

# SOUTHERN MARIN FIRE DISTRICT

BETTER TOGETHER



## FINAL BUDGET FISCAL YEAR 2020/2021

## **The Southern Marin Fire Protection District 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.*

### **Board of Directors**

Cathryn Hilliard, Board President

Peter Fleming, Board Vice President

Thomas Perazzo, Board Secretary

Kurt Chun, Director

Stephen Willis, Director

Dan St. John, Director

Cristine Soto DeBerry, Director

### **Role of the Board**

The Board of Directors is the elected policy-making body for the Southern Marin Fire Protection District. The Directors provide financial oversight and strategic policy direction to maximize the public value of District services.

### **Fire Chief**

Christian D. Tubbs

### **Role of the Fire Chief**

The Fire Chief is the Chief Executive Officer of the District. In collaboration with the Board of Directors and in partnership with all members of the organization, the Chief provides direction, protection and order to the District

## **Message from the Fire Chief**

This has been another extraordinary year on many fronts. As I draft this message, we have been navigating the COVID19 virus for over two months. The past several weeks has seen remarkable changes necessitated by this pandemic: how public meetings are conducted, our emergency responses; our PPE processes, and much more. Though the pandemic has forced certain changes, it has not stopped our need or ability to continue to provide essential services to the community we serve. We are also seeing and sensitive to the devastating impacts on the local government and small businesses communities, and the daily lives of those we serve. The full impact to our economy is yet to be fully visible. Some local governing agencies are predicting dire impacts to their budgets. The employees of this agency continue to “push the envelope” in being a part of the community’s response to the pandemic. I am incredibly proud of our employees who daily demonstrate service above self. Here are just a few highlights from the current fiscal year.



### **Shared Services Agreement**

In January of this year we executed an agreement with the City of Mill Valley, bringing our mid and upper management teams, as well as prevention resources together into a single team serving both agencies. We are also implanting mechanisms that will allow our firefighters to work in each other’s agencies – cross pollinating if you will. There is excitement and constructive energy focused on making this shared services agreement a success. We are also analyzing the potential for full consolidation as we believe that this is the best conclusion to the shared services journey we have been on since 2014. Since the deployment of our shared battalion chief services agreement, we have continued to enjoy an annual savings well in excess of \$300K annually (since 2014 - \$1.5M). The City of Mill Valley has enjoyed a similar savings experience. But shared services has not only saved money, but our performance as an agency and the efficiency of our services have also steadily improved, and perhaps this is the most important result of shared services.

### **Measure U Implementation**

This past year also brought the implementation of Measure U. With these new funds we committed to the community to use them for six specific initiatives: 1) maintaining local emergency medical services; 2) attracting and retaining qualified professional paramedics; 3) maintaining high cardiac and stroke survivability standards; 4) maintaining local fire protection; 5) maintaining current 9-1-1 fire response times and; 6) improving the District’s ability to react to and contain wildland fires. This past year we have been putting those funds towards these very specific goals, and have been with emphasis, reporting on the work relative to reducing the risks from wildland fire through our various media outreach mechanisms.

## **Measure C**

This past year Chiefs Tubbs, Welch and Hilliard, along with other key staff members, have invested countless hours in helping to develop the analysis of the need for this initiative / measure, development of the ordinance, and the public outreach efforts. In this budget you will see our recommended plan for carrying out the direction in the Measure, in reducing the risks from wildland fire. We have placed special emphasis in clearly delineating funds from Measure U and how they are being used and in alignment with the requirements of the ordinance, as well as doing the same for Measure C funds so that the community can see clearly what is funded from Measure U, and what is funded from Measure C.

### **New Administrative Offices.**

This past year we moved our Administrative staff and Prevention Staff from Stations 1 & 9, into our new leased facility at 28 Liberty Ship Way. Additionally, we moved the Admin Staff from Mill Valley Fire to the new Admin facility, and Mill Valley battalion Chief Scott Barnes to Fire Station 9 – consolidating the Battalion Chiefs out of a single facility. For the Admin and Prevention staff this has proven to be both an effective change. For our Battalion Chiefs, having them operate from a single facility also increases operational efficiency and effectiveness.

### **2020 Fire Season**

We are anticipating a very busy fire season again, which has been somewhat complicated due to the pandemic.

Staff is exceedingly grateful for the leadership and support of our community and Board of Directors. The Board's engagement in key policy and fiscal issues is critical to the District's success in serving this community. Within this spirit we present this preliminary budget proposal to the Board and Community.

Respectfully,

*Christian Tubbs*

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

## Introduction

To the Board of Directors and the Citizens of the Southern Marin Fire Protection District and the employees of the Southern Marin Fire District and Mill Valley Fire Department.

In January 2020 the City of Mill Valley Fire Department and Southern Marin Fire District entered into a shared services agreement that combines the mid and upper management teams of both agencies, as well as the prevention division of both agencies, into a single team. We operate under the motto, “Better Together”.

The Mission statement that brought the shared services agreement to completion, and continues to guide our shared services journey, is:

***Identify and implement programs, processes and partnerships that results in cost savings or cost avoidance for both organizations' and all communities served; increase organizational efficiencies; enhance firefighter and citizen safety; and strengthen mission resiliency through improved service.***

Though this document reflects the Southern Marin Fire Protection’s budget only, it also reflects the efficiencies and costs savings as a result of the shared services agreement.

Our annual budget is the fuel that facilitates our organization’s ability to serve our community and carry out the mission we are prescribed to do. It also fuels the strategic initiatives adopted by the Board of Directors, and the Vision our organization seeks and aspires to.

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 and strategic initiatives.

The Adopted 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. Though our adopted Vision is a document with detail, it is also summarized in this statement:

*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.*

In January 2020 the Board and Staff conducted its first ever Retreat. The purpose of the retreat was to review accomplishments achieved by the organization, as well as review the status of ongoing strategic initiatives. The Board also reinforced our current vision with the adoption of specific strategic objectives for the 2020/2021 fiscal year. The Board adopted 14 specific goals, as part of four strategic priorities.

## **Strategic Objectives for SMFD in 2020/2021**

### **Fiscal Resiliency**

- Goal 1: Complete Fiscal Analysis of Dispatch Operations / Contract (MCSO vs REDCOM) by December 2020
- Goal 2: Complete Draft CAFR by December 2020
- Goal 3: Complete Review and Update Fire Fee Schedule by December 2020
- Goal 4: Complete Fiscal Analysis of Consolidation & Shared Services with Mill Valley by December 2020
- Goal 5: Conduct Fiscal Study on Impacts from projected Recession – Recommended Strategies Report by end of Fiscal 2019/2020

### **Risk Reduction**

- Goal 1: Formally Establish & Adopt Metrics (Outcomes and Outputs) for Risk Reduction reports – All Divisions. By December 2020.

- Goal 2: Marin Wildfire JPA – Analyze Possible LRAD in Fiscal 2020/2021.
- Goal 3: Annually Conduct at least 1 Evacuation Drill in Each SMFD Community Beginning in Calendar 2020

### **Communications & Marketing**

- Goal 1: Appoint Communication and Marketing Coordinator in Fiscal 2020/2021.
- Goal 2: Adopt & Implement Communication and Marketing Plan before end of Fiscal 2019/2020
- Goal 3: Increase subscribers of External Newsletter by end of Fiscal 2020.

### **Culture**

- Goal 1: Complete SP Initiatives 3 & 7. (Best Industry Practices & Organizational Values)
- Goal 2: Implement new Organizational Meeting Framework beginning in February 2020
- Goal 3: With organizational input, Update current Adopted Vision by November 2020.

The following budget weaves the District’s Vision, Mission, Strategic Objectives and Plan, as well as our obligations from the adopted Measure U and C initiatives, into a cohesive funding plan to support those organizational elements.

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 our mission and those strategic objectives that are detailed in the Vision and Strategic Plan.

This year staff conducted a recession analysis, which was presented to the Board. The Staff Report modelled a two-year recession similar to the 2008 experience. The purpose was to identify the projected revenue impacts from a projected recession, then identify and analyze both warning triggers, and fiscal options that the Board could exercise based on the severity of the recessional impacts.

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 Initiatives
6. Build towards target reserve goal / economic resiliency
7. Meet our financial obligations / pay down debt



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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. In January 2020, the Fire District signed a Shared Services



Agreement with the City of Mill Valley, recently in consolidating the mid and upper management teams of both organizations, as well as the prevention divisions, into a single team. Chief Tubbs is the Fire Chief for both the Southern Marin Fire Protection District and City of Mill Valley Fire Department.

The District is governed by a seven-member board of directors who are elected by the residents from within the Fire District boundaries, to staggered four-year terms. The District operates out of three stations with a minimum staffing of 15 personnel on duty at all times, as well as an administrative office where our administrative and prevention staff are organized. We respond to about 4,400 incidents per year, conduct inspections of commercial occupancies, conduct weed abatement inspections, review and approve plan reviews for construction, conduct a variety of

fuel reduction and management programs and services, and participate in a variety of outreach and education programs.

The City of Mill Valley is governed by a five-member City Council who are elected by the residents, for four-year terms. The City operates out of two fire stations, with a daily staffing level of 6, excluding the duty battalion chief. The City of Mill Valley generates approximately 2900 incidents per year, conducts weed abatement inspections, review and approve plan reviews for construction, conduct a variety of fuel reduction and management programs and services, and participate in a variety of outreach and education programs.

Southern Marin Fire Station #9 in Strawberry serves as the Battalion Chief offices and houses an Engine, Paramedic Medium Rescue, and a California RTF Swift Water Rescue Unit. Five personnel operate from this station.

Southern Marin Fire Station #4 in Tamalpais Valley houses a Type 1 (all risk) Engine, a Type 3 (Wildland) Engine, Ladder Truck and a Paramedic Ambulance. Five personnel operate from this station.

Southern Marin Fire Station #1 in downtown 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. Five personnel operate from this station.

Mill Valley Fire Station #7, located on Hamilton Drive, houses an engine. Three personnel operate from this station.

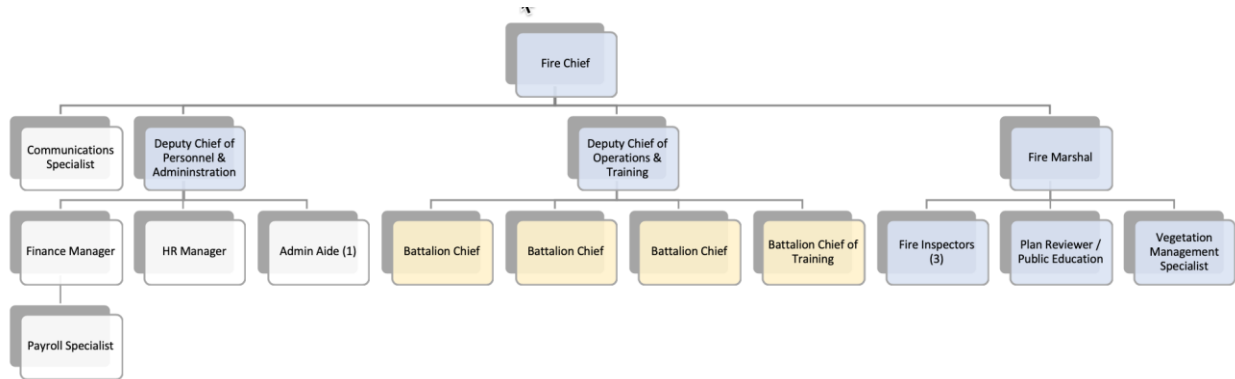
Mill Valley Fire Station #6, located on Corte Madera next to City Hall, houses an Engine and an Ambulance. Four personnel operate from this station.

Since 1980, the District and City have been members of the Southern Marin Emergency Medical Paramedic System (SMEMPS) Joint Powers agreement.

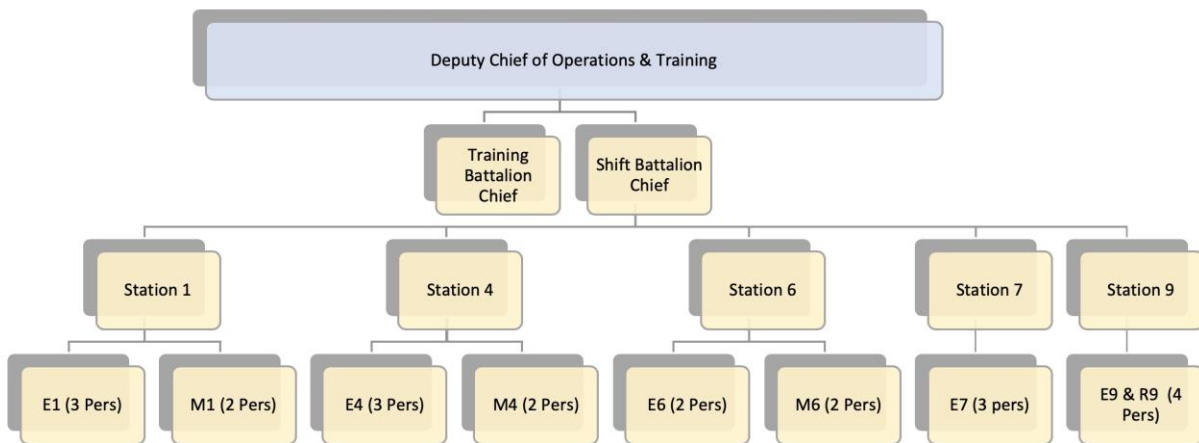
Through this agreement, the District and City provides paramedic ambulance service to the Golden Gate National Recreation Area, Muir Beach, Muir Woods National Monument, Throckmorton Ridge and lands in and around Mount Tamalpais State Park, as well as technical rescue services to all of the above areas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

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.

## Current Organizational Chart – Administration and Prevention (Shared Services)



## Current Organizational Chart – Operations (Shared Services)



## **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 "cost center" structure. Currently costs for each of those Divisions in our agency, are spread throughout a single budget structure, with the exception of the Prevention Division.

