



Southern Marin Fire Protection District

308 Reed Boulevard
Mill Valley, California 94941

Phone: 415 388-8182 Fax: 415 388-8181

FINANCE COMMITTEE MEETING

Wednesday, September 19, 2018

07:30am

Headquarters - Station 9

AGENDA

Call to Order

Open Time for Public Expression (limited to 3 minutes per person)

The Board welcomes public comments on all agenda items.

Agenda Adjustments

Approval of Minutes:

- Approval of August 2018 minutes

1. Finance Report

2. Final Budget

Closed Session

1. CONFERENCE WITH LABOR NEGOTIATORS

Government Code Section 54957.6

Agency Designated Representative: Finance Committee

Employee Organization: Southern Marin Professional Firefighters Association, IAFF Local 1775

Adjourn

**Finance Committee Meeting
Wednesday, August 15, 2018
Station 9 – 07:30 am
MINUTES**

Call to Order: 07:34 am

In attendance: Directors Perazzo and Hilliard, Deputy Fire Chief Peterson, Finance Manager Schiffmann, Administrative Assistant Stacey Hoggan Absent: Director St. John

Open Time for Public Expression: None – no public present.

Agenda Adjustments: none

Approval of Minutes:

M/s Perazzo/Hilliard

Motion to approve July 18, 2018 minutes:

M/s Perazzo/Hilliard

Finance Report:

Finance Manager Schiffmann gave the committee a breakdown of the overtime. The breakdown was a comparison of the workers comp overtime versus the out of county overtime. This was the highest overtime costs for Southern Marin Fire since 2014/2015 and possibly the highest known.

The budget is 10% of 8% for many expected upfront initial expenses.

There are a few changes expected in the final 2018/2019 budget.

Looking at the budget report, the items in red are pre-paid or overtime. These numbers will be adjusted with the implementation of the 2018/2019 budget.

The payroll account change from one bank to another will be finalized soon.

PARS is up to 3.4 million

Update on Second Reading/Hearing for the November Tax Measure:

Deputy Chief Peterson advised the committee that the next reading for the tax measure ordinance (Ordinance 2018/2019-01) will be during the August Board of Directors meeting. The second reading is done to adopt the ordinance.

Actuary Vs. GovInvest:

Finance Manager Schiffmann spoke about the company GovInvest. This group was represented at the FDAC conference. GovInvest takes the census data and provides a comprehensive analysis of employee's liabilities in a software program. From the information provided by the GovInvest representative, it does not seem like a cost saving measure for our District. The cost is over \$10,000 a year. FM Schiffmann is going to do more research as to actual costs of doing business with them and what savings to the district there would be. The upcoming actuary is already accounted for in the 2018/2019 budget.

ADP is almost done and after that is complete, the audit will be completed.

Closed Session – Committee entered into closed session at 7:57

Back in Session – Committee entered back in session at 8:37am with no action taken.

Motion to Adjourn 08:39



Southern Marin Fire Protection District

Board Report – Finance Report

September 2018

1. 2017/18 Final Budget:

The 2017/2018 FY Budget Report is final and finished under budget at 96%. Please see attached final report for the details.

2. 2018/19 Budget Report:

Expenditures are at 20% of 19% as of September 13, 2018. The proportionally high percent is due to many 2018/19 prepayments (software subscriptions, MERA), in addition to a \$294K boat payment.

3. 2018/19 Revised Budget:

The 2018/19 FY Budget has been revised and is included in this month's packet for the Board's approval.

Total revisions are 7.8% higher than the budget approved in June and include the incorporation of the 2018/19 FF MOU, additions to 523 – Outside Services, and the rollover of unused Ladder Truck funds from 2017/18. Please see staff report for more details.

4. Other Post-Employment Benefits (OPEB)/Pension Rate Stabilization Program (PRSP) Trust:

SMFD's OPEB/PRSP Trust balance as of 8/31/18 is \$3,504,264, reflecting an investment increase of \$96,324 in July and August.

Thank you,

Alyssa Schiffmann, Finance Manager

**SMFD
Budget Report
2018/2019**

	to Sept 13, 2018	Budget	Over/(Under) Budget	% of Budget	
19%					
REVENUE					
PROPERTY TAX	0	13,210,000	(13,210,000)	0%	
SPECIAL ASSESSMENT	0	855,000	(855,000)	0%	
ERAF	0	800,000	(800,000)	0%	
GRANT FUNDS	437,042	523,790	(86,748)	83%	
CELL SITE RENTAL	35,455	108,150	(72,695)	33%	
CERT PROGRAM	30,000	30,000	0	100%	
SAUSALITO OPEB REIMBURSEMENT	0	58,000	(58,000)	0%	
GGNRA	0	345,000	(345,000)	0%	
SMEMPS	0	575,000	(575,000)	0%	
OVERTIME REIMBURSEMENTS	85,895	500,000	(414,105)	17%	
PLAN FEES	16,896	300,000	(283,104)	6%	
WORKERS' COMP REIMBURSEMENTS	60,176	50,000	10,176	120%	
REIMBURSEMENTS/REFUNDS	18,901	30,000	(11,099)	63%	
INTEREST	0	20,000	(20,000)	0%	
TOTAL REVENUE	684,366	17,404,940	(16,720,574)	4%	
EXPENDITURES					
501 · SALARIES					
501-A · Base Salaries	1,078,822	5,800,000	(4,721,178)	19%	
501-B · Sick Buy-Out	1,630	30,000	(28,370)	5%	
501-C · Vacation Buy-Out	12,148	40,000	(27,852)	30%	1 retirement cashout
Total 501 · SALARIES	1,092,600	5,870,000	(4,777,400)	19%	
501-O · OVERTIME					
501-OA · Overtime	494,216	1,250,000	(755,784)	40%	Strike teams & WC
501-OB · FLSA	23,703	145,000	(121,297)	16%	
501-OC · Out of Grade	11,228	30,000	(18,772)	37%	Strike teams & WC
Total 501-O · OVERTIME	529,147	1,425,000	(895,853)	37%	
504 · EMPLOYEE BENEFITS					
504-A · Health Benefits	248,302	1,120,000	(871,698)	22%	Prepaid
504-AB · Retiree Health Savings	6,808	38,000	(31,192)	18%	
504-AA · Retiree Medical	31,686	370,000	(338,314)	9%	
504-AAA · Retiree Medical (OPEB)	0	321,000	(321,000)	0%	
504-B · Dental	16,955	115,000	(98,045)	15%	
504-C · Vision	1,654	12,000	(10,346)	14%	
504-D · Holiday Pay	0	250,000	(250,000)	0%	
504-E · District Share Retirement	422,506	2,330,000	(1,907,494)	18%	
504-G · Educational Allowance	41,089	220,000	(178,911)	19%	
504-H · Clothing Allowance	0	20,800	(20,800)	0%	
504-K · Workers Compensation	135,863	684,000	(548,137)	20%	Prepaid Q1
504-L · Def.Comp. Employer %	49,970	320,000	(270,030)	16%	
504-N · Long Term Disability	3,871	16,000	(12,129)	24%	Prepaid
504-O · Long Term Care Insurance	11,039	48,000	(36,961)	23%	Prepaid
504-S · Longevity	3,056	10,500	(7,444)	29%	Prepaid
504-V · W/C Payroll Audit Adjustment	0	30,000	(30,000)	0%	
504-X · Life Insurance	160	12,500	(12,340)	1%	
504-Y · Payroll Taxes	20,238	108,000	(87,762)	19%	

