

Mid-Year Budget

Fiscal Year 2021/22

July 1, 2021 – June 30, 2022



Presented to the Finance & Audit Committee by:
Todd Harms, Fire Chief & Dave O'Toole, Chief Financial Officer
March 10, 2022



TABLE OF CONTENTS

Mid-Year Budget FY2021/22

BUDGET SUMMARY

Fire Chief's Budget Report on Mid-Year Budget Adjustments.....	1
Budget Summary - All Funds	4
Fund Balance Summary	5
Capital Outlay Summary	6

FUND ACTIVITY

Fund 212A - General Operating Fund

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

Fund 212D - Capital Facilities Fund

Revenue and Expenditures Summary	14
--	----

Fund 212G - Grants Fund

Revenue and Expenditures Summary	16
--	----

Fund 212I - Development Impact Fees Fund

Revenue and Expenditures Summary	18
--	----

Fund 212L - Leased Properties Fund

Revenue and Expenditures Summary	20
--	----

Fund 212M - IGT Fund

Revenue and Expenditures Summary	22
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PERSONNEL

Position Authorization Document (PAD)	24
Salary Scale	29



TODD HARMS
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DATE: March 10, 2022
TO: Board of Directors
FROM: Todd Harms, Fire Chief
RE: FY 2021/22 Mid-Year Budget Adjustments

OVERVIEW

The District uses a recurring budget review process that includes a bimonthly, division-level comparison of budgeted and actual results and a quarterly analysis of District-wide revenues and expenditures completed by Executive Staff and budget officers. These reviews facilitate timely budget refinements based on updated fiscal information, including actual spending and revenues, revised project schedules, and new program commitments. The recommended FY 2021/22 Mid-Year Budget adjustments are based on actual spending and revenues through December 31, 2021, and projections for the remainder of the fiscal year.

The resurgent COVID-19 pandemic in the 2021/22 fiscal year added significant unanticipated pressure to the District's annual budget, which now requires adjustments to bring expenditures and income sources into balance.

The cost of COVID-19 to the District is most evident in expenditures for constant staffing callbacks, where suppression staff are called back to work overtime and replace staff who are out unexpectedly. Unanticipated absences, including COVID-19-related quarantining and caring for family members, has increased spending nearly \$8.58 million above the \$17.87 million budgeted for callbacks.

Together with revenue deferrals, increased services and supplies expense, and incorporating the cost of a new memorandum of understanding with the Local 522 labor union, the Mid-Year Budget projects a \$12.39 million General Operating Fund shortfall by fiscal year end if actions are not taken to augment revenue and reduce costs in that fund.

The attached Mid-Year Budget was developed based on actual results for the first six months of FY 2021/22 and includes projections for the remainder of the year. Proposed adjustments to the General Operating Fund are summarized below.

DISCUSSION

General Fund Revenues

FY 2021/22 General Fund revenues are projected to be \$567,000 more than currently budgeted, for a total of \$240.47 million. Mid-year adjustments to revenues include:

- **Medic Cost Recovery.** The Mid-Year Budget includes a \$2.6 million increase in medic revenues based on year-to-date activity.
- **COVID Reimbursements.** The budget reflects \$938,000 in COVID-related reimbursements received after adoption of the Final Budget and \$800,000 in federal and state reimbursements anticipated before fiscal year end.
- **Ground Emergency Medical Transport (GEMT) Revenues.** The Final Budget included \$3 million in GEMT revenues from the State to the General Operating Fund. Program changes at the State level delayed that transfer and it is now expected to occur in FY 2022/23.
- **Property Taxes.** Amounts received to date for property tax revenues, the District's largest revenue source, that were not tied to the current assessment rolls resulted in a \$200,000 increase in property tax revenues.

General Operating Fund Expenditures

Mid-Year Budget adjustments to General Operating Fund expenditures result in a \$11.56 million increase, or 4.80 percent above the Final Budget figure, for a total expenditure budget of \$252.87 million.

Labor

Adjustments to the labor expense budget result in an increase of \$9.87 million (4.84 percent above the final labor cost budget), for a total labor budget of \$213.64 million, and include the following:

- Higher than anticipated year-to-date expenditures, due in part to COVID-19-related constant staffing previously described, resulting in an \$8.58 million net increase in the callback overtime budget.
- Anticipated adoption of a memorandum of understanding with the Local 522 labor union, adding \$1.85 million to current fiscal year labor costs.
- Higher than anticipated take up of the annual sick leave buy back, resulting in an additional \$398,000 expense.
- Offsetting savings of \$878,000 due to unfilled positions.

Services and Supplies

The Mid-Year Budget for General Operating Fund services and supplies includes a \$1.83 million increase relative to the Final Budget, for a total of \$34.62 million. The increase results mainly from a contract extension with American Medical Response, a cost offset by increased Emergency Medical Services revenues. Additionally, there were increases to gas and diesel fuel prices, which added approximately \$200,000 to the District's budget.

Targeted reductions across the District, totaling nearly \$1 million, were made to limit services and supplies spending growth.

Inter-Fund Transfers

The Mid-Year Budget includes transfers from four funds to help close the budget shortfall. A transfer from the Intergovernmental Transfer (IGT) Fund to the General Fund would add approximately \$4.7 million. Additionally, the Mid-Year budget includes a transfer from the Leased Properties Fund (\$1.2 million) and a reduced transfer to the Capital Facilities Fund from the General Fund (\$1.1 million). Finally, a transfer from the General Fund reserve to the General Operating Fund would generate approximately \$2.1 million.

General Fund Summary

With the proposed Mid-Year Budget adjustments, General Operating Fund revenues would be \$240.47 million, compared to expenditures of \$252.87 million.

After the proposed Mid-Year adjustments, the General Fund Operating Reserve balance is expected to be \$31.65 million, or approximately 12.5% of net budgeted expenditures, as of June 30, 2022.

Other Funds

Mid-Year Budget adjustments for the Capital Facilities, Leased Properties, Grants, Development Impact Fees, and IGT Funds are included in the attachments.

RECOMMENDATION

Staff recommends adopting the Mid-Year Budget adjustments for the fiscal year ending June 30, 2022.



BUDGET SUMMARY - ALL FUNDS

Mid-Year Budget FY 2021-22

	GENERAL FUND	CAPITAL FACILITIES FUND	LEASED PROPERTIES FUND	GRANTS FUND	DEVELOPMENT IMPACT FEES FUND	IGT FUND	TOTALS
REVENUES							
PROPERTY TAXES	\$ 175,646,167	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,646,167
USE OF MONEY AND PROPERTY	15,000	-	1,136,928	2,148	-	-	1,154,076
INTERGOVERNMENTAL	5,886,480	-	-	6,357,482	-	-	12,243,962
CHARGES FOR SERVICES	57,200,344	-	-	-	1,459,486	7,908,757	66,568,587
MISCELLANEOUS	1,726,188	-	-	-	-	-	1,726,188
Total Revenues	240,474,179	-	1,136,928	6,359,630	1,459,486	7,908,757	257,338,980
EXPENDITURES:							
LABOR COSTS	213,643,542	-	-	1,917,487	-	-	215,561,029
SERVICES & SUPPLIES	34,622,105	125,000	889,295	1,388,486	151,946	3,173,172	40,350,004
TAXES, LICENSES, DEBT SERVICE & OTHERS	4,603,206	5,848,271	295,833	-	-	-	10,747,310
CAPITAL OUTLAY	-	9,678,665	-	3,315,658	5,278,712	-	18,273,035
Total Expenditures	252,868,853	15,651,936	1,185,128	6,621,631	5,430,658	3,173,172	284,931,378
REVENUE LESS EXPENDITURES	(12,394,674)	(15,651,936)	(48,200)	(262,001)	(3,971,172)	4,735,585	(27,592,398)
OTHER FINANCING SOURCES(USES)							
ISSUANCE OF BONDS	-	8,029,000	-	-	-	-	8,029,000
ISSUANCE OF CAPITAL LEASES	-	7,911,303	-	-	-	-	7,911,303
SALE OF ASSETS	-	55,148	-	-	-	-	55,148
TRANSFERS IN(OUT) FUND A-General	216,295	4,944,537	(1,200,000)	277,564	-	(14,126,000)	(9,887,604)
TRANSFERS IN(OUT) FUND D-Cap Fac	(4,944,537)	(216,295)	205,184	-	-	-	(4,955,648)
TRANSFERS IN(OUT) FUND E-Pension	-	-	-	-	-	-	-
TRANSFERS IN(OUT) FUND G-Grants	(277,564)	(205,184)	-	-	-	-	(482,748)
TRANSFERS IN(OUT) FUND L-Leases	1,200,000	-	-	-	-	-	1,200,000
TRANSFERS IN(OUT) FUND M-IGT	14,126,000	-	-	-	-	-	14,126,000
Total Transfers	10,320,194	20,518,509	(994,816)	277,564	-	(14,126,000)	15,995,451
SPECIAL ITEM							
EARLY BOND RETIREMENT	-	(8,115,000)	-	-	-	-	(8,115,000)
CHANGE IN FUND BALANCE	\$ (2,074,480)	\$ (3,248,427)	\$ (1,043,016)	\$ 15,563	\$ (3,971,172)	\$ (9,390,415)	\$ (19,711,947)



