



# Final Budget

## Fiscal Year 2023/24

July 1, 2023 – June 30, 2024



Presented to the Board of Directors by:  
Adam House, Fire Chief & Dave O'Toole, Chief Financial Officer  
September 14, 2023





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# INTRODUCTION





# Sacramento Metropolitan Fire District

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**ADAM A. HOUSE**  
*Fire Chief*

September 14, 2023

TO: Board of Directors, Sacramento Metropolitan Fire District

FROM: Adam House, Fire Chief

RE: Final Budget for the Fiscal Year Ending June 30, 2024

## **BUDGET SUMMARY**

On behalf of the men and women of the Sacramento Metropolitan Fire District, I am pleased to present this Fiscal Year (FY) 2023/24 Final Budget report. In this report I will describe the expected fiscal condition through June 30, 2024, and identify external and structural risks to the District's long-term fiscal sustainability.

The District's fiscal condition will remain strong in FY 2023/24, with General Fund revenues and transfers in exceeding expenditures and transfers out by \$5.9 million, an increase of \$4.7 million over the FY 2023/24 Preliminary Budget. The District's main revenue source, property tax, is expected to continue to grow, and the Public Provider Ground Emergency Medical Transport (PPGEMT) program will provide substantial new revenues to the District.

At the same time projected expenses are expected to increase substantially. Costs from all funds are expected to increase 24.0 percent from FY 2022/23 to FY 2023/24. Furthermore, the District has assembled a capital projects project list of nearly \$202 million and documented a deferred maintenance backlog of more than \$80 million. Additionally, annual retirement-related costs have risen nearly 45 percent over the last five years.

The District is well-positioned for FY 2023/24, but currently lacks the financial resources to address long-term liabilities and capital priorities.

In the context of regional and statewide economic trends, the District faces leaner fiscal years ahead. Property tax revenue growth is expected to continue at a slower rate than FY 2022/23 due to lower home sale volumes. Those impacts will begin to be felt in FY 2023/24 with slower property tax revenue growth at 5.5 percent, dipping 2 percent lower in FY 2024/25 and staying near 3.5 percent through FY 2027/28. The cost of goods is another continuing challenge for the District, with lingering slowdowns in vehicle supply chains and inflationary pressures on supplies, ranging from fuel to electronics.



The District has responded to increased cost pressures in FY 2023/24 by increasing EMS transport fees and Community Risk Reduction Division charges for permits, plans inspections, and related services.

The FY 2023/24 Final Budget includes a \$43.2 million investment on the five-year Capital Improvement Program (CIP) plan, the District's second annual CIP Plan. The District's CIP was created to bring focus to long-term infrastructure needs and includes equipment, apparatus, facilities, and new construction needs. The plan was developed in accordance with the CIP Policy approved by the Board of Directors in February 2022 and followed a detailed process of evaluation and comparison to reach a final selection of 23 projects.

With the Board of Directors' approval of this FY 2023/24 Final Budget plan, the District's focus will be optimizing services using all available sources of funding; ensuring ongoing all-risk fire, rescue and emergency medical needs of the District are met; and providing necessary reserves for contingencies.

## **BUDGET DISCUSSION**

The Final Budget includes appropriated expenditures from all funds of \$351.6 million and revenues of \$320.5 million, with the difference closed by capital financing and fund balance transfers.

Property taxes are expected to yield revenues of \$202.4 million, about 70 percent of all District revenue. Based on estimated property values as of July 1, 2023, assessed property value growth within the District is estimated to yield a \$10.6 million increase in property tax revenues from FY 2022/23 to FY 2023/24.

The FY 2023/24 Final Budget reflects increased ongoing labor costs, from \$224.6 million in FY 2022/23 to \$245.0 million in FY 2023/24, an increase of 9.0 percent. The principal reasons for this increase were a negotiated increase in wages and incentives, which added approximately \$13.6 million to compensation costs, as well as increases in employee medical costs (\$3.6 million) and retirement-related expenses (\$6.0 million).

The FY 2023/24 Final Budget is described below by fund, followed by a district comparison, and risks and issues.

### **GENERAL FUND**

The FY 2023/24 Final Budget includes \$271.1 million in General Fund revenues, a \$16.4 million (6.4 percent) increase relative to FY 2022/23, and \$285.4 million in expenditures, a \$27.5 million (10.6 percent) increase in expenditures.

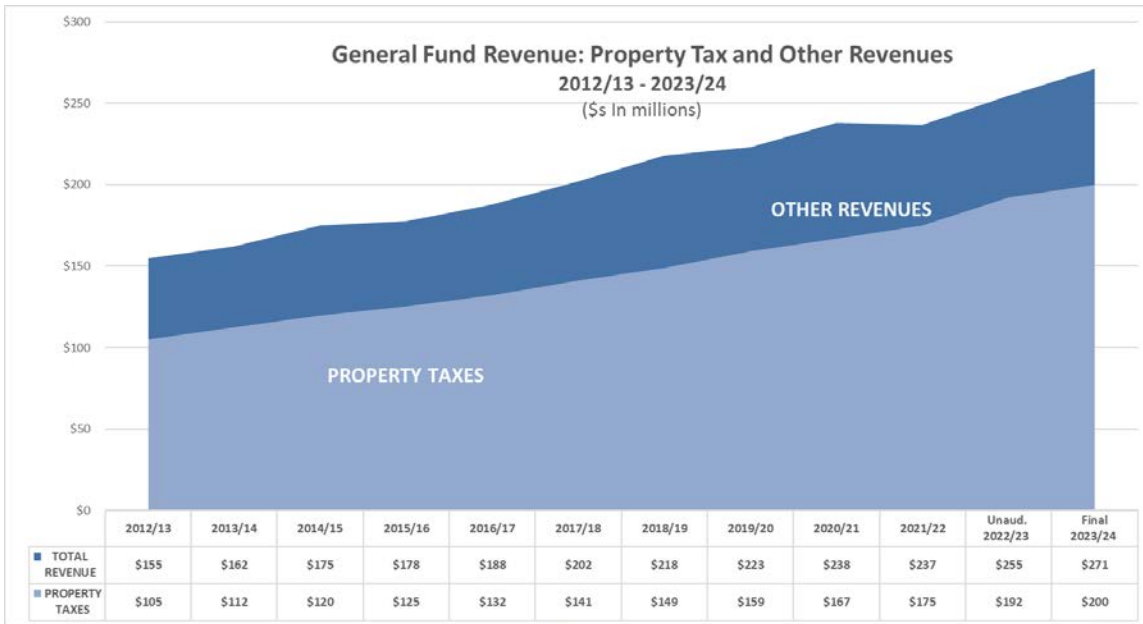
After accounting for a transfer in from the Intergovernmental Transfer (IGT) Fund of \$29.2 million and transfers out to the Capital Facilities and Grants Funds of \$9.0 million, the FY 2023/24 General Fund budget results in revenues and financing sources approximately \$5.9 million more than expenditures.

With a projected year-end reserve of \$41.2 million, the District’s end-of-year reserve share will be 14.0 percent.

**General Fund Revenue**

Major General Fund revenue sources and trends are described below. Including the \$29.2 million transfer in from the IGT Fund, total General Fund financing sources are projected to be \$300.4 million.

The chart below shows historical General Fund revenues and other financing sources since FY 2012/13. Fiscal Year 2023/24 is expected to yield the eleventh consecutive year of property tax revenue growth and thirteenth consecutive year of total revenue growth.



The primary factors contributing to this revenue increase in FY 2023/24 are:

**Property Taxes**

Estimated FY 2023/24 property tax revenues of \$202.4 million account for approximately 70 percent of total General Fund revenue sources. Property tax revenues are expected to grow 5.5 percent over FY 2022/23.

**Medic and CRRD Cost Recovery**

Medic cost recovery revenues of \$46.9 million represent an increase of approximately 5.4 percent over the FY 2022/23 Midyear Budget estimate of \$44.5 million. The expected increase is a result of modest growth in ambulance transport activity and an increase in base fees for basic and advanced life support response and related services, first responder fees, assessment at scene fees, ambulance transport base rate, and related charges (e.g., mileage and oxygen).

The FY 2023/24 Final Budget reflects an increase to Community Risk Reduction Division fees, including operational permits, plan review, new construction inspection, general fire and life safety inspections, and other miscellaneous services, which are expected to generate \$1.5 million in fees in 2023/24.



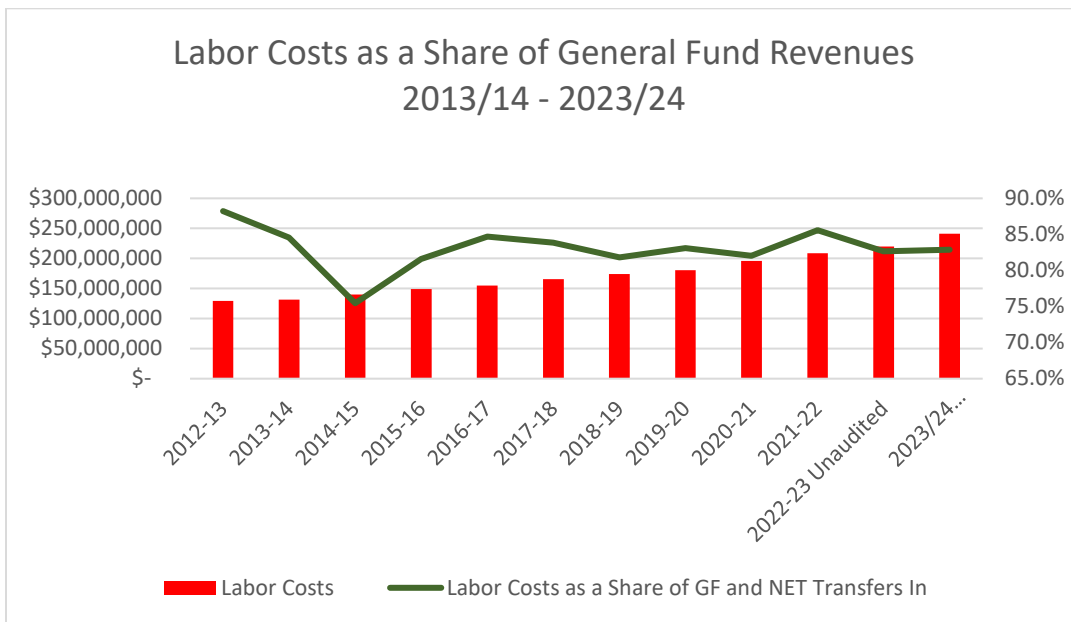
### General Fund Expenditures

General Fund expenditures of \$285.4 million represent a \$27.5 million increase over FY 2022/23 expenditures. Including the \$9.0 million in transfers to other funds, overall General Fund expenditures reach \$294.5 million.

### Labor

The District’s labor costs, which includes all compensation, benefits, and medical costs, total \$240.1 million, a \$20.1 million (9.2 percent) increase compared to FY 2022/23.

The following table displays the growth of labor costs as a share of General Fund revenues, since 2012/13, when the District was beginning to ease away from the Great Recession. Labor costs will decrease slightly as a share of General Fund revenues—including net transfers from the IGT fund—from 83.4 percent in FY 2022/23 to 80.3 percent in FY 2023/24.



### COMPENSATION

The largest factor contributing to the increase in General Fund labor expenses is wages, which are expected to grow by nearly \$11.9 million (16.8 percent) above FY 2022/23 wages, mainly due to a negotiated compensation agreement that included a 5 percent wage increase on January 1, 2023, a wage increase of 6 percent on January 1, 2024, elimination of wage steps, and incentive augmentations.

A notable reduction in labor expense is constant staffing, which is projected to decline by \$5.0 million (19.2 percent) from \$26.0 million to \$21.0 million. The cause of this significant reduction is mainly due to the redirection of firefighters to a new overtime pool (backfilled by paramedic and EMT staff), as well as lower position vacancy assumptions.

The following table compares staffing levels, by division, between FY 2022/23 and FY 2023/24. In addition to expanded staffing in the Metro Medic Program, six professional staff positions were added, including a business applications analyst and data analyst in Operations, an administrative specialist and fire mechanic in Support Services, and a legislative analyst and procurement specialist (to be funded at midyear) in the Administration Branch.

| <b>FY 2022/23 and FY 2023/24 Position Summary</b> |   |   |
|---|---|---|
| <b>Division</b>                                   | <b>FY 2022/23 Final Budget Funded Full-Time Positions</b> | <b>FY 2023/24 Final Budget Funded Full-Time Positions</b> |
| <i>Office of the Fire Chief</i>                   | 9   | 4   |
|   |   |   |
| <b><i>Operations Branch</i></b>                   |   |   |
| Operations  | 8   | 9   |
| Fire Suppression                                  | 537   | 537   |
| Air Operations                                    | 2   | 2   |
| Emergency Medical Services                        | 9   | 8   |
| Metro Medic Program                               | 37  | 45  |
| Training/Health and Fitness                       | 7   | 7   |
| Safety  | 2   | 3   |
| TOTAL   | 602   | 611   |
| <b><i>Support Services Branch</i></b>             |   |   |
| Support Services                                  | 1   | 2   |
| Logistics   | 11  | 10  |
| Facilities  | 5   | 5   |
| Fleet   | 15  | 16  |
| Community Risk Reduction/Arson                    | 30  | 30  |
| Information Technology                            | 11  | 14  |
| Fire Investigations                               | 73  | 77  |
| TOTAL   |   |   |
| <b><i>Administration Branch</i></b>               |   |   |
| Administration                                    | 1   | 2   |
| Human Resources                                   | 6   | 6   |
| Finance   | 13  | 13  |
| Communications                                    | 3   | 4   |
| Economic Development                              | 1   | 4   |
| TOTAL   | 24  | 29  |
|   |   |   |
| <b>Total Funded Full-Time Positions</b>           | <b>708</b>  | <b>721</b>  |

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



## BENEFITS

In FY 2023/24 retirement benefits, including CalPERS retirement costs, pension bond payments, and residual payments to the Sacramento County Employees' Retirement System will increase by \$6.0 million (10.0 percent) from FY 2022/23 to \$65.3 million.

Payments for the CalPERS Safety Plan will increase by \$3.6 million (7.6 percent) relative to FY 2022-23, to approximately \$51.4 million. This increase is mainly attributable to increases in the required unfunded liability contribution, and incorporates the substantial market gains reported by PERS in July 2021.

Medical benefit expenses, including employee and retiree medical care, vision, and dental, are collectively expected to increase 11.5 percent relative to FY 2022/23, from \$31.3 million to \$34.9 million.

Workers' compensation claim costs are anticipated to decline back to the level last seen in FY 2021/22, and are budgeted at \$3.6 million, a 47.8 percent decline from FY 2022/23. Unanticipated settlement costs of the size comparable to those encountered in 2022/23 may be paid from the Workers' Compensation Reserve Fund or redirection of other resources.

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

The General Fund services and supplies budget totals \$42.5 million, a \$7.8 million (22.5 percent) increase from the prior year. Changes from FY 2022/23 include:

- An increase of \$2.4 million related to expanded private ambulance services
- A decrease of \$1.0 million for the District's liability and property insurance premium
- An increase of \$1.0 million for building services, mainly related to kitchen fire repairs and roof replacements

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

This expenditure category includes the assessment paid to the County for property tax administration, the assessment paid to the State for the Ground Emergency Medical Transport Quality Assurance Fee (GEMT QAF), General Fund debt service payments and other assessments and fees. FY 2023/24 expenditures for this category are budgeted at \$2.8 million, a \$490,000 decrease relative to FY 2022/23, mainly attributable to the expiration of GEM-QAF payments to the State of California Department of Healthcare Services (DHCS), a program replaced by the Public Provider Ground Emergency Medical Transport (PPGEMT) Program, described below.

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

The amount of General Fund Reserves is expected to reach \$41.2 million on June 30, 2024. As a percentage of net budgeted expenditures, this represents a 14.0 percent reserve. The reserve calculation will be updated in the FY 2023/24 Midyear Budget, and any new revenues or cost savings recognized from FY 2022/23 and achieved during FY 2023/24 will improve the District's reserve level.

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

**General Fund Forecast**

The following table provides a five-year forecast (FY 2023/24 + four fiscal years) of General Fund revenues, expenditures, and transfers. This forecast is intended to be used to inform decisions that would commit the District to new expenditures over the life of the forecast. Incorporated into this forecast are all known revenue trends (e.g., property tax, EMS revenues, and transfers in), and expenditure trends (e.g., health care expense, retirement, wages, benefits, services and supplies). The District relies on HdL Coren and Cone, a property tax consultant to local agencies across California, to estimate property tax trends.

As shown, over this period the District’s total General Fund revenues are expected to grow modestly, averaging approximately 3.6 percent, with transfers in providing substantial, if slower-growing, support. Expenditures are expected to increase at approximately 4.0 percent over the forecast using an assumption of two percent annual compensation growth beginning in 2025/26. From 2024/25 to 2026/27 reserves will dip to approximately 12 percent, before climbing above 14 percent in 2027/28, assuming no other substantial increases to the District’s budget.

| GENERAL FUND FORECAST, FY 2023/24 - FY 2027/28      |                 |                 |                 |                 |                 |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|
|   | Final Budget    |                 |                 |                 |                 |
|   | 2023-24         | 2024-25         | 2025-26         | 2026-27         | 2027-28         |
| <b>BEGINNING GENERAL FUND RESERVE BALANCE</b>       | \$ 35,290,627   | \$ 41,175,685   | \$ 35,974,841   | \$ 37,235,758   | \$ 39,723,258   |
| <b>REVENUES</b>                                     |                 |                 |                 |                 |                 |
| Taxes   | \$ 202,391,479  | \$ 209,144,020  | \$ 216,193,694  | \$ 223,510,336  | \$ 231,786,364  |
| Other Governmental Agencies                         | 4,388,802       | 4,439,201       | 4,546,026       | 4,580,073       | 4,691,272       |
| Charges for Services                                | 62,107,895      | 62,319,529      | 63,807,869      | 64,986,899      | 66,426,783      |
| Other   | 2,242,981       | 913,224         | 765,819         | 944,598         | 1,030,402       |
| <b>TOTAL REVENUE</b>                                | \$ 271,131,157  | \$ 276,815,974  | \$ 285,313,408  | \$ 294,021,906  | \$ 303,934,820  |
| <b>EXPENSES</b>                                     |                 |                 |                 |                 |                 |
| <b>Labor</b>  |                 |                 |                 |                 |                 |
| Compensation  | \$ 134,352,371  | \$ 145,100,561  | \$ 148,002,572  | \$ 150,962,623  | \$ 153,981,876  |
| Benefits  | 105,792,521     | 105,856,534     | 103,534,959     | 106,787,881     | 110,325,845     |
| TOTAL   | \$ 240,144,892  | \$ 250,957,094  | \$ 251,537,530  | \$ 257,750,504  | \$ 264,307,721  |
| <b>Services and Supplies</b>                        | 42,498,978      | 43,774,000      | 44,868,000      | 45,990,000      | 46,910,000      |
| <b>Debt Service, Assessments, and Contributions</b> | 2,756,088       | 2,837,737       | 2,885,255       | 2,947,796       | 2,998,596       |
| <b>TOTAL EXPENSES</b>                               | \$ 285,399,958  | \$ 297,568,831  | \$ 299,290,786  | \$ 306,688,300  | \$ 314,216,317  |
| <i>Year over year growth</i>                        | 10.64%          | 4.26%           | 0.58%           | 2.47%           | 2.45%           |
| <b>REVENUES LESS EXPENSES</b>                       | \$ (14,268,801) | \$ (20,752,857) | \$ (13,977,378) | \$ (12,666,393) | \$ (10,281,497) |
| <b>TRANSFERS</b>                                    |                 |                 |                 |                 |                 |
| Transfer In (Net IGT)                               | \$ 29,219,488   | \$ 22,000,000   | \$ 22,051,000   | \$ 22,596,000   | \$ 23,171,000   |
| Transfer Out (Capital)                              | (9,065,629)     | (6,447,987)     | (6,812,704)     | (7,442,107)     | (6,900,933)     |
| <b>NET TRANSFERS</b>                                | \$ 20,153,859   | \$ 15,552,013   | \$ 15,238,296   | \$ 15,153,893   | \$ 16,270,067   |
| <b>REVENUES LESS EXPENSES PLUS TRANSFERS</b>        | \$ 5,885,058    | \$ (5,200,844)  | \$ 1,260,917    | \$ 2,487,500    | \$ 5,988,571    |
| <b>GENERAL FUND RESERVE RATIO</b>                   | <b>14.0%</b>    | <b>11.8%</b>    | <b>12.2%</b>    | <b>12.6%</b>    | <b>14.2%</b>    |

**INTERGOVERNMENTAL TRANSFER (IGT) FUND**

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



Medical Transport (PPGEMT) program, which provides partial reimbursement for the transport of mainly State Medi-Cal program beneficiaries.

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

It is anticipated that VRRP payments covering activity between January and December 2022 will be paid during FY 2023/24. A total of \$6.7 million is expected to be transferred to the State in order to receive approximately \$16.4 million, a net VRRP (i.e., IGT Fund) revenue of \$9.7 million.

The PPGEMT program was established by AB 1705 (Bonta, 2019) and became effective on January 1, 2023. Revenues from the new PPGEMT program in FY 2023/24 are expected to reach \$26.0 million, which are offset by a \$7.4 million PPGEMT payment to the State, for a net revenue gain of \$18.6 million.

### **CAPITAL FACILITIES FUND**

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

Budgeted expenditures for FY 2023/24 total \$20.0 million from the Capital Facilities Fund. A total of \$14.7 million is allocated for capital outlay, including \$6.0 million in projects financed through capital leases, a \$8.2 million transfer from the General Fund for capital expenditures and debt service payments, and \$630,000 in assumed revenues from the sale of a former fire station property.

A large portion of capital projects are also captured under the District's Capital Improvement Program (CIP) Plan budget, which covers capital asset projects valued over \$50,000. The District's CIP plan covers fiscal years 2023/24 through 2027/28. Divisions are invited each spring to submit projects for the CIP. Projects are then selected for the CIP by reviewing project initiation forms, which are then ranked by an executive scoring team. The Board reviews and conducts a final project review and makes a final selection, incorporating funds available.

Major nonrecurring capital outlay purchases planned for FY 2023/24 include:

- Five Type 1 engines: \$4.1 million
- Medical transport gurneys and power loaders: \$2.4 million
- Six ambulances (new): \$1.8 million
- Six ambulance remounts: \$1.2 million
- Three ambulance replacements: \$824,000
- Type V engine: \$207,000
- Two squad vehicles: \$600,000

## **GRANTS FUND**

The FY 2023/24 Final Budget anticipates Grants Fund revenues of \$4.4 million and expenditures of \$4.2 million, with \$3.8 million of that spending related to a federal grant for staffing firefighter positions. As additional grants are awarded and accepted, grant revenues and expenditures will be reflected through budget revisions.

## **DEVELOPMENT IMPACT FEES FUND**

Annual development impact fee revenue of \$1.3 million is budgeted for FY 2023/24. Use of this revenue source is restricted to costs related to new fire stations and equipment needed to mitigate the impacts of new development. During FY 2023/24, the District expects to combine this revenue with existing fund balance and \$8.3 million in capital lease revenue to expend \$13.2 million for the preliminary phases of construction for a new Vineyard Springs fire station and land acquisition for a new Grant Line 220 fire station.

## **LEASED PROPERTIES FUND**

The District leases property not required for current operations and accounts for the revenues and expenditures associated with leased property in the Leased Properties Fund. Total lease revenue for FY 2023/24 is expected to be \$1.2 million and expenses associated with the leased property are anticipated to be \$690,000. The Leased Properties Fund is expected to gain \$500,000 and end the fiscal year with a balance of \$1.2 million.

## **PENSION OBLIGATION BOND FUND**

The FY 2023/24 Final Budget includes a transfer of \$46,000 to the General Fund, which are accumulated balances in this fund used to pass through payments for pension obligation bonds first issued in 2004.

## **DISTRICT COMPARISON**

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

The most recent adopted OCFA budget for FY 2022/23 shows the total OCFA General Operating Fund budget to be \$466.2 million, compared to District's \$264.8 million General Fund budget over the same period. On a per capita basis, the OCFA general operating budget equates to a \$244, compared to \$347 for the District, a difference of \$103.



Revenue sources are similar to OCFA as well. Property taxes made up 74 percent of District revenues in FY 2022/23, compared to 64 percent for the OCFA. Charges for services made up 23.5 percent of total District revenues in FY 2022/23, compared to 23.7 percent for the OCFA.

## **RISKS AND ISSUES**

Through proactive financial planning and forecasting, the District has identified risks and issues that must be addressed to ensure the District's long-term fiscal health. The Final Budget for FY 2023/24 reflects continued focus on addressing the risks and issues described below.

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

The FY 2023/24 budget reflects an increase of \$4.9 million (9.6 percent) to CalPERS to fund the District's Safety and Miscellaneous pension plans. CalPERS' strong market performance in the 2020/21 plan year resulted in this relatively modest increase. However, the 2020/21 plan year was followed by poor market performance by the retirement system, suggesting steep contribution increases to come in FY 2024/25.

The FY 2023/24 budget also reflects a \$4.6 million payment to the Sacramento County Employees' Retirement System in accordance with a funding agreement to address the unfunded pension liability associated with a predecessor fire agency. Under this agreement, the District will make annual payments through approximately FY 2036/37, depending on actuarial adjustments.

The District has been pre-funding its OPEB retiree medical obligations since 2013 and the FY 2023/24 budget reflects contributions of \$4.1 million, slightly higher than the \$3.7 million contribution in FY 2022/23. This contribution will fund the explicit subsidy liability, budgeted as a combination of retiree medical premium payments and contributions to the California Employers' Retiree Benefit Trust (CERBT) Fund. After ten years the unfunded liability is approximately 26 percent funded, suggesting additional contributions should be considered.

### **Unfunded Capital Projects, Replacement, and Maintenance**

The FY 2023/24 budget includes just \$11 million for the replacement of apparatus and other vehicles. The District expects escalating costs and significant vehicle replacement needs.

As new development occurs within the District boundaries, costs associated with constructing, equipping, and supporting new fire stations will also grow. FY 2023/24 capital outlay spending also includes \$12.5 million associated with the construction of a new Vineyard Springs Station and land acquisition for a Grant Line 220 station.

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

**Federal Program Changes Affecting Emergency Medical Transport Revenues**

Through the two IGT programs, VRRP and PPGEMT Program, the District will receive additional federal funding netting approximately \$29 million for transporting Medi-Cal managed care beneficiaries and the uninsured. The replacement of the former Ground Emergency Transport Program (GEMT) program with the statutorily-directed PPGEMT ensured more funding and improved funding certainty. However, the VRRP continues to operate without statutory direction and either the State of California or participating managed care providers could opt to end participation, reducing and potentially eliminating a nearly \$10 million annual revenue source. The District will seek ways to allocate VRRP revenues to one-time costs, as it once did, rather than ongoing expenses.

**RECOMMENDATION**

Staff’s recommendation to the Board of Directors is to approve the FY 2023/24 Final Budget and the resolutions facilitating its implementation.

# *California Society of Municipal Finance Officers*

*Certificate of Award*

## ***Operating Budget Excellence Award Fiscal Year 2022-2023***

*Presented to the*

### ***Sacramento Metropolitan Fire District***

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

*February 10, 2023*



A handwritten signature in black ink, reading "Scott Catlett".

*Scott Catlett  
2022 CSMFO President*

A handwritten signature in black ink, reading "James Russell-Field".

