

**SOUTHERN MARIN FIRE PROTECTION DISTRICT**

**BUDGET DETAIL**

**2014/2015**

LINE ITEM SUMMARY		FINAL	Estimated	FINAL	% +/-	\$ Incr/(Decr)
DESCRIPTION		2013/2014	2013/14	2014/2015		PY Budget
<b>REVENUES</b>						
	<i>Property Taxes:</i>					
	Secured and Unsecured	9,609,000	9,564,917	10,113,000	5.2%	504,000
	Supplemental Assessment	85,000	196,391	100,000	18%	15,000
	HOPTR	62,590	64,598	61,461	-2%	(1,129)
	Property Taxes	9,756,590	9,825,906	10,274,461	5%	517,871
	Special Assessment	811,000	804,381	869,000	7%	58,000
	ERAF	736,000	872,741	749,387	2%	13,387
	Interest	5,500	5,500	5,500	0%	0
	<i>General Revenues:</i>					
	Ambulance Service (SME MPS)	374,000	405,166	405,000	8%	31,000
	Cell Site Rental	116,404	116,404	117,000	0.5%	596
	OT Reimbursements	150,000	279,478	150,000	0%	0
	Plan Fees	50,000	57,003	55,000	10%	5,000
	GGNRA	400,000	341,944	322,592	-19%	(77,408)
	SFD OPEB Payment	58,000	58,000	58,000	0%	0
	Other General Revenues	53,596	250,675	53,000	-1%	(596)
	General Revenues	1,202,000	1,508,670	1,160,592	-3%	(41,408)
	<b>Total Revenues</b>	<b>12,511,090</b>	<b>13,017,198</b>	<b>13,058,940</b>	<b>4.4%</b>	<b>547,850</b>
<b>SALARIES &amp; BENEFITS</b>						
<b>501</b>	<b>SALARIES</b>					
Irving	501-A · Base Salaries	4,250,000	4,223,030	4,610,000	8%	360,000
	501-B · Sick Buy-Out	0	37,497	0	#DIV/0!	0
	501-C · Vacation Buy-Out	0	46,941	0	#DIV/0!	0
	<b>Subtotals</b>	<b>4,250,000</b>	<b>4,307,468</b>	<b>4,610,000</b>	<b>8%</b>	<b>360,000</b>
<b>501-O</b>	<b>OVERTIME</b>					
Irving	501-0A · Overtime	905,000	1,357,718	949,000	5%	44,000
Irving	501-0B · FLSA	109,000	104,590	120,000	10%	11,000
Irving	501-0C · Out of Grade	15,000	13,850	17,000	13%	2,000
	<b>Subtotals</b>	<b>1,044,000</b>	<b>1,476,158</b>	<b>1,086,000</b>	<b>4%</b>	<b>42,000</b>
<b>504</b>	<b>BENEFITS</b>					
Kim	504-A · Health Benefits	930,000	978,900	1,115,000	20%	185,000
Schiffmann	504-AA · Retiree Medical	362,880	302,325	305,000	-16%	(57,880)
Schiffmann	504-AAA · Retiree Medical (OPEB)	312,120	372,675	370,000	19%	57,880
Kim	504-B · Dental	118,000	96,494	110,000	-7%	(8,000)
Kim	504-C · Vision	7,700	8,454	10,000	30%	2,300
Schiffmann	504-D · Holiday Pay	216,000	213,508	235,000	9%	19,000
Schiffmann	504-E · District Share Retirement	1,660,000	1,661,068	1,920,000	16%	260,000
Schiffmann	504-F · Employer Share Retirement	272,000	250,000	0	-100%	(272,000)
Schiffmann	504-G · Educational Allowance	190,000	194,565	220,000	16%	30,000
Schiffmann	504-H · Clothing Allowance	20,000	20,000	20,000	0%	0
