

**San Miguel Fire District
2017/2018 Budget
(Amended March 28, 2018)**

General Fund Expenditure Summary

<u>Code</u>	<u>Account Title</u>	
5010	Director Benefits	\$26,291
5020	Director Fees	\$29,106
5030	Employee Benefits	\$5,438,548
5040	Employee Overtime	\$1,490,498
5050	Employee Salaries	\$6,984,480
6010	Communication Services and Equipment	\$65,676
6020	Equipment Maintenance	\$45,325
6030	Facilities Maintenance	\$120,622
6040	Fleet Maintenance	\$145,330
6050	Housekeeping Services and Supplies	\$20,620
6060	Insurance	\$672,760
6070	Medical Supplies	\$24,146
6080	Minor Equipment	\$108,388
6090	Office Supplies	\$40,500
6100	Personnel Development	\$58,925
6110	Professional Services	\$3,496,535
6120	Publications and Media	\$12,312
6130	Rents and Leases	\$8,038
6140	Safety Clothing and Supplies	\$56,935
6150	Special District Expense	\$166,733
6160	Travel and Subsistence	\$1,010
6170	Utilities	\$187,400
7010	Capital Expenditures	\$871,413
	<i>Total General Fund Budget</i>	<i>\$20,071,591</i>

Other Funds Expenditure Summary

Budget Offset Account	\$0
Special Funded Programs Budget	\$2,232
Contingency Reserves Fund Budget	\$0
Uncompensated Leave Budget	\$0
Capital Equipment Fund Budget	\$19,500
Fixed Equipment Replacement Fund Budget	\$94,648
Facilities Replacement/Renovation Fund Budget	\$1,200,943
Vehicle Replacement Fund Budget	\$889,295
Fire Mitigation Fee Fund Budget	\$1,000
Unanticipated Expenditure Safeguard	\$200,716
<i>Grand Total Budget</i>	<i>\$22,479,925</i>

**San Miguel Fire District
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Salaries and Benefits

Employee Benefits (5030)

Health Insurance - Employees Hired before 11/01/11	\$722,144
Health Insurance - Employees Hired after 11/01/11	\$488,986
Health Insurance - Retired on or Before 11/01/11	\$554,880
Health Insurance - Retired After 11/01/11	\$191,601
Health Insurance - Retired/Hired After 11/01/11	\$1,574
Health Insurance - Lemon Grove Retirees	\$46,036
Vision Insurance	\$10,320
Dental Insurance	\$83,334
Medicare (District Portion - 1.45%)	\$122,889
Medicare/Social Security (Part-Time) (7.65%)	\$2,325
Medicare (Severance Agreement - CAL FIRE)	\$109
Retirement - Safety (19.52%) - Classic	\$824,060
Retirement - Safety (12.729%) - PEPRA	\$306,316
Retirement - Non-Safety (12.822%) - Classic	\$51,386
Retirement - Non-Safety (7.063%) - PEPRA	\$8,907
Retirement - Unfunded Liability (Safety)	\$1,808,443
Retirement - Unfunded Liability (Non-Safety)	\$108,443
Retirement- Unfunded Liability (Non-Safety PEPRA)	\$21
Retirement - 1959 Survivor Benefit	\$7,224
Severance Agreement - CAL FIRE Transition	\$7,500
Paramedic Recertification	\$35,100
Uniform Allowance	<u>\$56,950</u>
Total Employee Benefits	\$5,438,548

Employee Overtime (5040)

Scheduled Overtime (18 Shifts)	\$1,325,886
FLSA	<u>\$159,612</u>
Total Employee Overtime	\$1,485,498

Employee Salaries (5050)

Base Salaries - Safety	\$6,434,844
Base Salaries - Non-Safety	\$519,636
Hourly Contract Labor - Retired Annuitant - CFO	<u>\$30,000</u>
Total Employee Salaries	\$6,984,480

Total Salaries and Benefits \$13,908,526

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Administration - Board of Directors

Director Benefits (5010)

Health Insurance - Retired on or Before 11/01/11	\$10,634
Health Insurance - Retired After 11/01/11	\$13,401
Dental Insurance	\$0
Medicare/Social Security	<u>\$2,256</u>
Total Director Benefits	\$26,291

Director Fees (5020)

Meetings	\$29,106
Total Director Fees	\$29,106

Employee Overtime (5040)

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

Personnel Development (6100)

Board Workshops	\$300
Board Training	\$3,000
Director Training	<u>\$1,000</u>
Total Personnel Development	\$4,300

Special District Expense (6150)

Smart Phone Data Access	\$0
Election Costs (estimate)	<u>\$40,000</u>
Total Special District Expense	\$40,000

Total Administration - Board of Directors

\$100,197

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Administration - District Administration

