	4,039,702	5,953,850	4,488,622	4,488,622	-
910400 TAXES-SECURED "TEETER" FUNDS	1,305,513	1,162,383	1,200,000	1,200,000	-
910500 TAXES-SUPPLEMENTAL "TEETER" FUNDS	201,393	208,177	200,000	200,000	-
910600 UNITARY CURRENT SECURED TAXES	1,653,063	1,730,276	1,689,103	1,689,103	-
912000 SECURED REDEMPTION TAXES	11,199	14,967	9,186	9,186	-
913000 PRIOR UNSECURED PROPERTY TAXES	119,607	118,658	99,998	99,998	-
914000 PROPERTY TAX PENALTIES	44,085	71,117	38,355	38,355	-
976200 SPECIAL TAX ASSESSMENTS	338,111	336,493	338,600	338,600	-
<b>PROPERTY TAXES</b>	<b>167,882,456</b>	<b>177,925,409</b>	<b>189,264,545</b>	<b>189,039,933</b>	<b>(224,612)</b>
941000 INTEREST INCOME	(276,091)	(1,030,245)	15,000	15,000	-
942000 FAIR VALUE ADJUSTMENT	-	-	-	-	-
<b>USE OF MONEY/PROPERTY</b>	<b>(276,091)</b>	<b>(1,030,245)</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>
919600 RDA RESIDUAL DISTRIBUTION	1,940,107	1,545,966	1,743,016	1,743,016	-
952200 HOMEOWNERS PROPERTY TAX REVENUE	1,378,680	1,373,116	1,400,000	1,400,000	-
953100 AID/OTHER LOCAL GOV'T AGENCY	-	944,480	-	-	-
953300 REDEVELOPMENT AGENCY-PASSTHRU	1,026,003	1,085,656	1,055,840	1,055,840	-
956900 STATE AID AND OTHER MISC REVENUES	2,770	1,900	-	-	-
<b>INTERGOVERNMENTAL</b>	<b>4,347,560</b>	<b>4,951,118</b>	<b>4,198,856</b>	<b>4,198,856</b>	<b>-</b>
963900 DEPLOYMENTS/OTHER FIRE SERVICE REIMBURSEMENTS	3,556,722	2,250,480	3,120,000	3,120,000	-
964300 FEES-INSPECTIONS, PERMITS & PLAN REVIEW	2,721,460	2,977,024	2,335,000	2,335,000	-
964320 PERMITS & KNOX LOCK FEES	-	-	-	-	-
964330 PLAN REVIEW FEES	1,983,226	2,123,096	1,600,000	1,600,000	-
964340 CODE ENFORCEMENT INSPECTION FEES	637,010	751,779	650,000	650,000	-
964360 FIREWORK FEES	72,104	65,749	55,000	55,000	-
964370 PLANNING LETTERS (COUNTY)	29,120	36,400	30,000	30,000	-
964800 FIRE CONTROL SERVICE (ALARM FEES)	40,431	104,496	50,000	50,000	-
964900 COPYING SERVICE	5,251	7,930	5,000	5,000	-
966900 MEDICAL CARE (MEDIC FEES)	43,032,990	44,828,798	46,970,046	44,500,000	(2,470,046)
966910 GEMT REIMBURSEMENT	763,964	39,514	4,000,000	3,300,000	(700,000)
969300 EDUCATION TRAINING SERVICE	57,290	258,810	400,000	400,000	-
969900 CONTRACT SERVICE REVENUE	6,637,667	6,537,879	6,089,000	6,089,000	-
<b>CHARGES FOR SERVICES</b>	<b>56,815,775</b>	<b>57,004,931</b>	<b>62,969,046</b>	<b>59,799,000</b>	<b>(3,170,046)</b>
931000 VEHICLE CODE FINES	3,264	4,695	5,000	5,000	-
932000 OTHER COURT FINES	2,611	4,185	4,000	4,000	-
957000 CAPITAL CONTRIBUTIONS	-	-	-	-	-
973000 DONATIONS	200	647	-	-	-
974000 INSURANCE PROCEEDS	10,510	7,973	8,000	495,031	487,031
979000 REVENUE - GEMT ADMIN FEE + OTHER	128,507	1,528,849	956,875	987,375	30,500
979900 REVENUE - OTHER	13,756	37,770	-	-	-
<b>MISCELLANEOUS REVENUE</b>	<b>158,848</b>	<b>1,584,119</b>	<b>973,875</b>	<b>1,491,406</b>	<b>517,531</b>
<b>Total General Operating Revenues</b>	<b>228,928,548</b>	<b>240,435,332</b>	<b>257,421,322</b>	<b>254,544,195</b>	<b>(2,877,127)</b>
986200 PROCEEDS FROM SALE OF ASSETS	-	-	-	-	-
987000 EXTERNAL FINANCING SOURCES	-	-	-	-	-
987010 OTHER PRIVATE FUNDING SOURCES	-	-	-	-	-
599100 OPERATING TRANSFERS IN (From FUND D - Cap Fac)	-	216,295	-	-	-
599100 OPERATING TRANSFERS IN (From FUND E - Pension Bonds)	-	-	-	-	-
599100 OPERATING TRANSFERS IN (From FUND G - Grants)	21,495	20,043	-	48,843	48,843
599100 OPERATING TRANSFERS IN (From FUND L - Leased Ppty)	-	1,200,000	-	-	-
599100 OPERATING TRANSFERS IN (From FUND M - IGT)	9,400,000	14,126,000	8,700,000	15,783,736	7,083,736
<b>OTHER FINANCING SOURCES</b>	<b>9,421,495</b>	<b>15,562,338</b>	<b>8,700,000</b>	<b>15,832,579</b>	<b>7,132,579</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>\$ 238,350,043</b>	<b>\$ 255,997,670</b>	<b>\$ 266,121,322</b>	<b>\$ 270,376,774</b>	<b>\$ 4,255,452</b>



**Labor Costs - General Fund**

**Midyear Budget FY 2022-23**

	ACTUALS FY 2020-21	ACTUALS FY 2021-22	FINAL FY 2022-23	MID-YEAR FY 2022-23	VARIANCE W/ \$ Change	FY 2020-21 FINAL % Change
<b>WAGES</b>						
111000 Wages	\$ 63,709,614	\$ 66,457,641	\$ 72,546,390	\$ 71,126,856	\$ (1,419,534)	-2.0%
112100 Reserve F/F-Rio Linda	30,140	38,393	50,000	31,255	(18,745)	-37.5%
112400 Directors	20,396	20,617	20,000	22,028	2,028	10.1%
113120 Overtime - Shift	1,795,041	1,707,287	2,589,784	2,589,784	-	0.0%
113210 FLSA	1,549,993	1,582,233	1,727,994	1,732,717	4,723	0.3%
113110 Constant Staffing-Callback	23,968,070	25,535,286	19,390,522	26,478,920	7,088,398	36.6%
113220 Overtime - Day	276,091	641,748	467,552	668,644	201,092	43.0%
114110 Out of Class	91,491	79,166	100,000	56,013	(43,987)	-44.0%
114111 Fire Staff Premium	256,971	355,714	498,870	336,512	(162,358)	-32.5%
114120 EMT	2,469,860	2,532,476	2,775,671	2,815,930	40,259	1.5%
114130 Paramedic	3,272,793	3,367,064	3,694,605	3,752,039	57,434	1.6%
114140 Education	3,756,655	4,050,720	4,452,525	4,595,785	143,260	3.2%
114160 Haz-Mat	393,700	436,551	442,738	834,038	391,300	88.4%
114170 Longevity Pay	1,541,858	1,623,890	1,723,000	1,873,661	150,661	8.7%
114200 Standby Pay	34,398	39,003	35,305	53,115	17,810	50.4%
114310 Uniform Allowance	12,911	13,056	37,600	28,200	(9,400)	-25.0%
114320 Tool Allowance	16,500	15,250	15,000	26,285	11,285	75.2%
115110 Annual PTO/VL Buy Back	802,947	863,930	829,811	721,276	(108,535)	-13.1%
115114 Holiday Pay Prem.	2,937,041	3,000,375	3,249,537	3,273,399	23,862	0.7%
115130 Sick Leave Buy Back/Annual	1,336,271	1,961,806	1,850,861	983,574	(867,287)	-46.9%
<b>TOTAL WAGES</b>	<b>108,272,741</b>	<b>114,322,206</b>	<b>116,497,765</b>	<b>122,000,031</b>	<b>5,502,266</b>	<b>4.7%</b>
<b>BENEFITS</b>						
<b>Retirement</b>						
121011 CalPERS Safety	39,415,451	44,539,557	49,547,871	48,529,666	(1,018,205)	-2.1%
121020 CalPERS Misc.	2,093,947	2,330,727	2,616,858	2,596,587	(20,271)	-0.8%
121022 Pension Bonds Principal Payment	2,430,000	2,880,000	4,679,196	4,679,196	-	0.0%
121040 SCERS Safety Retirement	4,735,416	4,407,807	2,808,994	2,808,994	-	0.0%
121041 Pension Bonds Interest Payment	1,757,188	1,627,912	1,474,696	1,474,696	-	0.0%
<b>Total Retirement</b>	<b>50,432,002</b>	<b>55,786,003</b>	<b>61,127,615</b>	<b>60,089,139</b>	<b>(1,038,476)</b>	<b>-1.7%</b>
<b>Medical</b>						
123010 Employees	13,949,374	14,485,760	15,824,817	15,011,856	(812,961)	-5.1%
123011 Retirees	11,206,474	11,264,977	11,604,797	11,538,681	(66,116)	-0.6%
123013 Pay In-Lieu of Medical	-	-	-	-	-	-
123015 PERS OPEB	6,169,290	6,497,796	3,972,076	4,038,192	66,116	1.7%
123020 Dental	1,035,675	965,594	984,912	935,637	(49,275)	-5.0%
123030 Vision	136,071	137,018	142,117	186,456	44,339	31.2%
123040 Employee Assistance Program (EAP)	28,464	36,059	49,418	46,261	(3,157)	-6.4%
123050 LT Disability	43,662	45,708	54,108	46,137	(7,971)	-14.7%
123060 Life/AD&D	123,189	123,008	126,795	121,453	(5,342)	-4.2%
123080 Employee Retirement Consulting	23,874	24,014	25,560	23,913	(1,647)	-6.4%
<b>Total Medical:</b>	<b>32,716,073</b>	<b>33,579,934</b>	<b>32,784,600</b>	<b>31,948,586</b>	<b>(836,014)</b>	<b>-2.6%</b>
122020 OASDHI	1,503,473	1,588,347	1,709,293	1,514,393	(194,900)	-11.4%
122030 PARS	7,069	7,379	6,000	8,756	2,756	45.9%
124000 Workers Compensation Claims	3,187,073	3,616,313	2,400,000	7,195,197	4,795,197	199.8%
125000 Unemployment	30,527	10,513	61,520	4,903	(56,617)	-92.0%
<b>TOTAL BENEFITS</b>	<b>87,876,217</b>	<b>94,588,489</b>	<b>98,089,028</b>	<b>100,760,974</b>	<b>2,671,946</b>	<b>2.7%</b>
<b>TOTAL LABOR COSTS</b>	<b>\$ 196,148,958</b>	<b>\$ 208,910,695</b>	<b>\$ 214,586,793</b>	<b>\$ 222,761,005</b>	<b>\$ 8,174,212</b>	<b>3.8%</b>



## Expenditures and Other Financing Uses - General Fund 212A

Midyear Budget FY 2022-23

	ACTUALS FY 2020-21	ACTUALS FY 2021-22	FINAL FY 2022-23	MID-YEAR FY 2022-23	VARIANCE W/ FY 2022-23 FINAL
<b>EXPENDITURES</b>					
LABOR COSTS	\$ 196,148,958	\$ 208,910,695	\$ 214,586,793	\$ 222,761,005	\$ 8,174,212
SERVICES & SUPPLIES	28,281,489	33,771,705	37,409,449	38,398,671	989,222
TAXES, LICENSES, DEBT SERVICE & OTHERS	4,614,436	4,603,207	4,589,186	3,636,797	(952,389)
CAPITAL OUTLAY	-	-	-	-	-
<b>Total Expenditures</b>	<b>229,044,883</b>	<b>247,285,607</b>	<b>256,585,428</b>	<b>264,796,473</b>	<b>8,211,045</b>
<b>OTHER FINANCING USES</b>					
TRANSFERS OUT	6,665,544	5,353,836	4,996,517	4,202,016	(794,501)
<b>Total Expenditures and Other Financing Uses</b>	<b>\$ 235,710,427</b>	<b>\$ 252,639,443</b>	<b>\$ 261,581,945</b>	<b>\$ 268,998,489</b>	<b>\$ 7,416,544</b>