Schiffmann	504-J · Living Allowance	910	910	910	0%	0
Schiffmann	504-K · Workers Compensation	432,700	371,034	478,500	11%	45,800
Schiffmann	504-L · Def.Comp. Employer %	208,000	204,308	230,000	11%	22,000
Kim	504-N · Long Term Disability	12,000	11,294	12,000	0%	0
Kim	504-O · Long Term Care Insurance	22,600	22,275	22,600	0%	0
Schiffmann	504-S · Longevity	46,000	37,647	17,000	-63%	(29,000)
Schiffmann	504-V · W/C Payroll Audit Adjustment	15,400	0	15,400	0%	0
Kim	504-X · Life Insurance	8,000	6,700	8,000	0%	0
Schiffmann	504-Y · Payroll Taxes	87,000	89,334	90,000	3%	3,000
	<b>Subtotals</b>	<b>4,921,310</b>	<b>4,841,491</b>	<b>5,179,410</b>	<b>5.2%</b>	<b>258,100</b>
	<b>SALARY &amp; BENEFITS TOTAL:</b>	<b>10,215,310</b>	<b>10,625,117</b>	<b>10,875,410</b>	<b>6.5%</b>	<b>660,100</b>

LINE ITEM SUMMARY		FINAL	Estimated	FINAL	% +/-	\$ Incr/(Decr)
DESCRIPTION		2013/2014	2013/14	2014/2015		PY Budget
<b>OPERATING BUDGET</b>						
<b>511</b>	<b>OFFICE EXPENSE</b>					
Kim	511-A · General Office Supply	8,000	8,000	8,000	0%	0
Kim	511-B · Copier/Printer Expenses	1,500	1,500	1,500	0%	0
Hilliard	511-C · Maps & Run Books	3,500	3,500	3,500	0%	0
	<b>Subtotals</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>	<b>0%</b>	<b>0</b>
<b>512</b>	<b>POSTAGE</b>					
Kim	512-A · Postage	2,500	2,762	2,600	4%	100
	<b>Subtotals</b>	<b>2,500</b>	<b>2,762</b>	<b>2,600</b>	<b>4%</b>	<b>100</b>
<b>513</b>	<b>SPECIAL DEPARTMENTAL EXPENSE</b>					
Pasquale	513-A · Small Tools & Equipment	6,000	6,000	6,000	0%	0
Kim	513-C · Public Education	3,800	3,800	3,800	0%	0
Kim	513-F · Subscriptions	800	800	800	0%	0
Kim	513-G · Awards	3,000	3,000	4,000	33%	1,000
Kim	513-H · Office Equipment Replacement	2,000	2,000	2,000	0%	0
Barnes	513-L · Photos	1,200	1,200	1,200	0%	0
Allen	513-N · Foam - 20 Gallon Class A	1,000	1,000	1,000	0%	0
Kim	513-O · Misc. Celebrations/flowers	800	800	800	0%	0
Kim	513-P · Shift Calendars	375	375	375	0%	0
Frazier	513-Q · Station Flags	750	750	750	0%	0
O'Reilly	513-S · Hydrant Supplies	3,000	3,000	3,000	0%	0
Irving	513-T · Computer Upgrades/Programs	8,600	3,488	11,500	34%	2,900
Irving	513-U · Misc. Computer Supplies	1,500	1,500	1,500	0%	0
	<b>Subtotals</b>	<b>32,825</b>	<b>27,713</b>	<b>36,725</b>	<b>12%</b>	<b>3,900</b>
<b>515</b>	<b>CLOTHING &amp; PERSONNEL SUPPLIES</b>					
Allen	515-A · Uniforms/Boots	12,000	16,500	14,750	23%	2,750
Allen	515-B · Badges	1,500	1,322	1,500	0%	0
Martinez	515-D · Helmets, Gloves, Eye Protection	8,000	8,000	8,000	0%	0
Pasquale	515-F · Reserve Uniforms & Equipment	4,500	4,500	4,500	0%	0
