

San Miguel Consolidated Fire Protection District
Stand-alone Scenario: Rate of Change - 6 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
REVENUE													
Property Tax Revenue (estimate)		\$ 14,720,373	\$ 17,370,139	\$ 17,196,438	\$ 17,024,473	\$ 16,854,229	\$ 16,685,686	\$ 16,518,829	\$ 16,353,641	\$ 16,190,105	\$ 16,028,204	\$ 15,867,922	\$ 15,709,242
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	\$ 252,407	\$ 249,883	\$ 247,385	\$ 244,911	\$ 242,462	\$ 240,037	\$ 237,637	\$ 235,260	\$ 232,908	\$ 230,579
Benefit Assessment - ECO Paramedics		\$ 350,886	\$ 378,394	\$ 374,610	\$ 370,864	\$ 367,155	\$ 363,484	\$ 359,849	\$ 356,250	\$ 352,688	\$ 349,161	\$ 345,669	\$ 342,213
Parcel Tax - Prop E		\$ 1,508,480	\$ 1,706,336	\$ 1,689,273	\$ 1,672,380	\$ 1,655,656	\$ 1,639,100	\$ 1,622,709	\$ 1,606,481	\$ 1,590,417	\$ 1,574,512	\$ 1,558,767	\$ 1,543,180
CSA 115		\$ -	\$ 40,948	\$ 40,539	\$ 40,133	\$ 39,732	\$ 39,334	\$ 38,941	\$ 38,552	\$ 38,166	\$ 37,785	\$ 37,407	\$ 37,033
Miscellaneous Revenue (estimate)		\$ 236,140	\$ 250,000	\$ 247,500	\$ 245,025	\$ 242,575	\$ 240,149	\$ 237,748	\$ 235,370	\$ 233,016	\$ 230,686	\$ 228,379	\$ 226,096
Interest (estimate)		\$ -	\$ 15,000	\$ 14,850	\$ 14,702	\$ 14,554	\$ 14,409	\$ 14,265	\$ 14,122	\$ 13,981	\$ 13,841	\$ 13,703	\$ 13,566
Plans Check Fees (estimate)		\$ 50,000	\$ 55,000	\$ 54,450	\$ 53,906	\$ 53,366	\$ 52,833	\$ 52,304	\$ 51,781	\$ 51,264	\$ 50,751	\$ 50,243	\$ 49,741
Annual Business Inspections (estimate)		\$ 160,000	\$ 160,000	\$ 158,400	\$ 156,816	\$ 155,248	\$ 153,695	\$ 152,158	\$ 150,637	\$ 149,130	\$ 147,639	\$ 146,163	\$ 144,701
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		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Faciliites 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 Rents increase 5% per year - See AMR Fire Station Station Lease Agreements (3)</i>	\$ 68,466	\$ 200,000	\$ 50,000	\$ 49,500	\$ 49,005	\$ 48,515	\$ 48,030	\$ 47,550	\$ 47,074	\$ 46,603	\$ 46,137	\$ 45,676
Rents and Leases (Rent increase 5% per year)*		\$ 53,187	\$ 134,813	\$ 141,554	\$ 148,631	\$ 156,063	\$ 163,866	\$ 172,059	\$ 180,662	\$ 189,695	\$ 199,180	\$ 209,139	\$ 219,596
Total Revenue		\$ 18,309,897	\$ 21,330,390	\$ 20,984,823	\$ 20,791,116	\$ 20,599,771	\$ 20,410,785	\$ 20,224,157	\$ 20,039,887	\$ 19,857,976	\$ 19,678,426	\$ 19,501,240	\$ 19,326,424
EXPENDITURE													
Director Benefits (5010)													
Health Insurance - Retired on or before 11/01/11		\$ 83,432	\$ 12,773	\$ 12,518	\$ 12,267	\$ 12,022	\$ 11,781	\$ 11,546	\$ 11,315	\$ 11,089	\$ 10,867	\$ 10,649	\$ 10,436
Health Insurance - Retired After 11/01/11		\$ 14,637	\$ 13,028	\$ 12,767	\$ 12,512	\$ 12,262	\$ 12,017	\$ 11,776	\$ 11,541	\$ 11,310	\$ 11,084	\$ 10,862	\$ 10,645
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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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	\$ 3,273	\$ 3,208	\$ 3,144	\$ 3,081	\$ 3,019	\$ 2,959	\$ 2,900	\$ 2,842	\$ 2,785	\$ 2,729
Total Director Benefits		\$ 102,820	\$ 35,924	\$ 35,341	\$ 34,770	\$ 34,210	\$ 33,662	\$ 33,124	\$ 32,597	\$ 32,081	\$ 31,575	\$ 31,079	\$ 30,593
Director Fees (5020)													
Meetings (Board Policy Revision)*	<i>Reduced - Board Policy Revision (committee meeting are no longer paid)</i>	\$ 20,790	\$ 43,659	\$ 29,148	\$ 28,565	\$ 27,994	\$ 27,434	\$ 26,885	\$ 26,347	\$ 25,821	\$ 25,304	\$ 24,798	\$ 24,302
Total Director Fees		\$ 20,790	\$ 43,659	\$ 29,148	\$ 28,565	\$ 27,994	\$ 27,434	\$ 26,885	\$ 26,347	\$ 25,821	\$ 25,304	\$ 24,798	\$ 24,302
Employee Benefits (5030)													
Health Insurance - Employees Hired before 11/01/11*	<i>Added back current District employees</i>	\$ -	\$ 39,753	\$ 38,958	\$ 38,179	\$ 37,415	\$ 36,667	\$ 35,934	\$ 35,215	\$ 34,511	\$ 33,820	\$ 33,144	\$ 32,481
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
Health Insurance - Employees Sub-total		\$ 1,180,309	\$ -	\$ 1,200,600	\$ 1,176,588	\$ 1,153,056	\$ 1,129,995	\$ 1,107,395	\$ 1,085,247	\$ 1,063,542	\$ 1,042,272	\$ 1,021,426	\$ 1,000,998
Health Insurance - Retired on or Before 11/01/11		\$ -	\$ 580,586	\$ 568,974	\$ 557,595	\$ 546,443	\$ 535,514	\$ 524,804	\$ 514,308	\$ 504,022	\$ 493,941	\$ 484,062	\$ 474,381
Health Insurance - Retired After 11/01/11		\$ -	\$ 196,753	\$ 192,818	\$ 188,962	\$ 185,182	\$ 181,479	\$ 177,849	\$ 174,292	\$ 170,806	\$ 167,390	\$ 164,042	\$ 160,762
Health Insurance - Retired/Hired After 11/01/11		\$ -	\$ 1,526	\$ 1,495	\$ 1,466	\$ 1,436	\$ 1,408	\$ 1,379	\$ 1,352	\$ 1,325	\$ 1,298	\$ 1,272	\$ 1,247
Health Insurance - Retirees Sub-total		\$ 665,612	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Health Insurance - Lemon Grove Retirees		\$ 66,847	\$ 53,691	\$ 52,617	\$ 51,565	\$ 50,534	\$ 49,523	\$ 48,532	\$ 47,562	\$ 46,611	\$ 45,678	\$ 44,765	\$ 43,869
Dental Insurance*	<i>Omitted current District employees - See Terms of Employment - Current District Employees</i>	\$ 84,465	\$ 6,299	\$ 82,365	\$ 82,365	\$ 82,365	\$ 82,365	\$ 82,365	\$ 82,365	\$ 82,365	\$ 82,365	\$ 82,365	\$ 82,365
Vision Insurance*	<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
Medicare (District Portion - 1.45%)*	<i>Omitted current employees</i>	\$ 110,561	\$ 5,663	\$ 122,875	\$ 120,418	\$ 118,009	\$ 115,649	\$ 113,336	\$ 111,069	\$ 108,848	\$ 106,671	\$ 104,538	\$ 102,447
Medicare (District Portion - 1.45%) - Furlough Savings (Imposed item in 2011/12 only)*	<i>Imposed item - See Unilaterally Imposed Terms - SMFSP 11/01/11 District no longer has part-time employees</i>	\$ (170)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Medicare/Social Security (Part-Time)(7.65%)*	<i>Payments end at Transition and/or 12/31/17</i>	\$ 2,516	\$ 2,199	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Medicare (Severance Agreement - CAL FIRE)(Payments end at Transition and/or 12/13/17)*		\$ -	\$ 1,301	\$ 68	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retirement - Safety (23.006%)		\$ 1,558,170	\$ -	\$ 1,226,050	\$ 1,201,529	\$ 1,177,498	\$ 1,153,948	\$ 1,130,869	\$ 1,108,252	\$ 1,086,087	\$ 1,064,365	\$ 1,043,078	\$ 1,022,216
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	\$ 45,730	\$ 44,815	\$ 43,919	\$ 43,040	\$ 42,180	\$ 41,336	\$ 40,509	\$ 39,699	\$ 38,905
Retirement - Non-Safety (7.024%) - PEPR A*	<i>Revised to current number of employees</i>	\$ -	\$ 7,613	\$ 8,907	\$ 8,729	\$ 8,554	\$ 8,383	\$ 8,216	\$ 8,051	\$ 7,890	\$ 7,732	\$ 7,578	\$ 7,426
Retirement - Unfunded Liability (Safety)		\$ -	\$ 1,442,121	\$ 1,413,279	\$ 1,385,013	\$ 1,357,313	\$ 1,330,166	\$ 1,303,563	\$ 1,277,492	\$ 1,251,942	\$ 1,226,903	\$ 1,202,365	\$ 1,178,318
Retirement - Unfunded Liability (Non-Safety Classic)		\$ -	\$ 88,490	\$ 86,720	\$ 84,986	\$ 83,286	\$ 81,620	\$ 79,988	\$ 78,388	\$ 76,820	\$ 75,284	\$ 73,778	\$ 72,303
Retirement - Unfunded Liability (Non-Safety PEPR A)		\$ -	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4