*James Russell-Field, Chair  
Recognition Committee*

*Dedicated Excellence in Municipal Financial Reporting*





## BOARD OF DIRECTORS

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**Cinthia Saylor**



**DIVISION 1**

**VICE-PRESIDENT  
Grant B. Goold**



**DIVISION 2**

**Robert Webber**



**DIVISION 3**

**SECRETARY  
Ted Wood**



**DIVISION 4**

**Jennifer Sheetz**



**DIVISION 5**

**PRESIDENT  
D'Elman Clark**



**DIVISION 6**

**Brian Rice**



**DIVISION 7**

**Gay Jones**



**DIVISION 8**

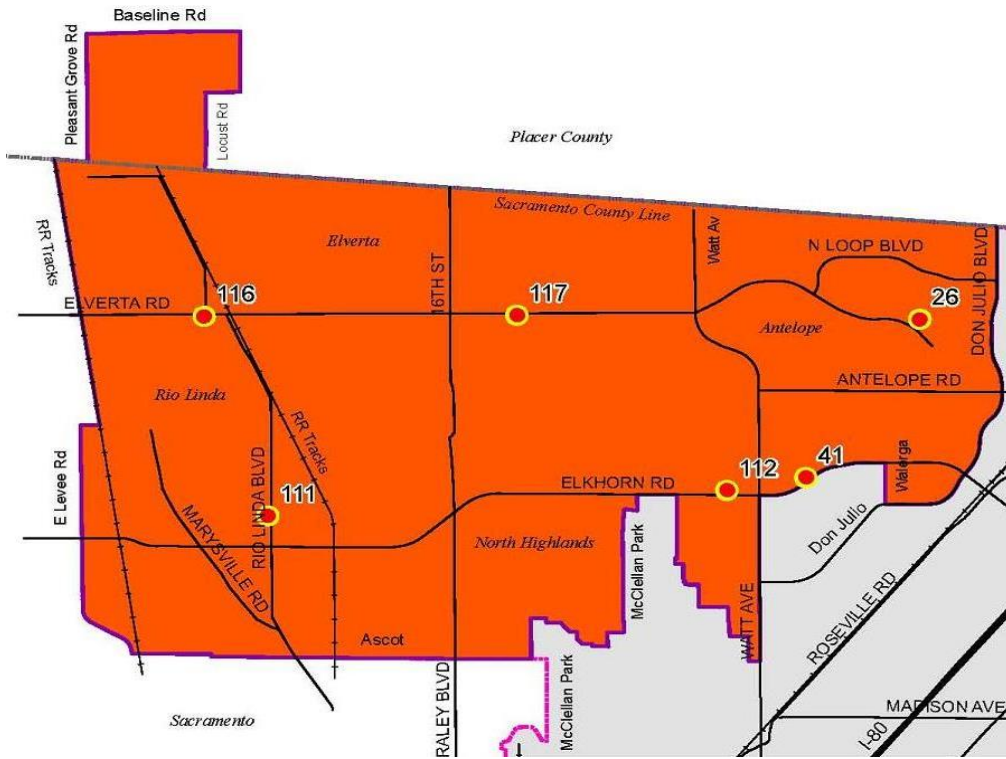
**John Costa**



**DIVISION 9**



**DIVISION 1**

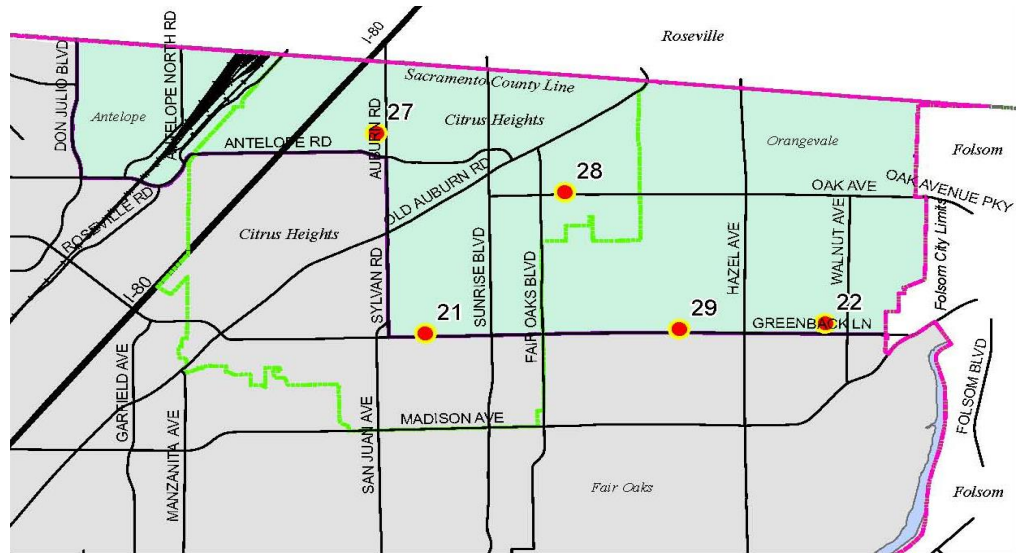


**DIVISION 2**

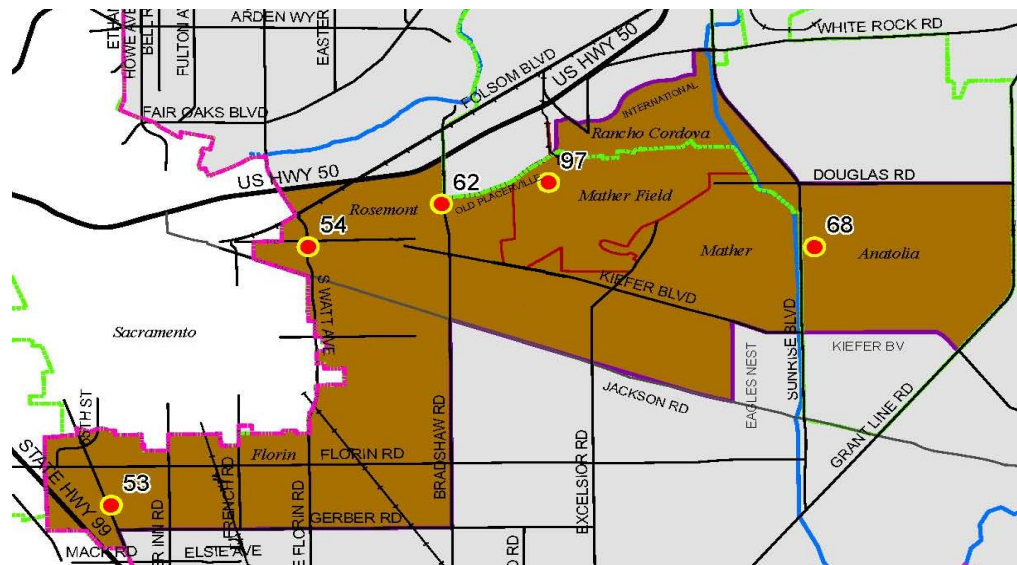




**DIVISION 3**



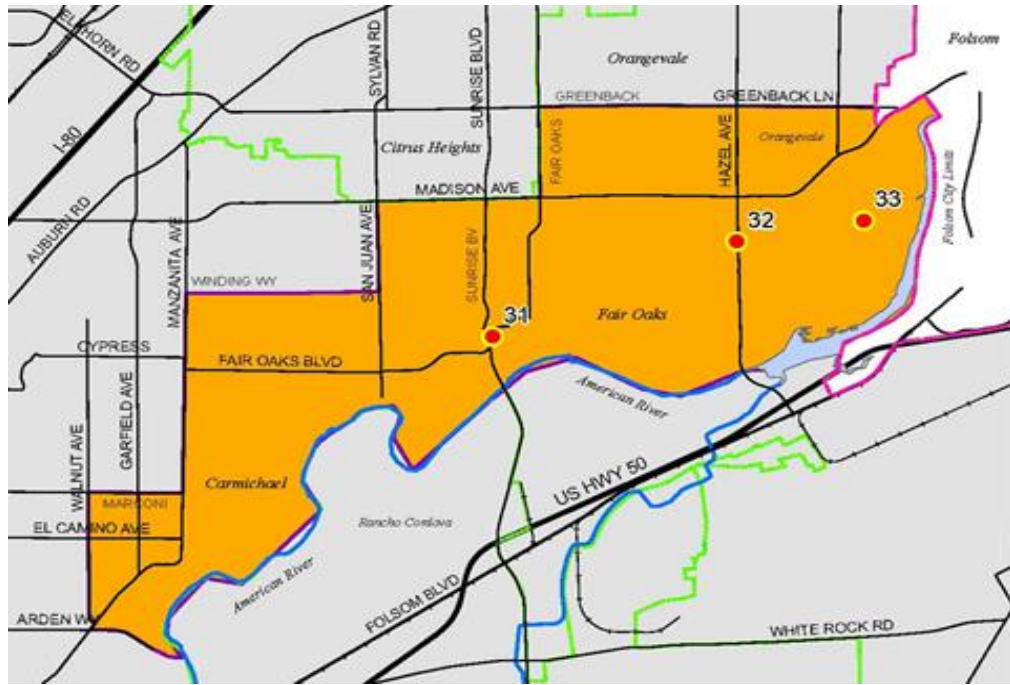
**DIVISION 4**



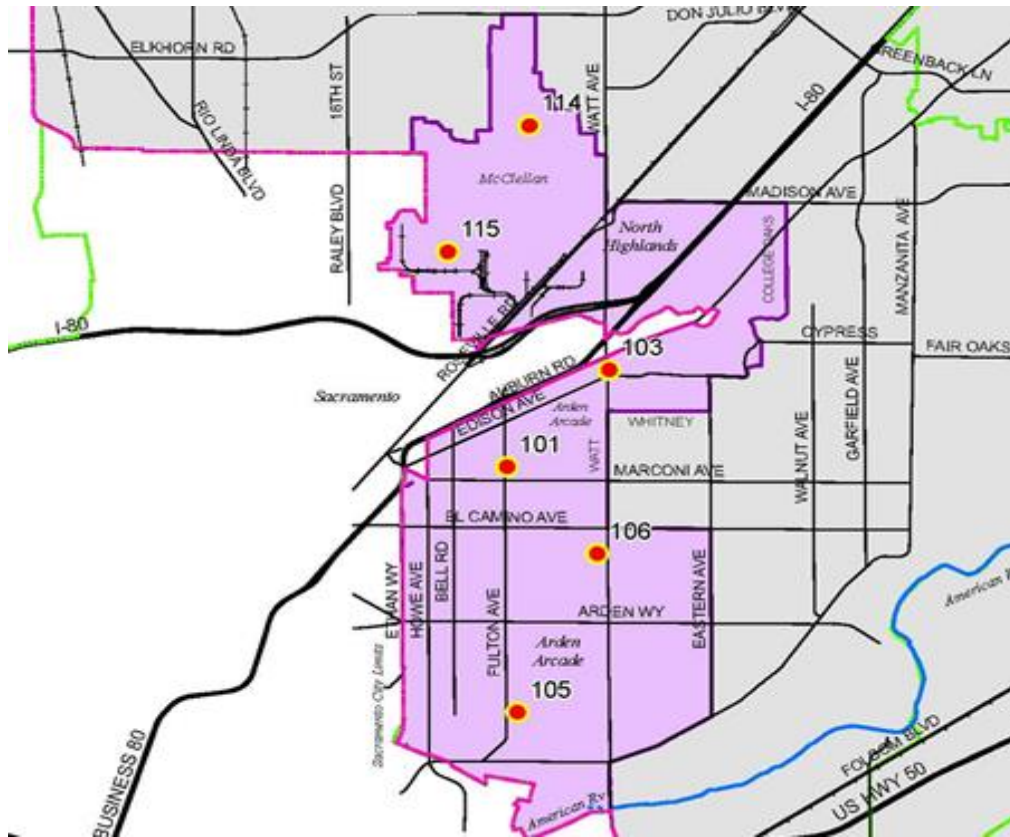




**DIVISION 5**

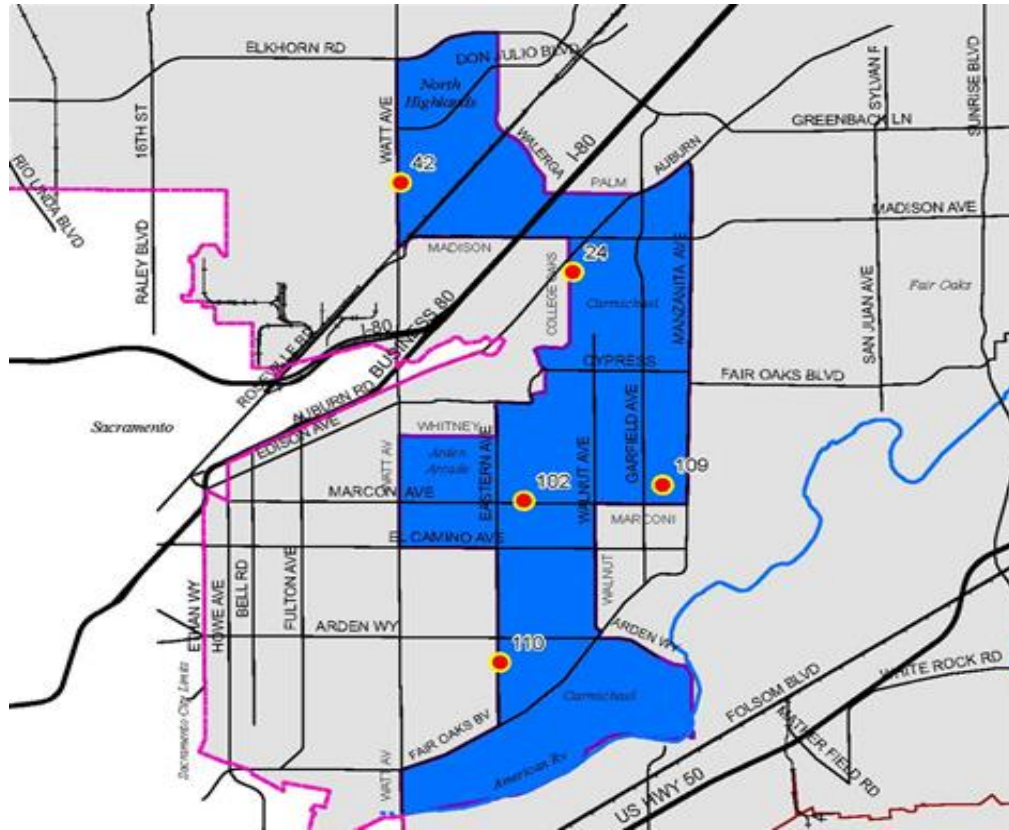


**DIVISION 6**

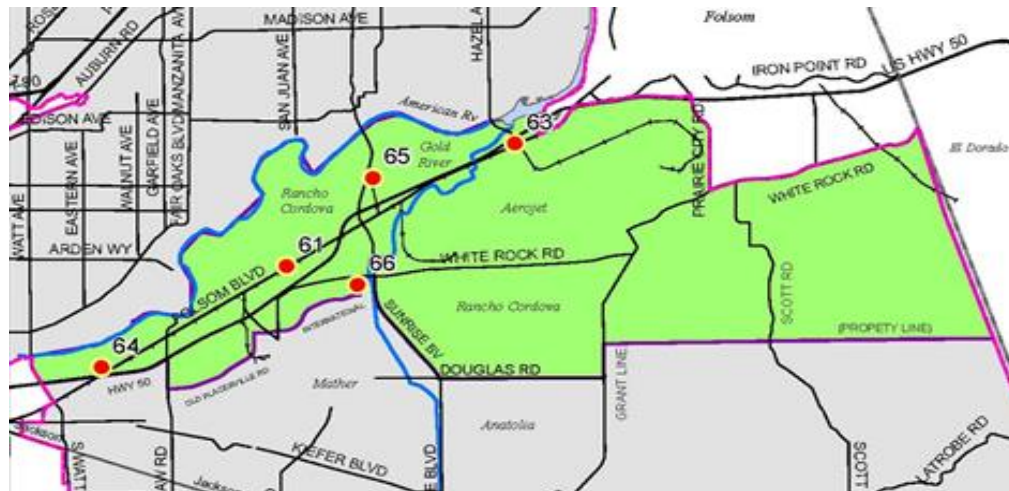




**DIVISION 7**



**DIVISION 8**



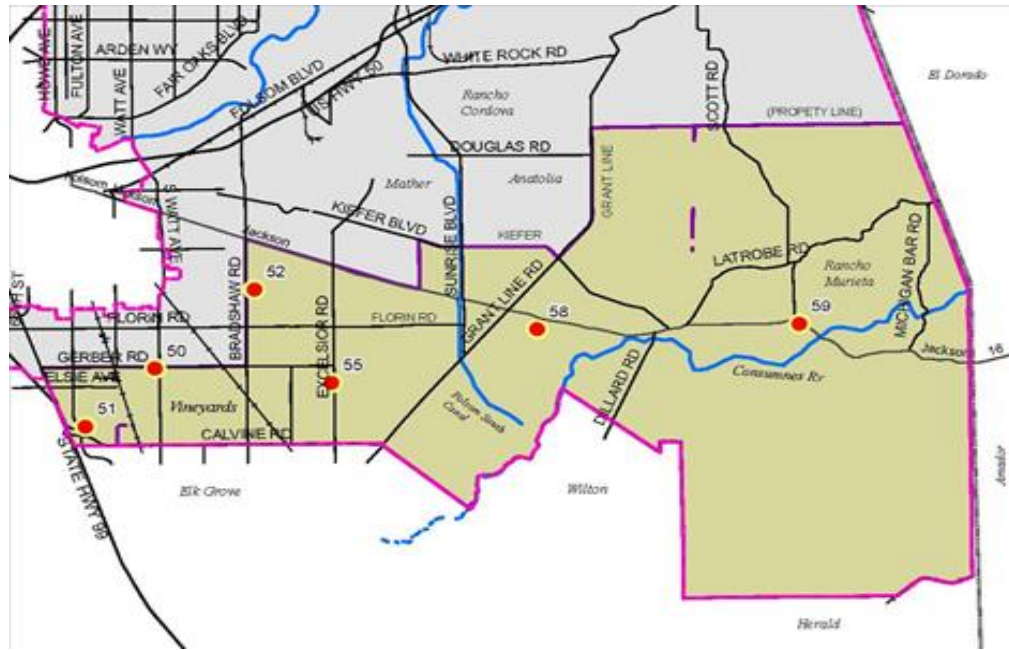




# DIVISION BOUNDARY MAPS



## DIVISION 9



# Adam A. House



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

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

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

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



## COMMAND STAFF

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Fire Chief ..... Adam House

### Deputy Chiefs

Administration ..... Ty Bailey

Operations ..... Adam Mitchell

Support Services ..... Tyler Wagaman

Chief Development Officer ..... Jeff Frye

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

Human Resources Officer ..... Melisa Maddux

### Assistant Chiefs

A Shift ..... Joe Fiorica

B Shift ..... Carl Simmons

C Shift ..... Charles Jenkins

EMS..... Jon Rudnicki

Training ..... Michael Lozano

Fire Marshal ..... Barbara Law



## DISTRICT HISTORY & BACKGROUND

On September 25, 1999 by unanimous vote, the Board of Directors of the American River Fire Protection District adopted an application for reorganization resolution with the Sacramento County Fire Protection District. On September 23, 1999, the Board of Directors of Sacramento County Fire Protection District adopted the application for reorganization with the American River Fire Protection District. The adoptions of these resolutions officially called for the reorganization of both districts, which occurred on December 1, 2000.

The administration and membership of the Sacramento Metropolitan Fire District (District) recognize the contribution and rich history of its predecessor districts. There are 16 prior fire districts represented in the Metro Fire organization. The predecessor fire districts include:

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

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

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

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

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



## DISTRICT HISTORY & BACKGROUND

### Demographic Information

|                                    |             |
|------------------------------------|-------------|
| District Size (square miles)       | 359         |
| Population                         | 719,782     |
| Population Growth in 2019-2020     | 1.06%       |
| Housing Units                      | 271,536     |
| Average Household Size             | 2.72        |
| Median Household Income            | \$75,851    |
| Median Home Value                  | \$411,199   |
| Average Household Income           | \$84,362    |
| Unemployment Rate                  | 5.5%        |
| % of Pop. with High School Diploma | 21.9        |
| % of Pop. with BA/BS or Higher     | 27.2        |
| Elevation                          | 30'         |
| Diversity Index*                   | 76.3        |
| Fire Protection ISO Rating         | 2/2Y-3/3Y** |

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

\*\* Rating depends on location in District. The ISO rating measures the preparedness level a fire district to handle a fire incident and includes factors like availability of water sources.

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

### Major Employers (Sacramento County)

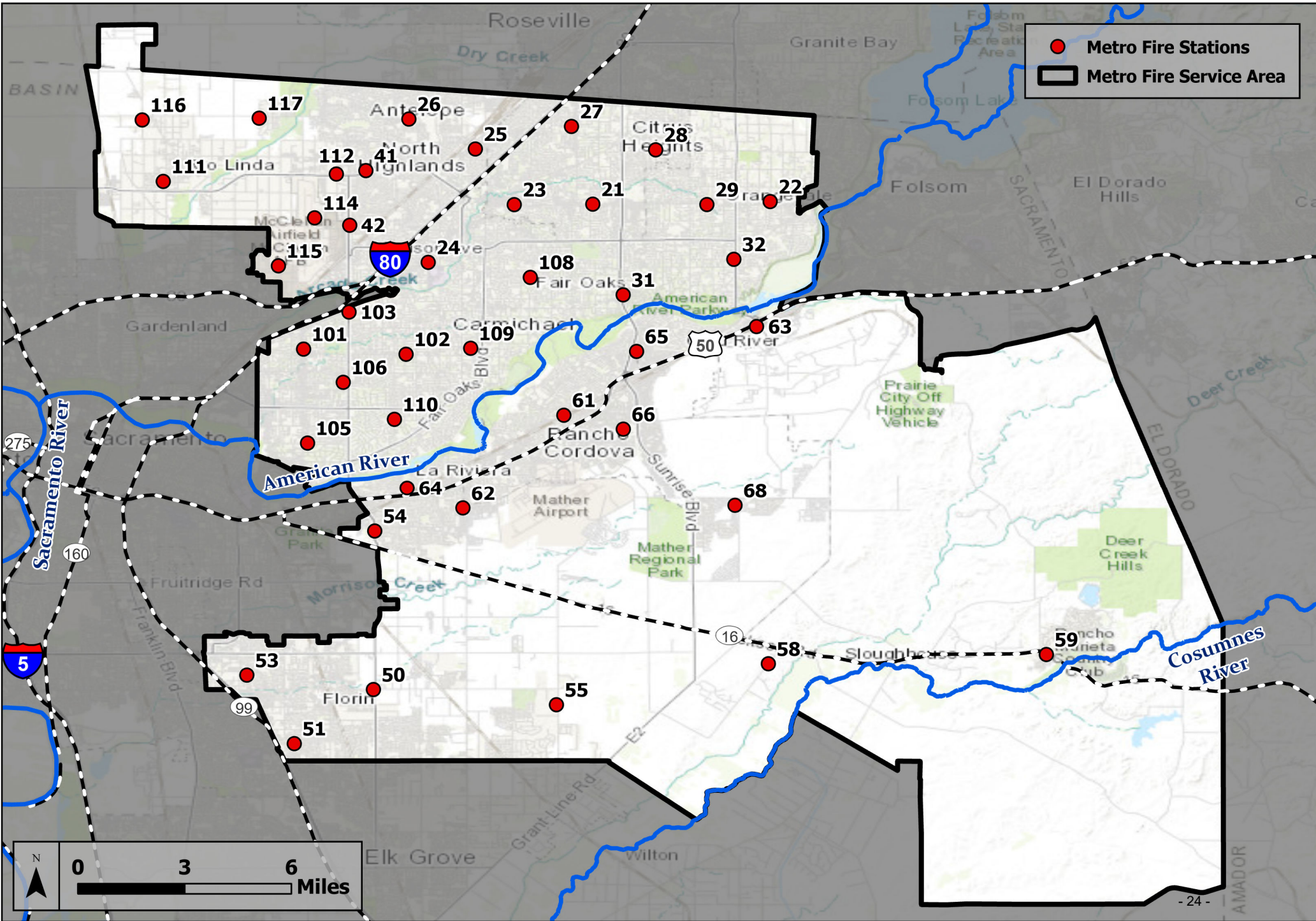
| EMPLOYER                                  | EMPLOYEES |
|---|-----------|
| 1. State of California                    | 107,876   |
| 2. UC Davis Health                        | 16,075    |
| 3. Sacramento County                      | 13,252    |
| 4. Kaiser Permanente                      | 10,507    |
| 5. U.S. Government                        | 11,752    |
| 6. Dignity Health                         | 10,888    |
| 7. Sutter Health                          | 10,187    |
| 8. Intel                                  | 5992      |
| 9. California State University Sacramento | 5283      |
| 10. San Juan Unified School District      | 4962      |

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





# Sacramento Metropolitan Fire District





## METRO FIRE LOCATIONS

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





# ALL FUNDS SUMMARIES



**BUDGET SUMMARY - ALL FUNDS**

**Final Budget FY 2023-24**

|   | GENERAL FUND        | PENSION OBLIGATION BOND 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                              | \$ 202,391,479      | \$ -                         | \$ -                    | \$ -                   | \$ -                | \$ -                         | \$ -                | \$ -                                 | \$ 202,391,479         |
| USE OF MONEY AND PROPERTY                   | 15,000              | -                            | -                       | 1,190,694              | -                   | -                            | -                   | -                                    | 1,205,694              |
| INTERGOVERNMENTAL                           | 4,388,802           | -                            | -                       | -                      | 6,006,359           | -                            | -                   | -                                    | 10,395,161             |
| CHARGES FOR SERVICES                        | 62,107,895          | -                            | -                       | -                      | -                   | 1,300,000                    | 42,357,547          | -                                    | 105,765,442            |
| MISCELLANEOUS                               | 2,227,981           | -                            | -                       | -                      | -                   | -                            | -                   | 130,000                              | 2,357,981              |
| <b>Total Revenues</b>                       | <b>271,131,157</b>  | <b>-</b>                     | <b>-</b>                | <b>1,190,694</b>       | <b>6,006,359</b>    | <b>1,300,000</b>             | <b>42,357,547</b>   | <b>130,000</b>                       | <b>322,115,757</b>     |
| <b>EXPENDITURES:</b>                        |                     |                              |                         |                        |                     |                              |                     |                                      |                        |
| LABOR COSTS                                 | 240,144,892         | -                            | -                       | -                      | 4,891,270           | -                            | -                   | -                                    | 245,036,162            |
| SERVICES & SUPPLIES                         | 42,498,978          | -                            | 125,000                 | 443,166                | 474,519             | 190,000                      | 14,050,589          | 100,000                              | 57,882,252             |
| TAXES, LICENSES, DEBT SERVICE & OTHERS      | 2,756,088           | -                            | 5,246,538               | 245,383                | -                   | -                            | -                   | -                                    | 8,248,009              |
| CAPITAL OUTLAY                              | -                   | -                            | 14,574,660              | -                      | 39,250              | 12,739,675                   | -                   | 12,864,481                           | 40,218,066             |
| <b>Total Expenditures</b>                   | <b>285,399,958</b>  | <b>-</b>                     | <b>19,946,198</b>       | <b>688,549</b>         | <b>5,405,039</b>    | <b>12,929,675</b>            | <b>14,050,589</b>   | <b>12,964,481</b>                    | <b>351,384,489</b>     |
| <b>REVENUE LESS EXPENDITURES</b>            | <b>(14,268,801)</b> | <b>-</b>                     | <b>(19,946,198)</b>     | <b>502,145</b>         | <b>601,320</b>      | <b>(11,629,675)</b>          | <b>28,306,958</b>   | <b>(12,834,481)</b>                  | <b>(29,268,732)</b>    |
| <b>OTHER FINANCING SOURCES(USES)</b>        |                     |                              |                         |                        |                     |                              |                     |                                      |                        |
| ISSUANCE OF BONDS                           | -                   | -                            | -                       | -                      | -                   | -                            | -                   | -                                    | -                      |
| ISSUANCE OF CAPITAL LEASES                  | -                   | -                            | 5,979,901               | -                      | -                   | 8,310,000                    | -                   | -                                    | 14,289,901             |
| SALE OF ASSETS                              | -                   | -                            | 630,000                 | -                      | -                   | -                            | -                   | -                                    | 630,000                |
| TRANSFERS IN(OUT) FUND A-General            | -                   | (46,495)                     | 8,151,493               | -                      | 914,136             | -                            | (29,172,993)        | -                                    | (20,153,859)           |
| TRANSFERS IN(OUT) FUND D-Cap Fac            | (8,151,493)         | -                            | -                       | -                      | -                   | -                            | -                   | -                                    | (8,151,493)            |
| TRANSFERS IN(OUT) FUND E-POB                | 46,495              | -                            | -                       | -                      | -                   | -                            | -                   | -                                    | 46,495                 |
| TRANSFERS IN(OUT) FUND G-Grants             | (914,136)           | -                            | -                       | -                      | -                   | -                            | -                   | -                                    | (914,136)              |
| TRANSFERS IN(OUT) FUND L-Leases             | -                   | -                            | -                       | -                      | -                   | -                            | -                   | -                                    | -                      |
| TRANSFERS IN(OUT) FUND M-IGT                | 29,172,993          | -                            | -                       | -                      | -                   | -                            | -                   | -                                    | 29,172,993             |
| <b>Total Other Financing Sources (Uses)</b> | <b>20,153,859</b>   | <b>(46,495)</b>              | <b>14,761,394</b>       | <b>-</b>               | <b>914,136</b>      | <b>8,310,000</b>             | <b>(29,172,993)</b> | <b>-</b>                             | <b>14,919,901</b>      |
| <b>CHANGE IN FUND BALANCE</b>               | <b>\$ 5,885,058</b> | <b>\$ (46,495)</b>           | <b>\$ (5,184,804)</b>   | <b>\$ 502,145</b>      | <b>\$ 1,515,456</b> | <b>\$ (3,319,675)</b>        | <b>\$ (866,035)</b> | <b>\$ (12,834,481)</b>               | <b>\$ (14,348,831)</b> |



## FUND BALANCE SUMMARY

Final Budget FY 2023-24

|   | GENERAL<br>FUND      | PENSION<br>OBLIGATION<br>BOND FUND | CAPITAL<br>FACILITIES<br>FUND | LEASED<br>PROPERTIES<br>FUND | GRANTS<br>FUND   | DEVELOPMENT<br>IMPACT FEES<br>FUND | IGT FUND          | SPECIAL PROJECTS<br>FUND-ZINF TRNG<br>SITE | TOTALS               |
|---|----------------------|------------------------------------|-------------------------------|------------------------------|------------------|------------------------------------|-------------------|--|----------------------|
| <b>Estimated Fund Balance Available June 30, 2023</b> | \$ 35,290,627        | \$ 46,495                          | \$ 6,028,084                  | \$ 713,381                   | \$ (1,515,456)   | \$ 4,190,315                       | \$ 866,035        | \$ 12,964,480                              | \$ 58,583,961        |
| Revenues  | 271,131,157          | -                                  | -                             | 1,190,694                    | 6,006,359        | 1,300,000                          | 42,357,547        | 130,000                                    | 322,115,757          |
| Other Financing Sources                               | 29,219,488           | -                                  | 14,761,394                    | -                            | 914,136          | 8,310,000                          | -                 | -  | 53,205,018           |
| <b>Estimated Funds Available</b>                      | <b>335,641,272</b>   | <b>46,495</b>                      | <b>20,789,478</b>             | <b>1,904,075</b>             | <b>5,405,039</b> | <b>13,800,315</b>                  | <b>43,223,582</b> | <b>13,094,480</b>                          | <b>433,904,736</b>   |
| Expenditures  | (285,399,958)        | -                                  | (19,946,198)                  | (688,549)                    | (5,405,039)      | (12,929,675)                       | (14,050,589)      | (12,964,481)                               | (351,384,489)        |
| Other Financing Uses                                  | (9,065,629)          | (46,495)                           | -                             | -                            | -                | -                                  | (29,172,993)      | -  | (38,285,117)         |
| Special Item  | -                    | -                                  | -                             | -                            | -                | -                                  | -                 | -  | -                    |
| <b>Estimated Fund Balance at June 30, 2024</b>        | <b>\$ 41,175,685</b> | <b>* \$ -</b>                      | <b>\$ 843,280</b>             | <b>\$ 1,215,526</b>          | <b>\$ -</b>      | <b>\$ 870,640</b>                  | <b>\$ -</b>       | <b>\$ 129,999</b>                          | <b>\$ 44,235,130</b> |

*Fund Balance* is the total accumulation of operating surpluses and deficits since the beginning of a local government's existence. The Fund Balance Formula: Fund Balance = Assets – Liabilities.

\*General Fund reserve amount: 14% of expenditures and transfers.





## SUMMARY OF REVENUES AND OTHER FINANCING SOURCES

Final Budget FY 2023-24

| <u>SOURCE</u>                        | ACTUALS<br>FY 2021-22 | UNAUDITED<br>FY 2022-23 | PRELIMINARY<br>FY 2023-24 | FINAL<br>FY 2023-24   |
|--------------------------------------|-----------------------|-------------------------|---------------------------|-----------------------|
| <b>REVENUES</b>                      |                       |                         |                           |                       |
| Taxes                                | \$ 177,925,403        | \$ 191,763,937          | \$ 199,591,212            | \$ 202,391,479        |
| Charges for Services                 | 67,573,809            | 78,956,610              | 99,853,004                | 105,765,442           |
| Intergovernmental                    | 9,623,516             | 24,236,582              | 8,359,361                 | 10,343,237            |
| Other Private Grants                 | 456,075               | -                       | 535,031                   | 51,924                |
| Miscellaneous                        | 1,584,114             | 229,414                 | 976,375                   | 2,227,981             |
| Use of Money or Property             | 189,124               | 1,685,005               | 1,205,694                 | 1,335,694             |
| <br>                                 |                       |                         |                           |                       |
| Total Revenues                       | 257,352,041           | 296,871,548             | 310,520,677               | 322,115,757           |
| <br>                                 |                       |                         |                           |                       |
| <b>OTHER FINANCING SOURCES</b>       | 35,875,649            | 19,128,521              | 43,240,381                | 53,205,018            |
| <br>                                 |                       |                         |                           |                       |
| <b>TOTALS</b>                        | <b>\$ 293,227,690</b> | <b>\$ 316,000,069</b>   | <b>\$ 353,761,058</b>     | <b>\$ 375,320,775</b> |
| <br>                                 |                       |                         |                           |                       |
| <b>FUNDS</b>                         |                       |                         |                           |                       |
| General Fund                         | \$ 255,997,649        | \$ 263,856,667          | \$ 289,283,868            | \$ 300,350,645        |
| Pension Obligation Bond Fund         | 4,649                 | 25,829                  | -                         | -                     |
| Capital Facilities Fund              | 19,934,047            | 10,036,490              | 12,046,665                | 14,761,394            |
| Leased Properties Fund               | 1,236,776             | 1,209,271               | 1,190,694                 | 1,190,694             |
| Grants Fund                          | 5,486,584             | 6,510,437               | 4,699,662                 | 6,920,495             |
| Development Impact Fees Fund         | 2,595,529             | 2,770,885               | 9,610,000                 | 9,610,000             |
| IGT Fund                             | 7,972,456             | 18,590,490              | 36,930,169                | 42,357,547            |
| Special Projects Fund-Zinf Trng Site | -                     | 13,000,000              | -                         | 130,000               |
| <b>TOTALS</b>                        | <b>\$ 293,227,690</b> | <b>\$ 316,000,069</b>   | <b>\$ 353,761,058</b>     | <b>\$ 375,320,775</b> |



## SUMMARY OF EXPENDITURES AND OTHER FINANCING USES

Final Budget FY 2023-24

| <u>OBJECT</u>                          | ACTUALS<br>FY 2021-22 | UNAUDITED<br>FY 2022-23 | PRELIMINARY<br>FY 2023-24 | FINAL<br>FY 2023-24   |
|--|-----------------------|-------------------------|---------------------------|-----------------------|
| <b>EXPENDITURES</b>                    |                       |                         |                           |                       |
| Labor Costs                            | \$ 210,315,096        | \$ 224,622,105          | \$ 241,292,488            | \$ 245,036,162        |
| Services & Supplies                    | 37,875,090            | 46,225,146              | 58,178,156                | 57,882,252            |
| Taxes, Licenses, Debt Service & Others | 9,979,765             | 8,457,956               | 8,271,702                 | 8,248,009             |
| Capital Outlay                         | 8,824,652             | 4,104,891               | 36,669,720                | 40,218,066            |
| <b>Total Expenditures</b>              | <b>266,994,603</b>    | <b>283,410,098</b>      | <b>344,412,066</b>        | <b>351,384,489</b>    |
| <b>OTHER FINANCING USES</b>            | <b>21,121,358</b>     | <b>14,106,609</b>       | <b>28,459,747</b>         | <b>38,285,117</b>     |
| <b>TOTALS</b>                          | <b>\$ 288,115,961</b> | <b>\$ 297,516,707</b>   | <b>\$ 372,871,813</b>     | <b>\$ 389,669,606</b> |
| <b>FUNDS</b>                           |                       |                         |                           |                       |
| General Fund                           | \$ 252,639,815        | \$ 262,869,062          | \$ 288,123,793            | \$ 294,465,587        |
| Pension Obligation Bond Fund           | -                     | -                       | -                         | 46,495                |
| Capital Facilities Fund                | 6,325,250             | 8,484,235               | 16,825,701                | 19,946,198            |
| Leased Properties Fund                 | 1,820,655             | 1,048,242               | 644,796                   | 688,549               |
| Grants Fund                            | 5,068,295             | 5,157,661               | 4,867,354                 | 5,405,039             |
| Development Impact Fees Fund           | 4,962,774             | 474,874                 | 12,680,000                | 12,929,675            |
| IGT Fund                               | 17,299,172            | 19,447,113              | 36,930,169                | 43,223,582            |
| Special Projects Fund-Zinf Trng Site   | -                     | 35,520                  | 12,800,000                | 12,964,481            |
| <b>TOTALS</b>                          | <b>\$ 288,115,961</b> | <b>\$ 297,516,707</b>   | <b>\$ 372,871,813</b>     | <b>\$ 389,669,606</b> |



## DEBT SERVICE SCHEDULE

Final Budget FY 2023-24

|                                | Regular Debt Payments |                     | Sinking             | Total                |
|--------------------------------|-----------------------|---------------------|---------------------|----------------------|
|                                | Principal             | Interest            | Fund                |                      |
| <b>FUNDS</b>                   |                       |                     |                     |                      |
| <b>General Fund</b>            |                       |                     |                     |                      |
| Pension Obligation Bonds       | \$ 2,520,000          | \$ 1,364,306        | \$ 2,581,586        | \$ 6,465,892         |
| Lease Revenue Bonds            | 88,725                | 169,970             | -                   | 258,695              |
| P-25 Radio Financing           | -                     | -                   | -                   | -                    |
| Subtotal                       | 2,608,725             | 1,534,276           | 2,581,586           | 6,724,587            |
| <b>Capital Facilities Fund</b> |                       |                     |                     |                      |
| Gurney Lease                   | -                     | -                   | -                   | -                    |
| Apparatus and Equipment Leases | 4,800,540             | 416,716             | -                   | 5,217,256            |
| Lease Revenue Bonds            | 34,806                | 18,169              | -                   | 52,975               |
| Subtotal                       | 4,835,346             | 434,885             | -                   | 5,270,231            |
| <b>Leased Properties Fund</b>  |                       |                     |                     |                      |
| Lease Revenue Bonds            | 161,224               | 84,159              | -                   | 245,383              |
| <b>TOTALS</b>                  | <b>\$ 7,605,295</b>   | <b>\$ 2,053,320</b> | <b>\$ 2,581,586</b> | <b>\$ 12,240,201</b> |



## Expenditures by Division - All Funds

Final Budget FY 2023-24

|                                 |  | ACTUALS               | UNAUDITED             | PRELIMINARY           | FINAL                 | VARIANCE W/           |
|---------------------------------|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|                                 |  | FY 2021-22            | FY 2022-23            | FY 2023-24            | FY 2023-24            | FY 2022-23 UNAUDITEDS |
| <b>OFFICE OF THE FIRE CHIEF</b> |  |                       |                       |                       |                       |                       |
| FCH                             | FIRE CHIEF                                 | 2,918,437             | 3,156,706             | 2,517,669             | 2,571,785             | -18.5%                |
| DEV                             | DEVELOPMENT TEAM                           | 375,566               | 648,227               | 13,520,905            | 13,772,758            | 2024.7%               |
| BRD                             | BOARD OF DIRECTORS                         | 298,620               | 349,464               | 252,102               | 253,287               | -27.5%                |
| COR                             | COMMUNITY RELATIONS                        | 257,624               | 192,961               | 879,421               | 883,012               | 357.6%                |
| <b>ADMINISTRATION</b>           |  |                       |                       |                       |                       |                       |
| DCO                             | DEFERRED COMP                              | 37,800                | 43,571                | 55,200                | 55,200                | 26.7%                 |
| FIN                             | FINANCE                                    | 5,687,409             | 4,670,592             | 4,252,845             | 4,302,080             | -7.9%                 |
| HRE                             | HUMAN RESOURCES                            | 1,830,350             | 2,187,106             | 2,268,713             | 2,276,226             | 4.1%                  |
| NDI                             | NON-DIVISIONAL                             | 42,293,604            | 46,880,610            | 94,220,477            | 92,837,057            | 98.0%                 |
| TEC                             | INFORMATION TECHNOLOGY                     | 4,159,792             | 4,606,189             | 5,264,685             | 5,430,623             | 17.9%                 |
| WCO                             | WORKERS COMP                               | 4,601,484             | 8,081,405             | 5,081,948             | 5,188,278             | -35.8%                |
| <b>OPERATIONS</b>               |  |                       |                       |                       |                       |                       |
| APE                             | APPARATUS & EQUIP                          | 261,199               | 268,162               | 369,560               | 369,560               | 37.8%                 |
| CER                             | COMM EMER RESPONSE TM                      | 827                   | 2,342                 | 3,500                 | 3,500                 | 49.4%                 |
| CIS                             | CRITICAL INCIDENT STR MNGT                 | 26,092                | 12,935                | 58,897                | 64,372                | 397.7%                |
| CPT                             | AIR OPS                                    | 1,311,394             | 1,735,513             | 1,746,869             | 2,214,705             | 27.6%                 |
| DIS                             | DISPATCH                                   | 4,837,887             | 4,793,636             | 5,311,899             | 5,311,899             | 10.8%                 |
| DZR                             | DOZER PROGRAM                              | 4,471                 | 226                   | 16,000                | 16,000                | 6979.6%               |
| EMS                             | EMER MEDICAL SERVICES                      | 12,845,830            | 9,769,291             | 13,027,465            | 15,717,374            | 60.9%                 |
| EPS                             | EMER PLANNING SPEC                         | 13,741                | -                     | 300                   | 300                   |                       |
| HFI                             | HEALTH & FITNESS                           | 297,278               | 427,518               | 583,137               | 583,852               | 36.6%                 |
| HZM                             | HAZMAT                                     | 122,108               | 148,672               | 125,405               | 125,405               | -15.6%                |
| MIH                             | MOBILE INTEGREATED HEALTH                  | 436,043               | 645,668               | 535,031               | 558,411               | -13.5%                |
| OPE                             | OPERATIONS ADMIN                           | 1,758,664             | 1,810,991             | 2,340,635             | 2,363,433             | 30.5%                 |
| RCA                             | RECRUIT ACADEMY                            | 3,832,378             | 1,207,369             | 2,699,966             | 2,699,966             | 123.6%                |
| RES                             | RESCUE                                     | 20,704                | 64,351                | 91,013                | 91,013                | 41.4%                 |
| RFP                             | RESERVE FF PROGRAM                         | 40,461                | 38,606                | 95,005                | 95,005                | 146.1%                |
| RTL                             | RENTAL PROPERTIES                          | 135,311               | 133,513               | 152,903               | 152,903               | 14.5%                 |
| SAF                             | SAFETY                                     | 1,528,082             | 1,489,550             | 1,916,714             | 2,045,326             | 37.3%                 |
| SRP                             | SINGLE ROLE PARA PRG                       | 2,196,198             | 3,473,255             | 6,352,062             | 5,970,898             | 71.9%                 |
| SUP                             | SUPPRESSION                                | 149,722,705           | 162,360,203           | 132,885,968           | 136,732,754           | -15.8%                |
| TEM                             | TACTICAL EMS                               | 2,592                 | 32,963                | 8,000                 | 10,309                | -68.7%                |
| TRA                             | TRAINING                                   | 1,880,300             | 1,701,222             | 2,312,271             | 2,327,223             | 36.8%                 |
| UAV                             | UNMANNED AERIAL VEHICLE                    | 14,362                | 4,882                 | 24,250                | 24,250                | 396.7%                |
| USR                             | URBAN SEARCH & RESCUE                      | -                     | -                     | 500                   | 500                   |                       |
| UTL                             | FIRE STATIONS UTILITIES AND CAPITAL OUTLAY | 5,674,952             | 1,025,299             | 932,154               | 932,154               | -9.1%                 |
| WTR                             | WATER RESCUE                               | 126,684               | 50,511                | 71,900                | 71,900                | 42.3%                 |
| <b>SUPPORT SERVICES</b>         |  |                       |                       |                       |                       |                       |
| ARS                             | ARSON/FIRE INVESTIGATIONS                  | 585,916               | 665,943               | 755,885               | 765,140               | 14.9%                 |
| COM                             | COMMUNICATION                              | 1,267,499             | 1,434,185             | 1,479,714             | 1,506,055             | 5.0%                  |
| CRR                             | COMMUNITY RISK REDUCTION                   | 3,815,981             | 4,085,736             | 4,418,736             | 4,443,008             | 8.7%                  |
| CSE                             | COMMUNITY SERVICES                         | (80,103)              | 17,938                | -                     | -                     | -100.0%               |
| FAC                             | FACILITIES                                 | 2,192,293             | 2,389,473             | 2,886,215             | 3,303,275             | 38.2%                 |
| FLE                             | FLEET                                      | 5,127,410             | 8,271,627             | 16,972,292            | 17,174,274            | 107.6%                |
| LOG                             | LOGISTICS                                  | 4,484,153             | 4,434,777             | 5,037,215             | 5,088,298             | 14.7%                 |
| WIL                             | WILDLAND                                   | 43,809                | 56,994                | 82,490                | 82,490                | 44.7%                 |
| ZIF                             | ZINFANDEL TRAINING SITE                    | 6,696                 | 39,916                | 12,804,150            | 12,968,631            | 32389.8%              |
| <b>TOTALS:</b>                  |  | <b>\$ 266,994,603</b> | <b>\$ 283,410,098</b> | <b>\$ 344,412,066</b> | <b>\$ 351,384,489</b> | <b>24.0%</b>          |





