

SOUTHERN MARIN FIRE



FINAL BUDGET

FISCAL YEAR 2019/2020

Introduction

To the Board of Directors and the Citizens and Employees of the Southern Marin Fire District.

The reason we exist, as stated in our Mission Statement is, “*The Mission of the Southern Marin Fire District is to contribute to Greater Southern Marin Community’s reputation as a safe, friendly, economically thriving community in which to live, work, learn, play and visit.*”

We achieve our mission by providing the highest quality local and regional community risk reduction, suppression, emergency medical services, rescue, marine response, disaster preparedness and community education services possible within the resources provided to us.

We are professional, proud, compassionate, highly-trained, and committed to utilizing state of the art technology to provide services that meet or exceed the expectations of our community.”

The Fire District has an obligation to utilize taxpayer monies wisely and transparently in fulfilling its prescribed mission to the Community. Today public agencies are under increased scrutiny and it is incumbent on agencies to ensure that are fulfilling their statutory responsibilities and following an ethical standard higher than the general population while managing our community’s assets and resources.

Organizations must develop plans and procedures that support the purpose of their existence and help them achieve this mission. This is accomplished through processes that include a Vision Statement and the setting of Strategic Goals.

While the Mission articulates why we exist, the Vision and Strategic Plan articulate where we are going and how we are getting there. They help ensure that we are focused on our Mission. The mission of an airplane pilot is to safely and efficiently move people from one place to another. To be successful the pilot must know the destination and must develop a plan that will support the successful arrival at the destination and do so in the safest and most economical manner. This is the essence of a Mission, Vision and Strategic Plan. These guiding documents are foundational in the development of a budget – it is the fuel that propels the organization to meeting its mission.

The Vision of the District is detailed in eight distinct categories, they are: 1) Cultural; 2) Mentoring and Succession Planning; 3) Influence and Leadership; 4) Staffing, Equipment & Facilities; 5) Training; 6) Benchmarking; 7) Public Education; and 8) Economic Resiliency.



In 2016 the Board of Directors adopted a new Strategic Plan. This plan was developed using the CPSE/FESSAM's Stakeholder driven process. This simply means that it is an accredited methodology (best industry practice), that solicits input from a variety of external and internal stakeholders. In this fiscal year the District will focus on seven (7) of the nine (9) Strategic Initiatives of the adopted Strategic Plan, with the objective of completing those Initiatives.

Crafting a Budget Proposal is a process which should be based on an equation that ensures we ultimately collect and spend our revenues in a manner in which we responsibly, efficiently and economically deliver and provide our prescribed services, and do so in a wholly transparent environment.



In developing this equation there are foundational elements that we must measure our budget

proposals with. While our Mission Statement articulates why we exist, our Vision Statement and our Strategic Plan provide a roadmap in how we provide those services. Our budget proposal must be in alignment with achieving those strategic objectives that are detailed in the Vision and Strategic Plan.

As part of our vision to become more economically resilient, we use seven specific goals that guide how we developed our budget proposal, in light of the metrics of our Mission, Vision and Strategic Plan.

Those Goals are:

1. Use a Zero Based Budgeting Approach
2. Identify & Eliminate duplication and un-needed expenses
3. Verify Costs, Contracts and Needs
4. Categorize and re-align budget expenses as needed
5. Proposals are targeted to achieve our Vision, Mission and Strategic Plan
6. Build towards target reserve goal / economic resiliency
7. Meet our financial obligations / pay down debt

Message from the Fire Chief

This has been an extraordinary year on many fronts. In November our voters enacted Measure U thereby ensuring a stable source of revenue which will ensure that we can continue our current levels of service, and additionally enhance our services and programs relative to the threats from wildfire. We are grateful for our community's trust in providing this financial support and must endeavor to ensure all our actions reinforce that their trust in us was well-placed.



The fire season again reinforced that we are in a new normal in the State of California. New investments and a re-dedication to our efforts, services, programs and partnerships is essential if we are going to be successful in preparing our community and minimizing the risks from this threat and other disasters.

This year we replaced several pieces of critical apparatus as part of our normal replacement schedule. Our new tiller-ladder truck arrived to replace the current Truck 4; our new Type III Engine arrived and was able to deploy to the fires; a new SMEMPS Rescue truck arrived to replace the retiring Rescue 9, and finally our new fireboat is scheduled to arrive in June 2019.

Our primary objectives this year clearly include our baseline services and programs that are defined in our mission. However, we have also established specific goals and objectives that are directly linked to our adopted vision and strategic plan. Those include:

1. Implement the programs and services promised in the Measure U ordinance.
2. Complete the shared executive management team agreement with the City of Mill Valley.
3. Continue work on Initiatives of the adopted 2016-2020 strategic plan.
4. Complete a facility assessment of Stations 9, 4 & a limited assessment of Station 1.
5. Formalize and adopt a strategic communication plan for our community, (SP #4).
6. Complete the establishment of the Southern Marin Fire District Foundation.
7. Complete the final deployment of Lexipol.

Staff is exceedingly grateful for the leadership and support of our community and Board of Directors. The Board's engagement in key policy issues is critical to the District's success in serving this community.

Respectfully,

Christian Tubbs

Christian Tubbs, Fire Chief
MS, MA, EFO, CFO, CFC, MIFireE

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Organization Overview

The Southern Marin Fire Protection District is an independent fire district as defined in the California Administrative Code, (Fire Protection District Law of 1987 - Health & Safety Code §13800, et seq.). The District was created in 1999 by Marin County LAFCO with the consolidation of the Alto-Richardson Bay Fire Protection District and The Tamalpais Fire Protection District. In June of 2012, the City of Sausalito was annexed into the District by a vote of the citizens of Sausalito.

The area currently served by the District includes the City of Sausalito, Tamalpais Valley, Homestead Valley, Almonte, Alto Bowl, Strawberry, the western 1/4 of the Town of Tiburon (Bel Aire/Blackfield/Reed Heights) and the National Park areas of Fort Baker and the Marin Headlands.

The District is governed by a seven-member board of directors who are elected by the residents on four-year terms. The District operates

out of three stations with a minimum staffing of 15 personnel on duty at all times. We respond to about 4,100 incidents per year, conduct inspections of commercial occupancies, conduct weed abatement inspections, review and approve plan reviews for construction, and participate in a variety of outreach and education programs.

The headquarters station in Strawberry serves as the administrative offices and houses an Engine, Paramedic Medium Rescue, Battalion Chief and a California RTF Swift Water Rescue Unit.

The Tamalpais Valley station houses a Type 1 (all risk) Engine, a Type 3 (Wildland) Engine, Ladder Truck and a Paramedic Ambulance.



The Sausalito station houses an Engine, a Paramedic Ambulance and our Dive Tender Unit. The crews there cross-staff the Fireboat, an Inflatable Rescue Boat, and are members of the Dive Team.

Since 1980, the District has been a member of the Southern Marin Emergency Medical Paramedic System (SMEMPS) Joint Powers agreement.

Through this agreement, the District provides paramedic ambulance service to the Golden Gate National Recreation Area, Muir Beach, Muir Woods National Monument, Throckmorton Ridge and lands in and around Mount Tamalpais State Park, as well as technical rescue services to all of the above areas and the City of Mill Valley and the Tiburon peninsula.



Final Inspection of Truck 4 at Pierce Factory

The Fire District is also a partner in several other regional agreements. This includes the Marin County Haz-Mat JPA which all fire agencies in Marin County contribute funding and staff to.

Fire District's Adopted Vision

A nationally recognized, forward leaning all-risk service provider that delivers excellence in all-hazards risk response, in maintaining strategic community partnerships, in hiring, training and retaining exceptional people, and in implementing efficiencies in service provision to ensure fiscal sustainability, stewardship, and accountability to the communities we serve.

Fire District's Adopted Mission

The Mission of the Southern Marin Fire District is to contribute to Greater Southern Marin Community's reputation as a safe, friendly, economically thriving community in which to live, work, learn, play and visit.

We achieve our mission by providing the highest quality local and regional community risk reduction, suppression, emergency medical services, rescue, marine response, disaster preparedness and community education services possible within the resources provided to us.

We are professional, proud, compassionate, highly trained, and committed to utilizing state of the art technology to provide services that meet or exceed the expectations of our community.

Southern Marin Fire District Organization

The Southern Marin Fire District organization has several distinct areas of services such as Operations, Prevention, Administration, Training, etc. Although most fire agencies define these as *Divisions* and distinctly organize their budget around this structure to better track costs for each of those Divisions, the Southern Marin Fire District has not yet modeled the budget and organization into that formal structure. Currently costs for each of those Divisions in our agency, are spread throughout a single budget structure.

