

**San Miguel Fire District  
2016/2017 Budget  
(Amended April 12, 2017)**

***General Fund Expenditure Summary***

<u>Code</u>	<u>Account Title</u>	
5010	Director Benefits	\$35,924
5020	Director Fees	\$43,659
5030	Employee Benefits	\$2,613,646
5040	Employee Overtime	\$2,000
5050	Employee Salaries	\$660,690
6010	Communication Services and Equipment	\$62,140
6020	Equipment Maintenance	\$46,175
6030	Facilities Maintenance	\$115,800
6040	Fleet Maintenance	\$145,470
6050	Housekeeping Services and Supplies	\$20,620
6060	Insurance	\$433,618
6070	Medical Supplies	\$23,250
6080	Minor Equipment	\$90,695
6090	Office Supplies	\$16,000
6100	Personnel Development	\$29,650
6110	Professional Services	\$15,710,342
6120	Publications and Media	\$10,797
6130	Rents and Leases	\$5,638
6140	Safety Clothing and Supplies	\$56,935
6150	Special District Expense	\$108,118
6160	Travel and Subsistence	\$760
6170	Utilities	\$205,555
7010	Capital Expenditures	\$870,500
	<b><i>Total General Fund Budget</i></b>	<b><i>\$21,307,982</i></b>

***Other Funds Expenditure Summary***

Budget Offset Account	\$25,000
Special Funded Programs Budget	\$12,887
Contingency Reserves Fund Budget	\$133,480
Uncompensated Leave Budget	\$0
Capital Equipment Fund Budget	\$115,000
Facilities Replacement/Renovation Fund Budget	\$1,470,748
Fixed Equipment Replacement Fund Budget	\$284,121
Vehicle Replacement Fund Budget	\$1,166,536
Fire Mitigation Fee Fund Budget	\$1,000
Unanticipated Expenditure Safeguard	\$209,868
<b><i>Grand Total Budget</i></b>	<b><i>\$24,726,622</i></b>

**San Miguel Fire District  
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***Salaries and Benefits***

**Employee Benefits (5030)**

Health Insurance - Employees Hired before 11/01/11	\$41,161
Health Insurance - Employees Hired after 11/01/11	\$31,689
Health Insurance - Retired on or Before 11/01/11	\$580,586
Health Insurance - Retired After 11/01/11	\$196,753
Health Insurance - Retired/Hired After 11/01/11	\$1,526
Health Insurance - Lemon Grove Retirees	\$53,691
Dental Insurance	\$6,622
Medicare (District Portion - 1.45%)	\$7,973
Medicare/Social Security (Part-Time) (7.65%)	\$3,300
Medicare (Severance Agreement - CAL FIRE)	\$1,301
Retirement - Non-Safety (12.822%) - Classic	\$53,044
Retirement - Non-Safety (7.063%) - PEPRA	\$13,524
Retirement - Unfunded Liability (Safety)	\$1,442,121
Retirement - Unfunded Liability (Non-Safety)	\$88,490
Retirement - Unfunded Liability (Non-Safety PEPRA)	\$5
Retirement - 1959 Survivor Benefit	\$539
Severance Agreement - CAL FIRE Transition	\$89,671
Uniform Allowance	<u>\$1,650</u>
Total Employee Benefits	\$2,613,646

**Employee Salaries (5050)**

Base Salaries - Non-Safety	\$601,954
Base Salaries - Part-Time Inspector	\$28,736
Hourly Contract Labor - Retired Annuitant - AO/CFO	<u>\$30,000</u>
Total Employee Salaries	\$660,690

***Total Salaries and Benefits*** \$3,274,336

**San Miguel Fire District  
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***Administration - Board of Directors***

**Director Benefits (5010)**

Health Insurance - Retired on or Before 11/01/11	\$12,773
Health Insurance - Retired After 11/01/11	\$13,028
Dental Insurance	\$6,783
Medicare/Social Security	<u>\$3,340</u>
Total Director Benefits	\$35,924

**Director Fees (5020)**

Meetings	<u>\$43,659</u>
Total Director Fees	\$43,659

**Employee Overtime (5040)**

Recording Secretary - Board Minutes	<u>\$500</u>
Total Employee Overtime	\$500

**Personnel Development (6100)**

Board Workshops	\$300
Board Training	\$7,000
Director Training	<u>\$5,000</u>
Total Personnel Development	\$12,300

**Special District Expense (6150)**

Smart Phone Data Access	\$3,024
Election Costs (estimate)	<u>\$25,000</u>
Total Special District Expense	\$28,024

