

**SOUTHERN MARIN FIRE PROTECTION DISTRICT  
BUDGET DETAIL**

<b>BUDGET - LINE ITEM SUMMARY</b>		<b>BUDGET</b>	<b>BUDGET</b>	<b>% +/-</b>	<b>\$ Incr/(Decr)</b>	<b>ACTUAL</b>
<b>DESCRIPTION</b>		<b>2014/2015</b>	<b>2015/2016</b>	<b>14/15</b>	<b>14/15 Budget</b>	<b>as of 6/30/16</b>
<b>REVENUES</b>				<b>Budget</b>		
Schiffmann	Property Taxes	10,477,461	11,261,000	7%	783,539	11,501,025
Schiffmann	Special Assessment	869,000	850,000	-2%	(19,000)	869,415
Schiffmann	ERAF	749,387	750,000	0%	613	786,676
Schiffmann	Interest	5,500	7,000	27%	1,500	15,839
Schiffmann	Grant Funds	25,000	0	-100%	(25,000)	0
	<i>General Revenues:</i>					
Schiffmann	Ambulance Service (SMEmps)	521,187	484,039	-7%	(37,148)	484,039
Schiffmann	Cell Site Rental	117,000	87,000	-26%	(30,000)	100,977
Schiffmann	OT Reimbursements	150,000	475,000	217%	325,000	521,839
Schiffmann	Plan Fees	55,000	90,000	64%	35,000	100,751
Schiffmann	GGNRA	322,592	322,592	0%	0	322,592
Schiffmann	SFD OPEB Payment	58,000	58,000	0%	0	58,000
Schiffmann	Other General Revenues	53,000	72,000	36%	19,000	150,481
Schiffmann	Total General Revenues:	1,276,779	1,588,631	24%	311,852	1,738,679
	<b>Total Revenues</b>	<b>13,403,127</b>	<b>14,456,631</b>	<b>7.9%</b>	<b>1,053,504</b>	<b>14,911,633</b>
<b>SALARIES &amp; BENEFITS</b>						
<b>501</b>	<b>SALARIES</b>					
Schiffmann	501-A · Base Salaries	4,610,000	4,850,000	5%	240,000	4,910,972
Schiffmann	501-B · Sick Buy-Out	0	40,000	#DIV/0!	40,000	16,160
Schiffmann	501-C · Vacation Buy-Out	0	56,000	#DIV/0!	56,000	57,334
	<b>Subtotals</b>	<b>4,610,000</b>	<b>4,946,000</b>	<b>7%</b>	<b>336,000</b>	<b>4,984,466</b>
<b>501-O</b>	<b>OVERTIME</b>					
Tubbs	501-0A · Overtime	949,000	1,400,000	48%	451,000	1,588,699
Schiffmann	501-0B · FLSA	120,000	126,000	5%	6,000	242,323
Tubbs	501-0C · Out of Grade	17,000	25,000	47%	8,000	17,709
	<b>Subtotals</b>	<b>1,086,000</b>	<b>1,551,000</b>	<b>43%</b>	<b>465,000</b>	<b>1,848,732</b>
<b>504</b>	<b>BENEFITS</b>					
Schiffmann	504-A · Health Benefits	1,115,000	1,045,000	-6%	-70,000	998,744
Schiffmann	504-AB · Retiree Health Savings	0	20,000	#DIV/0!	20,000	0
Schiffmann	504-AA · Retiree Medical	305,000	332,000	9%	27,000	327,858
Schiffmann	504-AAA · Retiree Medical (OPEB)	370,000	343,000	-7%	-27,000	365,000
Kim	504-B · Dental	110,000	115,000	5%	5,000	99,664
Kim	504-C · Vision	10,000	11,000	10%	1,000	9,796
Schiffmann	504-D · Holiday Pay	235,000	227,000	-3%	-8,000	220,787
Schiffmann	504-E · District Share Retirement	1,920,000	2,105,000	10%	185,000	2,072,079
Schiffmann	504-G · Educational Allowance	220,000	229,000	4%	9,000	221,371
