

**SOUTHERN MARIN FIRE PROTECTION DISTRICT
BUDGET DETAIL**

BUDGET - LINE ITEM SUMMARY		2017/18 BUDGET	ACTUAL 2017/18 as of 6/30/18	APPROVED SEPT 2018 2018/19
DESCRIPTION				
REVENUES				
	<u>Property Taxes:</u>			
Schiffmann	Secured and Unsecured	12,300,000	12,520,051	12,950,000
Schiffmann	Supplemental Assessment	250,000	298,138	250,000
Schiffmann	HOPTR	60,000	61,372	60,000
Schiffmann	Property Taxes	12,610,000	12,879,561	13,260,000
Schiffmann	Special Assessment	855,000	868,037	855,000
Schiffmann	ERAF	800,000	993,933	800,000
Schiffmann	Interest	20,000	71,329	30,000
Schiffmann	Grant Funds	738,911	215,121	523,790
	<u>General Revenues:</u>			
Peterson	Ambulance Service (SMEMPS)	575,000	370,966	575,000
Schiffmann	Cell Site Rental	105,000	107,889	108,150
Schiffmann	OT Reimbursements	300,000	1,099,734	500,000
Peterson	Plan Fees	200,000	132,753	300,000
Schiffmann	GGNRA	345,000	345,000	345,000
Schiffmann	SFD OPEB Payment	58,000	58,000	58,000
Schiffmann	Other General Revenues	60,000	68,256	60,000
Schiffmann	Workers' Comp Reimbursements	50,000	202,695	50,000
Schiffmann	Total General Revenues:	1,693,000	2,385,294	1,996,150
	Total Revenues	16,716,911	17,413,275	17,464,940
SALARIES & BENEFITS				
501 SALARIES				
Schiffmann	501-A · Base Salaries	5,710,000	5,549,517	6,200,000
Schiffmann	501-B · Sick Buy-Out	60,000	52,778	30,000
Schiffmann	501-C · Vacation Buy-Out	40,000	43,745	40,000
	Subtotals	5,810,000	5,646,040	6,270,000
501-O OVERTIME				
Tubbs	501-0A · Overtime	1,200,000	2,046,961	1,410,000
Schiffmann	501-0B · FLSA	170,000	135,031	330,000
Tubbs	501-0C · Out of Grade	30,000	39,157	40,000
	Subtotals	1,400,000	2,221,150	1,780,000
504 BENEFITS				
Schiffmann	504-A · Health Benefits	1,120,000	1,004,747	1,120,000
Schiffmann	504-AB · Retiree Health Savings	72,000	98,502	120,000
Schiffmann	504-AA · Retiree Medical	370,000	336,766	370,000
Schiffmann	504-AAA · Retiree Medical (OPEB)	321,000	355,000	321,000
Andre	504-B · Dental	114,000	100,372	118,500
Andre	504-C · Vision	11,000	9,921	12,000
Schiffmann	504-D · Holiday Pay	259,000	253,520	265,000
Schiffmann	504-E · District Share Retirement	2,255,000	2,241,325	2,500,000
Schiffmann	504-G · Educational Allowance	210,000	248,661	230,000
Schiffmann	504-H · Clothing Allowance	21,200	20,400	20,800
Schiffmann	504-K · Workers Compensation	643,000	577,596	550,000
Schiffmann	504-L · Def.Comp. Employer %	280,000	299,023	338,000
Andre	504-N · Long Term Disability	16,000	15,460	16,000
Andre	504-O · Long Term Care Insurance	46,000	44,156	48,000
Schiffmann	504-S · Longevity	8,500	11,847	12,000
Schiffmann	504-V · W/C Payroll Audit Adjustment	36,000	11,296	80,000
Andre	504-X · Life Insurance	12,500	7,694	12,500
Schiffmann	504-Y · Payroll Taxes	108,000	102,691	115,000
	Subtotals	5,903,200	5,738,975	6,248,800

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DESCRIPTION				
	SALARY & BENEFITS TOTAL:	13,113,200	13,606,165	14,298,800
OPERATING BUDGET				
511	OFFICE EXPENSE			
Peterson	511-A · General Office Supply	7,000	6,476	7,000