***Total Administration - Board of Directors*** \$120,407

**San Miguel Fire District**  
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**Administration - District Administration**

**Equipment Maintenance (6020)**

Copier Maintenance Contract (includes toner)	\$2,250
Plotter Maintenance	<u>\$525</u>
Total Equipment Maintenance	\$2,775

**Insurance (6060)**

FAIRA (Fire, Liability, Collision)	\$33,618
PASIS (Workers' Compensation)	<u>\$400,000</u>
Total Insurance	\$433,618

**Minor Equipment (6080)**

Information Technology Equipment	<u>\$15,000</u>
Total Minor Equipment	\$15,000

**Office Supplies (6090)**

Office Supplies/Postage	\$15,000
Office Furniture	<u>\$1,000</u>
Total Office Supplies	\$16,000

**Personnel Development (6100)**

CFCA/AFSS Conference (1; all costs)	\$1,500
CFCA Conference (1; all costs)	\$1,500
Government Finance Officer Conference (1; all costs)	\$2,000
CalPERS Education Forum (1; all costs)	\$1,500
Educational Programs - Chiefs Discretion	<u>\$2,500</u>
Total Personnel Development	\$9,000

**Professional Services (6110)**

Annual Bond Administration Fee (Series 2003)	\$1,925
Annual SDRBA County Audit (estimate)	\$3,100
Annual Financial Audit (estimate)	\$18,995
Annual Fees and Taxes Consultant	\$10,000
CalPERS Side Fund Refinancing Bond Payment	\$1,776,846
Arbitrage Rebate Computation (estimate)	\$600
CalPERS - GASB 68 Fee	\$1,950
Legal Counsel	\$105,000
Transitional Consultant	\$114,000
California Bank & Trust - Analysis Service Fee	\$1,500
Refunds - Property Taxes	\$120,000
Property Tax Services - Administrative Charges	\$215,000
Interest - County of San Diego Treasury Loans	\$5,000

**San Miguel Fire District**  
**2016/2017 Budget**  
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***Administration - District Administration ~ continued***

**Professional Services (6110) ~ continued**

LAFCO Funding	\$11,337
CAL FIRE Cooperative Services Agreement	<u>\$12,917,994</u>
Total Professional Services	\$15,303,247

**Publications and Media (6120)**

Miscellaneous Publications and Bulletins	<u>\$300</u>
Total Publications and Media	\$300

**Rents and Leases (6130)**

Postage Meter	\$1,138
Copy Machine	<u>\$4,500</u>
Total Rents and Leases	\$5,638

**Special District Expense (6150)**

Membership - CFCA (1)	\$250
Membership - SDCFCA	\$100
Membership - CSDA/San Diego Chapter	\$150
Membership - GFOA (2)	\$175
Membership - IPMA	\$149
Membership - IAAP	\$150
Membership - CSMFO	\$110
Membership - APT & US&C	\$145
Membership - SDCFCA Admin Section (1 @ \$30; 3 @ \$15)	\$75
Membership - CFCA AFSS/Southern California (4 @ \$50)	\$200
Membership - Costco	\$110
Badges, Service/Recognition Awards, Refreshments	\$6,500
Employee of the Year Award	\$450
Meeting Support/Supplies	\$1,500
Advertising Expense	\$1,000
Employment Posters	\$300
Software Program Updates	\$2,500
Accounting Software Maintenance	\$8,000
Telestaff Annual Maintenance	\$9,443
Network Access (Cox)	\$15,200
Website Hosting	<u>\$500</u>
Total Special District Expense	\$47,007

**San Miguel Fire District  
2016/2017 Budget  
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***Administration - District Administration ~ continued***

**Travel and Subsistence (6160)**

SDCFCA - Admin Section Meetings	\$90
CFCA/AFSS Quarterly Meetings	\$200
Miscellaneous Meetings	<u>\$250</u>
Total Travel and Subsistence	\$540

**Utilities (6170)**

Cell Phone Service (2)	<u>\$975</u>
Total Utilities	\$975

***Total Administration - District Administration***

\$15,834,100

**San Miguel Fire District**  
**2016/2017 Budget**  
**(Amended April 12, 2017)**

**Prevention - Code Enforcement**

**Employee Overtime (5040)**

Prevention Overtime	<u>\$500</u>
Total Employee Overtime	\$500

**Minor Equipment (6080)**

Miscellaneous Minor Equipment	<u>\$300</u>
Total Minor Equipment	\$300

**Personnel Development (6100)**

CFCA/FPO Workshop (1; all costs)	\$1,500
ICC Building & Fire Code Update Seminars	\$500
Unannounced Local Seminars	\$300
San Diego County FPO Meetings	\$120
Fire Sprinkler Monthly Class	<u>\$180</u>
Total Personnel Development	\$2,600