The following is a summary overview of each of these distinct areas of our organization.

Emergency Medical Services

The primary goal of Emergency Medical Services is to ensure that the men and women of the Southern Fire District have the training, education, equipment and supplies necessary to provide excellent pre-hospital care to the citizens and visitors of our communities. The Fire District is part of the Southern Marin Emergency Medical Paramedic System (SMEMPS).

Emergency Medical Services is focused on the medical care provided to the citizens and visitors to the Fire District. This is in part accomplished by our select hiring practices that ensure we hire the best and brightest men and women to serve our community.

The Fire District supports them with contemporary training, equipment medical direction and supervision.

Our EMS system is focused on local State and National trends that may affect the delivery of medical care to our community.

Our EMS system continues to keep current on issues relating to ambulance billing and reimbursement best practices and sharing this information with the California Fire Service.

The 2019/2020 budget secures fiscally responsible funding that keeps all vital programs and systems fully functional.



Risk Reduction ♦ Prevention

Resiliency is one of the most compelling new concepts in fire & life safety, and emergency preparedness; it is the ability to recover from or adjust easily to misfortune or change. It is about preparation, prevention and mitigation strategies that ensure communities and business can return to a normal state as quickly as possible.

Areas of responsibility include: Public Education, Community Risk Reduction, Inspections, Fire Investigation, Wildland Urban Interface (WUI) Awareness, Fire Protection Standards & Code Development, Development and Construction



Reviews, and Code Enforcement. The 2019/2020 budget reflects resources necessary to accomplish the organizational mission. The recent passage of Measure U, which dedicates \$1M towards prevention and risk reduction, will focus these resources on expanding the services and programs delivered by this Division.

The role the Southern Marin Fire District plays is ever increasing and is key to making resilience happen. The Southern Marin Fire District has engaged with the City of Sausalito and other stakeholder groups to increase resiliency.

Education and Awareness is an arena ripe with opportunity for the District. While there are many programs that we are currently engaged in, we will also be conducting an analysis of our overall Community Risks and associated strategies to minimize and mitigate those risks. WUI awareness efforts remain important; this year's messaging focuses on removing fire prone plants from around peoples' homes and replacing them with fire resistive plants to help make one's home more fire safe. Grant funding for individual homeowners and neighborhoods is available for projects that reduce fire prone plants in targeted neighborhoods which creates more defensible space, thus better protecting neighborhoods and homes from the threat of wildfire.

SMFD staff continues to expand their participation in disaster preparedness activities by holding leadership positions in the Sausalito Emergency Operations CERT, Sausalito Disaster Preparedness committee, and FIRESafe Marin Committees.

All staff participates to their respective levels in local, regional, and state fire prevention, fire investigation task force, and code development organizations.

MEASURE U

In November of 2018, citizens of the Fire District approved a parcel tax increase that will generate an estimated \$3.1 million annually. A priority of the voters was increased funding dedicated to reducing risks associated with wildfire. The District committed to the voters prior to the passage of the measure, an annual funding of \$1 million from the new revenue stream.

On April 25, 2019, the Marin County Civil Grand Jury released a report titled, ***Wildfire Preparedness: A New Approach***. The report identifies the severity of the risk, and immediate need of effective solutions. The report proposes a regional approach to many of the challenges noted in the report. Chief Tubbs has been engaged in numerous planning meetings with the Marin County Fire Chiefs, Marin County City and Town Managers, and various elected officials. Prior to the report's publication, most of the solutions proposed in the Grand Jury report are under development by the Fire Chiefs, City and Town Managers.

The proposal also includes a proposed revenue stream that will be dedicated to the regional solutions. A natural question for the Board Directors and our community residents will be the

issue of duplication – if the District is receiving funds to reduce wildfire risks, will the Grand Jury’s regional proposed plan, if enacted, be redundant and duplicative. The short answer is no but the Fire Chiefs and City & Town Managers are continuing to refine the proposed plan, and conduct community outreach meetings to take community input before the Board must make a decision whether to request the County Board of Supervisors to place the regional initiative on the March 2020 ballot.

The following spreadsheet is the Prevention Division’s Expenditures proposed for the 2019/2020 Budget, illustrating how Measure U dollars dedicated to wildfire risk reduction will be allocated.

	Measure U		
		TOTAL COMMUNICATIONS	3,000
501-A · Base Salaries	160,410	521-1A · Vehicle Repair	2,000
TOTAL SALARIES	160,410	521-1B · Fuel	8,700
501-0A · Overtime	18,900	521-1C · Marine Division	0
TOTAL OVERTIME	18,900	521-1D · Fireboat Docking Fee	0
504-A · Health Benefits	26,073	TOTAL VEHICLE MAINTENANCE	10,700
504-AB · Retiree Health Savings	1,567	523-C · Legal/Professional Fees	12,000
504-B · Dental	2,446	523-D · Legal Postings	2,500
504-C · Vision	231	523-L · Computer Consulting Services	3,000
504-E · District Share Retirement	13,143	523-R · Fire Investigation JPA	0
504-G · Educational Allowance	0	523-T · Team Building	1,200
504-K · Workers Compensation	3,027	523-ZB · Vegetation Management	485,283
504-L · Def. Comp. Employer %	3,900	523-ZF · Outside Services	57,000
504-N · Long Term Disability	354	TOTAL SPECIALIZED SERVICES	560,983
504-O · Long Term Care Insurance	866	526-A · Training	2,600
504-X · Life Insurance	200	TOTAL TRAINING	2,600
504-Y · Payroll Taxes	2,000	526-1A · General	500
TOTAL BENEFITS	53,807	TOTAL MEMBERSHIP & STAFF CONFERENCES	500
511-A · General Office Supply	2,000	526-2B · Transportation/Bridge Tolls	400
511-B · Copier/Printer Expenses	7,950		
TOTAL OFFICE EXPENSE	9,950		
TOTAL POSTAGE	6,500		

513-C · Public Education	5,000	TOTAL MEETINGS & TRAVEL	400
513-U · Misc. Computer Supplies	500	583-4C · Knox Box Key Replacement	3,000
513-V · Software Subscriptions Services	2,000	583-4K · Office Equipment	2,500
TOTAL SPECIAL EXPENSES	7,500	583-4V · MDC iPad Program	3,500
515-A · Uniforms/Boots	3,100	TOTAL EQUIPMENT	9,000
515-B · Badges	400	583-5J · New Apparatus	120,000
515-I · Wildland - Safety Clothing	2,200	583-5R · Signage	30,000
TOTAL UNIFORMS AND PPE	5,700	TOTAL FUNDED FROM RESERVES	150,000
517-D · Cell Phones	1,900	TOTAL 2019-2020 Measure U Budget	1,000,000
517-I · Phone Repairs/Replacement	1,150		

Operations

The Operations Division provides all-hazards emergency response services to the citizens of the Southern Marin Fire District. Operations personnel and equipment are the first line responders of the District emergency response system. Our goal is to respond to *all* threats to life, property and the environment. We often find ourselves being the citizens' first, and sometimes last, resort for help. We are almost always called first in an emergency and often called last when the citizen simply cannot find a resolution to their problem through any other public service or private company. In these situations, our philosophy is to find safe, effective, timely, and economical solutions.



The Operations Division organizes staffing of apparatus in order to continue to exceed the expectations of the community, and to remain operationally ready to provide professional,

skilled, and courteous service at all times.

Our Operations are not only land based but the District also operates in a marine environment and is equipped, trained and staffed to respond to the numerous events that occur in our waterways each year.

Our mission is to care for, protect, and serve our communities.

Training

The Training Division provides all cognitive and manipulate training and education to all our employees, as well as is responsible for all applicable documentation including associated policy and procedures. Our Training Division is staffed by a fulltime Battalion Chief. The Vision for our Training Division is to support their pursuit of our organizational vision of pursuing academic and technical excellence and have the resources needed to be highly proficient in all that we do; to perform our mission safely and exceed our citizens' expectations.



Administration and Support Services

The Southern Marin Fire District has several staff positions that are responsible for the daily operation of the organization. These services support both our internal staff, as well as the Board of Directors and the Citizens of the Fire District. These services include:

- Human Resources Management
- Legal
- Finance Management
- IT support services
- Radio, telephone, and wireless communications services
- Liability insurance
- Services and supplies
- Organizational self-assessment, All Risk Standards of Cover, and Strategic Planning
- Response time data analysis
- Vendor contract management
- Facility & Vehicle Maintenance



This part of our organization also manages the information technology systems including computers and telephone systems, District insurance coverage, legal services, and communications services.

