



Sacramento Metropolitan Fire District

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

TODD HARMS
Fire Chief

AGENDA

FINANCE AND AUDIT COMMITTEE
THURSDAY, FEBRUARY 28, 2019 – 5:00 P.M.
SACRAMENTO METROPOLITAN FIRE DISTRICT
10545 Armstrong Avenue
Board Room – Second Floor
Mather, California

COMMITTEE MEMBERS

Director Randy Orzalli
Director Ted Wood
Director Cinthia Saylor

CALL TO ORDER

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

CONSENT ITEMS

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

	Page No.
1. Action Summary Minutes Recommendation: Approve the Action Summary Minutes for meeting of January 24, 2018.	3
2. Calendar Year 2019 Investment Policy Recommendation: Receive and adopt the 2019 Annual Investment Policy for the Sacramento County Pooled Investment Fund.	4
3. Quarterly Investment Report from December 2018 Recommendation: Receive and file the investment report for the 2 nd quarter of Fiscal Year 2018-19.	15

PRESENTATION ITEMS

1. Financial Report through December 31, 2018 (CFO Amanda Thomas) Recommendation: Receive and file Financial Report. No action required.	17
2. Mid-Year Budget FY 2018/2019 (CFO Amanda Thomas) Recommendation: Receive presentation. No action required.	37

NEXT MEETING DATE: March 28, 2019 at 5:30 PM

ANTICIPATED ACTION AND PRESENTATION ITEMS: TBD

ADJOURNMENT



Sacramento Metropolitan Fire District

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FINANCE AND AUDIT COMMITTEE AGENDA

THURSDAY, JANUARY 25, 2018

Posted on February 25, 2019

A handwritten signature in blue ink that reads "Michelle Dehoney".

Michelle Dehoney, Interim Clerk of the Board

* Under Separate Cover

** No written report



TODD HARMS
Fire Chief

Sacramento Metropolitan Fire District

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ACTION SUMMARY MINUTES

FINANCE AND AUDIT COMMITTEE
THURSDAY, January 24, 2019
SACRAMENTO METROPOLITAN FIRE DISTRICT
10545 Armstrong Avenue
Board Room – Second Floor
Mather, California

CALL TO ORDER

The meeting was called to order at 5:35 p.m. by Director Kelly. Committee members present: Kelly, Orzalli, and Saylor as the alternate. Committee members absent: Wood. Staff present: Fire Chief Harms and Interim Board Clerk Dehoney.

PUBLIC COMMENT: None

CONSENT AGENDA

Action: Moved by Orzalli, seconded by Saylor, and carried unanimously by members present to adopt the Consent Calendar as follows:

- 1. Action Summary Minutes**
Recommendation: Approve the Action Summary Minutes for meeting of October 25, 2018.
Action: Approved the Action Summary Minutes.

ACTION ITEM

- 1. Election of Officers (Director Kelly)**
Recommendation: Elect a Chair and Vice Chair to the Finance Committee for 2019.
Action: Moved by Saylor, seconded by Orzalli and carried unanimously by members present for Director Kelly to continue as Chair and Director Orzalli as Vice Chair for the 2019 Committee.

PRESENTATION ITEMS

- 1. Financial Report through October 31, 2018 (Controller Ron Empedrad)**
Recommendation: Receive and file Financial Report. No action required.
Action: No action taken.

ADJOURNMENT

The meeting adjourned at 5:45 p.m.

Director Kelly, Chair

Michelle Dehoney, Interim Board Clerk



TODD HARMS
Fire Chief

Sacramento Metropolitan Fire District

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

Date: February 28, 2019
To: Finance and Audit Committee Members
Re: Calendar Year 2019 Investment Policy

Background

California Government Code §53646(b) requires the District's fiscal officer to submit a statement of investment policy to the legislative body.

Discussion

In previous years, the District adopted the Annual Investment Policy for Sacramento County Pooled Investment Fund which is revised annually. The Finance Division uses this policy to guide its investment procedures.

Recommendation

Staff recommends that the Committee receive and adopt the 2019 Annual Investment Policy for Sacramento County Pooled Investment Fund.

Submitted by:

Ronald Empedrad
Controller

Approved by:

Greg Casentini
Deputy Chief, Administration



SACRAMENTO COUNTY

**Annual Investment Policy
of the Pooled Investment Fund**

CALENDAR YEAR 2019

*Approved by the
Sacramento County Board of Supervisors*

**December 4, 2018
Resolution No. 2018-0839**

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B. Liquidity

As a second objective, the Pooled Investment Fund should remain sufficiently flexible to enable the Director of Finance to meet all operating requirements that may be reasonably anticipated in any depositor's fund.

C. Public Trust

In managing the Pooled Investment Fund, the Director of Finance and the authorized investment traders should avoid any transactions that might impair public confidence in Sacramento County and the participating local agencies. Investments should be made with precision and care, considering the probable safety of the capital as well as the probable income to be derived.

D. Maximum Rate of Return

As the fourth objective, the Pooled Investment Fund should be designed to attain a market average rate of return through budgetary and economic cycles, consistent with the risk limitations, prudent investment principles and cash flow characteristics identified herein. For comparative purposes, the State of California Local Agency Investment Fund (LAIF) will be used as a performance benchmark. The Pooled Investment Fund quarterly performance benchmark target has been set at or above LAIF's yield. This benchmark was chosen because LAIF's portfolio structure is similar to the Pooled Investment Fund.

V. Pooled Investment Fund Investors

The Pooled Investment Fund investors are comprised of Sacramento County, school and community college districts, districts directed by the Board of Supervisors, and independent special districts whose treasurer is the Director of Finance. Any local agencies not included in this category are subject to California Government Code section 53684 and are referred to as outside investors.

VI. Implementation

In order to provide direction to those responsible for management of the Pooled Investment Fund, the Director of Finance has established this Policy and will provide it to the Oversight Committee and render it to legislative bodies of local agencies that participate in the Pooled Investment Fund. In accordance with California Government Code section 53646, et seq., the Board of Supervisors shall review and approve this Policy annually.

This Policy provides a detailed description of investment parameters used to implement the investment process and includes the following: investable funds; authorized instruments; prohibited investments; credit requirements; maximum maturities and concentrations; repurchase agreements; Community Reinvestment Act Program; criteria and qualifications of broker/dealers and direct issuers; investment guidelines, management style and strategy; Approved Lists; and calculation of yield and costs.

VIII. Sacramento County Treasury Oversight Committee

In accordance with California Government Code section 27130 et seq., the Board of Supervisors, in consultation with the Director of Finance, has created the Sacramento County Treasury Oversight Committee (Oversight Committee). Annually, the Director of Finance shall prepare an Investment Policy that will be forwarded to and monitored by the Oversight Committee and rendered to Boards of all local agency participants. The Board of Supervisors shall review and approve the Policy during public session. Quarterly, the Director of Finance shall provide the Oversight Committee a report of all investment activities of the Pooled Investment Fund to ensure compliance to the Policy. Annually, the Oversight Committee shall cause an audit to be conducted on the Pooled Investment Fund. The meetings of the Oversight Committee shall be open to the public and subject to the Ralph M. Brown Act.

A member of the Oversight Committee may not be employed by an entity that has contributed to the campaign of a candidate for the office of local treasurer, or contributed to the campaign of a candidate to be a member of a legislative body of any local agency that has deposited funds in the county treasury, in the previous three years or during the period that the employee is a member of the Oversight Committee. A member may not directly or indirectly raise money for a candidate for local treasurer or a member of the Sacramento County Board of Supervisors or governing board of any local agency that has deposited funds in the county treasury while a member of the Oversight Committee. Finally, a member may not secure employment with, or be employed by bond underwriters, bond counsel, security brokerages or dealers, or financial services firms, with whom the treasurer is doing business during the period that the person is a member of the Oversight Committee or for one year after leaving the committee.

The Oversight Committee is not allowed to direct individual investment decisions, select individual investment advisors, brokers or dealers, or impinge on the day-to-day operations of the Department of Finance treasury and investment operations.

IX. Investment Parameters

A. Investable Funds

Total Investable Funds (TIF) for purposes of this Policy are all Pooled Investment Fund moneys that are available for investment at any one time, including the estimated bank account float. Included in TIF are funds of outside investors, if applicable, for which the Director of Finance provides investment services. Excluded from TIF are all funds held in separate portfolios.

The Cash Flow Horizon is the period in which the Pooled Investment Fund cash flow can be reasonably forecasted. This Policy establishes the Cash Flow Horizon to be one (1) year.

Once the Director of Finance has deemed that the cash flow forecast can be met, the Director of Finance may invest funds with maturities beyond one year. These securities will be referred to as the Core Portfolio.

Community Reinvestment Act Program Credit Requirements

Maximum Amount	Minimum Requirements
Up to the FDIC- or NCUSIF-insured limit for the term of the deposit	Banks — FDIC Insurance Coverage
	Credit Unions — NCUSIF Insurance Coverage <i>Credit unions are limited to a maximum deposit of the NCUSIF-insured limit since they are not rated by nationally recognized rating agencies and are not required to provide collateral on public deposits.</i>
Over the FDIC- or NCUSIF-insured limit to \$10 million	<p>(Any 2 of 3 ratings)</p> <p>S&P: A-2</p> <p>Moody's: P-2</p> <p>Fitch: F-2</p> <p>Collateral is required</p> <p style="text-align: center;">OR</p> <p>Through a private sector entity that assists in the placement of deposits to achieve FDIC insurance coverage of the full deposit and accrued interest.</p>

Eligible banks must have Community Reinvestment Act performance ratings of “satisfactory” or “outstanding” from each financial institution’s regulatory authority. In addition, deposits greater than the federally-insured amount must be collateralized. Banks must place securities worth between 110% and 150% of the value of the deposit with the Federal Reserve Bank of San Francisco, the Home Loan Bank of San Francisco, or a trust bank.

Since credit unions do not have Community Reinvestment Act performance ratings, they must demonstrate their commitment to meeting the community reinvestment lending and charitable activities, which are also required of banks.

All commercial paper and medium-term note issues must be issued by corporations operating within the United States and having total assets in excess of one billion dollars (\$1,000,000,000).

The Investment Group may raise these credit standards as part of the Investment Guidelines and Approved Lists. Appendix A provides a Comparison and Interpretation of Credit Ratings by Standard & Poor’s, Moody’s, and Fitch.

E. Maximum Maturities

Due to the nature of the invested funds, no investment with limited market liquidity should be used. Appropriate amounts of highly-liquid investments, such as Treasury and Agency securities, should be maintained to accommodate unforeseen withdrawals.

The maximum maturity, determined as the term from the date of ownership to the date of maturity, for each investment shall be established as follows:

No more than 10% of the portfolio, except Treasuries and Agencies, may be invested in securities of a single issuer including its related entities.

Where a percentage limitation is established above, for the purpose of determining investment compliance, that maximum percentage will be applied on the date of purchase.

G. Repurchase Agreements

Under California Government Code section 53601, paragraph (j) and section 53635, the Director of Finance may enter into Repurchase Agreements and Reverse Repurchase Agreements. The maximum maturity of a Repurchase Agreement shall be one year. The maximum maturity of a reverse repurchase agreement shall be 92 days, and the proceeds of a reverse repurchase agreement may not be invested beyond the expiration of the agreement. The reverse repurchase agreement must be "matched to maturity" and meet all other requirements in the code.

All repurchase agreements must have an executed Sacramento County Master Repurchase Agreement on file with both the Director of Finance and the Broker/Dealer. Repurchase Agreements executed with approved broker-dealers must be collateralized with either: (1) U.S. Treasuries or Agencies with a market value of 102% for collateral marked to market daily; or (2) money market instruments which are on the Approved Lists of the County and which meet the qualifications of the Policy, with a market value of 102%. Since the market value of the underlying securities is subject to daily market fluctuations, investments in repurchase agreements shall be in compliance if the value of the underlying securities is brought back up to 102% no later than the next business day. Use of mortgage-backed securities for collateral is not permitted. Strictly for purposes of investing the daily excess bank balance, the collateral provided by the Sacramento County's depository bank can be Treasuries or Agencies valued at 110%, or mortgage-backed securities valued at 150%.

H. Community Reinvestment Act Program

The Director of Finance has allocated within the Pooled Investment Fund, a maximum of \$90 million for the Community Reinvestment Act Program to encourage community investment by financial institutions, which includes community banks and credit unions, and to acknowledge and reward local financial institutions which support the community's financial needs. The Director of Finance may increase this amount, as appropriate, while staying within the investment policy objectives and maximum maturity and concentration limits. The eligible banks and savings banks must have Community Reinvestment Act performance ratings of "satisfactory" or "outstanding" from each financial institution's regulatory authority. The minimum credit requirements are located on page 5 of Section IX.D.

I. Criteria and Qualifications of Brokers/Dealers and Direct Issuers

All transactions initiated on behalf of the Pooled Investment Fund and Sacramento County shall be executed through either government security dealers reporting as primary dealers to the Market Reports Division of the Federal Reserve Bank of New York or direct issuers that directly issue their own securities which have been placed on the Approved List of

accounting projects and charged to the Pooled Investment Fund on a quarterly basis throughout the fiscal year.

The Department of Finance will allocate the net interest earnings of the Pooled Investment Fund quarterly. The net interest earnings are allocated based upon the average daily cash balance of each Pooled Investment Fund participant.

X. Reviewing, Monitoring and Reporting of the Portfolio

The Review Group will prepare and present to the Director of Finance at least monthly a comprehensive review and evaluation of the transactions, positions, performance of the Pooled Investment Fund and compliance to the California Government Code, Policy, and Investment Guidelines.

Quarterly, the Director of Finance will provide to the Oversight Committee and to any local agency participant that requests a copy, a detailed report on the Pooled Investment Fund. Pursuant to California Government Code section 53646, the report will list the type of investments, name of issuer, maturity date, par and dollar amount of the investment. For the total Pooled Investment Fund, the report will list average maturity, the market value, and the pricing source. Additionally, the report will show any funds under the management of contracting parties, a statement of compliance to the Policy and a statement of the Pooled Investment Fund's ability to meet the expected expenditure requirements for the next six months.

Each quarter, the Director of Finance shall provide to the Board of Supervisors and interested parties a comprehensive report on the Pooled Investment Fund.

Annually, the Director of Finance shall provide to the Oversight Committee the Investment Policy. Additionally, the Director of Finance will render a copy of the Investment Policy to the legislative body of the local agencies that participate in the Pooled Investment Fund.

XI. Withdrawal Requests for Pooled Fund Investors

The Director of Finance will honor all requests to withdraw funds for normal cash flow purposes that are approved by the Director of Finance at a one dollar net asset value. Any requests to withdraw funds for purposes other than immediate cash flow needs, such as for external investing, are subject to the consent of the Director of Finance. In accordance with California Government Code Sections 27133(h) and 27136, such requests for withdrawals must first be made in writing to the Director of Finance. When evaluating a request to withdraw funds, the Director of Finance will take into account the effect of a withdrawal on the stability and predictability of the Pooled Investment Fund and the interests of other depositors. Any withdrawal for such purposes will be at the market value of the Pooled Investment Fund on the date of the withdrawal.