Retirement - 1959 Survivor Benefit (No cost escalator set by CalPERS)*	<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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uniform Allowance (No cost escalator)*	Missed current District employees. No cost escalator.	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Employee Benefits		\$ 4,398,684	\$ 2,589,940	\$ 5,151,096	\$ 5,047,198	\$ 4,949,983	\$ 4,854,712	\$ 4,761,347	\$ 4,669,848	\$ 4,580,180	\$ 4,492,305	\$ 4,406,188	\$ 4,321,793
Employee Overtime (5040)													
FLSA Overtime		\$ 145,516	\$ -	\$ 159,612	\$ 156,420	\$ 153,291	\$ 150,226	\$ 147,221	\$ 144,277	\$ 141,391	\$ 138,563	\$ 135,792	\$ 133,076
Battalion Chief Backfill for Division Chief (Project ended at Transition to CALFIRE)*	N/A - Project Ended at Transition to CAL FIRE	\$ 85,737	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Scheduled Overtime (18 Shifts)		\$ 904,356	\$ -	\$ 1,325,828	\$ 1,299,311	\$ 1,273,325	\$ 1,247,859	\$ 1,222,902	\$ 1,198,444	\$ 1,174,475	\$ 1,150,985	\$ 1,127,965	\$ 1,105,406
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	\$ 490	\$ 480	\$ 471	\$ 461	\$ 452	\$ 443	\$ 434	\$ 425	\$ 417	\$ 409
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	\$ 490	\$ 480	\$ 471	\$ 461	\$ 452	\$ 443	\$ 434	\$ 425	\$ 417	\$ 409
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	\$ 980	\$ 960	\$ 941	\$ 922	\$ 904	\$ 886	\$ 868	\$ 851	\$ 834	\$ 817
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EMT Recertification		\$ -	\$ -	\$ 21,600	\$ 21,168	\$ 20,745	\$ 20,330	\$ 19,923	\$ 19,525	\$ 19,134	\$ 18,752	\$ 18,376	\$ 18,009
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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Live Fire Training Trailer		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Employee Overtime		\$ 1,281,215	\$ 2,000	\$ 1,509,000	\$ 1,478,820	\$ 1,449,244	\$ 1,420,259	\$ 1,391,854	\$ 1,364,016	\$ 1,336,736	\$ 1,310,001	\$ 1,283,801	\$ 1,258,125
Employee Salaries (5050)													
Base Salaries - Safety		\$ 6,214,039	\$ -	\$ 6,527,436	\$ 6,396,887	\$ 6,268,950	\$ 6,143,571	\$ 6,020,699	\$ 5,900,285	\$ 5,782,279	\$ 5,666,634	\$ 5,553,301	\$ 5,442,235
Base Salaries - Non-Safety (Based on current employees)*	<i>The 2011/12 budget included the following positons 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>	\$ 724,476	\$ 439,627	\$ 430,834	\$ 422,218	\$ 413,773	\$ 405,498	\$ 397,388	\$ 389,440	\$ 381,651	\$ 374,018	\$ 366,538	\$ 359,207
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Employee Salaries		\$ 6,991,283	\$ 468,363	\$ 6,958,270	\$ 6,819,105	\$ 6,682,723	\$ 6,549,068	\$ 6,418,087	\$ 6,289,725	\$ 6,163,931	\$ 6,040,652	\$ 5,919,839	\$ 5,801,442
Communication Services & Equipment (6010)													
Radio Repairs		\$ 1,000	\$ 2,500	\$ 2,450	\$ 2,401	\$ 2,353	\$ 2,306	\$ 2,260	\$ 2,215	\$ 2,170	\$ 2,127	\$ 2,084	\$ 2,043
RCS Backbone Maintenance (128 Radios @ \$27.50)		\$ 38,160	\$ 42,240	\$ 41,395	\$ 40,567	\$ 39,756	\$ 38,961	\$ 38,182	\$ 37,418	\$ 36,670	\$ 35,936	\$ 35,218	\$ 34,513
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	\$ 11,270	\$ 11,045	\$ 10,824	\$ 10,607	\$ 10,395	\$ 10,187	\$ 9,983	\$ 9,784	\$ 9,588	\$ 9,396	\$ 9,396
Batteries, Antennae, Parts		\$ 2,350	\$ 3,000	\$ 2,940	\$ 2,881	\$ 2,824	\$ 2,767	\$ 2,712	\$ 2,658	\$ 2,604	\$ 2,552	\$ 2,501	\$ 2,451
First Watch Response Time Triggers		\$ 900	\$ 900	\$ 882	\$ 864	\$ 847	\$ 830	\$ 814	\$ 797	\$ 781	\$ 766	\$ 750	\$ 735
David Clark Headset Replacement		\$ -	\$ 2,000	\$ 1,960	\$ 1,921	\$ 1,882	\$ 1,845	\$ 1,808	\$ 1,772	\$ 1,736	\$ 1,702	\$ 1,667	\$ 1,634
Total Communications Services & Equipment		\$ 42,710	\$ 62,140	\$ 60,897	\$ 59,679	\$ 58,486	\$ 57,316	\$ 56,170	\$ 55,046	\$ 53,945	\$ 52,866	\$ 51,809	\$ 50,773
Equipment Maintenance (6020)													
Copier Maintenance Contract (includes toner) (No longer own copy machine)*	<i>No longer own copy machine</i>	\$ 9,000	\$ 2,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

San Miguel Consolidated Fire Protection District
Stand-alone Scenario: Rate of Change - 6 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
Video Conferencing Equipment Maintenance (No longer use video conference)*	N/A - No longer use video conference equipment	\$ 8,630	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Network/Computer Maintenance (IT Support)	Micro Study - Ongoing Funding Requirements - See Attachment #4 (page 25-IT Support) - See Row #610	\$ 46,000	\$ -	\$ 60,000	\$ 58,800	\$ 57,624	\$ 56,472	\$ 55,342	\$ 54,235	\$ 53,151	\$ 52,088	\$ 51,046	\$ 50,025
Plotter Maintenance		\$ 500	\$ 525	\$ 515	\$ 504	\$ 494	\$ 484	\$ 475	\$ 465	\$ 456	\$ 447	\$ 438	\$ 429
Telephone System Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Equipment Maintenance (No longer have equipment)*	No longer have equipment	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ladder Maintenance and Annual Testing (Based on Actuals)*	Based on Actuals	\$ 4,750	\$ 3,000	\$ 2,940	\$ 2,881	\$ 2,824	\$ 2,767	\$ 2,712	\$ 2,658	\$ 2,604	\$ 2,552	\$ 2,501	\$ 2,451
Fire Extinguisher Maintenance		\$ 2,000	\$ 2,000	\$ 1,960	\$ 1,921	\$ 1,882	\$ 1,845	\$ 1,808	\$ 1,772	\$ 1,736	\$ 1,702	\$ 1,667	\$ 1,634
Fire Hose Repair and Maintenance		\$ 500	\$ 1,000	\$ 980	\$ 960	\$ 941	\$ 922	\$ 904	\$ 886	\$ 868	\$ 851	\$ 834	\$ 817
Hydrant Maintenance (Based on Actuals)*	Based on Actuals	\$ 2,000	\$ 1,000	\$ 980	\$ 960	\$ 941	\$ 922	\$ 904	\$ 886	\$ 868	\$ 851	\$ 834	\$ 817
Nozzle Repair/Maintenance		\$ 300	\$ 750	\$ 735	\$ 720	\$ 706	\$ 692	\$ 678	\$ 664	\$ 651	\$ 638	\$ 625	\$ 613
Gas Detector Maintenance		\$ 750	\$ 750	\$ 735	\$ 720	\$ 706	\$ 692	\$ 678	\$ 664	\$ 651	\$ 638	\$ 625	\$ 613
Chainsaw Chain and Equipment (Based on Actuals)*	Based on Actuals	\$ 4,100	\$ 4,000	\$ 3,920	\$ 3,842	\$ 3,765	\$ 3,689	\$ 3,616	\$ 3,543	\$ 3,473	\$ 3,403	\$ 3,335	\$ 3,268
Generator Maintenance		\$ 3,400	\$ 5,000	\$ 4,900	\$ 4,802	\$ 4,706	\$ 4,612	\$ 4,520	\$ 4,429	\$ 4,341	\$ 4,254	\$ 4,169	\$ 4,085
Batteries*	Moved - See Row #161	\$ 1,600		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rescue Tool Maintenance (Based on Actuals)*	Based on Actuals	\$ 6,000	\$ 5,000	\$ 4,900	\$ 4,802	\$ 4,706	\$ 4,612	\$ 4,520	\$ 4,429	\$ 4,341	\$ 4,254	\$ 4,169	\$ 4,085
Defibrillator Warranty and Maintenance		\$ -	\$ 10,100	\$ 9,898	\$ 9,700	\$ 9,506	\$ 9,316	\$ 9,130	\$ 8,947	\$ 8,768	\$ 8,593	\$ 8,421	\$ 8,252
Physical Fitness Equipment Repair/Maintenance (Based on Actuals)*	Based on Actuals	\$ 4,200	\$ 2,000	\$ 1,960	\$ 1,921	\$ 1,882	\$ 1,845	\$ 1,808	\$ 1,772	\$ 1,736	\$ 1,702	\$ 1,667	\$ 1,634
Posi Check Annual Calibration (No longer have equipment)*	No longer have equipment	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hydro Testing		\$ 950	\$ 2,300	\$ 2,254	\$ 2,209	\$ 2,165	\$ 2,121	\$ 2,079	\$ 2,037	\$ 1,997	\$ 1,957	\$ 1,918	\$ 1,879
Batteries		\$ -	\$ 2,500	\$ 2,450	\$ 2,401	\$ 2,353	\$ 2,306	\$ 2,260	\$ 2,215	\$ 2,170	\$ 2,127	\$ 2,084	\$ 2,043
TSI/Annual Fit Test Machine & Cal. (No longer have equipment)*	No longer have equipment	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SCBA Mask Cleaner/Disinfectant		\$ 850	\$ 900	\$ 882	\$ 864	\$ 847	\$ 830	\$ 814	\$ 797	\$ 781	\$ 766	\$ 750	\$ 735
SCBA Compressor Maintenance		\$ 1,412	\$ 3,100	\$ 3,038	\$ 2,977	\$ 2,918	\$ 2,859	\$ 2,802	\$ 2,746	\$ 2,691	\$ 2,637	\$ 2,585	\$ 2,533