Acct	Description	ACTUALS FY 2020-21	ACTUALS FY 2021-22	FINAL FY 2022-23	MID-YEAR FY 2022-23	VARIANCE W/ FY 2022-23 FINAL
110000	WAGES	\$ 108,272,741	\$ 114,322,206	\$ 116,497,765	\$ 122,000,031	\$ 5,502,266
120000	BENEFITS	87,876,217	94,588,489	98,089,028	100,760,974	2,671,946
	<b>Total Labor Costs</b>	<b>196,148,958</b>	<b>208,910,695</b>	<b>214,586,793</b>	<b>222,761,005</b>	<b>8,174,212</b>
200500	ADS/LEGAL NOTICES	5,369	7,982	8,644	14,006	5,362
201500	PRINT & COPY SERVICES	8,216	9,571	9,600	9,600	-
202100	BOOKS, SUBSCRIPTION SERVICE	9,707	7,216	19,223	19,223	-
202200	BOOKS, SUBSCRIPTION (PERM LIB)	14,128	19,555	55,946	57,630	1,684
202300	AUDIO VIDEO PRODUCTION SERVICES	2,850	9,845	9,400	9,400	-
202900	BUSINESS/CONFERENCE	55,330	114,806	195,662	272,962	77,300
203100	BUSINESS ACTIVITY EXP (NON-EE)	7,559	9,580	24,500	24,500	-
203500	EDUC/TRAINING SERVICES	316,419	324,567	780,303	769,508	(10,795)
203600	EDUCATION/TRAINING SUPPLIES	47,588	(27,998)	207,000	207,000	-
203800	EMPLOYEE AWARDS	15,093	6,344	29,100	25,600	(3,500)
203900	EMPLOYEE TRANSPORTATION	407	891	1,000	1,000	-
204100	OFFICE EQUIP NOT INVENTORIED	3,752	6,744	11,300	11,300	-
204500	FREIGHT/SHIPPING	7,096	6,626	7,500	7,500	-
205100	INSURANCE LBLTY,PPTY,W/C,ETC.	2,416,218	3,974,408	4,718,021	4,750,524	32,503
206100	MEMBERSHIPS	40,603	47,101	51,736	52,531	795
206600	PHOTO SUPPLY	59	6,533	19,078	19,078	-
207600	OFFICE SUPPLIES	12,490	85,401	59,116	59,116	-
208100	POSTAGE/SUPPLY/METER RNTL/LSE	21,607	149	4,000	4,000	-
208500	PRINTING/BINDING	15,166	17,906	25,400	25,400	-
210300	LNDSKP SVC/WEED ABTM/PEST CTRL	114,490	108,765	140,980	135,159	(5,821)
210400	LANDSCAPE SUPPLY	8,875	9,328	12,750	12,750	-
211100	BUILDING SERVICE	569,573	644,281	539,071	1,185,747	646,676
211200	BUILDING SUPPLY	46,232	40,178	101,600	136,600	35,000
213100	ELECTRICAL SERVICE	29,767	27,339	34,000	40,953	6,953
213200	ELECTRICAL SUPPLY	27,077	25,005	31,000	28,000	(3,000)
215100	MECH SYSTEMS SVC	45,547	39,673	59,432	59,432	-
215200	MECH SYSTEMS SUP	62,782	60,691	60,000	60,000	-
216100	PAINTING SERVICE	14,960	25,227	37,000	34,440	(2,560)
216200	PAINTING SUPPLY	4,588	2,349	11,000	11,000	-
216700	PLUMBING SERVICE	47,949	33,040	31,329	31,329	-
216800	PLUMBING SUPPLY	19,376	27,025	30,000	30,000	-
217100	REAL PROPERTY RENTAL	14,247	14,412	15,279	15,279	-
219100	ELECTRICITY	597,846	574,071	638,499	632,705	(5,794)
219200	NATURAL GAS	146,249	195,325	168,707	184,095	15,388
219300	REFUSE SERVICE	38,848	44,124	84,756	140,079	55,323
219500	SEWAGE SERVICE	38,433	43,778	48,144	52,167	4,023
219700	TELEPHONE SVCE:LINE FEES & CALLS	853,428	797,774	899,460	875,460	(24,000)
219800	WATER SERVICE	144,528	128,004	139,857	152,938	13,081
220500	VEHICLE MAINT SVC	1,665,521	1,479,060	1,832,000	1,647,300	(184,700)
220600	VEHICLE MAINT SUP	1,134,767	1,074,910	1,315,830	1,421,365	105,535
222600	EXPENDABLE TOOLS	20,834	9,383	16,000	16,200	200
223100	FIRE EQUIP SVC (NON-SCBA)	63,819	41,846	60,100	65,600	5,500
223200	FIRE EQUIP SUPPLY	756,183	444,736	397,677	392,676	(5,001)
223600	FUEL, OILS & LUBRICANTS	1,079,839	1,629,126	1,472,500	1,750,200	277,700
225100	MEDICAL EQUIP SVC	228,641	77,993	130,800	272,200	141,400
225200	MEDICAL EQUIP SUP	198	(7,375)	12,500	12,500	-
226400	OFFICE EQUIPMENT/FURNITURE	26,127	4,805	12,000	12,000	-

Acct	Description	ACTUALS		FINAL	MID-YEAR	VARIANCE W/
		FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2022-23 FINAL
226500	COMPUTER INVENTORABLE EQUIPT.	154,144	96,640	230,089	246,015	15,926
226600	STATION FURNISHINGS	80,224	24,503	30,500	30,500	-
227100	COMM EQUIP SERVICE	25,788	26,005	57,050	57,030	(20)
227200	COMM EQUIP SUPPLY	480,403	497,521	659,050	668,713	9,663
227500	EQUIPMENT RENTAL	192,770	181,257	306,441	306,441	-
228100	SHOP EQUIP SERVICE	11,734	13,841	17,000	17,000	-
228200	SHOP EQUIP SUPPLY	24,989	21,265	20,450	20,450	-
229100	OTHER EQUIP SERV	21,907	27,612	46,365	41,365	(5,000)
229200	OTHER EQUIP SUPPLY	63,262	112,513	165,060	199,080	34,020
231300	CLOTHING REPAIRS	112,311	87,000	135,000	115,158	(19,842)
231400	SAFETY CLOTHING AND SUPPLIES	584,450	1,003,363	982,700	986,172	3,472
232100	CUSTODIAL SERVICE	71,144	90,425	107,405	107,405	-
232200	CUSTODIAL SUPPLY	98,912	112,455	115,000	115,000	-
233200	FOOD SUPPLY	41,697	54,940	76,904	84,529	7,625
234200	KITCHEN SUPPLY	3,441	3,961	4,000	4,000	-
235100	LAUNDRY SERVICE	28,581	11,826	15,000	15,000	-
244300	MEDICAL SERVICES	148,066	244,590	347,672	346,472	(1,200)
244400	MEDICAL SUPPLIES	1,479,939	1,377,593	1,487,750	1,480,300	(7,450)
250200	ACTUARIAL SERVICE	7,750	26,775	30,375	18,375	(12,000)
250500	FINANCIAL SERVICE	134,537	160,112	164,550	164,550	-
253100	LEGAL SERVICE	426,576	444,885	553,000	513,480	(39,520)
254100	PERSONNEL SERVICE	152,564	68,276	171,440	171,440	-
254200	TREASURER SERVICES	7,801	7,868	10,000	10,000	-
259100	OTHER SERVICE	6,585,774	8,562,523	9,130,084	8,992,618	(137,466)
281100	COMPUTER SERVICES	1,262,185	1,267,890	1,531,936	1,555,407	23,471
281200	COMPUTER SUPPLY	9,614	34,334	14,279	15,303	1,024
281300	SALES TAX ADJUSTMENT	-	-	-	-	-
281700	ELECTION SERVICE	11,322	-	140,500	59,548	(80,952)
285100	PHYSICAL FITNESS SERVICE	15,112	23,212	30,000	30,000	-
285200	PHYSICAL FITNESS SUPPLIES	91,770	68,875	105,000	105,000	-
288000	PRIOR YEAR SVC/SUP	-	-	-	-	-
289800	OTHER SUPPLIES	7,935	77,697	37,800	42,519	4,719
289900	OTHER SERVICES	792,117	1,762,312	1,018,626	1,030,626	12,000
292300	GS MESSENGER SERVICES	2,870	252	-	-	-
293100	DISPATCH SERVICE	4,124,848	4,837,887	4,839,600	4,839,600	-
293400	PUBLIC WORKS SVC	-	-	8,000	8,000	-
296200	GENERAL SERVICE PARKING CHARGE	5,493	5,782	9,743	20,243	10,500
298400	RADIO SYSTEMS	219,078	213,615	242,280	233,280	(9,000)
<b>Total Services and Supplies</b>		<b>28,281,489</b>	<b>33,771,705</b>	<b>37,409,449</b>	<b>38,398,671</b>	<b>989,222</b>
321000	INTEREST EXPENSE	205,942	191,444	82,318	91,648	9,330
322000	PRINCIPAL PAYMENTS	382,291	120,737	179,723	179,723	-
345000	ASSESSMENTS	3,859,628	4,083,366	4,100,145	3,137,708	(962,437)
370000	CONTRIBUTIONS TO OTHER AGENCY	166,575	207,660	227,000	227,718	718
<b>Total Tax, License, &amp; Assessments</b>		<b>4,614,436</b>	<b>4,603,207</b>	<b>4,589,186</b>	<b>3,636,797</b>	<b>(952,389)</b>

**Total General Operating Expenditures**      \$ 229,044,883    \$ 247,285,607    \$ 256,585,428    \$ 264,796,473    \$ 8,211,045

Account Description	ACTUALS FY 2020-21	ACTUALS FY 2021-22	FINAL FY 2022-23	MID-YEAR FY 2022-23	VARIANCE W/ FY 2022-23 FINAL
Transfer Out to Fund D - Capital Facilities	\$ 6,611,469	\$ 4,996,137	\$ 4,987,680	\$ 4,157,943	\$ (829,737)
Transfer In From Fund E-Pension Fund	-	-	-	-	-
Transfer Out to Fund G-Grants	54,075	357,699	8,837	44,073	35,236
Transfer Out to Fund L-Leases	-	205,184	-	-	-

**Total Other Financing Uses**      \$ 6,665,544    \$ 5,559,020    \$ 4,996,517    \$ 4,202,016    \$ (794,501)

**Total Expenditures and Other Financing Uses**      \$ 235,710,427    \$ 252,844,627    \$ 261,581,945    \$ 268,998,489    \$ 7,416,544

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# Fiscal Year 2022/23 Midyear Budget

## Fund 212D CAPITAL FACILITIES FUND





## BUDGET SUMMARY - CAPITAL FACILITIES FUND 212D

Midyear Budget FY 2022-23

	ACTUALS FY 2020-21	ACTUALS FY 2021-22	FINAL FY 2022-23	MID-YEAR FY 2022-23	VARIANCE W/ FY 2022-23 FINAL
<b>REVENUE:</b>					
INVESTMENT & OTHER INCOME	\$ (4,858)	\$ (21,565)	\$ -	\$ -	\$ -
MISCELLANEOUS	-	-	-	-	-
<i>Total Revenues</i>	<u>(4,858)</u>	<u>(21,565)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES:</b>					
SERVICES & SUPPLIES	-	103,949	125,000	125,000	-
TAXES, LICENSES, DEBT SERVICE & OTHERS	6,102,909	5,080,720	4,987,680	4,987,680	-
CAPITAL OUTLAY	4,300,090	719,097	15,710,476	15,962,575	252,099
<i>Total Expenditures</i>	<u>10,402,999</u>	<u>5,903,766</u>	<u>20,823,156</u>	<u>21,075,255</u>	<u>252,099</u>
<b>REVENUE LESS EXPENDITURES</b>	<u>(10,407,857)</u>	<u>(5,925,331)</u>	<u>(20,823,156)</u>	<u>(21,075,255)</u>	<u>(252,099)</u>
<b>OTHER FINANCING SOURCES(USES)</b>					
ISSUANCE OF BONDS	-	8,030,000	-	-	-
ISSUANCE OF CAPITAL LEASES	3,897,560	6,641,303	7,926,533	8,173,876	247,343
SALE OF ASSETS	100,591	288,173	630,000	630,000	-
TRANSFERS IN(OUT) Fund A-General	6,611,469	4,996,137	4,987,680	4,157,943	(829,737)
TRANSFERS IN(OUT) Fund A-General	-	(216,295)	-	-	-
TRANSFERS IN(OUT) Fund G-Grants	741,434	-	-	41,425	-
TRANSFERS IN(OUT) Fund E-Pension Bonds	192,382	-	-	-	-
TRANSFERS IN(OUT) Fund L-Leased Prop	-	(205,184)	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>11,543,436</u>	<u>19,534,134</u>	<u>13,544,213</u>	<u>13,003,244</u>	<u>(582,394)</u>
<b>SPECIAL ITEM</b>					
EARLY BOND RETIREMENT	-	(8,115,000)	-	-	-
<b>REV LESS EXP PLUS TRANSFERS</b>	<u>\$ 1,135,579</u>	<u>\$ 5,493,803</u>	<u>\$ (7,278,943)</u>	<u>\$ (8,072,011)</u>	<u>\$ (834,493)</u>

SERVICES & SUPPLIES						
250500	FINANCIAL SERVICE	\$ -	\$ 103,949	\$ 125,000	\$ 125,000	\$ -
281300	SALES TAX ADJUSTMENT -- BOE	-	-	-	-	-
TAXES, LICENSES, DEBT SERVICE & OTHERS						
321000	INTEREST	339,052	247,584	285,218	285,218	-
322000	PRINCIPAL	5,763,857	4,833,136	4,702,462	4,702,462	-
CAPITAL OUTLAY						
410100	LAND ACQUISITION	-	-	-	-	-
420100	STRUCTURES	-	38,449	18,000	18,000	-
420200	NON-STRUCTURE	158,125	70,060	-	-	-
430100	VEHICLES	3,835,815	393,611	14,660,249	14,904,160	243,911
430200	OPHTER EQUIPMENT	-	-	-	-	-
430300	EQUIPMENT	305,826	216,977	1,032,227	1,040,415	8,188
440300	SOFTWARE	324	-	-	-	-