**SMFD
Budget Report
2018/2019**

	to Sept 13, 2018	Budget	Over/(Under) Budget	% of Budget	
Total 504 · EMPLOYEE BENEFITS	993,197	6,025,800	(5,032,603)	16%	
511 · OFFICE EXPENSE					
511-A · General Office Supply	1,542	7,000	(5,458)	22%	Supplies
511-B · Copier/Printer Expenses	0	5,000	(5,000)	0%	
511-C · Maps & Run Books	5,800	9,500	(3,700)	61%	One-time MarinMap pmt
Total 511 · OFFICE EXPENSE	7,342	21,500	(14,158)	34%	
512 · POSTAGE	289	2,200	(1,911)	13%	
513 · SPECIAL DEPARTMENT EXPENSE					
513-C · Public Education	0	3,300	(3,300)	0%	
513-F · Subscriptions	0	600	(600)	0%	
513-G · Awards	-200	3,200	(3,400)	-6%	
513-H · Office Equipment Replacement	0	2,000	(2,000)	0%	
513-L · Photos	0	4,000	(4,000)	0%	
513-O · Misc. Celebrations/flowers	365	1,400	(1,035)	26%	Japan sister city hats
513-P · Shift Calendars	0	250	(250)	0%	
513-Q · Station Flags	396	3,500	(3,104)	11%	
513-S · Hydrant Supplies	0	1,600	(1,600)	0%	
513-T · Computer Upgrades/Programs	87	10,000	(9,913)	1%	
513-U · Misc. Computer Supplies	0	2,000	(2,000)	0%	
513-V · Software Subscriptions Services	52,746	82,000	(29,254)	64%	One-time prepaid
Total 513 · SPECIAL DEPARTMENT EXPENSE	53,394	113,850	(60,456)	47%	
515 · CLOTHING & PERSONNEL SUPPLIES					
515-A · Uniforms/Boots	2,189	29,500	(27,311)	7%	
515-B · Badges	0	1,800	(1,800)	0%	
515-G · Personal Protective Equipment	0	49,500	(49,500)	0%	
515-H · Misc Repairs/struc cloth	0	12,500	(12,500)	0%	
515-I · Wildland - Safety Clothing	0	15,000	(15,000)	0%	
515-N · Strike Team Equipment (OOC)	0	3,400	(3,400)	0%	
515-P · New Employees	0	8,500	(8,500)	0%	
515-T · Wildland Shelters	0	2,000	(2,000)	0%	
515-U · Swiftwater Rescue Gear	-334	3,000	(3,334)	-11%	PY refund
515-V · USAR Equipment	452	3,000	(2,548)	15%	
Total 515 · CLOTHING & PERSONNEL SUPPL	2,308	128,200	(125,893)	2%	
517 · COMMUNICATIONS					
517-A · Telephone	3,259	32,000	(28,741)	10%	
517-B · Dispatch including CAD Service	51,905	207,511	(155,606)	25%	Prepaid quarterly
517-D · Cell Phones	4,342	18,000	(13,658)	24%	Prepaid
517-E · MERA Operating Costs	46,630	46,630	0	100%	One-time prepaid
517-F · MERA Bond Service	35,221	50,000	(14,779)	70%	Prepaid
517-G · Internet/IDSL	2,601	16,000	(13,399)	16%	
517-I · Phone Repairs/Replacement	0	11,000	(11,000)	0%	
517-K · MERA-New Project Financing	5,430	5,430	0	100%	One-time prepaid
517-L · MDC Connection	814	9,500	(8,686)	9%	
517-M · MDC Service Contract	661	2,755	(2,094)	24%	Prepaid quarterly
Total 517 · COMMUNICATIONS	150,864	398,826	(247,962)	38%	

**SMFD
Budget Report
2018/2019**

19%	to Sept 13, 2018	Budget	Over/(Under) Budget	% of Budget	
518 - UTILITIES					
518-A - PG&E Station 4	1,876	13,000	(11,124)	14%	
518-B - PG&E Station 9	1,482	13,500	(12,018)	11%	
518-C - MMWD Station 4	0	3,000	(3,000)	0%	
518-D - MMWD Station 9	369	2,500	(2,131)	15%	
518-E - Richardson Bay Sanitation	0	1,060	(1,060)	0%	
518-F - PG&E Station 1	285	7,500	(7,215)	4%	
518-G - MMWD - Station 1	403	2,400	(1,997)	17%	
518-H - Sanitation - Station 1	0	4,000	(4,000)	0%	
518-I - Sanitation & Refuse - Sta 4	0	10,320	(10,320)	0%	
Total 518 - UTILITIES	4,415	57,280	(52,865)	8%	
520 - BUILDING & GROUNDS MAINTENANCE					
520-B - Janitorial Supplies	2,558	21,500	(18,942)	12%	
520-C - Unscheduled Repairs & Maint.	5,136	39,000	(33,864)	13%	
520-D - Sprinklers/Alarm System	178	2,150	(1,972)	8%	
520-E - Elevator Contract	0	6,500	(6,500)	0%	
520-H - Carpets - Cleaning	0	3,200	(3,200)	0%	
520-K - Kitchen Supplies	16	4,000	(3,984)	0%	
520-L - Sign Changes	0	650	(650)	0%	
Total 520 - BUILDING & GROUNDS MAINTENANCE	7,888	77,000	(69,112)	10%	
521 - EQUIPMENT MAINTENANCE					
521-A - Radio Repair	2,514	12,000	(9,486)	21%	Batteries
521-B - Air Pak Maintenance	2,228	7,550	(5,322)	30%	SCBA equipment
521-C - Office Equip. Maint.	0	1,250	(1,250)	0%	
521-E - Mechanical Systems - Contract	1,046	8,500	(7,454)	12%	
521-H - Repairs & Unscheduled Maint.	399	21,000	(20,601)	2%	
521-I - Ladder Testing	0	2,000	(2,000)	0%	
521-J - Portable Equipment	2,538	6,000	(3,462)	42%	Purchased saw
521-K - Extinguishers/Annual Maint.	65	2,000	(1,935)	3%	
521-M - Gym Equipment Maintenance	598	6,000	(5,402)	10%	
521-O - Copier Maint. Contract - Sta 9	746	3,500	(2,754)	21%	
521-R - Hose Maint/Nozzle & Fittings	118	5,500	(5,382)	2%	
521-W - Dive Team Maintenance	1,902	7,850	(5,948)	24%	scuba gear
Total 521 - EQUIPMENT MAINTENANCE	12,155	83,150	(70,995)	15%	
521-1 - VEHICLE MAINTENANCE					
521-1A - Vehicle Repair	11,308	105,000	(93,692)	11%	
521-1B - Fuel	4,665	45,000	(40,335)	10%	
521-1C - Marine Division	64	23,500	(23,436)	0%	
521-1D - Fireboat Docking Fee	3,702	3,800	(98)	97%	One-time payment
Total 521-1 - VEHICLE MAINTENANCE	19,738	177,300	(157,562)	11%	
522 - MISCELLANEOUS EXPENSES					
522-B - Logistics	0	500	(500)	0%	
522-C - Administration	0	500	(500)	0%	
522-D - Training	0	500	(500)	0%	
522-E - Operations	0	500	(500)	0%	
Total 522 - MISCELLANEOUS EXPENSES	0	2,000	(2,000)	0%	

