



ADAM A. HOUSE  
Fire Chief

# Sacramento Metropolitan Fire District

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

## FINANCE AND AUDIT COMMITTEE – REGULAR MEETING AGENDA

THURSDAY, FEBRUARY 27, 2025 – 5:15 PM

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

&

Remotely Via Zoom

Webinar ID: 827 3461 0232 #

Passcode: metro2101

Phone: 1 (669) 444-9171 or 1 (669) 900 6833

 Passcode: 838771796 #

<https://us06web.zoom.us/j/82734610232?pwd=SFILQ1Znd25RSmlhdXZVQVh4d1VWZz09>

### COMMITTEE MEMBERS

Director Gay Jones – Chair

Director D’Elman Clark

Director Shawn Stark

Director Robert Webber – Alternate

### CALL TO ORDER

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

### CONSENT ITEMS

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

- |    |  |                 |
|----|--|-----------------|
| 1. | <b>Action Summary Minutes</b>  | <u>Page No.</u> |
|    | <b>Recommendation:</b> Approve the Action Summary Minutes for the Regular Meeting of January 23, 2025. | <b>3</b>        |

### ACTION ITEM

- |    |  |   |
|----|--|---|
| 1. | <b>Election of Officers</b>  | * |
|    | <b>Recommendation:</b> Elect a Vice Chair to the 2025 Finance Committee. |   |

### PRESENTATION ITEMS

- |    |   |    |
|----|---|----|
| 1. | <b>Bimonthly Fiscal Report Through December 31, 2024</b><br><i>(CFO Dave O’Toole)</i> | 5  |
|    | <b>Recommendation:</b> Receive presentation; no action required.                      |    |
| 2. | <b>Mid-Year Budget FY 2024/25</b> <i>(CFO Dave O’Toole)</i>                           | 39 |
|    | <b>Recommendation:</b> Receive presentation.  |    |

### ADJOURNMENT



# Sacramento Metropolitan Fire District

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

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FINANCE AND AUDIT COMMITTEE AGENDA

THURSDAY, FEBRUARY 27, 2024

Posted on February 24, 2025

*Marni Rittburg*

Marni Rittburg, CMC, CPMG  
Clerk of the Board

\* No written report

\*\*  Separate Attachment



ADAM A. HOUSE  
Fire Chief

# Sacramento Metropolitan Fire District

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**ACTION SUMMARY MINUTES  
FINANCE AND AUDIT COMMITTEE – REGULAR MEETING  
THURSDAY, JANUARY 23, 2025  
Sacramento Metropolitan Fire District  
10545 Armstrong Avenue – Board Room  
Mather, California  
&  
Remotely Via Zoom**

**COMMITTEE MEMBERS**

**Director Gay Jones – Chair  
Director D’Elman Clark  
Director Shawn Stark  
Director Robert Webber – Alternate**

**CALL TO ORDER**

The meeting was called to order at 5:30 p.m. by Director Clark. Committee members present: Clark, Stark and Webber. Committee members absent: Jones. Staff present: Fire Chief House and Board Clerk Marni Rittburg.

**PUBLIC COMMENT**

No Public Comments were received.

**CONSENT AGENDA**

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

- 1. Action Summary Minutes**  
**Recommendation:** Approve the Action Summary Minutes for the Regular Meeting of October 24, 2024.  
**Action:** Approved the Action Summary Minutes.
- 2. Quarterly Investment Report – December 2024**  
**Recommendation:** Receive and file the investment report for the 2<sup>nd</sup> quarter of Fiscal Year 2024-25.  
**Action:** Received and filed.

## PRESENTATION ITEMS

1. **Bimonthly Fiscal Report Through October 31, 2024**  
*(CFO Dave O'Toole)*  
**Recommendation:** Receive presentation; no action required.  
**Action:** Presentation received.

## ADJOURNMENT

The meeting was adjourned at 5:43 p.m.

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Director Jones, Chair

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Marni Rittburg, CMC, CPMC  
Board Clerk

# Sacramento Metropolitan Fire District



## FINANCE AND AUDIT COMMITTEE BIMONTHLY FISCAL REPORT

FOR THE SIX MONTHS ENDED DECEMBER 31, 2024

(UNAUDITED)

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Presented by:

Dave O'Toole, CFO



**CASH BALANCE**  
As of December 31, 2024 and 2023

FUND NO.	NAME OF FUND	FY 2024/25	FY 2023/24 Dec 31, 2023
212A	County of Sacramento	-\$100,990,002	-\$102,963,843
212A	Workers' Compensation Fund	245,702	341,928
212A	Wells Fargo Bank	1,570,890	2,062,501
	<i>SUBTOTAL - GENERAL FUND</i>	-\$99,173,410	-\$100,559,414
212D	County of Sacramento Capital Facilities Fund	6,386,375	(79,583)
212D	Equipment Financing Trust	1,004,518	119
	<i>SUBTOTAL - CAPITAL FACILITIES FUND</i>	\$7,390,893	\$ (79,464)
212E	County of Sacramento Pension Obligation Reserve Fund	56,130	46,496
212E	U.S. Bank - POB Trust Fund	17,691,736	14,561,636
	<i>SUBTOTAL - PENSION OBLIGATION FUND</i>	\$17,747,866	\$ 14,608,132
212G	County of Sacramento Grant Fund	483,635	473,971
212I	County of Sacramento Impact Fees	11,966,297	8,193,345
212L	County of Sacramento Leased Property Fund	1,690,648	1,089,505
212M	County of Sacramento IGT Fund	1,382,584	21,369,163
212S	County of Sacramento Special Projects Fund	13,027,904	12,962,225
	<i>TOTAL CASH</i>	-\$45,483,583	-\$41,942,537

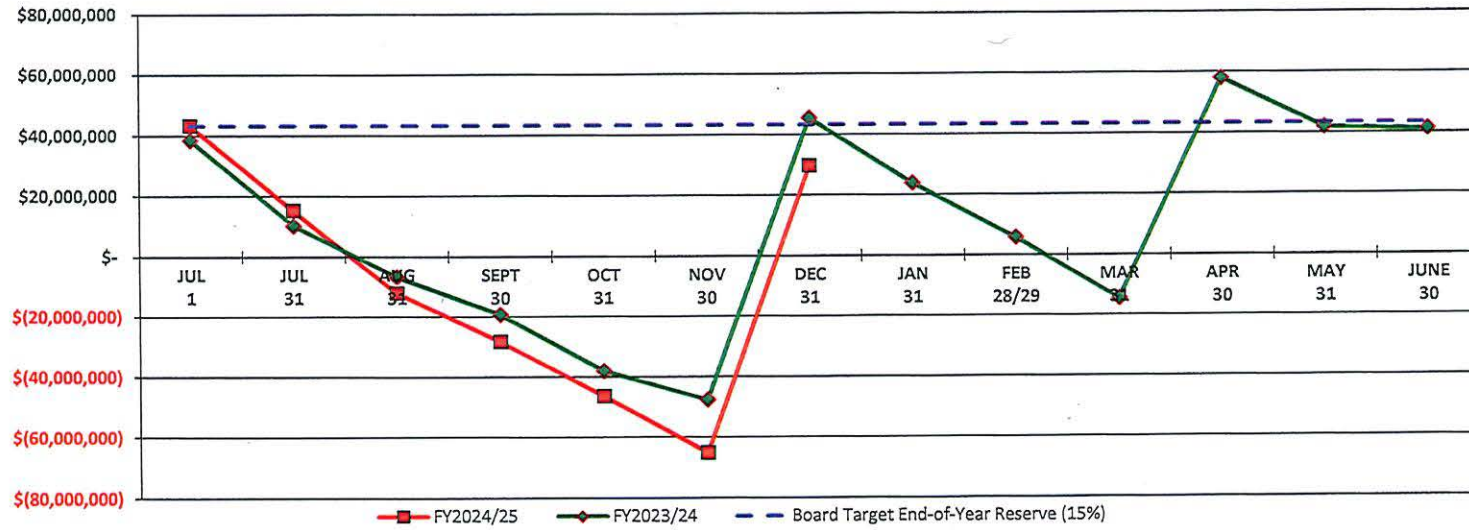


CALIFORNIA EMPLOYERS' RETIREE BENEFIT TRUST (CERBT)  
For the Six Months Ended December 31, 2024

<b>Beginning Balance, 7/1/2024</b>	<b>\$87,221,537</b>
Contributions	\$2,238,012
Gain(Loss)	\$3,751,258
Admin Expense	<u>-\$36,109</u>
<b>Ending Balance, 12/31/2024</b>	<b><u><u>\$93,174,698</u></u></b>



## GENERAL OPERATING FUND 212A RESERVES BALANCE Fiscal Year Comparison 2023/24 to 2024/25



MONTH-END	FY2024/25	FY2023/24	VARIANCE
July 31	\$15,321,550	\$10,360,022	\$4,961,528
August 31	-12,165,643	-6,659,118	-5,506,525
September 30	-28,378,039	-19,366,168	-9,011,871
October 31	-46,320,516	-38,025,221	-8,295,295
November 30	-65,157,242	-51,582,530	-13,574,712
December 31	29,708,290	42,990,391	-13,282,101
January 31		23,858,951	-23,858,951
February 29		5,898,628	-5,898,628
March 31		-12,298,619	12,298,619
April 30		58,601,341	-58,601,341
May 31		41,261,038	-41,261,038
June 30		\$43,059,493	-\$43,059,493

Note: Projected year-end reserve ratio: 11.7%





## REVENUE AND EXPENDITURES - GENERAL OPERATING FUND 212A For the Six Months Ended December 31, 2024

*Comparison with Most Recent Adopted Budget*

6 MONTHS / 50% OF FISCAL YEAR

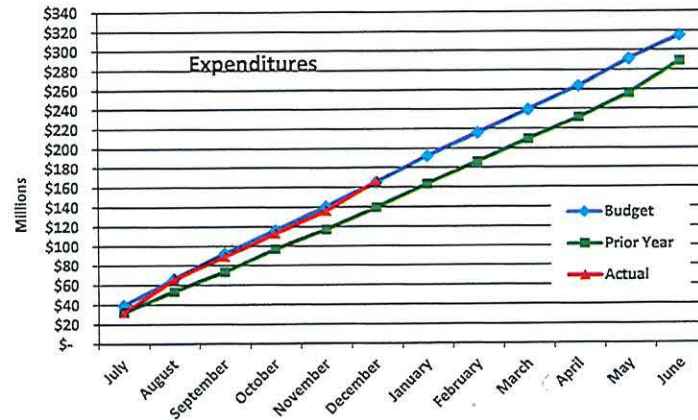
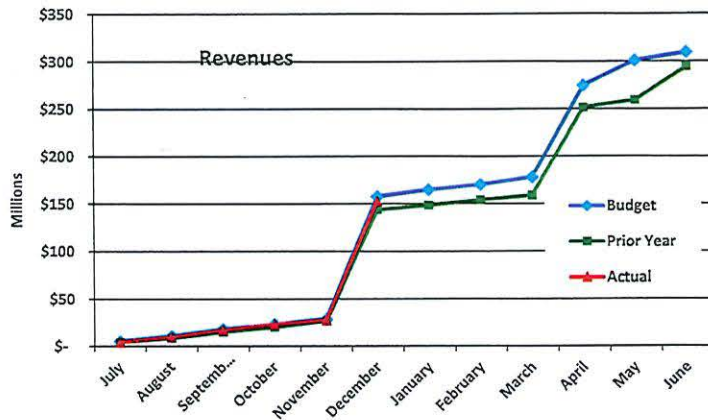
FISCAL YEAR 2024/25			
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED
9100 ALL TAXES	\$213,129,632	\$119,009,103	55.84%
9300 FINES	5,500	183	3.33%
9400 USE OF MONEY/PROPERTY	15,000	3,923	26.15%
9500 OTHER GOVERNMENTAL AGENCIES	4,610,000	782,931	16.98%
9600 OTHER CHARGES FOR SERVICES	17,252,329	8,864,549	51.38%
9669 MEDIC COST RECOVERY*	50,400,000	23,144,861	45.92%
9700 OTHER REVENUES	2,443,481	1,044,720	42.76%
<b>TOTAL REVENUE:</b>	<b>287,855,942</b>	<b>152,850,270</b>	<b>53.10%</b>
5900 TRANSFERS FROM OTHER FUNDS-VRRP**	13,170,000	-	0.00%
5900 TRANSFERS FROM OTHER FUNDS-PPGEMT**	8,404,983	-	0.00%
5900 TRANSFER FROM OTHER FUNDS	-	-	-
<b>TOTAL REVENUE &amp; SOURCES:</b>	<b>\$309,430,925</b>	<b>\$152,850,270</b>	<b>49.40%</b>

FISCAL YEAR 2024/25			
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPENDED
1100 EMPLOYEE WAGES	\$145,980,888	\$75,969,626	52.04%
1200 EMPLOYEE BENEFITS	114,394,942	58,262,555	50.93%
<b>TOTAL LABOR COSTS:</b>	<b>260,375,830</b>	<b>134,232,181</b>	<b>51.55%</b>
2000 SERVICES & SUPPLIES	44,313,140	23,738,370	53.57%
3000 ASSESSMENTS, LICENSES, TAXES & CONTRIBUTIONS	3,555,683	2,014,415	56.65%
3200 PRINCIPAL AND INTEREST	931,373	546,930	58.72%
<b>TOTAL ASSESSMENTS &amp; CONTRIBUTIONS</b>	<b>4,487,056</b>	<b>2,561,345</b>	<b>57.08%</b>
5000 TRANSFER TO OTHER FUNDS	6,145,066	5,992,354	97.51%
<b>TOTAL EXPENDITURES:</b>	<b>\$315,321,092</b>	<b>\$166,524,250</b>	<b>52.81%</b>

\*Includes GEMT

\*\*Transfers occur intermittently during fiscal year.

EXCESS OF REVENUES OVER EXPENDITURES (BUDGET) -\$5,890,167  
EXCESS OF REVENUES OVER EXPENDITURES (ACTUALS) -\$13,673,980





**REVENUE AND EXPENDITURES - GENERAL OPERATING FUND 212A**  
**For the Six Months Ended December 31, 2024 and 2023**  
*Comparison with Prior Year*

6 MONTHS

FISCAL YEAR COMPARISON 2024/25 vs. 2023/24			
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE
9100 ALL TAXES	\$119,009,103	\$112,937,944	5.38%
9300 FINES	183.00	7,301	-97.49%
9400 USE OF MONEY/PROPERTY	3,923	12	32591.67%
9500 OTHER GOVERNMENTAL AGENCIES	782,931.00	694,963	12.66%
9600 OTHER CHARGES FOR SERVICES	8,864,549	3,465,185	155.82%
9669 MEDIC COST RECOVERY	23,144,861	24,068,169	-3.84%
9700 OTHER REVENUES	1,044,720	2,849,955	-63.34%
<b>TOTAL REVENUE:</b>	<b>152,850,270</b>	<b>144,023,529</b>	<b>6.13%</b>
5900 TRANSFERS FROM OTHER FUNDS-VRRP**	-	-	-
5900 TRANSFERS FROM OTHER FUNDS-PPGEMT**	-	-	-
5900 TRANSFER FROM OTHER FUNDS	-	-	-
<b>TOTAL REVENUE &amp; SOURCES:</b>	<b>\$152,850,270</b>	<b>\$144,023,529</b>	<b>6.13%</b>

FISCAL YEAR COMPARISON 2024/25 vs. 2023/24			
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE
1100 EMPLOYEE WAGES	\$75,969,626	\$66,709,220	13.88%
1200 EMPLOYEE BENEFITS	58,262,555	54,219,705	7.46%
<b>TOTAL LABOR COSTS:</b>	<b>134,232,181</b>	<b>120,928,925</b>	<b>11.00%</b>
2000 SERVICES & SUPPLIES	23,738,370	18,001,865	31.87%
3000 ASSESSMENTS, LICENSES, TAXES & CONTRIBUTIONS	2,014,415	514,845	291.27%
3200 PRINCIPAL AND INTEREST	546,930	262,294	108.52%
<b>TOTAL ASSESSMENTS &amp; CONTRIBUTIONS</b>	<b>2,561,345</b>	<b>777,139</b>	<b>229.59%</b>
5900 TRANSFER TO OTHER FUNDS	5,992,354.00	-	-
<b>TOTAL EXPENDITURES:</b>	<b>\$166,524,250</b>	<b>\$139,707,929</b>	<b>19.19%</b>

\*\*Transfers occur intermittently during fiscal year.

**EXCESS OF REVENUES OVER EXPENDITURES (CURRENT ACTUALS) -\$13,673,980**  
**EXCESS OF REVENUES OVER EXPENDITURES (PRIOR YEAR ACTUALS) \$4,315,600**

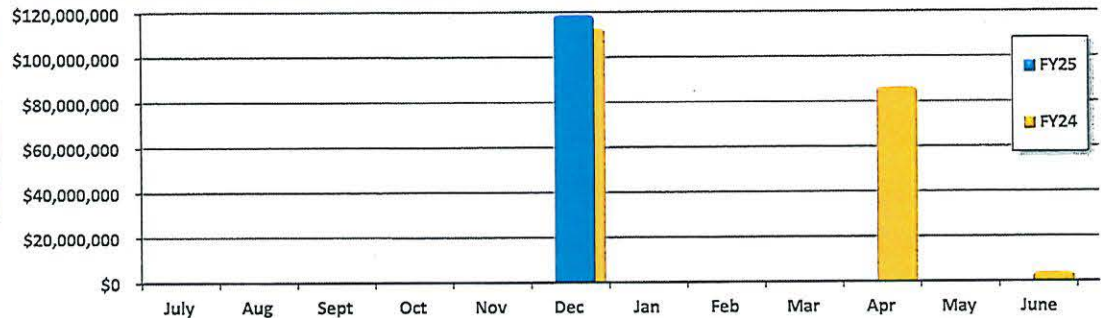


**PROPERTY TAX REVENUE COMPARISON - GENERAL OPERATING FUND 212A**  
**For the Six Months Ended December 31, 2024 and 2023**  
*Comparison with Prior Year*

**6 MONTHS / 50% OF FISCAL YEAR**

	FISCAL YEAR 2023/24				FISCAL YEAR 2024/25			
	Projected	Received this month	Y-T-D Total Received	% of Actual	Projected	Received this month	Y-T-D Total Received	% of Projected
<b>BUDGETED</b>	\$ 202,882,994				\$ 213,129,632			
July		-	-	0.00%		-	-	0.00%
August		\$ 3,064	3,064	0.00%		\$ 3,030	3,030	0.00%
September		22	3,086	0.00%		38	3,068	0.00%
October		994	4,080	0.00%		1,013	4,081	0.00%
November		-	4,080	0.00%		-	4,081	0.00%
December		112,933,864	112,937,944	55.54%		119,005,022	119,009,103	55.84%
January		-	112,937,944	55.54%				
February		-	112,937,944	55.54%				
March		-	112,937,944	55.54%				
April		86,410,216	199,348,160	98.03%				
May		-	199,348,160	98.03%				
June		3,995,873	203,344,033	100.00%				
Accrual		1,915	203,345,948	100.00%				
<b>TOTAL REVENUES</b>		<b>\$ 203,345,948</b>				<b>\$ 119,009,103</b>		<b>55.84%</b>

YTD Property Taxes Compared to Prior Year:	
FY 2024/25	\$ 119,009,103
FY 2023/24	112,937,944
Revenue Increase (Decrease) from Prior Year	<u>\$ 6,071,159</u>
Percentage:	<u>5.38%</u>





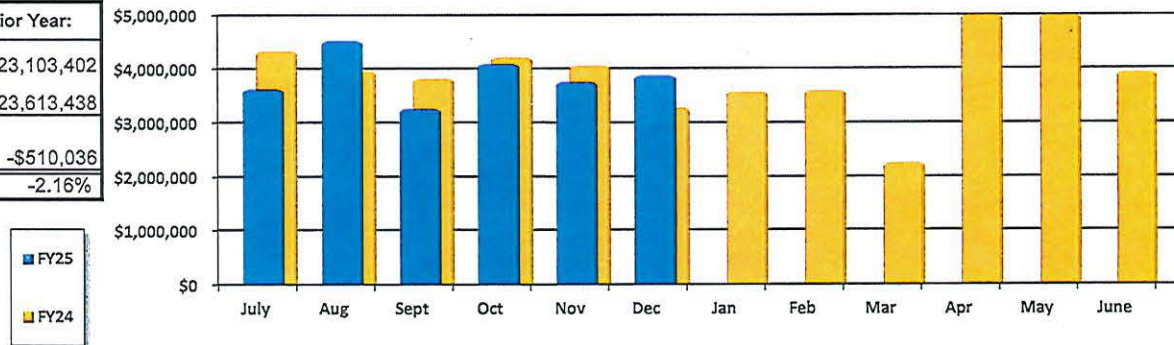
**MEDIC COST RECOVERY - GENERAL OPERATING FUND 212A**  
**For the Six Months Ended December 31, 2024 and 2023**  
*Comparison with Prior Year*

6 MONTHS / 50% OF FISCAL YEAR

	FISCAL YEAR 2023/24				FISCAL YEAR 2024/25			
	Projected	Monthly Fees	Y-T-D Total Received	% of Actual	Projected	Monthly Fees	Y-T-D Total Received	% of Projected
<b>BUDGETED</b>	\$47,400,000 *				\$50,400,000 *			
July		\$4,323,585	\$4,323,585	9.21%		\$3,617,911	\$3,617,911	7.18%
August		3,948,441	8,272,026	17.62%		4,525,909	8,143,820	16.16%
September		3,809,181	12,081,207	25.73%		3,253,751	11,397,571	22.61%
October		4,206,965	16,288,172	34.69%		4,084,987	15,482,558	30.72%
November		4,049,442	20,337,614	43.31%		3,749,459	19,232,017	38.16%
December		3,275,824	23,613,438	50.29%		3,871,385	23,103,402	45.84%
January		3,561,805	27,175,243	57.88%				
February		3,582,545	30,757,788	65.51%				
March		2,250,171	33,007,959	70.30%				
April		5,274,248	38,282,207	81.53%				
May		5,444,738	43,726,945	93.13%				
June		3,918,426	47,645,371	101.47%				
Net Accrual/Reversal		-691,708	46,953,663	100.00%				
<b>TOTAL MEDIC COST RECOVERY</b>		<b>\$ 46,953,663</b>				<b>\$ 23,103,402</b>		<b>45.84%</b>

YTD Medic Cost Recovery Compared to Prior Year:	
FY 2024/25	\$23,103,402
FY 2023/24	23,613,438
Revenue Increase (Decrease) from Prior Year	-\$510,036
Percentage:	-2.16%

\*Excludes GEMT, PPGEMT and VRRP.