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# Fiscal Year 2022/23 Midyear Budget

## Fund 212G GRANTS FUND





## BUDGET SUMMARY - GRANTS FUND 212G

Midyear Budget FY 2022-23

	ACTUALS FY 2020-21	ACTUALS FY 2021-22	FINAL FY 2022-23	MID-YEAR FY 2022-23	VARIANCE W/ FY 2022-23 FINAL
<b>REVENUE:</b>					
INTERGOVERNMENTAL	\$ 256,984	\$ 4,672,402	\$ 4,514,100	\$ 4,648,330	\$ 134,230
INVESTMENT & OTHER INCOME	1,260	409	-	6,000	6,000
OTHER PRIVATE GRANTS	-	456,075	668,102	660,406	(7,696)
<b>Total Revenues</b>	<b>258,244</b>	<b>5,128,886</b>	<b>5,182,202</b>	<b>5,314,736</b>	<b>132,534</b>
<b>EXPENDITURES:</b>					
LABOR COSTS	6,752	1,404,235	4,541,307	4,740,187	198,880
SERVICES & SUPPLIES	127,396	392,729	529,317	517,700	(11,617)
TAXES, LICENSES, DEBT SERVICE & OTHERS	-	-	-	-	-
CAPITAL OUTLAY	41,017	3,251,267	232,592	220,188	(12,404)
<b>Total Expenditures</b>	<b>175,165</b>	<b>5,048,231</b>	<b>5,303,216</b>	<b>5,478,075</b>	<b>174,859</b>
<b>REVENUE LESS EXPENDITURES</b>	<b>83,079</b>	<b>80,655</b>	<b>(121,014)</b>	<b>(163,339)</b>	<b>(42,325)</b>
<b>OTHER FINANCING SOURCES(USES)</b>					
TRANSFERS IN(OUT) Fund A-General	54,075	357,699	8,837	44,073	35,236
TRANSFERS IN(OUT) Fund A-General	(21,495)	(20,043)	-	(48,842)	(48,842)
TRANSFERS IN(OUT) Fund D-Cap Fac	(741,434)	-	-	(41,425)	(41,425)
<b>Total Other Financing Sources (Uses)</b>	<b>(708,854)</b>	<b>337,656</b>	<b>8,837</b>	<b>(46,194)</b>	<b>(55,031)</b>
<b>REV LESS EXP PLUS TRANSFERS</b>	<b>\$ (625,775)</b>	<b>\$ 418,311</b>	<b>\$ (112,177)</b>	<b>\$ (209,533)</b>	<b>\$ (97,356)</b>

<b>LABOR COSTS</b>						
110000	WAGES	\$ 6,752	\$ 817,437	\$ 3,816,782	\$ 4,015,662	\$ 198,880
120000	BENEFITS	-	586,798	724,525	724,525	-
<b>SERVICES &amp; SUPPLIES</b>						
203500	EDUCATION/TRAINING SERVICES	-	-	-	3,500	3,500
203600	EDUCATION/TRAINING SUPPLIES	-	14,040	5,000	-	(5,000)
205100	INSURANCE LBLTY, PPTY, W/C, ETC.	-	18,882	2,618	47,430	44,812
208500	PRINTING/BINDING	-	-	-	-	-
211100	BUILDING SERVICE	-	40,915	112,367	167,082	54,715
219700	TELEPHONE SERVICE	-	348	583	902	319
220500	VEHICLE MAINT SVC	-	-	5,000	100	(4,900)
223200	FIRE EQUIP SUPPLY	-	-	-	-	-
223600	DIESEL	-	-	10,000	5,650	(4,350)
226500	COMPUTER INVENTORIABLE EQUIP	-	1,842	158	-	(158)
227200	COMM EQUIP SUPPLY	-	34,695	25,305	1,200	(24,105)
229200	OTHER EQUIP SUPPLY	-	-	14,873	14,873	-
231400	SAFETY CLOTHING & SUPPLIES	40,281	9,017	-	-	-
244300	MEDICAL SERVICES	-	-	-	-	-
244400	MEDICAL SUPPLIES	-	666	18,334	3,086	(15,248)
225100	MEDICAL EQUIP SVC	-	36,233	-	158,360	158,360
225200	MEDICAL EQUIP SUP	44,789	180	59,820	1,071	(58,749)
259100	OTHER SERVICE	42,326	233,138	107,111	57,089	(50,022)
281100	COMPUTER SERVICES	-	-	20,569	20,500	(69)
281300	SALES TAX ADJUSTMENT -- BOE	-	-	-	-	-
289800	OTHER SUPPLIES	-	2,773	65,869	12,201	(53,668)
289900	OTHER SERVICES	-	-	81,710	24,656	(57,054)
<b>TAXES, LICENSES, DEBT SERVICE &amp; OTHERS</b>						
342000	EQUIPMENT	-	-	-	-	-
<b>CAPITAL OUTLAY</b>						
420100	STRUCTURES	-	265,731	78,425	66,021	(12,404)
430100	VEHICLES	-	41,425	17,413	17,413	-
430300	EQUIPMENT	41,017	2,944,111	136,754	136,754	-



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# Fiscal Year 2022/23 Midyear Budget

## Fund 2121 DEVELOPMENT IMPACT FEES FUND





## BUDGET SUMMARY - DEVELOPMENT IMPACT FEES FUND 212I

Midyear Budget FY 2022-23

	ACTUALS FY 2020-21	ACTUALS FY 2021-22	FINAL FY 2022-23	MID-YEAR FY 2022-23	VARIANCE W/ FY 2022-23 FINAL
<b>REVENUE:</b>					
CHARGES FOR SERVICES	\$ 2,842,887	\$ 2,635,223	\$ 1,300,000	\$ 1,300,000	\$ -
INVESTMENT & OTHER INCOME	(2,455)	(39,693)	-	-	-
<i>Total Revenues</i>	<u>2,840,432</u>	<u>2,595,530</u>	<u>1,300,000</u>	<u>1,300,000</u>	<u>-</u>
<b>EXPENDITURES:</b>					
SERVICES & SUPPLIES	64,658	108,488	90,000	90,000	-
CAPITAL OUTLAY	3,256,507	4,854,284	1,190,000	1,190,000	-
<i>Total Expenditures</i>	<u>3,321,165</u>	<u>4,962,772</u>	<u>1,280,000</u>	<u>1,280,000</u>	<u>-</u>
<b>REVENUE LESS EXPENDITURES</b>	<u>(480,733)</u>	<u>(2,367,242)</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>
<b>OTHER FINANCING SOURCES(USES)</b>					
TRANSFERS IN(OUT)	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>REV LESS EXP PLUS TRANSFERS</b>	<u>\$ (480,733)</u>	<u>\$ (2,367,242)</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ -</u>

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# Fiscal Year 2022/23 Midyear Budget

## Fund 212M IGT FUND





## BUDGET SUMMARY - LEASED PROPERTIES FUND 212L

Midyear Budget FY 2022-23

	ACTUALS FY 2020-21	ACTUALS FY 2021-22	FINAL FY 2022-23	MID-YEAR FY 2022-23	VARIANCE W/ FY 2022-23 FINAL
<b>REVENUE:</b>					
RENTAL INCOME	\$ 1,142,152	\$ 1,096,195	\$ 1,101,817	\$ 1,101,817	\$ -
INVESTMENT & OTHER INCOME	3,860	140,584	-	-	-
<b>Total Revenues</b>	<b>1,146,012</b>	<b>1,236,779</b>	<b>1,101,817</b>	<b>1,101,817</b>	<b>-</b>
<b>EXPENDITURES:</b>					
SERVICES & SUPPLIES	311,255	324,813	880,379	892,331	11,952
TAXES, LICENSES, DEBT SERVICE & OTHERS	296,331	295,833	245,709	245,709	-
CAPITAL OUTLAY	-	-	-	-	-
<b>Total Expenditures</b>	<b>607,586</b>	<b>620,646</b>	<b>1,126,088</b>	<b>1,138,040</b>	<b>11,952</b>
<b>REVENUE LESS EXPENDITURES</b>	<b>538,426</b>	<b>616,133</b>	<b>(24,271)</b>	<b>(36,223)</b>	<b>(11,952)</b>
<b>OTHER FINANCING SOURCES(USES)</b>					
TRANSFERS IN(OUT) FUND A-General	-	(1,200,000)	-	-	-
TRANSFERS IN(OUT) FUND D-Cap Fac	-	205,184	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(994,816)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REV LESS EXP PLUS TRANSFERS</b>	<b>\$ 538,426</b>	<b>\$ (378,683)</b>	<b>\$ (24,271)</b>	<b>\$ (36,223)</b>	<b>\$ (11,952)</b>

SERVICES & SUPPLIES						
210300	LANSCAPE SCV/PEST CONTROL	\$ 17,557	\$ 19,604	\$ 16,176	\$ 15,310	\$ (866)
211100	BUILDING SERVICE	30,689	23,082	52,754	52,754	-
211200	BUILDING SUPPLY	5,418	8,555	15,000	15,000	-
213100	ELECTRICAL SERVICE	2,588	775	5,630	5,630	-
215100	MECH SYSTEMS SERVICE	34,230	42,226	545,413	545,413	-
216700	PLUMBING SERVICES	2,294	3,206	3,589	3,589	-
219100	ELECTRICITY	92,396	89,392	92,694	90,853	(1,841)
219200	NATURAL GAS	18,591	20,382	22,076	34,392	12,316
219300	REFUSE SERVICE	2,397	3,413	4,603	5,700	1,097
219500	SEWER SERVICE	7,313	10,209	9,569	11,293	1,724
219800	WATER SERVICE	15,603	18,604	17,362	16,884	(478)
232100	CUSTODIAL SERVICE	78,363	81,356	91,170	91,170	-
281300	SALES TAX ADJUSTMENTS	-	-	-	-	-
296200	PARKING CHARGES	3,816	4,009	4,343	4,343	-
TAXES, LICENSES, DEBT SERVICE & OTHERS						
321000	INTEREST	186,425	181,298	75,235	75,235	-
322000	PRINCIPAL	109,906	114,535	170,474	170,474	-
CAPITAL OUTLAY						
410100	LAND ACQUISITION	-	-	-	-	-
420100	STRUCTURES/IMPROVEMENTS	-	-	-	-	-

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# Fiscal Year 2022/23 Midyear Budget

## Fund 212L LEASED PROPERTIES FUND





## BUDGET SUMMARY - IGT FUND 212M

Midyear Budget FY 2022-23

	ACTUALS FY 2020-21	ACTUALS FY 2021-22	FINAL FY 2022-23	MID-YEAR FY 2022-23	VARIANCE W/ FY 2022-23 FINAL
<b>REVENUE:</b>					
CHARGES FOR SERVICES	\$ 15,398,214	\$ 7,933,663	\$ 14,500,000	\$ 26,978,546	\$ 12,478,546
INVESTMENT & OTHER INCOME	(54,283)	38,794	-	-	-
<i>Total Revenues</i>	<u>15,343,931</u>	<u>7,972,457</u>	<u>14,500,000</u>	<u>26,978,546</u>	<u>12,478,546</u>
<b>EXPENDITURES:</b>					
SERVICES & SUPPLIES	6,151,628	3,173,172	5,800,000	11,271,023	5,471,023
<i>Total Expenditures</i>	<u>6,151,628</u>	<u>3,173,172</u>	<u>5,800,000</u>	<u>11,271,023</u>	<u>5,471,023</u>
<b>REVENUE LESS EXPENDITURES</b>	<u>9,192,303</u>	<u>4,799,285</u>	<u>8,700,000</u>	<u>15,707,523</u>	<u>7,007,523</u>
<b>OTHER FINANCING SOURCES(USES)</b>					
TRANSFERS IN(OUT) Fund A-General	(9,400,000)	(14,126,000)	(8,700,000)	(15,783,736)	(7,083,736)
<i>Total Other Financing Sources (Uses)</i>	<u>(9,400,000)</u>	<u>(14,126,000)</u>	<u>(8,700,000)</u>	<u>(15,783,736)</u>	<u>(7,083,736)</u>
<b>REV LESS EXP PLUS TRANSFERS</b>	<u>\$ (207,697)</u>	<u>\$ (9,326,715)</u>	<u>\$ -</u>	<u>\$ (76,213)</u>	<u>\$ (76,213)</u>

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**Fiscal Year 2022/23  
Midyear Budget**