XII. Limits on Honoraria, Gifts, and Gratuities

In accordance with California Government Code Section 27133(d), this Policy establishes limits for the Director of Finance; individuals responsible for management of the portfolios; and members of the Investment Group and Review Group who direct individual investment decisions, select individual investment advisors and broker/dealers, and conduct day-to-day investment

Appendix A

Comparison and Interpretation of Credit Ratings

Long Term Debt & Individual Bank Ratings				
Rating Interpretation	Moody's	S&P	Fitch	Fitch Viability Rating
<i>Best-quality grade</i>	Aaa	AAA	AAA	aaa
<i>High-quality grade</i>	Aa1	AA+	AA+	aa+
	Aa2	AA	AA	aa
	Aa3	AA-	AA-	aa-
<i>Upper Medium Grade</i>	A1	A+	A+	a+
	A2	A	A	a
	A3	A-	A-	a-
<i>Medium Grade</i>	Baa1	BBB+	BBB+	bbb+
	Baa2	BBB	BBB	bbb
	Baa3	BBB-	BBB-	bbb-
<i>Speculative Grade</i>	Ba1	BB+	BB+	bb+
	Ba2	BB	BB	bb
	Ba3	BB-	BB-	bb-
<i>Low Grade</i>	B1	B+	B+	b+
	B2	B	B	b
	B3	B-	B-	b-
<i>Poor Grade to Default</i>	Caa	CCC+	CCC	ccc
<i>In Poor Standing</i>	-	CCC	-	
	-	CCC-	-	
<i>Highly Speculative Default</i>	Ca	CC	CC	cc
	C	-	-	c
<i>Default</i>	-	-	DDD	f
	-	-	DD	f
	-	D	D	f

Short Term / Municipal Note Investment Grade Ratings			
Rating Interpretation	Moody's	S&P	Fitch
<i>Superior Capacity</i>	MIG-1	SP-1+/SP-1	F1+/F1
<i>Strong Capacity</i>	MIG-2	SP-2	F2
<i>Acceptable Capacity</i>	MIG-3	SP-3	F3

Appendix A

Fitch Sovereign Risk Ratings

<i>Rating</i>	<i>Interpretation</i>
AAA	Highest credit quality. 'AAA' ratings denote the lowest expectation of default risk. They are assigned only in cases of exceptionally strong capacity for payment of financial commitments. This capacity is highly unlikely to be adversely affected by foreseeable events.
AA	Very high credit quality. 'AA' ratings denote expectations of very low default risk. They indicate very strong capacity for payment of financial commitments. This capacity is not significantly vulnerable to foreseeable events.
A	High credit quality. 'A' ratings denote expectations of low default risk. The capacity for payment of financial commitments is considered strong. This capacity may, nevertheless, be more vulnerable to adverse business or economic conditions than is the case for higher ratings.
BBB	Good credit quality. 'BBB' ratings indicate that expectations of default risk are currently low. The capacity for timely payment of financial commitments is considered adequate but adverse business or economic conditions are more likely to impair this capacity.
BB	Speculative. 'BB' ratings indicate an elevated vulnerability to default risk, particularly in the event of adverse changes in business or economic conditions over time.
B	Highly speculative. 'B' ratings indicate that material default risk is present, but a limited margin of safety remains. Financial commitments are currently being met; however, capacity for continued payment is vulnerable to deterioration in the business and economic environment.
CCC	High default risk. Default is a real possibility.
CC	Very high levels of credit risk. Default of some kind appears probable.
C	Exceptionally high levels of credit risk. Default appears imminent or inevitable.
D	<p>Default. Indicates a default. Default generally is defined as one of the following:</p> <ul style="list-style-type: none"> • Failure to make payment of principal and/or interest under the contractual terms of the rated obligation; • The bankruptcy filings, administration, receivership, liquidation or other winding-up or cessation of the business of an issuer/obligor; or • The coercive exchange of an obligation, where creditors were offered securities with diminished structural or economic terms compared with the existing obligation.



Sacramento Metropolitan Fire District

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TODD HARMS
Fire Chief

DATE: February 28, 2019
TO: Board of Directors
FROM: Ronald Empedrad, Controller
RE: Quarterly Investment Report – December, 2018

Background

California Government Code §53646(b) requires the District's fiscal officer to submit a quarterly investment report. The report should contain information on all securities held, and include a statement to the effect that the District will be able to meet its expenditure requirement for the next six months.

Discussion

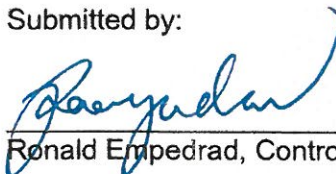
Attachment A is the District's quarterly report for the quarter ended December 31, 2018. This report provides information on the cash and investment balances, the type of investment, maturity date, and yield of each investment. The current yields for the District's funds are near historically low rates offered on safe and short-term investments but have slightly improved in the past couple of quarters.

Based on the District's Preliminary Budget as well as the dry period financing provided by the County, we project that the District has sufficient monies on hand, anticipated revenues, and/or liquid investments to meet the District's expenditure requirements for the next six months. Furthermore, the District is in compliance with the adopted investment policy which incorporates the Sacramento County's Investment Policy by reference.

Recommendation

Staff recommends that the Committee receive and file the investment report for the 2nd quarter of Fiscal Year 2018-19.

Submitted by:



Ronald Empedrad, Controller

Attachments: Sacramento Metropolitan Fire District's December 2018 Quarterly Investment Report

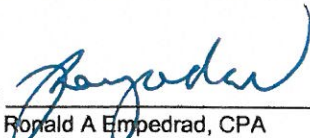


QUARTERLY INVESTMENT REPORT AS OF DECEMBER 31, 2018

SECURITY TYPE	ISSUER	MATURITY	BALANCE	YIELD
<u>Investments Managed by Trustees</u>				
Money Market Mutual Funds - Chase Financing	US Treasuries	1-Jan-2019	3,086,213	1.55%
Money Market Mutual Funds - Lease Bond Reserves	Federal Agencies	1-Jan-2019	909,575	1.53%
Commercial Paper - Pension Bond Fund	Various	Various	<u>2,978,207</u>	2.00%
	Total Managed Accounts		<u>6,973,994</u>	
<u>Cash in Banks</u>				
Wells Fargo Operating Account	Secured Deposit Acct	1-Jan-2019	1,353,937	0.00%
Wells Fargo Payroll Account	Secured Deposit Acct	1-Jan-2019	85,063	0.00%
Umpqua Workers' Compensation Account	Secured Deposit Acct	1-Jan-2019	<u>19,283</u>	0.00%
	Total Cash in Bank		<u>1,458,282</u>	
	Total Cash in Bank and Managed Accounts		<u>8,432,277</u>	
<u>Pooled Investment Funds</u>				
Sacramento County*	Sacramento County Treasurer	1-Jan-2019	<u>(40,818,899)</u>	2.36%
Total Cash and Investments			<u>\$ (32,386,623)</u>	

**As part of managing the District's cash flow needs, the Sacramento County Treasurer allows dry period financing of up to 85% of estimated property tax revenues. The money is essentially loaned by the County's Investment Pool.*

I certify that this report accurately reflects all District investments, and is in conformance with the adopted District Investment Policy. Furthermore, I certify to the best of my knowledge, sufficient investment liquidity and anticipated revenues are available to meet the District's budgeted expenditure requirements for the next six months.

Signed: 

 Ronald A. Empedrad, CPA
 Controller

Sacramento Metropolitan Fire District



FINANCE COMMITTEE REPORT

FOR THE SIX MONTHS ENDED DECEMBER 31, 2018

(UNAUDITED)

Presented by:

Amanda Thomas, Chief Financial Officer



CASH BALANCE
As of December 31, 2018 and 2017

FUND NO	NAME OF FUND	FY 2018/19	FY 2017/18
212A	County of Sacramento	\$ (66,969,021)	\$ (68,176,286)
212A	York - Workers' Compensation Fund	19,283	252,539
212A	Wells Fargo Bank	1,353,937	676,194
	SUBTOTAL - GENERAL FUND	\$ (65,595,801)	\$ (67,247,553)
212D	County of Sacramento Capital Facilities Fund	2,237,745	1,077,035
212D	US Bank - Lease Revenue Bonds Reserve Fund	909,575	679,077
212D	Chase Financing Trust	3,086,213	2,753,733
	SUBTOTAL - CAPITAL FACILITIES FUND	\$ 6,233,533	\$ 4,509,845
212E	County of Sacramento Pension Obligation Reserve Fund	1,109,843	1,148,440
212E	U.S. Bank - POB Trust Fund	2,978,208	24,656,689
	SUBTOTAL - PENSION OBLIGATION FUND	\$ 4,088,051	\$ 25,805,129
212G	County of Sacramento Grant Fund	924,076	554,612
212I	County of Sacramento Impact Fees	4,963,915	3,487,959
212L	County of Sacramento Leased Property Fund	548,460	1,395,294
212M	IGT Fund	7,203,710	15,908,574
	TOTAL CASH	\$ (41,634,056)	\$ (15,586,140)

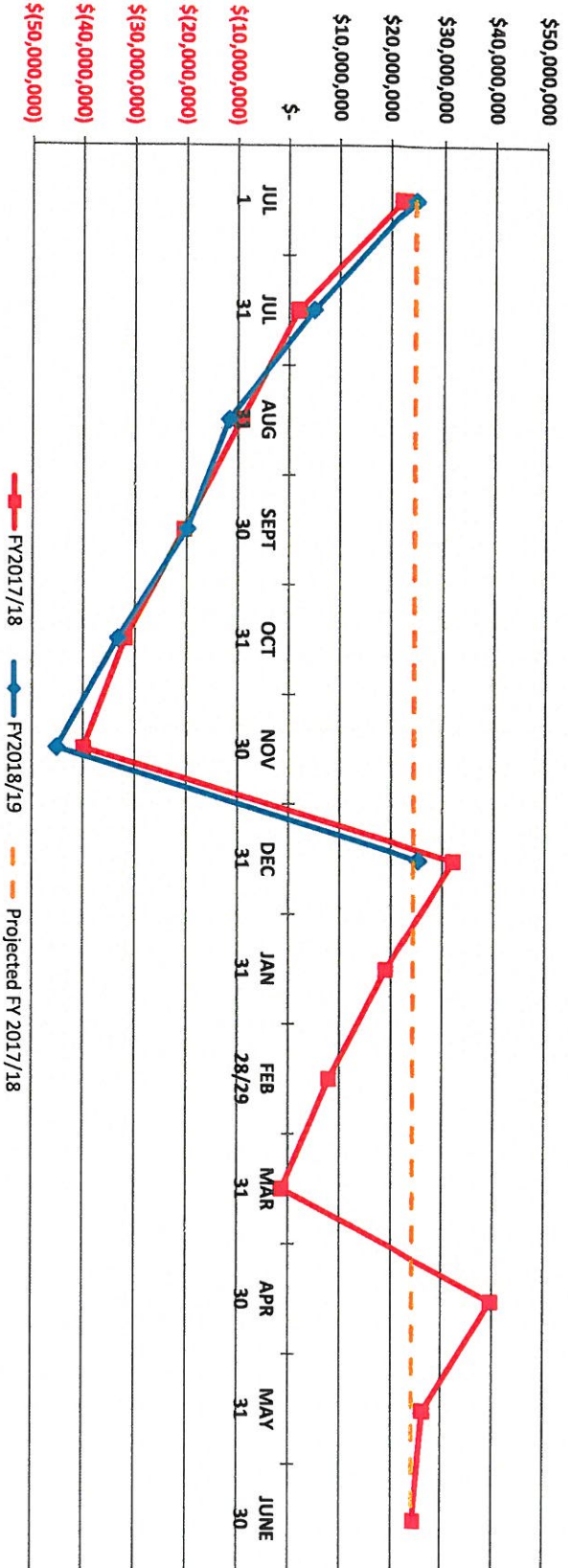


**CALIFORNIA EMPLOYER'S RETIREE BENEFIT TRUST (CERBT)
For the Six Months Ended December 31, 2018**

Beginning Balance, 7/1/2018	\$ 34,887,351
Contributions	2,706,234
Distributions	-
Investment Earnings	(2,462,953)
Admin Expense	(15,260)
Ending Balance, 12/31/2018	<u>\$ 35,115,372</u>



RESERVES - GENERAL OPERATING FUND 212A Fiscal Year Comparison 2017/18 to 2018/19



RATIO OF NET RESERVES TO TOTAL EXPENDITURES			
Period Ending	Reserves Net of WC ¹	Net Budgeted Expenditures ²	Ratio
07/01/18	\$ 24,604,776	\$ 204,771,797	12.0%
09/30/18	\$ (19,804,609)	\$ 204,771,797	-9.7%
12/31/18	\$ 25,292,439	\$ 204,771,797	12.4%
6/30/2019 Projected	\$ 24,520,905	\$ 204,771,797	12.0%

NOTE:

- 1) Reserves are shown net of \$4,000,000 for Workers' Compensation Reserves.
- 2) Budgeted expenditures are stated net of capital outlay and one-time expenditures, such as deployments.



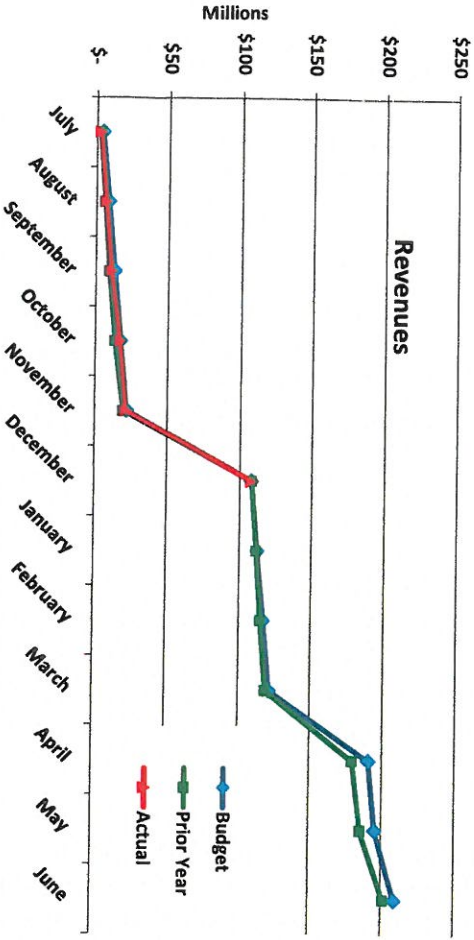
REVENUE AND EXPENDITURES - GENERAL OPERATING FUND 212A

For the Six Months Ended December 31, 2018

6 MONTHS / 50% OF FISCAL YEAR

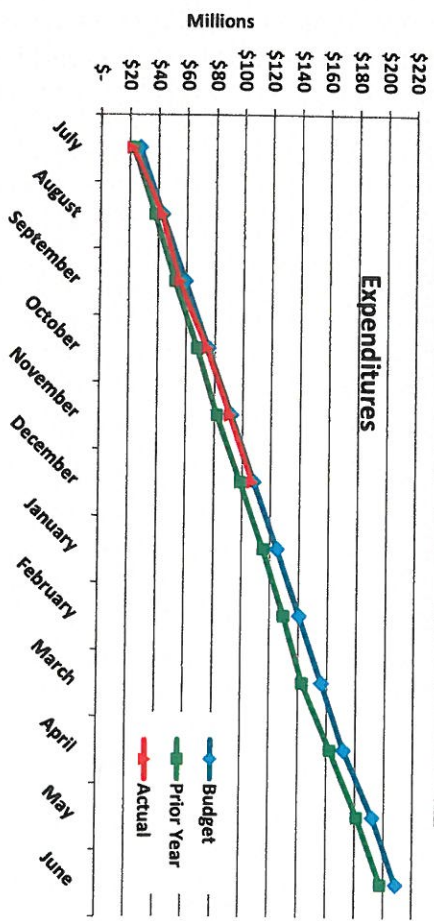
FISCAL YEAR 2018/19			
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET RECD
9100 ALL TAXES	\$ 148,613,800	\$ 82,673,788	55.63%
9300 FINES	3,000	1,178	39.27%
9400 USE OF MONEY/PROPERTY	15,000	(4,818)	-32.12%
9500 OTHER GOVERNMENTAL AGENCIES	4,343,000	686,766	15.81%
9600 OTHER CHARGES FOR SERVICES	12,691,771	7,011,775	55.25%
9669 MEDIC COST RECOVERY*	36,500,000	17,932,688	49.13%
9700 OTHER REVENUES	782,144	152,288	19.47%
TOTAL REVENUE:	202,948,715	108,453,665	53.44%
9862 PROCEEDS FROM SALE OF PROPERTY	10,000	-	0.00%
9880 OTHER FUNDING SOURCES	-	-	-
9900 TRANSFER FROM OTHER FUNDS	6,226,232	-	0.00%
TOTAL REVENUE & SOURCES:	\$ 209,184,947	\$ 108,453,665	51.85%