FUND BALANCE SUMMARY

Mid-Year Budget FY 2021-22

	GENERAL FUND	CAPITAL FACILITIES FUND	LEASED PROPERTIES FUND	GRANTS FUND	DEVELOPMENT IMPACT FEES FUND	IGT FUND	TOTALS
Estimated Fund Balance Available June 30, 2021	\$ 33,722,186	\$ 4,421,124	\$ 1,128,287	\$ (6,988)	\$ 6,537,556	\$ 9,402,927	\$ 55,439,575
Revenues	240,474,179	-	1,136,928	6,359,630	1,459,486	7,908,757	257,338,980
Other Financing Sources	15,542,295	20,939,988	205,184	277,564	-	-	36,965,031
Release of Committed Funds	-	-	-	-	-	-	-
Estimated Funds Available	289,738,660	25,361,112	2,470,399	6,630,206	7,997,042	17,311,684	349,743,586
Expenditures	(252,868,853)	(15,651,936)	(1,185,128)	(6,621,631)	(5,430,658)	(3,173,172)	(284,931,378)
Other Financing Uses	(5,222,101)	(421,479)	(1,200,000)	-	-	(14,126,000)	(20,969,580)
Special Item	-	(8,115,000)	-	-	-	-	(8,115,000)
Estimated Fund Balance at June 30, 2022	\$ 31,647,706	\$ 1,172,697	\$ 85,271	\$ 8,575	\$ 2,566,384	\$ 12,512	\$ 35,727,628



CAPITAL OUTLAY SUMMARY

Mid-Year Budget FY 2021-22

Fund	Division	Description	Units	Price	Amount	Principal	Interest	Semi-Annual	Annual
								Costs	Financing Cost
Capital Facilities	TEC:Information Technology	FIREWALL		49,441	49,441				
Capital Facilities	TEC:Information Technology	SWITCHES		17,586	17,586				
Capital Facilities	TEC:Information Technology	MAC PRO COMPUTER - FDC (TRAINING)		16,191	16,191				
Capital Facilities	TEC:Information Technology	APPLE PRO DISPLAY - FDC (TRAINING)		7,072	7,072				
Capital Facilities	TEC:Information Technology	BOARDROOM EQUIPMENT		22,757	22,757				
Capital Facilities	CPT:Helicopter	COPTER 3 CONVERSION	1	250,000	250,000	23,896	2,500	26,396	52,791
Capital Facilities	SAF:Safety	UNI MAC PPE EXTRACTOR	2	16,600	33,200				
Capital Facilities	SAF:Safety	SOLO RESCUE SCBA PPE WASHER	1	25,000	25,000				
Capital Facilities	UAV:Unmanned Aerial Vehicles	MAVIC 2 ENTERPRISE ADVANCED	1	6,000	6,000				
Capital Facilities	FAC:Facility Maintenance	STA23 REMODEL/EXPANSION A&E	1	9,634	9,634				
Capital Facilities	FAC:Facility Maintenance	STA23 MODULAR RESTROOM TRAILER	1	56,440	56,440				
Capital Facilities	FAC:Facility Maintenance	LOGS ELECTRICAL PANEL UPGRADE	1	30,000	30,000				
Capital Facilities	FAC:Facility Maintenance	FLEET PUMP POD ASPHALT PROJECT (CARRYOVER)		70,000	70,000				
Capital Facilities	FLE:Fleet Maintenance	CARRY FORWARD - AMBULANCE	3	218,793	656,379				
Capital Facilities	FLE:Fleet Maintenance	CARRY FORWARD - AMBULANCE REMOUNT	2	138,875	277,750				
Capital Facilities	FLE:Fleet Maintenance	AMBULANCE - NEW	6	253,651	1,521,904	145,467	15,219	160,686	321,372
Capital Facilities	FLE:Fleet Maintenance	ENGINE - TYPE I	3	756,488	2,269,465	216,920	22,695	239,615	479,230
Capital Facilities	FLE:Fleet Maintenance	ENGINE - TYPE V	3	202,977	608,930	58,203	6,089	64,292	128,584
Capital Facilities	FLE:Fleet Maintenance	ENGINE - TYPE III	2	510,000	1,020,000	97,494	10,200	107,694	215,387
Capital Facilities	FLE:Fleet Maintenance	TRUCK - STICK	1	1,296,599	1,296,599	123,932	12,966	136,898	273,795
Capital Facilities	FLE:Fleet Maintenance	WATER TENDER	1	575,000	575,000	54,960	5,750	60,710	121,419
Capital Facilities	FLE:Fleet Maintenance	SUV/PICKUP - BC	1	42,161	42,161	4,030	422	4,451	8,903
Capital Facilities	FLE:Fleet Maintenance	PICKUP - FACILITIES	1	90,000	90,000	8,602	900	9,502	19,005
Capital Facilities	FLE:Fleet Maintenance	PICKUP HYBRID - LOGISTICS	1	50,692	50,692	4,845	507	5,352	10,704
Capital Facilities	FLE:Fleet Maintenance	VAN - FACILITIES	1	75,000	75,000	7,169	750	7,919	15,837
Capital Facilities	FLE:Fleet Maintenance	FORKLIFT - FLEET	1	38,328	38,328	3,663	383	4,047	8,093
Capital Facilities	FLE:Fleet Maintenance	CARRY FORWARD - SUV OPS	2	41,424	82,848				
Capital Facilities	FLE:Fleet Maintenance	CARRY FORWARD - TYPE V ENGINE	2	203,532	407,064				
Capital Facilities	FLE:Fleet Maintenance	UNPLANNED USED ARFF FROM SAC COUNTY	1	30,000	30,000	2,867	300	3,167	6,335
Capital Facilities	FLE:Fleet Maintenance	UNPLANNED SUV - ADMIN	1	43,224	43,224	4,131	432	4,564	9,127
Subtotal: Capital Facilities					9,678,665	752,047	78,681	830,728	1,661,457
Federal Grants	WTR:Water Rescue	BOATS - SHSGP19		113,663	113,663				
Federal Grants	FAC:Facility Maintenance	PSPS20 - STA24 GENERATOR INSTALLATION		206,138	206,138				
Federal Grants	FAC:Facility Maintenance	PSPS20 - STA25 GENERATOR INSTALLATION		122,188	122,188				
Federal Grants	TRA:Training	FIRE GROUND SURVIVAL TRAINER	1	50,821	50,821				
Federal Grants	EMS:Emergency Medical Services	MONITOR/DEFIBRILLATORS	90	28,247	2,542,254				
Federal Grants	EMS:Emergency Medical Services	AUTOMATIC CHEST COMPRESSION DEVICES	12	11,181	134,168				
Federal Grants	HZM:Hazmat	HPMS TRACE DETECTION ANALYZER		105,000	105,000				
Federal Grants	MIH:Mobile Integrated Health	SACMIH VEHICLE	1	41,425	41,425				
Development Impact Fees	068:Fire Station 068	STATION 68 BUILD		5,254,324	5,254,324				
Development Impact Fees	068:Fire Station 068	STATION 68 EQUIPMENT		24,388	24,388				
Grand Totals					18,273,034	756,178	79,113	835,292	1,670,584