Long Term Fiscal Resiliency

In the adopted Vision of the Fire District, the long-term fiscal resiliency is identified as a key objective and states:

ECONOMIC RESILIENCY

- *I envision a future where the economic resiliency of the organization is sound and built to weather the ebb and flow of economic cycles.*

The Fire District has navigated some very difficult times economically. The recent passage of Measure U was a major accomplishment towards fiscal resiliency. OPEB and Pension liability have had a significant impact on the District's ability to generate responsible reserves, provide

greater operational flexibility, and provide the economic tool to expand or enhance services where it meets the needs of the District.

- The development and execution of a comprehensive review process of the District's revenue streams, identifying opportunities to generate new sources of income, ensuring we are collecting revenues commensurate with District policy and legal mandates.
- The development and execution of a comprehensive review process of the District's expenditure streams, identifying opportunities to generate new efficiencies thereby extracting greater value out of each dollar of revenue.
- The creation of a culture that thrives on the pursuit of economic responsibility and embraces the regular assessment of all aspects of the economic model and choices of the District's operations.
- A culture that embraces and pursues sustainable practices that yield greater value from our revenue streams.

Since the adoption of our Vision, District personnel have endeavored on the expenditure side of the economic resiliency equation. Our labor groups have worked with management to share in increased employee benefit costs. Our budget managers have worked diligently through a zero-based budgeting approach, to develop budget proposals that are responsible and in alignment with the organization's vision, mission, and strategic objectives. Examples of specific actions taken by our employees to manage salary and benefit costs include:

- Prior to PEPRA, SMFD Firefighters were the first in the County to modify retirement from 3@50 to 3@55.
- Contribute to medical premium costs
- Eliminated OPEB for employees hired after 1-1-2014. Implemented RHS Accounts.
- Assisted Staff in submitting for grants in excess of \$1.2 million.

In November of 2018 the voters of our Fire District approved a parcel tax measure (Measure U) which is estimated to bring in an additional \$3.1 million in annual revenue for this fiscal year, to the Fire District. The Measure U funding need that went to the voters was determined based on two factors: 1) the need to ensure no loss of services due to revenue shortfalls; and 2) the need to increase services and programs dedicated to the reduction of wildfire. The new revenue stream is a significant accomplishment towards to vision of an economic resiliency.

Strategic Issues for SMFD in 2019/2020

District staff are currently working at completing the 2016/2020 Strategic Plan, though one of the Initiatives (Initiative # 2 Accreditation) has been placed on hold. For the 2019/2020 fiscal year staff will be focusing on the following key issues:

1. Implementation of Measure U
2. Shared Management Team with City of Mill Valley Fire Department
3. Completion of 2016-2020 Strategic Plan
4. Facility Assessment / Administrative Staffing Needs
5. Public Communications
6. Lexipol Completion and Deployment
7. SMFD Foundation.

Our funding Priorities Include:

- Meeting Organization's Mission / Service Delivery
- Funding Capital Replacement Accounts and Reserves
- Unfunded Pension & OPEB Liability Management

Like any organization, we are influenced by things in and out of our direct control.

As we look to the future the following issues are in our lens as we manage the organization:

- Some economists are predicting a downturn in the Economy in the near future, others are not. Regardless we continue to take a conservative approach in both our revenue estimates, and our expenditure needs.
- Threats from Natural and manmade Disasters, and our Community's Resiliency.

2019/2020 Proposed Budget Summary

Revenue Forecast Summary

Property tax makes up the primary source of the Fire District's revenue. July estimates from the County of Marin project a \$625,000 increase in property tax revenues, (4.8% higher than the 2018/19 budget). Also, in 2019/20 we are projecting an additional \$3.1M in new Measure U monies, based on the County's August projections. For other revenue streams we are projecting some decreases, most notably our fee for service ambulance reimbursements from S MEMPS. This anticipated reduction is based on lower than expected reimbursements for ambulance service in the past two years. In addition, we have so far one grant in the works: the \$53,680 CalFire Planning Grant, so the grant revenue line is projected to be (\$470,110) less than last year; and we will no longer be hosting the CERT Program (\$30,000). We have received the \$125,000 from the City of San Rafael for the sale of the fireboat, so that is recorded in the Other General Revenues line. In all, we are projecting revenues to be \$3.33M higher this year.

Our current 10-year financial analysis forecasts a slow but upward trend in revenue. This projection is conservative and based upon 4% property tax growth per year starting in 2020/21.

Expenditure Proposals Summary

Our Expenditures are categorized into two major categories: The Operating + Equipment Budget [**Salaries & Benefits + Operating Expenses + Equipment**], and **Funded from Reserves** [apparatus, facilities, or one-time purchases funded by monies set aside in prior years]. The total **Operating & Equipment Budget** proposed for FY19/20 is higher than the FY18/19 budget by \$2,005,608 or 11.7%, largely driven by the new FF MOU and Measure U spending on staff and wildfire mitigation. The **Funded from Reserves** category decreased by (\$413K) this year, as the fireboat and ladder truck were funded last year. This year we are proposing the purchase of two new SCBA filling stations for \$121K, in addition to \$50K in miscellaneous one-time costs associated with the new administrative building.

Unallocated Reserve Funding Strategy

The intent of the unallocated reserves is essentially a savings account where monies are not dedicated for specific purchases but instead is a rainy-day fund to tap in the event that economic conditions beyond our control, requiring an injection of funds to carry us through a down turn in the economy.

The District revised its targeted goal of 15% of the Operating + Equipment Budget (two months' expenses), by increasing the goal to 40% of the Operating + Equipment Budget (five months' expenses). The long-term goal is to eventually have an amount in the unallocated reserves account equal to one year's worth of the Operating + Equipment Budget (currently \$19.1M), as part of a Financial Strategic Objective and our Vision to be more economically resilient. Our current projection shows that we will be able to reach the long-term goal by 2030.

The Board will recall that we reached our 15% target several years early to fully achieve the 15% unallocated reserve status and were at 116% of our goal at the end of 2017/18. And, in FY18/19 we budgeted to dip into the reserves slightly in order to negotiate a labor contract, and therefore anticipated needing to replenish the reserve account by \$617K in order to maintain our balance of 15% of operating expenditures (\$2.72M for 2019/20). However, FY18/19 finished better than expected and no funds will need to be transferred to the Operating Fund in order to make up for a FY18/19 deficit. With this proposed FY19/20 Budget, there is net excess of \$1,645,466. After funding the capital reserves by \$995,100, we project approximately \$626,000 will be available to fund the unallocated reserves after the FY19/20 year is final. FY18/19 finished with \$1,354 to deposit into unallocated reserves.

Operating + Equipment Budget

The Operating Budget is the part of our budget that captures the ongoing expenses that are required to keep our organization running and ensuring the delivery of our services day to day. This includes costs like our salary and benefit expenses; fuel and maintenance costs; and expenditures that are recurring and are a part of our day to day operations.

The FY19/20 Operating & Equipment Budget proposes a **\$2M increase** over the FY18/19 Budget. This is an **11.7% increase**. However, \$850K of the increase is due to new Measure U Wildfire Mitigation program spending; without Measure U, the Operating Budget (before reserve spending) increased \$1.15M (+6.8%) over the prior fiscal year. As comparison, the 2018/2019 Operating Budget was a 12% increase over the prior fiscal year (largely due to new staff and raises). It is important to note that of this increase, \$920K is based on non-discretionary expenses. These are increases that we must absorb and have no other option with regards to cost control.

Of the total Operating Budget Increase proposal of \$2M, it is inclusive of an increase of \$1.1M of discretionary costs. The Board has the authority to adjust these proposals as they choose. These proposals are submitted after meeting our established benchmark of evaluation against our Mission, Vision and Strategic Plan; in other words, these proposals were required to demonstrate that they are contributing to achieving these metrics.

Equipment

The Operating Equipment included in the Operating Budget is the part of our budget where we detail frequently recurring and/or lower-cost equipment expenses (such as hose and hydrants – not apparatus). In a municipal budget this is often referred to a Capital Improvement Budget. This often includes tools and various hardware items.



This budget proposes \$168,000 in equipment spending, a decrease of (\$12,900) over the FY18/19 budget. **This is a 7% decrease**

from last year's budget. The proposed expenditures in the Operating Equipment Budget are most often discretionary expenses. This does not mean that they are frivolous and in fact they directly contribute to the achievement of the Strategic Plan, Mission and the Vision of the Fire District.

The Proposals within this budget are those that we believe are essential in moving the District towards attainment of those elements of our Vision and contained within our Strategic Plan.