**Fund 212S  
SPECIAL PROJECTS FUND-  
ZINFANDEL TRAINING SITE**





## BUDGET SUMMARY - SPECIAL PROJECTS FUND-ZINF TRNG SITE 212S

Midyear Budget FY 2022-23

	ACTUALS FY 2020-21	ACTUALS FY 2021-22	FINAL FY 2022-23	MID-YEAR FY 2022-23	VARIANCE W/ FY 2022-23 FINAL
<b>REVENUE:</b>					
INTERGOVERNMENTAL	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000
<i>Total Revenues</i>	-	-	-	200,000	200,000
<b>EXPENDITURES:</b>					
SERVICES & SUPPLIES	-	-	-	200,000	200,000
TAXES, LICENSES, DEBT SERVICE & OTHERS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
<i>Total Expenditures</i>	-	-	-	200,000	200,000
<b>REVENUE LESS EXPENDITURES</b>	-	-	-	-	-
<b>OTHER FINANCING SOURCES(USES)</b>					
TRANSFERS IN(OUT) FUND A	-	-	-	-	-
TRANSFERS IN(OUT) FUND D	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	-	-	-	-	-
<b>REV LESS EXP PLUS TRANSFERS</b>	\$ -	\$ -	\$ -	\$ -	\$ -



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# Fiscal Year 2022/23 Midyear Budget

## POSITION AUTHORIZATION DOCUMENT





## POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

Mid-Year Budget 2022-23

<b>SUMMARY</b>				
<b>Full-time Positions</b>				
	<b>Authorized Positions</b>	<b>Actual Filled Positions</b>	<b>Funded Positions</b>	<b>Proposed Changes</b>
<b>Office of the Fire Chief</b>	<b>5</b>	<b>4</b>	<b>4</b>	<b>0</b>
<b>Operations</b>	<b>627</b>	<b>583</b>	<b>602</b>	<b>36</b>
<b>Support Services</b>	<b>76</b>	<b>70</b>	<b>75</b>	<b>5</b>
<b>Administration</b>	<b>28</b>	<b>26</b>	<b>28</b>	<b>0</b>
<b>Total</b>	<b>736</b>	<b>683</b>	<b>709</b>	<b>41</b>



**POSITIONS AND AUTHORIZATION DOCUMENT (PAD)**  
**Midyear Budget 2022-23**

OFFICE OF THE FIRE CHIEF					
Position	Auth'd Positions	Actual Filled Positions	Funded Positions	Proposed Changes	Employee(s) / Comments
Fire Chief	1	1	1		Dan Haverty
Assistant Chief	1	1	1		Chris Greene (fund through end of FY)
Day Staff Captain, Staff Officer	1	0	0		<i>Vacant - not funded</i>
Sr Staff Administrative Coordinator	1	1	1	-1	Jill Guzman
Executive Assistant to the Fire Chief				1	Reclassification from Sr Staff Administrative Coordinator requested
Board Clerk	1	1	1		Melissa Penilla
	<b>5</b>	<b>4</b>	<b>4</b>	<b>0</b>	



**POSITIONS AND AUTHORIZATION DOCUMENT (PAD)**

**Mid-Year Budget 2022-23**

<b>OPERATIONS BRANCH</b>																				
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 Delgado															
Assistant Chief, Operations (A-B-C)	3	3	3		J. Fiorica      C. Simmons      C. Jenkins															
Day Battalion Chief, Special Operations	1	1	1		Grant Russell															
Staffing Specialist	1	1	1		Lara Kelley															
Records Management Specialist				1	Requesting to authorize & fund - effective 7/1/23															
Office Technician, Operations Branch	1	0	1		<i>Vacant</i>															
<b>FIRE SUPPRESSION</b>																				
Battalion Chiefs	15	13	15		<table border="0"> <tr> <td>B5 - B. Gonsaves</td> <td>B5 - K. Fong</td> <td>B5 - A. Peck</td> </tr> <tr> <td>B13 - C. Reed</td> <td>B13 - J. Vestal</td> <td>B13 - M. Johnson</td> </tr> <tr> <td>B7 - R. Carollo</td> <td>B7 -</td> <td>B7 - K. Keeley</td> </tr> <tr> <td>B9 - B. Barthel</td> <td>B9 - C. Vestal</td> <td>B9 -</td> </tr> <tr> <td>B14 - S. Daly</td> <td>B14 - A. House</td> <td>B14 - J. Graf</td> </tr> </table>	B5 - B. Gonsaves	B5 - K. Fong	B5 - A. Peck	B13 - C. Reed	B13 - J. Vestal	B13 - M. Johnson	B7 - R. Carollo	B7 -	B7 - K. Keeley	B9 - B. Barthel	B9 - C. Vestal	B9 -	B14 - S. Daly	B14 - A. House	B14 - J. Graf
B5 - B. Gonsaves	B5 - K. Fong	B5 - A. Peck																		
B13 - C. Reed	B13 - J. Vestal	B13 - M. Johnson																		
B7 - R. Carollo	B7 -	B7 - K. Keeley																		
B9 - B. Barthel	B9 - C. Vestal	B9 -																		
B14 - S. Daly	B14 - A. House	B14 - J. Graf																		
Fire Captains	132	123	132		Numbers do not include 7 Day Staff & 3 SRP Capts.															
Fire Engineers	132	132	132																	
Firefighters	258	249	258		*Actual filled includes 2 Day Staff (Skaggs, White) *Authorized & Funded increased by 21 due to Grant *6 FF's added to funded positions to match the Auth'd - due to adding Medic 51															
<b>METRO MEDIC PROGRAM (MMP)</b>																				
Captains	3	3	3		Shawn Burke, Matthew Smotherman, Shannon Chamberlin															
Paramedics	40	16	16	35	Requesting to authorize & fund - effective 7/1/23															
Emergency Medical Technicians (EMT)	18	21	18																	
<b>EMERGENCY PREPAREDNESS - SPECIAL OPERATIONS</b>																				
Chief Pilot	1	1	1		Montie Vanlandingham															
Day Staff Captain, Air Ops	1	1	1		Bryce Mitchell															
<b>EMERGENCY MEDICAL SERVICES (EMS)</b>																				
Assistant Chief, EMS	1	1	1		Jon Rudnicki															
CQI Manager	1	1	1		Adam Blitz															
Day Staff Captain, EMS	3	3	3		Jeremy Crawford, Brendan Hogan, Brett Randle															
Administrative Specialist, EMS	1	1	1		Yuri Torres															
EMS System Technician	2	2	2		Cynthia Hamilton, Daniel Ortiz-Medina															
<b>TRAINING/SAFETY</b>																				
Assistant Chief, Training	1	1	1		Michael Lazano															
Day Staff Captain, Training	4	4	4		Daniel Hoy, Russell Gardner, Tim Beard, Jason Cahill															
Health & Fitness Program Manager	1	1	1		Patrick Gallagher															
Administrative Specialist, Training	1	1	1		Dana Lipps															
<b>SAFETY</b>																				
Day Staff Battalion Chief, Emergency Planning - Safety	1	0	1		<i>Vacant</i>															
Day Staff Captain, Safety	1	0	0		<i>Vacant - not funded</i>															
Safety Specialist	2	2	2		Robert Sestito, Brian Spence															
	<b>627</b>	<b>583</b>	<b>602</b>	<b>36</b>																



POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

Midyear Budget 2022-23

**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	0	0		Chief Executive Director of SRFECC
Administrative Specialist	0	0	0	1	Requesting to authorize & fund - effective 7/1/23
<b>LOGISTICS</b>					
Logistics/Purchasing Manager	1	1	1		Mark Jones
Assistant Logistics Manager	1	1	1		Mark Siebert
Logistics Technician	7	6	7		Crusto, Knapp, Lamons, Putman, Thomas, Graham, <i>Vacant</i>
Purchasing Agent				1	Reclassification from Procurement Specialist requested
Procurement Specialist	1	1	1	-1	Courtney Moore
Office Technician	1	0	1		<i>Vacant</i>
<b>FACILITIES</b>					
Facilities Manager	1	1	1		John Raeside
Facilities Technician	4	4	4		Joe Eachus, Aldrey Almeria, Dave Koopmeiners, Tim Miller
<b>FLEET MAINTENANCE</b>					
Fleet Manager	1	1	1		Shea Pursell
Assistant Fleet Manager	1	1	1		Tim Swank
Master Fire Mechanic	2	2	2		Joshua Snuffer, Robert Petruzzi
Fire Mechanic	9	9	9	1	Christian, Davison, Geaney, Mansel, Moose, Mull, Purcell, Rhodes, Sites, Requesting to authorize & fund 1 additional - effective 7/1/23
Parts Buyer	1	1	1		Matthew Freeman
Shop Assistant				1	Requesting to authorize & fund - effective 7/1/23
Accounting Technician	1	1	1		Amy Peterson
<b>COMMUNITY RISK REDUCTION / ARSON</b>					
Fire Marshal	1	1	1		Barbara Law
Deputy Fire Marshal	1	1	1		Amy Nygren
Administrative Specialist	1	1	1		Lisa Gates
Plan Intake Specialist	3	3	3		Amanda Burkey, Anthony Burkey, Shana Mamulski
Office Technician	3	3	3		Nanette Goodwin, Kendra Clark, Chelsea Harlow
Supervising Inspector	3	3	3		Angela Hampton, Janet Smith, Diana Schmidt
Fire Inspector II	13	7	4		Batiz, Christensen, Ganea, Kleis, Leda, Rieger, Smittle Reclassified 1 Fire Inspector II to Fire Investigator II
Fire Inspector I		4	9		Aney, Lim, Olivares, Wheeler (2 <i>Vacant between Inspector II &amp; I</i> )
Supervising Investigator	1	1	1		Chris Rogers
Fire Investigator II	3	2	3		Steve Johnson, Alex Morton, <i>Vacant</i>
<b>INFORMATION TECHNOLOGY (IT) / COMMUNICATIONS</b>					
Director, Information Technology	1	1	1		Mat Roseberry
Office Technician	1	1	1		Rachel Roberson
Business Applications Analyst	2	2	2		Marquise Tucker, Giovanna Read,
Network Systems Engineer	1	1	1	1	Ken Lin, Requesting to authorize & fund 1 additional - effective 7/1/23
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
Communications Manager	1	1	1		Steve Jordan
Communications Technician II	2	2	2		James Day, Alex Ybarra
Communications Technician I				1	Requesting to authorize & fund - effective 7/1/23
	76	70	75	5	



## POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

Midyear Budget 2022-23

### ADMINISTRATIVE BRANCH

Position	Auth'd Positions	Actual Filled Positions	Funded Positions	Proposed Changes	Employee(s) / Comments
Deputy Chief, Administration	1	1	1		Ty Bailey
Day Staff Local 522 VP-Rep.	1	1	1		BC Matt Cole
<b>HUMAN RESOURCES</b>					
Human Resources Manager	1	1	1		Melisa Maddux
Administrative Specialist	1	1	1		Alla Zablotskiy
Human Resources Analyst II	2	2	2	1	Olesya Melnichuk, Leslie Miller, Michelle Dehoney
Human Resources Analyst I	0	0	0	0	Reclassifying HR Specialist to HR Analyst I - <i>Vacant not funded</i>
Workers Compensation Coordinator	1	1	1		Candace Sarlis
Human Resources Specialist	1	1	1	-1	Reclassification from HR Specialist to HR Analyst II requested - deleting HR Specialist position and reclassifying to HR Analyst I
<b>FINANCE</b>					
Chief Financial Officer	1	1	1		Dave O'Toole
Controller	1	1	1		Ronald Empedrad
Payroll Supervisor	1	1	1		Sarah Ortiz
Payroll Analyst	1	1	1		Robyn Almeida
Payroll Specialist				1	Reclassification from Accounting Technician to Payroll Specialist requested - Emily Brown
Financial Analyst	1	1	1		Tara Maeller
Accounting Specialist	2	2	2		RMarie Jones, Natividad Manalo
Accounting Technician	6	5	6	-1	Cheung, Falls, Guerrero, Houston, <i>Vacant</i> - Unfund 1 position and reclassify to Payroll Specialist
<b>PLANNING &amp; DEVELOPMENT</b>					
Chief Development Officer	1	1	1		Jeff Frye
Administrative Analyst	1	1	1		Erin Castleberry
Geographic Information Data Analyst	1	1	1		Jake Whealen
<b>COMMUNITY RELATIONS</b>					
Day Staff Captain, PIO	1	1	1		Parker Wilbourn
Community Relations Coordinator	1	1	1		Brenda Briggs
Community Relations Specialist	2	1	2		Allison Mayhew, <i>Vacant</i>
	<b>28</b>	<b>26</b>	<b>28</b>		



**POSITIONS AND AUTHORIZATION DOCUMENT (PAD)**

**Midyear Budget 2022-23**

<b>PART-TIME, TEMPORARY, RETIRED ANNUITANTS, RESERVE &amp; REIMBURSED</b>					
Position	Auth'd Positions	Actual Filled Positions	Funded Positions	Proposed Changes	Employee(s) / Comments
Retired Annuitants (part-time)	17	13	11		
Reserve Firefighters	14	7	14		Barnes, Berry, Burwell, Golosinskiy, Manley, Prince, Siebert
Medical Director	1	1	1		Alex Schmalz (previously vendor contract)
Physician Assistant (PA) - MIH Program	6	4	6		Mathis, Ortiz, Schoendienst, Sloan
Helicopter Pilot (part-time)	4	4	4		Bicknell, Cotter, Matischak, Russell
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	0	0		<i>Vacant</i>
	46	30	36	0	