Fiscal Year 2021/22 Mid-Year Budget

Fund 212A GENERAL OPERATING FUND





BUDGET SUMMARY - GENERAL FUND

Mid-Year Budget FY 2021-22

	ACTUALS FY 2019-20	ACTUALS FY 2020-21	FINAL FY 2021-22	MID-YEAR FY 2021-22	VARIANCE W/ FY 2020-21 FINAL
REVENUES					
PROPERTY TAXES	\$ 158,932,321	\$ 167,882,456	\$ 175,438,000	\$ 175,646,167	\$ 208,167
USE OF MONEY/PROPERTY	655,639	(276,091)	15,000	15,000	-
INTERGOVERNMENTAL	3,910,016	4,347,560	4,296,000	5,886,480	1,590,480
CHARGES FOR SERVICES	49,534,579	56,815,775	58,452,946	57,200,344	(1,252,602)
MISCELLANEOUS REVENUE	1,094,489	158,848	1,705,160	1,726,188	21,028
Total Revenues	214,127,044	228,928,548	239,907,106	240,474,179	567,073
EXPENDITURES:					
LABOR COSTS	180,277,400	196,148,958	203,774,389	213,643,542	9,869,153
OTHER EXPENDITURES:					
SERVICES & SUPPLIES	26,608,668	28,281,489	32,788,032	34,622,105	1,834,073
TAXES, LICENSES, DEBT SERVICE & OTHERS	4,547,929	4,614,436	4,721,235	4,603,206	(118,029)
Total Expenditures	211,433,997	229,044,883	241,283,656	252,868,853	11,585,197
REV LESS EXP	2,693,047	(116,335)	(1,376,550)	(12,394,674)	(11,018,124)
OTHER FINANCING SOURCES(USES)					
ISSUANCE OF CAPITAL LEASES	-	-	-	-	-
SALE OF ASSETS	(209)	-	-	-	-
TRANSFER IN(OUT) FUND D-Cap Fac	(6,835,895)	(6,611,469)	(6,157,697)	(4,944,537)	1,213,160
TRANSFER IN(OUT) FUND D-Cap Fac	-	-	216,295	216,295	-
TRANSFER IN(OUT) FUND E-Pension Bonds	-	-	-	-	-
TRANSFER IN(OUT) FUND G-Grants	(103,694)	(32,580)	-	(277,564)	(277,564)
TRANSFER IN(OUT) FUND L-Leased Properties	-	-	-	1,200,000	1,200,000
TRANSFER IN(OUT) FUND M-IGT	9,220,000	9,400,000	9,400,000	14,126,000	4,726,000
Total Other Financing Sources(Uses)	2,280,202	2,755,951	3,458,598	10,320,194	6,861,596
REV LESS EXP PLUS TRANSFERS	4,973,249	2,639,616	2,082,048	(2,074,480)	(4,156,528)
Less: Increase/Transfer to Committed Fund Balance	(2,516,680)	-	-	-	-
CHANGE IN FUND BALANCE	2,456,569	2,639,616	2,082,048	(2,074,480)	(4,156,528)



REVENUES & OTHER FINANCING SOURCES - GENERAL FUND

Mid-Year Budget FY 2021-22

		ACTUALS FY 2019-20	ACTUALS FY 2020-21	FINAL FY 2021-22	MID-YEAR FY 2021-22	VARIANCE W/ FY 2020-21 FINAL
910100	CURRENT SECURED PROPERTY TAXES	\$ 146,239,369	\$ 154,515,810	\$ 162,133,000	\$ 162,514,939	\$ 381,939
910200	CURRENT UNSECURED PROPERTY TAXES	5,433,700	5,653,973	5,743,000	5,743,000	-
910300	SUPPLEMENTAL PROPERTY TAXES	3,948,078	4,039,702	3,913,000	3,940,000	27,000
910400	TAXES-SECURED "TEETER" FUNDS	1,013,324	1,305,513	1,374,000	1,162,383	(211,617)
910500	TAXES-SUPPLEMENTAL "TEETER" FUNDS	217,882	201,393	153,000	208,176	55,176
910600	UNITARY CURRENT SECURED TAXES	1,637,412	1,653,063	1,615,000	1,615,069	69
912000	SECURED REDEMPTION TAXES	7,277	11,199	6,000	7,000	1,000
913000	PRIOR UNSECURED PROPERTY TAXES	71,457	119,607	137,000	89,000	(48,000)
914000	PROPERTY TAX PENALTIES	24,696	44,085	25,000	28,000	3,000
976200	SPECIAL TAX ASSESSMENTS	339,126	338,111	339,000	338,600	(400)
PROPERTY TAXES		158,932,321	167,882,456	175,438,000	175,646,167	208,167
941000	INTEREST INCOME	655,639	(276,091)	15,000	15,000	-
942000	FAIR VALUE ADJUSTMENT	-	-	-	-	-
USE OF MONEY/PROPERTY		655,639	(276,091)	15,000	15,000	-
919600	RDA RESIDUAL DISTRIBUTION	1,502,520	1,940,107	1,725,000	1,721,000	(4,000)
952200	HOMEOWNERS PROPERTY TAX REVENUE	1,390,560	1,378,680	1,403,000	1,400,000	(3,000)
953100	AID/OTHER LOCAL GOV'T AGENCY	-	-	-	1,744,480	1,744,480
953300	REDEVELOPMENT AGENCY-PASSTHRU	1,016,936	1,026,003	1,168,000	1,021,000	(147,000)
956900	STATE AID AND OTHER MISC REVENUES	-	2,770	-	-	-
INTERGOVERNMENTAL		3,910,016	4,347,560	4,296,000	5,886,480	1,590,480
963900	DEPLOYMENTS/OTHER FIRE SERVICE REIMBURSEMENTS	732,830	3,556,722	3,462,000	2,324,438	(1,137,562)
964300	FEES-INSPECTIONS, PERMITS & PLAN REVIEW	2,346,805	2,721,460	2,340,000	2,440,000	100,000
964320	PERMITS & KNOX LOCK FEES	-	-	-	-	-
964330	PLAN REVIEW FEES	1,777,246	1,983,226	1,600,000	1,700,000	100,000
964340	CODE ENFORCEMENT INSPECTION FEES	470,001	637,010	650,000	650,000	-
964360	FIREWORK FEES	66,968	72,104	60,000	60,000	-
964370	PLANNING LETTERS (COUNTY)	32,590	29,120	30,000	30,000	-
964800	FIRE CONTROL SERVICE (ALARM FEES)	47,273	40,431	50,000	70,000	20,000
964900	COPYING SERVICE	4,271	5,251	11,000	11,000	-
966900	MEDICAL CARE (MEDIC FEES)	39,918,301	43,032,990	42,925,000	45,601,986	2,676,986
966910	GEMT REIMBURSEMENT	-	763,964	3,000,000	-	(3,000,000)
969300	EDUCATION TRAINING SERVICE	688,842	57,290	430,000	430,000	-
969900	CONTRACT SERVICE REVENUE	5,796,257	6,637,667	6,234,946	6,322,920	87,974
CHARGES FOR SERVICES		49,534,579	56,815,775	58,452,946	57,200,344	(1,252,602)
931000	VEHICLE CODE FINES	-	3,264	5,000	4,000	(1,000)
932000	OTHER COURT FINES	13,555	2,611	5,000	6,410	1,410
957000	CAPITAL CONTRIBUTIONS	80,000	-	-	-	-
973000	DONATIONS	-	200	-	-	-
974000	INSURANCE PROCEEDS	33,802	10,510	-	5,682	5,682
979000	REVENUE - GEMT ADMIN FEE + OTHER	951,807	128,507	1,695,160	1,706,973	11,813
979900	REVENUE - OTHER	15,325	13,756	-	3,123	3,123
MISCELLANEOUS REVENUE		1,094,489	158,848	1,705,160	1,726,188	21,028
Total General Operating Revenues		214,127,044	228,928,548	239,907,106	240,474,179	567,073
986200	PROCEEDS FROM SALE OF ASSETS	(209)	-	-	-	-
987000	EXTERNAL FINANCING SOURCES	-	-	-	-	-
987010	OTHER PRIVATE FUNDING SOURCES	-	-	-	-	-
599100	OPERATING TRANSFERS IN (From FUND D - Cap Fac)	-	-	216,295	216,295	-
599100	OPERATING TRANSFERS IN (From FUND E - Pension Bonds)	-	21,495	-	-	-
599100	OPERATING TRANSFERS IN (From FUND G - Grants)	-	-	-	80,135	80,135
599100	OPERATING TRANSFERS IN (From FUND L - Leased Ppty)	-	-	-	1,200,000	1,200,000
599100	OPERATING TRANSFERS IN (From FUND M - IGT)	9,220,000	9,400,000	9,400,000	14,126,000	4,726,000
OTHER FINANCING SOURCES		9,219,791	9,421,495	9,616,295	15,622,430	6,006,135
TOTAL REVENUES AND OTHER FINANCING SOURCES		\$ 223,346,835	\$ 238,350,043	\$ 249,523,401	\$ 256,096,609	\$ 6,573,208