**SMFD
Budget Report
2018/2019**

	to Sept 13, 2018	Budget	Over/(Under) Budget	% of Budget
19%				
523 - SPECIALIZED SERVICES				
523-A · Board Per Diem	1,000	8,400	(7,400)	12%
523-B · Payroll Processing/Bank Fees	2,942	16,000	(13,058)	18%
523-C · Legal/Professional Fees	19,842	130,000	(110,158)	15%
523-D · Legal Postings	0	500	(500)	0%
523-E · Elections	0	35,000	(35,000)	0%
523-F · Haz Mat JPA	7,820	7,820	0	100% Prepaid 18/19
523-G · Tax Collection Fees	0	230,000	(230,000)	0%
523-H · Flu Shots	0	170	(170)	0%
523-J · District Dinner	0	7,150	(7,150)	0%
523-K · New Employment	75	13,000	(12,925)	1%
523-L · Computer Consulting Services	2,469	28,000	(25,531)	9%
523-M · Audit	0	10,500	(10,500)	0%
523-N · Parcel Tax Refunds	0	600	(600)	0%
523-P · Dept. Physical Exams	930	32,000	(31,070)	3%
523-Q · Health & Wellness	2,750	37,000	(34,250)	7%
523-R · Fire Investigation JPA	0	2,000	(2,000)	0%
523-S · LAFCO Operating Expenses	10,439	9,500	939	110% Prepaid 18/19
523-T · Team Building	0	28,500	(28,500)	0%
523-U · Volunteer Physicals	0	7,650	(7,650)	0%
523-X · Promotional Test	0	1,000	(1,000)	0%
523-Y · CERT Contract Program	3,600	30,000	(26,400)	12%
523-Z · Disaster Preparedness	0	12,500	(12,500)	0%
523-ZA · Actuary	0	6,000	(6,000)	0%
523-ZB · Vegetation Management	3,524	45,000	(41,476)	8%
523-ZC · Fire Prevention	2,575	57,500	(54,925)	4%
523-ZF · Outside Services	30,980	5,000	25,980	620%
523-ZG · Public Outreach	0	20,000	(20,000)	0%
Total 523 · SPECIALIZED SERVICES	88,946	780,790	(691,844)	11%
524 - INSURANCE				
524-A · Comprehensive Insurance	87,758	95,000	(7,242)	92% Prepaid 18/19
524-B · Volunteer Insurance	0	3,500	(3,500)	0%
Total 524 · INSURANCE	87,758	98,500	(10,742)	89%
526 - TRAINING & CONFERENCES				
526-A · Training	3,627	100,000	(96,373)	4%
526-I · EMS Recertifications	367	3,100	(2,733)	12%
Total 526 · TRAINING & CONFERENCES	3,994	103,100	(99,106)	0%
526-1 · MEMBERSHIPS & STAFF CONF.				
526-1A · General	2,095	2,500	(405)	84% Prepaid dues
526-1B · FDAC	440	440	0	100% Prepaid dues
526-1C · Costco	0	110	(110)	0%
Total 526-1 · MEMBERSHIPS & STAFF CONF.	2,535	3,050	(515)	83%
526-2 · MEETINGS & TRAVEL EXPENSES				
526-2A · Food/Meetings/Training	850	5,550	(4,700)	15%
526-2B · Transportation/Bridge Tolls	869	3,500	(2,631)	25% Equip spec trips
526-2C · Bi-Monthly Reserve Meeting	0	1,000	(1,000)	0%

**SMFD
Budget Report
2018/2019**

	to Sept 13, 2018	Budget	Over/(Under) Budget	% of Budget	
19%					
526-2D · Strike Team Expenses	1,536	4,500	(2,964)	34%	Hotels
Total 526-2 · MEETINGS & TRAVEL EXPENSE	3,255	14,550	(11,295)	72%	
527 · RENT	25,000	100,000	(75,000)	25%	Prepaid Q1
583-4 · EQUIPMENT					
583-4B · Non-SMEMPS EMS Equipment	0	6,000	(6,000)	0%	
583-4D · Hydrants	0	32,000	(32,000)	0%	
583-4F · Hoses	0	24,200	(24,200)	0%	
583-4H · Radios	9,039	16,000	(6,961)	56%	Purchased radios
583-4K · Office Equipment	0	10,200	(10,200)	0%	
583-4R · New Workstations	1,884	80,000	(78,116)	2%	
583-4U · Thermal Image Camera	0	8,000	(8,000)	0%	
583-4V · MDC iPad Program	0	4,500	(4,500)	0%	
Total 583-4 · EQUIPMENT	10,923	180,900	(169,977)	6%	
583-5 · FUNDED FROM RESERVES					
583-5B · Sta 4 Ext. Paint	0	30,000	(30,000)	0%	
583-5G · Ladder Truck	3,136	0	3,136	100%	Will rollover 17/18 unused funds
583-5H · Other Repairs	16,755	115,000	(98,245)	15%	
583-5J · New Apparatus	0	70,000	(70,000)	0%	
583-5R · Signage	0	17,000	(17,000)	0%	
583-5T · Apparatus Door Replacement	0	42,000	(42,000)	0%	
583-5V · Station 4 Remodel	0	150,000	(150,000)	0%	
583-5W · One-Time Misc Expenses	53,271	75,000	(21,729)	71%	Rev measure survey/study
583-5X · Fireboat	292,224	694,822	(402,598)	42%	Fireboat payment
Total 583-5 · FUNDED FROM RESERVES	365,386	1,193,822	(828,436)	31%	
589 · CONTINGENCY	0	50,000	(50,000)	0%	
TOTAL EXPENDITURES	3,461,134	16,906,818	(13,445,684)	20%	Numerous prepaid expenses
NET EXCESS/(DEFICIENCY)	(2,776,767)	498,122			

SMFD Balance Sheet

	Sept 13, 2018	Aug 16, 2018
ASSETS		
Checking/Savings		
74900 - Operating Fund - County	1,823,668	2,794,993
Capital Replacement Fund	732,655	732,655
Unallocated Reserves	2,212,753	2,212,753
447 - Payroll - B of A 447	257,775	438,501
1259 - Wells Fargo	1,430,514	558,882
11200 - Petty Cash	40	40
11000 - Prevention Fees Paypal	4,756	3,060
Total Checking/Savings	6,462,161	6,740,884
Other Current Assets		
Accounts Receivable	143,152	316,317
Loan Receivable	1,570	1,634
Undeposited Funds	0	83,796
Deferred Outflows	3,826,728	3,826,728
Total Other Current Assets	3,971,450	4,228,475
Total Current Assets	10,433,611	10,969,359
Fixed Assets		
Equipment	3,373,115	3,373,115
Accumulated Depreciation	-4,749,911	-4,749,911
Buildings	3,566,726	3,566,726
Land	214,807	214,807
Total Fixed Assets	2,404,737	2,404,737
Other Assets		
Interagency Receivable	1,450,000	1,450,000
Total Other Assets	1,450,000	1,450,000
TOTAL ASSETS	14,288,348	14,824,096
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Unavailable Revenue	10,000	10,000
Use Tax Payable	217	270
Claims Payable	58,564	58,564
Payroll Liabilities	2,472	3,314
Accounts Payable	-666	12,394
Total Current Liabilities	70,588	84,542
Long Term Liabilities		
OPEB OBLIGATION	121,887	121,887
DEFERRED INFLOWS	229,935	229,935
NET PENSION LIABILITY	7,005,504	7,005,504
COMPENSATED ABSENCES	883,218	883,218
Total Long Term Liabilities	8,240,544	8,240,544
Total Liabilities	8,311,132	8,325,086
Equity		
AMOUNT TO BE PROVIDED	-1,005,105	-1,005,105
AMOUNT TO BE PROVIDED - PENSION	-3,408,711	-3,408,711
FIXED ASSET FUND	2,404,737	2,404,737
FUND BALANCE	10,763,063	10,762,222
NET REVENUE	-2,776,767	-2,254,133
Total Equity	5,977,217	6,499,010
TOTAL LIABILITIES & EQUITY	14,288,348	14,824,096