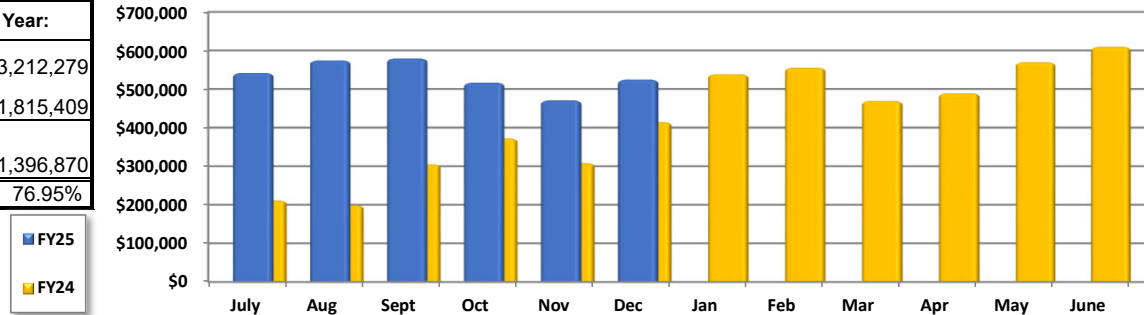


**COMMUNITY RISK REDUCTION COST RECOVERY - GENERAL OPERATING FUND 212A**  
**For the Six Months Ended December 31, 2024 and 2023**  
*Comparison with Prior Year*

**6 MONTHS / 50% OF FISCAL YEAR**

	FISCAL YEAR 2023/24				FISCAL YEAR 2024/25			
	Projected	Monthly Fees	Y-T-D Total Received	% of Actual	Projected	Monthly Fees	Y-T-D Total Received	% of Projected
<b>BUDGETED</b>	<b>\$3,981,146</b>				<b>\$5,924,000</b>			
July		\$212,076	\$212,076	4.07%		\$542,762	\$542,762	9.16%
August		199,904	411,980	7.91%		575,105	1,117,867	18.87%
September		305,773	717,753	13.78%		580,117	1,697,984	28.66%
October		373,184	1,090,937	20.95%		517,384	2,215,368	37.40%
November		309,167	1,400,104	26.89%		471,701	2,687,069	45.36%
December		415,305	1,815,409	34.86%		525,210	3,212,279	54.22%
January		539,361	2,354,770	45.22%				
February		556,146	2,910,916	55.90%				
March		470,201	3,381,117	64.93%				
April		490,253	3,871,370	74.34%				
May		570,291	4,441,661	85.29%				
June		610,271	5,051,932	97.01%				
Net Accrual/Reversal		155,689	5,207,621	100.00%				
<b>TOTAL CRRD REVENUES</b>		<b>\$5,207,621</b>				<b>\$3,212,279</b>		<b>54.22%</b>

YTD CRRD Revenues Compared to Prior Year:	
FY 2024/25	\$3,212,279
FY 2023/24	1,815,409
Revenue Increase (Decrease) from Prior Year	<u>\$1,396,870</u>
Percentage:	<u>76.95%</u>



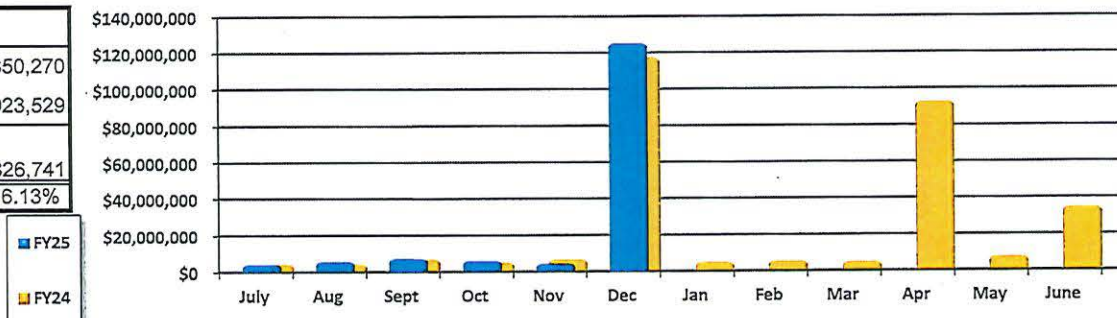


**TOTAL REVENUE COMPARISON - GENERAL OPERATING FUND 212A**  
**For the Six Months Ended December 31, 2024 and 2023**  
*Comparison with Prior Year*

6 MONTHS / 50% OF FISCAL YEAR

	FISCAL YEAR 2023/24				FISCAL YEAR 2024/25			
	Projected	Monthly Revenue	Y-T-D Total Received	% of Actual	Projected	Monthly Revenue	Y-T-D Total Received	% of Projected
<b>BUDGETED</b>	\$295,226,302				\$309,430,925			
July		\$4,280,262	\$4,280,262	1.45%		\$4,253,302	\$4,253,302	1.37%
August		4,221,490	8,501,752	2.89%		5,721,281	9,974,583	3.22%
September		6,735,315	15,237,067	5.17%		7,221,536	17,196,119	5.56%
October		4,943,464	20,180,531	6.85%		6,043,832	23,239,951	7.51%
November		6,552,429	26,732,960	9.08%		4,495,466	27,735,417	8.96%
December		117,290,569	144,023,529	48.92%		125,114,853	152,850,270	49.40%
January		4,726,987	148,750,516	50.52%				
February		5,333,185	154,083,701	52.33%				
March		4,769,123	158,852,824	53.95%				
April		92,739,096	251,591,920	85.45%				
May		7,528,686	259,120,606	88.01%				
June (100% of year)		34,492,979	293,613,585	99.72%				
Net Accrual/Reversal		822,578	294,436,163	100.00%				
<b>TOTAL REVENUE</b>		<b>\$294,436,163</b>				<b>\$152,850,270</b>		<b>49.40%</b>

Total Revenue Compared to Prior Year:	
FY 2024/25	\$152,850,270
FY 2023/24	144,023,529
Revenue Increase (Decrease) from Prior Year	<u>\$8,826,741</u>
Percentage:	6.13%





**REVENUE AND EXPENDITURES - CAPITAL FACILITIES FUND 212D**  
**For the Six Months Ended December 31, 2024**  
*Comparison with Most Adopted Recent Budget*

6 MONTHS / 50% OF FISCAL YEAR

FISCAL YEAR 2024/25			
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED
9410 INTEREST INCOME	-	2,789	-
9569 OTHER GOVERNMENTAL AGENCIES	-	-	-
9862 PROCEEDS FROM SALE OF PROPERTY	-	-	-
9870 OTHER FUNDING SOURCES-FINANCING	15,214,375	1,759,267	11.56%
<b>TOTAL REVENUE</b>	<b>15,214,375</b>	<b>1,762,056</b>	<b>11.58%</b>
5900 TRANSFER FROM OTHER FUNDS	6,130,826	5,992,354	97.74%
<b>TOTAL TRANSFER IN</b>	<b>6,130,826</b>	<b>5,992,354</b>	<b>97.74%</b>
<b>TOTAL REVENUE, SOURCES &amp; TRANSFERS IN:</b>	<b>\$21,345,201</b>	<b>7,754,410</b>	<b>36.33%</b>

FISCAL YEAR 2024/25			
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPENDED
2000 SERVICES & SUPPLIES	\$ -	\$ -	-
3200 PRINCIPAL & INTEREST	5,674,948	2,631,871	46.38%
4101 LAND ACQUISITION	-	-	-
4201 STRUCTURES	5,000	43,132	862.64%
4202 NON-STRUCTURE	134,230	-	0.00%
4300 VEHICLES & EQUIPMENT	20,406,164	573,468	2.81%
<b>TOTAL CAPITAL OUTLAY</b>	<b>20,545,394</b>	<b>616,600</b>	<b>3.00%</b>
5000 TRANSFER TO OTHER FUNDS	-	-	-
<b>TOTAL EXPENDITURES:</b>	<b>\$26,220,342</b>	<b>\$3,248,471</b>	<b>12.39%</b>



**REVENUE AND EXPENDITURES - CAPITAL FACILITIES FUND 212D**  
**For the Six Months Ended December 31, 2024 and 2023**  
*Comparison with Prior Year*

6 MONTHS

FISCAL YEAR COMPARISON 2024/25 vs. 2023/24			
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE
9410 INTEREST INCOME	\$ 2,789	\$ -	-
9569 OTHER GOVERNMENTAL AGENCIES	-	-	-
9862 PROCEEDS FROM SALE OF PROPERTY	-	913,052	-100.00%
9870 OTHER FUNDING SOURCES	1,759,267	-	-
<b>TOTAL REVENUE</b>	<b>1,762,056</b>	<b>913,052</b>	<b>92.99%</b>
5900 TRANSFER FROM OTHER FUNDS	5,992,354	-	-
<b>TOTAL REVENUE, SOURCES &amp; TRANSFERS IN:</b>	<b>7,754,410</b>	<b>\$ 913,052</b>	<b>749.28%</b>

FISCAL YEAR COMPARISON 2024/25 vs. 2023/24			
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE
2000 SERVICES & SUPPLIES	\$ -	\$ -	-
3200 PRINCIPAL & INTEREST	2,631,871	2,731,359	-3.64%
3290 EARLY BOND RETIREMENT	-	-	-
4101 LAND ACQUISITION	-	-	-
4201 STRUCTURES	43,132	-	-
4202 NON-STRUCTURE	-	-	-
4300 VEHICLES & EQUIPMENT	573,468	1,389,583	-58.73%
<b>TOTAL CAPITAL OUTLAY</b>	<b>616,600</b>	<b>1,389,583</b>	<b>-55.63%</b>
5000 TRANSFER TO OTHER FUNDS	-	-	-
<b>TOTAL EXPENDITURES &amp; FUND TRANSFERS OUT:</b>	<b>\$3,248,471</b>	<b>\$4,120,942</b>	<b>-21.17%</b>





**REVENUE AND EXPENDITURES - LEASED PROPERTIES FUND 212L**  
**For the Six Months Ended December 31, 2024**  
*Comparison with Most Recent Adopted Budget*

6 MONTHS / 50% OF FISCAL YEAR

FISCAL YEAR 2024/25			
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED
9410 INTEREST INCOME	\$ -	\$ 829	-
9429 BUILDING RENTAL	1,193,651	639,356	53.56%
9710 OTHER REVENUES	-	-	-
<b>TOTAL REVENUE:</b>	<b>1,193,651</b>	<b>640,185</b>	<b>53.63%</b>
5900 TRANSFER FROM OTHER FUNDS	-	-	-
<b>TOTAL REVENUE &amp; SOURCES:</b>	<b>\$1,193,651</b>	<b>\$640,185</b>	<b>53.63%</b>

FISCAL YEAR 2024/25			
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPENDED
2000 SERVICES & SUPPLIES	\$543,061	\$183,687	33.82%
3200 PRINCIPAL AND INTEREST	244,806	244,806	100.00%
4101 LAND ACQUISITION	-	-	-
4201 STRUCTURES	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>
5000 TRANSFERS TO OTHER FUNDS	-	-	-
<b>TOTAL EXPENDITURES:</b>	<b>\$787,867</b>	<b>\$428,493</b>	<b>54.39%</b>



**REVENUE AND EXPENDITURES - LEASED PROPERTIES FUND 212L**  
**For the Six Months Ended December 31, 2024 and 2023**  
*Comparison with Prior Year*

6 MONTHS

FISCAL YEAR COMPARISON 2024/25 vs. 2023/24			
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE
9410 INTEREST INCOME	\$ 829.00	\$ -	-
9429 BUILDING RENTAL	639,356	571,779	11.82%
9710 OTHER REVENUES	-	445	-100.00%
<b>TOTAL REVENUE:</b>	<b>640,185</b>	<b>572,224</b>	<b>11.88%</b>
5900 TRANSFER FROM OTHER FUNDS	-	-	-
<b>TOTAL TRANSFER IN</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUE &amp; SOURCES:</b>	<b>\$640,185</b>	<b>\$572,224</b>	<b>11.88%</b>

FISCAL YEAR COMPARISON 2024/25 vs. 2023/24			
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE
2000 SERVICES AND SUPPLIES:	\$183,687	\$150,105	22.37%
3200 PRINCIPAL AND INTEREST	244,806	245,383	-0.24%
4000 CAPITAL OUTLAY	-	-	-
5000 TRANSFERS TO OTHER FUNDS	-	-	-
<b>TOTAL EXPENDITURES &amp; EQUIPMENT:</b>	<b>\$428,493</b>	<b>\$395,488</b>	<b>8.35%</b>



**REVENUE AND EXPENDITURES - GRANTS FUND 212G**  
**For the Six Months Ended December 31, 2024**  
*Comparison with Most Recent Adopted Budget*

6 MONTHS / 50% OF FISCAL YEAR

FISCAL YEAR 2024/25			
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED
9410 INTEREST INCOME	\$ -	\$ (79)	-
9531 AID/OTHER LOCAL GOV'T AGENCY	4,184,164	2,149,633	51.38%
9870 OTHER FUNDING SOURCES	-	-	-
<b>TOTAL REVENUE:</b>	<b>4,184,164</b>	<b>2,149,554</b>	<b>51.37%</b>
5900 TRANSFER FROM OTHER FUNDS	14,240	-	0.00%
<b>TOTAL REVENUE &amp; SOURCES:</b>	<b>\$4,198,404</b>	<b>\$2,149,554</b>	<b>51.20%</b>

FISCAL YEAR 2024/25			
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPENDED
1100 EMPLOYEE WAGES	\$2,423,657	\$712,879	29.41%
1200 EMPLOYEE BENEFITS	545,640	798,248	146.30%
<b>TOTAL LABOR COSTS</b>	<b>2,969,297</b>	<b>1,511,127</b>	<b>50.89%</b>
2000 SERVICES & SUPPLIES	365,778	25,100	6.86%
4202 NON-STRUCTURE	999,998	-	0.00%
4303 CAPITAL OUTLAY	90,000	-	0.00%
5000 TRANSFER TO OTHER FUNDS	-	-	-
<b>TOTAL EXPENDITURES &amp; EQUIPMENT:</b>	<b>\$4,425,075</b>	<b>\$1,536,227</b>	<b>34.72%</b>



**REVENUE AND EXPENDITURES - GRANTS FUND 212G**  
**For the Six Months Ended December 31, 2024 and 2023**  
*Comparison with Prior Year*

6 MONTHS

FISCAL YEAR COMPARISON 2024/25 vs. 2023/24			
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE
9410 INTEREST INCOME	-\$79	\$ -	-
9531 AID/OTHER LOCAL GOV'T AGENCY	2,149,633	2,117,994	1.49%
9569 STATE AID & MISC. OTHER PROGRAMS	-	-	-
9870 OTHER FUNDING SOURCES	-	-	-
<b>TOTAL REVENUE:</b>	<b>2,149,554</b>	<b>2,117,994</b>	<b>1.49%</b>
5900 TRANSFER FROM OTHER FUNDS	-	-	-
<b>TOTAL REVENUE &amp; SOURCES:</b>	<b>\$2,149,554</b>	<b>\$2,117,994</b>	<b>1.49%</b>

FISCAL YEAR COMPARISON 2024/25 vs. 2023/24			
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE
1000 EMPLOYEE WAGES	\$712,879	\$1,136,331	-37.26%
1200 EMPLOYEE BENEFITS	798,248	1,183,046	-32.53%
<b>TOTAL LABOR COSTS</b>	<b>1,511,127</b>	<b>2,319,377</b>	<b>-34.85%</b>
2000 SERVICES AND SUPPLIES	25,100	138,609	-81.89%
4303 EQUIPMENT	-	29,055	-100.00%
5000 TRANSFER TO OTHER FUNDS	-	-	-
<b>TOTAL EXPENDITURES &amp; EQUIPMENT:</b>	<b>\$1,536,227</b>	<b>\$2,487,041</b>	<b>-38.23%</b>



**REVENUE AND EXPENDITURES - DEVELOPMENT IMPACT FEES FUND 2121**  
**For the Six Months Ended December 31, 2024**  
*Comparison with Most Recent Adopted Budget*

6 MONTHS / 50% OF FISCAL YEAR

FISCAL YEAR 2024/25				FISCAL YEAR 2024/25			
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED	EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPENDED
9410 INTEREST INCOME	\$ -	\$ 5,908	-	2000 SERVICES & SUPPLIES	\$ 90,000	\$ 24,262	26.96%
9657 IMPACT FEES	3,000,000	1,792,431	59.75%	TOTAL SERVICES & SUPPLIES	90,000	24,262	26.96%
9799 OTHER REVENUES	-	-	-	4101 LAND ACQUISITION	2,400,000	-	0.00%
9870 OTHER FUNDING SOURCES-FINANCING	2,671,876	-	0.00%	4201 STRUCTURES	12,751,918	382,643	3.00%
TOTAL REVENUE	5,671,876	1,798,339	31.71%	4300 VEHICLES & EQUIPMENT	-	-	-
5900 TRANSFER FROM OTHER FUNDS	-	-	-	TOTAL CAPITAL ASSETS	15,151,918	382,643	2.53%
TOTAL TRANSFER IN	-	-	-	TOTAL EXPENDITURES:	15,241,918	406,905	2.67%
				5000 TRANSFERS TO OTHER FUNDS	-	-	-
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$5,671,876	\$1,798,339	31.71%	TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$15,241,918	\$406,905	2.67%



**REVENUE AND EXPENDITURES - DEVELOPMENT IMPACT FEES FUND 2121**  
**For the Six Months Ended December 31, 2024 and 2023**  
*Comparison with Prior Year*

6 MONTHS

FISCAL YEAR COMPARISON 2024/25 vs. 2023/24			
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE
9410 INTEREST INCOME	\$ 5,908	\$ -	-
9657 IMPACT FEES	1,792,431	1,824,085	-1.74%
9799 OTHER REVENUES	-	-	-
9870 OTHER FUNDING SOURCES-FINANCING	-	-	-
<b>TOTAL REVENUE</b>	<b>1,798,339</b>	<b>1,824,085</b>	<b>-1.41%</b>
5900 TRANSFER FROM OTHER FUNDS	-	-	-
<b>TOTAL REVENUE, SOURCES &amp; TRANSFERS IN:</b>	<b>\$1,798,339</b>	<b>\$1,824,085</b>	<b>-1.41%</b>

FISCAL YEAR COMPARISON 2024/25 vs. 2023/24			
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE
2000 SERVICES & SUPPLIES	\$ 24,262	\$ 49,586	-51.07%
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>24,262</b>	<b>49,586</b>	<b>-51.07%</b>
4101 LAND ACQUISITION	-	-	-
4201 STRUCTURES	382,643	96,821	295.21%
4300 VEHICLES & EQUIPMENT	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>382,643</b>	<b>96,821</b>	<b>295.21%</b>
5000 TRANSFERS TO OTHER FUNDS	-	-	-
<b>TOTAL EXPENDITURES &amp; FUND TRANSFERS OUT:</b>	<b>\$406,905</b>	<b>\$146,407</b>	<b>177.93%</b>



**REVENUE AND EXPENDITURES - INTERGOVERNMENTAL TRANSFER FUND 212M**  
**For the Six Months Ended December 31, 2024**  
*Comparison with Most Recent Adopted Budget*

6 MONTHS / 50% OF FISCAL YEAR

FISCAL YEAR 2024/25			
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED
9669 MEDIC COST RECOVERY-VRRP	\$15,388,423	\$ -	0.00%
9669 MEDIC COST RECOVERY-PPGEMT	20,000,000	11,019,133	55.10%
9410 INTEREST INCOME	385,397	-	0%
<b>TOTAL REVENUE</b>	<b>35,773,820</b>	<b>11,019,133</b>	<b>30.80%</b>
5900 TRANSFER FROM OTHER FUNDS	-	-	-
<b>TOTAL TRANSFER IN</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUE, SOURCES &amp; TRANSFERS IN:</b>	<b>\$35,773,820</b>	<b>\$11,019,133</b>	<b>30.80%</b>

FISCAL YEAR 2024/25			
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPENDED
2000 SERVICES & SUPPLIES-VRRP	\$7,002,764	\$ 7,002,764.00	100.00%
2000 SERVICES & SUPPLIES-PPGEMT	6,180,676	1,973,726	31.93%
2000 SERVICES & SUPPLIES	630,000	-	0.00%
<b>TOTAL EXPENDITURES:</b>	<b>13,813,440</b>	<b>8,976,490</b>	<b>64.98%</b>
5000 TRANSFER TO OTHER FUNDS-VRRP**	13,170,000	-	0.00%
5000 TRANSFER TO OTHER FUNDS-PPGEMT**	8,404,983	-	0.00%
<b>TOTAL TRANSFER OUT</b>	<b>21,574,983</b>	<b>-</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES &amp; FUND TRANSFERS OUT:</b>	<b>\$35,388,423</b>	<b>\$ 8,976,490</b>	<b>25.37%</b>

\*\*Transfers occur intermittently during fiscal year.



**REVENUE AND EXPENDITURES - INTERGOVERNMENTAL TRANSFER FUND 212M**  
**For the Six Months Ended December 31, 2024 and 2023**  
*Comparison with Prior Year*

6 MONTHS

FISCAL YEAR COMPARISON 2024/25 vs. 2023/24			
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE
9669 MEDIC COST RECOVERY-VRRP/IGT	\$ -	\$ -	-
9669 MEDIC COST RECOVERY-PPGEMT	11,019,133	10,391,553	6.04%
9410 INTEREST INCOME	-	-	-
<b>TOTAL REVENUE</b>	<b>11,019,133</b>	<b>10,391,553</b>	<b>6.04%</b>
5900 TRANSFER FROM OTHER FUNDS	-	-	-
<b>TOTAL TRANSFERS IN</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUE, SOURCES &amp; TRANSFERS IN:</b>	<b>\$11,019,133</b>	<b>\$ 10,391,553</b>	<b>6.04%</b>

FISCAL YEAR COMPARISON 2024/25 vs. 2023/24			
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE
2000 SERVICES & SUPPLIES-VRRP	\$ 7,002,764.00	\$ 2,154,838	224.98%
2000 SERVICES & SUPPLIES-PPGEMT	1,973,726	2,261,461	-12.72%
<b>TOTAL EXPENDITURES:</b>	<b>8,976,490</b>	<b>4,416,299</b>	<b>103.26%</b>
5000 TRANSFER TO OTHER FUNDS-VRRP**	-	-	-
5000 TRANSFER TO OTHER FUNDS-PPGEMT**	-	-	-
<b>TOTAL TRANSFER OUT</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES &amp; FUND TRANSFERS OUT:</b>	<b>\$ 8,976,490</b>	<b>\$ 4,416,299</b>	<b>103.26%</b>





**REVENUE AND EXPENDITURES - SPECIAL PROJECTS FUND 212S**  
**For the Six Months Ended December 31, 2024**  
*Comparison with Most Recent Adopted Budget*

6 MONTHS / 50% OF FISCAL YEAR

FISCAL YEAR 2024/25			
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED
9531 AID/OTHER LOCAL GOV'T AGENCY	\$ -	\$ -	-
9410 INTEREST INCOME	260,000	7,371	-
<b>TOTAL REVENUE:</b>	<b>260,000</b>	<b>7,371</b>	<b>-</b>
5900 TRANSFER FROM OTHER FUNDS	-	-	-
<b>TOTAL REVENUE &amp; SOURCES:</b>	<b>\$260,000</b>	<b>7,371</b>	<b>2.84%</b>

FISCAL YEAR 2024/25			
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPENDED
TOTAL LABOR COSTS	\$ -	\$ -	-
TOTAL SERVICES AND SUPPLIES:	-	-	-
TOTAL CAPITAL ASSETS	14,126,877	1,017,341	-
5000 TRANSFERS TO OTHER FUNDS	-	-	-
<b>TOTAL EXPENDITURES &amp; EQUIPMENT:</b>	<b>\$14,126,877</b>	<b>1,017,341</b>	<b>7.20%</b>



**REVENUE AND EXPENDITURES - SPECIAL PROJECTS FUND 212S**  
**For the Six Months Ended December 31, 2024**  
*Comparison with Prior Year*

6 MONTHS / 50% OF FISCAL YEAR

FISCAL YEAR COMPARISON 2024/25 vs. 2023/24			
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE
9531 AID/OTHER LOCAL GOV'T AGENCY	\$ -	\$ -	-
9410 INTEREST INCOME	7,371	-	-
TOTAL REVENUE:	7,371	-	-
5900 TRANSFER FROM OTHER FUNDS	-	-	-
<b>TOTAL REVENUE &amp; SOURCES:</b>	<b>\$ 7,371</b>	<b>-</b>	<b>0.00%</b>