Labor Costs - General Fund

Mid-Year Budget FY 2021-22

		ACTUALS	ACTUALS	FINAL	MID-YEAR	VARIANCE W/ FY 2020-21 FINAL	
		FY 2019-20	FY 2020-21	FY 2021-22	FY 2021-22	\$ Change	% Change
WAGES							
111000	Wages	\$ 61,962,895	\$ 63,709,614	\$ 67,654,277	\$ 67,576,638	\$ (77,639)	-0.1%
112100	Reserve F/F-Rio Linda	35,051	30,140	50,000	38,439	(11,561)	-23.1%
112400	Directors	18,632	20,396	20,000	19,294	(706)	-3.5%
113120	Overtime - Shift	1,765,437	1,795,041	1,854,271	1,854,271	-	0.0%
113210	FLSA	1,485,382	1,549,993	1,623,272	1,607,592	(15,680)	-1.0%
113110	Constant Staffing-Callback	18,930,231	23,968,070	17,868,474	26,954,111	9,085,637	50.8%
113220	Overtime - Day	444,174	276,091	472,571	472,572	1	0.0%
114110	Out of Class	98,776	91,491	100,000	96,636	(3,364)	-3.4%
114111	Fire Staff Premium	295,280	256,971	214,938	343,982	129,044	60.0%
114120	EMT	2,365,006	2,469,860	2,564,571	2,569,462	4,891	0.2%
114130	Paramedic	3,135,610	3,272,793	3,410,684	3,412,391	1,707	0.1%
114140	Education	3,521,310	3,756,655	3,961,266	4,036,088	74,822	1.9%
114160	Haz-Mat	413,613	393,700	393,707	433,413	39,706	10.1%
114170	Longevity Pay	1,556,971	1,541,858	1,440,841	1,620,090	179,249	12.4%
114200	Standby Pay	27,368	34,398	35,305	38,669	3,364	9.5%
114310	Uniform Allowance	9,956	12,911	13,600	13,601	1	0.0%
114320	Tool Allowance	16,500	16,500	16,500	15,250	(1,250)	-7.6%
115110	Annual PTO/VL Buy Back	858,842	802,947	797,736	805,642	7,906	1.0%
115114	Holiday Pay Prem.	2,808,892	2,937,041	3,087,700	3,050,692	(37,008)	-1.2%
115130	Sick Leave Buy Back/Annual	1,288,636	1,336,271	1,396,508	1,794,040	397,532	28.5%
TOTAL WAGES		101,038,562	108,272,741	106,976,221	116,752,873	9,776,652	9.1%
BENEFITS							
Retirement							
121011	CalPERS Safety	36,126,563	39,415,451	44,893,313	44,741,409	(151,904)	-0.3%
121020	CalPERS Misc.	1,898,662	2,093,947	2,336,079	2,326,102	(9,977)	-0.4%
121022	Pension Bonds Principal Payment	2,250,000	2,430,000	5,318,090	5,318,090	-	0.0%
121040	SCERS Safety Retirement	3,530,927	4,735,416	4,407,807	4,407,807	-	0.0%
121041	Pension Bonds Interest Payment	1,876,888	1,757,188	1,627,912	1,627,912	-	0.0%
Total Retirement		45,683,040	50,432,002	58,583,201	58,421,320	(161,881)	-0.3%
Medical							
123010	Employees	12,788,884	13,949,374	14,996,136	14,808,124	(188,012)	-1.3%
123011	Retirees	10,491,102	11,206,474	11,604,797	11,172,682	(432,115)	-3.7%
123013	Pay In-Lieu of Medical	30,300	-	-	-	-	-
123015	PERS OPEB	4,981,191	6,169,290	6,248,548	6,248,546	(2)	0.0%
123020	Dental	1,102,197	1,035,675	1,003,984	999,686	(4,298)	-0.4%
123030	Vision	136,531	136,071	138,245	140,282	2,037	1.5%
123040	Employee Assistance Program (EAP)	26,833	28,464	33,512	42,338	8,826	26.3%
123050	LT Disability	42,505	43,662	46,214	45,291	(923)	-2.0%
123060	Life/AD&D	121,039	123,189	128,924	123,779	(5,145)	-4.0%
123080	Employee Retirement Consulting	24,144	23,874	24,656	23,982	(674)	-2.7%
Total Medical:		29,744,726	32,716,073	34,225,016	33,604,710	(620,306)	-1.8%
122020	OASDHI	1,415,504	1,503,473	1,521,595	1,625,644	104,049	6.8%
122030	PARS	6,488	7,069	6,836	7,034	198	2.9%
124000	Workers Compensation Claims	2,355,225	3,187,073	2,400,000	3,170,441	770,441	32.1%
125000	Unemployment	33,855	30,527	61,520	61,520	-	0.0%
TOTAL BENEFITS		79,238,838	87,876,217	96,798,168	96,890,669	92,501	0.1%
TOTAL LABOR COSTS		\$ 180,277,400	\$ 196,148,958	\$ 203,774,389	\$ 213,643,542	\$ 9,869,153	4.8%



Expenditures and Other Financing Uses - General Fund 212A

Mid-Year Budget FY 2021-22

	ACTUALS FY 2019-20	ACTUALS FY 2020-21	FINAL FY 2021-22	MID-YEAR FY 2021-22	VARIANCE W/ FY 2020-21 FINAL
EXPENDITURES					
LABOR COSTS	\$ 180,277,400	\$ 196,148,958	\$ 203,774,389	\$ 213,643,542	\$ 9,869,153
SERVICES & SUPPLIES	26,608,668	28,281,489	32,788,032	34,622,105	1,834,073
TAXES, LICENSES, DEBT SERVICE & OTHERS	4,547,929	4,614,436	4,721,235	4,603,206	(118,029)
CAPITAL OUTLAY	-	-	-	-	-
Total Expenditures	211,433,997	229,044,883	241,283,656	252,868,853	11,585,197
OTHER FINANCING USES					
TRANSFERS OUT	6,939,589	6,665,544	6,157,697	5,302,236	(855,461)
Total Expenditures and Other Financing Uses	\$ 218,373,586	\$ 235,710,427	\$ 247,441,353	\$ 258,171,089	\$ 10,729,736

Acct	Description	ACTUALS FY 2019-20	ACTUALS FY 2020-21	FINAL FY 2021-22	MID-YEAR FY 2021-22	VARIANCE W/ FY 2020-21 FINAL
110000	WAGES	\$ 101,038,562	\$ 108,272,741	\$ 106,976,221	\$ 116,752,873	\$ 9,776,652
120000	BENEFITS	79,238,838	87,876,217	96,798,168	96,890,669	92,501
	Total Labor Costs	180,277,400	196,148,958	203,774,389	213,643,542	9,869,153
200500	ADS/LEGAL NOTICES	4,260	5,369	7,812	7,812	-
201500	PRINT & COPY SERVICES	8,987	8,216	17,400	10,533	(6,867)
202100	BOOKS, SUBSCRIPTION SERVICE	10,992	9,707	15,518	11,468	(4,050)
202200	BOOKS, SUBSCRIPTION (PERM LIB)	44,422	14,128	35,755	27,769	(7,986)
202300	AUDIO VIDEO PRODUCTION SERVICES	10,142	2,850	8,400	12,800	4,400
202900	BUSINESS/CONFERENCE	168,525	55,330	275,730	158,303	(117,427)
203100	BUSINESS ACTIVITY EXP (NON-EE)	9,626	7,559	22,000	11,501	(10,499)
203500	EDUC/TRAINING SERVICES	258,370	316,419	581,537	527,629	(53,908)
203600	EDUCATION/TRAINING SUPPLIES	135,099	47,588	215,625	151,510	(64,115)
203800	EMPLOYEE AWARDS	5,492	15,093	29,100	16,523	(12,577)
203900	EMPLOYEE TRANSPORTATION	308	407	1,000	1,000	-
204100	OFFICE EQUIP NOT INVENTORIED	5,014	3,752	11,300	11,300	-
204500	FREIGHT/SHIPPING	5,416	7,096	7,500	7,500	-
205100	INSURANCE LBLTY,PPTY,W/C,ETC.	1,881,346	2,416,218	3,937,930	3,969,630	31,700
206100	MEMBERSHIPS	38,391	40,603	54,893	53,493	(1,400)
206600	PHOTO SUPPLY	304	59	828	840	12
207600	OFFICE SUPPLIES	46,348	12,490	64,606	64,606	-
208100	POSTAGE/SUPPLY/METER RNTL/LSE	10,279	21,607	17,450	5,000	(12,450)
208500	PRINTING/BINDING	21,638	15,166	27,300	24,873	(2,427)
210300	LNDSCLP SVC/WEED ABTM/PEST CTRL	102,662	114,490	122,549	113,450	(9,099)
210400	LANDSCAPE SUPPLY	15,531	8,875	14,000	14,000	-
211100	BUILDING SERVICE	701,209	569,573	666,207	676,552	10,345
211200	BUILDING SUPPLY	80,385	46,232	36,600	36,600	-
213100	ELECTRICAL SERVICE	21,657	29,767	48,000	48,000	-
213200	ELECTRICAL SUPPLY	28,297	27,077	33,500	28,500	(5,000)
215100	MECH SYSTEMS SVC	54,274	45,547	54,032	54,032	-
215200	MECH SYSTEMS SUP	43,337	62,782	60,000	65,000	5,000
216100	PAINTING SERVICE	6,940	14,960	67,626	27,626	(40,000)
216200	PAINTING SUPPLY	8,504	4,588	11,000	6,000	(5,000)
216700	PLUMBING SERVICE	64,953	47,949	31,515	31,515	-
216800	PLUMBING SUPPLY	5,864	19,376	25,000	30,000	5,000
217100	REAL PROPERTY RENTAL	14,501	14,247	15,275	15,275	-
219100	ELECTRICITY	502,649	597,846	537,039	495,461	(41,578)
219200	NATURAL GAS	111,866	146,249	141,450	120,605	(20,845)
219300	REFUSE SERVICE	37,351	38,848	78,487	64,890	(13,597)
219500	SEWAGE SERVICE	40,474	38,433	35,716	37,890	2,174
219700	TELEPHONE SVCE:LINE FEES & CALLS	760,351	853,428	854,368	854,367	(1)
219800	WATER SERVICE	128,452	144,528	139,524	126,769	(12,755)
220500	VEHICLE MAINT SVC	1,468,135	1,665,521	1,500,825	1,601,599	100,774
220600	VEHICLE MAINT SUP	1,086,725	1,134,767	1,044,700	1,243,700	199,000