**SMFD
Budget Report
2017/2018**

100%	to June 30, 2018	Budget	Over/(Under) Budget	% of Budget	
REVENUE					
PROPERTY TAX	12,879,561	12,610,000	269,561	102%	
SPECIAL ASSESSMENT	868,037	855,000	13,037	102%	
ERAF	993,933	800,000	193,933	124%	
GRANT FUNDS	215,121	738,911	(523,790)	29%	Remaining boat grant funds rolled over to 18/19
CELL SITE RENTAL	107,889	105,000	2,889	103%	
CERT PROGRAM	34,500	30,000	4,500	115%	Increased CERT contract mid-year
SAUSALITO OPEB REIMBURSEMENT	58,000	58,000	0	100%	
GGNRA	345,000	345,000	0	100%	
SMEMPS	370,966	575,000	(204,034)	65%	Billing problems resulted in lower than expected SMEMPS revenues
OVERTIME REIMBURSEMENTS	1,099,734	300,000	799,734	367%	Highest year to-date
PLAN FEES	132,753	200,000	(67,247)	66%	Not all fees collected due to understaffing
WORKERS' COMP REIMBURSEMENTS	202,695	50,000	152,695	405%	
REIMBURSEMENTS/REFUNDS	33,756	30,000	3,756	113%	
INTEREST	71,329	20,000	51,329	357%	
TOTAL REVENUE	17,413,275	16,716,911	696,364	104%	
EXPENDITURES					
501 - SALARIES					
501-A - Base Salaries	5,549,517	5,710,000	(160,483)	97%	
501-B - Sick Buy-Out	52,778	60,000	(7,222)	88%	
501-C - Vacation Buy-Out	43,745	40,000	3,745	109%	retirements & 5 cashouts
Total 501 - SALARIES	5,646,040	5,810,000	(163,960)	97%	
501-O - OVERTIME					
501-OA - Overtime	2,046,961	1,200,000	846,961	171%	OES reimbursed \$831K for personnel costs
501-OB - FLSA	135,031	170,000	(34,969)	79%	
501-OC - Out of Grade	39,157	30,000	9,157	131%	1 captain retired & another on WC
Total 501-O - OVERTIME	2,221,150	1,400,000	821,150	159%	
504 - EMPLOYEE BENEFITS					
504-A - Health Benefits	1,004,747	1,120,000	(115,253)	90%	
504-AB - Retiree Health Savings	98,502	72,000	26,502	137%	Underbudgeted
504-AA - Retiree Medical	336,766	370,000	(33,234)	91%	
504-AAA - Retiree Medical (OPEB)	355,000	321,000	34,000	111%	Less spent in 504-AA
504-B - Dental	100,372	114,000	(13,628)	88%	
504-C - Vision	9,921	11,000	(1,079)	90%	
504-D - Holiday Pay	253,520	259,000	(5,480)	98%	
504-E - District Share Retirement	2,241,325	2,255,000	(13,675)	99%	

**SMFD
Budget Report
2017/2018**

100%	to June 30, 2018	Budget	Over/(Under) Budget	% of Budget	
504-G · Educational Allowance	248,661	210,000	38,661	118%	Retro payment to 1 FF
504-H · Clothing Allowance	20,400	21,200	(800)	96%	
504-K · Workers Compensation	577,596	643,000	(65,404)	90%	
504-L · Def.Comp. Employer %	299,023	280,000	19,023	107%	DC pension budgeted in 504-E line, switched to 504-L
504-N · Long Term Disability	15,460	16,000	(541)	97%	
504-O · Long Term Care Insurance	44,156	46,000	(1,844)	96%	
504-S · Longevity	11,847	8,500	3,347	139%	Increases not budgeted
504-V · W/C Payroll Audit Adjustment	11,296	36,000	(24,704)	31%	
504-X · Life Insurance	7,694	12,500	(4,806)	62%	
504-Y · Payroll Taxes	102,691	108,000	(5,309)	95%	
Total 504 · EMPLOYEE BENEFITS	5,738,975	5,903,200	(164,225)	97%	
511 · OFFICE EXPENSE					
511-A · General Office Supply	6,476	7,000	(524)	93%	
511-B · Copier/Printer Expenses	2,880	5,000	(2,120)	58%	
511-C · Maps & Run Books	0	500	(500)	0%	
Total 511 · OFFICE EXPENSE	9,356	12,500	(3,144)	75%	
512 · POSTAGE	1,924	2,200	(276)	87%	
513 · SPECIAL DEPARTMENT EXPENSE					
513-C · Public Education	3,613	3,300	313	109%	Alert All Corp kids' supplies
513-F · Subscriptions	353	600	(247)	59%	
513-G · Awards	3,792	3,200	592	118%	Plaques, NFD thank-you
513-H · Office Equipment Replacement	1,584	2,000	(416)	79%	
513-L · Photos	252	4,500	(4,248)	6%	
513-O · Misc. Celebrations/flowers	975	1,400	(425)	70%	
513-P · Shift Calendars	566	250	316	226%	Corrected batch
513-Q · Station Flags	0	3,700	(3,700)	0%	
513-S · Hydrant Supplies	0	1,300	(1,300)	0%	
513-T · Computer Upgrades/Programs	6,133	8,000	(1,867)	77%	
513-U · Misc. Computer Supplies	3,695	1,500	2,195	246%	Overbudget-misc supplies
513-V · Software Subscriptions Services	59,484	58,000	1,484	103%	Underbudgeted, plus some recurring charges that have been cancelled
Total 513 · SPECIAL DEPARTMENT EXPENSE	80,445	87,750	(7,305)	92%	
515 · CLOTHING & PERSONNEL SUPPLIES					
515-A · Uniforms/Boots	37,819	34,000	3,819	111%	Stocked up on boots
515-B · Badges	1,651	1,800	(149)	92%	
515-G · Personal Protective Equipment	36,013	44,000	(7,987)	82%	
515-H · Misc Repairs/struc cloth	980	12,500	(11,520)	8%	
515-I · Wildland - Safety Clothing	1,616	21,000	(19,384)	8%	
515-N · Strike Team Equipment (OOC)	1,413	5,750	(4,337)	25%	
515-P · New Employees	42	6,000	(5,958)	1%	
515-T · Wildland Shelters	0	1,600	(1,600)	0%	
515-U · Swiftwater Rescue Gear	1,584	9,100	(7,516)	17%	

**SMFD
Budget Report
2017/2018**

	to June 30, 2018	Budget	Over/(Under) Budget	% of Budget	
100%					
515-V · USAR Equipment	0	4,950	(4,950)	0%	
Total 515 · CLOTHING & PERSONNEL SUPPL	81,118	140,700	(59,582)	58%	
517 · COMMUNICATIONS					
517-A · Telephone	18,150	16,000	2,150	113%	Upfront costs for new phone system
517-B · Dispatch including CAD Service	195,208	196,000	(792)	100%	
517-C · Pagers + Voice Mail	578	300	278	193%	May cancel for 18/19 Outgrew data plan.
517-D · Cell Phones	20,602	18,000	2,602	114%	Changed 3/19/18
517-E · MERA Operating Costs	46,428	47,700	(1,272)	97%	
517-F · MERA Bond Service	49,597	52,900	(3,303)	94%	
517-G · Internet/IDSL	12,664	16,000	(3,336)	79%	
517-I · Phone Repairs/Replacement	13,584	13,000	584	104%	New system repairs
517-K · MERA-New Project Financing	5,430	5,430	0	100%	
517-L · MDC Connection	3,990	9,500	(5,510)	42%	
517-M · MDC Service Contract	3,709	4,000	(291)	93%	