**Publications and Media (6120)**

National Fire Code Update Subscription Service	\$1,425
NFPA Publications	\$400
California Fire Code & Building Code (3 sets)	\$1,852
Barclays Title 19 Update Service	\$290
Los Angeles Fire Marshal List Service	<u>\$30</u>
Total Publications and Media	\$3,997

**Special District Expense (6150)**

Membership - SDCFCA/FPO Section (3 @ \$50)	\$150
Membership - NFPA	\$185
Membership - ICC (1 @ \$240 and 1 @ \$55)	\$50
Refreshments - Meetings	\$25
Code Pal Software Maintenance	<u>\$1,370</u>
Total Special District Expense	\$1,780

**Travel and Subsistence (6160)**

Southern California FPO Meetings	\$100
San Diego County FPO Meetings	<u>\$120</u>
Total Travel and Subsistence	\$220

**San Miguel Fire District  
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***Prevention - Code Enforcement ~ continued***

**Utilities (6170)**

Cell Phone Service (3)

\$180

Total Utilities

\$180

***Total Prevention - Code Enforcement***

**\$9,577**



**San Miguel Fire District**  
**2016/2017 Budget**  
**(Amended April 12, 2017)**

***Operations - District Operations***

**Communications Services and Equipment (6010)**

Radio Repairs	\$2,500
RCS Backbone Maintenance (122 Radios @ \$27.50/month)	\$42,240
Radio Service	\$11,500
Batteries, Antennae, Parts	\$3,000
First Watch Response Time Triggers	\$900
David Clark Headset Replacement	<u>\$2,000</u>
Total Communications Services and Equipment	\$62,140

**Equipment Maintenance (6020)**

Ladder Maintenance and Annual Testing	\$3,000
Fire Extinguisher Maintenance	\$2,000
Fire Hose Repair and Maintenance	\$1,000
Hydrant Maintenance	\$1,000
Nozzle Repair/Maintenance	\$750
Gas Detector Maintenance	\$750
Chainsaw Chain and Equipment	\$4,000
Generator Maintenance	\$5,000
Rescue Tool Maintenance	\$5,000
Defibrillator Warranty and Maintenance	\$10,100
Physical Fitness Equipment Repair/Maintenance	<u>\$2,000</u>
Total Equipment Maintenance	\$34,600

**Medical Supplies (6070)**

Zoll Replacement Batteries	\$1,250
Zoll Replacement Items	\$6,000
Medical Supplies and Services	<u>\$16,000</u>
Total Medical Supplies	\$23,250

**Minor Equipment (6080)**

Swift Water Rescue Equipment	\$1,000
Rope Rescue Gear	\$1,500
Accountability Equipment	\$395
Fire Hose	\$20,000
Flashlights and Chargers	\$500
Physical Fitness Equipment	\$5,000
Fire Service Equipment	\$20,000
Replacement Emergency Response Equipment	\$7,500
Rescue Aoir Bags	\$7,000
Turnout Drying Racks	<u>\$1,500</u>
Total Minor Equipment	\$64,395

**San Miguel Fire District**  
**2016/2017 Budget**  
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***Operations - District Operations ~ continued***

**Professional Services (6110)**

ECO RCCP Program Cost	<u>\$21,000</u>
Total Professional Services	\$21,000

**Safety Clothing (6140)**

Structure/Brush Gear	\$38,000
Nomex Hoods - PBI Gold	\$975
Helmets	\$3,000
Turnout Boots	\$2,000
Gloves - Structural	\$2,160
Gloves - Brush	\$400
EMS Jackets	\$5,000
Gear Bags	\$400
Miscellaneous Supplies/Repairs	<u>\$5,000</u>
Total Safety Clothing	\$56,935

**Special District Expense (6150)**

Emergency Food/Water Supplies	\$5,000
Class "A" Foam	\$2,500
Class "B" Foam	<u>\$2,880</u>
Total Special District Expense	\$10,380