*Includes GEMT



FISCAL YEAR 2018/19			
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPD
1100 EMPLOYEE WAGES	\$ 97,541,281	\$ 51,596,111	52.90%
1200 EMPLOYEE BENEFITS	76,068,268	38,308,023	50.36%
TOTAL LABOR COSTS:	173,609,550	89,904,134	51.79%
2000 SERVICES & SUPPLIES	27,139,919	11,572,382	42.64%
3000 ASSESSMENTS, LICENSES, TAXES & CONTRIBUTIONS	2,773,244	1,130,082	40.75%
3200 PRINCIPAL AND INTEREST	762,937	554,613	72.69%
TOTAL ASSESSMENTS & CONTRIBUTIONS	3,536,181	1,684,695	47.64%
5000 TRANSFER TO OTHER FUNDS	4,983,168	4,604,792	92.41%
TOTAL EXPENDITURES:	\$ 209,268,817	\$ 107,766,003	51.50%

EXCESS OF REVENUE OVER EXPENDITURES \$ (83,871) \$ 687,662





REVENUE AND EXPENDITURES - GENERAL OPERATING FUND 212A
For the Six Months Ended December 31, 2018 and 2017

6 MONTHS / 50% OF FISCAL YEAR

FISCAL YEAR COMPARISON 2018/19 vs. 2017/18				
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE	
9100 ALL TAXES	\$ 82,673,788	\$ 83,122,561	-0.54%	
9300 FINES	1,178	1,881	-37.37%	
9400 USE OF MONEY/PROPERTY	(4,818)	(10,655)	-54.78%	
9500 OTHER GOVERNMENTAL AGENCIES	686,766	1,760,980	-61.00%	
9600 OTHER CHARGES FOR SERVICES	7,011,775	7,395,817	-5.19%	
9669 MEDIC COST RECOVERY	17,932,688	16,279,940	10.15%	
9700 OTHER REVENUES	152,288	124,848	21.98%	
TOTAL REVENUE:	108,453,665	108,675,372	-0.20%	
9862 PROCEEDS FROM SALE OF PROPERTY	-	1,100	-100.00%	
9880 OTHER FUNDING SOURCES	-	-	-	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
TOTAL REVENUE & SOURCES:	\$ 108,453,665	\$ 108,676,472	-0.21%	

FISCAL YEAR COMPARISON 2018/19 vs. 2017/18				
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE	
1100 EMPLOYEE WAGES	\$ 51,596,111	\$ 49,621,164	3.98%	
1200 EMPLOYEE BENEFITS	38,308,023	32,709,248	17.12%	
TOTAL LABOR COSTS:	89,904,134	82,330,412	9.20%	
2000 SERVICES & SUPPLIES	11,572,382	10,577,953	9.40%	
3000 ASSESSMENTS, LICENSES, TAXES & CONTRIBUTIONS	1,130,082	1,129,318	0.07%	
3200 PRINCIPAL AND INTEREST	554,613	685,039	-19.04%	
TOTAL ASSESSMENTS & CONTRIBUTIONS	1,684,695	1,814,357	-7.15%	
5900 TRANSFER TO OTHER FUNDS	4,604,792	4,247,559	8.41%	
TOTAL EXPENDITURES:	\$ 107,766,003	\$ 98,970,281	8.99%	

EXCESS OF REVENUE OVER EXPENDITURES	\$ 687,662	\$ 9,706,191
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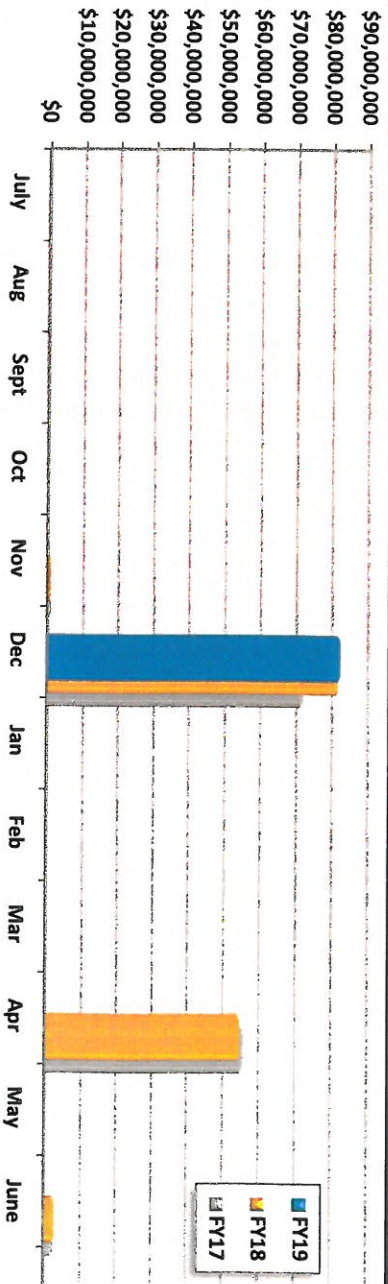


PROPERTY TAXES REVENUE COMPARISON - GENERAL OPERATING FUND 212A
For the Six Months Ended December 31, 2018 and 2017

6 MONTHS / 50% OF FISCAL YEAR

	FISCAL YEAR 2017/18				FISCAL YEAR 2018/19			
	Projected	Received this month	Y-T-D Total Received	% of Actual	Projected	Received this month	Y-T-D Total Received	% of Projected
BUDGETED	\$ 139,344,000				\$ 148,613,800			
July		-	-	0.00%		-	-	0.00%
August		\$ 1,884	1,884	0.00%		2,112	2,112	0.00%
September		74	1,958	0.00%		-	2,112	0.00%
October		786	2,744	0.00%		831	2,943	0.00%
November		1,067,415	1,070,159	0.76%		-	2,943	0.00%
December		82,052,402	83,122,561	58.78%		82,670,845	82,673,788	55.63%
January		-	83,122,561	58.78%				
February		14,020	83,136,581	58.79%				
March		1,877	83,138,458	58.79%				
April		55,125,773	138,264,231	97.77%				
May		-	138,264,231	97.77%				
June		3,154,828	141,419,059	100.00%				
TOTAL REVENUES		\$ 141,419,059				\$ 82,673,788		55.63%

Total Property Taxes Compared to Prior Year:	
FY 2018/19	\$ 82,673,788
FY 2017/18	83,122,561
Revenue Increase (Decrease) from Prior Year	\$ (448,773)
Percentage:	-0.54%





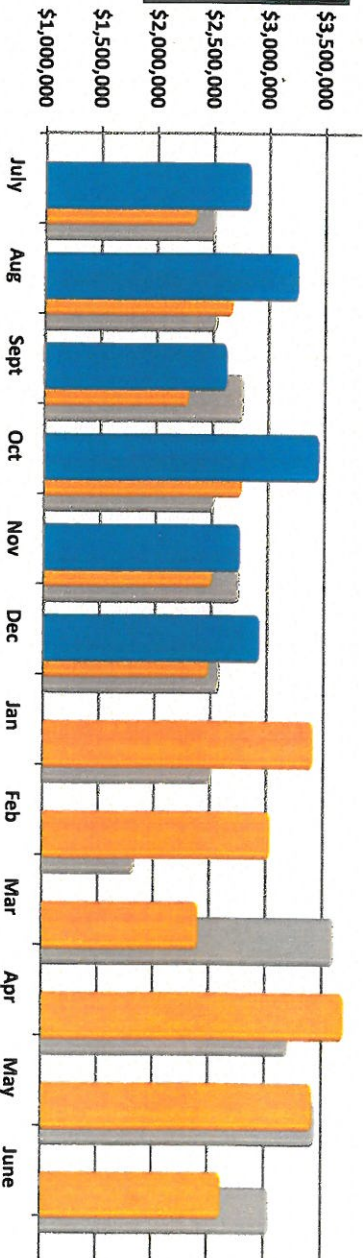
MEDIC COST RECOVERY - GENERAL OPERATING FUND 212A
For the Six Months Ended December 31, 2018 and 2017

6 MONTHS / 50% OF FISCAL YEAR

	FISCAL YEAR 2017/18				FISCAL YEAR 2018/19			
	Projected	Monthly Fees	Y-T-D Total Received	% of Actual	Projected	Monthly Fees	Y-T-D Total Received	% of Projected
BUDGETED	\$ 35,200,000				\$ 35,500,000			
July		\$ 2,355,512	\$ 2,355,512	6.78%		\$ 2,846,967	\$ 2,846,967	8.02%
August		2,689,882	5,045,394	14.52%		3,272,506	6,119,473	17.24%
September		2,295,105	7,340,499	21.13%		2,640,367	8,759,840	24.68%
October		2,776,923	10,117,422	29.12%		3,460,301	12,220,141	34.42%
November		2,509,989	12,627,411	36.35%		2,768,059	14,988,200	42.22%
December		2,485,193	15,112,604	43.50%		2,944,488	17,932,688	50.51%
January		3,418,420	18,531,024	53.34%				
February		3,042,247	21,573,271	62.10%				
March		2,410,945	23,984,216	69.04%				
April		3,695,077	27,679,293	79.67%				
May		3,425,400	31,104,693	89.53%				
June		2,619,772	33,724,465	97.07%				
Net Accrual/Reversal		1,017,580	34,742,045	100.00%				
TOTAL MEDIC COST RECOVERY			\$ 34,742,045				\$ 17,932,688	50.51%

Total Medic Cost Recovery Compared to Prior Year:	
FY 2018/19	\$ 17,932,688
FY 2017/18	15,112,604
Revenue Increase (Decrease) from Prior Year	\$ 2,820,084
Percentage:	18.66%

*Excludes GEMT & IGT



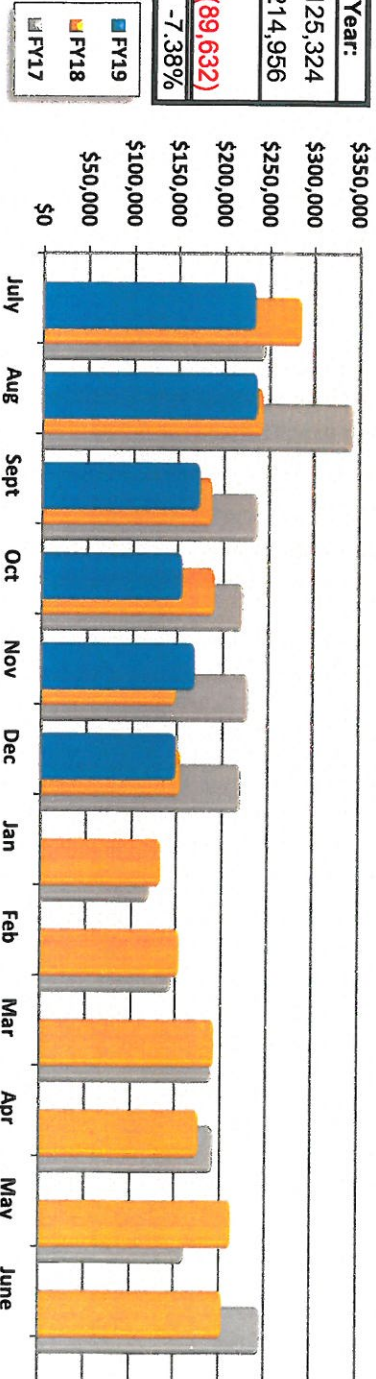


COMMUNITY RISK REDUCTION COST RECOVERY - GENERAL OPERATING FUND 212A
For the Six Months Ended December 31, 2018 and 2017

6 MONTHS / 50% OF FISCAL YEAR

	FISCAL YEAR 2017/18				FISCAL YEAR 2018/19			
	Projected	Monthly Fees	Y-T-D Total Received	% of Actual	Projected	Monthly Fees	Y-T-D Total Received	% of Projected
BUDGETED	\$ 2,282,505				\$ 2,282,505			
July		\$ 286,447	\$ 286,447	12.75%		\$ 235,427	\$ 235,427	10.31%
August		243,990	530,437	23.60%		237,584	473,011	20.72%
September		188,259	718,696	31.98%		175,268	648,279	28.40%
October		191,353	910,049	40.50%		156,311	804,590	35.25%
November		149,659	1,059,708	47.16%		170,872	975,462	42.74%
December		155,248	1,214,956	54.06%		149,862	1,125,324	49.30%
January		134,261	1,349,217	60.04%				
February		155,187	1,504,404	66.94%				
March		193,903	1,698,307	75.57%				
April		177,652	1,875,959	83.48%				
May		213,960	2,089,919	93.00%				
June		204,491	2,294,410	102.10%				
Net Accrual/Reversal			2,247,276	100.00%				
TOTAL CRRD REVENUES			\$ 2,247,276			\$ 1,125,324		49.30%

Total CRRD Revenues Compared to Prior Year:	
FY 2018/19	\$ 1,125,324
FY 2017/18	1,214,956
Revenue Increase (Decrease) from Prior Year	\$ (89,632)
Percentage:	-7.38%



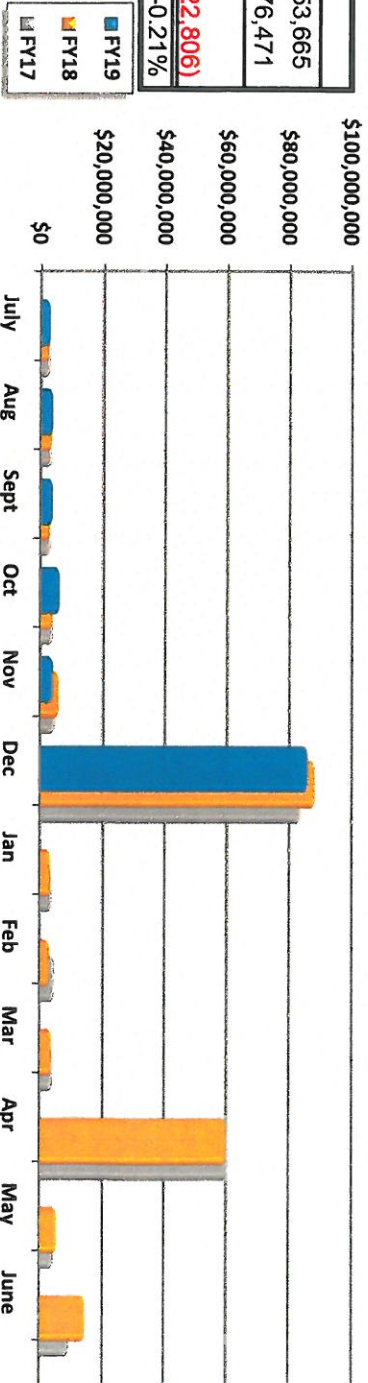


TOTAL REVENUE COMPARISON - GENERAL OPERATING FUND 212A
For the Six Months Ended December 31, 2018 and 2017

6 MONTHS / 50% OF FISCAL YEAR

	FISCAL YEAR 2017/18				FISCAL YEAR 2018/19			
	Projected	Monthly Revenue	Y-T-D Total Received	% of Actual	Projected	Monthly Revenue	Y-T-D Total Received	% of Projected
BUDGETED	\$ 200,705,452				\$ 209,184,947			
July		\$ 2,709,389	\$ 2,709,389	1.34%		\$ 3,148,147	\$ 3,148,147	1.50%
August		3,825,071	6,534,460	3.24%		4,080,608	7,228,755	3.46%
September		3,219,536	9,753,996	4.84%		4,056,742	11,285,497	5.39%
October		4,162,024	13,916,020	6.90%		6,418,646	17,704,143	8.46%
November		6,077,521	19,993,541	9.91%		4,293,296	21,997,439	10.52%
December		88,682,931	108,676,471	53.87%		86,456,226	108,453,665	51.85%
January		3,577,100	112,253,571	55.64%				
February		3,252,336	115,505,907	57.26%				
March		4,034,355	119,540,262	59.26%				
April		60,168,450	179,708,712	89.08%				
May		5,703,698	185,412,410	91.91%				
June (100% of year)		14,769,233	200,181,643	99.23%				
Net Accrual/Reversal		1,552,106	201,733,749	100.00%				
TOTAL REVENUE		\$ 201,733,749				\$ 108,453,665		51.85%

Total Revenue Compared to Prior Year:	
FY 2018/19	\$ 108,453,665
FY 2017/18	108,676,471
Revenue Increase (Decrease) from Prior Year	\$ (222,806)
Percentage:	-0.21%