Martinez	515-G · Structure Clothing	27,000	27,000	27,000	0%	0
Martinez	515-H · Misc Repairs/struc cloth	2,500	2,500	2,500	0%	0
Martinez	515-I · Wildland - Safety Clothing	3,000	3,000	3,000	0%	0
Allen	515-M · Linens	800	1,125	800	0%	0
Martinez	515-N · Strike Team Equipment (OOC)	2,500	2,500	2,500	0%	0
Moran	515-O · Raingear	1,000	1,000	1,000	0%	0
Allen	515-P · New Employees	6,250	9,681	8,000	28%	1,750
Allen	515-T · Wildland Shelters	1,500	1,500	1,500	0%	0
Pasquale	515-U · Swiftwater Rescue Gear	2,500	2,500	2,500	0%	0
Allen	515-V · USAR Equipment	3,000	3,000	3,000	0%	0
	<b>Subtotals</b>	<b>76,050</b>	<b>84,128</b>	<b>80,550</b>	<b>6%</b>	<b>4,500</b>
<b>517</b>	<b>COMMUNICATIONS</b>					
Hilliard	517-A · Telephone	25,000	26,000	26,000	4%	1,000
Irving	517-B · Dispatch including CAD Service	101,004	101,004	140,000	39%	38,996
Hilliard	517-C · Pagers + Voice Mail	1,300	2,742	1,000	-23%	(300)
Hilliard	517-D · Cell Phones	11,000	7,504	5,000	-55%	(6,000)
Irving	517-E · MERA Operating Costs	39,620	39,856	41,213	4%	1,593
Irving	517-F · MERA Bond Service	51,779	51,774	51,774	0%	(5)
Irving	517-G · Internet/IDSL	27,500	31,722	35,000	27%	7,500
Hilliard	517-I · Phone Repairs/Replacement	2,500	264	2,500	0%	0
Irving	517-K · MERA-New Project Financing	5,430	5,430	5,430	0%	0
Irving	517-L · MDC Connection	5,568	3,815	5,000	-10%	(568)
Irving	517-M · MDC Service Contract	7,337	7,337	7,337	0%	0
	<b>Subtotals</b>	<b>278,038</b>	<b>277,448</b>	<b>320,254</b>	<b>15%</b>	<b>42,216</b>

LINE ITEM SUMMARY DESCRIPTION		FINAL 2013/2014	Estimated 2013/14	FINAL 2014/2015	% +/-	\$ Incr/(Decr) PY Budget
<b>518</b>	<b>UTILITIES</b>					
Allen	518-A · PG&E Station 4	12,000	12,000	12,000	0%	0
Allen	518-B · PG&E Station 9	16,000	16,000	18,000	13%	2,000
Allen	518-C · MMWD Station 4	1,800	1,800	1,800	0%	0
Allen	518-D · MMWD Station 9	2,400	2,400	2,400	0%	0
Allen	518-E · Richardson Bay Sanitation	1,200	1,200	2,350	96%	1,150
Allen	518-F · PG&E Station 1	7,500	7,500	5,000	-33%	(2,500)
Allen	518-G · MMWD - Station 1	1,800	1,800	1,800	0%	0
Allen	518-H · Sanitation - Station 1	2,200	2,313	2,500	14%	300
	<b>Subtotals</b>	<b>44,900</b>	<b>45,013</b>	<b>45,850</b>	<b>2%</b>	<b>950</b>
<b>520</b>	<b>BUILDINGS &amp; GROUNDS MAINTENANCE</b>					
Frazier	520-B · Janitorial Supplies	15,500	18,500	18,000	16%	2,500
Allen	520-C · Unscheduled Repairs & Maint.	17,500	17,500	20,000	14%	2,500
Allen	520-D · Sprinklers/Alarm System	3,000	3,000	2,000	-33%	(1,000)
Allen	520-E · Elevator Contract	4,500	4,570	5,000	11%	500
