

**San Miguel Consolidated Fire Protection District**  
**Stand-alone Scenario: Rate of Change - 2 year Average**

Account Title	Explanation for Removal/Amendment by SMCFPD	FY 11/12	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27
<b>REVENUE</b>													
Property Tax Revenue (estimate)		\$ 14,720,373	\$ 17,370,139	\$ 17,891,243	\$ 18,427,980	\$ 18,980,820	\$ 19,550,244	\$ 20,136,752	\$ 20,740,854	\$ 21,363,080	\$ 22,003,972	\$ 22,664,092	\$ 23,344,014
Property Tax Mitigation (Sycuan)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefit Assessment - Crest (No cost escalator)*	<i>This Benefit Assessment did not provide for any future annual increases - See East County FPD - All 4 Taxes - Tax Report - 16/17</i>	\$ 60,880	\$ 59,560	\$ 59,560	\$ 59,560	\$ 59,560	\$ 59,560	\$ 59,560	\$ 59,560	\$ 59,560	\$ 59,560	\$ 59,560	\$ 59,560
Benefit Assessment - Bostonia		\$ 241,760	\$ 254,957	\$ 262,606	\$ 270,484	\$ 278,598	\$ 286,956	\$ 295,565	\$ 304,432	\$ 313,565	\$ 322,972	\$ 332,661	\$ 342,641
Benefit Assessment - ECO Paramedics		\$ 350,886	\$ 378,394	\$ 389,746	\$ 401,438	\$ 413,481	\$ 425,886	\$ 438,662	\$ 451,822	\$ 465,377	\$ 479,338	\$ 493,718	\$ 508,530
Parcel Tax - Prop E		\$ 1,508,480	\$ 1,706,336	\$ 1,757,526	\$ 1,810,252	\$ 1,864,559	\$ 1,920,496	\$ 1,978,111	\$ 2,037,454	\$ 2,098,578	\$ 2,161,535	\$ 2,226,381	\$ 2,293,173
CSA 115		\$ -	\$ 40,948	\$ 42,176	\$ 43,442	\$ 44,745	\$ 46,087	\$ 47,470	\$ 48,894	\$ 50,361	\$ 51,872	\$ 53,428	\$ 55,031
Miscellaneous Revenue (estimate)		\$ 236,140	\$ 250,000	\$ 257,500	\$ 265,225	\$ 273,182	\$ 281,377	\$ 289,819	\$ 298,513	\$ 307,468	\$ 316,693	\$ 326,193	\$ 335,979
Interest (estimate)		\$ -	\$ 15,000	\$ 15,450	\$ 15,914	\$ 16,391	\$ 16,883	\$ 17,389	\$ 17,911	\$ 18,448	\$ 19,002	\$ 19,572	\$ 20,159
Plans Check Fees (estimate)		\$ 50,000	\$ 55,000	\$ 56,650	\$ 58,350	\$ 60,100	\$ 61,903	\$ 63,760	\$ 65,673	\$ 67,643	\$ 69,672	\$ 71,763	\$ 73,915
Annual Business Inspections (estimate)		\$ 160,000	\$ 160,000	\$ 164,800	\$ 169,744	\$ 174,836	\$ 180,081	\$ 185,484	\$ 191,048	\$ 196,780	\$ 202,683	\$ 208,764	\$ 215,027
Contract Service - AMR (No cost escalator)*	<i>See AMR Contract effective 07/01/12</i>	\$ 598,145	\$ 705,243	\$ 705,243	\$ 705,243	\$ 705,243	\$ 705,243	\$ 705,243	\$ 705,243	\$ 705,243	\$ 705,243	\$ 705,243	\$ 705,243
State of California - Ground Water Mitigation Super Fund		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contract Services - Otay Water District		\$ 79,576	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Tax Offset - Prior Year (under)/over		\$ (146,681)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefit Assessments (combined in past budgets)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fleet Maintenance Contracts		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Prevention Fees		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee - FTEs		\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Heartland Reserve Academy		\$ 21,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant - Homeland Security		\$ 237,748	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RCCP Program		\$ 29,937	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Recovery		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sponsorship PIO Programs		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ECO Carry Over		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Tax - from audit		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefit Assessments - from audit		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contract Revenue - from audit		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Revenue - from audit		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities Rental - from audit		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenue - from audit		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Mitigation Fee Transfer In.	<i>Omitted from revenue in 16/17. Reduced back to a basic amount without escalators</i>	\$ 68,466	\$ 200,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Rents and Leases (Rent increase 5% per year)*	<i>Rents increase 5% per year - See AMR Fire Station Station Lease Agreements (3)</i>	\$ 53,187	\$ 134,813	\$ 141,554	\$ 148,631	\$ 156,063	\$ 163,866	\$ 172,059	\$ 180,662	\$ 189,695	\$ 199,180	\$ 209,139	\$ 219,596
<b>Total Revenue</b>		<b>\$ 18,309,897</b>	<b>\$ 21,330,390</b>	<b>\$ 21,794,054</b>	<b>\$ 22,426,262</b>	<b>\$ 23,077,579</b>	<b>\$ 23,748,583</b>	<b>\$ 24,439,874</b>	<b>\$ 25,152,067</b>	<b>\$ 25,885,799</b>	<b>\$ 26,641,722</b>	<b>\$ 27,420,514</b>	<b>\$ 28,222,868</b>
<b>EXPENDITURE</b>													
<b>Director Benefits (5010)</b>													
Health Insurance - Retired on or before 11/01/11		\$ 83,432	\$ 12,773	\$ 13,028	\$ 13,289	\$ 13,555	\$ 13,826	\$ 14,102	\$ 14,384	\$ 14,672	\$ 14,966	\$ 15,265	\$ 15,570
Health Insurance - Retired After 11/01/11		\$ 14,637	\$ 13,028	\$ 13,289	\$ 13,554	\$ 13,825	\$ 14,102	\$ 14,384	\$ 14,672	\$ 14,965	\$ 15,264	\$ 15,570	\$ 15,881
Dental Insurance (District pays \$80.75 per month per Director via MOU)*	<i>District pays \$80.75 per month per Director</i>	\$ 2,827	\$ 6,783	\$ 6,783	\$ 6,783	\$ 6,783	\$ 6,783	\$ 6,783	\$ 6,783	\$ 6,783	\$ 6,783	\$ 6,783	\$ 6,783
Retirement - Miscellaneous (16.567%) - (1)		\$ 493	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retirement - 1959 Survivor Benefit -4th Level		\$ 24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Medicare (District Portion - 1.45%) (7)		\$ 302	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**San Miguel Consolidated Fire Protection District**  
**Stand-alone Scenario: Rate of Change - 2 year Average**