**CAPITAL OUTLAY SUMMARY**

Final Budget FY 2023-24

| Fund                                | Division                       | Description  | Units | Price      | Amount            | Principal        | Interest       | FY 2023-24       | Annual           |
|-------------------------------------|--------------------------------|--|-------|------------|-------------------|------------------|----------------|------------------|------------------|
|                                     |                                |  |       |            |                   |                  |                | Costs            | Financing Cost   |
| Capital Facilities                  | TEC:Information Technology     | NDR SECURITY APPLICANCE                                  | 1     | 16,300     | 16,300            |                  |                |                  |                  |
| Capital Facilities                  | TEC:Information Technology     | BOARD EQUIPMENT-FY22 CARRYOVER                           | 1     | 12,500     | 12,500            |                  |                |                  |                  |
| Capital Facilities                  | CPT:Helicopter                 | ANXIS MP-50 TRANSCEIVERS                                 | 2     | 8,000      | 16,000            |                  |                |                  |                  |
| Capital Facilities                  | CPT:Helicopter                 | TECHNISONIC 136B RADIO                                   | 2     | 18,000     | 36,000            |                  |                |                  |                  |
| Capital Facilities                  | CPT:Helicopter                 | EMERGENCY MANUAL CABLE CUTTER                            | 1     | 8,000      | 8,000             |                  |                |                  |                  |
| Capital Facilities                  | CPT:Helicopter                 | COPTER 3 CONVERSION-FY23 CARRYOVER                       | 1     | 482,424    | 482,424           |                  |                |                  |                  |
| Capital Facilities                  | HZM:Hazmat                     | INDIAN SPRINGS RAILCAR KIT (ERK)                         | 1     | 12,000     | 12,000            |                  |                |                  |                  |
| Capital Facilities                  | HZM:Hazmat                     | JEROME J405 MERCURY VAPOR DETECT                         | 1     | 13,500     | 13,500            |                  |                |                  |                  |
| Capital Facilities                  | HZM:Hazmat                     | LPG/NH TANKCAR TRAINING DOME                             | 1     | 8,000      | 8,000             |                  |                |                  |                  |
| Capital Facilities                  | SAF:Safety                     | PPE BOOT DRYER   | 1     | 7,000      | 7,000             |                  |                |                  |                  |
| Capital Facilities                  | TRA:Training                   | REPLACEMENT OF FIRST FIRE BEHAVIOR BURN PROP AT STA. 52  | 1     | 45,000     | 45,000            |                  |                |                  |                  |
| Capital Facilities                  | TRA:Training                   | REPLACEMENT OF SECOND FIRE BEHAVIOR BURN PROP AT STA. 52 | 1     | 45,000     | 45,000            |                  |                |                  |                  |
| Capital Facilities                  | UAV:Unmanned Aerial Vehicles   | REPLACEMENT AIRCRAFT                                     | 2     | 6,000      | 12,000            |                  |                |                  |                  |
| Capital Facilities                  | WTR:Water Rescue               | INFLATABLE RESCUE BOAT, MOTOR & SUPPLIES                 | 2     | 20,000     | 40,000            |                  |                |                  |                  |
| Capital Facilities                  | APE:Apparatus And Equipment    | POWER ROLLER   | 1     | 7,500      | 7,500             |                  |                |                  |                  |
| Capital Facilities                  | FAC: Facility Maintenance      | STA. 50 DORM IMPROVEMENTS                                |       | 78,000     | 78,000            |                  |                |                  |                  |
| Capital Facilities                  | FAC: Facility Maintenance      | ZINFANDEL GATE TRENCHING & REPLACEMENTS                  |       | 134,230    | 134,230           |                  |                |                  |                  |
| Capital Facilities                  | FLE:Fleet Maintenance          | FORKLIFT - LOGISTICS                                     | 1     | 45,000     | 45,000            |                  |                |                  |                  |
| Capital Facilities                  | FLE:Fleet Maintenance          | FLOOR SCRUBBER   | 1     | 10,000     | 10,000            |                  |                |                  |                  |
| Capital Facilities                  | FLE:Fleet Maintenance          | TYPE I ENGINES-FY23 CARRYOVER                            | 5     | 825,933    | 4,129,663         |                  |                |                  |                  |
| Capital Facilities                  | FLE:Fleet Maintenance          | AMBULANCE REPLACEMENT-FY23 C/O-NF                        | 3     | 274,626    | 823,879           | 73,538           | 20,597         | 94,135           | 188,271          |
| Capital Facilities                  | FLE:Fleet Maintenance          | SERVICE TRUCK-FY23 C/O-NF                                | 1     | 200,000    | 200,000           | 17,852           | 5,000          | 22,852           | 45,704           |
| Capital Facilities                  | FLE:Fleet Maintenance          | DELIVERY VANS-FY23 C/O-NF                                | 2     | 75,000     | 150,000           | 13,389           | 3,750          | 17,139           | 34,278           |
| Capital Facilities                  | FLE:Fleet Maintenance          | TYPE V ENGINES-FY22 CARRYOVER                            | 3     | 207,366    | 622,097           |                  |                |                  |                  |
| Capital Facilities                  | FLE:Fleet Maintenance          | TYPE V ENGINES-FY23 C/O-NF                               | 1     | 207,366    | 207,366           | 18,509           | 5,184          | 23,693           | 47,387           |
| Capital Facilities                  | FLE:Fleet Maintenance          | SERVICE PICK-UP TRUCK-FY22 CARRYOVER                     | 1     | 90,000     | 90,000            |                  |                |                  |                  |
| Capital Facilities                  | FLE:Fleet Maintenance          | SQUAD VEHICLES-FY23 C/O-NF                               | 2     | 300,000    | 600,000           | 53,555           | 15,000         | 68,555           | 137,111          |
| Capital Facilities                  | FLE:Fleet Maintenance          | REMOUNT AMBULANCES-FY23 C/O-NF                           | 6     | 168,232    | 1,009,389         | 90,097           | 25,235         | 115,332          | 230,663          |
| Capital Facilities                  | FLE:Fleet Maintenance          | WATER TENDER-FY22 CARRYOVER                              | 1     | 429,776    | 429,776           |                  |                |                  |                  |
| Capital Facilities                  | FLE:Fleet Maintenance          | AMBULANCES-NEW   | 6     | 293,211    | 1,759,267         | 157,030          | 43,982         | 201,012          | 402,024          |
| Capital Facilities                  | FLE:Fleet Maintenance          | REMOUNT AMBULANCES                                       | 6     | 205,000    | 1,230,000         | 109,788          | 30,750         | 140,538          | 281,077          |
| Capital Facilities                  | EMS:Emergency Medical Services | GURNEYS (30)   |       | 1,105,363  | 1,105,363         |                  |                |                  |                  |
| Capital Facilities                  | EMS:Emergency Medical Services | POWER LOADERS (38)                                       |       | 1,136,897  | 1,136,897         |                  |                |                  |                  |
| Capital Facilities                  | EMS:Emergency Medical Services | CHEST COMPRESSION DEVICES                                |       | 52,509     | 52,509            |                  |                |                  |                  |
| <b>Subtotal: Capital Facilities</b> |                                |  |       |            | <b>14,574,659</b> | <b>1,406,204</b> | <b>147,120</b> | <b>776,662</b>   | <b>1,553,324</b> |
| Federal Grants                      | HZM:Hazmat                     | SHSGP21 HAZMAT RESPONSE EQUIPMENT                        |       | 29,350     | 29,350            |                  |                |                  |                  |
| Federal Grants                      | COR:Community Relations        | FIRE EXTINGUISHER VR                                     |       | 9,900      | 9,900             |                  |                |                  |                  |
| Development Impact Fe               | DEV:Development                | GRANT LINE 220 LAND ACQUISITION                          |       | 2,400,000  | 2,400,000         |                  |                |                  |                  |
| Development Impact Fe               | DEV:Development                | VINEYARD SPRINGS STATION BUILD                           |       | 10,339,675 | 10,339,675        |                  |                |                  |                  |
| Special Projects Fund               | ZIF:Zinfandel                  | ZINFANDEL PHASE 3 BUILD                                  |       | 12,864,481 | 12,864,481        |                  |                |                  |                  |
| <b>Grand Totals</b>                 |                                |  |       |            | <b>40,218,065</b> | <b>1,939,962</b> | <b>296,618</b> | <b>1,459,918</b> | <b>2,919,836</b> |

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# REVENUE & EXPENDITURES GENERAL OPERATING FUND





## BUDGET SUMMARY - GENERAL FUND

Final Budget FY 2023-24

|  | ACTUALS<br>FY 2021-22 | UNAUDITED<br>FY 2022-23 | PRELIMINARY<br>FY 2023-24 | FINAL<br>FY 2023-24 | VARIANCE W/<br>FY 2022-23 UNAUDITEDS |
|--|-----------------------|-------------------------|---------------------------|---------------------|--------------------------------------|
| <b>REVENUES</b>                            |                       |                         |                           |                     |                                      |
| PROPERTY TAXES                             | \$ 177,925,403        | \$ 191,763,937          | \$ 199,591,212            | \$ 202,391,479      | \$ 10,627,542                        |
| USE OF MONEY/PROPERTY                      | (1,030,245)           | 88,512                  | 15,000                    | 15,000              | (73,512)                             |
| INTERGOVERNMENTAL                          | 4,951,115             | 4,796,901               | 4,198,866                 | 4,388,802           | (408,099)                            |
| CHARGES FOR SERVICES                       | 57,004,925            | 57,837,216              | 61,622,835                | 62,107,895          | 4,270,679                            |
| MISCELLANEOUS REVENUE                      | 1,584,114             | 229,414                 | 976,375                   | 2,227,981           | 1,998,567                            |
| <b>Total Revenues</b>                      | <b>240,435,312</b>    | <b>254,715,980</b>      | <b>266,404,288</b>        | <b>271,131,157</b>  | <b>16,415,177</b>                    |
| <b>EXPENDITURES:</b>                       |                       |                         |                           |                     |                                      |
| <b>LABOR COSTS</b>                         | 208,910,850           | 220,002,390             | 237,095,802               | 240,144,892         | 20,142,502                           |
| <b>OTHER EXPENDITURES:</b>                 |                       |                         |                           |                     | -                                    |
| SERVICES & SUPPLIES                        | 33,771,920            | 34,696,374              | 42,691,737                | 42,498,978          | 7,802,604                            |
| TAXES, LICENSES, DEBT SERVICE & OTHERS     | 4,603,209             | 3,245,801               | 2,756,088                 | 2,756,088           | (489,713)                            |
| <b>Total Expenditures</b>                  | <b>247,285,979</b>    | <b>257,944,565</b>      | <b>282,543,627</b>        | <b>285,399,958</b>  | <b>27,455,393</b>                    |
| <b>REV LESS EXP</b>                        | <b>(6,850,667)</b>    | <b>(3,228,585)</b>      | <b>(16,139,339)</b>       | <b>(14,268,801)</b> | <b>(11,040,216)</b>                  |
| <b>OTHER FINANCING SOURCES(USES)</b>       |                       |                         |                           |                     |                                      |
| ISSUANCE OF CAPITAL LEASES                 | -                     | -                       | -                         | -                   | -                                    |
| SALE OF ASSETS                             | -                     | -                       | -                         | -                   | -                                    |
| TRANSFER IN(OUT) FUND D-Cap Fac            | 216,295               | -                       | -                         | -                   | -                                    |
| TRANSFERS IN(OUT) FUND D-Cap Fac           | (4,996,137)           | (4,880,424)             | (5,576,031)               | (8,151,493)         | (3,271,069)                          |
| TRANSFERS IN(OUT) FUND E-POB               | -                     | -                       | -                         | 46,495              | 46,495                               |
| TRANSFER IN(OUT) FUND G-Grants             | (357,699)             | (44,073)                | (4,136)                   | (914,136)           | (870,063)                            |
| TRANSFER IN(OUT) FUND G-Grants             | 20,043                | 48,842                  | -                         | -                   | (48,842)                             |
| TRANSFER IN(OUT) FUND L-Leased Properties  | 1,200,000             | -                       | -                         | -                   | -                                    |
| TRANSFER IN(OUT) FUND M-IGT                | 14,126,000            | 9,091,846               | 22,879,580                | 29,172,993          | 20,081,147                           |
| <b>Total Other Financing Sources(Uses)</b> | <b>10,208,502</b>     | <b>4,216,191</b>        | <b>17,299,413</b>         | <b>20,153,859</b>   | <b>15,937,668</b>                    |
| <b>REV LESS EXP PLUS TRANSFERS</b>         | <b>3,357,835</b>      | <b>987,606</b>          | <b>1,160,074</b>          | <b>5,885,058</b>    | <b>4,897,452</b>                     |



**REVENUES & OTHER FINANCING SOURCES - GENERAL FUND**

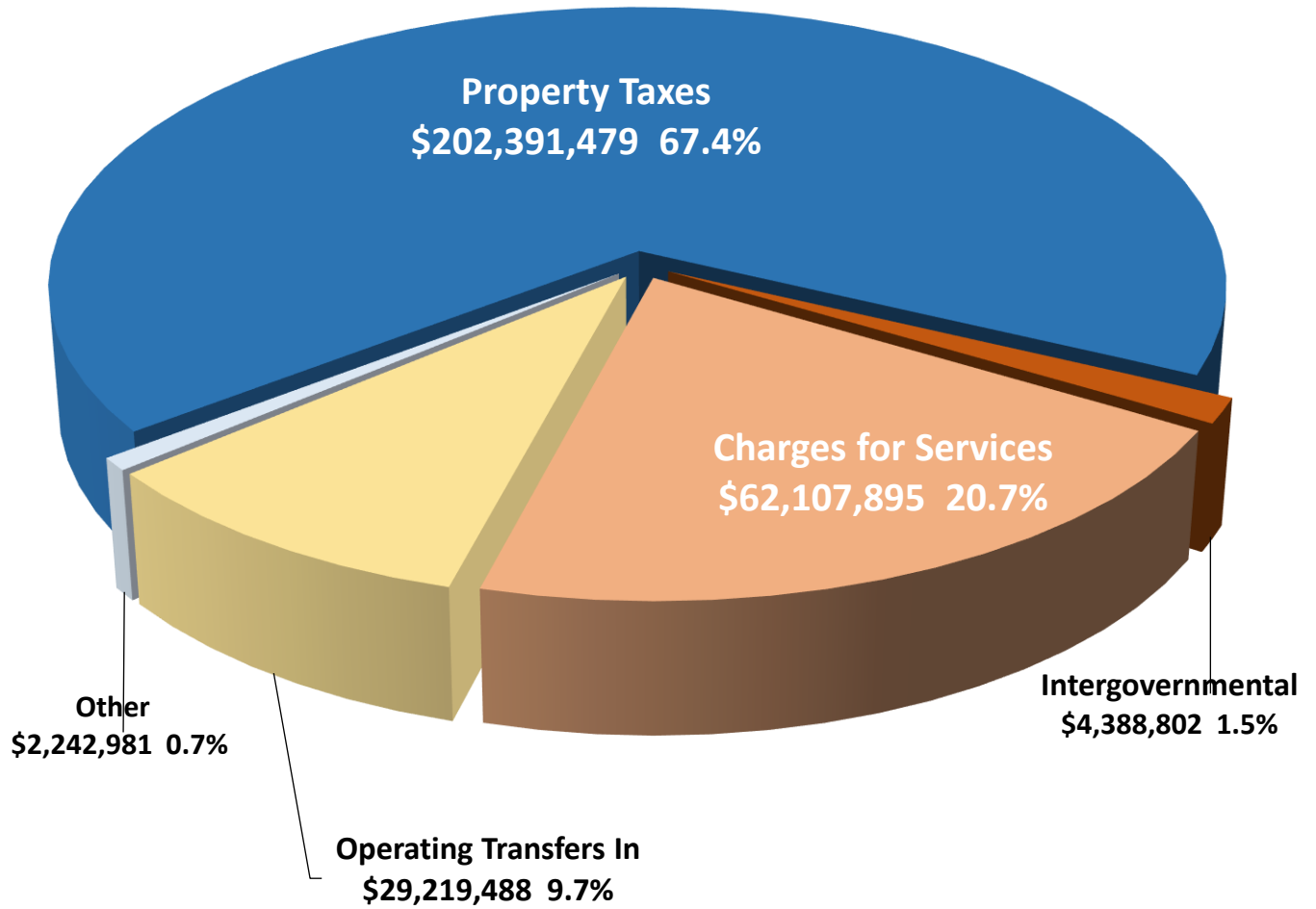
**Final Budget FY 2023-24**

|   | ACTUALS<br>FY 2021-22                                | UNAUDITED<br>FY 2022-23 | PRELIMINARY<br>FY 2023-24 | FINAL<br>FY 2023-24   | VARIANCE W/<br>FY 2022-23 UNAUDITEDS |                      |
|---|--|-------------------------|---------------------------|-----------------------|--------------------------------------|----------------------|
| 910100  | CURRENT SECURED PROPERTY TAXES                       | \$ 162,716,826          | \$ 175,221,884            | \$ 184,681,637        | \$ 188,124,224                       | \$ 12,902,340        |
| 910200  | CURRENT UNSECURED PROPERTY TAXES                     | 5,612,661               | 5,927,061                 | 6,648,869             | 5,511,260                            | (415,801)            |
| 910300  | SUPPLEMENTAL PROPERTY TAXES                          | 5,953,849               | 6,740,564                 | 4,647,209             | 4,905,049                            | (1,835,515)          |
| 910400  | TAXES-SECURED "TEETER" FUNDS                         | 1,162,382               | 1,040,586                 | 1,040,595             | 1,040,595                            | 9                    |
| 910500  | TAXES-SUPPLEMENTAL "TEETER" FUNDS                    | 208,176                 | 397,663                   | 397,660               | 397,660                              | (3)                  |
| 910600  | UNITARY CURRENT SECURED TAXES                        | 1,730,275               | 1,964,878                 | 1,689,103             | 1,930,789                            | (34,089)             |
| 912000  | SECURED REDEMPTION TAXES                             | 14,967                  | 18,766                    | 9,186                 | 11,571                               | (7,195)              |
| 913000  | PRIOR UNSECURED PROPERTY TAXES                       | 118,657                 | 62,195                    | 99,998                | 85,432                               | 23,237               |
| 914000  | PROPERTY TAX PENALTIES                               | 71,117                  | 46,823                    | 38,355                | 42,567                               | (4,256)              |
| 976200  | SPECIAL TAX ASSESSMENTS                              | 336,493                 | 343,517                   | 338,600               | 342,332                              | (1,185)              |
| <b>PROPERTY TAXES</b>                             |  | <b>177,925,403</b>      | <b>191,763,937</b>        | <b>199,591,212</b>    | <b>202,391,479</b>                   | <b>10,627,542</b>    |
| 941000  | INTEREST INCOME                                      | (1,030,245)             | 88,512                    | 15,000                | 15,000                               | (73,512)             |
| 942000  | FAIR VALUE ADJUSTMENT                                | -                       | -                         | -                     | -                                    | -                    |
| <b>USE OF MONEY/PROPERTY</b>                      |  | <b>(1,030,245)</b>      | <b>88,512</b>             | <b>15,000</b>         | <b>15,000</b>                        | <b>(73,512)</b>      |
| 919600  | RDA RESIDUAL DISTRIBUTION                            | 1,545,966               | 2,021,625                 | 1,743,037             | 1,783,796                            | (237,829)            |
| 952200  | HOMEOWNERS PROPERTY TAX REVENUE                      | 1,373,116               | 1,349,637                 | 1,400,000             | 1,350,000                            | 363                  |
| 953100  | AID/OTHER LOCAL GOV'T AGENCY                         | 944,479                 | -                         | -                     | -                                    | -                    |
| 953300  | REDEVELOPMENT AGENCY-PASSTHRU                        | 1,085,655               | 1,424,356                 | 1,055,829             | 1,255,006                            | (169,350)            |
| 956900  | STATE AID AND OTHER MISC REVENUES                    | 1,899                   | 1,283                     | -                     | -                                    | (1,283)              |
| 957000  | CAPITAL CONTRIBUTIONS                                | -                       | -                         | -                     | -                                    | -                    |
| <b>INTERGOVERNMENTAL</b>                          |  | <b>4,951,115</b>        | <b>4,796,901</b>          | <b>4,198,866</b>      | <b>4,388,802</b>                     | <b>(408,099)</b>     |
| 963900  | DEPLOYMENTS/OTHER FIRE SERVICE REIMBURSEMENTS        | 2,250,477               | 1,927,615                 | 3,380,000             | 3,380,000                            | 1,452,385            |
| 964300  | FEES-INSPECTIONS, PERMITS & PLAN REVIEW              | 2,977,023               | 2,619,993                 | 3,926,146             | 3,926,146                            | 1,306,153            |
| 964310  | FEE-INSPECTIONS                                      | -                       | -                         | -                     | -                                    | -                    |
| 964320  | PERMITS & KNOX LOCK FEES                             | -                       | -                         | -                     | -                                    | -                    |
| 964330  | PLAN REVIEW FEES                                     | 2,123,095               | 1,861,338                 | 2,402,760             | 2,402,760                            | 541,422              |
| 964340  | CODE ENFORCEMENT INSPECTION FEES                     | 751,779                 | 667,930                   | 1,423,386             | 1,423,386                            | 755,456              |
| 964360  | FIREWORK FEES  | 65,749                  | 53,961                    | 70,000                | 70,000                               | 16,039               |
| 964370  | PLANNING LETTERS (COUNTY)                            | 36,400                  | 36,764                    | 30,000                | 30,000                               | (6,764)              |
| 964800  | FIRE CONTROL SERVICE (ALARM FEES)                    | 104,496                 | 78,372                    | 50,000                | 50,000                               | (28,372)             |
| 964900  | COPYING SERVICE                                      | 7,930                   | 7,356                     | 5,000                 | 5,000                                | (2,356)              |
| 966900  | MEDICAL CARE (MEDIC FEES)                            | 44,828,798              | 43,594,369                | 46,900,000            | 46,900,000                           | 3,305,631            |
| 966910  | GEMT REIMBURSEMENT                                   | 39,513                  | 3,035,763                 | 500,000               | 500,000                              | (2,535,763)          |
| 969300  | EDUCATION TRAINING SERVICE                           | 258,810                 | 214,146                   | 400,000               | 400,000                              | 185,854              |
| 969900  | CONTRACT SERVICE REVENUE                             | 6,537,878               | 6,359,602                 | 6,461,689             | 6,946,749                            | 587,147              |
| <b>CHARGES FOR SERVICES</b>                       |  | <b>57,004,925</b>       | <b>57,837,216</b>         | <b>61,622,835</b>     | <b>62,107,895</b>                    | <b>4,270,679</b>     |
| 931000  | VEHICLE CODE FINES                                   | 4,695                   | 1,094                     | 5,000                 | 5,000                                | 3,906                |
| 932000  | OTHER COURT FINES                                    | 4,183                   | 631                       | 4,000                 | 4,000                                | 3,369                |
| 973000  | DONATIONS - CERT DONATION FROM FOUNDATION            | 647                     | 4,250                     | -                     | -                                    | (4,250)              |
| 974000  | INSURANCE PROCEEDS                                   | 7,973                   | 54,566                    | -                     | 487,031                              | 432,465              |
| 979000  | REVENUE - GEMT ADMIN FEE + OTHER                     | 1,528,847               | 133,311                   | 967,375               | 1,731,950                            | 1,598,639            |
| 979900  | REVENUE - OTHER                                      | 37,769                  | 35,562                    | -                     | -                                    | (35,562)             |
| <b>MISCELLANEOUS REVENUE</b>                      |  | <b>1,584,114</b>        | <b>229,414</b>            | <b>976,375</b>        | <b>2,227,981</b>                     | <b>1,998,567</b>     |
| <b>Total General Operating Revenues</b>           |  | <b>240,435,312</b>      | <b>254,715,980</b>        | <b>266,404,288</b>    | <b>271,131,157</b>                   | <b>16,415,177</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) | -                       | -                         | -                     | 46,495                               | 46,495               |
| 599100  | OPERATING TRANSFERS IN (From FUND G - Grants)        | 20,043                  | 48,842                    | -                     | -                                    | (48,842)             |
| 599100  | OPERATING TRANSFERS IN (From FUND L - Leased Ppty)   | 205,184                 | -                         | -                     | -                                    | -                    |
| 599100  | OPERATING TRANSFERS IN (From FUND M - IGT)           | 15,553,405              | 9,091,845                 | 22,879,580            | 29,172,993                           | 20,081,148           |
| <b>OTHER FINANCING SOURCES</b>                    |  | <b>15,562,337</b>       | <b>9,140,687</b>          | <b>22,879,580</b>     | <b>29,219,488</b>                    | <b>20,078,801</b>    |
| <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b> |  | <b>\$ 255,997,649</b>   | <b>\$ 263,856,667</b>     | <b>\$ 289,283,868</b> | <b>\$ 300,350,645</b>                | <b>\$ 36,493,978</b> |



**REVENUES & OTHER FINANCING SOURCES - GENERAL OPERATING FUND**

**Final Budget FY 2023-24**







## Expenditures and Other Financing Uses - General Fund

Final Budget FY 2023-24

|  | ACTUALS<br>FY 2021-22 | UNAUDITED<br>FY 2022-23 | PRELIMINARY<br>FY 2023-24 | FINAL<br>FY 2023-24   | VARIANCE W/<br>FY 2022-23 UNAUDITEDS |
|--|-----------------------|-------------------------|---------------------------|-----------------------|--------------------------------------|
| <b>EXPENDITURES</b>                                |                       |                         |                           |                       |                                      |
| LABOR COSTS  | \$ 208,910,850        | \$ 220,002,390          | \$ 237,095,801            | \$ 240,144,892        | \$ 20,142,502                        |
| SERVICES & SUPPLIES                                | 33,771,920            | 34,696,374              | 42,691,737                | 42,498,978            | 7,802,604                            |
| TAXES, LICENSES, DEBT SERVICE & OTHERS             | 4,603,209             | 3,245,801               | 2,756,088                 | 2,756,088             | (489,713)                            |
| <b>Total Expenditures</b>                          | <b>247,285,979</b>    | <b>257,944,565</b>      | <b>282,543,626</b>        | <b>285,399,958</b>    | <b>27,455,393</b>                    |
| <b>OTHER FINANCING USES</b>                        |                       |                         |                           |                       |                                      |
| TRANSFERS OUT                                      | 5,353,836             | 4,924,497               | 5,580,167                 | 9,065,629             | 4,141,132                            |
| <b>Total Expenditures and Other Financing Uses</b> | <b>\$ 252,639,815</b> | <b>\$ 262,869,062</b>   | <b>\$ 288,123,793</b>     | <b>\$ 294,465,587</b> | <b>\$ 31,596,525</b>                 |

| Acct   | Description                      | ACTUALS<br>FY 2021-22 | UNAUDITED<br>FY 2022-23 | PRELIMINARY<br>FY 2023-24 | FINAL<br>FY 2023-24 | VARIANCE W/<br>FY 2022-23 UNAUDITEDS |
|--------|----------------------------------|-----------------------|-------------------------|---------------------------|---------------------|--------------------------------------|
| 110000 | WAGES                            | \$ 114,322,280        | \$ 120,741,457          | \$ 130,554,157            | \$ 134,352,371      | \$ 13,610,914                        |
| 120000 | BENEFITS                         | 94,588,570            | 99,260,933              | 106,541,644               | 105,792,521         | 6,531,588                            |
|        | <b>Total Labor Costs</b>         | <b>208,910,850</b>    | <b>220,002,390</b>      | <b>237,095,801</b>        | <b>240,144,892</b>  | <b>20,142,502</b>                    |
| 200500 | ADS/LEGAL NOTICES                | 7,982                 | 11,394                  | 12,474                    | 12,474              | 1,080                                |
| 201500 | PRINT & COPY SERVICES            | 9,571                 | 9,442                   | 9,400                     | 9,400               | (42)                                 |
| 202100 | BOOKS, SUBSCRIPTION SERVICE      | 7,218                 | 23,054                  | 23,733                    | 23,733              | 679                                  |
| 202200 | BOOKS, SUBSCRIPTION (PERM LIB)   | 19,555                | 43,055                  | 35,379                    | 35,884              | (7,171)                              |
| 202300 | AUDIO VIDEO PRODUCTION SERVICES  | 9,845                 | -                       | 9,400                     | 9,400               | 9,400                                |
| 202900 | BUSINESS/CONFERENCE              | 114,812               | 176,758                 | 406,092                   | 444,601             | 267,843                              |
| 203100 | BUSINESS ACTIVITY EXP (NON-EE)   | 9,582                 | 22,479                  | 15,500                    | 94,259              | 71,780                               |
| 203500 | EDUC/TRAINING SERVICES           | 324,573               | 416,506                 | 677,723                   | 680,723             | 264,217                              |
| 203600 | EDUCATION/TRAINING SUPPLIES      | (27,993)              | 141,108                 | 222,182                   | 217,782             | 76,674                               |
| 203800 | EMPLOYEE AWARDS                  | 6,346                 | 9,574                   | 35,609                    | 47,009              | 37,435                               |
| 203900 | EMPLOYEE TRANSPORTATION          | 892                   | 731                     | 1,000                     | 1,000               | 269                                  |
| 204100 | OFFICE EQUIP NOT INVENTORIED     | 6,745                 | 7,955                   | 10,800                    | 10,800              | 2,845                                |
| 204500 | FREIGHT/SHIPPING                 | 6,626                 | 7,342                   | 6,000                     | 6,000               | (1,342)                              |
| 205100 | INSURANCE LBLTY,PPTY,W/C,ETC.    | 3,974,408             | 4,674,767               | 5,085,000                 | 3,709,984           | (964,783)                            |
| 206100 | MEMBERSHIPS                      | 47,103                | 43,754                  | 56,275                    | 57,274              | 13,520                               |
| 206600 | PHOTO SUPPLY                     | 6,533                 | 1,638                   | 19,078                    | 19,000              | 17,362                               |
| 207600 | OFFICE SUPPLIES                  | 85,403                | 51,810                  | 58,442                    | 58,442              | 6,632                                |
| 208100 | POSTAGE/SUPPLY/METER RNTL/LSE    | 149                   | 27                      | 4,000                     | 4,000               | 3,973                                |
| 208500 | PRINTING/BINDING                 | 17,909                | 15,658                  | 22,000                    | 24,100              | 8,442                                |
| 210300 | LNDSVC SVC/WEED ABTM/PEST CTRL   | 108,766               | 86,406                  | 149,458                   | 168,594             | 82,188                               |
| 210400 | LANDSCAPE SUPPLY                 | 9,329                 | 10,201                  | 13,750                    | 13,750              | 3,549                                |
| 211100 | BUILDING SERVICE                 | 644,282               | 410,696                 | 1,324,313                 | 1,472,918           | 1,062,222                            |
| 211200 | BUILDING SUPPLY                  | 40,179                | 122,480                 | 47,300                    | 47,300              | (75,180)                             |
| 213100 | ELECTRICAL SERVICE               | 27,339                | 28,724                  | 75,253                    | 75,253              | 46,529                               |
| 213200 | ELECTRICAL SUPPLY                | 25,006                | 29,940                  | 29,300                    | 29,300              | (640)                                |
| 215100 | MECH SYSTEMS SVC                 | 39,674                | 52,363                  | 61,332                    | 61,448              | 9,085                                |
| 215200 | MECH SYSTEMS SUP                 | 60,691                | 58,144                  | 61,600                    | 61,600              | 3,456                                |
| 216100 | PAINTING SERVICE                 | 25,227                | 116                     | 51,842                    | 51,842              | 51,726                               |
| 216200 | PAINTING SUPPLY                  | 2,351                 | 3,836                   | 9,500                     | 9,500               | 5,664                                |
| 216700 | PLUMBING SERVICE                 | 33,041                | 28,520                  | 29,629                    | 29,629              | 1,109                                |
| 216800 | PLUMBING SUPPLY                  | 27,025                | 24,052                  | 31,300                    | 31,300              | 7,248                                |
| 217100 | REAL PROPERTY RENTAL             | 14,412                | 14,112                  | 14,374                    | 14,374              | 262                                  |
| 219100 | ELECTRICITY                      | 574,096               | 592,398                 | 602,686                   | 602,686             | 10,288                               |
| 219200 | NATURAL GAS                      | 195,338               | 261,717                 | 279,369                   | 279,369             | 17,652                               |
| 219300 | REFUSE SERVICE                   | 44,134                | 79,885                  | 111,949                   | 111,949             | 32,064                               |
| 219500 | SEWAGE SERVICE                   | 43,803                | 46,933                  | 48,914                    | 48,914              | 1,981                                |
| 219700 | TELEPHONE SVCE:LINE FEES & CALLS | 797,775               | 845,653                 | 937,912                   | 937,912             | 92,259                               |
| 219800 | WATER SERVICE                    | 128,027               | 136,237                 | 138,862                   | 138,862             | 2,625                                |
| 220500 | VEHICLE MAINT SVC                | 1,479,060             | 1,357,821               | 1,699,839                 | 1,679,756           | 321,935                              |
| 220600 | VEHICLE MAINT SUP                | 1,074,912             | 1,359,127               | 1,560,700                 | 1,562,192           | 203,065                              |
| 222600 | EXPENDABLE TOOLS                 | 9,386                 | 11,646                  | 18,950                    | 18,950              | 7,304                                |
| 223100 | FIRE EQUIP SVC (NON-SCBA)        | 41,848                | 54,934                  | 62,400                    | 102,400             | 47,466                               |
| 223200 | FIRE EQUIP SUPPLY                | 444,740               | 341,087                 | 565,638                   | 558,138             | 217,051                              |
| 223600 | FUEL, OILS & LUBRICANTS          | 1,629,131             | 1,663,621               | 1,704,100                 | 1,705,085           | 41,464                               |
| 225100 | MEDICAL EQUIP SVC                | 77,995                | 236,580                 | 249,800                   | 771,459             | 534,879                              |
| 225200 | MEDICAL EQUIP SUP                | (7,375)               | 5,789                   | 12,500                    | 12,500              | 6,711                                |
| 226400 | OFFICE EQUIPMENT/FURNITURE       | 4,805                 | 9,288                   | 16,500                    | 26,500              | 17,212                               |
| 226500 | COMPUTER INVENTORIALBLE EQUIPT.  | 96,640                | 365,257                 | 142,185                   | 146,855             | (218,402)                            |
| 226600 | STATION FURNISHINGS              | 24,504                | 24,116                  | 38,500                    | 38,500              | 14,384                               |
| 227100 | COMM EQUIP SERVICE               | 26,005                | 69,428                  | 88,100                    | 88,100              | 18,672                               |
| 227200 | COMM EQUIP SUPPLY                | 497,522               | 520,375                 | 520,250                   | 540,750             | 20,375                               |
| 227500 | EQUIPMENT RENTAL                 | 181,258               | 282,678                 | 344,680                   | 394,680             | 112,002                              |
| 228100 | SHOP EQUIP SERVICE               | 13,841                | 9,952                   | 10,000                    | 10,000              | 48                                   |
| 228200 | SHOP EQUIP SUPPLY                | 21,265                | 23,702                  | 72,450                    | 72,450              | 48,748                               |

| Acct   | Description                    | ACTUALS<br>FY 2021-22 | UNAUDITED<br>FY 2022-23 | PRELIMINARY<br>FY 2023-24 | FINAL<br>FY 2023-24 | VARIANCE W/<br>FY 2022-23 UNAUDITEDS |
|--|--------------------------------|-----------------------|-------------------------|---------------------------|---------------------|--------------------------------------|
| 229100                                       | OTHER EQUIP SERV               | 27,613                | 22,782                  | 39,550                    | 39,550              | 16,768                               |
| 229200                                       | OTHER EQUIP SUPPLY             | 112,519               | 182,453                 | 404,695                   | 407,575             | 225,122                              |
| 231300                                       | CLOTHING REPAIRS               | 87,001                | 129,669                 | 150,000                   | 165,000             | 35,331                               |
| 231400                                       | SAFETY CLOTHING AND SUPPLIES   | 1,003,377             | 911,691                 | 1,334,070                 | 1,345,320           | 433,629                              |
| 232100                                       | CUSTODIAL SERVICE              | 90,426                | 95,481                  | 113,572                   | 110,970             | 15,489                               |
| 232200                                       | CUSTODIAL SUPPLY               | 112,456               | 124,062                 | 115,000                   | 115,000             | (9,062)                              |
| 233200                                       | FOOD SUPPLY                    | 54,945                | 65,313                  | 78,848                    | 79,048              | 13,735                               |
| 234200                                       | KITCHEN SUPPLY                 | 3,962                 | 5,133                   | 4,000                     | 4,000               | (1,133)                              |
| 235100                                       | LAUNDRY SERVICE                | 11,826                | 13,746                  | 12,500                    | 12,500              | (1,246)                              |
| 244300                                       | MEDICAL SERVICES               | 244,592               | 262,354                 | 339,256                   | 339,256             | 76,902                               |
| 244400                                       | MEDICAL SUPPLIES               | 1,377,595             | 1,152,751               | 1,497,550                 | 1,497,550           | 344,799                              |
| 250200                                       | ACTUARIAL SERVICE              | 26,775                | 5,600                   | 34,500                    | 35,200              | 29,600                               |
| 250500                                       | FINANCIAL SERVICE              | 160,113               | 149,013                 | 88,190                    | 91,390              | (57,623)                             |
| 253100                                       | LEGAL SERVICE                  | 444,886               | 411,667                 | 596,163                   | 615,009             | 203,342                              |
| 254100                                       | PERSONNEL SERVICE              | 68,276                | 97,072                  | 152,837                   | 152,837             | 55,765                               |
| 254200                                       | TREASURER SERVICES             | 7,869                 | 6,701                   | 10,000                    | 10,000              | 3,299                                |
| 259100                                       | OTHER SERVICE                  | 8,562,529             | 8,562,691               | 11,382,235                | 11,415,587          | 2,852,896                            |
| 281100                                       | COMPUTER SERVICES              | 1,267,891             | 1,388,071               | 1,753,714                 | 1,894,127           | 506,056                              |
| 281200                                       | COMPUTER SUPPLY                | 34,334                | 20,085                  | 10,000                    | 10,000              | (10,085)                             |
| 281300                                       | SALES TAX ADJUSTMENT           | -                     | -                       | -                         | -                   | -                                    |
| 281700                                       | ELECTION SERVICE               | -                     | 58,111                  | -                         | 2,000               | (56,111)                             |
| 285100                                       | PHYSICAL FITNESS SERVICE       | 23,213                | 35,978                  | 70,000                    | 70,000              | 34,022                               |
| 285200                                       | PHYSICAL FITNESS SUPPLIES      | 68,877                | 98,760                  | 110,000                   | 110,000             | 11,240                               |
| 288000                                       | PRIOR YEAR SVC/SUP             | -                     | -                       | -                         | -                   | -                                    |
| 289800                                       | OTHER SUPPLIES                 | 77,702                | 38,228                  | 37,100                    | 37,100              | (1,128)                              |
| 289900                                       | OTHER SERVICES                 | 1,762,314             | 985,807                 | 903,381                   | 938,831             | (46,976)                             |
| 292300                                       | GS MESSENGER SERVICES          | 253                   | -                       | -                         | -                   | -                                    |
| 293100                                       | DISPATCH SERVICE               | 4,837,887             | 4,793,636               | 5,311,899                 | 5,311,899           | 518,263                              |
| 293400                                       | PUBLIC WORKS SVC               | -                     | 4,350                   | 4,000                     | 4,000               | (350)                                |
| 296200                                       | GENERAL SERVICE PARKING CHARGE | 5,783                 | 17,023                  | 23,800                    | 23,689              | 6,666                                |
| 298400                                       | RADIO SYSTEMS                  | 213,615               | 233,280                 | 279,555                   | 280,860             | 47,580                               |
| <b>Total Services and Supplies</b>           |                                | <b>33,771,920</b>     | <b>34,696,374</b>       | <b>42,691,737</b>         | <b>42,498,978</b>   | <b>7,802,604</b>                     |
| 321000                                       | INTEREST EXPENSE               | 191,444               | 82,911                  | 97,425                    | 97,425              | 14,514                               |
| 322000                                       | PRINCIPAL PAYMENTS             | 120,737               | 179,723                 | 169,970                   | 169,970             | (9,753)                              |
| 345000                                       | ASSESSMENTS                    | 4,083,368             | 2,980,415               | 2,262,148                 | 2,262,148           | (718,267)                            |
| 370000                                       | CONTRIBUTIONS TO OTHER AGENCY  | 207,660               | 2,752                   | 226,545                   | 226,545             | 223,793                              |
| <b>Total Tax, License, &amp; Assessments</b> |                                | <b>4,603,209</b>      | <b>3,245,801</b>        | <b>2,756,088</b>          | <b>2,756,088</b>    | <b>(489,713)</b>                     |