Total Equipment Maintenance		\$ 98,542	\$ 46,175	\$ 103,047	\$ 100,986	\$ 98,966	\$ 96,987	\$ 95,047	\$ 93,146	\$ 91,283	\$ 89,457	\$ 87,668	\$ 85,915
Facilities Maintenance (6030)													
HVAC Maintenance (all facilities) (Based on Actuals)*	Based on Actuals	\$ 18,150	\$ 15,000	\$ 14,700	\$ 14,406	\$ 14,118	\$ 13,836	\$ 13,559	\$ 13,288	\$ 13,022	\$ 12,761	\$ 12,506	\$ 12,256
Vehicle Exhaust System Maintenance		\$ -	\$ 10,000	\$ 9,800	\$ 9,604	\$ 9,412	\$ 9,224	\$ 9,039	\$ 8,858	\$ 8,681	\$ 8,508	\$ 8,337	\$ 8,171
Apparatus Facility Maintenance		\$ -	\$ 5,000	\$ 4,900	\$ 4,802	\$ 4,706	\$ 4,612	\$ 4,520	\$ 4,429	\$ 4,341	\$ 4,254	\$ 4,169	\$ 4,085
Overhead Door Maintenance (all facilities) (Based on Actuals)*	Based on Actuals	\$ 16,000	\$ 13,000	\$ 12,740	\$ 12,485	\$ 12,235	\$ 11,991	\$ 11,751	\$ 11,516	\$ 11,286	\$ 11,060	\$ 10,839	\$ 10,622
Pest/Termite Control (all stations)		\$ 2,600	\$ 2,600	\$ 2,548	\$ 2,497	\$ 2,447	\$ 2,398	\$ 2,350	\$ 2,303	\$ 2,257	\$ 2,212	\$ 2,168	\$ 2,124
Miscellaneous and Emergency Repairs (all facilities) (Based on Actuals)*	Based on Actuals	\$ 56,000	\$ 30,000	\$ 29,400	\$ 28,812	\$ 28,236	\$ 27,671	\$ 27,118	\$ 26,575	\$ 26,044	\$ 25,523	\$ 25,012	\$ 24,512
Electrical Gate Repair		\$ 2,000	\$ 2,000	\$ 1,960	\$ 1,921	\$ 1,882	\$ 1,845	\$ 1,808	\$ 1,772	\$ 1,736	\$ 1,702	\$ 1,667	\$ 1,634
Elevator Maintenance (Based on contract)*	Based on Contract	\$ 2,650	\$ 1,800	\$ 1,764	\$ 1,729	\$ 1,694	\$ 1,660	\$ 1,627	\$ 1,595	\$ 1,563	\$ 1,531	\$ 1,501	\$ 1,471
Fuel Tank/Pump Maintenance		\$ -	\$ 3,000	\$ 2,940	\$ 2,881	\$ 2,824	\$ 2,767	\$ 2,712	\$ 2,658	\$ 2,604	\$ 2,552	\$ 2,501	\$ 2,451
5-Year Sprinkler Certifications (Station 14,15,16,22)		\$ -	\$ 1,000	\$ 980	\$ 960	\$ 941	\$ 922	\$ 904	\$ 886	\$ 868	\$ 851	\$ 834	\$ 817
Groundwater Monitoring/Sampling (Station 16)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water Corrosive Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beds (duplicate line item)*	Moved - See Row #512	\$ 3,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recliner Chairs (duplicate line item)*	Moved - See Row #513	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Station Office Chairs (duplicate line item)*	Moved - See Row #514	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Backflow Test (Station 14,15,16,22)(Annual) (Based on Actuals)*	Based on Actuals	\$ 1,580	\$ 1,500	\$ 1,470	\$ 1,441	\$ 1,412	\$ 1,384	\$ 1,356	\$ 1,329	\$ 1,302	\$ 1,276	\$ 1,251	\$ 1,226
Sprinkler and Alarm Tests (Annual)		\$ 1,400	\$ 1,400	\$ 1,372	\$ 1,345	\$ 1,318	\$ 1,291	\$ 1,265	\$ 1,240	\$ 1,215	\$ 1,191	\$ 1,167	\$ 1,144
Carpet Replacement (Station 16)		\$ 4,000	\$ 8,500	\$ 8,330	\$ 8,163	\$ 8,000	\$ 7,840	\$ 7,683	\$ 7,530	\$ 7,379	\$ 7,231	\$ 7,087	\$ 6,945
Station Self-Improvement Program (Based on Actuals)*	Based on Actuals	\$ 5,000	\$ 4,500	\$ 4,410	\$ 4,322	\$ 4,235	\$ 4,151	\$ 4,068	\$ 3,986	\$ 3,907	\$ 3,828	\$ 3,752	\$ 3,677
Painting and Repair (Interior/Exterior) (Based on Actuals)*	Based on Actuals	\$ 8,000	\$ 5,000	\$ 4,900	\$ 4,802	\$ 4,706	\$ 4,612	\$ 4,520	\$ 4,429	\$ 4,341	\$ 4,254	\$ 4,169	\$ 4,085
Keypad Entry System Maintenance (Based on Actuals)*	Based on Actuals	\$ 5,000	\$ 500	\$ 490	\$ 480	\$ 471	\$ 461	\$ 452	\$ 443	\$ 434	\$ 425	\$ 417	\$ 409
Access Control/Security Enhancement HQ (Project completed)*	N/A - Project completed	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ice Machines Maintenance		\$ -	\$ 3,000	\$ 2,940	\$ 2,881	\$ 2,824	\$ 2,767	\$ 2,712	\$ 2,658	\$ 2,604	\$ 2,552	\$ 2,501	\$ 2,451
Landscape Clean-up (Project completed)*	N/A - Project completed	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

San Miguel Consolidated Fire Protection District
Stand-alone Scenario: Rate of Change - 6 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
Landscape Maintenance (Based on Actuals)*	Based on Actuals	\$ 21,634	\$ 3,000	\$ 2,940	\$ 2,881	\$ 2,824	\$ 2,767	\$ 2,712	\$ 2,658	\$ 2,604	\$ 2,552	\$ 2,501	\$ 2,451
Headquaters Security Enhancements (Project completed)*	N/A - Project completed	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tree Maintenance (Station 22 & 23)		\$ -	\$ 5,000	\$ 4,900	\$ 4,802	\$ 4,706	\$ 4,612	\$ 4,520	\$ 4,429	\$ 4,341	\$ 4,254	\$ 4,169	\$ 4,085
Total Facilities Maintainance		\$ 158,714	\$ 115,800	\$ 113,484	\$ 111,214	\$ 108,990	\$ 106,810	\$ 104,674	\$ 102,581	\$ 100,529	\$ 98,518	\$ 96,548	\$ 94,617
Fleet Maintenance (6040)													
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 Resue Trailer		\$ 500	\$ 9,400	\$ 9,212	\$ 9,028	\$ 8,847	\$ 8,670	\$ 8,497	\$ 8,327	\$ 8,160	\$ 7,997	\$ 7,837	\$ 7,680
Towing		\$ 1,000	\$ 1,500	\$ 1,470	\$ 1,441	\$ 1,412	\$ 1,384	\$ 1,356	\$ 1,329	\$ 1,302	\$ 1,276	\$ 1,251	\$ 1,226
Car Washes (Based on Actuals)*	Based on Actuals	\$ 422	\$ 250	\$ 245	\$ 240	\$ 235	\$ 231	\$ 226	\$ 221	\$ 217	\$ 213	\$ 208	\$ 204
Fuel (Based on Actuals)*	Based on Actuals	\$ 160,000	\$ 100,000	\$ 98,000	\$ 96,040	\$ 94,119	\$ 92,237	\$ 90,392	\$ 88,584	\$ 86,813	\$ 85,076	\$ 83,375	\$ 81,707
Tire (all vehicles)		\$ 25,000	\$ 27,000	\$ 26,460	\$ 25,931	\$ 25,412	\$ 24,904	\$ 24,406	\$ 23,918	\$ 23,439	\$ 22,971	\$ 22,511	\$ 22,061
Body Work (Based on Actuals)*	Based on Actuals	\$ 15,000	\$ 5,000	\$ 4,900	\$ 4,802	\$ 4,706	\$ 4,612	\$ 4,520	\$ 4,429	\$ 4,341	\$ 4,254	\$ 4,169	\$ 4,085
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	\$ 490	\$ 480	\$ 471	\$ 461	\$ 452	\$ 443	\$ 434	\$ 425	\$ 417	\$ 409
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	\$ 1,784	\$ 1,748	\$ 1,713	\$ 1,679	\$ 1,645	\$ 1,612	\$ 1,580	\$ 1,548	\$ 1,517	\$ 1,487
Total Fleet Maintenance		\$ 289,609	\$ 145,470	\$ 142,561	\$ 139,709	\$ 136,915	\$ 134,177	\$ 131,493	\$ 128,863	\$ 126,286	\$ 123,760	\$ 121,285	\$ 118,860
Housekeeping Services & Suppies (6050)													
Cleaning Supplies (all facilities) (Based on Actuals)*	Based on Actuals	\$ 20,000	\$ 12,000	\$ 11,760	\$ 11,525	\$ 11,294	\$ 11,068	\$ 10,847	\$ 10,630	\$ 10,418	\$ 10,209	\$ 10,005	\$ 9,805
Household Supplies (Based on Actuals)*	Based on Actuals	\$ 4,000	\$ 1,500	\$ 1,470	\$ 1,441	\$ 1,412	\$ 1,384	\$ 1,356	\$ 1,329	\$ 1,302	\$ 1,276	\$ 1,251	\$ 1,226
Janitorial Services (HQ) (Based on Actuals)*	Based on Actuals	\$ 6,750	\$ 6,360	\$ 6,233	\$ 6,108	\$ 5,986	\$ 5,866	\$ 5,749	\$ 5,634	\$ 5,521	\$ 5,411	\$ 5,303	\$ 5,197
Drinking Water (Based on Actuals)*	Based on Actuals	\$ 975	\$ 760	\$ 745	\$ 730	\$ 715	\$ 701	\$ 687	\$ 673	\$ 660	\$ 647	\$ 634	\$ 621
Total Housekeeping Services & Supplies		\$ 31,725	\$ 20,620	\$ 20,208	\$ 19,803	\$ 19,407	\$ 19,019	\$ 18,639	\$ 18,266	\$ 17,901	\$ 17,543	\$ 17,192	\$ 16,848
Insurance (6060)													
FAIRA (Fire, Liability, Collision) (Based on Actuals)*	Based on Actuals	\$ 54,716	\$ 33,618	\$ 32,946	\$ 32,287	\$ 31,641	\$ 31,008	\$ 30,388	\$ 29,780	\$ 29,185	\$ 28,601	\$ 28,029	\$ 27,468
PASIS (Workers' Compensation) (Based on Actuals)*	Based on Actuals	\$ 425,000	\$ 400,000	\$ 392,000	\$ 384,160	\$ 376,477	\$ 368,947	\$ 361,568	\$ 354,337	\$ 347,250	\$ 340,305	\$ 333,499	\$ 326,829
Total Insurance		\$ 479,716	\$ 433,618	\$ 424,946	\$ 416,447	\$ 408,118	\$ 399,955	\$ 391,956	\$ 384,117	\$ 376,435	\$ 368,906	\$ 361,528	\$ 354,297