Account Title	Explanation for Removal/Amendment by SMCFPD	FY 11/12	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27
Social Security (District Portion - 6.2%) (7)		\$ 1,105	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Medicare/Social Security		\$ -	\$ 3,340	\$ 3,407	\$ 3,475	\$ 3,544	\$ 3,615	\$ 3,688	\$ 3,761	\$ 3,837	\$ 3,913	\$ 3,992	\$ 4,071
<b>Total Director Benefits</b>		\$ 102,820	\$ 35,924	\$ 36,507	\$ 37,101	\$ 37,708	\$ 38,326	\$ 38,957	\$ 39,600	\$ 40,257	\$ 40,926	\$ 41,609	\$ 42,306
<b>Director Fees (5020)</b>													
Meetings (Board Policy Revision)*	<i>Reduced - Board Policy Revision (committee meeting are no longer paid)</i>	\$ 20,790	\$ 43,659	\$ 29,148	\$ 29,731	\$ 30,326	\$ 30,932	\$ 31,551	\$ 32,182	\$ 32,825	\$ 33,482	\$ 34,152	\$ 34,835
<b>Total Director Fees</b>		\$ 20,790	\$ 43,659	\$ 29,148	\$ 29,731	\$ 30,326	\$ 30,932	\$ 31,551	\$ 32,182	\$ 32,825	\$ 33,482	\$ 34,152	\$ 34,835
<b>Employee Benefits (5030)</b>													
Health Insurance - Employees Hired before 11/01/11*	<i>Added back current District employees</i>	\$ -	\$ 39,753	\$ 40,548	\$ 41,764	\$ 43,017	\$ 44,308	\$ 45,637	\$ 47,006	\$ 48,416	\$ 49,869	\$ 51,365	\$ 52,906
Health Insurance - Employees Hired after 11/01/11*	<i>Added back current District employees</i>	\$ -	\$ 28,821	\$ 28,821	\$ 28,821	\$ 28,821	\$ 28,821	\$ 28,821	\$ 28,821	\$ 28,821	\$ 28,821	\$ 28,821	\$ 28,821
<b>Health Insurance - Employees Sub-total</b>		\$ 1,180,309	\$ -	\$ 1,200,600	\$ 1,224,612	\$ 1,249,104	\$ 1,274,086	\$ 1,299,568	\$ 1,325,559	\$ 1,352,071	\$ 1,379,112	\$ 1,406,694	\$ 1,434,828
Health Insurance - Retired on or Before 11/01/11		\$ -	\$ 580,586	\$ 592,198	\$ 604,042	\$ 616,123	\$ 628,445	\$ 641,014	\$ 653,834	\$ 666,911	\$ 680,249	\$ 693,854	\$ 707,731
Health Insurance - Retired After 11/01/11		\$ -	\$ 196,753	\$ 200,688	\$ 204,702	\$ 208,796	\$ 212,972	\$ 217,231	\$ 221,576	\$ 226,007	\$ 230,527	\$ 235,138	\$ 239,841
Health Insurance - Retired/Hired After 11/01/11		\$ -	\$ 1,526	\$ 1,557	\$ 1,588	\$ 1,619	\$ 1,652	\$ 1,685	\$ 1,719	\$ 1,753	\$ 1,788	\$ 1,824	\$ 1,860
Health Insurance - Retirees Sub-total		\$ 665,612	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Health Insurance - Lemon Grove Retirees		\$ 66,847	\$ 53,691	\$ 54,765	\$ 55,860	\$ 56,977	\$ 58,117	\$ 59,279	\$ 60,465	\$ 61,674	\$ 62,908	\$ 64,166	\$ 65,449
<b>Dental Insurance*</b>	<i>Omitted current District employees - See Terms of Employment - Current District Employees</i>	\$ 84,465	\$ 6,299	\$ 82,365	\$ 84,012	\$ 85,693	\$ 87,406	\$ 89,155	\$ 90,938	\$ 92,756	\$ 94,611	\$ 96,504	\$ 98,434
<b>Vision Insurance*</b>	<i>See Transitional Terms of Employment - Returning Employees (4) and Micro Study Summary</i>	\$ -	\$ -	\$ 11,160	\$ 11,160	\$ 11,160	\$ 11,160	\$ 11,160	\$ 11,160	\$ 11,160	\$ 11,160	\$ 11,160	\$ 11,160
<b>Medicare (District Portion - 1.45%)*</b>	<i>Omitted current employees</i>	\$ 110,561	\$ 5,663	\$ 122,875	\$ 125,333	\$ 127,839	\$ 130,396	\$ 133,004	\$ 135,664	\$ 138,377	\$ 141,145	\$ 143,968	\$ 146,847
Medicare (District Portion - 1.45%) - Furlough Savings (Imposed item in 2011/12 only)*	<i>Imposed item - See Unilaterally Imposed Terms - SMFSP 11/01/11</i>	\$ (170)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Medicare/Social Security (Part-Time)(7.65%)*	<i>District no longer has part-time employees</i>	\$ 2,516	\$ 2,199	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Medicare (Severance Agreement - CAL FIRE)(Payments end at Transition and/or 12/13/17)*	<i>Payments end at Transition and/or 12/31/17</i>	\$ -	\$ 1,301	\$ 68	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Retirement - Safety (23.006%)*</b>		\$ 1,558,170	\$ -	\$ 1,226,050	\$ 1,250,571	\$ 1,275,582	\$ 1,301,094	\$ 1,327,116	\$ 1,353,658	\$ 1,380,731	\$ 1,408,346	\$ 1,436,513	\$ 1,465,243
Retirement - Non-Safety (16.567%)*	<i>Included in Row #70</i>	\$ 120,480	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retirement - Non-Safety (16.567%) - Furlough Savings*	<i>Imposed item - See Unilaterally Imposed Terms - SMFSP 11/01/11</i>	\$ (2,202)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retirement - Non-Safety (13.016%) - Classic*	<i>Revised based on current number of employees + Micro Study</i>	\$ -	\$ 43,259	\$ 46,663	\$ 47,596	\$ 48,548	\$ 49,519	\$ 50,510	\$ 51,520	\$ 52,550	\$ 53,601	\$ 54,673	\$ 55,767
<b>Retirement - Non-Safety (7.024%) - PEPPRA*</b>	<i>Revised to current number of employees</i>	\$ -	\$ 7,613	\$ 8,907	\$ 9,085	\$ 9,267	\$ 9,452	\$ 9,641	\$ 9,834	\$ 10,031	\$ 10,231	\$ 10,436	\$ 10,645
Retirement - Unfunded Liability (Safety)		\$ -	\$ 1,442,121	\$ 1,470,963	\$ 1,500,383	\$ 1,530,390	\$ 1,560,998	\$ 1,592,218	\$ 1,624,062	\$ 1,656,544	\$ 1,689,675	\$ 1,723,468	\$ 1,757,937
Retirement - Unfunded Liability (Non-Safety Classic)		\$ -	\$ 88,490	\$ 90,260	\$ 92,065	\$ 93,906	\$ 95,784	\$ 97,700	\$ 99,654	\$ 101,647	\$ 103,680	\$ 105,754	\$ 107,869
Retirement - Unfunded Liability (Non-Safety PEPPRA)		\$ -	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6
<b>Retirement - 1959 Survivor Benefit (No cost escalator set by CalPERS)*</b>	<i>Missed current District employees. No cost escalator set by CalPERS</i>	\$ 2,102	\$ 539	\$ 7,140	\$ 7,140	\$ 7,140	\$ 7,140	\$ 7,140	\$ 7,140	\$ 7,140	\$ 7,140	\$ 7,140	\$ 7,140
Severance Agreement - CAL FIRE Transition (Payments end at Transition and/or 12/13/17)*	<i>Payments end at Transition and/or 12/31/17</i>	\$ -	\$ 89,671	\$ 4,630	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Holiday Pay (Eliminated - Transitional Terms of Employment)*	<i>Imposed item - See Unilaterally Imposed Terms - Local #1434 11/01/11</i>	\$ 278,324	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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Paramedic Incentive (Eliminated - Transitional Terms of Employment)*	See Transitional Terms of Employment - Returning Employees (4)	\$ 77,910	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EMT-DC Incentive (Eliminated - Transitional Terms of Employment)*	See Transitional Terms of Employment - Returning Employees (4)	\$ 29,496	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
East County Stipend (Eliminated - Transitional Terms of Employment)*	N/A - Paid in Full	\$ 64,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
East County Retirement Stipend (Eliminated - Transitional Terms of Employment)*	N/A - Paid in Full	\$ 96,166	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bilingual Incentive (Eliminated - Transitional Terms of Employment)*	See Transitional Terms of Employment - Returning Employees (4)	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Uniform Allowance (No cost escalator)*</b>	<b>Missed current District employees. No cost escalator.</b>	\$ 59,450	\$ 1,650	\$ 56,950	\$ 56,950	\$ 56,950	\$ 56,950	\$ 56,950	\$ 56,950	\$ 56,950	\$ 56,950	\$ 56,950	\$ 56,950
Overtime (Grant completed - no future funding)*	Grant completed - no future funding	\$ 1,360	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Medicare/Social Security (Part-time) (7.65%) (Grant completed - no future funding)*	Grant completed - no future funding	\$ 842	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Medicare/Social Security (Part-time) (7.65%) (Grant completed - no future funding)*	Grant completed - no future funding	\$ 1,846	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Employee Benefits</b>		\$ 4,398,684	\$ 2,589,940	\$ 5,247,212	\$ 5,345,689	\$ 5,450,939	\$ 5,558,306	\$ 5,667,834	\$ 5,779,566	\$ 5,893,546	\$ 6,009,819	\$ 6,128,433	\$ 6,249,434
<b>Employee Overtime (5040)</b>													
<b>FLSA Overtime</b>		\$ 145,516	\$ -	\$ 159,612	\$ 162,804	\$ 166,060	\$ 169,382	\$ 172,769	\$ 176,225	\$ 179,749	\$ 183,344	\$ 187,011	\$ 190,751
Battalion Chief Backfill for Division Chief (Project ended at Transition to CALFIRE)*	N/A - Project Ended at Transition to CAL FIRE	\$ 85,737	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Scheduled Overtime (18 Shifts)</b>		\$ 904,356	\$ -	\$ 1,325,828	\$ 1,352,345	\$ 1,379,391	\$ 1,406,979	\$ 1,435,119	\$ 1,463,821	\$ 1,493,098	\$ 1,522,960	\$ 1,553,419	\$ 1,584,487
Worker's Comp Overtime (Included in "Scheduled Overtime - 18 Shifts)*	Included in Row #91, no longer broken out into individual budget line items	\$ 71,664	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recording Secretary - Board Minutes (Based on Actuals)*	Reduced based on actuals	\$ 1,684	\$ 500	\$ 510	\$ 520	\$ 531	\$ 541	\$ 552	\$ 563	\$ 574	\$ 586	\$ 598	\$ 609
Committee Overtime (Project ended at Transition to CALFIRE)*	N/A - Project Ended at Transition to CAL FIRE	\$ 4,480	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administrative Overtime (Project ended at Transition to CALFIRE)*	N/A - Project Ended at Transition to CAL FIRE	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prevention Overtime (Based on Actuals)*	Based on actuals	\$ 1,500	\$ 500	\$ 510	\$ 520	\$ 531	\$ 541	\$ 552	\$ 563	\$ 574	\$ 586	\$ 598	\$ 609
Special Project Overtime (Project ended at Transition to CALFIRE)*	N/A - Project Ended at Transition to CAL FIRE	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities Management Overtime		\$ -	\$ 1,000	\$ 1,020	\$ 1,040	\$ 1,061	\$ 1,082	\$ 1,104	\$ 1,126	\$ 1,149	\$ 1,172	\$ 1,195	\$ 1,219
Fleet Overtime (District contracts for fleet maintenance)*	N/A - District contracts for fleet maintenance - See Row #367	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mapping Program Overtime (Project ended at Transition to CALFIRE)*	N/A - Project Ended at Transition to CAL FIRE	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SCBA Tech. Training Overtime (Project ended at Transition to CALFIRE)*	N/A - Project Ended at Transition to CAL FIRE	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>EMT Recertification</b>		\$ -	\$ -	\$ 21,600	\$ 22,032	\$ 22,473	\$ 22,922	\$ 23,381	\$ 23,848	\$ 24,325	\$ 24,812	\$ 25,308	\$ 25,814
Annual Promotion Exams (Included in "Scheduled Overtime - 18 Shifts)*	Included in Row #91, no longer broken out into individual budget line items	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Training Captains Meetings (Included in "Scheduled Overtime - 18 Shifts)*	Included in Row #91, no longer broken out into individual budget line items	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Projects (Project ended at Transition to CALFIRE)*	N/A - Project Ended at Transition to CAL FIRE	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Live Fire Training Trailer		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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Captain Academy (Included in "Scheduled Overtime - 18 Shifts)*	<i>Included in Row #91, no longer broken out into individual budget line items</i>	\$ 9,520	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investigator Meetings (Project ended at Transition to CALFIRE)*	<i>N/A - Project Ended at Transition to CAL FIRE</i>	\$ 3,914	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserve Program Overtime (Project ended at Transition to CALFIRE)*	<i>N/A - Project Ended at Transition to CAL FIRE</i>	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Academy Instructors (Project ended at Transition to CALFIRE)*	<i>N/A - Project Ended at Transition to CAL FIRE</i>	\$ 24,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Manager/Trainer (96 Hours) (Grant completed - no future funding)*	<i>N/A - Grant Ended</i>	\$ 3,264	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instructors (2 @ 120 Hours) (Grant completed - no future funding)*	<i>N/A - Grant Ended</i>	\$ 4,080	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Employee Overtime</b>		\$ 1,281,215	\$ 2,000	\$ 1,509,080	\$ 1,539,262	\$ 1,570,047	\$ 1,601,448	\$ 1,633,477	\$ 1,666,146	\$ 1,699,469	\$ 1,733,459	\$ 1,768,128	\$ 1,803,490
<b>Employee Salaries (5050)</b>													
<b>Base Salaries - Safety</b>		\$ 6,214,039	\$ -	\$ 6,527,436	\$ 6,657,985	\$ 6,791,144	\$ 6,926,967	\$ 7,065,507	\$ 7,206,817	\$ 7,350,953	\$ 7,497,972	\$ 7,647,932	\$ 7,800,890
	<i>The 2011/12 budget included the following positions that are not part of the 2016/17 budget: Fire Marshal, Public Information Officer, Fleet Maintenance Supervisor and Fire Apparatus Mechanic. Those positions have been eliminated from the District.</i>												
Base Salaries - Non-Safety (Based on current employees)*		\$ 724,476	\$ 439,627	\$ 448,420	\$ 457,388	\$ 466,536	\$ 475,867	\$ 485,384	\$ 495,092	\$ 504,994	\$ 515,094	\$ 525,395	\$ 535,903
Base Salaries - Non-Safety - Furlough Savings (Imposed item in 2011/12 only)*	<i>Imposed item - See Attachment #7</i>	\$ (13,286)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Training Captain		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Battalion Chief (40 hour)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hourly Contract Labor - Administration		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hourly Contract Labor - Logistical Support (position became full time district employee)*	<i>N/A - Position became Full Time District employee</i>	\$ 17,280	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hourly Contract Labor - Mechanic (District contracts for fleet maintenance)*	<i>N/A - District contracts for fleet maintenance - See Row #367</i>	\$ 15,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hourly Contract Labor - Shop Support		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Base Salaries - Part-Time Inspector (Not applicable after FY 2016/17)*	<i>N/A after 2016/17</i>	\$ -	\$ 28,736	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hourly Contract Labor - VIPER/PIO Intern (Grant completed - no future funding)*	<i>Grant completed - no future funding</i>	\$ 9,020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hourly Contract Labor - EMPC (Grant completed - no future funding)*	<i>Grant completed - no future funding</i>	\$ 24,154	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Employee Salaries</b>		\$ 6,991,283	\$ 468,363	\$ 6,975,856	\$ 7,115,373	\$ 7,257,681	\$ 7,402,834	\$ 7,550,891	\$ 7,701,909	\$ 7,855,947	\$ 8,013,066	\$ 8,173,327	\$ 8,336,794
<b>Communication Services &amp; Equipment (6010)</b>													
Radio Repairs		\$ 1,000	\$ 2,500	\$ 2,550	\$ 2,601	\$ 2,653	\$ 2,706	\$ 2,760	\$ 2,815	\$ 2,872	\$ 2,929	\$ 2,988	\$ 3,047
RCS Backbone Maintenance (128 Radios @ \$27.50)		\$ 38,160	\$ 42,240	\$ 43,085	\$ 43,946	\$ 44,825	\$ 45,722	\$ 46,636	\$ 47,569	\$ 48,520	\$ 49,491	\$ 50,481	\$ 51,490
RCS Paging (See HCFA revised numbers document)*	<i>See HCFA Revised Numbers Document</i>	\$ 60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pagers Replacement (See HCFA revised numbers document)*	<i>See HCFA Revised Numbers Document</i>	\$ 240	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Radio Service		\$ -	\$ 11,500	\$ 11,730	\$ 11,965	\$ 12,204	\$ 12,448	\$ 12,697	\$ 12,951	\$ 13,210	\$ 13,474	\$ 13,744	\$ 14,018
Batteries, Antennae, Parts		\$ 2,350	\$ 3,000	\$ 3,060	\$ 3,121	\$ 3,184	\$ 3,247	\$ 3,312	\$ 3,378	\$ 3,446	\$ 3,515	\$ 3,585	\$ 3,657
First Watch Response Time Triggers		\$ 900	\$ 900	\$ 918	\$ 936	\$ 955	\$ 974	\$ 994	\$ 1,014	\$ 1,034	\$ 1,054	\$ 1,076	\$ 1,097
David Clark Headset Replacement		\$ -	\$ 2,000	\$ 2,040	\$ 2,081	\$ 2,122	\$ 2,165	\$ 2,208	\$ 2,252	\$ 2,297	\$ 2,343	\$ 2,390	\$ 2,438
<b>Total Communications Services &amp; Equipment</b>		\$ 42,710	\$ 62,140	\$ 63,383	\$ 64,650	\$ 65,943	\$ 67,262	\$ 68,608	\$ 69,980	\$ 71,379	\$ 72,807	\$ 74,263	\$ 75,748
<b>Equipment Maintenance (6020)</b>													
Copier Maintenance Contract (includes toner) (No longer own copy machine)*	<i>No longer own copy machine</i>	\$ 9,000	\$ 2,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Video Conferencing Equipment Maintenance (No longer use video conference)*	<i>N/A - No longer use video conference equipment</i>	\$ 8,630	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**San Miguel Consolidated Fire Protection District**  
**Stand-alone Scenario: Rate of Change - 2 year Average**