Equipment Maintenance (6020)

Copier Maintenance Contract (includes toner)	\$0
Plotter Maintenance	<u>\$525</u>
Total Equipment Maintenance	\$525

Insurance (6060)

FAIRA (Fire, Liability, Collision)	\$51,761
PASIS (Workers' Compensation)	<u>\$620,999</u>
Total Insurance	\$672,760

Minor Equipment (6080)

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

Office Supplies (6090)

Office Supplies/Postage	\$25,000
Office Furniture	\$1,000
Chairs - Replacement	<u>\$13,000</u>
Total Office Supplies	\$39,000

Personnel Development (6100)

CFCA/AFSS Conference (2; all costs)	\$3,000
CFCA Conference (2; all costs)	\$3,000
TeleStaff Conference (1; all costs)	\$2,725
Government Finance Officer Conference (1; all costs)	\$2,500
CalPERS Education Forum (3; all costs)	\$4,500
Educational Programs	<u>\$0</u>
Total Personnel Development	\$15,725

Professional Services (6110)

Annual Bond Administration Fee (Series 2003)	\$2,100
Annual SDRBA County Audit (estimate)	\$3,100
Annual Financial Audit (estimate)	\$19,995
Annual Fees and Taxes Consultant	\$10,000
CalPERS Side Fund Refinancing Bond Payment	\$1,790,549
GASB 75 - OPEB Actuary (estimate)	\$6,150
Arbitrage Rebate Computation (estimate)	\$600
CalPERS - GASB 68 Fee	\$3,400
GASB 68 - Actuary (estimate)	\$2,500
Legal Counsel	\$100,000
Transition Consultant	\$0
Station Relocation Consultant	\$12,000

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IT Support Services	\$53,688
Employee Assistance Program	\$12,000
California Bank & Trust - Analysis Service Fee	\$4,000
Refunds - Property Taxes	\$110,000
Property Tax Services - Administrative Charges	\$210,000
Interest - County of San Diego Treasury Loans	\$15,000

Administration - District Administration ~ continued

Professional Services (6110) ~ continued

LAFCO Funding	\$12,656
CAL FIRE Cooperative Services Agreement	<u>\$0</u>
Total Professional Services	\$2,367,738

Publications and Media (6120)

Miscellaneous Publications and Bulletins	<u>\$500</u>
Total Publications and Media	\$500

Rents and Leases (6130)

Postage Meter	\$1,138
Copy Machine	<u>\$6,900</u>
Total Rents and Leases	\$8,038

Special District Expense (6150)

Membership - CFCA	\$900
Membership - SDCFCA	\$100
Membership - CSDA/San Diego Chapter	\$150
Membership - GFOA (1)	\$175
Membership - IPMA	\$149
Membership - IAAP	\$150
Membership - CSMFO	\$110
Membership - FDAC	\$550
Membership - APT US&C	\$145
Membership - SDCFCA Admin Section (1 @ \$30; 3 @ \$15)	\$75
Membership - CFCA AFSS/Southern California (4 @ \$50)	\$200
Membership - Costco	\$55
Badges, Service/Recognition Awards, Refreshments	\$6,500
Employee of the Year Award	\$500
Meeting Support/Supplies	\$3,000
Advertising Expense	\$1,000
Employment Posters	\$500
FLSA Manual Updates	\$687
Software Program Updates	\$2,500
Accounting Software Maintenance	\$10,000
Accounting Server	\$7,500
TeleStaff Annual Maintenance	\$2,000

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Network Access (Cox)	\$15,200
Website Support	\$350
Website Hosting	\$1,000
Uncompensated Leave Liability	<u>\$0</u>
Total Special District Expense	\$53,496

Travel and Subsistence (6160)

SDCFCA - Admin Section Meetings	\$90
CFCA/AFSS Quarterly Meetings	\$200
Miscellaneous Meetings	<u>\$500</u>
Total Travel and Subsistence	\$790

Administration - District Administration ~ continued

Utilities (6170)

Cell Phone Service (2)	<u>\$1,200</u>
Total Utilities	\$1,200

Total Administration - District Administration **\$3,174,772**

San Miguel Fire District
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Prevention - Code Enforcement

Employee Overtime (5040)

Prevention Overtime	<u>\$2,500</u>
Total Employee Overtime	\$2,500

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
Miscellaneous Publications	\$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	\$50
Refreshments - Meetings	\$25
Code Pal Software Maintenance	\$2,260
Community / School Outreach Supplies	<u>\$2,500</u>
Total Special District Expense	\$5,170

Travel and Subsistence (6160)

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

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Prevention - Code Enforcement

Utilities (6170)

Cell Phone Service (3)

\$1,800

Total Utilities

\$1,800

Total Prevention - Code Enforcement

\$16,587

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Operations - District Operations