## **Shared Service's Adopted Mission**

*Identify and implement programs, processes and partnerships that results in cost savings or cost avoidance for both organizations' and all communities served; increase organizational efficiencies; enhance firefighter and citizen safety; and strengthen mission resiliency through improved service.*

# 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 FY21 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 FY21 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 are 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.

**Defensible Space**

To increase the chance of your home surviving a wildfire, clearing hazardous vegetation and reducing the fuel load up to 100' is vital. Here are 5 simple steps you can take to create defensible space:

1. Remove any dead or dying vegetation
2. Clean gutters and roof of leaves
3. Limb up all trees a min. 10' off the ground
4. Remove vegetation and items that could catch fire from around and under decks
5. Mow annual grass down to a maximum height of 3"

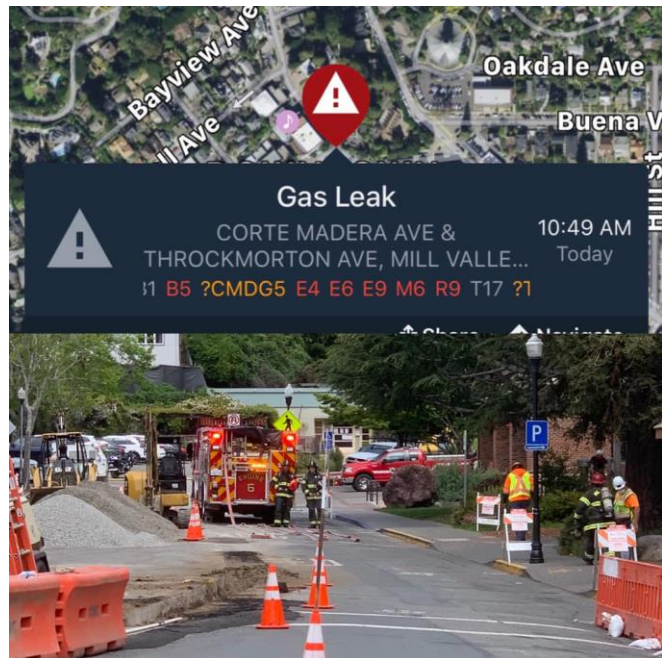
Additional tips from the infographic:  
- Mow annual grass down to a maximum height of 3"  
- Clean out roof and gutters regularly  
- Limb up all trees a min. 10' off the ground  
- Remove any dead or dying vegetation  
- Create defensible space up to 100' from the house  
- Trim branches at least 10' above chimney and roof  
- Create defensible space up to 100' from the house  
- Spruce and maintain fire resistant plants and shrubs to prevent fire from spreading



# Operations

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

The Operations Division oversees all aspects of the District's all-hazard emergency services delivered from 5 stations which includes a shared management program with the City of Mill Valley Fire Department. 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. As part of our core services and given our steep coastal cliffs, proximity to open water and aging infrastructure, we offer fire suppression, paramedic response and ambulance transport. The Southern Marin Fire Protection District also provides several Special Operations programs to include Marine (Fire Boat Liberty, two jet skis and Inflatable Ridged Raft) and Technical Rescue (Rescue 9).



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.

| MAJOR INCIDENT TYPE                                 | # INCIDENTS | % of TOTAL     |
|---|-------------|----------------|
| Fires   | 70          | 1.58%          |
| Overpressure rupture, explosion, overhear - no fire | 2           | 0.05%          |
| Rescue & Emergency Medical Service                  | 2581        | 58.42%         |
| Hazardous Condition (No Fire)                       | 170         | 3.85%          |
| Service Call  | 484         | 10.96%         |
| Good Intent Call                                    | 730         | 16.52%         |
| False Alarm & False Call                            | 361         | 8.17%          |
| Severe Weather & Natural Disaster                   | 17          | 0.38%          |
| Special Incident Type                               | 14          | 0.32%          |
| <b>TOTAL</b>  | <b>4429</b> | <b>100.00%</b> |

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



# Training

The Training Division seeks to improve service delivery and emergency response to a wide range of life safety threats to the community by providing realistic, ongoing and verifiable training to personnel. We further seek to develop and strengthen our personnel with essential job functions and skills. We strive to ensure all-risk operational readiness and enhance the ability of our members to perform quality public service.



The Training Division provides all cognitive and manipulative training, regulatory training and education, to all our employees, and is responsible for all applicable documentation including associated policy and procedures. Firefighters are under a wide range of training and safety mandates from EMS, Hazardous Materials, technical rescue, marine response, wildland fire suppression and vehicle extrication. Focus on the future trends, development of new tools, technology, or equipment to train our fire personnel is imperative. Our Training Division makes opportunities possible for employees to achieve full potential in their current roles and assists them in the advance of their careers through comprehensive training.

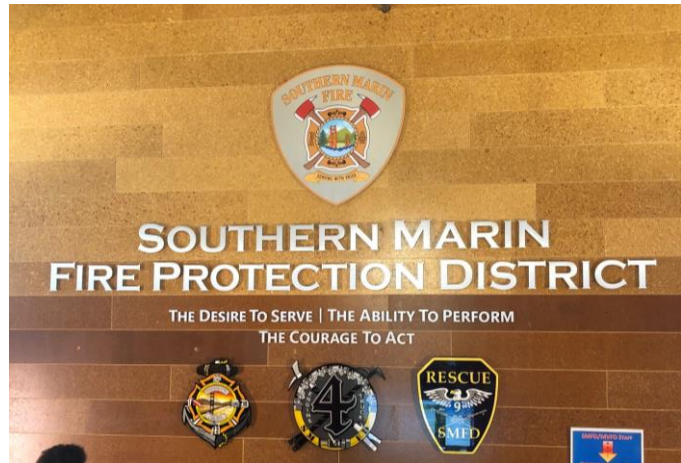
Elements of the Training Program include:

- Health and fitness
- Safety
- Skills Proficiency on a broad range/scope of emergency response tasks
- Orientation of new firefighters through the Marin County Regional Fire Academy

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 to 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. The Administrative and Support Services is the backbone of the organization ensuring that our Operational and Prevention Staff are well equipped, trained, and supported. This Division administers the organization ensuring compliance with all legal mandates and strong community and governmental relationships.



These services include:

- Human Resources Management
- Legal
- Finance Management
- IT support services
- Organizational Radio, telephone, and wireless communications support 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
- Government Partnerships
- Community Outreach
- Internal and External Communications

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

# 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. The purpose of the measure was two-fold: to ensure financial viability of the District and its current services, and to provide new funding for the District to use to generate new wildland fire risk reduction efforts. 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 for efforts specific to reducing the risks from wildland fire. The remaining \$2M dollars is to be allocated to fund the other key values identified in the ordinance:



1. Maintaining Local Emergency Medical Services
2. Attracting & Retaining Qualified Professional Paramedics
3. Maintaining High Cardiac and Stroke Survivability Standards
4. Maintaining Local Fire Protection
5. Maintaining Current 9-1-1 Response Times
6. Improving the district's ability to react to and contain wildland fires.

Last fiscal year (FY20) was our first year of funding for the measure, and the deployment of those funds. As a result, there were some startup costs such as vehicles, computers, and uniforms. In this year's budget those funds are being mostly re-deployed to vegetation management programs. A budget summary document sheet for Measure U is included in this budget packet to provide a summarized view of Measure U expenditures.

# Measure C

In March of 2020, citizens of Marin County approved a parcel tax increase that will generate an estimated \$19.3 million annually. The Measure also results in the creation of the Marin Wildfire Prevention Authority, a JPA that will govern the use of the funds generated from the measure.

The Measure is designed to take a county-wide approach to reducing the risks associated with wildland fire. The revenues from the measure fund three primary areas: 1) Core JPA Functions; 2) Defensible Space Inspections and; 3) Local Mitigation Programs.



The Core Functions element of the Measure will be supported by 60% of the revenues raised; the defensible space inspectors' program will be supported by 20% of the revenues raised, and the local mitigation element will be supported by the remaining 20% of the revenues raised.

The Fire Chief, in consultation with the Fire Marshal and Deputy Chief of Operations and Training has developed a proposed work plan and budget to submit to the Marin Wildfire Prevention Authority (MWPA) for consideration and approval. The Governing Board of the new Joint Powers Agreement (JPA) will ultimately determine what elements of each agency's proposals are funded.

**What is presented in this preliminary budget is what is being presented to the MWPA.**

A budget summary document sheet for Measure C is included in this budget packet to provide a summarized view of Measure C expenditures.

## 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 historically 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 PEPR, 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.

## **FY21 Proposed Budget Summary**

### **Revenue Forecast Summary**

Property tax makes up the primary source of the Fire District's revenue. June estimates from the County of Marin project a \$603K increase in property tax revenues, (**4.4% higher** than the FY20 actual property tax revenues). Also, in FY21 we are projecting an additional \$845,000 in new Measure C monies, which will go towards two new fire inspectors and a new Long-Range Acoustic Device (LRAD). Other significant changes in revenue streams from last year include the reimbursements from the City of Mill Valley for a third Battalion Chief (\$327K) and the Clerk to the Board position (\$82K), and the Tam Valley Fuel Break Grant (\$240K in grant revenues per year for three years). In all, we are projecting FY21 revenues to be \$1.04M higher than last year's actual revenues.

Due to the current pandemic, there is economic uncertainty throughout all sectors of the United States economy and worldwide. We are currently in a recession according to the National Bureau of Economic Research.<sup>1</sup> The recession began in February 2020. The District recently conducted an analysis based on conditions similar to the 2008 recession, aka The Great Recession, providing the Board of Directors with a calculation of the impacts and the economic levers the Board could consider.

### **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 FY21 (not including Measures C/U) is higher than the FY20 budget by \$907,804 or **5%**, largely driven by the firefighter contractual increases and increased operating costs. The **Funded from Reserves** category (not including Measures C/U) increased by \$268K (+35%) this year: including a generator for the new headquarters building on Liberty Ship Way in the event of a Public Safety Power Shutoff (PSPS) – for \$200K – and also including the final self-contained breathing apparatus (SCBA) fill station – this one at Station 4 – totaling \$57K.

### **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

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<sup>1</sup> Roche, Calum. US recession began in February: what it means and how many have there been? June 9, 2020. Accessed June 10, 2020: [https://en.as.com/en/2020/06/09/other\\_sports/1591692820\\_075351.amp.html](https://en.as.com/en/2020/06/09/other_sports/1591692820_075351.amp.html).



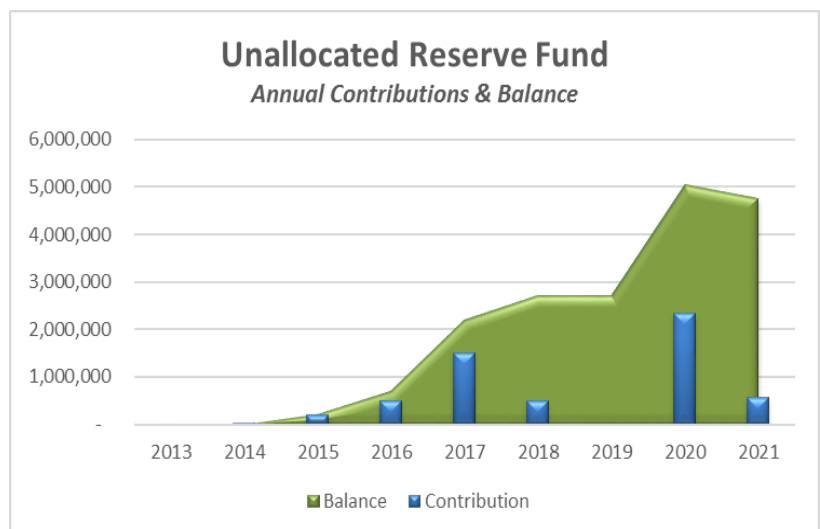
conditions beyond our control, requiring an injection of funds to carry us through a downturn in the economy.

The District revised its targeted goal of 15% of the Operating + Equipment (O&E) Budget (two months' expenses), by increasing the goal to 40% of the O&E 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 O&E Budget (currently \$20.7M), as part of a Financial Strategic Objective and our Vision to be more economically resilient.

Prior to the onset of the current pandemic, our financial model projected attaining the new 40% goal by the year 2027. However, due to the economic uncertainty surrounding the pandemic, we do not have enough information to project the attainment of the 40% unallocated reserve fund goal. In February 2021, we will have the first property tax revenue projections from the County of Marin for FY22, and will be able to assess the impact of the pandemic on the revenues, and on the District's unallocated reserve fund.

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 FY18. And, in FY19 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 FY20). However, FY19 finished better than expected and no funds were transferred to the Operating Fund in order to make up for a FY19 deficit. With the closing of the current FY20 Budget, the Finance Committee will report to the Board of Directors by November 2020 with a recommendation for the FY20 Unallocated Reserve Fund contribution. The upcoming FY21 Budget projects \$571K to be contributed to the Unallocated Reserve Fund.

The District first contributed to the Unallocated Reserve Fund in 2015, starting with \$9,000. With the \$571K projected to be contributed in FY21, we anticipate a balance of \$4.7M at the closing of FY21 – 58% of the 40% unallocated reserve goal. Further projections will need to be made once we have more information about the FY22 property tax revenues.



## Operating & Equipment Budget

The Operating & Equipment (O&E) 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 FY21 O&E Budget Total (including Measures C/U) proposes a **\$1.3M increase** over the FY20 Budget. This is an **7.3% increase**. However, \$330K of the increase is due to new Measure C Wildfire Prevention Authority funds; without Measure C/Measure U, the O&E Budget (before reserve spending) increased \$907K (**+5%**) over the prior fiscal year. The Fire Chief directed Staff to prepare an O&E budget that had an increase at or below 5%. As comparison to this year's 5% increase, the FY20 O&E Budget saw a 7% increase over the prior fiscal year (largely due to new staff and raises). It is important to note that of this increase, \$653K 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 O&E Budget increase proposal of \$1.3M, it is inclusive of an increase of \$871K 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 O&E 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 \$180,450 in equipment spending, an increase of \$8,650 (+5%) over FY20. 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.