**Utilities (6170)**

Cell Phone Service (6)	<u>\$2,400</u>
Total Utilities	\$2,400

***Total Operations - District Operations***

\$275,100

**San Miguel Fire District**  
**2016/2017 Budget**  
**(Amended April 12, 2017)**

**Operations - Facilities Management**

**Employee Overtime (5040)**

Overtime	\$1,000
Total Employee Overtime	\$1,000

**Facilities Maintenance (6030)**

HVAC Maintenance (all facilities)	\$15,000
Vehicle Exhaust System Maintenance	\$10,000
Apparatus Facility Maintenance	\$5,000
Overhead Door Maintenance (all facilities)	\$13,000
Pest/Termite Control (all stations)	\$2,600
Miscellaneous and Emergency Repairs (all facilities)	\$30,000
Electrical Gate Repair	\$2,000
Elevator Maintenance	\$1,800
Fuel Tank/Pump Maintenance	\$3,000
5-Year Sprinkler Certifications (Station 14, 15, 16, 22)	\$1,000
Backflow Test (Station 14, 15, 16, 22) (Annual)	\$1,500
Sprinkler and Alarm Tests (Annual)	\$1,400
Carpet Replacement	\$8,500
Station Self-Improvement Program	\$4,500
Painting and Repair (Interior/Exterior)	\$5,000
Keypad Entry System Maintenance	\$500
Ice Machines Maintenance	\$3,000
Landscape Maintenance	\$3,000
Tree Maintenance (Station 22 & 23)	\$5,000
Total Facilities Maintenance	\$115,800

**Housekeeping Services and Supplies (6050)**

Cleaning Supplies (all facilities)	\$12,000
Household Supplies	\$1,500
Janitorial Services (HQ)	\$6,360
Drinking Water	\$760
Total Housekeeping Services and Supplies	\$20,620

**Minor Equipment (6080)**

Appliance Replacement	\$8,000
Ice Machines (1) - Station 22	\$1,500
Total Minor Equipment	\$9,500

**San Miguel Fire District  
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***Operations - Facilities Management ~ continued***

**Special District Expense (6150)**

Beds	\$3,600
Recliner (Station 16 & Station 22)	\$4,000
Fire Station Office Chairs	\$1,000
Flags - US and California	<u>\$700</u>
Total Special District Expense	\$9,300

**Utilities (6170)**

Gas and Electric	\$150,000
Telephone	\$20,000
Water and Sewer	\$22,000
Refuse Removal	<u>\$10,000</u>
Total Utilities	\$202,000

**Capital Expenditures (7010)**

U.S. Bank (December - Principal and Interest)	\$813,575
U.S. Bank (June - Interest)	<u>\$56,925</u>
Total Capital Expenditures	\$870,500

***Total Operations - Facilities Management***

\$1,228,720

**San Miguel Fire District  
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***Operations - Fleet Management***

**Fleet Maintenance (6040)**

Mobile Fire/Search and Rescue Trailer	\$9,400
Towing	\$1,500
Car Washes	\$250
Fuel	\$100,000
Tires (all vehicles)	\$27,000
Body Work	\$5,000
Apparatus Cleaning Supplies and Waxes	\$500
Linen Service (towels, rags, etc.)	<u>\$1,820</u>
Total Fleet Maintenance	\$145,470

**Professional Services (6110)**

Contract Apparatus Maintenance	\$291,500
Total Professional Services	<u>\$291,500</u>

**Special District Expense (6150)**

Air Pollution Control Fees - Fuel (Station 15 and 23)	\$112
Air Pollution Control Fees - Generators (Stations 14, 15, 16, 18, 22)	\$2,337
Environmental Health Fees - Fuel	\$597
Unleaded Fuel Tank Testing and Fees	\$3,250
Miscellaneous Permits (HazMat, Fuel, etc.)	<u>\$716</u>
Total Special District Expense	\$7,012

***Total Operations - Fleet Management***

\$443,982

**San Miguel Fire District  
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***Operations - Mapping***

**Publications and Media (6120)**

Thomas Brothers/Atlas Map Books	<u>\$500</u>
Total Publications and Media	\$500

**Special District Expense (6150)**

Mapping Software Maintenance	<u>\$1,560</u>
Total Special District Expense	\$1,560

***Total Operations - Mapping***

\$2,060

**San Miguel Fire District  
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***Operations - SCBA Program***

**Equipment Maintenance (6020)**

Hydro Testing	\$2,300
Batteries	\$2,500
SCBA Mask Cleaner/Disinfectant	\$900
SCBA Compressor Maintenance	<u>\$3,100</u>
Total Equipment Maintenance	\$8,800