Communications Services and Equipment (6010)

Radio Repairs	\$2,500
RCS Backbone Maintenance (128 Radios @ \$28.50/month)	\$43,776
Radio Service	\$13,000
Batteries, Antennae, Parts	\$3,500
First Watch Response Time Triggers	\$900
David Clark Headset Replacement	<u>\$2,000</u>
Total Communications Services and Equipment	\$65,676

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	\$6,400
Rescue Tool Maintenance	\$5,000
Defibrillator Warranty and Maintenance	\$10,100
Physical Fitness Equipment Repair/Maintenance	<u>\$2,000</u>
Total Equipment Maintenance	\$36,000

Medical Supplies (6070)

Defibrillator Replacement Batteries	\$1,250
AED Batteries	\$896
Defibrillator Replacement Items	\$6,000
Medical Supplies and Services	<u>\$16,000</u>
Total Medical Supplies	\$24,146

Minor Equipment (6080)

Swift Water Rescue Equipment	\$1,000
Rope Rescue Gear	\$1,500
Accountability Equipment	\$395
Fire Hose	\$25,000
Flashlights and Chargers	\$1,175
Physical Fitness Equipment	\$5,000
Fire Service Equipment	\$25,000
Replacement Emergency Response Equipment	\$7,500
Rescue Air Bags	\$7,000
Turnout Drying Racks	<u>\$1,500</u>
Total Minor Equipment	\$75,070

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Operations - District Operations ~ continued

Professional Services (6110)

ECO RCCP Program Cost	\$21,000
HCFA Dispatching	\$706,088
Respiratory Fit Tests (79)	<u>\$1,975</u>
Total Professional Services	\$727,088

Publications and Media (6120)

Miscellaneous Publications and Bulletins	\$500
Personal Exposure Records (79)	\$1,580
Shift Calendars	<u>\$760</u>
Total Publications and Media	\$2,840

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	\$1,000
Class "B" Foam	\$0
F-500 Foam	\$8,300
Class "A" Uniforms (4)	<u>\$5,000</u>
Total Special District Expense	\$19,300

Utilities (6170)

Cell Phone Service (4)	<u>\$2,400</u>
Total Utilities	\$2,400

Total Operations - District Operations \$1,009,455

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Operations - Facilities Management

Employee Overtime (5040)

Overtime	\$2,000
Total Employee Overtime	\$2,000

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)	\$3,000
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
Station 15 Solar Panel Maintenance	\$1,422
Backflow Test (Station 14, 15, 16, 22) (Annual)	\$1,500
Sprinkler and Alarm Tests (Annual)	\$1,400
Carpet Replacement / Cleaning	\$8,500
Station Self-Improvement Program	\$9,000
Painting and Repair (Interior/Exterior)	\$5,000
Ice Machines Maintenance	\$2,000
Landscape Maintenance	\$3,000
Tree Maintenance (Station 22 & 23)	\$5,000
Total Facilities Maintenance	\$120,622

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
Landscape Maintenance Equipment	\$1,500
Total Minor Equipment	\$9,500

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Operations - Facilities Management ~ continued

Special District Expense (6150)

Beds / Bedding / Covers	\$10,000
Recliner (Station 23)	\$4,000
Fire Station Office Chairs	\$1,000
Security System Enhancement	\$14,500
Chain Link Fence (Station 15)	\$2,500
Flags - US and California	<u>\$700</u>
Total Special District Expense	\$32,700

Utilities (6170)

Gas and Electric	\$130,000
Telephone	\$20,000
Water and Sewer	\$22,000
Refuse Removal	<u>\$10,000</u>
Total Utilities	\$182,000

Capital Expenditures (7010)

U.S. Bank (December - Principal and Interest)	\$831,925
U.S. Bank (June - Interest)	<u>\$39,488</u>
Total Capital Expenditures	\$871,413

Total Operations - Facilities Management \$1,238,855

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>\$1,680</u>
Total Fleet Maintenance	\$145,330

Minor Equipment (6080)

Small Tools/Equipment and Supplies	\$0
Oil Drum Pump	<u>\$0</u>
Total Minor Equipment	\$0

Professional Services (6110)

Contract Apparatus Maintenance	\$300,000
Truck 15 Safety Inspection	<u>\$750</u>
Total Professional Services	\$300,750

Special District Expense (6150)

Air Pollution Control Fees - Fuel	\$112
Air Pollution Control Fees - Generators	\$2,337
Environmental Health Fees - Fuel	\$597
Unleaded Fuel Tank Testing and Fees	\$3,250
Re-Branding	\$5,000
Miscellaneous Permits (HazMat, Fuel, etc.)	<u>\$716</u>
Total Special District Expense	\$12,012