Funded from Reserves

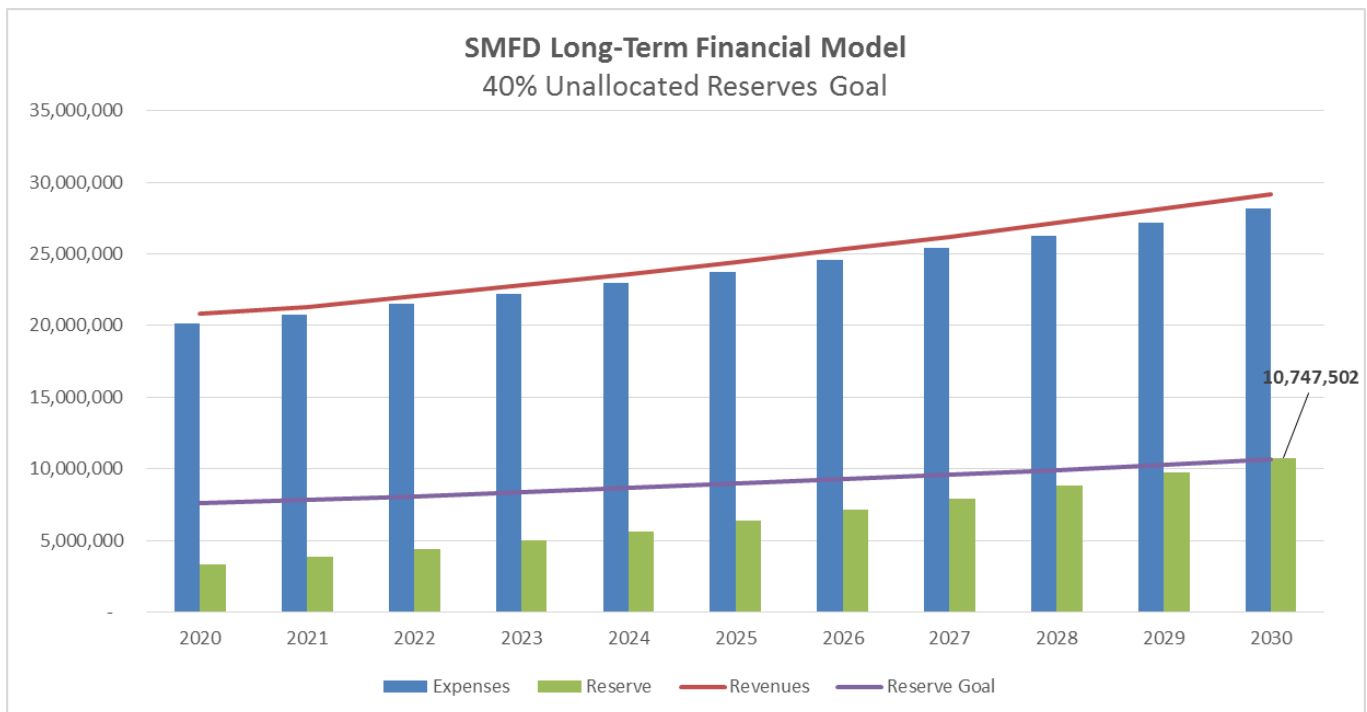
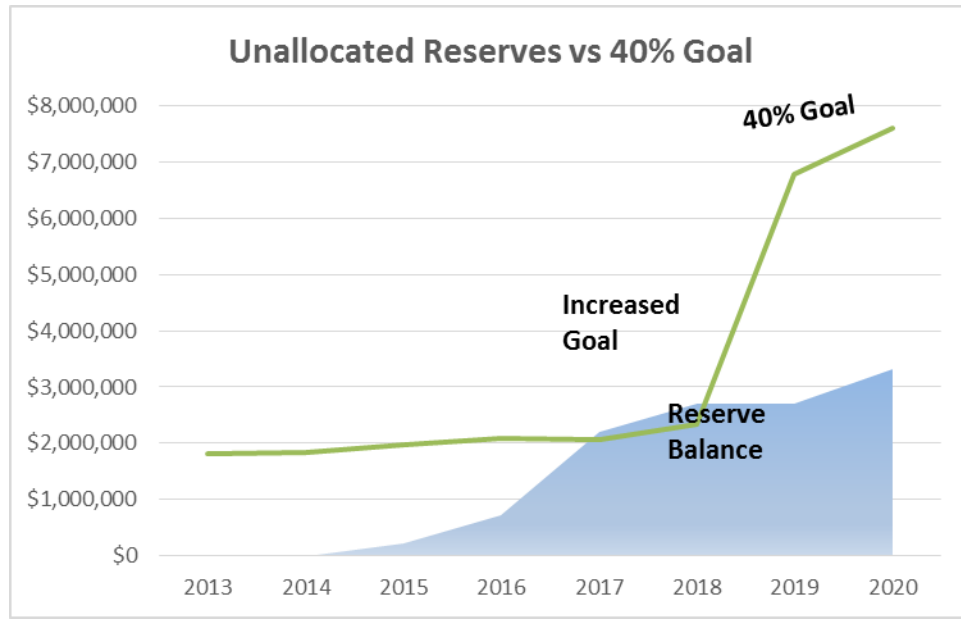
The **Funded from Reserves** Budget is similar to our **Equipment** budget. This line is distinctly different than the **Equipment** Budget in that includes our fire apparatus purchases and is funded from monies in our reserve account. As detailed later in this report, there is a significant decrease in this proposed budget, driven largely by the number of vehicles purchased in FY18/19.

This budget section proposes \$923,000 in capital reserve spending, a **decrease** of (\$413K), or (31%) compared to the FY18/19 Budget.

Unallocated Reserves

This budget projects a balance to fund unallocated reserves of \$626K, although this number is subject to change based on the finalized FY19/20. If we were to contribute the entire \$626K to

reserves, we would anticipate an unallocated balance of \$3.3M – 117% of the prior goal, and 44% of the new 40% goal.



2019/2020 Proposed Major Initiatives

1. Measure U. Deployment of a new and expanded suite of programs and services dedicated to preparedness and the reduction of the threats and risks from wildfire. One million dollars annually has been earmarked for this initiative. This budget will also create new budget lines specific to the prevention division.
2. New Apparatus. (Line 583-5J) Proposed replacement of Battalion 2, Unit 1 utility, and two new prevention staff vehicles.
3. Other Repairs (Line 583-5H). New station 1 surveillance cameras, station 9 HVAC, and station 4 roof.
4. RWC – Rescue Watercraft (Line 583-5O). Purchasing an additional rescue watercraft for a total of two, (first was purchased in 2018/2018 Budget).
5. Station 4 remodel. (Line 583-5V). Continuing with the station 4 remodel plans.
6. Two SCBA filling stations (Line 583-5Y). For stations 9 & 1, with a third to be procured in a subsequent fiscal year, once the station 4 remodel is complete.

Southern Marin Fire District

2019/20 Summary Operating Budget Analysis (No Measure U)

2019/20 Analysis	Budget	Change from Prior FY
2018/19 Approved Base Budget	16,936,936	
Plus General Inflationary Increases	0	0.0%
Plus (Less) 2019/20 Changes:		
Salaries & Benefits:		
501 - Salaries	649,590	New FF MOU, added 1 BC, 1/2 prevention assistant, occupancy inspector, PT finance asst
501-O - Overtime	(131,800)	No FLSA settlement
504 - Benefits	333,521	Budgeted 7% Kaiser ↑, + 2 new positions' benefits, ↑ workers' comp
Subtotal Salaries & Benefits Changes	851,311	5.8%
Operating Expenses:		
511 - Office Expenses	(740)	No new runbooks
512 - Postage	3,000	Prevention mailers
513 - Special Departmental Expenses	20,920	Increased software subscriptions
515 - Clothing & Personnel Supplies	57,350	Replacing all turnouts
517 - Communications	10,283	↑ Dispatch services
518 - Utilities	820	Projected sta 9 solar rate increase
520 - Buildings & Grounds Maintenance	5,000	Sta 4 & 9 facility apparatus identifiers
521 - Equipment Maintenance	16,550	SCBA repairs + new treadmill
521-1 - Vehicle Maintenance	2,000	↑ fuel & marine division
523 - Specialized Services	(118,280)	↑ legal costs, moved veg mgmt costs to Measure U budget
524 - Insurance	(3,500)	No reserve program insurance
526 - Training & Conferences	25,700	Training equip replacement, prevention training
526-1 - Membership/conferences	950	Added prevention/finance memberships
526-2 - Meetings, Meals & Travel Expenses	0	
527 - Rent	306,144	Added admin building rent @ \$25k/mo
Subtotal Operating Budget Increase/(Decrease)	326,197	14.0%
Total 2019/20 Operating Budget	18,114,444	1,177,508 7.0%