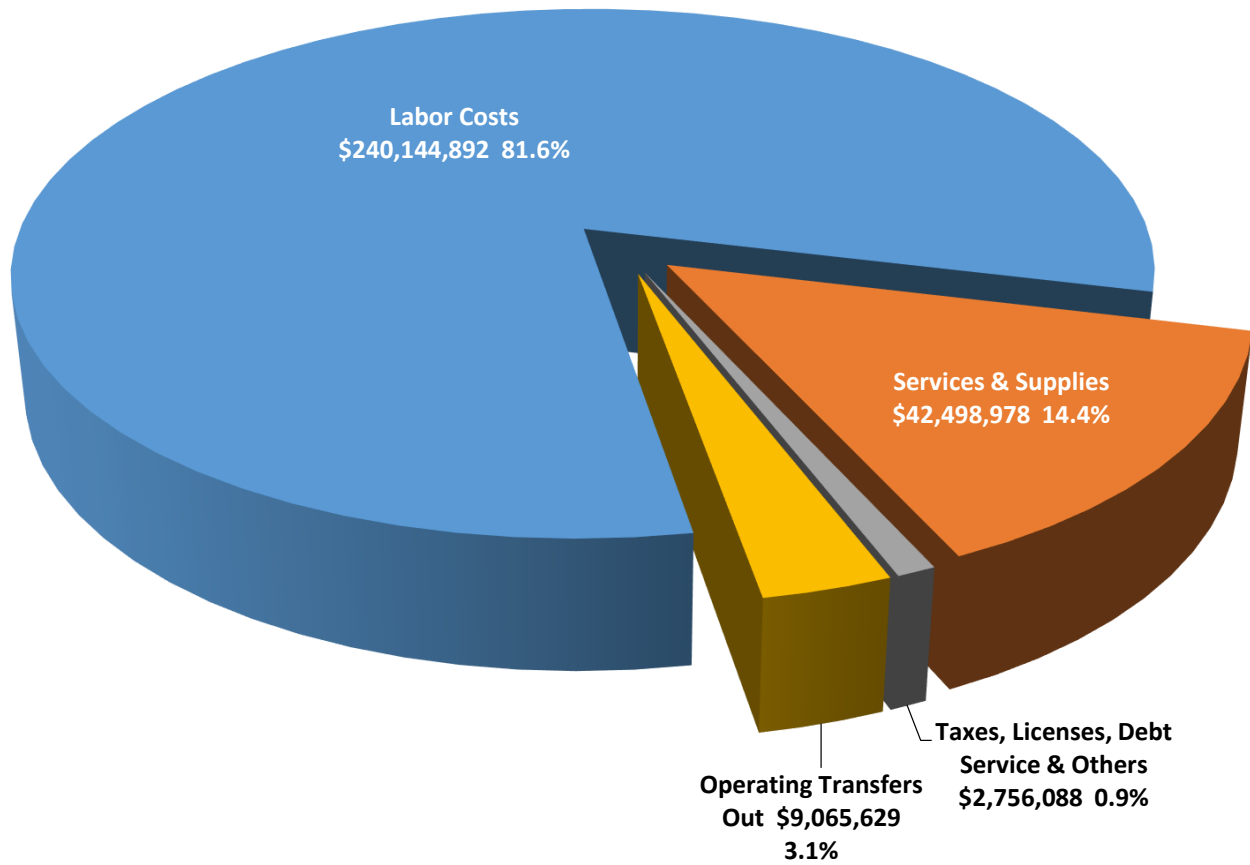
**Total General Operating Expenditures**      \$ 247,285,979    \$ 257,944,565    \$ 282,543,626    \$ 285,399,958    \$ 27,455,393

| Account Description                                | ACTUALS<br>FY 2021-22 | UNAUDITED<br>FY 2022-23 | PRELIMINARY<br>FY 2023-24 | FINAL<br>FY 2023-24   | VARIANCE W/<br>FY 2022-23 UNAUDITEDS |
|--|-----------------------|-------------------------|---------------------------|-----------------------|--------------------------------------|
| Transfer Out to Fund D - Capital Facilities        | \$ 4,996,137          | \$ 4,880,424            | \$ 5,576,031              | \$ 8,151,493          | \$ 3,271,069                         |
| Transfer Out to Fund E-Pension Fund                | -                     | -                       | -                         | -                     | -                                    |
| Transfer Out to Fund G-Grants                      | 357,699               | 44,073                  | 4,136                     | 914,136               | 870,063                              |
| Transfer Out to Fund L-Leases                      | -                     | -                       | -                         | -                     | -                                    |
| Transfer Out to Fund M-IGT                         | -                     | -                       | -                         | -                     | -                                    |
| <b>Total Other Financing Uses</b>                  | <b>\$ 5,353,836</b>   | <b>\$ 4,924,497</b>     | <b>\$ 5,580,167</b>       | <b>\$ 9,065,629</b>   | <b>\$ 4,141,132</b>                  |
| <b>Total Expenditures and Other Financing Uses</b> | <b>\$ 252,639,815</b> | <b>\$ 262,869,062</b>   | <b>\$ 288,123,793</b>     | <b>\$ 294,465,587</b> | <b>\$ 31,596,525</b>                 |



## EXPENDITURES AND OTHER FINANCING USES - GENERAL FUND

Final Budget FY 2023-24





## Labor Costs - General Fund

### Final Budget FY 2023-24

|                           |  | ACTUALS               | UNAUDITED             | PRELIMINARY           | FINAL                 | VARIANCE W/ FY 2022-23 UNAUDITEDS |              |
|---------------------------|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------------------|--------------|
|                           |  | FY 2021-22            | FY 2022-23            | FY 2023-24            | FY 2023-24            | \$ Change                         | % Change     |
| <b>COMPENSATION</b>       |  |                       |                       |                       |                       |                                   |              |
| 111000                    | Wages                                  | \$ 66,457,651         | \$ 70,405,414         | \$ 81,616,376         | \$ 82,258,554         | \$ 11,853,140                     | 16.8%        |
| 112100                    | Reserve F/F-Rio Linda                  | 38,393                | 35,487                | 31,255                | 31,255                | (4,232)                           | -11.9%       |
| 112400                    | Directors                              | 20,617                | 26,350                | 22,028                | 22,028                | (4,322)                           | -16.4%       |
| 113120                    | Overtime - Shift                       | 1,707,287             | 2,282,312             | 2,613,897             | 2,641,731             | 359,419                           | 15.7%        |
| 113210                    | FLSA                                   | 1,582,234             | 1,711,818             | 1,926,719             | 1,936,362             | 224,544                           | 13.1%        |
| 113110                    | Constant Staffing-Callback             | 25,535,287            | 26,017,630            | 17,955,096            | 21,016,132            | (5,001,498)                       | -19.2%       |
| 113220                    | Overtime - Day                         | 641,754               | 704,349               | 664,732               | 664,732               | (39,617)                          | -5.6%        |
| 114110                    | Out of Class                           | 79,171                | 60,607                | 59,380                | 59,380                | (1,227)                           | -2.0%        |
| 114111                    | Fire Staff Premium                     | 355,717               | 327,812               | 390,437               | 392,441               | 64,629                            | 19.7%        |
| 114120                    | EMT                                    | 2,532,480             | 2,760,780             | 3,119,831             | 3,135,445             | 374,665                           | 13.6%        |
| 114130                    | Paramedic                              | 3,367,068             | 3,734,999             | 4,445,583             | 4,446,183             | 711,184                           | 19.0%        |
| 114140                    | Education                              | 4,050,724             | 4,618,281             | 5,680,266             | 5,683,236             | 1,064,955                         | 23.1%        |
| 114160                    | Haz-Mat                                | 436,552               | 845,729               | 1,233,136             | 1,239,457             | 393,728                           | 46.6%        |
| 114170                    | Longevity Pay                          | 1,623,904             | 1,897,786             | 2,289,329             | 2,300,990             | 403,204                           | 21.2%        |
| 114200                    | Standby Pay                            | 39,005                | 62,968                | 53,115                | 53,115                | (9,853)                           | -15.6%       |
| 114310                    | Uniform Allowance                      | 13,056                | 28,200                | 37,600                | 37,600                | 9,400                             | 33.3%        |
| 114320                    | Tool Allowance                         | 15,250                | 18,623                | 32,885                | 32,885                | 14,262                            | 76.6%        |
| 115110                    | Annual PTO/VL Buy Back                 | 863,940               | 940,898               | 800,616               | 800,616               | (140,282)                         | -14.9%       |
| 115114                    | Holiday Pay Prem.                      | 3,000,377             | 3,234,175             | 3,666,471             | 3,684,824             | 450,649                           | 13.9%        |
| 115130                    | Sick Leave Buy Back/Annual             | 1,961,813             | 1,027,239             | 1,093,905             | 1,093,905             | 66,666                            | 6.5%         |
| 115140                    | Employee Behavioral Wellness Incentive | -                     | -                     | 2,821,500             | 2,821,500             | 2,821,500                         |              |
| <b>TOTAL COMPENSATION</b> |  | <b>114,322,280</b>    | <b>120,741,457</b>    | <b>130,554,157</b>    | <b>134,352,371</b>    | <b>13,610,914</b>                 | <b>11.3%</b> |
| <b>BENEFITS</b>           |  |                       |                       |                       |                       |                                   |              |
| <b>Retirement</b>         |  |                       |                       |                       |                       |                                   |              |
| 121011                    | CalPERS Safety                         | 44,539,562            | 47,803,232            | 52,378,182            | 51,448,723            | 3,645,491                         | 7.6%         |
| 121020                    | CalPERS Misc.                          | 2,330,737             | 2,581,259             | 2,772,676             | 2,779,178             | 197,919                           | 7.7%         |
| 121022                    | Pension Bonds Principal Payment        | 2,880,000             | 4,679,196             | 5,101,586             | 5,101,586             | 422,390                           | 9.0%         |
| 121040                    | SCERS Safety Retirement                | 4,407,807             | 2,800,000             | 4,600,000             | 4,600,000             | 1,800,000                         | 64.3%        |
| 121041                    | Pension Bonds Interest Payment         | 1,627,912             | 1,474,696             | 1,364,306             | 1,364,306             | (110,390)                         | -7.5%        |
| <b>Total Retirement</b>   |  | <b>55,786,018</b>     | <b>59,338,383</b>     | <b>66,216,750</b>     | <b>65,293,793</b>     | <b>5,955,410</b>                  | <b>10.0%</b> |
| <b>Medical</b>            |  |                       |                       |                       |                       |                                   |              |
| 123010                    | Employees                              | 14,485,772            | 14,790,897            | 17,634,789            | 17,789,850            | 2,998,953                         | 20.3%        |
| 123011                    | Retirees                               | 11,264,977            | 11,492,580            | 11,538,681            | 11,538,681            | 46,101                            | 0.4%         |
| 123015                    | PERS OPEB                              | 6,497,796             | 3,724,155             | 4,090,950             | 4,090,950             | 366,795                           | 9.8%         |
| 123020                    | Dental                                 | 965,611               | 934,581               | 1,070,208             | 1,062,358             | 127,777                           | 13.7%        |
| 123030                    | Vision                                 | 137,029               | 135,118               | 149,433               | 148,602               | 13,484                            | 10.0%        |
| 123040                    | Employee Assistance Program (EAP)      | 36,060                | 43,203                | 56,621                | 81,746                | 38,543                            | 89.2%        |
| 123050                    | LT Disability                          | 45,718                | 46,341                | 38,410                | 38,410                | (7,931)                           | -17.1%       |
| 123060                    | Life/AD&D                              | 123,012               | 120,390               | 134,556               | 133,625               | 13,235                            | 11.0%        |
| 123080                    | Employee Retirement Consulting         | 24,014                | 21,934                | 26,835                | 26,660                | 4,726                             | 21.5%        |
| <b>Total Medical:</b>     |  | <b>33,579,989</b>     | <b>31,309,199</b>     | <b>34,740,483</b>     | <b>34,910,882</b>     | <b>3,601,683</b>                  | <b>11.5%</b> |
| 122020                    | <b>OASDHI</b>                          | 1,588,358             | 1,689,623             | 1,964,948             | 1,968,348             | 278,725                           | 16.5%        |
| 122030                    | <b>PARS</b>                            | 7,379                 | 9,207                 | 14,560                | 14,595                | 5,388                             | 58.5%        |
| 124000                    | <b>Workers Compensation Claims</b>     | 3,616,313             | 6,902,117             | 3,600,000             | 3,600,000             | (3,302,117)                       | -47.8%       |
| 125000                    | <b>Unemployment</b>                    | 10,513                | 12,404                | 4,903                 | 4,903                 | (7,501)                           | -60.5%       |
| <b>TOTAL BENEFITS</b>     |  | <b>94,588,570</b>     | <b>99,260,933</b>     | <b>106,541,644</b>    | <b>105,792,521</b>    | <b>6,531,588</b>                  | <b>6.6%</b>  |
| <b>TOTAL LABOR COSTS</b>  |  | <b>\$ 208,910,850</b> | <b>\$ 220,002,390</b> | <b>\$ 237,095,801</b> | <b>\$ 240,144,892</b> | <b>\$ 20,142,502</b>              | <b>9.2%</b>  |



## Expenditures by Division - General Fund

Final Budget FY 2023-24

|                                 |                            | ACTUALS<br>FY 2021-22 | UNAUDITED<br>FY 2022-23 | PRELIMINARY<br>FY 2023-24 | FINAL<br>FY 2023-24   | VARIANCE W/<br>FY 2022-23 |
|---------------------------------|----------------------------|-----------------------|-------------------------|---------------------------|-----------------------|---------------------------|
| <b>OFFICE OF THE FIRE CHIEF</b> |                            |                       |                         |                           |                       |                           |
| FCH                             | FIRE CHIEF                 | 2,918,437             | 3,156,706               | 2,517,669                 | 2,571,785             | -18.5%                    |
| DEV                             | DEVELOPMENT TEAM           | 375,566               | 387,901                 | 930,905                   | 933,083               | 140.5%                    |
| BRD                             | BOARD OF DIRECTORS         | 298,620               | 349,464                 | 252,102                   | 253,287               | -27.5%                    |
| COR                             | COMMUNITY RELATIONS        | 257,624               | 192,961                 | 792,570                   | 796,161               | 312.6%                    |
| <b>ADMINISTRATION</b>           |                            |                       |                         |                           |                       |                           |
| CRR                             | COMMUNITY RISK REDUCTION   | 3,646,677             | 4,035,896               | 4,418,736                 | 4,443,008             | 10.1%                     |
| CSE                             | COMMUNITY SERVICES         | (80,103)              | 17,938                  | -                         | -                     | -100.0%                   |
| DCO                             | DEFERRED COMP              | 37,800                | 43,571                  | 55,200                    | 55,200                | 26.7%                     |
| FIN                             | FINANCE                    | 5,671,922             | 4,669,644               | 4,232,845                 | 4,282,080             | -8.3%                     |
| HRE                             | HUMAN RESOURCES            | 1,830,350             | 2,187,106               | 2,268,713                 | 2,276,226             | 4.1%                      |
| NDI                             | NON-DIVISIONAL             | 33,795,005            | 31,242,235              | 74,459,274                | 73,099,547            | 134.0%                    |
| WCO                             | WORKERS COMP               | 4,579,711             | 7,982,573               | 5,081,948                 | 5,081,948             | -36.3%                    |
| <b>OPERATIONS</b>               |                            |                       |                         |                           |                       |                           |
| APE                             | APPARATUS & EQUIP          | 261,199               | 268,162                 | 369,560                   | 362,060               | 35.0%                     |
| ARS                             | ARSON/FIRE INVESTIGATIONS  | 585,916               | 665,943                 | 755,885                   | 765,140               | 14.9%                     |
| CER                             | COMM EMER RESPONSE TM      | 827                   | 2,342                   | 3,500                     | 3,500                 | 49.4%                     |
| CIS                             | CRITICAL INCIDENT STR MNGT | 26,092                | 12,935                  | 58,897                    | 64,372                | 397.7%                    |
| CPT                             | AIR OPS                    | 1,311,394             | 1,372,587               | 1,686,869                 | 1,672,281             | 21.8%                     |
| DIS                             | DISPATCH                   | 4,837,887             | 4,793,636               | 5,311,899                 | 5,311,899             | 10.8%                     |
| DZR                             | DOZER PROGRAM              | 4,471                 | 226                     | 16,000                    | 16,000                | 6979.6%                   |
| EMS                             | EMER MEDICAL SERVICES      | 9,861,606             | 9,769,291               | 12,868,211                | 13,422,605            | 37.4%                     |
| EPS                             | EMER PLANNING SPEC         | 13,741                | -                       | 300                       | 300                   |                           |
| HFI                             | HEALTH & FITNESS           | 297,278               | 427,518                 | 583,137                   | 583,852               | 36.6%                     |
| HZM                             | HAZMAT                     | 18,903                | 41,267                  | 70,555                    | 62,555                | 51.6%                     |
| MIH                             | MOBILE INTEGRATED HEALTH   | -                     | 49,523                  | -                         | 485,060               | 879.5%                    |
| OPE                             | OPERATIONS ADMIN           | 1,758,664             | 1,793,145               | 2,340,635                 | 2,351,508             | 31.1%                     |
| RCA                             | RECRUIT ACADEMY            | 2,960,850             | 369,413                 | 2,699,966                 | 2,699,966             | 630.9%                    |
| RES                             | RESCUE                     | 20,704                | 52,196                  | 91,013                    | 91,013                | 74.4%                     |
| RFP                             | RESERVE FF PROGRAM         | 40,461                | 38,606                  | 95,005                    | 95,005                | 146.1%                    |
| SAF                             | SAFETY                     | 1,470,285             | 1,433,399               | 1,909,714                 | 2,038,326             | 42.2%                     |
| SRP                             | SINGLE ROLE PARA PRG       | 2,196,198             | 3,473,255               | 6,352,062                 | 5,970,898             | 71.9%                     |
| SUP                             | SUPPRESSION                | 149,516,986           | 159,148,106             | 129,144,194               | 131,952,926           | -17.1%                    |
| TEM                             | TACTICAL EMS               | 2,592                 | 3,687                   | 8,000                     | 8,000                 | 117.0%                    |
| TRA                             | TRAINING                   | 1,781,604             | 1,701,222               | 2,222,271                 | 2,237,223             | 31.5%                     |
| UAV                             | UNMANNED AERIAL VEHICLE    | 14,362                | 4,882                   | 12,250                    | 12,250                | 150.9%                    |
| USR                             | URBAN SEARCH & RESCUE      | -                     | -                       | 500                       | 500                   |                           |
| UTL                             | FIRE STATIONS UTILITIES    | 786,639               | 882,652                 | 932,154                   | 932,154               | 5.6%                      |
| WIL                             | WILDLAND                   | 43,809                | 56,994                  | 82,490                    | 82,490                | 44.7%                     |
| WTR                             | WATER RESCUE               | 4,003                 | 10,513                  | 31,900                    | 31,900                | 203.4%                    |
| <b>SUPPORT SERVICES</b>         |                            |                       |                         |                           |                       |                           |
| COM                             | COMMUNICATION              | 1,267,499             | 1,419,757               | 1,479,714                 | 1,506,055             | 6.1%                      |
| FAC                             | FACILITIES                 | 1,635,238             | 1,600,671               | 2,643,855                 | 2,804,932             | 75.2%                     |
| FLE                             | FLEET                      | 4,733,799             | 5,309,576               | 5,805,122                 | 5,867,837             | 10.5%                     |
| LOG                             | LOGISTICS                  | 4,484,153             | 4,434,777               | 5,037,215                 | 5,088,298             | 14.7%                     |
| TEC                             | INFORMATION TECHNOLOGY     | 4,017,210             | 4,542,289               | 4,920,791                 | 5,086,728             | 12.0%                     |
| <b>TOTALS:</b>                  |                            | <b>\$ 247,285,979</b> | <b>\$ 257,944,565</b>   | <b>\$ 282,543,626</b>     | <b>\$ 285,399,958</b> | <b>10.6%</b>              |





# **REVENUE & EXPENDITURES**

## **OTHER FUNDS**



## BUDGET SUMMARY - CAPITAL FACILITES FUND

Final Budget FY 2023-24

|   | ACTUALS<br>FY 2021-22 | UNAUDITED<br>FY 2022-23 | PRELIMINARY<br>FY 2023-24 | FINAL<br>FY 2023-24   | VARIANCE W/<br>FY 2022-23<br>UNAUDITEDS |
|---|-----------------------|-------------------------|---------------------------|-----------------------|---|
| <b>REVENUE:</b>                             |                       |                         |                           |                       |   |
| INVESTMENT & OTHER INCOME                   | \$ (21,566)           | \$ 92,729               | \$ -                      | \$ -                  | \$ (92,729)                             |
| MISCELLANEOUS                               | -                     | -                       | -                         | -                     | -                                       |
| <b>Total Revenues</b>                       | <b>(21,566)</b>       | <b>92,729</b>           | <b>-</b>                  | <b>-</b>              | <b>(92,729)</b>                         |
| <b>EXPENDITURES:</b>                        |                       |                         |                           |                       |   |
| SERVICES & SUPPLIES                         | 103,949               | -                       | 125,000                   | 125,000               | 125,000                                 |
| TAXES, LICENSES, DEBT SERVICE & OTHERS      | 5,080,723             | 4,966,446               | 5,270,231                 | 5,246,538             | 280,092                                 |
| CAPITAL OUTLAY                              | 719,099               | 3,517,789               | 11,430,470                | 14,574,660            | 11,056,871                              |
| <b>Total Expenditures</b>                   | <b>5,903,771</b>      | <b>8,484,235</b>        | <b>16,825,701</b>         | <b>19,946,198</b>     | <b>11,461,963</b>                       |
| <b>REVENUE LESS EXPENDITURES</b>            | <b>(5,925,337)</b>    | <b>(8,391,506)</b>      | <b>(16,825,701)</b>       | <b>(19,946,198)</b>   | <b>(11,554,692)</b>                     |
| <b>OTHER FINANCING SOURCES(USES)</b>        |                       |                         |                           |                       |   |
| ISSUANCE OF BONDS                           | 8,030,000             | -                       | -                         | -                     | -                                       |
| ISSUANCE OF CAPITAL LEASES                  | 6,641,303             | 4,924,128               | 5,840,634                 | 5,979,901             | 1,055,773                               |
| SALE OF ASSETS                              | 288,173               | 97,785                  | 630,000                   | 630,000               | 532,215                                 |
| TRANSFERS IN(OUT) Fund A-General            | 4,996,137             | 4,880,424               | 5,576,031                 | 8,151,493             | 3,271,069                               |
| TRANSFERS IN(OUT) Fund A-General            | (216,295)             | -                       | -                         | -                     | -                                       |
| TRANSFERS IN(OUT) Fund G-Grants             | -                     | 41,424                  | -                         | -                     | (41,424)                                |
| TRANSFERS IN(OUT) Fund L-Lease Ppty         | (205,184)             | -                       | -                         | -                     | -                                       |
| <b>Total Other Financing Sources (Uses)</b> | <b>19,534,134</b>     | <b>9,943,761</b>        | <b>12,046,665</b>         | <b>14,761,394</b>     | <b>4,817,633</b>                        |
| <b>SPECIAL ITEM</b>                         |                       |                         |                           |                       |   |
| EARLY BOND RETIREMENT                       | (8,115,000)           | -                       | -                         | -                     | -                                       |
| <b>REV LESS EXP PLUS TRANSFERS</b>          | <b>\$ 5,493,797</b>   | <b>\$ 1,552,255</b>     | <b>\$ (4,779,036)</b>     | <b>\$ (5,184,804)</b> | <b>\$ (6,737,059)</b>                   |

| SERVICES & SUPPLIES                    |            |           |            |            |            |
|--|------------|-----------|------------|------------|------------|
| 250500 FINANCIAL SERVICE               | \$ 103,949 | \$ -      | \$ 125,000 | \$ 125,000 | \$ 125,000 |
| 281300 SALES TAX ADJUSTMENT -- BOE     | -          | -         | -          | -          | -          |
| TAXES, LICENSES, DEBT SERVICE & OTHERS |            |           |            |            |            |
| 321000 INTEREST                        | 247,585    | 286,038   | 434,885    | 429,701    | 143,663    |
| 322000 PRINCIPAL                       | 4,833,138  | 4,680,408 | 4,835,346  | 4,816,837  | 136,429    |
| 329000 EARLY BOND RETIREMENT           | 8,115,000  | -         | -          | -          | -          |
| CAPITAL OUTLAY                         |            |           |            |            |            |
| 410100 LAND ACQUISITION                | -          | -         | -          | -          | -          |
| 420100 STRUCTURES                      | 38,449     | 7,885     | -          | 78,000     | 70,115     |
| 420200 NON-STRUCTURE                   | 70,060     | -         | -          | 134,230    | 134,230    |
| 430100 VEHICLES                        | 393,611    | 2,918,278 | 11,112,170 | 11,251,437 | 8,333,159  |
| 430200 OPTHER EQUIPMENT                | -          | 38,328    | -          | -          | (38,328)   |
| 430300 EQUIPMENT                       | 216,979    | 553,298   | 318,300    | 3,110,993  | 2,557,695  |



## BUDGET SUMMARY - PENSION OBLIGATION BOND FUND 212E

Final Budget FY 2023-24

|   | ACTUALS<br>FY 2021-22 | UNAUDITED<br>FY 2022-23 | PRELIMINARY<br>FY 2023-24 | FINAL<br>FY 2023-24 | VARIANCE W/<br>FY 2022-23<br>UNAUDITEDS |
|---|-----------------------|-------------------------|---------------------------|---------------------|---|
| <b>REVENUE:</b>                             |                       |                         |                           |                     |   |
| INVESTMENT & OTHER INCOME                   | \$ 4,649              | \$ 25,829               | \$ -                      | \$ -                | \$ (25,829)                             |
| <b>Total Revenues</b>                       | <b>4,649</b>          | <b>25,829</b>           | <b>-</b>                  | <b>-</b>            | <b>(25,829)</b>                         |
| <b>EXPENDITURES:</b>                        |                       |                         |                           |                     |   |
| SERVICES & SUPPLIES                         | -                     | -                       | -                         | -                   | -                                       |
| TAXES, LICENSES, DEBT SERVICE & OTHERS      | -                     | -                       | -                         | -                   | -                                       |
| CAPITAL OUTLAY                              | -                     | -                       | -                         | -                   | -                                       |
| <b>Total Expenditures</b>                   | <b>-</b>              | <b>-</b>                | <b>-</b>                  | <b>-</b>            | <b>-</b>                                |
| <b>REVENUE LESS EXPENDITURES</b>            | <b>4,649</b>          | <b>25,829</b>           | <b>-</b>                  | <b>-</b>            | <b>(25,829)</b>                         |
| <b>OTHER FINANCING SOURCES(USES)</b>        |                       |                         |                           |                     |   |
| TRANSFERS IN(OUT) FUND A                    | -                     | -                       | -                         | (46,495)            | (46,495)                                |
| TRANSFERS IN(OUT) FUND D                    | -                     | -                       | -                         | -                   | -                                       |
| <b>Total Other Financing Sources (Uses)</b> | <b>-</b>              | <b>-</b>                | <b>-</b>                  | <b>(46,495)</b>     | <b>(46,495)</b>                         |
| <b>SPECIAL ITEM</b>                         |                       |                         |                           |                     |   |
| EARLY BOND RETIREMENT                       | -                     | -                       | -                         | -                   | -                                       |
| <b>REV LESS EXP PLUS TRANSFERS</b>          | <b>\$ 4,649</b>       | <b>\$ 25,829</b>        | <b>\$ -</b>               | <b>\$ (46,495)</b>  | <b>\$ (72,324)</b>                      |



## BUDGET SUMMARY - GRANTS FUND

Final Budget FY 2023-24

|   | ACTUALS<br>FY 2021-22 | UNAUDITED<br>FY 2022-23 | PRELIMINARY<br>FY 2023-24 | FINAL<br>FY 2023-24 | VARIANCE W/<br>FY 2022-23<br>UNAUDITEDS |
|---|-----------------------|-------------------------|---------------------------|---------------------|---|
| <b>REVENUE:</b>                             |                       |                         |                           |                     |   |
| INTERGOVERNMENTAL                           | \$ 4,672,401          | \$ 6,439,681            | \$ 4,160,495              | \$ 5,954,435        | \$ (485,246)                            |
| INVESTMENT & OTHER INCOME                   | 409                   | 26,683                  | -                         | -                   | (26,683)                                |
| OTHER PRIVATE GRANTS                        | 456,075               | -                       | 535,031                   | 51,924              | 51,924                                  |
| <b>Total Revenues</b>                       | <b>5,128,885</b>      | <b>6,466,364</b>        | <b>4,695,526</b>          | <b>6,006,359</b>    | <b>(460,005)</b>                        |
| <b>EXPENDITURES:</b>                        |                       |                         |                           |                     |   |
| LABOR COSTS                                 | 1,404,246             | 4,619,715               | 4,196,687                 | 4,891,270           | 271,555                                 |
| SERVICES & SUPPLIES                         | 392,738               | 263,550                 | 631,417                   | 474,519             | 210,969                                 |
| TAXES, LICENSES, DEBT SERVICE & OTHERS      | -                     | -                       | -                         | -                   | -                                       |
| CAPITAL OUTLAY                              | 3,251,268             | 184,130                 | 39,250                    | 39,250              | (144,880)                               |
| <b>Total Expenditures</b>                   | <b>5,048,252</b>      | <b>5,067,395</b>        | <b>4,867,354</b>          | <b>5,405,039</b>    | <b>337,644</b>                          |
| <b>REVENUE LESS EXPENDITURES</b>            | <b>80,633</b>         | <b>1,398,969</b>        | <b>(171,828)</b>          | <b>601,320</b>      | <b>(797,649)</b>                        |
| <b>OTHER FINANCING SOURCES(USES)</b>        |                       |                         |                           |                     |   |
| ISSUANCE OF CAPITAL LEASES                  | -                     | -                       | -                         | -                   | -                                       |
| SALE OF ASSETS                              | -                     | -                       | -                         | -                   | -                                       |
| TRANSFERS IN(OUT) FUND A-General            | (20,043)              | (48,842)                | -                         | -                   | 48,842                                  |
| TRANSFERS IN(OUT) FUND A-General            | 357,699               | 44,073                  | 4,136                     | 914,136             | 870,063                                 |
| TRANSFERS IN(OUT) FUND D-Cap Fac            | -                     | (41,424)                | -                         | -                   | 41,424                                  |
| <b>Total Other Financing Sources (Uses)</b> | <b>337,656</b>        | <b>(46,193)</b>         | <b>4,136</b>              | <b>914,136</b>      | <b>960,329</b>                          |
| <b>REV LESS EXP PLUS TRANSFERS</b>          | <b>\$ 418,289</b>     | <b>\$ 1,352,776</b>     | <b>\$ (167,692)</b>       | <b>\$ 1,515,456</b> | <b>\$ 162,680</b>                       |

### LABOR COSTS

|                 |            |              |              |              |           |
|-----------------|------------|--------------|--------------|--------------|-----------|
| 110000 WAGES    | \$ 817,440 | \$ 2,390,293 | \$ 2,816,119 | \$ 2,464,305 | \$ 74,012 |
| 120000 BENEFITS | 586,806    | 2,229,422    | 1,380,568    | 2,426,965    | 197,543   |