Acct	Description	ACTUALS	ACTUALS	FINAL	MID-YEAR	VARIANCE W/
		FY 2019-20	FY 2020-21	FY 2021-22	FY 2021-22	FY 2020-21 FINAL
222600	EXPENDABLE TOOLS	11,453	20,834	17,250	17,250	-
223100	FIRE EQUIP SVC (NON-SCBA)	48,027	63,819	55,300	55,302	2
223200	FIRE EQUIP SUPPLY	870,846	756,183	422,012	365,812	(56,200)
223600	FUEL, OILS & LUBRICANTS	1,135,119	1,079,839	1,182,900	1,321,613	138,713
225100	MEDICAL EQUIP SVC	101,101	228,641	178,501	166,001	(12,500)
225200	MEDICAL EQUIP SUP	196,189	198	12,500	-	(12,500)
226400	OFFICE EQUIPMENT/FURNITURE	8,112	26,127	12,000	7,001	(4,999)
226500	COMPUTER INVENTORABLE EQUIPT.	82,112	154,144	101,150	94,173	(6,977)
226600	STATION FURNISHINGS	99,123	80,224	59,000	39,797	(19,203)
227100	COMM EQUIP SERVICE	21,162	25,788	27,600	27,584	(16)
227200	COMM EQUIP SUPPLY	517,949	480,403	558,150	547,603	(10,547)
227500	EQUIPMENT RENTAL	176,474	192,770	291,500	286,427	(5,073)
228100	SHOP EQUIP SERVICE	43,469	11,734	17,800	17,800	-
228200	SHOP EQUIP SUPPLY	42,889	24,989	15,450	17,950	2,500
229100	OTHER EQUIP SERV	50,031	21,907	36,750	36,903	153
229200	OTHER EQUIP SUPPLY	113,281	63,262	145,818	118,892	(26,926)
231300	CLOTHING REPAIRS	135,817	112,311	135,000	135,000	-
231400	SAFETY CLOTHING AND SUPPLIES	1,011,520	584,450	908,787	1,163,481	254,694
232100	CUSTODIAL SERVICE	59,985	71,144	94,361	94,361	-
232200	CUSTODIAL SUPPLY	109,223	98,912	115,000	115,000	-
233200	FOOD SUPPLY	53,669	41,697	72,722	60,246	(12,476)
234200	KITCHEN SUPPLY	3,809	3,441	4,500	4,500	-
235100	LAUNDRY SERVICE	33,300	28,581	30,000	15,000	(15,000)
244300	MEDICAL SERVICES	125,824	148,066	221,253	306,251	84,998
244400	MEDICAL SUPPLIES	915,286	1,479,939	1,487,750	1,478,253	(9,497)
250200	ACTUARIAL SERVICE	26,092	7,750	32,900	32,900	-
250500	FINANCIAL SERVICE	132,261	134,537	153,480	159,838	6,358
253100	LEGAL SERVICE	260,345	426,576	345,005	432,006	87,001
254100	PERSONNEL SERVICE	172,266	152,564	167,815	87,815	(80,000)
254200	TREASURER SERVICES	5,721	7,801	11,304	11,304	-
259100	OTHER SERVICE	5,367,132	6,585,774	7,168,580	8,864,090	1,695,510
281100	COMPUTER SERVICES	1,260,438	1,262,185	1,506,490	1,384,386	(122,104)
281200	COMPUTER SUPPLY	21,788	9,614	34,085	36,310	2,225
281300	SALES TAX ADJUSTMENT	64	-	-	-	-
281700	ELECTION SERVICE	-	11,322	-	-	-
285100	PHYSICAL FITNESS SERVICE	16,325	15,112	30,000	30,001	1
285200	PHYSICAL FITNESS SUPPLIES	133,374	91,770	98,000	82,000	(16,000)
288000	PRIOR YEAR SVC/SUP	-	-	-	-	-
289800	OTHER SUPPLIES	90,354	7,935	42,353	69,146	26,793
289900	OTHER SERVICES	776,921	792,117	1,151,820	1,151,820	-
292300	GS MESSENGER SERVICES	2,885	2,870	3,000	1,500	(1,500)
293100	DISPATCH SERVICE	4,220,003	4,124,848	4,754,548	4,796,217	41,669
293400	PUBLIC WORKS SVC	-	-	3,000	1,500	(1,500)
296200	GENERAL SERVICE PARKING CHARGE	6,280	5,493	9,536	9,536	-
298400	RADIO SYSTEMS	201,573	219,078	223,965	213,615	(10,350)
Total Services and Supplies		26,608,668	28,281,489	32,788,032	34,622,105	1,834,073
321000	INTEREST EXPENSE	213,390	205,942	194,116	194,116	-
322000	PRINCIPAL PAYMENTS	373,717	382,291	120,737	120,737	-
345000	ASSESSMENTS	3,724,081	3,859,628	4,144,382	4,148,833	4,451
370000	CONTRIBUTIONS TO OTHER AGENCY	236,741	166,575	262,000	139,520	(122,480)
Total Tax, License, & Assessments		4,547,929	4,614,436	4,721,235	4,603,206	(118,029)

Total General Operating Expenditures \$ 211,433,997 \$ 229,044,883 \$ 241,283,656 \$ 252,868,853 \$ 11,585,197

Account Description	ACTUALS FY 2019-20	ACTUALS FY 2020-21	FINAL FY 2021-22	MID-YEAR FY 2021-22	VARIANCE W/ FY 2020-21 FINAL
Transfer Out to Fund D - Capital Facilities	\$ 6,835,895	\$ 6,611,469	\$ 6,157,697	\$ 4,944,537	\$ (1,213,160)
Transfer In From Fund E-Pension Fund	-	-	-	-	-
Transfer Out to Fund G-Grants	103,694	54,075	-	357,699	357,699
Transfer Out to Fund L-Leases	-	-	-	-	-

Total Other Financing Uses \$ 6,939,589 \$ 6,665,544 \$ 6,157,697 \$ 5,302,236 \$ (855,461)

Total Expenditures and Other Financing Uses \$ 218,373,586 \$ 235,710,427 \$ 247,441,353 \$ 258,171,089 \$ 10,729,736

Fiscal Year 2021/22 Mid-Year Budget

Fund 212D CAPITAL FACILITIES FUND





BUDGET SUMMARY - CAPITAL FACILITES FUND 212D

Mid-Year Budget FY 2021-22

	ACTUALS FY 2019-20	ACTUALS FY 2020-21	FINAL FY 2021-22	MID-YEAR FY 2021-22	VARIANCE W/ FY 2020-21 FINAL
REVENUE:					
INVESTMENT & OTHER INCOME	\$ 57,197	\$ (4,858)	\$ -	\$ -	\$ -
MISCELLANEOUS	-	-	-	-	-
Total Revenues	57,197	(4,858)	-	-	-
EXPENDITURES:					
SERVICES & SUPPLIES	(20)	-	125,000	125,000	-
TAXES, LICENSES, DEBT SERVICE & OTHERS	5,518,159	6,102,909	5,854,079	5,848,271	(5,808)
CAPITAL OUTLAY	5,409,696	4,300,090	9,139,566	9,678,665	539,099
Total Expenditures	10,927,835	10,402,999	15,118,645	15,651,936	533,291
REVENUE LESS EXPENDITURES	(10,870,638)	(10,407,857)	(15,118,645)	(15,651,936)	(533,291)
OTHER FINANCING SOURCES(USES)					
ISSUANCE OF BONDS	-	-	8,029,000	8,029,000	-
ISSUANCE OF CAPITAL LEASES	4,510,000	3,897,560	7,320,000	7,911,303	591,303
SALE OF ASSETS	82,636	100,591	-	55,148	55,148
TRANSFERS IN(OUT) Fund A-General	6,835,895	6,611,469	6,157,697	4,944,537	(1,213,160)
TRANSFERS IN(OUT) Fund A-General	-	-	(216,295)	(216,295)	-
TRANSFERS IN(OUT) Fund G-Grants	-	741,434	-	-	-
TRANSFERS IN(OUT) Fund E-Pension Bonds	-	192,382	-	-	-
TRANSFERS IN(OUT) Fund L-Leased Prop	-	-	(205,184)	(205,184)	-
Total Other Financing Sources (Uses)	11,428,531	11,543,436	21,085,218	20,518,509	(566,709)
SPECIAL ITEM					
EARLY BOND RETIREMENT	-	-	(8,115,000)	(8,115,000)	-
REV LESS EXP PLUS TRANSFERS	\$ 557,893	\$ 1,135,579	\$ (2,148,427)	\$ (3,248,427)	\$ (1,100,000)