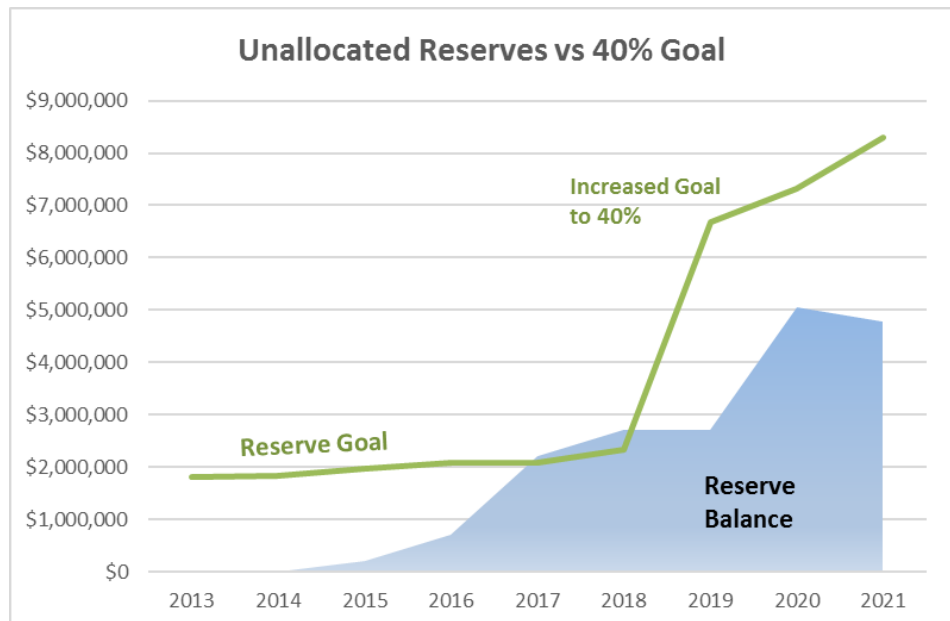
### Funded from Reserves

The **Funded from Reserves** budget is similar to our **Equipment** budget. This line is distinctly different than the **Equipment** Budget in that it includes our fire apparatus purchases and is funded from monies in our reserve account. As detailed later in this report, there is a \$548K increase (+59%) in this proposed budget, driven largely by a new generator at the Liberty Ship Way administrative building, and the LRAD device (funded by Measure C).

This budget section proposes \$1,485,775 in capital reserve spending, an increase of \$563K (61%) over the FY20 Budget.

### Unallocated Reserves

*This budget projects a balance to fund unallocated reserves of \$571K, although this number is subject to change based on the actuals for FY21. If we were to contribute the entire \$571K to reserves, we would anticipate an unallocated balance of \$4.7M – 58% of the new 40% goal.*



## **FY21 Proposed Major Initiatives**

1. Measure U. Deployment of an 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.
2. Measure C. If approved by the Marin Wildfire Prevention Authority, the District has proposed deployment of an LRAD system, the addition of 2 defensible space inspectors, and a variety of fuel reduction projects.
3. New Apparatus. (Line 583-5J) Proposed replacement of Prevention 1, (current unit moved to defensible space inspector need).
4. Other Repairs (Line 583-5H). Station 9 HVAC, apparatus bay tinting, and interior paint. Station 4 upgrades outside the scope of the remodel project.
5. Station 4 remodel. (Line 583-5V). Continuing with the station 4 remodel plans, including upper and lower floor unisex bathrooms, interior modifications and exterior venting due to new SCBA unit, and earthquake retrofitting.
6. One SCBA filling station (Line 583-5Y). For station 4.
7. One back up generator for the Liberty Ship Way admin building (Line 583-5W) in the event of a public safety power shutoff (PSPS)
8. Upgrades to the admin building (Line 583-5W), including a temporary wall and a cabinet for the board dais.
9. Deployment of new prevention software from OpenGov, which will expedite the planning and permitting process and save on staffing costs.

Southern Marin Fire District

**FY21 Summary O&E Budget Analysis (No Measure U/C)**

| FY21 Analysis  | Budget            | Change from Prior Year  |
|--|-------------------|---|
| <b>PY20 Approved O&amp;E Budget</b>                  | <b>18,277,444</b> |   |
| <b>Plus General Inflationary Increases</b>           | <b>0</b>          | <b>0.0%</b>   |
| <b>Plus/(Less) FY21 Changes:</b>                     |                   |   |
| <b>Salaries &amp; Benefits:</b>                      |                   |   |
| 501 - Salaries                                       | 391,410           | 5% increase per FF MOU, new IT position                             |
| 501-O - Overtime                                     | 35,580            |   |
| 504 - Benefits                                       | 266,555           | Pension costs (↑170K), Projected +7% Kaiser, Workers' comp (↑113K)  |
| <b>Subtotal Salaries &amp; Benefits Changes</b>      | <b>693,545</b>    | <b>4.5%</b>   |
| <b>Operating Expense Changes:</b>                    |                   |   |
| 511 - Office Expenses                                | 6,500             | Prevention mailers  |
| 513 - Special Departmental Expenses                  | 13,555            | ↓ Hydrant supplies  |
| 515 - Clothing & Personnel Supplies                  | 13,050            | Wildland clothing   |
| 517 - Communications                                 | 29,993            | ↑ Dispatch services, ↓ MDC connection                               |
| 518 - Utilities                                      | 29,550            | Added LSW PG&E  |
| 520 - Buildings & Grounds Maintenance                | (700)             | ↑ COVID19 cleaning supplies, ↓ carpet cleaning                      |
| 521 - Equipment Maintenance                          | 22,750            | ↑ SCBA maint, treadmills (2)  |
| 521-1 - Vehicle Maintenance                          | 14,987            | ↑ repairs, fuel & marine division                                   |
| 522 - Miscellaneous Expenses                         | (2,000)           | Removed this category   |
| 523 - Specialized Services                           | 25,950            | ↑ election costs, Consolidation Consultant, moved CIO to FTE salary |
| 524 - Insurance                                      | 0                 | No change   |
| 526 - Training & Conferences                         | 45,623            | Individual training accounts, prevention training                   |
| 526-1 - Membership/conferences                       | 500               | Added prevention/finance memberships                                |
| 526-2 - Meetings, Meals & Travel Expenses            | 1,800             | ↑ strike team hotels  |
| 527 - Rent   | 2,551             | LSW rent increase eff. May 2021                                     |
| <b>Subtotal Operating Budget Increase/(Decrease)</b> | <b>204,109</b>    | <b>7.7%</b>   |
| <b>Equipment (detailed on Capital Analysis)</b>      | <b>10,150</b>     | <b>6%</b>   |
| <b>Total FY21 O&amp;E Budget</b>                     | <b>19,185,248</b> | <b>907,804</b><br><b>5.0%</b>                                       |

9/17/2020

Southern Marin Fire District

**FY21 Summary Operating Budget Analysis - Measure U Wildfire Mitigation**

| FY21 Analysis  | Budget         | Change from Prior Year                   |
|--|----------------|--|
| <b>PY20 Approved Base Budget</b>                     | <b>841,000</b> |  |
| <b>Plus General Inflationary Increases</b>           | <b>0</b>       | <b>0.0%</b>                              |
| <b>Plus/(Less) FY21 Changes:</b>                     |                |  |
| <b>Salaries &amp; Benefits:</b>                      |                |  |
| 501 - Salaries                                       | 66,590         | Added 57k Comm Officer, + step increases |
| 501-O - Overtime                                     | (18,000)       | Reduced OT                               |
| 504 - Benefits                                       | 1,652          | General increases                        |
| <b>Subtotal Salaries &amp; Benefits Changes</b>      | <b>50,242</b>  | <b>21.6%</b>                             |
| <b>Operating Expenses:</b>                           |                |  |
| 511 - Office Expenses                                | 17,050         | Increased mailing costs                  |
| 513 - Special Departmental Expenses                  | (1,800)        | Decreased subscriptions                  |
| 515 - Clothing & Personnel Supplies                  | (3,200)        | Less new employee costs                  |
| 517 - Communications                                 | (1,610)        | Less phone replacements                  |
| 521-1 - Vehicle Maintenance                          | 0              | No change                                |
| 523 - Specialized Services                           | 89,654         | Vegetation management                    |
| 526 - Training & Conferences                         | 5,464          | New inspectors' training                 |
| 526-1 - Membership/conferences                       | (500)          | Reduced based on actual                  |
| 526-2 - Meetings, Meals & Travel Expenses            | (300)          | Reduced based on actual                  |
| <b>Subtotal Operating Budget Increase/(Decrease)</b> | <b>104,758</b> | <b>12.5%</b>                             |
| <b>Wildfire Mitigation Operating Budget</b>          | <b>996,000</b> | <b>155,000</b><br><b>18.4%</b>           |

6/8/2020

Southern Marin Fire District

**FY21 Summary Operating Budget Analysis - Measure C JPA**

| FY21 Analysis  | Budget                         | Change from Prior Year |
|--|--------------------------------|------------------------|
| <b>PY20 Approved Base Budget</b>                     | 0                              |                        |
| <b>Plus General Inflationary Increases</b>           | 0                              | 0.0%                   |
| <b>Plus/(Less) FY21 Changes:</b>                     |                                |                        |
| <b>Salaries &amp; Benefits:</b>                      |                                |                        |
| 501 - Salaries                                       | 173,000 (2) inspectors         |                        |
| 501-O - Overtime                                     | 0 No OT budgeted               |                        |
| 504 - Benefits                                       | 50,000                         |                        |
| <b>Subtotal Salaries &amp; Benefits Changes</b>      | <b>223,000</b>                 | <b>100.0%</b>          |
| <b>Operating Expenses:</b>                           |                                |                        |
| 511 - Office Expenses                                | 16,450 Mailers                 |                        |
| 513 - Special Departmental Expenses                  | 500 Computer supplies          |                        |
| 515 - Clothing & Personnel Supplies                  | 3,500 New uniforms             |                        |
| 517 - Communications                                 | 4,900 New cell phones/service  |                        |
| 521-I - Vehicle Maintenance                          | 11,700 For (2) vehicles        |                        |
| 523 - Specialized Services                           | 62,948 Vegetation management   |                        |
| 526 - Training & Conferences                         | 3,100 New inspectors' training |                        |
| 526-I - Membership/conferences                       | 500 Memberships                |                        |
| <b>Subtotal Operating Budget Increase/(Decrease)</b> | <b>103,598</b>                 | <b>100.0%</b>          |
| <b>Wildfire Mitigation Operating Budget</b>          | <b>326,598</b>                 | <b>326,598</b>         |
|  |                                | <b>100.0%</b>          |

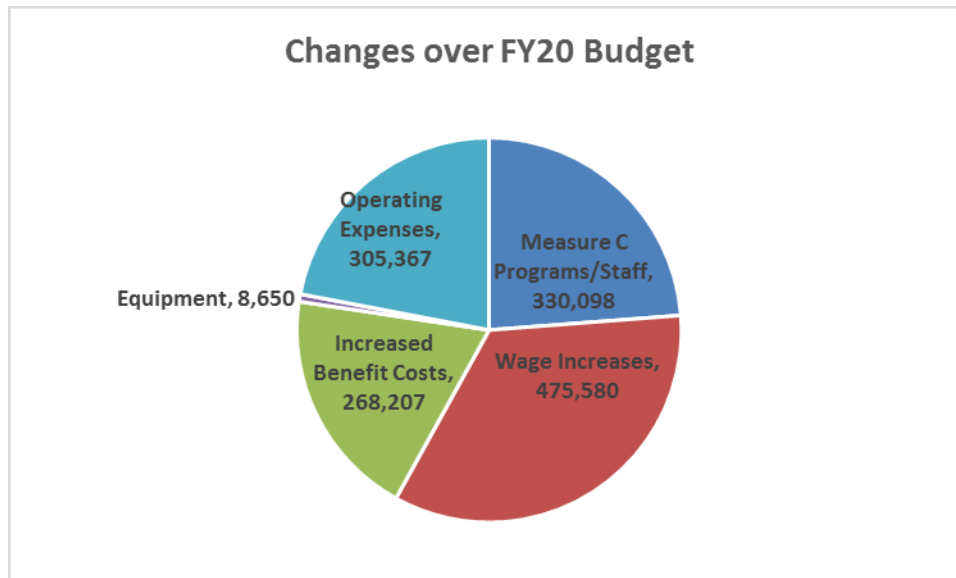
9/17/2020

## **Operating + Equipment Budget Total Increases Detail - \$1.3M Total Increase (Including Measure U & Measure C Wildfire Mitigation/Prevention Programs)**

The Operating + Equipment (O&E) Budget, (including Measures U & C), increase for FY21 has been proposed at +7.3% or a **\$1.3M** net increase. The net increase is a result of the new Measure C programs, decreases or elimination of expenditures proposed, and the increases proposed.

The FY21 is the sixth year in which we have deployed a zero-based budgeting approach and we continue to refine this tool as an element to our expenditure control tools. The proposed increases reflect organizational needs for FY21, 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 FY21 Operating Budget increase of \$1.3M includes \$330K for new Measure C-funded Wildfire Prevention programs and staff; the categories of the increase are 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 - \$871,734**

The listed Discretionary increases details below list each line where there has been a notable change from the previous year (dollar amount is the change over prior year).

501-A Base Salaries – \$717,000

This increase accounts for the 5% wage increase as per the 2020-2022 FF MOU, in addition to hiring three new defensible space inspectors (funded by Measure C/City of Mill Valley), a Communications Officer, an IT Specialist, and a full-time Finance Assistant.

511-B Copier/Printer Expenses – \$38,000

Increased printing costs for Measure U, Measure C, and Prevention mailers.