Southern Marin Fire District

2019/20 Summary Operating Budget Analysis - Wildfire Mitigation

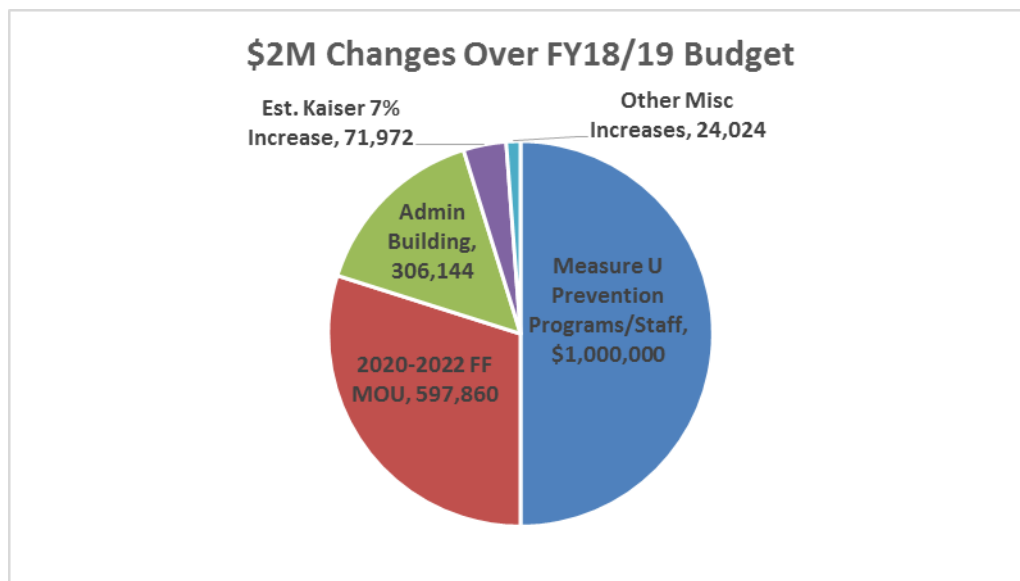
2019/20 Analysis	Budget	Change from Prior FY
2018/19 Approved Base Budget	0	
Plus General Inflationary Increases	0	0.0%
Plus (Less) 2019/20 Changes:		
Salaries & Benefits:		
501 - Salaries	160,410	1/2 prevention assistant, Risk Reduction Inspector & PT Veg Management Specialist
501-O - Overtime	18,900	Trainings/projects outside 40-hour work week
504 - Benefits	53,807	Benefits for 1.5 FTEs & 1 PT
Subtotal Salaries & Benefits Changes	233,117	100.0%
Operating Expenses:		
511 - Office Expenses	9,950	Street signs
512 - Postage	6,500	Mailers
513 - Special Departmental Expenses	7,500	Outreach & public education
515 - Clothing & Personnel Supplies	5,700	Uniforms/PPE for inspectors
517 - Communications	3,050	New cell phones & service
521-1 - Vehicle Maintenance	10,700	2 new vehicles estimated repairs
523 - Specialized Services	560,983	Vegetation management, communications program support
526 - Training & Conferences	2,600	New inspectors' training
526-1 - Membership/conferences	500	
526-2 - Meetings, Meals & Travel Expenses	400	
Subtotal Operating Budget Increase/(Decrease)	607,883	100.0%
Wildfire Mitigation Operating Budget	841,000	100.0%

Operating + Equipment Budget Net Increases Detail - \$2M Total Increase (Including Measure U Wildfire Mitigation Programs)

The Operating + Equipment Budget Increase for FY19/20 has been proposed at +11.7% or a \$2M net increase. The net increase is a result of the decreases or elimination of expenditures proposed, and the increases proposed.

The FY19/20 is the fifth year in which we have deployed a zero-based budgeting approach and this net increase is an example of the result. The proposed increases reflect organizational needs for FY19/20, many of which have essentially been funded by decreases in other budget lines where this fiscal year either the program needs have decreased or in some cases been fully eliminated.

The FY19/20 Operating Budget increased \$2M over the prior year, including \$1M for new Measure U-funded Wildfire Mitigation programs and staff. The categories of the entire \$2M increase is summarized below:



The Operating Budget has been divided into two sections for the Board – Discretionary and Non-Discretionary. Non-discretionary costs assume no changes to the current levels of service.

Discretionary - \$1,097,830

The listed Discretionary increases details below list each line where there has been a notable change from the previous year.

501-A – Base Salaries - \$820,000

This increase accounts for the new FF MOU, and for adding 1 battalion chief, an occupancy inspector, and a part-time finance assistant.

504 Benefits - \$149,400

Any salary increases or new hires create a corresponding increase in benefits' costs, mostly in pension costs.

512 – Postage - \$9,500

This is for the anticipated costs of new prevention and wildfire mitigation mailers.

513-C – Public Education – \$5,700

This increase is due to anticipated costs for public education.

513-V – Software Subscriptions - \$22,500

This line is increased due to Tablet Command, a new monthly Google platform subscription, new Measure U subscriptions, and Granicus PEAK software.

515 – Clothing & Personnel Supplies – \$47,250

The 515 budget lines in aggregate are increasing largely due to providing all safety personnel with two sets of turnouts instead of just one set, plus the cost of new hire uniforms.

523-A – Board Per Diem – \$12,000

This increase is to compensate directors for all meetings they attend (up to four per month) – not just the monthly board meeting.

523-ZF – Outside Services – \$42,000

This increase is for support for the communications program, consultant fees to help with the District’s first Comprehensive Annual Financial Report (CAFR), and any outside services that may result in extra clerk to the board assistance.

526-A – Training – \$23,400

Anticipated training costs for new hires, plus new training equipment.

Non-Discretionary - \$920,678

The listed Non-Discretionary increases details below list each line where there has been a notable *change* from the previous year.

504-A Health Benefits – \$130,000

New staffing and an estimated 7% premium increase account for the \$130,000 increase in Kaiser premiums.

501-0B FLSA – (\$172,000)

FLSA are those expenses associated with compliance with the Fair Labor Standards Act. Last year extra funds were budgeted in anticipation of the cash in-lieu settlement. This lower projection captures the anticipated FLSA earnings, without any associated FLSA settlement costs.

504-AB Retiree Health Savings – (\$35,000)

Last year we budgeted for the retro payments to be made upon establishing the new RHS accounts. With the accounts now in place, the true projected cost is budgeted here, without an additional retro payment.

504-K – Workers Compensation – \$88,752

The District’s workers’ comp carrier is projecting an 16% increase.

521-1B – Fuel - \$13,200

Anticipated costs largely due to increasing fuel prices and a larger fleet of vehicles.

523-C – Legal Fees – \$44,000

This is for the anticipated cost of attorneys for ongoing issues.

523-E – Elections – (\$37,050)

This cost the District incurs on election years. This fee is prescribed by regulation and is included in the budget proposal. As noted, it is non-discretionary. We have included the cost of the Fire JPA measure on the March 2020 ballot, however, we still anticipate costs to be lower than last year.

523-G – Tax Collection Fees - \$10,000

Tax collection fees from the County increase as a proportion to property tax revenues.

523-U – Volunteer Physicals – (\$7,650)

We do not intend to activate a volunteer program this year.

523-Y – CERT Contract Program – (\$26,500)

The District will no longer be hosting the County's emergency response coordinator but will instead pay \$3,500 towards the county-wide CERT JPA.

523-ZB – Vegetation Management – \$440,283

This increase is part of the promise made to the District's citizens that with the approval of Measure U, increased resources will go towards wildfire mitigation and prevention efforts.

527 – Rent – \$306,144

This is the anticipated cost of securing a separate admin building for admin and prevention staff.