Medical Supplies (6070)													
Zoll Replacement Batteries		\$ -	\$ 1,250	\$ 1,225	\$ 1,201	\$ 1,176	\$ 1,153	\$ 1,130	\$ 1,107	\$ 1,085	\$ 1,063	\$ 1,042	\$ 1,021
Zoll Replacement Items		\$ -	\$ 6,000	\$ 5,880	\$ 5,762	\$ 5,647	\$ 5,534	\$ 5,424	\$ 5,315	\$ 5,209	\$ 5,105	\$ 5,002	\$ 4,902
Medical Supplies (Based on Actuals)*	Based on Actuals	\$ 25,800	\$ 16,000	\$ 15,680	\$ 15,366	\$ 15,059	\$ 14,758	\$ 14,463	\$ 14,173	\$ 13,890	\$ 13,612	\$ 13,340	\$ 13,073
Total Medical Supplies		\$ 25,800	\$ 23,250	\$ 22,785	\$ 22,329	\$ 21,883	\$ 21,445	\$ 21,016	\$ 20,596	\$ 20,184	\$ 19,780	\$ 19,385	\$ 18,997
Minor Equipment (6080)													
Information Techn. Equipment		\$ 15,000	\$ 15,000	\$ 14,700	\$ 14,406	\$ 14,118	\$ 13,836	\$ 13,559	\$ 13,288	\$ 13,022	\$ 12,761	\$ 12,506	\$ 12,256
Miscellaneous Minor Equipment		\$ 200	\$ 300	\$ 294	\$ 288	\$ 282	\$ 277	\$ 271	\$ 266	\$ 260	\$ 255	\$ 250	\$ 245
Surefire Lithium Batteries		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Strobes, Handheld (2)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Swift Water Rescue Equipment		\$ 1,000	\$ 1,000	\$ 980	\$ 960	\$ 941	\$ 922	\$ 904	\$ 886	\$ 868	\$ 851	\$ 834	\$ 817
Rope Rescue Gear		\$ 1,200	\$ 1,500	\$ 1,470	\$ 1,441	\$ 1,412	\$ 1,384	\$ 1,356	\$ 1,329	\$ 1,302	\$ 1,276	\$ 1,251	\$ 1,226

San Miguel Consolidated Fire Protection District
Stand-alone Scenario: Rate of Change - 6 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
Accountability Equipment (Based on Actuals)*	Based on Actuals	\$ 1,000	\$ 100	\$ 98	\$ 96	\$ 94	\$ 92	\$ 90	\$ 89	\$ 87	\$ 85	\$ 83	\$ 82
Fire Hose		\$ 2,500	\$ 20,000	\$ 19,600	\$ 19,208	\$ 18,824	\$ 18,447	\$ 18,078	\$ 17,717	\$ 17,363	\$ 17,015	\$ 16,675	\$ 16,341
Flashlights and Chargers (5)		\$ 200	\$ 500	\$ 675	\$ 662	\$ 648	\$ 635	\$ 623	\$ 610	\$ 598	\$ 586	\$ 574	\$ 563
Physical Fitness Equipment		\$ -	\$ 5,000	\$ 4,900	\$ 4,802	\$ 4,706	\$ 4,612	\$ 4,520	\$ 4,429	\$ 4,341	\$ 4,254	\$ 4,169	\$ 4,085
DeWalt Batteries*	See Row #161	\$ 750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Service Equipment		\$ -	\$ 20,000	\$ 19,600	\$ 19,208	\$ 18,824	\$ 18,447	\$ 18,078	\$ 17,717	\$ 17,363	\$ 17,015	\$ 16,675	\$ 16,341
Replacement Emergency Response Equipment		\$ 7,500	\$ 7,500	\$ 7,350	\$ 7,203	\$ 7,059	\$ 6,918	\$ 6,779	\$ 6,644	\$ 6,511	\$ 6,381	\$ 6,253	\$ 6,128
Rescue Air Bags		\$ -	\$ 7,000	\$ 6,860	\$ 6,723	\$ 6,588	\$ 6,457	\$ 6,327	\$ 6,201	\$ 6,077	\$ 5,955	\$ 5,836	\$ 5,720
Turnout Drying Racks (Items purchased)*	N/A - items purchased	\$ 750	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Appliance Replacement		\$ 7,850	\$ 8,000	\$ 7,840	\$ 7,683	\$ 7,530	\$ 7,379	\$ 7,231	\$ 7,087	\$ 6,945	\$ 6,806	\$ 6,670	\$ 6,537
Landscape Maintenance Equipment		\$ -	\$ 1,500	\$ 1,470	\$ 1,441	\$ 1,412	\$ 1,384	\$ 1,356	\$ 1,329	\$ 1,302	\$ 1,276	\$ 1,251	\$ 1,226
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 Lasor 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		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ventilation Prop Materials	Micro Study - Ongoing Funding Requirements - See Attachment #4 (page 26-Ventilation Prop Material) - See Row #610	\$ 3,000	\$ 1,000	\$ 2,200	\$ 2,156	\$ 2,113	\$ 2,071	\$ 2,029	\$ 1,989	\$ 1,949	\$ 1,910	\$ 1,872	\$ 1,834
Auto Extrication Vehicles	Micro Study - Ongoing Funding Requirements - See Attachment #4 (page 25-Auto Extrication Vehicles) - See Row #610	\$ 500	\$ 500	\$ 600	\$ 588	\$ 576	\$ 565	\$ 553	\$ 542	\$ 532	\$ 521	\$ 510	\$ 500
Miscellaneous Tools		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NFPA 971 Manuals		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Minor Equipment		\$ 58,225	\$ 90,400	\$ 88,637	\$ 86,864	\$ 85,127	\$ 83,424	\$ 81,756	\$ 80,121	\$ 78,518	\$ 76,948	\$ 75,409	\$ 73,901
Office Supplies (6090)													
Office Supplies/Postage*	Based on Actuals	\$ 25,000	\$ 15,000	\$ 14,700	\$ 14,406	\$ 14,118	\$ 13,836	\$ 13,559	\$ 13,288	\$ 13,022	\$ 12,761	\$ 12,506	\$ 12,256
Office Furniture		\$ 1,000	\$ 1,000	\$ 980	\$ 960	\$ 941	\$ 922	\$ 904	\$ 886	\$ 868	\$ 851	\$ 834	\$ 817
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

San Miguel Consolidated Fire Protection District
Stand-alone Scenario: Rate of Change - 6 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
Chart Paper (Grant completed - no future funding)*	Grant completed - no future funding	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Completion (Grant completed - no future funding)*	Grant completed - no future funding	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplemental Materials (Grant completed - no future funding)*	Grant completed - no future funding	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Office Supplies		\$ 35,190	\$ 16,000	\$ 15,680	\$ 15,366	\$ 15,059	\$ 14,758	\$ 14,463	\$ 14,173	\$ 13,890	\$ 13,612	\$ 13,340	\$ 13,073
Personnel Development (6100)													
Board Workshops		\$ -	\$ 300	\$ 294	\$ 288	\$ 282	\$ 277	\$ 271	\$ 266	\$ 260	\$ 255	\$ 250	\$ 245
Board Training		\$ -	\$ 7,000	\$ 6,860	\$ 6,723	\$ 6,588	\$ 6,457	\$ 6,327	\$ 6,201	\$ 6,077	\$ 5,955	\$ 5,836	\$ 5,720
Director Training		\$ -	\$ 5,000	\$ 4,900	\$ 4,802	\$ 4,706	\$ 4,612	\$ 4,520	\$ 4,429	\$ 4,341	\$ 4,254	\$ 4,169	\$ 4,085
CFCA/AFSS Conference (1; all costs)		\$ 1,500	\$ 1,500	\$ 1,470	\$ 1,441	\$ 1,412	\$ 1,384	\$ 1,356	\$ 1,329	\$ 1,302	\$ 1,276	\$ 1,251	\$ 1,226
FDAC Conference (1; all costs) (No longer attended)*	No longer attended - See Row #315 and #327	\$ 1,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CFCA Conference		\$ 1,000	\$ 1,500	\$ 1,470	\$ 1,441	\$ 1,412	\$ 1,384	\$ 1,356	\$ 1,329	\$ 1,302	\$ 1,276	\$ 1,251	\$ 1,226
TeleStaff Conference (1; all costs)	Micro Study - Ongoing Funding Requirements (page #26-TeleStaff Conference) - See Row #610	\$ 1,500	\$ -	\$ 2,000	\$ 1,960	\$ 1,921	\$ 1,882	\$ 1,845	\$ 1,808	\$ 1,772	\$ 1,736	\$ 1,702	\$ 1,667
Wildland Urban Interface Conference (1; all costs) (prior fire chief program)*	N/A - Prior Fire Chief Program	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IAFC or FDAC Conference (2; all costs) (No longer attended)*	No longer attended - See Row #315 and #327	\$ 1,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FAIRA Conference (1; all costs)*		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FDIC Conference (1; all costs)*		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CSDA Conference (1; all costs if in SD) (No longer attended)*	No longer attended - See Row #315 and #327	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Microsoft Office Software Training*		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Govt. Fin. Officer Conference (1; all costs)		\$ 1,500	\$ 2,000	\$ 1,960	\$ 1,921	\$ 1,882	\$ 1,845	\$ 1,808	\$ 1,772	\$ 1,736	\$ 1,702	\$ 1,667	\$ 1,634
CalPERS Education Forum (1; all costs)		\$ 1,000	\$ 1,500	\$ 1,470	\$ 1,441	\$ 1,412	\$ 1,384	\$ 1,356	\$ 1,329	\$ 1,302	\$ 1,276	\$ 1,251	\$ 1,226