FISCAL YEAR COMPARISON 2024/25 vs. 2023/24			
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE
TOTAL LABOR COSTS	\$ -	\$ -	-
TOTAL SERVICES AND SUPPLIES:	-	2,256	-
TOTAL CAPITAL ASSETS	1,017,341	-	-
5000 TRANSFERS TO OTHER FUNDS	-	-	-
<b>TOTAL EXPENDITURES &amp; EQUIPMENT:</b>	<b>\$1,017,341</b>	<b>\$ 2,256</b>	<b>0.22%</b>



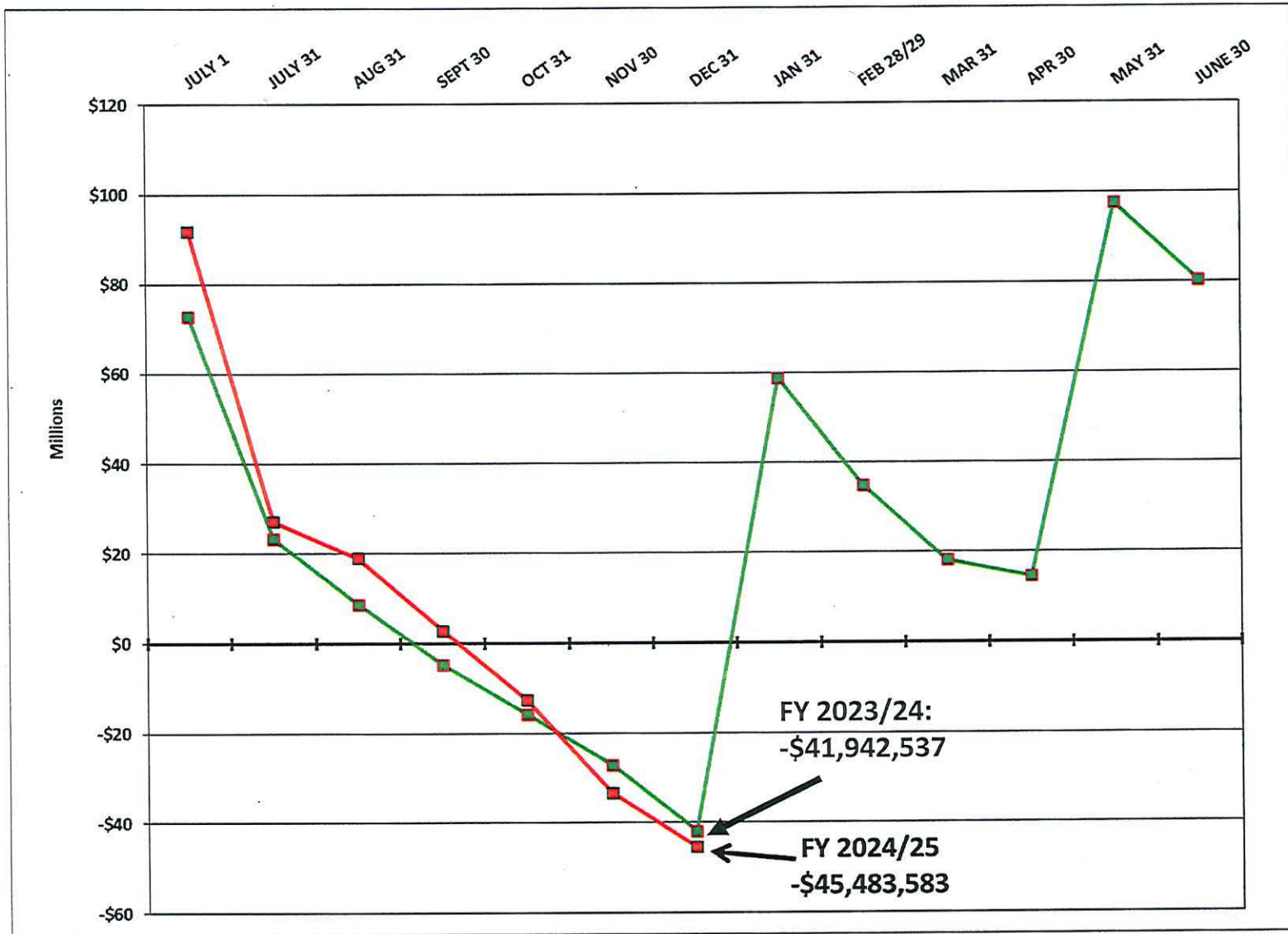
**Finance and Audit Committee**  
**Bimonthly Fiscal Report**  
**Through December 31, 2024**

**- February 27, 2025 -**

**Presented by:**  
**Dave O'Toole**  
**Chief Financial Officer**

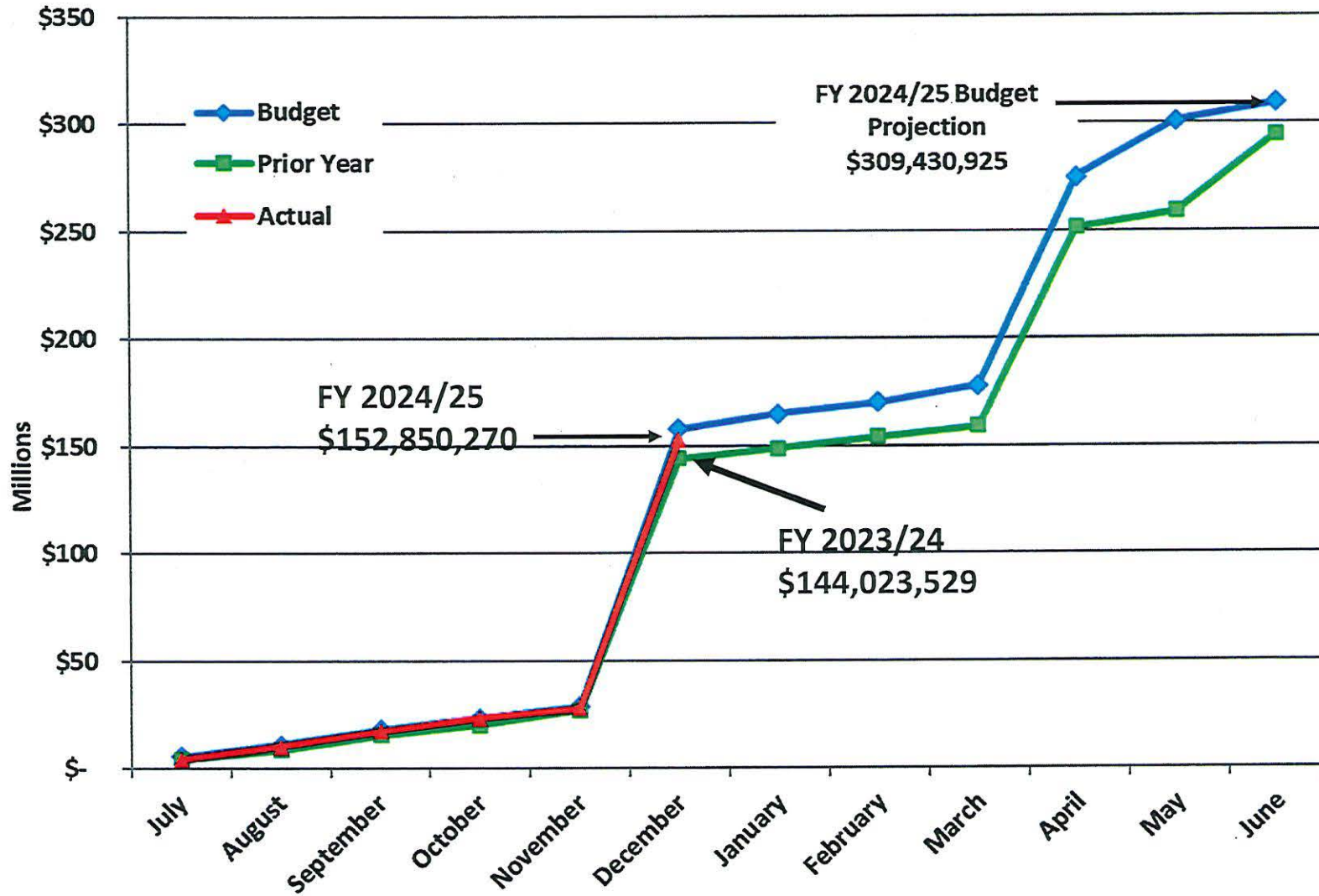


# General Fund Cash Balance Trends: December 31, 2024



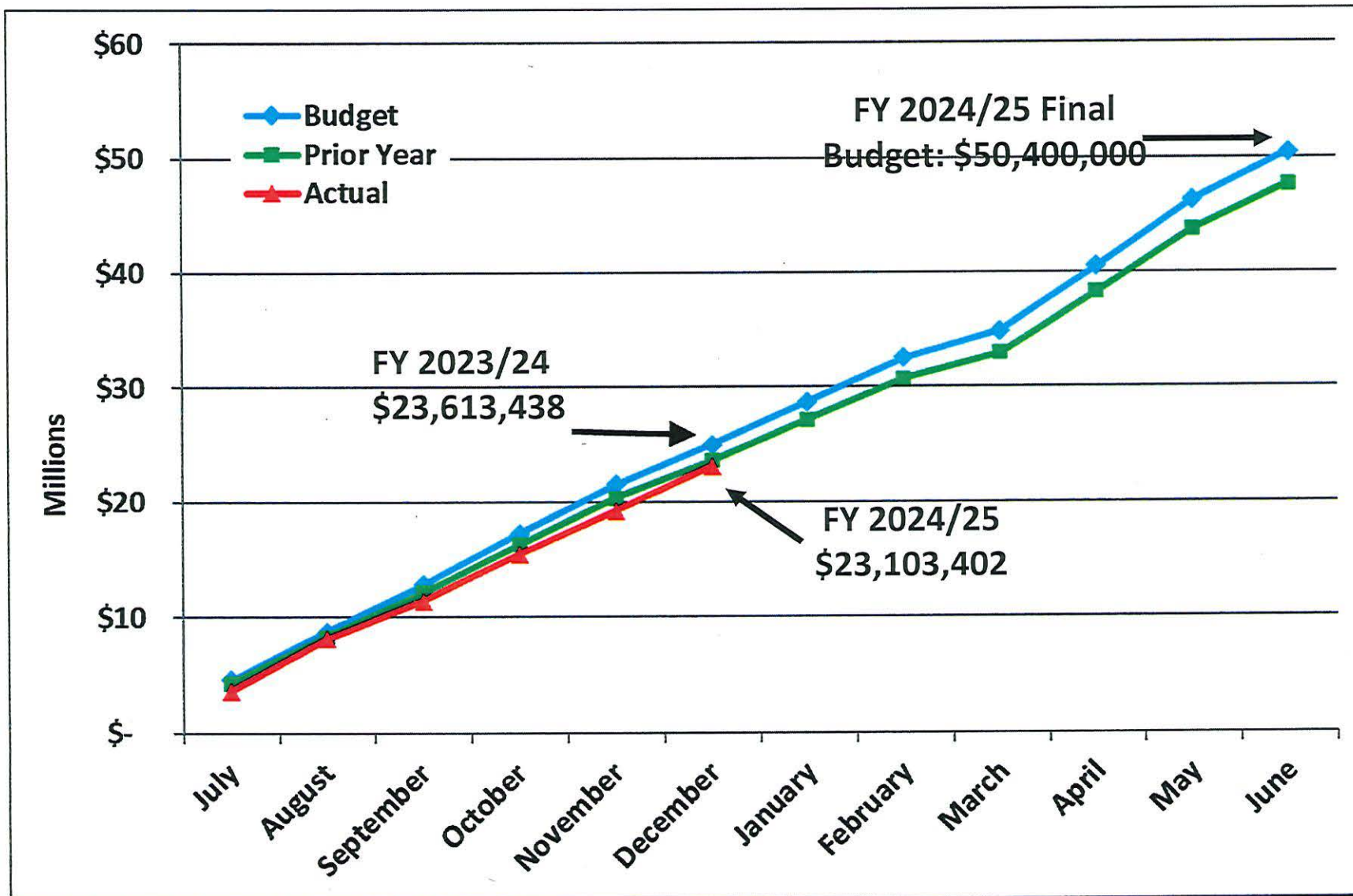


# General Fund: Total Revenues





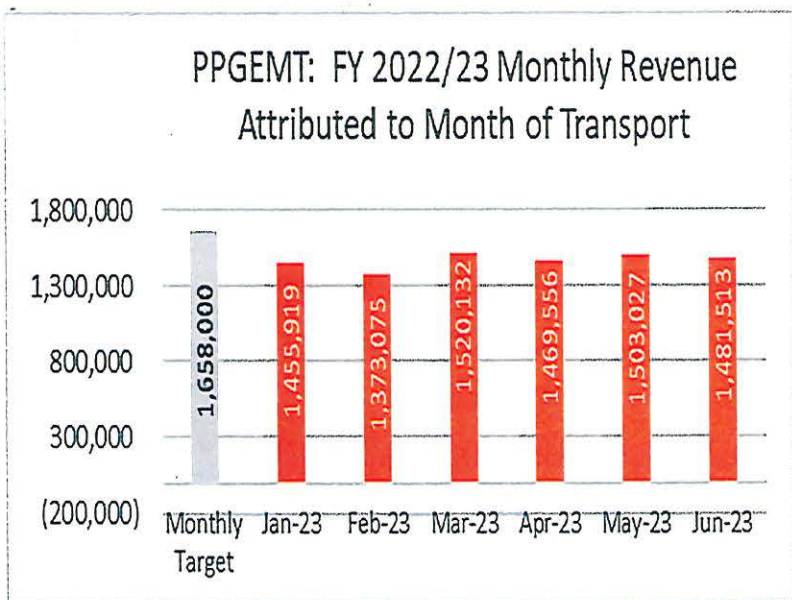
# General Fund: Medic (EMS) Revenues



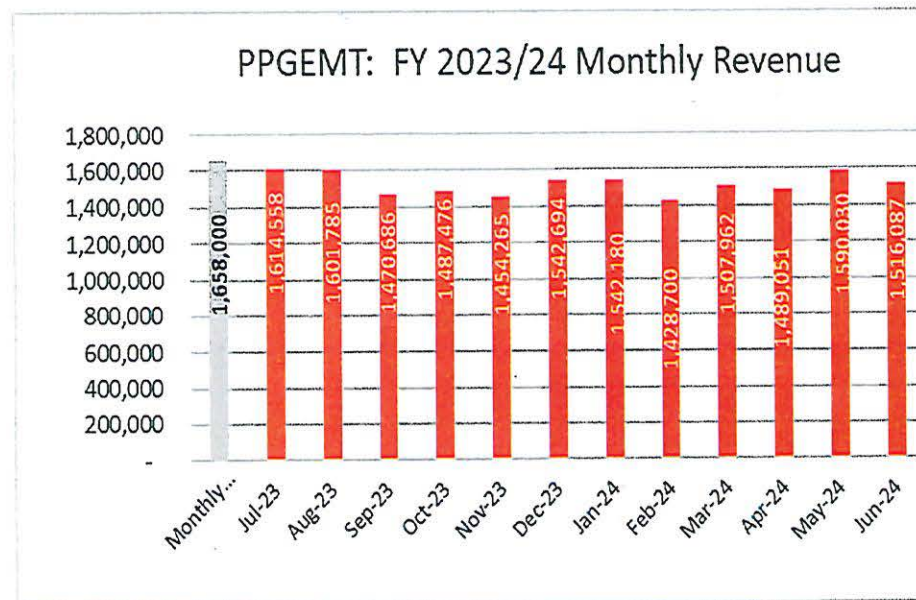


# Prior Fiscal Years' PPGEMT Collections

## Fiscal Year 2022/23



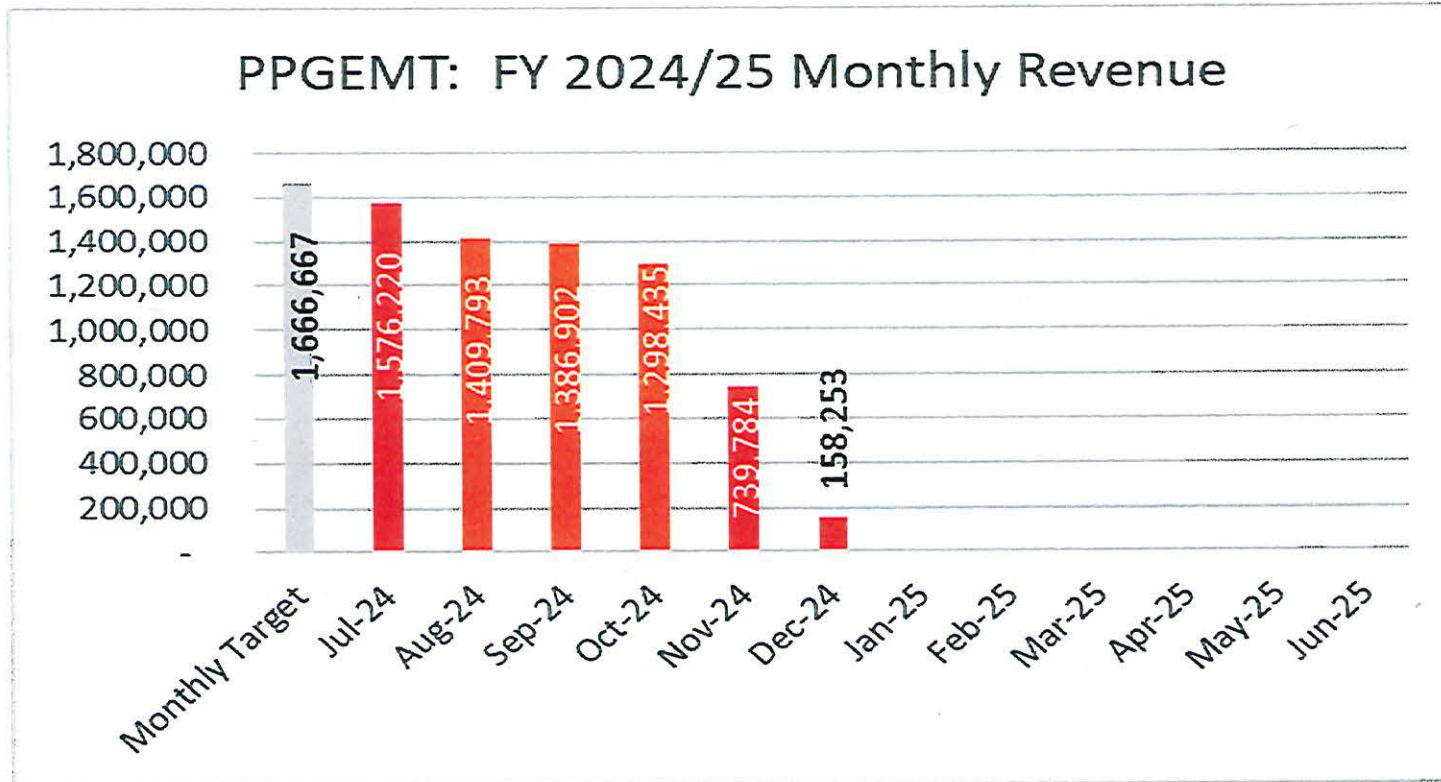
## Fiscal Year 2023/24



For Fiscal Years 2022/23 and 2023/24 the total amount outstanding is **\$2.8 million**



# Current Fiscal Year PPGEMT Income



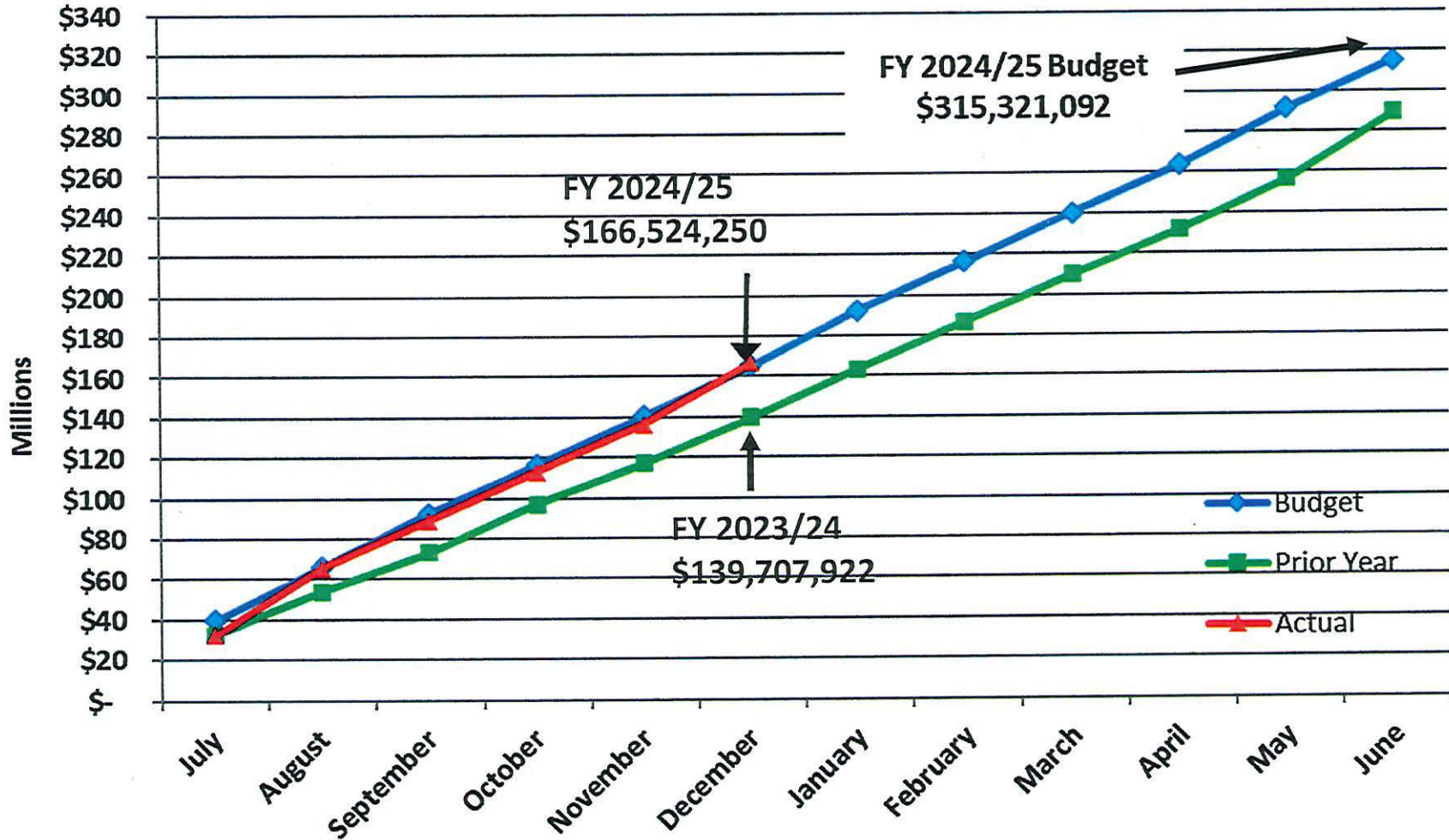
For Fiscal Year 2024/25, after five months:

- Amount outstanding: **\$3.4 million**
- Total collections: **\$6.6 million**



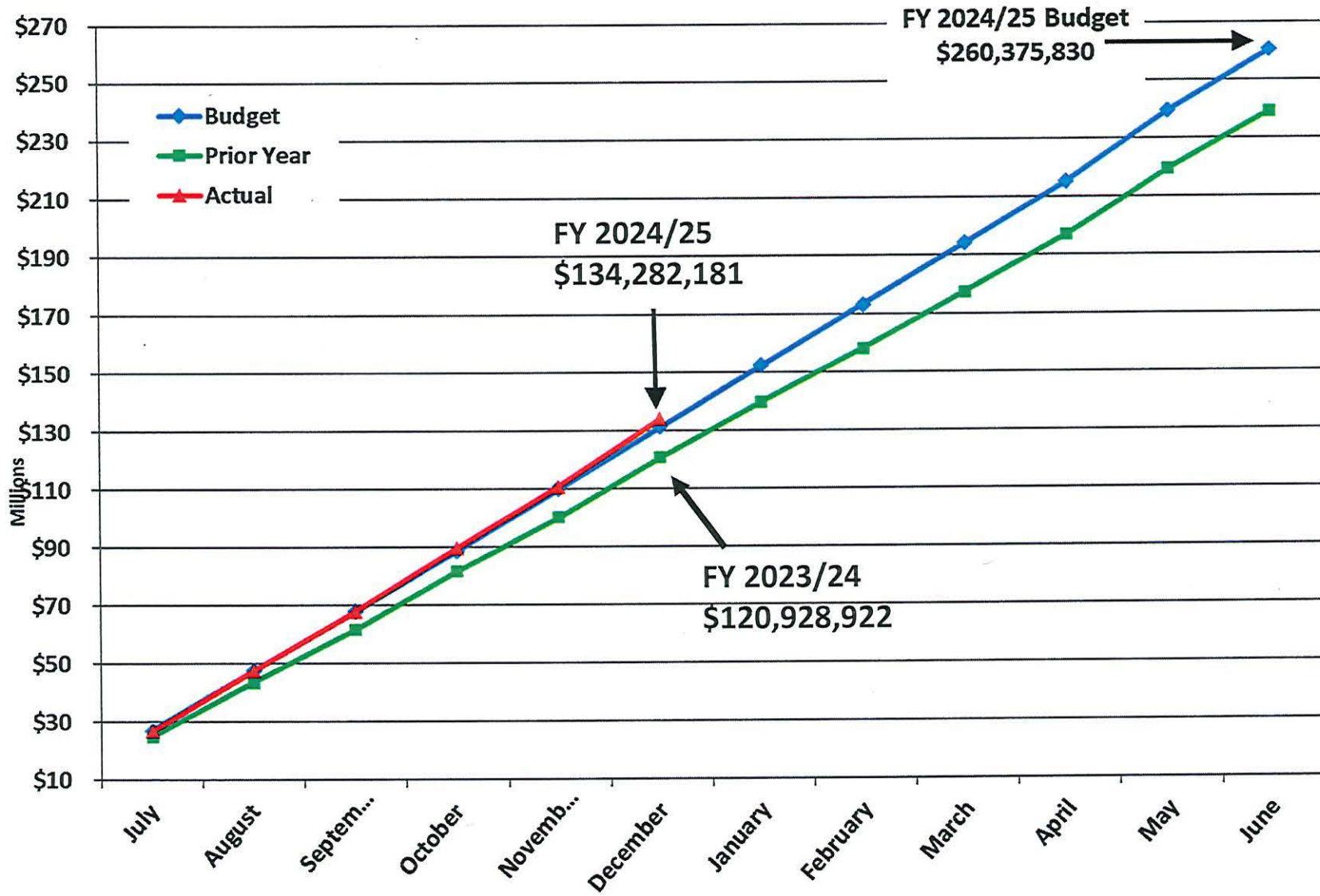


# General Fund: Total Expenditures



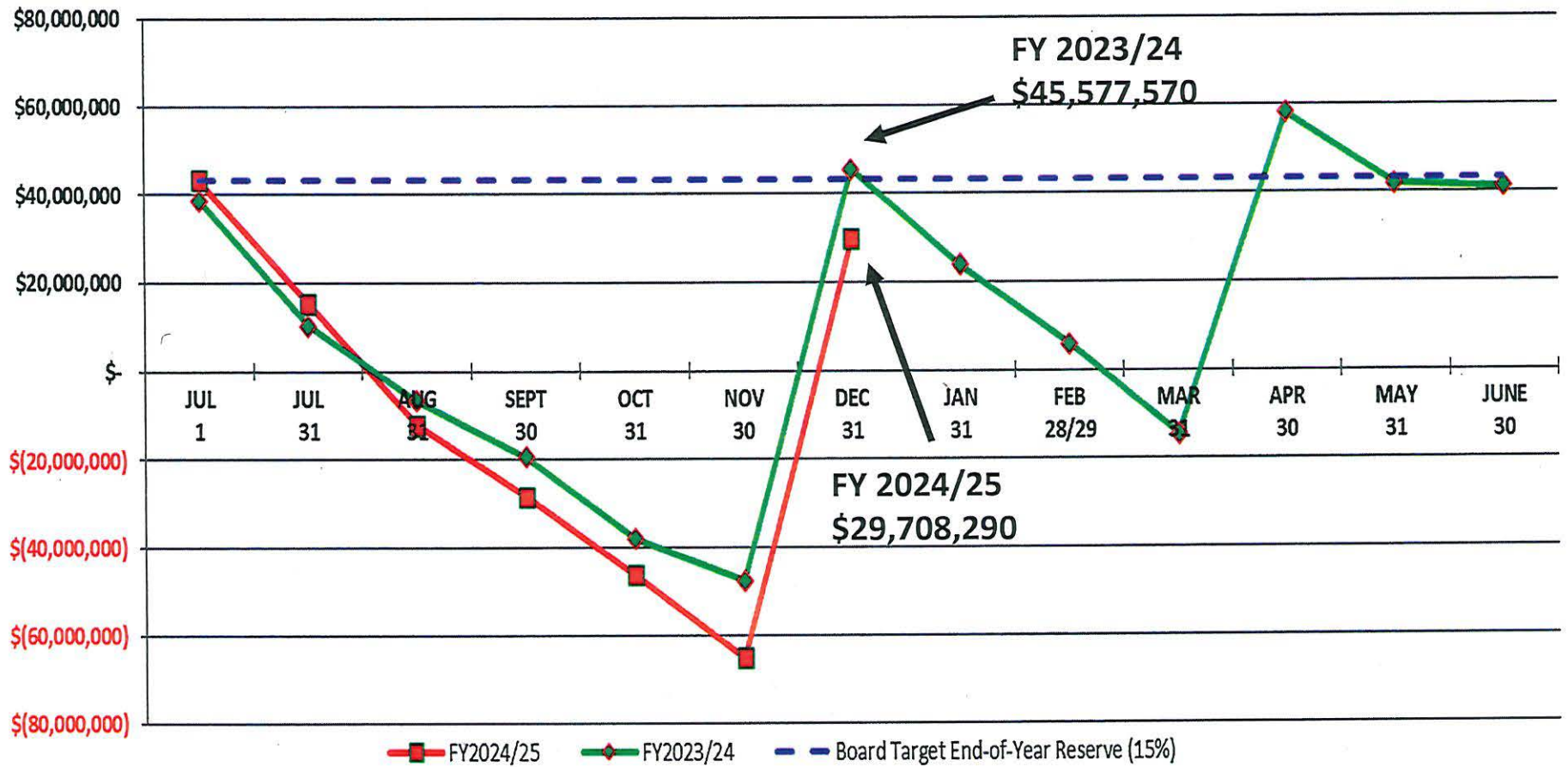


# General Fund: Labor Costs





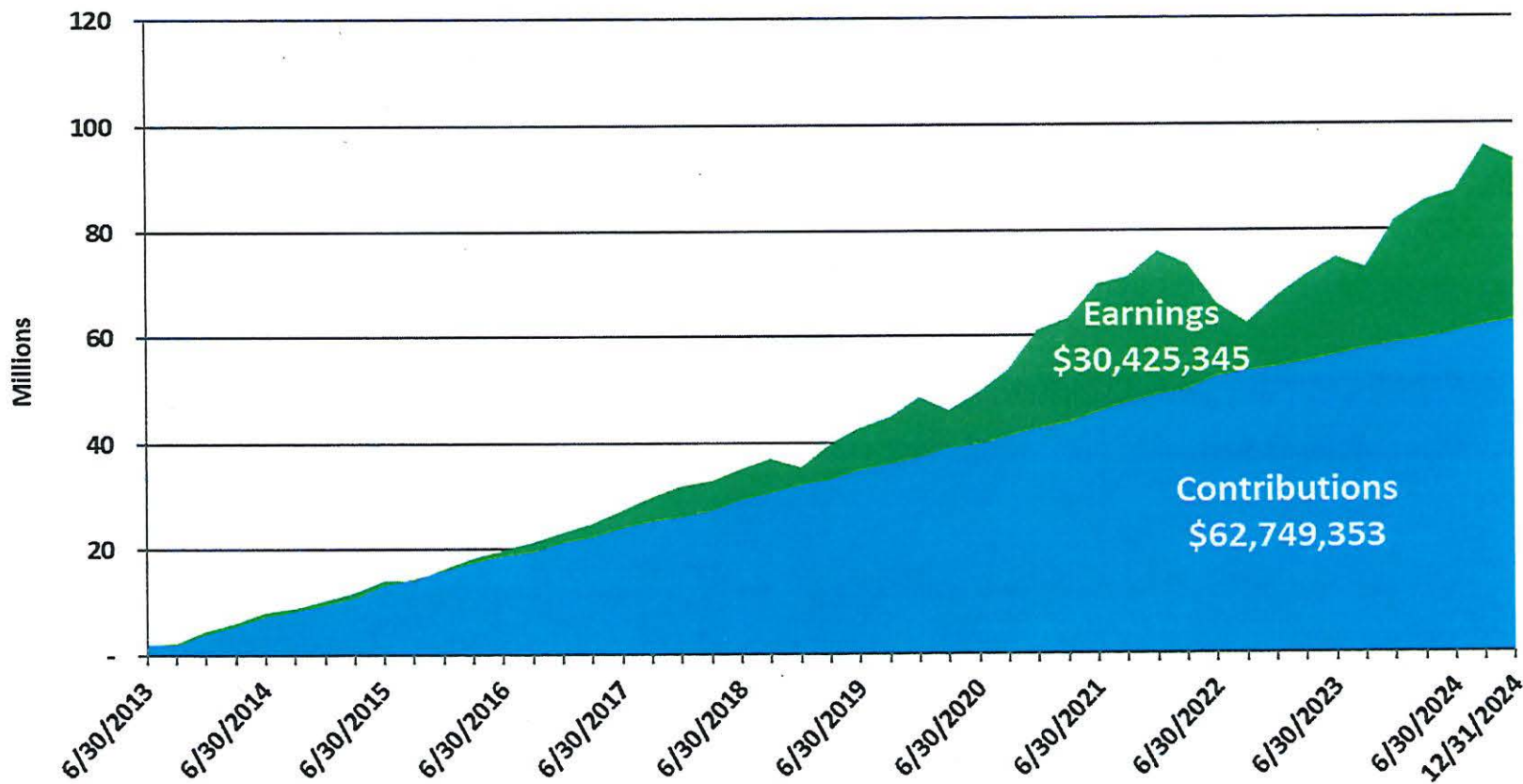
# General Fund: Reserve Balances





# CERBT Fund as of December 31, 2024

Total as of 12/31/2024: \$93,174,698





## Report Takeaways Through December 31, 2024

- Actual December 31, 2024 General Fund cash was \$3.5 million lower than prior year.
- Overall General Fund revenue came in \$1.8 million below budget and \$8.9 million higher than prior year.
- PPGEMT revenues are growing and collection gaps holding: \$2.8 million due for FYs 2022/23 and 2023/24; \$3.4 million due for FY 2024/25.
- General Fund expenditures are \$1.2 million higher than Final Budget.



# BIMONTHLY FISCAL REPORT

## *Questions and Comments*

Dave O'Toole

O'Toole.Dave@metrofire.ca.gov

916-926-9799



# Midyear Budget

## FY 2024/25

*- February 27, 2025 -*

**Presented by:**  
**Dave O'Toole**  
**Chief Financial Officer**



## BUDGET BRIEFING AGENDA

- 1. Fiscal Year 2024/25 Midyear Budget Overview**
- 2. General Fund Revenues**
- 3. General Fund Transfers In from IGT Fund**
- 4. General Fund Expenditures**
- 5. Long-Term Personnel Cost Findings and Recommendations**
- 6. Apparatus Financing Cost Projection**
- 7. Questions**





# MIDYEAR BUDGET OVERVIEW

## FY 2024/25 Midyear Budget

General Fund		
	FINAL	MIDYEAR
Revenues	287,855,942	285,663,703
Expenditures	309,176,028	314,983,583
Other Financing Sources & Transfer	15,440,021	23,391,092
<b>Change in Fund Balance</b>	<b>-5,880,065</b>	<b>-5,928,788</b>
<b>Projected Reserve Transfer</b>	<b>\$ 5,880,065</b>	<b>\$ 5,928,788</b>

All Funds	
FINAL	MIDYEAR
330,979,679	333,285,053
382,493,546	386,307,674
17,886,251	17,045,481
<b>-33,627,616</b>	<b>-35,977,140</b>

Projected June 30, 2025 General Fund Reserve - AMOUNT	\$ 36,819,935	\$ 37,453,482
Projected June 30, 2025 General Fund Reserve - PERCENT	11.7%	<b>11.7%</b>



## MIDYEAR BUDGET OVERVIEW: ALL FUNDS

### FY 2024/25 FINAL BUDGET OVERVIEW: ALL FUNDS

	GENERAL FUND	CAPITAL FACILITIES FUND	LEASED PROPERTIES FUND	GRANTS FUND	DEVELOP-MENT IMPACT FEES FUND	IGT FUND	SPECIAL PROJECTS FUND-ZINF TRNG SITE	TOTALS
<b>Estimated Beginning Fund Balance, July 1, 2024</b>	\$ 43,382,270	\$ 4,332,921	\$ 1,607,998	\$ 38,047	\$ 10,523,672	\$ 3,606,164	\$ 14,002,110	\$ 77,493,182
Revenues	285,663,703	-	1,193,651	3,841,379	3,000,000	39,326,320	260,000	333,285,053
Expenditures	314,983,583	24,455,174	820,286	3,477,072	15,241,918	13,202,764	14,126,877	386,307,674
Other Financing Sources (Uses)	23,391,092	21,380,859	-	-218,626	2,671,876	-29,729,720	-	17,495,481
Change in Fund Balance	-5,928,788	-3,074,315	373,365	145,681	-9,570,042	-3,606,164	-13,866,877	-35,527,140
<b>Estimated Ending Fund Balance, June 30, 2025</b>	<b>\$ 37,453,482</b>	<b>\$ 1,258,606</b>	<b>\$ 1,981,363</b>	<b>\$ 183,728</b>	<b>\$ 953,630</b>	<b>\$ -</b>	<b>\$ 135,233</b>	<b>\$ 41,966,042</b>

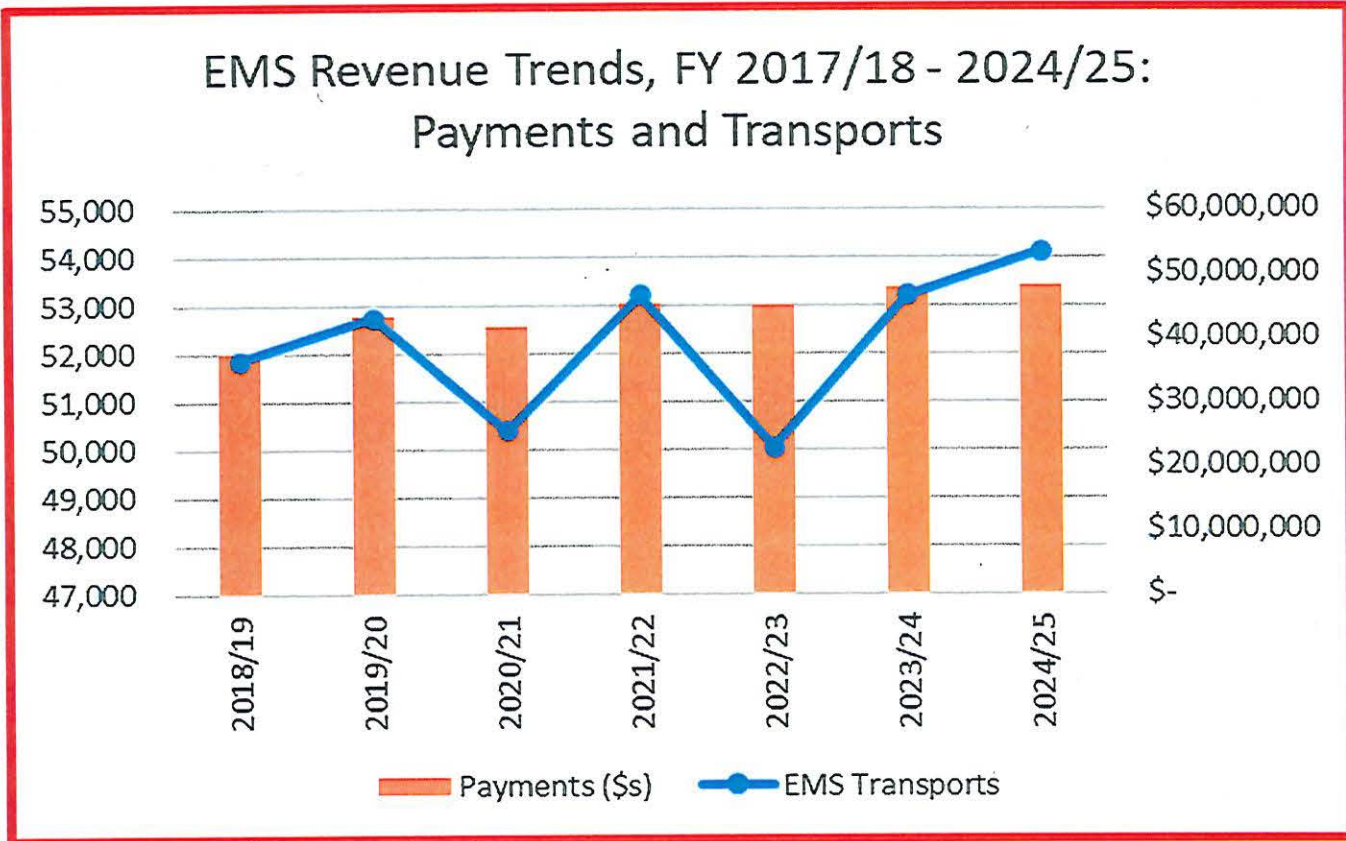


## GENERAL FUND: REVENUES

- **Projected General Fund revenue of \$285.7 million, a \$2.2 million decrease from FY 2024/25 Final Budget:**
  - Property taxes: \$213.5 million, a \$318,000 increase
  - Charges for services: \$65.4 million, a \$2.2 million decrease increase, including:
    - EMS (Medic) fees: \$48.0 million, a \$2.4 million decrease
- **Net transfers to General Fund: \$24.3 million, a \$8.9 million increase relative to FY 2024/25 Final Budget**



# EMS PAYMENTS AND TRANSPORTS, FY 2018/19 / 2024/25





## GENERAL FUND: TRANSFERS IN

### Intergovernmental Transfer (IGT) Fund Programs

#### ➤ Voluntary Rate Range Program (VRRP)

- Under the VRRP District funds are used to secure federal funding to reimburse the District for medical transport services for the uninsured and Medi-Cal beneficiaries.
- ***Midyear net income estimate \$9.1 million (increase of \$776,000)***

#### ➤ Public Provider Ground Emergency Medical Transport (PPGEMT) Program

- PPGEMT Program provides reimbursement for transport of certain Medi-Cal beneficiaries, with an average payment of \$1168. Significant changes to Final Budget estimate:
  - Annual audit reconciliation of prior year income (+ \$3.6 million)
  - Increased (+ \$103) per trip reimbursement rate (+ \$1.3 million)
  - Increased trip income estimate: (+ \$930,000)
- ***Midyear net income estimate \$21.1 million (increase of \$7.8 million)***



## GENERAL FUND: EXPENDITURES

- **Projected General Fund Expenditures of \$315.0 million, a \$5.8 million (1.9%) increase from FY 2024/25 Final Budget.**
- **Labor Budget (compensation, benefits, medical, etc.): \$265.4 million, \$5.0 million (1.9%) higher than Final Budget**
  - Labor costs will be 84.0% of General Fund revenues and net transfers in, from 84.5% in Final Budget.
- **Services and Supplies Cost: \$45.1 million, \$812,000 (1.8%) higher than Final Budget.**
- **Workers' Compensation Reserve increased by \$956,000 transfer from General Fund.**



## GENERAL FUND: LABOR EXPENDITURES

- **Total Compensation: \$149.0 million**, \$3.0 million (2.0%) higher than Final Budget. Includes:
  - Wages: \$1.8 million lower
  - Constant staffing (overtime): \$3.9 million higher (\$2.5 million net of deployments)
- **Total Benefits: \$116.4 million**, \$2.0 million (1.8%) higher than Final Budget. Includes:
  - Set-aside of \$1 million to initiate a Section 115 trust investment plan for future pension costs.
  - Increased workers compensation costs of \$1.1 million
- **Staffing Augmentations:**
  - Two captain positions and reassignment of an assistant chief position to the Health and Wellness Division.
  - Six firefighters to permanently establish Squad 53, while still fully staffing firefighter pool, a Service Delivery Team recommendation.
  - Other Service Delivery Team recommendations pertaining to adding squads, medics, and private ambulance services are under consideration and may be incorporated into future budgets.