Account Title	Explanation for Removal/Amendment by SMCFPD	FY 11/12	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27
<b>Network/Computer Maintenance (IT Support)</b>	<i>Micro Study - Ongoing Funding Requirements - See Attachment #4 (page 25-IT Support) - See Row #610</i>	\$ 46,000	\$ -	\$ 60,000	\$ 61,200	\$ 62,424	\$ 63,672	\$ 64,946	\$ 66,245	\$ 67,570	\$ 68,921	\$ 70,300	\$ 71,706
Plotter Maintenance		\$ 500	\$ 525	\$ 536	\$ 546	\$ 557	\$ 568	\$ 580	\$ 591	\$ 603	\$ 615	\$ 627	\$ 640
Telephone System Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Equipment Maintenance (No longer have equipment)*	<i>No longer have equipment</i>	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ladder Maintenance and Annual Testing (Based on Actuals)*	<i>Based on Actuals</i>	\$ 4,750	\$ 3,000	\$ 3,060	\$ 3,121	\$ 3,184	\$ 3,247	\$ 3,312	\$ 3,378	\$ 3,446	\$ 3,515	\$ 3,585	\$ 3,657
Fire Extinguisher Maintenance		\$ 2,000	\$ 2,000	\$ 2,040	\$ 2,081	\$ 2,122	\$ 2,165	\$ 2,208	\$ 2,252	\$ 2,297	\$ 2,343	\$ 2,390	\$ 2,438
Fire Hose Repair and Maintenance		\$ 500	\$ 1,000	\$ 1,020	\$ 1,040	\$ 1,061	\$ 1,082	\$ 1,104	\$ 1,126	\$ 1,149	\$ 1,172	\$ 1,195	\$ 1,219
Hydrant Maintenance (Based on Actuals)*	<i>Based on Actuals</i>	\$ 2,000	\$ 1,000	\$ 1,020	\$ 1,040	\$ 1,061	\$ 1,082	\$ 1,104	\$ 1,126	\$ 1,149	\$ 1,172	\$ 1,195	\$ 1,219
Nozzle Repair/Maintenance		\$ 300	\$ 750	\$ 765	\$ 780	\$ 796	\$ 812	\$ 828	\$ 845	\$ 862	\$ 879	\$ 896	\$ 914
Gas Detector Maintenance		\$ 750	\$ 750	\$ 765	\$ 780	\$ 796	\$ 812	\$ 828	\$ 845	\$ 862	\$ 879	\$ 896	\$ 914
Chainsaw Chain and Equipment (Based on Actuals)*	<i>Based on Actuals</i>	\$ 4,100	\$ 4,000	\$ 4,080	\$ 4,162	\$ 4,245	\$ 4,330	\$ 4,416	\$ 4,505	\$ 4,595	\$ 4,687	\$ 4,780	\$ 4,876
Generator Maintenance		\$ 3,400	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412	\$ 5,520	\$ 5,631	\$ 5,743	\$ 5,858	\$ 5,975	\$ 6,095
Batteries*	<i>Moved - See Row #161</i>	\$ 1,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rescue Tool Maintenance (Based on Actuals)*	<i>Based on Actuals</i>	\$ 6,000	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412	\$ 5,520	\$ 5,631	\$ 5,743	\$ 5,858	\$ 5,975	\$ 6,095
Defibrillator Warranty and Maintenance		\$ -	\$ 10,100	\$ 10,302	\$ 10,508	\$ 10,718	\$ 10,933	\$ 11,151	\$ 11,374	\$ 11,602	\$ 11,834	\$ 12,070	\$ 12,312
Physical Fitness Equipment Repair/Maintenance (Based on Actuals)*	<i>Based on Actuals</i>	\$ 4,200	\$ 2,000	\$ 2,040	\$ 2,081	\$ 2,122	\$ 2,165	\$ 2,208	\$ 2,252	\$ 2,297	\$ 2,343	\$ 2,390	\$ 2,438
Posi Check Annual Calibration (No longer have equipment)*	<i>No longer have equipment</i>	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hydro Testing		\$ 950	\$ 2,300	\$ 2,346	\$ 2,393	\$ 2,441	\$ 2,490	\$ 2,539	\$ 2,590	\$ 2,642	\$ 2,695	\$ 2,749	\$ 2,804
Batteries		\$ -	\$ 2,500	\$ 2,550	\$ 2,601	\$ 2,653	\$ 2,706	\$ 2,760	\$ 2,815	\$ 2,872	\$ 2,929	\$ 2,988	\$ 3,047
TSI/Annual Fit Test Machine & Cal. (No longer have equipment)*	<i>No longer have equipment</i>	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SCBA Mask Cleaner/Disinfectant		\$ 850	\$ 900	\$ 918	\$ 936	\$ 955	\$ 974	\$ 994	\$ 1,014	\$ 1,034	\$ 1,054	\$ 1,076	\$ 1,097
SCBA Compressor Maintenance		\$ 1,412	\$ 3,100	\$ 3,162	\$ 3,225	\$ 3,290	\$ 3,356	\$ 3,423	\$ 3,491	\$ 3,561	\$ 3,632	\$ 3,705	\$ 3,779
<b>Total Equipment Maintenance</b>		\$ 98,542	\$ 46,175	\$ 104,804	\$ 106,900	\$ 109,038	\$ 111,218	\$ 113,443	\$ 115,712	\$ 118,026	\$ 120,386	\$ 122,794	\$ 125,250
<b>Facilities Maintenance (6030)</b>													
HVAC Maintenance (all facilities) (Based on Actuals)*	<i>Based on Actuals</i>	\$ 18,150	\$ 15,000	\$ 15,300	\$ 15,606	\$ 15,918	\$ 16,236	\$ 16,561	\$ 16,892	\$ 17,230	\$ 17,575	\$ 17,926	\$ 18,285
Vehicle Exhaust System Maintenance		\$ -	\$ 10,000	\$ 10,200	\$ 10,404	\$ 10,612	\$ 10,824	\$ 11,041	\$ 11,262	\$ 11,487	\$ 11,717	\$ 11,951	\$ 12,190
Apparatus Facility Maintenance		\$ -	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412	\$ 5,520	\$ 5,631	\$ 5,743	\$ 5,858	\$ 5,975	\$ 6,095
Overhead Door Maintenance (all facilities) (Based on Actuals)*	<i>Based on Actuals</i>	\$ 16,000	\$ 13,000	\$ 13,260	\$ 13,525	\$ 13,796	\$ 14,072	\$ 14,353	\$ 14,640	\$ 14,933	\$ 15,232	\$ 15,536	\$ 15,847
Pest/Termite Control (all stations)		\$ 2,600	\$ 2,600	\$ 2,652	\$ 2,705	\$ 2,759	\$ 2,814	\$ 2,871	\$ 2,928	\$ 2,987	\$ 3,046	\$ 3,107	\$ 3,169
Miscellaneous and Emergency Repairs (all facilities) (Based on Actuals)*	<i>Based on Actuals</i>	\$ 56,000	\$ 30,000	\$ 30,600	\$ 31,212	\$ 31,836	\$ 32,473	\$ 33,122	\$ 33,785	\$ 34,461	\$ 35,150	\$ 35,853	\$ 36,570
Electrical Gate Repair		\$ 2,000	\$ 2,000	\$ 2,040	\$ 2,081	\$ 2,122	\$ 2,165	\$ 2,208	\$ 2,252	\$ 2,297	\$ 2,343	\$ 2,390	\$ 2,438
Elevator Maintenance (Based on contract)*	<i>Based on Contract</i>	\$ 2,650	\$ 1,800	\$ 1,836	\$ 1,873	\$ 1,910	\$ 1,948	\$ 1,987	\$ 2,027	\$ 2,068	\$ 2,109	\$ 2,151	\$ 2,194
Fuel Tank/Pump Maintenance		\$ -	\$ 3,000	\$ 3,060	\$ 3,121	\$ 3,184	\$ 3,247	\$ 3,312	\$ 3,378	\$ 3,446	\$ 3,515	\$ 3,585	\$ 3,657
5-Year Sprinkler Certifications (Station 14,15,16,22)		\$ -	\$ 1,000	\$ 1,020	\$ 1,040	\$ 1,061	\$ 1,082	\$ 1,104	\$ 1,126	\$ 1,149	\$ 1,172	\$ 1,195	\$ 1,219
Groundwater Monitoring/Sampling (Station 16)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water Corrosive Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beds (duplicate line item)*	<i>Moved - See Row #512</i>	\$ 3,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recliner Chairs (duplicate line item)*	<i>Moved - See Row #513</i>	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Station Office Chairs (duplicate line item)*	<i>Moved - See Row #514</i>	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Backflow Test (Station 14,15,16,22)(Annual) (Based on Actuals)*	<i>Based on Actuals</i>	\$ 1,580	\$ 1,500	\$ 1,530	\$ 1,561	\$ 1,592	\$ 1,624	\$ 1,656	\$ 1,689	\$ 1,723	\$ 1,757	\$ 1,793	\$ 1,828
Sprinkler and Alarm Tests (Annual)		\$ 1,400	\$ 1,400	\$ 1,428	\$ 1,457	\$ 1,486	\$ 1,515	\$ 1,546	\$ 1,577	\$ 1,608	\$ 1,640	\$ 1,673	\$ 1,707
Carpet Replacement (Station 16)		\$ 4,000	\$ 8,500	\$ 8,670	\$ 8,843	\$ 9,020	\$ 9,201	\$ 9,385	\$ 9,572	\$ 9,764	\$ 9,959	\$ 10,158	\$ 10,361
Station Self-Improvement Program (Based on Actuals)*	<i>Based on Actuals</i>	\$ 5,000	\$ 4,500	\$ 4,590	\$ 4,682	\$ 4,775	\$ 4,871	\$ 4,968	\$ 5,068	\$ 5,169	\$ 5,272	\$ 5,378	\$ 5,485
Painting and Repair (Interior/Exterior) (Based on Actuals)*	<i>Based on Actuals</i>	\$ 8,000	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412	\$ 5,520	\$ 5,631	\$ 5,743	\$ 5,858	\$ 5,975	\$ 6,095
Keypad Entry System Maintenance (Based on Actuals)*	<i>Based on Actuals</i>	\$ 5,000	\$ 500	\$ 510	\$ 520	\$ 531	\$ 541	\$ 552	\$ 563	\$ 574	\$ 586	\$ 598	\$ 609
Access Control/Security Enhancement HQ (Project completed)*	<i>N/A - Project completed</i>	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ice Machines Maintenance		\$ -	\$ 3,000	\$ 3,060	\$ 3,121	\$ 3,184	\$ 3,247	\$ 3,312	\$ 3,378	\$ 3,446	\$ 3,515	\$ 3,585	\$ 3,657
Landscape Clean-up (Project completed)*	<i>N/A - Project completed</i>	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Landscape Maintenance (Based on Actuals)*	<i>Based on Actuals</i>	\$ 21,634	\$ 3,000	\$ 3,060	\$ 3,121	\$ 3,184	\$ 3,247	\$ 3,312	\$ 3,378	\$ 3,446	\$ 3,515	\$ 3,585	\$ 3,657
Headquarters Security Enhancements (Project completed)*	<i>N/A - Project completed</i>	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**San Miguel Consolidated Fire Protection District**  
**Stand-alone Scenario: Rate of Change - 2 year Average**

Account Title	Explanation for Removal/Amendment by SMCFPD	FY 11/12	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27
Tree Maintenance (Station 22 & 23)		\$ -	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412	\$ 5,520	\$ 5,631	\$ 5,743	\$ 5,858	\$ 5,975	\$ 6,095
<b>Total Facilities Maintenance</b>		\$ 158,714	\$ 115,800	\$ 118,116	\$ 120,478	\$ 122,888	\$ 125,346	\$ 127,853	\$ 130,410	\$ 133,018	\$ 135,678	\$ 138,392	\$ 141,160
<b>Fleet Maintenance (6040)</b>													
Light Fleet Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sedan Maintenance (Under Contract Apparatus Maintenance)*	N/A - See Row #367	\$ 8,287	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Apparatus Maintenance (Under Contract Apparatus Maintenance)*	N/A - See Row #367	\$ 30,160	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Major Part Replacement (Under Contract Apparatus Maintenance)*	N/A - See Row #367	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Vehicle Battery Replacement (Under Contract Apparatus Maintenance)*	N/A - See Row #367	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contract Apparatus Maintenance (Under Contract Apparatus Maintenance)*	N/A - See Row #367	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trailer Maintenance (Public Ed.) (Under Contract Apparatus Maintenance)*	N/A - See Row #367	\$ 525	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile Fire/Search and Rescue Trailer		\$ 500	\$ 9,400	\$ 9,588	\$ 9,780	\$ 9,975	\$ 10,175	\$ 10,378	\$ 10,586	\$ 10,798	\$ 11,014	\$ 11,234	\$ 11,459
Towing		\$ 1,000	\$ 1,500	\$ 1,530	\$ 1,561	\$ 1,592	\$ 1,624	\$ 1,656	\$ 1,689	\$ 1,723	\$ 1,757	\$ 1,793	\$ 1,828
Car Washes (Based on Actuals)*	Based on Actuals	\$ 422	\$ 250	\$ 255	\$ 260	\$ 265	\$ 271	\$ 276	\$ 282	\$ 287	\$ 293	\$ 299	\$ 305
Fuel (Based on Actuals)*	Based on Actuals	\$ 160,000	\$ 100,000	\$ 102,000	\$ 104,040	\$ 106,121	\$ 108,243	\$ 110,408	\$ 112,616	\$ 114,869	\$ 117,166	\$ 119,509	\$ 121,899
Tire (all vehicles)		\$ 25,000	\$ 27,000	\$ 27,540	\$ 28,091	\$ 28,653	\$ 29,226	\$ 29,810	\$ 30,406	\$ 31,015	\$ 31,635	\$ 32,267	\$ 32,913
Body Work (Based on Actuals)*	Based on Actuals	\$ 15,000	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412	\$ 5,520	\$ 5,631	\$ 5,743	\$ 5,858	\$ 5,975	\$ 6,095
Cleaning Solvents (Under Contract Apparatus Maintenance)*	N/A - See Row #367	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Motor Oil (Under Contract Apparatus Maintenance)*	N/A - See Row #367	\$ 7,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Automatic Transmission Oil (Under Contract Apparatus Maintenance)*	N/A - See Row #367	\$ 2,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Chassis Lube (Under Contract Apparatus Maintenance)*	N/A - See Row #367	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Coolant Additive (Under Contract Apparatus Maintenance)*	N/A - See Row #367	\$ 1,145	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gear Oil (Under Contract Apparatus Maintenance)*	N/A - See Row #367	\$ 1,120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hydraulic Oil (Under Contract Apparatus Maintenance)*	N/A - See Row #367	\$ 750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Filters (Under Contract Apparatus Maintenance)*	N/A - See Row #367	\$ 4,080	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pressure Washer Soap (Under Contract Apparatus Maintenance)*	N/A - See Row #367	\$ 1,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Apparatus Cleaning Supplies and Waxes (Based on Actuals)*	Based on Actuals	\$ 700	\$ 500	\$ 510	\$ 520	\$ 531	\$ 541	\$ 552	\$ 563	\$ 574	\$ 586	\$ 598	\$ 609
Linen Service (uniforms) (Under Contract Apparatus Maintenance)*	N/A - See Row #367	\$ 1,220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Linen Service (towels, rags, etc.) (Based on Actuals)*	Based on Actuals	\$ 2,300	\$ 1,820	\$ 1,856	\$ 1,893	\$ 1,931	\$ 1,970	\$ 2,009	\$ 2,049	\$ 2,090	\$ 2,132	\$ 2,175	\$ 2,218
<b>Total Fleet Maintenance</b>		\$ 289,609	\$ 145,470	\$ 148,379	\$ 151,347	\$ 154,374	\$ 157,461	\$ 160,610	\$ 163,822	\$ 167,099	\$ 170,441	\$ 173,850	\$ 177,327
<b>Housekeeping Services &amp; Supplies (6050)</b>													
Cleaning Supplies (all facilities) (Based on Actuals)*	Based on Actuals	\$ 20,000	\$ 12,000	\$ 12,240	\$ 12,485	\$ 12,734	\$ 12,989	\$ 13,249	\$ 13,514	\$ 13,784	\$ 14,060	\$ 14,341	\$ 14,628
Household Supplies (Based on Actuals)*	Based on Actuals	\$ 4,000	\$ 1,500	\$ 1,530	\$ 1,561	\$ 1,592	\$ 1,624	\$ 1,656	\$ 1,689	\$ 1,723	\$ 1,757	\$ 1,793	\$ 1,828
Janitorial Services (HQ) (Based on Actuals)*	Based on Actuals	\$ 6,750	\$ 6,360	\$ 6,487	\$ 6,617	\$ 6,749	\$ 6,884	\$ 7,022	\$ 7,162	\$ 7,305	\$ 7,452	\$ 7,601	\$ 7,753
Drinking Water (Based on Actuals)*	Based on Actuals	\$ 975	\$ 760	\$ 775	\$ 791	\$ 806	\$ 822	\$ 839	\$ 856	\$ 873	\$ 890	\$ 908	\$ 926
<b>Total Housekeeping Services &amp; Supplies</b>		\$ 31,725	\$ 20,620	\$ 21,032	\$ 21,453	\$ 21,882	\$ 22,319	\$ 22,766	\$ 23,221	\$ 23,685	\$ 24,159	\$ 24,642	\$ 25,135
<b>Insurance (6060)</b>													
FAIRA (Fire, Liability, Collision) (Based on Actuals)*	Based on Actuals	\$ 54,716	\$ 33,618	\$ 34,290	\$ 34,976	\$ 35,675	\$ 36,389	\$ 37,117	\$ 37,859	\$ 38,616	\$ 39,388	\$ 40,176	\$ 40,980
PASIS (Workers' Compensation) (Based on Actuals)*	Based on Actuals	\$ 425,000	\$ 400,000	\$ 408,000	\$ 416,160	\$ 424,483	\$ 432,973	\$ 441,632	\$ 450,465	\$ 459,474	\$ 468,664	\$ 478,037	\$ 487,598
<b>Total Insurance</b>		\$ 479,716	\$ 433,618	\$ 442,290	\$ 451,136	\$ 460,159	\$ 469,362	\$ 478,749	\$ 488,324	\$ 498,090	\$ 508,052	\$ 518,213	\$ 528,577
<b>Medical Supplies (6070)</b>													
Zoll Replacement Batteries		\$ -	\$ 1,250	\$ 1,275	\$ 1,301	\$ 1,327	\$ 1,353	\$ 1,380	\$ 1,408	\$ 1,436	\$ 1,465	\$ 1,494	\$ 1,524
Zoll Replacement Items		\$ -	\$ 6,000	\$ 6,120	\$ 6,242	\$ 6,367	\$ 6,495	\$ 6,624	\$ 6,757	\$ 6,892	\$ 7,030	\$ 7,171	\$ 7,314
Medical Supplies (Based on Actuals)*	Based on Actuals	\$ 25,800	\$ 16,000	\$ 16,320	\$ 16,646	\$ 16,979	\$ 17,319	\$ 17,665	\$ 18,019	\$ 18,379	\$ 18,747	\$ 19,121	\$ 19,504
<b>Total Medical Supplies</b>		\$ 25,800	\$ 23,250	\$ 23,715	\$ 24,189	\$ 24,673	\$ 25,167	\$ 25,670	\$ 26,183	\$ 26,707	\$ 27,241	\$ 27,786	\$ 28,342
<b>Minor Equipment (6080)</b>													
Information Techn. Equipment		\$ 15,000	\$ 15,000	\$ 15,300	\$ 15,606	\$ 15,918	\$ 16,236	\$ 16,561	\$ 16,892	\$ 17,230	\$ 17,575	\$ 17,926	\$ 18,285
Miscellaneous Minor Equipment		\$ 200	\$ 300	\$ 306	\$ 312	\$ 318	\$ 325	\$ 331	\$ 338	\$ 345	\$ 351	\$ 359	\$ 366
Surefire Lithium Batteries		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Strobes, Handheld (2)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Swift Water Rescue Equipment		\$ 1,000	\$ 1,000	\$ 1,020	\$ 1,040	\$ 1,061	\$ 1,082	\$ 1,104	\$ 1,126	\$ 1,149	\$ 1,172	\$ 1,195	\$ 1,219
Rope Rescue Gear		\$ 1,200	\$ 1,500	\$ 1,530	\$ 1,561	\$ 1,592	\$ 1,624	\$ 1,656	\$ 1,689	\$ 1,723	\$ 1,757	\$ 1,793	\$ 1,828
Accountability Equipment (Based on Actuals)*	Based on Actuals	\$ 1,000	\$ 100	\$ 102	\$ 104	\$ 106	\$ 108	\$ 110	\$ 113	\$ 115	\$ 117	\$ 120	\$ 122
Fire Hose		\$ 2,500	\$ 20,000	\$ 20,400	\$ 20,808	\$ 21,224	\$ 21,649	\$ 22,082	\$ 22,523	\$ 22,974	\$ 23,433	\$ 23,902	\$ 24,380