**SMFD
Budget Report
2017/2018**

100%	to June 30, 2018	Budget	Over/(Under) Budget	% of Budget	
Total 517 - COMMUNICATIONS	369,941	378,830	(8,889)	98%	
518 - UTILITIES					
518-A - PG&E Station 4	11,692	13,000	(1,308)	90%	
518-B - PG&E Station 9	10,059	10,000	59	101%	Solar contract not based on usage, but energy generated
518-C - MMWD Station 4	3,608	2,500	1,108	144%	Increased usage + rate increase
518-D - MMWD Station 9	2,341	1,600	741	146%	Rate increases
518-E - Richardson Bay Sanitation	582	1,060	(478)	55%	
518-F - PG&E Station 1	8,308	6,500	1,808	128%	Rate increases
518-G - MMWD - Station 1	2,530	2,400	130	105%	Rate increases
518-H - Sanitation - Station 1	2,091	4,000	(1,909)	52%	
518-I - Sanitation - Sta 4	6,805	4,000	2,805	170%	New garbage bin charge not budgeted
Total 518 - UTILITIES	48,015	45,060	2,955	107%	
520 - BUILDING & GROUNDS MAINTENANCE					
520-B - Janitorial Supplies	14,604	21,000	(6,396)	70%	
520-C - Unscheduled Repairs & Maint.	28,587	25,000	3,587	114%	Sta 4 fence, Sta 9 dayroom
520-D - Sprinklers/Alarm System	2,281	2,150	131	106%	Slightly overbudget
520-E - Elevator Contract	7,992	5,500	2,492	145%	Elevator repairs
520-H - Carpets - Cleaning	3,125	3,000	125	104%	Overbudget
520-K - Kitchen Supplies	2,750	4,000	(1,250)	69%	
520-L - Sign Changes	0	650	(650)	0%	
Total 520 - BUILDING & GROUNDS MAINTENANCE	59,339	61,300	(1,961)	97%	
521 - EQUIPMENT MAINTENANCE					
521-A - Radio Repair	10,537	12,000	(1,463)	88%	
521-B - Air Pak Maintenance	6,521	7,050	(529)	93%	
521-C - Office Equip. Maint.	44	1,250	(1,206)	3%	
521-E - Mechanical Systems - Contract	4,166	8,500	(4,334)	49%	
521-H - Repairs & Unscheduled Maint.	15,376	21,000	(5,624)	73%	
521-I - Ladder Testing	973	2,000	(1,027)	49%	
521-J - Portable Equipment	3,187	6,000	(2,813)	53%	
521-K - Extinguishers/Annual Maint.	1,828	1,000	828	183%	Misplaced some extinguishers
521-M - Gym Equipment Maintenance	5,038	6,000	(962)	84%	
521-O - Copier Maint. Contract - Sta 9	2,049	3,500	(1,451)	59%	
521-R - Hose Maint/Nozzle & Fittings	4,892	4,450	442	110%	Adapter
521-W - Dive Team Maintenance	5,772	7,600	(1,828)	76%	
Total 521 - EQUIPMENT MAINTENANCE	60,384	80,350	(19,966)	75%	
521-1 - VEHICLE MAINTENANCE					
521-1A - Vehicle Repair	99,732	90,000	9,732	111%	\$23K 06-01E bill
521-1B - Fuel	46,089	40,000	6,089	115%	
521-1C - Marine Division	16,472	21,000	(4,528)	78%	
521-1D - Fireboat Docking Fee	3,702	3,674	28	101%	Fee increase
Total 521-1 - VEHICLE MAINTENANCE	165,996	154,674	11,322	107%	

**SMFD
Budget Report
2017/2018**

100%	to June 30, 2018	Budget	Over/(Under) Budget	% of Budget	
522 - MISCELLANEOUS EXPENSES					
522-B - Logistics	134	500	(366)	27%	
522-C - Administration	0	500	(500)	0%	
522-D - Training	0	750	(750)	0%	
Total 522 - MISCELLANEOUS EXPENSES	134	1,750	(1,616)	8%	
523 - SPECIALIZED SERVICES					
523-A - Board Per Diem	8,503	8,400	103	101%	BOD business cards
523-B - Payroll Processing/Bank Fees	14,160	16,000	(1,840)	89%	
523-C - Legal/Professional Fees	196,215	75,000	121,215	262%	Investigations
523-D - Legal Postings	280	500	(220)	56%	
523-F - Haz Mat JPA	7,820	7,820	0	100%	
523-G - Tax Collection Fees	205,611	210,000	(4,389)	98%	
523-H - Flu Shots	70	170	(100)	41%	
523-J - District Dinner	0	7,150	(7,150)	0%	
523-K - New Employment	1,698	35,000	(33,302)	5%	
523-L - Computer Consulting Services	21,768	22,500	(732)	97%	
523-M - Audit	1,795	10,500	(8,705)	17%	
523-N - Parcel Tax Refunds	0	300	(300)	0%	
523-P - Dept. Physical Exams	21,608	40,000	(18,392)	54%	
523-Q - Health & Wellness	22,990	30,000	(7,010)	77%	
523-R - Fire Investigation JPA	925	2,000	(1,075)	46%	
523-S - LAFCO Operating Expenses	9,386	8,725	661	108%	One-time payment; fee increase
523-T - Team Building	147	28,500	(28,353)	1%	
523-U - Volunteer Physicals	0	7,650	(7,650)	0%	
523-X - Promotional Test	1,303	1,000	303	130%	Capt test expenses
523-Y - CERT Program	34,500	30,000	4,500	115%	Mid-year increase: reimbursed
523-Z - Disaster Preparedness	3,907	12,500	(8,593)	31%	
523-ZB - Vegetation Management	23,816	32,275	(8,459)	74%	
523-ZC - Fire Prevention	31,578	43,000	(11,422)	73%	
523-ZF - Outside Services	19,193	15,000	4,193	128%	\$5K in unbudgeted expenses: Foundation, Novato Fire Admin Support, State Controller's Cost Claim
523-ZG - Public Outreach	8,683	10,000	(1,317)	87%	
Total 523 - SPECIALIZED SERVICES	635,955	653,990	(18,035)	97%	
524 - INSURANCE					
524-A - Comprehensive Insurance	81,300	90,000	(8,700)	90%	
524-B - Volunteer Insurance	0	3,100	(3,100)	0%	
Total 524 - INSURANCE	81,300	93,100	(11,800)	87%	
526 - TRAINING & CONFERENCES					
526-A - Training	81,181	100,000	(18,819)	81%	
526-I - EMS Recertifications	1,839	3,100	(1,261)	59%	
Total 526 - TRAINING & CONFERENCES	83,020	103,100	(20,080)	2%	

**SMFD
Budget Report
2017/2018**

100%	to June 30, 2018	Budget	Over/(Under) Budget	% of Budget	
526-1 · MEMBERSHIPS & STAFF CONF.					
526-1A · General	2,451	2,200	251	111%	Some unbudgeted expenses
526-1B · FDAC	330	440	(110)	75%	
526-1C · Costco	110	110	0	100%	
Total 526-1 · MEMBERSHIPS & STAFF CONF.	2,891	2,750	141	105%	
526-2 · MEETINGS & TRAVEL EXPENSES					
526-2A · Food/Meetings/Training	5,516	5,550	(34)	99%	
526-2B · Transportation/Bridge Tolls	1,800	3,700	(1,900)	49%	
526-2C · Bi-Monthly Reserve Meeting	0	1,000	(1,000)	0%	
526-2D · Strike Team Expenses	4,175	3,000	1,175	139%	Highest strike team year ever
Total 526-2 · MEETINGS & TRAVEL EXPENSE	11,491	13,250	(1,759)	87%	
527 · RENT	100,000	100,000	0	100%	
583-4 · EQUIPMENT					
583-4C · Knox Box Key Replacement	10,766	8,100	2,666	133%	Overbudget
583-4D · Hydrants	18,870	31,000	(12,130)	61%	
583-4F · Hoses	10,837	12,000	(1,163)	90%	
583-4H · Radios	12,259	17,000	(4,741)	72%	
583-4K · Office Equipment	17,178	16,500	678	104%	DC desk
583-4R · New Workstations	2,217	80,000	(77,783)	3%	
583-4V · MDC iPad Program	626	3,000	(2,374)	21%	
583-4Z · One-Time Misc Equipment	0	5,000	(5,000)	0%	
Total 583-4 · EQUIPMENT	72,753	172,600	(99,847)	42%	
583-5 · FUNDED FROM RESERVES					
583-5B · Sta 4 Ext. Paint	0	30,000	(30,000)	0%	
583-5E · Type One Engine	699,744	700,000	(256)	100%	
583-5G · Ladder Truck	1,355,474	1,500,000	(144,526)	90%	
583-5H · Other Repairs	54,575	115,000	(60,425)	47%	
583-5J · New Apparatus	96,622	81,000	15,622	119%	Some items not budgeted
583-5O · Jetski	18,327	17,000	1,327	108%	Underbudgeted
583-5T · Apparatus Door Replacement	40,009	42,000	(1,991)	95%	
583-5U · Telestaff	608	5,000	(4,392)	12%	
583-5V · Station 4 Remodel	10,792	145,000	(134,208)	7%	
583-5W · Misc One-Time Projects	197,113	222,500	(25,387)	89%	
583-5X · Fireboat	284,908	979,362	(694,454)	29%	
Total 583-5 · FUNDED FROM RESERVES	2,758,171	3,836,862	(1,078,691)	72%	
589 · CONTINGENCY	27,128	50,000	(22,872)	54%	
TOTAL EXPENDITURES	18,255,525	19,103,966	(848,441)	96%	
NET EXCESS/(DEFICIENCY)	(842,250)	(2,387,055)			