### SERVICES & SUPPLIES

|   |         |        |         |         |          |
|---|---------|--------|---------|---------|----------|
| 203500 EDUCATION/TRAINING SERVICES      | -       | 1,996  | -       | -       | (1,996)  |
| 203600 EDUCATION/TRAINING SUPPLIES      | 14,040  | -      | -       | -       | -        |
| 205100 INSURANCE LBLTY, PPTY, W/C, ETC. | 18,882  | 6,432  | 31,467  | -       | (6,432)  |
| 208500 PRINTING/BINDING                 | -       | -      | 71,839  | 71,839  | 71,839   |
| 219700 TELEPHONE SVC                    | 349     | 925    | -       | -       | (925)    |
| 211100 BUILDING SERVICE                 | 40,915  | 51,977 | 315,094 | 315,095 | 263,118  |
| 220500 VEHICLE MAINT SVC                | -       | -      | 1,333   | -       | -        |
| 233200 FOOD SUPPLY                      | -       | 279    | -       | -       | (279)    |
| 223600 DIESEL                           | -       | 3,850  | 3,333   | -       | (3,850)  |
| 225100 MEDICAL EQUIP SVC                | 36,234  | -      | 159,254 | -       | -        |
| 225200 MEDICAL EQUIP SUPPLIES           | 181     | 1,071  | -       | -       | (1,071)  |
| 226500 COMPUTER INVENTORIABLE EQUIPT.   | 1,843   | -      | -       | -       | -        |
| 227200 COMM EQUIP SUPPLY                | 34,696  | -      | 480     | -       | -        |
| 229200 OTHER EQUIP SUPPLY               | -       | 29,276 | -       | 2,309   | (26,967) |
| 231400 SAFETY CLOTHING & SUPPLIES       | 9,018   | -      | -       | -       | -        |
| 244300 MEDICAL SERVICES                 | -       | -      | -       | -       | -        |
| 244400 MEDICAL SUPPLIES                 | 667     | 504    | 15,550  | -       | (504)    |
| 259100 OTHER SERVICE                    | 233,139 | 96,490 | -       | -       | (96,490) |
| 281100 COMPUTER SERVICES                | -       | 41,388 | 16,667  | -       | (41,388) |
| 281300 SALES TAX ADJUSTMENT -- BOE      | -       | -      | -       | -       | -        |
| 289800 OTHER SUPPLIES                   | 2,774   | 6,759  | -       | 11,925  | 5,166    |
| 289900 OTHER SERVICES                   | -       | 22,603 | 16,400  | 73,351  | 50,748   |

### TAXES, LICENSES, DEBT SERVICE & OTHERS

|                  |   |   |   |   |   |
|------------------|---|---|---|---|---|
| 342000 EQUIPMENT | - | - | - | - | - |
|------------------|---|---|---|---|---|

### CAPITAL OUTLAY

|                   |           |         |        |        |          |
|-------------------|-----------|---------|--------|--------|----------|
| 420100 STRUCTURES | 265,731   | 66,021  | -      | -      | (66,021) |
| 430100 VEHICLES   | 41,425    | 10,704  | -      | -      | (10,704) |
| 430300 EQUIPMENT  | 2,944,112 | 107,405 | 39,250 | 39,250 | (68,155) |





## BUDGET SUMMARY - DEVELOPMENT IMPACT FEES FUND

Final Budget FY 2023-24

|   | ACTUALS               | UNAUDITED           | PRELIMINARY           | FINAL                 | VARIANCE W/<br>FY 2022-23<br>UNAUDITEDS |
|---|-----------------------|---------------------|-----------------------|-----------------------|---|
|   | FY 2021-22            | FY 2022-23          | FY 2023-24            | FY 2023-24            |   |
| <b>REVENUE:</b>                             |                       |                     |                       |                       |   |
| CHARGES FOR SERVICES                        | \$ 2,635,222          | \$ 2,606,246        | \$ 1,300,000          | \$ 1,300,000          | \$ (1,306,246)                          |
| INVESTMENT & OTHER INCOME                   | (39,693)              | 164,639             | -                     | -                     | (164,639)                               |
| <b>Total Revenues</b>                       | <b>2,595,529</b>      | <b>2,770,885</b>    | <b>1,300,000</b>      | <b>1,300,000</b>      | <b>(1,470,885)</b>                      |
| <b>EXPENDITURES:</b>                        |                       |                     |                       |                       |   |
| SERVICES & SUPPLIES                         | 108,489               | 71,902              | 180,000               | 190,000               | 118,098                                 |
| CAPITAL OUTLAY                              | 4,854,285             | 402,972             | 12,500,000            | 12,739,675            | 12,336,703                              |
| <b>Total Expenditures</b>                   | <b>4,962,774</b>      | <b>474,874</b>      | <b>12,680,000</b>     | <b>12,929,675</b>     | <b>12,454,801</b>                       |
| <b>REVENUE LESS EXPENDITURES</b>            | <b>(2,367,245)</b>    | <b>2,296,011</b>    | <b>(11,380,000)</b>   | <b>(11,629,675)</b>   | <b>(13,925,686)</b>                     |
| <b>OTHER FINANCING SOURCES(USES)</b>        |                       |                     |                       |                       |   |
| ISSUANCE OF CAPITAL LEASES                  | -                     | -                   | 8,310,000             | 8,310,000             | -                                       |
| SALE OF ASSETS                              | -                     | -                   | -                     | -                     | -                                       |
| TRANSFERS IN(OUT)                           | -                     | -                   | -                     | -                     | -                                       |
| <b>Total Other Financing Sources (Uses)</b> | <b>-</b>              | <b>-</b>            | <b>8,310,000</b>      | <b>8,310,000</b>      | <b>-</b>                                |
| <b>REV LESS EXP PLUS TRANSFERS</b>          | <b>\$ (2,367,245)</b> | <b>\$ 2,296,011</b> | <b>\$ (3,070,000)</b> | <b>\$ (3,319,675)</b> | <b>\$ (13,925,686)</b>                  |

| SERVICES & SUPPLIES |                               |           |         |            |            |           |
|---------------------|-------------------------------|-----------|---------|------------|------------|-----------|
| 226600              | STATION FURNISHINGS           | \$ 34,028 | \$ 1    | \$ -       | \$ -       | \$ (1)    |
| 259100              | OTHER SERVICE                 | 15,487    | 948     | 110,000    | 120,000    | 119,052   |
| 293400              | PUBLIC WORKS SVC - LDSIR FEES | 58,974    | 70,953  | 70,000     | 70,000     | (953)     |
| CAPITAL OUTLAY      |                               |           |         |            |            |           |
| 410100              | LAND ACQUISITION              | -         | -       | 2,400,000  | 2,400,000  | 2,400,000 |
| 420100              | STRUCTURES                    | 4,829,745 | 402,972 | 10,100,000 | 10,339,675 | 9,936,703 |
| 430300              | EQUIPMENT                     | 24,540    | -       | -          | -          | -         |



## BUDGET SUMMARY - LEASED PROPERTIES FUND

Final Budget FY 2023-24

|   | ACTUALS<br>FY 2021-22 | UNAUDITED<br>FY 2022-23 | PRELIMINARY<br>FY 2023-24 | FINAL<br>FY 2023-24 | VARIANCE W/<br>FY 2022-23<br>UNAUDITEDS |
|---|-----------------------|-------------------------|---------------------------|---------------------|---|
| <b>REVENUE:</b>                             |                       |                         |                           |                     |   |
| RENTAL INCOME                               | \$ 1,096,193          | \$ 1,187,711            | \$ 1,190,694              | \$ 1,190,694        | \$ 2,983                                |
| INVESTMENT & OTHER INCOME                   | 140,583               | 21,560                  | -                         | -                   | (21,560)                                |
| <b>Total Revenues</b>                       | <b>1,236,776</b>      | <b>1,209,271</b>        | <b>1,190,694</b>          | <b>1,190,694</b>    | <b>(18,577)</b>                         |
| <b>EXPENDITURES:</b>                        |                       |                         |                           |                     |   |
| SERVICES & SUPPLIES                         | 324,822               | 802,533                 | 399,413                   | 443,166             | (359,367)                               |
| TAXES, LICENSES, DEBT SERVICE & OTHERS      | 295,833               | 245,709                 | 245,383                   | 245,383             | (326)                                   |
| CAPITAL OUTLAY                              | -                     | -                       | -                         | -                   | -                                       |
| <b>Total Expenditures</b>                   | <b>620,655</b>        | <b>1,048,242</b>        | <b>644,796</b>            | <b>688,549</b>      | <b>(359,693)</b>                        |
| <b>REVENUE LESS EXPENDITURES</b>            | <b>616,121</b>        | <b>161,029</b>          | <b>545,898</b>            | <b>502,145</b>      | <b>341,116</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>(994,816)</b>      | <b>-</b>                | <b>-</b>                  | <b>-</b>            | <b>-</b>                                |
| <b>REV LESS EXP PLUS TRANSFERS</b>          | <b>\$ (378,695)</b>   | <b>\$ 161,029</b>       | <b>\$ 545,898</b>         | <b>\$ 502,145</b>   | <b>\$ 341,116</b>                       |

### SERVICES & SUPPLIES

|        |                            |           |          |           |           |           |
|--------|----------------------------|-----------|----------|-----------|-----------|-----------|
| 210300 | LANDSCAPE SCV/PEST CONTROL | \$ 19,604 | \$ 8,198 | \$ 14,238 | \$ 14,238 | \$ 6,040  |
| 211100 | BUILDING SERVICE           | 23,082    | 19,386   | 52,754    | 95,254    | 75,868    |
| 211200 | BUILDING SUPPLY            | 8,555     | 2,289    | 25,000    | 25,000    | 22,711    |
| 213100 | ELECTRICAL SERVICE         | 775       | 4,617    | 6,100     | 6,100     | 1,483     |
| 215100 | MECH SYSTEMS SERVICE       | 42,226    | 538,679  | 38,386    | 38,386    | (500,293) |
| 216700 | PLUMBING SERVICES          | 3,207     | 3,312    | 3,589     | 5,168     | 1,856     |
| 219100 | ELECTRICITY                | 89,394    | 82,070   | 94,200    | 94,200    | 12,130    |
| 219200 | NATURAL GAS                | 20,383    | 25,790   | 29,084    | 29,084    | 3,294     |
| 219300 | REFUSE SERVICE             | 3,414     | 3,766    | 5,056     | 5,056     | 1,290     |
| 219500 | SEWER SERVICE              | 10,211    | 10,508   | 11,567    | 11,567    | 1,059     |
| 219800 | WATER SERVICE              | 18,605    | 15,775   | 17,146    | 17,146    | 1,371     |
| 232100 | CUSTODIAL SERVICE          | 81,356    | 83,802   | 97,693    | 97,478    | 13,676    |
| 281300 | SALES TAX ADJUSTMENTS      | -         | -        | -         | -         | -         |
| 296200 | PARKING CHARGES            | 4,010     | 4,341    | 4,600     | 4,489     | 148       |

### TAXES, LICENSES, DEBT SERVICE & OTHERS

|        |           |         |         |         |         |         |
|--------|-----------|---------|---------|---------|---------|---------|
| 321000 | INTEREST  | 181,298 | 75,235  | 84,159  | 84,159  | 8,924   |
| 322000 | PRINCIPAL | 114,535 | 170,474 | 161,224 | 161,224 | (9,250) |

### CAPITAL OUTLAY

|        |                         |   |   |   |   |   |
|--------|-------------------------|---|---|---|---|---|
| 410100 | LAND ACQUISITION        | - | - | - | - | - |
| 420100 | STRUCTURES/IMPROVEMENTS | - | - | - | - | - |



## BUDGET SUMMARY - IGT FUND

Final Budget FY 2023-24

|   | ACTUALS<br>FY 2021-22 | UNAUDITED<br>FY 2022-23 | PRELIMINARY<br>FY 2023-24 | FINAL<br>FY 2023-24 | VARIANCE W/<br>FY 2022-23<br>UNAUDITEDS |
|---|-----------------------|-------------------------|---------------------------|---------------------|---|
| <b>REVENUE:</b>                             |                       |                         |                           |                     |   |
| CHARGES FOR SERVICES                        | \$ 7,933,662          | \$ 18,513,148           | \$ 36,930,169             | \$ 42,357,547       | \$ 23,844,399                           |
| INVESTMENT & OTHER INCOME                   | 38,794                | 77,342                  | -                         | -                   | (77,342)                                |
| <b>Total Revenues</b>                       | <b>7,972,456</b>      | <b>18,590,490</b>       | <b>36,930,169</b>         | <b>42,357,547</b>   | <b>23,767,057</b>                       |
| <b>EXPENDITURES:</b>                        |                       |                         |                           |                     |   |
| SERVICES & SUPPLIES                         | 3,173,172             | 10,355,267              | 14,050,589                | 14,050,589          | 3,695,322                               |
| <b>Total Expenditures</b>                   | <b>3,173,172</b>      | <b>10,355,267</b>       | <b>14,050,589</b>         | <b>14,050,589</b>   | <b>3,695,322</b>                        |
| <b>REVENUE LESS EXPENDITURES</b>            | <b>4,799,284</b>      | <b>8,235,223</b>        | <b>22,879,580</b>         | <b>28,306,958</b>   | <b>20,071,735</b>                       |
| <b>OTHER FINANCING SOURCES(USES)</b>        |                       |                         |                           |                     |   |
| TRANSFERS IN(OUT) FUND A-General            | (14,126,000)          | (9,091,846)             | (22,879,580)              | (29,172,993)        | (20,081,147)                            |
| <b>Total Other Financing Sources (Uses)</b> | <b>(14,126,000)</b>   | <b>(9,091,846)</b>      | <b>(22,879,580)</b>       | <b>(29,172,993)</b> | <b>(20,081,147)</b>                     |
| <b>REV LESS EXP PLUS TRANSFERS</b>          | <b>\$ (9,326,716)</b> | <b>\$ (856,623)</b>     | <b>\$ -</b>               | <b>\$ (866,035)</b> | <b>\$ (9,412)</b>                       |
| <b>SERVICES &amp; SUPPLIES</b>              |                       |                         |                           |                     |   |
| 289900 OTHER SERVICE                        | \$ 3,173,172          | \$ 10,355,267           | \$ 14,050,589             | \$ 14,050,589       | \$ 3,695,322                            |



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

Final Budget FY 2023-24

|   | ACTUALS<br>FY 2021-22 | UNAUDITED<br>FY 2022-23 | PRELIMINARY<br>FY 2023-24 | FINAL<br>FY 2023-24    | VARIANCE W/<br>FY 2022-23<br>UNAUDITEDS |
|---|-----------------------|-------------------------|---------------------------|------------------------|---|
| <b>REVENUE:</b>                             |                       |                         |                           |                        |   |
| INTERGOVERNMENTAL                           | \$ -                  | \$ 13,000,000           | \$ -                      | \$ -                   | \$ (13,000,000)                         |
| INVESTMENT & OTHER INCOME                   | -                     | -                       | -                         | 130,000                | 130,000                                 |
| <b>Total Revenues</b>                       | <b>-</b>              | <b>13,000,000</b>       | <b>-</b>                  | <b>130,000</b>         | <b>(13,000,000)</b>                     |
| <b>EXPENDITURES:</b>                        |                       |                         |                           |                        |   |
| SERVICES & SUPPLIES                         | -                     | 35,520                  | 100,000                   | 100,000                | 64,480                                  |
| TAXES, LICENSES, DEBT SERVICE & OTHERS      | -                     | -                       | -                         | -                      | -                                       |
| CAPITAL OUTLAY                              | -                     | -                       | 12,700,000                | 12,864,481             | 12,864,481                              |
| <b>Total Expenditures</b>                   | <b>-</b>              | <b>35,520</b>           | <b>12,800,000</b>         | <b>12,964,481</b>      | <b>12,928,961</b>                       |
| <b>REVENUE LESS EXPENDITURES</b>            | <b>-</b>              | <b>12,964,480</b>       | <b>(12,800,000)</b>       | <b>(12,834,481)</b>    | <b>(25,928,961)</b>                     |
| <b>OTHER FINANCING SOURCES(USES)</b>        |                       |                         |                           |                        |   |
| TRANSFERS IN(OUT) FUND A-General            | -                     | -                       | -                         | -                      | -                                       |
| TRANSFERS IN(OUT) FUND D-Cap Fac            | -                     | -                       | -                         | -                      | -                                       |
| <b>Total Other Financing Sources (Uses)</b> | <b>-</b>              | <b>-</b>                | <b>-</b>                  | <b>-</b>               | <b>-</b>                                |
| <b>REV LESS EXP PLUS TRANSFERS</b>          | <b>\$ -</b>           | <b>\$ 12,964,480</b>    | <b>\$ (12,800,000)</b>    | <b>\$ (12,834,481)</b> | <b>\$ (25,928,961)</b>                  |



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# BUDGETARY AND FINANCIAL FRAMEWORK





## BUDGETARY AND FINANCIAL FRAMEWORK

### BUDGETARY FUND STRUCTURE

The FY 2023/24 Final Budget includes appropriations for the following District budgetary funds:

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

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

### FUND DESCRIPTIONS

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

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

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

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

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

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

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

### FUND AND DIVISION RELATIONSHIPS AND INTERFUND TRANSFERS

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

- Capital Facilities Fund - this fund's main funding source comes from financing revenues and any deficiency is covered by operating transfers from the General Fund.
- Grants Fund - main funding source are federal grants with General Fund providing matching operating transfers as required.



## BUDGETARY AND FINANCIAL FRAMEWORK

- The IGT Fund - captures all revenues and expenditures from the IGT and PP-GEMT Programs and any excess of revenues over expenditures are transferred to the General Fund to offset the General Fund cost of providing health care services.
- The Leased Properties Fund, Development Impact Funds, and Special Projects Funds were designed to operate independently, with little or no funding from the General Fund.

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

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

| FUND                             | DIVISIONS RESPONSIBLE                            |
|----------------------------------|--|
| General fund                     | All divisions                                    |
| Capital Facilities Fund          | Finance, Economic Development, Facilities, Fleet |
| Leased Properties Fund           | Economic Development, Facilities                 |
| Grants Fund                      | Finance, Economic Development                    |
| Development impact Fees Fund     | Finance, Economic Development                    |
| Intergovernmental Transfers Fund | Finance, Emergency Medical Services              |
| Special Projects Fund            | Economic Development, Training                   |
| Pension Obligation Bond Fund     | Finance  |

### BASIS OF BUDGETING

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

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

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

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



## BUDGETARY AND FINANCIAL FRAMEWORK

### BALANCED BUDGET

The District defines a balanced budget in accordance with its Financial Planning and Budget policy: *An annual budget in which operating revenues and any one-time revenues are greater than or equal to ongoing operating expenditures.* With operating and one-time revenues of approximately \$291 million and operating expenditures of \$285 million the FY 2023/24 Final Budget meets that criteria.

### BASIS FOR KEY REVENUE ASSUMPTIONS

#### ***Property Taxes***

In general, property tax revenues are estimated based on assessed values of properties within the District's jurisdiction. For FY2023/24, the estimate starts with a base of FY2022/23 actual assessed values of real property. Adjustments are then made for the following items:

- A CPI up to a maximum of two percent is applied to this base amount,
- Proposition 8 parcel values are first either increased, decreased, or projected flat depending on median sale price changes and then added,
- Transfer of ownership assessed value change based on known 2022 transfers are also added.

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

#### ***EMS Revenues***

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

### LEVEL OF BUDGET CONTROL

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

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

The District uses an allocated cost methodology for budgeting and financial reporting. The preliminary, final, and midyear budgets identify estimated division costs and allocate central service costs (e.g., pension contributions, bond obligations, and retiree healthcare) to a central "Non-Divisional" division where such costs can be centrally tracked separate from divisional expenses. Actual costs are reported in bimonthly fiscal reports to the Board of





## BUDGETARY AND FINANCIAL FRAMEWORK

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Directors so that the public may see how costs compare to projections and assess the fiscal health of the District.

### **KEY FINANCIAL POLICIES**

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

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

The District's Financial Planning and Budget Policy memorializes the District's major budget-related processes, including the District's definition of a balanced budget, the process for developing the Preliminary, Final, and Midyear Budgets, use of one-time revenues, timing to recognize prior year expenditures and revenues after fiscal year end, direction for spending excess revenues after the 15 percent reserve threshold has been met, and the calculation for the General Fund reserve.

#### ***Capital Asset Policy***

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

#### ***Capital Improvement Program Policy***

The District's Capital Improvement Program Policy organizes, facilitates, and memorializes capital needs and goals in order to efficiently and transparently develop and support the physical infrastructure of the District. Rigorous and methodical evaluation of facility, apparatus, and equipment needs and financing options ensures that existing and future capital needs are met, in compliance with the District's strategic plan and financial resources. The development of the CIP is a coordinated effort across the District, with the capital project planning process overseen by the Planning and Development Division and the finance and budget process *elements overseen by the Finance Division*.

#### ***Debt Management Policy***

The District's Debt Management Policy sets forth written guidelines for the issuance, structuring, and administration of debt issued to finance District expenditures. This policy prohibits the issuance of long-term debt to fund District operating costs, as well as the use of any derivative products. Debt structuring provisions include a requirement that the maturity of a debt issue be consistent with the economic or useful life of the asset being financed, generally level annual debt services payments, and preferences for fixed interest rates and optional redemption at a reasonable call date.

#### ***Pension Funding Bonds Early Payoff Policy***

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



## BUDGETARY AND FINANCIAL FRAMEWORK

### **Reserve Funding Policy**

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

| DESCRIPTION  | MINIMUM  | MAXIMUM  |
|--|--|--|
| <b>UNASSIGNED FUND BALANCE</b>   |  |  |
| 1) Operating Reserves <sup>1</sup>   | 1.8 months (15 percent)  | 6 months (50 percent)                                    |
| <b>COMMITTED FUND BALANCE</b>  |  |  |
| 2) Self-Insurance Reserves <sup>1</sup>  | Short-term liability   | Total liability  |
| 3) Compensated Absence Reserves <sup>1</sup>   | Amount expected to be paid in next 12 months                           | Total obligation owed to all employees                   |
| 4) Capital Replacement Reserves <sup>2</sup>   | Annual depreciation  | Accumulated depreciation                                 |
| 5) Early Debt Extinguishment Reserves <sup>1</sup>   | Ratable amount needed to retire pension obligation bonds at call dates | Total outstanding pension obligation bond principal      |
| <b>RESTRICTED RESERVES</b>   |  |  |
| 6) Capital Improvement Program (CIP) Reserves <sup>3</sup>   | 10 percent of current year planned CIP expenditures                    | Amount needed to fully fund the CIP                      |
| 7) Debt Service Reserves <sup>1 2 4</sup>  | Amount required by bond documents                                      | None   |
| 9) Post-Retirement Medical Reserves (CERBT) <sup>5</sup>   | Cumulative ARC contributions plus interest earnings                    | Actuarial present value of other postemployment benefits |
| [1] General Fund<br>[2] Capital Facilities Fund<br>[3] Development Impact Fees Fund<br>[4] Leased Properties Fund<br>[5] CERBT Trust (not District-held) |  |  |

### **LEGAL DEBT LIMIT**

California Health and Safety Code Section 13937 establishes the District's legal debt limit at 10 percent of the assessed value of all taxable property within the District. However, this code section was enacted when assessed valuations were based on 25 percent of full market value. To account for an adjustment of valuations based on full market value, the District's debt limit is calculated at 2.50 percent of total assessed value within the District. As reported in the District's Annual Comprehensive Financial Report for FY 2022/23, as of June 30, 2022, the District's bonded debt limit was \$2,093,955,159. Outstanding applicable debt as of the same date was \$21,525,788, for a legal debt margin of \$2,072,429,371.



## BUDGETARY AND FINANCIAL FRAMEWORK

### Current Debt Obligations

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

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

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

### BUDGET PROCESS

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

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

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

#### **Preliminary Budget**

Preliminary Budget development begins in March for the following fiscal year's budget. District budget officers attend a budget kick-off meeting, at which time information regarding the long-term financial outlook and expected funding levels is shared. Divisional budget requests are then submitted for changes in position count or classification, overtime, services and supplies, and capital outlay. The Finance Division is responsible for preparing revenue estimates, and compiling and preparing the expenditure budgets based on submitted requests.

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



## BUDGETARY AND FINANCIAL FRAMEWORK

### ***Final Budget***

The Final Budget process begins in July, after the close of the previous fiscal year. Any requests for expenditure changes are submitted by budget officers and revenue estimates are updated based on newly-available information. Typical final budget changes include re-budgeting of items not actually expended in the previous fiscal year and adjustment of property tax estimates based on assessed values released by the County Assessor. The Final Budget is typically presented to the Finance and Audit Committee in August and recommended to the Board for adoption in September. The public are invited to provide comment beforehand and participate in the hearings.

### ***Midyear Budget***

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

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

### ***Annual Budget Calendar***

#### *January*

- Midyear (current year) Budget requests due

#### *February*

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

#### *March*

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

#### *April*

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

#### *May*

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

#### *June*

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

#### *July*

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

#### *August*

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

#### *September*

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



## BUDGETARY AND FINANCIAL FRAMEWORK

### DISTRICT STRATEGIC PLAN

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

The District's strategic plan was created with direction from the Board and input from District employees and key external stakeholders. During the strategic plan development process the District identified five key strategy areas: members, capital assets, service delivery, financial management, and external engagement. Each strategy area was assigned initiatives, projects, and outcomes. The strategic plan is reviewed quarterly, which is intended to provide a focused, regular and transparent approach to monitoring progress.

Strategic plan projects and outcomes are provided in the following table.

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





## BUDGETARY AND FINANCIAL FRAMEWORK

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

### LONG-RANGE FINANCIAL PLANNING

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

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

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

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



# BUDGETARY AND FINANCIAL FRAMEWORK

## ECONOMIC OUTLOOK

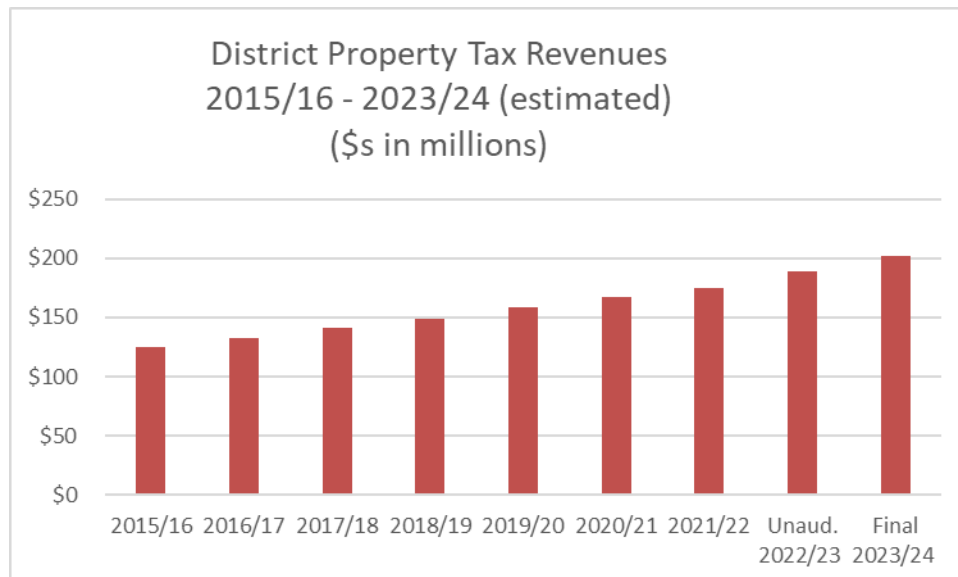
The District’s economic outlook is heavily dependent on property taxes, which provide approximately 64 percent all District revenues. Residential and commercial real estate market significantly affect property tax revenues and affect District operations. Fortunately, the District has enjoyed eleven straight years of property tax growth since the Great Recession and, while continued growth is expected, the rate of that growth is anticipated to slow substantially.

The single biggest factor affecting property tax revenue are home sales. Portions of the District have seen rapid growth in new homes, however demand and resales have slowed with the rise in interest rates. While Proposition 13 limits growth in assessed value to 2 percent per year unless the property is reassessed, the most recent Sacramento County Assessor’s report (July 2023) documented a surge in assessed values that led to nearly 7.4 percent forecasted growth in property taxes across the County in 2023/24. The District contracts with HdL Coren and Cone for property tax analysis and projections, who estimate 5.6 percent growth for the District in FY 2023/24.

According to the California Association of Realtors, the median home price in Sacramento County in June 2023 was \$530,000—down from \$570,000 a year earlier. Nevertheless, the median home sale price has begun a sharp turnaround since bottoming out at \$485,000 in December 2022. Housing affordability has declined to where less than 29 percent of households can afford the median price home. The primary driver for this decline is the volume of homes for sale, which has driven up prices and largely prevailed over the downward pressure of the Federal Reserve’s interest rate hikes.

Revenue levels for funds other than the General Fund are forecast to remain stable. The Special Projects Fund-Zinfandel Training Site, with a balance of \$12.9 million, is expected to be liquidated in FY 2023/24 with construction underway for that project.

The following table documents property tax growth in since FY 2015/16.

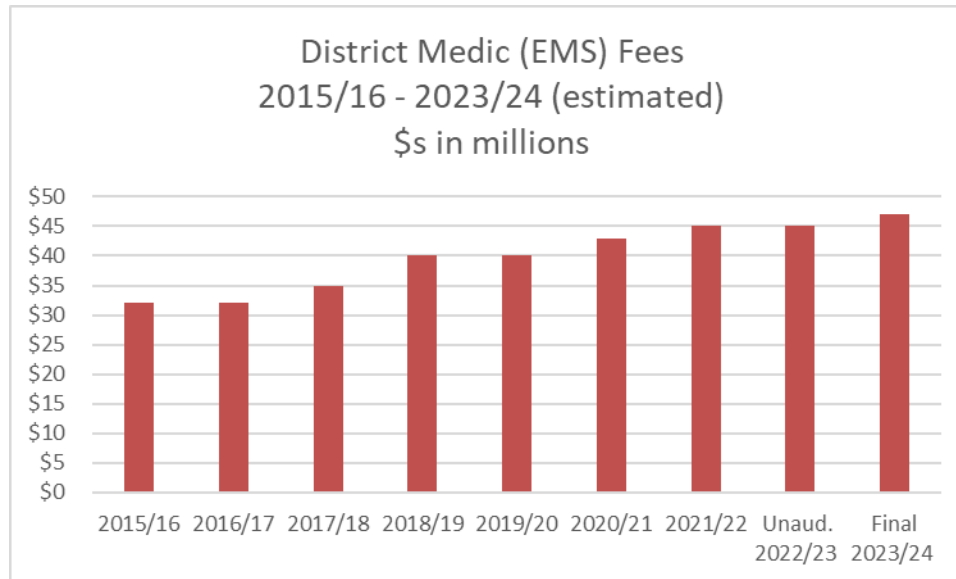




## BUDGETARY AND FINANCIAL FRAMEWORK

The second-most consequential economic driver for the District is Emergency Medical Services revenue. The District expects modest growth in EMS revenues during FY 2023/24, with \$46.9 million in revenues anticipated.

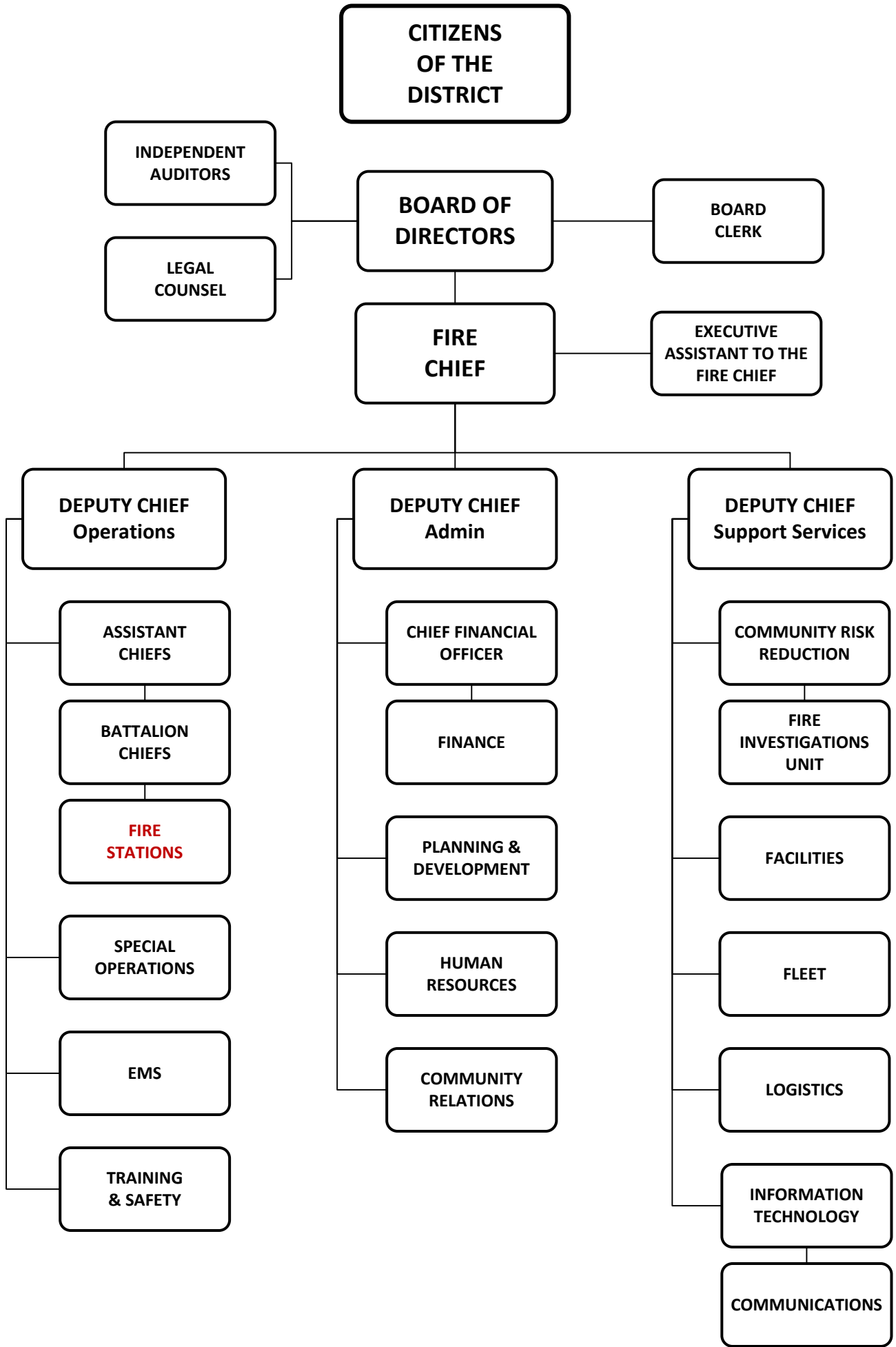
The following table documents medic fee (EMS) revenues since FY 2015/16.







# DIVISIONS





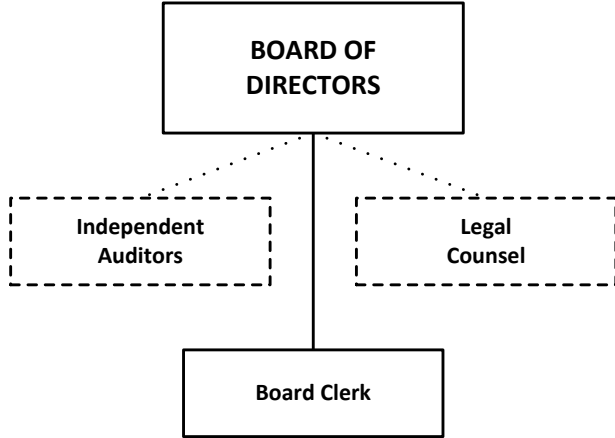
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# Board of Directors





# BOARD OF DIRECTORS



**STAFFING:**

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

|           | Labor Costs | Services & Supplies | Taxes, Licenses, etc. | Capital Outlay | Division Total | % of Total Budget |
|-----------|-------------|---------------------|-----------------------|----------------|----------------|-------------------|
| FY2023/24 | \$ 150,790  | \$ 102,498          | \$ -                  | \$ -           | \$ 253,288     | 0.1%              |



## BOARD OF DIRECTORS

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

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

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

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

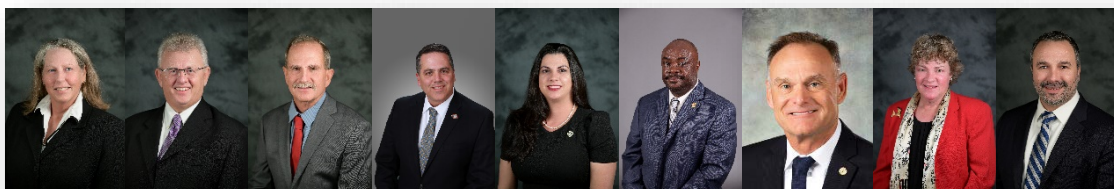
- In November 2022, a general election for seats in Divisions 1, 3, 7 and 9 was held, resulting in the election of three new Directors (Robert Webber, Brian Rice and John Costa) and one incumbent (Cinthia Saylors), all of whom assumed four-year terms.
- The Board of Directors and senior District staff participated in a three-session Brown Act and conflict of interest training, taught by a law firm specializing in that area of practice.
- In May 2023 the Board of Directors hosted a strategic planning workshop to review and provide an update on the progress in meeting the desired outcomes of the District's 2020 Strategic Plan.
- The Board completed a recruitment process for an interim Fire Chief and, in April 2023, initiated the internal and external recruitment for a permanent Fire Chief.
- In April 2023 three Directors attended the "Cap-to-Cap" learning and advocacy conference in Washington, DC. The three directors worked with the public safety team to promote the capital region and represented Metro Fire in meetings with Federal representatives.