\*Shown in two locations on the PAD

**SACRAMENTO METROPOLITAN FIRE DISTRICT**

Pay Schedule for Fiscal Year 2022-23  
Effective as of 03/09/2023

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

<b>Fire Chief</b>					\$ 26,684.85
<b>Senior Management Staff - Unrepresented Confidential</b>					
Chief Deputy					\$ 25,519.86
Deputy Chief					24,304.62
Assistant Chief			20,489.39		21,509.61
Fire Marshal			20,489.39		21,509.61
Chief Financial Officer			17,772.73		18,658.22
Chief Development Officer			17,772.73		18,658.22

<b>Management Staff - Unrepresented Confidential</b>					
Director of Information Technology	\$ 11,943.09	\$ 12,536.93	\$ 13,160.82	\$ 13,816.11	\$ 14,504.13
Human Resource Manager	11,239.75	11,798.33	12,385.00	13,001.22	13,647.01
Controller	10,689.60	11,220.84	11,778.80	12,364.85	12,979.04
Economic Development Manager	9,948.44	10,442.85	10,962.12	11,507.54	12,079.14
Facility Manager	9,948.44	10,442.85	10,962.12	11,507.54	12,079.14
Fleet Manager	9,948.44	10,442.85	10,962.12	11,507.54	12,079.14
Logistics/ Purchasing Manager	9,948.44	10,442.85	10,962.12	11,507.54	12,079.14
Communications Manager	9,948.44	10,442.85	10,962.12	11,507.54	12,079.14
CQI Manager	9,859.49	10,348.66	10,862.71	11,402.93	11,969.24
Chief Pilot	9,756.18	10,240.13	10,747.61	11,279.96	11,839.77
Grant / Economic Dev Coor	9,735.24	10,219.20	10,726.68	11,260.34	11,820.15
Assistant Logistics Manager	8,841.89	9,281.38	9,741.80	10,225.74	10,733.22
Assistant Fleet Manager	8,841.89	9,281.38	9,741.80	10,225.74	10,733.22

<b>Unrepresented Confidential - Exempt</b>					
Network Systems Engineer	\$ 9,554.75	\$ 10,029.55	\$ 10,527.87	\$ 11,051.07	\$ 11,600.40
Computer Systems Supervisor	8,979.24	9,425.25	9,893.50	10,385.30	10,900.64
Purchasing Agent	8,369.73	8,784.33	9,219.91	9,677.69	10,157.71
Payroll Supervisor	8,149.97	8,554.16	8,977.93	9,423.95	9,892.21
Human Resources Analyst II	7,994.33	8,390.64	8,806.59	9,243.42	9,702.57
Facilities Supervisor	7,884.47	8,275.53	8,686.25	9,117.89	9,570.44
Administrative Analyst	7,838.69	8,227.16	8,635.22	9,064.24	9,514.21
Business Application Analyst	7,838.69	8,227.16	8,635.22	9,064.24	9,514.21
Payroll Analyst	7,838.69	8,227.16	8,635.22	9,064.24	9,514.21
Financial Analyst	7,838.69	8,227.16	8,635.22	9,064.24	9,514.21
Executive Assistant to the Fire Chief	7,171.62	7,527.38	7,900.14	8,291.25	8,701.95
Board Clerk	7,171.62	7,527.38	7,900.14	8,291.25	8,701.95
Human Resources Analyst I	7,171.62	7,527.38	7,900.14	8,291.25	8,701.95
Workers Compensation Coordinator	7,171.62	7,527.38	7,900.14	8,291.25	8,701.95
Office Manager	7,171.62	7,527.38	7,900.14	8,291.25	8,701.95
Staffing Specialist	7,171.62	7,527.38	7,900.14	8,291.25	8,701.95
Sr. Staff Adm Coor/Fire Chief's Secty	6,619.64	6,947.93	7,291.94	7,652.95	8,032.26
Procurement Specialist	5,292.06	5,553.66	5,828.33	6,116.08	6,418.23
Accounting Specialist	5,292.06	5,553.66	5,828.33	6,116.08	6,418.23
Payroll Specialist	5,292.06	5,553.66	5,828.33	6,116.08	6,418.23
Administrative Specialist	5,292.06	5,553.66	5,828.33	6,116.08	6,418.23

<b>Unrepresented Confidential - Non-Exempt</b>					
Network Systems Administrator	\$ 8,639.16	\$ 9,068.19	\$ 9,518.11	\$ 9,990.29	\$ 10,486.00
Database Technician	8,149.97	8,554.16	8,979.24	9,425.25	9,893.50
Communications Technician II	7,285.40	7,646.40	8,025.73	8,423.35	8,841.89
Communications Technician I	7,104.89	7,456.74	7,826.90	8,215.37	8,623.48
Health & Wellness Program Manager	6,923.16	7,265.19	7,625.04	8,002.73	8,398.25
Computer Systems Technician	5,966.95	6,262.58	6,571.24	6,896.96	7,238.32
Warehouse Supervisor	5,897.64	6,189.30	6,495.39	6,817.15	7,154.61
Help Desk Technician	4,690.38	4,921.92	5,163.89	5,418.96	5,687.08



**SACRAMENTO METROPOLITAN FIRE DISTRICT**

Pay Schedule for Fiscal Year 2022-23

Effective as of 03/09/2023

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

<b>Administrative Support Personnel</b>					
Facilities Technician	\$ 7,172.92	\$ 7,528.71	\$ 7,901.46	\$ 8,293.85	\$ 8,705.88
Facilities Assistant	5,493.47	5,764.23	6,049.38	6,348.90	6,662.81
Safety Specialist	5,292.06	5,553.66	5,828.33	6,116.08	6,418.23
Plan Intake Specialist	5,292.06	5,553.66	5,828.33	6,116.08	6,418.23
Video Technician	5,205.74	5,463.39	5,732.85	6,016.68	6,313.59
Logistic Technician	4,925.81	5,169.10	5,424.16	5,692.29	5,973.49
Accounting Technician	4,699.57	4,931.04	5,174.34	5,429.38	5,697.53
EMS Systems Technician	4,699.57	4,931.04	5,174.34	5,429.38	5,697.53
Office Technician	4,125.33	4,328.09	4,541.28	4,764.95	5,000.39

<b>Local 522</b>					
Recruit Firefighter					\$ 5,654.39
Firefighter	\$ 7,175.53	\$ 7,529.99	\$ 7,902.77	\$ 8,293.85	\$ 8,704.56
Fire Engineer	7,932.87	8,325.25	8,737.26	9,170.20	9,624.08
Fire Captain	8,878.53	9,317.99	9,779.70	10,263.66	10,772.48
Battalion Chief	10,788.17	11,323.12	11,884.24	12,474.14	13,092.82
Fire Inspector I	5,885.87	6,174.95	6,479.71	6,798.84	7,133.69
Fire Inspector II	7,936.77	8,329.19	8,741.19	9,174.12	9,627.99
Fire Supervising Inspector	8,882.44	9,321.91	9,783.63	10,267.58	10,776.39
Deputy Fire Marshal	10,567.11	11,090.30	11,639.66	12,216.47	12,822.05
Fire Investigator I	5,881.95	6,171.02	6,475.77	6,794.91	7,129.76
Fire Investigator II	7,932.87	8,325.25	8,737.26	9,170.20	9,624.08
Fire Supervising Investigator	8,878.53	9,317.99	9,779.70	10,263.66	10,772.48
Public Education Technician	5,229.29	5,485.63	5,755.08	6,038.91	6,335.82
Community Relations Specialist	5,740.69	6,023.21	6,320.12	6,631.41	6,958.42
Community Relations Coordinator	6,273.04	6,581.72	6,906.10	7,247.48	7,605.85
Geographic Data Analyst	7,838.69	8,227.16	8,635.22	9,064.24	9,514.21
Geographic Information Specialist I & II	5,821.79	6,108.22	6,409.05	6,724.27	7,056.50
Shop Assistant	4,041.64	4,239.13	4,447.13	4,665.53	4,894.44
Parts Buyer	5,836.16	6,123.93	6,426.07	6,742.61	7,074.83
Fire Mechanic	7,242.23	7,599.31	7,974.69	8,368.43	8,781.74
Master Fire Mechanic	8,055.81	8,453.42	8,871.99	9,311.44	9,771.86

Hourly Rate				
Step 1	Step 2	Step 3	Step 4	Step 5

<b>EMT and Paramedic</b>					
EMT	\$ 22.00	\$ 23.10	\$ 24.26	\$ 25.47	\$ 26.74
Paramedic	\$ 22.00	\$ 23.10	\$ 24.26	\$ 25.47	\$ 26.74

<b>Hourly Positions</b>	
	Hourly Rate
Hourly Employees	\$ 15.50
PT Helicopter Pilot	67.48
PT Helicopter Mechanic	48.67
P/T PA/Nurse Prac	80.00

Revised as of 02/23/2023 and adopted by the Board as of 03/09/2023

# Sacramento Metropolitan Fire District



## FINANCE AND AUDIT COMMITTEE BIMONTHLY FISCAL REPORT

FOR THE SIX MONTHS ENDED DECEMBER 31, 2022

(UNAUDITED)

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Presented by:

Dave O'Toole, CFO



**CASH BALANCE**  
As of December 31, 2022 and 2021

FUND NO.	NAME OF FUND	FY 2022/23	FY 2021/22 DEC 31, 2021
212A	County of Sacramento	\$ (90,593,011)	\$ (91,272,725)
212A	Workers' Compensation Fund	316,787	282,516
212A	Wells Fargo Bank	6,588,093	6,993,325
	<i>SUBTOTAL - GENERAL FUND</i>	\$ (83,688,131)	\$ (83,996,884)
212D	County of Sacramento Capital Facilities Fund	1,654,030	58,604
212D	US Bank - Lease Revenue Bonds Reserve Fund	-	676,080
212D	Equipment Financing Trust	1,220,481	3,897,595
	<i>SUBTOTAL - CAPITAL FACILITIES FUND</i>	\$ 2,874,511	\$ 4,632,279
212E	County of Sacramento Pension Obligation Reserve Fund	20,667	284,323
212E	U.S. Bank - POB Trust Fund	11,418,322	9,345,224
	<i>SUBTOTAL - PENSION OBLIGATION FUND</i>	\$ 11,438,989	\$ 9,629,547
212G	County of Sacramento Grant Fund	889,426	936,276
212I	County of Sacramento Impact Fees	4,809,971	5,446,559
212L	County of Sacramento Leased Property Fund	480,652	1,367,875
212M	County of Sacramento IGT Fund	128,114	6,217,847
	<i>TOTAL CASH</i>	\$ (63,066,468)	\$ (55,766,501)

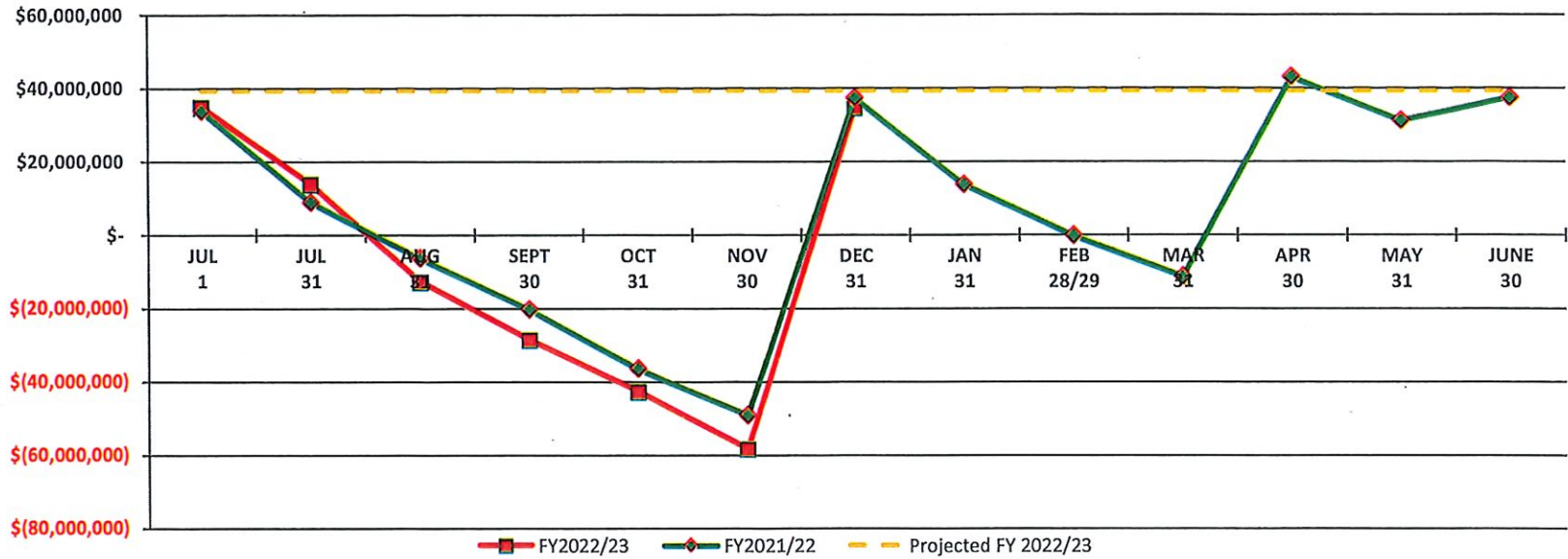


**CALIFORNIA EMPLOYERS' RETIREE BENEFIT TRUST (CERBT)**  
**For the Six Months Ended December 31, 2022**

<b>Beginning Balance, 7/1/2022</b>	<b>\$ 66,145,703</b>
Contributions	1,655,032
Gain(Loss)	(601,592)
Admin Expense	(28,655)
<b>Ending Balance, 12/31/2022</b>	<b><u>\$ 67,170,488</u></b>



## RESERVES - GENERAL OPERATING FUND 212A Fiscal Year Comparison 2021/22 to 2022/23



RATIO OF NET RESERVES TO TOTAL EXPENDITURES			
Period Ending	Reserves w/o Workers' Comp <sup>1</sup>	Net Budgeted Expenditures <sup>2</sup>	Ratio
07/01/22	\$ 34,728,019	\$ 261,581,945	13.3%
09/30/22	\$ (28,645,574)	\$ 261,581,945	-11.0%
12/31/23	\$ 34,679,793	\$ 261,581,945	13.3%
6/30/2023 Projected	\$ 39,267,396	\$ 261,581,945	15.0%

**NOTE:**  
 1) Reserves do not include \$4,000,000 for workers' compensation reserves.  
 2) Net budgeted expenditures exclude capital outlay and one-time expenditures, such as deployments.