SERVICES & SUPPLIES						
250500	FINANCIAL SERVICE	\$ -	\$ -	\$ 125,000	\$ 125,000	\$ -
281300	SALES TAX ADJUSTMENT -- BOE	(20)	-	-	-	-
TAXES, LICENSES, DEBT SERVICE & OTHERS						
321000	INTEREST	408,550	339,052	320,791	320,240	(551)
322000	PRINCIPAL	5,109,609	5,763,857	5,533,288	5,528,031	(5,257)
CAPITAL OUTLAY						
410100	LAND ACQUISITION	-	-	-	-	-
420100	STRUCTURES	-	-	-	39,634	39,634
420200	NON-STRUCTURE	59,280	158,125	50,000	70,000	20,000
430100	VEHICLES	3,498,560	3,835,815	8,495,466	9,047,016	551,550
430200	OPHTHER EQUIPMENT	-	-	75,000	38,328	(36,672)
430300	EQUIPMENT	1,157,571	305,826	519,100	483,687	(35,413)
440300	SOFTWARE	694,285	324	-	-	-

Fiscal Year 2021/22 Mid-Year Budget

Fund 212G GRANTS FUND





BUDGET SUMMARY - GRANTS FUND 212G

Mid-Year Budget FY 2021-22

	ACTUALS FY 2019-20	ACTUALS FY 2020-21	FINAL FY 2021-22	MID-YEAR FY 2021-22	VARIANCE W/ FY 2020-21 FINAL
REVENUE:					
INTERGOVERNMENTAL	\$ 4,184,204	\$ 256,984	\$ 1,173,427	\$ 5,248,495	\$ 4,075,068
INVESTMENT & OTHER INCOME	1,045	1,260	-	2,148	2,148
OTHER PRIVATE GRANTS	-	-	-	1,108,987	1,108,987
Total Revenues	4,185,249	258,244	1,173,427	6,359,630	4,077,216
EXPENDITURES:					
LABOR COSTS	110,743	6,752	969,106	1,917,487	948,381
SERVICES & SUPPLIES	611,936	127,396	722,363	1,388,486	666,123
TAXES, LICENSES, DEBT SERVICE & OTHERS	2,250,237	-	-	-	-
CAPITAL OUTLAY	1,821,831	41,017	460,828	3,315,658	2,854,830
Total Expenditures	4,794,747	175,165	2,152,297	6,621,631	4,469,334
REVENUE LESS EXPENDITURES	(609,498)	83,079	(978,870)	(262,001)	(392,118)
OTHER FINANCING SOURCES(USES)					
TRANSFERS IN(OUT) Fund A-General	103,694	(21,495)	-	357,699	357,699
TRANSFERS IN(OUT) Fund A-General	-	54,075	-	(80,135)	(80,135)
TRANSFERS IN(OUT) Fund D-Cap Fac	-	(741,434)	-	-	741,434
Total Other Financing Sources (Uses)	103,694	(708,854)	-	277,564	1,018,998
REV LESS EXP PLUS TRANSFERS	\$ (505,804)	\$ (625,775)	\$ (978,870)	\$ 15,563	\$ 626,880

LABOR COSTS						
110000	WAGES	\$ 110,743	\$ 6,752	\$ 868,643	\$ 1,460,061	\$ 591,418
120000	BENEFITS	-	-	100,463	457,426	356,963
SERVICES & SUPPLIES						
203500	EDUCATION/TRAINING SERVICES	61,328	-	2,500	-	(2,500)
203600	EDUCATION/TRAINING SUPPLIES	-	-	13,030	19,083	6,053
205100	INSURANCE LBLTY, PPTY, W/C, ETC.	-	-	500	21,500	21,000
208500	PRINTING/BINDING	-	-	13,260	230	(13,030)
211100	BUILDING SERVICE	-	-	33,723	40,915	7,192
219700	TELEPHONE SERVICE	-	-	-	1,000	1,000
220500	VEHICLE MAINT SVC	-	-	5,000	5,000	-
223200	FIRE EQUIP SUPPLY	425,786	-	-	-	-
223600	DIESEL	-	-	6,000	10,000	4,000
226500	COMPUTER INVENTORIAL EQUIP	-	-	-	2,000	2,000
227200	COMM EQUIP SUPPLY	-	-	10,000	60,000	50,000
229200	OTHER EQUIP SUPPLY	87,399	-	-	-	-
231400	SAFETY CLOTHING & SUPPLIES	37,423	40,281	60,192	12,328	(47,864)
244300	MEDICAL SERVICES	-	-	-	-	-
244400	MEDICAL SUPPLIES	-	-	-	19,000	19,000
225100	MEDICAL EQUIP SVC	-	-	-	623,572	623,572
225200	MEDICAL EQUIP SUP	-	44,789	111,109	156,109	45,000
259100	OTHER SERVICE	-	42,326	351,049	340,249	(10,800)
281100	COMPUTER SERVICES	-	-	-	20,500	20,500
281300	SALES TAX ADJUSTMENT -- BOE	-	-	-	-	-
289800	OTHER SUPPLIES	-	-	70,000	57,000	(13,000)
289900	OTHER SERVICES	-	-	46,000	-	(46,000)
TAXES, LICENSES, DEBT SERVICE & OTHERS						
342000	EQUIPMENT	2,250,237	-	-	-	-
CAPITAL OUTLAY						
420100	STRUCTURES	-	-	-	328,326	328,326
430100	VEHICLES	-	-	-	41,425	41,425
430300	EQUIPMENT	1,821,831	41,017	460,828	2,945,907	2,485,079

Fiscal Year 2021/22 Mid-Year Budget

Fund 212I DEVELOPMENT IMPACT FEES FUND





BUDGET SUMMARY - DEVELOPMENT IMPACT FEES FUND 2121

Mid-Year Budget FY 2021-22

	ACTUALS FY 2019-20	ACTUALS FY 2020-21	FINAL FY 2021-22	MID-YEAR FY 2021-22	VARIANCE W/ FY 2020-21 FINAL
REVENUE:					
CHARGES FOR SERVICES	\$ 1,492,492	\$ 2,842,887	\$ 1,300,000	\$ 1,459,486	\$ 159,486
INVESTMENT & OTHER INCOME	174,317	(2,455)	-	-	-
Total Revenues	1,666,809	2,840,432	1,300,000	1,459,486	159,486
EXPENDITURES:					
SERVICES & SUPPLIES	67,634	64,658	236,000	151,946	(84,054)
CAPITAL OUTLAY	406,314	3,256,507	5,158,742	5,278,712	119,970
Total Expenditures	473,948	3,321,165	5,394,742	5,430,658	35,916
REVENUE LESS EXPENDITURES	1,192,861	(480,733)	(4,094,742)	(3,971,172)	123,570
OTHER FINANCING SOURCES(USES)					
TRANSFERS IN(OUT)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
REV LESS EXP PLUS TRANSFERS	\$ 1,192,861	\$ (480,733)	\$ (4,094,742)	\$ (3,971,172)	\$ 123,570

Fiscal Year 2021/22 Mid-Year Budget

Fund 212L LEASED PROPERTIES FUND





BUDGET SUMMARY - LEASED PROPERTIES FUND 212L

Mid-Year Budget FY 2021-22

	ACTUALS FY 2019-20	ACTUALS FY 2020-21	FINAL FY 2021-22	MID-YEAR FY 2021-22	VARIANCE W/ FY 2020-21 FINAL
REVENUE:					
RENTAL INCOME	\$ 978,740	\$ 1,142,152	\$ 1,136,596	\$ 1,136,865	\$ 269
INVESTMENT & OTHER INCOME	16,193	3,860	-	63	63
Total Revenues	994,933	1,146,012	1,136,596	1,136,928	332
EXPENDITURES:					
SERVICES & SUPPLIES	313,949	311,255	814,410	889,295	74,885
TAXES, LICENSES, DEBT SERVICE & OTHERS	296,581	296,331	295,833	295,833	-
CAPITAL OUTLAY	-	-	-	-	-
Total Expenditures	610,530	607,586	1,110,243	1,185,128	74,885
REVENUE LESS EXPENDITURES	384,403	538,426	26,353	(48,200)	(74,553)
OTHER FINANCING SOURCES(USES)					
TRANSFERS IN(OUT) FUND A-General	-	-	-	(1,200,000)	(1,200,000)
TRANSFERS IN(OUT) FUND D-Cap Fac	-	-	205,184	205,184	-
Total Other Financing Sources (Uses)	-	-	205,184	(994,816)	(1,200,000)
REV LESS EXP PLUS TRANSFERS	\$ 384,403	\$ 538,426	\$ 231,537	\$ (1,043,016)	\$ (1,274,553)