### ***BUDGET DISCUSSION:***

In an effort to ensure delivery of the highest level of service to the public, the Board is focused on maintaining a fiscally conservative budget. To that end, an annual audit is conducted to ensure ongoing fiscal accountability to the District. Additionally, travel budgets are carefully managed to improve public outreach, enhance communications, and foster cooperation and with other local agencies.

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

- By September 30, 2023, the Board will deliver a balanced budget that maintains the District's high level of service currently provided to the community.
- With the Strategic Plan now in its fourth year, by June 30, 2024, the Board will continue to work with the Fire Chief to maintain the Strategic Plan allowing staff to focus measurable efforts to ensure the Board's goals are met.
- By December 31, 2023, the Board will complete the recruitment process for Fire Chief and facilitate his or her transition to success in the chief executive role.



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# Office of the Fire Chief

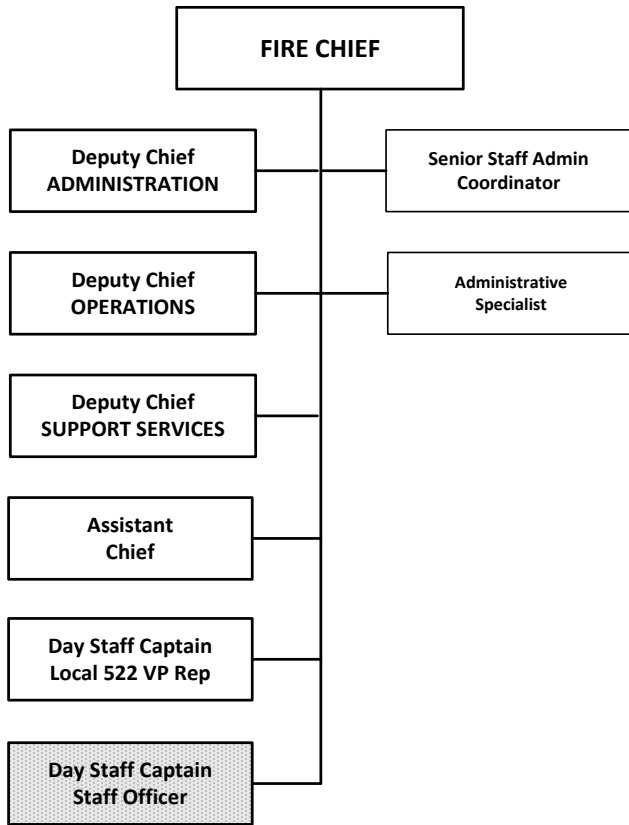
## Adam A. House Fire Chief



Peer Support



# OFFICE OF THE FIRE CHIEF



**STAFFING:**

|                                       |                 |
|---------------------------------------|-----------------|
| Fire Chief                            | 1               |
| Executive Assistant to the Fire Chief | 1               |
| Deputy Chiefs                         | 3               |
| Assistant Chief                       | 1               |
| Day Staff Captain – Local 522         | 1               |
| Day Staff Captain – Staff Officer     | 0               |
| Administrative Specialist             | <u>1</u>        |
|                                       | <u><u>8</u></u> |

|           | Labor Costs  | Services & Supplies | Taxes, Licenses, etc. | Capital Outlay | Division Total | % of Total Budget |
|-----------|--------------|---------------------|-----------------------|----------------|----------------|-------------------|
| FY2023/24 | \$ 2,097,474 | \$ 474,312          | \$ -                  | \$ -           | \$ 2,571,786   | 0.7%              |





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

The Fire Chief is the chief executive officer for the Sacramento Metropolitan Fire District (Metro Fire). Under the direction of the Board of Directors, the Fire Chief provides leadership and is responsible for the overall management of the District. The Fire Chief develops the vision and strategy for the District, in conjunction with the goals and objectives established by the Board. With the selection and mentoring of his executive staff, the executive team assures effective performance, quality service delivery, and promotes a strong relationship between labor and management to foster a positive work environment for Metro Fire members. It is the Fire Chief's responsibility to coordinate the operations of the District with other local, regional, and state fire protection agencies, as well as other governmental agencies and the public.

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

- Continued to foster community relations at all levels of governance and the private sector. These relationships have increased collaborative opportunities locally and regionally for the district, and statewide for the fire service as a whole.
- Through a collaborative effort, continued to work with the Board of Directors, members of Metro Fire, labor-management, and stakeholders in maintaining and developing objectives and operational strategies to meet and address the five key strategies set forth in the District's Strategic Plan.
- Through the Service Delivery Team, collaborated with internal stakeholders to further evaluate the current service delivery model, identifying opportunities for enhancement in a recommendation for the deployment of the following resources in August 2022: Squad 24, Medic 59 (FDM), and a fourth person on Engines 41, 53 and 61, and the integration of a trial deployment of BLS ambulances in January 2023.
- Specific the District's Strategic Plan, Initiative 1, Project 1a, the district formally adopted and rolled out The Metro Way. While the District has been integrating the values and principles of The Metro Way since early 2020, the official project roll out had been delayed. Additionally, in alignment with Initiatives 1 and 2, throughout the course of seven months, management personnel were invited to attend teaching/mentoring/interactive sessions in which concepts of reframing organizations through a four-frame model (Structural, Human Resource, Political and Symbolic) were presented and discussed.



### ***BUDGET DISCUSSION:***

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

- Memberships: These memberships are deemed essential to the day-to-day operations of the department and support existing programs and customer service-based partnerships with organizations within our jurisdiction, and with organizations at the local, state, and international levels.
- Business/Conference: The Fire Chief and selected personnel will attend annual conferences, meetings, etc. when deemed necessary. All costs associated with these functions are covered in this account.
- Other Services and Other Supplies: These accounts are used for "Other Professional Services" that are not covered by another division's budget, as well as expected and unexpected district obligations, special recognition, and any other items not covered by other divisions or accounts.



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

The Office of the Fire Chief's goals for the upcoming year broadly conform to the five key strategies in the District's Strategic Plan: Members, People of Metro Fire; Service Delivery, All Services and Programs; Capital Assets; Financial Management; and External Engagement. Specifically, by June 30, 2024 the Office will:

- Carry out the day-to-day administration of policies set by the Board of Directors and state and legislative mandates. This will be done by continuing to work collaboratively with the Board of Directors, management and labor teams, state and local partners, community groups, and stakeholders to ensure that the District's service delivery model continues to maximize efficiencies and provide the highest level of service to communities, while maintaining fiduciary obligations.
- Ensure the District is effectively and efficiently providing the highest level of service, continued assessment of service delivery models and deployments will be prioritized, enhancing organizational communications and continuous training opportunities, and building consistency and accountability within the organization.

### ***PERFORMANCE MEASURES:***

The Office of the Fire Chief utilizes the District's Strategic Plan as a management tool to guide projects and strategize desired outcomes in the areas of members, service delivery, capital assets, financial management, and external engagement. On an annual basis, the Office of the Fire chief reviews the key strategies and associated initiatives to ensure projects and desired outcomes assigned to each are relevant and remain reflective of the guidance provided by the Board of Directors.

In the course of business, the Office of the Fire Chief integrates The Metro Way as the foundation of Metro Fire's cultural philosophy and the catalyst for how we accomplish the District's mission and working together cohesively to optimize the balance of safety, efficiency, and effectiveness in service delivery.



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

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

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

- Established a shift-based peer support network, ensuring a minimum one Team member assigned to each battalion per shift.
- Continued collaboration with the Sacramento Regional Behavioral Health Committee and Sacramento County Fire Chiefs to enhance program capabilities, opportunities and resources at the local and regional levels.
- Continued expansion of regional peer counselor resources and professional providers for member services.
- Continued engagement with members including, but not limited to, conducting critical incident diffusions and debriefings, distributing EAP and behavior health materials and resources.

### ***BUDGET DISCUSSION:***

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

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

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

The Team will pursue achievement of the strategic plan objectives (Members 1a, 3a and 3b) by accomplishing the following by June 30, 2024:

- Support Metro Fire's Firefighter Training, Health, and Wellness Initiative focused on improving the overall health of Metro Fire members and providing increased access to essential mental, physical, and behavioral health resources. This will be accomplished through a collaborative effort with Local 522.
- Continue to expand the number of team members and peer counselors through education, training and outreach, and provide the essential training and resources they require to address the growing needs of the membership.
- Continue to develop a robust referral network and enhanced professional provider list to address multidisciplinary needs and to support Metro Fire's Training, Health, and Wellness Initiatives. This will include securing a new EAP carrier.
- Development and deployment of a Metro Fire Peer Support Canine Program, which will include therapy and peer support canines available to all personnel across all shifts and district facilities.

### ***PERFORMANCE MEASURES:***

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

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# Administration Branch

**Ty Bailey**  
**Deputy Chief**



**Community Relations**

**Finance**

**Human Resources**

**Non-Divisional**

**Planning & Development**



## COMMUNITY RELATIONS DIVISION

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

The Community Relations Division (COR) coordinates and delivers the District's communications and marketing plan. This is accomplished through the use of social media, traditional print and television media, community events, and public meeting presentations. The Division currently consists of a Public Information Officer (PIO), a Community Relations Coordinator (CRC), and two Community Relations Specialists (CRS).

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

During the 2022 year-end holiday season, Metro Fire responded to an uptick in residential fires resulting in several fire fatalities. In response, Metro Fire collaborated with the America Red Cross and our Community Emergency Response Team (CERT) to launch a smoke alarm check and install blitz in each affected neighborhood. This was an opportunity to educate and make homes within those communities more fire safe. (Strategic Goal External Engagement 1a, 2a)



Community Relations coordinated over 50 events and promotions, serving well over 22,000 community members. These included Fire Camp, the Rancho Cordova STAR program, FFBI Fill the Boot, the Cancer Awareness Engine and we introduced Metro Fire's new mascot Flare! (Strategic Goal External Engagement 1a)

During times of crisis, there has to be a communications plan to drive the narrative. Whether it be an operational or reputation crisis, Metro Fire is now equipped with a readily available Crisis Communications Plan that can be easily accessed and paired with the Emergency Operations Plan (EOP). (Strategic Goal External Engagement 2a)

A digital education series that brings fire safety information in an interesting and interactive manner to all public, private, charter, or homeschooled elementary school aged children was created to bridge the gap in childhood safety education. Additionally, new youth swag was created including sticker badges, helmets, and an activity book! In all, 65 schools were visited with over 5,800 students in attendance. (Strategic Goal External Engagement 3a)



Metro Fire social media platforms have exploded over the past year, with Instagram and Facebook increasing 25%, and TikTok debuting and rapidly growing to over 21,000 followers. Social media specialty segments include Behind the Badge, Member Monday, Training Tuesday, Tool Time Thursday and Firehouse Friday. Traditional media also significantly increase year over year in local and national coverage, several stories were distributed worldwide. (Strategic Goals External Engagement 1a, 2a and 3a).

### ***BUDGET DISCUSSION:***

In FY2023/24 Community Relations will continue to improve and enhance the visibility of Metro Fire as a premier all-hazards emergency service provider by soliciting and responding to local and national media opportunities. This will be accomplished by sustaining the staffing model for 24/7 coverage by the PIO team. Through the use of social media, Community Relations will continue to deliver education directly to stakeholders, and move forward with our comprehensive plan for consistent messaging, audience management, and quality content. By continuing to expand use of social media and in-house production of media content, the Division can craft the story, develop the content, and share the information with the community directly.





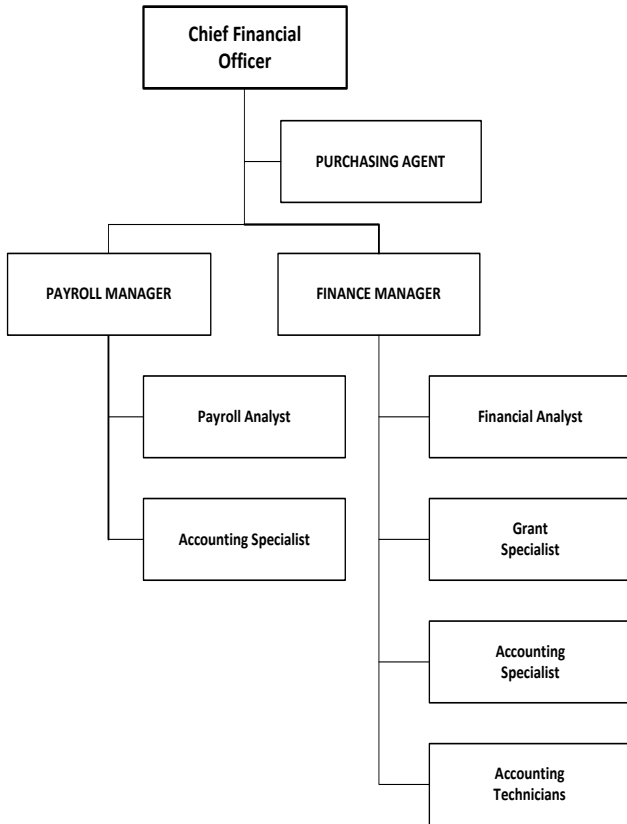
### ***GOALS FOR UPCOMING YEAR:***

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

- Increase brand awareness and enhance reputation through building relationships and engaging regionally through attendance at all chamber of commerce meetings. (Strategic Goal External Engagement 1a).
- Nurture relationships within Metro Fire by coordinating programs such as awards and commendations, promotions and recruit involvement. (Strategic Goal Members 1a)
- Generate and disperse information regarding various public safety related issues that affect the community centered on seasonal awareness and prevention topics. (Strategic Goal External Engagement 2a)
- Continue to develop compelling content with a message that engages our children and youth. Build upon current "Super Special Fire Safety" series. (Strategic Goal External Engagement 3a).

### ***PERFORMANCE MEASURES:***

- Review social media metrics to establish audience size and demographics at the start and end of the fiscal year to determine growth trends and patterns.
- Review audience and viewership metrics of media content utilizing Critical Mention media monitoring service to determine growth in traditional media presence and audience engagement.
- Use Acuity analytics for community engagement at events, presentations and outreach efforts.



**STAFFING:**

|                         |           |
|-------------------------|-----------|
| Chief Financial Officer | 1         |
| Finance Manager         | 1         |
| Payroll Manager         | 1         |
| Purchasing Agent        | 1         |
| Payroll Analyst         | 1         |
| Financial Analyst       | 1         |
| Accounting Specialists  | 2         |
| Grant Specialist        | 1         |
| Accounting Technicians  | <u>4</u>  |
|                         | <u>13</u> |

|           | Labor Costs  | Services & Supplies | Taxes, Licenses, etc. | Capital Outlay | Division Total | % of Total Budget |
|-----------|--------------|---------------------|-----------------------|----------------|----------------|-------------------|
| FY2023/24 | \$ 2,102,030 | \$ 199,350          | \$ 2,000,700          | \$ -           | \$ 4,302,080   | 1.2%              |



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

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

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

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

- Awarded the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the District's Annual Comprehensive Financial Report (ACFR) for the eighth consecutive year.
- For the fourth straight year, the District was recognized with GFOA's Outstanding Achievement in Popular Financial Reporting award for the District's Community Annual Report (CAR).
- For the first time ever, the District was awarded the Operating Budget Excellence Award from the California Society of Municipal Finance Officers, one of 95 special districts and cities in California to receive that award.
- Similarly, the District was awarded the Capital Budget Excellence Award from the California Society of Municipal Finance Officers for its first-ever capital budget. Metro Fire was one of 17 special districts and cities in California to receive that award.
- Secured a clean independent audit opinion for the eleventh straight year.



### ***BUDGET DISCUSSION:***

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

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

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

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

1. Complete a major overhaul and updates to the District's Procurement and Contracting Policy.
2. Conduct and complete a first-ever internal fraud risk assessment and subsequent action plan.
3. Reduce the average monthly processing time for accounts payable transactions, from invoice date to upload to the County database, to below 10 days.



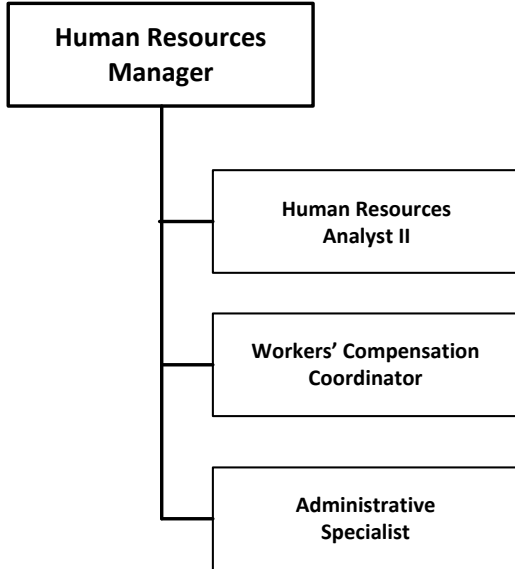
4. Achieve GFOA “Triple Crown” recognition for excellence in financial reporting for the District’s ACFR, CAR, and annual budget. The application for this award will be submitted in October 2023 and decisions issued in early 2024.

### ***PERFORMANCE MEASURES:***

1. By December 31, 2023, the Finance Division will complete and report to the Board the results of its internal fraud risk assessment.
2. By December 31, 2023, the Finance Division will achieve, as evidenced by monthly reporting, a reduction in accounts payable processing time to less than 10 days, from invoice date to upload to the Sacramento County database.
3. By October 31, 2023, the Finance Division will submit a complete award package for consideration for the GFOA financial reporting award, with the ACFR and CAR award packages following by December 31, 2023.



## HUMAN RESOURCES



### STAFFING:

|                                   |          |
|-----------------------------------|----------|
| Human Resources Manager           | 1        |
| Administrative Specialist         | 1        |
| Human Resources Analyst II        | 3        |
| Workers' Compensation Coordinator | <u>1</u> |
|                                   | <u>6</u> |

|           | Labor Costs  | Services & Supplies | Taxes, Licenses, etc. | Capital Outlay | Division Total | % of Total Budget |
|-----------|--------------|---------------------|-----------------------|----------------|----------------|-------------------|
| FY2023/24 | \$ 1,331,724 | \$ 944,501          | \$ -                  | \$ -           | \$ 2,276,225   | 0.7%              |





## HUMAN RESOURCES

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

The Human Resources Division is privileged to serve as a resource to both Metro Fire's employees and the community they serve. The responsibilities of the Human Resources Division include recruitment and selection, background investigations, employee relations, job classifications, compensation, policy and procedure development, employee benefits administration, absence management, workers' compensation administration and risk management insurance and self-insurance. The Human Resources Division reports to the Deputy Chief of Administration and includes the HR Manager, three HR Analyst II's, one Workers' Compensation Coordinator, and one Administrative Specialist.

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

- As worker's compensation claims rose steadily due to the Covid-19 pandemic, the Human Resources Division processed as much as a 120% increase in the number of claims submitted per year with a huge increase to claims during January 2022. To date, the Human Resources Division has processed approximately 320 claims for the 2022/23 fiscal year.
- Within fiscal year 2022/23, the Human Resources Division converted over 2,642 hours of employee absences to supplemental paid leave in compliance with state and federal Covid-19 mitigation laws.
- During this timeframe, the Human Resources Division also designated over 14,875 hours of employee absences as protected leave under the Family Medical Leave Act, California Family Rights Act, and Pregnancy Disability Leave laws.
- The Human Resources Division hired approximately 44 employees during fiscal year 2022/23.

### ***BUDGET DISCUSSION:***

The Human Resources Division budget includes the following:

- Recruitment costs such as advertising, testing, interviewing, background investigations and medical evaluations.
- Costs associated with administering the Fire Engineer promotional exam.
- Funds allocated to ongoing diversity recruitment efforts.

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

By June 30, 2024, the Human Resources Division will achieve the following:

- Recruit 25 new Firefighters, 60 new MMP Paramedics and EMTs, and 5 miscellaneous employees within fiscal year 2023/24. (Strategic Plan: Members 4a)
- Conduct and complete the Fire Engineer promotional exam. (Strategic Plan: Members 4a)

### ***PERFORMANCE MEASURES***

- Increased staffing numbers reflect the onboarding of new employees and the promotions of Fire Engineers to open and available positions.
- The Human Resources Division evaluates the successful onboarding and retention rate of new employees to forecast the recruitment costs of future fiscal years.





## PLANNING & DEVELOPMENT

### ***DIVISION BACKGROUND***

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

### ***RECENT ACCOMPLISHMENTS***

- Submitted 12 funding requests totaling \$18.8 million for projects including replacement of essential fire suppression, rescue, HazMat, and Tactical EMS equipment; controlled access system installations; regional incident command and response mobile application; deployment of a Squad at Station 61; and the Zinfandel First Responder Training Facility Phase 3 Buildout.
- Managed grant awards totaling nearly \$12.7 million for projects including staffing of 21 firefighters; fire ground survival training; generator installations; fire station access control systems; HazMat response equipment (\$136,754), Tactical EMS communications and ballistic protective equipment, K-6 digital fire and life safety education content, and Sacramento Regional Incident Management Team supply cache.
- Secured \$13 million in funding for the Zinfandel First Responder Training Facility Phase 3 Buildout.
- Initiated design phase for new Vineyard Springs station.
- Implemented the updated Capital Facilities Impact Fees.
- Developed GIS mapping infrastructure to assist with District-wide data mapping and analysis (including wall time analysis and unit performance analysis).
- Developed performance metrics and data standards to evaluate District-wide Standards of Cover.
- Compiled draft Standards of Cover study.
- Represented the District as a member of the CSDA Legislative Committee, Cal Chiefs/FDAC Joint Legislative Committee, and the Cap-to-Cap Public Safety Team.



### ***BUDGET DISCUSSION***

The FY2023/24 Preliminary Budget for Planning and Development Division will continue to focus on the management of District properties, planning for future growth, anticipating legislative impacts to the district, and securing funding to fulfill District needs.

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

By June 30, 2024, the Planning Division will achieve the following:

- Continued service delivery evaluation and growth planning (Strategic Plan: Service Delivery 1 & 3).
- Administer the District's Capital Improvement Program (CIP) Plan (Strategic Plan: Capital Assets 1-3).
- Maximizing revenue centers to meet District needs (Strategic Plan: Financial Management 1-3).
- Engage partners at the local, state, and federal levels (Strategic Plan: External Engagement 1a).
- Analyze proposed legislation for anticipated impact on the district (Strategic Plan: All Strategies).

### ***PERFORMANCE MEASURES***

- Finalize Standards of Cover study and update Growth Plan.
- Complete design phase of new Vineyard Springs fire station.
- Begin Zinfandel First Responder Training Facility Phase 3 Buildout.
- Update service agreements and fee studies.



## NON-DIVISIONAL

|           | Labor Costs   | Services & Supplies | Taxes, Licenses, etc. | Capital Outlay | Division Total | % of Total Budget |
|-----------|---------------|---------------------|-----------------------|----------------|----------------|-------------------|
| FY2023/24 | \$ 68,517,117 | \$ 18,541,606       | \$ 5,778,333          | \$ -           | \$ 92,837,056  | 26.4%             |

The Non-Divisional Item (NDI) budget represents costs that are incurred by the District in general and cannot be directly associated with any division in particular. These costs include pension bond debt service, other post-employment benefits (OPEB), supplemental reimbursements to retirees, and various other payments.

### ***BUDGET DISCUSSION:***

The Non-Divisional Items budget includes \$15.6 million representing current payments for retiree medical insurance as well as contributions to the CalPERS Employer's Retirement Benefit Trust (CERBT), which is used to prefund future retiree medical premiums.

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



NDI also budgets a \$4.6 million payment to Sacramento County Employees' Retirement System (SCERS). These payments reduce an unfunded liability for District retirees and employees formerly employed by predecessor agencies that participated in SCERS.

Also included in the budget are estimates for paid time off and sick leave buybacks of about \$5.6 million for all divisions, and expenditures for property and liability insurance premiums, postage, and for the District's headquarters expenditures such as utilities, janitorial services and landscape maintenance.

Finally, Inter-Governmental Transfer (IGT) fees amounting to \$14 million are included in the expenditure budget. These fees are paid to the State of California to secure federal matching funds to be used to offset the cost of providing emergency services to the uninsured and Medi-Cal managed care beneficiaries. These IGT funds will yield approximately \$36.9 million in new funding, for a net income of \$22.9 million

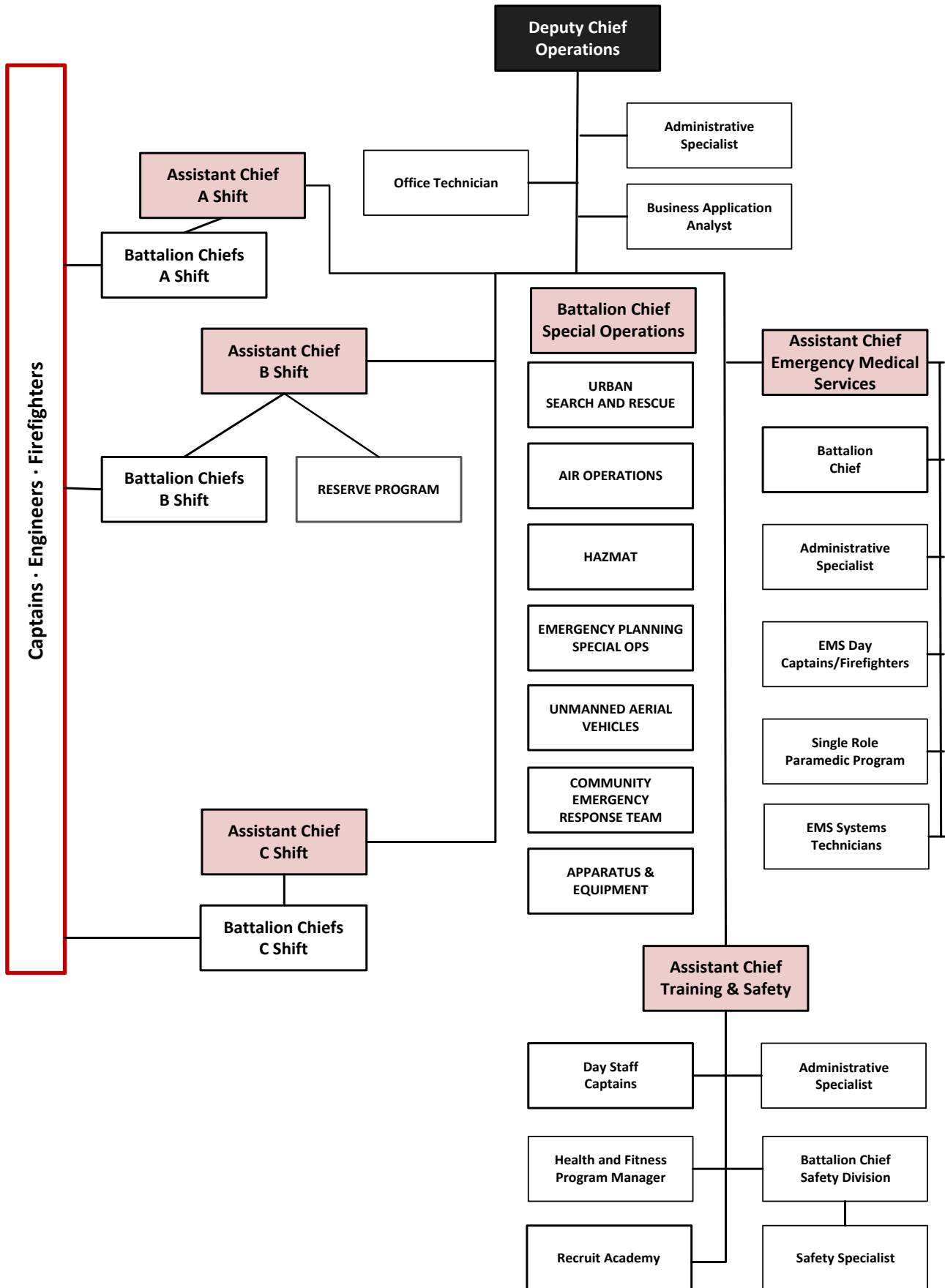
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# Operations Branch

## Adam Mitchell Deputy Chief

|                            |
|----------------------------|
| Operations                 |
| Emergency Medical Services |
| Metro Medic<br>Program     |
| Safety                     |
| Training                   |
| Health & Fitness           |









## OPERATIONS

|                              |   |                         |            |
|------------------------------|---|-------------------------|------------|
| Deputy Chief                 | 1 | Helicopter Pilots (P/T) | 4          |
| Assistant Chiefs             | 5 | Battalion Chiefs        | 16         |
| Administrative Specialist    | 1 | Captains                | 135        |
| Business Application Analyst | 1 | Engineers               | 132        |
| Day Staff Captain, Air Ops   | 1 | Firefighters            | <u>258</u> |
| Helicopter Chief Pilot       | 1 |                         | <u>555</u> |

| <i>Administrative</i> | Labor Costs  | Services & Supplies | Taxes, Licenses, etc. | Capital Outlay | Division Total | % of Total Budget |
|-----------------------|--------------|---------------------|-----------------------|----------------|----------------|-------------------|
| FY2023/24             | \$ 2,315,105 | \$ 48,328           | \$ -                  | \$ -           | \$ 2,363,433   | 0.7%              |

| <i>Suppression</i> | Labor Costs    | Services & Supplies | Taxes, Licenses, etc. | Capital Outlay | Division Total | % of Total Budget |
|--------------------|----------------|---------------------|-----------------------|----------------|----------------|-------------------|
| FY2023/24          | \$ 136,732,752 | \$ -                | \$ -                  | \$ -           | \$ 136,732,752 | 38.9%             |



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

The Operations Division oversees all aspects of the District's all-hazard emergency services delivered from 41 fire stations, with daily shift staffing of 194 personnel. The Operations Branch responded to 108,660 calls for service in 2022. Responders on any shift include one assistant chief (shift commander), five battalion chiefs, 36 first-out engine companies, seven truck companies, 15 fire-based medics, six paramedic units, and one squad.

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

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

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

- Completed refurbishment of Copter 3 to front-line operational status
- Obtained \$263,000 in funding from participation in the agreement between Metro Fire and the County of Sacramento for hazardous materials response team services
- Implemented a full-time program manager for Air Operations

### ***BUDGET DISCUSSION:***

The FY 2023/24 Operations budget includes funding to provide essential services to the communities we serve and maintain the required training to meet qualification standards within each program.

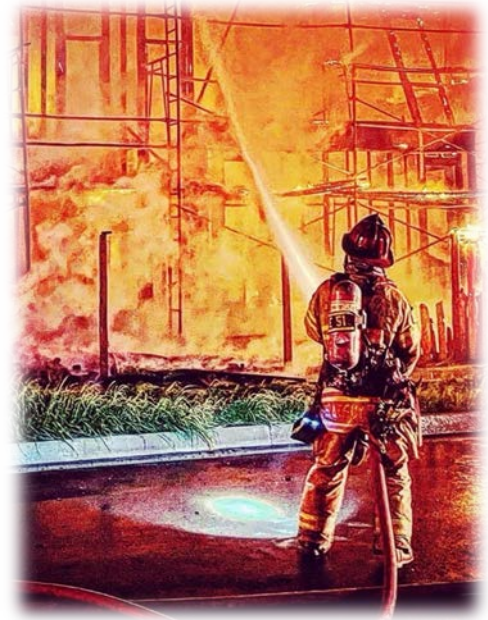
### ***GOALS FOR UPCOMING YEAR:***

The Operations Division will achieve the following by June 30, 2024:

- Complete Standards of Cover and develop a long-term plan for changes in operational deployment (Strategic Plan: Service Delivery 1)
- Acquire inflatable rescue boats (IRB) for the Water Rescue Program (Strategic Plan: Service Delivery 1; Capital Assets 2 & 3)
- Develop and implement a comprehensive records management system program (Strategic Plan: Service Delivery 3)

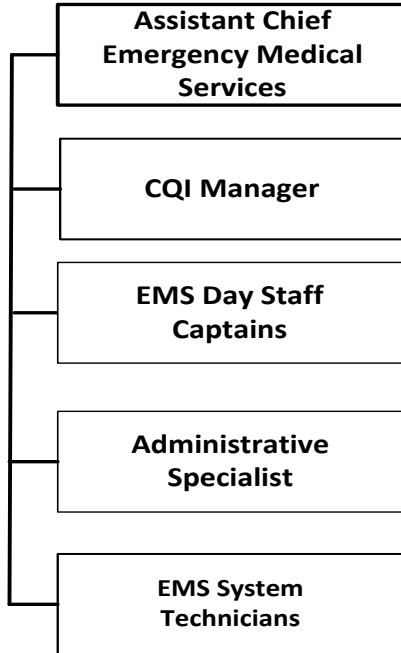
### ***PERFORMANCE MEASURES:***

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





## EMERGENCY MEDICAL SERVICES



### STAFFING:

|                           |          |
|---------------------------|----------|
| Assistant Chief           | 1        |
| CQI Manager               | 1        |
| Administrative Specialist | 1        |
| EMS Day Staff Captains    | 3        |
| EMS System Technicians    | <u>2</u> |
|                           | <u>8</u> |

|           | Labor Costs  | Services & Supplies | Taxes, Licenses, etc. | Capital Outlay | Division Total | % of Total Budget |
|-----------|--------------|---------------------|-----------------------|----------------|----------------|-------------------|
| FY2023/24 | \$ 2,604,475 | \$ 10,818,129       | \$ -                  | \$ 2,294,769   | \$ 15,717,373  | 4.5%              |



## EMERGENCY MEDICAL SERVICES

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

The Emergency Medical Services (EMS) Division is committed to providing the highest level of service possible to the communities we serve and continues to be an innovator in the provision of EMS in the Sacramento region. Metro Fire's team of skilled first responders is supported by recurrent professional training and continuous quality care improvement. The administrative side of EMS is comprised of an Assistant Chief, CQI Manager, three Captain/Paramedics, one Mobile Integrated Health Program Coordinator, one Administrative Specialist, and two EMS System Technicians. 24/7 support to all District ambulance operations is provided by three field supervisors ("EMS24") who also oversee the members of Metro's Medic Program (MMP).

The District's Emergency Medical Services (EMS) Division supports the third largest fire-based Advanced Life Support (ALS) transporting program in the State of California, currently operating 20 Advanced Life Support (ALS) ambulances, one Basic Life Support (BLS) ambulance, five reserve ALS ambulances, and 44 ALS engine and truck companies. Metro Fire employs over 499 paramedics, 100 EMTs, and five first responders to staff these units, as well as a Mobile Integrated Health Unit (MIH), Community Care Response Units (CCRU) watercraft, an ALS rescue capable helicopter, a Tactical Emergency Medical Services (TEMS) team, and bike medic teams for special events.

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

- Hired a permanent, qualified CQI Manager/Educator to revamp the Continuous Quality Improvement Program
- Employed a qualified Medical Director for the District and MIH Program
- In collaboration with Local 522, EMS supported the stabilization and expansion of MMP
  - Graduated 2 MMP academies (30 graduates)
- Worked with Local 522 to add Fire Department Medic (FDM) to our EMS system
  - Introduced a FDM in Rancho Murieta Community
- Completed a trial use of a BLS ambulance
- Submitted annual CQI plan update and core measures to SCEMSA
- Training:
  - Continuing education for professional staff to maintain Privacy Officer and Compliance Officer Certification
  - HIPAA refresher training
  - Pre-hospital Trauma skills refresher
- Established two surge contracts with partner agencies to enhance service delivery during ambulance drawdown.



### ***BUDGET DISCUSSION:***

The EMS Division is responsible for the management of the emergency medical system, ensuring that district Emergency Medical Technicians (EMT) and paramedic personnel are trained and equipped to serve the public at the highest levels. Of foremost concern is ensuring fiscal resources sufficient to overcome the challenges associated with navigating the landscape of the modern EMS system: keeping pace with an increasing call volume, exploring new service delivery modalities, adapting to evolving industry standards, optimizing cost recovery for medical services, fulfilling ongoing training needs, developing and sustaining programs, and maintaining currency with materials and technologies. As the EMS Division looks to fiscal year 23/24 and beyond, there is a clear recognition of the ongoing need to assess and refine the district's training, equipment, and practices in a manner best suited to support its EMTs and Paramedics in providing the best patient care.