512 Postage – \$7,000

This is for the anticipated postage costs of Measure U and Prevention wildfire mitigation mailers.

513-C Public Education – \$7,500

This increase is due to anticipated costs for public education (mostly Measure U/C).

517-D Cell Phones – \$9,500

Additional staff will be receiving cell phones.

521-B Breathing Air Systems – \$9,650

In addition to the airpacks needing maintenance and repairs, we are budgeting \$3,500 to maintain the new compressors.

521-J Portable Equipment – \$4,000

We are increasing this line in order to update various fire apparatus with new equipment, particularly new positive pressure ventilation fans, which unlike our current fans do not emit toxic emissions (these cost about \$5,000 each and eventually we will need three).

521-M Gym Equipment Maintenance – \$8,500

We are budgeting the purchase of two new treadmills. The current ones were donated over ten years ago and need to be replaced.

526-A Training – \$58,637

The FF MOU stipulates that each member receive an allotment of funds for training, which has increased this budget line, in addition to the need for further training of prevention staff.

**Non-Discretionary - \$652,668**

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 – \$118,000

New staffing and an estimated 7% premium increase account for the increase in Kaiser premium costs.

504-E District Share Retirement Costs – \$53,528

The Marin County Employees' Retirement Association's (MCERA) rates for safety members increased an average of 1.2%.

504-K Workers' Compensation – \$118,765

The 4.5% rate increase combined with increased payroll results in this increased workers' compensation cost.



504-V Workers' Comp Audit Adjustment – \$50,000

We are anticipating that last year's premium did not take into account our increased payroll, and so are increasing this line in the event of an audit adjustment.

515-A Uniforms/Boots – \$9,300

Increased vendor costs and staffing, plus replacement of worn uniforms.

517-B Dispatch Services – \$6,369

The Marin County Sheriff's Office increased dispatch costs 3%.

517-I Phone Repairs/Replacement – \$18,850

In addition to purchasing new phones for new staff, we will be switching satellite phone carriers and therefore replacing the satellite phones.

518-J PG&E LSW – \$34,800

The new administration building at Liberty Ship Way incurs gas and electric charges of approximately \$3,000/month. In FY20, this cost was included in the 527-Rent budget line, but we have created a new line for it in FY21.

521-1 Vehicle Maintenance – \$38,387

Increased vendor rates, plus anticipated costs largely due to increasing fuel prices and a larger fleet of vehicles.

523-E Elections – \$7,050

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. This is an estimate of the increased cost of the election taking place in November 2020.

#### 523-G Tax Collection Fees - \$5,000

Tax collection fees from the County change in proportion to property tax revenues.

#### 523-M Audit – \$3,000

We have selected a new auditor and will incur slightly higher fees with this firm. We were with our prior auditor for nine years and they had not raised their fees with us during that time. It is best practice to switch auditors periodically and we will contract with a new firm every five years going forward.

#### 523-R Fire Investigation JPA – \$3,980

This program was in need of a major overhaul and the County FPOs presented a new plan which included increased funding. The Marin Fire Chiefs unanimously supported the plan.

#### 523-X Promotional Test – \$3,000

We anticipate several promotional tests in FY21.

#### 523-ZB Vegetation Management – \$183,154

Last fiscal year, \$485,283 was budgeted for wildfire mitigation and prevention efforts, funded by Measure U. This year, because more Measure U funds are available that were used last year with one-time start-up costs, we are able to allocate even more resources towards preparedness and the reduction of the threats and risks from wildfire. In addition, the new Measure C program will be funding \$45,000 towards these projects.

#### 527 Rent – \$2,551

The property owners of the administrative building have announced that all rent increases will be put on hold – due to the current pandemic – until May 2021. This increase reflects the projected new rent effective next May.

Southern Marin Fire District  
**FY21 Summary Capital Budget Analysis**

| FY21 Analysis                                      | Budget            | Change from Prior Year  |
|--|-------------------|---|
| <b>PY20 Base Budget</b>                            | <b>18,114,644</b> |   |
| <b>Plus General Inflationary Increases</b>         | <b>0</b>          | <b>0.0%</b>   |
| <b>Plus (Less) FY21 Other Significant Changes:</b> |                   |   |
| Subtotal Operating Change                          | 897,654           | 5.0%  |
| <b>Total Base Budget</b>                           | <b>19,012,298</b> | <b>5.0%</b>   |
| <b>Plus FY21 Equipment</b>                         |                   |   |
| 583-4B · Non-SMEMPS EMS Equipment                  | 5,000             |   |
| 583-4C · Knox Box Key Replacement                  | 150               |   |
| 583-4D · Hydrants                                  | 33,000            |   |
| 583-4F · Hoses                                     | 25,500            |   |
| 583-4G · Gas Detectors, Sensors                    | 5,000             | Engine 604  |
| 583-4H · Radios                                    | 17,000            |   |
| 583-4K · Office Equipment                          | 12,000            |   |
| 583-4R · New Workstations                          | 25,500            | Sta 4 workstations (6)  |
| 583-4V · MDC iPad Program                          | 14,800            | (5) iPad replacements   |
| 583-4Z · One-Time Misc Equipment                   | 35,000            | (2) drones  |
| <b>Total Equipment</b>                             | <b>172,950</b>    | <b>6%</b>   |
| <b>Plus FY21 Capital from Reserves:</b>            |                   |   |
| 583-5H · Other Repairs                             | 205,000           | St. 9 HVAC, App. Bay tinting, interior paint. St. 4 upgrades  |
| 583-5J · New Apparatus                             | 141,275           | Inflatable Rescue Boat, Fire Marshal & U9 vehicle   |
| 583-5T · Apparatus Door Replacement                | 40,000            | Station 1   |
| 583-5V · Station 4 Remodel                         | 350,000           |   |
| 583-5W · One-Time Misc. Expenses                   | 247,500           | LSW generator (200K), LSW dais cabinet/wall, one-time fee for prevention OpenGov planning/permitting software |
| 583-5Y · SCBA Fill Stations                        | 57,000            | Sta 4 air compressor  |
| <b>Total Funded from Reserves</b>                  | <b>1,040,775</b>  | <b>35%</b>  |
| <b>Plus Grants</b>                                 | <b>250,126</b>    |   |
| <b>FY21 Total Budget (No Measure U/C)</b>          | <b>20,476,149</b> | <b>7.5%</b>   |

9/17/2020

Southern Marin Fire District

**FY21 Summary Capital Budget - Measure U Wildfire Mitigation**

| FY21 Analysis                                      | Budget    | Change from Prior Year |
|--|-----------|------------------------|
| <b>PY20 Base Budget</b>                            | 841,000   |                        |
| <b>Plus General Inflationary Increases</b>         | 0         | 0.0%                   |
| <b>Plus (Less) FY21 Other Significant Changes:</b> |           |                        |
| Subtotal   | 155,000   | 18.4%                  |
| <b>Total Base Budget</b>                           | 996,000   | 18.4%                  |
| <b>Plus FY21 Equipment</b>                         |           |                        |
| 583-4B · Non-SMEMPS EMS Equipment                  | 4,000     | AEDs (2) for vehicles  |
| Subtotal   | 4,000     | -56%                   |
| <b>Plus FY21 Capital from Reserves:</b>            |           |                        |
| Total Funded from Reserves                         | 0         | -100%                  |
| <b>FY21 Total Measure U Budget</b>                 | 1,000,000 | 0%                     |

9/10/2020

Southern Marin Fire District

**FY21 Summary Capital Budget - Measure C JPA**

| FY21 Analysis                                      | Budget  | Change from<br>Prior Year |
|--|---------|---------------------------|
| <b>PY20 Base Budget</b>                            | 0       |                           |
| <b>Plus General Inflationary Increases</b>         | 0       | 0.0%                      |
| <b>Plus (Less) FY21 Other Significant Changes:</b> |         |                           |
| Subtotal   | 326,598 | 100.0%                    |
| <b>Total Base Budget</b>                           | 326,598 | 100.0%                    |
| <b>Plus FY21 Equipment</b>                         |         |                           |
| 583-4K · Office Equipment                          | 500     | New workstations          |
| 583-4V · MDC iPad Program                          | 3,000   | New iPads                 |
| Subtotal   | 3,500   | 100%                      |
| <b>Plus FY21 Capital from Reserves:</b>            |         |                           |
| 583-5J · New Apparatus                             | 45,000  | New inspector vehicle     |
| 583-5W · One-Time Misc. Expenses                   | 400,000 | LRAD (4 sites)            |
| Total Funded from Reserves                         | 445,000 | 100%                      |
| <b>FY21 Total Measure C Budget</b>                 | 775,098 | 100%                      |

9/17/2020

## **Capital Equipment Detail - \$180,450 Total (\$8,650 increase over FY20)**

### **Non-Discretionary - \$0**

### **Discretionary - \$180,450**

583-4B Non-SMEMPS EMS Equipment – \$9,000

To replace aging Automatic External Defibrillators (AEDs) and obtain new ones for new prevention vehicles, plus medical bags, and out of county medical equipment not paid for by SMEMPS.

583-4F Hose – \$25,500 (*\$13,500 increase*)

Aging hose are replaced annually, and this year we will also be replacing some hose for a reserve engine, to be switched to a new engine once it is procured.

583-4K Office Equipment – \$12,500 (*\$8,000 increase*)

This line includes a new plan review touch screen table (\$10,000) to improve the plan review process with full-scale display capability.

583-4R New Workstations – \$23,500 (*\$14,000 decrease*)

We are continuing with replacing most workstations with Apple computers, including six new workstations between stations 4 and 1.

583-4V MDC iPad Program – \$17,800 (*\$27,000 decrease*)

We have replaced most of our iPads in the last two fiscal years, so this year the replacements are minimal, but also include new devices for added prevention and Measure C staff.

583-4Z One-Time Misc. Equipment – \$35,000 (*\$25,000 increase*)

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

**Funded from Reserves - \$1,485,775 Total (\$562,775 increase over FY20)**

583-5H Other Repairs – \$205,000 (*\$0 increase*)

Anticipated costs for station 9 HVAC (not purchased in FY20), app bay tinting, and station 4 upgrades outside the parameters of the remodel project.

583-5J New Apparatus – \$186,275 (*\$118,725 decrease*)

Anticipated costs for the new Fire Marshal vehicle (\$75K), the replacement of the U9 pickup (\$45K), a new inflatable rescue boat, and a vehicle for one of the new defensible space inspectors (funded by Measure C).

583-5T Apparatus Door Replacement – \$40,000 (*\$0 increase*)

For station 1 apparatus door reinforcement work.

583-5V Station 4 Remodel - \$350,000 (*\$200,000 increase*)

This is for unused funds for the Station 4 remodel from FY20, which will be used to remodel the bathrooms (unisex and ADA compliance), remodel the dayroom, plus interior modifications and exterior venting due to new SCBA unit. The \$200,000 increase is for earthquake retrofitting.

583-5W One-Time Misc. Expenses – \$647,500 (*\$597,500 increase*)

The bulk of this budget line is a \$400,000 Long-Range Acoustic Device, funded by Measure C. It also includes a generator for the admin building (\$200K) in the event of a PSPS, a one-time setup fee of \$14.5K for prevention permitting/planning software, plus minor improvements to the meeting room in the admin building.

583-5Y SCBA Filling Station – \$57,000 (*\$64,000 decrease*)

Last year we purchased two new SCBA fill stations for stations 9 & 1. This fiscal year includes the cost of one fill station, for station 4.

## Changes from the Preliminary Budget

| Budget Line(s)                           | Net Increase/<br>(Decrease) | Reason for Change   |
|--|-----------------------------|---|
| <b>Revenues</b>                          |                             |   |
| Fees for Service                         | 82,680                      | City of Mill Valley (MV) to reimburse for Clerk to the Board              |
| Fees for Service                         | (100,000)                   | Reduced prevention plan fees estimate                                     |
| Fees for Service                         | 108,145                     | MWPA payment for finance/admin services                                   |
| <b>Total revenue increase/(decrease)</b> | <b>90,825</b>               | <b>Increase in total revenues</b>   |
| <b>Expenditures</b>                      |                             |   |
| 501-A Base Salaries                      | 196,000                     | IT Position, Board Clerk, finance assistant FTE                           |
| 501-0A Overtime                          | (35,000)                    | BC MOU  |
| 501-01C Out of Grade                     | 20,000                      | MWPA administration cost  |
| 504-A Health Benefits                    | 22,000                      | IT Position, finance assistant FTE  |
| 504-AB Retiree Health Savings            | 1,000                       | IT Position, finance assistant FTE  |
| 504-B Dental                             | 2,000                       | IT Position, finance assistant FTE  |
| 504-E District Share Retirement          | 6,000                       | IT Position, finance assistant FTE, BC MOU                                |
| 504-EE Pension Trust                     | (300,000)                   | Removed: no longer expensed, per auditor                                  |
| 504-G Educational Allowance              | 17,000                      | BC MOU  |
| 504-L Def. Comp                          | 25,000                      | IT Position, finance assistant FTE  |
| 504-N Long Term Disability               | (699)                       | Wildfire Mitigation Specialists (WMS) benefit actual                      |
| 504-O Long Term Care                     | (1,732)                     | WMS benefit actual  |
| 504-X Life Insurance                     | (276)                       | WMS benefit actual  |
| 504-Y Payroll Taxes                      | 11,729                      | WMS in social security, not MCERA   |
| 513-V Software Subscriptions             | 18,400                      | Granicus 5k, OpenGov prevention permit & licensing software \$13.4k       |
| 515-G Personal Protective Equipment      | 2,500                       | COVID-19 protection masks   |
| 517-G Internet                           | 500                         | Adjusted based on actuals to-date   |
| 517-I Phone Repairs/Replacement          | 16,000                      | Satellite phones per PO   |
| 518-J PG&E LSW                           | 10,800                      | Adjusted based on actuals to-date   |
| 523-ZF Outside Services                  | 70,000                      | Sausalito   |
| 583-4R New Workstations                  | (53,000)                    | LSW EOC work completed in FY20  |
| 583-5J New Apparatus                     | 21,275                      | New inflatable rescue boat (IRB)  |
| 583-5V Station 4 Remodel                 | 200,000                     | Increased for earthquake retrofit   |
| 583-5W One-Time Misc Expenses            | 51,500                      | Increase to LSW generator cost (HVAC);<br>Prevention OpenGov startup cost |
| <b>Total expense increase/(decrease)</b> | <b>300,997</b>              | <b>Increase in total expenditures</b>                                     |
| <b>Net Increase/(Decrease)</b>           | <b>(210,172)</b>            | <b>Decreases net position</b>   |