Allen	520-G · Pest Control	2,300	2,300	2,300	0%	0
Allen	520-H · Carpets - Cleaning	2,600	2,600	2,600	0%	0
Allen	520-J · Bed Replacement	2,300	2,300	2,300	0%	0
Frazier	520-K · Kitchen Supplies	2,500	2,500	2,500	0%	0
Allen	520-L · Sign Changes	650	0	650	0%	0
	<b>Subtotals</b>	<b>50,850</b>	<b>53,270</b>	<b>55,350</b>	<b>9%</b>	<b>4,500</b>
<b>521</b>	<b>EQUIPMENT MAINTENANCE</b>					
Coleman	521-A Radio Repair	12,000	12,000	12,000	0%	0
Falk	521-B Air Pak Maintenance	2,800	2,800	3,800	36%	1,000
Kim	521-C Office Equipment Maintenance	750	2,000	750	0%	0
Allen	521-E Mechanical systems - Contracts	16,000	1,133	16,000	0%	0
Allen	521-H Repairs & Unscheduled Maintenance	10,000	10,000	10,500	5%	500
Allen	521-I Ladder Testing	3,000	1,148	3,000	0%	0
Pasquale	521-J Portable Equipment	4,000	4,000	4,000	0%	0
Allen	521-K Extinguishers/annual maintenance	900	900	900	0%	0
Moore	521-M Gym Equipment Maintenance/Repairs	3,500	3,500	3,500	0%	0
Kim	521-O Copier maint contract - STA 9	5,000	6,500	5,750	15%	750
Falk	521-R Hose Maintenance/Nozzle & Fittings Repair	1,200	1,200	1,200	0%	0
Moran	521-V Gas Detector Calibration Gas and Sensors	500	1,782	500	0%	0
Bouchard	521-W Dive Team Maintenance	9,000	10,620	9,000	0%	0
	<b>Subtotals</b>	<b>68,650</b>	<b>57,583</b>	<b>70,900</b>	<b>3%</b>	<b>2,250</b>
<b>521-1</b>	<b>VEHICLE MAINTENANCE</b>					
Allen	521-1A · Vehicle Repair	75,000	125,000	95,000	27%	20,000
Allen	521-1B · Fuel	40,000	40,000	40,000	0%	0
Bouchard	521-1C · Marine Division	25,000	15,000	25,000	0%	0
Bouchard	521-1D · Fireboat Docking Fee	3,000	3,322	3,480	16%	480
	<b>Subtotals</b>	<b>143,000</b>	<b>183,322</b>	<b>163,480</b>	<b>14%</b>	<b>20,480</b>
<b>522</b>	<b>MISCELLANEOUS EXPENSES</b>					
Hilliard	522-A · Prevention	500	0	500	0%	0
Allen	522-B · Logistics	500	0	500	0%	0
Irving	522-C · Administration	500	0	500	0%	0
Barnes	522-D · Training	500	0	500	0%	0
?	522-G · Safety	500	0	500	0%	0
	<b>Subtotals</b>	<b>2,500</b>	<b>0</b>	<b>2,500</b>	<b>0%</b>	<b>0</b>
<b>523</b>	<b>SPECIALIZED SERVICES</b>					
Kim	523-A · Board Per Diem	8,400	7,500	8,400	0%	0
Schiffmann	523-B · Payroll Processing/Bank Fees	9,000	9,639	10,000	11%	1,000
Irving	523-C · Legal/Professional Fees	30,000	76,110	50,000	67%	20,000
Kim	523-D · Legal Postings	1,500	430	1,500	0%	0
Kim	523-E · Elections	30,000	21,842	0	-100%	(30,000)
Irving	523-F · Haz Mat JPA	6,450	6,941	6,941	8%	491
Schiffmann	523-G · Tax Collection Fees	218,000	157,144	160,000	-27%	(58,000)

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	523-H · Flu Shots	400	0	400	0%	0