## EMERGENCY MEDICAL SERVICES

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

The EMS Division will achieve the following by June 30, 2024:

1. Secure funding for purchase of new fleet of gurneys by the end of the fiscal year (Strategic Plan: Service Delivery 1a, Capital Assets 3a)
2. Enhance EMS training to provide effective hands-on training, incorporate use of multimedia training, provide Certified Ambulance Documentation Specialist (CADS) training for all new personnel, and require EMS Division members to complete Certified Ambulance Compliance Officer (CACO) and Certified Ambulance Privacy Officer (CAPO) training. (Strategic Plan: Service Delivery 1a, Members 2a)
3. Identify sustainable funding for the MIH Program and establish Telemedicine function (Strategic Plan: Service Delivery 1a & 1b, Financial Management 1a & 1b)
4. Enhance cost recovery for EMS services (Strategic Plan: Financial Management 2a)
5. Create a robust tracking platform for infectious diseases in a database format. (Strategic Plan: Service Delivery 1a)

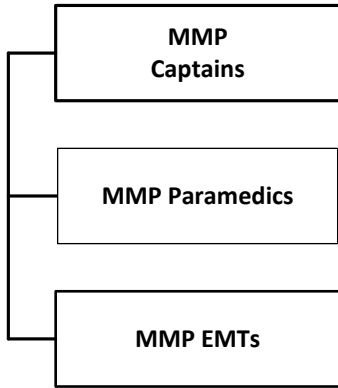
### ***PERFORMANCE MEASURES:***

1. All new Paramedics/EMTs will be assigned CADS as part of their academy training to ensure highest quality documentation and EMS Division members will be provided CACO and CAPO courses.
2. The EMS Division members will continue to actively research, and work with Grant Specialist, to identify new grants or opportunities to allocate funds for new/replacement medical equipment.
3. The EMS Division will deliver biannual training to our EMT's and Paramedics in both suppression and our Metro Medic Program.





# METRO MEDIC PROGRAM



**STAFFING:**

|                |           |
|----------------|-----------|
| MMP Captains   | 3         |
| MMP Paramedics | 16        |
| MMP EMTs       | <u>18</u> |
|                | <u>37</u> |

|           | Labor Costs  | Services & Supplies | Taxes, Licenses, etc. | Capital Outlay | Division Total | % of Total Budget |
|-----------|--------------|---------------------|-----------------------|----------------|----------------|-------------------|
| FY2023/24 | \$ 5,906,579 | \$ 64,320           | \$ -                  | \$ -           | \$ 5,970,899   | 1.7%              |



## METRO MEDIC PROGRAM

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

The Metro Medic Program (MMP) was established in 2013 as the Single Role Paramedic Program: a pathway for members to become Firefighter/Paramedics with Metro Fire. To date, nearly 60 percent of the program graduates have made the intended transition to Firefighter/Paramedic, and a number of members have since promoted to Engineer and Captain.

The MMP is managed in the field by three supervisors (“EMS24”) that alternate by platoon to oversee the operation of up to six 24-hour medic units assigned throughout multiple battalions in Metro Fire’s jurisdiction. The deployment model is structured to maximize ambulance coverage as staffing levels allow.



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

- Graduated two MMP Recruit Academies and scheduled the start of a third academy
- Hired 10 Paramedics
- Hired 20 Emergency Medical Technicians (EMTs)
- Promoted nine EMTs to Paramedic
- Provided paramedic internships for five program members
- Identified opportunities for EMTs aspiring to become paramedics through local paramedic school programs.

### ***BUDGET DISCUSSION:***

The continued budget focus of the program is to build resources to enhance the capabilities of the District to deliver high-caliber ambulance transportation to the communities it serves, while providing a career track for EMTs and Paramedics seeking the opportunity to become Firefighter/Paramedics.

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

The Metro Medic Program will achieve the following by June 30, 2024:

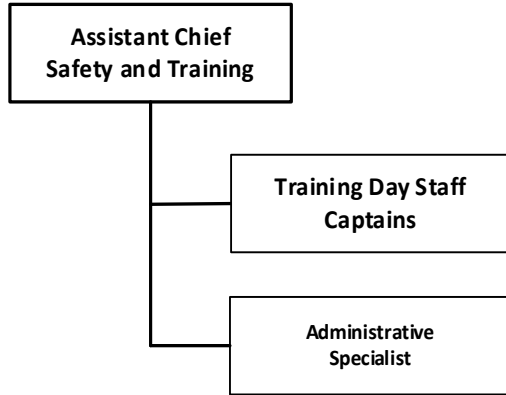
1. Graduate three MMP Academies in FY 23/24. (Strategic Plan : Recruitment and Retention 4a)
2. Bolster the number of paramedic preceptors/FTOs in the MMP ranks in FY 23/24. (Strategic Plan : Best Practices 1a)
3. Work with Local 522 to establish a career path for long term sustainability in alignment with the organizational chart. (Strategic Plan : Recruitment and Retention 4a)

### ***PERFORMANCE MEASURES:***

1. Recruitment will remain open on District’s website for EMTs and Paramedics to generate a list of interest for MMP Academies.
2. On a quarterly basis, the MMP will identify new paramedic preceptors/FTOs.



# TRAINING



**STAFFING:**

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

| Health & Fitness | Labor Costs | Services & Supplies | Taxes, Licenses, etc. | Capital Outlay | Division Total | % of Total Budget |
|------------------|-------------|---------------------|-----------------------|----------------|----------------|-------------------|
| FY2023/24        | \$ 134,037  | \$ 449,816          | \$ -                  | \$ -           | \$ 583,853     | 0.2%              |

| Training  | Labor Costs  | Services & Supplies | Taxes, Licenses, etc. | Capital Outlay | Division Total | % of Total Budget |
|-----------|--------------|---------------------|-----------------------|----------------|----------------|-------------------|
| FY2023/24 | \$ 1,571,486 | \$ 515,738          | \$ 150,000            | \$ 90,000      | \$ 2,327,224   | 0.7%              |



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

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

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

- Conducted performance appraisals of 64 probationary suppression personnel from the rank of Firefighter to Battalion Chief
- Completed District-wide Fire Ground Survival training.
- Hosted large-scale drills, including a training with SMUD
- Relocated into Training building with updated classrooms

### ***BUDGET DISCUSSION:***

- Budget was increased to add Fire Behavior account line for District wide live fire training
- Prop maintenance/replacement added. Props will be evaluated for safety by manufacturer

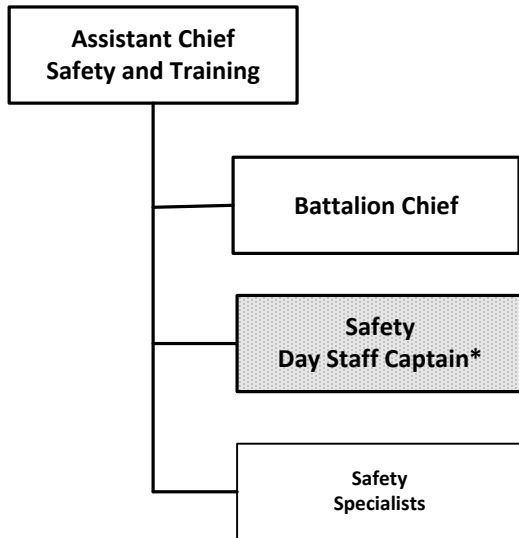
### ***GOALS FOR UPCOMING YEAR:***

- Establish rank specific training for Engineer and Captain (Strategic Plan: Service Delivery 1a)
- Establish District-wide live fire training taught by the Fire Behavior Cadre (Strategic Plan: Service Delivery 1a)
- Develop and implement a monthly training plan for suppression personnel (Strategic Plan: Service Delivery 1a)

### ***PERFORMANCE MEASURES:***

- Prior to the next Engineer exam, the rank specific training for Engineer will be established and offered to line personnel
- Prior to June 2024, all line personnel will attend live fire training taught by the Fire Behavior Cadre
- Prior to January 2024, monthly training plans for all line personnel will be sent to crews for completion and logging in Vector Solutions





**STAFFING:**

|                           |            |
|---------------------------|------------|
| Assistant Chief           | .5         |
| Battalion Chief           | 1          |
| Safety Day Staff Captain* | 0          |
| Safety Specialists        | <u>.2</u>  |
|                           | <u>3.5</u> |

|           | Labor Costs | Services & Supplies | Taxes, Licenses, etc. | Capital Outlay | Division Total | % of Total Budget |
|-----------|-------------|---------------------|-----------------------|----------------|----------------|-------------------|
| FY2023/24 | \$ 281,627  | \$ 1,756,700        | \$ -                  | \$ 7,000       | \$ 2,045,327   | 0.6%              |

\*Position currently vacant and not funded.





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

The Safety Division oversees Personal Protective Equipment (PPE) and self-contained breathing apparatus (SCBA), and purchases all personnel protective equipment for the District. All items overseen and purchased by the Safety Division are required safety items necessary for personnel to safely do their jobs as well as meet both National Fire Protection Administration (NFPA) and Occupational Health and Safety Administration (OSHA) requirements.

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

In the last budget year Safety:

- Collaborated with the Logistics Division to wash and inspect over 8,900 pieces of PPE
- Purchased 177 sets of turnouts for current personnel and new hires
- Purchased an Omegasonic ultra sonic tank to better assist with the cleaning of hard surface PPE such as helmets, SCBA cylinders and face pieces
- Performed over 1,800 fit tests
- Purchased 250 structural helmets to replaced units reaching their ten-year life span



### ***BUDGET DISCUSSION:***

The Safety Division is facing continuing cost pressures affecting goods and services used. Cost increases in the PPE market continue with manufacturers increasing prices 10 to 25 percent year over year. In FY 2023/24 the Safety Division will finalize the outfitting of the district cleaning and inspection center with solid surface tables and new industrial fans to help eliminate cross contamination and decrease drying times.

### ***GOAL FOR UPCOMING YEAR:***

The Safety Division's goals for the upcoming fiscal year conform to the strategic plan goal to improve service delivery. (Strategic Plan: Service Delivery 1a ). Specifically, by June 30, 2024, the Division will:

- Implement the National Fire Protection Agency (NFPA) regulation 1851 and reach closer to full compliance as the California Occupational Health and Safety Administration releases statewide standards for the care and maintenance of firefighter PPE.
- Execute a Thermal Image Camera (TIC) grant purchase.
- Establish a PPE specification for the Metro Medic Program.
- Secure a contract and vendor for new firefighting turnouts.

### ***PERFORMANCE MEASURES:***

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



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

Metro Fire's Health and Wellness Division is responsible for providing all members the opportunity to maintain an appropriate level of wellness throughout their career. Seeing the needs of Metro Fire members and staying in line with Metro's strategic plan for the future, the division supports all personnel by providing an array of fitness programs designed to enhance work performance, preventive seminars to educate our members and prevent injury, and lifestyle training to help members maintain a healthy body and mind. The future of the program is exciting and filled with opportunity to be on the forefront of wellness never before seen in the industry. By addressing more of the preventative health through evaluations, treatments and education, the goal for the future is to get in front of all the possible injuries and diseases before they can take hold. With a focus on mental health, nutritional education, and providing more rest/recovery modalities and techniques, the future of the District's members looks bright.

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

- Implemented fitness assessments now scheduled by company and held at stations and battalion level
- Completed daily morning physical training (PT) for one fire suppression and two MMP academies
- Provided online and written fitness programs for both line and day staff members
- Added more in-depth blood screening for the District's older population
- Increased focus on rest and recovery by contracting with local wellness vendors for members
- Continued to provide health-related content in the form of instructional videos
- Started "Coach's Corner" podcast to deliver cutting-edge information on topics related to health and wellness



### ***BUDGET DISCUSSION:***

The health component of the division's budget includes an increased request for funding annual medicals for suppression personnel due to growth of the HAZMAT and Fire investigation programs. The fitness/wellness component of the budget includes continued funding for fitness equipment purchase, maintenance/repair, and replacement. Continuing funds for the replacement line will help cover the need to replace aging equipment and accommodate an increase in product cost and shipping costs of roughly 20 percent. Funding for the wellness portion of this budget will open up opportunities to deliver more rest and recovery in the form of wellness treatments through contracted work with vetted providers. The benefits of such programs are expected to impact members overall well-being as well as help keep them on the job.

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

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

- Deliver 20 episodes of "Coach's Corner" by the end of the year
- Have a solid plan for what a Sac Metro Wellness Center would look like including possible site layout, buildout and equipment costs, as well as labor costs by June 2024
- Create a single source web location for our members to be able access various health and wellness therapies through current and future external providers by February 2024
- Create a comprehensive set of instructional videos for those looking to get involved in the fire profession for our website by November 2023
- Drop workers comp related to orthopedic injuries in our fire houses by 50% through continued consistent exercise technique education as well as rest/recovery education by the end of the fiscal year



## HEALTH AND WELLNESS

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### *PERFORMANCE MEASURES:*

- Regular and complete medical wellness exams for NIOSH SCBA compliance and preventive medical screening.
- Regular and comprehensive fitness equipment repair and replacement
- Regular and continuing collaboration with HR's return-to-work model, streamlining members' transition from injury to back at work
- Growing availability of nutritional, physical and mental recovery techniques by establishing relations with local providers

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# Support Services Branch

## Tyler Wagaman Deputy Chief

Communications

Community Risk Reduction

Fire Investigations

Facilities

Fleet

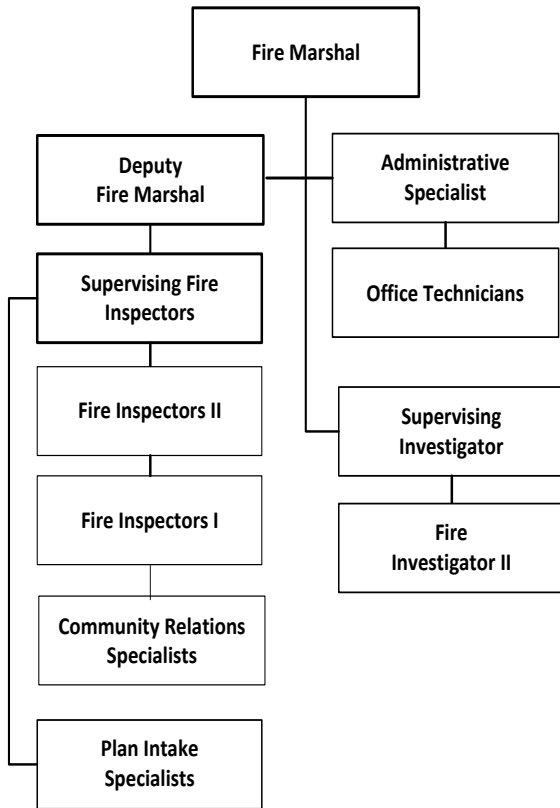
Information Technology

Logistics





# COMMUNITY RISK REDUCTION DIVISION



### STAFFING:

|                             |                  |
|-----------------------------|------------------|
| Fire Marshal                | 1                |
| Deputy Fire Marshal         | 1                |
| Supervising Fire Inspectors | 3                |
| Fire Inspectors II          | 7                |
| Fire Inspector I            | 6                |
| Supervising Investigator    | 1                |
| Fire Investigator II        | 3                |
| Administrative Specialist   | 1                |
| Plan Intake Specialist      | 3                |
| Office Technicians          | <u>4</u>         |
|                             | <u><u>30</u></u> |

| Community Risk Reduction | Labor Costs  | Services & Supplies | Taxes, Licenses, etc. | Capital Outlay | Division Total | % of Total Budget |
|--------------------------|--------------|---------------------|-----------------------|----------------|----------------|-------------------|
| FY2023/24                | \$ 4,167,977 | \$ 275,031          | \$ -                  | \$ -           | \$ 4,443,008   | 1.3%              |

| Fire Investigations | Labor Costs | Services & Supplies | Taxes, Licenses, etc. | Capital Outlay | Division Total | % of Total Budget |
|---------------------|-------------|---------------------|-----------------------|----------------|----------------|-------------------|
| FY2023/24           | \$ 713,650  | \$ 51,489           | \$ -                  | \$ -           | \$ 765,139     | 0.2%              |



## COMMUNITY RISK REDUCTION DIVISION

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

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

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

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

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

- Adopted the 2022 Fire Code
- Facilitated successful task book completion for four Fire Inspector II's and one Fire Investigator II
- Initiated task books for two new Fire Inspector I's
- Trained a new Office Technician
- Completed recruiting and testing processes for Fire Inspector I and Fire Investigator II
- Promoted one Fire Inspector II to Supervising Inspector
- Promoted one Supervising Inspector to Deputy Fire Marshal
- Welcomed a new Fire Marshal to the Division
- Assumed President position for Northern California Fire Prevention Officers
- Led the Sacramento Regional Fireworks Taskforce
- Implemented a digital permit card process for external customers
- Completed three smoke alarm blitz campaigns
- Assisted suppression personnel with response to the 2023 winter storms
- Completed system enhancements to improve data collection in the FIU
- Comprehensive review of all policies and procedures for CRRD and the FIU
- Presented training materials for suppression personnel on topics related to code enforcement and investigations



### ***BUDGET DISCUSSION:***

In FY 2022/23, the Community Risk Reduction Division (CRRD) continued to fill authorized positions for Fire Inspector I, Plan Intake Specialists, and Office Technicians. The division provides a comprehensive training program for all new positions to prepare staff for the daily activities they may encounter and the technical skills needed to be successful. CRRD has newly-promoted staff in the positions of Plan Intake Specialist, Fire Inspector II, Supervising Inspector, and Deputy Fire Marshal. CRRD is preparing the team for succession planning by fostering all staff in career progression and the development of future leaders through continuous education and training.





## COMMUNITY RISK REDUCTION DIVISION

In 2022, the FIU handled 559 cases, an increase of approximately 51.4 percent over 2021. The increase can be attributed in part to the housing crisis across the State. Investigators responded to 112 incidents related to transient activity, which is approximately a 111% increase from 2021. The FIU has faced persistent staffing shortages, and has not conformed to the findings of a staffing analysis performed by the US Fire Administration recommending caseloads of 60-80 investigations per investigator, or 1 investigator per 100,000 population. Bolstering staffing in the FIU is an urgent public safety issue, as well as a health and wellness issue for investigators and suppression personnel alike



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

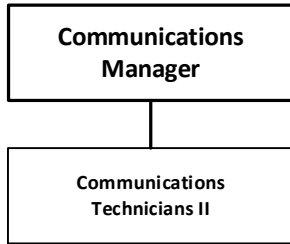
- Complete the fee study and implement the revised fee schedule (Strategic Plan: Financial Management 2a)
- Implement electronic evidence tracking system for the FIU (Strategic Plan: Sustainability 3b)
- Support Operations personnel, businesses, and community members with response to structure fire incidents. (Strategic Plan: External Engagement 1a)
- Achieve full inspector staffing (Strategic Plan: Members 4a)
- Increase staffing in FIU by two Fire Investigator II's (Strategic Plan: Members 4b)
- Succession planning supported by a robust training and education plan (Strategic Plan: Members 2a)

### ***PERFORMANCE MEASURES:***

- Fire and Life Safety Inspections. In accordance with Strategic Plan: External Engagement 1a goal, the Division completes fire and life safety inspections of state-mandated occupancies.
- Cost of services study. In accordance with Strategic Plan Goal for Financial Management (2a), the Division uses a cost of services study for CRRD fee-related activities. (Strategic Plan: Financial Management 2a).
- Increase staffing in FIU. In accordance with Strategic Plan Goal for Members (4b), the Division pursues a staffing level in the FIU that distributes the case load in accordance with US Fire Administration recommendations for fire investigator staffing.
- Succession Planning. The CRRD division has many members who are new to their positions. In accordance with Strategic Plan Goal for Members (2a) the Division adheres to a succession plan supported by resources resulting in internal promotions when vacancies arise.



# COMMUNICATIONS



**STAFFING:**

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

|           | Labor Costs | Services & Supplies | Taxes, Licenses, etc. | Capital Outlay | Division Total | % of Total Budget |
|-----------|-------------|---------------------|-----------------------|----------------|----------------|-------------------|
| FY2023/24 | \$ 575,902  | \$ 930,153          | \$ -                  | \$ -           | \$ 1,506,055   | 0.4%              |



## COMMUNICATIONS

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

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

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

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

During the 2022/23 fiscal year, the Communications Division accomplished the following:

- Wrote radio programs used by the district and all Sac Regional Cooperators
- Installed enhanced GPS traffic signal control equipment
- Installed emergency lighting and communication equipment packages for a new squad, rescue boat, boat tow, Battalion Chief SUV, four ambulances, two Type V Engines, and three Type I Engines.



### ***BUDGET DISCUSSION:***

The 2023/24 Communications Division budget includes funding to maintain and repair communication equipment installed in apparatus and stations throughout the district. This enables fire crews to receive alerts for incidents and maintain critical communications through radios and mobile data computers.

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

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

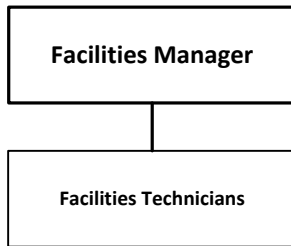
- Secure funding for and deploy a cloud-based Emergency Vehicle Preemption system to help reduce travel time to incidents (Strategic Plan: Financial Management 1a, 1b; Service Delivery 3a; Members 3a)
- Complete communication equipment installs in newly acquired fire apparatus and service equipment (Strategic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

### ***PERFORMANCE MEASURES:***

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



## FACILITIES



**STAFFING:**

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

|           | Labor Costs | Services & Supplies | Taxes, Licenses, etc. | Capital Outlay | Division Total | % of Total Budget |
|-----------|-------------|---------------------|-----------------------|----------------|----------------|-------------------|
| FY2023/24 | \$ 825,988  | \$ 2,265,057        | \$ -                  | \$ 212,230     | \$ 3,303,275   | 0.9%              |



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

The Facilities Division is responsible for the maintenance, repair, and refurbishment of the District's 41 Fire Stations and six administrative buildings, including two leased properties. Facilities also coordinates and schedules outside service vendors and project contractors to help maintain and upgrade all District properties to meet operational needs. The mission of the Facilities Division is to keep all District properties in good working condition and to make sure facilities are safe, secure, fully functional and comfortable for all personnel.

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

- Responded to an average of more than 90 repair requests per month
- Completed District-wide generator service (25) with load banks (13).
- Completed District-wide fire sprinkler system certifications (18).
- Completed District-wide ice machine service (33).
- District-wide back-flow certificates (33).
- Completed District wide weed abatement (8 properties).
- Completed multi-site apparatus bay and exterior lighting LED retrofits (8).
- Completed multi-site access control electrical support (30).
- Installed Station 106 exhaust hood w/ducting.
- Provided Station 105 and Station 101 kitchen fire infrastructure and support.
- Installed air conditioners and swamp coolers (Stations 31, 58, 59 and 108).
- Completed headquarters and 2101 Hurley leased building tenant repairs.



### ***BUDGET DISCUSSION:***

The Facilities budget reflects the funding necessary to ensure all routine maintenance, repairs and replacements are kept up to support the District's infrastructure, i.e., the plumbing, electrical, mechanical, and structural systems for Metro Fire properties. The Facilities Division has included several projects in the District's Capital Improvement Plan (CIP) that will support the District's operational needs.

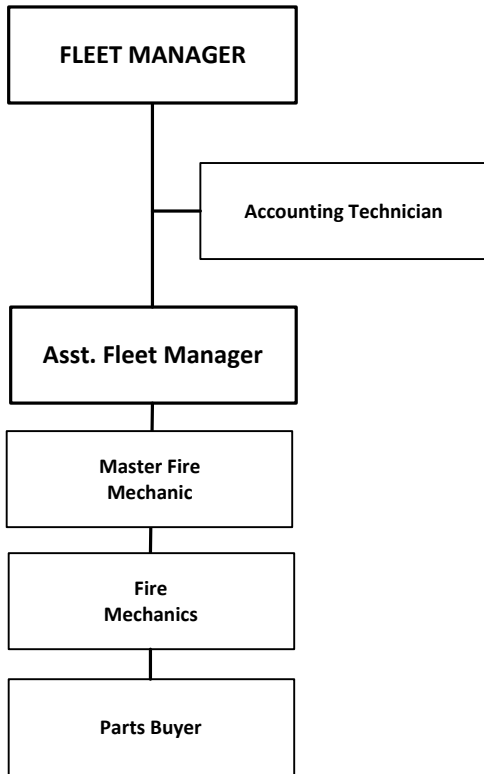
### ***GOALS FOR UPCOMING YEAR:***

By June 30, 2024, the Facilities Division will complete the following:

- Provide additional privacy solutions for station dorms (Strategic Plan: Members 3a; Capital Assets 1a).
- Continue to replace station carpeting with new LVT flooring and walk off mats (Strategic Plan: Members 1a, 3a; Capital Assets 1a).
- District-wide station security enhancements to include access-controlled gates and man-doors (Strategic Plan: Capital Assets 1a).
- Preventative maintenance of District asphalt with application of new seal coat and striping (Strategic Plan: Capital Assets 1a).

### ***PERFORMANCE MEASURES:***

- Completion of District-wide dorm privacy solutions
- Regular upgrades to the District's CFL lighting to more energy efficient and cost-saving LED lighting



**STAFFING:**

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

|           | Labor Costs  | Services & Supplies | Taxes, Licenses, etc. | Capital Outlay | Division Total | % of Total Budget |
|-----------|--------------|---------------------|-----------------------|----------------|----------------|-------------------|
| FY2023/24 | \$ 2,773,250 | \$ 3,094,587        | \$ -                  | \$ 11,306,437  | \$ 17,174,274  | 4.9%              |





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

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

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

- Ordered the following vehicles: new ambulances (3), remount ambulances (6), type I engines (5), boat tow pickup, delivery vans (2), and a service truck.
- Reclassified two Mechanic positions into supervisory Master Mechanic.
- Provided specific product training to Fleet Maintenance Staff.
- Provided 24-hour mobile response services.
- Provided apparatus training to new SRPP employees, recruit firefighters, and current line personnel.



### ***BUDGET DISCUSSION:***

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

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

By June 30, 2024, the Fleet Maintenance Division plans to achieve the following:

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

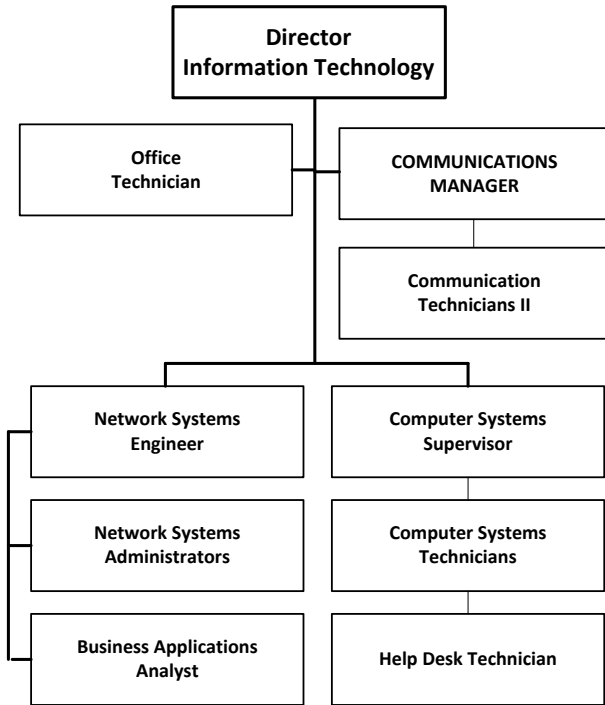
### ***PERFORMANCE MEASURES:***

- Constant readiness. The District's existing fleet is maintained in a state of operational readiness.
- CIP Execution. The Division purchases replacement vehicles and apparatus in accordance with the Capital Improvement Program Plan.



# INFORMATION TECHNOLOGY

**STAFFING:**



|                                  |           |
|----------------------------------|-----------|
| Director, Information Technology | 1         |
| Communications Manager           | 1         |
| Network Systems Engineer         | 1         |
| Computer Systems Supervisor      | 1         |
| Network Systems Administrator    | 2         |
| Business Applications Analyst    | 2         |
| Computer Systems Technician      | 2         |
| Communications Technician II     | 2         |
| Help Desk Technician             | 1         |
| Office Technician                | <u>1</u>  |
|                                  | <u>14</u> |

|           | Labor Costs  | Services & Supplies | Taxes, Licenses, etc. | Capital Outlay | Division Total | % of Total Budget |
|-----------|--------------|---------------------|-----------------------|----------------|----------------|-------------------|
| FY2023/24 | \$ 1,903,711 | \$ 3,498,114        | \$ -                  | \$ 28,800      | \$ 5,430,625   | 1.6%              |



## INFORMATION TECHNOLOGY

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

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



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

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

- Modernized the District's website
- Enhanced our cybersecurity posture
- Relocated training to new location
- Enhanced our physical security throughout the District

### ***BUDGET DISCUSSION***

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

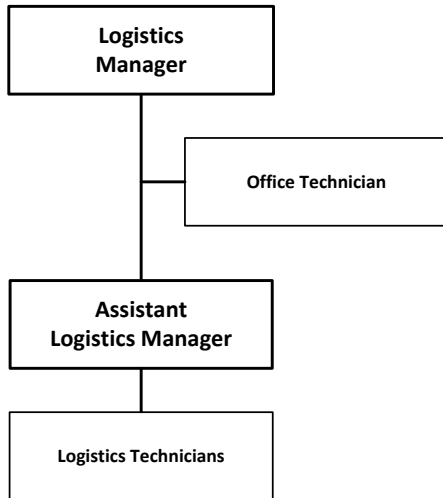
### ***GOALS FOR UPCOMING YEAR:***

The IT Division's goals for the upcoming fiscal year conform to the strategic plan goal to improve service delivery. Specifically, by June 30, 2024 the Division intends to:

- Upgrade the District's boardroom audio/visual equipment
- Replace desktop PCs
- Replace servers
- Replace mobile data computers
- Continue to enhance our cybersecurity posture

### ***PERFORMANCE MEASURES:***

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



**STAFFING:**

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

|           | Labor Costs  | Services & Supplies | Taxes, Licenses, etc. | Capital Outlay | Division Total | % of Total Budget |
|-----------|--------------|---------------------|-----------------------|----------------|----------------|-------------------|
| FY2023/24 | \$ 1,449,653 | \$ 3,572,445        | \$ 66,200             | \$ -           | \$ 5,088,298   | 1.4%              |



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

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

The Purchasing team in Logistics processes all requisitions for goods and services and issues purchase orders for approved requests. Purchasing assists District staff in developing scopes of work for goods and services including issuing transparent bid documents and information requests. All contracts and agreements are stored and maintained in purchasing as well as vendor insurance information.

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

- Attended numerous purchasing-related training webinars in order to ensure best practices and transparency in all District procurements.
- Secured the promotion of Courtney Moore to Purchasing Agent
- Achieved Certified Public Procurement Buyer certification for Logistics Manager Mark Jones
- Achieved National Institute of Governmental Purchasing, Inc, Certified Purchasing Professional certification for Courtney Moore and Mark Jones



### ***BUDGET DISCUSSION:***

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

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

The Logistics/Purchasing Division's goals for the upcoming fiscal year conform to the strategic plan goal to improve service delivery. (Strategic Plan: Service Delivery 1a ). Specifically, by June 30, 2024 the Division intends to:

- Achieve full staffing in the Logistics Division
- Complete the update to the District purchasing policy
- Initiate work on the CRRD plan scanning project
- Test and repair all ladder inventory in the logistics warehouse and on all district apparatus
- Test all hose inventory in the logistics warehouse

### ***PERFORMANCE MEASURES:***

- Retrieval and delivery of critical stored items. During the last 12 months, Logistics staff pulled and delivered over 241,000 individual items from the warehouse and delivered to the fire stations and administration buildings.
- Volume of purchase orders. During the last 12 months, purchasing staff processed 1,867 purchase orders.
- Formal bid solicitation awards. During the last 12 months, purchasing staff published and awarded 7 formal bid solicitations for goods and services.
- Consistent maximization of inventory storage inside the logistics warehouse.