## GENERAL FUND: SERVICES & SUPPLIES EXPENDITURES

- **Service and Supplies budget totals \$45.1 million, an increase of \$812,000 (1.8%). Adjustments include:**

### REDUCTIONS

- \$744,000 in November 4, 2024 election cost savings

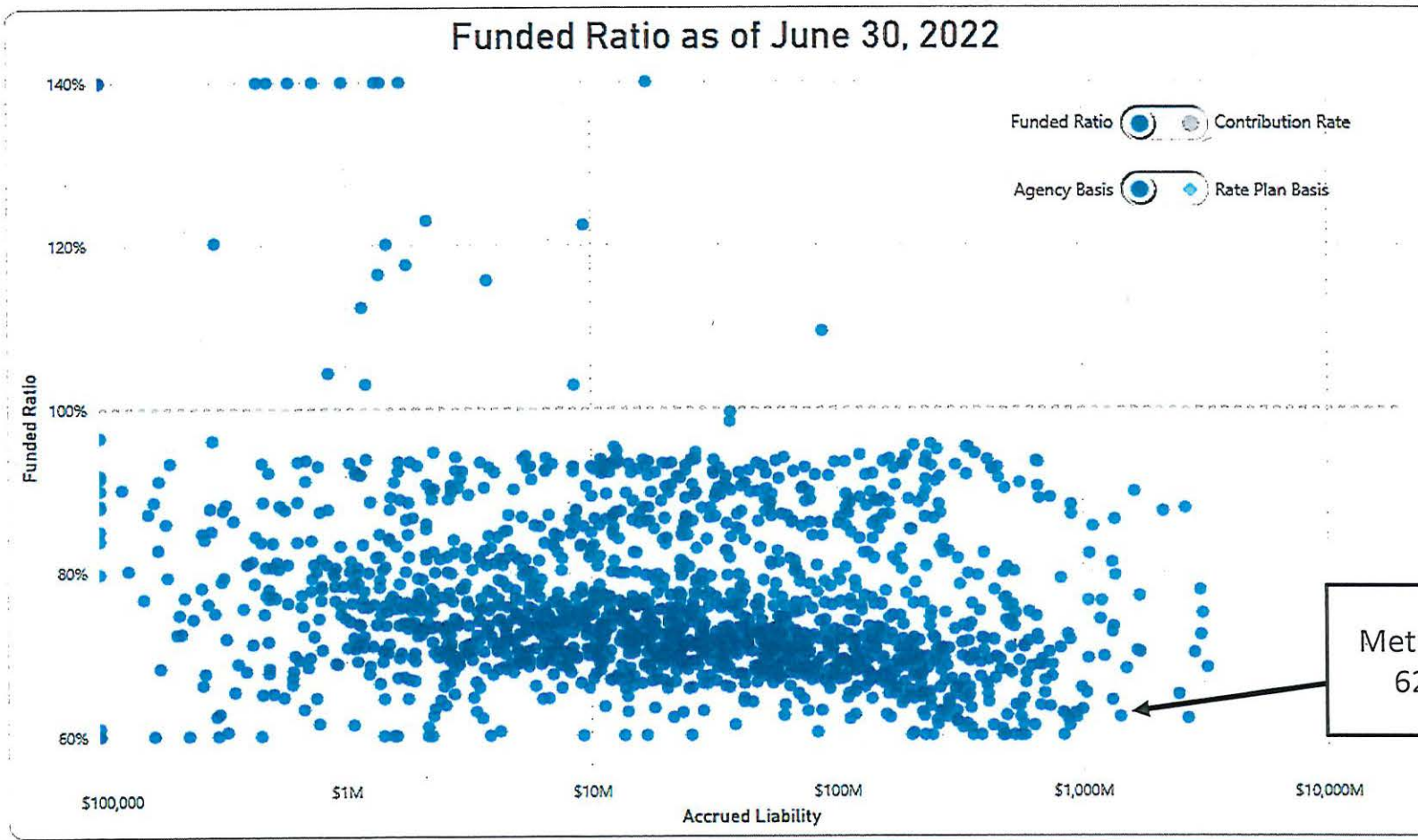
### INCREASES

- \$498,000 Ground Emergency Medical Transport program participation (offset by revenues)
- \$250,000 for Ready Rebound contract
- \$165,000 in insurance premium increases
- \$93,000 for computer equipment



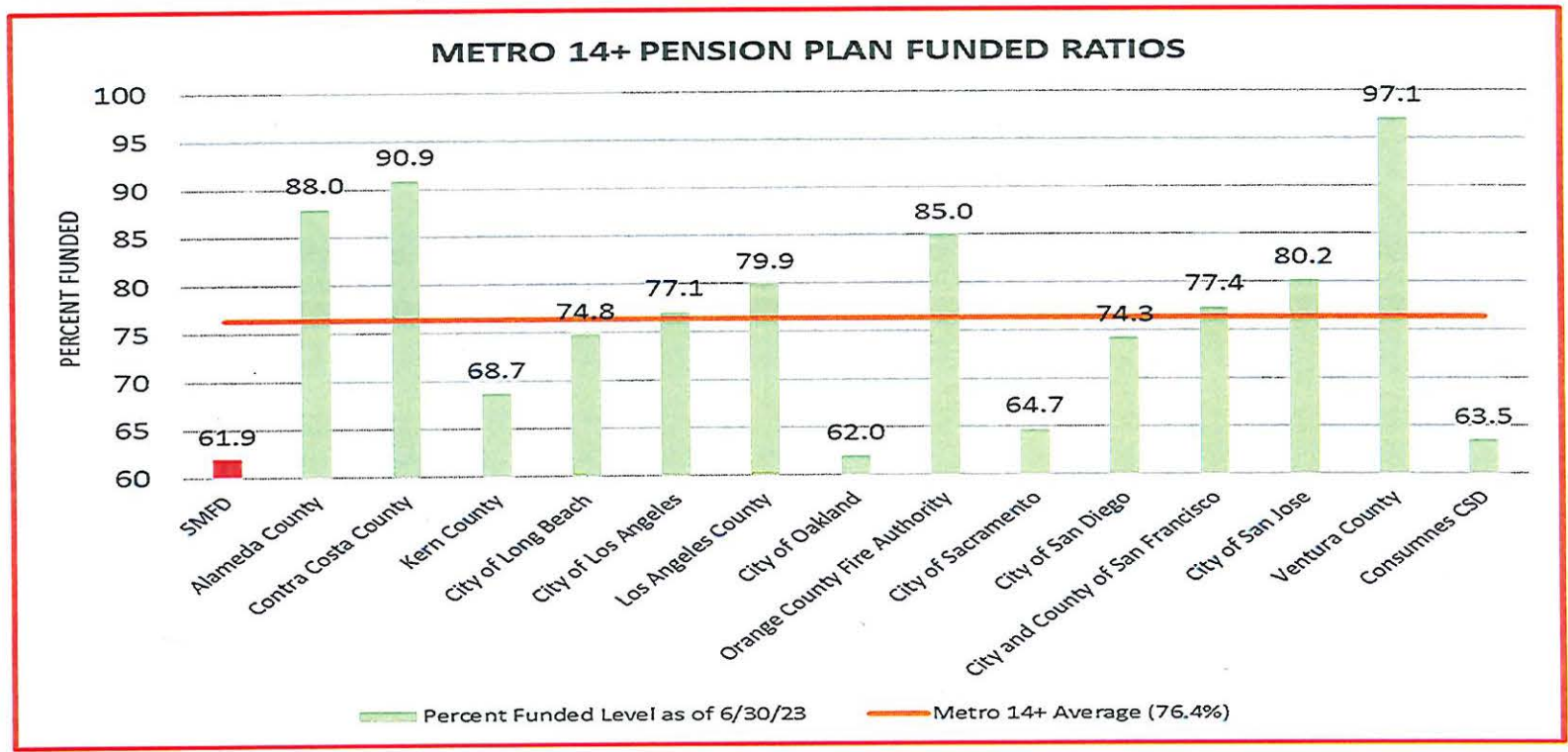


# FY 2022/23 Funded Ratios for Misc. and Safety Plans





# FUNDED RATIO ANALYSIS: PENSIONS

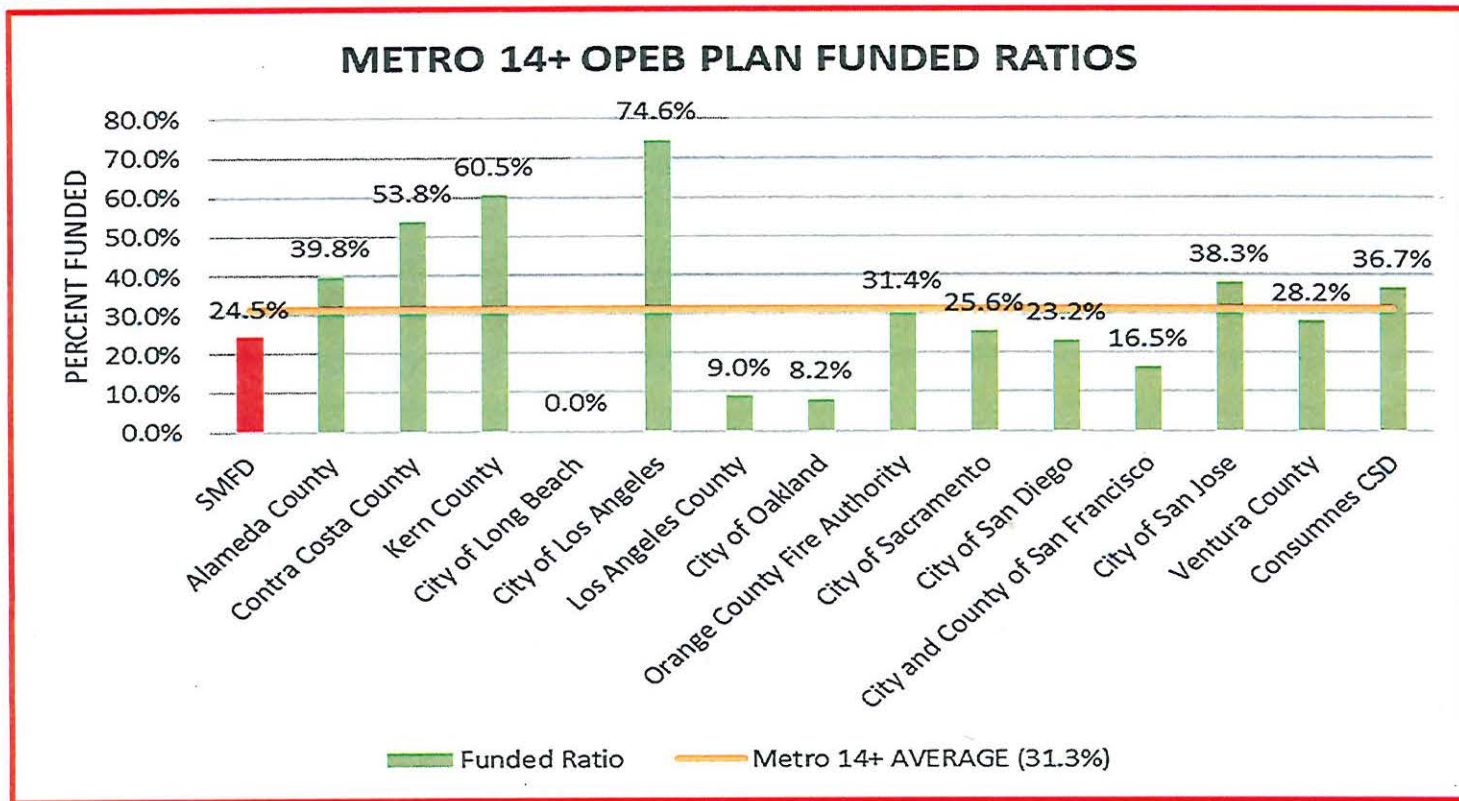


(Metro Fire: #15 of 15)

**Recommendation: Initiate pension trust fund with \$1 million contribution.**



## FUNDED RATIO ANALYSIS: OPEB

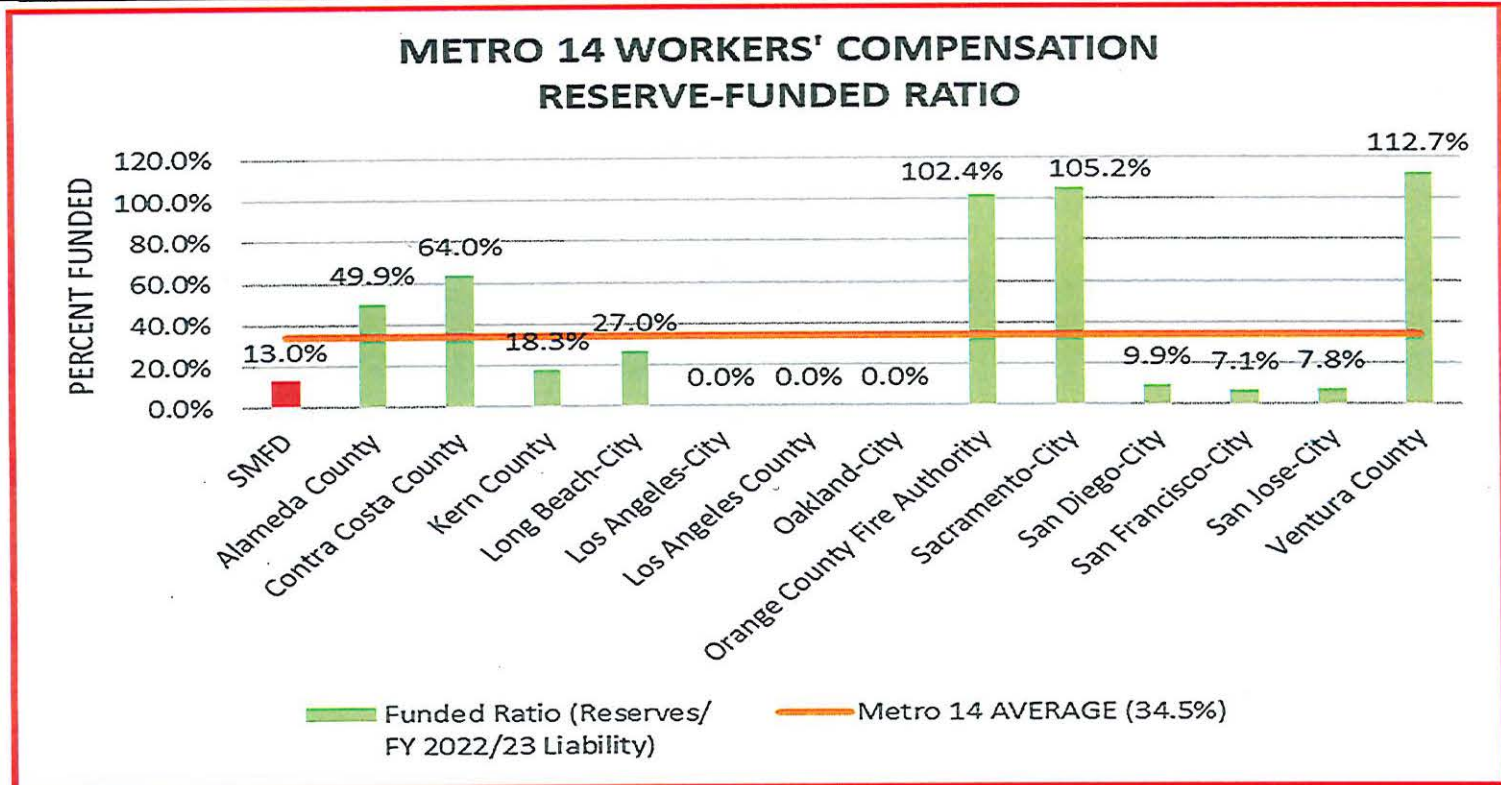


(Metro Fire: #10 of 15)

**Recommendation: Consider additional contributions when reserve target met.**



# FUNDED RATIO ANALYSIS: WORKERS' COMPENSATION



(Metro Fire: #8 of 14)

**Recommendation: Per reserve policy, increase reserve by \$956,000 to match most recent short-term liability.**



## APPARATUS FINANCING COST PROJECTION

### Projected Change to Apparatus Financing Cost, FY 2025/26 - FY 2029/30

	2025/26	2026/27	2027/28	2028/29	2029/30
NO CHANGE to Apparatus Financing Cost:					
General Fund Transfer to Capital Facilities Fund	\$ 6,314,751	\$ 6,504,193	\$ 6,699,319	\$ 6,900,299	\$ 7,107,308
LESS: Current Apparatus Debt Financing Commitment	\$ (4,563,592)	\$ (3,764,265)	\$ (2,347,491)	\$ (1,267,404)	\$ -
<b>CHANGE with Discontinued Apparatus Financing</b>	<b>\$ 1,751,159</b>	<b>\$ 2,739,928</b>	<b>\$ 4,351,828</b>	<b>\$ 5,632,895</b>	<b>\$ 7,107,308</b>



## MIDYEAR BUDGET SUMMARY

- General Fund bottom line unchanged from Final: \$5.9 million borrowed from General Fund and reserve remains 11.7%.
- Excluding transfers, the change in General Fund revenue and expenditures between Final and Midyear Budget is 0.8 percent and 1.9 percent, respectively.
- IGT transfers (PPGEMT and VRRP) contribute additional \$8.6 million to the General Fund.
- Staffing augmented: service delivery recommendation for permanent Squad 53 and full pool adopted; Health and Wellness Division adds two captains and AC.
- Investments made in long-term personnel cost containment with additional contributions to pension trust and Workers' Compensation Reserve Fund.
- Apparatus financing anticipated to realize significant cost reduction over next five fiscal years.



## FY 2024/25 MIDYEAR BUDGET

# *Questions*

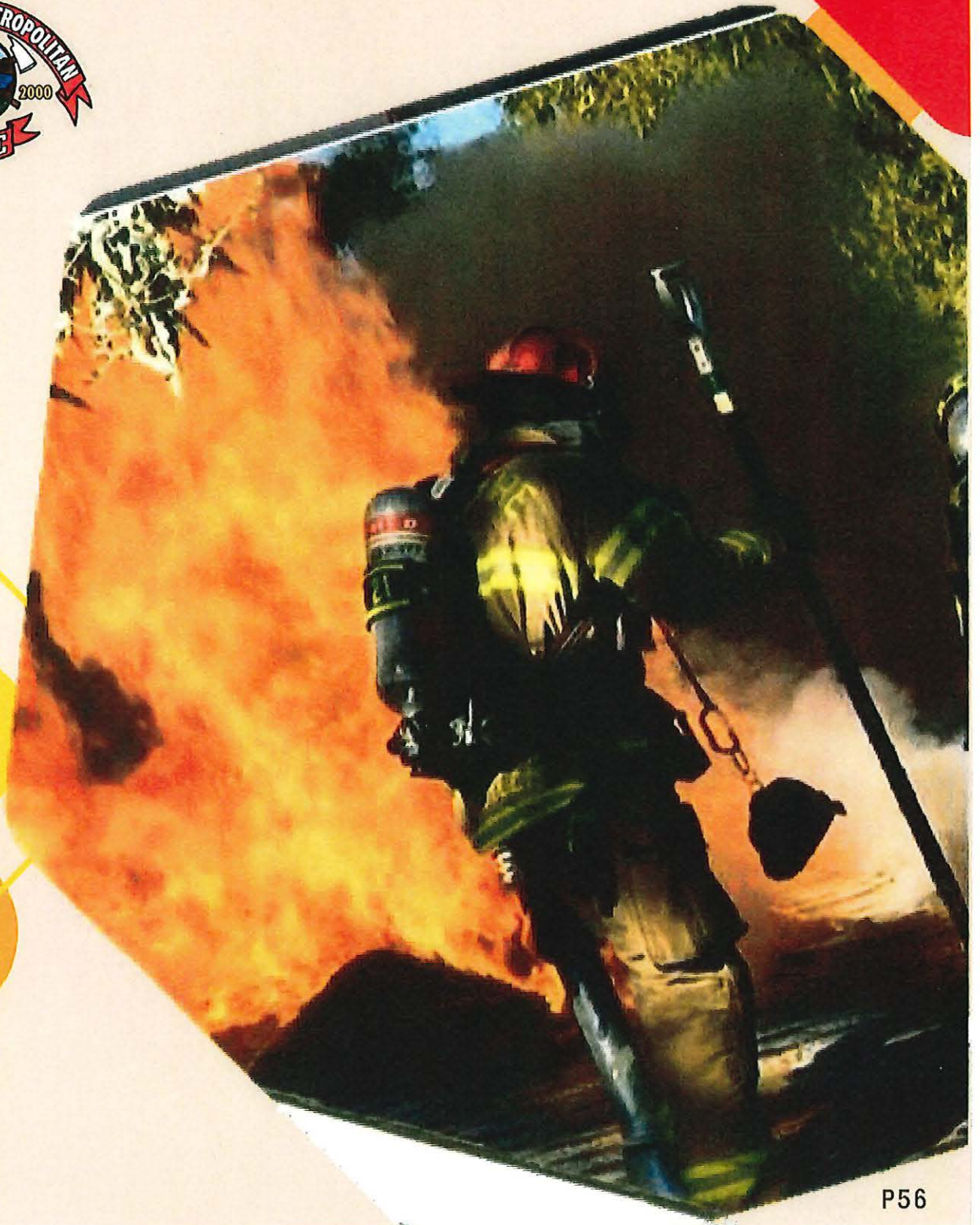
Dave O'Toole

[O'Toole.Dave@metrofire.ca.gov](mailto:O'Toole.Dave@metrofire.ca.gov)

916-926-9799

# MIDYEAR BUDGET

Fiscal Year 2024-25





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ADAM HOUSE  
Fire Chief

# Sacramento Metropolitan Fire District

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

DATE: February 27, 2025  
TO: Finance and Audit Committee, Sacramento Metropolitan Fire District  
FROM: Adam House, Fire Chief  
RE: FY 2024/25 Midyear Budget Adjustments

## OVERVIEW

The Fiscal Year (FY) Midyear Budget presented for your consideration reflects changes since the adoption of the Final Budget in September and is based on actual spending and revenues through December 31, 2024, with projections for the remainder of the fiscal year. The Midyear Budget is an important part of the District's financial process to update spending plans with actual expenditures and revenues, evaluate program commitments, and implement adjustments.

At the midpoint of the District's fiscal year, revenues and expenditures have closely followed the Final Budget approved by the Board of Directors. Fiscal changes of significance are described in this report and the following budget tables.

The FY 2024/25 Midyear Budget includes total spending of \$386.3 million, an increase of \$3.8 million, or 0.9 percent over the FY 2024/25 Final Budget expenditures of \$382.5 million.

Within the General Fund, revenues of \$285.7 million and net transfers and other sources equal \$23.4 million are expected to fall short of General Fund expenditures of \$315.0 million by \$5.9 million—the same shortfall sum included in the Final Budget. The District continues to forecast revenue growth that will eliminate the need for future General Fund borrowing after FY 2024/25.

In the Labor Budget, workers compensation costs and constant staffing callbacks (when suppression staff are called back to work overtime during unanticipated absences) have again increased above the Final Budget figure, by \$1.1 million and \$2.2 million (net of deployment reimbursements), respectively. Coupled with a new \$1 million set-aside for a pension trust and other adjustments, the entire Labor Budget will grow by \$5.0 million in the General Fund.

The Labor Budget also includes important changes to staffing. In the Health and Wellness Division, an assistant chief has been reassigned and two new captain positions established. The Midyear Budget also includes a Service Delivery Team recommendation to add a permanent Squad 53 and six firefighter positions while still fully staffing the firefighter pool at 24 positions.

Other Service Delivery Team recommendations pertaining to adding squads, medics, and private ambulance services are under consideration and may be incorporated into future budgets.

Proposed midyear adjustments to District’s budget are described in the next section.

## DISCUSSION

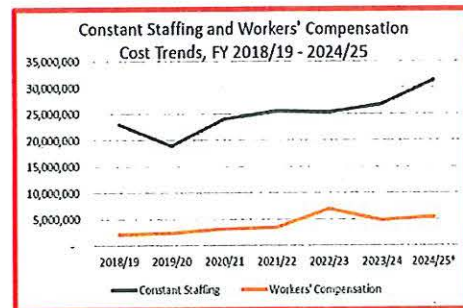
### General Fund Expenditures

Midyear Budget adjustments to General Fund expenditures result in a \$5.8 million cost increase over the Final Budget figure (1.9 percent), for a total expenditure budget of \$315.0 million.

### Labor

Adjustments to the labor expense budget result in an increase of \$5.0 million (1.9 percent above the Final Budget), for a total labor budget of \$265.4 million, and include the following:

- Increased callback overtime costs (“constant staffing”) of \$3.9 million (\$2.2 million net of reimbursed deployment costs). While sick leave usage has declined, the cost increase reflects persistent growth of other leave types, such as vacation.
- Workers’ compensation cost increase of \$1.1 million relative to the Final Budget, reflecting higher-than-budgeted expenses related to settlements.
- A set-aside of \$1 million to establish a pension cost trust fund, similar to the California Employers’ Retirement Benefit Trust used for Other Post Employment Benefit costs. Under this new trust the District will invest in a managed market account, which may be drawn down as sums are needed for unanticipated pension costs.
- Wage-related savings of \$1.8 million due mainly to unfilled positions.



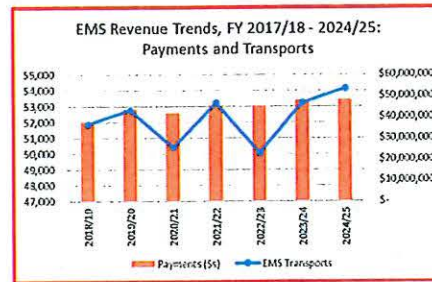
### Services and Supplies

The Midyear Budget for General Fund services and supplies includes a \$812,000 increase (1.8 percent) relative to the Final Budget, for a total of \$45.1 million. The increase is attributable mainly to spending increases including insurance, a workers’ compensation cost management contract, and reimbursed costs for ground emergency medical transportation audits.