**SOUTHERN MARIN FIRE PROTECTION DISTRICT  
BUDGET DETAIL**

Yellow Highlighted = Changed from Prelim Budget

| BUDGET - LINE ITEM SUMMARY     |                                     | FY19/20           |                                 | FY20/21                 |                |                  |                | \$ Incr/(Decr)<br>PY Budget | \$ Incr/(Decr)<br>PY Actual | %<br>Change<br>PY<br>Budget |                 |
|--------------------------------|-------------------------------------|-------------------|---------------------------------|-------------------------|----------------|------------------|----------------|-----------------------------|-----------------------------|-----------------------------|-----------------|
|                                |                                     | TOTAL<br>BUDGET   | ACTUAL to-<br>date <sup>1</sup> | GEN BUDGET <sup>2</sup> | PREVENTION     | Measure U        | Measure C JPA  |                             |                             |                             | TOTAL<br>BUDGET |
| DESCRIPTION                    |                                     |                   |                                 |                         |                |                  |                |                             |                             |                             |                 |
| <b>REVENUES</b>                |                                     |                   |                                 |                         |                |                  |                |                             |                             |                             |                 |
|                                | <i>Property Taxes:</i>              |                   |                                 |                         |                |                  |                |                             |                             |                             |                 |
| Schiffmann                     | Secured and Unsecured               | 13,575,000        | 13,696,623                      | 14,300,000              |                |                  | 14,300,000     | 725,000                     | 603,377                     | 5.34%                       |                 |
| Schiffmann                     | Supplemental Assessment             | 250,000           | 311,085                         | 250,000                 |                |                  | 250,000        | 0                           | (61,085)                    | 0%                          |                 |
| Schiffmann                     | HOPTR                               | 60,000            | 60,696                          | 60,000                  |                |                  | 60,000         | 0                           | (696)                       | 0%                          |                 |
| Schiffmann                     | Property Taxes                      | 13,885,000        | 14,068,403                      | 14,610,000              |                |                  | 14,610,000     | 725,000                     | 541,597                     | 5.2%                        |                 |
| Schiffmann                     | Special Assessment                  | 900,000           | 915,652                         | 900,000                 |                |                  | 900,000        | 0                           | (15,652)                    | 0%                          |                 |
| Schiffmann                     | EMR & Fire Protection Tax           | 3,100,000         | 3,144,409                       | 2,100,000               |                | 1,000,000        | 3,100,000      | 0                           | (44,409)                    | 0%                          |                 |
|                                | Measure C JPA                       |                   |                                 |                         |                |                  | 845,000        | 845,000                     | 845,000                     |                             |                 |
| Schiffmann                     | ERAF                                | 800,000           | 1,167,644                       | 800,000                 |                |                  | 800,000        | 0                           | (367,644)                   | 0%                          |                 |
| Schiffmann                     | Interest                            | 40,000            | 184,379                         | 50,000                  |                |                  | 50,000         | 10,000                      | (134,379)                   | 25%                         |                 |
| Schiffmann                     | Grant Funds                         | 53,680            | 57,680                          | 0                       | 240,126        |                  | 240,126        | 186,446                     | 182,446                     | 347%                        |                 |
|                                | <i>General Revenues:</i>            |                   |                                 |                         |                |                  |                |                             |                             |                             |                 |
| Peterson                       | Ambulance Service (SME MPS)         | 502,000           | 855,000                         | 600,000                 |                |                  | 600,000        | (255,000)                   | (255,000)                   | -51%                        |                 |
| Schiffmann                     | Cell Site Rental                    | 115,400           | 121,091                         | 124,000                 |                |                  | 124,000        | 2,909                       | 2,909                       | 3%                          |                 |
| Schiffmann                     | OT Reimbursements                   | 500,000           | 350,848                         | 400,000                 |                |                  | 400,000        | 49,152                      | 49,152                      | 10%                         |                 |
| Peterson                       | Fees for Service                    | 300,000           | 147,509                         | 517,825                 | 200,000        |                  | 717,825        | 570,316                     | 570,316                     | 190%                        |                 |
| Schiffmann                     | GGNRA                               | 345,000           | 345,000                         | 345,000                 |                |                  | 345,000        | 0                           | 0                           | 0%                          |                 |
| Schiffmann                     | SFD OPEB Payment                    | 58,000            | 58,000                          | 58,000                  |                |                  | 58,000         | 0                           | 0                           | 0%                          |                 |
| Schiffmann                     | Other General Revenues              | 150,000           | 285,095                         | 25,000                  |                |                  | 25,000         | (260,095)                   | (260,095)                   | -173%                       |                 |
| Schiffmann                     | Workers' Comp Reimbursements        | 50,000            | 123,584                         | 50,000                  |                |                  | 50,000         | (73,584)                    | (73,584)                    | -147%                       |                 |
| Schiffmann                     | Total General Revenues:             | 2,020,400         | 2,286,127                       | 2,119,825               | 200,000        | 0                | 2,319,825      | 33,698                      | 33,698                      | 2%                          |                 |
|                                | <b>Total Revenues</b>               | <b>20,799,080</b> | <b>21,824,294</b>               | <b>20,579,825</b>       | <b>440,126</b> | <b>1,000,000</b> | <b>845,000</b> | <b>22,864,951</b>           | <b>1,800,144</b>            | <b>1,040,657</b>            | <b>9%</b>       |
| <b>SALARIES &amp; BENEFITS</b> |                                     |                   |                                 |                         |                |                  |                |                             |                             |                             |                 |
| <b>501 SALARIES</b>            |                                     |                   |                                 |                         |                |                  |                |                             |                             |                             |                 |
| Schiffmann                     | 501-A - Base Salaries               | 7,020,000         | 6,796,070                       | 6,811,000               | 440,000        | 227,000          | 173,000        | 7,651,000                   | 631,000                     | 854,930                     | 9%              |
| Schiffmann                     | 501-B - Sick Buy-Out                | 30,000            | 8,754                           | 50,000                  | 0              | 0                | 0              | 50,000                      | 20,000                      | 41,246                      | 67%             |
| Schiffmann                     | 501-C - Vacation Buy-Out            | 30,000            | 97,791                          | 10,000                  | 0              | 0                | 0              | 10,000                      | (20,000)                    | (87,791)                    | -67%            |
|                                | <b>Subtotals</b>                    | <b>7,080,000</b>  | <b>6,902,615</b>                | <b>6,871,000</b>        | <b>440,000</b> | <b>227,000</b>   | <b>173,000</b> | <b>7,711,000</b>            | <b>631,000</b>              | <b>808,385</b>              | <b>9%</b>       |
| <b>501-O OVERTIME</b>          |                                     |                   |                                 |                         |                |                  |                |                             |                             |                             |                 |
| Schiffmann                     | 501-0A - Overtime                   | 1,479,100         | 1,741,784                       | 1,465,000               | 1,780          | 900              | 0              | 1,467,680                   | (11,420)                    | (274,104)                   | -1%             |
| Schiffmann                     | 501-0B - FLSA                       | 158,000           | 153,309                         | 171,000                 | 0              | 0                | 0              | 171,000                     | 13,000                      | 17,691                      | 8%              |
| Schiffmann                     | 501-0C - Out of Grade               | 30,000            | 22,050                          | 46,000                  | 0              | 0                | 0              | 46,000                      | 16,000                      | 23,950                      | 53%             |
|                                | <b>Subtotals</b>                    | <b>1,667,100</b>  | <b>1,917,143</b>                | <b>1,682,000</b>        | <b>1,780</b>   | <b>900</b>       | <b>0</b>       | <b>1,684,680</b>            | <b>17,580</b>               | <b>(232,463)</b>            | <b>1%</b>       |
| <b>504 BENEFITS</b>            |                                     |                   |                                 |                         |                |                  |                |                             |                             |                             |                 |
| Schiffmann                     | 504-A - Health Benefits             | 1,250,000         | 1,147,067                       | 1,248,000               | 72,000         | 16,000           | 22,000         | 1,358,000                   | 108,000                     | 210,933                     | 9%              |
| Schiffmann                     | 504-AB - Retiree Health Savings     | 85,000            | 105,284                         | 95,000                  | 6,000          | 3,000            | 0              | 104,000                     | 19,000                      | (1,284)                     | 22%             |
| Schiffmann                     | 504-AA - Retiree Medical            | 386,000           | 395,220                         | 386,000                 | 0              | 0                | 0              | 386,000                     | 0                           | (9,220)                     | 0%              |
| Schiffmann                     | 504-AAA - Retiree Medical (OPEB)    | 264,000           | 253,894                         | 264,000                 | 0              | 0                | 0              | 264,000                     | 0                           | 10,106                      | 0%              |
| Andre                          | 504-B - Dental                      | 125,000           | 107,942                         | 114,000                 | 7,000          | 3,000            | 2,000          | 126,000                     | 1,000                       | 18,058                      | 1%              |
| Andre                          | 504-C - Vision                      | 13,000            | 10,297                          | 11,500                  | 600            | 300              | 1,000          | 13,400                      | 400                         | 3,103                       | 3%              |
| Schiffmann                     | 504-D - Holiday Pay                 | 306,000           | 286,073                         | 303,000                 | 0              | 0                | 0              | 303,000                     | (3,000)                     | 16,927                      | -1%             |
| Schiffmann                     | 504-E - District Share Retirement   | 2,640,000         | 2,601,340                       | 2,696,000               | 129,000        | 18,000           | 0              | 2,843,000                   | 203,000                     | 241,660                     | 8%              |
| Schiffmann                     | 504-EE - Pension Trust Contribution | 300,000           | 0                               | 0                       | 0              | 0                | 0              | 0                           | (300,000)                   | 0                           | -100%           |
| Schiffmann                     | 504-G - Educational Allowance       | 255,000           | 264,722                         | 314,000                 | 3,000          | 0                | 0              | 317,000                     | 62,000                      | 52,278                      | 24%             |
| Schiffmann                     | 504-H - Clothing Allowance          | 21,200            | 20,800                          | 20,000                  | 800            | 0                | 0              | 20,800                      | (400)                       | 0                           | -2%             |
| Schiffmann                     | 504-K - Workers Compensation        | 638,752           | 638,752                         | 711,840                 | 36,500         | 4,177            | 5,000          | 757,517                     | 118,765                     | 118,765                     | 19%             |
| Schiffmann                     | 504-L - Def.Comp. Employer %        | 395,000           | 380,252                         | 386,000                 | 22,000         | 6,500            | 6,000          | 420,500                     | 25,500                      | 40,248                      | 6%              |
| Andre                          | 504-N - Long Term Disability        | 21,560            | 18,596                          | 19,470                  | 1,223          | 525              | 0              | 21,218                      | (342)                       | 2,622                       | -2%             |