Southern Marin Fire District

2019/20 Summary Capital Budget Analysis

2019/20 Analysis	Budget	Change from Prior FY
2018/19 Operating Budget	16,936,936	
Plus General Inflationary Increases	0	0.0%
Plus (Less) 2019/20 Other Significant Changes:		
Subtotal	1,177,508	7.0%
Total Operating Budget	18,114,444	7.0%
Plus 2019/20 Equipment		
583-4B · Non-SMEMPS EMS Equipment	5,600	
583-4C · Knox Box Key Replacement	1,500	
583-4D · Hydrants	33,900	
583-4F · Hoses	12,000	
583-4H · Radios	17,000	
583-4K · Office Equipment	2,000	
583-4R · New Workstations	39,500	Upgrade officer computers to Apple, Apple server, +workstation replacements as needed (up to 5)
583-4V · MDC iPad Program	37,500	(10) apparatus iPad replacements
583-4Z · One-Time Misc Equipment	10,000	(2) drones, incl certification & lights/cases/equipment
Total Equipment	159,000	-12%
Plus 2019/20 Capital from Reserves:		
583-5H · Other Repairs	205,000	St. 1 surveillance cameras, St. 9 HVAC, St. 4 roof
583-5J · New Apparatus	185,000	Replace Battalion 2 & Unit 1 pickup utility, new rescue watercraft
583-5O · Jetski	22,000	
583-5T · Apparatus Door Replacement	40,000	
583-5V · Station 4 Remodel	150,000	dayroom remodel, bathroom remodels (unisex & ADA), ADA compliant ramp/stripping
583-5W · One-Time Misc Expenses	50,000	
583-5Y · SCBA Fill Stations	121,000	
Total Funded from Reserves	773,000	-51%
Plus CalFire Grant	53,680	N/A
2019/20 Total Budget (No Measure U)	19,100,124	3.5%

Southern Marin Fire District

2019/20 Summary Capital Budget - Wildfire Risk Reduction Programs

2019/20 Analysis	Budget	Change from Prior FY
2018/19 Operating Budget	0	
Plus General Inflationary Increases	0	0.0%
Plus (Less) 2019/20 Other Significant Changes:		
Subtotal	841,000	100.0%
Total Operating Budget	841,000	100.0%
Plus 2019/20 Equipment		
583-4B · Non-SMEMPS EMS Equipment	0	
583-4C · Knox Box Key Replacement	3,000	Two new keys for 2 staff
583-4V · MDC iPad Program	3,500	Two new ipads
Subtotal	9,000	100%
Plus 2019/20 Capital from Reserves:		
583-5B · Sta 4 Ext. Paint	0	
583-5E · Type One Engine	0	
583-5G · Ladder Truck	0	
583-5H · Other Repairs	0	
583-5J · New Apparatus	120,000	2 new staff vehicles
583-5R · Signage	30,000	New electronic sign
583-5T · Apparatus Door Replacement	0	
583-5U · Telestaff	0	
583-5V · Station 4 Remodel	0	
583-5W · One-Time Misc Expenses	0	
583-5X · Fireboat	0	
Total Funded from Reserves	150,000	100%
2019/20 Total Measure U Budget	1,000,000	100%

Capital Equipment Detail - \$168,000 Total (-\$12,900 decrease over FY18/19)

Non-Discretionary - \$0

Discretionary - \$168,000

583-4B – Non-SMEMPS EMS Equipment – \$5,600

To replace aging Automatic External Defibrillators (AEDs), medical bags, and out of county medical equipment not paid for by SMEMPS.

583-4R – New Workstations – \$39,500 (*\$40,500 decrease*)

We are continuing with replacing most workstations with Apple computers, adding a new server for those workstations, and will also be providing new workstations for the new prevention positions (in the Measure U budget).

583-4V – MDC iPad Program – 43,500 (*\$36,500 increase*)

To replace 10 aging iPads on the rigs, in addition to providing iPads to the new prevention positions and 7 directors. It should be noted that this work is part of our Strategic Plan's Initiative 9.

583-4Z – One-Time Misc. Equipment – \$10,000 (*\$10,000 increase*)

For the purchase of two new drones and the associated software and training costs.

Funded from Reserves - \$923,000 Total (-\$413,822 decrease over FY18/19)

583-5H – Other Repairs - \$205,000 (*\$90,000 increase*)

Anticipated costs for station 1 surveillance cameras, station 9 HVAC, and station 4 roofing.

583-5J – New Apparatus - \$305,000 (*\$235,000 increase*)

Anticipated costs for a battalion 2 command vehicle (\$100K), rescue watercraft (\$22K), new utility 1 pickup truck (\$85K), and 2 new prevention staff vehicles at \$60K each (fully equipped).

583-5O – Rescue Water Craft - \$22,000 (*\$22,000 increase*)

For the purchase of an additional rescue watercraft, to make a total of two.

583-5R – Signage - \$30,000 (*\$30,000 increase*)

For a new Measure U-funded electronic sign.

583-5V – Station 4 Remodel - \$150,000 (*\$0 increase*)

This is for unused funds for the Station 4 remodel from 2018/19 FY, which will be used to remodel the bathrooms (unisex and ADA compliance), remodel the dayroom, and complete the parking lot ADA compliant ramp and striping.

583-5W – One-Time Misc. Expenses - \$50,000 (*-\$18,000 decrease*)

This is for the anticipated one-time expenses associated with moving into the new administration building.

583-5Y – SCBA Filling Stations - \$121,000 (*\$121,000 increase*)

This is a newly created line and in FY19/20 we propose purchasing two new SCBA fill stations for stations 9 & 1, with the 3rd station to be procured in a subsequent fiscal year.

The next pages include the full detail of the entire budget. Any budget lines highlighted in yellow were modified since the June Preliminary Budget.

**SOUTHERN MARIN FIRE PROTECTION DISTRICT
BUDGET DETAIL**

BUDGET - LINE ITEM SUMMARY		FY18/19 BUDGET	ACTUAL 2018/19	FY19/20 BUDGET	\$ Incr/(Decr) PY Budget	% Change
DESCRIPTION						
REVENUES						
	<i>Property Taxes:</i>					
Schiffmann	<i>Secured and Unsecured</i>	12,950,000	13,298,450	13,575,000	625,000	4.8%
Schiffmann	<i>Supplemental Assessment</i>	250,000	299,822	250,000	0	0%
Schiffmann	<i>HOPTR</i>	60,000	60,643	60,000	0	0%
Schiffmann	Property Taxes	13,260,000	13,658,915	13,885,000	625,000	4.7%
Schiffmann	Special Assessment	855,000	908,658	900,000	45,000	5%
Schiffmann	Measure U			3,100,000	3,100,000	0%
Schiffmann	ERAF	800,000	1,029,525	800,000	0	0%
Schiffmann	Interest	30,000	126,661	40,000	10,000	33%
Schiffmann	Grant Funds	523,790	523,790	53,680	(470,110)	-90%
	<i>General Revenues:</i>					
Peterson	Ambulance Service (SMEMPS)	575,000	501,695	502,000	(73,000)	-13%
Schiffmann	Cell Site Rental	108,150	111,998	115,400	7,250	7%
Schiffmann	OT Reimbursements	500,000	448,700	500,000	0	0%
Peterson	Plan Fees	300,000	148,794	300,000	0	0%
Schiffmann	GGNRA	345,000	345,000	345,000	0	0%
Schiffmann	SFD OPEB Payment	58,000	58,000	58,000	0	0%
Schiffmann	Other General Revenues	60,000	55,307	150,000	90,000	150%
Schiffmann	Workers' Comp Reimbursements	50,000	143,354	50,000	0	0%
Schiffmann	Total General Revenues:	1,996,150	1,812,848	2,020,400	24,250	1%
	Total Revenues	17,464,940	18,060,397	20,799,080	3,334,140	19%
SALARIES & BENEFITS						
501	SALARIES					
Schiffmann	501-A - Base Salaries	6,200,000	5,963,797	7,020,000	820,000	13%
Schiffmann	501-B - Sick Buy-Out	30,000	25,965	30,000	0	0%
Schiffmann	501-C - Vacation Buy-Out	40,000	113,576	30,000	(10,000)	-25%
	Subtotals	6,270,000	6,103,337	7,080,000	810,000	13%
501-O	OVERTIME					
Tubbs	501-OA - Overtime	1,410,000	2,219,832	1,479,100	69,100	5%
Schiffmann	501-OB - FLSA	330,000	325,390	158,000	(172,000)	-52%
Tubbs	501-OC - Out of Grade	40,000	21,621	30,000	(10,000)	-25%
	Subtotals	1,780,000	2,566,844	1,667,100	(112,900)	-6%
504	BENEFITS					
Schiffmann	504-A - Health Benefits	1,120,000	1,028,170	1,250,000	130,000	12%
Schiffmann	504-AB - Retiree Health Savings	120,000	137,617	85,000	(35,000)	-29%
Schiffmann	504-AA - Retiree Medical	370,000	332,716	386,000	16,000	4%
Schiffmann	504-AAA - Retiree Medical (OPEB)	321,000	330,000	264,000	(57,000)	-18%
Andre	504-B - Dental	118,500	102,971	125,000	6,500	5%
Andre	504-C - Vision	12,000	9,995	13,000	1,000	8%
Schiffmann	504-D - Holiday Pay	265,000	258,338	306,000	41,000	15%
Schiffmann	504-E - District Share Retirement	2,500,000	2,405,838	2,640,000	140,000	6%
Schiffmann	504-EE - Pension Trust Contribution	300,000	300,000	300,000	0	0%
Schiffmann	504-G - Educational Allowance	230,000	223,540	255,000	25,000	11%
Schiffmann	504-H - Clothing Allowance	20,800	20,000	21,200	400	2%
Schiffmann	504-K - Workers Compensation	550,000	543,452	638,752	88,752	16%
Schiffmann	504-L - Def.Comp. Employer %	338,000	314,233	395,000	57,000	17%
Andre	504-N - Long Term Disability	16,000	15,264	21,560	5,560	35%
Andre	504-O - Long Term Care Insurance	48,000	43,867	49,866	1,866	4%
Schiffmann	504-S - Longevity	12,000	13,513	0	(12,000)	-100%
Schiffmann	504-V - W/C Payroll Audit Adjustment	80,000	48,297	50,000	(30,000)	-38%
Andre	504-X - Life Insurance	12,500	7,443	13,000	500	4%
Schiffmann	504-Y - Payroll Taxes	115,000	113,149	122,750	7,750	7%
	Subtotals	6,548,800	6,248,405	6,936,128	387,328	6%
	SALARY & BENEFITS TOTAL:	14,598,800	14,918,586	15,683,228	1,084,428	7.4%