### General Fund Revenues and Net Transfers

FY 2024/25 General Fund revenues and net transfers are expected to reach \$309.1 million. Significant midyear adjustments to revenues include:

- Medic Cost Recovery.** The Midyear Budget includes a \$2.4 million decrease in medic revenues based on year-to-date activity, for a revised total of \$48.0 million, down from \$50.4 million included in the Final Budget. The image beside charts EMS payment and transport numbers over the last seven years, illustrating the generally growing/occasionally faltering trends with EMS program cost inputs.



- Property Taxes.** Estimates for the District’s largest revenue source, property taxes, were updated and reflect a modest increase of approximately \$318,000.
- Net Interfund Transfers.** Net transfers from and to the General Fund are forecasted to increase by \$8.9 million in the Midyear Budget. This is mainly attributable to higher collections from the Voluntary Rate Range Program and the Public Provider Ground Emergency Medical Transport (PPGEMT) program.

### General Fund Reserve

After the proposed Midyear adjustments, the General Fund reserve balance is projected to be \$37.4 million on June 30, 2025, or 11.7 percent General Fund reserve, the same reserve ratio included in the Final Budget.

### Capital Facilities Fund

The Midyear Budget includes a \$1.8 million decrease to Capital Facilities Fund expenditures, reflecting updated spending plans for those funds. The projected ending fund balance for the Capital Facilities Fund is \$1.3 million.

### Special Projects Fund

The Midyear Budget reflects full expenditure of the \$14 million appropriated in the State of California Budget Act of 2022/23 for building a new District training facility on Zinfandel Drive in Rancho Cordova. As the Zinfandel Training Facility project develops, it is anticipated that additional sums will be added to the Special Projects Fund to support project completion.

### Other Funds

Midyear Budget updates for the Leased Properties, Grants, Development Impact Fees, Intergovernmental Transfer, and Special Project Fund descriptions are included in the attachments. All funds reflect a positive or zero balance at the end of the fiscal year.

# All Funds Summary



**MIDYEAR BUDGET**  
Fiscal Year 2024-25



# BUDGET SUMMARY - ALL FUNDS

	GENERAL FUND	CAPITAL FACILITIES FUND	LEASED PROPERTIES FUND	GRANTS FUND	DEVELOPMENT IMPACT FEES FUND	IGT FUND	SPECIAL PROJECTS FUND-ZINF TRNG SITE	TOTALS
<b>REVENUES</b>								
PROPERTY TAXES	\$ 213,447,423	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 213,447,423
USE OF MONEY AND PROPERTY	15,000	-	1,193,651	-	-	-	260,000	1,468,651
INTERGOVERNMENTAL	4,610,000	-	-	3,841,379	-	-	-	8,451,379
CHARGES FOR SERVICES	65,413,731	-	-	-	3,000,000	39,390,923	-	107,804,654
MISCELLANEOUS	2,177,549	-	-	-	-	385,397	-	2,562,946
<b>Total Revenues</b>	<b>285,663,703</b>	<b>-</b>	<b>1,193,651</b>	<b>3,841,379</b>	<b>3,000,000</b>	<b>39,776,320</b>	<b>260,000</b>	<b>333,735,053</b>
<b>EXPENDITURES:</b>								
LABOR COSTS	265,386,555	-	-	2,021,295	-	-	-	267,407,850
SERVICES & SUPPLIES	45,123,494	-	575,480	365,777	90,000	13,202,764	-	59,357,515
TAXES, LICENSES, DEBT SERVICE & OTHERS	4,473,534	5,210,901	244,806	-	-	-	-	9,929,241
CAPITAL OUTLAY	-	19,244,273	-	1,090,000	15,151,918	-	14,126,877	49,613,068
<b>Total Expenditures</b>	<b>314,983,583</b>	<b>24,455,174</b>	<b>820,286</b>	<b>3,477,072</b>	<b>15,241,918</b>	<b>13,202,764</b>	<b>14,126,877</b>	<b>386,307,674</b>
<b>REVENUE LESS EXPENDITURES</b>	<b>(29,319,880)</b>	<b>(24,455,174)</b>	<b>373,365</b>	<b>364,307</b>	<b>(12,241,918)</b>	<b>26,573,556</b>	<b>(13,866,877)</b>	<b>(52,572,621)</b>
<b>OTHER FINANCING SOURCES(USES)</b>								
ISSUANCE OF BONDS	-	-	-	-	2,671,876	-	-	2,671,876
ISSUANCE OF CAPITAL LEASES	-	15,329,978	-	-	-	-	-	15,329,978
SALE OF ASSETS	-	-	-	-	-	-	-	-
TRANSFERS IN(OUT) FUND A-General	-	6,050,881	-	(218,626)	-	(30,179,720)	-	(24,347,465)
TRANSFERS IN(OUT) FUND D-Cap Fac	(6,050,881)	-	-	-	-	-	-	(6,050,881)
TRANSFERS IN(OUT) FUND E-Pension	-	-	-	-	-	-	-	-
TRANSFERS IN(OUT) FUND G-Grants	218,626	-	-	-	-	-	-	218,626
TRANSFERS IN(OUT) FUND L-Leases	-	-	-	-	-	-	-	-
TRANSFERS IN(OUT) FUND M-IGT	30,179,720	-	-	-	-	-	-	30,179,720
TRANSFERS IN(OUT) FUND S-Special Projects	-	-	-	-	-	-	-	-
<b>Total Transfers</b>	<b>24,347,465</b>	<b>21,380,859</b>	<b>-</b>	<b>(218,626)</b>	<b>2,671,876</b>	<b>(30,179,720)</b>	<b>-</b>	<b>18,001,854</b>
<b>TRANSFER TO COMMITTED FUNDS</b>	<b>(956,373)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(956,373)</b>
<b>CHANGE IN FUND BALANCE</b>	<b>\$ (5,928,788)</b>	<b>\$ (3,074,315)</b>	<b>\$ 373,365</b>	<b>\$ 145,681</b>	<b>\$ (9,570,042)</b>	<b>\$ (3,606,164)</b>	<b>\$ (13,866,877)</b>	<b>\$ (35,527,140)</b>

# FUND BALANCE SUMMARY

	GENERAL FUND	CAPITAL FACILITIES FUND	LEASED PROPERTIES FUND	GRANTS FUND	DEVELOPMENT IMPACT FEES FUND	IGT FUND	SPECIAL PROJECTS FUND-ZINF TRNG SITE	TOTALS
<b>Estimated Fund Balance Available June 30, 2024</b>	\$ 43,382,270	\$ 4,332,921	\$ 1,607,998	\$ 38,047	\$ 10,523,672	\$ 3,606,164	\$ 14,002,110	\$ 77,493,182
Revenues	285,663,703	-	1,193,651	3,841,379	3,000,000	39,776,320	260,000	333,735,053
Other Financing Sources	30,398,346	21,380,859	-	-	2,671,876	-	-	54,451,081
Release of Committed Funds	-	-	-	-	-	-	-	-
<b>Estimated Funds Available</b>	<b>359,444,319</b>	<b>25,713,780</b>	<b>2,801,649</b>	<b>3,879,426</b>	<b>16,195,548</b>	<b>43,382,484</b>	<b>14,262,110</b>	<b>465,679,316</b>
Expenditures	(314,983,583)	(24,455,174)	(820,286)	(3,477,072)	(15,241,918)	(13,202,764)	(14,126,877)	(386,307,674)
Other Financing Uses	(6,050,881)	-	-	(218,626)	-	(30,179,720)	-	(36,449,227)
Transfer to Committed Funds (Workers Compensation)	(956,373)	-	-	-	-	-	-	(956,373)
Special Item	-	-	-	-	-	-	-	-
<b>Estimated Fund Balance at June 30, 2025</b>	<b>\$ 37,453,482 *</b>	<b>\$ 1,258,606</b>	<b>\$ 1,981,363</b>	<b>\$ 183,728</b>	<b>\$ 953,630</b>	<b>\$ -</b>	<b>\$ 135,233</b>	<b>\$ 41,966,042</b>

\*General Fund reserve amount: 11.7% of expenditures and transfers.

# CAPITAL OUTLAY SUMMARY

Fund	Division	Description	Units	Price	Amount	Principal	Semi-Annual		Annual
							Interest	Costs	Financing Cost
Capital Facilities	SAF:Safety	TWO PPE EXTRACTORS	2	19,500	39,000				
Capital Facilities	SAF:Safety	COMMERCIAL HOT WATER HEATER FOR CARE AND	1	5,500	5,500				
Capital Facilities	SAF:Safety	PPE/SCBA WASHER FOR BATTALION	2	28,500	57,000				
Capital Facilities	TRA:Training	GAS PROP FOR ACADEMY AND TRAINING	1	40,000	40,000				
Capital Facilities	EMS:Emergency Medical Services	25-04 AUTOMATIC CHEST COMPRESSION DEVICES	3	16,317	48,951	8,940	1,958		10,898
Capital Facilities	RES:Rescue	SEARCH CAMERA	1	12,000	12,000				
Capital Facilities	UAV:Unmanned Aerial Vehicles	M30T DRONE WORRY-FREE PLUS COMBO	1	12,700	12,700				
Capital Facilities	APE:Apparatus And Equipment	HOLMATRO COMBI CUTTER	1	15,000	15,000				
Capital Facilities	COM:Communications	800 MHZ PORTABLE RADIO KITS AND ACCESSORIES	1	402,105	402,105				
Capital Facilities	FAC:Facility Maintenance	24-46 ZINFANDEL GATE OPERATOR REPLACEMENT	1	134,230	134,230				
Capital Facilities	FAC:Facility Maintenance	STATION 50 DORM REMODEL CARRYOVER	1	43,500	43,500				
Capital Facilities	FLE:Fleet Maintenance	FORKLIFT FOR STATION 21	1	40,000	40,000				
Capital Facilities	FLE:Fleet Maintenance	23-26 TYPE I ENGINES-FY23 CARRYOVER	5	825,933	4,129,663				
Capital Facilities	FLE:Fleet Maintenance	23-30 REMOUNT AMBULANCES-FY23 CARRYOVER	4	168,232	672,926				
Capital Facilities	FLE:Fleet Maintenance	23-54 SQUAD VEHICLES-FY23 CARRYOVER-NF	4	234,653	938,610	168,737	36,952		205,689
Capital Facilities	FLE:Fleet Maintenance	24-04 REMOUNT AMBULANCES-FY24 CARRYOVER-NF	6	168,232	1,009,392	184,368	40,376		224,744
Capital Facilities	FLE:Fleet Maintenance	25-02 AMBULANCE REPLACEMENT	4	330,815	1,323,259	241,698	52,930		294,628
Capital Facilities	FLE:Fleet Maintenance	25-14 FLEET SERVICE TRUCK REPLACEMENT	1	175,000	175,000	31,964	7,000		38,964
Capital Facilities	FLE:Fleet Maintenance	25-22 LADDER TRUCK REPLACEMENT	1	1,840,527	1,840,527	336,178	73,622		409,799
Capital Facilities	FLE:Fleet Maintenance	25-37 TYPE I ENGINE REPLACEMENT	5	1,177,729	5,888,645	1,075,580	235,546		1,311,125
Capital Facilities	FLE:Fleet Maintenance	25-38 TYPE III ENGINE REPLACEMENT	4	550,613	2,202,452	402,284	88,098		490,383
Capital Facilities	FLE:Fleet Maintenance	COPTER FUEL TENDER RETROFIT	1	8,438	8,438				
Capital Facilities	TEC:Information Technology	SWITCH REPLACEMENT	4	10,875	43,500				
Capital Facilities	TEC:Information Technology	VOICE GATEWAY REPLACEMENT	2	9,000	18,000				
Capital Facilities	TEC:Information Technology	25-31 STORAGE APPLIANCE (SAN) REPLACEMENT	2	71,939	143,878	26,280	5,756		32,035
<b>Subtotal: Capital Facilities</b>					19,244,276	2,476,029	542,238	-	3,018,265
Federal Grants	CER:Community Emergency Response Team	CERT SUPPLY CACHE	1	15,000	15,000				
Federal Grants	HZM: Hazmat	HAZMAT CHEMICAL DETECTOR	1	75,000	75,000				
Federal Grants	ZIF:Zinfandel	ZINFANDEL EVOC	1	1,000,000	1,000,000				
Development Impact Fees	DEV:Development	23-04 VINEYARD SPRINGS STATION	1	10,005,370	10,005,370				
Development Impact Fees	DEV:Development	23-01 GRANTLINE 220 LAND ACQUISITION-CARRYOVER	1	2,400,000	2,400,000				
Development Impact Fees	DEV:Development	ZINFANDEL - PHASE 3 BUILDOUT	1	2,746,548	2,746,548				
Special Projects	ZIF:Zinfandel	ZINFANDEL - PHASE 3 BUILDOUT	1	14,126,877	14,126,877				
<b>Grand Totals</b>					49,613,071	2,476,029	542,238	-	3,018,265



# Revenue & Expenditures: General Operating Fund



**MIDYEAR BUDGET**  
Fiscal Year 2024-25



# BUDGET SUMMARY - GENERAL FUND 212A

	ACTUALS FY 2022-23	ACTUALS FY 2023-24	FINAL FY 2024-25	MID-YEAR FY 2024-25	VARIANCE W/ FY 2024-25 FINAL
<b>REVENUES</b>					
PROPERTY TAXES	\$ 191,765,676	\$ 203,345,948	\$ 213,129,632	\$ 213,447,423	\$ 317,791
USE OF MONEY/PROPERTY	300,653	1,339,929	15,000	15,000	-
INTERGOVERNMENTAL	4,796,903	5,092,916	4,610,000	4,610,000	-
CHARGES FOR SERVICES	58,281,440	60,621,858	67,652,329	65,413,731	(2,238,598)
MISCELLANEOUS REVENUE	307,311	2,357,936	2,448,981	2,177,549	(271,432)
<i>Total Revenues</i>	<u>255,451,983</u>	<u>272,758,587</u>	<u>287,855,942</u>	<u>285,663,703</u>	<u>(2,192,239)</u>
<b>EXPENDITURES:</b>					
LABOR COSTS	216,973,475	236,627,038	260,375,832	265,386,555	5,010,723
<b>OTHER EXPENDITURES:</b>					
SERVICES & SUPPLIES	33,911,980	39,033,170	44,311,940	45,123,494	811,554
TAXES, LICENSES, DEBT SERVICE & OTHERS	3,412,021	3,440,633	4,487,056	4,473,534	(13,522)
<i>Total Expenditures</i>	<u>254,297,476</u>	<u>279,100,841</u>	<u>309,174,828</u>	<u>314,983,583</u>	<u>5,808,755</u>
<b>REV LESS EXP</b>	<u>1,154,507</u>	<u>(6,342,254)</u>	<u>(21,318,886)</u>	<u>(29,319,880)</u>	<u>(8,000,994)</u>
<b>OTHER FINANCING SOURCES(USES)</b>					
ISSUANCE OF CAPITAL LEASES	-	-	-	-	-
SALE OF ASSETS	-	-	-	-	-
TRANSFER IN(OUT) FUND D-Cap Fac	(4,021,419)	(7,460,286)	(6,130,826)	(6,050,881)	79,945
TRANSFER IN(OUT) FUND D-Cap Fac	-	-	-	-	-
TRANSFER IN(OUT) FUND E-Pension Bonds	-	45,838	-	-	-
TRANSFER IN(OUT) FUND G-Grants	11,876	-	-	232,866	232,866
TRANSFER IN(OUT) FUND G-Grants	(17,237)	(4,136)	(4,136)	(14,240)	(10,104)
TRANSFER IN(OUT) FUND L-Leased Properties	-	-	-	-	-
TRANSFER IN(OUT) FUND M-IGT	9,693,141	21,631,733	21,574,983	30,179,720	8,604,737
<i>Total Other Financing Sources(Uses)</i>	<u>5,666,361</u>	<u>14,213,149</u>	<u>15,440,021</u>	<u>24,347,465</u>	<u>8,907,444</u>
<b>REV LESS EXP PLUS TRANSFERS</b>	6,820,868	7,870,895	(5,878,865)	(4,972,415)	906,450
Less: Transfer to Committed Fund Balance	-	-	-	(956,373)	(956,373)
<b>CHANGE IN FUND BALANCE</b>	<u>6,820,868</u>	<u>7,870,895</u>	<u>(5,878,865)</u>	<u>(5,928,788)</u>	<u>(49,923)</u>

# REVENUES & OTHER FINANCING SOURCES - GENERAL FUND

		ACTUALS FY 2022-23	ACTUALS FY 2023-24	FINAL FY 2024-25	MID-YEAR FY 2024-25	VARIANCE W/ FY 2024-25 FINAL
910100	CURRENT SECURED PROPERTY TAXES	\$ 175,221,885	\$ 187,767,190	\$ 196,010,468	\$ 196,015,711	\$ 5,243
910200	CURRENT UNSECURED PROPERTY TAXES	5,927,061	6,637,122	7,485,231	7,479,988	(5,243)
910300	SUPPLEMENTAL PROPERTY TAXES	6,740,565	4,431,023	5,023,000	5,023,000	-
910400	TAXES-SECURED "TEETER" FUNDS	1,040,587	1,448,787	1,449,000	1,726,841	277,841
910500	TAXES-SUPPLEMENTAL "TEETER" FUNDS	397,663	481,133	481,000	372,895	(108,105)
910600	UNITARY CURRENT SECURED TAXES	1,964,878	2,129,119	2,158,333	2,306,388	148,055
912000	SECURED REDEMPTION TAXES	18,767	5,749	87,000	87,000	-
913000	PRIOR UNSECURED PROPERTY TAXES	62,195	63,764	44,000	44,000	-
914000	PROPERTY TAX PENALTIES	46,823	32,681	44,000	44,000	-
919900	TAXES - OTHER	1,734	1,872	-	-	-
976200	SPECIAL TAX ASSESSMENTS	343,518	347,508	347,600	347,600	-
<b>PROPERTY TAXES</b>		<b>191,765,676</b>	<b>203,345,948</b>	<b>213,129,632</b>	<b>213,447,423</b>	<b>317,791</b>
941000	INTEREST INCOME	300,653	1,339,929	15,000	15,000	-
<b>USE OF MONEY/PROPERTY</b>		<b>300,653</b>	<b>1,339,929</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>
919600	RDA RESIDUAL DISTRIBUTION	2,021,626	2,260,116	1,943,000	1,943,000	-
952200	HOMEOWNERS PROPERTY TAX REVENUE	1,349,638	1,330,512	1,330,000	1,330,000	-
953100	AID/OTHER LOCAL GOV'T AGENCY	-	-	-	-	-
953300	REDEVELOPMENT AGENCY-PASSTHRU	1,424,356	1,501,291	1,337,000	1,337,000	-
956900	STATE AID AND OTHER MISC REVENUES	1,283	997	-	-	-
<b>INTERGOVERNMENTAL</b>		<b>4,796,903</b>	<b>5,092,916</b>	<b>4,610,000</b>	<b>4,610,000</b>	<b>-</b>
963900	DEPLOYMENTS/OTHER FIRE SERVICE REIMBURSEMENTS	1,935,299	878,221	2,427,598	2,789,000	361,402
964300	FEES-INSPECTIONS, PERMITS & PLAN REVIEW	2,564,429	5,113,818	5,924,000	5,924,000	-
964330	PLAN REVIEW FEES	1,861,339	3,996,511	4,556,000	4,556,000	-
964340	CODE ENFORCEMENT INSPECTION FEES	612,729	996,336	1,248,000	1,248,000	-
964360	FIREWORK FEES	53,961	93,671	93,000	93,000	-
964370	PLANNING LETTERS (COUNTY)	36,400	27,300	27,000	27,000	-
964800	FIRE CONTROL SERVICE (ALARM FEES)	70,286	91,034	70,000	70,000	-
964900	COPYING SERVICE	7,306	5,804	5,000	5,000	-
966900	MEDICAL CARE (MEDIC FEES)	43,957,468	46,953,663	50,400,000	48,026,000	(2,374,000)
966910	GEMT REIMBURSEMENT	3,036,040	454,732	-	-	-
969300	EDUCATION TRAINING SERVICE	287,119	399,030	380,297	380,297	-
969900	CONTRACT SERVICE REVENUE	6,423,493	6,725,556	8,445,434	8,219,434	(226,000)
<b>CHARGES FOR SERVICES</b>		<b>58,281,440</b>	<b>60,621,858</b>	<b>67,652,329</b>	<b>65,413,731</b>	<b>(2,238,598)</b>
931000	VEHICLE CODE FINES	1,094	1,545	1,500	1,500	-
932000	OTHER COURT FINES	732	6,362	4,000	4,000	-
973000	DONATIONS	4,250	(3,049)	-	5,590	5,590
974000	INSURANCE PROCEEDS	54,566	320,393	487,031	487,031	-
979000	REVENUE - GEMT ADMIN FEE + OTHER	246,669	2,032,677	1,956,450	1,679,428	(277,022)
979900	REVENUE - OTHER	-	8	-	-	-
<b>MISCELLANEOUS REVENUE</b>		<b>307,311</b>	<b>2,357,936</b>	<b>2,448,981</b>	<b>2,177,549</b>	<b>(271,432)</b>
<b>Total General Operating Revenues</b>		<b>255,451,983</b>	<b>272,758,587</b>	<b>287,855,942</b>	<b>285,663,703</b>	<b>(2,192,239)</b>
599100	OPERATING TRANSFERS IN (From FUND D - Cap Fac)	-	-	-	-	-
599100	OPERATING TRANSFERS IN (From FUND E - Pension Bonds)	-	-	-	-	-
599100	OPERATING TRANSFERS IN (From FUND G - Grants)	11,876	-	-	232,866	232,866
599100	OPERATING TRANSFERS IN (From FUND L - Leased Ppty)	-	-	-	-	-
599100	OPERATING TRANSFERS IN (From FUND M - IGT)	9,693,140	21,677,571	21,574,983	30,179,720	8,604,737
<b>OTHER FINANCING SOURCES</b>		<b>9,705,016</b>	<b>21,677,571</b>	<b>21,574,983</b>	<b>30,412,586</b>	<b>8,837,603</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		<b>\$ 265,156,999</b>	<b>\$ 294,436,158</b>	<b>\$ 309,430,925</b>	<b>\$ 316,076,289</b>	<b>\$ 6,645,364</b>