2. Red = +10% increase over FY20 Budget

9/17/2020 1. Red = FY20 Actual greater than budgeted

FY21 FINAL BUDGET

| BUDGET - LINE ITEM SUMMARY                   |   | FY19/20           |                                 | FY20/21                 |                |                |                |                   | \$ Incr/(Decr)<br>PY Budget | \$ Incr/(Decr)<br>PY Actual | %<br>Change<br>PY<br>Budget |
|--|---|-------------------|---------------------------------|-------------------------|----------------|----------------|----------------|-------------------|-----------------------------|-----------------------------|-----------------------------|
|  |   | TOTAL<br>BUDGET   | ACTUAL to-<br>date <sup>1</sup> | GEN BUDGET <sup>2</sup> | PREVENTION     | Measure U      | Measure C JPA  | TOTAL<br>BUDGET   |                             |                             |                             |
| DESCRIPTION                                  |   |                   |                                 |                         |                |                |                |                   |                             |                             |                             |
| Andre  | 504-O · Long Term Care Insurance        | 49,866            | 47,403                          | 47,619                  | 3,030          | 1,299          | 0              | 51,948            | 2,082                       | 4,545                       | 4%                          |
| Schiffmann                                   | 504-S · Longevity                       | 0                 | 0                               | 17,000                  |                |                |                | 17,000            | 17,000                      | 17,000                      | #DIV/0!                     |
| Schiffmann                                   | 504-V · W/C Payroll Audit Adjustment    | 50,000            | 108,657                         | 100,000                 | 0              | 0              | 0              | 100,000           | 50,000                      | (8,657)                     | 100%                        |
| Andre  | 504-X · Life Insurance                  | 13,000            | 10,088                          | 12,310                  | 483            | 207            | 0              | 13,000            | 0                           | 2,912                       | 0%                          |
| Schiffmann                                   | 504-Y · Payroll Taxes                   | 122,750           | 114,533                         | 115,000                 | 6,500          | 2,452          | 14,000         | 137,952           | 15,202                      | 23,419                      | 12%                         |
|  | <b>Subtotals</b>                        | <b>6,936,128</b>  | <b>6,510,919</b>                | <b>6,860,739</b>        | <b>288,136</b> | <b>55,459</b>  | <b>50,000</b>  | <b>7,254,335</b>  | <b>318,207</b>              | <b>743,415</b>              | <b>5%</b>                   |
|  | <b>SALARY &amp; BENEFITS TOTAL:</b>     | <b>15,683,228</b> | <b>15,330,677</b>               | <b>15,413,739</b>       | <b>729,916</b> | <b>283,359</b> | <b>223,000</b> | <b>16,650,015</b> | <b>966,787</b>              | <b>1,319,337</b>            | <b>6.2%</b>                 |
| <b>OPERATING BUDGET</b>                      |   |                   |                                 |                         |                |                |                |                   |                             |                             |                             |
| <b>511 OFFICE EXPENSE</b>                    |   |                   |                                 |                         |                |                |                |                   |                             |                             |                             |
| Peterson                                     | 511-A · General Office Supply           | 10,500            | 12,838                          | 7,500                   | 500            | 500            | 2,000          | 10,500            | 0                           | (2,338)                     | 0%                          |
| Peterson                                     | 511-B · Copier/Printer Expenses         | 12,950            | 22,291                          | 3,000                   | 10,000         | 25,000         | 7,950          | 45,950            | 33,000                      | 23,659                      | 255%                        |
| Barnes                                       | 511-C · Maps & Run Books                | 7,260             | 5,119                           | 7,260                   | 0              | 0              | 0              | 7,260             | 0                           | 2,141                       | 0%                          |
| Peterson                                     | 511-D · Postage                         | 11,700            | 10,363                          | 2,200                   | 2,000          | 8,000          | 6,500          | 18,700            | 7,000                       | 8,337                       | 60%                         |
|  | <b>Subtotals</b>                        | <b>42,410</b>     | <b>50,611</b>                   | <b>19,960</b>           | <b>12,500</b>  | <b>33,500</b>  | <b>16,450</b>  | <b>82,410</b>     | <b>40,000</b>               | <b>31,799</b>               | <b>94%</b>                  |
| <b>513 SPECIAL DEPARTMENTAL EXPENSE</b>      |   |                   |                                 |                         |                |                |                |                   |                             |                             |                             |
| Peterson                                     | 513-C · Public Education                | 9,000             | 7,763                           | 3,000                   | 3,500          | 5,000          | 0              | 11,500            | 2,500                       | 3,737                       | 28%                         |
| Peterson                                     | 513-F · Subscriptions                   | 500               | 239                             | 500                     | 0              | 0              | 0              | 500               | 0                           | 261                         | 0%                          |
| Peterson                                     | 513-G · Awards                          | 3,000             | 1,399                           | 2,500                   | 0              | 0              | 0              | 2,500             | (500)                       | 1,101                       | -17%                        |
| Peterson                                     | 513-H · Office Equipment Replacement    | 2,000             | 0                               | 2,000                   | 0              | 0              | 0              | 2,000             | 0                           | 2,000                       | 0%                          |
| Barnes                                       | 513-L · Photos                          | 4,000             | 427                             | 3,000                   | 0              | 0              | 0              | 3,000             | (1,000)                     | 2,573                       | -25%                        |
| Peterson                                     | 513-O · Misc. Celebrations/flowers      | 1,400             | 842                             | 1,400                   | 0              | 0              | 0              | 1,400             | 0                           | 558                         | 0%                          |
| Peterson                                     | 513-P · Shift Calendars                 | 250               | 289                             | 275                     | 0              | 0              | 0              | 275               | 25                          | (14)                        | 10%                         |
| Frazier                                      | 513-Q · Station Flags                   | 3,120             | 956                             | 1,500                   | 0              | 0              | 0              | 1,500             | (1,620)                     | 544                         | -52%                        |
| O'Reilly                                     | 513-S · Hydrant Supplies                | 6,500             | 588                             | 1,250                   | 0              | 0              | 0              | 1,250             | (5,250)                     | 662                         | -81%                        |
| Barnes                                       | 513-T · Computer Upgrades/Programs      | 5,500             | 2,640                           | 4,000                   | 0              | 0              | 0              | 4,000             | (1,500)                     | 1,360                       | -27%                        |
| Barnes                                       | 513-U · Misc. Computer Supplies         | 2,500             | 3,414                           | 1,500                   | 500            | 500            | 500            | 3,000             | 500                         | (414)                       | 20%                         |
| Barnes                                       | 513-V · Software Subscriptions Services | 113,500           | 114,329                         | 114,000                 | 18,400         | 200            | 0              | 132,600           | 19,100                      | 18,271                      | 17%                         |
|  | <b>Subtotals</b>                        | <b>151,270</b>    | <b>132,885</b>                  | <b>134,925</b>          | <b>22,400</b>  | <b>5,700</b>   | <b>500</b>     | <b>163,525</b>    | <b>12,255</b>               | <b>30,640</b>               | <b>8%</b>                   |
| <b>515 CLOTHING &amp; PERSONNEL SUPPLIES</b> |   |                   |                                 |                         |                |                |                |                   |                             |                             |                             |
| Sullivan                                     | 515-A · Uniforms/Boots                  | 45,300            | 42,832                          | 44,000                  | 4,000          | 1,500          | 3,100          | 52,600            | 7,300                       | 9,768                       | 16%                         |
| Sullivan                                     | 515-B · Badges                          | 2,400             | 874                             | 2,400                   | 200            | 0              | 400            | 3,000             | 600                         | 2,126                       | 25%                         |
| Golden                                       | 515-G · Personal Protective Equipment   | 80,200            | 78,085                          | 81,500                  | 3,000          | 1,000          | 0              | 85,500            | 5,300                       | 7,415                       | 7%                          |
| Golden                                       | 515-H · Misc Repairs/struc cloth        | 12,500            | 8,312                           | 12,500                  | 0              | 0              | 0              | 12,500            | 0                           | 4,188                       | 0%                          |
| Sullivan                                     | 515-I · Wildland - Safety Clothing      | 18,700            | 18,638                          | 22,000                  | 0              | 0              | 0              | 22,000            | 3,300                       | 3,362                       | 18%                         |
| Golden                                       | 515-N · Strike Team Equipment (OOC)     | 5,750             | 5,418                           | 4,000                   | 0              | 0              | 0              | 4,000             | (1,750)                     | (1,418)                     | -30%                        |
| Golden                                       | 515-P · New Employees                   | 10,000            | 0                               | 10,000                  | 0              | 0              | 0              | 10,000            | 0                           | 10,000                      | 0%                          |
| Golden                                       | 515-T · Wildland Shelters               | 3,000             | 2,850                           | 2,000                   | 0              | 0              | 0              | 2,000             | (1,000)                     | (850)                       | -33%                        |
| Pasquale                                     | 515-U · Swiftwater Rescue Gear          | 6,400             | 6,378                           | 6,000                   | 0              | 0              | 0              | 6,000             | (400)                       | (378)                       | -6%                         |
| Pasquale                                     | 515-V · USAR Equipment                  | 7,000             | 0                               | 7,000                   | 0              | 0              | 0              | 7,000             | 0                           | 7,000                       | 0%                          |
|  | <b>Subtotals</b>                        | <b>191,250</b>    | <b>163,387</b>                  | <b>191,400</b>          | <b>7,200</b>   | <b>2,500</b>   | <b>3,500</b>   | <b>204,600</b>    | <b>13,350</b>               | <b>41,213</b>               | <b>7%</b>                   |
| <b>517 COMMUNICATIONS</b>                    |   |                   |                                 |                         |                |                |                |                   |                             |                             |                             |
| Hilliard                                     | 517-A · Telephone                       | 25,000            | 27,917                          | 28,000                  | 0              | 0              | 0              | 28,000            | 3,000                       | 83                          | 12%                         |
| Barnes                                       | 517-B · Dispatch including CAD Service  | 219,916           | 219,916                         | 226,285                 | 0              | 0              | 0              | 226,285           | 6,369                       | 6,369                       | 3%                          |
| Barnes                                       | 517-D · Cell Phones                     | 25,200            | 24,869                          | 27,000                  | 2,460          | 1,440          | 1,900          | 32,800            | 7,600                       | 7,931                       | 30%                         |
| Barnes                                       | 517-E · MERA Operating Costs            | 48,063            | 48,063                          | 50,527                  | 0              | 0              | 0              | 50,527            | 2,464                       | 2,464                       | 5%                          |
| Barnes                                       | 517-F · MERA Bond Service               | 52,000            | 49,522                          | 52,000                  | 0              | 0              | 0              | 52,000            | 0                           | 2,478                       | 0%                          |
| Barnes                                       | 517-G · Internet/IDSL                   | 15,000            | 14,126                          | 15,500                  | 0              | 0              | 0              | 15,500            | 500                         | 1,374                       | 3%                          |
| Hilliard                                     | 517-I · Phone Repairs/Replacement       | 9,550             | 1,663                           | 23,000                  | 1,200          | 0              | 3,000          | 27,200            | 17,650                      | 25,537                      | 185%                        |
| Tubbs  | 517-K · MERA-New Project Financing      | 5,430             | 5,430                           | 5,430                   | 0              | 0              | 0              | 5,430             | 0                           | 0                           | 0%                          |
| Barnes                                       | 517-L · MDC Connection                  | 13,000            | 9,606                           | 8,700                   | 0              | 0              | 0              | 8,700             | (4,300)                     | (906)                       | -33%                        |