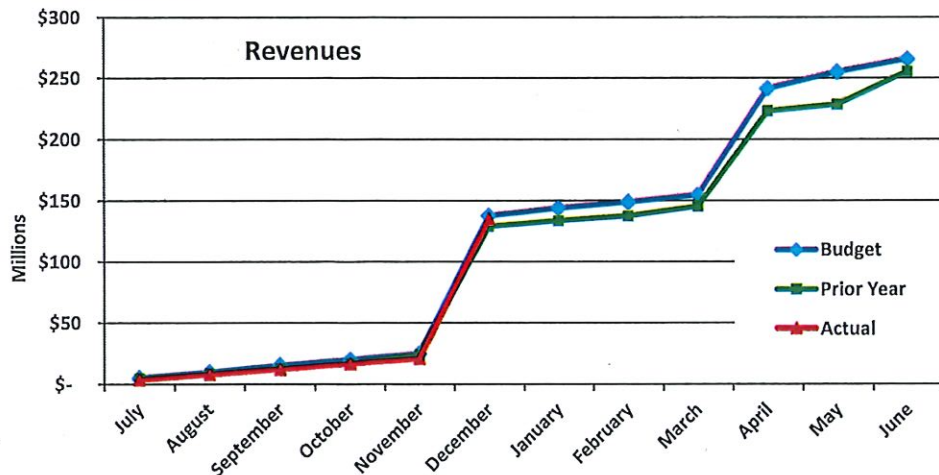
## REVENUE AND EXPENDITURES - GENERAL OPERATING FUND 212A

### For the Six Months Ended December 31, 2022

6 MONTHS / 50% OF FISCAL YEAR

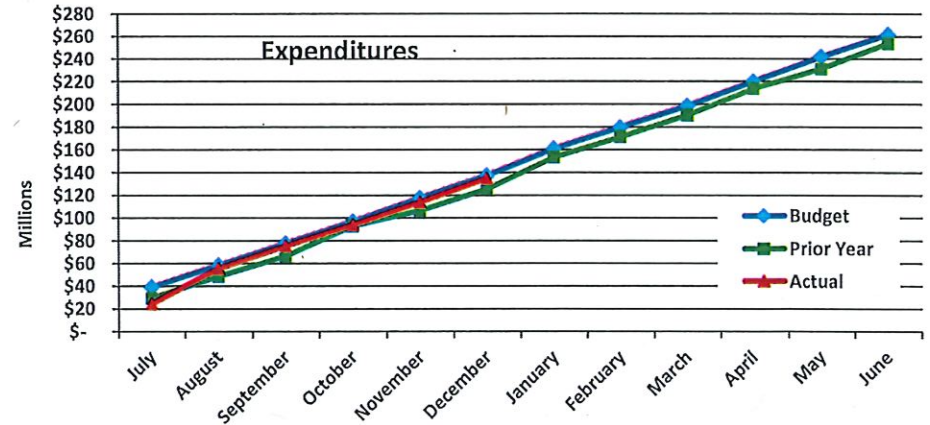
FISCAL YEAR 2022/23			
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET REC'D
9100 ALL TAXES	\$ 189,264,545	\$ 107,061,077	56.57%
9300 FINES	9,000	1,307	14.52%
9400 USE OF MONEY/PROPERTY	15,000	187	1.25%
9500 OTHER GOVERNMENTAL AGENCIES	4,198,856	771,043	18.36%
9600 OTHER CHARGES FOR SERVICES	11,999,000	4,074,438	33.96%
9669 MEDIC COST RECOVERY*	50,970,046	22,644,796	44.43%
9700 OTHER REVENUES	964,875	46,559	4.83%
<b>TOTAL REVENUE:</b>	<b>257,421,322</b>	<b>134,599,407</b>	<b>52.29%</b>
9862 PROCEEDS FROM SALE OF PROPERTY	-	-	-
9870 OTHER FUNDING SOURCES	-	-	-
5900 TRANSFER FROM OTHER FUNDS	8,700,000	-	0.00%
<b>TOTAL REVENUE &amp; SOURCES:</b>	<b>\$ 266,121,322</b>	<b>\$ 134,599,407</b>	<b>50.58%</b>

\*Includes GEMT



FISCAL YEAR 2022/23			
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPD'D
1100 EMPLOYEE WAGES	\$ 116,497,765	\$ 58,057,370	49.84%
1200 EMPLOYEE BENEFITS	98,089,028	51,538,168	52.54%
<b>TOTAL LABOR COSTS:</b>	<b>214,586,793</b>	<b>109,595,538</b>	<b>51.07%</b>
2000 SERVICES & SUPPLIES	37,409,449	18,746,053	50.11%
3000 ASSESSMENTS, LICENSES, TAXES & CONTRIBUTIONS	4,327,145	1,181,975	27.32%
3200 PRINCIPAL AND INTEREST	262,041	136,386	52.05%
<b>TOTAL ASSESSMENTS &amp; CONTRIBUTIONS</b>	<b>4,589,186</b>	<b>1,318,361</b>	<b>28.73%</b>
5000 TRANSFER TO OTHER FUNDS	4,996,517	4,987,680	99.82%
<b>TOTAL EXPENDITURES:</b>	<b>\$ 261,581,945</b>	<b>\$ 134,647,632</b>	<b>51.47%</b>

**EXCESS OF REVENUE OVER EXPENDITURES**      \$ 4,539,377      \$ (48,225)





**REVENUE AND EXPENDITURES - GENERAL OPERATING FUND 212A**  
**For the Six Months Ended December 31, 2022 and 2021**

6 MONTHS

FISCAL YEAR COMPARISON 2022/23 vs. 2021/22			
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE
9100 ALL TAXES	\$ 107,061,077	\$ 99,416,429	7.69%
9300 FINES	1,307	2,562	-48.99%
9400 USE OF MONEY/PROPERTY	187	(1,034)	-118.09%
9500 OTHER GOVERNMENTAL AGENCIES	771,043	1,313,606	-41.30%
9600 OTHER CHARGES FOR SERVICES	4,074,438	6,055,114	-32.71%
9669 MEDIC COST RECOVERY	22,644,796	22,256,547	1.74%
9700 OTHER REVENUES	46,559	22,800	104.21%
<b>TOTAL REVENUE:</b>	<b>134,599,407</b>	<b>129,066,024</b>	<b>4.29%</b>
9862 PROCEEDS FROM SALE OF PROPERTY	-	-	-
9870 OTHER FUNDING SOURCES	-	-	-
5900 TRANSFER FROM OTHER FUNDS	-	-	-
<b>TOTAL REVENUE &amp; SOURCES:</b>	<b>\$ 134,599,407</b>	<b>\$ 129,066,024</b>	<b>4.29%</b>

FISCAL YEAR COMPARISON 2022/23 vs. 2021/22			
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE
1100 EMPLOYEE WAGES	\$ 58,057,370	\$ 57,835,684	0.38%
1200 EMPLOYEE BENEFITS	51,538,168	49,847,327	3.39%
<b>TOTAL LABOR COSTS:</b>	<b>109,595,538</b>	<b>107,683,011</b>	<b>1.78%</b>
2000 SERVICES & SUPPLIES	18,746,053	16,882,265	11.04%
3000 ASSESSMENTS, LICENSES, TAXES & CONTRIBUTIONS	1,181,975	1,864,615	-36.61%
3200 PRINCIPAL AND INTEREST	136,386	95,586	42.68%
<b>TOTAL ASSESSMENTS &amp; CONTRIBUTIONS</b>	<b>1,318,361</b>	<b>1,960,201</b>	<b>-32.74%</b>
5900 TRANSFER TO OTHER FUNDS	4,987,680	6,044,929	-17.49%
<b>TOTAL EXPENDITURES:</b>	<b>\$ 134,647,632</b>	<b>\$ 132,570,406</b>	<b>1.57%</b>

EXCESS OF REVENUE OVER EXPENDITURES	\$ (48,225)	\$ (3,504,382)
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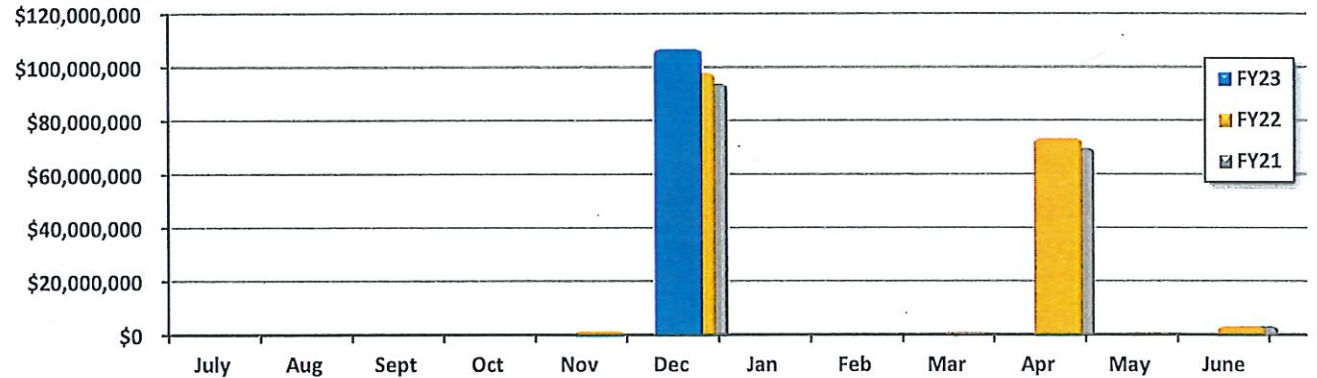
## PROPERTY TAX REVENUE COMPARISON - GENERAL OPERATING FUND 212A

### For the Six Months Ended December 31, 2022 and 2021

6 MONTHS / 50% OF FISCAL YEAR

	FISCAL YEAR 2021/22				FISCAL YEAR 2022/23			
	Projected	Received this month	Y-T-D Total Received	% of Actual	Projected	Received this month	Y-T-D Total Received	% of Projected
<b>BUDGETED</b>	\$ 175,646,167				\$ 189,264,545			
July		-	-	0.00%		-	-	0.00%
August		\$ 2,528	2,528	0.00%		\$ 2,790	2,790	0.00%
September		22	2,550	0.00%		686	3,476	0.00%
October		893	3,443	0.00%		960	4,436	0.00%
November		1,372,811	1,376,254	0.77%		-	4,436	0.00%
December		98,040,176	99,416,430	55.88%		107,056,640	107,061,076	56.57%
January		-	99,416,430	55.88%				
February		-	99,416,430	55.88%				
March		887,963	100,304,393	56.37%				
April		73,445,856	173,750,249	97.65%				
May		826,474	174,576,723	98.12%				
June		3,348,686	177,925,409	100.00%				
Accrual		-	177,925,409	100.00%				
<b>TOTAL REVENUES</b>		<b>\$ 177,925,409</b>				<b>\$ 107,061,077</b>		<b>56.57%</b>

Total Property Taxes Compared to Prior Year:	
FY 2022/23	\$ 107,061,077
FY 2021/22	99,416,430
Revenue Increase (Decrease) from Prior Year	<u>\$ 7,644,647</u>
Percentage:	<u>7.69%</u>







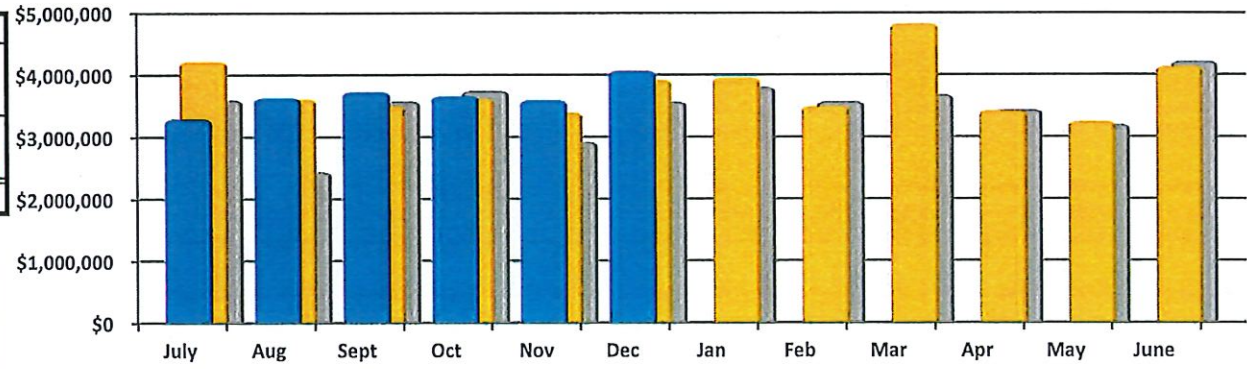
## MEDIC COST RECOVERY - GENERAL OPERATING FUND 212A