Southern Marin Fire District

2018/2019 Summary Operating + Capital Analysis

2018/2019 Analysis	Budget	Change from Prior FY
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2018/19 Budget Approved June 2018

15,532,096

Plus (Less) New Changes:

501 - Salaries	400,000	FF MOU
501-O - Overtime	355,000	Incl new FLSA CIL settlement & new OT rate
504 - Benefits	307,000	FF MOU
513 - Special Departmental Expenses	9,000	Increased ESRI, Target Solutions
517 Communications	4,000	Satellite phones
518 Utilities	2,000	Adjusted for PY actual
521-I - Vehicle Maintenance	100	Fireboat docking fee actual
523 - Specialized Services	111,940	PIO Officer, new elections estimate, extended stay per FF MOU, ADP upgrades
Subtotal	1,189,040	

2018/19 Base Budget

16,721,136 **7.7%**

Plus 2018/19 Equipment

No changes	0	
Subtotal	0	180,900 0%

Plus 2018/19 Capital from Reserves:

583-5G · Ladder Truck	144,550	Rollover 17/18 unused funds
583-5W · One-Time Misc Expenses	(7,000)	Moved PIO to 523-ZF, added \$68K for revenue measure
Subtotal	137,550	1,331,372 11.5%

2018/19 Total Budget

18,233,408 **1,326,590** **7.8%**

**SOUTHERN MARIN FIRE PROTECTION DISTRICT
BUDGET DETAIL**

BUDGET - LINE ITEM SUMMARY		ACTUAL	ACTUAL	APPROVED	REVISED	\$ Incr/(Decr)	Change Reason
DESCRIPTION		2016/17	2017/18	JUNE 2018	SEPT 2018	June Budget	
			as of 6/30/18	2018/19	2018/19		
REVENUES							
	<i>Property Taxes:</i>						
Schiffmann	Secured and Unsecured	11,891,780	12,520,051	12,900,000	12,950,000	50,000	Revised prop tax estimate
Schiffmann	Supplemental Assessment	291,616	298,138	250,000	250,000	0	
Schiffmann	HOPTR	61,483	61,372	60,000	60,000	0	
Schiffmann	Property Taxes	12,244,878	12,879,561	13,210,000	13,260,000	50,000	
Schiffmann	Special Assessment	868,380	868,037	855,000	855,000	0	
Schiffmann	ERAF	953,987	993,933	800,000	800,000	0	
Schiffmann	Interest	35,359	71,329	20,000	20,000	0	
Schiffmann	Grant Funds	58,259	215,121	523,790	523,790	0	
	<i>General Revenues:</i>						
Peterson	Ambulance Service (SMEMPS)	574,745	370,966	575,000	575,000	0	
Schiffmann	Cell Site Rental	104,318	107,889	108,150	108,150	0	
Schiffmann	OT Reimbursements	667,951	1,099,734	500,000	500,000	0	
Peterson	Plan Fees	85,515	132,753	300,000	300,000	0	
Schiffmann	GGNRA	339,398	345,000	345,000	345,000	0	
Schiffmann	SFD OPEB Payment	58,000	58,000	58,000	58,000	0	
Schiffmann	Other General Revenues	59,497	68,256	60,000	60,000	0	
Schiffmann	Workers' Comp Reimbursements	73,911	202,695	50,000	50,000	0	
Schiffmann	Total General Revenues:	1,963,335	2,385,294	1,996,150	1,996,150	0	
	Total Revenues	16,124,197	17,413,275	17,404,940	17,454,940	50,000	Revised prop tax estimate
SALARIES & BENEFITS							
501	SALARIES						
Schiffmann	501-A · Base Salaries	5,172,821	5,549,517	5,800,000	6,200,000	400,000	18/19 FF MOU
Schiffmann	501-B · Sick Buy-Out	19,013	52,778	30,000	30,000	0	
Schiffmann	501-C · Vacation Buy-Out	30,488	43,745	40,000	40,000	0	
	Subtotals	5,222,322	5,646,040	5,870,000	6,270,000	400,000	
501-O	OVERTIME						
Tubbs	501-0A · Overtime	1,192,065	2,046,961	1,250,000	1,410,000	160,000	CIL in OT rate, FF MOU
Schiffmann	501-0B · FLSA	134,709	135,031	145,000	330,000	185,000	CIL settlement
Tubbs	501-0C · Out of Grade	28,172	39,157	30,000	40,000	10,000	Adj for actual to-date
	Subtotals	1,354,946	2,221,150	1,425,000	1,780,000	355,000	
504	BENEFITS						
Schiffmann	504-A · Health Benefits	968,659	1,004,747	1,120,000	1,120,000	0	
Schiffmann	504-AB · Retiree Health Savings	0	98,502	38,000	120,000	82,000	\$76K retro, FF MOU
Schiffmann	504-AA · Retiree Medical	346,841	336,766	370,000	370,000	0	
Schiffmann	504-AAA · Retiree Medical (OPEB)	375,000	355,000	321,000	321,000	0	
Andre	504-B · Dental	95,955	100,372	115,000	118,500	3,500	Prevention hires
Andre	504-C · Vision	9,433	9,921	12,000	12,000	0	
Schiffmann	504-D · Holiday Pay	242,232	253,520	250,000	265,000	15,000	FF MOU
Schiffmann	504-E · District Share Retirement	2,133,581	2,241,325	2,330,000	2,500,000	170,000	FF MOU
Schiffmann	504-G · Educational Allowance	221,558	248,661	220,000	230,000	10,000	FF MOU
Schiffmann	504-H · Clothing Allowance	20,800	20,400	20,800	20,800	0	
Schiffmann	504-K · Workers Compensation	623,296	577,596	684,000	684,000	0	
Schiffmann	504-L · Def.Comp. Employer %	258,397	299,023	320,000	338,000	18,000	FF MOU
Andre	504-N · Long Term Disability	15,621	15,460	16,000	16,000	0	
Andre	504-O · Long Term Care Insurance	22,957	44,156	48,000	48,000	0	
Schiffmann	504-S · Longevity	7,921	11,847	10,500	12,000	1,500	FF MOU
Schiffmann	504-V · W/C Payroll Audit Adjustment	34,050	11,296	30,000	30,000	0	
Andre	504-X · Life Insurance	7,550	7,694	12,500	12,500	0	
Schiffmann	504-Y · Payroll Taxes	91,118	102,691	108,000	115,000	7,000	FF MOU
	Subtotals	5,474,967	5,738,975	6,025,800	6,332,800	307,000	
	SALARY & BENEFITS TOTAL:	12,052,235	13,606,165	13,320,800	14,382,800	1,062,000	