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# PERSONNEL







## POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

**Final Budget 2023-24**

| <b>SUMMARY</b>             |                      |                         |                  |                  |
|----------------------------|----------------------|-------------------------|------------------|------------------|
| <b>Full-time Positions</b> |                      |                         |                  |                  |
|                            | Authorized Positions | Actual Filled Positions | Funded Positions | Proposed Changes |
| Office of the Fire Chief   | 5                    | 4                       | 4                | 0                |
| Operations                 | 637                  | 604                     | 611              | 0                |
| Support Services           | 78                   | 75                      | 77               | 0                |
| Administration             | 31                   | 29                      | 29               | 0                |
| <b>Total</b>               | <b>751</b>           | <b>712</b>              | <b>721</b>       | <b>0</b>         |



## POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

**Final Budget 2023-24**

| <b>OFFICE OF THE FIRE CHIEF</b>       |                  |                         |                  |                  |                                       |
|---------------------------------------|------------------|-------------------------|------------------|------------------|---------------------------------------|
| Position                              | Auth'd Positions | Actual Filled Positions | Funded Positions | Proposed Changes | Employee(s) / Comments                |
| Fire Chief                            | 1                | 1                       | 1                |                  | Adam House                            |
| 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>            |
| Executive Assistant to the Fire Chief | 1                | 1                       | 1                |                  | Jill Guzman                           |
| Board Clerk                           | 1                | 1                       | 1                |                  | Marni Rittburg                        |
|                                       | <b>5</b>         | <b>4</b>                | <b>4</b>         | <b>0</b>         |                                       |



# POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

Final Budget 2023-24

| 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 Delgado  |   |  |
| Assistant Chief, Operations (A-B-C)                    | 3                | 3                       | 3                |                  | J. Fiorica  | C. Simmons  |  |
| Day Battalion Chief, Special Operations                | 1                | 1                       | 1                |                  | Grant Russell   |   |  |
| Day Captain, Special Ops / Hazmat                      | 1                | 0                       | 1                |                  | approved to be funded at mid year   |   |  |
| Business Application Analyst                           | 1                | 1                       | 1                |                  | Lara Kelley   |   |  |
| Data Analyst   | 1                | 0                       | 1                |                  | Authorized - effective 7/1/23   |   |  |
| <b>FIRE SUPPRESSION</b>                                |                  |                         |                  |                  | <b>A</b>  | <b>B</b>  | <b>C</b>   |
| Battalion Chiefs                                       | 15               | 13                      | 15               |                  | B5 - B. Gonsaves<br>B13 - C. Reed<br>B7 - R. Carollo<br>B9 - B. Barthel<br>B14 - S. Daly  | B5 - K. Fong<br>B13 - J. Vestal<br>B7 - R. Pittman<br>B9 - C. Vestal<br>B14 - | B5 - J. Aldrich<br>B13 - M. Johnson<br>B7 - K. Keeley<br>B9 -<br>B14 - J. Graf |
| Fire Captains  | 132              | 132                     | 132              |                  | Numbers do not include 9 Day Staff & 3 EMS 24 Capts.  |   |  |
| Fire Engineers   | 132              | 129                     | 132              |                  |   |   |  |
| Firefighters   | 234              | 234                     | 234              |                  | *Actual filled includes 2 Day Staff (Borshch, White)<br>*Authorized & funded increased by 21 due to grant<br>*Reduce FFs by 24, redirected to a FF pool                               |   |  |
| Firefighters Pool                                      | 24               | 12                      | 24               |                  |   |   |  |
| <b>METRO MEDIC PROGRAM (MMP)</b>                       |                  |                         |                  |                  |   |   |  |
| Captains   | 3                | 3                       | 3                |                  | S. Burke, E. Sacht, S. Chamberlin   |   |  |
| MMP's (Paramedics and EMT's)                           | 63               | 55                      | 38               |                  | *Includes paramedics and EMT's together (actual filled is 28 paramedics and 27 EMT's)<br>*With Phase I and II of new service delivery plan, total authorized and funded should be 63. |   |  |
| MMP Pool   | 4                | 0                       | 4                |                  |   |   |  |
| <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, Jim Ellis, Brett Randle  |   |  |
| Administrative Specialist, EMS                         | 1                | 0                       | 1                |                  | <i>Vacant</i>   |   |  |
| 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                | 1                       | 1                |                  | Tony Peck   |   |  |
| Day Staff Captain, Safety                              | 1                | 0                       | 0                |                  | <i>Vacant - not funded</i>  |   |  |
| Safety Specialist                                      | 2                | 2                       | 2                |                  | Robert Sestito, Brian Spence  |   |  |
|  | <b>637</b>       | <b>604</b>              | <b>611</b>       | <b>0</b>         |   |   |  |



# POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

Final Budget 2023-24

## 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                           | 1                | 0                       | 1                |                  | <i>Vacant</i>   |
| <b>LOGISTICS</b>                                    |                  |                         |                  |                  |   |
| Logistics Manager                                   | 1                | 1                       | 1                |                  | Mark Jones  |
| Assistant Logistics Manager                         | 1                | 1                       | 1                |                  | Mark Siebert  |
| Logistics Technician                                | 7                | 7                       | 7                |                  | Crusto, Graham, Knapp, Lamons, Putman, Thomas, Voznyuk  |
| Office Technician                                   | 1                | 1                       | 1                |                  | Jenna Kendrick  |
| <b>FACILITIES</b>                                   |                  |                         |                  |                  |   |
| Facilities Manager                                  | 1                | 1                       | 1                |                  | Joe Eachus  |
| Facilities Technician                               | 4                | 4                       | 4                |                  | Aldrey Almeria, Dave Koopmeiners, Tim Miller, Peter Noble   |
| <b>FLEET MAINTENANCE</b>                            |                  |                         |                  |                  |   |
| Fleet Manager                                       | 1                | 1                       | 1                |                  | Shea Pursell  |
| Assistant Fleet Manager                             | 1                | 1                       | 1                |                  | Steve Davison   |
| Master Fire Mechanic                                | 2                | 2                       | 2                |                  | Joshua Snuffer, Robert Petruzzi   |
| Fire Mechanic                                       | 10               | 9                       | 10               |                  | Christian, Comer, Geaney, Mansel, Moose, Mull, Purcell, Rhodes, Stites, 1 Vacant                                    |
| Parts Buyer   | 1                | 1                       | 1                |                  | Matthew Freeman   |
| 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                                   | 4                | 4                       | 4                |                  | Nanette Goodwin, Kendra Clark, Chelsea Justrich, Kaitlyn Roberts  |
| Supervising Inspector                               | 3                | 3                       | 3                |                  | Angela Hampton, Janet Smith, Diana Schmidt  |
| Fire Inspector II                                   | 7                | 7                       | 7                |                  | Batiz, Christensen, Ganea, Klets, Leda, Rieger, Smittle<br>Reclassified 1 Fire Inspector II to Fire Investigator II |
| Fire Inspector I                                    | 6                | 6                       | 6                |                  | Aney, Hodel, Lim, Olivares, Ono, Wheeler  |
| Supervising Investigator                            | 1                | 1                       | 1                |                  | Chris Rogers  |
| Fire Investigator II                                | 3                | 3                       | 3                |                  | Steve Johnson, Alex Morton, Jeffrey Sargent   |
| <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                |                  | Ken Lin   |
| Network Systems Administrator                       | 2                | 2                       | 2                |                  | May Froudi, 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  |
|   | <b>78</b>        | <b>75</b>               | <b>77</b>        | <b>0</b>         |   |



# POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

Final Budget 2023-24

## 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 Zablotkiy                                       |
| Human Resources Analyst II          | 3                | 3                       | 3                |                  | Olesya Melnichuk, Leslie Miller, Michelle Dehoney    |
| Human Resources Analyst I           | 0                | 0                       | 0                |                  | <i>Vacant not funded</i>                             |
| Workers Compensation Coordinator    | 1                | 1                       | 1                |                  | Candace Sarlis                                       |
| <b>FINANCE</b>                      |                  |                         |                  |                  |  |
| Chief Financial Officer             | 1                | 1                       | 1                |                  | Dave O'Toole   |
| Finance Manager                     | 1                | 1                       | 1                |                  | Ronald Empedrad                                      |
| Purchasing Agent                    | 1                | 1                       | 1                |                  | Courtney Moore                                       |
| Grant Specialist                    | 1                | 1                       | 1                |                  | RMarie Jones   |
| Payroll Manager                     | 1                | 1                       | 1                |                  | Sarah Ortiz  |
| Payroll Analyst                     | 1                | 1                       | 1                |                  | Robyn Almeida  |
| Payroll Specialist                  | 1                | 1                       | 1                |                  | Emily Brown  |
| Financial Analyst                   | 1                | 1                       | 1                |                  | Tara Maeller   |
| Accounting Specialist               | 1                | 1                       | 1                |                  | Milton Mora  |
| Accounting Technician               | 6                | 4                       | 4                |                  | Cheung, Falls, Guerrero, Houston, 2<br><i>Vacant</i> |
| <b>PLANNING &amp; DEVELOPMENT</b>   |                  |                         |                  |                  |  |
| Chief Development Officer           | 1                | 1                       | 1                |                  | Jeff Frye  |
| Legislative Analyst                 | 1                | 1                       | 1                |                  | Kyle Macdonald                                       |
| 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                | 2                       | 2                |                  | Allison Mayhew, April West                           |
|                                     | <b>31</b>        | <b>29</b>               | <b>29</b>        | <b>0</b>         |  |



## POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

**Final Budget 2023-24**

| <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               | 10                      | 14               |                  | Barnes, Berry, Boone, Cha, Golosinskiy, Manley, Prince, Rodriguez, Siebert, Wilson |
| Medical Director  | 1                | 1                       | 1                |                  | Alex Schmalz (previously vendor contract)  |
| Physician Assistant (PA) - MIH Program                                    | 6                | 6                       | 6                |                  | Mathis, Rudnicki, Schoendienst, Sloan, Zahniser, Zerhusen                          |
| Helicopter Pilot (part-time)  | 4                | 3                       | 4                |                  | Bicknell, 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 | 34 | 36 | 0 |               |

\*Shown in two locations on the PAD





## POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

### Final Budget 2023-24 - Authorized Positions

| Position                              | Auth'd<br>Positions<br>FY 2023-24 | Auth'd<br>Positions<br>FY 2022-23 | Auth'd<br>Positions<br>FY 2021-22 |
|---------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| Fire Chief                            | 1                                 | 1                                 | 1                                 |
| Deputy Chief                          | 3                                 | 3                                 | 3                                 |
| Assistant Chief                       | 6                                 | 6                                 | 7                                 |
| Executive Assistant to the Fire Chief | 1                                 | 0                                 | 0                                 |
| Sr Staff Administrative Coordinator   | 0                                 | 1                                 | 1                                 |
| Board Clerk                           | 1                                 | 1                                 | 1                                 |
| Administrative Specialist             | 6                                 | 5                                 | 6                                 |
| Staffing Specialist                   | 0                                 | 1                                 | 1                                 |
| Data Analyst                          | 1                                 | 0                                 | 0                                 |
| Battalion Chiefs                      | 17                                | 18                                | 18                                |
| Fire Captains                         | 144                               | 145                               | 145                               |
| Fire Engineers                        | 132                               | 132                               | 135                               |
| Firefighters                          | 234                               | 260                               | 238                               |
| Firefighters Pool                     | 24                                | 0                                 | 0                                 |
| MMP's (Paramedics and EMT's)          | 63                                | 0                                 | 0                                 |
| MMP Pool                              | 4                                 | 0                                 | 0                                 |
| Paramedics                            | 0                                 | 40                                | 40                                |
| Emergency Medical Technicians (EMT)   | 0                                 | 18                                | 18                                |
| Chief Pilot                           | 1                                 | 1                                 | 1                                 |
| CQI Manager                           | 1                                 | 0                                 | 0                                 |
| EMS System Technician                 | 2                                 | 2                                 | 2                                 |
| Health & Fitness Program Manager      | 1                                 | 1                                 | 1                                 |
| Safety Specialist                     | 2                                 | 2                                 | 2                                 |
| Logistics Manager                     | 1                                 | 1                                 | 1                                 |
| Assistant Logistics Manager           | 1                                 | 1                                 | 1                                 |
| Logistics Technician                  | 7                                 | 7                                 | 7                                 |
| Procurement Specialist                | 0                                 | 1                                 | 1                                 |
| Office Technician                     | 6                                 | 6                                 | 6                                 |
| Facilities Manager                    | 1                                 | 1                                 | 1                                 |
| Facilities Technician                 | 4                                 | 4                                 | 4                                 |
| Fleet Manager                         | 1                                 | 1                                 | 1                                 |
| Assistant Fleet Manager               | 1                                 | 1                                 | 1                                 |
| Master Fire Mechanic                  | 2                                 | 2                                 | 0                                 |
| Fire Mechanic                         | 10                                | 9                                 | 11                                |
| Parts Buyer                           | 1                                 | 1                                 | 1                                 |
| Fire Marshal                          | 1                                 | 1                                 | 1                                 |
| Deputy Fire Marshal                   | 1                                 | 1                                 | 1                                 |
| Plan Intake Specialist                | 3                                 | 3                                 | 3                                 |
| Supervising Inspector                 | 3                                 | 3                                 | 3                                 |

|                                     |            |            |            |
|-------------------------------------|------------|------------|------------|
| Fire Inspector II                   | 7          | 7          | 8          |
| Fire Inspector I                    | 6          | 6          | 6          |
| Supervising Investigator            | 1          | 1          | 1          |
| Fire Investigator II                | 3          | 3          | 2          |
| Director, Information Technology    | 1          | 1          | 1          |
| Business Applications Analyst       | 3          | 2          | 2          |
| Network Systems Engineer            | 1          | 1          | 1          |
| Network Systems Administrator       | 2          | 2          | 2          |
| Computer Systems Supervisor         | 1          | 1          | 1          |
| Computer Systems Technician         | 2          | 2          | 2          |
| Help Desk Technician                | 1          | 1          | 1          |
| Communications Manager              | 1          | 1          | 1          |
| Communications Technician II        | 2          | 2          | 2          |
| Day Staff Local 522 VP-Rep.         | 1          | 1          | 1          |
| Human Resources Manager             | 1          | 1          | 1          |
| Human Resources Analyst II          | 3          | 2          | 1          |
| Human Resources Specialist          | 0          | 1          | 3          |
| Workers Compensation Coordinator    | 1          | 1          | 0          |
| Chief Financial Officer             | 1          | 1          | 1          |
| Finance Manager                     | 1          | 0          | 0          |
| Controller                          | 0          | 1          | 1          |
| Purchasing Agent                    | 1          | 0          | 0          |
| Grant Specialist                    | 1          | 0          | 0          |
| Payroll Manager                     | 1          | 0          | 0          |
| Payroll Supervisor                  | 0          | 1          | 1          |
| Payroll Analyst                     | 1          | 1          | 1          |
| Payroll Specialist                  | 1          | 0          | 0          |
| Financial Analyst                   | 1          | 1          | 1          |
| Accounting Specialist               | 1          | 2          | 2          |
| Accounting Technician               | 7          | 7          | 7          |
| Chief Development Officer           | 1          | 1          | 1          |
| Legislative Analyst                 | 1          | 0          | 0          |
| Administrative Analyst              | 1          | 1          | 0          |
| Geographic Information Data Analyst | 1          | 1          | 1          |
| Community Relations Coordinator     | 1          | 1          | 1          |
| Community Relations Specialist      | 2          | 2          | 2          |
| <b>Total</b>                        | <b>747</b> | <b>736</b> | <b>718</b> |

**SACRAMENTO METROPOLITAN FIRE DISTRICT**

Pay Schedule for Fiscal Year 2023-24

Effective as of 07/01/2023

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

|   |  |  |           |  |              |
|---|--|--|-----------|--|--------------|
| <b>Fire Chief</b>   |  |  |           |  | \$ 27,816.62 |
| <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 Resources Manager                              | 11,239.75    | 11,798.33    | 12,385.00    | 13,001.22    | 13,647.01    |
| Finance Manager                                      | 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    |
| Facilities 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 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    |
| Payroll 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 Development Coordinator             | 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 Applications Analyst              | 7,838.69    | 8,227.16     | 8,635.22     | 9,064.24     | 9,514.21     |
| Data 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     |
| Legislative 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     |
| Grant Specialist                           | 7,171.62    | 7,527.38     | 7,900.14     | 8,291.25     | 8,701.95     |
| 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 III                  | 7,285.40    | 7,646.40    | 8,025.73    | 8,423.35    | 8,841.89     |
| Communications Technician II                   | 7,104.89    | 7,456.74    | 7,826.90    | 8,215.37    | 8,623.48     |

**SACRAMENTO METROPOLITAN FIRE DISTRICT**

Pay Schedule for Fiscal Year 2023-24

Effective as of 07/01/2023

|                                     |          |          |          |          |          |
|-------------------------------------|----------|----------|----------|----------|----------|
| Health and 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 |

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

| Administrative Support Personnel |             |             |             |             |             |
|----------------------------------|-------------|-------------|-------------|-------------|-------------|
| 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    |
| Logistics 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    |

| Local 522                                |             |             |             |             |             |
|--|-------------|-------------|-------------|-------------|-------------|
| 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 Information 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 |

| EMT and Paramedic |          |          |          |          |          |
|-------------------|----------|----------|----------|----------|----------|
| EMT               | \$ 22.00 | \$ 23.10 | \$ 24.26 | \$ 25.47 | \$ 26.74 |
| Paramedic         | \$ 22.00 | \$ 23.10 | \$ 24.26 | \$ 25.47 | \$ 26.74 |

| Hourly Positions                       |             |
|--|-------------|
|  | Hourly Rate |
| Hourly Employees                       | \$ 15.50    |
| Helicopter Pilot                       | 67.48       |
| Helicopter Mechanic                    | 48.67       |
| Physician Assistant/Nurse Practitioner | 80.00       |
| Medical Director                       | 150.00      |

Revised as of 07/01/2023 and adopted by the Board as of mm/dd/yyyy



## ACRONYMS

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



## ACRONYMS

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





## GLOSSARY OF BUDGET TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



## GLOSSARY OF BUDGET TERMS

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

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

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

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

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

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

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

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

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

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

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

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



# Sacramento Metropolitan Fire District

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

ADAM A. HOUSE  
Fire Chief

## RESOLUTION NO. 2023-XXX

### A RESOLUTION OF THE SACRAMENTO METROPOLITAN FIRE DISTRICT ADOPTING THE FINAL BUDGET FOR THE GENERAL OPERATING FUND 212A FOR FISCAL YEAR 2023/2024

**WHEREAS**, the Sacramento Metropolitan Fire District (“District”) is a political subdivision of the State of California (“State”) and is duly organized and existing pursuant to the State constitution and laws; and

**WHEREAS**, hearings have been terminated during which time all additions and deletions to the Final Budget for the General Operating Fund 212A for Fiscal Year 2023/2024 were made, and

**NOW THEREFORE BE IT RESOLVED** that the Board of Directors of the Sacramento Metropolitan Fire District, in accordance with Section 13890 of the Health and Safety Code, the Final Budget for General Operating Fund 212A for the Fiscal Year 2023/2024 will be and is hereby adopted in accordance with the following table, as set forth in the attached exhibits:

| OBJECT | FUND | FUND CENTER | COST CENTER | ACCOUNT CATEGORY                     | BUDGET FY2023/24            |
|--------|------|-------------|-------------|--------------------------------------|-----------------------------|
| 10     | 212A | 2129212     | 2129212000  | SALARIES & EMPLOYEE BENEFITS         | \$240,144,892               |
| 20     | 212A | 2129212     | 2129212000  | SERVICES & SUPPLIES                  | 42,498,978                  |
| 30     | 212A | 2129212     | 2129212000  | OTHER CHARGES                        | 2,756,088                   |
| 50     | 212A | 2129212     | 2129212000  | OPERATING TRANSFER OUT<br>(To 212D)  | 8,151,493                   |
| 50     | 212A | 2129212     | 2129212000  | OPERATING TRANSFER OUT<br>(To 212G)  | 914,136                     |
| 59     | 212A | 2129212     | 2129212000  | OPERATING TRANSFER IN<br>(From 212E) | -46,495                     |
| 59     | 212A | 2129212     | 2129212000  | OPERATING TRANSFER IN<br>(From 212M) | -29,172,993                 |
|        |      |             |             |                                      | <b><u>\$265,246,099</u></b> |

**BE IT FURTHER RESOLVED** that the means of financing the expenditure program will be by monies derived from all Revenue Sources, Fund Balance Available and Property Taxes.

**BE IT FURTHER RESOLVED** that the Final Budget for Fund 212A for Fiscal Year 2023/2024 will be and is hereby adopted in accordance with the listed attachments which show in detail the approved appropriations, revenues and methods of financing attached hereto and by reference made a part hereof.

**PASSED, APPROVED AND ADOPTED this 14<sup>th</sup> day of September, 2023. I, MARNI RITTBURG, BOARD CLERK OF SACRAMENTO METROPOLITAN FIRE DISTRICT HEREBY CERTIFY** the foregoing Resolution was introduced and passed at a regular meeting of the Sacramento Metropolitan Fire District Board by the following roll call vote:

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAIN:**

**SACRAMENTO METROPOLITAN FIRE DISTRICT**

By: \_\_\_\_\_  
President, Board of Directors

**ATTEST:**

\_\_\_\_\_  
Marni J. Rittburg, CMC, CPMC  
Clerk of the Board

Attachments:

Exhibit A: 212A Final Budget Summary for FY2023/24 Schedule

Exhibit B: 212A Revenue Detail Schedule

Exhibit C: 212A Expenditure Detail Schedule



# Sacramento Metropolitan Fire District

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

ADAM A. HOUSE  
Fire Chief

## RESOLUTION NO. 2023-XXX

### A RESOLUTION OF THE SACRAMENTO METROPOLITAN FIRE DISTRICT ADOPTING THE FINAL BUDGET FOR THE CAPITAL FACILITIES FUND 212D FOR FISCAL YEAR 2023/2024

**WHEREAS**, the Sacramento Metropolitan Fire District (“District”) is a political subdivision of the State of California (“State”) and is duly organized and existing pursuant to the State constitution and laws; and

**WHEREAS**, hearings have been terminated during which time all additions and deletions to the Final Budget for the Capital Facilities Fund 212D for Fiscal Year 2023/2024 were made, and

**NOW THEREFORE BE IT RESOLVED** that the Board of Directors of the Sacramento Metropolitan Fire District, in accordance with Section 13890 of the Health and Safety Code, the Final Budget for the Capital Facilities Fund 212D for the Fiscal Year 2023/2024 will be and is hereby adopted in accordance with the following table, as set forth in the attached Exhibit A:

| OBJECT | FUND | FUND CENTER | COST CENTER | ACCOUNT CATEGORY                     | BUDGET<br>FY2023/24 |
|--------|------|-------------|-------------|--------------------------------------|---------------------|
| 10     | 212D | 2123000     | 2123000000  | SALARIES & EMPLOYEE BENEFITS         | \$ -                |
| 20     | 212D | 2123000     | 2123000000  | SERVICES & SUPPLIES                  | 125,000             |
| 30     | 212D | 2123000     | 2123000000  | OTHER CHARGES                        | 5,246,538           |
| 41     | 212D | 2123000     | 2123000000  | CAPITAL ASSETS-LAND                  | -                   |
| 42     | 212D | 2123000     | 2123000000  | CAPITAL ASSETS-STRUCTURES            | 212,230             |
| 43     | 212D | 2123000     | 2123000000  | CAPITAL ASSETS-EQUIPMENT             | 14,362,430          |
| 44     | 212D | 2123000     | 2123000000  | CAPITAL ASSETS-SOFTWARE              | -                   |
| 59     | 212D | 2123000     | 2123000000  | OPERATING TRANSFER IN<br>(From 212A) | -8,151,493          |
|        |      |             |             |                                      | <b>\$11,794,705</b> |

**BE IT FURTHER RESOLVED** that the means of financing the expenditure program will be by monies derived from all Revenue Sources and Fund Balance Available.

**BE IT FURTHER RESOLVED** that the Final Budget for Fund 212D for Fiscal Year 2023/2024 will be and is hereby adopted in accordance with the listed attachments which show in detail the approved appropriations, revenues and methods of financing attached hereto and by reference made a part hereof.

**PASSED, APPROVED AND ADOPTED this 14<sup>th</sup> day of September, 2023. I, MARNI RITTBURG, BOARD CLERK OF SACRAMENTO METROPOLITAN FIRE DISTRICT HEREBY CERTIFY** the foregoing Resolution was introduced and passed at a regular meeting of the Sacramento Metropolitan Fire District Board by the following roll call vote:

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAIN:**

**SACRAMENTO METROPOLITAN FIRE DISTRICT**

By: \_\_\_\_\_  
President, Board of Directors

**ATTEST:**

\_\_\_\_\_  
Marni J. Rittburg, CMC, CPMC  
Clerk of the Board

Attachments:  
Exhibit A: 212D Final Budget Summary for FY2023/2024 Schedule





# Sacramento Metropolitan Fire District

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

ADAM A. HOUSE  
Fire Chief

## RESOLUTION NO. 2023-XXX

### A RESOLUTION OF THE SACRAMENTO METROPOLITAN FIRE DISTRICT ADOPTING THE FINAL BUDGET FOR THE PENSION OBLIGATION BOND FUND 212E FOR FISCAL YEAR 2023/2024

**WHEREAS**, the Sacramento Metropolitan Fire District (“District”) is a political subdivision of the State of California (“State”) and is duly organized and existing pursuant to the State constitution and laws; and

**WHEREAS**, hearings have been terminated during which time all additions and deletions to the Final Budget for the Pension Obligation Bond Fund 212E for Fiscal Year 2023/2024 were made;

**NOW THEREFORE BE IT RESOLVED** that the Board of Directors of the Sacramento Metropolitan Fire District, in accordance with Section 13890 of the Health and Safety Code, the Final Budget in the Pension Obligation Fund 212E for the Fiscal Year 2023/2024 will be and is hereby adopted in accordance with the following table as set forth in Exhibit A:

| OBJECT | FUND | FUND CENTER | COST CENTER | ACCOUNT CATEGORY                    | BUDGET FY2023/24 |
|--------|------|-------------|-------------|-------------------------------------|------------------|
| 50     | 212E | 2125000     | 2125000000  | OPERATING TRANSFER OUT<br>(To 212A) | \$ 46,495        |
|        |      |             |             |                                     | <b>\$ 46,495</b> |

**BE IT FURTHER RESOLVED** that the means of financing the expenditure program will be by monies derived from all Revenue Sources and use of Fund Balance; and

**BE IT FURTHER RESOLVED** that the Final for Fund 212E for Fiscal Year 2023/2024 will be and is hereby adopted in accordance with the listed attachments which show in detail the approved appropriations, revenues and methods of financing.

**PASSED, APPROVED AND ADOPTED this 14<sup>th</sup> day of September, 2023. I, MARNI RITTBURG, BOARD CLERK OF SACRAMENTO METROPOLITAN FIRE DISTRICT HEREBY CERTIFY** the foregoing Resolution was introduced and passed at a regular meeting of the Sacramento Metropolitan Fire District Board by the following roll call vote:

**RESOLUTION NO. 2023-XXX**

**Page 2**

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAIN:**

**SACRAMENTO METROPOLITAN FIRE DISTRICT**

By: \_\_\_\_\_  
President, Board of Directors

**ATTEST:**

\_\_\_\_\_  
Marni J. Rittburg, CMC, CPMC  
Clerk of the Board

Attachments:

Exhibit A: 212E Final Budget Summary for FY 2023/24 Schedule



# Sacramento Metropolitan Fire District

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

ADAM A. HOUSE  
Fire Chief

## RESOLUTION NO. 2023-XXX

### A RESOLUTION OF THE SACRAMENTO METROPOLITAN FIRE DISTRICT ADOPTING THE FINAL BUDGET FOR THE GRANTS FUND 212G FOR FISCAL YEAR 2023/2024

**WHEREAS**, the Sacramento Metropolitan Fire District (“District”) is a political subdivision of the State of California (“State”) and is duly organized and existing pursuant to the State constitution and laws; and

**WHEREAS**, hearings have been terminated during which time all additions and deletions to the Final Budget for the Grants Fund 212G for Fiscal Year 2023/2024 were made, and

**NOW THEREFORE BE IT RESOLVED** that the Board of Directors of the Sacramento Metropolitan Fire District, in accordance with Section 13890 of the Health and Safety Code, the Final in the Grants Fund 212G for the Fiscal Year 2023/2024 will be and is hereby adopted in accordance with the following table, as set forth in Exhibit A:

| OBJECT | FUND | FUND CENTER | COST CENTER | ACCOUNT CATEGORY                    | BUDGET FY2023/24    |
|--------|------|-------------|-------------|-------------------------------------|---------------------|
| 10     | 212G | 2126000     | 2126000000  | SALARIES & EMPLOYEE BENEFITS        | \$ 4,891,270        |
| 20     | 212G | 2126000     | 2126000000  | SERVICES & SUPPLIES                 | 474,519             |
| 30     | 212G | 2126000     | 2126000000  | TAXES, LICENSES, DEBT SRVC & OTHERS | -                   |
| 42     | 212G | 2126000     | 2126000000  | CAPITAL ASSETS-STRUCTURES           | -                   |
| 43     | 212G | 2126000     | 2126000000  | CAPITAL ASSETS-EQUIPMENT            | 39,250              |
| 59     | 212G | 2126000     | 2126000000  | OPERATING TRANSFER IN (From 212A)   | -914,136            |
|        |      |             |             |                                     | <b>\$ 4,490,903</b> |

**BE IT FURTHER RESOLVED** that the means of financing the expenditure program will be by monies derived from all Revenue Sources and Fund Balance Available.

**BE IT FURTHER RESOLVED** that the Final Budget for Fund 212G for Fiscal Year 2023/2024 will be and is hereby adopted in accordance with the listed attachments which show in detail the approved appropriations, revenues and methods of financing attached hereto and by reference made a part hereof.

**PASSED, APPROVED AND ADOPTED** this 14<sup>th</sup> day of September, 2023. I, **MARNI RITTBURG, BOARD CLERK OF SACRAMENTO METROPOLITAN FIRE DISTRICT** HEREBY CERTIFY the foregoing Resolution was introduced and passed at a regular meeting of the Sacramento Metropolitan Fire District Board by the following roll call vote:

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAIN:**

**SACRAMENTO METROPOLITAN FIRE DISTRICT**

By: \_\_\_\_\_  
President, Board of Directors

**ATTEST:**

\_\_\_\_\_  
Marni J. Rittburg, CMC, CPMC  
Clerk of the Board

Attachments:  
Exhibit A: 212G Final Budget Summary for FY 2023/24 Schedule



# Sacramento Metropolitan Fire District

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

ADAM A. HOUSE  
Fire Chief

## RESOLUTION NO. 2023-XXX

### A RESOLUTION OF THE SACRAMENTO METROPOLITAN FIRE DISTRICT ADOPTING THE FINAL BUDGET FOR THE DEVELOPMENT IMPACT FEES FUND 212I FOR FISCAL YEAR 2023/2024

**WHEREAS**, the Sacramento Metropolitan Fire District (“District”) is a political subdivision of the State of California (“State”) and is duly organized and existing pursuant to the State constitution and laws; and

**WHEREAS**, hearings have been terminated during which time all additions and deletions to the Final Budget for the Development Impact Fees Fund 212I for Fiscal Year 2023/2024 were made, and

**NOW THEREFORE BE IT RESOLVED** that the Board of Directors of the Sacramento Metropolitan Fire District, in accordance with Section 13890 of the Health and Safety Code, the Final Budget for the Development Impact Fees Fund 212I for the Fiscal Year 2023/2024 will be and is hereby adopted in accordance with the following table, as set forth in the attached Exhibit A:

| OBJECT | FUND | FUND CENTER | COST CENTER | ACCOUNT CATEGORY                | BUDGET FY2023/24     |
|--------|------|-------------|-------------|---------------------------------|----------------------|
| 20     | 212I | 2129000     | 2129000000  | SERVICES & SUPPLIES             | \$ 190,000           |
| 41     | 212I | 2129000     | 2129000000  | CAPITAL ASSETS-LAND ACQUISITION | 2,400,000            |
| 42     | 212I | 2129000     | 2129000000  | CAPITAL ASSETS-STRUCTURES       | 10,339,675           |
|        |      |             |             |                                 | <b>\$ 12,929,675</b> |

**BE IT FURTHER RESOLVED** that the means of financing the expenditure program will be by monies derived from all Revenue Sources and Fund Balance Available.

**BE IT FURTHER RESOLVED** that the Final Budget for Fund 212I for Fiscal Year 2023/2024 will be and is hereby adopted in accordance with the listed attachments which show in detail the approved appropriations, revenues and methods of financing attached hereto and by reference made a part hereof.

RESOLUTION NO. \_\_\_\_\_

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**PASSED, APPROVED AND ADOPTED** this 14<sup>th</sup> day of September, 2023. I, **MARNI RITTBURG, BOARD CLERK OF SACRAMENTO METROPOLITAN FIRE DISTRICT** HEREBY CERTIFY the foregoing Resolution was introduced and passed at a regular meeting of the Sacramento Metropolitan Fire District Board by the following roll call vote:

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAIN:**

**SACRAMENTO METROPOLITAN FIRE DISTRICT**

By: \_\_\_\_\_  
President, Board of Directors

**ATTEST:**

\_\_\_\_\_  
Marni J. Rittburg, CMC, CPMC  
Clerk of the Board

Attachments:  
Exhibit A: 212I Final Budget Summary for FY 2023/24 Schedule





# Sacramento Metropolitan Fire District

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

ADAM A. HOUSE  
Fire Chief

## RESOLUTION NO. 2023-XXX

### A RESOLUTION OF THE SACRAMENTO METROPOLITAN FIRE DISTRICT ADOPTING THE FINAL BUDGET FOR THE LEASED PROPERTIES FUND 212L FOR FISCAL YEAR 2023/2024

**WHEREAS**, the Sacramento Metropolitan Fire District (“District”) is a political subdivision of the State of California (“State”) and is duly organized and existing pursuant to the State constitution and laws; and

**WHEREAS**, hearings have been terminated during which time all additions and deletions to the Final Budget for the Leased Properties Fund 212L for Fiscal Year 2023/2024 were made, and

**NOW THEREFORE BE IT RESOLVED** that the Board of Directors of the Sacramento Metropolitan Fire District, in accordance with Section 13890 of the Health and Safety Code, the Final Budget in the Leased Properties Fund 212L for the Fiscal Year 2023/2024 will be and is hereby adopted in accordance with the following table, as set forth in the attached Exhibit A:

| OBJECT | FUND | FUND CENTER | COST CENTER | ACCOUNT CATEGORY                     | BUDGET FY2023/24  |
|--------|------|-------------|-------------|--------------------------------------|-------------------|
| 10     | 212L | 2127000     | 2127000000  | SALARIES & EMPLOYEE BENEFITS         | \$ -              |
| 20     | 212L | 2127000     | 2127000000  | SERVICES & SUPPLIES                  | 443,166           |
| 30     | 212L | 2127000     | 2127000000  | OTHER CHARGES                        | 245,383           |
| 41     | 212L | 2127000     | 2127000000  | CAPITAL ASSETS-LAND                  | -                 |
| 42     | 212L | 2127000     | 2127000000  | CAPITAL ASSETS-STRUCTURES            | -                 |
| 59     | 212L | 2127000     | 2127000000  | OPERATING TRANSFER IN<br>(From 212A) | -                 |
|        |      |             |             |                                      | <b>\$ 688,549</b> |

**BE IT FURTHER RESOLVED** that the means of financing the expenditure program will be by monies derived from all Revenue Sources and Fund Balance Available.

**BE IT FURTHER RESOLVED** that the Final Budget for Fund 212L for Fiscal Year 2023/2024 will be and is hereby adopted in accordance with the listed attachments which show in detail the approved appropriations, revenues and methods of financing attached hereto and by reference made a part hereof.

**PASSED, APPROVED AND ADOPTED this 14<sup>th</sup> day of September, 2023. I, MARNI RITTBURG, BOARD CLERK OF SACRAMENTO METROPOLITAN FIRE DISTRICT HEREBY CERTIFY** the foregoing Resolution was introduced and passed at a regular meeting of the Sacramento Metropolitan Fire District Board by the following roll call vote:

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAIN:**

**SACRAMENTO METROPOLITAN FIRE DISTRICT**

By: \_\_\_\_\_  
President, Board of Directors

**ATTEST:**

\_\_\_\_\_  
Marni J. Rittburg, CMC, CPMC  
Clerk of the Board

Attachments:  
Exhibit A: 212L Final Budget Summary for FY2023/24 Schedule



# Sacramento Metropolitan Fire District

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

ADAM A. HOUSE  
Fire Chief

## RESOLUTION NO. 2023-XXX

### A RESOLUTION OF THE SACRAMENTO METROPOLITAN FIRE DISTRICT ADOPTING THE FINAL BUDGET FOR THE IGT FUND 212M FOR FISCAL YEAR 2023/2024

**WHEREAS**, the Sacramento Metropolitan Fire District (“District”) is a political subdivision of the State of California (“State”) and is duly organized and existing pursuant to the State constitution and laws; and

**WHEREAS**, hearings have been terminated during which time all additions and deletions to the Final Budget for the IGT Fund 212M for Fiscal Year 2023/2024 were made;

**NOW THEREFORE BE IT RESOLVED** that the Board of Directors of the Sacramento Metropolitan Fire District, in accordance with Section 13890 of the Health and Safety Code, the Final Budget in the IGT Fund 212M for the Fiscal Year 2023/2024 will be and is hereby adopted in accordance with the following table, as set forth in the attached Exhibit A:

| OBJECT | FUND | FUND CENTER | COST CENTER | ACCOUNT CATEGORY                   | BUDGET FY2023/24     |
|--------|------|-------------|-------------|------------------------------------|----------------------|
| 20     | 212M | 2121100     | 2121100000  | SERVICES & SUPPLIES                | \$ 14,050,589        |
| 50     | 212M | 2121100     | 2121100000  | OPERTING TRANSFER OUT<br>(To 212A) | 29,172,993           |
|        |      |             |             |                                    | <b>\$ 43,223,582</b> |

**BE IT FURTHER RESOLVED** that the means of financing the expenditure program will be by monies derived from all Revenue Sources and use of Fund Balance; and

**BE IT FURTHER RESOLVED** that the Final for Fund 212M for Fiscal Year 2023/2024 will be and is hereby adopted in accordance with the listed attachments which show in detail the approved appropriations, revenues and methods of financing.

RESOLUTION NO. \_\_\_\_\_

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**PASSED, APPROVED AND ADOPTED** this 14<sup>th</sup> day of September, 2023. I, **MARNI RITTBURG, BOARD CLERK OF SACRAMENTO METROPOLITAN FIRE DISTRICT** **HEREBY CERTIFY** the foregoing Resolution was introduced and passed at a regular meeting of the Sacramento Metropolitan Fire District Board by the following roll call vote:

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAIN:**

**SACRAMENTO METROPOLITAN FIRE DISTRICT**

By: \_\_\_\_\_  
President, Board of Directors

**ATTEST:**

\_\_\_\_\_  
Marni J. Rittburg, CMC, CPMC  
Clerk of the Board

Attachments:

Exhibit: 212M Final Budget Summary for FY 2023/24 Schedule



# Sacramento Metropolitan Fire District

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

ADAM A. HOUSE  
Fire Chief

## RESOLUTION NO. 2023-XXX

### A RESOLUTION OF THE SACRAMENTO METROPOLITAN FIRE DISTRICT ADOPTING THE FINAL BUDGET FOR THE SPECIAL PROJECTS FUND 212S FOR FISCAL YEAR 2023/2024

**WHEREAS**, the Sacramento Metropolitan Fire District (“District”) is a political subdivision of the State of California (“State”) and is duly organized and existing pursuant to the State constitution and laws; and

**WHEREAS**, hearings have been terminated during which time all additions and deletions to the Final Budget for the Special Projects Fund 212S for Fiscal Year 2023/2024 were made;

**NOW THEREFORE BE IT RESOLVED** that the Board of Directors of the Sacramento Metropolitan Fire District, in accordance with Section 13890 of the Health and Safety Code, the Final Budget in the Special Projects Fund 212S for the Fiscal Year 2023/2024 will be and is hereby adopted in accordance with the following:

| OBJECT | FUND | FUND CENTER | COST CENTER | ACCOUNT CATEGORY         | BUDGET FY2023/24     |
|--------|------|-------------|-------------|--------------------------|----------------------|
| 20     | 212S | 2128000     | 2128000000  | SERVICES & SUPPLIES      | \$ 100,000           |
| 42     | 212S | 2128000     | 2128000000  | CAPITAL ASSETS-BUILDINGS | 12,864,481           |
|        |      |             |             |                          | <b>\$ 12,964,481</b> |

**BE IT FURTHER RESOLVED** that the means of financing the expenditure program will be by monies derived from all Revenue Sources and use of Fund Balance; and

**BE IT FURTHER RESOLVED** that the Final for Fund 212S for Fiscal Year 2023/2024 will be and is hereby adopted in accordance with the listed attachments which show in detail the approved appropriations, revenues and methods of financing.

RESOLUTION NO. \_\_\_\_\_

Page 2

**PASSED, APPROVED AND ADOPTED** this 14<sup>th</sup> day of September, 2023. I, **MARNI RITTBURG, BOARD CLERK OF SACRAMENTO METROPOLITAN FIRE DISTRICT** **HEREBY CERTIFY** the foregoing Resolution was introduced and passed at a regular meeting of the Sacramento Metropolitan Fire District Board by the following roll call vote:

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAIN:**

**SACRAMENTO METROPOLITAN FIRE DISTRICT**

By: \_\_\_\_\_  
President, Board of Directors

**ATTEST:**

\_\_\_\_\_  
Marni J. Rittburg, CMC, CPMC  
Clerk of the Board

Attachments:  
Exhibit A: 212S Final Budget Summary for FY 2023/24 Schedule