Peterson	511-B · Copier/Printer Expenses	5,000	2,880	5,000
Pope	511-C · Maps & Run Books	500	0	9,500
	Subtotals	12,500	9,356	21,500
512	POSTAGE			
Peterson	512 · Postage	2,200	1,924	2,200
	Subtotals	2,200	1,924	2,200
513	SPECIAL DEPARTMENTAL EXPENSE			
Peterson	513-C · Public Education	3,300	3,613	3,300
Peterson	513-F · Subscriptions	600	353	600
Peterson	513-G · Awards	3,200	3,792	3,200
Peterson	513-H · Office Equipment Replacement	2,000	1,584	2,000
Barnes	513-L · Photos	4,500	252	4,000
Peterson	513-O · Misc. Celebrations/flowers	1,400	975	1,400
Peterson	513-P · Shift Calendars	250	566	250
Frazier	513-Q · Station Flags	3,700	0	3,500
O'Reilly	513-S · Hydrant Supplies	1,300	0	1,600
Barnes	513-T · Computer Upgrades/Programs	8,000	6,133	10,000
Barnes	513-U · Misc. Computer Supplies	1,500	3,695	2,000
Barnes	513-V · Software Subscriptions Services	58,000	59,484	91,000
	Subtotals	87,750	80,445	122,850
515	CLOTHING & PERSONNEL SUPPLIES			
Sullivan	515-A · Uniforms/Boots	34,000	37,819	29,500
Sullivan	515-B · Badges	1,800	1,651	1,800
Martinez	515-G · Personal Protective Equipment	44,000	36,013	49,500
Martinez	515-H · Misc Repairs/struc cloth	12,500	980	12,500
Sullivan	515-I · Wildland - Safety Clothing	21,000	1,616	15,000
Martinez	515-N · Strike Team Equipment (OOC)	5,750	1,413	3,400
Martinez	515-P · New Employees	6,000	42	8,500
Martinez	515-T · Wildland Shelters	1,600	0	2,000
Pasquale	515-U · Swiftwater Rescue Gear	9,100	1,584	3,000
Pasquale	515-V · USAR Equipment	4,950	0	3,000
	Subtotals	140,700	81,117	128,200
517	COMMUNICATIONS			
Hilliard	517-A · Telephone	16,000	18,150	32,000
Barnes	517-B · Dispatch including CAD Service	196,000	195,208	207,511
Hilliard	517-C · Pagers + Voice Mail	300	578	0
Barnes	517-D · Cell Phones	18,000	20,602	21,000
Tubbs	517-E · MERA Operating Costs	47,700	46,428	46,630
Tubbs	517-F · MERA Bond Service	52,900	49,597	50,000
Barnes	517-G · Internet/IDSL	16,000	12,664	16,000
Hilliard	517-I · Phone Repairs/Replacement	13,000	13,584	11,800
Tubbs	517-K · MERA-New Project Financing	5,430	5,430	5,430
Barnes	517-L · MDC Connection	9,500	3,990	9,500
Barnes	517-M · MDC Service Contract	4,000	3,709	2,755
	Subtotals	378,830	369,941	402,626
518	UTILITIES			
Pasquale	518-A · PG&E Station 4	13,000	11,692	13,000
Pasquale	518-B · PG&E Station 9	10,000	10,059	13,500
Pasquale	518-C · MMWD Station 4	2,500	3,608	4,000
Pasquale	518-D · MMWD Station 9	1,600	2,341	2,500
Pasquale	518-E · Richardson Bay Sanitation	1,060	582	1,060

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DESCRIPTION				
Pasquale	518-F · PG&E Station 1	6,500	8,308	8,500
Pasquale	518-G · MMWD - Station 1	2,400	2,530	2,400
Pasquale	518-H · Sanitation - Station 1	4,000	2,091	4,000
Pasquale	518-I · Sanitation & Refuse - Station 4	4,000	6,805	10,320
	Subtotals	45,060	48,015	59,280
520	BUILDINGS & GROUNDS MAINTENANCE			
Hanson	520-B · Janitorial Supplies	21,000	14,604	21,500
Pasquale	520-C · Unscheduled Repairs & Maint.	25,000	28,587	39,000