REVENUE AND EXPENDITURES - CAPITAL FACILITIES FUND 212D

For the Six Months Ended December 31, 2018

6 MONTHS / 50% OF FISCAL YEAR

FISCAL YEAR 2018/19				
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED	
9410 INTEREST INCOME	-	\$ 16,029	-	
9862 PROCEEDS FROM SALE OF PROPERTY	600,000	18,670	3.11%	
9870 OTHER FUNDING SOURCES-FINANCING	5,461,800	1,900,000	34.79%	
TOTAL REVENUE	6,061,800	1,934,699	31.92%	
5900 TRANSFER FROM OTHER FUNDS	4,506,713	4,506,713	100.00%	
TOTAL TRANSFER IN	4,506,713	4,506,713	100.00%	
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 10,568,513	\$ 6,441,412	60.95%	

FISCAL YEAR 2018/19				
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXP'D	
2000 SERVICES & SUPPLIES	\$ 147,316	-	0.00%	
3200 PRINCIPAL & INTEREST	4,983,433	2,852,120	57.23%	
4101 LAND ACQUISITION	-	-	-	
4201 STRUCTURES	-	-	-	
4300 VEHICLES & EQUIPMENT	5,651,915	1,383,622	24.48%	
4400 COMPUTER SOFTWARE	1,940,800	304,872	15.71%	
TOTAL CAPITAL OUTLAY	7,592,715	1,688,494	22.24%	
TOTAL EXPENDITURES:	\$ 12,723,464	\$ 4,540,614	35.69%	

EXCESS OF REVENUE OVER EXPENDITURES	\$ (2,154,951)	\$ 1,900,798
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REVENUE AND EXPENDITURES - CAPITAL FACILITIES FUND 212D
Current Y-T-D vs. Prior Y-T-D
For the Six Months Ended December 31, 2018

6 MONTHS / 50% OF FISCAL YEAR

FISCAL YEAR COMPARISON 2018/19 vs. 2017/18				
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE	
9410 INTEREST INCOME	\$ 16,029	\$ 8,586	86.69%	
9569 STATE AID & OTHER MISC. PROGRAMS	-	-	-	
9862 PROCEEDS FROM SALE OF PROPERTY	18,670	-	-	
9870 OTHER FUNDING SOURCES-DEBT PROCEEDS	1,900,000	-	-	
TOTAL REVENUE	1,934,699	8,586	22433.18%	
5900 TRANSFER FROM OTHER FUNDS	4,506,713	3,562,213	26.51%	
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 6,441,412	\$ 3,570,799	80.39%	

FISCAL YEAR COMPARISON 2018/19 vs. 2017/18				
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE	
2000 SERVICES & SUPPLIES	\$ -	\$ 42	-100.00%	
3200 PRINCIPAL & INTEREST	2,852,120	2,534,205	12.54%	
4101 LAND ACQUISITION	-	9,935	-100.00%	
4201 STRUCTURES	-	-	-	
4300 VEHICLES & EQUIPMENT	1,383,622	1,521,240	-9.05%	
4400 COMPUTER SOFTWARE	304,872	-	-	
TOTAL CAPITAL OUTLAY	1,688,494	1,531,175	10.27%	
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ 4,540,614	\$ 4,065,422	11.69%	
EXCESS OF REVENUE OVER EXPENDITURES	\$ 1,900,798	\$ (494,623)		



REVENUE AND EXPENDITURES - LEASED PROPERTIES FUND 212L
For the Six Months Ended December 31, 2018

6 MONTHS / 50% OF FISCAL YEAR

FISCAL YEAR 2018/19			
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED
9410 INTEREST INCOME	\$ -	\$ 315	-
9429 BUILDING RENTAL	688,907	139,802	20.29%
TOTAL REVENUE:	688,907	140,117	20.34%
5900 TRANSFER FROM OTHER FUNDS	98,079	98,079	100.00%
TOTAL REVENUE & SOURCES:	\$ 786,986	\$ 238,196	30.27%

FISCAL YEAR 2018/19			
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXP'D
2000 SERVICES & SUPPLIES	\$ 731,420	\$ 324,034	44.30%
3200 PRINCIPAL AND INTEREST	296,582	98,662	33.27%
4101 LAND ACQUISITION	-	-	-
4201 STRUCTURES	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-
5000 TRANSFERS TO OTHER FUNDS	-	-	-
TOTAL EXPENDITURES:	\$ 1,028,002	\$ 422,696	41.12%

EXCESS OF REVENUE OVER EXPENDITURES	\$ (241,016)	\$ (184,500)
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REVENUE AND EXPENDITURES - LEASED PROPERTIES FUND 212L
For the Six Months Ended December 31, 2018 and 2017

6 MONTHS / 50% OF FISCAL YEAR

FISCAL YEAR COMPARISON 2018/19 vs. 2017/18				
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE	
9410 INTEREST INCOME	\$ 315	\$ 1,168	-73.03%	
9429 BUILDING RENTAL	139,802	144,856	-3.49%	
TOTAL REVENUE:	140,117	146,024	-4.05%	
5900 TRANSFER FROM OTHER FUNDS	98,079	-	-	
TOTAL TRANSFER IN	98,079	669,041	-85.34%	
TOTAL REVENUE & SOURCES:	\$ 238,196	\$ 815,065	-70.78%	

FISCAL YEAR COMPARISON 2018/19 vs. 2017/18				
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE	
2000 SERVICES AND SUPPLIES:	\$ 324,034	\$ 335,055	-3.29%	
3200 PRINCIPAL AND INTEREST	98,662	100,361	-1.69%	
4000 CAPITAL OUTLAY	-	-	-	
5000 TRANSFERS TO OTHER FUNDS	-	-	-	
TOTAL EXPENDITURES & EQUIPMENT:	\$ 422,696	\$ 435,416	-2.92%	

EXCESS OF REVENUE OVER EXPENDITURES	\$ (184,500)	\$ 379,649
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REVENUE AND EXPENDITURES - GRANTS FUND 212G
For the Six Months Ended December 31, 2018

6 MONTHS / 50% OF FISCAL YEAR

FISCAL YEAR 2018/19			
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED
9410 INTEREST INCOME	\$ -	\$ 372	-
9531 AID/OTHER LOCAL GOVT AGENCY	4,206,707	393,238	9.35%
TOTAL REVENUE:	4,206,707	393,610	9.36%
5900 TRANSFER FROM OTHER FUNDS	378,376	-	0.00%
TOTAL TRANSFER IN	378,376	-	0.00%
TOTAL REVENUE & SOURCES:	\$ 4,585,083	\$ 393,610	8.58%

FISCAL YEAR 2018/19			
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXP'D
1100 EMPLOYEE WAGES	\$ 270,535	\$ 203,627	75.27%
1200 EMPLOYEE BENEFITS	123,332	183,612	148.88%
TOTAL LABOR COSTS	393,867	387,239	98.32%
2035 EDUCATION AND TRAINING SERVICES	-	-	-
2232 FIRE EQUIP SUPPLY	4,177,340	-	0.00%
2591 OTHER PROFESSIONAL SERVICES	-	-	-
2898 OTHER SUPPLIES	-	-	-
TOTAL SERVICES AND SUPPLIES:	4,177,340	-	0.00%
4303 CAPITAL OUTLAY	13,876	-	0.00%
TOTAL EXPENDITURES & EQUIPMENT:	\$ 4,585,083	\$ 387,239	8.45%

REIMBURSEMENTS OVER (UNDER) EXPENDITURES	\$ -	\$ 6,371
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REVENUE AND EXPENDITURES - GRANTS FUND 212G
For the Six Months Ended December 31, 2018 and 2017

6 MONTHS / 50% OF FISCAL YEAR

FISCAL YEAR COMPARISON 2018/19 vs. 2017/18				
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE	
9410 INTEREST INCOME	\$ 372	\$ 732	-49.18%	
9531 AID/OTHER LOCAL GOVT AGENCY	393,238	465,404	-15.51%	
9569 STATE AID & MISC. OTHER PROGRAMS	-	-	-	
TOTAL REVENUE:	393,610	466,136	-15.56%	
5900 TRANSFER FROM OTHER FUNDS	-	16,305	-100.00%	
TOTAL TRANSFER IN	-	16,305	-100.00%	
TOTAL REVENUE & SOURCES:	\$ 393,610	\$ 482,441	-18.41%	

FISCAL YEAR COMPARISON 2018/19 vs. 2017/18				
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE	
1000 EMPLOYEE WAGES	\$ 203,627	\$ 374,605	-45.64%	
1200 EMPLOYEE BENEFITS	183,612	327,434	-43.92%	
TOTAL LABOR COSTS	387,239	702,039	-44.84%	
2035 EDUCATION AND TRAINING SERVICES	-	54,986	-100.00%	
2232 FIRE EQUIP SUPPLY	-	-	-	
2591 OTHER PROFESSIONAL SERVICES	-	99,407	-100.00%	
2898 OTHER SUPPLIES	-	70,334	-100.00%	
TOTAL SERVICES AND SUPPLIES:	-	224,727	-100.00%	
4303 EQUIPMENT	-	-	-	
5000 TRANSFER TO OTHER FUNDS	-	-	-	
TOTAL EXPENDITURES & EQUIPMENT:	\$ 387,239	\$ 926,766	-58.22%	

REIMBURSEMENTS OVER (UNDER) EXPENDITURES	\$ 6,371	\$ (444,325)
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REVENUE AND EXPENDITURES - IMPACT FEES FUND 2121
For the Six Months Ended December 31, 2018

6 MONTHS / 50% OF FISCAL YEAR

FISCAL YEAR 2018/19			
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED
9410 INTEREST INCOME	\$ -	\$ 2,745	-
9657 IMPACT FEES	1,300,000	840,112	64.62%
TOTAL REVENUE	1,300,000	842,857	64.84%
5900 TRANSFER FROM OTHER FUNDS	-	-	-
TOTAL TRANSFER IN	-	-	-
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 1,300,000	\$ 842,857	64.84%

FISCAL YEAR 2018/19			
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXP'D
2000 SERVICES & SUPPLIES	\$ 95,000	\$ 20,469	21.55%
TOTAL SERVICES & SUPPLIES	95,000	20,469	21.55%
4101 LAND ACQUISITION	-	-	-
4201 STRUCTURES	1,500,000	-	0.00%
4300 VEHICLES & EQUIPMENT	-	-	-
TOTAL CAPITAL ASSETS	1,500,000	-	0.00%
TOTAL EXPENDITURES:	1,595,000	20,469	1.28%
5000 TRANSFERS TO OTHER FUNDS	-	-	-
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ 1,595,000	\$ 20,469	1.28%

EXCESS OF REVENUE OVER EXPENDITURES	\$ (295,000)	\$ 822,388
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REVENUE AND EXPENDITURES - IMPACT FEES FUND 2121
Current Y-T-D vs. Prior Y-T-D
For the Six Months Ended December 31, 2018

6 MONTHS / 50% OF FISCAL YEAR

FISCAL YEAR COMPARISON 2018/19 vs. 2017/18				
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE	
9410 INTEREST INCOME	\$ 2,745	\$ 2,338	17.41%	
9657 IMPACT FEES	840,112	581,561	44.46%	
TOTAL REVENUE	842,857	583,899	44.35%	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 842,857	\$ 583,899	44.35%	

FISCAL YEAR COMPARISON 2018/19 vs. 2017/18				
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE	
2000 SERVICES & SUPPLIES	\$ 20,469	\$ 31,338	-34.68%	
TOTAL SERVICES & SUPPLIES	20,469	31,338	-34.68%	
4101 LAND ACQUISITION	-	-	-	
4201 STRUCTURES	-	-	-	
4300 VEHICLES & EQUIPMENT	-	-	-	
TOTAL CAPITAL OUTLAY	-	-	-	
5000 TRANSFERS TO OTHER FUNDS	-	-	-	
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ 20,469	\$ 31,338	-34.68%	
EXCESS OF REVENUE OVER EXPENDITURES	\$ 822,388	\$ 552,561		



REVENUE AND EXPENDITURES - INTERGOVERNMENTAL TRANSFER FUND 212M
For the Six Months Ended December 31, 2018

6 MONTHS / 50% OF FISCAL YEAR

FISCAL YEAR 2018/19			
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED
9669 MEDIC COST RECOVERY	\$ 10,000,000	-	0.00%
9410 INTEREST INCOME	-	-	
TOTAL REVENUE	10,000,000	-	0.00%
5900 TRANSFER FROM OTHER FUNDS	-	-	-
TOTAL TRANSFER IN	-	-	-
TOTAL REVENUE SOURCES & TRANSFERS IN:	\$ 10,000,000	-	0.00%

FISCAL YEAR 2018/19			
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXP'D
2000 SERVICES & SUPPLIES	\$ 6,200,000	-	0.00%
TOTAL EXPENDITURES:	6,200,000	-	0.00%
5000 TRANSFER TO OTHER FUNDS	6,226,232	-	0.00%
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ 12,426,232	-	0.00%

EXCESS OF REVENUE OVER EXPENDITURES	\$ (2,426,232)	\$ -
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REVENUE AND EXPENDITURES - INTERGOVERNMENTAL TRANSFER FUND 212M
Current Y-T-D vs. Prior Y-T-D
For the Six Months Ended December 31, 2018

6 MONTHS / 50% OF FISCAL YEAR

FISCAL YEAR COMPARISON 2018/19 vs. 2017/18

REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE
9689 MEDIC COST RECOVERY	\$ -	\$ 15,606,288	-100.00%
9410 INTEREST INCOME	-	-	-
TOTAL REVENUE	-	15,606,288	-100.00%
5900 TRANSFER FROM OTHER FUNDS	-	-	-
TOTAL REVENUE, SOURCES & TRANSFERS IN:	-	\$ 15,606,288	-100.00%

FISCAL YEAR COMPARISON 2018/19 vs. 2017/18

EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE
2000 SERVICES & SUPPLIES	\$ -	\$ 9,140,574	-100.00%
TOTAL EXPENDITURES:	-	-	-
5000 TRANSFER TO OTHER FUNDS	-	-	-
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ -	\$ 9,140,574	-100.00%
EXCESS OF REVENUE OVER EXPENDITURES	\$ -	\$ 6,465,714	



TODD HARMS
Fire Chief

Sacramento Metropolitan Fire District

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DATE: February 28, 2019
TO: Finance and Audit Committee
SUBJECT: FY 2018/19 Mid-Year Budget Adjustments

TOPIC

The FY 2018/19 Mid-Year Budget adjustments are being presented to the Finance and Audit Committee for input in advance of recommendation to the Board of Directors for adoption.

DISCUSSION

The attached Mid-Year Budget adjustments were developed based on actual results for revenues and expenditures through the first 6 months of FY 2018/19 and projections for the remainder of the year. Proposed adjustments to the General Fund are summarized below.

General Fund Revenues

FY 2018/19 General Fund revenues are projected to be \$1.9 million higher than currently budgeted, for a total of \$204.8 million. Recommended mid-year adjustments to revenues include:

- **Deployments:** Additional deployment revenue for FY 2018/19 of \$1.1 million is included as a mid-year adjustment. This revenue is partially offset by an \$825,000 adjustment to the labor budget for deployment expenditures.
- **Property Taxes:** Based on revenues received so far this fiscal year, additional property tax revenues of \$365,000 are included as a mid-year adjustment.

General Fund Expenditures

Mid-Year Budget adjustments to General Fund expenditures result in a \$1.8 million overall increase, for a total expenditure budget of \$206.1 million.

Labor

Adjustments to the labor budget total approximately \$1.2 million in additional expenditures, for a total labor budget of \$174.8 million. Recommended mid-year adjustments to labor include:

- As identified in the revenue adjustments, deployments account for an additional \$825,000 of labor expenditure.
- An increase of \$430,000 is included for the staffing of flex medics effective January 2019.
- Although the overall impact to the labor budget is minimal, salary and benefits savings associated with position vacancies and leave cash outs (\$6.2 million) are expected to be almost entirely offset by increased callback overtime costs (\$6.1 million).

Services and Supplies

The Mid-Year Budget adjustment for the General Fund services and supplies budget is an increase of approximately \$600,000, for a total of \$27.8 million. Recommended services and supplies adjustments include increased costs for the repair of District vehicles (partially offset by insurance proceeds), increased fuels costs, and various other adjustments.