**Professional Services (6110)**

SCBA Contract Repairs	<u>\$15,000</u>
Total Professional Services	\$15,000

***Total Operations - SCBA Program***

\$23,800

**San Miguel Fire District  
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***Training - District Personnel Development***

**Minor Equipment (6080)**

Ventilation Prop Materials	\$1,000
Auto Extrication Vehicles	<u>\$500</u>
Total Minor Equipment	\$1,500

**Personnel Development (6100)**

Educational Reimbursement - District Employees	\$750
Discretionary Training Offset	<u>\$5,000</u>
Total Personnel Development	\$5,750

**Professional Services (6110)**

HTF Annual Assessment	<u>\$79,595</u>
Total Professional Services	\$79,595

**Publications and Media (6120)**

Protocols and Medication Handbooks	\$600
IFSTA Manuals	<u>\$5,400</u>
Total Publications and Media	\$6,000

***Total Training - District Personnel Development*** \$92,845



**San Miguel Fire District  
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***Training - Explorer Program***

**Special District Expense (6150)**

Explorer Post Charter Renewal Fee	\$30
Explorer Post Youth - Participation Fee (15 @ \$24)	\$360
Explorer Post Adult - Participation Fee (6 @ \$24)	\$144
Explorer Post - Insurance All Participants (21 @ \$1)	<u>\$21</u>
Total Special District Expense	\$555

***Total Training - Explorer Program***

\$555

**San Miguel Fire District  
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**Community Outreach - *Speakers Bureau***

**Special District Expense (6150)**

Community/School Outreach Supplies	<u>\$2,500</u>
Total Special District Expense	\$2,500

***Total PIO - Speakers Bureau*** \$2,500

**San Miguel Fire District  
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**Budget Offset Account**

**Expenditures**

Election Cost

\$25,000

***Total Budget Offset Account***

\$25,000

**San Miguel Fire District  
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**Special Funded Programs Budget** *(Not Funded by Taxpayer Dollars)*

CERT - Grant	\$6,447
Live Fire Trailer - Grant	\$496
Community Preparedness Programs - Donations	\$5,944

***Total Special Funded Programs*** **\$12,887**

**San Miguel Fire District  
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**Contingency Reserves Fund Budget**

**Expenditures**

Pre-Employment Physicals (New Hires)	\$43,925
Pre-Employment Physicals (Transitional)	\$20,745
Background Checks	\$6,000
HCFA - Firehouse	\$11,490
Structure Gear - Boots	\$22,910
Structure Gear - Boots	\$17,864
Structure Gear - Boots	\$3,599
Structure Gear - Boots	\$1,947
Apparatus Decals	\$5,000

***Total Contingency Reserves Fund***

\$133,480

**San Miguel Fire District  
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**Uncompensated Leave Fund Budget**

**Expenditures**

No Expenditures

\$0

***Total Uncompensated Leave Fund Budget***

\$0

**San Miguel Fire District  
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**Capital Equipment Fund Budget**

**Expenditures**

Mobile Data Computers (MDC) - 10	\$65,000
Rescue Equipment	\$50,000

***Total Capital Equipment Fund Budget*** **\$115,000**

**San Miguel Fire District  
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**Facilities Replacement/Renovation Fund Budget**

**Expenditures**

Fire Station - Pepper Drive	\$1,380,583
Appliances - Pepper Drive	\$10,000
Storm Water (Major Use Permit) - Pepper Drive	\$60,000
Roof Replacement - Headquarters (Mezzanine)	\$20,165

***Total Fixed Equipment Station Fund Budget***

\$1,470,748



**San Miguel Fire District  
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**Fixed Equipment Replacement Fund Budget**

**Expenditures**

Overhead Door Replacement (2)	\$18,000
Asphalt/Concrete Work - Station 14	\$15,000
Solar Engery System - Headquarters Complex	\$191,121
Breathing Apparatus Filling Station	\$60,000

***Total Facilities Replacement/Renovation Fund Budget***

\$284,121

**San Miguel Fire District  
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**Vehicle Replacement Fund Budget**

**Expenditures**

Apparatus - Major Repairs	\$30,000
Apparatus - Type 1 Engine (2) - Approved 2014/15	\$1,038,428
Outfit Type One Engine (2)	\$43,108
Fire Prevention Vehicle (1)	\$30,000
Administrative Vehicle (1)	\$25,000

***Total Vehicle Replacement Fund Budget***

\$1,166,536

**San Miguel Fire District  
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**Fire Mitigation Fee Fund Budget**

**Operations**

Mapping Updates

\$1,000

***Total Fire Mitigation Fund Budget***

\$1,000