Pasquale	520-D · Sprinklers/Alarm System	2,150	2,281	2,150
Pasquale	520-E · Elevator Contract	5,500	7,992	6,500
Pasquale	520-H · Carpets - Cleaning	3,000	3,125	3,200
Frazier	520-K · Kitchen Supplies	4,000	2,750	4,000
Pasquale	520-L · Sign Changes	650	0	650
	Subtotals	61,300	59,339	77,000
521	EQUIPMENT MAINTENANCE			
Coleman	521-A · Radio Repair	12,000	10,537	12,000
Falk	521-B · Air Pak Maintenance	7,050	6,521	7,550
Peterson	521-C · Office Equip. Maint.	1,250	44	1,250
Pasquale	521-E · Mechanical Systems - Contract	8,500	4,166	8,500
Pasquale	521-H · Repairs & Unscheduled Maint.	21,000	15,376	21,000
Pasquale	521-I · Ladder Testing	2,000	973	2,000
Vollmer	521-J · Portable Equipment	6,000	3,187	6,000
Pasquale	521-K · Extinguishers/Annual Maint.	1,000	1,828	2,000
Moore	521-M · Gym Equipment Maintenance	6,000	5,038	6,000
Peterson	521-O · Copier Maint. Contract - Sta 9	3,500	2,049	3,500
Falk	521-R · Hose Maint/Nozzle & Fittings	4,450	4,892	5,500
Bouchard	521-W · Dive Team Maintenance	7,600	5,772	7,850
	Subtotals	80,350	60,385	83,150
521-1	VEHICLE MAINTENANCE			
Pasquale	521-1A · Vehicle Repair	90,000	99,732	105,000
Pasquale	521-1B · Fuel	40,000	46,089	45,000
Bouchard	521-1C · Marine Division	21,000	16,472	23,500
Schiffmann	521-1D · Fireboat Docking Fee	3,674	3,702	3,900
	Subtotals	154,674	165,996	177,400
522	MISCELLANEOUS EXPENSES			
Pasquale	522-B · Logistics	500	134	500
Tubbs	522-C · Administration	500	0	500
Pasquale	522-D · Training	750	0	500
Barnes	522-E · Operations			500
	Subtotals	1,750	134	2,000
523	SPECIALIZED SERVICES			
Schiffmann	523-A · Board Per Diem	8,400	8,503	8,400
Schiffmann	523-B · Payroll Processing/Bank Fees	16,000	14,160	19,000
Tubbs	523-C · Legal/Professional Fees	75,000	196,215	130,000
Peterson	523-D · Legal Postings	500	280	500
Peterson	523-E · Elections	0		70,000
Tubbs	523-F · Haz Mat JPA	7,820	7,820	7,820
Schiffmann	523-G · Tax Collection Fees	210,000	205,611	230,000
Andre	523-H · Flu Shots	170	70	170
Peterson	523-J · District Dinner	7,150	0	7,150
Andre	523-K · New Employment	35,000	1,698	13,000
Barnes	523-L · Computer Consulting Services	22,500	21,768	28,000
Schiffmann	523-M · Audit	10,500	1,795	10,500
Schiffmann	523-N · Parcel Tax Refunds	300	0	600
Andre	523-P · Dept. Physical Exams	40,000	21,608	32,000

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DESCRIPTION				
Golden	523-Q · Health & Wellness	30,000	22,990	52,000
Hilliard	523-R · Fire Investigation JPA	2,000	925	2,000
Tubbs	523-S · LAFCO Operating Expenses	8,725	9,386	10,440
Tubbs	523-T · Team Building	28,500	147	28,500
Pasquale	523-U · Volunteer Physicals	7,650	0	7,650
Pasquale	523-X · Promotional Test	1,000	1,303	1,000
Tubbs	523-Y · CERT Contract Program	30,000	34,500	30,000
Tubbs	523-Z · Disaster Preparedness	12,500	3,907	12,500
Schiffmann	523-ZA · Actuary	0		6,000
S. Barnes	523-ZB · Vegetation Management	32,275	23,816	45,000
Hilliard	523-ZC · Fire Prevention	43,000	31,578	57,500
Schiffmann	523-ZF · Outside Services	15,000	19,193	63,000
C. Hilliard	523-ZG · Public Outreach	10,000	8,683	20,000