SERVICES & SUPPLIES

210300	LANSCAPE SCV/PEST CONTROL	\$ 19,475	\$ 17,557	\$ 20,958	\$ 20,958	\$ -
211100	BUILDING SERVICE	29,917	30,689	63,318	63,318	-
211200	BUILDING SUPPLY	2,604	5,418	17,500	17,500	-
213100	ELECTRICAL SERVICE	2,410	2,588	5,508	5,508	-
215100	MECH SYSTEMS SERVICE	48,529	34,230	482,831	562,121	79,290
216700	PLUMBING SERVICES	1,694	2,294	3,207	3,207	-
219100	ELECTRICITY	90,501	92,396	87,753	81,808	(5,945)
219200	NATURAL GAS	11,391	18,591	15,604	14,460	(1,144)
219300	REFUSE SERVICE	2,397	2,397	3,744	3,931	187
219500	SEWER SERVICE	8,213	7,313	6,589	7,840	1,251
219800	WATER SERVICE	17,585	15,603	16,243	17,489	1,246
232100	CUSTODIAL SERVICE	75,418	78,363	87,019	87,019	-
281300	SALES TAX ADJUSTMENTS	(46)	-	-	-	-
296200	PARKING CHARGES	3,861	3,816	4,136	4,136	-

TAXES, LICENSES, DEBT SERVICE & OTHERS

321000	INTEREST	191,295	186,425	181,298	181,298	-
322000	PRINCIPAL	105,286	109,906	114,535	114,535	-

CAPITAL OUTLAY

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

Fiscal Year 2021/22 Mid-Year Budget

Fund 212M IGT FUND





BUDGET SUMMARY - IGT FUND 212M

Mid-Year Budget FY 2021-22

	ACTUALS FY 2019-20	ACTUALS FY 2020-21	FINAL FY 2021-22	MID-YEAR FY 2021-22	VARIANCE W/ FY 2020-21 FINAL
REVENUE:					
CHARGES FOR SERVICES	\$ 14,863,756	\$ 15,398,214	\$ 24,100,000	\$ 7,908,757	\$ (16,191,243)
INVESTMENT & OTHER INCOME	235,290	(54,283)	-	-	-
Total Revenues	15,099,046	15,343,931	24,100,000	7,908,757	(16,191,243)
EXPENDITURES:					
SERVICES & SUPPLIES	6,116,247	6,151,628	9,500,000	3,173,172	(6,326,828)
Total Expenditures	6,116,247	6,151,628	9,500,000	3,173,172	(6,326,828)
REVENUE LESS EXPENDITURES	8,982,799	9,192,303	14,600,000	4,735,585	(9,864,415)
OTHER FINANCING SOURCES(USES)					
TRANSFERS IN(OUT) Fund A-General	(9,220,000)	(9,400,000)	(9,400,000)	(14,126,000)	(4,726,000)
Total Other Financing Sources (Uses)	(9,220,000)	(9,400,000)	(9,400,000)	(14,126,000)	(4,726,000)
REV LESS EXP PLUS TRANSFERS	\$ (237,201)	\$ (207,697)	\$ 5,200,000	\$ (9,390,415)	\$ (14,590,415)

Fiscal Year 2021/22 Mid-Year Budget

POSITION AUTHORIZATION DOCUMENT





POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

FY 2021-22

SUMMARY				
Full-time Positions				
	Authorized Positions	Actual Filled Positions	Funded Positions	Proposed Changes
Office of the Fire Chief	9	7	7	0
Operations	630	570	593	0
Support Services	68	63	65	0
Administration	32	31	32	0
Total	739	671	697	0



POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

FY 2021-22

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



POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

FY 2021-22

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		M. Lozano C. Greene C. Jenkins
Day Battalion Chief, Special Operations	1	1	1		Joseph Fiorica
Staffing Specialist	1	1	1		Lara Kelley
Office Technician, Operations Branch	1	1	1		Joanna Navarro
FIRE SUPPRESSION					
					A B C
Battalion Chiefs	15	15	15		B5 - S. Perryman B5 - K. Fong B5 - A. Peck B13 - C. Reed B13 - J. Vestal B13 - M. Johnson B7 - R. Carollo B7 - C. Simmons B7 - K. Keeley B9 - B. Barthel B9 - C. Vestal B9 - G. Russell B14 - S. Daly B14 - A. House B14 - J. Graf
Fire Captains	135	131	132		Numbers do not include 7 Day Staff & 3 SRP Capts.
Fire Engineers	135	110	132		
Firefighters	258	256	252		Actual filled includes 2 Day Staff (Blaschke, White) Authorized & Funded increased by 21 due to Grant
SINGLE ROLE PARAMEDIC PROGRAM (SRPP)					
Captains	3	3	3		Shawn Burke, Matthew Smotherman, Shannon Chamberlin
Paramedics (FT)	40	20	16		
Emergency Medical Technicians (EMT)	18	10	18		
EMERGENCY PREPAREDNESS - SPECIAL OPERATIONS					
Chief Pilot	1	1	1		Montie Vanlandingham
EMERGENCY MEDICAL SERVICES (EMS)					
Assistant Chief, EMS	1	1	1		B. Law
Day Staff Battalion Chief, EMS	1	1	1		B. Gonsalves
Day Staff Captain, EMS	3	3	3		Scott Shield, Joe Schmitt, Ryan McMahon
Administrative Specialist, EMS	1	1	1		Yuri Torres
EMS System Technician	2	2	2		Marcy Mateo, Cynthia Hamilton
TRAINING/SAFETY					
Assistant Chief, Training	1	1	1		J. Rudnicki
Day Staff Captain, Training	3	3	3		Daniel Hoy, Corey Kuebler, Joe Aldrich
Health & Fitness Program Manager	1	1	1		Patrick Gallagher
Administrative Specialist, Training	1	1	1		Dana Lipps
SAFETY					
Day Staff Captain, Safety	1	0	0		<i>Vacant - not funded</i>
Safety Specialist	2	2	2		Robert Sestito, Brian Spence
	630	570	593	0	



POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

FY 2021-22

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
LOGISTICS					
Logistics/Purchasing Manager	1	1	1		Mark Jones
Assistant Logistics Manager	1	1	1		Mark Siebert
Logistics Technician	7	7	7		Berkey, Crusto, Knapp, Lamons, Putman, Thomas, Graham
Procurement Specialist	1	1	1		Courtney Moore
Office Technician	1	1	1		Amanda Berkey
FACILITIES					
Facilities Manager	1	1	1		John Raeside
Facilities Technician	4	4	4		Joe Eachus, Aldrey Almeria, Dave Koopmeiners, Tim Miller
FLEET MAINTENANCE					
Fleet Manager	1	1	1		Shea Pursell
Assistant Fleet Manager	1	1	1		Tim Swank
Fire Mechanic	11	11	11		Christian, Courtney, Davison, Geaney, Mansel, Moose, Mull, Petruzzi, Rhodes, Snuffer, Stites
Parts Buyer	1	1	1		Matthew Freeman
Accounting Technician	1	1	1		Amy Peterson
COMMUNITY RISK REDUCTION					
Fire Marshal	1	1	1		Lisa Barsdale
Deputy Fire Marshal	1	1	1		Chrishana Fields
Administrative Specialist	1	1	1		Lisa Gates
Plan Intake Specialist	3	3	3		Shana Mamulski, Cora Zielinski, Michael Toney
Office Technician	3	3	3		Nanette Goodwin, Kendra Clark, Dareius Tucker
Supervising Inspector	3	3	3		A. Nygren, J. Smith, D. Schmidt
Fire Inspector II	13	4	4		Ganea, Hampton, Klets, Olivares Reclassified Fire Inspector II to Fire Investigator II
Fire Inspector I		7	7		Aney, Batiz, Christensen, Harlow, Kauppi, Rieger, Smittle (2 Vacant between Inspector II & I)
Geographic Information Specialist II	1	0	1		<i>Vacant</i>
Community Relations Specialist	2	2	2		Brenda Briggs, Rebecca Alessandri
COMMUNICATIONS DIVISION					
Communications Manager	1	1	1		Steve Jordan
Communications Technician II	2	2	2		James Day, Alex Ybarra
ARSON					
Supervising Investigator	1	1	1		Chris Rogers - Days
Fire Investigator II	3	2	3		Steve Johnson, Paul Tualla, <i>Vacant</i>
	68	63	65	0	



POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

FY 2021-22

ADMINISTRATIVE BRANCH					
Position	Auth'd Positions	Actual Filled Positions	Funded Positions	Proposed Changes	Employee(s) / Comments
Deputy Chief, Administration	1	1	1		Ty Bailey
HUMAN RESOURCES					
Human Resources Manager	1	1	1		Melisa Maddux
Administrative Specialist	1	1	1		Michelle Dehoney
Human Resources Analyst	1	1	1		Olesya Melnichuk
Human Resources Specialist	3	3	3		Giovanna Read, Leslie Miller, Candace Sarlis
FINANCE					
Chief Financial Officer	1	1	1		Dave O'Toole
Controller	1	1	1		Ronald Empedrad
Payroll Supervisor	1	1	1		Sarah Ortiz
Payroll Analyst	1	1	1		Robyn Almeida
Financial Analyst	1	1	1		Tara Maeller
Accounting Specialist	2	2	2		RMarie Jones, Natividad Manalo
Accounting Technician	6	5	6		Brown, Cheung, Falls, Guerrero, Houston, <i>vacant</i>
DEVELOPMENT					
Chief Development Officer	1	1	1		Jeff Frye
INFORMATION TECHNOLOGY (IT)					
Director, Information Technology	1	1	1		Mat Roseberry
Office Technician	1	1	1		Alla Zablotskiy
Business Applications Analyst	2	2	2		Sherri Martuci, Marquise Tucker
Network Systems Engineer	1	1	1		Ken Lin
Network Systems Administrator	2	2	2		May Foroudi, Ben Miller
Computer Systems Supervisor	1	1	1		Arthur Hong
Computer Systems Technician	2	2	2		Santiago Naranjo, Alex Vasquez
Help Desk Technician	1	1	1		Ethan Foster
	32	31	32		