# LABOR COSTS - GENERAL FUND

		ACTUALS	ACTUALS	FINAL	MID-YEAR	VARIANCE W/ FY 2020-21 FINAL	
		FY 2022-23	FY 2023-24	FY 2024-25	FY 2024-25	\$ Change	% Change
<b>WAGES</b>							
111000	Wages	\$ 70,403,709	\$ 77,217,620	\$ 86,403,285	\$ 84,592,515	\$ (1,810,770)	-2.1%
112100	Reserve F/F-Rio Linda	35,486	46,630	52,500	52,500	-	0.0%
112400	Directors	26,350	17,971	22,028	22,028	-	0.0%
113120	Overtime - Shift	2,282,311	2,890,709	2,783,314	2,783,314	-	0.0%
113210	FLSA	1,711,817	1,852,195	1,946,705	2,041,461	94,756	4.9%
113110	Constant Staffing-Callback	26,017,630	26,743,130	27,453,329	31,385,165	3,931,836	14.3%
113220	Overtime - Day	704,341	887,631	914,181	915,974	1,793	0.2%
114110	Out of Class	60,600	110,940	116,000	205,473	89,473	77.1%
114111	Fire Staff Premium	327,805	414,678	494,440	442,653	(51,787)	-10.5%
114120	EMT	2,760,774	2,987,379	3,208,821	3,275,733	66,912	2.1%
114130	Paramedic	3,734,997	4,191,469	4,336,318	4,665,642	329,324	7.6%
114140	Education	4,618,270	5,602,321	6,048,128	6,305,852	257,724	4.3%
114160	Haz-Mat	845,726	1,358,692	1,223,232	1,512,409	289,177	23.6%
114170	Longevity Pay	1,897,776	2,281,561	2,430,470	2,513,946	83,476	3.4%
114200	Standby Pay	62,965	83,081	74,100	78,705	4,605	6.2%
114310	Uniform Allowance	28,200	53,509	45,200	45,200	-	0.0%
114320	Tool Allowance	18,623	20,038	21,600	21,600	-	0.0%
115110	Annual PTO/VL Buy Back	940,890	727,168	716,491	203,401	(513,090)	-71.6%
115114	Holiday Pay Prem.	3,234,174	3,502,945	3,681,714	3,860,921	179,207	4.9%
115130	Sick Leave Buy Back/Annual	1,027,233	1,361,414	1,156,532	1,097,613	(58,919)	-5.1%
115140	Employee Behavioral Wellness Incentive	-	2,835,000	2,852,500	2,949,000	96,500	3.4%
<b>TOTAL WAGES</b>		<b>120,739,677</b>	<b>135,186,081</b>	<b>145,980,888</b>	<b>148,971,105</b>	<b>2,990,217</b>	<b>2.0%</b>
<b>BENEFITS</b>							
<b>Retirement</b>							
121011	CalPERS Safety	47,803,226	50,382,785	58,715,040	58,484,721	(230,319)	-0.4%
121020	CalPERS Misc.	2,581,248	2,738,628	3,198,796	3,099,774	(99,022)	-3.1%
121022	Pension Bonds Principal Payment	2,075,000	2,520,000	5,142,105	5,142,105	-	0.0%
121030	Pension 115 Trust	-	-	-	1,000,000	1,000,000	
121040	SCERS Safety Retirement	2,800,000	4,600,000	3,950,000	3,950,000	-	0.0%
121041	Pension Bonds Interest Payment	1,474,696	1,364,306	1,230,242	1,230,242	-	0.0%
	<b>Total Retirement</b>	<b>56,734,170</b>	<b>61,605,719</b>	<b>72,236,183</b>	<b>72,906,842</b>	<b>670,659</b>	<b>0.9%</b>
<b>Medical</b>							
123010	Employees	14,790,883	16,163,033	18,414,003	18,368,907	(45,096)	-0.2%
123011	Retirees	11,492,408	11,767,364	12,119,365	12,161,365	42,000	0.3%
123015	PERS OPEB	3,724,155	3,888,994	4,162,094	3,935,015	(227,079)	-5.5%
123020	Dental	934,566	977,163	1,017,969	1,026,299	8,330	0.8%
123030	Vision	135,109	140,449	146,048	147,219	1,171	0.8%
123040	Employee Assistance Program (EAP)	43,202	77,144	113,909	116,453	2,544	2.2%
123050	LT Disability	46,335	52,971	56,948	56,659	(289)	-0.5%
123060	Life/AD&D	120,382	125,026	132,484	133,363	879	0.7%
123080	Employee Retirement Consulting	21,933	24,933	26,656	26,487	(169)	-0.6%
	<b>Total Medical:</b>	<b>31,308,973</b>	<b>33,217,077</b>	<b>36,189,476</b>	<b>35,971,767</b>	<b>(217,709)</b>	<b>-0.6%</b>
122020	OASDHI	1,689,615	1,891,387	1,697,032	2,117,637	420,605	24.8%
122030	PARS	9,205	11,378	4,061	19,012	14,951	368.2%
124000	Workers Compensation Claims	6,479,431	4,688,100	4,250,000	5,382,000	1,132,000	26.6%
125000	Unemployment	12,404	27,296	18,192	18,192	-	0.0%
<b>TOTAL BENEFITS</b>		<b>96,233,798</b>	<b>101,440,957</b>	<b>114,394,944</b>	<b>116,415,450</b>	<b>2,020,506</b>	<b>1.8%</b>
<b>TOTAL LABOR COSTS</b>		<b>\$ 216,973,475</b>	<b>\$ 236,627,038</b>	<b>\$ 260,375,832</b>	<b>\$ 265,386,555</b>	<b>\$ 5,010,723</b>	<b>1.9%</b>

# EXPENDITURES & OTHER FINANCING USES - GENERAL FUND

	ACTUALS FY 2022-23	ACTUALS FY 2023-24	FINAL FY 2024-25	MID-YEAR FY 2024-25	VARIANCE W/ FY 2024-25 FINAL
<b>EXPENDITURES</b>					
LABOR COSTS	\$ 216,973,475	\$ 236,627,038	\$ 260,375,832	\$ 265,386,555	\$ 5,010,723
SERVICES & SUPPLIES	33,911,980	39,033,170	44,311,940	45,123,494	811,554
TAXES, LICENSES, DEBT SERVICE & OTHERS	3,412,021	3,440,633	4,487,056	4,473,534	(13,522)
CAPITAL OUTLAY	-	-	-	-	-
<b>Total Expenditures</b>	<b>254,297,476</b>	<b>279,100,841</b>	<b>309,174,828</b>	<b>314,983,583</b>	<b>5,808,755</b>
<b>OTHER FINANCING USES</b>					
TRANSFERS OUT	4,038,655	7,464,422	6,134,962	6,065,121	(69,841)
<b>Total Expenditures and Other Financing Uses</b>	<b>\$ 258,336,131</b>	<b>\$ 286,565,263</b>	<b>\$ 315,309,790</b>	<b>\$ 321,048,704</b>	<b>\$ 5,738,914</b>

Acct	Description	ACTUALS FY 2022-23	ACTUALS FY 2023-24	FINAL FY 2024-25	MID-YEAR FY 2024-25	VARIANCE W/ FY 2024-25 FINAL
110000	WAGES	\$ 120,739,677	\$ 135,186,081	\$ 145,980,888	\$ 148,971,105	\$ 2,990,217
120000	BENEFITS	96,233,798	101,440,957	114,394,944	116,415,450	2,020,506
	<b>Total Labor Costs</b>	<b>216,973,475</b>	<b>236,627,038</b>	<b>260,375,832</b>	<b>265,386,555</b>	<b>5,010,723</b>
200500	ADS/LEGAL NOTICES	11,393	7,978	12,424	12,424	-
201500	PRINT & COPY SERVICES	9,442	8,415	10,000	15,000	5,000
202100	BOOKS, SUBSCRIPTION SERVICE	23,051	16,726	23,708	23,158	(550)
202200	BOOKS, SUBSCRIPTION (PERM LIB)	43,050	24,576	36,729	39,289	2,560
202300	AUDIO VIDEO PRODUCTION SERVICES	-	6,080	9,400	9,400	-
202900	BUSINESS/CONFERENCE	176,528	289,626	445,359	454,594	9,235
203100	BUSINESS ACTIVITY EXP (NON-EE)	22,478	65,835	209,086	209,086	-
203500	EDUC/TRAINING SERVICES	416,500	388,739	430,835	377,061	(53,774)
203600	EDUCATION/TRAINING SUPPLIES	229,058	81,206	205,732	172,732	(33,000)
203800	EMPLOYEE AWARDS	9,572	29,691	37,484	37,484	-
203900	EMPLOYEE TRANSPORTATION	730	944	1,000	1,000	-
204100	OFFICE EQUIP NOT INVENTORIED	7,954	5,038	9,100	10,100	1,000
204500	FREIGHT/SHIPPING	7,559	10,800	10,000	9,000	(1,000)
205100	INSURANCE LBLTY,PPTY,W/C,ETC.	4,674,766	3,611,505	4,496,867	4,662,020	165,153
206100	MEMBERSHIPS	43,753	47,000	57,888	54,719	(3,169)
206600	PHOTO SUPPLY	1,637	1,172	14,000	14,000	-
207600	OFFICE SUPPLIES	50,089	48,910	47,775	47,775	-
208100	POSTAGE/SUPPLY/METER RNTL/LSE	26	9,007	4,000	4,000	-
208500	PRINTING/BINDING	15,421	21,471	21,500	21,500	-
210300	LNDSCP SVC/WEED ABTM/PEST CTRL	86,080	156,005	180,137	183,474	3,337
210400	LANDSCAPE SUPPLY	10,091	12,054	17,536	17,536	-
211100	BUILDING SERVICE	410,694	1,389,857	1,253,464	1,354,133	100,669
211200	BUILDING SUPPLY	122,360	120,940	81,486	81,486	-
213100	ELECTRICAL SERVICE	28,719	44,427	130,389	199,639	69,250
213200	ELECTRICAL SUPPLY	29,641	30,326	30,786	30,786	-
215100	MECH SYSTEMS SVC	51,824	52,091	125,758	146,676	20,918
215200	MECH SYSTEMS SUP	54,902	95,090	78,058	78,058	-
216100	PAINTING SERVICE	116	34,440	4,986	54,640	49,654
216200	PAINTING SUPPLY	3,842	5,258	5,486	5,868	382
216700	PLUMBING SERVICE	28,519	29,718	83,555	83,555	-
216800	PLUMBING SUPPLY	24,054	31,369	48,486	48,486	-
217100	REAL PROPERTY RENTAL	14,112	13,887	20,955	20,955	-
219100	ELECTRICITY	592,372	607,027	701,911	721,432	19,521
219200	NATURAL GAS	261,696	174,192	286,652	183,110	(103,542)
219300	REFUSE SERVICE	79,855	102,234	99,834	159,189	59,355
219500	SEWAGE SERVICE	46,896	45,425	51,120	54,916	3,796
219700	TELEPHONE SVCE:LINE FEES & CALLS	845,653	888,444	821,520	649,520	(172,000)
219800	WATER SERVICE	136,220	147,679	164,839	169,444	4,605
220500	VEHICLE MAINT SVC	1,357,819	1,749,679	1,936,000	1,976,430	40,430
220600	VEHICLE MAINT SUP	1,594,442	1,550,050	1,561,000	1,648,400	87,400
222600	EXPENDABLE TOOLS	11,644	10,073	12,986	12,986	-
223100	FIRE EQUIP SVC (NON-SCBA)	55,020	79,288	433,000	428,000	(5,000)
223200	FIRE EQUIP SUPPLY	286,223	365,333	551,955	551,955	-
223600	FUEL, OILS & LUBRICANTS	1,661,564	1,614,874	1,662,356	1,658,356	(4,000)
225100	MEDICAL EQUIP SVC	236,869	90,159	254,762	181,762	(73,000)
225200	MEDICAL EQUIP SUP	8,108	17,131	12,500	6,500	(6,000)
226400	OFFICE EQUIPMENT/FURNITURE	9,288	32,422	14,500	24,200	9,700

Acct	Description	ACTUALS		FINAL	MID-YEAR	VARIANCE W/
		FY 2022-23	FY 2023-24	FY 2024-25	FY 2024-25	FY 2024-25 FINAL
226500	COMPUTER INVENTORIAL EQUIPT.	365,257	226,484	187,574	202,638	15,064
226600	STATION FURNISHINGS	27,235	35,060	32,185	32,185	-
227100	COMM EQUIP SERVICE	69,428	51,549	57,785	90,225	32,440
227200	COMM EQUIP SUPPLY	520,374	609,486	267,130	363,005	95,875
227500	EQUIPMENT RENTAL	282,675	382,433	479,816	481,630	1,814
228100	SHOP EQUIP SERVICE	9,952	15,724	20,000	20,000	-
228200	SHOP EQUIP SUPPLY	23,701	72,419	48,200	48,200	-
229100	OTHER EQUIP SERV	22,781	23,102	28,741	29,990	1,249
229200	OTHER EQUIP SUPPLY	184,047	382,546	220,427	225,288	4,861
231300	CLOTHING REPAIRS	129,668	202,273	260,000	260,000	-
231400	SAFETY CLOTHING AND SUPPLIES	755,661	1,199,422	1,604,671	1,664,423	59,752
232100	CUSTODIAL SERVICE	95,233	105,454	114,786	142,040	27,254
232200	CUSTODIAL SUPPLY	125,402	130,801	130,000	145,000	15,000
233200	FOOD SUPPLY	63,275	64,320	85,320	79,670	(5,650)
234200	KITCHEN SUPPLY	5,121	6,435	4,500	4,500	-
235100	LAUNDRY SERVICE	13,745	15,185	14,000	14,000	-
244300	MEDICAL SERVICES	262,353	277,560	408,652	462,552	53,900
244400	MEDICAL SUPPLIES	1,121,750	1,184,152	1,386,390	1,378,390	(8,000)
250200	ACTUARIAL SERVICE	5,600	28,700	19,400	19,400	-
250500	FINANCIAL SERVICE	148,962	102,995	95,628	96,028	400
253100	LEGAL SERVICE	411,665	429,679	615,000	615,000	-
254100	PERSONNEL SERVICE	97,071	168,744	140,000	140,000	-
254200	TREASURER SERVICES	7,479	9,681	10,000	10,000	-
259100	OTHER SERVICE	8,554,371	11,099,485	11,596,423	12,117,394	520,971
281100	COMPUTER SERVICES	1,388,070	1,059,807	1,601,918	1,355,691	(246,227)
281200	COMPUTER SUPPLY	20,084	11,587	5,000	12,500	7,500
281700	ELECTION SERVICE	58,110	-	975,000	231,071	(743,929)
285100	PHYSICAL FITNESS SERVICE	35,978	77,379	70,000	70,000	-
285200	PHYSICAL FITNESS SUPPLIES	99,063	90,658	75,000	95,000	20,000
289800	OTHER SUPPLIES	37,971	49,771	264,595	270,185	5,590
289900	OTHER SERVICES	129,980	1,141,014	696,611	1,478,871	782,260
292300	GS MESSENGER SERVICES	-	-	-	-	-
293100	DISPATCH SERVICE	4,793,636	5,351,509	5,769,600	5,769,600	-
293400	PUBLIC WORKS SVC	4,350	-	4,000	4,000	-
296200	GENERAL SERVICE PARKING CHARGE	17,022	12,705	22,324	26,824	4,500
298400	RADIO SYSTEMS	233,280	250,860	292,360	262,360	(30,000)
<b>Total Services and Supplies</b>		<b>33,911,980</b>	<b>39,033,170</b>	<b>44,311,940</b>	<b>45,123,494</b>	<b>811,554</b>
321000	INTEREST EXPENSE	82,909	135,012	122,532	121,702	(830)
322000	PRINCIPAL PAYMENTS	179,723	765,130	808,841	795,441	(13,400)
345000	ASSESSMENTS	2,980,415	2,638,083	3,212,100	3,212,100	-
370000	CONTRIBUTIONS TO OTHER AGENCY	168,974	(97,592)	343,583	344,291	708
<b>Total Tax, License, &amp; Assessments</b>		<b>3,412,021</b>	<b>3,440,633</b>	<b>4,487,056</b>	<b>4,473,534</b>	<b>(13,522)</b>

**Total General Operating Expenditures**      \$ 254,297,476    \$ 279,100,841    \$ 309,174,828    \$ 314,983,583    \$ 5,808,755

Account Description	ACTUALS FY 2022-23	ACTUALS FY 2023-24	FINAL FY 2024-25	MID-YEAR FY 2024-25	VARIANCE W/ FY 2024-25 FINAL
Transfer Out to Fund D - Capital Facilities	\$ 4,021,419	\$ 7,460,286	\$ 6,130,826	\$ 6,050,881	\$ (79,945)
Transfer In From Fund E-Pension Fund	-	-	-	-	-
In from/(Out to) Fund F-OPEB	-	-	-	-	-
Transfer Out to Fund G-Grants	17,237	4,136	4,136	14,240	10,104
Transfer Out to Fund L-Leases	-	-	-	-	-
Transfer Out to Fund S-Simulator Grant	-	-	-	-	-
<b>Total Other Financing Uses</b>	<b>\$ 4,038,656</b>	<b>\$ 7,464,422</b>	<b>\$ 6,134,962</b>	<b>\$ 6,065,121</b>	<b>\$ (69,841)</b>
<b>Total Expenditures and Other Financing Uses</b>	<b>\$ 258,336,132</b>	<b>\$ 286,565,263</b>	<b>\$ 315,309,790</b>	<b>\$ 321,048,704</b>	<b>\$ 5,738,914</b>

# Revenue & Expenditures: Other Funds



## **MIDYEAR BUDGET** Fiscal Year 2024-25



# BUDGET SUMMARY - CAPITAL FACILITIES FUND 212D

	ACTUALS FY 2022-23	ACTUALS FY 2023-24	FINAL FY 2024-25	MID-YEAR FY 2024-25	VARIANCE W/ FY 2024-25 FINAL
<b>REVENUE:</b>					
INVESTMENT & OTHER INCOME	\$ 154,054	\$ 153,916	\$ -	\$ -	\$ -
MISCELLANEOUS	-	128,879	-	-	-
<b>Total Revenues</b>	<b>154,054</b>	<b>282,795</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES:</b>					
SERVICES & SUPPLIES	-	-	-	-	-
TAXES, LICENSES, DEBT SERVICE & OTHERS	4,966,444	5,201,366	5,674,949	5,210,901	(464,048)
CAPITAL OUTLAY	3,517,785	11,797,879	20,545,394	19,244,273	(1,301,121)
<b>Total Expenditures</b>	<b>8,484,229</b>	<b>16,999,245</b>	<b>26,220,343</b>	<b>24,455,174</b>	<b>(1,765,169)</b>
<b>REVENUE LESS EXPENDITURES</b>	<b>(8,330,175)</b>	<b>(16,716,450)</b>	<b>(26,220,343)</b>	<b>(24,455,174)</b>	<b>1,765,169</b>
<b>OTHER FINANCING SOURCES(USES)</b>					
ISSUANCE OF BONDS	-	-	-	-	-
ISSUANCE OF CAPITAL LEASES	4,924,128	2,865,702	15,214,375	15,329,978	115,603
SALE OF ASSETS	97,785	966,927	-	-	-
TRANSFERS IN(OUT) Fund A-General	4,021,419	7,460,286	6,130,826	6,050,881	(79,945)
TRANSFERS IN(OUT) Fund A-General	-	-	-	-	-
TRANSFERS IN(OUT) Fund G-Grants	41,424	-	-	-	-
TRANSFERS IN(OUT) Fund E-Pension Bonds	-	-	-	-	-
TRANSFERS IN(OUT) Fund L-Leased Prop	-	-	-	-	-
TRANSFERS IN(OUT) Fund S-Special Projects	-	(913,052)	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>9,084,756</b>	<b>10,379,863</b>	<b>21,345,201</b>	<b>21,380,859</b>	<b>35,658</b>
<b>SPECIAL ITEM</b>					
EARLY BOND RETIREMENT	-	-	-	-	-
<b>REV LESS EXP PLUS TRANSFERS</b>	<b>\$ 754,581</b>	<b>\$ (6,336,587)</b>	<b>\$ (4,875,142)</b>	<b>\$ (3,074,315)</b>	<b>\$ 1,800,827</b>

<b>SERVICES &amp; SUPPLIES</b>					
250500	FINANCIAL SERVICE	\$ -	\$ -	\$ -	\$ -
<b>TAXES, LICENSES, DEBT SERVICE &amp; OTHERS</b>					
321000	INTEREST	286,037	355,562	371,068	19,730
322000	PRINCIPAL	4,680,407	4,845,804	5,303,881	(483,778)
<b>CAPITAL OUTLAY</b>					
420100	STRUCTURES	7,884	50,464	5,000	38,500
420200	NON-STRUCTURE	-	-	134,230	-
430100	VEHICLES	2,918,278	8,286,892	19,714,014	(1,525,104)
430300	EQUIPMENT	553,295	3,039,054	692,150	185,483
440300	SOFTWARE	-	421,469	-	-



# BUDGET SUMMARY - GRANTS FUND 212G

	ACTUALS FY 2022-23	ACTUALS FY 2023-24	FINAL FY 2024-25	MID-YEAR FY 2024-25	VARIANCE W/ FY 2024-25 FINAL
<b>REVENUE:</b>					
INTERGOVERNMENTAL	\$ 2,699,479	\$ 6,951,975	\$ 2,896,266	\$ 3,841,379	\$ 945,113
INVESTMENT & OTHER INCOME	32,033	2,200	-	-	-
OTHER PRIVATE GRANTS	596,136	8,137	-	-	-
<b>Total Revenues</b>	<b>3,327,648</b>	<b>6,962,312</b>	<b>2,896,266</b>	<b>3,841,379</b>	<b>945,113</b>
<b>EXPENDITURES:</b>					
LABOR COSTS	4,619,693	4,862,422	1,699,461	2,021,295	321,834
SERVICES & SUPPLIES	442,140	493,866	337,612	365,777	28,165
CAPITAL OUTLAY	184,126	29,055	1,090,000	1,090,000	-
<b>Total Expenditures</b>	<b>5,245,959</b>	<b>5,385,343</b>	<b>3,127,073</b>	<b>3,477,072</b>	<b>349,999</b>
<b>REVENUE LESS EXPENDITURES</b>	<b>(1,918,311)</b>	<b>1,576,969</b>	<b>(230,807)</b>	<b>364,307</b>	<b>595,114</b>
<b>OTHER FINANCING SOURCES(USES)</b>					
TRANSFERS IN(OUT) Fund A-General	17,237	4,136	4,136	14,240	10,104
TRANSFERS IN(OUT) Fund A-General	(11,876)	-	-	(232,866)	(232,866)
TRANSFERS IN(OUT) Fund D-Cap Fac	(41,424)	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(36,063)</b>	<b>4,136</b>	<b>4,136</b>	<b>(218,626)</b>	<b>(222,762)</b>
<b>REV LESS EXP PLUS TRANSFERS</b>	<b>\$ (1,954,374)</b>	<b>\$ 1,581,105</b>	<b>\$ (226,671)</b>	<b>\$ 145,681</b>	<b>\$ 372,352</b>

<b>LABOR COSTS</b>						
110000	WAGES	\$ 2,390,281	\$ 2,383,894	\$ 1,152,344	\$ 1,222,051	\$ 69,707
120000	BENEFITS	2,229,412	2,478,528	547,117	799,244	252,127
<b>SERVICES &amp; SUPPLIES</b>						
203500	EDUCATION/TRAINING SERVICES	1,995	-	-	-	-
203600	EDUCATION/TRAINING SUPPLIES	-	-	-	-	-
205100	INSURANCE LBLTY, PPTY, W/C, ETC.	6,431	-	-	-	-
211100	BUILDING SERVICE	51,977	315,094	60,000	60,000	-
219700	TELEPHONE SERVICE	925	-	-	-	-
220500	VEHICLE MAINT SVC	-	-	-	-	-
223600	DIESEL	3,850	-	-	-	-
226500	COMPUTER INVENTORIAL EQUIP	-	-	-	-	-
227200	COMM EQUIP SUPPLY	-	-	-	-	-
229200	OTHER EQUIP SUPPLY	48,529	2,324	-	-	-
231400	SAFETY CLOTHING & SUPPLIES	-	-	-	-	-
233200	FOOD SUPPLY	279	-	-	-	-
244400	MEDICAL SUPPLIES	503	-	-	-	-
225100	MEDICAL EQUIP SVC	159,254	159,254	159,254	159,254	-
225200	MEDICAL EQUIP SUP	1,071	-	-	-	-
259100	OTHER SERVICE	96,490	109	23,804	38,824	15,020
281100	COMPUTER SERVICES	41,387	-	-	-	-
289800	OTHER SUPPLIES	6,847	8,948	27,137	40,282	13,145
289900	OTHER SERVICES	22,602	8,137	67,417	67,417	-
<b>CAPITAL OUTLAY</b>						
420100	STRUCTURES	66,020	-	-	-	-
420200	NON-STRUCTURE	-	-	1,000,000	1,000,000	-
430100	VEHICLES	10,702	-	-	-	-
430300	EQUIPMENT	107,404	29,055	90,000	90,000	-