Kim	523-J · District Dinner	6,500	323	13,500	108%	7,000
	523-K · New Employment	9,300	25,837	9,300	0%	0
Kim	523-L · Computer Consulting Services	20,000	41,665	41,665	108%	21,665
Schiffmann	523-M · Audit	10,500	11,842	10,500	0%	0
Irving	523-N · Parcel Tax Refunds	3,000	0	3,000	0%	0
	523-P · Dept. Physical Exams	32,000	21,900	32,000	0%	0
Irving	523-Q · Fitness Testing	27,000	27,000	27,000	0%	0
Hilliard	523-R · Fire Investigation JPA	2,000	0	2,000	0%	0
Irving	523-S · LAFCO Operating Expenses	4,827	4,827	4,827	0%	0
Irving	523-T · Team Building	7,000	6,766	7,000	0%	0
Pasquale	523-U · Volunteer Physicals	7,000	5,772	7,000	0%	0
Barnes	523-X · Promotional Test	4,400	4,400	4,400	0%	0
Irving	523-Z · Disaster Preparedness	20,000	11,830	10,000	-50%	(10,000)
Schiffmann	523-ZA · Actuary	7,500	4,000	0	-100%	(7,500)
Hilliard	523-ZB · Vegetation Management	10,000	10,000	10,000	0%	0
Hilliard	523-ZC · Fire Prevention	8,000	8,000	9,000	13%	1,000
Kim	523-ZD · Scanning Service	5,000	771	0	-100%	(5,000)
Irving	523-ZF · Battalion Chief/Outside Services	138,479	127,066	33,200	-76%	(105,279)
C. Hilliard	523-ZG · Public Outreach	5,000	2,088	5,000	0%	0
	<b>Subtotals</b>	<b>631,256</b>	<b>593,693</b>	<b>466,633</b>	<b>-26%</b>	<b>(164,623)</b>
	<b>524 INSURANCE</b>					
Allen	524-A · Comprehensive Insurance	73,217	73,344	82,000	12%	8,783
Kim	524-B · Volunteer Insurance	2,800	3,262	3,500	25%	700
	<b>Subtotals</b>	<b>76,017</b>	<b>76,606</b>	<b>85,500</b>	<b>12%</b>	<b>9,483</b>
	<b>526 TRAINING &amp; CONFERENCES</b>					
Barnes	526-A · Training	48,350	48,350	48,350	0%	0
Barnes	526-B · Safety	5,075	4,651	5,075	0%	0
Barnes	526-I · EMS Recertifications	4,500	69	4,500	0%	0
	<b>Subtotals</b>	<b>57,925</b>	<b>53,070</b>	<b>57,925</b>	<b>0%</b>	<b>0</b>
	<b>526-1 MEMBERSHIPS/CONFERENCES</b>					
Kim	526-1A · General	3,000	1,229	3,000	0%	0
Kim	526-1B · FDAC	440	440	440	0%	0
Kim	526-1C · Costco	110	110	110	0%	0
	<b>Subtotals</b>	<b>3,550</b>	<b>1,779</b>	<b>3,550</b>	<b>0%</b>	<b>0</b>
	<b>526-2 MEETINGS, MEALS &amp; TRAVEL EXPENSES</b>					
Kim	526-2A · Food/Meetings/Training	5,550	5,550	5,550	0%	0
Kim	526-2B · Transportation/Bridge Tolls	1,600	1,600	1,600	0%	0
Pasquale	526-2C · Bi-Monthly Reserve Meeting	1,000	1,000	1,000	0%	0
Irving	526-2D · Strike Team Expenses	3,000	672	3,000	0%	0
	<b>Subtotal</b>	<b>11,150</b>	<b>8,822</b>	<b>11,150</b>	<b>0%</b>	<b>0</b>
	<b>527 RENT</b>					
Irving	527 · RENT	100,000	100,000	100,000	0%	0
	<b>Subtotal</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>0%</b>	<b>0</b>