LMI Conference (8) (Prior fire chief program)*	N/A - Prior Fire Chief Program	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Educational Programs - Chiefs Discretion*	Based on Actuals - No cost escalators	\$ 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	\$ 1,470	\$ 1,441	\$ 1,412	\$ 1,384	\$ 1,356	\$ 1,329	\$ 1,302	\$ 1,276	\$ 1,251	\$ 1,226
ICC Building & Fire Code Update Seminars		\$ 300	\$ 500	\$ 490	\$ 480	\$ 471	\$ 461	\$ 452	\$ 443	\$ 434	\$ 425	\$ 417	\$ 409
Unannounced Local Seminars		\$ 300	\$ 300	\$ 294	\$ 288	\$ 282	\$ 277	\$ 271	\$ 266	\$ 260	\$ 255	\$ 250	\$ 245
San Diego County FPO Meetings		\$ -	\$ 120	\$ 118	\$ 115	\$ 113	\$ 111	\$ 108	\$ 106	\$ 104	\$ 102	\$ 100	\$ 98
Fire Sprinkler Monthly Class		\$ -	\$ 180	\$ 176	\$ 173	\$ 169	\$ 166	\$ 163	\$ 159	\$ 156	\$ 153	\$ 150	\$ 147
SAFER Meetings/Safety Clothing Seminars (No longer attended)*	No longer attended - See Row #315 and #327	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Apparatus Factory Specific Training		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Mechanics Academy (1; all costs)*	N/A - See Row #367	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SCBA Technical Class		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EMT - 1 Recertification		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Educational Reimbursement - District Employees	Current Employees - Additional in Micro Study - Ongoing Funding Requirements (page #25-Education Reimbursement-Employee) - See Row #610	\$ 25,455	\$ 750	\$ 19,800	\$ 19,404	\$ 19,016	\$ 18,636	\$ 18,263	\$ 17,898	\$ 17,540	\$ 17,189	\$ 16,845	\$ 16,508
Discretionary Training Offset (No cost escalator)*	Based on Actuals - No cost escalators	\$ -	\$ 5,000	\$ 4,900	\$ 4,802	\$ 4,706	\$ 4,612	\$ 4,520	\$ 4,429	\$ 4,341	\$ 4,254	\$ 4,169	\$ 4,085
CCAI Seminar San Luis Obispo (all costs)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Specialized Training Classes (all costs) (No longer attended)*	No longer attended - See Row #315 and #327	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Personnel Development		\$ 52,255	\$ 29,650	\$ 50,172	\$ 49,219	\$ 48,284	\$ 47,369	\$ 46,471	\$ 45,592	\$ 44,730	\$ 43,885	\$ 43,058	\$ 42,246

San Miguel Consolidated Fire Protection District
Stand-alone Scenario: Rate of Change - 6 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
Professional Services (6110)													
Annual Bond Administration Fee (Series 2003) (Eliminated when bonds are paid off)*	<i>Eliminated when bonds are paid off</i>	\$ 1,800	\$ 1,925	\$ 1,887	\$ 1,849	\$ 1,812	\$ 1,776	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Annual SDRBA County Audit (estimate) (Eliminated when bonds are paid off)*	<i>Eliminated when bonds are paid off</i>	\$ 3,000	\$ 3,100	\$ 3,038	\$ 2,977	\$ 2,918	\$ 2,859	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Financial Audit (estimate)		\$ 18,000	\$ 18,995	\$ 18,615	\$ 18,243	\$ 17,878	\$ 17,520	\$ 17,170	\$ 16,827	\$ 16,490	\$ 16,160	\$ 15,837	\$ 15,520
Annual Fees and Taxes Consultant (Based on actuals)*	<i>Based on Actuals</i>	\$ 23,000	\$ 10,000	\$ 9,800	\$ 9,604	\$ 9,412	\$ 9,224	\$ 9,039	\$ 8,858	\$ 8,681	\$ 8,508	\$ 8,337	\$ 8,171
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	\$ 588	\$ 576	\$ 565	\$ 553	\$ 542	\$ 532	\$ 521	\$ 510	\$ 500	\$ 490
CalPERS - GASB 68 Fee		\$ -	\$ 1,950	\$ 1,911	\$ 1,873	\$ 1,835	\$ 1,799	\$ 1,763	\$ 1,727	\$ 1,693	\$ 1,659	\$ 1,626	\$ 1,593
Legal Counsel	<i>Based on Actuals + Micro Study - Ongoing Funding Requirements (page #25-Legal Fees) - See Row 610</i>	\$ 80,000	\$ 55,000	\$ 100,000	\$ 98,000	\$ 96,040	\$ 94,119	\$ 92,237	\$ 90,392	\$ 88,584	\$ 86,813	\$ 85,076	\$ 83,375
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		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
California Bank & Trust - Analysis Service Fee		\$ -	\$ 1,500	\$ 4,000	\$ 3,920	\$ 3,842	\$ 3,765	\$ 3,689	\$ 3,616	\$ 3,543	\$ 3,473	\$ 3,403	\$ 3,335
Refunds - Property Taxes (Based on actuals)*	<i>Based on Actuals</i>	\$ 300,000	\$ 120,000	\$ 117,600	\$ 115,248	\$ 112,943	\$ 110,684	\$ 108,470	\$ 106,301	\$ 104,175	\$ 102,092	\$ 100,050	\$ 98,049
Property Tax Services - Administrative Charges (Based on actuals)*	<i>Based on Actuals</i>	\$ 200,000	\$ 215,000	\$ 210,700	\$ 206,486	\$ 202,356	\$ 198,309	\$ 194,343	\$ 190,456	\$ 186,647	\$ 182,914	\$ 179,256	\$ 175,671
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	\$ 11,110	\$ 10,888	\$ 10,670	\$ 10,457	\$ 10,248	\$ 10,043	\$ 9,842	\$ 9,645	\$ 9,452	\$ 9,263
CAL FIRE Cooperative Services Agreement		\$ -	\$ 12,917,994	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HCFA - Assessment		\$ 426,429	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HCFA - Bear Com		\$ 10,712	\$ -	\$ 10,498	\$ 10,288	\$ 10,082	\$ 9,880	\$ 9,683	\$ 9,489	\$ 9,299	\$ 9,113	\$ 8,931	\$ 8,752
HCFA - ACS Firehouse		\$ 3,685	\$ -	\$ 3,611	\$ 3,539	\$ 3,468	\$ 3,399	\$ 3,331	\$ 3,264	\$ 3,199	\$ 3,135	\$ 3,072	\$ 3,011
HCFA - Tri Tech		\$ 4,520	\$ -	\$ 4,430	\$ 4,341	\$ 4,254	\$ 4,169	\$ 4,086	\$ 4,004	\$ 3,924	\$ 3,845	\$ 3,769	\$ 3,693
HCFA - American Messaging		\$ 2,204	\$ -	\$ 2,160	\$ 2,117	\$ 2,074	\$ 2,033	\$ 1,992	\$ 1,952	\$ 1,913	\$ 1,875	\$ 1,838	\$ 1,801
HCFA - Verizon		\$ 16,245	\$ -	\$ 15,920	\$ 15,602	\$ 15,290	\$ 14,984	\$ 14,684	\$ 14,391	\$ 14,103	\$ 13,821	\$ 13,544	\$ 13,273
Physcal Abilities Test Validation	<i>N/A - Project completed</i>	\$ 20,000	\$ -	\$ 19,600	\$ 19,208	\$ 18,824	\$ 18,447	\$ 18,078	\$ 17,717	\$ 17,363	\$ 17,015	\$ 16,675	\$ 16,341
Respiratory Fit (79) and DMV Exams	<i>Micro Study - Ongoing Funding Requirements (page #25-Respiratory Fit Test) - See Row #610</i>	\$ 20,000	\$ -	\$ 1,975	\$ 1,936	\$ 1,897	\$ 1,859	\$ 1,822	\$ 1,785	\$ 1,750	\$ 1,715	\$ 1,680	\$ 1,647
ECO RCCP Program Cost		\$ 20,000	\$ 21,000	\$ 20,580	\$ 20,168	\$ 19,765	\$ 19,370	\$ 18,982	\$ 18,603	\$ 18,231	\$ 17,866	\$ 17,509	\$ 17,159
Tactical Medic Program		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contract Apparatus Maintenance		\$ -	\$ 291,500	\$ 285,670	\$ 279,957	\$ 274,357	\$ 268,870	\$ 263,493	\$ 258,223	\$ 253,059	\$ 247,997	\$ 243,037	\$ 238,177
SCBA Contract Repairs		\$ -	\$ 15,000	\$ 14,700	\$ 14,406	\$ 14,118	\$ 13,836	\$ 13,559	\$ 13,288	\$ 13,022	\$ 12,761	\$ 12,506	\$ 12,256
Simulation/Assessment Center (Project completed)*	<i>N/A - Project completed</i>	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Live Scan Mandate		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EMT CE Provider Renewal Fee	<i>Micro Study - Ongoing Funding Requirements (page #25-EMT CE Provider Renewal Fee) - See Row #610</i>	\$ 400	\$ -	\$ 300	\$ 294	\$ 288	\$ 282	\$ 277	\$ 271	\$ 266	\$ 260	\$ 255	\$ 250
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

San Miguel Consolidated Fire Protection District
Stand-alone Scenario: Rate of Change - 6 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
HTF Annual Assessment		\$ 74,091	\$ 79,595	\$ 78,003	\$ 76,443	\$ 74,914	\$ 73,416	\$ 71,948	\$ 70,509	\$ 69,098	\$ 67,716	\$ 66,362	\$ 65,035
Total Professional Services		\$ 2,001,397	\$ 15,624,342	\$ 2,738,745	\$ 2,701,370	\$ 1,784,712	\$ 893,610	\$ 864,436	\$ 847,247	\$ 837,902	\$ 813,894	\$ 797,716	\$ 789,862
Publications and Media (6120)													