### For the Six Months Ended December 31, 2022 and 2021

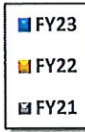
6 MONTHS / 50% OF FISCAL YEAR

	FISCAL YEAR 2021/22				FISCAL YEAR 2022/23			
	Projected	Monthly Fees	Y-T-D Total Received	% of Actual	Projected	Monthly Fees	Y-T-D Total Received	% of Projected
<b>BUDGETED</b>	\$ 45,601,986 *				\$ 46,970,046 *			
July		\$ 4,221,284	\$ 4,221,284	9.31%		\$ 3,296,948	\$ 3,296,948	7.02%
August		3,615,288	7,836,572	17.28%		3,632,407	6,929,355	14.75%
September		3,504,433	11,341,005	25.01%		3,731,275	10,660,630	22.70%
October		3,618,492	14,959,497	32.99%		3,661,123	14,321,753	30.49%
November		3,393,866	18,353,363	40.48%		3,596,490	17,918,243	38.15%
December		3,919,451	22,272,814	49.12%		4,069,101	21,987,344	46.81%
January		3,950,027	26,222,841	57.83%				
February		3,492,934	29,715,775	65.54%				
March		4,824,295	34,540,070	76.18%				
April		3,424,336	37,964,406	83.73%				
May		3,246,029	41,210,435	90.89%				
June		4,645,829	45,856,264	101.13%				
Net Accrual/Reversal		(513,733)	45,342,531	100.00%				
<b>TOTAL MEDIC COST RECOVERY</b>		\$ 45,342,531				\$ 21,987,344		46.81%

Total Medic Cost Recovery Compared to Prior Year:	
FY 2022/23	\$ 21,987,344
FY 2021/22	22,272,814
Revenue Increase (Decrease) from Prior Year	<b>\$ (285,470)</b>
Percentage:	-1.28%



\*Excludes GEMT & IGT.  
Includes QAF.





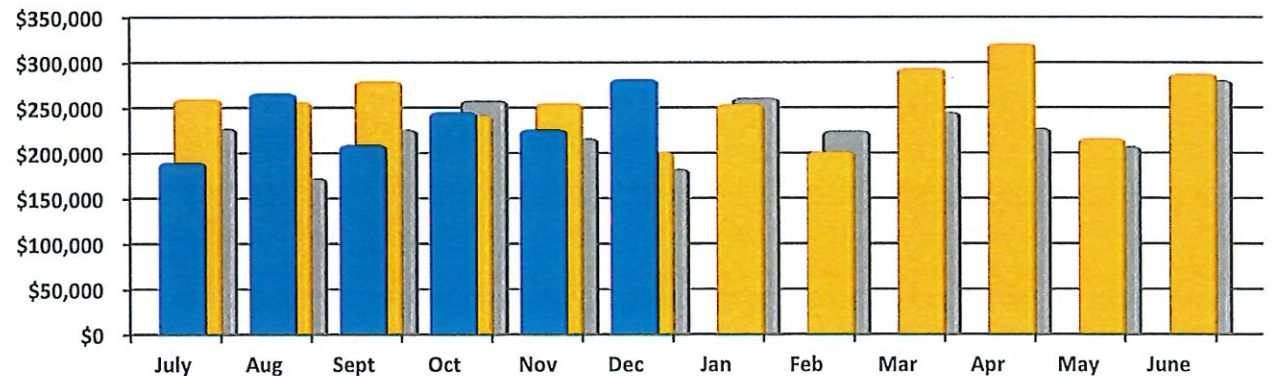
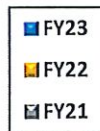
## COMMUNITY RISK REDUCTION COST RECOVERY - GENERAL OPERATING FUND 212A

### For the Six Months Ended December 31, 2022 and 2021

6 MONTHS / 50% OF FISCAL YEAR

	FISCAL YEAR 2021/22				FISCAL YEAR 2022/23			
	Projected	Monthly Fees	Y-T-D Total Received	% of Actual	Projected	Monthly Fees	Y-T-D Total Received	% of Projected
<b>BUDGETED</b>	\$ 2,398,000				\$ 2,393,000			
July		\$ 260,380	\$ 260,380	8.47%		\$ 190,157	\$ 190,157	7.95%
August		257,248	517,628	16.84%		266,870	457,027	19.10%
September		280,209	797,837	25.95%		209,477	666,504	27.85%
October		241,835	1,039,672	33.82%		245,588	912,092	38.12%
November		255,548	1,295,220	42.13%		226,297	1,138,389	47.57%
December		201,894	1,497,114	48.70%		282,174	1,420,563	59.36%
January		254,580	1,751,694	56.98%				
February		201,921	1,953,615	63.55%				
March		294,248	2,247,863	73.12%				
April		321,705	2,569,568	83.59%				
May		216,360	2,785,928	90.63%				
June		263,444	3,049,372	99.20%				
Net Accrual/Reversal		24,694	3,074,066	100.00%				
<b>TOTAL CRRD REVENUES</b>		\$ 3,074,066				\$ 1,420,563		59.36%

Total CRRD Revenues Compared to Prior Year:	
FY 2022/23	\$ 1,420,563
FY 2021/22	1,497,114
Revenue Increase (Decrease) from Prior Year	<b>\$ (76,551)</b>
Percentage:	-5.11%





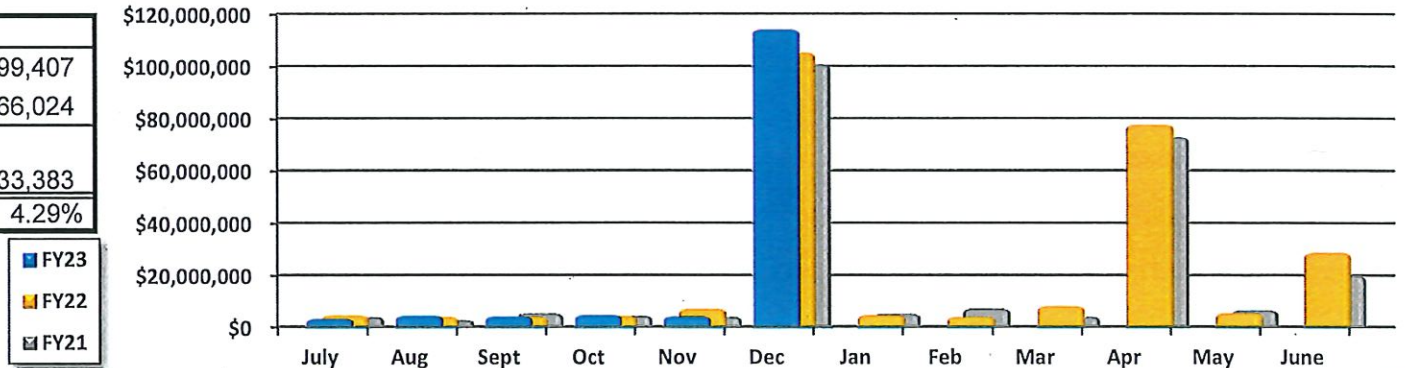
## TOTAL REVENUE COMPARISON - GENERAL OPERATING FUND 212A

### For the Six Months Ended December 31, 2022 and 2021

6 MONTHS / 50% OF FISCAL YEAR

	FISCAL YEAR 2021/22				FISCAL YEAR 2022/23			
	Projected	Monthly Revenue	Y-T-D Total Received	% of Actual	Projected	Monthly Revenue	Y-T-D Total Received	% of Projected
<b>BUDGETED</b>	\$ 256,096,609				\$ 266,121,322			
July		\$ 4,466,758	\$ 4,466,758	1.74%		\$ 3,117,720	\$ 3,117,720	1.17%
August		3,960,756	8,427,514	3.29%		4,411,416	7,529,136	2.83%
September		3,982,746	12,410,260	4.85%		4,095,748	11,624,884	4.37%
October		4,305,126	16,715,386	6.53%		4,654,714	16,279,598	6.12%
November		7,027,660	23,743,046	9.27%		4,142,895	20,422,493	7.67%
December		105,322,978	129,066,024	50.42%		114,176,914	134,599,407	50.58%
January		4,595,494	133,661,518	52.21%				
February		3,896,268	137,557,786	53.73%				
March		8,058,379	145,616,165	56.88%				
April		77,765,275	223,381,440	87.26%				
May		5,450,698	228,832,138	89.39%				
June (100% of year)		28,718,479	257,550,617	100.61%				
Net Accrual/Reversal		(1,552,947)	255,997,670	100.00%				
<b>TOTAL REVENUE</b>		<b>\$ 255,997,670</b>				<b>\$ 134,599,407</b>		<b>50.58%</b>

Total Revenue Compared to Prior Year:	
FY 2022/23	\$ 134,599,407
FY 2021/22	129,066,024
Revenue Increase (Decrease) from Prior Year	<u>\$ 5,533,383</u>
Percentage:	4.29%





**REVENUE AND EXPENDITURES - CAPITAL FACILITIES FUND 212D**  
**For the Six Months Ended December 31, 2022**

6 MONTHS / 50% OF FISCAL YEAR

FISCAL YEAR 2022/23			
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED
9410 INTEREST INCOME	\$ -	\$ -	-
9569 OTHER GOVERNMENTAL AGENCIES	-	-	-
9862 PROCEEDS FROM SALE OF PROPERTY	630,000	112,051	17.79%
9870 OTHER FUNDING SOURCES-FINANCING	7,926,533	-	0.00%
<b>TOTAL REVENUE</b>	<b>8,556,533</b>	<b>112,051</b>	<b>1.31%</b>
5900 TRANSFER FROM OTHER FUNDS	4,987,680	4,987,680	100.00%
<b>TOTAL TRANSFER IN</b>	<b>4,987,680</b>	<b>4,987,680</b>	<b>100.00%</b>
<b>TOTAL REVENUE, SOURCES &amp; TRANSFERS IN:</b>	<b>\$ 13,544,213</b>	<b>\$ 5,099,731</b>	<b>37.65%</b>

FISCAL YEAR 2022/23			
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXP'D
2000 SERVICES & SUPPLIES	\$ 125,000	\$ -	0.00%
3200 PRINCIPAL & INTEREST	4,987,680	2,484,480	49.81%
3290 EARLY BOND RETIREMENT	-	-	-
4101 LAND ACQUISITION	-	-	-
4201 STRUCTURES	18,000	7,884	43.80%
4202 NON-STRUCTURE	-	-	-
4300 VEHICLES & EQUIPMENT	15,692,476	999,930	6.37%
4400 COMPUTER SOFTWARE	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>15,710,476</b>	<b>1,007,814</b>	<b>6.41%</b>
5000 TRANSFER TO OTHER FUNDS	-	-	-
<b>TOTAL EXPENDITURES:</b>	<b>\$ 20,823,156</b>	<b>\$ 3,492,294</b>	<b>16.77%</b>

EXCESS OF REVENUE OVER EXPENDITURES	\$ (7,278,943)	\$ 1,607,437
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**REVENUE AND EXPENDITURES - CAPITAL FACILITIES FUND 212D**  
**For the Six Months Ended December 31, 2022 and 2021**

6 MONTHS

FISCAL YEAR COMPARISON 2022/23 vs. 2021/22			
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE
9410 INTEREST INCOME	\$ -	\$ 242	-100.00%
9569 OTHER GOVERNMENTAL AGENCIES	-	-	-
9862 PROCEEDS FROM SALE OF PROPERTY	112,051	55,148	103.18%
9870 OTHER FUNDING SOURCES-DEBT PROCEEDS	-	-	-
<b>TOTAL REVENUE</b>	<b>112,051</b>	<b>55,390</b>	<b>102.29%</b>
5900 TRANSFER FROM OTHER FUNDS	4,987,680	6,044,929	-17.49%
<b>TOTAL REVENUE, SOURCES &amp; TRANSFERS IN:</b>	<b>\$ 5,099,731</b>	<b>\$ 6,100,319</b>	<b>-16.40%</b>

FISCAL YEAR COMPARISON 2022/23 vs. 2021/22			
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE
2000 SERVICES & SUPPLIES	\$ -	\$ -	-
3200 PRINCIPAL & INTEREST	2,484,480	1,743,588	42.49%
3290 EARLY BOND RETIREMENT	-	-	-
4101 LAND ACQUISITION	-	-	-
4201 STRUCTURES	7,884	9,634	-18.16%
4202 NON-STRUCTURE	-	-	-
4300 VEHICLES & EQUIPMENT	999,930	3,898,147	-74.35%
4400 COMPUTER SOFTWARE	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>1,007,814</b>	<b>3,907,781</b>	<b>-74.21%</b>
5000 TRANSFER TO OTHER FUNDS	-	-	-
<b>TOTAL EXPENDITURES &amp; FUND TRANSFERS OUT:</b>	<b>\$ 3,492,294</b>	<b>\$ 5,651,369</b>	<b>-38.20%</b>