Schiffmann	504-H · Clothing Allowance	20,000	20,400	2%	400	20,400
Schiffmann	504-K · Workers Compensation	478,500	516,000	8%	37,500	514,250
Schiffmann	504-L · Def.Comp. Employer %	230,000	250,000	9%	20,000	243,983
Kim	504-N · Long Term Disability	12,000	12,500	4%	500	13,273
Kim	504-O · Long Term Care Insurance	22,600	23,750	5%	1,150	22,815
Schiffmann	504-S · Longevity	17,000	8,000	-53%	-9,000	9,846
Schiffmann	504-V · W/C Payroll Audit Adjustment	15,400	31,000	101%	15,600	39,215
Kim	504-X · Life Insurance	8,000	7,250	-9%	-750	7,918
Schiffmann	504-Y · Payroll Taxes	97,000	105,000	8%	8,000	94,112
	<b>Subtotals</b>	<b>5,186,410</b>	<b>5,400,900</b>	<b>4%</b>	<b>214,490</b>	<b>5,281,111</b>
	<b>SALARY &amp; BENEFITS TOTAL:</b>	<b>10,882,410</b>	<b>11,897,900</b>	<b>9%</b>	<b>1,015,490</b>	<b>12,114,308</b>

BUDGET - LINE ITEM SUMMARY		BUDGET	BUDGET	% +/-	\$ Incr/(Decr)	ACTUAL
DESCRIPTION		2014/2015	2015/2016	14/15 Budget	14/15 Budget	as of 6/30/16
<b>OPERATING BUDGET</b>						
<b>511</b>	<b>OFFICE EXPENSE</b>					
Kim	511-A · General Office Supply	8,000	7,000	-13%	-1,000	6,353
Kim	511-B · Copier/Printer Expenses	1,500	2,200	47%	700	1,984
Pope	511-C · Maps & Run Books	3,500	500	-86%	-3,000	110
	<b>Subtotals</b>	<b>13,000</b>	<b>9,700</b>	<b>-25%</b>	<b>-3,300</b>	<b>8,448</b>
<b>512</b>	<b>POSTAGE</b>					
Kim	512 · Postage	2,600	2,000	-23%	-600	2,121
	<b>Subtotals</b>	<b>2,600</b>	<b>2,000</b>	<b>-23%</b>	<b>-600</b>	<b>2,121</b>
<b>513</b>	<b>SPECIAL DEPARTMENTAL EXPENSE</b>					
Kim	513-C · Public Education	3,800	3,000	-21%	-800	2,973
Kim	513-F · Subscriptions	800	400	-50%	-400	571
Kim	513-G · Awards	4,000	3,200	-20%	-800	4,160
Kim	513-H · Office Equipment Replacement	2,000	2,000	0%	0	1,944
Barnes	513-L · Photos	1,200	4,000	233%	2,800	3,897
Kim	513-O · Misc. Celebrations/flowers	800	400	-50%	-400	272
Kim	513-P · Shift Calendars	375	350	-7%	-25	245
Frazier	513-Q · Station Flags	750	700	-7%	-50	879
O'Reilly	513-S · Hydrant Supplies	3,000	4,000	33%	1,000	624
Tubbs	513-T · Computer Upgrades/Programs	11,500	8,000	-30%	-3,500	2,217
Tubbs	513-U · Misc. Computer Supplies	1,500	1,500	0%	0	1,150
Tubbs	513-V · Software Subscriptions Services		42,500	#DIV/0!	42,500	42,164
	<b>Subtotals</b>	<b>36,725</b>	<b>71,050</b>	<b>93%</b>	<b>34,325</b>	<b>61,097</b>
<b>515</b>	<b>CLOTHING &amp; PERSONNEL SUPPLIES</b>					
Sullivan	515-A · Uniforms/Boots	14,750	19,600	33%	4,850	20,574
Kim	515-B · Badges	1,500	1,500	0%	0	1,879
	515-D · Helmets, Gloves, Eye Protection	8,000	0	-100%	-8,000	0
Martinez	515-F · Reserve Uniforms & Equipment	4,500	4,500	0%	0	5,232