FLSA Manual Updates	Micro Study - Ongoing Funding Requirements (page #25-FLSA Manual Updates) - See Row #610	\$ 455	\$ -	\$ 687	\$ 673	\$ 660	\$ 647	\$ 634	\$ 621	\$ 609	\$ 596	\$ 584	\$ 573
Employment Posters	See Row #479	\$ 300	\$ -	\$ 270	\$ 265	\$ 259	\$ 254	\$ 249	\$ 244	\$ 239	\$ 234	\$ 230	\$ 225
Miscellaneous Publications and Bulletins (Based on actuals)*	Based on Actuals	\$ 500	\$ 300	\$ 294	\$ 288	\$ 282	\$ 277	\$ 271	\$ 266	\$ 260	\$ 255	\$ 250	\$ 245
National Fire Code Update Subscription Service		\$ 900	\$ 1,425	\$ 1,397	\$ 1,369	\$ 1,341	\$ 1,314	\$ 1,288	\$ 1,262	\$ 1,237	\$ 1,212	\$ 1,188	\$ 1,164
Miscellaneous Updated Code Handbooks (Project completed)*	N/A - Project completed	\$ 258		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NFPA Publications		\$ 70	\$ 400	\$ 392	\$ 384	\$ 376	\$ 369	\$ 362	\$ 354	\$ 347	\$ 340	\$ 333	\$ 327
California Fire Code & Building Code (3 sets)		\$ 298	\$ 1,852	\$ 1,815	\$ 1,779	\$ 1,743	\$ 1,708	\$ 1,674	\$ 1,641	\$ 1,608	\$ 1,576	\$ 1,544	\$ 1,513
Fire Code for Stations (6 @ \$114)(Services no longer utilized)*	N/A - services no longer utilized	\$ 684		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Publications (No longer purchased)*	N/A - no longer purchased	\$ 70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Real Quest Subscription(Services no longer utilized)*	N/A - services no longer utilized	\$ 2,075	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Barclays Title 19 Update Service		\$ 150	\$ 290	\$ 284	\$ 279	\$ 273	\$ 267	\$ 262	\$ 257	\$ 252	\$ 247	\$ 242	\$ 237
Los Angeles Fire Marshal Lise Service		\$ -	\$ 30	\$ 29	\$ 29	\$ 28	\$ 28	\$ 27	\$ 27	\$ 26	\$ 26	\$ 25	\$ 25
Map Books (Thomas Brothers - 25)	Micro Study - Ongoing Funding Requirements (page #26-Thomas Brothers Map Books) - See Row #610	\$ 760	\$ 500	\$ 975	\$ 956	\$ 936	\$ 918	\$ 899	\$ 881	\$ 864	\$ 846	\$ 829	\$ 813
Protocols and Medication Handbooks	Micro Study - Ongoing Funding Requirements (page #25-Protocols and Medication Handbooks) - See Row #610	\$ 310	\$ 600	\$ 240	\$ 235	\$ 230	\$ 226	\$ 221	\$ 217	\$ 213	\$ 208	\$ 204	\$ 200
ICS 420-1 Field Operations Guide Books (20)	Micro Study - Ongoing Funding Requirements (page #25-ICS 420-1 Field Operations Guide Books) - See Row #610	\$ 300	\$ -	\$ 300	\$ 294	\$ 288	\$ 282	\$ 277	\$ 271	\$ 266	\$ 260	\$ 255	\$ 250
IFSTA Manuals	Micro Study - Ongoing Funding Requirements (page #25-IFSTA Manuals) - See Row #610	\$ 530	\$ -	\$ 600	\$ 588	\$ 576	\$ 565	\$ 553	\$ 542	\$ 532	\$ 521	\$ 510	\$ 500
Training Aids/Manuals/DVDs		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Union Tribune (East County Edition)(No longer purchased)*	N/A - no longer purchased	\$ 225	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Publications and Media		\$ 7,885	\$ 5,397	\$ 7,283	\$ 7,137	\$ 6,995	\$ 6,855	\$ 6,718	\$ 6,583	\$ 6,452	\$ 6,323	\$ 6,196	\$ 6,072
Rents & Leases (6130)													
Postage Meter		\$ -	\$ 1,138	\$ 1,115	\$ 1,093	\$ 1,071	\$ 1,050	\$ 1,029	\$ 1,008	\$ 988	\$ 968	\$ 949	\$ 930
Copy Machine		\$ -	\$ 4,500	\$ 4,410	\$ 4,322	\$ 4,235	\$ 4,151	\$ 4,068	\$ 3,986	\$ 3,907	\$ 3,828	\$ 3,752	\$ 3,677
Total Rents & Leases		\$ -	\$ 5,638	\$ 5,525	\$ 5,415	\$ 5,306	\$ 5,200	\$ 5,096	\$ 4,994	\$ 4,894	\$ 4,797	\$ 4,701	\$ 4,607
Safety Clothing & Supplies (6140)													
Structure/Brush Gear		\$ -	\$ 38,000	\$ 37,240	\$ 36,495	\$ 35,765	\$ 35,050	\$ 34,349	\$ 33,662	\$ 32,989	\$ 32,329	\$ 31,682	\$ 31,049
Turnout Coats (10)	Included in Row #401	\$ 22,500	\$ -	\$ 18,150	\$ 17,787	\$ 17,431	\$ 17,083	\$ 16,741	\$ 16,406	\$ 16,078	\$ 15,756	\$ 15,441	\$ 15,133
Turnout Pants (10)	Included in Row #401	\$ 12,650	\$ -	\$ 9,180	\$ 8,996	\$ 8,816	\$ 8,640	\$ 8,467	\$ 8,298	\$ 8,132	\$ 7,969	\$ 7,810	\$ 7,654
Nomex Hoods - PBI Gold		\$ 975	\$ 975	\$ 956	\$ 936	\$ 918	\$ 899	\$ 881	\$ 864	\$ 846	\$ 829	\$ 813	\$ 797
Brush Pants (Wildland Pants - 10)	Included in Row #401	\$ 5,075	\$ -	\$ 1,780	\$ 1,744	\$ 1,710	\$ 1,675	\$ 1,642	\$ 1,609	\$ 1,577	\$ 1,545	\$ 1,514	\$ 1,484
Brush Jackets (Wildland Jackets - 10)	Included in Row #401	\$ 6,650	\$ -	\$ 2,030	\$ 1,989	\$ 1,950	\$ 1,911	\$ 1,872	\$ 1,835	\$ 1,798	\$ 1,762	\$ 1,727	\$ 1,693
Helmets - Structural (10)	Included in Row #410	\$ 1,200	\$ -	\$ 2,620	\$ 2,568	\$ 2,516	\$ 2,466	\$ 2,417	\$ 2,368	\$ 2,321	\$ 2,274	\$ 2,229	\$ 2,184
Helmets - Brush (Wildland - 10)	Included in Row #410	\$ 600	\$ -	\$ 700	\$ 686	\$ 672	\$ 659	\$ 646	\$ 633	\$ 620	\$ 608	\$ 596	\$ 584
Helmets*		\$ -	\$ 3,000	\$ 2,940	\$ 2,881	\$ 2,824	\$ 2,767	\$ 2,712	\$ 2,658	\$ 2,604	\$ 2,552	\$ 2,501	\$ 2,451
Turnout Boots (15)	Based on Actuals	\$ 2,500	\$ 2,000	\$ 4,305	\$ 4,219	\$ 4,135	\$ 4,052	\$ 3,971	\$ 3,891	\$ 3,814	\$ 3,737	\$ 3,663	\$ 3,589
Gloves - Structural (40)		\$ 2,160	\$ 2,160	\$ 2,960	\$ 2,901	\$ 2,843	\$ 2,786	\$ 2,730	\$ 2,676	\$ 2,622	\$ 2,570	\$ 2,518	\$ 2,468
Gloves - Brush (10)		\$ 400	\$ 400	\$ 440	\$ 431	\$ 423	\$ 414	\$ 406	\$ 398	\$ 390	\$ 382	\$ 374	\$ 367

San Miguel Consolidated Fire Protection District
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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*	Micro Study - Ongoing Funding Requirements (page #25-Safety Clothing) - See Row #610	\$ 450	\$ -	\$ 441	\$ 432	\$ 424	\$ 415	\$ 407	\$ 399	\$ 391	\$ 383	\$ 375	\$ 368
Googles - Brush (10)	Micro Study - Ongoing Funding Requirements (page #25-Safety Clothing) - See Row #610	\$ 300	\$ -	\$ 490	\$ 480	\$ 471	\$ 461	\$ 452	\$ 443	\$ 434	\$ 425	\$ 417	\$ 409
EMS Jackets (300)	Micro Study - Ongoing Funding Requirements (page #25-Safety Clothing) - See Row #610	\$ 1,600	\$ 5,000	\$ 2,592	\$ 2,540	\$ 2,489	\$ 2,440	\$ 2,391	\$ 2,343	\$ 2,296	\$ 2,250	\$ 2,205	\$ 2,161
Fire Shelters (5)	Micro Study - Ongoing Funding Requirements (page #25-Safety Clothing) - See Row #610	\$ 1,750	\$ -	\$ 1,810	\$ 1,774	\$ 1,738	\$ 1,704	\$ 1,669	\$ 1,636	\$ 1,603	\$ 1,571	\$ 1,540	\$ 1,509
Wildland Web Gear (10)	Micro Study - Ongoing Funding Requirements (page #25-Safety Clothing) - See Row #610	\$ 2,000	\$ -	\$ 2,220	\$ 2,176	\$ 2,132	\$ 2,089	\$ 2,048	\$ 2,007	\$ 1,967	\$ 1,927	\$ 1,889	\$ 1,851
Bee Hoods (10)	Micro Study - Ongoing Funding Requirements (page #25-Safety Clothing) - See Row #610	\$ 130		\$ 170	\$ 167	\$ 163	\$ 160	\$ 157	\$ 154	\$ 151	\$ 148	\$ 145	\$ 142
Gear Bags (5)	Micro Study - Ongoing Funding Requirements (page #25-Safety Clothing) - See Row #610	\$ 400	\$ 400	\$ 435	\$ 426	\$ 418	\$ 409	\$ 401	\$ 393	\$ 385	\$ 378	\$ 370	\$ 363
Helmet Shields (10)	Micro Study - Ongoing Funding Requirements (page #25-Safety Clothing) - See Row #610	\$ 250	\$ -	\$ 380	\$ 372	\$ 365	\$ 358	\$ 350	\$ 343	\$ 337	\$ 330	\$ 323	\$ 317
Helmet Shields - ID Tags	Micro Study - Ongoing Funding Requirements (page #25-Safety Clothing) - See Row #610	\$ 200	\$ -	\$ 196	\$ 192	\$ 188	\$ 184	\$ 181	\$ 177	\$ 174	\$ 170	\$ 167	\$ 163
NFPA Advanced Inspections		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Supplies/Repairs		\$ 2,500	\$ 5,000	\$ 4,900	\$ 4,802	\$ 4,706	\$ 4,612	\$ 4,520	\$ 4,429	\$ 4,341	\$ 4,254	\$ 4,169	\$ 4,085