Other Changes

An overall net increase of approximately \$500,000 in required transfers out of the General Fund results from the following:

- A net reduction in debt service in the Capital Facilities Fund of approximately \$400,000 due primarily to the timing of capital lease financing
- A net increase in capital outlay in the Capital Facilities Fund of approximately \$500,000 due to added equipment purchases and increased costs, partially offset by an increase in financing proceeds of \$300,000
- A reduction in proceeds from sale of assets of \$500,000 based on lower expected proceeds from the sale of District property
- A reduction in rental income in the Leased Properties Fund of \$300,000, partially offset by a reduction in services and supplies expenses of \$100,000.

An increase in transfers in to the General Fund from the IGT Fund of \$500,000 resulting from additional payments received during FY 2017/18 more than offsets the increases in transfers out of the General Fund.

General Fund Summary

With the proposed Mid-Year adjustments, budgeted General Fund revenues would be \$205 million compared to expenditures of \$206 million. Transfers in to the General Fund (from the IGT Fund) would exceed transfers out of the General Fund (to the Capital Facilities, Grants, and Leased Properties Funds) by approximately \$1 million, for an overall balanced General Fund budget.

Other Funds

Mid-Year Budget adjustments for the Capital Facilities Fund, Grants Fund, Development Impact Fees Fund, Leased Properties Fund, and IGT Fund are included in the attachments. Other than the changes to the Capital Facilities, Leased Properties, and IGT Funds discussed above, the recommended adjustments do not substantially change the net results for those funds.

RECOMMENDATION

Staff recommends that the Finance and Audit Committee receive the presentation on FY 2018/19 Mid-Year Budget adjustments and provide any input to be incorporated in the Mid-Year Budget to be recommended to the Board of Directors for adoption on March 14, 2019.

Submitted by:



Amanda Thomas
Chief Financial Officer

Approved by:



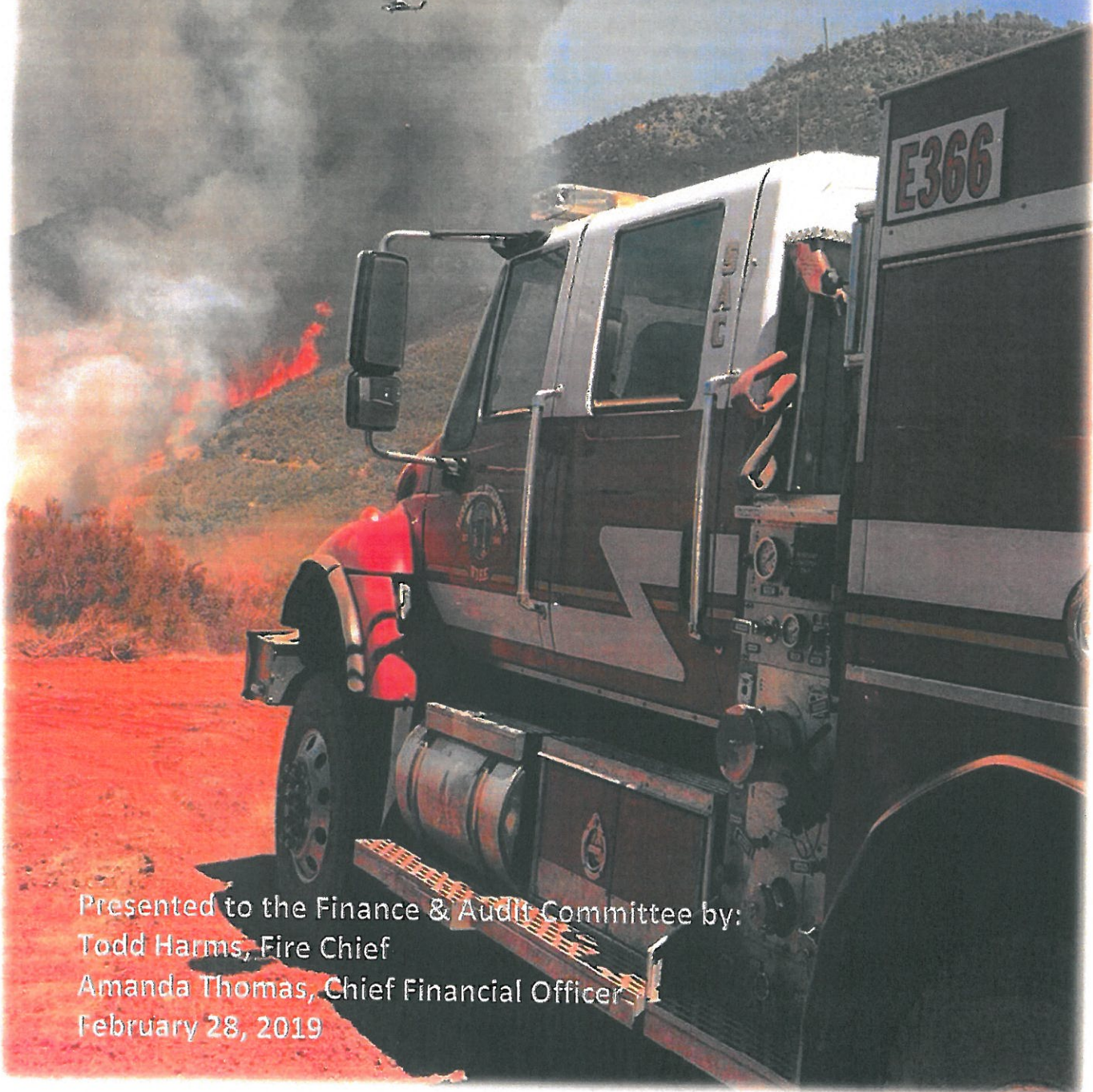
Todd Harms
Fire Chief



Mid-Year Budget

Fiscal Year 2018/19

July 1, 2018 – June 30, 2019



Presented to the Finance & Audit Committee by:
Todd Harms, Fire Chief
Amanda Thomas, Chief Financial Officer
February 28, 2019



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GENERAL FUND BUDGET CHANGES

Mid-Year Budget FY 2018/19

Revenues	
Total Revenues at Final Budget	\$ 202,948,715
Insurance Proceeds (Engine 111 Repairs)	112,000
Property Taxes	365,000
Deployments/Other Fire Service Reimbursements	1,100,000
GEMT State Administration (Reimbursable)	75,789
CC Program Rebate	48,251
Education Training Service	170,000
Total Revenue Changes	1,871,040
Total Revenues at Mid-Year Budget	\$ 204,819,755
Expenditures	
Total Expenditures at Final Budget	\$ 204,285,650
Salaries and Benefits	
Deployments	825,000
Flex Medics	430,000
Other Changes (net)	(23,652)
Total Labor Changes	1,231,348
Services and Supplies	
AMR Contract - To Cover Contract Through Year End	73,822
Gate/Overhead Door Srvc/Repair - Sta. 21/61 Gate Loops & Operator Replacement	53,500
Station Security - Sta. 65 Gate & Fence Installation	83,000
Repair of District Vehicles by Outside Vendors - Engine 111	112,000
Parts & Equipment to Repair District Vehicles	200,000
Diesel Fuel	100,000
GEMT State Administration (Reimbursable)	75,789
Vehicle Modems	81,760
Miscellaneous Changes Under \$40k	(160,919)
Total Services and Supplies Changes	618,952
Taxes, Licenses, Assessments/Contributions	
Other Interest - Program Fees/Taxes/Late Fees	3,000
WC State Assessment - Came in Less	(23,467)
Other Changes	(379)
Total Taxes, Licenses, Assessments/Contributions Changes	(20,846)
Total Expenditure Changes	1,829,455
Total Expenditures at Mid-Year Budget	\$ 206,115,105
Revenue Less Expenditures:	\$ (1,295,350)
Net Transfers In/(Out)	\$ 1,303,593
Surplus (Deficit)	\$ 8,243



BUDGET SUMMARY - ALL FUNDS

Mid-Year Budget FY 2018-19

	GENERAL FUND	PENSION OBLIGATION BOND FUND	CAPITAL FACILITIES FUND	LEASED PROPERTIES FUND	GRANTS FUND	DEVELOPMENT IMPACT FEES FUND	IGT FUND	TOTALS
REVENUES								
PROPERTY TAXES	\$ 148,935,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 148,935,800
USE OF MONEY AND PROPERTY	15,000	-	-	362,574	-	-	-	377,574
INTERGOVERNMENTAL	4,386,000	-	-	-	4,226,236	-	-	8,612,236
CHARGES FOR SERVICES	50,461,771	-	-	-	-	1,300,000	10,000,000	61,761,771
MISCELLANEOUS REVENUE	1,021,184	-	-	-	-	-	-	1,021,184
Total Revenues	204,819,755	-	-	362,574	4,226,236	1,300,000	10,000,000	220,708,565
EXPENDITURES:								
LABOR COSTS	174,840,898	-	-	-	413,396	-	-	175,254,294
SERVICES & SUPPLIES	27,758,871	40,000	147,316	609,174	4,177,340	70,000	6,200,000	39,002,702
TAXES, LICENSES, DEBT SERVICE & OTHERS	3,515,335	-	4,598,772	296,582	-	-	-	8,410,689
CAPITAL OUTLAY	-	-	8,086,587	-	13,876	1,500,000	-	9,600,463
Total Expenditures	206,115,105	40,000	12,832,675	905,756	4,604,612	1,570,000	6,200,000	232,268,148
REVENUE LESS EXPENDITURES	(1,295,350)	(40,000)	(12,832,675)	(543,182)	(378,376)	(270,000)	3,800,000	(11,559,583)
OTHER FINANCING SOURCES(USES)								
ISSUANCE OF CAPITAL LEASES	-	-	5,784,235	-	-	-	-	5,784,235
SALE OF ASSETS	10,000	-	100,000	-	-	-	-	110,000
TRANSFERS IN(OUT) FUND A-General	-	-	4,796,489	304,729	378,376	-	(6,773,187)	(1,293,593)
TRANSFERS IN(OUT) FUND D-Cap Fac	(4,796,489)	-	-	-	-	-	-	(4,796,489)
TRANSFERS IN(OUT) FUND G-Grants	(378,376)	-	-	-	-	-	-	(378,376)
TRANSFERS IN(OUT) FUND L-Leases	(304,729)	-	-	-	-	-	-	(304,729)
TRANSFERS IN(OUT) FUND M-IGT	6,773,187	-	-	-	-	-	-	6,773,187
Total Transfers	1,303,593	-	10,680,724	304,729	378,376	-	(6,773,187)	5,894,235
SPECIAL ITEM								
EARLY BOND RETIREMENT	-	(25,500,000)	-	-	-	-	-	(25,500,000)
CHANGE IN FUND BALANCE	\$ 8,243	\$ (25,540,000)	\$ (2,151,951)	\$ (238,453)	\$ -	\$ (270,000)	\$ (2,973,187)	\$ (31,165,348)



FUND BALANCE SUMMARY

Mid-Year Budget FY 2018-19

	GENERAL FUND	PENSION OBLIGATION BOND FUND	CAPITAL FACILITIES FUND	LEASED PROPERTIES FUND	GRANTS FUND	DEVELOPMENT IMPACT FEES FUND	IGT FUND	TOTALS
Estimated Fund Balance Available June 30, 2018	\$ 24,604,776	\$ 110,883	\$ 2,151,951	\$ 238,453	\$ 659,765	\$ 4,140,532	\$ 7,177,701	\$ 39,084,061
Revenues	204,819,755	-	-	362,574	4,226,236	1,300,000	10,000,000	220,708,565
Other Financing Sources	6,783,187	-	10,680,724	304,729	378,376	-	-	18,147,016
Release of Committed Funds	-	25,540,000	-	-	-	-	-	25,540,000
Estimated Funds Available	236,207,718	25,650,883	12,832,675	905,756	5,264,377	5,440,532	17,177,701	303,479,642
Expenditures	(206,115,105)	(40,000)	(12,832,675)	(905,756)	(4,604,612)	(1,570,000)	(6,200,000)	(232,268,148)
Other Financing Uses	(5,479,594)	-	-	-	-	-	(6,773,187)	(12,252,781)
Special Item	-	(25,500,000)	-	-	-	-	-	(25,500,000)
Estimated Fund Balance at June 30, 2019	\$ 24,613,019	\$ 110,883	\$ -	\$ -	\$ 659,765	\$ 3,870,532	\$ 4,204,514	\$ 33,458,713

Fiscal Year 2018/19 Mid-Year Budget

Fund 212A GENERAL OPERATING FUND





BUDGET SUMMARY - GENERAL FUND

Mid-Year Budget FY 2018-19

	ACTUALS FY 2016-17	ACTUALS FY 2017-18	FINAL FY 2018-19	MID-YEAR FY 2018-19	VARIANCE W/ FINAL
REVENUES					
Property Taxes	\$ 131,575,144	\$ 141,419,059	\$ 148,613,800	\$ 148,935,800	\$ 322,000
Use of Money/Property	101,986	(123,080)	15,000	15,000	-
Intergovernmental	4,107,193	4,233,588	4,343,000	4,386,000	43,000
Charges for Services	45,456,402	48,338,747	49,191,771	50,461,771	1,270,000
Miscellaneous Revenue	724,423	1,859,070	785,144	1,021,184	236,040
Total Revenues	181,965,148	195,727,384	202,948,715	204,819,755	1,871,040
EXPENDITURES:					
LABOR COSTS					
	154,865,536	165,434,784	173,609,550	174,840,898	1,231,349
OTHER EXPENDITURES:					
Services & Supplies	22,782,780	23,630,143	27,139,919	27,758,871	618,952
Taxes, Licenses, Debt Service & Others	2,992,052	3,118,441	3,536,181	3,515,335	(20,846)
Total Expenditures	180,640,368	192,183,368	204,285,650	206,115,105	1,829,456
REV LESS EXP	1,324,780	3,544,016	(1,336,935)	(1,295,350)	41,585
OTHER FINANCING SOURCES(USES)					
Issuance of Capital Leases	-	-	-	-	-
Sale of Assets	-	1,402	10,000	10,000	-
Transfers in	5,879,482	6,004,963	6,226,232	6,773,187	546,955
Transfers out	(4,980,848)	(4,431,471)	(4,983,168)	(5,479,594)	(496,426)
Total Other Financing Sources(Uses)	898,634	1,574,894	1,253,064	1,303,593	50,529
REV LESS EXP PLUS TRANSFERS	2,223,414	5,118,910	(83,871)	8,243	92,114
Less: Increase in Committed Fund Balance	(2,252,296)	(2,289,191)	-	-	-
CHANGE IN FUND BALANCE	(28,882)	2,829,719	(83,871)	8,243	92,114



REVENUE SOURCES - GENERAL OPERATING FUND 212A

Mid-Year Budget FY2018/19

ACCT		FINAL BUDGET FY2018/19	MID-YEAR BUDGET FY2018/19	VARIANCE W/ FINAL BUDGET
910100	CURRENT SECURED PROPERTY TAXES	\$ 138,244,000	\$ 138,244,000	\$ -
910200	CURRENT UNSECURED PROPERTY TAXES	4,576,000	4,879,000	303,000
910300	SUPPLEMENTAL PROPERTY TAXES	2,451,000	2,451,000	-
910400	SECURED DELINQUENT PROPERTY TAXES	958,000	1,015,000	57,000
910500	PROPERTY TAX-SUPPLEMENTAL TEETER FUNDS	171,000	200,000	29,000
910600	UNITARY CURRENT SECURED TAXES	1,704,000	1,704,000	-
912000	SECURED REDEMPTION TAXES	7,000	7,000	-
913000	PRIOR UNSECURED PROPERTY TAXES	143,000	76,000	(67,000)
914000	PROPERTY TAX PENALTIES	27,000	27,000	-
976200	SPECIAL TAX - SLOUGHHOUSE FIRE PROTECTION	332,800	332,800	-
TOTAL TAXES		148,613,800	148,935,800	322,000
941000	INTEREST	15,000	15,000	-
USE OF MONEY/PROPERTY		15,000	15,000	-
919600	RDA RESIDUAL DISTRIBUTION	1,875,000	1,875,000	-
952200	HOMEOWNERS PROPERTY TAX REVENUE	1,436,000	1,405,000	(31,000)
953300	REDEVELOPMENT AGENCY-PASSTHRU	1,032,000	1,106,000	74,000
956900	STATE AID AND OTHER MISC REVENUES	-	-	-
OTHER GOVERNMENTAL AGENCIES		4,343,000	4,386,000	43,000
963900	DEPLOYMENTS/OTHER FIRE SERVICE REIMBURSEMENTS	4,700,000	5,800,000	1,100,000
964300	FEES-INSPECTIONS, PERMITS & PLAN REVIEW	2,227,505	2,227,505	-
964320	PERMITS & KNOX LOCK FEES	7,500	7,500	-
964330	PLAN REVIEW FEES	1,400,000	1,400,000	-
964340	CODE ENFORCEMENT INSPECTION FEES	725,000	725,000	-
964360	FIREWORK FEES	70,005	70,005	-
964370	PLANNING LETTERS	25,000	25,000	-
964800	FIRE CONTROL SERVICE (ALARM FEES)	55,000	55,000	-
964900	COPYING SERVICE	9,300	9,300	-
966900	MEDICAL CARE (MEDIC FEES)	35,500,000	35,500,000	-
966910	GEMT REIMBURSEMENT	1,000,000	1,000,000	-
969300	EDUCATION TRAINING SERVICE	330,000	500,000	170,000
969900	CONTRACT SERVICE REVENUE	5,369,966	5,369,966	-
CHARGES FOR SERVICES		49,191,771	50,461,771	1,270,000
932000	OTHER COURT FINES	3,000	3,000	-
974000	INSURANCE PROCEEDS	34,944	146,944	112,000
979000	REVENUE - GEMT ADMIN FEE + OTHER	747,200	822,989	75,789
979030	REVENUE - REBATES	-	48,251	48,251
MISCELLANEOUS REVENUE		785,144	1,021,184	236,040
988000	EXTERNAL FINANCING SOURCES			
986200	PROCEEDS FROM SALE OF PERSONAL PROPERTY	10,000	10,000	-
OTHER FINANCING SOURCES		10,000	10,000	-
TOTAL REVENUES		\$ 202,958,715	\$ 204,829,755	\$ 1,871,040