2. Red = +10% increase over FY20 Budget

| BUDGET - LINE ITEM SUMMARY |  | FY19/20         |                                 | FY20/21                 |               |               |               | \$ Incr/(Decr)<br>PY Budget | \$ Incr/(Decr)<br>PY Actual | %<br>Change<br>PY<br>Budget |                 |
|----------------------------|--|-----------------|---------------------------------|-------------------------|---------------|---------------|---------------|-----------------------------|-----------------------------|-----------------------------|-----------------|
|                            |  | TOTAL<br>BUDGET | ACTUAL to-<br>date <sup>1</sup> | GEN BUDGET <sup>2</sup> | PREVENTION    | Measure U     | Measure C JPA |                             |                             |                             | TOTAL<br>BUDGET |
| DESCRIPTION                |  |                 |                                 |                         |               |               |               |                             |                             |                             |                 |
| Barnes                     | 517-M · MDC Service Contract               | 2,800           | 0                               | 2,800                   | 0             | 0             | 0             | 2,800                       | 0                           | 2,800                       | 0%              |
|                            | <b>Subtotals</b>                           | <b>415,959</b>  | <b>401,112</b>                  | <b>439,242</b>          | <b>3,660</b>  | <b>1,440</b>  | <b>4,900</b>  | <b>449,242</b>              | <b>33,283</b>               | <b>48,130</b>               | <b>8%</b>       |
| <b>518</b>                 | <b>UTILITIES</b>                           |                 |                                 |                         |               |               |               |                             |                             |                             |                 |
| Pasquale                   | 518-A · PG&E Station 4                     | 13,000          | 11,867                          | 13,000                  | 0             | 0             | 0             | 13,000                      | 0                           | 1,133                       | 0%              |
| Pasquale                   | 518-B · PG&E Station 9                     | 14,000          | 7,894                           | 11,000                  | 0             | 0             | 0             | 11,000                      | (3,000)                     | 3,106                       | -21%            |
| Pasquale                   | 518-C · MMWD Station 4                     | 4,000           | 6,168                           | 4,000                   | 0             | 0             | 0             | 4,000                       | 0                           | (2,168)                     | 0%              |
| Pasquale                   | 518-D · MMWD Station 9                     | 2,500           | 3,181                           | 2,750                   | 0             | 0             | 0             | 2,750                       | 250                         | (431)                       | 10%             |
| Pasquale                   | 518-E · Richardson Bay Sanitation          | 1,000           | 886                             | 1,000                   | 0             | 0             | 0             | 1,000                       | 0                           | 114                         | 0%              |
| Pasquale                   | 518-F · PG&E Station 1                     | 8,500           | 8,354                           | 7,000                   | 0             | 0             | 0             | 7,000                       | (1,500)                     | (1,354)                     | -18%            |
| Pasquale                   | 518-G · MMWD - Station 1                   | 2,600           | 2,671                           | 2,600                   | 0             | 0             | 0             | 2,600                       | 0                           | (71)                        | 0%              |
| Pasquale                   | 518-H · Sanitation - Station 1             | 4,000           | 1,810                           | 3,000                   | 0             | 0             | 0             | 3,000                       | (1,000)                     | 1,190                       | -25%            |
| Pasquale                   | 518-I · Sanitation & Refuse - Sta 4        | 10,500          | 10,732                          | 10,500                  | 0             | 0             | 0             | 10,500                      | 0                           | (232)                       | 0%              |
| Pasquale                   | 518-J · PG&E LSW                           |                 | 0                               | 34,800                  | 0             | 0             | 0             | 34,800                      | 34,800                      | 34,800                      | #DIV/0!         |
|                            | <b>Subtotals</b>                           | <b>60,100</b>   | <b>53,562</b>                   | <b>89,650</b>           | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>89,650</b>               | <b>29,550</b>               | <b>36,088</b>               | <b>#DIV/0!</b>  |
| <b>520</b>                 | <b>BUILDINGS &amp; GROUNDS MAINTENANCE</b> |                 |                                 |                         |               |               |               |                             |                             |                             |                 |
| Hanson                     | 520-B · Janitorial Supplies                | 20,000          | 25,381                          | 25,000                  | 0             | 0             | 0             | 25,000                      | 5,000                       | (381)                       | 25%             |
| Pasquale                   | 520-C · Unscheduled Repairs & Maint.       | 39,000          | 37,228                          | 39,000                  | 0             | 0             | 0             | 39,000                      | 0                           | 1,772                       | 0%              |
| Pasquale                   | 520-D · Sprinklers/Alarm System            | 2,800           | 2,374                           | 2,800                   | 0             | 0             | 0             | 2,800                       | 0                           | 426                         | 0%              |
| Pasquale                   | 520-E · Elevator Contract                  | 8,000           | 6,194                           | 8,000                   | 0             | 0             | 0             | 8,000                       | 0                           | 1,806                       | 0%              |
| Pasquale                   | 520-H · Carpets - Cleaning                 | 6,200           | 2,999                           | 3,200                   | 0             | 0             | 0             | 3,200                       | (3,000)                     | 201                         | -48%            |
| Frazier                    | 520-K · Kitchen Supplies                   | 4,000           | 2,200                           | 2,300                   | 0             | 0             | 0             | 2,300                       | (1,700)                     | 100                         | -43%            |
| Pasquale                   | 520-L · Sign Changes                       | 2,000           | 978                             | 1,000                   | 0             | 0             | 0             | 1,000                       | (1,000)                     | 22                          | -50%            |
|                            | <b>Subtotals</b>                           | <b>82,000</b>   | <b>77,354</b>                   | <b>81,300</b>           | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>81,300</b>               | <b>(700)</b>                | <b>3,946</b>                | <b>-1%</b>      |
| <b>521</b>                 | <b>EQUIPMENT MAINTENANCE</b>               |                 |                                 |                         |               |               |               |                             |                             |                             |                 |
| Coleman                    | 521-A · Radio Repair                       | 12,000          | 7,541                           | 12,000                  | 0             | 0             | 0             | 12,000                      | 0                           | 4,459                       | 0%              |
| Falk                       | 521-B · Breathing Air Systems              | 9,200           | 10,740                          | 18,850                  | 0             | 0             | 0             | 18,850                      | 9,650                       | 8,110                       | 105%            |
| Peterson                   | 521-C · Office Equip. Maint.               | 1,500           | 0                               | 1,500                   | 0             | 0             | 0             | 1,500                       | 0                           | 1,500                       | 0%              |
| Pasquale                   | 521-E · Mechanical Systems - Contract      | 8,500           | 7,485                           | 8,500                   | 0             | 0             | 0             | 8,500                       | 0                           | 1,015                       | 0%              |
| Pasquale                   | 521-H · Repairs & Unscheduled Maint.       | 21,000          | 12,315                          | 21,000                  | 0             | 0             | 0             | 21,000                      | 0                           | 8,685                       | 0%              |
| Pasquale                   | 521-I · Ladder Testing                     | 3,000           | 1,729                           | 3,000                   | 0             | 0             | 0             | 3,000                       | 0                           | 1,271                       | 0%              |
| Vollmer                    | 521-J · Portable Equipment                 | 6,000           | 6,224                           | 10,000                  | 0             | 0             | 0             | 10,000                      | 4,000                       | 3,776                       | 67%             |
| Pasquale                   | 521-K · Extinguishers/Annual Maint.        | 2,000           | 927                             | 2,000                   | 0             | 0             | 0             | 2,000                       | 0                           | 1,073                       | 0%              |
| Moore                      | 521-M · Gym Equipment Maintenance          | 14,500          | 13,344                          | 23,000                  | 0             | 0             | 0             | 23,000                      | 8,500                       | 9,656                       | 59%             |
| Peterson                   | 521-O · Copier Maint. Contract - Sta 9     | 10,000          | 7,798                           | 9,600                   | 0             | 0             | 0             | 9,600                       | (400)                       | 1,802                       | -4%             |
| Falk                       | 521-R · Hose Maint/Nozzle & Fittings       | 3,000           | 2,361                           | 3,000                   | 0             | 0             | 0             | 3,000                       | 0                           | 639                         | 0%              |
| Frazier                    | 521-W · Dive Team Maintenance              | 9,000           | 8,157                           | 10,000                  | 0             | 0             | 0             | 10,000                      | 1,000                       | 1,843                       | 11%             |
|                            | <b>Subtotals</b>                           | <b>99,700</b>   | <b>78,621</b>                   | <b>122,450</b>          | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>122,450</b>              | <b>22,750</b>               | <b>43,829</b>               | <b>23%</b>      |
| <b>521-1</b>               | <b>VEHICLE MAINTENANCE</b>                 |                 |                                 |                         |               |               |               |                             |                             |                             |                 |
| Pasquale                   | 521-1A · Vehicle Repair                    | 102,000         | 93,707                          | 102,000                 | 3,000         | 2,000         | 3,000         | 110,000                     | 8,000                       | 16,293                      | 8%              |
| Pasquale                   | 521-1B · Fuel                              | 58,200          | 53,861                          | 50,000                  | 8,000         | 8,700         | 8,700         | 75,400                      | 17,200                      | 21,539                      | 30%             |
| Bouchard                   | 521-1C · Marine Division                   | 25,300          | 21,890                          | 26,900                  | 0             | 0             | 0             | 26,900                      | 1,600                       | 5,010                       | 6%              |
| Schiffmann                 | 521-1D · Fireboat Docking Fee              | 4,600           | 3,803                           | 4,487                   | 0             | 0             | 0             | 4,487                       | (113)                       | 684                         | -2%             |
|                            | <b>Subtotals</b>                           | <b>190,100</b>  | <b>173,262</b>                  | <b>183,387</b>          | <b>11,000</b> | <b>10,700</b> | <b>11,700</b> | <b>216,787</b>              | <b>26,687</b>               | <b>(146,575)</b>            | <b>14%</b>      |
| <b>522</b>                 | <b>MISCELLANEOUS EXPENSES</b>              |                 |                                 |                         |               |               |               |                             |                             |                             |                 |
| Pasquale                   | 522-B · Logistics                          | 500             | 125                             | 0                       | 0             | 0             | 0             | 0                           | (500)                       | (125)                       | -100%           |
| Tubbs                      | 522-C · Administration                     | 500             | 378                             | 0                       | 0             | 0             | 0             | 0                           | (500)                       | (378)                       | -100%           |
| Barnes                     | 522-D · Training                           | 500             | 117                             | 0                       | 0             | 0             | 0             | 0                           | (500)                       | (117)                       | -100%           |
| Peterson                   | 522-E · Operations                         | 500             | 113                             | 0                       | 0             | 0             | 0             | 0                           | (500)                       | (113)                       | -100%           |
|                            | <b>Subtotals</b>                           | <b>2,000</b>    | <b>733</b>                      | <b>0</b>                | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>0</b>                    | <b>(2,000)</b>              | <b>(733)</b>                | <b>-100%</b>    |
| <b>523</b>                 | <b>SPECIALIZED SERVICES</b>                |                 |                                 |                         |               |               |               |                             |                             |                             |                 |

2. Red = +10% increase over FY20 Budget

| BUDGET - LINE ITEM SUMMARY |  | FY19/20          |                                 | FY20/21                 |               |                |               | \$ Incr/(Decr)<br>PY Budget | \$ Incr/(Decr)<br>PY Actual | %<br>Change<br>PY<br>Budget |                 |
|----------------------------|--|------------------|---------------------------------|-------------------------|---------------|----------------|---------------|-----------------------------|-----------------------------|-----------------------------|-----------------|
|                            |  | TOTAL<br>BUDGET  | ACTUAL to-<br>date <sup>1</sup> | GEN BUDGET <sup>2</sup> | PREVENTION    | Measure U      | Measure C JPA |                             |                             |                             | TOTAL<br>BUDGET |
| DESCRIPTION                |  |                  |                                 |                         |               |                |               |                             |                             |                             |                 |
| Schiffmann                 | 523-A · Board Per Diem                       | 20,400           | 14,900                          | 20,400                  | 0             | 0              | 0             | 20,400                      | 0                           | 5,500                       | 0%              |
| Schiffmann                 | 523-B · Payroll Processing/Ban               | 20,000           | 14,986                          | 19,000                  | 0             | 0              | 0             | 19,000                      | (1,000)                     | 4,014                       | -5%             |
| Tubbs                      | 523-C · Legal/Professional Fees              | 174,000          | 71,793                          | 170,000                 | 0             | 0              | 0             | 170,000                     | (4,000)                     | 98,207                      | -2%             |
| Peterson                   | 523-D · Legal Postings                       | 3,500            | 2,379                           | 2,000                   | 200           | 200            | 500           | 2,900                       | (600)                       | 521                         | -17%            |
| Peterson                   | 523-E · Elections                            | 32,950           | 0                               | 40,000                  | 0             | 0              | 0             | 40,000                      | 7,050                       | 40,000                      | 21%             |
| Tubbs                      | 523-F · Haz Mat JPA                          | 7,820            | 7,820                           | 7,820                   | 0             | 0              | 0             | 7,820                       | 0                           | 0                           | 0%              |
| Schiffmann                 | 523-G · Tax Collection Fees                  | 240,000          | 212,449                         | 225,000                 | 0             | 20,000         | 0             | 245,000                     | 5,000                       | 32,551                      | 2%              |
| Andre                      | 523-H · Flu Shots                            | 200              | 0                               | 200                     | 0             | 0              | 0             | 200                         | 0                           | 200                         | 0%              |
| Peterson                   | 523-J · District Dinner                      | 7,000            | 0                               | 0                       | 0             | 0              | 0             | 0                           | (7,000)                     | 0                           | -100%           |
| Andre                      | 523-K · New Employment                       | 16,750           | 2,698                           | 13,000                  | 0             | 0              | 0             | 13,000                      | (3,750)                     | 10,302                      | -22%            |
| Barnes                     | 523-L · Computer Consulting Se               | 31,000           | 20,244                          | 25,000                  | 2,000         | 2,000          | 0             | 29,000                      | (2,000)                     | 8,756                       | -6%             |
| Schiffmann                 | 523-M · Audit                                | 12,000           | 17,684                          | 15,000                  | 0             | 0              | 0             | 15,000                      | 3,000                       | (2,684)                     | 25%             |
| Schiffmann                 | 523-N · Parcel Tax Refunds                   | 600              | 6,105                           | 1,500                   | 0             | 2,000          | 0             | 3,500                       | 2,900                       | (2,605)                     | 483%            |
| Andre                      | 523-P · Dept. Physical Exams                 | 34,435           | 15,005                          | 34,700                  | 0             | 0              | 0             | 34,700                      | 265                         | 19,695                      | 1%              |
| Golden                     | 523-Q · Health & Wellness                    | 40,000           | 35,684                          | 46,600                  | 0             | 0              | 0             | 46,600                      | 6,600                       | 10,916                      | 17%             |
| Hilliard                   | 523-R · Fire Investigation JPA               | 2,000            | 1,420                           | 0                       | 5,980         | 0              | 0             | 5,980                       | 3,980                       | 4,560                       | 199%            |
| Tubbs                      | 523-S · LAFCO Operating Expe                 | 10,295           | 10,293                          | 10,500                  | 0             | 0              | 0             | 10,500                      | 205                         | 207                         | 2%              |
| Tubbs                      | 523-T · Team Building                        | 29,200           | 6,369                           | 10,000                  | 2,000         | 2,000          | 0             | 14,000                      | (15,200)                    | 7,631                       | -52%            |
| Barnes                     | 523-X · Promotional Test                     | 1,000            | 557                             | 4,000                   | 0             | 0              | 0             | 4,000                       | 3,000                       | 3,443                       | 300%            |
| Tubbs                      | 523-Y · CERT Contract Prograr                | 3,500            | 3,500                           | 3,500                   | 0             | 0              | 0             | 3,500                       | 0                           | 0                           | 0%              |
| Pasquale                   | 523-Z · Disaster Preparedness                | 12,500           | 12,450                          | 10,000                  | 0             | 0              | 0             | 10,000                      | (2,500)                     | (2,450)                     | -20%            |
| Schiffmann                 | 523-ZA · Actuary                             | 0                | 0                               | 4,000                   | 0             | 0              | 0             | 4,000                       | 4,000                       | 4,000                       | #DIV/0!         |
| S. Barnes                  | 523-ZB · Vegetation Manage                   | 485,283          | 497,175                         | 0                       | 0             | 623,437        | 45,000        | 668,437                     | 183,154                     | 171,262                     | 38%             |
| Hilliard                   | 523-ZC · Fire Prevention                     | 26,000           | 22,400                          | 0                       | 6,000         | 1,000          | 17,448        | 24,448                      | (1,552)                     | 2,048                       | -6%             |
| Schiffmann                 | 523-ZF · Outside Services                    | 105,000          | 70,913                          | 110,000                 | 2,000         | 0              | 0             | 112,000                     | 7,000                       | 41,088                      | 7%              |
| C. Hilliard                | 523-ZG · Public Outreach                     | 20,000           | 59                              | 10,000                  | 0             | 0              | 0             | 10,000                      | (10,000)                    | 9,941                       | -50%            |
|                            | <b>Subtotal</b>                              | <b>1,335,433</b> | <b>1,046,883</b>                | <b>782,220</b>          | <b>18,180</b> | <b>650,637</b> | <b>62,948</b> | <b>1,513,985</b>            | <b>178,552</b>              | <b>467,102</b>              | <b>13%</b>      |
| <b>524</b>                 | <b>INSURANCE</b>                             |                  |                                 |                         |               |                |               |                             |                             |                             |                 |
| Peterson                   | 524-A · Comprehensive Insurance              | 95,000           | 92,504                          | 95,000                  | 0             | 0              | 0             | 95,000                      | 0                           | 2,496                       | 0%              |
|                            | <b>Subtotal</b>                              | <b>95,000</b>    | <b>92,504</b>                   | <b>95,000</b>           | <b>0</b>      | <b>0</b>       | <b>0</b>      | <b>95,000</b>               | <b>0</b>                    | <b>2,496</b>                | <b>0%</b>       |
| <b>526</b>                 | <b>TRAINING &amp; CONFERENCES</b>            |                  |                                 |                         |               |                |               |                             |                             |                             |                 |
| Barnes                     | 526-A · Training                             | 123,400          | 100,517                         | 133,000                 | 37,873        | 8,064          | 3,100         | 182,037                     | 58,637                      | 81,520                      | 48%             |
| Barnes                     | 526-I · EMS Recertifications                 | 8,200            | 2,598                           | 3,550                   | 200           | 0              | 0             | 3,750                       | (4,450)                     | 1,152                       | -54%            |
|                            | <b>Subtotal</b>                              | <b>131,600</b>   | <b>103,115</b>                  | <b>136,550</b>          | <b>38,073</b> | <b>8,064</b>   | <b>3,100</b>  | <b>185,787</b>              | <b>54,187</b>               | <b>82,672</b>               | <b>41%</b>      |
| <b>526-1</b>               | <b>MEMBERSHIPS/CONFERENCES</b>               |                  |                                 |                         |               |                |               |                             |                             |                             |                 |
| Pasquale                   | 526-1A · General                             | 4,500            | 3,997                           | 3,500                   | 1,000         | 0              | 500           | 5,000                       | 500                         | 1,004                       | 11%             |
|                            | <b>Subtotal</b>                              | <b>4,500</b>     | <b>3,997</b>                    | <b>3,500</b>            | <b>1,000</b>  | <b>0</b>       | <b>500</b>    | <b>5,000</b>                | <b>500</b>                  | <b>1,004</b>                | <b>11%</b>      |
| <b>526-2</b>               | <b>MEETINGS, MEALS &amp; TRAVEL EXPENSES</b> |                  |                                 |                         |               |                |               |                             |                             |                             |                 |
| Barnes                     | 526-2A · Food/Meetings                       | 5,550            | 4,706                           | 5,550                   | 0             | 0              | 0             | 5,550                       | 0                           | 844                         | 0%              |
| Schiffmann                 | 526-2B · Transportation/Bridge Tolls         | 3,900            | 2,081                           | 3,700                   | 100           | 100            | 0             | 3,900                       | 0                           | 1,819                       | 0%              |
| Pasquale                   | 526-2D · Strike Team Expenses                | 5,500            | 5,949                           | 7,000                   | 0             | 0              | 0             | 7,000                       | 1,500                       | 1,051                       | 27%             |
|                            | <b>Subtotal</b>                              | <b>14,950</b>    | <b>12,736</b>                   | <b>16,250</b>           | <b>100</b>    | <b>100</b>     | <b>0</b>      | <b>16,450</b>               | <b>1,500</b>                | <b>3,714</b>                | <b>10%</b>      |
| <b>527</b>                 | <b>RENT</b>                                  |                  |                                 |                         |               |                |               |                             |                             |                             |                 |
| Tubbs                      | 527 · RENT                                   | 406,144          | 406,327                         | 408,695                 | 0             | 0              | 0             | 408,695                     | 2,551                       | 2,369                       | 1%              |
|                            | <b>Subtotal</b>                              | <b>406,144</b>   | <b>406,327</b>                  | <b>408,695</b>          | <b>0</b>      | <b>0</b>       | <b>0</b>      | <b>408,695</b>              | <b>2,551</b>                | <b>2,369</b>                | <b>1%</b>       |
| <b>585</b>                 | <b>LOAN PAYMENTS</b>                         |                  |                                 |                         |               |                |               |                             |                             |                             |                 |
| Schiffmann                 | SCBA Equipment Payment                       | 0                |                                 |                         |               |                |               |                             | 0                           | 0                           |                 |
| Schiffmann                 | SCBA Loan Interest                           | 0                |                                 |                         |               |                |               |                             | 0                           | 0                           |                 |
|                            | <b>Subtotal</b>                              |                  |                                 |                         |               |                |               |                             |                             |                             |                 |
| <b>589</b>                 | <b>589 · CONTINGENCY</b>                     | <b>50,000</b>    | <b>100,510</b>                  | <b>50,000</b>           | <b>0</b>      | <b>0</b>       | <b>0</b>      | <b>50,000</b>               | <b>0</b>                    | <b>-50,510</b>              | <b>0%</b>       |