Martinez	515-G · Structure Clothing	27,000	36,000	33%	9,000	36,000
Martinez	515-H · Misc Repairs/struc cloth	2,500	12,100	384%	9,600	12,100
Martinez	515-I · Wildland - Safety Clothing	3,000	6,000	100%	3,000	5,073
Pasquale	515-M · Linens	800	800	0%	0	439
Martinez	515-N · Strike Team Equipment (OOC)	2,500	3,400	36%	900	3,305
Moran	515-O · Raingear	1,000	1,000	0%	0	1,013
Martinez	515-P · New Employees	8,000	8,000	0%	0	10,352
Martinez	515-T · Wildland Shelters	1,500	1,500	0%	0	1,513
Pasquale	515-U · Swiftwater Rescue Gear	2,500	2,500	0%	0	3,379
Pasquale	515-V · USAR Equipment	3,000	3,000	0%	0	0
	<b>Subtotals</b>	<b>80,550</b>	<b>99,900</b>	<b>24%</b>	<b>19,350</b>	<b>100,559</b>
<b>517</b>	<b>COMMUNICATIONS</b>					
Hilliard	517-A · Telephone	26,000	36,000	38%	10,000	21,539
Tubbs	517-B · Dispatch including CAD Service	140,000	169,222	21%	29,222	177,647
Hilliard	517-C · Pagers + Voice Mail	1,000	700	-30%	-300	678
Hilliard	517-D · Cell Phones	5,000	6,000	20%	1,000	7,470
Tubbs	517-E · MERA Operating Costs	41,213	43,713	6%	2,500	43,713
Tubbs	517-F · MERA Bond Service	51,774	51,786	0%	12	51,791
Barnes	517-G · Internet/IDSL	35,000	16,000	-54%	-19,000	15,718
Hilliard	517-I · Phone Repairs/Replacement	2,500	2,500	0%	0	1,658
Tubbs	517-K · MERA-New Project Financing	5,430	5,430	0%	0	5,430
Tubbs	517-L · MDC Connection	5,000	9,100	82%	4,100	4,152
Barnes	517-M · MDC Service Contract	7,337	8,500	16%	1,163	7,707
	<b>Subtotals</b>	<b>320,254</b>	<b>348,951</b>	<b>9%</b>	<b>28,697</b>	<b>337,502</b>

BUDGET - LINE ITEM SUMMARY		BUDGET	BUDGET	% +/-	\$ Incr/(Decr)	ACTUAL
DESCRIPTION		2014/2015	2015/2016	14/15 Budget	14/15 Budget	as of 6/30/16
<b>518</b>	<b>UTILITIES</b>					
Pasquale	518-A · PG&E Station 4	12,000	12,000	0%	0	13,342
Pasquale	518-B · PG&E Station 9	18,000	15,000	-17%	-3,000	14,644
Pasquale	518-C · MMWD Station 4	1,800	1,800	0%	0	1,715
Pasquale	518-D · MMWD Station 9	2,400	1,800	-25%	-600	1,693
Pasquale	518-E · Richardson Bay Sanitation	2,350	600	-74%	-1,750	666
Pasquale	518-F · PG&E Station 1	5,000	5,000	0%	0	6,311
Pasquale	518-G · MMWD - Station 1	1,800	1,800	0%	0	2,467
Pasquale	518-H · Sanitation - Station 1	2,500	5,000	100%	2,500	3,824
	<b>Subtotals</b>	<b>45,850</b>	<b>43,000</b>	<b>-6%</b>	<b>-2,850</b>	<b>44,662</b>
<b>520</b>	<b>BUILDINGS &amp; GROUNDS MAINTENANCE</b>					
Frazier	520-B · Janitorial Supplies	18,000	23,000	28%	5,000	16,577
Pasquale	520-C · Unscheduled Repairs & Maint.	20,000	20,000	0%	0	26,061
Pasquale	520-D · Sprinklers/Alarm System	2,000	2,400	20%	400	1,929
Pasquale	520-E · Elevator Contract	5,000	5,000	0%	0	5,257