**San Miguel Consolidated Fire Protection District**  
**Stand-alone Scenario: Rate of Change - 2 year Average**

Account Title	Explanation for Removal/Amendment by SMCFPD	FY 11/12	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27
<b>Flashlights and Chargers (5)</b>		\$ 200	\$ 500	\$ 675	\$ 689	\$ 702	\$ 716	\$ 731	\$ 745	\$ 760	\$ 775	\$ 791	\$ 807
Physical Fitness Equipment		\$ -	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412	\$ 5,520	\$ 5,631	\$ 5,743	\$ 5,858	\$ 5,975	\$ 6,095
DeWalt Batteries*	See Row #161	\$ 750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Service Equipment		\$ -	\$ 20,000	\$ 20,400	\$ 20,808	\$ 21,224	\$ 21,649	\$ 22,082	\$ 22,523	\$ 22,974	\$ 23,433	\$ 23,902	\$ 24,380
Replacement Emergency Response Equipment		\$ 7,500	\$ 7,500	\$ 7,650	\$ 7,803	\$ 7,959	\$ 8,118	\$ 8,281	\$ 8,446	\$ 8,615	\$ 8,787	\$ 8,963	\$ 9,142
Rescue Air Bags		\$ -	\$ 7,000	\$ 7,140	\$ 7,283	\$ 7,428	\$ 7,577	\$ 7,729	\$ 7,883	\$ 8,041	\$ 8,202	\$ 8,366	\$ 8,533
Turnout Drying Racks (Items purchased)*	N/A - items purchased	\$ 750	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Appliance Replacement		\$ 7,850	\$ 8,000	\$ 8,160	\$ 8,323	\$ 8,490	\$ 8,659	\$ 8,833	\$ 9,009	\$ 9,189	\$ 9,373	\$ 9,561	\$ 9,752
Landscape Maintenance Equipment		\$ -	\$ 1,500	\$ 1,530	\$ 1,561	\$ 1,592	\$ 1,624	\$ 1,656	\$ 1,689	\$ 1,723	\$ 1,757	\$ 1,793	\$ 1,828
Ice Machines (1) - Station 15		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Small Tools/Equipment and Supplies*	N/A - See Row #367	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Emergency Deluge/Eyewash Station		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lockout/Tagout Safety Kit		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HQ/Shop Spill and Clean-up Kit (Items purchased)*	N/A - items purchased	\$ 5,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Compressor-Shop Truck		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Oil Drum Pump		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Color Laser Printer (Items purchased)*	N/A - items purchased	\$ 3,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Color Plotter (TN 1200)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Phones		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Batteries*	Moved - See Row #161	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Voice Amps (Items purchased)*	N/A - items purchased	\$ 1,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
AP50 Supply Hoses (Items purchased)*	N/A - items purchased	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SCBA Communications		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SCBA Cylinder Sleeve (80) (Items purchased)*	N/A - items purchased	\$ 2,175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Small Tools & Supp.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Scott Standby Staps		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SCBA Parts		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Live Fire Training Trailer Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Micro Study - Ongoing Funding Requirements - See Attachment #4 (page 26-Ventilation Prop Material) - See Row #610</i>												
<b>Ventilation Prop Materials</b>		\$ 3,000	\$ 1,000	\$ 2,200	\$ 2,244	\$ 2,289	\$ 2,335	\$ 2,381	\$ 2,429	\$ 2,478	\$ 2,527	\$ 2,578	\$ 2,629
	<i>Micro Study - Ongoing Funding Requirements - See Attachment #4 (page 25-Auto Extrication Vehicles) - See Row #610</i>												
<b>Auto Extrication Vehicles</b>		\$ 500	\$ 500	\$ 600	\$ 612	\$ 624	\$ 637	\$ 649	\$ 662	\$ 676	\$ 689	\$ 703	\$ 717
Miscellaneous Tools		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NFPA 971 Manuals		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Minor Equipment</b>		\$ 58,225	\$ 90,400	\$ 92,113	\$ 93,955	\$ 95,834	\$ 97,751	\$ 99,706	\$ 101,700	\$ 103,734	\$ 105,809	\$ 107,925	\$ 110,084
<b>Office Supplies (6090)</b>													
Office Supplies/Postage*	Based on Actuals	\$ 25,000	\$ 15,000	\$ 15,300	\$ 15,606	\$ 15,918	\$ 16,236	\$ 16,561	\$ 16,892	\$ 17,230	\$ 17,575	\$ 17,926	\$ 18,285
Office Furniture		\$ 1,000	\$ 1,000	\$ 1,020	\$ 1,040	\$ 1,061	\$ 1,082	\$ 1,104	\$ 1,126	\$ 1,149	\$ 1,172	\$ 1,195	\$ 1,219
Chairs - Replacement (Items purchased)*	N/A - items purchased	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage*	Included in Row #282	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplemental Mapping Supplies		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Supplies		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Supplies*	Included in Row #282	\$ 220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Printing and Photocopying*	Included in Row #282	\$ 110	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Paper, Copies, and Office Supplies*	Included in Row #282	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Computer (Items purchased)*	N/A - items purchased	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Supplies*	Included in Row #282	\$ 3,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Chart Paper (Grant completed - no future funding)*	Grant completed - no future funding	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**San Miguel Consolidated Fire Protection District  
Stand-alone Scenario: Rate of Change - 2 year Average**

Account Title	Explanation for Removal/Amendment by SIMCFPD	FY 11/12	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27
Certificates of Completion (Grant completed - no future funding)*	<i>Grant completed - no future funding</i>	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplemental Materials (Grant completed - no future funding)*	<i>Grant completed - no future funding</i>	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Office Supplies</b>		\$ 35,190	\$ 16,000	\$ 16,320	\$ 16,646	\$ 16,979	\$ 17,319	\$ 17,665	\$ 18,019	\$ 18,379	\$ 18,747	\$ 19,121	\$ 19,504
<b>Personnel Development (6100)</b>													
Board Workshops		\$ -	\$ 300	\$ 306	\$ 312	\$ 318	\$ 325	\$ 331	\$ 338	\$ 345	\$ 351	\$ 359	\$ 366
Board Training		\$ -	\$ 7,000	\$ 7,140	\$ 7,283	\$ 7,428	\$ 7,577	\$ 7,729	\$ 7,883	\$ 8,041	\$ 8,202	\$ 8,366	\$ 8,533
Director Training		\$ -	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412	\$ 5,520	\$ 5,631	\$ 5,743	\$ 5,858	\$ 5,975	\$ 6,095
CFCA/AFSS Conference (1; all costs)		\$ 1,500	\$ 1,500	\$ 1,530	\$ 1,561	\$ 1,592	\$ 1,624	\$ 1,656	\$ 1,689	\$ 1,723	\$ 1,757	\$ 1,793	\$ 1,828
FDAC Conference (1; all costs) (No longer attended)*	<i>No longer attended - See Row #315 and #327</i>	\$ 1,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CFCA Conference		\$ 1,000	\$ 1,500	\$ 1,530	\$ 1,561	\$ 1,592	\$ 1,624	\$ 1,656	\$ 1,689	\$ 1,723	\$ 1,757	\$ 1,793	\$ 1,828
<b>TeleStaff Conference (1; all costs)</b>	<i>Micro Study - Ongoing Funding Requirements (page #26-TeleStaff Conference) - See Row #610</i>	\$ 1,500	\$ -	\$ 2,000	\$ 2,040	\$ 2,081	\$ 2,122	\$ 2,165	\$ 2,208	\$ 2,252	\$ 2,297	\$ 2,343	\$ 2,390
Wildland Urban Interface Conference (1; all costs) (prior fire chief program)*	<i>N/A - Prior Fire Chief Program</i>	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IAFC or FDAC Conference (2; all costs) (No longer attended)*	<i>No longer attended - See Row #315 and #327</i>	\$ 1,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FAIRA Conference (1; all costs)*		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FDIC Conference (1; all costs)*		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CSDA Conference (1; all costs if in SD) (No longer attended)*	<i>No longer attended - See Row #315 and #327</i>	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Microsoft Office Software Training*		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Govt. Fin. Officer Conference (1; all costs)		\$ 1,500	\$ 2,000	\$ 2,040	\$ 2,081	\$ 2,122	\$ 2,165	\$ 2,208	\$ 2,252	\$ 2,297	\$ 2,343	\$ 2,390	\$ 2,438
CalPERS Education Forum (1; all costs)		\$ 1,000	\$ 1,500	\$ 1,530	\$ 1,561	\$ 1,592	\$ 1,624	\$ 1,656	\$ 1,689	\$ 1,723	\$ 1,757	\$ 1,793	\$ 1,828
LMI Conference (8) (Prior fire chief program)*	<i>N/A - Prior Fire Chief Program</i>	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Educational Programs - Chiefs Discretion*	<i>Based on Actuals - No cost escalators</i>	\$ 4,000	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
CFCA/FPO Workshop (1; all costs)		\$ 1,500	\$ 1,500	\$ 1,530	\$ 1,561	\$ 1,592	\$ 1,624	\$ 1,656	\$ 1,689	\$ 1,723	\$ 1,757	\$ 1,793	\$ 1,828
ICC Building & Fire Code Update Seminars		\$ 300	\$ 500	\$ 510	\$ 520	\$ 531	\$ 541	\$ 552	\$ 563	\$ 574	\$ 586	\$ 598	\$ 609
Unannounced Local Seminars		\$ 300	\$ 300	\$ 306	\$ 312	\$ 318	\$ 325	\$ 331	\$ 338	\$ 345	\$ 351	\$ 359	\$ 366
San Diego County FPO Meetings		\$ -	\$ 120	\$ 122	\$ 125	\$ 127	\$ 130	\$ 132	\$ 135	\$ 138	\$ 141	\$ 143	\$ 146
Fire Sprinkler Monthly Class		\$ -	\$ 180	\$ 184	\$ 187	\$ 191	\$ 195	\$ 199	\$ 203	\$ 207	\$ 211	\$ 215	\$ 219
SAFER Meetings/Safety Clothing Seminars (No longer attended)*	<i>No longer attended - See Row #315 and #327</i>	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Apparatus Factory Specific Training		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Mechanics Academy (1; all costs)*	<i>N/A - See Row #367</i>	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SCBA Technical Class		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EMT - 1 Recertification		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Educational Reimbursement - District Employees</b>	<i>Current Employees - Additional in Micro Study - Ongoing Funding Requirements (page #25-Education Reimbursement-Employee) - See Row #610</i>	\$ 25,455	\$ 750	\$ 19,800	\$ 20,196	\$ 20,600	\$ 21,012	\$ 21,432	\$ 21,861	\$ 22,298	\$ 22,744	\$ 23,199	\$ 23,663
Discretionary Training Offset (No cost escalator)*	<i>Based on Actuals - No cost escalators</i>	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
CCAI Seminar San Luis Obispo (all costs)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Specialized Training Classes (all costs) (No longer attended)*	<i>No longer attended - See Row #315 and #327</i>	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Personnel Development</b>		\$ 52,255	\$ 29,650	\$ 51,128	\$ 52,001	\$ 52,891	\$ 53,798	\$ 54,724	\$ 55,669	\$ 56,632	\$ 57,615	\$ 58,617	\$ 59,639
<b>Professional Services (6110)</b>													