	Subtotal	653,990	635,955	892,730
524	INSURANCE			
Pasquale	524-A · Comprehensive Insurance	90,000	81,300	95,000
Pasquale	524-B · Volunteer Insurance	3,100	0	3,500
	Subtotal	93,100	81,300	98,500
526	TRAINING & CONFERENCES			
Pasquale	526-A · Training	100,000	81,181	100,000
Barnes	526-I · EMS Recertifications	3,100	1,839	3,100
	Subtotal	103,100	83,020	103,100
526-1	MEMBERSHIPS/CONFERENCES			
Pasquale	526-1A · General	2,200	2,451	2,500
Schiffmann	526-1B · FDAC	440	330	440
Schiffmann	526-1C · Costco	110	110	110
	Subtotal	2,750	2,891	3,050
526-2	MEETINGS, MEALS & TRAVEL EXPENSES			
Pasquale	526-2A · Food/Meetings/Training	5,550	5,516	5,550
Schiffmann	526-2B · Transportation/Bridge Tolls	3,700	1,800	3,500
Pasquale	526-2C · Bi-Monthly Reserve Meeting	1,000	0	1,000
Pasquale	526-2D · Strike Team Expenses	3,000	4,175	4,500
	Subtotal	13,250	11,491	14,550
527	RENT			
Tubbs	527 · RENT	100,000	100,000	100,000
	Subtotal	100,000	100,000	100,000
585	LOAN PAYMENTS			
	Subtotal	0	0	
589	589 · CONTINGENCY	50,000	27,128	50,000
	OPERATING BUDGET	1,981,304	1,818,437	2,338,136
TOTAL SALARIES/BENEFITS & OPERATING BUDGET		15,094,504	15,424,601	16,636,936
CAPITAL BUDGET - LINE ITEM SUMMARY				
TOTAL OPERATING BUDGET		15,094,504	15,424,601	16,636,936
583-4	CAPITAL EQUIPMENT			
	EQUIPMENT:			
Barnes	583-4B · Non-SMEMPS EMS Equipment			6,000
Hilliard	583-4C · Knox Box Key Replacement	8,100	10,766	0
O'Reilly	583-4D · Hydrants	31,000	18,870	32,000
Fischer	583-4F · Hoses	12,000	10,837	24,200
Pasquale	583-4G · Gas Detectors, Sensors			0
Coleman	583-4H · Radios	17,000	12,259	16,000

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DESCRIPTION				
Perazzo	583-4K · Office Equipment	16,500	17,178	10,200
Barnes	583-4R · New Workstations	80,000	2,217	80,000
Pasquale	583-4T · Tool Upgrades			0
Pasquale	583-4U · Thermal Image Camera			8,000
Barnes	583-4V · MDC iPad Program	3,000	626	4,500
Barnes	583-4Z · One-Time Misc Equipment	5,000	0	
	Equipment Total	172,600	72,753	180,900
	OPERATING BUDGET TOTAL	15,267,104	15,497,354	16,817,836
	AVAILABLE TO FUND RESERVES	1,449,807	1,915,921	647,104
583-5 FUNDED FROM RESERVES				
Pasquale	583-5B · Station 4 Exterior Paint	30,000		30,000
Hilliard	583-5C · Knox Box Key Replacement	0		-
Pasquale	583-5E · Type One Engine	700,000	699,744	-
Martinez	583-5G · Ladder Truck	1,500,000	1,355,474	145,000
Pasquale	583-5H · Other Repairs	115,000	54,575	115,000
Pasquale	583-5J · New Apparatus	81,000	96,622	70,000
Pasquale	583-5N · Type 3 Engine			-
Pasquale	583-5O · Jetski	17,000	18,327	-
Hilliard	583-5R · Signage			17,000
Pasquale	583-5T · Apparatus Door Replacement	42,000	40,009	42,000
Barnes	583-5U · Telestaff	5,000	608	-
Pasquale	583-5V · Station 4 Remodel	145,000	10,792	150,000
Tubbs	583-5W · One-Time Misc Expenses	222,500	197,113	68,000
Bouchard	583-5X · Fireboat	979,362	284,908	694,822
	Reserves Total	3,836,862	2,758,171	1,331,822
	TOTAL EXPENDITURES	19,103,966	18,255,525	18,149,658
	Net Cash Flow	-2,387,055	-842,250	-684,718