Labor Costs - General Operating Fund

Mid-Year Budget FY2018/19

	Final FY2018/19	Mid-Year FY2018/19	Variance w/ Final Budget	% Change
WAGES				
111000 Wages	62,081,922	58,505,981	(3,575,941)	-5.8%
112100 Reserve F/F-Rio Linda	44,000	40,245	(3,755)	-8.5%
112400 Directors	41,138	15,876	(25,262)	-61.4%
113120 Overtime - Shift	1,494,205	1,261,049	(233,156)	-15.6%
113210 FLSA	1,484,126	1,391,556	(92,570)	-6.2%
113110 Overtime - Callback	13,160,106	20,239,803	7,079,697	53.8%
113110 Overtime - Deployment	2,415,351	2,964,964	549,613	22.8%
113220 Overtime - Day	363,326	311,639	(51,687)	-14.2%
114110 Out of Class	-	24,962	24,962	
114111 Fire Staff Premium (Formerly Day Incentive)	338,861	289,127	(49,734)	-14.7%
114120 EMT	2,361,636	2,203,865	(157,771)	-6.7%
114130 Paramedic	2,960,178	2,801,121	(159,057)	-5.4%
114140 Education	3,405,799	3,273,197	(132,602)	-3.9%
114160 Haz-Mat	375,092	400,415	25,323	6.8%
114170 Longevity Pay	1,843,128	1,621,471	(221,657)	-12.0%
114200 Standby Pay	18,600	15,504	(3,096)	-16.6%
114310 Uniform Allowance	24,000	16,301	(7,699)	-32.1%
114320 Tool Allowance	16,500	16,500	-	0.0%
115110 Annual PTO/VL Buy Back	894,250	652,545	(241,705)	-27.0%
115114 Holiday Pay Prem.	2,806,859	2,973,572	166,713	5.9%
115130 Sick Leave Buy Back/Annual	1,412,204	1,121,722	(290,482)	-20.6%
TOTAL WAGES	97,541,281	100,141,414	2,600,133	2.7%
BENEFITS				
Retirement				
121011 CalPERS Safety	32,296,402	31,226,998	(1,069,404)	-3.3%
121020 CalPERS Misc.	1,676,030	1,647,803	(28,227)	-1.7%
121022 Pension Bonds Payment	4,784,850	4,784,850	-	0.0%
121040 SCERS Safety Retirement	3,141,977	3,141,977	-	0.0%
121041 Interest Expense - Pension Bonds	1,994,962	1,994,962	-	0.0%
Total Retirement	43,894,221	42,796,591	(1,097,630)	-2.5%
Medical				
123010 Employees	11,930,376	11,571,176	(359,200)	-3.0%
123011 Retirees	9,580,561	9,401,737	(178,824)	-1.9%
123013 Pay In-Lieu of Medical	176,400	187,200	10,800	6.1%
123015 CERBT Contributions	5,428,487	5,538,706	110,219	2.0%
123020 Dental	1,118,746	1,086,647	(32,099)	-2.9%
123030 Vision	140,228	135,246	(4,982)	-3.6%
123040 Employee Assistance Program (EAP)	19,453	21,453	2,000	10.3%
123050 LT Disability	40,583	40,907	324	0.8%
123060 Life/AD&D	134,448	119,706	(14,742)	-11.0%
123080 Employee Retirement Consulting	25,288	23,892	(1,396)	-5.5%
Total Medical:	28,594,570	28,126,670	(467,900)	-1.6%
122020 Medicare	1,414,010	1,455,024	41,014	2.9%
122030 PARS	7,010	7,412	402	5.7%
124000 Workers Compensation Claims	2,146,458	2,233,183	86,725	4.0%
125000 Unemployment	12,000	12,000	-	0.0%
128000 Health Care-Florin Retiree Med Subsidy	-	68,606	68,606	
TOTAL BENEFITS	76,068,269	74,699,485	(1,368,784)	-1.8%
TOTAL LABOR COSTS	173,609,550	174,840,898	1,231,349	0.7%



General Operating Fund

Mid-Year Budget FY2018/19

		Final FY2018/19	Mid-Year FY2018/19	Variance w/ Final Budget
1000's	LABOR COSTS	\$ 173,609,550	\$ 174,840,898	\$ 1,231,348
2000's	SERVICES AND SUPPLIES	\$ 27,139,919	\$ 27,758,871	\$ 618,952
3000's	TAXES, LICENSES, ASSESS & CONTRIBUTIONS	\$ 3,536,181	\$ 3,515,335	\$ (20,846)
	Subtotal	\$ 204,285,650	\$ 206,115,105	\$ 1,829,455
	NET TRANSFERS IN/(OUT)	1,243,064	1,293,593	50,529
	Total Expenditures Net of Transfers	\$ 203,042,586	\$ 204,821,512	\$ 1,778,926
	Total Revenue	\$ 202,958,715	\$ 204,829,755	\$ 1,871,040
	Rev Less Exp Plus Transfers	\$ (83,871)	\$ 8,243	\$ 92,114

Acct	Description	Final FY2018/19	Mid-Year FY2018/19	Variance w/ Final Budget
110000	WAGES	97,541,281	100,141,414	2,600,133
120000	BENEFITS	76,068,269	74,699,485	(1,368,784)
	Total Labor Costs	173,609,550	174,840,898	1,231,348
200500	ADS/LEGAL NOTICES	9,050	9,050	-
201500	PRINT & COPY SERVICES	17,400	17,400	-
202100	BOOKS, SUBSCRIPTION SERVICE	10,390	8,780	(1,610)
202200	BOOKS, SUBSCRIPTION (PERM LIB)	20,660	16,318	(4,342)
202300	AUDIO VIDEO PRODUCTION SERVICES	11,500	11,900	400
202900	BUSINESS/CONFERENCE	302,365	334,923	32,559
203100	BUSINESS ACTIVITY EXP (NON-EE)	17,000	17,000	-
203500	EDUC/TRAINING SERVICES	772,323	754,522	(17,801)
203600	EDUCATION/TRAINING SUPPLIES	242,356	260,906	18,550
203800	EMPLOYEE AWARDS	15,000	11,000	(4,000)
203900	EMPLOYEE TRANSPORTATION	2,500	2,500	-
204100	OFFICE EQUIP NOT INVENTORIED	7,500	9,000	1,500
204500	FREIGHT/SHIPPING	7,000	8,500	1,500
205100	INSURANCE LBLTY,PPTY,W/C,ETC.	1,367,132	1,336,157	(30,975)
206100	MEMBERSHIPS	44,126	44,813	688
206600	PHOTO SUPPLY	750	750	-
207600	OFFICE SUPPLIES	64,250	64,000	(250)
208100	POSTAGE/SUPPLY/METER RNTL/LSE	16,450	16,450	-
208500	PRINTING/BINDING	28,000	31,500	3,500
210300	LNDSCP SVC/WEED ABTM/PEST CTRL	132,284	129,729	(2,555)
210400	LANDSCAPE SUPPLY	37,000	24,500	(12,500)
211100	BUILDING SERVICE	659,360	689,186	29,826
211200	BUILDING SUPPLY	90,720	45,802	(44,918)
213100	ELECTRICAL SERVICE	55,500	35,500	(20,000)
213200	ELECTRICAL SUPPLY	39,500	33,000	(6,500)
215100	MECH SYSTEMS SVC	92,200	75,015	(17,185)
215200	MECH SYSTEMS SUP	29,000	51,000	22,000
216100	PAINTING SERVICE	5,000	5,100	100
216200	PAINTING SUPPLY	16,000	16,000	-
216700	PLUMBING SERVICE	88,000	77,722	(10,278)
216800	PLUMBING SUPPLY	8,000	8,000	-
217100	REAL PROPERTY RENTAL	14,525	14,525	-
219100	ELECTRICITY	536,504	549,064	12,560

Acct	Description	Final FY2018/19	Mid-Year FY2018/19	Variance w/ Final Budget
219200	NATURAL GAS	116,359	116,503	144
219300	REFUSE SERVICE	51,743	51,497	(246)
219500	SEWAGE SERVICE	44,779	46,344	1,565
219700	TELEPHONE SVCE:LINE FEES & CALLS	822,800	784,800	(38,000)
219800	WATER SERVICE	110,690	135,392	24,702
220500	VEHICLE MAINT SVC	1,147,335	1,259,335	112,000
220600	VEHICLE MAINT SUP	1,045,158	1,308,528	263,370
222600	EXPENDABLE TOOLS	21,068	14,162	(6,906)
223100	FIRE EQUIP SVC (NON-SCBA)	60,330	59,330	(1,000)
223200	FIRE EQUIP SUPPLY	511,579	524,810	13,231
223600	FUEL, OILS & LUBRICANTS	1,137,950	1,270,650	132,700
225100	MEDICAL EQUIP SVC	27,801	27,801	-
225200	MEDICAL EQUIP SUP	13,400	13,400	-
226400	OFFICE EQUIPMENT/FURNITURE	10,000	10,000	-
226500	COMPUTER INVENTORIAL EQUIPT.	109,331	104,861	(4,470)
226600	STATION FURNISHINGS	60,000	60,000	-
227100	COMM EQUIP SERVICE	108,300	105,800	(2,500)
227200	COMM EQUIP SUPPLY	535,250	555,010	19,760
227500	EQUIPMENT RENTAL	196,950	196,950	-
228100	SHOP EQUIP SERVICE	84,000	84,000	-
228200	SHOP EQUIP SUPPLY	18,450	18,200	(250)
229100	OTHER EQUIP SERV	86,960	85,668	(1,292)
229200	OTHER EQUIP SUPPLY	137,600	157,670	20,070
231300	CLOTHING REPAIRS	150,000	150,000	-
231400	SAFETY CLOTHING AND SUPPLIES	1,147,406	1,146,306	(1,100)
232100	CUSTODIAL SERVICE	43,140	43,140	-
232200	CUSTODIAL SUPPLY	110,000	112,000	2,000
233200	FOOD SUPPLY	70,243	74,750	4,507
234200	KITCHEN SUPPLY (Non-Food Items)	4,500	4,500	-
235100	LAUNDRY SERVICE	22,000	30,000	8,000
244300	MEDICAL SERVICES	284,960	284,960	-
244400	MEDICAL SUPPLIES	1,322,089	1,322,089	-
250200	ACTUARIAL SERVICE	29,100	28,784	(316)
250500	FINANCIAL SERVICE	126,220	128,390	2,170
253100	LEGAL SERVICE	400,000	400,000	-
254100	PERSONNEL SERVICE	434,304	434,304	-
254200	TREASURER SERVICES	9,296	9,296	-
259100	OTHER SERVICE	5,512,803	5,627,664	114,861
281100	COMPUTER SERVICES	1,118,077	1,056,614	(61,463)
281200	COMPUTER SUPPLY	6,000	6,000	-
281700	ELECTION SERVICE	35,000	39,567	4,567
285100	PHYSICAL FITNESS SERVICES	30,000	30,000	-
285200	PHYSICAL FITNESS SUPPLIES	117,500	117,500	-
288000	PRIOR YEAR SVC/SUP	-	-	-
289800	OTHER SUPPLIES	52,005	53,505	1,500
289900	OTHER SERVICES	621,500	698,970	77,470
292300	GS MESSENGER SERVICES	3,000	3,000	-
293100	DISPATCH SERVICE	4,059,009	4,059,009	-
293400	PUBLIC WORKS SVC	4,500	2,100	(2,400)
296200	GENERAL SERVICE PARKING CHARGE	9,000	10,000	1,000
298400	RADIO SYSTEMS	201,090	186,100	(14,990)
Total Services and Supplies		27,139,919	27,758,871	618,952
321000	INTEREST EXPENSE	226,846	229,845	2,999
322000	PRINCIPAL PAYMENTS	536,091	536,091	-
345000	ASSESSMENTS	2,012,244	1,988,777	(23,467)
370000	CONTRIBUTIONS TO OTHER AGENCY	761,000	760,622	(378)
Total Tax, License, & Assessments		3,536,181	3,515,335	(20,846)

Acct	Description	Final FY2018/19	Mid-Year FY2018/19	Variance w/ Final Budget
420100	STRUCTURES	-	-	-
430300	EQUIPMENT	-	-	-
Total Capital Outlay		-	-	-

Total General Operating Expenditures	\$ 204,285,650	\$ 206,115,105	\$ 1,829,455
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Account Description	Final FY2018/19	Mid-Year FY2018/19	Variance w/ Final Budget
In from/(Out to) Fund D-Capital Facilities	(4,506,713)	(4,796,489)	(289,776)
In from/(Out to) Fund G-Grants	(378,376)	(378,376)	-
In from/(Out to) Fund L-Leases	(98,079)	(304,729)	(206,650)
In from/(Out to) Fund M-IGT	6,226,232	6,773,187	546,955
In from/(Out to) Fund S-Simulator Grant	-	-	-

Total General Operating Transfers	\$ 1,243,064	\$ 1,293,593	\$ 50,529
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Fiscal Year 2018/19 Mid-Year Budget

Fund 212D CAPITAL FACILITIES FUND





BUDGET SUMMARY - CAPITAL FACILITES FUND 212D

Mid-Year Budget FY 2018-19

	ACTUALS FY 2016-17	ACTUALS FY 2017-18	FINAL FY 2018-19	MID-YEAR FY 2018-19	VARIANCE W/ FINAL
REVENUE:					
INVESTMENT INCOME	\$ 36,265	\$ 33,547	\$ -	\$ -	\$ -
Total Revenues	36,265	33,547	-	-	-
EXPENDITURES:					
SERVICES & SUPPLIES	-	7,759	147,316	147,316	-
TAXES, LICENSES, DEBT SERVICE & OTHERS	2,448,771	3,753,638	4,983,433	4,598,772	(384,661)
CAPITAL OUTLAY	6,732,979	3,091,934	7,592,715	8,086,587	493,872
Total Expenditures	9,181,750	6,853,330	\$ 12,723,464	\$ 12,832,675	109,211
REVENUE LESS EXPENDITURES	(9,145,485)	(6,819,783)	\$ (12,723,464)	\$ (12,832,675)	(109,211)
OTHER FINANCING SOURCES(USES)					
ISSUANCE OF CAPITAL LEASES	6,207,214	2,925,101	5,461,800	5,784,235	322,435
SALE OF ASSETS	13,200	11,600	600,000	100,000	(500,000)
TRANSFERS IN(OUT) Fund A	4,914,956	3,826,353	4,506,713	4,796,489	289,776
TRANSFERS IN(OUT) Fund L	40,760	-	-	-	-
Total Other Financing Sources (Uses)	11,176,130	6,763,054	\$ 10,568,513	\$ 10,680,724	112,211
REV LESS EXP PLUS TRANSFERS	\$ 2,030,645	\$ (56,729)	\$ (2,154,951)	\$ (2,151,951)	\$ 3,000

