



Sacramento Metropolitan Fire District

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

AGENDA

FINANCE AND AUDIT COMMITTEE
THURSDAY, FEBRUARY 27, 2020 – 5:15 P.M.
SACRAMENTO METROPOLITAN FIRE DISTRICT
10545 Armstrong Avenue
Board Room – Second Floor
Mather, California

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 December 12, 2019. | 3 |
| 2. Calendar Year 2020 Investment Policy
Recommendation: Receive and adopt the 2020 Annual Investment Policy for the Sacramento County Pooled Investment Fund. | 4 |
| 3. Quarterly Investment Report from December 2019
Recommendation: Receive and file the investment report for the 2 nd quarter of Fiscal Year 2019-20. | 21 |

ACTION ITEMS

- | | |
|---|----|
| 1. Election of Officers (<i>Clerk Penilla</i>)
Recommendation: Elect a Chair and Vice Chair to the Finance Committee for 2020. | ** |
|---|----|

PRESENTATION ITEMS

- | | |
|--|----|
| 1. Financial Report through December 31, 2019 (<i>CFO Amanda Thomas</i>)
Recommendation: Receive and file Financial Report. No action required. | 23 |
| 2. Mid-Year Budget FY 2019/2020 (<i>CFO Amanda Thomas</i>)
Recommendation: Receive presentation. No action required. | 43 |



Sacramento Metropolitan Fire District

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FINANCE AND AUDIT COMMITTEE AGENDA

THURSDAY, FEBRUARY 27, 2020

NEXT MEETING DATE: March 26, 2020 at 5:30 PM

ANTICIPATED ACTION AND PRESENTATION ITEMS: TBD

ADJOURNMENT

Posted on February 24, 2020

Melissa Penilla

Melissa Penilla, Clerk of the Board

* Under Separate Cover

** No written report



TODD HARMS
Fire Chief

Sacramento Metropolitan Fire District

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

ACTION SUMMARY MINUTES

**FINANCE AND AUDIT COMMITTEE
THURSDAY, DECEMBER 12, 2019
SACRAMENTO METROPOLITAN FIRE DISTRICT
10545 Armstrong Avenue
Board Room – Second Floor
Mather, California**

CALL TO ORDER

The meeting was called to order at 5:32 p.m. by Director Kelly. Committee members present: Kelly, Orzalli, and Saylor as the alternate. Committee members absent: Wood. Staff present: Clerk Penilla and Chief Harms.

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 24, 2019.
Action: Approved the Action Summary Minutes.

PRESENTATION ITEMS

- 1. Financial Report through October 31, 2019** (*Amanda Thomas, CFO*)
Recommendation: Receive and file Financial Report. No action required.
Action: No action taken.

ADJOURNMENT

The meeting adjourned at 5:43 p.m.

Director Kelly, Chair

Melissa Penilla, 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 27, 2020
To: Finance and Audit Committee Members
Re: Calendar Year 2020 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 2020 Annual Investment Policy for Sacramento County Pooled Investment Fund.

Submitted by:

Ronald Empedrad
Controller

Approved by:

Amanda Thomas
Chief Financial Officer



SACRAMENTO COUNTY

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

CALENDAR YEAR 2020

*Approved by the
Sacramento County Board of Supervisors*

December 17, 2019
Resolution No. 2019-0856

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SACRAMENTO COUNTY

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

CALENDAR YEAR 2020

I. Authority

Under the Sacramento County Charter, the Board of Supervisors established the position of Director of Finance and by ordinance will annually review and renew the Director of Finance's authority to invest and reinvest all the funds in the County Treasury.

II. Policy Statement

This Investment Policy (Policy) establishes cash management and investment guidelines for the Director of Finance, who is responsible for the stewardship of the Sacramento County Pooled Investment Fund. Each transaction and the entire portfolio must comply with California Government Code and this Policy. All portfolio activities will be judged by the standards of the Policy and its investment objectives. Activities that violate its spirit and intent will be considered contrary to the Policy.

III. Standard of Care

The Director of Finance is the Trustee of the Pooled Investment Fund and therefore, a fiduciary subject to the prudent investor standard. The Director of Finance, employees involved in the investment process, and members of the Sacramento County Treasury Oversight Committee (Oversight Committee) shall refrain from all personal business activities that could conflict with the management of the investment program. All individuals involved will be required to report all gifts and income in accordance with California state law. When investing, reinvesting, purchasing, acquiring, exchanging, selling and managing public funds, the Director of Finance shall act with care, skill, prudence, and diligence to meet the aims of the investment objectives listed in Section IV, Investment Objectives.

IV. Investment Objectives

The Pooled Investment Fund shall be prudently invested in order to earn a reasonable return, while awaiting application for governmental purposes. The specific objectives for the Pooled Investment Fund are ranked in order of importance.

A. Safety of Principal

The preservation of principal is the primary objective. Each transaction shall seek to ensure that capital losses are avoided, whether they be from securities default or erosion of market value.

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.

VII. Internal Controls

The Director of Finance shall establish internal controls to provide reasonable assurance that the investment objectives are met and to ensure that the assets are protected from loss, theft, or misuse. To assist in implementation and internal controls, the Director of Finance has established an Investment Group and a Review Group.

The Investment Group, which is comprised of the Director of Finance and his/her designees, is responsible for maintenance of the investment guidelines and Approved Lists. These guidelines and lists can be altered daily, if needed, to adjust to the ever-changing financial markets. The guidelines can be more conservative or match the policy language. In no case can the guidelines override the Policy.

The Review Group, which is comprised of the Director of Finance and his/her designees, is responsible for the monthly review and appraisal of all the investments purchased by the Director of Finance and staff. This review includes bond proceeds, which are invested separately from the Pooled Investment Fund and are not governed by this Policy.

The Director of Finance shall establish a process for daily, monthly, quarterly, and annual review and monitoring of the Pooled Investment Fund activity. The following articles, in order of supremacy, govern the Pooled Investment Fund:

1. California Government Code
2. Annual Investment Policy
3. Current Investment Guidelines
4. Approved Lists (see page 9, Section IX.K)

The Director of Finance shall review the daily investment activity and corresponding bank balances.

Monthly, the Review Group shall review all investment activity and its compliance to the corresponding governing articles and investment objectives.

Quarterly, the Director of Finance will provide the Oversight Committee with a copy of the Pooled Investment Fund activity and its compliance to the annual Policy and California Government Code.

Annually, the Oversight Committee shall cause an annual audit of the activities within the Pooled Investment Fund to be conducted to determine compliance to the Policy and California Government Code. This audit will include issues relating to the structure of the investment portfolio and risk.

All securities purchased, with the exception of bank deposits, money market mutual funds, and LAIF, shall be delivered to the independent third-party custodian selected by the Director of Finance. This includes all collateral for repurchase agreements. All trades, where applicable, will be executed by delivery versus payment by the designated third-party custodian.

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.

B. Authorized Investments

Authorized investments shall match the general categories established by the California Government Code sections 53601 et seq. and 53635 et seq. Authorized investments shall include, in accordance with California Government Code section 16429.1, investments into LAIF. Authorization for specific instruments within these general categories, as well as narrower portfolio concentration and maturity limits, will be established and maintained by the Investment Group as part of the Investment Guidelines. As the California Government Code is amended, this Policy shall likewise become amended.

C. Prohibited Investments

No investments shall be authorized that have the possibility of returning a zero or negative yield if held to maturity. These shall include inverse floaters, range notes, and interest only strips derived from a pool of mortgages.

All legal investments issued by a tobacco-related company are prohibited. A tobacco-related company is defined as an entity that makes smoking products from tobacco used in cigarettes, cigars, or snuff or for smoking in pipes. The tobacco-related issuers restricted from any investment are any component companies in the Dow Jones U.S. Tobacco Index or the NYSE Arca Tobacco Index. Annually the Director of Finance and/or his designee will update the list of tobacco-related companies.

D. Credit Requirements

Except for municipal obligations and Community Reinvestment Act (CRA) bank deposits and certificates of deposit, the issuer's short-term credit ratings shall be at or above A-1 by Standard & Poor's, P-1 by Moody's, and, if available, F1 by Fitch, and the issuer's long-term credit ratings shall be at or above A by Standard & Poor's, A2 by Moody's, and, if available, A by Fitch. There are no credit requirements for Registered State Warrants. All other municipal obligations shall be at or above a short-term rating of SP-1 by Standard & Poor's, MIG1 by Moody's, and, if available, F1 by Fitch. In addition, domestic banks are limited to those with a Fitch Viability rating of a or better, without regard to modifiers. The Investment Group is granted the authority to specify approved California banks with Fitch Viability ratings of bbb+ but they must have a Support rating of 1 where appropriate. Foreign banks with domestic licensed offices must have a Sovereign rating of AAA from Standard and Poor's, Moody's, or Fitch and a Fitch Viability rating of a or better, without regard to modifiers; however, a foreign bank may have a rating of bbb+ but they must have a Support rating of 1. Domestic savings banks must be rated a or better, without regard to modifiers, or may have a rating of bbb+ but they must a Support rating of 1.

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	<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:

U.S. Treasury and Agency Obligations	5 years
Washington Supranational Obligations ¹	5 years
Municipal Notes	5 years
Registered State Warrants	5 years
Bankers Acceptances	180 days
Commercial Paper	270 days
Negotiable Certificates of Deposit	180 days
CRA Bank Deposit/Certificates of Deposit	1 year
Repurchase Agreements	1 year
Reverse Repurchase Agreements	92 days
Medium-Term Corporate Notes	180 days
Collateralized Mortgage Obligations	180 days

The Investment Group may reduce these maturity limits to a shorter term as part of the Investment Guidelines and the Approved Lists.

The ultimate maximum maturity of any investment shall be five (5) years. The dollar-weighted average maturity of all securities shall be equal to or less than three (3) years.

F. Maximum Concentrations

No more than 80% of the portfolio may be invested in issues other than United States Treasuries and Government Agencies. The maximum allowable percentage for each type of security is set forth as follows:

U.S. Treasury and Agency Obligations	100%
Municipal Notes	80%
Registered State Warrants	80%
Bankers Acceptances	40%
Commercial Paper	40%
Washington Supranational Obligations	30%
Negotiable Certificates of Deposit and CRA Bank Deposit/Certificates of Deposit	30%
Repurchase Agreements	30%
Reverse Repurchase Agreements	20%
Medium-Term Corporate Notes	30%
Money Market Mutual Funds	20%
Collateralized Mortgage Obligations	20%
Local Agency Investment Fund (LAIF)	(per State limit)

The Investment Group may reduce these concentrations as part of the Investment Guidelines and the Approved Lists.

¹ The International Bank for Reconstruction and Development, International Finance Corporation, and Inter-American Development Bank.

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

brokers/dealers and direct issuers. Further, these firms must have an investment grade rating from at least two national rating services, if available.

Brokers/Dealers and direct issuers which have exceeded the political contribution limits, as contained in Rule G-37 of the Municipal Securities Rulemaking Board, within the preceding four-year period to the Director of Finance, any member of the Board of Supervisors, or any candidate for the Board of Supervisors, are prohibited from the Approved List of brokers/dealers and direct issuers.

Each broker/dealer and direct issuer will be sent a copy of this Policy and a list of those persons authorized to execute investment transactions. Each firm must acknowledge receipt of such materials to qualify for the Approved List of brokers/dealers and direct issuers.

Each broker/dealer and direct issuer authorized to do business with Sacramento County shall, at least annually, supply the Director of Finance with audited financial statements.

J. Investment Guidelines, Management Style and Strategy

The Investment Group, named by the Director of Finance, shall issue and maintain Investment Guidelines specifying authorized investments, credit requirements, permitted transactions, and issue maturity and concentration limits which are consistent with this Policy.

The Investment Group shall also issue a statement describing the investment management style and current strategy for the entire investment program. The management style and strategy can be changed to accommodate shifts in the financial markets, but at all times they must be consistent with this Policy and its objectives.

K. Approved Lists

The Investment Group, named by the Director of Finance, shall issue and maintain various Approved Lists. These lists are:

1. Approved Domestic Banks for all legal investments.
2. Approved Foreign Banks for all legal investments.
3. Approved Commercial Paper and Medium Term Note Issuers.
4. Approved Money Market Mutual Funds.
5. Approved Firms for Purchase or Sale of Securities (Brokers/Dealers and Direct Issuers).
6. Approved Banks / Credit Unions for the Community Reinvestment Act Program.

L. Calculation of Yield and Costs

The costs of managing the investment portfolio, including but not limited to: investment management; accounting for the investment activity; custody of the assets; managing and accounting for the banking; receiving and remitting deposits; oversight controls; and indirect and overhead expenses are charged to the investment earnings based upon actual labor hours worked in respective areas. Costs of these respective areas are accumulated by specific cost

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 trading activity. The limits also apply to members of the Oversight Committee. Any individual who receives an aggregate total of gifts, honoraria and gratuities in excess of \$50 in a calendar year from a broker/dealer, bank or service provider to the Pooled Investment Fund must report the gifts, dates and firms to the designated filing official and complete the appropriate State forms.

No individual may receive aggregate gifts, honoraria, and gratuities from any single source in a calendar year in excess of the amount specified in Section 18940.2(a) of Title 2, Division 6 of the California Code of Regulations. This limitation is \$500 for the period January 1, 2019, to December 31, 2020, and is adjusted for inflation every odd-numbered year. Any violation must be reported to the State Fair Political Practices Commission.

XIII. Terms and Conditions for Outside Investors

Outside investors may invest in the Pooled Investment Fund through California Government Code Section 53684. Their deposits are subject to the consent of the Director of Finance. The legislative body of the local agency must approve the Sacramento County Pooled Investment Fund as an authorized investment and execute a Memorandum of Understanding. Any withdrawal of these deposits must be made in writing 30 days in advance and will be paid based upon the market value of the Pooled Investment Fund. If the Director of Finance considers it appropriate, the deposits may be returned at any time to the local agency.

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

Short Term / Commercial Paper Investment Grade Ratings

Rating Interpretation	Moody's	S&P	Fitch
<i>Superior Capacity</i>	P-1	A-1+/A-1	F1+/F1
<i>Strong Capacity</i>	P-2	A-2	F2
<i>Acceptable Capacity</i>	P-3	A-3	F3

Fitch Support Ratings

Rating	Interpretation
1	A bank for which there is an extremely high probability of external support. The potential provider of support is very highly rated in its own right and has a very high propensity to support the bank in question. This probability of support indicates a minimum Long-Term Rating floor of 'A-'.
2	A bank for which there is a high probability of external support. The potential provider of support is highly rated in its own right and has a high propensity to provide support to the bank in question. This probability of support indicates a minimum Long-Term Rating floor of 'BBB-'.
3	A bank for which there is a moderate probability of support because of uncertainties about the ability or propensity of the potential provider of support to do so. This probability of support indicates a minimum Long-Term Rating floor of 'BB-'.
4	A bank for which there is a limited probability of support because of significant uncertainties about the ability or propensity of any possible provider of support to do so. This probability of support indicates a minimum Long-Term Rating floor of 'B'.
5	A bank for which external support, although possible, cannot be relied upon. This may be due to a lack of propensity to provide support or to very weak financial ability to do so. This probability of support indicates a Long-Term Rating floor no higher than 'B-' and in many cases no floor at all.