9/9/2019

BUDGET - LINE ITEM SUMMARY		FY18/19	ACTUAL	FY19/20	\$ Incr/(Decr)	%
DESCRIPTION		BUDGET	2018/19	BUDGET	PY Budget	Change
OPERATING BUDGET						
511	OFFICE EXPENSE					
Peterson	511-A · General Office Supply	7,000	6,777	10,500	3,500	50%
Peterson	511-B · Copier/Printer Expenses	5,000	1,958	12,950	7,950	159%
Barnes	511-C · Maps & Run Books	9,500	5,969	7,260	(2,240)	-24%
	Subtotals	21,500	14,704	30,710	9,210	43%
512	POSTAGE					
Peterson	512 · POSTAGE	2,200	2,125	11,700	9,500	432%
	Subtotals	2,200	2,125	11,700	9,500	432%
513	SPECIAL DEPARTMENTAL EXPENSE					
Peterson	513-C · Public Education	3,300	96	9,000	5,700	173%
Peterson	513-F · Subscriptions	600	312	500	(100)	-17%
Peterson	513-G · Awards	3,200	2,297	3,000	(200)	-6%
Peterson	513-H · Office Equipment Replacement	2,000	336	2,000	0	0%
Barnes	513-L · Photos	4,000	466	4,000	0	0%
Peterson	513-O · Misc. Celebrations/flowers	1,400	1,298	1,400	0	0%
Peterson	513-P · Shift Calendars	250	197	250	0	0%
Frazier	513-Q · Station Flags	3,500	2,258	3,120	(380)	-11%
O'Reilly	513-S · Hydrant Supplies	1,600	1,053	6,500	4,900	306%
Barnes	513-T · Computer Upgrades/Programs	10,000	7,872	5,500	(4,500)	-45%
Barnes	513-U · Misc. Computer Supplies	2,000	1,588	2,500	500	25%
Barnes	513-V · Software Subscriptions Services	91,000	72,623	113,500	22,500	25%
	Subtotals	122,850	90,396	151,270	28,420	23%
515	CLOTHING & PERSONNEL SUPPLIES					
Sullivan	515-A · Uniforms/Boots	29,500	26,537	45,300	15,800	54%
Sullivan	515-B · Badges	1,800	2,057	2,400	600	33%
Golden	515-G · Personal Protective Equipment	49,500	51,313	80,200	30,700	62%
Golden	515-H · Misc Repairs/struc cloth	12,500	4,548	12,500	0	0%
Sullivan	515-I · Wildland - Safety Clothing	15,000	20,509	18,700	3,700	25%
Golden	515-N · Strike Team Equipment (OOC)	3,400	1,453	5,750	2,350	69%
Golden	515-P · New Employees	8,500	6,539	10,000	1,500	18%
Golden	515-T · Wildland Shelters	2,000	3,839	3,000	1,000	50%
Pasquale	515-U · Swiftwater Rescue Gear	3,000	3,033	6,400	3,400	113%
Pasquale	515-V · USAR Equipment	3,000	1,200	7,000	4,000	133%
	Subtotals	128,200	121,029	191,250	63,050	49%
517	COMMUNICATIONS					
Hilliard	517-A · Telephone	32,000	26,897	25,000	(7,000)	-22%
Barnes	517-B · Dispatch including CAD Service	207,511	207,621	219,916	12,405	6%
Barnes	517-D · Cell Phones	21,000	20,720	25,200	4,200	20%
Barnes	517-E · MERA Operating Costs	46,630	46,630	48,063	1,433	3%
Barnes	517-F · MERA Bond Service	50,000	49,653	52,000	2,000	4%
Barnes	517-G · Internet/IDSL	16,000	12,734	15,000	(1,000)	-6%
Hilliard	517-I · Phone Repairs/Replacement	11,800	781	9,550	(2,250)	-19%
Tubbs	517-K · MERA-New Project Financing	5,430	5,430	5,430	0	0%
Barnes	517-L · MDC Connection	9,500	5,656	13,000	3,500	37%
Barnes	517-M · MDC Service Contract	2,755	2,645	2,800	45	2%
	Subtotals	402,626	378,767	415,959	13,333	3%
518	UTILITIES					
Pasquale	518-A · PG&E Station 4	13,000	10,892	13,000	0	0%
Pasquale	518-B · PG&E Station 9	13,500	14,361	14,000	500	4%
Pasquale	518-C · MMWD Station 4	4,000	2,637	4,000	0	0%
Pasquale	518-D · MMWD Station 9	2,500	2,230	2,500	0	0%
Pasquale	518-E · Richardson Bay Sanitation	1,060	917	1,000	(60)	-6%
Pasquale	518-F · PG&E Station 1	8,500	8,443	8,500	0	0%
Pasquale	518-G · MMWD - Station 1	2,400	2,315	2,600	200	8%
Pasquale	518-H · Sanitation - Station 1	4,000	2,078	4,000	0	0%

9/9/2019

BUDGET - LINE ITEM SUMMARY		FY18/19	ACTUAL	FY19/20	\$ Incr/(Decr)	%
DESCRIPTION		BUDGET	2018/19	BUDGET	PY Budget	Change
Pasquale	518-I · Sanitation & Refuse - Sta 4	10,320	10,846	10,500	180	2%
	Subtotals	59,280	54,720	60,100	820	1%
520	BUILDINGS & GROUNDS MAINTENANCE					
Hanson	520-B · Janitorial Supplies	21,500	16,936	20,000	(1,500)	-7%
Pasquale	520-C · Unscheduled Repairs & Maint.	39,000	38,372	39,000	0	0%
Pasquale	520-D · Sprinklers/Alarm System	2,150	2,218	2,800	650	30%
Pasquale	520-E · Elevator Contract	6,500	5,562	8,000	1,500	23%
Pasquale	520-H · Carpets - Cleaning	3,200	2,355	6,200	3,000	94%
Frazier	520-K · Kitchen Supplies	4,000	2,796	4,000	0	0%
Pasquale	520-L · Sign Changes	650	0	2,000	1,350	208%
	Subtotals	77,000	68,238	82,000	5,000	6%
521	EQUIPMENT MAINTENANCE					
Coleman	521-A · Radio Repair	12,000	10,308	12,000	0	0%
Falk	521-B · Air Pak Maintenance	7,550	7,410	9,200	1,650	22%
Peterson	521-C · Office Equip. Maint.	1,250	0	1,500	250	20%
Pasquale	521-E · Mechanical Systems - Contract	8,500	8,080	8,500	0	0%
Pasquale	521-H · Repairs & Unscheduled Maint.	21,000	19,012	21,000	0	0%
Pasquale	521-I · Ladder Testing	2,000	1,504	3,000	1,000	50%
Vollmer	521-J · Portable Equipment	6,000	6,821	6,000	0	0%
Pasquale	521-K · Extinguishers/Annual Maint.	2,000	1,049	2,000	0	0%
Moore	521-M · Gym Equipment Maintenance	6,000	5,133	14,500	8,500	142%
Peterson	521-O · Copier Maint. Contract - Sta 9	3,500	4,699	10,000	6,500	186%
Falk	521-R · Hose Maint/Nozzle & Fittings	5,500	7,166	3,000	(2,500)	-45%
Frazier	521-W · Dive Team Maintenance	7,850	10,735	9,000	1,150	15%
	Subtotals	83,150	81,917	99,700	16,550	20%
521-1	VEHICLE MAINTENANCE					
Pasquale	521-1A · Vehicle Repair	105,000	97,613	102,000	(3,000)	-3%
Pasquale	521-1B · Fuel	45,000	56,434	58,200	13,200	29%
Bouchard	521-1C · Marine Division	23,500	23,290	25,300	1,800	8%
Schiffmann	521-1D · Fireboat Docking Fee	3,900	3,702	4,600	700	18%
	Subtotals	177,400	181,039	190,100	12,700	7%
522	MISCELLANEOUS EXPENSES					
Pasquale	522-B · Logistics	500	35	500	0	0%
Tubbs	522-C · Administration	500	0	500	0	0%
Barnes	522-D · Training	500	242	500	0	0%
Peterson	522-E · Operations	500	0	500	0	0%
	Subtotals	2,000	277	2,000	0	0%
523	SPECIALIZED SERVICES					
Schiffmann	523-A · Board Per Diem	8,400	6,300	20,400	12,000	143%
Schiffmann	523-B · Payroll Processing/Bank Fees	19,000	14,975	20,000	1,000	5%
Tubbs	523-C · Legal/Professional Fees	130,000	141,435	174,000	44,000	34%
Peterson	523-D · Legal Postings	500	1,623	3,500	3,000	600%
Peterson	523-E · Elections	70,000	12,879	32,950	(37,050)	-53%
Tubbs	523-F · Haz Mat JPA	7,820	7,820	7,820	0	0%
Schiffmann	523-G · Tax Collection Fees	230,000	210,624	240,000	10,000	4%
Andre	523-H · Flu Shots	170	200	200	30	18%
Peterson	523-J · District Dinner	7,150	0	7,000	(150)	-2%
Andre	523-K · New Employment	13,000	12,965	16,750	3,750	29%
Barnes	523-L · Computer Consulting Services	28,000	18,532	31,000	3,000	11%
Schiffmann	523-M · Audit	10,500	18,396	12,000	1,500	14%
Schiffmann	523-N · Parcel Tax Refunds	600	45	600	0	0%
Andre	523-P · Dept. Physical Exams	32,000	24,675	34,435	2,435	8%
Golden	523-Q · Health & Wellness	52,000	41,207	40,000	(12,000)	-23%
Hilliard	523-R · Fire Investigation JPA	2,000	0	2,000	0	0%
Tubbs	523-S · LAFCO Operating Expenses	10,440	10,439	10,295	(145)	-1%
Tubbs	523-T · Team Building	28,500	1,720	29,200	700	2%