Total Operations - Fleet Management

\$458,092

San Miguel Fire District
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Operations - Mapping

Office Supplies (6090)

Supplemental Mapping Supplies	<u>\$1,500</u>
Total Office Supplies	\$1,500

Publications and Media (6120)

Thomas Brothers/Atlas Map Books	<u>\$975</u>
Total Publications and Media	\$975

Special District Expense (6150)

Mapping Software Maintenance	<u>\$2,000</u>
Total Special District Expense	\$2,000

Total Operations - Mapping

\$4,475

**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

Minor Equipment (6080)

SCBA Contract Repairs	\$2,500
SCBA Mask (with Voice Amp) (3)	<u>\$1,944</u>
Total Minor Equipment	\$4,444

Professional Services (6110)

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

Total Operations - SCBA Program

\$28,244

**San Miguel Fire District
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Training - District Personnel Development

Minor Equipment (6080)

Ventilation Prop Materials	\$2,500
Live Fire Training Trailer - Material	\$1,074
Auto Extrication Vehicles	<u>\$500</u>
Total Minor Equipment	\$4,074

Personnel Development (6100)

Educational Reimbursement - District Employees	\$19,800
CalPERS Education Forum (1; all costs)	\$1,500
Discretionary Training Offset	<u>\$15,000</u>
Total Personnel Development	\$36,300

Professional Services (6110)

HTF Annual Assessment	\$85,959
FTES Tuition	<u>\$13,500</u>
Total Professional Services	\$85,959

Publications and Media (6120)

Protocols and Medication Handbooks	\$600
ICS 420-1 Field Operations Guide Books	\$300
IFSTA Manuals	\$600
Training Aids / Manuals / DVDS	<u>\$2,500</u>
Total Publications and Media	\$4,000

Special District Expense (6150)

Lunches - All Day Training	\$1,500
Membership - CFCA / EMS (1)	\$155
Membership - CFCA / TO	<u>\$50</u>
Total Special District Expense	\$1,500

Total Training - District Personnel Development

\$131,833

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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)	\$21
Total Special District Expense	\$555

Total Training - Explorer Program

\$555

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Community Outreach - Public Information

Office Supplies (6090)

Office Supplies

Total Office Supplies

\$0

Total Community Outreach - Public Information

\$0

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Community Outreach - *Speakers Bureau*

Special District Expense (6150)

Community/School Outreach Supplies

Total Special District Expense

\$0

Total PIO - Speakers Bureau

\$0

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Budget Offset Account

Expenditures

Election Cost	\$0
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<i>Total Budget Offset Account</i>	\$0
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**San Miguel Fire District
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Special Funded Programs Budget *(Not Funded by Taxpayer Dollars)*

CERT - Grant	\$2,181
Community Preparedness Programs - Donations	\$51

Total Special Funded Programs **\$2,232**

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Contingency Reserves Fund Budget

Expenditures

No Expenditures

\$0

Total Contingency Reserves Fund

\$0

**San Miguel Fire District
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Uncompensated Leave Fund Budget

Expenditures

No Expenditures

\$0

Total Uncompensated Leave Fund Budget

\$0

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Capital Equipment Fund Budget

Expenditures

Mobile Data Computers (MDC) - 3	\$19,500
Rescue Equipment	\$0

Total Capital Equipment Fund Budget **\$19,500**

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Facilities Replacement/Renovation Fund Budget

Expenditures

Fire Station - Pepper Drive	\$1,150,778
Appliances - Pepper Drive	\$0
Sorm Water (Major Use Permit) - Pepper Drive	\$0
Roof Replacement - Headquarters (Messanine)	\$20,165
Roof Replacement - Station 18	\$30,000

Total Facilities Replacement/Renovation Fund Budget

\$1,200,943

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Fixed Equipment Replacement Fund Budget

Expenditures

Overhead Door Replacement (2)	\$22,000
Asphalt / Concrete Work	\$15,000
Lease Payment - Solar Equipment	\$57,648
Breathing Apparatus Filling Station	\$0

Total Fixed Equipment Replacement Fund Budget **\$94,648**

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Vehicle Replacement Fund Budget

Expenditures

Apparatus - Major Repairs	\$50,000
Apparatus - Type 1 Engine (2) - Approved 2014/15	\$0
Outfit Type One Engine (2)	\$0
Fire Prevention Vehicle (1)	\$0
Emergency Response Vehicle (1)	\$74,050
Emergency Response Vehicle (1)	\$47,700
Administrative Vehicle (1)	\$0
Apparatus Type 1 Engine (1)	\$717,545

Total Vehicle Replacement Fund Budget

\$889,295

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Fire Mitigation Fee Fund Budget

Operations

Mapping Updates

\$1,000

Total Fire Mitigation Fund Budget

\$1,000