Turnout Jackets (3 @ \$1400) (Project ended at transition to CALFIRE)*	N/A - Project Ended at Transition to CAL FIRE	\$ 4,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Turnout Pants (3 @ \$800) (Project ended at transition to CALFIRE)*	N/A - Project Ended at Transition to CAL FIRE	\$ 2,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Nomex Hoods (3 @ \$150) (Project ended at transition to CALFIRE)*	N/A - Project Ended at Transition to CAL FIRE	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Brush Jackets (3 @ \$317) (Project ended at transition to CALFIRE)*	N/A - Project Ended at Transition to CAL FIRE	\$ 950	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Brush Pants (3 @ \$283) (Project ended at transition to CALFIRE)*	N/A - Project Ended at Transition to CAL FIRE	\$ 850	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PBI Hoods (3 @ \$150) (Project ended at transition to CALFIRE)*	N/A - Project Ended at Transition to CAL FIRE	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bee Hoods (Project ended at transition to CALFIRE)*	N/A - Project Ended at Transition to CAL FIRE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Turnout Boots (3 @ \$783) (Project ended at transition to CALFIRE)*	N/A - Project Ended at Transition to CAL FIRE	\$ 2,350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gloves - Structural (3 @ \$650) (Project ended at transition to CALFIRE)*	N/A - Project Ended at Transition to CAL FIRE	\$ 1,950	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gloves - Brush (3 @ \$100) (Project ended at transition to CALFIRE)*	N/A - Project Ended at Transition to CAL FIRE	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Googles - Structural (3 @ \$167) (Project ended at transition to CALFIRE)*	N/A - Project Ended at Transition to CAL FIRE	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Googles - Brush (3 @ \$150) (Project ended at transition to CALFIRE)*	N/A - Project Ended at Transition to CAL FIRE	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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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)*	N/A - Project Ended at Transition to CAL FIRE	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Helmet Shields (3 @ \$100) (Project ended at transition to CALFIRE)*	N/A - Project Ended at Transition to CAL FIRE	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EMS Jackets (3 @ \$200) (Project ended at transition to CALFIRE)*	N/A - Project Ended at Transition to CAL FIRE	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Web Gear (3 @ \$125) (Project ended at transition to CALFIRE)*	N/A - Project Ended at Transition to CAL FIRE	\$ 375	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gear Bags (3 @ \$133) (Project ended at transition to CALFIRE)*	N/A - Project Ended at Transition to CAL FIRE	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Structure Ensemble Inspection/Cleaning (Project ended at transition to CALFIRE)*	N/A - Project Ended at Transition to CAL FIRE	\$ 3,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Supplies & Repairs (Project ended at transition to CALFIRE)*	N/A - Project Ended at Transition to CAL FIRE	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
All Weather Books (65) (Grant completed - no future funding)*	Grant completed - no future funding	\$ 360	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Safety Clothing & Supplies		\$ 85,975	\$ 56,935	\$ 96,935	\$ 94,996	\$ 93,096	\$ 91,234	\$ 89,409	\$ 87,621	\$ 85,869	\$ 84,151	\$ 82,468	\$ 80,819
Special District Expense (6150)													
Spirit of Courage Awards		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Blackberry Data Access*	N/A - See Row #452	\$ 812	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smart Phone Data Access		\$ -	\$ 3,024	\$ 2,964	\$ 2,904	\$ 2,846	\$ 2,789	\$ 2,733	\$ 2,679	\$ 2,625	\$ 2,573	\$ 2,521	\$ 2,471
Election Costs (Based on actuals)*	Based on Actuals - No cost escalators	\$ 31,500	\$ 25,000	\$ 24,500	\$ 24,010	\$ 23,530	\$ 23,059	\$ 22,598	\$ 22,146	\$ 21,703	\$ 21,269	\$ 20,844	\$ 20,427
Membership - FDAC (No longer members)*	N/A - no longer members	\$ 88	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Membership - CFCA (1)*	Based on Actuals - No cost escalators	\$ 500	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Membership - SDFCA*	Based on Actuals - No cost escalators	\$ 350	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Membership - IAFC (No longer members)*	N/A - no longer members	\$ 324	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Membership - CSDA (Never became members)*	N/A - never became members	\$ 4,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Membership - CSDA/San Diego Chapter		\$ 150	\$ 150	\$ 147	\$ 144	\$ 141	\$ 138	\$ 136	\$ 133	\$ 130	\$ 128	\$ 125	\$ 123
Membership - Spring Valley Chamber (No longer members)*	N/A - no longer members	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Membership - Spring Valley Citizens Association (No longer members)*	N/A - no longer members	\$ 25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Membership - Rancho San Diego/Jamul Chamber (No longer members)*	N/A - no longer members	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Membership - Crest Historical (No longer members)*	N/A - no longer members	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Membership - Rotary (No longer members)*	N/A - no longer members	\$ 160	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Membership - Kiwanis (No longer members)*	N/A - no longer members	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Membership - GFOA		\$ 170	\$ 175	\$ 172	\$ 168	\$ 165	\$ 161	\$ 158	\$ 155	\$ 152	\$ 149	\$ 146	\$ 143
Membership - IPMA		\$ 145	\$ 149	\$ 146	\$ 143	\$ 140	\$ 137	\$ 135	\$ 132	\$ 129	\$ 127	\$ 124	\$ 122
Membership - IAAP		\$ 121	\$ 150	\$ 147	\$ 144	\$ 141	\$ 138	\$ 136	\$ 133	\$ 130	\$ 128	\$ 125	\$ 123
Membership - CSMFO		\$ -	\$ 110	\$ 108	\$ 106	\$ 104	\$ 101	\$ 99	\$ 97	\$ 95	\$ 94	\$ 92	\$ 90
Membership - APT US&C		\$ 125	\$ 145	\$ 142	\$ 139	\$ 136	\$ 134	\$ 131	\$ 128	\$ 126	\$ 123	\$ 121	\$ 118
Membership - SDCFA Admin Section (No cost escalators)*	No cost escalators	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75
Membership - CFCA AFSS/Southern CA (No cost escalators)*	No cost escalators	\$ 160	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
Membership - Costco (Based on actuals)*	Based on Actuals	\$ 150	\$ 110	\$ 108	\$ 106	\$ 104	\$ 101	\$ 99	\$ 97	\$ 95	\$ 94	\$ 92	\$ 90
Badges, Service/Recognition Awards, Refreshments	Additional in Micro Study - Ongoing Funding Requirements (page #25- Badges, Service/Recognition Awards, Refreshments) - See Row #610												
Employee of the Year Award (Based on actuals)*	Based on Actuals	\$ 3,000	\$ 2,500	\$ 3,000	\$ 2,940	\$ 2,881	\$ 2,824	\$ 2,767	\$ 2,712	\$ 2,658	\$ 2,604	\$ 2,552	\$ 2,501
		\$ 600	\$ 450	\$ 441	\$ 432	\$ 424	\$ 415	\$ 407	\$ 399	\$ 391	\$ 383	\$ 375	\$ 368

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Meeting Support/Supplies	Additional in Micro Study - Ongoing Funding Requirements (page #25- Meeting Support/Supplies) - See Row #610	\$ 2,500	\$ 1,500	\$ 3,000	\$ 2,940	\$ 2,881	\$ 2,824	\$ 2,767	\$ 2,712	\$ 2,658	\$ 2,604	\$ 2,552	\$ 2,501