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

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

TODD HARMS
Fire Chief

DATE: February 27th, 2020
TO: Board of Directors
FROM: Ronald Empedrad, Controller
RE: Quarterly Investment Report – December, 2019

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, 2019. This report provides information on the cash and investment balances, the type of investment, maturity date, and yield of each investment. Based on the District's Final 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 2019-20.

Submitted by:

Ronald Empedrad, Controller

Attachments: Sacramento Metropolitan Fire District's December 2019 Quarterly Investment Report

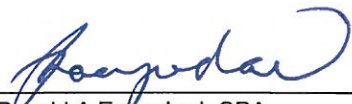


QUARTERLY INVESTMENT REPORT AS OF DECEMBER 31, 2019

SECURITY TYPE	ISSUER	MATURITY	BALANCE	YIELD
<u>Investments Managed by Trustees</u>				
Money Market Mutual Funds - Chase Financing	US Treasuries	1-Jan-2020	32,120	1.02%
Money Market Mutual Funds - Lease Bond Reserves	Federal Agencies	1-Jan-2020	696,042	1.06%
Government Securities - Pension Bond Fund	Various	Various	<u>4,415,414</u>	1.71%
	Total Managed Accounts		<u>5,143,575</u>	
<u>Cash in Banks</u>				
Wells Fargo Operating Account	Secured Deposit Acct	1-Jan-2020	2,773,155	0.00%
Wells Fargo Payroll Account	Secured Deposit Acct	1-Jan-2020	108,438	0.00%
Umpqua Workers' Compensation Account	Secured Deposit Acct	1-Jan-2020	<u>230,352</u>	0.00%
	Total Cash in Bank		<u>3,111,945</u>	
	Total Cash in Bank and Managed Accounts		<u>8,255,520</u>	
<u>Pooled Investment Funds</u>				
Sacramento County*	Sacramento County Treasurer	1-Jan-2020	<u>(50,932,717)</u>	2.01%
	Total Cash and Investments		<u>\$ (42,677,197)</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, 2019

(UNAUDITED)

Presented by:

Amanda Thomas, CFO



CASH BALANCE
As of December 31, 2019 and 2018

FUND NO.	NAME OF FUND	FY 2019/20	FY 2018/19
212A	County of Sacramento	\$ (71,310,691)	\$ (66,969,021)
212A	York - Workers' Compensation Fund	230,352	19,283
212A	Wells Fargo Bank	2,881,593	1,353,937
	SUBTOTAL - GENERAL FUND	\$ (68,198,746)	\$ (65,595,801)
212D	County of Sacramento Capital Facilities Fund	1,764,206	2,237,745
212D	US Bank - Lease Revenue Bonds Reserve Fund	696,042	909,575
212D	Chase Financing Trust	32,120	3,086,213
	SUBTOTAL - CAPITAL FACILITIES FUND	\$ 2,492,368	\$ 6,233,533
212E	County of Sacramento Pension Obligation Reserve Fund	1,078,329	1,109,843
212E	U.S. Bank - POB Trust Fund	4,415,414	2,978,208
	SUBTOTAL - PENSION OBLIGATION FUND	\$ 5,493,743	\$ 4,088,051
212G	County of Sacramento Grant Fund	888,640	924,076
212I	County of Sacramento Impact Fees	6,571,765	4,963,915
212L	County of Sacramento Leased Property Fund	282,210	548,460
212M	IGT Fund	9,792,823	7,203,710
	TOTAL CASH	\$ (42,677,197)	\$ (41,634,056)

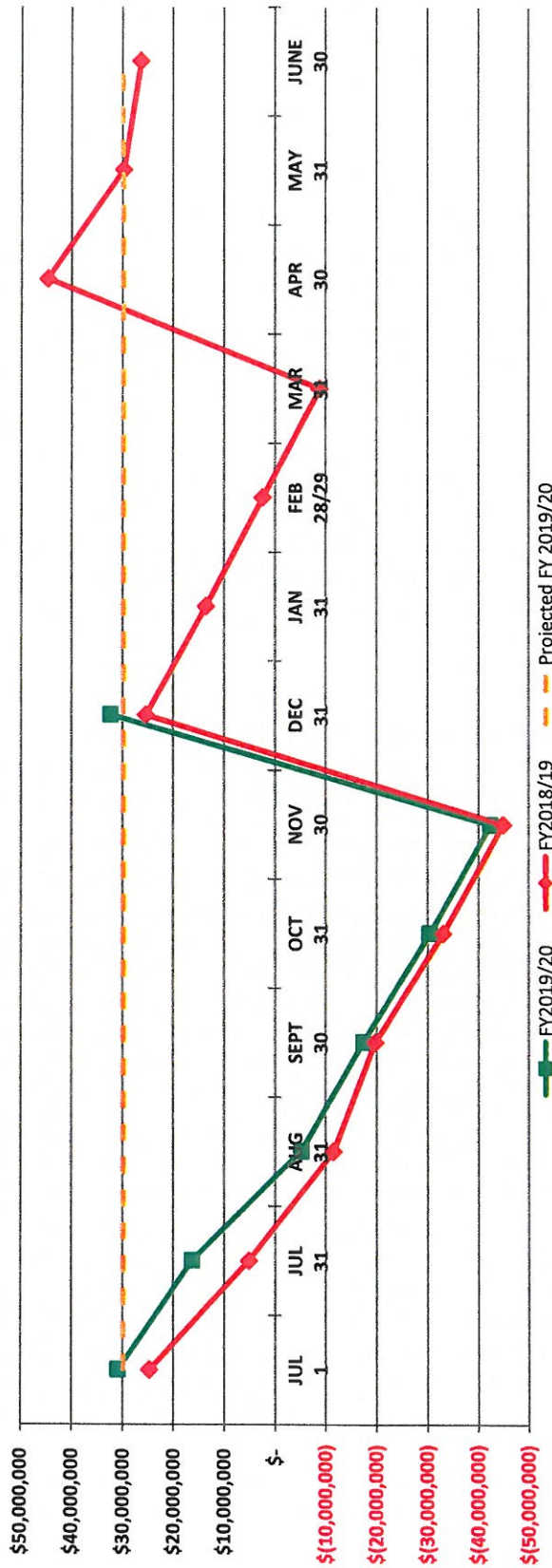


CALIFORNIA EMPLOYER'S RETIREE BENEFIT TRUST (CERBT)
For the Six Months Ended December 31, 2019

Beginning Balance, 7/1/2019	\$ 42,695,636
Contributions	2,613,786
Distributions	-
Investment Earnings	3,086,005
Admin Expense	<u>(19,076)</u>
Ending Balance, 12/31/2019	<u>\$ 48,376,351</u>



RESERVES - GENERAL OPERATING FUND 212A Fiscal Year Comparison 2018/19 to 2019/20



RATIO OF NET RESERVES TO TOTAL EXPENDITURES			
Period Ending	Reserves Net of WC ¹	Net Budgeted Expenditures ²	Ratio
07/01/19	\$ 30,792,041	\$ 219,317,997	14.0%
09/30/19	\$ (17,491,556)	\$ 219,317,997	-8.0%
12/31/19	\$ 32,195,538	\$ 219,317,997	14.7%
6/30/2020 Projected	\$ 29,765,148	\$ 219,317,997	13.6%

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.



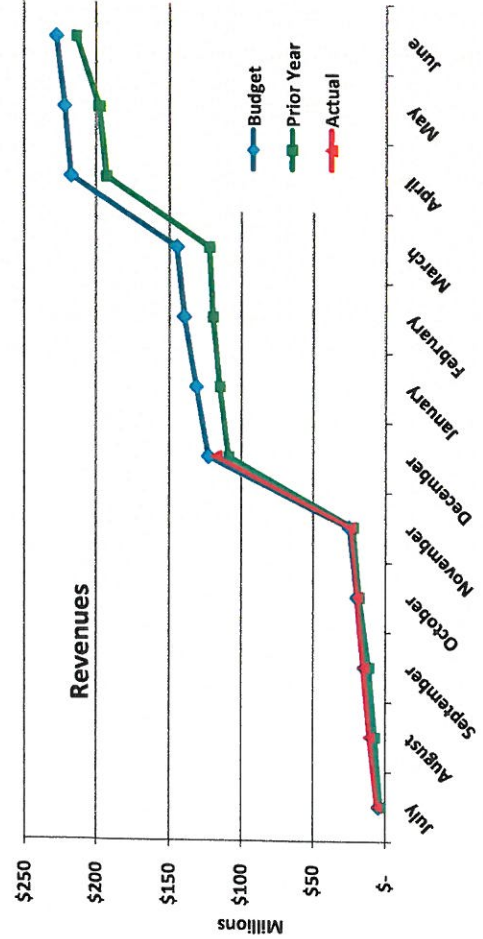
REVENUE AND EXPENDITURES - GENERAL OPERATING FUND 212A

For the Six Months Ended December 31, 2019

6 MONTHS / 50% OF FISCAL YEAR

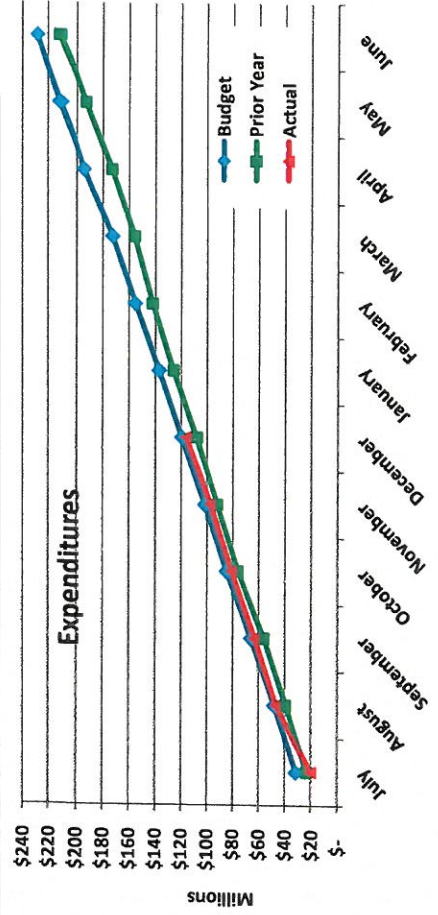
FISCAL YEAR 2019/20				
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET REC'D	
9100 ALL TAXES	\$ 158,033,000	\$ 88,649,335	56.10%	
9300 FINES	6,750	10,547	156.25%	
9400 USE OF MONEY/PROPERTY	15,000	(3,115)	-20.77%	
9500 OTHER GOVERNMENTAL AGENCIES	3,486,000	1,132,750	32.49%	
9600 OTHER CHARGES FOR SERVICES	14,057,339	3,842,578	27.34%	
9669 MEDIC COST RECOVERY*	40,600,000	22,778,241	56.10%	
9700 OTHER REVENUES	1,827,086	859,251	47.03%	
TOTAL REVENUE:	218,025,175	117,269,587	53.79%	
9862 PROCEEDS FROM SALE OF PROPERTY	-	(209)	-	
9880 OTHER FUNDING SOURCES	-	-	-	
5900 TRANSFER FROM OTHER FUNDS	9,220,000	-	0.00%	
TOTAL REVENUE & SOURCES:	\$ 227,245,175	\$ 117,269,378	51.60%	

*Includes GEMT



FISCAL YEAR 2019/20				
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXP'D	
1100 EMPLOYEE WAGES	\$ 104,108,506	\$ 50,272,887	48.29%	
1200 EMPLOYEE BENEFITS	82,723,841	41,579,225	50.26%	
TOTAL LABOR COSTS:	186,832,348	91,852,112	49.16%	
2000 SERVICES & SUPPLIES	29,884,576	14,904,001	49.87%	
3000 ASSESSMENTS, LICENSES, TAXES & CONTRIBUTIONS	4,029,787	1,843,126	45.74%	
3200 PRINCIPAL AND INTEREST	585,251	372,776	63.70%	
TOTAL ASSESSMENTS & CONTRIBUTIONS	4,615,038	2,215,902	48.01%	
5000 TRANSFER TO OTHER FUNDS	6,940,106	6,893,865	99.33%	
TOTAL EXPENDITURES:	\$ 228,272,068	\$ 115,865,880	50.76%	

EXCESS OF REVENUE OVER EXPENDITURES \$ (1,026,893) \$ 1,403,498





REVENUE AND EXPENDITURES - GENERAL OPERATING FUND 212A

For the Six Months Ended December 31, 2019 and 2018

6 MONTHS / 50% OF FISCAL YEAR

FISCAL YEAR COMPARISON 2019/20 vs. 2018/19				
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE	
9100 ALL TAXES	\$ 88,649,335	\$ 82,673,788	7.23%	
9300 FINES	10,547	1,178	795.33%	
9400 USE OF MONEY/PROPERTY	(3,115)	(4,818)	-35.35%	
9500 OTHER GOVERNMENTAL AGENCIES	1,132,750	686,766	64.94%	
9600 OTHER CHARGES FOR SERVICES	3,842,578	7,011,775	-45.20%	
9669 MEDIC COST RECOVERY	22,778,241	17,932,688	27.02%	
9700 OTHER REVENUES	859,251	152,288	464.23%	
TOTAL REVENUE:	117,269,587	108,453,665	8.13%	
9862 PROCEEDS FROM SALE OF PROPERTY	(209)	-	-	
9880 OTHER FUNDING SOURCES	-	-	-	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
TOTAL REVENUE & SOURCES:	\$ 117,269,378	\$ 108,453,665	8.13%	

FISCAL YEAR COMPARISON 2019/20 vs. 2018/19				
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE	
1100 EMPLOYEE WAGES	\$ 50,272,887	\$ 51,596,111	-2.56%	
1200 EMPLOYEE BENEFITS	41,579,225	38,308,023	8.54%	
TOTAL LABOR COSTS:	91,852,112	89,904,134	2.17%	
2000 SERVICES & SUPPLIES	14,904,001	11,572,382	28.79%	
3000 ASSESSMENTS, LICENSES, TAXES & CONTRIBUTIONS	1,843,126	1,130,082	63.10%	
3200 PRINCIPAL AND INTEREST	372,776	554,613	-32.79%	
TOTAL ASSESSMENTS & CONTRIBUTIONS	2,215,902	1,684,695	31.53%	
5900 TRANSFER TO OTHER FUNDS	6,893,865	4,604,792	49.71%	
TOTAL EXPENDITURES:	\$ 115,865,880	\$ 107,766,003	7.52%	