<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ 1,607,437</b>	<b>\$ 448,950</b>
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**REVENUE AND EXPENDITURES - LEASED PROPERTIES FUND 212L**  
**For the Six Months Ended December 31, 2022**

6 MONTHS / 50% OF FISCAL YEAR

FISCAL YEAR 2022/23			
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED
9410 INTEREST INCOME	\$ -	\$ -	-
9429 BUILDING RENTAL	1,101,817	558,152	50.66%
9710 OTHER REVENUES	-	-	-
<b>TOTAL REVENUE:</b>	<b>1,101,817</b>	<b>558,152</b>	<b>50.66%</b>
5900 TRANSFER FROM OTHER FUNDS	-	-	-
<b>TOTAL REVENUE &amp; SOURCES:</b>	<b>\$ 1,101,817</b>	<b>\$ 558,152</b>	<b>50.66%</b>

FISCAL YEAR 2022/23			
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPD'D
2000 SERVICES & SUPPLIES	\$ 880,379	\$ 639,912	72.69%
3200 PRINCIPAL AND INTEREST	245,709	128,682	52.37%
4101 LAND ACQUISITION	-	-	-
4201 STRUCTURES	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>
5000 TRANSFERS TO OTHER FUNDS	-	-	-
<b>TOTAL EXPENDITURES:</b>	<b>\$ 1,126,088</b>	<b>\$ 768,594</b>	<b>68.25%</b>

EXCESS OF REVENUE OVER EXPENDITURES	<b>\$ (24,271)</b>	<b>\$ (210,442)</b>
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**REVENUE AND EXPENDITURES - LEASED PROPERTIES FUND 212L**  
**For the Six Months Ended December 31, 2022 and 2021**

6 MONTHS

FISCAL YEAR COMPARISON 2022/23 vs. 2021/22			
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE
9410 INTEREST INCOME	\$ -	\$ 63	-100.00%
9429 BUILDING RENTAL	558,152	547,636	1.92%
9710 OTHER REVENUES	-	-	-
<b>TOTAL REVENUE:</b>	<b>558,152</b>	<b>547,699</b>	<b>1.91%</b>
5900 TRANSFER FROM OTHER FUNDS	-	-	-
<b>TOTAL TRANSFER IN</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUE &amp; SOURCES:</b>	<b>\$ 558,152</b>	<b>\$ 547,699</b>	<b>1.91%</b>

FISCAL YEAR COMPARISON 2022/23 vs. 2021/22			
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE
2000 SERVICES AND SUPPLIES:	\$ 639,912	\$ 123,311	418.94%
3200 PRINCIPAL AND INTEREST	128,682	90,649	41.96%
4000 CAPITAL OUTLAY	-	-	-
5000 TRANSFERS TO OTHER FUNDS	-	-	-
<b>TOTAL EXPENDITURES &amp; EQUIPMENT:</b>	<b>\$ 768,594</b>	<b>\$ 213,960</b>	<b>259.22%</b>

<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ (210,442)</b>	<b>\$ 333,739</b>
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**REVENUE AND EXPENDITURES - GRANTS FUND 212G**  
**For the Six Months Ended December 31, 2022**

6 MONTHS / 50% OF FISCAL YEAR

FISCAL YEAR 2022/23			
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED
9410 INTEREST INCOME	\$ -	\$ -	-
9531 AID/OTHER LOCAL GOV'T AGENCY	4,514,100	4,613,046	102.19%
9870 OTHER FUNDING SOURCES	668,102	-	0.00%
<b>TOTAL REVENUE:</b>	<b>5,182,202</b>	<b>4,613,046</b>	<b>89.02%</b>
5900 TRANSFER FROM OTHER FUNDS	8,837	-	0.00%
<b>TOTAL REVENUE &amp; SOURCES:</b>	<b>\$ 5,191,039</b>	<b>\$ 4,613,046</b>	<b>88.87%</b>

FISCAL YEAR 2022/23			
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXP'D
1100 EMPLOYEE WAGES	\$ 3,816,782	\$ 1,117,653	29.28%
1200 EMPLOYEE BENEFITS	724,525	1,016,759	140.33%
<b>TOTAL LABOR COSTS</b>	<b>4,541,307</b>	<b>2,134,412</b>	<b>47.00%</b>
2000 SERVICES & SUPPLIES	529,317	54,873	10.37%
4303 CAPITAL OUTLAY	232,592	130,540	56.12%
5000 TRANSFER TO OTHER FUNDS	-	-	-
<b>TOTAL EXPENDITURES &amp; EQUIPMENT:</b>	<b>\$ 5,303,216</b>	<b>\$ 2,319,825</b>	<b>43.74%</b>

REIMBURSEMENTS OVER (UNDER) EXPENDITURES	<b>\$ (112,177)</b>	<b>\$ 2,293,221</b>
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**REVENUE AND EXPENDITURES - GRANTS FUND 212G**  
**For the Six Months Ended December 31, 2022 and 2021**

6 MONTHS

FISCAL YEAR COMPARISON 2022/23 vs. 2021/22			
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE
9410 INTEREST INCOME	\$ -	\$ 52	-100.00%
9531 AID/OTHER LOCAL GOV'T AGENCY	4,613,046	(399,504)	-1254.69%
9569 STATE AID & MISC. OTHER PROGRAMS	-	-	-
9870 OTHER FUNDING SOURCES	-	368,045	-100.00%
<b>TOTAL REVENUE:</b>	<b>4,613,046</b>	<b>(31,407)</b>	<b>-14787.95%</b>
5900 TRANSFER FROM OTHER FUNDS	-	-	-
<b>TOTAL TRANSFER IN</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUE &amp; SOURCES:</b>	<b>\$ 4,613,046</b>	<b>\$ (31,407)</b>	<b>-14787.95%</b>

FISCAL YEAR COMPARISON 2022/23 vs. 2021/22			
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE
1000 EMPLOYEE WAGES	\$ 1,117,653	\$ -	-
1200 EMPLOYEE BENEFITS	1,016,759	-	-
<b>TOTAL LABOR COSTS</b>	<b>2,134,412</b>	<b>-</b>	<b>-</b>
2000 SERVICES AND SUPPLIES	54,873	98,801	-44.46%
3420 REIMB EXP FROM OTHER AGENCIES	-	-	-
4303 EQUIPMENT	130,540	50,820	156.87%
5000 TRANSFER TO OTHER FUNDS	-	-	-
<b>TOTAL EXPENDITURES &amp; EQUIPMENT:</b>	<b>\$ 2,319,825</b>	<b>\$ 149,621</b>	<b>1450.47%</b>

REIMBURSEMENTS OVER (UNDER) EXPENDITURES	\$ 2,293,221	\$ (181,028)
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**REVENUE AND EXPENDITURES - IMPACT FEES FUND 2121**  
**For the Six Months Ended December 31, 2022**

6 MONTHS / 50% OF FISCAL YEAR

FISCAL YEAR 2022/23			
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED
9410 INTEREST INCOME	\$ -	\$ -	-
9657 IMPACT FEES	1,300,000	644,505	49.58%
<b>TOTAL REVENUE</b>	<b>1,300,000</b>	<b>644,505</b>	<b>49.58%</b>
5900 TRANSFER FROM OTHER FUNDS	-	-	-
<b>TOTAL TRANSFER IN</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUE, SOURCES &amp; TRANSFERS IN:</b>	<b>\$ 1,300,000</b>	<b>\$ 644,505</b>	<b>49.58%</b>

FISCAL YEAR 2022/23			
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPD'D
2000 SERVICES & SUPPLIES	\$ 90,000	\$ 42,133	46.81%
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>90,000</b>	<b>42,133</b>	<b>46.81%</b>
4101 LAND ACQUISITION	40,000	-	0.00%
4201 STRUCTURES	1,150,000	6,700	0.58%
4300 VEHICLES & EQUIPMENT	-	-	-
<b>TOTAL CAPITAL ASSETS</b>	<b>1,190,000</b>	<b>6,700</b>	<b>0.56%</b>
<b>TOTAL EXPENDITURES:</b>	<b>1,280,000</b>	<b>48,833</b>	<b>3.82%</b>
5000 TRANSFERS TO OTHER FUNDS	-	-	-
<b>TOTAL EXPENDITURES &amp; FUND TRANSFERS OUT:</b>	<b>\$ 1,280,000</b>	<b>\$ 48,833</b>	<b>3.82%</b>

<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ 20,000</b>	<b>\$ 595,672</b>
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**REVENUE AND EXPENDITURES - IMPACT FEES FUND 212I**  
**For the Six Months Ended December 31, 2022 and 2021**

6 MONTHS

FISCAL YEAR COMPARISON 2022/23 vs. 2021/22			
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE
9410 INTEREST INCOME	\$ -	\$ 323	-100.00%
9657 IMPACT FEES	644,505	999,598	-35.52%
<b>TOTAL REVENUE</b>	<b>644,505</b>	<b>999,921</b>	<b>-35.54%</b>
5900 TRANSFER FROM OTHER FUNDS	-	-	-
<b>TOTAL REVENUE, SOURCES &amp; TRANSFERS IN:</b>	<b>\$ 644,505</b>	<b>\$ 999,921</b>	<b>-35.54%</b>

FISCAL YEAR COMPARISON 2022/23 vs. 2021/22			
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE
2000 SERVICES & SUPPLIES	\$ 42,133	\$ 41,832	0.72%
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>42,133</b>	<b>41,832</b>	<b>0.72%</b>
4101 LAND ACQUISITION	-	-	-
4201 STRUCTURES	6,700	2,220,075	-99.70%
4300 VEHICLES & EQUIPMENT	-	8,020	-100.00%
<b>TOTAL CAPITAL OUTLAY</b>	<b>6,700</b>	<b>2,228,095</b>	<b>-99.70%</b>
5000 TRANSFERS TO OTHER FUNDS	-	-	-
<b>TOTAL EXPENDITURES &amp; FUND TRANSFERS OUT:</b>	<b>\$ 48,833</b>	<b>\$ 2,269,927</b>	<b>-97.85%</b>

<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ 595,672</b>	<b>\$ (1,270,006)</b>
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**REVENUE AND EXPENDITURES - INTERGOVERNMENTAL TRANSFER FUND 212M**  
**For the Six Months Ended December 31, 2022**

6 MONTHS / 50% OF FISCAL YEAR

FISCAL YEAR 2022/23			
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED
9669 MEDIC COST RECOVERY	\$ 14,500,000	\$ 51,463	0.35%
9410 INTEREST INCOME	-	-	-
<b>TOTAL REVENUE</b>	<b>14,500,000</b>	<b>51,463</b>	<b>0.35%</b>
5900 TRANSFER FROM OTHER FUNDS	-	-	-
<b>TOTAL TRANSFER IN</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUE, SOURCES &amp; TRANSFERS IN:</b>	<b>\$ 14,500,000</b>	<b>\$ 51,463</b>	<b>0.35%</b>

FISCAL YEAR 2022/23			
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPD'D
2000 SERVICES & SUPPLIES	\$ 5,800,000	\$ -	0.00%
<b>TOTAL EXPENDITURES:</b>	<b>5,800,000</b>	<b>-</b>	<b>0.00%</b>
5000 TRANSFER TO OTHER FUNDS	8,700,000	-	0.00%
<b>TOTAL EXPENDITURES &amp; FUND TRANSFERS OUT:</b>	<b>\$ 14,500,000</b>	<b>\$ -</b>	<b>0.00%</b>

<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 51,463</b>
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**REVENUE AND EXPENDITURES - INTERGOVERNMENTAL TRANSFER FUND 212M**  
**For the Six Months Ended December 31, 2022 and 2021**

6 MONTHS

FISCAL YEAR COMPARISON 2022/23 vs. 2021/22			
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE
9669 MEDIC COST RECOVERY	\$ 51,463	\$ 971,060	-94.70%
9410 INTEREST INCOME	-	-	-
<b>TOTAL REVENUE</b>	<b>51,463</b>	<b>971,060</b>	<b>-94.70%</b>
5900 TRANSFER FROM OTHER FUNDS	-	-	-
<b>TOTAL REVENUE, SOURCES &amp; TRANSFERS IN:</b>	<b>\$ 51,463</b>	<b>\$ 971,060</b>	<b>-94.70%</b>

FISCAL YEAR COMPARISON 2022/23 vs. 2021/22			
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE
2000 SERVICES & SUPPLIES	\$ -	\$ 3,172,992	-100.00%
<b>TOTAL EXPENDITURES:</b>	<b>-</b>	<b>3,172,992</b>	<b>-100.00%</b>
5000 TRANSFER TO OTHER FUNDS	-	-	-
<b>TOTAL EXPENDITURES &amp; FUND TRANSFERS OUT:</b>	<b>\$ -</b>	<b>\$ 3,172,992</b>	<b>-100.00%</b>

EXCESS OF REVENUE OVER EXPENDITURES	\$ 51,463	\$ (2,201,932)
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