SACRAMENTO METROPOLITAN FIRE DISTRICT

Pay Schedule for Fiscal Year 2021-22

Effective as of 03/01/2022

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

Fire Chief					\$ 24,481.52
Senior Management Staff - Unrepresented Confidential					
Chief Deputy					\$ 23,412.72
Deputy Chief					22,297.82
Assistant Chief				19,513.70	20,485.34
Fire Marshal				19,513.70	20,485.34
Chief Financial Officer				16,926.41	17,769.73
Chief Development Officer				16,926.41	17,769.73

Management Staff - Unrepresented Confidential					
Director of Information Technology	\$ 11,374.37	\$ 11,939.93	\$ 12,534.11	\$ 13,158.20	\$ 13,813.46
Economic Development Manager	9,474.70	9,945.57	10,440.11	10,959.56	11,503.94
Facility Manager	9,474.70	9,945.57	10,440.11	10,959.56	11,503.94
Controller	9,474.70	9,945.57	10,440.11	10,959.56	11,503.94
Fleet Manager	9,474.70	9,945.57	10,440.11	10,959.56	11,503.94
Human Resource Manager	9,474.70	9,945.57	10,440.11	10,959.56	11,503.94
Logistics Manager	9,474.70	9,945.57	10,440.11	10,959.56	11,503.94
Communications Manager	9,474.70	9,945.57	10,440.11	10,959.56	11,503.94
CQI Manager	9,389.99	9,855.87	10,345.44	10,859.93	11,399.28
Chief Pilot	9,291.60	9,752.50	10,235.82	10,742.82	11,275.97
Grant / Economic Dev Coor	9,271.66	9,732.57	10,215.89	10,724.13	11,257.29
Assistant Logistics Manager	8,420.85	8,839.41	9,277.90	9,738.80	10,222.11
Assistant Fleet Manager	8,420.85	8,839.41	9,277.90	9,738.80	10,222.11

Unrepresented Confidential - Exempt					
Network Systems Engineer	\$ 9,099.76	\$ 9,551.95	\$ 10,026.54	\$ 10,524.83	\$ 11,048.00
Computer Systems Supervisor	8,551.66	8,976.43	9,422.38	9,890.76	10,381.56
Purchasing Agent	7,971.17	8,366.03	8,780.87	9,216.85	9,674.01
Accounting Supervisor	7,761.88	8,146.82	8,550.41	8,975.19	9,421.15
Human Resources Analyst	7,613.65	7,991.09	8,387.23	8,803.26	9,240.54
Facilities Supervisor	7,509.02	7,881.46	8,272.62	8,683.70	9,114.70
Administrative Analyst	7,465.42	7,835.39	8,224.02	8,632.61	9,061.15
Business Application Analyst	7,465.42	7,835.39	8,224.02	8,632.61	9,061.15
Payroll Analyst	7,465.42	7,835.39	8,224.02	8,632.61	9,061.15
Financial Analyst	7,465.42	7,835.39	8,224.02	8,632.61	9,061.15
Board Clerk	6,830.11	7,168.93	7,523.94	7,896.43	8,287.57
Office Manager / Workers' Comp Spec	6,830.11	7,168.93	7,523.94	7,896.43	8,287.57
Staffing Specialist	6,830.11	7,168.93	7,523.94	7,896.43	8,287.57
Sr. Staff Adm Coor/Fire Chief's Secty	6,304.42	6,617.08	6,944.70	7,288.52	7,649.77
Procurement Specialist	5,040.06	5,289.20	5,550.79	5,824.84	6,112.60
Accounting Specialist	5,040.06	5,289.20	5,550.79	5,824.84	6,112.60
Human Resources Specialist	5,040.06	5,289.20	5,550.79	5,824.84	6,112.60
Payroll Specialist	5,040.06	5,289.20	5,550.79	5,824.84	6,112.60
Administrative Specialist	5,040.06	5,289.20	5,550.79	5,824.84	6,112.60

Unrepresented Confidential - Non-Exempt					
Network Systems Administrator	\$ 8,227.77	\$ 8,636.37	\$ 9,064.87	\$ 9,514.56	\$ 9,986.67
Database Technician	7,761.88	8,146.82	8,551.66	8,976.43	9,422.38
Communications Technician III	6,938.48	7,282.29	7,643.55	8,022.24	8,420.85
Communications Technician II	6,766.56	7,101.66	7,454.19	7,824.16	8,212.84
Computer Systems Technician	5,682.81	5,964.36	6,258.32	6,568.53	6,893.64
Warehouse Supervisor	5,616.80	5,894.57	6,186.09	6,492.52	6,813.91
Health & Fitness Program Manager	5,320.33	5,583.17	5,859.71	6,149.96	6,453.91
Help Desk Technician	4,467.03	4,687.54	4,917.99	5,160.91	5,416.27

Administrative Support Personnel					
Facilities Technician	\$ 6,831.35	\$ 7,170.20	\$ 7,525.20	\$ 7,898.90	\$ 8,291.31
Facilities Assistant	5,231.88	5,489.74	5,761.31	6,046.57	6,345.53
Safety Specialist	5,040.06	5,289.20	5,550.79	5,824.84	6,112.60
Plan Intake Specialist	5,040.06	5,289.20	5,550.79	5,824.84	6,112.60
Video Technician	4,957.85	5,203.23	5,459.86	5,730.17	6,012.94
Logistic Technician	4,691.25	4,922.95	5,165.87	5,421.23	5,689.04
Accounting Technician	4,475.78	4,696.23	4,927.94	5,170.84	5,426.22
EMS Systems Technician	4,475.78	4,696.23	4,927.94	5,170.84	5,426.22
Office Technician	3,928.89	4,121.99	4,325.03	4,538.05	4,762.28

Hourly Rate		
Step 1	Step 2	Step 3

SRPP - Paramedic	\$ 21.59	\$ 22.65	\$ 23.80
SRPP - EMT	\$ 19.15	\$ 20.08	\$ 21.10

SACRAMENTO METROPOLITAN FIRE DISTRICT

Pay Schedule for Fiscal Year 2021-22

Effective as of 03/01/2022

	Monthly Base Pay						
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Local 522							
Recruit Firefighter					\$ 5,385.13		
Firefighter	\$ 6,206.02	\$ 6,512.48	\$ 6,833.84	\$ 7,171.42	\$ 7,526.45	\$ 7,898.90	\$ 8,290.06
Fire Engineer	7,555.11	7,928.81	8,321.20	8,733.52	9,165.79		
Fire Captain	8,455.74	8,874.28	9,314.00	9,774.91	10,259.50		
Battalion Chief	10,274.45	10,783.92	11,318.32	11,880.13	12,469.35		
Fire Inspector I	5,605.59	5,880.90	6,171.15	6,475.09	6,793.99		
Fire Inspector II	7,558.83	7,932.56	8,324.94	8,737.26	9,169.51		
Fire Supervising Inspector	8,459.47	8,878.01	9,317.74	9,778.65	10,263.23		
Deputy Fire Marshal	10,063.91	10,562.19	11,085.39	11,634.73	12,211.48		
Fire Investigator I	5,601.86	5,877.16	6,167.40	6,471.34	6,790.25		
Fire Investigator II	7,555.11	7,928.81	8,321.20	8,733.52	9,165.79		
Fire Supervising Investigator	8,455.74	8,874.28	9,314.00	9,774.91	10,259.50		
Public Education Technician	4,980.28	5,224.41	5,481.03	5,751.34	6,034.11		
Community Relations Specialist	5,467.32	5,736.39	6,019.16	6,315.63	6,627.07		
Community Relations Coordinator	5,974.32	6,268.30	6,577.24	6,902.36	7,243.67		
Geographic Information Specialist I & II	5,544.56	5,817.35	6,103.86	6,404.07	6,720.48		
Shop Assistant	3,849.18	4,037.27	4,235.36	4,443.36	4,661.37		
Parts Buyer	5,558.25	5,832.31	6,120.07	6,421.53	6,737.93		
Fire Mechanic	6,897.36	7,237.44	7,594.94	7,969.93	8,363.56		
Master Fire Mechanic	7,672.20	8,050.88	8,449.51	8,868.04	9,306.53		

Hourly Positions	
	Hourly Rate
Hourly Employees	\$ 15.00
PT Helicopter Pilot	61.80
PT Helicopter Mechanic	46.35
P/T PA/Nurse Prac	80.00

Revised as of 03/01/2022 and adopted by the Board as of