EXCESS OF REVENUE OVER EXPENDITURES	\$ 1,403,498	\$ 687,662
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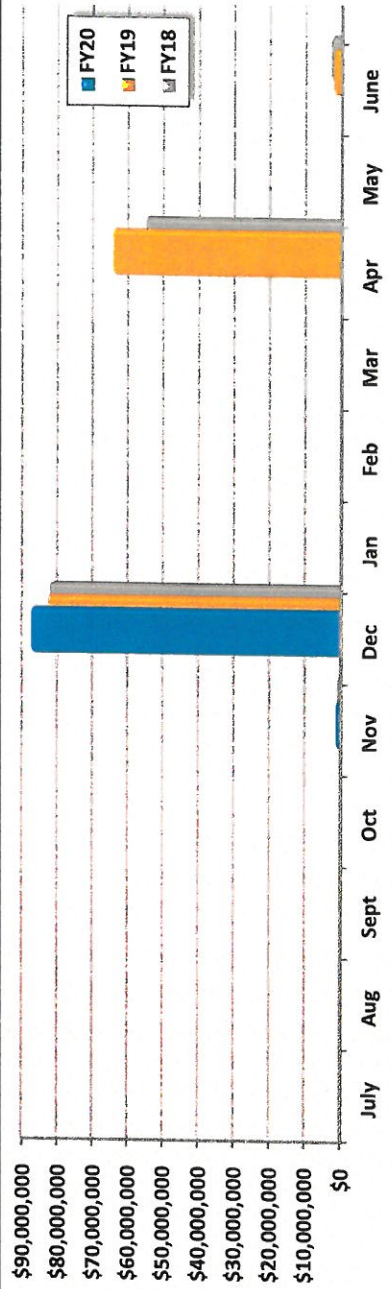


PROPERTY TAXES REVENUE COMPARISON - GENERAL OPERATING FUND 212A

For the Six Months Ended December 31, 2019 and 2018

6 MONTHS / 50% OF FISCAL YEAR

	FISCAL YEAR 2018/19			FISCAL YEAR 2019/20			% of Projected
	Projected	Received this month	Y-T-D Total Received	% of Actual	Projected	Received this month	
BUDGETED	\$ 148,935,800				\$ 158,033,000		
July		-	-	0.00%		-	0.00%
August		\$ 2,112	2,112	0.00%		\$ 2,352	0.00%
September		-	2,112	0.00%		34	0.00%
October		831	2,943	0.00%		874	0.00%
November		-	2,943	0.00%		1,233,956	0.78%
December		82,670,844	82,673,787	55.30%		87,412,119	56.10%
January		-	82,673,787	55.30%			
February		-	82,673,787	55.30%			
March		107,353	82,781,140	55.37%			
April		64,344,534	147,125,674	98.41%			
May		-	147,125,674	98.41%			
June		2,372,471	149,498,145	100.00%			
TOTAL REVENUES		\$ 149,498,145				\$ 88,649,335	56.10%



Total Property Taxes Compared to Prior Year:	
FY 2019/20	\$ 88,649,335
FY 2018/19	82,673,787
Revenue Increase (Decrease) from Prior Year	\$ 5,975,548
Percentage:	7.23%

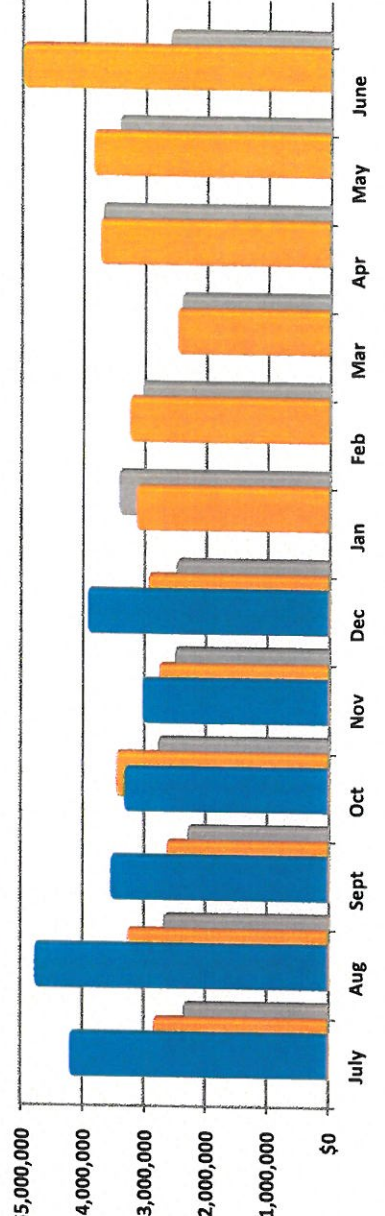


MEDIC COST RECOVERY - GENERAL OPERATING FUND 212A
For the Six Months Ended December 31, 2019 and 2018

6 MONTHS / 50% OF FISCAL YEAR

	FISCAL YEAR 2018/19				FISCAL YEAR 2019/20			
	Projected	Monthly Fees	Y-T-D Total Received	% of Actual	Projected	Monthly Fees	Y-T-D Total Received	% of Projected
BUDGETED	\$ 39,100,000*				\$ 39,600,000 *			
July		\$ 2,846,967	\$ 2,846,967	7.66%		\$ 4,202,502	\$ 4,202,502	10.61%
August		3,272,506	6,119,473	16.46%		4,781,122	8,983,624	22.69%
September		2,640,367	8,759,840	23.56%		3,536,563	12,520,187	31.62%
October		3,460,301	12,220,141	32.87%		3,317,257	15,837,444	39.99%
November		2,768,059	14,988,200	40.31%		3,020,466	18,857,910	47.62%
December		2,944,488	17,932,688	48.23%		3,920,331	22,778,241	57.52%
January		3,140,248	21,072,936	56.67%				
February		3,253,432	24,326,368	65.42%				
March		2,483,899	26,810,267	72.10%				
April		3,741,903	30,552,170	82.17%				
May		3,850,742	34,402,912	92.52%				
June		2,779,804	37,182,716	100.00%				
Net Accrual/Reversal			37,182,716	100.00%				
TOTAL MEDIC COST RECOVERY		\$ 37,182,716				\$ 22,778,241		57.52%

Total Medic Cost Recovery Compared to Prior Year:	
FY 2019/20	\$ 22,778,241
FY 2018/19	17,932,688
Revenue Increase (Decrease) from Prior Year	\$ 4,845,553
Percentage:	27.02%



*Excludes GEMT & IGT, includes QAF.

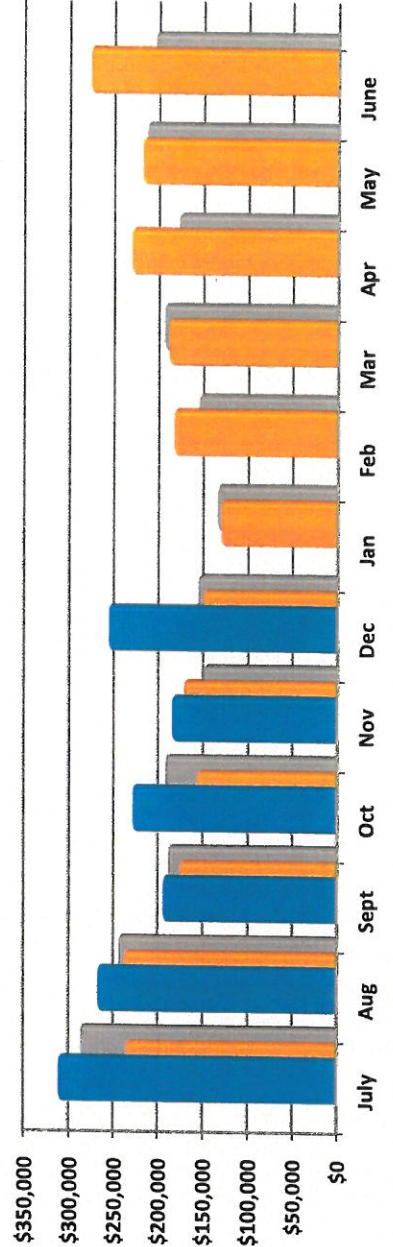


COMMUNITY RISK REDUCTION COST RECOVERY - GENERAL OPERATING FUND 212A
For the Six Months Ended December 31, 2019 and 2018

6 MONTHS / 50% OF FISCAL YEAR

	FISCAL YEAR 2018/19			FISCAL YEAR 2019/20				
	Projected	Monthly Fees	Y-T-D Total Received	% of Actual	Projected	Monthly Fees	Y-T-D Total Received	% of Projected
BUDGETED	\$ 2,282,505				\$ 2,111,750			
July		\$ 235,427	\$ 235,427	10.00%		\$ 310,930	\$ 310,930	14.72%
August		237,584	473,011	20.10%		267,269	578,199	27.38%
September		175,268	648,279	27.55%		193,939	772,138	36.56%
October		156,311	804,590	34.19%		228,339	1,000,477	47.38%
November		170,872	975,462	41.45%		184,373	1,184,850	56.11%
December		149,862	1,125,324	47.82%		255,403	1,440,253	68.20%
January		129,997	1,255,321	53.35%				
February		183,007	1,438,328	61.12%				
March		188,889	1,627,217	69.15%				
April		230,433	1,857,650	78.94%				
May		218,438	2,076,088	88.22%				
June		277,099	2,353,187	100.00%				
Net Accrual/Reversal		-	2,353,187	100.00%				
TOTAL CRRD REVENUES		\$ 2,353,187				\$ 1,440,253		68.20%

Total CRRD Revenues Compared to Prior Year:	
FY 2019/20	\$ 1,440,253
FY 2018/19	1,125,324
Revenue Increase (Decrease) from Prior Year	\$ 314,929
Percentage:	27.99%





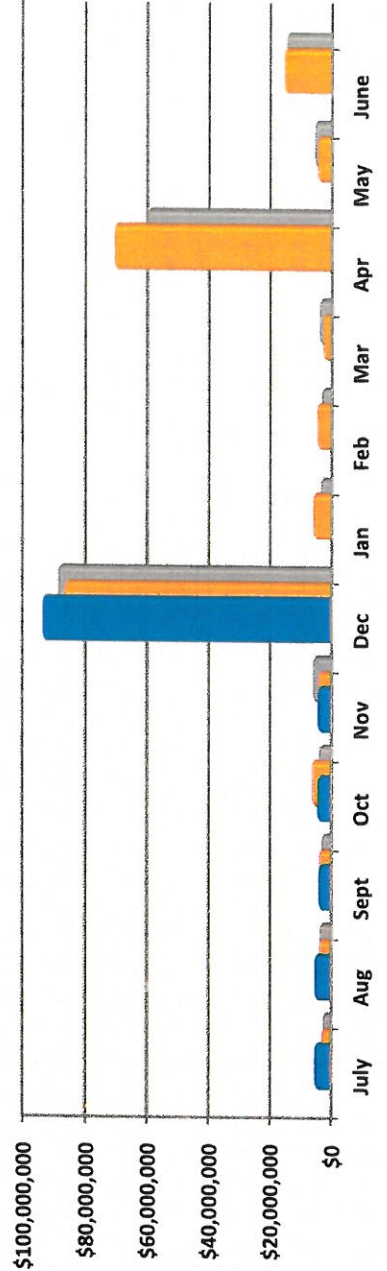
TOTAL REVENUE COMPARISON - GENERAL OPERATING FUND 212A

For the Six Months Ended December 31, 2019 and 2018

6 MONTHS / 50% OF FISCAL YEAR

	FISCAL YEAR 2018/19				FISCAL YEAR 2019/20			
	Projected	Monthly Revenue	Y-T-D Total Received	% of Actual	Projected	Monthly Revenue	Y-T-D Total Received	% of Projected
BUDGETED	\$ 215,202,942				\$ 227,245,175			
July		\$ 3,148,147	\$ 3,148,147	1.48%		\$ 5,398,404	\$ 5,398,404	2.38%
August		4,080,608	7,228,755	3.39%		5,286,645	10,685,049	4.70%
September		4,056,742	11,285,497	5.29%		4,047,872	14,732,921	6.48%
October		6,418,646	17,704,143	8.30%		4,523,106	19,256,027	8.47%
November		4,293,296	21,997,439	10.32%		4,439,432	23,695,459	10.43%
December		86,456,226	108,453,664	50.86%		93,573,919	117,269,378	51.60%
January		6,116,328	114,569,992	53.73%				
February		4,840,742	119,410,734	56.00%				
March		2,783,822	122,194,556	57.31%				
April		70,814,503	193,009,059	90.51%				
May		4,703,415	197,712,474	92.72%				
June (100% of year)		15,522,594	213,235,068	100.00%				
Net Accrual/Reversal			213,235,068	100.00%				
TOTAL REVENUE		\$ 213,235,068				\$ 117,269,378		51.60%

Total Revenue Compared to Prior Year:	
FY 2019/20	\$ 117,269,378
FY 2018/19	108,453,664
Revenue Increase (Decrease) from Prior Year	\$ 8,815,714
Percentage:	8.13%





REVENUE AND EXPENDITURES - CAPITAL FACILITIES FUND 212D
For the Six Months Ended December 31, 2019

6 MONTHS / 50% OF FISCAL YEAR

FISCAL YEAR 2019/20				
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED	
9410 INTEREST INCOME	\$ -	\$ 23,776	-	
9569 OTHER GOVERNMENTAL AGENCIES	-	-	-	
9862 PROCEEDS FROM SALE OF PROPERTY	-	66,951	-	
9870 OTHER FUNDING SOURCES-FINANCING	4,946,985	-	0.00%	
TOTAL REVENUE	4,946,985	90,727	1.83%	
5900 TRANSFER FROM OTHER FUNDS	6,835,895	6,804,912	99.55%	
TOTAL TRANSFER IN	6,835,895	6,804,912	99.55%	
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 11,782,880	\$ 6,895,639	58.52%	

FISCAL YEAR 2019/20				
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXP'D'D	
2000 SERVICES & SUPPLIES	\$ -	\$ -	-	
3200 PRINCIPAL & INTEREST	6,026,421	3,892,538	64.59%	
4101 LAND ACQUISITION	-	-	-	
4201 STRUCTURES	-	-	-	
4202 NON-STRUCTURE	85,000	59,280	69.74%	
4300 VEHICLES & EQUIPMENT	6,522,734	3,403,467	52.18%	
4400 COMPUTER SOFTWARE	575,000	527,915	91.81%	
TOTAL CAPITAL OUTLAY	7,182,734	3,990,662	55.56%	
TOTAL EXPENDITURES:	\$ 13,209,155	\$ 7,883,200	59.68%	