Pasquale	520-H · Carpets - Cleaning	2,600	3,000	15%	400	750
Pasquale	520-J · Bed Replacement	2,300	0	-100%	-2,300	0
Frazier	520-K · Kitchen Supplies	2,500	3,000	20%	500	2,258
Pasquale	520-L · Sign Changes	650	650	0%	0	1,062
	<b>Subtotals</b>	<b>55,350</b>	<b>57,050</b>	<b>3%</b>	<b>1,700</b>	<b>53,893</b>
<b>521</b>	<b>EQUIPMENT MAINTENANCE</b>					
Coleman	521-A · Radio Repair	12,000	10,000	-17%	-2,000	6,904
Falk	521-B · Air Pak Maintenance	3,800	5,650	49%	1,850	5,886
Kim	521-C · Office Equip. Maint.	750	250	-67%	-500	0
Pasquale	521-E · Mechanical Systems - Contract	16,000	6,000	-63%	-10,000	10,245
Pasquale	521-H · Repairs & Unscheduled Maint.	10,500	15,000	43%	4,500	20,292
Pasquale	521-I · Ladder Testing	3,000	3,000	0%	0	946
Treat	521-J · Portable Equipment	4,000	6,000	50%	2,000	4,518
Pasquale	521-K · Extinguishers/Annual Maint.	900	900	0%	0	704
Moore	521-M · Gym Equipment Maintenance	3,500	6,350	81%	2,850	5,885
Kim	521-O · Copier Maint. Contract - Sta 9	5,750	7,000	22%	1,250	9,279
Falk	521-R · Hose Maint/Nozzle & Fittings	1,200	1,000	-17%	-200	869
Bouchard	521-W · Dive Team Maintenance	9,000	8,300	-8%	-700	7,258
	<b>Subtotals</b>	<b>70,900</b>	<b>69,450</b>	<b>-2%</b>	<b>-1,450</b>	<b>72,787</b>
<b>521-1</b>	<b>VEHICLE MAINTENANCE</b>					
Pasquale	521-1A · Vehicle Repair	95,000	95,000	0%	0	103,753
Pasquale	521-1B · Fuel	40,000	40,000	0%	0	30,754
Bouchard	521-1C · Marine Division	25,000	22,000	-12%	-3,000	20,537
Schiffmann	521-1D · Fireboat Docking Fee	3,480	3,532	1%	52	3,532
	<b>Subtotals</b>	<b>163,480</b>	<b>160,532</b>	<b>-2%</b>	<b>-2,948</b>	<b>158,576</b>
<b>522</b>	<b>MISCELLANEOUS EXPENSES</b>					
Hilliard	522-A · Prevention	500	0	-100%	-500	0
Pasquale	522-B · Logistics	500	500	0%	0	455
Tubbs	522-C · Administration	500	500	0%	0	304
Barnes	522-D · Training	500	500	0%	0	119
	<b>Subtotals</b>	<b>2,500</b>	<b>1,500</b>	<b>-40%</b>	<b>-1,000</b>	<b>879</b>
<b>523</b>	<b>SPECIALIZED SERVICES</b>					
Kim	523-A · Board Per Diem	8,400	8,400	0%	0	6,400
Schiffmann	523-B · Payroll Processing/Bank Fees	10,000	10,500	5%	500	10,615
Tubbs	523-C · Legal/Professional Fees	50,000	67,000	34%	17,000	149,594
Kim	523-D · Legal Postings	1,500	500	-67%	-1,000	251
Kim	523-E · Elections	0	23,000	#DIV/0!	23,000	35,583
Tubbs	523-F · Haz Mat JPA	6,941	6,941	0%	0	6,900
Schiffmann	523-G · Tax Collection Fees	160,000	190,000	19%	30,000	161,139
Barnes	523-H · Flu Shots	400	3,000	650%	2,600	166
Kim	523-J · District Dinner	13,500	8,000	-41%	-5,500	7,781

BUDGET - LINE ITEM SUMMARY		BUDGET	BUDGET	% +/-	\$ Incr/(Decr)	ACTUAL