BUDGET - LINE ITEM SUMMARY		ACTUAL	ACTUAL	APPROVED	REVISED	\$ Incr/(Decr)	Change Reason
DESCRIPTION		2016/17	2017/18	JUNE 2018	SEPT 2018	June Budget	
OPERATING BUDGET			as of 6/30/18	2018/19	2018/19		
511	OFFICE EXPENSE						
Peterson	511-A · General Office Supply	7,064	6,476	7,000	7,000	0	
Peterson	511-B · Copier/Printer Expenses	4,103	2,880	5,000	5,000	0	
Pope	511-C · Maps & Run Books	54	0	9,500	9,500	0	
	Subtotals	11,221	9,356	21,500	21,500	0	
512	POSTAGE						
Peterson	512 · Postage	2,304	1,924	2,200	2,200	0	
	Subtotals	2,304	1,924	2,200	2,200	0	
513	SPECIAL DEPARTMENTAL EXPENSE						
Peterson	513-C · Public Education	2,232	3,613	3,300	3,300	0	
Peterson	513-F · Subscriptions	338	353	600	600	0	
Peterson	513-G · Awards	4,776	3,792	3,200	3,200	0	
Peterson	513-H · Office Equipment Replacement	1,926	1,584	2,000	2,000	0	
Barnes	513-L · Photos	(157)	252	4,000	4,000	0	
Peterson	513-O · Misc. Celebrations/flowers	588	975	1,400	1,400	0	
Peterson	513-P · Shift Calendars	188	566	250	250	0	
Frazier	513-Q · Station Flags	2,823	0	3,500	3,500	0	
O'Reilly	513-S · Hydrant Supplies	1,521	0	1,600	1,600	0	
Barnes	513-T · Computer Upgrades/Programs	886	6,133	10,000	10,000	0	
Barnes	513-U · Misc. Computer Supplies	2,256	3,695	2,000	2,000	0	
Barnes	513-V · Software Subscriptions Services	31,885	59,484	82,000	91,000	9,000	ESRI, Target Solutions
	Subtotals	49,262	80,445	113,850	122,850	9,000	
515	CLOTHING & PERSONNEL SUPPLIES						
Sullivan	515-A · Uniforms/Boots	33,442	37,819	29,500	29,500	0	
Sullivan	515-B · Badges	2,435	1,651	1,800	1,800	0	
Martinez	515-G · Personal Protective Equipment		36,013	49,500	49,500	0	
Martinez	515-H · Misc Repairs/struc cloth	9,159	980	12,500	12,500	0	
Sullivan	515-I · Wildland - Safety Clothing	21,794	1,616	15,000	15,000	0	
Martinez	515-N · Strike Team Equipment (OOC)	3,110	1,413	3,400	3,400	0	
Martinez	515-P · New Employees	0	42	8,500	8,500	0	
Martinez	515-T · Wildland Shelters	1,624	0	2,000	2,000	0	
Pasquale	515-U · Swiftwater Rescue Gear	1,867	1,584	3,000	3,000	0	
Pasquale	515-V · USAR Equipment	0	0	3,000	3,000	0	
	Subtotals	74,338	81,117	128,200	128,200	0	
517	COMMUNICATIONS						
Hilliard	517-A · Telephone	7,639	18,150	32,000	32,000	0	
Barnes	517-B · Dispatch including CAD Service	185,991	195,208	207,511	207,511	0	
Hilliard	517-C · Pagers + Voice Mail	624	578	0	0	0	
Barnes	517-D · Cell Phones	14,727	20,602	18,000	18,000	0	
Tubbs	517-E · MERA Operating Costs	45,569	46,428	46,630	46,630	0	
Tubbs	517-F · MERA Bond Service	51,854	49,597	50,000	50,000	0	
Barnes	517-G · Internet/IDSL	12,364	12,664	16,000	16,000	0	
Hilliard	517-I · Phone Repairs/Replacement	2,218	13,584	11,000	15,000	4,000	Satellite phones
Tubbs	517-K · MERA-New Project Financing	5,430	5,430	5,430	5,430	0	
Barnes	517-L · MDC Connection	4,892	3,990	9,500	9,500	0	
Barnes	517-M · MDC Service Contract	10,302	3,709	2,755	2,755	0	
	Subtotals	341,610	369,941	398,826	402,826	4,000	
518	UTILITIES					0	
Pasquale	518-A · PG&E Station 4	13,302	11,692	13,000	13,000	0	
Pasquale	518-B · PG&E Station 9	13,662	10,059	13,500	13,500	0	
Pasquale	518-C · MMWD Station 4	2,582	3,608	3,000	4,000	1,000	Adj to PY actual
Pasquale	518-D · MMWD Station 9	1,865	2,341	2,500	2,500	0	
Pasquale	518-E · Richardson Bay Sanitation	548	582	1,060	1,060	0	
Pasquale	518-F · PG&E Station 1	6,382	8,308	7,500	8,500	1,000	Adj to PY actual
Pasquale	518-G · MMWD - Station 1	1,787	2,530	2,400	2,400	0	
Pasquale	518-H · Sanitation - Station 1	2,199	2,091	4,000	4,000	0	
Pasquale	518-I · Sanitation & Refuse - Station 4		6,805	10,320	10,320	0	
	Subtotals	42,326	48,015	57,280	59,280	2,000	
520	BUILDINGS & GROUNDS MAINTENANCE						
Hanson	520-B · Janitorial Supplies	18,083	14,604	21,500	21,500	0	
Pasquale	520-C · Unscheduled Repairs & Maint.	41,942	28,587	39,000	39,000	0	
Pasquale	520-D · Sprinklers/Alarm System	2,017	2,281	2,150	2,150	0	
Pasquale	520-E · Elevator Contract	7,935	7,992	6,500	6,500	0	

BUDGET - LINE ITEM SUMMARY		ACTUAL	ACTUAL	APPROVED	REVISED	\$ Incr/(Decr)	Change Reason
DESCRIPTION		2016/17	2017/18	JUNE 2018	SEPT 2018	June Budget	
			as of 6/30/18	2018/19	2018/19		
Pasquale	520-H · Carpets - Cleaning	0	3,125	3,200	3,200	0	
Frazier	520-K · Kitchen Supplies	2,363	2,750	4,000	4,000	0	
Pasquale	520-L · Sign Changes	1,183	0	650	650	0	
Subtotals		73,522	59,339	77,000	77,000	0	
521	EQUIPMENT MAINTENANCE						
Coleman	521-A · Radio Repair	12,543	10,537	12,000	12,000	0	
Falk	521-B · Air Pak Maintenance	11,629	6,521	7,550	7,550	0	
Peterson	521-C · Office Equip. Maint.	717	44	1,250	1,250	0	
Pasquale	521-E · Mechanical Systems - Contract	1,306	4,166	8,500	8,500	0	
Pasquale	521-H · Repairs & Unscheduled Maint.	12,454	15,376	21,000	21,000	0	
Pasquale	521-I · Ladder Testing	2,146	973	2,000	2,000	0	
Vollmer	521-J · Portable Equipment	4,482	3,187	6,000	6,000	0	
Pasquale	521-K · Extinguishers/Annual Maint.	1,154	1,828	2,000	2,000	0	
Moore	521-M · Gym Equipment Maintenance	3,585	5,038	6,000	6,000	0	
Peterson	521-O · Copier Maint. Contract - Sta 9	0	2,049	3,500	3,500	0	
Falk	521-R · Hose Maint/Nozzle & Fittings	977	4,892	5,500	5,500	0	
Bouchard	521-W · Dive Team Maintenance	8,569	5,772	7,850	7,850	0	
Subtotals		59,561	60,385	83,150	83,150	0	
521-1	VEHICLE MAINTENANCE						
Pasquale	521-1A · Vehicle Repair	116,585	99,732	105,000	105,000	0	
Pasquale	521-1B · Fuel	33,886	46,089	45,000	45,000	0	
Bouchard	521-1C · Marine Division	21,898	16,472	23,500	23,500	0	
Schiffmann	521-1D · Fireboat Docking Fee	3,532	3,702	3,800	3,900	100	Adj to actual
Subtotals		175,901	165,996	177,300	177,400	100	
522	MISCELLANEOUS EXPENSES						
Pasquale	522-B · Logistics	438	134	500	500	0	
Tubbs	522-C · Administration	384	0	500	500	0	
Pasquale	522-D · Training	0	0	500	500	0	
Barnes	522-E · Operations			500	500	0	
Subtotals		822	134	2,000	2,000	0	
523	SPECIALIZED SERVICES						
Schiffmann	523-A · Board Per Diem	7,500	8,503	8,400	8,400	0	
Schiffmann	523-B · Payroll Processing/Bank Fees	12,273	14,160	16,000	19,000	3,000	ADP upgrades (iPay)
Tubbs	523-C · Legal/Professional Fees	79,055	196,215	130,000	130,000	0	
Peterson	523-D · Legal Postings	1,779	280	500	500	0	
Peterson	523-E · Elections	991		35,000	70,000	35,000	New estimate
Tubbs	523-F · Haz Mat JPA	7,820	7,820	7,820	7,820	0	
Schiffmann	523-G · Tax Collection Fees	199,554	205,611	230,000	230,000	0	
Andre	523-H · Flu Shots	158	70	170	170	0	
Peterson	523-J · District Dinner	5,329	0	7,150	7,150	0	
Andre	523-K · New Employment	69	1,698	13,000	13,000	0	
Barnes	523-L · Computer Consulting Services	26,363	21,768	28,000	28,000	0	
Schiffmann	523-M · Audit	10,540	1,795	10,500	10,500	0	
Schiffmann	523-N · Parcel Tax Refunds	450	0	600	600	0	
Andre	523-P · Dept. Physical Exams	23,323	21,608	32,000	32,000	0	
Golden	523-Q · Health & Wellness		22,990	37,000	52,000	15,000	Extended stay
Hilliard	523-R · Fire Investigation JPA	411	925	2,000	2,000	0	
Tubbs	523-S · LAFCO Operating Expenses	8,231	9,386	9,500	10,440	940	Adj to actual
Tubbs	523-T · Team Building	1,351	147	28,500	28,500	0	
Pasquale	523-U · Volunteer Physicals		0	7,650	7,650	0	
Pasquale	523-X · Promotional Test	0	1,303	1,000	1,000	0	
Tubbs	523-Y · CERT Contract Program	22,500	34,500	30,000	30,000	0	
Tubbs	523-Z · Disaster Preparedness	6,173	3,907	12,500	12,500	0	
Schiffmann	523-ZA · Actuary			6,000	6,000	0	
S. Barnes	523-ZB · Vegetation Management	8,332	23,816	45,000	45,000	0	
Hilliard	523-ZC · Fire Prevention	15,268	31,578	57,500	57,500	0	
Schiffmann	523-ZF · Outside Services		19,193	5,000	63,000	58,000	Records retention, PIO
C. Hilliard	523-ZG · Public Outreach	7,640	8,683	20,000	20,000	0	
Subtotal		445,109	635,955	780,790	892,730	111,940	
524	INSURANCE						
Pasquale	524-A · Comprehensive Insurance	79,481	81,300	95,000	95,000	0	
Pasquale	524-B · Volunteer Insurance	0	0	3,500	3,500	0	
Subtotal		79,481	81,300	98,500	98,500	0	