**San Miguel Consolidated Fire Protection District**  
**Stand-alone Scenario: Rate of Change - 2 year Average**

Account Title	Explanation for Removal/Amendment by SIMCFPD	FY 11/12	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27
Annual Bond Administration Fee (Series 2003) (Eliminated when bonds are paid off)*	<i>Eliminated when bonds are paid off</i>	\$ 1,800	\$ 1,925	\$ 1,964	\$ 2,003	\$ 2,043	\$ 2,084	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Annual SDRBA County Audit (estimate) (Eliminated when bonds are paid off)*	<i>Eliminated when bonds are paid off</i>	\$ 3,000	\$ 3,100	\$ 3,162	\$ 3,225	\$ 3,290	\$ 3,356	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Financial Audit (estimate)		\$ 18,000	\$ 18,995	\$ 19,375	\$ 19,762	\$ 20,158	\$ 20,561	\$ 20,972	\$ 21,391	\$ 21,819	\$ 22,256	\$ 22,701	\$ 23,155
Annual Fees and Taxes Consultant (Based on actuals)*	<i>Based on Actuals</i>	\$ 23,000	\$ 10,000	\$ 10,200	\$ 10,404	\$ 10,612	\$ 10,824	\$ 11,041	\$ 11,262	\$ 11,487	\$ 11,717	\$ 11,951	\$ 12,190
CalPERS Side Fund Refinancing Bond Payment (See Footnote #5)		\$ 686,013	\$ 1,776,846	\$ 1,790,549	\$ 1,778,409	\$ 880,110	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Executive Search and Consulting Services (Services where never utilized)*	<i>Services where never utilized</i>	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OPEB Actuary (estimate)*	<i>Required every third year</i>	\$ 6,000	\$ -	\$ 6,500	\$ -	\$ -	\$ 7,000	\$ -	\$ -	\$ 7,500	\$ -	\$ -	\$ 8,000
Arbitrage Rebate Computation (Based on actuals)*	<i>Based on Actuals</i>	\$ 5,000	\$ 600	\$ 612	\$ 624	\$ 637	\$ 649	\$ 662	\$ 676	\$ 689	\$ 703	\$ 717	\$ 731
CalPERS - GASB 68 Fee		\$ -	\$ 1,950	\$ 1,989	\$ 2,029	\$ 2,069	\$ 2,111	\$ 2,153	\$ 2,196	\$ 2,240	\$ 2,285	\$ 2,330	\$ 2,377
<b>Legal Counsel</b>	<b><i>Based on Actuals + Micro Study - Ongoing Funding Requirements (page #25-Legal Fees) - See Row 610</i></b>	\$ 80,000	\$ 55,000	\$ 100,000	\$ 102,000	\$ 104,040	\$ 106,121	\$ 108,243	\$ 110,408	\$ 112,616	\$ 114,869	\$ 117,166	\$ 119,509
Firefighters Bill of Rights (Project completed)*	<i>N/A - Project completed</i>	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Background Investigations (No longer budgeted separately)*	<i>No longer budgeted separately</i>	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Assessed Valuation Quarterly Analysis (Services no longer utilized)*	<i>N/A - services no longer utilized</i>	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Website Redesign and Build (Project completed)*	<i>N/A - Project completed</i>	\$ 3,995	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Website Hosting*	<i>See Row #490</i>	\$ 180	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Document Shredding Service (No longer budgeted separately)*	<i>No longer budgeted separately</i>	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transition Consultant (No longer applicable after FY 16/17)*	<i>2016/17 Expense ONLY</i>	\$ -	\$ 78,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Assistance Program		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>California Bank &amp; Trust - Analysis Service Fee</b>		\$ -	\$ 1,500	\$ 4,000	\$ 4,080	\$ 4,162	\$ 4,245	\$ 4,330	\$ 4,416	\$ 4,505	\$ 4,595	\$ 4,687	\$ 4,780
Refunds - Property Taxes (Based on actuals)*	<i>Based on Actuals</i>	\$ 300,000	\$ 120,000	\$ 122,400	\$ 124,848	\$ 127,345	\$ 129,892	\$ 132,490	\$ 135,139	\$ 137,842	\$ 140,599	\$ 143,411	\$ 146,279
Property Tax Services - Administrative Charges (Based on actuals)*	<i>Based on Actuals</i>	\$ 200,000	\$ 215,000	\$ 219,300	\$ 223,686	\$ 228,160	\$ 232,723	\$ 237,377	\$ 242,125	\$ 246,967	\$ 251,907	\$ 256,945	\$ 262,084
Interest - County of San Diego Treasury Loans (No cost escalators)*	<i>No cost escalators</i>	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
LAFCO Funding		\$ 10,863	\$ 11,337	\$ 11,564	\$ 11,795	\$ 12,031	\$ 12,272	\$ 12,517	\$ 12,767	\$ 13,023	\$ 13,283	\$ 13,549	\$ 13,820
CAL FIRE Cooperative Services Agreement		\$ -	\$ 12,917,994	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HCFA - Assessment		\$ 426,429	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HCFA - Bear Com		\$ 10,712	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HCFA - ACS Firehouse		\$ 3,685	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HCFA - Tri Tech		\$ 4,520	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HCFA - American Messaging		\$ 2,204	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HCFA - Verizon		\$ 16,245	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Physical Abilities Test Validation	<i>N/A - Project completed</i>	\$ 20,000	\$ -	\$ 20,400	\$ 20,808	\$ 21,224	\$ 21,649	\$ 22,082	\$ 22,523	\$ 22,974	\$ 23,433	\$ 23,902	\$ 24,380
<b>Respiratory Fit (79) and DMV Exams</b>	<b><i>Micro Study - Ongoing Funding Requirements (page #25-Respiratory Fit Test) - See Row #610</i></b>	\$ 20,000	\$ -	\$ 1,975	\$ 2,015	\$ 2,055	\$ 2,096	\$ 2,138	\$ 2,181	\$ 2,224	\$ 2,269	\$ 2,314	\$ 2,360
ECO RCCP Program Cost		\$ 20,000	\$ 21,000	\$ 21,420	\$ 21,848	\$ 22,285	\$ 22,731	\$ 23,186	\$ 23,649	\$ 24,122	\$ 24,605	\$ 25,097	\$ 25,599
Tactical Medic Program		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contract Apparatus Maintenance		\$ -	\$ 291,500	\$ 297,330	\$ 303,277	\$ 309,342	\$ 315,529	\$ 321,840	\$ 328,276	\$ 334,842	\$ 341,539	\$ 348,369	\$ 355,337
SCBA Contract Repairs		\$ -	\$ 15,000	\$ 15,300	\$ 15,606	\$ 15,918	\$ 16,236	\$ 16,561	\$ 16,892	\$ 17,230	\$ 17,575	\$ 17,926	\$ 18,285
Simulation/Assessment Center (Project completed)*	<i>N/A - Project completed</i>	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Live Scan Mandate		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>EMT CE Provider Renewal Fee</b>	<b><i>Micro Study - Ongoing Funding Requirements (page #25-EMT CE Provider Renewal Fee) - See Row #610</i></b>	\$ 400	\$ -	\$ 300	\$ 306	\$ 312	\$ 318	\$ 325	\$ 331	\$ 338	\$ 345	\$ 351	\$ 359
FTES Tuition (90 students @ \$104) (Project ended at transition to CALFIRE)*	<i>N/A - Project Ended at Transition to CAL FIRE</i>	\$ 9,360	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Target Safety (75 @ \$80) (Included in PASIS)*	<i>N/A - Included in PASIS</i>	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HTF Annual Assessment		\$ 74,091	\$ 79,595	\$ 81,187	\$ 82,811	\$ 84,467	\$ 86,156	\$ 87,879	\$ 89,637	\$ 91,430	\$ 93,258	\$ 95,123	\$ 97,026

**San Miguel Consolidated Fire Protection District**  
**Stand-alone Scenario: Rate of Change - 2 year Average**

Account Title	Explanation for Removal/Amendment by SMCFPD	FY 11/12	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27
<b>Total Professional Services</b>		\$ 2,001,397	\$ 15,624,342	\$ 2,734,526	\$ 2,734,535	\$ 1,855,259	\$ 1,001,552	\$ 1,008,795	\$ 1,028,871	\$ 1,056,848	\$ 1,070,235	\$ 1,091,540	\$ 1,121,271
<b>Publications and Media (6120)</b>													
<b>FLSA Manual Updates</b>	<i>Micro Study - Ongoing Funding Requirements (page #25-FLSA Manual Updates) - See Row #610</i>	\$ 455	\$ -	\$ 687	\$ 701	\$ 715	\$ 729	\$ 744	\$ 759	\$ 774	\$ 789	\$ 805	\$ 821
<b>Employment Posters</b>	<i>See Row #479</i>	\$ 300	\$ -	\$ 270	\$ 275	\$ 281	\$ 287	\$ 292	\$ 298	\$ 304	\$ 310	\$ 316	\$ 323
Miscellaneous Publications and Bulletins (Based on actuals)*	<i>Based on Actuals</i>	\$ 500	\$ 300	\$ 306	\$ 312	\$ 318	\$ 325	\$ 331	\$ 338	\$ 345	\$ 351	\$ 359	\$ 366
National Fire Code Update Subscription Service		\$ 900	\$ 1,425	\$ 1,454	\$ 1,483	\$ 1,512	\$ 1,542	\$ 1,573	\$ 1,605	\$ 1,637	\$ 1,670	\$ 1,703	\$ 1,737
Miscellaneous Updated Code Handbooks (Project completed)*	<i>N/A - Project completed</i>	\$ 258	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NFPA Publications		\$ 70	\$ 400	\$ 408	\$ 416	\$ 424	\$ 433	\$ 442	\$ 450	\$ 459	\$ 469	\$ 478	\$ 488
California Fire Code & Building Code (3 sets)		\$ 298	\$ 1,852	\$ 1,889	\$ 1,927	\$ 1,965	\$ 2,005	\$ 2,045	\$ 2,086	\$ 2,127	\$ 2,170	\$ 2,213	\$ 2,258
Fire Code for Stations (6 @ \$114)(Services no longer utilized)*	<i>N/A - services no longer utilized</i>	\$ 684	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Publications (No longer purchased)*	<i>N/A - no longer purchased</i>	\$ 70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Real Quest Subscription(Services no longer utilized)*	<i>N/A - services no longer utilized</i>	\$ 2,075	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Barclays Title 19 Update Service		\$ 150	\$ 290	\$ 296	\$ 302	\$ 308	\$ 314	\$ 320	\$ 327	\$ 333	\$ 340	\$ 347	\$ 354
Los Angeles Fire Marshal Lise Service		\$ -	\$ 30	\$ 31	\$ 31	\$ 32	\$ 32	\$ 33	\$ 34	\$ 34	\$ 35	\$ 36	\$ 37
<b>Map Books (Thomas Brothers - 25)</b>	<i>Micro Study - Ongoing Funding Requirements (page #26-Thomas Brothers Map Books) - See Row #610</i>	\$ 760	\$ 500	\$ 975	\$ 995	\$ 1,014	\$ 1,035	\$ 1,055	\$ 1,076	\$ 1,098	\$ 1,120	\$ 1,142	\$ 1,165
<b>Protocols and Medication Handbooks</b>	<i>Micro Study - Ongoing Funding Requirements (page #25-Protocols and Medication Handbooks) - See Row #610</i>	\$ 310	\$ 600	\$ 240	\$ 245	\$ 250	\$ 255	\$ 260	\$ 265	\$ 270	\$ 276	\$ 281	\$ 287
<b>ICS 420-1 Field Operations Guide Books (20)</b>	<i>Micro Study - Ongoing Funding Requirements (page #25-ICS 420-1 Field Operations Guide Books) - See Row #610</i>	\$ 300	\$ -	\$ 300	\$ 306	\$ 312	\$ 318	\$ 325	\$ 331	\$ 338	\$ 345	\$ 351	\$ 359
<b>IFSTA Manuals</b>	<i>Micro Study - Ongoing Funding Requirements (page #25-IFSTA Manuals) - See Row #610</i>	\$ 530	\$ -	\$ 600	\$ 612	\$ 624	\$ 637	\$ 649	\$ 662	\$ 676	\$ 689	\$ 703	\$ 717
Training Aids/Manuals/DVDs		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Union Tribune (East County Edition)(No longer purchased)*	<i>N/A - no longer purchased</i>	\$ 225	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Publications and Media</b>		\$ 7,885	\$ 5,397	\$ 7,455	\$ 7,604	\$ 7,756	\$ 7,911	\$ 8,069	\$ 8,231	\$ 8,395	\$ 8,563	\$ 8,735	\$ 8,909
<b>Rents &amp; Leases (6130)</b>													
Postage Meter		\$ -	\$ 1,138	\$ 1,161	\$ 1,184	\$ 1,208	\$ 1,232	\$ 1,256	\$ 1,282	\$ 1,307	\$ 1,333	\$ 1,360	\$ 1,387
Copy Machine		\$ -	\$ 4,500	\$ 4,590	\$ 4,682	\$ 4,775	\$ 4,871	\$ 4,968	\$ 5,068	\$ 5,169	\$ 5,272	\$ 5,378	\$ 5,485
<b>Total Rents &amp; Leases</b>		\$ -	\$ 5,638	\$ 5,751	\$ 5,866	\$ 5,983	\$ 6,103	\$ 6,225	\$ 6,349	\$ 6,476	\$ 6,606	\$ 6,738	\$ 6,873
<b>Safety Clothing &amp; Supplies (6140)</b>													
Structure/Brush Gear		\$ -	\$ 38,000	\$ 38,760	\$ 39,535	\$ 40,326	\$ 41,132	\$ 41,955	\$ 42,794	\$ 43,650	\$ 44,523	\$ 45,414	\$ 46,322
<b>Turnout Coats (10)</b>	<i>Included in Row #401</i>	\$ 22,500	\$ -	\$ 18,150	\$ 18,513	\$ 18,883	\$ 19,261	\$ 19,646	\$ 20,039	\$ 20,440	\$ 20,849	\$ 21,266	\$ 21,691
<b>Turnout Pants (10)</b>	<i>Included in Row #401</i>	\$ 12,650	\$ -	\$ 9,180	\$ 9,364	\$ 9,551	\$ 9,742	\$ 9,937	\$ 10,135	\$ 10,338	\$ 10,545	\$ 10,756	\$ 10,971
Nomex Hoods - PBI Gold		\$ 975	\$ 975	\$ 995	\$ 1,014	\$ 1,035	\$ 1,055	\$ 1,076	\$ 1,098	\$ 1,120	\$ 1,142	\$ 1,165	\$ 1,189
<b>Brush Pants (Wildland Pants - 10)</b>	<i>Included in Row #401</i>	\$ 5,075	\$ -	\$ 1,780	\$ 1,816	\$ 1,852	\$ 1,889	\$ 1,927	\$ 1,965	\$ 2,005	\$ 2,045	\$ 2,086	\$ 2,127
<b>Brush Jackets (Wildland Jackets - 10)</b>	<i>Included in Row #401</i>	\$ 6,650	\$ -	\$ 2,030	\$ 2,071	\$ 2,112	\$ 2,154	\$ 2,197	\$ 2,241	\$ 2,286	\$ 2,332	\$ 2,378	\$ 2,426
<b>Helmets - Structural (10)</b>	<i>Included in Row #410</i>	\$ 1,200	\$ -	\$ 2,620	\$ 2,672	\$ 2,726	\$ 2,780	\$ 2,836	\$ 2,893	\$ 2,951	\$ 3,010	\$ 3,070	\$ 3,131
<b>Helmets - Brush (Wildland - 10)</b>	<i>Included in Row #410</i>	\$ 600	\$ -	\$ 700	\$ 714	\$ 728	\$ 743	\$ 758	\$ 773	\$ 788	\$ 804	\$ 820	\$ 837
Helmets*		\$ -	\$ 3,000	\$ 3,060	\$ 3,121	\$ 3,184	\$ 3,247	\$ 3,312	\$ 3,378	\$ 3,446	\$ 3,515	\$ 3,585	\$ 3,657
<b>Turnout Boots (15)</b>	<i>Based on Actuals</i>	\$ 2,500	\$ 2,000	\$ 4,305	\$ 4,391	\$ 4,479	\$ 4,569	\$ 4,660	\$ 4,753	\$ 4,848	\$ 4,945	\$ 5,044	\$ 5,145
<b>Gloves - Structural (40)</b>		\$ 2,160	\$ 2,160	\$ 2,960	\$ 3,019	\$ 3,080	\$ 3,141	\$ 3,204	\$ 3,268	\$ 3,333	\$ 3,400	\$ 3,468	\$ 3,537
<b>Gloves - Brush (10)</b>		\$ 400	\$ 400	\$ 440	\$ 449	\$ 458	\$ 467	\$ 476	\$ 486	\$ 496	\$ 505	\$ 516	\$ 526