EXCESS OF REVENUE OVER EXPENDITURES	\$ (1,426,275)	\$ (987,561)
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REVENUE AND EXPENDITURES - CAPITAL FACILITIES FUND 212D
For the Six Months Ended December 31, 2019

6 MONTHS / 50% OF FISCAL YEAR

FISCAL YEAR COMPARISON 2019/20 vs. 2018/19				
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE	
9410 INTEREST INCOME	\$ 23,776	\$ 16,029	48.33%	
9569 OTHER GOVERNMENTAL AGENCIES	-	-	-	
9862 PROCEEDS FROM SALE OF PROPERTY	66,951	18,670	258.60%	
9870 OTHER FUNDING SOURCES-DEBT PROCEEDS	-	1,900,000	-100%	
TOTAL REVENUE	90,727	1,934,699	-95.31%	
5900 TRANSFER FROM OTHER FUNDS	6,804,912	4,506,713	51.00%	
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 6,895,639	\$ 6,441,412	7.05%	

FISCAL YEAR COMPARISON 2019/20 vs. 2018/19				
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE	
2000 SERVICES & SUPPLIES	\$ -	\$ -	-	
3200 PRINCIPAL & INTEREST	3,892,538	2,852,120	36.48%	
4101 LAND ACQUISITION	-	-	-	
4201 STRUCTURES	-	-	-	
4202 NON-STRUCTURE	59,280	-	-	
4300 VEHICLES & EQUIPMENT	3,403,467	1,383,622	145.98%	
4400 COMPUTER SOFTWARE	527,915	304,872	73.16%	
TOTAL CAPITAL OUTLAY	3,990,662	1,688,494	136.34%	
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ 7,883,200	\$ 4,540,614	73.62%	

EXCESS OF REVENUE OVER EXPENDITURES	\$ (987,561)	\$ 1,900,798
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REVENUE AND EXPENDITURES - LEASED PROPERTIES FUND 212L
For the Six Months Ended December 31, 2019

6 MONTHS / 50% OF FISCAL YEAR

		FISCAL YEAR 2019/20		
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED	
9410 INTEREST INCOME	\$ -	47	-	
9429 BUILDING RENTAL	1,099,165	567,548	51.63%	
9710 OTHER REVENUES	-	111	-	
TOTAL REVENUE:	1,099,165	567,595	51.64%	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
TOTAL REVENUE & SOURCES:	\$ 1,099,165	\$ 567,706	51.65%	

		FISCAL YEAR 2019/20		
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXP'D	
2000 SERVICES & SUPPLIES	\$ 405,008	\$ 136,065	33.60%	
3200 PRINCIPAL AND INTEREST	296,582	95,647	32.25%	
4101 LAND ACQUISITION	-	-	-	
4201 STRUCTURES	-	-	-	
TOTAL CAPITAL OUTLAY	-	-	-	
5000 TRANSFERS TO OTHER FUNDS	-	-	-	
TOTAL EXPENDITURES:	\$ 701,590	\$ 231,712	33.03%	

EXCESS OF REVENUE OVER EXPENDITURES	\$ 397,575	\$ 335,994
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REVENUE AND EXPENDITURES - LEASED PROPERTIES FUND 212L
For the Six Months Ended December 31, 2019 and 2018

6 MONTHS / 50% OF FISCAL YEAR

FISCAL YEAR COMPARISON 2019/20 vs. 2018/19				
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE	
9410 INTEREST INCOME	\$ 47	315	-85.08%	
9429 BUILDING RENTAL	567,548	139,802	305.97%	
9710 OTHER REVENUES	111	-	-	
TOTAL REVENUE:	567,706	140,117	305.17%	
5900 TRANSFER FROM OTHER FUNDS	-	98,079	-100.00%	
TOTAL TRANSFER IN	-	98,079	-100.00%	
TOTAL REVENUE & SOURCES:	\$ 567,706	\$ 238,196	138.34%	

FISCAL YEAR COMPARISON 2019/20 vs. 2018/19				
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE	
2000 SERVICES AND SUPPLIES:	\$ 136,065	\$ 324,034	-58.01%	
3200 PRINCIPAL AND INTEREST	95,647	98,662	-3.06%	
4000 CAPITAL OUTLAY	-	-	-	
5000 TRANSFERS TO OTHER FUNDS	-	-	-	
TOTAL EXPENDITURES & EQUIPMENT:	\$ 231,712	\$ 422,696	-45.18%	

EXCESS OF REVENUE OVER EXPENDITURES	\$ 335,994	\$ (184,500)
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REVENUE AND EXPENDITURES - GRANTS FUND 212G For the Six Months Ended December 31, 2019

6 MONTHS / 50% OF FISCAL YEAR

FISCAL YEAR 2019/20			
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED
9410 INTEREST INCOME	\$ -	\$ 386	-
9531 AID/OTHER LOCAL GOVT AGENCY	4,346,726	3,460,806	79.62%
TOTAL REVENUE:	4,346,726	3,461,192	79.63%
5900 TRANSFER FROM OTHER FUNDS	104,211	88,953	85.36%
TOTAL TRANSFER IN	104,211	88,953	85.36%
TOTAL REVENUE & SOURCES:	\$ 4,450,937	\$ 3,550,145	79.76%

FISCAL YEAR 2019/20			
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPD'D
1100 EMPLOYEE WAGES	\$ 110,743	-	0.00%
1200 EMPLOYEE BENEFITS	-	-	-
TOTAL LABOR COSTS	110,743	-	0.00%
2035 EDUCATION AND TRAINING SERVICES	68,080	9,536	14.01%
2292 OTHER EQUIP SUPPLY	87,400	-	0.00%
2232 FIRE EQUIP SUPPLY	425,787	425,786	100.00%
2314 SAFETY CLOTHING AND SUPPLIES	16,656	-	0.00%
2591 OTHER PROFESSIONAL SERVICES	-	-	-
2898 OTHER SUPPLIES	-	-	-
TOTAL SERVICES AND SUPPLIES:	597,923	435,322	72.81%
3420 REIMB EXP FROM OTHER AGENCIES	2,250,237	2,250,237	100.00%
4303 CAPITAL OUTLAY	1,867,339	1,821,831	97.56%
TOTAL EXPENDITURES & EQUIPMENT:	\$ 4,826,242	\$ 4,507,390	93.39%

REIMBURSEMENTS OVER (UNDER) EXPENDITURES	\$ (375,305)	\$ (957,245)
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REVENUE AND EXPENDITURES - GRANTS FUND 212G
For the Six Months Ended December 31, 2019 and 2018

6 MONTHS / 50% OF FISCAL YEAR

FISCAL YEAR COMPARISON 2019/20 vs. 2018/19				
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE	
9410 INTEREST INCOME	\$ 386	372	3.76%	
9531 AID/OTHER LOCAL GOV'T AGENCY	3,460,806	393,238	780.08%	
9569 STATE AID & MISC. OTHER PROGRAMS	-	-	-	
TOTAL REVENUE:	3,461,192	393,610	779.35%	
5900 TRANSFER FROM OTHER FUNDS	88,953	-	-	
TOTAL TRANSFER IN	-	-	-	
TOTAL REVENUE & SOURCES:	\$ 3,550,145	\$ 393,610	801.94%	

FISCAL YEAR COMPARISON 2019/20 vs. 2018/19				
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE	
1000 EMPLOYEE WAGES	\$ -	\$ 203,627	-100.00%	
1200 EMPLOYEE BENEFITS	-	183,612	-100.00%	
TOTAL LABOR COSTS	-	387,239	-100.00%	
2035 EDUCATION AND TRAINING SERVICES	9,536	-	-	
2232 FIRE EQUIP SUPPLY	425,786	-	-	
2591 OTHER PROFESSIONAL SERVICES	-	-	-	
2898 OTHER SUPPLIES	-	-	-	
TOTAL SERVICES AND SUPPLIES:	435,322	-	-	
3420 REIMB EXP FROM OTHER AGENCIES	2,250,237	-	-	
4303 EQUIPMENT	1,821,831	-	-	
5000 TRANSFER TO OTHER FUNDS	-	-	-	
TOTAL EXPENDITURES & EQUIPMENT:	\$ 4,507,390	\$ 387,239	1063.98%	

REIMBURSEMENTS OVER (UNDER) EXPENDITURES	\$ (957,245)	\$ 6,371
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REVENUE AND EXPENDITURES - IMPACT FEES FUND 2121 For the Six Months Ended December 31, 2019

6 MONTHS / 50% OF FISCAL YEAR

		FISCAL YEAR 2019/20		%
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	BUDGET RECEIVED	%
9410 INTEREST INCOME	-	1,422	-	-
9657 IMPACT FEES	1,300,000	833,429	64.11%	
TOTAL REVENUE	1,300,000	834,851	64.22%	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
TOTAL TRANSFER IN	-	-	-	
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 1,300,000	\$ 834,851	64.22%	

		FISCAL YEAR 2019/20		%
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	BUDGET EXP'D'D	%
2000 SERVICES & SUPPLIES	\$ 70,000	\$ 32,639	46.63%	
TOTAL SERVICES & SUPPLIES	70,000	32,639	46.63%	
4101 LAND ACQUISITION	-	-	-	
4201 STRUCTURES	3,800,000	25,856	0.68%	
4300 VEHICLES & EQUIPMENT	-	-	-	
TOTAL CAPITAL ASSETS	3,800,000	25,856	0.68%	
TOTAL EXPENDITURES:	3,870,000	58,495	1.51%	
5000 TRANSFERS TO OTHER FUNDS	-	-	-	
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ 3,870,000	\$ 58,495	1.51%	

EXCESS OF REVENUE OVER EXPENDITURES	\$ (2,570,000)	\$ 776,356
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REVENUE AND EXPENDITURES - IMPACT FEES FUND 212I
For the Six Months Ended December 31, 2019

6 MONTHS / 50% OF FISCAL YEAR

FISCAL YEAR COMPARISON 2019/20 vs. 2018/19				
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE	
9410 INTEREST INCOME	\$ 1,422	2,745	-48.20%	
9657 IMPACT FEES	833,429	840,112	-0.80%	
TOTAL REVENUE	834,851	842,857	-0.95%	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 834,851	\$ 842,857	-0.95%	

FISCAL YEAR COMPARISON 2019/20 vs. 2018/19				
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE	
2000 SERVICES & SUPPLIES	\$ 32,639	\$ 20,469	59.46%	
TOTAL SERVICES & SUPPLIES	32,639	20,469	59.46%	
4101 LAND ACQUISITION	-	-	-	
4201 STRUCTURES	25,856	-	-	
4300 VEHICLES & EQUIPMENT	-	-	-	
TOTAL CAPITAL OUTLAY	25,856	-	-	
5000 TRANSFERS TO OTHER FUNDS	-	-	-	
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ 58,495	\$ 20,469	185.77%	

EXCESS OF REVENUE OVER EXPENDITURES	\$ 776,356	\$ 822,388
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REVENUE AND EXPENDITURES - INTERGOVERNMENTAL TRANSFER FUND 212M
For the Six Months Ended December 31, 2019

6 MONTHS / 50% OF FISCAL YEAR

		FISCAL YEAR 2019/20		
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED	
9669 MEDIC COST RECOVERY	\$ 15,500,000	\$ -	0.00%	
9410 INTEREST INCOME	-	-	-	
TOTAL REVENUE	15,500,000	-	0.00%	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
TOTAL TRANSFER IN	-	-	-	
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 15,500,000	-	0.00%	

		FISCAL YEAR 2019/20		
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXP'D	
2000 SERVICES & SUPPLIES	\$ 6,500,000	\$ -	0.00%	
TOTAL EXPENDITURES:	6,500,000	-	0.00%	
5000 TRANSFER TO OTHER FUNDS	9,220,000	-	0.00%	
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ 15,720,000	\$ -	0.00%	

EXCESS OF REVENUE OVER EXPENDITURES	\$ (220,000)	\$ -
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REVENUE AND EXPENDITURES - INTERGOVERNMENTAL TRANSFER FUND 212M
For the Six Months Ended December 31, 2019

6 MONTHS / 50% OF FISCAL YEAR

FISCAL YEAR COMPARISON 2019/20 vs. 2018/19				
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE	
9669 MEDIC COST RECOVERY	\$ -	\$ -	-	
9410 INTEREST INCOME	-	-	-	
TOTAL REVENUE	-	-	-	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
TOTAL REVENUE, SOURCES & TRANSFERS IN:	-	-	-	

FISCAL YEAR COMPARISON 2019/20 vs. 2018/19				
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE	
2000 SERVICES & SUPPLIES	\$ -	\$ -	-	
TOTAL EXPENDITURES:	-	-	-	
5000 TRANSFER TO OTHER FUNDS	-	-	-	
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ -	\$ -	-	

EXCESS OF REVENUE OVER EXPENDITURES	\$ -	\$ -	-	
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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 27, 2020
TO: Finance and Audit Committee
SUBJECT: FY 2019/20 Mid-Year Budget Adjustments

TOPIC

The FY 2019/20 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 the first 6 months of FY 2019/20 and projections for the remainder of the year. Proposed adjustments to the General Fund are summarized below.

General Fund Revenues

FY 2019/20 General Fund revenues are projected to be \$2.8 million less than currently budgeted, for a total of \$215.3 million. Recommended mid-year adjustments to revenues include:

- Deployments: A \$5.0 million reduction in deployment reimbursements reflects lower than expected deployment activity this fiscal year. This revenue is partially offset by a \$3.9 million reduction to the labor budget for deployment expenditures.
- Medic Cost Recovery: The Mid-Year Budget includes an additional \$1.6 million for medic revenues based on year-to-date activity.

General Fund Expenditures

Mid-Year Budget adjustments to General Fund expenditures result in a \$2.8 million overall decrease, for a total expenditure budget of \$218.5 million.

Labor

Adjustments to the labor budget resulting in a decrease of approximately \$2.7 million, for a total labor budget of \$184.2 million, include the following:

- As identified in the revenue adjustments, lower than expected deployment activity results in a \$3.9 million reduction to the labor budget.
- Higher than anticipated year to date expenditures result in a \$1.4 million net increase in the callback overtime budget after adjusting for vacancies, deployments, and an offsetting reduction in shift overtime.

Other Expenditures

The Mid-Year Budget for General Fund services and supplies is essentially unchanged from the Final Budget (\$145,000 decrease), for a total of \$29.8 million. Additionally, the Mid-Year Budget for Taxes, Licenses, Debt Service & Others is essentially unchanged for a total budget of \$4.6 million.