# BUDGET SUMMARY - DEVELOPMENT IMPACT FEES FUND 2121

	ACTUALS FY 2022-23	ACTUALS FY 2023-24	FINAL FY 2024-25	MID-YEAR FY 2024-25	VARIANCE W/ FY 2024-25 FINAL
<b>REVENUE:</b>					
CHARGES FOR SERVICES	\$ 2,613,702	\$ 3,885,981	\$ 3,000,000	\$ 3,000,000	\$ -
INVESTMENT & OTHER INCOME	178,328	411,189	-	-	-
MISCELLANEOUS	-	87,420	-	-	-
<b>Total Revenues</b>	<b>2,792,030</b>	<b>4,384,590</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>-</b>
<b>EXPENDITURES:</b>					
SERVICES & SUPPLIES	80,790	110,194	90,000	90,000	-
CAPITAL OUTLAY	403,321	228,960	15,151,918	15,151,918	-
<b>Total Expenditures</b>	<b>484,111</b>	<b>339,154</b>	<b>15,241,918</b>	<b>15,241,918</b>	<b>-</b>
<b>REVENUE LESS EXPENDITURES</b>	<b>2,307,919</b>	<b>4,045,436</b>	<b>(12,241,918)</b>	<b>(12,241,918)</b>	<b>-</b>
<b>OTHER FINANCING SOURCES(USES)</b>					
ISSUANCE OF CAPITAL LEASES	-	-	2,671,876	2,671,876	-
SALE OF ASSETS	-	-	-	-	-
TRANSFERS IN(OUT)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>2,671,876</b>	<b>2,671,876</b>	<b>-</b>
<b>REV LESS EXP PLUS TRANSFERS</b>	<b>\$ 2,307,919</b>	<b>\$ 4,045,436</b>	<b>\$ (9,570,042)</b>	<b>\$ (9,570,042)</b>	<b>\$ -</b>

# BUDGET SUMMARY - LEASED PROPERTIES FUND 212L

	ACTUALS FY 2022-23	ACTUALS FY 2023-24	FINAL FY 2024-25	MID-YEAR FY 2024-25	VARIANCE W/ FY 2024-25 FINAL
<b>REVENUE:</b>					
RENTAL INCOME	\$ 1,123,583	\$ 1,119,415	\$ 1,193,651	\$ 1,193,651	\$ -
INVESTMENT & OTHER INCOME	139,381	138,420	-	-	-
<b>Total Revenues</b>	<b>1,262,964</b>	<b>1,257,835</b>	<b>1,193,651</b>	<b>1,193,651</b>	<b>-</b>
<b>EXPENDITURES:</b>					
SERVICES & SUPPLIES	802,446	368,869	543,061	575,480	32,419
TAXES, LICENSES, DEBT SERVICE & OTHERS	245,709	245,383	244,806	244,806	-
CAPITAL OUTLAY	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,048,155</b>	<b>614,252</b>	<b>787,867</b>	<b>820,286</b>	<b>32,419</b>
<b>REVENUE LESS EXPENDITURES</b>	<b>214,809</b>	<b>643,583</b>	<b>405,784</b>	<b>373,365</b>	<b>(32,419)</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>\$ 214,809</b>	<b>\$ 643,583</b>	<b>\$ 405,784</b>	<b>\$ 373,365</b>	<b>\$ (32,419)</b>

## SERVICES & SUPPLIES

210300	LANSCAPE SCV/PEST CONTROL	\$ 7,874	\$ 15,551	\$ 18,000	\$ 21,337	\$ 3,337
211100	BUILDING SERVICE	19,386	82,817	215,203	195,431	(19,772)
211200	BUILDING SUPPLY	2,538	3,417	10,000	10,000	-
213100	ELECTRICAL SERVICE	4,616	3,324	8,100	6,979	(1,121)
215100	MECH SYSTEMS SERVICE	538,679	28,267	30,000	35,495	5,495
215200	MECH SYSTEMS SUPPLY	-	151	-	-	-
216700	PLUMBING SERVICES	3,312	4,166	4,000	5,121	1,121
219100	ELECTRICITY	82,068	85,885	89,532	90,295	763
219200	NATURAL GAS	25,789	15,814	22,265	16,615	(5,650)
219300	REFUSE SERVICE	3,765	4,383	4,441	6,476	2,035
219500	SEWER SERVICE	10,505	10,218	10,614	12,172	1,558
219800	WATER SERVICE	15,773	19,037	20,282	20,007	(275)
232100	CUSTODIAL SERVICE	83,801	91,350	106,000	150,928	44,928
296200	PARKING CHARGES	4,340	4,489	4,624	4,624	-

## TAXES, LICENSES, DEBT SERVICE & OTHERS

321000	INTEREST	75,235	84,159	80,060	80,060	-
322000	PRINCIPAL	170,474	161,224	164,746	164,746	-

# BUDGET SUMMARY - IGT FUND 212M

	ACTUALS FY 2022-23	ACTUALS FY 2023-24	FINAL FY 2024-25	MID-YEAR FY 2024-25	VARIANCE W/ FY 2024-25 FINAL
<b>REVENUE:</b>					
CHARGES FOR SERVICES	\$ 21,818,651	\$ 35,853,748	\$ 35,388,423	\$ 39,390,923	\$ 4,002,500
INVESTMENT & OTHER INCOME	77,780	-	385,397	385,397	-
<b>Total Revenues</b>	<b>21,896,431</b>	<b>35,853,748</b>	<b>35,773,820</b>	<b>39,776,320</b>	<b>4,002,500</b>
<b>EXPENDITURES:</b>					
SERVICES & SUPPLIES	10,355,267	12,540,087	13,813,440	13,202,764	(610,676)
<b>Total Expenditures</b>	<b>10,355,267</b>	<b>12,540,087</b>	<b>13,813,440</b>	<b>13,202,764</b>	<b>(610,676)</b>
<b>REVENUE LESS EXPENDITURES</b>	<b>11,541,164</b>	<b>23,313,661</b>	<b>21,960,380</b>	<b>26,573,556</b>	<b>4,613,176</b>
<b>OTHER FINANCING SOURCES(USES)</b>					
TRANSFERS IN(OUT) Fund A-General	(9,693,141)	(21,631,733)	(21,574,983)	(30,179,720)	(8,604,737)
<b>Total Other Financing Sources (Uses)</b>	<b>(9,693,141)</b>	<b>(21,631,733)</b>	<b>(21,574,983)</b>	<b>(30,179,720)</b>	<b>(8,604,737)</b>
<b>REV LESS EXP PLUS TRANSFERS</b>	<b>\$ 1,848,023</b>	<b>\$ 1,681,928</b>	<b>\$ 385,397</b>	<b>\$ (3,606,164)</b>	<b>\$ (3,991,561)</b>

# BUDGET SUMMARY - SPECIAL PROJECT FUND-ZINFANDEL TRAINING SITE 212S

	ACTUALS FY 2022-23	ACTUALS FY 2023-24	FINAL FY 2024-25	MID-YEAR FY 2024-25	VARIANCE W/ FY 2024-25 FINAL
<b>REVENUE:</b>					
INTERGOVERNMENTAL	\$ 13,000,000	\$ -	\$ -	\$ -	\$ -
INVESTMENT & OTHER INCOME	(50,561)	655,794	260,000	260,000	-
<b>Total Revenues</b>	<b>12,949,439</b>	<b>655,794</b>	<b>260,000</b>	<b>260,000</b>	<b>-</b>
<b>EXPENDITURES:</b>					
SERVICES & SUPPLIES	35,519	438,856	-	-	-
TAXES, LICENSES, DEBT SERVICE & OTHERS	-	-	-	-	-
CAPITAL OUTLAY	-	41,800	14,126,877	14,126,877	-
<b>Total Expenditures</b>	<b>35,519</b>	<b>480,656</b>	<b>14,126,877</b>	<b>14,126,877</b>	<b>-</b>
<b>REVENUE LESS EXPENDITURES</b>	<b>12,913,920</b>	<b>175,138</b>	<b>(13,866,877)</b>	<b>(13,866,877)</b>	<b>-</b>
<b>OTHER FINANCING SOURCES(USES)</b>					
TRANSFERS IN(OUT) FUND A	-	-	-	-	-
TRANSFERS IN(OUT) FUND D	-	913,052	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>913,052</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REV LESS EXP PLUS TRANSFERS</b>	<b>\$ 12,913,920</b>	<b>\$ 1,088,190</b>	<b>\$ (13,866,877)</b>	<b>\$ (13,866,877)</b>	<b>\$ -</b>

# Personnel



## MIDYEAR BUDGET

Fiscal Year 2024-25



# POSITION AUTHORIZATION DOCUMENT

<b>SUMMARY</b>			
<b>Full-Time Positions</b>			
	Established Positions	Budgeted Positions	Proposed Changes
Office of the Fire Chief	5	5	-1
Operations	604	603	6
Support Services	77	76	0
Administration	40	40	2
<b>Total</b>	<b>726</b>	<b>724</b>	<b>7</b>

# POSITION AUTHORIZATION DOCUMENT

OFFICE OF THE FIRE CHIEF				
Position	Established Positions	Budgeted Positions	Proposed Changes	Comments
Fire Chief	1	1		
Assistant Chief	1	1	-1	Position moved to Health, Wellness and Safety Division
Administrative Support Officer III	1	1		
Office Technician	1	1		
Board Clerk	1	1		
	5	5	-1	



# POSITION AUTHORIZATION DOCUMENT

## OPERATIONS BRANCH

Position	Established Positions	Budgeted Positions	Proposed Changes	Comments
Deputy Chief	1	1		
Administrative Specialist	1	1		
Assistant Chief	3	3		Operations (A-B-C)
Day Battalion Chief, Special Operations	1	1		
Business Applications Analyst	1	1		
Data Analyst	1	1		
<b>FIRE SUPPRESSION</b>				
Battalion Chiefs	15	15		
Fire Captains	135	134		Sum does not include nine Day Staff captains.
Fire Engineers	132	132		
Firefighters	240	240	6	Total does not reflect 10 percent pool per MOU (9 FFs currently). Requesting 6 FF's for Squad 53.
<b>METRO MEDIC PROGRAM (MMP)</b>				
MMP's (Paramedics and EMT's)	64	64		Total does not reflect 10 percent pool per MOU (7 MMPs currently). Actual filled positions: 71 (28 EMT's and 43 Paramedics). Total includes both paramedics and EMTs.
<b>EMERGENCY PREPAREDNESS - SPECIAL OPERATIONS</b>				
Chief Pilot	1	1		
Day Captain	1	1		
<b>EMERGENCY MEDICAL SERVICES (EMS)</b>				
Assistant Chief	1	1		
CQI Manager	1	1		
Day Captain	3	3		
Administrative Specialist	1	1		
EMS System Technician	2	2		
	<b>604</b>	<b>603</b>	<b>6</b>	

# POSITION AUTHORIZATION DOCUMENT

SUPPORT SERVICES BRANCH				
Position	Established Positions	Budgeted Positions	Proposed Changes	Comments
Deputy Chief	1	1		
Administrative Specialist	1	1		
<b>LOGISTICS</b>				
Logistics Manager	1	1		
Assistant Logistics Manager	1	0		
Logistics Technician	7	7		
Office Technician	1	1		
<b>FACILITIES</b>				
Facilities Manager	1	1		
Facilities Technician	4	4		
<b>FLEET MAINTENANCE</b>				
Fleet Manager	1	1		
Assistant Fleet Manager	1	1		
Master Fire Mechanic	2	2		
Fire Mechanic	10	10		
Parts Buyer	1	1		
Accounting Technician	1	1		
<b>COMMUNITY RISK REDUCTION / ARSON</b>				
Fire Marshal	1	1		
Deputy Fire Marshal	1	1		
Administrative Specialist	1	1		
Plan Intake Specialist	3	3		
Office Technician	3	3		
Supervising Inspector	3	3		
Fire Inspector II	7	7		
Fire Inspector I	7	7		Six filled positions and one in recruitment.
Supervising Investigator	1	1		
Fire Investigator II	3	3	1	One grant-funded position, currently in recruitment.
<b>INFORMATION TECHNOLOGY (IT) / COMMUNICATIONS</b>				
Director, Information Technology	1	1		
Office Technician	1	1		
Business Applications Analyst	2	2		
Network Systems Engineer	1	1		
Network Systems Administrator	2	2		
Computer Systems Supervisor	1	1		
Computer Systems Technician	2	2		
Help Desk Technician	1	1		
Communications Manager			-1	Reclassified to Communications Supervisor
Communications Supervisor	1	1		
Communications Technician II	2	2		
	<b>77</b>	<b>76</b>	<b>0</b>	

# POSITION AUTHORIZATION DOCUMENT

## ADMINISTRATIVE BRANCH

Position	Established Positions	Budgeted Positions	Proposed Changes	Comments
Deputy Chief	1	1		
Day Staff Local 522 VP-Rep.	1	1		
<b>HUMAN RESOURCES</b>				
Chief Human Resources Officer	1	1		
Administrative Specialist	1	1		
Human Resources Analyst II	3	3		
Human Resources Analyst I	0	0		
Workers Compensation Coordinator	2	2		
<b>FINANCE</b>				
Chief Financial Officer	1	1		
Finance Manager	1	1		
Purchasing Agent	1	1		
Grant Specialist	1	1		
Payroll Manager	1	1		
Payroll Analyst	1	1		
Payroll Specialist	1	1		
Financial Analyst	1	1		
Accounting Specialist	1	1		
Accounting Technician	4	4		
<b>PLANNING &amp; DEVELOPMENT</b>				
Chief Development Officer	1	1		
Legislative Analyst	1	1		
Administrative Analyst	1	1		
Geographic Information Data Analyst	1	1		
<b>COMMUNITY RELATIONS</b>				
Day Staff - PIO	1	1		
Community Relations Coordinator	1	1		
Community Relations Specialist	2	2		
<b>TRAINING</b>				
Assistant Chief	1	1		
Day Captain	4	4		
Health & Fitness Program Manager	1	1		
Administrative Specialist	1	1		
<b>WELLNESS, HEALTH and SAFETY</b>				
Assistant Chief			1	Moved from the Office of the Fire Chief.
Battalion Chief, Day	1	1		
Day Captain			2	Requesting two Day Staff captains.
Safety Specialist	1	1		
Safety Technician	1	1		
	<b>40</b>	<b>40</b>	<b>0</b>	

# POSITION AUTHORIZATION DOCUMENT

PART-TIME, TEMPORARY, RETIRED ANNUITANTS, RESERVE & REIMBURSED				
Position	Established Positions	Budgeted Positions	Proposed Changes	Comments
Retired Annuitants (part-time)	10	10		
Reserve Firefighters	10	10		
Medical Director	1	1		
Physician Assistant (PA) - MIH Program	8	8		
Helicopter Pilot (part-time)	4	3		
<b>California Fire and Rescue Training Authority (CFRTA)</b>				
Deputy Executive Director, Planning and Facilities	0	0		
<b>Urban Area Security Initiative</b>				
Planning and Exercise Coordinator	0	0		
	<b>33</b>	<b>32</b>	<b>0</b>	

# PAY SCHEDULE

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

<b>Fire Chief</b>	\$ 30,665.10
<b>Senior Management Staff - Unrepresented Confidential</b>	
Chief Deputy	\$ 28,133.09
Deputy Chief	26,793.42
Assistant Chief	22,587.50 23,712.20
Fire Marshal	22,587.50 23,712.20
Chief Financial Officer	19,592.65 20,568.82
Chief Development Officer	19,592.65 20,568.82

<b>Management Staff - Unrepresented Confidential</b>					
Director of Information Technology	\$ 13,166.07	\$ 13,820.72	\$ 14,508.49	\$ 15,230.88	\$ 15,989.36
Chief Human Resources Officer	12,390.71	13,006.48	13,653.22	14,332.54	15,044.46
Finance Manager	11,784.22	12,369.85	12,984.95	13,631.01	14,308.09
Economic Development Manager	10,967.16	11,512.20	12,084.64	12,685.91	13,316.05
Facilities Manager	10,967.16	11,512.20	12,084.64	12,685.91	13,316.05
Fleet Manager	10,967.16	11,512.20	12,084.64	12,685.91	13,316.05
Logistics Manager	10,967.16	11,512.20	12,084.64	12,685.91	13,316.05
Communications Manager	10,967.16	11,512.20	12,084.64	12,685.91	13,316.05
Payroll Manager	10,967.16	11,512.20	12,084.64	12,685.91	13,316.05
CQI Manager	10,869.10	11,408.36	11,975.05	12,570.59	13,194.89
Chief Pilot	10,755.21	11,288.72	11,848.17	12,435.03	13,052.17
Grant / Economic Development Coordinator	10,732.12	11,265.64	11,825.09	12,413.40	13,030.53
Assistant Logistics Manager	9,747.30	10,231.79	10,739.36	11,272.85	11,832.30
Assistant Fleet Manager	9,747.30	10,231.79	10,739.36	11,272.85	11,832.30

<b>Unrepresented Confidential - Exempt</b>					
Network Systems Engineer	\$ 10,533.16	\$ 11,056.57	\$ 11,605.92	\$ 12,182.70	\$ 12,788.28
Computer Systems Supervisor	9,898.71	10,390.40	10,906.59	11,448.76	12,016.87
Administrative Services Officer III	9,403.70	9,870.58	10,360.64	10,875.03	11,414.96
Purchasing Agent	9,226.79	9,683.85	10,164.02	10,668.68	11,197.86
Accounting Supervisor	8,984.53	9,430.11	9,897.27	10,388.97	10,905.17
Payroll Supervisor	8,984.53	9,430.11	9,897.27	10,388.97	10,905.17
Human Resources Analyst II	8,812.95	9,249.84	9,708.39	10,189.95	10,696.11
Facilities Supervisor	8,691.84	9,122.94	9,575.73	10,051.56	10,550.46
Administrative Analyst	8,641.37	9,069.62	9,519.46	9,992.41	10,488.46
Business Applications Analyst	8,641.37	9,069.62	9,519.46	9,992.41	10,488.46
Operations Data Analyst	8,641.37	9,069.62	9,519.46	9,992.41	10,488.46
Payroll Analyst	8,641.37	9,069.62	9,519.46	9,992.41	10,488.46
Financial Analyst	8,641.37	9,069.62	9,519.46	9,992.41	10,488.46
Legislative Analyst	8,641.37	9,069.62	9,519.46	9,992.41	10,488.46
Executive Assistant to the Fire Chief	7,906.00	8,298.18	8,709.12	9,140.28	9,593.03
Board Clerk	7,906.00	8,298.18	8,709.12	9,140.28	9,593.03
Human Resources Analyst I	7,906.00	8,298.18	8,709.12	9,140.28	9,593.03
Workers Compensation Coordinator	7,906.00	8,298.18	8,709.12	9,140.28	9,593.03
Office Manager	7,906.00	8,298.18	8,709.12	9,140.28	9,593.03
Grant Specialist	7,906.00	8,298.18	8,709.12	9,140.28	9,593.03
Procurement Specialist	5,833.96	6,122.36	6,425.15	6,742.36	7,075.45
Accounting Specialist	5,833.96	6,122.36	6,425.15	6,742.36	7,075.45
Payroll Specialist	5,833.96	6,122.36	6,425.15	6,742.36	7,075.45
Administrative Specialist	5,833.96	6,122.36	6,425.15	6,742.36	7,075.45

<b>Unrepresented Confidential - Non-Exempt</b>					
Network Systems Administrator	\$ 9,523.81	\$ 9,996.77	\$ 10,492.77	\$ 11,013.30	\$ 11,559.77
Database Technician	8,984.53	9,430.11	9,898.71	10,390.40	10,906.59
Communications Supervisor	8,691.84	9,122.94	9,575.73	10,051.56	10,550.46
Health and Wellness Program Manager	7,632.09	8,009.14	8,405.84	8,822.21	9,258.24
Computer Systems Technician	6,577.97	6,903.86	7,244.13	7,603.21	7,979.52
Warehouse Supervisor	6,501.56	6,823.09	7,160.51	7,515.23	7,887.25
Help Desk Technician	5,170.67	5,425.93	5,692.67	5,973.86	6,269.43

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

Administrative Support Personnel					
Facilities Technician	\$ 7,907.43	\$ 8,299.65	\$ 8,710.57	\$ 9,143.14	\$ 9,597.36
Communications Technician III	8,031.42	8,429.39	8,847.56	9,285.90	9,747.30
Communications Technician II	7,832.43	8,220.31	8,628.37	9,056.62	9,506.53
Facilities Assistant	6,056.00	6,354.48	6,668.83	6,999.02	7,345.08
Safety Specialist	7,906.00	8,298.18	8,709.12	9,140.28	9,593.03
Safety Technician	5,833.96	6,122.36	6,425.15	6,742.36	7,075.45
Plan Intake Specialist	5,833.96	6,122.36	6,425.15	6,742.36	7,075.45
Video Technician	5,738.80	6,022.84	6,319.89	6,632.79	6,960.11
Logistics Technician	5,430.21	5,698.42	5,979.59	6,275.18	6,585.18
Accounting Technician	5,180.80	5,435.98	5,704.19	5,985.35	6,280.96
EMS Systems Technician	5,180.80	5,435.98	5,704.19	5,985.35	6,280.96
Office Technician	4,547.76	4,771.29	5,006.31	5,252.88	5,512.43

Local 522					
Recruit Firefighter					\$ 6,233.40
Firefighter	\$ 7,910.30	\$ 8,301.06	\$ 8,712.02	\$ 9,143.14	\$ 9,595.90
Fire Engineer	8,745.19	9,177.76	9,631.96	10,109.23	10,609.58
Fire Captain	9,787.69	10,272.15	10,781.14	11,314.66	11,875.58
Battalion Chief	11,892.88	12,482.61	13,101.18	13,751.49	14,433.53
Fire Inspector I	6,488.58	6,807.27	7,143.23	7,495.04	7,864.18
Fire Inspector II	8,749.50	9,182.10	9,636.29	10,113.55	10,613.90
Fire Supervising Inspector	9,792.01	10,276.47	10,785.48	11,318.98	11,879.89
Deputy Fire Marshal	11,649.19	12,225.95	12,831.56	13,467.44	14,135.02
Fire Investigator I	6,484.26	6,802.93	7,138.89	7,490.70	7,859.85
Fire Investigator II	8,745.19	9,177.76	9,631.96	10,109.23	10,609.58
Fire Supervising Investigator	9,787.69	10,272.15	10,781.14	11,314.66	11,875.58
Public Education Technician	5,764.77	6,047.36	6,344.40	6,657.29	6,984.61
Community Relations Specialist	6,328.54	6,639.98	6,967.30	7,310.46	7,670.97
Community Relations Coordinator	6,915.40	7,255.68	7,613.29	7,989.62	8,384.69
Geographic Information Data Analyst	8,641.37	9,069.62	9,519.46	9,992.41	10,488.46
Geographic Information Specialist I & II	6,417.94	6,733.70	7,065.33	7,412.84	7,779.09
Shop Assistant	4,455.51	4,673.22	4,902.52	5,143.28	5,395.63
Parts Buyer	6,433.78	6,751.02	7,084.10	7,433.06	7,799.29
Fire Mechanic	7,983.83	8,377.48	8,791.30	9,225.36	9,680.99
Master Fire Mechanic	8,880.73	9,319.06	9,780.48	10,264.94	10,772.50

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

EMT and Paramedic					
EMT	\$ 24.25	\$ 25.47	\$ 26.75	\$ 28.08	\$ 29.47
Paramedic	\$ 24.25	\$ 25.47	\$ 26.75	\$ 28.08	\$ 29.47

Hourly Positions	
	Hourly Rate
Hourly Employees	\$ 16.50
Helicopter Pilot	74.39
Helicopter Mechanic	53.65
Physician Assistant/Nurse Practitioner	88.19
Medical Director	156.00

Effective as of 1/1/2025  
 Adopted by the Board as of 09/12/2024 revised as of