**San Miguel Consolidated Fire Protection District**  
**Stand-alone Scenario: Rate of Change - 2 year Average**

Account Title	Explanation for Removal/Amendment by SMCFPD	FY 11/12	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27
Googles - Structural*	<i>Micro Study - Ongoing Funding Requirements (page #25-Safety Clothing) - See Row #610</i>	\$ 450	\$ -	\$ 459	\$ 468	\$ 478	\$ 487	\$ 497	\$ 507	\$ 517	\$ 527	\$ 538	\$ 549
Googles - Brush (10)	<i>Micro Study - Ongoing Funding Requirements (page #25-Safety Clothing) - See Row #610</i>	\$ 300	\$ -	\$ 490	\$ 500	\$ 510	\$ 520	\$ 530	\$ 541	\$ 552	\$ 563	\$ 574	\$ 586
EMS Jackets (300)	<i>Micro Study - Ongoing Funding Requirements (page #25-Safety Clothing) - See Row #610</i>	\$ 1,600	\$ 5,000	\$ 2,592	\$ 2,644	\$ 2,697	\$ 2,751	\$ 2,806	\$ 2,862	\$ 2,919	\$ 2,977	\$ 3,037	\$ 3,098
Fire Shelters (5)	<i>Micro Study - Ongoing Funding Requirements (page #25-Safety Clothing) - See Row #610</i>	\$ 1,750	\$ -	\$ 1,810	\$ 1,846	\$ 1,883	\$ 1,921	\$ 1,959	\$ 1,998	\$ 2,038	\$ 2,079	\$ 2,121	\$ 2,163
Wildland Web Gear (10)	<i>Micro Study - Ongoing Funding Requirements (page #25-Safety Clothing) - See Row #610</i>	\$ 2,000	\$ -	\$ 2,220	\$ 2,264	\$ 2,310	\$ 2,356	\$ 2,403	\$ 2,451	\$ 2,500	\$ 2,550	\$ 2,601	\$ 2,653
Bee Hoods (10)	<i>Micro Study - Ongoing Funding Requirements (page #25-Safety Clothing) - See Row #610</i>	\$ 130		\$ 170	\$ 173	\$ 177	\$ 180	\$ 184	\$ 188	\$ 191	\$ 195	\$ 199	\$ 203
Gear Bags (5)	<i>Micro Study - Ongoing Funding Requirements (page #25-Safety Clothing) - See Row #610</i>	\$ 400	\$ 400	\$ 435	\$ 444	\$ 453	\$ 462	\$ 471	\$ 480	\$ 490	\$ 500	\$ 510	\$ 520
Helmet Shields (10)	<i>Micro Study - Ongoing Funding Requirements (page #25-Safety Clothing) - See Row #610</i>	\$ 250	\$ -	\$ 380	\$ 388	\$ 395	\$ 403	\$ 411	\$ 420	\$ 428	\$ 437	\$ 445	\$ 454
Helmet Shields - ID Tags	<i>Micro Study - Ongoing Funding Requirements (page #25-Safety Clothing) - See Row #610</i>	\$ 200	\$ -	\$ 204	\$ 208	\$ 212	\$ 216	\$ 221	\$ 225	\$ 230	\$ 234	\$ 239	\$ 244
NFPA Advanced Inspections		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Supplies/Repairs		\$ 2,500	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412	\$ 5,520	\$ 5,631	\$ 5,743	\$ 5,858	\$ 5,975	\$ 6,095
Turnout Jackets (3 @ \$1400) (Project ended at transition to CALFIRE)*	<i>N/A - Project Ended at Transition to CAL FIRE</i>	\$ 4,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Turnout Pants (3 @ \$800) (Project ended at transition to CALFIRE)*	<i>N/A - Project Ended at Transition to CAL FIRE</i>	\$ 2,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Nomex Hoods (3 @ \$150) (Project ended at transition to CALFIRE)*	<i>N/A - Project Ended at Transition to CAL FIRE</i>	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Brush Jackets (3 @ \$317) (Project ended at transition to CALFIRE)*	<i>N/A - Project Ended at Transition to CAL FIRE</i>	\$ 950	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Brush Pants (3 @ \$283) (Project ended at transition to CALFIRE)*	<i>N/A - Project Ended at Transition to CAL FIRE</i>	\$ 850	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PBI Hoods (3 @ \$150) (Project ended at transition to CALFIRE)*	<i>N/A - Project Ended at Transition to CAL FIRE</i>	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bee Hoods (Project ended at transition to CALFIRE)*	<i>N/A - Project Ended at Transition to CAL FIRE</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Turnout Boots (3 @ \$783) (Project ended at transition to CALFIRE)*	<i>N/A - Project Ended at Transition to CAL FIRE</i>	\$ 2,350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gloves - Structural (3 @ \$650) (Project ended at transition to CALFIRE)*	<i>N/A - Project Ended at Transition to CAL FIRE</i>	\$ 1,950	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gloves - Brush (3 @ \$100) (Project ended at transition to CALFIRE)*	<i>N/A - Project Ended at Transition to CAL FIRE</i>	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Googles - Structural (3 @ \$167) (Project ended at transition to CALFIRE)*	<i>N/A - Project Ended at Transition to CAL FIRE</i>	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Googles - Brush (3 @ \$150) (Project ended at transition to CALFIRE)*	<i>N/A - Project Ended at Transition to CAL FIRE</i>	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**San Miguel Consolidated Fire Protection District**  
**Stand-alone Scenario: Rate of Change - 2 year Average**

Account Title	Explanation for Removal/Amendment by SMCFPD	FY 11/12	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27
Suspenders (Project ended at transition to CALFIRE)*		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Helmets - Structural (Project ended at transition to CALFIRE)*		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Helmets - Brush (3 @ \$67) (Project ended at transition to CALFIRE)*	<i>N/A - Project Ended at Transition to CAL FIRE</i>	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Helmet Shields (3 @ \$100) (Project ended at transition to CALFIRE)*	<i>N/A - Project Ended at Transition to CAL FIRE</i>	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EMS Jackets (3 @ \$200) (Project ended at transition to CALFIRE)*	<i>N/A - Project Ended at Transition to CAL FIRE</i>	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Web Gear (3 @ \$125) (Project ended at transition to CALFIRE)*	<i>N/A - Project Ended at Transition to CAL FIRE</i>	\$ 375	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gear Bags (3 @ \$133) (Project ended at transition to CALFIRE)*	<i>N/A - Project Ended at Transition to CAL FIRE</i>	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Structure Ensemble Inspection/Cleaning (Project ended at transition to CALFIRE)*	<i>N/A - Project Ended at Transition to CAL FIRE</i>	\$ 3,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Supplies & Repairs (Project ended at transition to CALFIRE)*	<i>N/A - Project Ended at Transition to CAL FIRE</i>	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
All Weather Books (65) (Grant completed - no future funding)*	<i>Grant completed - no future funding</i>	\$ 360	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Safety Clothing &amp; Supplies</b>		\$ 85,975	\$ 56,935	\$ 98,840	\$ 100,816	\$ 102,833	\$ 104,889	\$ 106,987	\$ 109,127	\$ 111,309	\$ 113,536	\$ 115,806	\$ 118,122
<b>Special District Expense (6150)</b>													
Spirit of Courage Awards		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Blackberry Data Access*	<i>N/A - See Row #452</i>	\$ 812	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smart Phone Data Access		\$ -	\$ 3,024	\$ 3,084	\$ 3,146	\$ 3,209	\$ 3,273	\$ 3,339	\$ 3,406	\$ 3,474	\$ 3,543	\$ 3,614	\$ 3,686
Election Costs (Based on actuals)*	<i>Based on Actuals - No cost escalators</i>	\$ 31,500	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Membership - FDAC (No longer members)*	<i>N/A - no longer members</i>	\$ 88	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Membership - CFCA (1)*	<i>Based on Actuals - No cost escalators</i>	\$ 500	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250
Membership - SDFCA*	<i>Based on Actuals - No cost escalators</i>	\$ 350	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
Membership - IAFC (No longer members)*	<i>N/A - no longer members</i>	\$ 324	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Membership - CSDA (Never became members)*	<i>N/A - never became members</i>	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Membership - CSDA/San Diego Chapter		\$ 150	\$ 150	\$ 153	\$ 156	\$ 159	\$ 162	\$ 166	\$ 169	\$ 172	\$ 176	\$ 179	\$ 183
Membership - Spring Valley Chamber (No longer members)*	<i>N/A - no longer members</i>	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Membership - Spring Valley Citizens Association (No longer members)*	<i>N/A - no longer members</i>	\$ 25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Membership - Rancho San Diego/Jamul Chamber (No longer members)*	<i>N/A - no longer members</i>	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Membership - Crest Historical (No longer members)*	<i>N/A - no longer members</i>	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Membership - Rotary (No longer members)*	<i>N/A - no longer members</i>	\$ 160	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Membership - Kiwanis (No longer members)*	<i>N/A - no longer members</i>	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Membership - GFOA		\$ 170	\$ 175	\$ 179	\$ 182	\$ 186	\$ 189	\$ 193	\$ 197	\$ 201	\$ 205	\$ 209	\$ 213
Membership - IPMA		\$ 145	\$ 149	\$ 152	\$ 155	\$ 158	\$ 161	\$ 165	\$ 168	\$ 171	\$ 175	\$ 178	\$ 182
Membership - IAAP		\$ 121	\$ 150	\$ 153	\$ 156	\$ 159	\$ 162	\$ 166	\$ 169	\$ 172	\$ 176	\$ 179	\$ 183
Membership - CSMFO		\$ -	\$ 110	\$ 112	\$ 114	\$ 117	\$ 119	\$ 121	\$ 124	\$ 126	\$ 129	\$ 131	\$ 134
Membership - APT US&C		\$ 125	\$ 145	\$ 148	\$ 151	\$ 154	\$ 157	\$ 160	\$ 163	\$ 167	\$ 170	\$ 173	\$ 177
Membership - SDCFA Admin Section (No cost escalators)*	<i>No cost escalators</i>	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75
Membership - CFCA AFSS/Southern CA (No cost escalators)*	<i>No cost escalators</i>	\$ 160	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
Membership - Costco (Based on actuals)*	<i>Based on Actuals</i>	\$ 150	\$ 110	\$ 112	\$ 114	\$ 117	\$ 119	\$ 121	\$ 124	\$ 126	\$ 129	\$ 131	\$ 134
<b>Badges, Service/Recognition Awards, Refreshments</b>	<i>Additional in Micro Study - Ongoing Funding Requirements (page #25-Badges, Service/Recognition Awards, Refreshments) - See Row #610</i>	\$ 3,000	\$ 2,500	\$ 3,000	\$ 3,060	\$ 3,121	\$ 3,184	\$ 3,247	\$ 3,312	\$ 3,378	\$ 3,446	\$ 3,515	\$ 3,585
Employee of the Year Award (Based on actuals)*	<i>Based on Actuals</i>	\$ 600	\$ 450	\$ 459	\$ 468	\$ 478	\$ 487	\$ 497	\$ 507	\$ 517	\$ 527	\$ 538	\$ 549

**San Miguel Consolidated Fire Protection District**  
**Stand-alone Scenario: Rate of Change - 2 year Average**

Account Title	Explanation for Removal/Amendment by SMCFPD	FY 11/12	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27
Meeting Support/Supplies	<i>Additional in Micro Study - Ongoing Funding Requirements (page #25-Meeting Support/Supplies) - See Row #610</i>	\$ 2,500	\$ 1,500	\$ 3,000	\$ 3,060	\$ 3,121	\$ 3,184	\$ 3,247	\$ 3,312	\$ 3,378	\$ 3,446	\$ 3,515	\$ 3,585
Advertising Expense (Based on actuals)*	<i>Based on Actuals</i>	\$ 2,000	\$ 1,000	\$ 1,020	\$ 1,040	\$ 1,061	\$ 1,082	\$ 1,104	\$ 1,126	\$ 1,149	\$ 1,172	\$ 1,195	\$ 1,219
OSHA Compliance Annual Updates*	<i>Not applicable - Did not purchase</i>	\$ 100		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employment Posters*	<i>Micro Study - Ongoing Funding Requirements (page #25-Employment Posters) - See Row #610</i>	\$ -	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Software Program Updates		\$ 2,500	\$ 2,500	\$ 2,550	\$ 2,601	\$ 2,653	\$ 2,706	\$ 2,760	\$ 2,815	\$ 2,872	\$ 2,929	\$ 2,988	\$ 3,047
Fire Administration Software (No longer utilize services)*	<i>N/A - No longer utilize services</i>	\$ 650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounting Software Maintenance		\$ 7,800	\$ 8,000	\$ 8,160	\$ 8,323	\$ 8,490	\$ 8,659	\$ 8,833	\$ 9,009	\$ 9,189	\$ 9,373	\$ 9,561	\$ 9,752
TeleStaff/WebStaff Annual Maintenance	<i>Micro Study - Ongoing Funding Requirements (page #25-TeleStaff Annual Maintenance) - See Row #610</i>	\$ 6,200	\$ -	\$ 3,313	\$ 3,379	\$ 3,447	\$ 3,516	\$ 3,586	\$ 3,658	\$ 3,731	\$ 3,806	\$ 3,882	\$ 3,959
Network Access (Cox)		\$ 13,560	\$ 15,200	\$ 15,504	\$ 15,814	\$ 16,130	\$ 16,453	\$ 16,782	\$ 17,118	\$ 17,460	\$ 17,809	\$ 18,165	\$ 18,529
3 C's Connectivity (No longer utilize services)*	<i>N/A - No longer utilize services</i>	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Assistance Program	<i>Micro Study - Ongoing Funding Requirements (page #25-Employee Assistance Program) - See Row #610</i>	\$ 10,200	\$ -	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412	\$ 5,520	\$ 5,631	\$ 5,743	\$ 5,858	\$ 5,975
Foundation Setup		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Matching Funds (District does not participate in grants that require matching funds)*	<i>N/A - Do not participate in grants that require matching funds</i>	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Website Support		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Website Hosting		\$ -	\$ 500	\$ 510	\$ 520	\$ 531	\$ 541	\$ 552	\$ 563	\$ 574	\$ 586	\$ 598	\$ 609
Depreciation - Facilities Reserve Fund (No longer applicable - Fund Management Policy)*	<i>N/A - See Fund Management Policy (See Attachment #10)</i>	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Depreciation - Fleet Reserve Fund (No longer applicable - Fund Management Policy)*	<i>N/A - See Fund Management Policy (See Attachment #10)</i>	\$ 558,152	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Depreciation - Contingency Reserve Fund (No longer applicable - Fund Management Policy)*	<i>N/A - See Fund Management Policy (See Attachment #10)</i>	\$ 41,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uncompensated Leave Liability (No longer applicable - Fund Management Policy)*	<i>N/A - See Fund Management Policy (See Attachment #10)</i>	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Membership - SDCFCA/FPO Section (No cost escalators)*	<i>No cost escalators</i>	\$ 105	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150
Membership - NFPA		\$ 150	\$ 185	\$ 189	\$ 192	\$ 196	\$ 200	\$ 204	\$ 208	\$ 213	\$ 217	\$ 221	\$ 226
Membership - ICC (Based on actuals)*	<i>Based on Actuals</i>	\$ 185	\$ 50	\$ 50	\$ 51	\$ 52	\$ 53	\$ 54	\$ 55	\$ 56	\$ 57	\$ 59	\$ 60
Membership - CFCA/FPO Section (1 @ \$55) (No longer members)*	<i>N/A - no longer members</i>	\$ 55	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Refreshments - Meetings		\$ 25	\$ 25	\$ 26	\$ 26	\$ 27	\$ 27	\$ 28	\$ 28	\$ 29	\$ 29	\$ 30	\$ 30
Code Pal Software Maintenance (Based on actuals)*	<i>Based on Actuals</i>	\$ 4,000	\$ 1,370	\$ 1,397	\$ 1,425	\$ 1,453	\$ 1,483	\$ 1,512	\$ 1,542	\$ 1,573	\$ 1,605	\$ 1,637	\$ 1,670
Code Pal Hosting Services		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Shift Calendars	<i>Micro Study - Ongoing Funding Requirements (page #25-Shift Calendars) - See Row #610</i>	\$ 500	\$ -	\$ 760	\$ 775	\$ 791	\$ 807	\$ 823	\$ 839	\$ 856	\$ 873	\$ 890	\$ 908
Class "A" Dress Uniforms (4)	<i>Micro Study - Ongoing Funding Requirements (page #25-Class "A" Uniforms) - See Row #610</i>	\$ 750	\$ -	\$ 4,000	\$ 4,080	\$ 4,162	\$ 4,245	\$ 4,330	\$ 4,416	\$ 4,505	\$ 4,595	\$ 4,687	\$ 4,780
Emergency Food/Water Supplies	<i>Actuals + Micro Study - Ongoing Funding Requirements (page #25-Emergency Incident Food Supplies) - See Row #610</i>	\$ 2,000	\$ 5,000	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412	\$ 5,520	\$ 5,631	\$ 5,743	\$ 5,858	\$ 5,975