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BUDGET - LINE ITEM SUMMARY		FY18/19	ACTUAL	FY19/20	\$ Incr/(Decr)	%
DESCRIPTION		BUDGET	2018/19	BUDGET	PY Budget	Change
Barnes	523-X · Promotional Test	1,000	71	1,000	0	0%
Tubbs	523-Y · CERT Contract Program	30,000	30,000	3,500	(26,500)	-88%
Pasquale	523-Z · Disaster Preparedness	12,500	7,056	12,500	0	0%
S. Barnes	523-ZB · Vegetation Management	45,000	42,577	485,283	440,283	978%
Hilliard	523-ZC · Fire Prevention	57,500	47,910	26,000	(31,500)	-55%
Schiffmann	523-ZF · Outside Services	63,000	62,960	105,000	42,000	67%
C. Hilliard	523-ZG · Public Outreach	20,000	0	20,000	0	0%
	Subtotal	892,730	719,407	1,335,433	442,703	50%
524	INSURANCE					
Peterson	524-A · Comprehensive Insurance	95,000	89,687	95,000	0	0%
	Subtotal	98,500	89,687	95,000	(3,500)	-4%
526	TRAINING & CONFERENCES					
Barnes	526-A · Training	100,000	94,028	123,400	23,400	23%
Barnes	526-I · EMS Recertifications	3,100	2,735	8,000	4,900	158%
	Subtotal	103,100	96,763	131,400	28,300	27%
526-1	MEMBERSHIPS/CONFERENCES					
Pasquale	526-1A · General	2,500	2,489	4,500	2,000	80%
	Subtotal	3,050	2,929	4,500	1,450	48%
526-2	MEETINGS, MEALS & TRAVEL EXPENSES					
Barnes	526-2A · Food/Meetings	5,550	5,212	5,550	0	0%
Schiffmann	526-2B · Transportation/Bridge Tolls	3,500	6,283	3,900	400	11%
Pasquale	526-2D · Strike Team Expenses	4,500	5,420	5,500	1,000	22%
	Subtotal	14,550	16,916	14,950	400	3%
527	RENT					
Tubbs	527 · RENT	100,000	100,000	406,144	306,144	306%
	Subtotal	100,000	100,000	406,144	306,144	306%
585	LOAN PAYMENTS					
	Subtotal					
589	589 · CONTINGENCY	50,000	47,840	50,000	0	0%
	OPERATING EXPENSES	2,338,136	2,066,752	3,272,216	934,080	40%
TOTAL OPERATING BUDGET (before equipment)		16,936,936	16,985,339	18,955,444	2,018,508	11.9%
583-4	CAPITAL EQUIPMENT					
	EQUIPMENT:					
Barnes	583-4B · Non-SMEMPS EMS Equipment	6,000	5,607	5,600	-400	-7%
Hilliard	583-4C · Knox Box Key Replacement	0	0	4,500	4,500	0%
O'Reilly	583-4D · Hydrants	32,000	32,357	33,900	1,900	6%
Fischer	583-4F · Hoses	24,200	22,039	12,000	-12,200	-50%
Pasquale	583-4G · Gas Detectors, Sensors	0	0	0	0	0%
Coleman	583-4H · Radios	16,000	21,296	17,000	1,000	6%
Peterson	583-4K · Office Equipment	10,200	1,752	4,500	-5,700	-56%
Barnes	583-4R · New Workstations	80,000	23,837	39,500	-40,500	-51%
Pasquale	583-4T · Tool Upgrades	0	0	0	0	0%
Pasquale	583-4U · Thermal Image Camera	8,000	2,165	0	-8,000	-100%
Barnes	583-4V · MDC iPad Program	4,500	52	41,000	36,500	811%
Barnes	583-4Z · One-Time Misc Equipment		0	10,000	10,000	0%
	Equipment Total	180,900	109,105	168,000	(12,900)	-7%
	OPERATING & EQUIPMENT BUDGET TOTAL	17,117,836	17,094,444	19,123,444	2,005,608	11.7%

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BUDGET - LINE ITEM SUMMARY		FY18/19	ACTUAL	FY19/20	\$ Incr/(Decr)	%
DESCRIPTION		BUDGET	2018/19	BUDGET	PY Budget	Change
525	GRANT-FUNDED EXPENDITURES			0	0	
Schiffmann	525-A · Grant-Funded Expenditures	0		53,680	53,680	
	Subtotal	0		53,680	53,680	
	OPERATING INCLUDING GRANTS	17,117,836		19,177,124	2,059,288	12%
	AVAILABLE TO FUND RESERVES	347,104	965,953	1,621,956	1,274,852	367%
583-5 FUNDED FROM RESERVES						
Pasquale	583-5B · Sta 4 Ext. Paint	30,000	15,790	-	(30,000)	-100%
Hilliard	583-5C · Knox Box Key Replacement	-	0	-	-	0%
Pasquale	583-5E · Type One Engine	-	0	-	-	0%
Martinez	583-5G · Ladder Truck	150,000	111,559	-	(150,000)	-100%
Pasquale	583-5H · Other Repairs	115,000	131,793	205,000	90,000	78%
Pasquale	583-5J · New Apparatus	70,000	73,397	305,000	235,000	336%
Pasquale	583-5N · Type 3 Engine	-	0	-	-	0%
Pasquale	583-5O · Jetski	-	0	22,000	22,000	0%
Hilliard	583-5R · Signage	17,000	5,749	30,000	13,000	76%
Pasquale	583-5T · Apparatus Door Replacement	42,000	2,809	40,000	(2,000)	-5%
Barnes	583-5U · Telestaff	-	0	-	-	0%
Pasquale	583-5V · Station 4 Remodel	150,000	6,080	150,000	-	0%
Tubbs	583-5W · One-Time Misc Expenses	68,000	87,842	50,000	(18,000)	-26%
Bouchard	583-5X · Fireboat	694,822	772,637	-	(694,822)	-100%
Falk	583-5Y · SCBA Fill Stations	-	0	121,000	121,000	0%
	Reserves Total	1,336,822	1,207,655	923,000	(413,822)	-31%
	TOTAL EXPENDITURES	18,454,658	18,302,099	20,100,124	1,645,466	8.9%

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