SERVICES & SUPPLIES

259100 OTHER SERVICE	\$ -	\$ 7,717	\$ 147,316	\$ 147,316	\$ -
281300 SALES TAX ADJUSTMENTS	-	42	-	-	-

TAXES, LICENSES, DEBT SERVICE & OTHERS

321000 INTEREST	298,222	357,457	453,585	403,409	(50,176)
322000 PRINCIPAL	2,150,549	3,396,181	4,529,848	4,195,363	(334,485)

CAPITAL OUTLAY

410100 LAND ACQUISITION	-	9,935	-	-	-
420100 STRUCTURES	-	11,112	-	-	-
430100 VEHICLES	4,220,518	1,434,271	5,235,748	5,813,239	577,491
430200 OPTHER EQUIPMENT	-	110,949	-	-	-
430300 EQUIPMENT	2,512,461	1,525,666	416,167	267,548	(148,619)
440300 SOFTWARE	-	-	1,940,800	2,005,800	65,000



CAPITAL OUTLAY SUMMARY

Mid-Year Budget FY 2018-19

<u>Fund</u>	<u>Description</u>	<u>Type</u>	<u>Units</u>	<u>Price</u>	<u>Equipment Subtotal</u>	<u>Amount Financed in FY 2018-19</u>	<u>Annual Financing Cost</u>	<u>FY 2018-19 Costs</u>
CAPITAL FACILITIES	1 HOLMATRO COMBI CUTTER (TR50, WT58)	EQUIP-APPARATUS	2	\$ 13,000	\$ 26,000	\$ 26,000	\$ 5,639	
CAPITAL FACILITIES	1 AIR RIG - CARRY FORWARD FY2017-18	VEHICLES	1	550,000	550,000	550,000	119,278	
CAPITAL FACILITIES	1 AIR RIG - RETROFIT	VEHICLES	1	100,000	100,000	-	-	
CAPITAL FACILITIES	1 EMS24 VEHICLE	VEHICLES	1	42,417	42,417	42,417	9,199	
CAPITAL FACILITIES	1 AMBULANCE	VEHICLES	3	210,000	630,000	630,000	136,627	
CAPITAL FACILITIES	1 ENGINE TYPE I	VEHICLES	2	667,821	1,335,641	1,335,641	289,658	
CAPITAL FACILITIES	1 PICKUP - BC	VEHICLES	2	42,500	85,000	85,000	18,434	
CAPITAL FACILITIES	1 SERVICE TRUCK	VEHICLES	1	113,782	113,782	113,782	24,676	
CAPITAL FACILITIES	1 SUV - ADMIN	VEHICLES	1	42,417	42,417	42,417	9,199	
CAPITAL FACILITIES	1 SUV - ARSON	VEHICLES	1	41,884	41,884	41,884	9,083	
CAPITAL FACILITIES	1 VAN - LOGISTICS	VEHICLES	1	60,000	60,000	60,000	13,012	
CAPITAL FACILITIES	1 WATER TENDER	VEHICLES	1	441,047	441,047	441,047	95,649	
CAPITAL FACILITIES	1 WATER TENDER - CARRY FORWARD FY2017-18	VEHICLES	1	441,047	441,047	441,047	95,649	
CAPITAL FACILITIES	POWER LOADERS	EQUIPMENT	3	25,000	75,000	75,000	16,265	
CAPITAL FACILITIES	1 ENTERPRISE RESOURCE PLANNING SOFTWARE	INTANGIBLE		2,005,800	2,005,800	1,900,000	415,331	212,467
CAPITAL FACILITIES	1 BC VEHICLES - CARRY FORWARD FY2017-18	VEHICLES		86,145	86,145	-	-	-
CAPITAL FACILITIES	1 AMBULANCE - CARRY FORWARD FY2017-18	VEHICLES	3	200,587	601,760	-	-	-
CAPITAL FACILITIES	1 HAZMAT TRUCK - CARRY FORWARD FY2017-18	VEHICLES	1	952,843	952,843	-	-	-
CAPITAL FACILITIES	1 CALIFORNIA REQUIRED COMPLIANCE DPF	EQUIPMENT		-	15,000	-	-	-
CAPITAL FACILITIES	1 SNAPON SCANNER	EQUIPMENT		-	13,528	-	-	-
CAPITAL FACILITIES	3 PARTS WASHER	EQUIPMENT		-	10,000	-	-	-
CAPITAL FACILITIES	ADDED COSTS FOR TYPE III ENGINES	VEHICLES		-	175,728	-	-	-
CAPITAL FACILITIES	1 PORTACOUNT - REPLACE FIT TEST EQUIPMENT	EQUIPMENT		-	26,792	-	-	-
CAPITAL FACILITIES	1 SAN STORAGE UPGRADE	EQUIPMENT		-	-	-	-	-
CAPITAL FACILITIES	1 SERVERS	EQUIPMENT		-	94,719	-	-	-
CAPITAL FACILITIES	1 SAN	EQUIPMENT		-	91,830	-	-	-
CAPITAL FACILITIES	2 FLEET CAMERA SYSTEM	EQUIPMENT		-	-	-	-	-
CAPITAL FACILITIES	2 LOGISTICS CAMERA SYSTEM	EQUIPMENT		-	-	-	-	-
CAPITAL FACILITIES	HELICOPTER EQUIPMENT - CARRY FORWARD FY2017-18	EQUIPMENT		-	28,207	-	-	-
	Subtotal: Capital Facilities				8,086,587	5,784,235	1,257,699	212,467
GRANT	NIGHT VISION SYSTEM	EQUIPMENT	1	13,876	13,876	-	-	-
DEVELOPMENT IMPACT FEE	STATION 68	BUILDING	-	-	1,500,000	-	-	-
	TOTAL ALL FUNDS				\$ 9,600,463	\$ 5,784,235	\$ 1,257,699	\$ 212,467

NOTES:

Financed in the CY over 5 years at 3% interest

Financed in the CY over 5 years at 3.3% interest

Already financed in the prior years

Fiscal Year 2018/19 Mid-Year Budget

Fund 212G GRANTS FUND





BUDGET SUMMARY - GRANTS FUND 212G

Mid-Year Budget FY 2018-19

	ACTUALS FY 2016-17	ACTUALS FY 2017-18	FINAL FY 2018-19	MID-YEAR FY 2018-19	VARIANCE W/ FINAL
REVENUE:					
INTERGOVERNMENTAL	\$ 1,412,321	\$ 1,732,450	\$ 4,206,707	\$ 4,226,236	\$ 19,529
INVESTMENT INCOME	5,892	(1,406)	-	-	-
Total Revenues	1,418,213	1,731,044	4,206,707	4,226,236	19,529
EXPENDITURES:					
LABOR COSTS	1,000,033	1,483,143	393,867	413,396	19,529
SERVICES & SUPPLIES	48,166	230,622	4,177,340	4,177,340	-
TAXES, LICENSES, DEBT SERVICE & OTH	-	-	-	-	-
CAPITAL OUTLAY	434,150	95,766	13,876	13,876	-
Total Expenditures	1,482,349	1,809,531	4,585,083	4,604,612	19,529
REVENUE LESS EXPENDITURES	(64,136)	(78,486)	(378,376)	(378,376)	-
OTHER FINANCING SOURCES(USES)					
TRANSFERS IN(OUT) FUND A	65,892	15,912	378,376	378,376	-
Total Other Financing Sources (Uses)	65,892	15,912	378,376	378,376	-
REV LESS EXP PLUS TRANSFERS	\$ 1,756	\$ (62,574)	\$ -	\$ -	\$ -

LABOR COSTS

110000	WAGES	\$ 541,640	\$ 828,345	\$ 270,535	\$ 290,064	\$ 19,529
120000	BENEFITS	458,393	654,797	123,332	123,332	-

SERVICES & SUPPLIES

203500	EDUCATION/TRAINING SERVICES	1,611	60,742	-	-	-
207600	OFFICE SUPPLY	46,555	-	-	-	-
223210	FIRE EQUIP SUPPLY	-	-	4,177,340	4,177,340	-
229100	OTHER EQUIP SERV	-	-	-	-	-
231400	SAFETY CLOTHING & SUPPLIES	-	-	-	-	-
244300	MEDICAL SERVICES	-	-	-	-	-
259100	OTHER SERVICE	-	99,407	-	-	-
289800	OTHER SUPPLIES	-	70,473	-	-	-

CAPITAL OUTLAY

430300	EQUIPMENT	434,150	95,766	13,876	13,876	-
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Fiscal Year 2018/19 Mid-Year Budget

Fund 212I DEVELOPMENT IMPACT FEES FUND





BUDGET SUMMARY - DEVELOPMENT IMPACT FEES FUND 212I

Mid-Year Budget FY 2018-19

	ACTUALS FY 2016-17	ACTUALS FY 2017-18	FINAL FY 2018-19	MID-YEAR FY 2018-19	VARIANCE W/ FINAL
REVENUE:					
CHARGES FOR SERVICES	\$ 1,506,440	\$ 1,231,621	\$ 1,300,000	\$ 1,300,000	\$ -
INVESTMENT INCOME	15,067	38,028	-	-	-
Total Revenues	1,521,507	1,269,649	1,300,000	1,300,000	-
EXPENDITURES:					
SERVICES & SUPPLIES	80,000	64,201	95,000	70,000	(25,000)
CAPITAL OUTLAY	-	-	1,500,000	1,500,000	-
Total Expenditures	80,000	64,201	1,595,000	1,570,000	(25,000)
REVENUE LESS EXPENDITURES	1,441,507	1,205,448	(295,000)	(270,000)	25,000
OTHER FINANCING SOURCES(USES)					
TRANSFERS IN(OUT)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
REV LESS EXP PLUS TRANSFERS	\$ 1,441,507	\$ 1,205,448	\$ (295,000)	\$ (270,000)	\$ 25,000

Fiscal Year 2018/19 Mid-Year Budget

Fund 212L LEASED PROPERTIES FUND





BUDGET SUMMARY - LEASED PROPERTIES FUND 212L

Mid-Year Budget FY 2018-19

	ACTUALS FY 2016-17	ACTUALS FY 2017-18	FINAL FY 2018-19	MID-YEAR FY 2018-19	VARIANCE W/ FINAL
REVENUE:					
RENTAL INCOME	\$ 737,666	\$ 324,510	\$ 688,907	\$ 362,574	\$ (326,333)
INVESTMENT INCOME	8,420	17,034	-	-	-
Total Revenues	746,086	341,544	688,907	362,574	(326,333)
EXPENDITURES:					
SERVICES & SUPPLIES	357,281	1,286,577	731,420	609,174	(122,246)
TAXES, LICENSES, DEBT SERVICE & OTHERS	293,981	295,381	296,582	296,582	-
CAPITAL OUTLAY	82,615	-	-	-	-
Total Expenditures	733,877	1,581,958	1,028,002	905,756	(122,246)
REVENUE LESS EXPENDITURES	12,209	(1,240,414)	(339,095)	(543,182)	(204,087)
OTHER FINANCING SOURCES(USES)					
TRANSFERS IN(OUT) FUND A	-	589,206	98,079	304,729	206,650
TRANSFERS IN(OUT) FUND D	(40,760)	-	-	-	-
Total Other Financing Sources (Uses)	(40,760)	589,206	98,079	304,729	206,650
REV LESS EXP PLUS TRANSFERS	\$ (28,551)	\$ (651,208)	\$ (241,016)	\$ (238,453)	\$ 2,563

SERVICES & SUPPLIES

210300	LANSCAPE SCV/PEST CONTROL	\$ 21,658	\$ 15,394	\$ -	\$ -	\$ -
211100	BUILDING SERVICE	148,948	1,083,406	584,971	475,837	(109,134)
213100	ELECTRICAL SERVICE	-	2,251	-	-	-
215100	MECH SYSTEMS SERVICE	28,059	37,291	-	-	-
219100	ELECTRICITY	99,253	92,890	96,144	80,306	(15,838)
219200	NATURAL GAS	13,504	12,065	13,022	9,725	(3,297)
219300	REFUSE SERVICE	2,431	3,672	3,225	3,847	622
219500	SEWER SERVICE	11,295	10,887	10,226	9,314	(912)
219800	WATER SERVICE	21,683	13,927	20,232	25,545	5,313
232100	CUSTODIAL SERVICE	10,450	11,400	-	-	-
281300	SALES TAX ADJUSTMENTS	-	95	-	-	-
296200	PARKING CHARGES	-	3,300	3,600	4,600	1,000

TAXES, LICENSES, DEBT SERVICE & OTHERS

321000	INTEREST	202,426	200,723	197,325	197,325	-
322000	PRINCIPAL	91,555	94,658	99,257	99,257	-

CAPITAL OUTLAY

410100	LAND ACQUISITION	68,627	-	-	-	-
420100	STRUCTURES/IMPROVEMENTS	13,988	-	-	-	-

Fiscal Year 2018/19 Mid-Year Budget

Fund 212M IGT FUND





BUDGET SUMMARY - IGT FUND 212M

Mid-Year Budget FY 2018-19

	ACTUALS FY 2016-17	ACTUALS FY 2017-18	FINAL FY 2018-19	MID-YEAR FY 2018-19	VARIANCE W/ FINAL
REVENUE:					
CHARGES FOR SERVICES	\$ 15,454,353	\$ 31,041,565	\$ 10,000,000	\$ 10,000,000	\$ -
INVESTMENT INCOME	72,837	103,358	-	-	-
Total Revenues	15,527,190	31,144,923	10,000,000	10,000,000	-
EXPENDITURES:					
SERVICES & SUPPLIES	9,346,552	18,263,521	6,200,000	6,200,000	-
Total Expenditures	9,346,552	18,263,521	6,200,000	6,200,000	-
REVENUE LESS EXPENDITURES	6,180,638	12,881,402	3,800,000	3,800,000	-
OTHER FINANCING SOURCES(USES)					
TRANSFERS IN(OUT)	(5,879,482)	(6,004,857)	(6,226,232)	(6,773,187)	(546,955)
Total Other Financing Sources (Uses)	(5,879,482)	(6,004,857)	(6,226,232)	(6,773,187)	(546,955)
REV LESS EXP PLUS TRANSFERS	\$ 301,156	\$ 6,876,545	\$ (2,426,232)	\$ (2,973,187)	\$ (546,955)

Fiscal Year 2018/19 Mid-Year Budget

POSITION AUTHORIZATION DOCUMENT





POSITIONS AND AUTHORIZATION DOCUMENT (PAD)
Mid-Year Budget FY 2018/19

SUMMARY				
Full-time Positions				
	Authorized Positions	Actual Filled Positions	Funded Positions	Proposed Changes
Office of the Fire Chief	11.5	9.5	9.5	0
Operations	612	557	580	0
Support Services	44	44	44	0
Administration	48.5	43.5	47.5	0
Total	716	654	681	0



POSITIONS AND AUTHORIZATION DOCUMENT (PAD)
Mid-Year Budget FY 2018/19

OFFICE OF THE FIRE CHIEF					
Position	Auth'd Positions	Actual Filled Positions	Funded Positions	Proposed Changes	Employee(s) / Comments
Fire Chief	1	1	1		Todd Harms
Chief Deputy	0	0	0		<i>vacant - not funded</i>
Assistant Chief	1	0	0		<i>vacant - not funded</i>
Day Staff Captain, Staff Officer	1	0	0		<i>vacant - not funded</i>
Day Staff Captain, PIO (Ops oversight)	1	1	1		Chris Vestal
Community Relations Coordinator	1	1	1		Chris Dargan
Office Technician	0.5	0.5	0.5		Nanette Goodwin (1/2 time Community Relations & 1/2 time CRRD)
Community Relations Specialist	2	2	2		Brenda Briggs, Rebecca Alessandri
Day Staff Local 522 VP-Representative	1	1	1		Trevor Jamison
Sr Staff Administrative Coordinator	1	1	1		Jill Guzman
Administrative Specialist, Office of the Fire Chief	1	1	1		Erin Castleberry
Board Clerk	1	1	1		Melissa Penilla
	11.5	9.5	9.5	0	



POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

Mid-Year Budget FY 2018/19

OPERATIONS BRANCH							
Position	Auth'd Positions	Actual Filled Positions	Funded Positions	Proposed Changes	Employee(s) / Comments		
Deputy Chief, Operations	1	1	1		Eric Bridge		
Administrative Specialist, Operations Branch	1	1	1		Mollie Meyer		
Assistant Chief, Operations (A-B-C)	3	3	3		R. Hein	T. Wagaman T. Neville	
Day Battalion Chief, Special Operations	1	0	1		Vacant		
Staffing Specialist	1	1	1		Lara Kelley		
Office Technician, Operations Branch	1	1	1		Larsen Roundy		
FIRE SUPPRESSION					A	B	C
Battalion Chiefs	15	15	15		D. Durham A. Kastros M. Lozano C. Reed K. Wegener	C. Greene C. Jenkins A. Mitchell J. Vestal F. Rowell	D. Baker K. Keeley A. Peck JP. Seivane J. Graf
Fire Captains	135	116	132		Numbers do not include Day Staff & SRP Capts.		
Fire Engineers	135	122	132				
Firefighters	237	237	231				
SINGLE ROLE PARAMEDIC PROGRAM (SRPP)							
Captains	3	3	3		Stephen Craig, Shani Cornell, Brenden Hogan (filled with FF on temp basis)		
Paramedics (FT)	40	13	21		Actual filled positions may exceed assumed average number of positions funded		
Emergency Medical Technicians (EMT)	18	25	18				
EMERGENCY PREPAREDNESS - SPECIAL OPERATIONS							
Chief Pilot	1	1	1		Montie Vanlandingham		
EMERGENCY MEDICAL SERVICES (EMS)							
Assistant Chief, EMS	1	1	1		B. Law		
Day Staff Battalion Chief, EMS	1	1	1		R. Griggs		
Day Staff Captain, EMS	3	3	3		Brian Benton, Jamie Poole, Phil Hart (filled with FF on temp basis)		
Administrative Specialist, EMS	1	1	1		Carmen Gandara		
Office Technician	2	2	2		Marcy Mateo, Cynthia Hamilton		
TRAINING/SAFETY							
Assistant Chief, Training	1	1	1		Adam House		
Day Staff Captain, Training	3	3	3		Brian Evers, James Mandes, Jeff Malinowski		
Health & Fitness Program Manager	1	1	1		Patrick Gallagher		
Administrative Specialist, Training	1	1	1		Dana Lipps		
SAFETY							
Day Staff Captain, Safety	1	0	0		vacant - not funded		
Safety Specialist	2	2	2		Robert Sestito, Linzi Hunter		
ARSON							
Supervising Investigator	1	1	1		Chris Rogers		
Fire Investigator II	2	1	2		Steve Johnson, Vacant		
	612	557	580	0			



POSITIONS AND AUTHORIZATION DOCUMENT (PAD)
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SUPPORT SERVICES BRANCH					
Position	Auth'd Positions	Actual Filled Positions	Funded Positions	Proposed Changes	Employee(s) / Comments
Deputy Chief, Support Services	1	1	1		Brian Shannon
LOGISTICS					
Logistics/Purchasing Manager	1	1	1		Mark Jones
Assistant Logistics Manager	1	1	1		Mark Siebert
Logistics Technician	7	7	7		Crusto, Lascelles, Lamons, Putman, Thomas, Spence, Brad Graham
Procurement Specialist	1	1	1		Courtney Moore
Office Technician	1	1	1		Amanda Berkey
FACILITIES					
Facilities Manager	1	1	1		George Gravin
Facilities Technician	3	3	3		John Raeside, Joe Eachus, Aldrey Almeria
Facilities Assistant	1	1	1		Jamie Bedal
FLEET MAINTENANCE					
Fleet Manager	1	1	1		Shea Pursell
Assistant Fleet Manager	1	1	1		Tim Swank
Fire Mechanic	11	11	11		Courtney, Davison, Geaney, Mansel, Moose, Morell, Mull, Petruzzi, Rhodes, Snuffer, Stites
Parts Buyer	1	1	1		Matthew Freeman
Office Technician	1	1	1		Amy Peterson
Information Technology (IT)					
Director, Information Technology	1	1	1		Mat Roseberry
Office Technician	0.5	0.5	0.5		Yuri Marroquin (1/2 time Comms & 1/2 time IT)
Network Systems Engineer	1	1	1		Ken Lin
Network Systems Administrator	2	2	2		May Foroudi, Ben Miller
Computer Systems Supervisor	1	1	1		Sarah Turner
Computer Systems Technician	2	2	2		Arthur Hong, Santiago Naranjo
Help Desk Technician	1	1	1		Alex Vasquez
Communications Division					
Communications Manager	1	1	1		Steve Jordan
Communications Technician II	2	2	2		James Day, Alex Ybarra
Office Technician	0.5	0.5	0.5		Yuri Marroquin (1/2 time Comms & 1/2 time IT)
	44	44	44	0	



POSITIONS AND AUTHORIZATION DOCUMENT (PAD)
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ADMINISTRATIVE BRANCH					
Position	Auth'd Positions	Actual Filled Positions	Funded Positions	Proposed Changes	Employee(s) / Comments
Deputy Chief, Administration	1	1	1		Greg Casentini
HUMAN RESOURCES					
Human Resources Manager	1	1	1		Melisa Maddux
Administrative Specialist	1	1	1		Giovanna Read
Human Resources Analyst	1	1	1		Olesya Melnichuk
Human Resources Specialist	3	3	3		Julie Cole, Leslie Miller, Candace Sarlis
FINANCE					
Chief Financial Officer	1	1	1		Amanda Thomas
Controller	1	1	1		Ronald Empedrad
Payroll Supervisor	1	1	1		Sarah Ortiz
Payroll Analyst	1	1	1		Robyn Almeida
Administrative Analyst	1	1	1		Sherry Martucci
Financial Analyst	1	1	1		Tara Maeller
Accounting Specialist	1	1	1		Natividad Manalo
Accounting Technician	6	5	6		Brown, Cheung, Falls, Guerrero, Houston, <i>vacant</i>
DEVELOPMENT					
Economic Development Manager	1	1	1		Jeff Frye
Accounting Specialist (Grants)	1	1	1		R. Marie Bernal
COMMUNITY RISK REDUCTION					
Fire Marshal	1	1	1		Lisa Barsdale
Deputy Fire Marshal	1	0	0		position unfunded
Administrative Specialist	1	1	1		Michelle Dehoney
Plan Intake Specialist	3	3	3		Shana Mamulski, Cora Zielinski, Michael Toney
Office Technician	2.5	2.5	2.5		Joanna Navarro, Allie Zablotskiy, Nanette Goodwin(1/2 time Community Relations & 1/2 time CRRD)
Supervising Inspector	3	3	3		A. Nygren, M. Hambrick, C. Fields
Fire Inspector II	14	7	9		Olivares, T. Olcese, M. Olcese, Schmidt, Callison, Ganea, Hampton (all vacant positions are filled with Inspector I)
Fire Inspector I		4	5		Kauppi, Klets, Whitney (4 vacant between Inspector II & I)
Geographic Information Specialist II	1	1	1		Denis Murray
	48.5	43.5	47.5	0	



POSITIONS AND AUTHORIZATION DOCUMENT (PAD)
Mid-Year Budget FY 2018/19

PART-TIME, TEMPORARY, RETIRED ANNUITANTS, RESERVE & REIMBURSED					
Position	Auth'd Positions	Actual Filled Positions	Funded Positions	Proposed Changes	Employee(s) / Comments
Retired Annuitants (part-time)	17	6	6		
Reserve Firefighters	14	10	14		Barnes, Berry, Burwell, Driver, Golosinskiy, Manley, Siebert, Spiegelberg, Morris, Amstutz (4 vacant)
Helicopter Pilot (part-time)	3	3	3		Combs, Cotter, Smith
Part-Time Helicopter Maintenance Program Manager	1	0	0		
Air Ops Manager/Special Ops Capt	1	1	0		<i>Not Funded - part-time position filled by a suppression Captain</i>
California Fire and Rescue Training Authority (CFRTA)					
Deputy Executive Director, Planning and Facilities	1	0	0		<i>Vacant</i>
Urban Area Security Initiative					
Planning and Exercise Coordinator	1	1	1		Jon Rudnicki, Reimbursed Position
	37	20	23	0	

*Shown in two locations on the PAD

SACRAMENTO METROPOLITAN FIRE DISTRICT
1/1/2019 **PAY SCALE**

	1st Step	2nd Step	3rd Step	4th Step	5th Step
Fire Chief					21,912.07
Senior Management Staff - Unrepresented Confidential					
Chief Deputy					20,955.45
Deputy Chief					19,957.56
Assistant Chief				17,465.65	18,335.31
Fire Marshal				17,465.65	18,335.31
Chief Financial Officer				15,149.90	15,904.72
Chief Development Officer				15,149.90	15,904.72
Management Staff - Unrepresented Confidential					
Director of Information Technology	10,180.58	10,686.78	11,218.60	11,777.19	12,363.67
Economic Development Manager	8,480.29	8,901.74	9,344.37	9,809.31	10,296.55
Facility Manager	8,480.29	8,901.74	9,344.37	9,809.31	10,296.55
Controller	8,480.29	8,901.74	9,344.37	9,809.31	10,296.55
Fleet Manager	8,480.29	8,901.74	9,344.37	9,809.31	10,296.55
Human Resource Manager	8,480.29	8,901.74	9,344.37	9,809.31	10,296.55
Logistics Manager	8,480.29	8,901.74	9,344.37	9,809.31	10,296.55
Communications Manager	8,480.29	8,901.74	9,344.37	9,809.31	10,296.55
CQI Manager	8,404.47	8,821.46	9,259.65	9,720.13	10,202.88
Chief Pilot	8,316.40	8,728.93	9,161.52	9,615.31	10,092.51
Grant / Economic Dev Coor	8,298.56	8,711.09	9,143.68	9,598.58	10,075.79
Assistant Logistics Manager	7,537.05	7,911.67	8,304.14	8,716.67	9,149.25
Assistant Fleet Manager	7,537.05	7,911.67	8,304.14	8,716.67	9,149.25
Unrepresented Confidential - Exempt					
Network Systems Engineer	8,144.70	8,549.43	8,974.21	9,420.20	9,888.47
Computer Systems Supervisor	7,654.12	8,034.31	8,433.46	8,852.68	9,291.97
Purchasing Agent	7,134.56	7,487.98	7,859.27	8,249.50	8,658.68
Accounting Supervisor	6,947.24	7,291.77	7,653.01	8,033.20	8,432.36
Human Resources Analyst	6,814.56	7,152.39	7,506.95	7,879.32	8,270.70
Facilities Supervisor	6,720.91	7,054.27	7,404.37	7,772.30	8,158.06
Administrative Analyst	6,681.89	7,013.03	7,360.87	7,726.59	8,110.13
Payroll Analyst	6,681.89	7,013.03	7,360.87	7,726.59	8,110.13
Financial Analyst	6,681.89	7,013.03	7,360.87	7,726.59	8,110.13
Board Clerk	6,113.26	6,416.52	6,734.27	7,067.66	7,417.76
Office Manager / Workers' Comp Spec	6,113.26	6,416.52	6,734.27	7,067.66	7,417.76
Staffing Specialist	6,113.26	6,416.52	6,734.27	7,067.66	7,417.76
Sr. Staff Adm Coor/Fire Chief's Secty	5,642.74	5,922.59	6,215.83	6,523.56	6,846.89
Procurement Specialist	4,511.08	4,734.07	4,968.21	5,213.50	5,471.05
Accounting Specialist	4,511.08	4,734.07	4,968.21	5,213.50	5,471.05
Human Resources Specialist	4,511.08	4,734.07	4,968.21	5,213.50	5,471.05
Payroll Specialist	4,511.08	4,734.07	4,968.21	5,213.50	5,471.05
Administrative Specialist	4,511.08	4,734.07	4,968.21	5,213.50	5,471.05
Unrepresented Confidential - Non-Exempt					
Network Systems Administrator	7,364.23	7,729.94	8,113.47	8,515.97	8,938.52
Database Technician	6,947.24	7,291.77	7,654.12	8,034.31	8,433.46
Communications Technician III	6,210.26	6,517.98	6,841.32	7,180.27	7,537.05
Communications Technician II	6,056.39	6,356.31	6,671.84	7,002.98	7,350.86
Computer Systems Technician	5,086.38	5,338.37	5,601.49	5,879.13	6,170.12
Warehouse Supervisor	5,027.30	5,275.92	5,536.83	5,811.10	6,098.76
Health & Fitness Program Manager	4,761.94	4,997.19	5,244.71	5,504.49	5,776.54
Help Desk Technician	3,998.20	4,195.56	4,401.83	4,619.24	4,847.80

	1st Step	2nd Step	3rd Step	4th Step	5th Step
Administrative/Support Personnel Assoc:					
Facilities Technician	6,114.37	6,417.65	6,735.40	7,069.88	7,421.09
Facilities Assistant	4,682.77	4,913.57	5,156.63	5,411.96	5,679.54
Safety Specialist	4,511.08	4,734.07	4,968.21	5,213.50	5,471.05
Plan Intake Specialist	4,511.08	4,734.07	4,968.21	5,213.50	5,471.05
Video Technician	4,437.50	4,657.13	4,886.83	5,128.76	5,381.85
Logistic Technician	4,198.89	4,406.27	4,623.68	4,852.24	5,091.95
Accounting Technician	4,006.02	4,203.35	4,410.73	4,628.14	4,856.71
Office Technician	3,516.54	3,689.37	3,871.09	4,061.76	4,262.46
Hourly Position					
SRPP - Paramedic	19.33	20.28	21.29		
SRPP - EMT	17.13	17.98	18.89		

	1st Step	2nd Step	3rd Step	4th Step	5th Step	6th Step	7th Step
Local 522:							
Recruit Firefighter					4,819.93		
Firefighter (effective 3/24/11)	5,554.67	5,828.96	6,116.60	6,418.75	6,736.51	7,069.88	7,419.98
Fire Engineer	6,762.17	7,096.65	7,447.85	7,816.90	8,203.80		
Fire Captain	7,568.27	7,942.89	8,336.45	8,748.98	9,182.71		
Battalion Chief	9,196.10	9,652.10	10,130.41	10,633.26	11,160.63		
Fire Inspector I	5,017.26	5,263.67	5,523.46	5,795.50	6,080.93		
Fire Inspector II	6,765.50	7,100.00	7,451.20	7,820.24	8,207.13		
Fire Supervising Inspector	7,571.61	7,946.22	8,339.81	8,752.34	9,186.06		
Deputy Fire Marshal	9,007.66	9,453.64	9,921.93	10,413.61	10,929.84		
Fire Investigator I	5,013.91	5,260.33	5,520.11	5,792.14	6,077.58		
Fire Investigator II	6,762.17	7,096.65	7,447.85	7,816.90	8,203.80		
Fire Supervising Investigator	7,568.27	7,942.89	8,336.45	8,748.98	9,182.71		
Hazardous Materials Inspector	7,279.50	7,639.61	8,017.58	8,414.51	8,831.50		
Public Education Technician	4,457.57	4,676.09	4,905.77	5,147.71	5,400.81		
Community Relations Specialist	4,893.50	5,134.33	5,387.42	5,652.77	5,931.52		
Community Relations Coordinator	5,347.29	5,610.41	5,886.93	6,177.92	6,483.41		
Geographic Information Specialist I							
Geographic Information Specialist I	4,962.64	5,206.80	5,463.24	5,731.94	6,015.14		
Shop Assistant	3,445.19	3,613.54	3,790.83	3,977.01	4,172.14		
Parts Buyer	4,974.89	5,220.18	5,477.74	5,747.56	6,030.76		
Fire Mechanic	6,173.45	6,477.84	6,797.82	7,133.44	7,485.76		
Master Fire Mechanic	6,866.97	7,205.91	7,562.69	7,937.30	8,329.77		

Hourly Position:

Effective: 1/1/2018	
Hourly Employees	12.00
PT Helicopter Pilot	45.00
PT Helicopter Mechanic	45.00