**San Miguel Consolidated Fire Protection District**  
**Stand-alone Scenario: Rate of Change - 2 year Average**

Account Title	Explanation for Removal/Amendment by SIMCFPD	FY 11/12	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27
Membership - CFCA/EMS	<i>Micro Study - Ongoing Funding Requirements (page #25-Membership - CFCA/EMS) - See Row #610</i>	\$ 50	\$ -	\$ 155	\$ 158	\$ 161	\$ 164	\$ 168	\$ 171	\$ 175	\$ 178	\$ 182	\$ 185
Membership - SAFER (No longer members)*	<i>N/A - no longer members</i>	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Class "A" Foam		\$ 2,500	\$ 2,500	\$ 2,550	\$ 2,601	\$ 2,653	\$ 2,706	\$ 2,760	\$ 2,815	\$ 2,872	\$ 2,929	\$ 2,988	\$ 3,047
AFFF (expensed in Class "B" Foam)*	<i>See Row #511</i>	\$ 2,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Personal Exposure Records (79)	<i>Micro Study - Ongoing Funding Requirements (page #25-Personal Exposure Records) - See Row #610</i>	\$ 1,700	\$ -	\$ 1,580	\$ 1,612	\$ 1,644	\$ 1,677	\$ 1,710	\$ 1,744	\$ 1,779	\$ 1,815	\$ 1,851	\$ 1,888
Class "B" Foam		\$ -	\$ 2,880	\$ 2,938	\$ 2,996	\$ 3,056	\$ 3,117	\$ 3,180	\$ 3,243	\$ 3,308	\$ 3,374	\$ 3,442	\$ 3,511
Beds		\$ -	\$ 3,600	\$ 3,672	\$ 3,745	\$ 3,820	\$ 3,897	\$ 3,975	\$ 4,054	\$ 4,135	\$ 4,218	\$ 4,302	\$ 4,388
Recliner (Station 19 & 23)		\$ -	\$ 4,000	\$ 4,080	\$ 4,162	\$ 4,245	\$ 4,330	\$ 4,416	\$ 4,505	\$ 4,595	\$ 4,687	\$ 4,780	\$ 4,876
Fire Station Office Chairs		\$ -	\$ 1,000	\$ 1,020	\$ 1,040	\$ 1,061	\$ 1,082	\$ 1,104	\$ 1,126	\$ 1,149	\$ 1,172	\$ 1,195	\$ 1,219
Flags - US and California (Based on actuals)*	<i>Based on Actuals</i>	\$ 800	\$ 700	\$ 714	\$ 728	\$ 743	\$ 758	\$ 773	\$ 788	\$ 804	\$ 820	\$ 837	\$ 853
Membership - California Fire Mechanics (District contracts fleet maintenance)*	<i>N/A - See Row #367</i>	\$ 80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Air Pollution Control Fees - Fuel (Based on actuals)*	<i>Based on Actuals</i>	\$ 289	\$ 112	\$ 114	\$ 116	\$ 119	\$ 121	\$ 123	\$ 126	\$ 128	\$ 131	\$ 134	\$ 136
Air Pollution Control Fees - Generators		\$ 1,550	\$ 2,337	\$ 2,384	\$ 2,431	\$ 2,480	\$ 2,530	\$ 2,580	\$ 2,632	\$ 2,684	\$ 2,738	\$ 2,793	\$ 2,849
Environmental Health Fees - Fuel		\$ -	\$ 597	\$ 609	\$ 621	\$ 634	\$ 646	\$ 659	\$ 672	\$ 686	\$ 699	\$ 713	\$ 728
Unleaded Fuel Tank Testing and Fees		\$ -	\$ 3,250	\$ 3,315	\$ 3,381	\$ 3,449	\$ 3,518	\$ 3,588	\$ 3,660	\$ 3,733	\$ 3,808	\$ 3,884	\$ 3,962
Fleet Software Maintenance (District contracts fleet maintenance)*	<i>N/A - See Row #367</i>	\$ 1,850	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Vehicle Diagnostic Hardware/Software (District contracts fleet maintenance)*	<i>N/A - See Row #367</i>	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Permits (HazMat, Fuel, etc) (Based on actuals)*	<i>Based on Actuals</i>	\$ 1,044	\$ 716	\$ 730	\$ 745	\$ 759	\$ 775	\$ 790	\$ 806	\$ 822	\$ 839	\$ 855	\$ 872
Specialty/Planning Maps (Project ended at transition to CALFIRE)*	<i>N/A - Project Ended at Transition to CAL FIRE</i>	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pre Plan Map Book Printing (GIS) (Project ended at transition to CALFIRE)*	<i>N/A - Project Ended at Transition to CAL FIRE</i>	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wall Map Update (Project ended at transition to CALFIRE)*	<i>N/A</i>	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mapping Software Maintenance		\$ 1,200	\$ 1,560	\$ 1,591	\$ 1,623	\$ 1,655	\$ 1,689	\$ 1,722	\$ 1,757	\$ 1,792	\$ 1,828	\$ 1,864	\$ 1,902
Membership - CFCA/TO Southern Division	<i>Micro Study - Ongoing Funding Requirements (page #25-Membership-CFCA/TO Southern Division) - See Row #610</i>	\$ 50	\$ -	\$ 50	\$ 51	\$ 52	\$ 53	\$ 54	\$ 55	\$ 56	\$ 57	\$ 59	\$ 60
Membership - SDCFCA TOA (2)	<i>Micro Study - Ongoing Funding Requirements (page #25-Membership-SDCFCA TOA) - See Row #610</i>	\$ 50	\$ -	\$ 50	\$ 51	\$ 52	\$ 53	\$ 54	\$ 55	\$ 56	\$ 57	\$ 59	\$ 60
Lunches (All Day Training)	<i>Micro Study - Ongoing Funding Requirements (page #25-Lunches) - See Row #610</i>	\$ 2,000	\$ -	\$ 3,000	\$ 3,060	\$ 3,121	\$ 3,184	\$ 3,247	\$ 3,312	\$ 3,378	\$ 3,446	\$ 3,515	\$ 3,585
Explorer Post Charter Renewal Fee		\$ 20	\$ 30	\$ 31	\$ 31	\$ 32	\$ 32	\$ 33	\$ 34	\$ 34	\$ 35	\$ 36	\$ 37
Explorer Post Youth - Participation Fee (15 @ \$24)		\$ 165	\$ 360	\$ 367	\$ 375	\$ 382	\$ 390	\$ 397	\$ 405	\$ 414	\$ 422	\$ 430	\$ 439
Explorer Post Adult - Participation Fee (6 @ \$24)		\$ 44	\$ 144	\$ 147	\$ 150	\$ 153	\$ 156	\$ 159	\$ 162	\$ 165	\$ 169	\$ 172	\$ 176
Explorer Post - Insurance All Participants (21 @ \$1)		\$ -	\$ 21	\$ 21	\$ 22	\$ 22	\$ 23	\$ 23	\$ 24	\$ 24	\$ 25	\$ 25	\$ 26
Auto X Vehicles		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Academy (4 @ \$300)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Background Checks (8 @ \$62) (Not required for explorer program)*	<i>N/A - Not required for Explorer Program</i>	\$ 186	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Membership - CCAI (7) (Project ended at transition to CALFIRE)*	<i>N/A - Project Ended at Transition to CAL FIRE</i>	\$ 455	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Membership - SD County Arson Task Force (6)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Vehicles for Extrication (10 each) (Project ended at transition to CALFIRE)*	<i>N/A - Project Ended at Transition to CAL FIRE</i>	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**San Miguel Consolidated Fire Protection District**  
**Stand-alone Scenario: Rate of Change - 2 year Average**

Account Title	Explanation for Removal/Amendment by SIMCFPD	FY 11/12	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27
Physical Exams		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lunches (Exam Process)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recruitment Costs		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Expenditures (Project ended at transition to CALFIRE)*	<i>N/A - Project Ended at Transition to CAL FIRE</i>	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Background Checks (10 @ \$62) (Project ended at transition to CALFIRE)*	<i>N/A - Project Ended at Transition to CAL FIRE</i>	\$ 620	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Vehicles for Extrication		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lunches (Academy) (Project ended at transition to CALFIRE)*	<i>N/A - Project Ended at Transition to CAL FIRE</i>	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Academy Refreshments		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Graduation Ceremony		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ventilation Prop Materials		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies (Bar Oil, Nails, Chains, Ropes, etc.)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Course Books and Certifications		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recruit Tuition (5 @ \$2500) (Project ended at transition to CALFIRE)*	<i>N/A - Project Ended at Transition to CAL FIRE</i>	\$ 12,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recruit Turnouts (5 @ \$3265) (Project ended at transition to CALFIRE)*	<i>N/A - Project Ended at Transition to CAL FIRE</i>	\$ 16,325	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Events - Station Dinners and Tours		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Computer Program Upgrades (Items purchased)*	<i>N/A - items purchased</i>	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Foundation Development (Projected completed)*	<i>N/A - projected completed</i>	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Website/Computer Software (Items purchased)*	<i>N/A - items purchased</i>	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Website Support (Projected completed)*	<i>N/A - projected completed</i>	\$ 1,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Computer Video-Web Training		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adult/Child Program Handouts/Brochures		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
K-6 Grade Supplies*	<i>See Row #570</i>	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engine Company Public Education		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Open House Supplies		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Open House Banners		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Open House Refreshments/Meals		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Event Supplies		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community/School Outreach Supplies		\$ -	\$ 2,500	\$ 2,550	\$ 2,601	\$ 2,653	\$ 2,706	\$ 2,760	\$ 2,815	\$ 2,872	\$ 2,929	\$ 2,988	\$ 3,047
Advertising (Grant completed - no future funding)*	<i>Grant completed - no future funding</i>	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Safe and Sound Fire Expo (Grant completed - no future funding)*	<i>Grant completed - no future funding</i>	\$ 9,640	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uniforms (Grant completed - no future funding)*	<i>Grant completed - no future funding</i>	\$ 1,020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Backpack Kits (65) (Grant completed - no future funding)*	<i>Grant completed - no future funding</i>	\$ 1,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Food for CERT Events (Grant completed - no future funding)*	<i>Grant completed - no future funding</i>	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cribbing (assorted) (Grant completed - no future funding)*	<i>Grant completed - no future funding</i>	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Training and Supplies (Grant completed - no future funding)*	<i>Grant completed - no future funding</i>	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Special District Expense</b>		\$ 1,064,175	\$ 94,675	\$ 115,473	\$ 117,267	\$ 119,097	\$ 120,963	\$ 122,867	\$ 124,809	\$ 126,789	\$ 128,810	\$ 130,870	\$ 132,972
<b>Travel &amp; Subsistence (6160)</b>													
SDCFCA - Admin Section Meetings (Based on actuals)*	<i>Based on Actuals</i>	\$ 150	\$ 90	\$ 92	\$ 94	\$ 96	\$ 98	\$ 100	\$ 102	\$ 104	\$ 106	\$ 108	\$ 110
CFCA/AFSS Quarterly Meetings (No cost escalator)*	<i>No escalator</i>	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
Rotary Meetings (No longer members)*	<i>N/A - no longer members</i>	\$ 540	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**San Miguel Consolidated Fire Protection District**  
**Stand-alone Scenario: Rate of Change - 2 year Average**