DESCRIPTION		2014/2015	2015/2016	14/15 Budget	14/15 Budget	as of 6/30/16
Barnes	523-K · New Employment	9,300	12,500	34%	3,200	10,223
Kim	523-L · Computer Consulting Services	41,665	30,000	-28%	-11,665	26,318
Schiffmann	523-M · Audit	10,500	10,500	0%	0	12,309
Kim	523-N · Parcel Tax Refunds	3,000	600	-80%	-2,400	720
Barnes	523-P · Dept. Physical Exams	32,000	35,000	9%	3,000	25,808
Golden	523-Q · Fitness Testing	27,000	28,100	4%	1,100	13,045
Hilliard	523-R · Fire Investigation JPA	2,000	2,000	0%	0	15
Tubbs	523-S · LAFCO Operating Expenses	4,827	5,481	14%	654	7,332
Tubbs	523-T · Team Building	7,000	7,000	0%	0	7,480
Pasquale	523-U · Volunteer Physicals	7,000	7,000	0%	0	0
Barnes	523-X · Promotional Test	4,400	3,500	-20%	-900	0
Tubbs	523-Z · Disaster Preparedness	10,000	10,000	0%	0	4,965
Schiffmann	523-ZA · Actuary	0	4,000	#DIV/0!	4,000	4,000
Hilliard	523-ZB · Vegetation Management	10,000	10,000	0%	0	9,970
Hilliard	523-ZC · Fire Prevention	9,000	10,000	11%	1,000	10,898
C. Hilliard	523-ZG · Public Outreach	5,000	5,000	0%	0	1,850
	<b>Subtotal</b>	<b>520,793</b>	<b>498,022</b>	<b>-4%</b>	<b>-22,771</b>	<b>513,362</b>
<b>524</b>	<b>INSURANCE</b>					
Pasquale	524-A · Comprehensive Insurance	82,000	90,200	10%	8,200	84,696
Kim	524-B · Volunteer Insurance	3,500	0	-100%	-3,500	0
	<b>Subtotal</b>	<b>85,500</b>	<b>90,200</b>	<b>5%</b>	<b>4,700</b>	<b>84,696</b>
<b>526</b>	<b>TRAINING &amp; CONFERENCES</b>					
Barnes	526-A · Training	48,350	67,000	39%	18,650	70,001
Barnes	526-B · Safety	5,075	0	-100%	-5,075	0
Barnes	526-I · EMS Recertifications	4,500	3,100	-31%	-1,400	2,495
	<b>Subtotal</b>	<b>57,925</b>	<b>70,100</b>	<b>21%</b>	<b>12,175</b>	<b>72,496</b>
<b>526-1</b>	<b>MEMBERSHIPS/CONFERENCES</b>					
Kim	526-1A · General	3,000	1,600	-47%	-1,400	1,165
Kim	526-1B · FDAC	440	440	0%	0	440
Kim	526-1C · Costco	110	110	0%	0	110
	<b>Subtotal</b>	<b>3,550</b>	<b>2,150</b>	<b>-39%</b>	<b>-1,400</b>	<b>1,715</b>
<b>526-2</b>	<b>MEETINGS, MEALS &amp; TRAVEL EXPENSES</b>					
Kim	526-2A · Food/Meetings/Training	5,550	5,550	0%	0	4,942
Kim	526-2B · Transportation/Bridge Tolls	1,600	1,250	-22%	-350	2,685
Pasquale	526-2C · Bi-Monthly Reserve Meeting	1,000	1,000	0%	0	0
Tubbs	526-2D · Strike Team Expenses	3,000	3,000	0%	0	2,971
	<b>Subtotal</b>	<b>11,150</b>	<b>10,800</b>	<b>-3%</b>	<b>-350</b>	<b>10,598</b>
<b>527</b>	<b>RENT</b>					
Tubbs	527 · RENT	100,000	100,000	0%	0	100,000
	<b>Subtotal</b>	<b>100,000</b>	<b>100,000</b>	<b>0%</b>	<b>0</b>	<b>100,000</b>
<b>585</b>	<b>LOAN PAYMENTS</b>					
	<b>Subtotal</b>	<b>58,870</b>	<b>58,869</b>	<b>0%</b>	<b>-1</b>	<b>58,870</b>