General Fund Summary

With the proposed Mid-Year adjustments, budgeted General Fund revenues would be \$215 million compared to expenditures of \$218 million. Transfers in to the General Fund (from the IGT Fund) would exceed transfers out of the General Fund (to the Capital Facilities and Grants Funds) by approximately \$2 million, maintaining an overall use of General Fund reserves of approximately \$1 million due to one-time expenditures incurred in FY 2019/20.

Other Funds

Mid-Year Budget adjustments for the Capital Facilities, Grants, Development Impact Fees, Leased Properties, and IGT Funds are included in the attachments and do not substantially change the results for those funds.

RECOMMENDATION

Staff recommends that the Finance and Audit Committee receive the presentation on the recommended FY 2019/20 Mid-Year Budget adjustments.

Submitted by:



Amanda Thomas
Chief Financial Officer

Approved by:



Todd Harms
Fire Chief



**Presented to the Finance & Audit Committee by:
Todd Harms, Fire Chief & Amanda Thomas, Chief Financial Officer
February 27, 2020**



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BUDGET SUMMARY - ALL FUNDS

Mid-Year Budget FY 2019-20

	GENERAL FUND	CAPITAL FACILITIES FUND	LEASED PROPERTIES FUND	GRANTS FUND	DEVELOPMENT IMPACT FEES FUND	IGT FUND	TOTALS
REVENUES							
PROPERTY TAXES	\$ 157,987,584	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 157,987,584
USE OF MONEY AND PROPERTY	15,000	23,776	1,102,289	386	1,422	-	1,143,620
INTERGOVERNMENTAL	3,486,000	-	-	4,346,726	-	-	7,832,726
CHARGES FOR SERVICES	51,714,180	-	-	-	1,600,000	15,100,000	68,414,180
MISCELLANEOUS	2,051,823	264,375	-	-	-	-	2,316,198
Total Revenues	215,254,587	288,151	1,102,289	4,347,112	1,601,422	15,100,000	237,694,308
EXPENDITURES:							
LABOR COSTS	184,178,755	-	-	110,743	-	-	184,289,498
SERVICES & SUPPLIES	29,739,431	-	398,625	597,922	67,639	6,500,000	37,303,617
TAXES, LICENSES, DEBT SERVICE & OTHERS	4,623,003	6,025,927	296,581	2,250,237	-	-	13,195,748
CAPITAL OUTLAY	-	7,300,403	-	1,867,339	3,800,000	-	12,967,742
Total Expenditures	218,541,189	13,326,330	695,206	4,826,241	3,867,639	6,500,000	247,756,605
REVENUE LESS EXPENDITURES	(3,286,602)	(13,038,179)	407,083	(479,129)	(2,266,217)	8,600,000	(10,062,297)
OTHER FINANCING SOURCES(USES)							
ISSUANCE OF CAPITAL LEASES	-	4,682,610	-	-	-	-	4,682,610
SALE OF ASSETS	-	66,951	-	-	-	-	66,951
TRANSFERS IN(OUT) FUND A-General	-	6,835,895	-	104,211	-	(9,220,000)	(2,279,894)
TRANSFERS IN(OUT) FUND D-Cap Fac	(6,835,895)	-	-	-	-	-	(6,835,895)
TRANSFERS IN(OUT) FUND G-Grants	(104,211)	-	-	-	-	-	(104,211)
TRANSFERS IN(OUT) FUND L-Leases	-	-	-	-	-	-	-
TRANSFERS IN(OUT) FUND M-IGT	9,220,000	-	-	-	-	-	9,220,000
Total Transfers	2,279,894	11,585,456	-	104,211	-	(9,220,000)	4,749,561
CHANGE IN FUND BALANCE	\$ (1,006,708)	\$ (1,452,723)	\$ 407,083	\$ (374,918)	\$ (2,266,217)	\$ (620,000)	\$ (5,312,736)



FUND BALANCE SUMMARY

Mid-Year Budget FY 2019-20

	GENERAL FUND	CAPITAL FACILITIES FUND	LEASED PROPERTIES FUND	GRANTS FUND	DEVELOPMENT IMPACT FEES FUND	IGT FUND	TOTALS
Estimated Fund Balance Available June 30, 2019	\$ 30,792,041	\$ 1,711,201	\$ 205,463	\$ 1,124,588	\$ 5,825,429	\$ 9,847,826	\$ 49,617,431
Revenues	215,254,587	288,151	1,102,289	4,347,112	1,601,422	15,100,000	237,694,308
Other Financing Sources	9,220,000	11,585,456	-	104,211	-	-	20,909,667
Release of Committed Funds	-	-	-	-	-	-	-
Estimated Funds Available	255,266,628	13,584,808	1,307,752	5,575,911	7,426,851	24,947,826	308,221,406
Expenditures	(218,541,189)	(13,326,330)	(695,206)	(4,826,241)	(3,867,639)	(6,500,000)	(247,756,605)
Other Financing Uses	(6,940,106)	-	-	-	-	(9,220,000)	(16,160,106)
Special Item	-	-	-	-	-	-	-
Estimated Fund Balance at June 30, 2020	\$ 29,785,333	\$ 258,478	\$ 612,546	\$ 749,670	\$ 3,559,212	\$ 9,227,826	\$ 44,304,695



CAPITAL OUTLAY SUMMARY

Mid-Year Budget FY 2019-20

Fund	Division	Description	Units	Price	Amount	Principal	Interest	FY 2019-20		Annual
								Costs	Financing Cost	
Capital Facilities	Finance	ERP SYSTEM IMPLEMENTATION	1	715,000	715,000					
Capital Facilities	Apparatus And Equipment	HOLMATRO COMBI CUTTER (TR26, TR106)	2	13,000	26,000					
Capital Facilities	Arson	PPBRAE PLUS PID	2	8,000	16,000					
Capital Facilities	Fitness And Wellness	TruBody Analyzer	1	6,000	6,000					
Capital Facilities	Safety	SCBA Packs	140	5,554	777,610	72,655	11,664	84,320		168,639
Capital Facilities	Safety	Upgrade LOGS Main Compressor	1	10,775	10,775					
Capital Facilities	Safety	Turnout Extractors	2	15,000	30,000					
Capital Facilities	Communications	Traffic Light Controller for Station 103	1	6,169	6,169					
Capital Facilities	Communications	Digital Radio Testing for P25 Service	1	29,795	29,795					
Capital Facilities	Communications	Traffic Light Controller for Station 32	1	6,200	6,200					
Capital Facilities	Facility Maintenance	Sta 65 fence/gate	1	59,280	59,280					
Capital Facilities	Fleet Maintenance	TYPE I ENGINE	3	700,000	2,100,000	196,212	31,500	227,712		455,424
Capital Facilities	Fleet Maintenance	AMBULANCE	3	215,000	645,000	60,265	9,675	69,940		139,880
Capital Facilities	Fleet Maintenance	AIR UNIT	1	550,000	550,000	51,389	8,250	59,639		119,278
Capital Facilities	Fleet Maintenance	LOGISTICS FLATBED CAB AND CHASSIS	1	100,000	100,000	9,343	1,500	10,843		21,687
Capital Facilities	Fleet Maintenance	VAN - COMMUNICATIONS	2	60,000	120,000	11,212	1,800	13,012		26,024
Capital Facilities	Fleet Maintenance	VAN - FACILITIES	1	60,000	60,000	5,606	900	6,506		13,012
Capital Facilities	Fleet Maintenance	VAN - LOGISTICS	1	60,000	60,000	5,606	900	6,506		13,012
Capital Facilities	Fleet Maintenance	PICK-UP - FACILITIES	1	70,000	70,000	6,540	1,050	7,590		15,181
Capital Facilities	Fleet Maintenance	MEDIC 24 REMOUNT	1	86,074	86,074					
Capital Facilities	Fleet Maintenance	CARRY FORWARD - WATER TENDER	2	441,047	882,094					
Capital Facilities	Fleet Maintenance	CARRY FORWARD - PICK-UP - BC	2	60,000	120,000					
Capital Facilities	Fleet Maintenance	CARRY FORWARD - STRYKER POWER LOADERS FOR FY18-19 AMBULANCES	3	25,000	75,000					
Capital Facilities	Fleet Maintenance	PARTS WASHER	1	12,500	12,500					
Capital Facilities	Fleet Maintenance	PORTABLE VEHICLE LIFTS - SET OF 8	1	100,000	100,000					
Capital Facilities	Fleet Maintenance	VAN - LOGISTICS (CARRY FORWARD)	1	49,181	49,181					
Capital Facilities	Fleet Maintenance	AIR OPS FUEL TANKER	1	200,000	200,000	18,687	3,000	21,687		43,374
Capital Facilities	Fleet Maintenance	PARA-MEDICINE AMBULANCE	1	215,000	215,000					
Capital Facilities	Rescue	HOLMATRO TOOLS	1	32,000	32,000					
Capital Facilities	Training	CON-EX BOXES	2	5,313	10,625					
Capital Facilities	Copter	COMS UPGRADE TO COPTER 1	1	45,000	45,000					
Capital Facilities	Information Technology	SERVERS	-	85,100	85,100					
Subtotal: Capital Facilities					7,300,403	437,515	70,239	507,755	1,015,510	
Federal Grants	Safety	SCBA's	-	1,821,831	1,821,831					
Federal Grants	Water Rescue	SHSGP18-Rescue Boats	4	11,377	45,508					
Development Impact	Fire Station 068	STATION BUILD 68	1	3,800,000	3,800,000					
Grand Totals					12,967,742	437,515	70,239	507,755	1,015,510	

Fiscal Year 2019/20 Mid-Year Budget

Fund 212A GENERAL OPERATING FUND





BUDGET SUMMARY - GENERAL FUND

Mid-Year Budget FY 2019-20

	ACTUALS FY 2017-18	ACTUALS FY 2018-19	FINAL FY 2019-20	MID-YEAR FY 2019-20	VARIANCE W/ FY 2019-20 FINAL
REVENUES					
Property Taxes	\$ 141,419,059	\$ 149,456,508	\$ 158,033,000	\$ 157,987,584	\$ (45,416)
Use of Money/Property	(123,080)	666,432	15,000	15,000	-
Intergovernmental	4,233,587	4,559,174	3,486,000	3,486,000	-
Charges for Services	48,338,748	55,347,352	54,657,339	51,714,180	(2,943,159)
Miscellaneous Revenue	1,859,070	1,300,485	1,833,836	2,051,823	217,987
Total Revenues	195,727,384	211,329,951	218,025,175	215,254,587	(2,770,588)
EXPENDITURES:					
LABOR COSTS	165,434,790	173,997,267	186,832,347	184,178,755	(2,653,592)
OTHER EXPENDITURES:					
Services & Supplies	23,630,165	24,395,543	29,884,575	29,739,431	(145,144)
Taxes, Licenses, Debt Service & Others	3,118,439	4,594,227	4,615,038	4,623,003	7,965
Total Expenditures	192,183,394	202,987,037	221,331,960	218,541,189	(2,790,771)
REV LESS EXP	3,543,990	8,342,914	(3,306,785)	(3,286,602)	20,183
OTHER FINANCING SOURCES(USES)					
Issuance of Capital Leases	-	-	-	-	-
Sale of Assets	1,402	3,374	-	-	-
Transfers in	6,004,963	6,773,187	9,220,000	9,220,000	-
Transfers out	(4,431,472)	(5,478,815)	(6,940,106)	(6,940,106)	-
Total Other Financing Sources(Uses)	1,574,894	1,297,746	2,279,894	2,279,894	-
REV LESS EXP PLUS TRANSFERS	5,118,884	9,640,660	(1,026,891)	(1,006,708)	20,183
Less: Increase/Transfer to Committed Fund Balance	(2,989,245)	(3,453,397)	-	-	-
CHANGE IN FUND BALANCE	2,129,639	6,187,263	(1,026,891)	(1,006,708)	20,183