	<b>585 LOAN PAYMENTS</b>					
	SCBA Equipment Payment	51,301	51,301	53,097	4%	1,796
	SCBA Loan Interest	7,568	7,568	5,773	-24%	(1,795)
	<b>Total - SCBA Payments</b>	<b>58,869</b>	<b>58,869</b>	<b>58,870</b>	<b>0%</b>	<b>1</b>
	<b>589 Contingency</b>	<b>50,000</b>	<b>0</b>	<b>50,000</b>		<b>50,000</b>
	<b>OPERATING BUDGET</b>	<b>1,701,080</b>	<b>1,637,078</b>	<b>1,624,837</b>	<b>-4%</b>	<b>\$ (76,243)</b>
	<b>TOTAL SALARIES/BENEFITS &amp; OPERATING BUDGET</b>	<b>11,916,390</b>	<b>12,262,195</b>	<b>12,500,247</b>	<b>4.9%</b>	<b>\$ 583,857</b>

LINE ITEM SUMMARY DESCRIPTION		FINAL 2013/2014	Estimated 2013/14	FINAL 2014/2015	% +/-	\$ Incr/(Decr) PY Budget
<b>583-4</b>	<b>CAPITAL EQUIPMENT</b>					
	<b>2013-14 EQUIPMENT:</b>					
Bouchard	Water Rescue Equipment	4,000	4,000			
Fischer	Hose	10,000	10,000			
Coleman	Radios	10,000	10,000			
O'Reilly	Hydrants	33,000	33,000			
Kim	Workstations	4,750	5,688			
Gloeckner	Radiation Dosimeter	7,250	7,182			
Allen	Washer Extractor	7,500	7,375			
Allen	Truck Equipment Replacement	15,000	3,212			
Bouchard	Dive Team Equipment Replacement	13,000	13,000			
	<b>2013-14 EQUIPMENT TOTAL:</b>	<b>104,500</b>	<b>93,457</b>			
	<b>2014-15 REQUESTED EQUIPMENT:</b>					
Fischer	Hose			10,000		
Coleman	Radios			10,000		
O'Reilly	Hydrants			33,000		
Hilliard	Knox Box Key Replacement			4,000		
Barnes	Non-SMEMPS EMS Equipment 583-4B			5,000		
Kim	Printer/Scanner/Fax Station 4 & 9			1,000		
Kim	Sta 4 Chairs			5,000		
	<b>2014-15 REQUESTED EQUIPMENT TOTAL:</b>			<b>68,000</b>	<b>-35%</b>	<b>\$ (36,500)</b>
	<b>BUDGET SUBTOTAL:</b>	<b>11,912,021</b>	<b>12,355,652</b>	<b>12,568,247</b>	<b>5%</b>	<b>\$ 547,357</b>
	<b>AVAILABLE TO FUND RESERVES</b>	<b>599,069</b>	<b>661,546</b>	<b>490,693</b>	<b>-16%</b>	<b>\$ (108,376)</b>
<b>583-5</b>	<b>FUNDED FROM RESERVES 13-14</b>					
Martinez	Garage Floor Epoxy	5,000	0			
Allen	Chevy Pickup	50,000	50,000			
Barnes	Telestaff	16,000	15,000			
Allen	Station 4 Remodel	175,000	0			
Martinez	Sta 1 Sign	7,000	3,000			
	<b>Total Reserves 13/14</b>	<b>253,000</b>	<b>68,000</b>			
	<b>FUNDED FROM RESERVES 14/15</b>					
Allen	Station 4 Remodel			175,000		
Martinez	Garage Floor Epoxy			10,000		
Allen	Type 3			400,000		
Bouchard	IRB			25,000		
Barnes	Telestaff			10,000		
	<b>TOTAL - Reserves</b>			<b>620,000</b>	<b>145%</b>	<b>\$ 367,000</b>
	<b>TOTAL EXPENDITURES</b>	<b>12,273,890</b>	<b>12,423,652</b>	<b>13,188,247</b>	<b>7%</b>	<b>914,357</b>
	<b>Net Change</b>	<b>237,200</b>	<b>593,546</b>	<b>-129,307</b>	<b>-155%</b>	<b>-366,507</b>