Account Title	Explanation for Removal/Amendment by SMCFPD	FY 11/12	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27
Kiwanis Meetings		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legislative Committee Meetings (No longer utilized)*	<i>N/A - No longer utilized</i>	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Meetings (Based on actuals)*	<i>Based on Actuals</i>	\$ 500	\$ 250	\$ 255	\$ 260	\$ 265	\$ 271	\$ 276	\$ 282	\$ 287	\$ 293	\$ 299	\$ 305
Southern California FPO Meetings		\$ 100	\$ 100	\$ 102	\$ 104	\$ 106	\$ 108	\$ 110	\$ 113	\$ 115	\$ 117	\$ 120	\$ 122
San Diego County FPO Meetings		\$ -	\$ 120	\$ 122	\$ 125	\$ 127	\$ 130	\$ 132	\$ 135	\$ 138	\$ 141	\$ 143	\$ 146
<b>Total Travel Subsistence</b>		\$ 2,990	\$ 760	\$ 771	\$ 783	\$ 794	\$ 806	\$ 819	\$ 831	\$ 843	\$ 856	\$ 869	\$ 883
<b>Utilities (6170)</b>													
Cell Phone Service (Based on actuals)*	<i>Based on Actuals</i>	\$ 2,500	\$ 975	\$ 995	\$ 1,015	\$ 1,035	\$ 1,056	\$ 1,077	\$ 1,099	\$ 1,121	\$ 1,143	\$ 1,166	\$ 1,189
Cell Phone Service (RCCP Program) (No longer utilized)*	<i>N/A - No longer utilized</i>	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cell Phone Service (Based on actuals)*	<i>Based on Actuals</i>	\$ 5,500	\$ 2,400	\$ 2,448	\$ 2,497	\$ 2,547	\$ 2,598	\$ 2,650	\$ 2,703	\$ 2,757	\$ 2,812	\$ 2,868	\$ 2,926
Access Fees for MDC's (Verizon)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gas and Electric	<i>Reduction from Solar installation, will adjust when actuals are known</i>	\$ 135,000	\$ 150,000	\$ 153,000	\$ 156,060	\$ 159,181	\$ 162,365	\$ 165,612	\$ 168,924	\$ 172,303	\$ 175,749	\$ 179,264	\$ 182,849
Telephone		\$ 15,000	\$ 20,000	\$ 20,400	\$ 20,808	\$ 21,224	\$ 21,649	\$ 22,082	\$ 22,523	\$ 22,974	\$ 23,433	\$ 23,902	\$ 24,380
Water and Sewer		\$ 20,000	\$ 22,000	\$ 22,440	\$ 22,889	\$ 23,347	\$ 23,814	\$ 24,290	\$ 24,776	\$ 25,271	\$ 25,777	\$ 26,292	\$ 26,818
Refuse Removal (Based on actuals)*	<i>Based on Actuals</i>	\$ 14,000	\$ 10,000	\$ 10,200	\$ 10,404	\$ 10,612	\$ 10,824	\$ 11,041	\$ 11,262	\$ 11,487	\$ 11,717	\$ 11,951	\$ 12,190
Cell Phone Service (1) (Expensed under Cell Phone Service - District Admin)*	<i>See Row #590</i>	\$ 720	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cell Phone Service (Position eliminated)*	<i>N/A - position eliminated</i>	\$ 854	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cell Phone Service (1)(Position eliminated)*	<i>N/A - position eliminated</i>	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Utilities</b>		\$ 195,274	\$ 205,375	\$ 209,483	\$ 213,673	\$ 217,946	\$ 222,305	\$ 226,751	\$ 231,286	\$ 235,912	\$ 240,630	\$ 245,443	\$ 250,352
<b>Capital Expenditures (7010)</b>													
Cell Phone Service (3) (Based on actuals)*	<i>Based on Actuals</i>	\$ 696	\$ 180	\$ 184	\$ 188	\$ 191	\$ 195	\$ 199	\$ 203	\$ 207	\$ 211	\$ 216	\$ 220
US Bank (December - Principal and Interest) (See Footnote #6)	<i>Wrong amounts used</i>	\$ 742,638	\$ 813,575	\$ 831,925	\$ 849,488	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
US Bank (June - Interest) (See Footnote #6)	<i>Wrong amounts used</i>	\$ 132,763	\$ 56,925	\$ 39,488	\$ 19,237	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Capital Expenditures</b>		\$ 876,097	\$ 870,680	\$ 871,597	\$ 868,913	\$ 191	\$ 195	\$ 199	\$ 203	\$ 207	\$ 211	\$ 216	\$ 220
<b>Budget Additions (As Shown in the Micro Study)</b>													
Worker's Comp - Administrative Charges		\$ -	\$ -	\$ 220,999	\$ 225,419	\$ 229,927	\$ 234,526	\$ 239,216	\$ 244,001	\$ 248,881	\$ 253,858	\$ 258,936	\$ 264,114
Ongoing Funding Requirements (New Budget Line Items)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EMT - 1 Recertification		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Investigations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Live Fire Training Trailer - Material (4 burns)		\$ -	\$ -	\$ 1,074	\$ 1,095	\$ 1,117	\$ 1,140	\$ 1,163	\$ 1,186	\$ 1,209	\$ 1,234	\$ 1,258	\$ 1,284
Miscellaneous Supplies/Repairs		\$ -	\$ -	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412	\$ 5,520	\$ 5,631	\$ 5,743	\$ 5,858	\$ 5,975
NFPA Advanced Inspections		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wildland Shroud (attaches to helmet)(3)		\$ -	\$ -	\$ 580	\$ 592	\$ 603	\$ 616	\$ 628	\$ 640	\$ 653	\$ 666	\$ 680	\$ 693
Body Amor		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SCBA Mask (with Voice Amp)(3)		\$ -	\$ -	\$ 1,944	\$ 1,983	\$ 2,023	\$ 2,063	\$ 2,104	\$ 2,146	\$ 2,189	\$ 2,233	\$ 2,278	\$ 2,323
Training		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wall Maps		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
One-time Start-Up Costs (Fiscal Year Prior to Return)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pre-Employment Physicals (35)		\$ -	\$ -	\$ 43,925	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pre-Employment Physicals (45)		\$ -	\$ -	\$ 20,745	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Background Checks		\$ -	\$ -	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Badges (80)		\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Safety Clothing - Full Sets (35)		\$ -	\$ -	\$ 192,885	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dispatch - HCFA Buy-in (7-10 year commitment)		\$ -	\$ -	\$ 74,684	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dispatch - HCFA Firehouse		\$ -	\$ -	\$ 9,990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TeleStaff		\$ -	\$ -	\$ 9,443	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising Expense		\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legal Fees		\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IFSTA Manuals		\$ -	\$ -	\$ 5,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Apparatus ReDecals		\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accountability Tag		\$ -	\$ -	\$ 395	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Training/Orientation		\$ -	\$ -	\$ 56,279	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



**San Miguel Consolidated Fire Protection District**  
**Stand-alone Scenario: Rate of Change - 2 year Average**

Account Title	Explanation for Removal/Amendment by SMCFPD	FY 11/12	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27
<b>One-time Budget Reduction - Severance Stipend</b>		\$ -	\$ -	\$ (93,063)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Budget Additions</b>		\$ -	\$ -	\$ 586,280	\$ 234,189	\$ 238,873	\$ 243,650	\$ 248,523	\$ 253,494	\$ 258,564	\$ 263,735	\$ 269,009	\$ 274,390
<b>HCFA Dispatch Center Costs (As Shown in the SMCFPD's Comparison Report)</b>													
GST server connectivity		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Verizon Broadband Service		\$ -	\$ -	\$ 11,250.00	\$ 11,475	\$ 11,705	\$ 11,939	\$ 12,177	\$ 12,421	\$ 12,669	\$ 12,923	\$ 13,181	\$ 13,445
Pagers (30 units)		\$ -	\$ -	\$ 150.00	\$ 153	\$ 156	\$ 159	\$ 162	\$ 166	\$ 169	\$ 172	\$ 176	\$ 179
3.5 ECC Com Operator positions		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0.5 Associate Information System Analysis		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12,500 calls @ \$55.90 cost per call (reduced to 11,325 calls)*		\$ -	\$ -	\$ 633,068.00	\$ 645,729	\$ 658,644	\$ 671,817	\$ 685,253	\$ 698,958	\$ 712,937	\$ 727,196	\$ 741,740	\$ 756,575
12,500 calls @ \$5.00 per call (CIP CPC) (reduced to 11,325 calls)*		\$ -	\$ -	\$ 56,625.00	\$ 57,758	\$ 58,913	\$ 60,091	\$ 61,293	\$ 62,519	\$ 63,769	\$ 65,044	\$ 66,345	\$ 67,672
Firehouse Cost - (\$1,186.25 x 8 stations)		\$ -	\$ -	\$ 9,490.00	\$ 9,680	\$ 9,873	\$ 10,071	\$ 10,272	\$ 10,478	\$ 10,687	\$ 10,901	\$ 11,119	\$ 11,341
Firehouse Cost - VPN annual fee		\$ -	\$ -	\$ 300.00	\$ 306	\$ 312	\$ 318	\$ 325	\$ 331	\$ 338	\$ 345	\$ 351	\$ 359
OMEGA Advanced Reporting Module		\$ -	\$ -	\$ 5,000.00	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412	\$ 5,520	\$ 5,631	\$ 5,743	\$ 5,858	\$ 5,975
<b>Total HCFA Dispatch Center Costs</b>		\$ -	\$ -	\$ 715,883.00	\$ 730,201	\$ 744,805	\$ 759,701	\$ 774,895	\$ 790,393	\$ 806,201	\$ 822,325	\$ 838,771	\$ 855,546
<b>Other One-time Costs (As Shown in the SMCFPD's Comparison Report)</b>													
VPN Connection from Fire Stations to*		\$ -	\$ -	\$ 5,250.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Firehouse Cost - One-time VPN set-up fee		\$ -	\$ -	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Firehouse Cost - One-time project set-up fee		\$ -	\$ -	\$ 1,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Buy-in Cost - One-time fee (as of 3/21/17)*		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -
<b>Total Other One-time Costs</b>		\$ -	\$ -	\$ 7,250.00	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -
<b>OTHER FUNDS EXPENDITURE SUMMARY</b>													
Budget Offset Account (Election costs and OPEB Actuary)*	<i>Election Costs and OPEB Actuary - no escalator</i>	\$ 36,500	\$ 25,000	\$ 25,500	\$ 26,010	\$ 26,530	\$ 27,061	\$ 27,602	\$ 28,154	\$ 28,717	\$ 29,291	\$ 29,877	\$ 30,475
Special Funded Programs Budget (Expenses will only occur if funds are replenished)*	<i>Expenses will only occur if funds are replenished</i>	\$ 630,917	\$ 12,887	\$ 12,887	\$ 13,145	\$ 13,408	\$ 13,676	\$ 13,949	\$ 14,228	\$ 14,513	\$ 14,803	\$ 15,099	\$ 15,401
Contingency Reserves Fund Budget	<i>No expenditures</i>	\$ -	\$ -	\$ 4,333	\$ 4,420	\$ 4,508	\$ 4,598	\$ 4,690	\$ 4,784	\$ 4,880	\$ 4,977	\$ 5,077	\$ 5,178
Uncompensated Leave Budget (Expenditures only upon separation from District employment)*	<i>Expenditures only upon separation from District employment</i>	\$ 61,411	\$ -	\$ 100,000	\$ 102,000	\$ 104,040	\$ 106,121	\$ 108,243	\$ 110,408	\$ 112,616	\$ 114,869	\$ 117,166	\$ 119,509
Special Projects Budget Training Facility (Account no longer exists)*	<i>Not applicable - Account no longer exists</i>	\$ 250,262	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Equipment Fund Budget (Capital expenditures if necessary)*	<i>Capital Expenditures if necessary</i>	\$ -	\$ 115,000	\$ 50,000	\$ 51,000	\$ 52,020	\$ 53,060	\$ 54,122	\$ 55,204	\$ 56,308	\$ 57,434	\$ 58,583	\$ 59,755
Fixed Equipment Replacement Fund Budget (Overhead doors and solar payments)*	<i>Overhead Doors and Solar Payments</i>	\$ -	\$ 284,121	\$ 78,044	\$ 79,605	\$ 81,197	\$ 82,821	\$ 84,477	\$ 86,167	\$ 87,890	\$ 89,648	\$ 91,441	\$ 93,270
Facilities Replacement/Renovation Fund Budget (Facility Renovations if necessary)	<i>Facility Renovations if necessary</i>	\$ 33,000	\$ 1,470,748	\$ 50,000	\$ 51,000	\$ 52,020	\$ 53,060	\$ 54,122	\$ 55,204	\$ 56,308	\$ 57,434	\$ 58,583	\$ 59,755
Vehicle Replacement Fund Budget (Apparatus & Vehicle Replacement every 2nd Yr truck financed in FY 18/19)*	<i>Apparatus and Vehicle Replacement every 2nd year truck financed in 18/19</i>	\$ 35,000	\$ 1,166,536	\$ -	\$ 975,000	\$ -	\$ 1,072,500	\$ -	\$ 1,170,000	\$ -	\$ 1,170,000	\$ -	\$ 1,267,500
Fire Mitigation Fee Fund Budget (Map Book updated - no cost escalator)*	<i>Map Book updated - no escalator</i>	\$ 10,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Sponsorship Account Budget/Community Preparedness (Donation Funded - no ongoing)*	<i>Included in Row #657</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Safe and Sound Expo Grant Budget (Donation Funded - no ongoing)*	<i>Grant/Donation Funded - Funds no longer available</i>	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
VIPER Grant Budget (Donation Funded - no ongoing)*	<i>Grant/Donation Funded - Funds no longer available</i>	\$ 10,882	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Emergency Management Grant Budget (Donation Funded - no ongoing)*	<i>Grant Funded - Funds no longer available</i>	\$ 26,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CERT Grant Budget (Donation Funded - no ongoing)*	<i>Included in Row #657</i>	\$ 11,064	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unanticipated Expenditure Safeguard (Placeholder; not associated with any funds)*	<i>Place holder, not associated with any funds</i>	\$ 182,411	\$ 209,868	\$ 214,065	\$ 218,346	\$ 222,713	\$ 227,167	\$ 231,711	\$ 236,345	\$ 241,072	\$ 245,893	\$ 250,811	\$ 255,827
<b>Total Other Funds</b>		\$ 1,299,447	\$ 3,285,160	\$ 535,829	\$ 1,521,526	\$ 557,436	\$ 1,641,065	\$ 579,916	\$ 1,761,494	\$ 603,304	\$ 1,785,350	\$ 627,637	\$ 1,907,670
<b>Total Expenditures</b>		\$ 19,600,518	\$ 24,271,971	\$ 20,768,221	\$ 21,705,282	\$ 19,322,332	\$ 19,897,991	\$ 19,186,549	\$ 20,737,530	\$ 19,963,644	\$ 21,512,544	\$ 20,746,887	\$ 22,434,832

**San Miguel Consolidated Fire Protection District**  
**Stand-alone Scenario: Rate of Change - 2 year Average**

Account Title	Explanation for Removal/Amendment by SMCFPD	FY 11/12	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27
<b>DIFFERENCE +/-</b>		\$ (1,290,621)	\$ (2,941,581)	\$ 1,025,833	\$ 720,980	\$ 3,755,247	\$ 3,850,593	\$ 5,253,325	\$ 4,414,538	\$ 5,922,155	\$ 5,129,178	\$ 6,673,626	\$ 5,788,036
<b>Reserve Balance</b>	<i>Reserve Funds are self sustaining - no expenditure if no funds</i>	\$ 3,338,632	\$ 2,886,401	\$ 3,912,234	\$ 4,633,215	\$ 8,388,462	\$ 12,239,054	\$ 17,492,380	\$ 21,906,918	\$ 27,829,072	\$ 32,958,251	\$ 39,631,877	\$ 45,419,913
			<b>(as of 6/30/16)</b>	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
			<b>Reserve Balance</b>										

Footnote:

- (1) Projected Costs shown in **Red** were extracted from SMCFPD's July 6, 2016 Micro Study
- (2) Projected Costs shown in **Blue** were extracted from SMCFPD's January 25, 2017 HCFA Dispatch Center Comparison Report
- (3) Budget Line Items with asterisk (\*) revised based on meeting with SMCFPD staff on March 21, 2017
- (4) Dispatch Services Cost (\$710,164) originally shown in the July 2016 Micro Study was replaced by the updated costs shown in the 2017 Comparison Report
- (5) The CalPERS Side Fund Refinancing Bond payment will be paid off in FY 19/20. Bond payments for FY 17/18 - FY 19/20 were provided by SMCFPD on March 1, 2017
- (6) The 1990a Lease Revenue Bond will be paid off in FY 18/19. Bond payments for FY 17/18 - FY 18/19 were provided by SMCFPD on March 1, 2017