REVENUES & OTHER FINANCING SOURCES - GENERAL FUND

Mid-Year Budget FY 2019-20

		ACTUALS FY 2017-18	ACTUALS FY 2018-19	FINAL FY 2019-20	MID-YEAR FY 2019-20	VARIANCE W/ FY 2019-20 FINAL
910100	CURRENT SECURED PROPERTY TAXES	\$ 129,945,938	\$ 137,354,973	\$ 146,496,000	\$ 146,496,000	\$ -
910200	CURRENT UNSECURED PROPERTY TAXES	4,575,729	5,021,294	5,021,000	5,315,378	294,378
910300	SUPPLEMENTAL PROPERTY TAXES	3,633,252	3,843,051	2,914,000	2,914,000	-
910400	TAXES-SECURED "TEETER" FUNDS	901,848	1,015,202	1,361,000	1,013,325	(347,675)
910500	TAXES-SUPPLEMENTAL "TEETER" FUNDS	161,379	200,124	210,000	217,881	7,881
910600	UNITARY CURRENT SECURED TAXES	1,703,612	1,603,848	1,604,000	1,604,000	-
912000	SECURED REDEMPTION TAXES	6,841	5,648	6,000	6,000	-
913000	PRIOR UNSECURED PROPERTY TAXES	135,024	55,246	56,000	56,000	-
914000	PROPERTY TAX PENALTIES	25,762	26,116	24,000	24,000	-
976200	SPECIAL TAX ASSESSMENTS	329,674	331,006	341,000	341,000	-
PROPERTY TAXES		141,419,059	149,456,508	158,033,000	157,987,584	(45,416)
941000	INTEREST INCOME	(39,025)	666,432	15,000	15,000	-
942000	FAIR VALUE ADJUSTMENT	(84,055)	-	-	-	-
USE OF MONEY/PROPERTY		(123,080)	666,432	15,000	15,000	-
919600	RDA RESIDUAL DISTRIBUTION	1,762,121	2,078,414	1,203,000	1,203,000	-
952200	HOMEOWNERS PROPERTY TAX REVENUE	1,435,959	1,403,461	1,403,000	1,403,000	-
953300	REDEVELOPMENT AGENCY-PASSTHRU	1,031,543	1,074,787	880,000	880,000	-
956900	STATE AID AND OTHER MISC REVENUES	3,964	2,512	-	-	-
INTERGOVERNMENTAL		4,233,587	4,559,174	3,486,000	3,486,000	-
963900	DEPLOYMENTS/OTHER FIRE SERVICE REIMBURSEMENTS	5,419,306	5,626,338	5,800,000	750,000	(5,050,000)
964300	FEES-INSPECTIONS, PERMITS & PLAN REVIEW	2,162,043	2,307,495	2,050,000	2,325,553	275,553
964310	FEE-INSPECTIONS	-	-	-	-	-
964320	PERMITS & KNOX LOCK FEES	9,207	3,627	5,000	-	(5,000)
964330	PLAN REVIEW FEES	1,624,208	1,626,650	1,400,000	1,680,225	280,225
964340	CODE ENFORCEMENT INSPECTION FEES	410,043	559,964	550,000	554,183	4,183
964360	FIREWORK FEES	78,909	77,268	70,000	68,499	(1,501)
964370	PLANNING LETTERS (COUNTY)	39,676	39,986	25,000	22,646	(2,354)
964800	FIRE CONTROL SERVICE (ALARM FEES)	85,233	61,822	55,000	60,878	5,878
964900	COPYING SERVICE	8,136	6,030	10,300	10,845	545
966900	MEDICAL CARE (MEDIC FEES)	34,742,046	40,224,373	39,600,000	41,178,241	1,578,241
966910	GEMT REIMBURSEMENT	2,171,712	1,342,915	1,000,000	1,000,000	-
969300	EDUCATION TRAINING SERVICE	121,780	429,999	430,000	384,783	(45,217)
969900	CONTRACT SERVICE REVENUE	3,628,492	5,348,380	5,712,039	6,003,880	291,841
CHARGES FOR SERVICES		48,338,748	55,347,352	54,657,339	51,714,180	(2,943,159)
931000	VEHICLE CODE FINES	-	112	3,750	-	(3,750)
932000	OTHER COURT FINES	9,996	4,360	3,000	11,706	8,706
973000	DONATIONS - CERT DONATION FROM FOUNDATION	-	-	-	11,525	11,525
974000	INSURANCE PROCEEDS	538,962	147,636	-	25,640	25,640
979000	REVENUE - GEMT ADMIN FEE + OTHER	1,309,642	1,136,717	942,086	1,117,952	175,866
979900	REVENUE - OTHER	470	11,660	-	-	-
MISCELLANEOUS REVENUE		1,859,070	1,300,485	948,836	1,166,823	217,987
Total General Operating Revenues		195,727,384	211,329,951	217,140,175	214,369,587	(2,770,588)
986200	PROCEEDS FROM SALE OF ASSETS	1,402	3,374	-	-	-
987000	EXTERNAL FINANCING SOURCES	-	-	-	-	-
987010	OTHER PRIVATE FUNDING SOURCES	-	-	885,000	885,000	-
599100	OPERATING TRANSFERS IN (From FUND M - IGT)	6,004,963	6,773,187	9,220,000	9,220,000	-
OTHER FINANCING SOURCES		6,006,365	6,776,561	10,105,000	10,105,000	-
TOTAL REVENUES AND OTHER FINANCING SOURCES		\$ 201,733,749	\$ 218,106,512	\$ 227,245,175	\$ 224,474,587	\$ (2,770,588)



Labor Costs - General Fund

Mid-Year Budget FY 2019-20

	ACTUALS FY 2017-18	ACTUALS FY 2018-19	FINAL FY 2019-20	MID-YEAR FY 2019-20	VARIANCE W/ FY 2019-20 FINAL	
					\$ Change	% Change
WAGES						
111000	Wages	\$ 56,198,318	\$ 58,792,161	\$ 64,806,951	\$ 62,466,573	\$ (2,340,378) -3.6%
112100	Reserve F/F-Rio Linda	62,422	57,725	50,000	50,000	- 0.0%
112400	Directors	18,632	17,971	42,000	16,317	(25,683) -61.2%
113120	Overtime - Shift	2,812,445	2,206,213	2,240,954	1,794,065	(446,889) -19.9%
113210	FLSA	1,324,339	1,397,032	1,533,501	1,493,852	(39,649) -2.6%
113110	Constant Staffing-Callback	21,846,442	23,031,217	18,126,915	19,866,364	1,739,449 9.6%
113220	Overtime - Day	295,192	313,332	513,518	513,519	1 0.0%
114110	Out of Class	19,711	45,056	-	83,881	83,881
114111	Fire Staff Premium	275,121	289,789	297,650	288,615	(9,035) -3.0%
114120	EMT	2,111,651	2,215,290	2,452,393	2,372,598	(79,795) -3.3%
114130	Paramedic	2,577,853	2,865,584	3,177,059	3,136,424	(40,635) -1.3%
114140	Education	3,073,633	3,294,330	3,614,836	3,521,398	(93,438) -2.6%
114160	Haz-Mat	369,777	401,879	401,266	417,580	16,314 4.1%
114170	Longevity Pay	1,724,163	1,585,544	1,708,850	1,563,975	(144,875) -8.5%
114200	Standby Pay	19,032	19,116	13,000	26,512	13,512 103.9%
114310	Uniform Allowance	14,691	15,378	24,000	13,877	(10,123) -42.2%
114320	Tool Allowance	15,871	16,500	16,500	16,500	- 0.0%
115110	Annual PTO/VL Buy Back	913,245	795,936	744,072	797,395	53,323 7.2%
115114	Holiday Pay Prem.	2,599,483	2,980,957	2,900,240	2,824,906	(75,334) -2.6%
115130	Sick Leave Buy Back/Annual	1,357,325	1,237,023	1,444,800	1,418,160	(26,640) -1.8%
TOTAL WAGES		97,629,346	101,578,033	104,108,505	102,682,511	(1,425,994) -1.4%
BENEFITS						
Retirement						
121011	CalPERS Safety	27,042,588	31,462,340	36,767,623	35,999,876	(767,747) -2.1%
121020	CalPERS Misc.	1,450,045	1,651,093	1,939,197	1,908,750	(30,447) -1.6%
121022	Pension Bonds Principal Payment	2,940,000	2,465,000	4,548,053	4,548,053	- 0.0%
121040	SCERS Safety Retirement	3,300,000	3,141,977	3,530,927	3,530,927	- 0.0%
121041	Pension Bonds Interest Payment	2,135,788	1,994,962	1,876,888	1,876,888	- 0.0%
	Total Retirement	36,868,421	40,715,372	48,662,688	47,864,494	(798,194) -1.6%
Medical						
123010	Employees	11,214,119	11,417,952	13,160,050	12,958,724	(201,326) -1.5%
123011	Retirees	9,307,245	9,688,255	10,243,235	10,397,478	154,243 1.5%
123013	Pay In-Lieu of Medical	173,400	184,800	28,800	30,300	1,500 5.2%
123015	PERS OPEB	5,198,689	5,336,033	5,227,579	5,073,336	(154,243) -3.0%
123020	Dental	1,095,462	1,086,498	1,108,760	1,097,519	(11,241) -1.0%
123030	Vision	133,490	135,424	138,705	135,933	(2,772) -2.0%
123040	Employee Assistance Program (EAP)	15,681	20,290	30,291	29,098	(1,193) -3.9%
123050	LT Disability	38,515	40,923	45,034	43,084	(1,950) -4.3%
123060	Life/AD&D	117,890	119,802	124,160	120,755	(3,405) -2.7%
123080	Employee Retirement Consulting	23,805	23,955	25,444	24,132	(1,312) -5.2%
	Total Medical:	27,318,296	28,053,932	30,132,058	29,910,359	(221,699) -0.7%
122020	OASDHI	1,350,502	1,446,653	1,509,891	1,475,079	(34,812) -2.3%
122030	PARS	5,966	6,817	7,205	7,371	166 2.3%
124000	Workers Compensation Claims	2,225,843	2,166,608	2,400,000	2,232,941	(167,059) -7.0%
125000	Unemployment	36,416	29,852	12,000	6,000	(6,000) -50.0%
TOTAL BENEFITS		67,805,444	72,419,234	82,723,842	81,496,244	(1,227,598) -1.5%
TOTAL LABOR COSTS		\$ 165,434,790	\$ 173,997,267	\$ 186,832,347	\$ 184,178,755	\$ (2,653,592) -1.4%



Expenditures and Other Financing Uses - General Fund 212A

Mid-Year Budget FY 2019-20

	ACTUALS FY 2017-18	ACTUALS FY 2018-19	FINAL FY 2019-20	MID-YEAR FY 2019-20	VARIANCE W/ FY 2019-20 FINAL
EXPENDITURES					
LABOR COSTS	\$ 165,434,790	\$ 173,997,267	\$ 186,832,347	\$ 184,178,755	\$ (2,653,592)
SERVICES & SUPPLIES	23,630,165	24,395,543	29,884,575	29,739,431	(145,144)
TAXES, LICENSES, DEBT SERVICE & OTHERS	3,118,439	4,594,227	4,615,038	4,623,003	7,965
CAPITAL OUTLAY	-	-	-	-	-
Total Expenditures	192,183,394	202,987,037	221,331,960	218,541,189	(2,790,771)
OTHER FINANCING USES					
TRANSFERS OUT	4,431,471	30,978,815	6,940,106	6,940,106	-
Total Expenditures and Other Financing Uses	\$ 196,614,865	\$ 233,965,852	\$ 228,272,066	\$ 225,481,295	\$ (2,790,771)

Acct	Description	ACTUALS FY 2017-18	ACTUALS FY 2018-19	FINAL FY 2019-20	MID-YEAR FY 2019-20	VARIANCE W/ FY 2019-20 FINAL
110000	WAGES	\$ 97,629,346	\$ 101,578,033	\$ 104,108,505	\$ 102,682,511	\$ (1,425,994)
120000	BENEFITS	67,805,444	72,419,234	82,723,842	81,496,244	(1,227,598)
	Total Labor Costs	165,434,790	173,997,267	186,832,347	184,178,755	(2,653,592)
200500	ADS/LEGAL NOTICES	12,375	7,541	6,930	6,930	-
201500	PRINT & COPY SERVICES	18,806	15,416	17,400	17,400	-
202100	BOOKS, SUBSCRIPTION SERVICE	7,335	8,277	10,619	10,728	109
202200	BOOKS, SUBSCRIPTION (PERM LIB)	11,981	13,792	40,645	33,053	(7,592)
202300	AUDIO VIDEO PRODUCTION SERVICES	5,708	9,683	12,400	12,142	(258)
202900	BUSINESS/CONFERENCE	202,320	262,619	386,495	371,339	(15,156)
203100	BUSINESS ACTIVITY EXP (NON-EE)	20,488	10,088	24,000	22,674	(1,326)
203500	EDUC/TRAINING SERVICES	396,385	459,798	628,809	620,009	(8,800)
203600	EDUCATION/TRAINING SUPPLIES	199,956	141,025	182,247	200,758	18,511
203800	EMPLOYEE AWARDS	7,132	7,557	22,555	21,800	(755)
203900	EMPLOYEE TRANSPORTATION	2,817	1,713	2,500	2,500	-
204100	OFFICE EQUIP NOT INVENTORIED	6,057	7,134	9,000	9,000	-
204500	FREIGHT/SHIPPING	4,876	8,404	7,500	7,500	-
205100	INSURANCE LBLTY,PPTY,W/C,ETC.	1,148,536	1,313,673	1,949,040	1,949,040	-
206100	MEMBERSHIPS	34,373	39,742	45,167	43,323	(1,844)
206600	PHOTO SUPPLY	541	7,712	750	750	-
207600	OFFICE SUPPLIES	58,235	56,472	63,750	63,751	1
208100	POSTAGE/SUPPLY/METER RNTL/LSE	14,442	7,758	16,450	16,400	(50)
208500	PRINTING/BINDING	16,534	24,520	25,900	27,445	1,545
210300	LNDSVC SVC/WEED ABTM/PEST CTRL	94,275	109,208	117,693	118,234	541
210400	LANDSCAPE SUPPLY	12,337	16,162	12,000	12,000	-
211100	BUILDING SERVICE	805,074	438,022	722,277	739,948	17,671
211200	BUILDING SUPPLY	70,331	56,424	97,300	101,933	4,633
213100	ELECTRICAL SERVICE	59,536	39,867	34,000	34,000	-
213200	ELECTRICAL SUPPLY	57,201	33,437	26,500	26,500	-
215100	MECH SYSTEMS SVC	71,269	61,795	70,496	67,949	(2,547)
215200	MECH SYSTEMS SUP	46,501	64,881	40,500	38,047	(2,453)
216100	PAINTING SERVICE	72,078	5,100	16,000	26,812	10,812
216200	PAINTING SUPPLY	10,120	12,997	8,500	8,500	-
216700	PLUMBING SERVICE	53,258	61,405	81,522	71,457	(10,065)
216800	PLUMBING SUPPLY	10,470	5,248	6,000	10,000	4,000
217100	REAL PROPERTY RENTAL	14,486	14,619	14,525	14,854	329
219100	ELECTRICITY	506,700	513,662	523,956	531,947	7,991
219200	NATURAL GAS	102,742	119,318	121,412	110,575	(10,837)
219300	REFUSE SERVICE	47,527	41,168	42,017	37,169	(4,848)
219500	SEWAGE SERVICE	44,785	38,453	39,144	42,895	3,751
219700	TELEPHONE SVC:LINE FEES & CALLS	714,163	752,988	762,000	677,493	(84,507)
219800	WATER SERVICE	102,896	124,488	126,707	126,299	(408)
220500	VEHICLE MAINT SVC	1,709,322	1,335,164	1,331,500	1,443,279	111,779
220600	VEHICLE MAINT SUP	1,020,336	679,220	1,175,700	1,020,507	(155,193)
222600	EXPENDABLE TOOLS	16,076	9,281	14,300	17,900	3,600
223100	FIRE EQUIP SVC (NON-SCBA)	48,023	57,604	71,030	69,387	(1,643)
223200	FIRE EQUIP SUPPLY	788,027	445,101	1,331,808	1,331,808	-
223600	FUEL, OILS & LUBRICANTS	1,085,129	1,219,572	1,191,000	1,320,677	129,677
225100	MEDICAL EQUIP SVC	21,384	17,421	174,861	179,861	5,000
225200	MEDICAL EQUIP SUP	16,588	11,344	387,883	369,174	(18,709)
226400	OFFICE EQUIPMENT/FURNITURE	11,608	3,800	10,000	10,000	-
226500	COMPUTER INVENTORIABLE EQUIPT.	105,557	138,248	94,370	94,370	-