<b>589</b>	<b>589 · CONTINGENCY</b>	<b>50,000</b>	<b>50,000</b>	<b>0%</b>	<b>0</b>	<b>41,543</b>
	<b>OPERATING BUDGET</b>	<b>1,678,997</b>	<b>1,743,274</b>	<b>4%</b>	<b>64,277</b>	<b>\$ 1,723,804</b>
<b>TOTAL SALARIES/BENEFITS &amp; OPERATING BUDGET</b>		<b>12,561,407</b>	<b>13,641,174</b>	<b>8.6%</b>	<b>1,079,767</b>	<b>\$ 13,838,112</b>

BUDGET - LINE ITEM SUMMARY		BUDGET	BUDGET	% +/-	\$ Incr/(Decr)	ACTUAL
DESCRIPTION		2014/2015	2015/2016	14/15 Budget	14/15 Budget	as of 6/30/16
<b>CAPITAL BUDGET - LINE ITEM SUMMARY</b>						
TOTAL OPERATING BUDGET		12,561,407	13,641,174	9%	1,079,767	13,838,112
<b>525</b>	<b>GRANT-FUNDED EXPENDITURES</b>					
	525-A · Grant-Funded Expenditures	25,000	0	-100%	-25,000	0
	<b>Subtotal</b>	<b>25,000</b>	<b>0</b>	<b>-100%</b>	<b>-25,000</b>	<b>0</b>
<b>583-4</b>	<b>CAPITAL EQUIPMENT</b>					
	<b>EQUIPMENT:</b>					
Kim	583-4A · Admin Infrastructure (Intranet/Internet transition)		25,000	#DIV/0!	25,000	\$ 23,101
Barnes	583-4B · Non-SMEMPS EMS Equipment	5,000		-100%	-5,000	\$ -
Hilliard	583-4C · Knox Box Key Replacement	4,000	1,000	-75%	-3,000	\$ -
O'Reilly	583-4D · Hydrants	33,000	33,000	0%	0	\$ -
Fischer	583-4F · Hoses	10,000	22,000	120%	12,000	\$ 18,599
Pasquale	583-4G · Gas Detectors, Sensors		4,200	#DIV/0!	4,200	\$ 4,366
Coleman	583-4H · Radios	10,000	17,450	75%	7,450	\$ 12,922
Kim	583-4K · Office Equipment	1,000		-100%	-1,000	\$ -
Kim	583-4P · Station 4 Chairs	5,000		-100%	-5,000	\$ -
Barnes	583-4R · New Workstations		3,500	#DIV/0!	3,500	\$ 4,525
Barnes	583-4V · MDC iPad Program		4,050	#DIV/0!	4,050	\$ 5,388
	<b>Equipment Total</b>	<b>68,000</b>	<b>110,200</b>	<b>62%</b>	<b>42,200</b>	<b>68,902</b>
	<b>OPERATING BUDGET TOTAL</b>	<b>12,654,407</b>	<b>13,751,374</b>	<b>9%</b>	<b>1,096,967</b>	<b>13,907,014</b>
	<b>AVAILABLE TO FUND RESERVES</b>	<b>748,720</b>	<b>705,257</b>	<b>-6%</b>	<b>-43,463</b>	<b>1,004,619</b>
<b>583-5</b>	<b>FUNDED FROM RESERVES</b>					
Pasquale	583-5H · Other Repairs	10,000	40,000	300%	30,000	-
Pasquale	583-5J · New Apparatus	25,000		-100%	-25,000	-
Pasquale	583-5E · Type One Engine	600,000		-100%	-600,000	-
Barnes	583-5U · Telestaff	10,000	28,268	183%	18,268	28,998
Pasquale	583-5V · Station 4 Remodel	175,000	142,130	-19%	-32,870	-
Tubbs	583-5W · Miscellaneous One-Time Projects		45,000	#DIV/0!	45,000	39,318
	<b>Reserves Total</b>	<b>830,000</b>	<b>255,398</b>	<b>-69%</b>	<b>-574,602</b>	<b>68,316</b>
	<b>TOTAL EXPENDITURES</b>	<b>13,484,407</b>	<b>14,006,772</b>	<b>4%</b>	<b>522,365</b>	<b>13,975,330</b>
	<b>Net Cash Flow</b>	<b>-81,280</b>	<b>449,859</b>	<b>-653%</b>	<b>531,139</b>	<b>936,303</b>