2. Red = +10% increase over FY20 Budget

Yellow Highlighted = Changed from Prelim Budget

| BUDGET - LINE ITEM SUMMARY                                   |                                   | FY19/20         |                                 | FY20/21                 |            |           |               |                 | \$ Incr/(Decr)<br>PY Budget | \$ Incr/(Decr)<br>PY Actual | %<br>Change<br>PY<br>Budget |
|--|-----------------------------------|-----------------|---------------------------------|-------------------------|------------|-----------|---------------|-----------------|-----------------------------|-----------------------------|-----------------------------|
|  |                                   | TOTAL<br>BUDGET | ACTUAL to-<br>date <sup>1</sup> | GEN BUDGET <sup>2</sup> | PREVENTION | Measure U | Measure C JPA | TOTAL<br>BUDGET |                             |                             |                             |
| DESCRIPTION  |                                   |                 |                                 |                         |            |           |               |                 |                             |                             |                             |
| OPERATING EXPENSES   |                                   | 3,272,416       | 2,897,596                       | 2,754,529               | 114,113    | 712,641   | 103,598       | 3,684,881       | 412,465                     | 787,285                     | 13%                         |
| OPERATING BUDGET (before equipment)                          |                                   | 18,955,644      | 18,228,274                      | 18,168,269              | 844,029    | 996,000   | 326,598       | 20,334,896      | 1,379,252                   | 2,106,622                   | 7.3%                        |
| CAPITAL BUDGET - LINE ITEM SUMMARY                           |                                   |                 |                                 |                         |            |           |               |                 |                             |                             |                             |
| OPERATING BUDGET (before equipment)                          |                                   | 18,955,644      | 18,228,274                      | 18,168,269              | 844,029    | 996,000   | 326,598       | 20,334,896      | 1,379,252                   | 2,106,622                   | 7.3%                        |
| 583-4 CAPITAL EQUIPMENT                                      |                                   |                 |                                 |                         |            |           |               |                 |                             |                             |                             |
| EQUIPMENT:   |                                   |                 |                                 |                         |            |           |               |                 |                             |                             |                             |
| 583-4A · Admin Infrastructure (Intranet/Internet transition) |                                   | 0               |                                 |                         |            |           |               | 0               | 0                           | 0                           |                             |
| Barnes   | 583-4B · Non-SMEMPS EMS Equipment | 5,600           | 1,115                           | 3,000                   | 2,000      | 4,000     | 0             | 9,000           | 3,400                       | 7,885                       | 61%                         |
| Hilliard   | 583-4C · Knox Box Key Replacement | 4,500           | 2,259                           | 0                       | 150        | 0         | 0             | 150             | -4,350                      | (2,109)                     | -97%                        |
| O'Reilly   | 583-4D · Hydrants                 | 33,900          | 30,754                          | 0                       | 33,000     | 0         | 0             | 33,000          | -900                        | 2,246                       | -3%                         |
| Fischer  | 583-4F · Hoses                    | 12,000          | 11,839                          | 25,500                  | 0          | 0         | 0             | 25,500          | 13,500                      | 13,661                      | 113%                        |
| Pasquale   | 583-4G · Gas Detectors, Sensors   | 0               | 0                               | 5,000                   | 0          | 0         | 0             | 5,000           | 5,000                       | 5,000                       | #DIV/0!                     |
| Coleman  | 583-4H · Radios                   | 17,000          | 8,504                           | 17,000                  | 0          | 0         | 0             | 17,000          | 0                           | 8,496                       | 0%                          |
| Peterson   | 583-4K · Office Equipment         | 4,500           | 0                               | 2,000                   | 10,000     | 0         | 500           | 12,500          | 8,000                       | 12,500                      | 178%                        |
| Barnes   | 583-4R · New Workstations         | 39,500          | 32,594                          | 23,500                  | 2,000      | 0         | 0             | 25,500          | -14,000                     | (7,094)                     | -35%                        |
| Barnes   | 583-4V · MDC iPad Program         | 44,800          | 5,274                           | 11,000                  | 3,800      | 0         | 3,000         | 17,800          | -27,000                     | 12,526                      | -60%                        |
| Barnes   | 583-4Z · One-Time Misc Equipment  | 10,000          | 10,537                          | 35,000                  | 0          | 0         | 0             | 35,000          | 25,000                      | 24,463                      | 250%                        |
| Equipment Total  |                                   | 171,800         | 102,875                         | 122,000                 | 50,950     | 4,000     | 3,500         | 180,450         | 8,650                       | 77,575                      | 5.0%                        |
| OPERATING & EQUIPMENT BUDGET TOTAL                           |                                   | 19,127,444      | 18,331,149                      | 18,290,269              | 894,979    | 1,000,000 | 330,098       | 20,515,346      | 1,387,902                   | 2,184,197                   | 7.3%                        |

2. Red = +10% increase over FY20 Budget

Yellow Highlighted = Changed from Prelim Budget

| BUDGET - LINE ITEM SUMMARY           |                                     | FY19/20           |                                 | FY20/21                 |                  |                  |                | \$ Incr/(Decr)<br>PY Budget | \$ Incr/(Decr)<br>PY Actual | %<br>Change<br>PY<br>Budget |                 |
|--------------------------------------|-------------------------------------|-------------------|---------------------------------|-------------------------|------------------|------------------|----------------|-----------------------------|-----------------------------|-----------------------------|-----------------|
|                                      |                                     | TOTAL<br>BUDGET   | ACTUAL to-<br>date <sup>1</sup> | GEN BUDGET <sup>2</sup> | PREVENTION       | Measure U        | Measure C JPA  |                             |                             |                             | TOTAL<br>BUDGET |
| DESCRIPTION                          |                                     |                   |                                 |                         |                  |                  |                |                             |                             |                             |                 |
| <b>525 GRANT-FUNDED EXPENDITURES</b> |                                     |                   |                                 |                         |                  |                  |                |                             |                             |                             |                 |
| Schiffmann                           | 525 - GRANT FUNDED EXPENDITURES     | 53,680            | 51,369                          | 0                       | 250,126          | 0                | 0              | 250,126                     | 196,446                     | 198,757                     | 366%            |
|                                      | <b>Subtotal</b>                     | <b>53,680</b>     | <b>51,369</b>                   | <b>0</b>                | <b>250,126</b>   | <b>0</b>         | <b>0</b>       | <b>250,126</b>              | <b>196,446</b>              | <b>198,757</b>              | <b>366%</b>     |
|                                      | <b>OPERATING INCLUDING GRANTS</b>   | <b>19,181,124</b> | <b>18,382,518</b>               | <b>18,290,269</b>       | <b>1,145,105</b> | <b>1,000,000</b> | <b>330,098</b> | <b>20,765,472</b>           | <b>1,584,348</b>            | <b>2,382,954</b>            | <b>8%</b>       |
|                                      | <b>AVAILABLE TO FUND RESERVES</b>   | <b>1,617,956</b>  | <b>3,441,776</b>                | <b>2,289,556</b>        | <b>-704,979</b>  | <b>0</b>         | <b>514,902</b> | <b>2,099,479</b>            | <b>481,523</b>              | <b>-1,342,297</b>           | <b>30%</b>      |
| <b>583-5 FUNDED FROM RESERVES</b>    |                                     |                   |                                 |                         |                  |                  |                |                             |                             |                             |                 |
| Pasquale                             | 583-5H - Other Repairs              | 205,000           | 63,323                          | 205,000                 | -                | -                | -              | 205,000                     | -                           | 141,677                     | 0%              |
| Pasquale                             | 583-5J - New Apparatus              | 305,000           | 265,576                         | 66,275                  | 75,000           | -                | 45,000         | 186,275                     | (118,725)                   | (79,301)                    | -39%            |
| Martinez                             | 583-5M - Sta 1 Sign                 | -                 | 0                               | -                       | -                | -                | -              | -                           | -                           | -                           | #DIV/0!         |
| Pasquale                             | 583-5N - Type 3 Engine              | -                 | 0                               | -                       | -                | -                | -              | -                           | -                           | -                           | #DIV/0!         |
| Pasquale                             | 583-5O - Jetski                     | 22,000            | 20,825                          | -                       | -                | -                | -              | -                           | (22,000)                    | (20,825)                    | -100%           |
| Hilliard                             | 583-5R - Signage                    | 30,000            | 18,348                          | -                       | -                | -                | -              | -                           | (30,000)                    | (18,348)                    | -100%           |
| Pasquale                             | 583-5T - Apparatus Door Replacement | 40,000            | 7,340                           | 40,000                  | -                | -                | -              | 40,000                      | -                           | 32,660                      | 0%              |
| Barnes                               | 583-5U - Telestaff                  | -                 | 0                               | -                       | -                | -                | -              | -                           | -                           | -                           | #DIV/0!         |
| Peterson                             | 583-5V - Station 4 Remodel          | 150,000           | 27,992                          | 350,000                 | -                | -                | -              | 350,000                     | 200,000                     | 322,008                     | 133%            |
| Tubbs                                | 583-5W - One-Time Misc. Expenses    | 50,000            | 71,337                          | 233,000                 | 14,500           | -                | 400,000        | 647,500                     | 597,500                     | 576,163                     | 1195%           |
| Bouchard                             | 583-5X - Fireboat                   | -                 | 0                               | -                       | -                | -                | -              | -                           | -                           | -                           | #DIV/0!         |
| Falk                                 | 583-5Y - SCBA Fill Stations         | 121,000           | 122,871                         | 57,000                  | -                | -                | -              | 57,000                      | (64,000)                    | (65,871)                    | -53%            |
|                                      | <b>Reserves Total</b>               | <b>923,000</b>    | <b>597,611</b>                  | <b>951,275</b>          | <b>89,500</b>    | <b>-</b>         | <b>445,000</b> | <b>1,485,775</b>            | <b>562,775</b>              | <b>888,164</b>              | <b>61%</b>      |
|                                      | <b>TOTAL EXPENDITURES</b>           | <b>20,104,124</b> | <b>18,980,129</b>               | <b>19,241,544</b>       | <b>1,234,605</b> | <b>1,000,000</b> | <b>775,098</b> | <b>22,251,247</b>           | <b>2,147,123</b>            | <b>3,271,118</b>            | <b>11%</b>      |
|                                      | <b>Net Excess/(Deficiency)</b>      | <b>694,956</b>    | <b>2,844,165</b>                | <b>1,338,281</b>        | <b>-794,479</b>  | <b>0</b>         | <b>69,902</b>  | <b>613,704</b>              | <b>-81,252</b>              | <b>-2,230,461</b>           | <b>-12%</b>     |

2. Red = +10% increase over FY20 Budget