BUDGET - LINE ITEM SUMMARY		ACTUAL	ACTUAL	APPROVED	REVISED	\$ Incr/(Decr)	Change Reason
DESCRIPTION		2016/17	2017/18 as of 6/30/18	JUNE 2018 2018/19	SEPT 2018 2018/19	June Budget	
526	TRAINING & CONFERENCES						
Pasquale	526-A · Training	89,785	81,181	100,000	100,000	0	
Barnes	526-I · EMS Recertifications	318	1,839	3,100	3,100	0	
	Subtotal	90,103	83,020	103,100	103,100	0	
526-1	MEMBERSHIPS/CONFERENCES						
Pasquale	526-1A · General	2,150	2,451	2,500	2,500	0	
Schiffmann	526-1B · FDAC	440	330	440	440	0	
Schiffmann	526-1C · Costco	0	110	110	110	0	
	Subtotal	2,590	2,891	3,050	3,050	0	
526-2	MEETINGS, MEALS & TRAVEL EXPENSES						
Pasquale	526-2A · Food/Meetings/Training	6,338	5,516	5,550	5,550	0	
Schiffmann	526-2B · Transportation/Bridge Tolls	1,999	1,800	3,500	3,500	0	
Pasquale	526-2C · Bi-Monthly Reserve Meeting	0	0	1,000	1,000	0	
Pasquale	526-2D · Strike Team Expenses	1,778	4,175	4,500	4,500	0	
	Subtotal	10,114	11,491	14,550	14,550	0	
527	RENT						
Tubbs	527 · RENT	100,000	100,000	100,000	100,000	0	
	Subtotal	100,000	100,000	100,000	100,000	0	
585	LOAN PAYMENTS						
	Subtotal	58,869	0	0		0	
589	589 · CONTINGENCY	669,740	27,128	50,000	50,000	0	
	OPERATING BUDGET	2,286,873	1,818,437	2,211,296	2,338,336	127,040	
TOTAL SALARIES/BENEFITS & OPERATING BUDGET		14,339,109	15,424,601	15,532,096	16,721,136	1,189,040	
CAPITAL BUDGET - LINE ITEM SUMMARY							
TOTAL OPERATING BUDGET		14,339,109	15,424,601	15,532,096	16,721,136	1,189,040	

BUDGET - LINE ITEM SUMMARY		ACTUAL	ACTUAL	APPROVED	REVISED	\$ Incr/(Decr)	Change Reason
DESCRIPTION		2016/17	2017/18 as of 6/30/18	JUNE 2018 2018/19	SEPT 2018 2018/19	June Budget	
583-4	CAPITAL EQUIPMENT						
	EQUIPMENT:						
Barnes	583-4B · Non-SMEMPS EMS Equipment			6,000	6,000	0	
Hilliard	583-4C · Knox Box Key Replacement		10,766		0	0	
O'Reilly	583-4D · Hydrants	53,439	18,870	32,000	32,000	0	
Fischer	583-4F · Hoses	10,012	10,837	24,200	24,200	0	
Pasquale	583-4G · Gas Detectors, Sensors				0	0	
Coleman	583-4H · Radios	16,000	12,259	16,000	16,000	0	
Perazzo	583-4K · Office Equipment	10,244	17,178	10,200	10,200	0	
Barnes	583-4R · New Workstations	32,161	2,217	80,000	80,000	0	
Pasquale	583-4T · Tool Upgrades	3,999			0	0	
Pasquale	583-4U · Thermal Image Camera	7,294		8,000	8,000	0	
Barnes	583-4V · MDC iPad Program	5,003	626	4,500	4,500	0	
Barnes	583-4Z · One-Time Misc Equipment		0			0	
	Equipment Total	138,152	72,753	180,900	180,900	-	
	OPERATING BUDGET TOTAL	14,546,321	15,497,354	15,712,996	16,902,036	1,189,040	
	AVAILABLE TO FUND RESERVES	1,577,876	1,915,921	1,691,944	552,904	-1,139,040	
583-5	FUNDED FROM RESERVES						
Pasquale	583-5B · Station 4 Exterior Paint			30,000	30,000	-	
Hilliard	583-5C · Knox Box Key Replacement				-	-	
Pasquale	583-5E · Type One Engine		699,744		-	-	
Martinez	583-5G · Ladder Truck		1,355,474	-	144,550	144,550	Rollover 17/18 unused funds
Pasquale	583-5H · Other Repairs	1,023	54,575	115,000	115,000	-	
Pasquale	583-5J · New Apparatus	164,905	96,622	70,000	70,000	-	
Pasquale	583-5N · Type 3 Engine	417,636			-	-	
Pasquale	583-5O · Jetski		18,327	-	-	-	
Hilliard	583-5R · Signage			17,000	17,000	-	
Pasquale	583-5T · Apparatus Door Replacement		40,009	42,000	42,000	-	
Barnes	583-5U · Telestaff		608	-	-	-	
Pasquale	583-5V · Station 4 Remodel		10,792	150,000	150,000	-	
Tubbs	583-5W · One-Time Misc Expenses		197,113	75,000	68,000	(7,000)	PIO to 523-ZF, revenue measure
Bouchard	583-5X · Fireboat		284,908	694,822	694,822	-	
	Reserves Total	583,565	2,758,171	1,193,822	1,331,372	137,550	
	TOTAL EXPENDITURES	15,129,886	18,255,525	16,906,818	18,233,408	1,326,590	
	Net Cash Flow	994,311	-842,250	498,122	-778,468	-1,276,590	