Acct	Description	ACTUALS FY 2017-18	ACTUALS FY 2018-19	FINAL FY 2019-20	MID-YEAR FY 2019-20	VARIANCE W/ FY 2019-20 FINAL
226600	STATION FURNISHINGS	50,124	54,294	93,300	93,300	-
227100	COMM EQUIP SERVICE	15,364	19,196	66,100	36,723	(29,377)
227200	COMM EQUIP SUPPLY	333,048	347,541	505,469	534,142	28,673
227500	EQUIPMENT RENTAL	78,198	176,864	191,250	183,640	(7,610)
228100	SHOP EQUIP SERVICE	10,529	84,155	111,800	111,800	-
228200	SHOP EQUIP SUPPLY	17,375	17,046	49,550	61,334	11,784
229100	OTHER EQUIP SERV	49,156	40,974	62,650	62,650	-
229200	OTHER EQUIP SUPPLY	132,915	176,399	154,320	180,263	25,943
231300	CLOTHING REPAIRS	146,910	124,444	150,000	150,000	-
231400	SAFETY CLOTHING AND SUPPLIES	511,253	863,406	1,166,786	1,170,354	3,568
232100	CUSTODIAL SERVICE	50,236	45,402	59,580	64,480	4,900
232200	CUSTODIAL SUPPLY	108,817	109,312	105,000	105,000	-
233200	FOOD SUPPLY	42,784	75,121	85,603	74,572	(11,031)
234200	KITCHEN SUPPLY	3,740	3,488	4,500	4,500	-
235100	LAUNDRY SERVICE	25,140	29,101	30,000	30,947	947
244300	MEDICAL SERVICES	240,590	246,619	272,894	247,894	(25,000)
244400	MEDICAL SUPPLIES	1,069,185	1,226,599	1,122,621	1,122,621	-
250200	ACTUARIAL SERVICE	5,700	40,069	29,950	31,350	1,400
250500	FINANCIAL SERVICE	119,824	120,425	136,355	156,983	20,628
253100	LEGAL SERVICE	309,558	277,849	400,000	370,000	(30,000)
254100	PERSONNEL SERVICE	224,074	197,215	271,440	191,440	(80,000)
254200	TREASURER SERVICES	7,477	6,053	7,300	6,826	(474)
259100	OTHER SERVICE	4,779,229	5,232,611	6,011,563	5,895,981	(115,582)
281100	COMPUTER SERVICES	760,090	986,667	1,202,479	1,263,477	60,998
281200	COMPUTER SUPPLY	7,009	6,921	12,000	30,710	18,710
281300	SALES TAX ADJUSTMENT	3,346	-	-	-	-
281700	ELECTION SERVICE	-	39,927	-	-	-
285100	PHYSICAL FITNESS SERVICE	10,599	19,712	30,000	30,000	-
285200	PHYSICAL FITNESS SUPPLIES	96,730	87,223	127,000	127,000	-
288000	PRIOR YEAR SVC/SUP	-	-	-	-	-
289800	OTHER SUPPLIES	121,741	3,534	59,126	61,129	2,003
289900	OTHER SERVICES	577,262	682,948	801,000	792,167	(8,833)
292300	GS MESSENGER SERVICES	2,844	2,643	3,000	2,957	(43)
293100	DISPATCH SERVICE	3,643,029	4,031,154	4,241,671	4,241,671	-
293400	PUBLIC WORKS SVC	-	17	4,560	2,830	(1,730)
296200	GENERAL SERVICE PARKING CHARGE	6,023	6,445	9,000	9,000	-
298400	RADIO SYSTEMS	183,570	185,248	209,550	201,573	(7,977)
Total Services and Supplies		23,630,165	24,395,543	29,884,575	29,739,431	(145,144)
321000	INTEREST EXPENSE	243,636	230,168	211,532	213,477	1,945
322000	PRINCIPAL PAYMENTS	647,187	536,090	373,719	373,718	(1)
345000	ASSESSMENTS	2,033,114	3,611,634	3,434,165	3,439,823	5,658
370000	CONTRIBUTIONS TO OTHER AGENCY	194,502	216,335	595,622	595,985	363
Total Tax, License, & Assessments		3,118,439	4,594,227	4,615,038	4,623,003	7,965

Total General Operating Expenditures \$ 192,183,394 \$ 202,987,037 \$ 221,331,960 \$ 218,541,189 \$ (2,790,771)

Account Description	ACTUALS FY 2017-18	ACTUALS FY 2018-19	FINAL FY 2019-20	MID-YEAR FY 2019-20	VARIANCE W/
Transfer Out to Fund D - Capital Facilities	\$ 3,826,353	\$ 4,796,489	\$ 6,835,895	\$ 6,835,895	\$ -
Transfer Out to Fund E-Pension Fund					-
Transfer Out to Fund G-Grants	15,913	377,597	104,211	104,211	-
Transfer Out to Fund L-Leases	589,206	304,729	-	-	-
Transfer Out to Fund M-IGT					-
Transfer Out to Fund S-Simulator Grant					-
Total Other Financing Uses	\$ 4,431,472	\$ 5,478,815	\$ 6,940,106	\$ 6,940,106	\$ -
Total Expenditures and Other Financing Uses	\$ 196,614,866	\$ 208,465,852	\$ 228,272,066	\$ 225,481,295	\$ (2,790,771)

Fiscal Year 2019/20 Mid-Year Budget

Fund 212D CAPITAL FACILITIES FUND





BUDGET SUMMARY - CAPITAL FACILITES FUND 212D

Mid-Year Budget FY 2019-20

	ACTUALS FY 2017-18	ACTUALS FY 2018-19	FINAL FY 2019-20	MID-YEAR FY 2019-20	VARIANCE W/ FY 2019-20 FINAL
REVENUE:					
INVESTMENT & OTHER INCOME	\$ 33,547	\$ 92,456	\$ -	\$ 23,776	\$ 23,776
MISCELLANEOUS	-	142	264,375	264,375	-
Total Revenues	33,547	92,598	264,375	288,151	23,776
EXPENDITURES:					
SERVICES & SUPPLIES	7,759	137,315	-	-	-
TAXES, LICENSES, DEBT SERVICE & OTHERS	3,753,638	4,598,767	6,026,421	6,025,927	(494)
CAPITAL OUTLAY	3,091,933	6,122,153	7,182,734	7,300,403	117,669
Total Expenditures	6,853,330	10,858,235	13,209,155	13,326,330	117,175
REVENUE LESS EXPENDITURES	(6,819,783)	(10,765,637)	(12,944,780)	(13,038,179)	(93,399)
OTHER FINANCING SOURCES(USES)					
ISSUANCE OF CAPITAL LEASES	2,925,101	5,231,839	4,682,610	4,682,610	-
SALE OF ASSETS	11,600	279,557	-	66,951	66,951
TRANSFERS IN(OUT) Fund A	3,785,593	4,796,489	6,835,895	6,835,895	-
TRANSFERS IN(OUT) Fund L	40,760	-	-	-	-
Total Other Financing Sources (Uses)	6,763,054	10,307,885	11,518,505	11,585,456	66,951
REV LESS EXP PLUS TRANSFERS	\$ (56,729)	\$ (457,752)	\$ (1,426,275)	\$ (1,452,723)	\$ (26,448)

SERVICES & SUPPLIES

259100	OTHER SERVICE	\$ 7,717	\$ 137,315	\$ -	\$ -	\$ -
281300	SALES TAX ADJUSTMENT -- BOE	42	-	-	-	-

TAXES, LICENSES, DEBT SERVICE & OTHERS

321000	INTEREST	357,457	403,408	479,287	479,287	-
322000	PRINCIPAL	3,396,181	4,195,359	5,547,134	5,546,640	(494)

CAPITAL OUTLAY

410100	LAND ACQUISITION	9,935	-	-	-	-
420100	STRUCTURES	11,112	-	-	-	-
420200	NON-STRUCTURE	-	-	85,000	59,280	(25,720)
430100	VEHICLES	1,434,271	4,002,762	5,332,349	5,332,349	-
430200	OPHTHER EQUIPMENT	110,950	-	-	-	-
430300	EQUIPMENT	1,525,665	299,605	1,190,385	1,193,774	3,389
440300	SOFTWARE	-	1,819,786	575,000	715,000	140,000

Fiscal Year 2019/20 Mid-Year Budget

Fund 212G GRANTS FUND





BUDGET SUMMARY - GRANTS FUND 212G

Mid-Year Budget FY 2019-20

	ACTUALS FY 2017-18	ACTUALS FY 2018-19	FINAL FY 2019-20	MID-YEAR FY 2019-20	VARIANCE W/ FY 2019-20 FINAL
REVENUE:					
INTERGOVERNMENTAL	\$ 1,732,450	\$ 459,488	\$ 4,346,726	\$ 4,346,726	\$ -
INVESTMENT & OTHER INCOME	(1,406)	27,554	-	386	386
Total Revenues	1,731,044	487,042	4,346,726	4,347,112	386
EXPENDITURES:					
LABOR COSTS	1,483,141	387,238	110,743	110,743	-
SERVICES & SUPPLIES	230,622	-	597,923	597,923	-
TAXES, LICENSES, DEBT SERVICE & OTHERS	-	-	2,250,237	2,250,237	-
CAPITAL OUTLAY	95,767	12,580	1,867,339	1,867,339	-
Total Expenditures	1,809,530	399,818	4,826,242	4,826,242	-
REVENUE LESS EXPENDITURES	(78,486)	87,224	(479,516)	(479,130)	386
OTHER FINANCING SOURCES(USES)					
TRANSFERS IN(OUT) FUND A	15,912	377,597	104,211	104,211	-
Total Other Financing Sources (Uses)	15,912	377,597	104,211	104,211	-
REV LESS EXP PLUS TRANSFERS	\$ (62,574)	\$ 464,821	\$ (375,305)	\$ (374,919)	\$ 386

LABOR COSTS

110000	WAGES	\$ 828,344	\$ 203,626	\$ 110,743	\$ 110,743	\$ -
120000	BENEFITS	654,797	183,612	-	-	-

SERVICES & SUPPLIES

203500	EDUCATION/TRAINING SERVICES	60,742	-	68,080	68,080	-
223200	FIRE EQUIP SUPPLY	-	-	425,787	425,787	-
229200	OTHER EQUIP SUPPLY	-	-	87,400	87,400	-
231400	SAFETY CLOTHING & SUPPLIES	-	-	16,656	16,656	-
259100	OTHER SERVICE	99,407	-	-	-	-
289800	OTHER SUPPLIES	70,473	-	-	-	-

TAXES, LICENSES, DEBT SERVICE & OTHERS

342000	EQUIPMENT	-	-	2,250,237	2,250,237	-
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CAPITAL OUTLAY

430300	EQUIPMENT	95,767	12,580	1,867,339	1,867,339	-
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Fiscal Year 2019/20 Mid-Year Budget

Fund 212I DEVELOPMENT IMPACT FEES FUND





BUDGET SUMMARY - DEVELOPMENT IMPACT FEES FUND 212I

Mid-Year Budget FY 2019-20

	ACTUALS FY 2017-18	ACTUALS FY 2018-19	FINAL FY 2019-20	MID-YEAR FY 2019-20	VARIANCE W/ FY 2019-20 FINAL
REVENUE:					
CHARGES FOR SERVICES	\$ 1,231,621	\$ 1,600,941	\$ 1,300,000	\$ 1,600,000	\$ 300,000
INVESTMENT & OTHER INCOME	38,028	156,115	-	1,422	1,422
Total Revenues	1,269,649	1,757,056	1,300,000	1,601,422	301,422
EXPENDITURES:					
SERVICES & SUPPLIES	64,201	64,722	70,000	67,639	(2,361)
CAPITAL OUTLAY	-	7,437	3,800,000	3,800,000	-
Total Expenditures	64,201	72,159	3,870,000	3,867,639	(2,361)
REVENUE LESS EXPENDITURES	1,205,448	1,684,897	(2,570,000)	(2,266,217)	303,783
OTHER FINANCING SOURCES(USES)					
TRANSFERS IN(OUT)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
REV LESS EXP PLUS TRANSFERS	\$ 1,205,448	\$ 1,684,897	\$ (2,570,000)	\$ (2,266,217)	\$ 303,783

Fiscal Year 2019/20 Mid-Year Budget

Fund 212L LEASED PROPERTIES FUND





BUDGET SUMMARY - LEASED PROPERTIES FUND 212L

Mid-Year Budget FY 2019-20

	ACTUALS FY 2017-18	ACTUALS FY 2018-19	FINAL FY 2019-20	MID-YEAR FY 2019-20	VARIANCE W/ FY 2019-20 FINAL
REVENUE:					
RENTAL INCOME	\$ 324,510	\$ 479,408	\$ 1,099,165	\$ 1,102,131	\$ 2,966
INVESTMENT & OTHER INCOME	17,034	21,511	-	158	158
Total Revenues	341,544	500,919	1,099,165	1,102,289	3,124
EXPENDITURES:					
SERVICES & SUPPLIES	1,286,577	542,061	405,008	398,625	(6,383)
TAXES, LICENSES, DEBT SERVICE & OTHERS	295,381	296,582	296,582	296,581	(1)
CAPITAL OUTLAY	-	-	-	-	-
Total Expenditures	1,581,958	838,643	701,590	695,206	(6,384)
REVENUE LESS EXPENDITURES	(1,240,414)	(337,724)	397,575	407,083	9,508
OTHER FINANCING SOURCES(USES)					
TRANSFERS IN(OUT) FUND A	589,206	304,729	-	-	-
TRANSFERS IN(OUT) FUND D	-	-	-	-	-
Total Other Financing Sources (Uses)	589,206	304,729	-	-	-
REV LESS EXP PLUS TRANSFERS	\$ (651,208)	\$ (32,995)	\$ 397,575	\$ 407,083	\$ 9,508

SERVICES & SUPPLIES

210300	LANSCAPE SCV/PEST CONTROL	\$ 15,394	\$ (165)	\$ 23,640	\$ 23,300	\$ (340)
211100	BUILDING SERVICE	1,083,405	416,737	81,180	68,498	(12,682)
211200	BUILDING SUPPLY	-	140	17,500	17,500	-
213100	ELECTRICAL SERVICE	2,251	-	5,385	5,410	25
215100	MECH SYSTEMS SERVICE	37,291	-	52,091	60,555	8,464
216700	PLUMBING SERVICES	-	-	7,108	3,422	(3,686)
219100	ELECTRICITY	92,891	79,330	80,559	94,045	13,486
219200	NATURAL GAS	12,066	12,167	12,458	15,968	3,510
219300	REFUSE SERVICE	3,672	3,093	3,156	2,309	(847)
219500	SEWER SERVICE	10,886	9,304	9,492	9,158	(334)
219800	WATER SERVICE	13,926	17,855	18,239	15,791	(2,448)
232100	CUSTODIAL SERVICE	11,400	-	90,600	78,808	(11,792)
281300	SALES TAX ADJUSTMENTS	95	-	-	-	-
296200	PARKING CHARGES	3,300	3,600	3,600	3,861	261

TAXES, LICENSES, DEBT SERVICE & OTHERS

321000	INTEREST	200,723	197,325	191,296	191,295	(1)
322000	PRINCIPAL	94,658	99,257	105,286	105,286	-

CAPITAL OUTLAY

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

Fiscal Year 2019/20 Mid-Year Budget

Fund 212M IGT FUND





BUDGET SUMMARY - IGT FUND 212M

Mid-Year Budget FY 2019-20

	ACTUALS FY 2017-18	ACTUALS FY 2018-19	FINAL FY 2019-20	MID-YEAR FY 2019-20	VARIANCE W/ FY 2019-20 FINAL
REVENUE:					
CHARGES FOR SERVICES	\$ 31,041,565	\$ 15,156,755	\$ 15,500,000	\$ 15,100,000	\$ (400,000)
INVESTMENT & OTHER INCOME	103,358	223,312	-	-	-
Total Revenues	31,144,923	15,380,067	15,500,000	15,100,000	(400,000)
EXPENDITURES:					
SERVICES & SUPPLIES	18,263,521	5,936,755	6,500,000	6,500,000	-
Total Expenditures	18,263,521	5,936,755	6,500,000	6,500,000	-
REVENUE LESS EXPENDITURES	12,881,402	9,443,312	9,000,000	8,600,000	(400,000)
OTHER FINANCING SOURCES(USES)					
TRANSFERS IN(OUT)	(6,004,857)	(6,773,187)	(9,220,000)	(9,220,000)	-
Total Other Financing Sources (Uses)	(6,004,857)	(6,773,187)	(9,220,000)	(9,220,000)	-
REV LESS EXP PLUS TRANSFERS	\$ 6,876,545	\$ 2,670,125	\$ (220,000)	\$ (620,000)	\$ (400,000)

Fiscal Year 2019/20 Mid-Year Budget

POSITION AUTHORIZATION DOCUMENT





POSITIONS AND AUTHORIZATION DOCUMENT (PAD)
Mid-Year Budget FY2019-20

SUMMARY				
Full-time Positions				
	Authorized Positions	Actual Filled Positions	Funded Positions	Proposed Changes
Office of the Fire Chief	9	7	7	0
Operations	613	573	576	0
Support Services	45	43	45	0
Administration	50	44	49	1
Total	717	667	677	1



POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

Mid-Year Budget FY2019-20

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



POSITIONS AND AUTHORIZATION DOCUMENT (PAD)
Mid-Year Budget FY2019-20

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)	4	4	4		M. Lozano	C. Greene A. Mitchell T. Wagaman (assigned as Executive Director of SRFEC)	
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		T. Bailey C. Reed R. Carollo D. Durham K. Wegener	C. Simmons C. Jenkins J. Fiorica J. Vestal J. Rudnicki	D. Baker A. Peck M. Johnson J. Graf K. Keeley
Fire Captains	135	131	132		Numbers do not include Day Staff & SRP Capts.		
Fire Engineers	135	127	132				
Firefighters	237	241	231				
SINGLE ROLE PARAMEDIC PROGRAM (SRPP)							
Captains	3	3	3		Stephen Craig, Shani Cornell, Vacant		
Paramedics (FT)	40	13	16				
Emergency Medical Technicians (EMT)	18	16	18				
EMERGENCY PREPAREDNESS - SPECIAL OPERATIONS							
Chief Pilot	1	1	1		Montie Vanlandingham		
EMERGENCY MEDICAL SERVICES (EMS)							
Assistant Chief, EMS	1	1	1		B. Law		
Day Staff Battalion Chief, EMS	1	1	1		B. Benton (filled with Captain on temp basis)		
Day Staff Captain, EMS	3	3	3		Shani Cornell, Ben Cargile, Phil Hart (filled with FF on temp basis)		
Administrative Specialist, EMS	1	1	1		Carmen Gandara		
EMS System 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		Daniel Hoy, Corey Kuebler, 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	1	2		Robert Sestito, Vacant		
ARSON							
Supervising Investigator	1	1	1		Chris Rogers		
Fire Investigator II	2	2	2		Steve Johnson, Paul Tualla		
	613	573	576	0			



POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

Mid-Year Budget FY2019-20

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	6	7		Crusto, Lamons, Putman, Thomas, Spence, Graham, <i>Vacant</i>
Procurement Specialist	1	1	1		Courtney Moore
Office Technician	1	1	1		Amanda Berkey
FACILITIES					
Facilities Manager	1	1	1		George Gravin
Facilities Technician	4	3	4		John Raeside, Joe Eachus, Aldrey Almeria, <i>Vacant</i>
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
Accounting 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)
Business Applications Analyst	1	1	1		Sherri Martucci
Network Systems Engineer	1	1	1		Ken Lin
Network Systems Administrator	2	2	2		May Foroudi, Ben Miller
Computer Systems Supervisor	1	1	1		Arthur Hong
Computer Systems Technician	2	2	2		Santiago Naranjo, Alex Vasquez
Help Desk Technician	1	1	1		Ethan Foster
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)
	45	43	45	0	



POSITIONS AND AUTHORIZATION DOCUMENT (PAD)
Mid-Year Budget FY2019-20

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
Financial Analyst	1	1	1		Tara Maeller
Accounting Specialist	2	2	2		RMarie Jones, Natividad Manalo
Accounting Technician	6	5	6		Brown, Cheung, Falls, Guerrero, Houston, <i>vacant</i>
DEVELOPMENT					
Economic Development Manager	1	1	1	-1	Jeff Frye
Chief Development Officer	0	0	0	1	<i>Vacant</i>
COMMUNITY RISK REDUCTION					
Fire Marshal	1	1	1		Lisa Barsdale
Deputy Fire Marshal	1	0	0	1	<i>Vacant</i>
Administrative Specialist	1	1	1		Michelle Dehoney
Plan Intake Specialist	3	3	3		Shana Mamulski, Cora Zielinski, Michael Toney
Office Technician	3	3	3		Joanna Navarro, Allie Zablotskiy, Nanette Goodwin
Supervising Inspector	3	3	3		A. Nygren, M. Hambrick, C. Fields
Fire Inspector II	14	5	7		Callison, Ganea, Hampton, Olivares, Schmidt (<i>all vacant positions are filled with Inspector I</i>)
Fire Inspector I		5	7		Aney, Batiz, Kauppi, Klets, Young (<i>4 Vacant between Inspector II & I</i>)
Geographic Information Specialist II	1	1	1		Denis Murray
Community Relations Specialist	2	2	2		Brenda Briggs, Rebecca Alessandri
	50	44	49	1	



POSITIONS AND AUTHORIZATION DOCUMENT (PAD)
Mid-Year Budget FY2019-20

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	11		
Reserve Firefighters	14	8	14		Barnes, Berry, Burwell, Driver, Golosinskiy, Manley, Siebert, Spiegelberg
Helicopter Pilot (part-time)	4	3	4		Combs, Cotter, Smith, <i>Vacant</i>
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>
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Urban Area Security Initiative

Planning and Exercise Coordinator	1	1	1		Jon Rudnicki, Reimbursed Position
	38	18	29	0	

*Shown in two locations on the PAD

SACRAMENTO METROPOLITAN FIRE DISTRICT

1/1/2020

MONTHLY PAY SCALE

	1st Step	2nd Step	3rd Step	4th Step	5th Step
Fire Chief					21,912.07
Senior Management Staff - Unrepresented Confidential					
Chief Deputy					21,856.53
Deputy Chief					20,815.74
Assistant Chief				18,216.67	19,123.73
Fire Marshal				18,216.67	19,123.73
Chief Financial Officer				15,801.35	16,588.62
Chief Development Officer				15,801.35	16,588.62
Management Staff - Unrepresented Confidential					
Director of Information Technology	10,618.34	11,146.31	11,701.00	12,283.61	12,895.31
Economic Development Manager	8,844.94	9,284.51	9,746.18	10,231.11	10,739.30
Facility Manager	8,844.94	9,284.51	9,746.18	10,231.11	10,739.30
Controller	8,844.94	9,284.51	9,746.18	10,231.11	10,739.30
Fleet Manager	8,844.94	9,284.51	9,746.18	10,231.11	10,739.30
Human Resource Manager	8,844.94	9,284.51	9,746.18	10,231.11	10,739.30
Logistics Manager	8,844.94	9,284.51	9,746.18	10,231.11	10,739.30
Communications Manager	8,844.94	9,284.51	9,746.18	10,231.11	10,739.30
CQI Manager	8,765.86	9,200.78	9,657.81	10,138.10	10,641.60
Chief Pilot	8,674.01	9,104.27	9,555.47	10,028.77	10,526.49
Grant / Economic Dev Coor	8,655.40	9,085.67	9,536.86	10,011.32	10,509.05
Assistant Logistics Manager	7,861.14	8,251.87	8,661.22	9,091.49	9,542.67
Assistant Fleet Manager	7,861.14	8,251.87	8,661.22	9,091.49	9,542.67
Unrepresented Confidential - Exempt					
Network Systems Engineer	8,494.92	8,917.06	9,360.10	9,825.27	10,313.67
Computer Systems Supervisor	7,983.25	8,379.79	8,796.10	9,233.35	9,691.52
Purchasing Agent	7,441.35	7,809.96	8,197.22	8,604.23	9,031.00
Accounting Supervisor	7,245.97	7,605.32	7,982.09	8,378.63	8,794.95
Human Resources Analyst	7,107.59	7,459.94	7,829.75	8,218.13	8,626.34
Facilities Supervisor	7,009.91	7,357.60	7,722.76	8,106.51	8,508.86
Administrative Analyst	6,969.21	7,314.59	7,677.39	8,058.83	8,458.87
Business Application Analyst	6,969.21	7,314.59	7,677.39	8,058.83	8,458.87
Payroll Analyst	6,969.21	7,314.59	7,677.39	8,058.83	8,458.87
Financial Analyst	6,969.21	7,314.59	7,677.39	8,058.83	8,458.87
Board Clerk	6,376.13	6,692.43	7,023.84	7,371.57	7,736.72
Office Manager / Workers' Comp Spec	6,376.13	6,692.43	7,023.84	7,371.57	7,736.72
Staffing Specialist	6,376.13	6,692.43	7,023.84	7,371.57	7,736.72
Sr. Staff Adm Coor/Fire Chief's Secty	5,885.38	6,177.26	6,483.11	6,804.07	7,141.31
Procurement Specialist	4,705.06	4,937.64	5,181.84	5,437.68	5,706.31
Accounting Specialist	4,705.06	4,937.64	5,181.84	5,437.68	5,706.31
Human Resources Specialist	4,705.06	4,937.64	5,181.84	5,437.68	5,706.31
Payroll Specialist	4,705.06	4,937.64	5,181.84	5,437.68	5,706.31
Administrative Specialist	4,705.06	4,937.64	5,181.84	5,437.68	5,706.31
Unrepresented Confidential - Non-Exempt					
Network Systems Administrator	7,680.89	8,062.33	8,462.35	8,882.16	9,322.88
Database Technician	7,245.97	7,605.32	7,983.25	8,379.79	8,796.10
Communications Technician III	6,477.30	6,798.25	7,135.50	7,489.02	7,861.14
Communications Technician II	6,316.81	6,629.63	6,958.73	7,304.11	7,666.95
Computer Systems Technician	5,305.09	5,567.92	5,842.35	6,131.93	6,435.44
Warehouse Supervisor	5,243.47	5,502.78	5,774.91	6,060.98	6,361.01
Health & Fitness Program Manager	4,966.70	5,212.07	5,470.23	5,741.18	6,024.93
Help Desk Technician	4,170.12	4,375.97	4,591.11	4,817.87	5,056.26

	1st Step	2nd Step	3rd Step	4th Step	5th Step
Administrative/Support Personnel Assoc:					
Facilities Technician	6,377.29	6,693.61	7,025.02	7,373.88	7,740.20
Facilities Assistant	4,884.13	5,124.85	5,378.37	5,644.67	5,923.76
Safety Specialist	4,705.06	4,937.64	5,181.84	5,437.68	5,706.31
Plan Intake Specialist	4,705.06	4,937.64	5,181.84	5,437.68	5,706.31
Video Technician	4,628.31	4,857.39	5,096.96	5,349.30	5,613.27
Logistic Technician	4,379.44	4,595.74	4,822.50	5,060.89	5,310.90
Accounting Technician	4,178.28	4,384.09	4,600.39	4,827.15	5,065.55
EMS Systems Technician	4,178.28	4,384.09	4,600.39	4,827.15	5,065.55
Office Technician	3,667.75	3,848.01	4,037.55	4,236.42	4,445.75
Hourly Position					
SRPP - Paramedic	20.16	21.15	22.21		
SRPP - EMT	17.87	18.75	19.70		

	1st Step	2nd Step	3rd Step	4th Step	5th Step	6th Step	7th Step
Local 522:							
Recruit Firefighter					5,027.19		
Firefighter	5,793.52	6,079.61	6,379.61	6,694.76	7,026.18	7,373.88	7,739.04
Fire Engineer	7,052.94	7,401.81	7,768.11	8,153.03	8,556.56		
Fire Captain	7,893.71	8,284.43	8,694.92	9,125.19	9,577.57		
Battalion Chief	9,591.53	10,067.14	10,566.02	11,090.49	11,640.54		
Fire Inspector I	5,233.00	5,490.01	5,760.97	6,044.71	6,342.41		
Fire Inspector II	7,056.42	7,405.30	7,771.60	8,156.51	8,560.04		
Fire Supervising Inspector	7,897.19	8,287.91	8,698.42	9,128.69	9,581.06		
Deputy Fire Marshal	9,394.99	9,860.15	10,348.57	10,861.40	11,399.82		
Fire Investigator I	5,229.51	5,486.52	5,757.47	6,041.20	6,338.92		
Fire Investigator II	7,052.94	7,401.81	7,768.11	8,153.03	8,556.56		
Fire Supervising Investigator	7,893.71	8,284.43	8,694.92	9,125.19	9,577.57		
Public Education Technician	4,649.25	4,877.16	5,116.72	5,369.06	5,633.04		
Community Relations Specialist	5,103.92	5,355.11	5,619.08	5,895.84	6,186.58		
Community Relations Coordinator	5,577.22	5,851.66	6,140.07	6,443.57	6,762.20		
Geographic Information Specialist I & II	5,176.03	5,430.69	5,698.16	5,978.41	6,273.79		
Shop Assistant	3,593.33	3,768.92	3,953.84	4,148.02	4,351.54		
Parts Buyer	5,188.81	5,444.65	5,713.28	5,994.71	6,290.08		
Fire Mechanic	6,438.91	6,756.39	7,090.13	7,440.18	7,807.65		
Master Fire Mechanic	7,162.25	7,515.76	7,887.89	8,278.60	8,687.95		

Hourly Position:	
Hourly Employees	13.00
PT Helicopter Pilot	60.00
PT Helicopter Mechanic	45.00

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