Advertising Expense (Based on actuals)*	Based on Actuals	\$ 2,000	\$ 1,000	\$ 980	\$ 960	\$ 941	\$ 922	\$ 904	\$ 886	\$ 868	\$ 851	\$ 834	\$ 817
OSHA Compliance Annual Updates*	Not applicable - Did not purchase	\$ 100		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employment Posters*	Micro Study - Ongoing Funding Requirements (page #25-Employment Posters) - See Row #610	\$ -	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Software Program Updates		\$ 2,500	\$ 2,500	\$ 2,450	\$ 2,401	\$ 2,353	\$ 2,306	\$ 2,260	\$ 2,215	\$ 2,170	\$ 2,127	\$ 2,084	\$ 2,043
Fire Administration Software (No longer utilize services)*	N/A - No longer utilize services	\$ 650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounting Software Maintenance		\$ 7,800	\$ 8,000	\$ 7,840	\$ 7,683	\$ 7,530	\$ 7,379	\$ 7,231	\$ 7,087	\$ 6,945	\$ 6,806	\$ 6,670	\$ 6,537
TeleStaff/WebStaff Annual Maintenance	Micro Study - Ongoing Funding Requirements (page #25-TeleStaff Annual Maintenance) - See Row #610	\$ 6,200	\$ -	\$ 3,313	\$ 3,247	\$ 3,182	\$ 3,118	\$ 3,056	\$ 2,995	\$ 2,935	\$ 2,876	\$ 2,819	\$ 2,762
Network Access (Cox)		\$ 13,560	\$ 15,200	\$ 14,896	\$ 14,598	\$ 14,306	\$ 14,020	\$ 13,740	\$ 13,465	\$ 13,196	\$ 12,932	\$ 12,673	\$ 12,420
3 C's Connectivity (No longer utilize services)*	N/A - No longer utilize services	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Assistance Program	Micro Study - Ongoing Funding Requirements (page #25-Employee Assistance Program) - See Row #610	\$ 10,200	\$ -	\$ 5,000	\$ 4,900	\$ 4,802	\$ 4,706	\$ 4,612	\$ 4,520	\$ 4,429	\$ 4,341	\$ 4,254	\$ 4,169
Foundation Setup		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Matching Funds (District does not participate in grants that require matching funds)*	N/A - Do not participate in grants that require matching funds	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Website Support		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Website Hosting		\$ -	\$ 500	\$ 490	\$ 480	\$ 471	\$ 461	\$ 452	\$ 443	\$ 434	\$ 425	\$ 417	\$ 409
Depreciation - Facilities Reserve Fund (No longer applicable - Fund Management Policy)*	N/A - See Fund Management Policy (See Attachment #10)	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Depreciation - Fleet Reserve Fund (No longer applicable - Fund Management Policy)*	N/A - See Fund Management Policy (See Attachment #10)	\$ 558,152	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Depreciation - Contingency Reserve Fund (No longer applicable - Fund Management Policy)*	N/A - See Fund Management Policy (See Attachment #10)	\$ 41,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uncompensated Leave Liability (No longer applicable - Fund Management Policy)*	N/A - See Fund Management Policy (See Attachment #10)	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Membership - SDCFCA/FPO Section (No cost escalators)*	No cost escalators	\$ 105	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150
Membership - NFPA		\$ 150	\$ 185	\$ 181	\$ 178	\$ 174	\$ 171	\$ 167	\$ 164	\$ 161	\$ 157	\$ 154	\$ 151
Membership - ICC (Based on actuals)*	Based on Actuals	\$ 185	\$ 50	\$ 49	\$ 48	\$ 47	\$ 46	\$ 45	\$ 44	\$ 43	\$ 43	\$ 42	\$ 41
Membership - CFCA/FPO Section (1 @ \$55) (No longer members)*	N/A - no longer members	\$ 55	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Refreshments - Meetings		\$ 25	\$ 25	\$ 25	\$ 24	\$ 24	\$ 23	\$ 23	\$ 22	\$ 22	\$ 21	\$ 21	\$ 20
Code Pal Software Maintenance (Based on actuals)*	Based on Actuals	\$ 4,000	\$ 1,370	\$ 1,343	\$ 1,316	\$ 1,289	\$ 1,264	\$ 1,238	\$ 1,214	\$ 1,189	\$ 1,166	\$ 1,142	\$ 1,119
Code Pal Hosting Services		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Shift Calendars	Micro Study - Ongoing Funding Requirements (page #25-Shift Calendars) - See Row #610	\$ 500	\$ -	\$ 760	\$ 745	\$ 730	\$ 715	\$ 701	\$ 687	\$ 673	\$ 660	\$ 647	\$ 634
Class "A" Dress Uniforms (4)	Micro Study - Ongoing Funding Requirements (page #25-Class "A" Uniforms) - See Row #610	\$ 750	\$ -	\$ 4,000	\$ 3,920	\$ 3,842	\$ 3,765	\$ 3,689	\$ 3,616	\$ 3,543	\$ 3,473	\$ 3,403	\$ 3,335
Emergency Food/Water Supplies	Actuals + Micro Study - Ongoing Funding Requirements (page #25- Emergency Incident Food Supplies) - See Row #610	\$ 2,000	\$ 5,000	\$ 5,000	\$ 4,900	\$ 4,802	\$ 4,706	\$ 4,612	\$ 4,520	\$ 4,429	\$ 4,341	\$ 4,254	\$ 4,169

San Miguel Consolidated Fire Protection District
Stand-alone Scenario: Rate of Change - 6 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
Membership - CFCA/EMS	Micro Study - Ongoing Funding Requirements (page #25-Membership - CFCA/EMS) - See Row #610	\$ 50	\$ -	\$ 155	\$ 152	\$ 149	\$ 146	\$ 143	\$ 140	\$ 137	\$ 135	\$ 132	\$ 129
Membership - SAFER (No longer members)*	N/A - no longer members	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Class "A" Foam		\$ 2,500	\$ 2,500	\$ 2,450	\$ 2,401	\$ 2,353	\$ 2,306	\$ 2,260	\$ 2,215	\$ 2,170	\$ 2,127	\$ 2,084	\$ 2,043
AFFF (expensed in Class "B" Foam)*	See Row #511	\$ 2,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Personal Exposure Records (79)	Micro Study - Ongoing Funding Requirements (page #25-Personal Exposure Records) - See Row #610	\$ 1,700	\$ -	\$ 1,580	\$ 1,548	\$ 1,517	\$ 1,487	\$ 1,457	\$ 1,428	\$ 1,400	\$ 1,372	\$ 1,344	\$ 1,317
Class "B" Foam		\$ -	\$ 2,880	\$ 2,822	\$ 2,766	\$ 2,711	\$ 2,656	\$ 2,603	\$ 2,551	\$ 2,500	\$ 2,450	\$ 2,401	\$ 2,353
Beds		\$ -	\$ 3,600	\$ 3,528	\$ 3,457	\$ 3,388	\$ 3,321	\$ 3,254	\$ 3,189	\$ 3,125	\$ 3,063	\$ 3,001	\$ 2,941
Recliner (Station 19 & 23)		\$ -	\$ 4,000	\$ 3,920	\$ 3,842	\$ 3,765	\$ 3,689	\$ 3,616	\$ 3,543	\$ 3,473	\$ 3,403	\$ 3,335	\$ 3,268
Fire Station Office Chairs		\$ -	\$ 1,000	\$ 980	\$ 960	\$ 941	\$ 922	\$ 904	\$ 886	\$ 868	\$ 851	\$ 834	\$ 817
Flags - US and California (Based on actuals)*	Based on Actuals	\$ 800	\$ 700	\$ 686	\$ 672	\$ 659	\$ 646	\$ 633	\$ 620	\$ 608	\$ 596	\$ 584	\$ 572
Membership - California Fire Mechanics (District contracts fleet maintenance)*	N/A - See Row #367	\$ 80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Air Pollution Control Fees - Fuel (Based on actuals)*	Based on Actuals	\$ 289	\$ 112	\$ 110	\$ 108	\$ 105	\$ 103	\$ 101	\$ 99	\$ 97	\$ 95	\$ 93	\$ 92
Air Pollution Control Fees - Generators		\$ 1,550	\$ 2,337	\$ 2,290	\$ 2,244	\$ 2,200	\$ 2,156	\$ 2,112	\$ 2,070	\$ 2,029	\$ 1,988	\$ 1,948	\$ 1,909
Environmental Health Fees - Fuel		\$ -	\$ 597	\$ 585	\$ 573	\$ 562	\$ 551	\$ 540	\$ 529	\$ 518	\$ 508	\$ 498	\$ 488
Unleaded Fuel Tank Testing and Fees		\$ -	\$ 3,250	\$ 3,185	\$ 3,121	\$ 3,059	\$ 2,998	\$ 2,938	\$ 2,879	\$ 2,821	\$ 2,765	\$ 2,710	\$ 2,655
Fleet Software Maintenance (District contracts fleet maintenance)*	N/A - See Row #367	\$ 1,850	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Vehicle Diagnostic Hardware/Software (District contracts fleet maintenance)*	N/A - See Row #367	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Permits (HazMat, Fuel, etc) (Based on actuals)*	Based on Actuals	\$ 1,044	\$ 716	\$ 702	\$ 688	\$ 674	\$ 660	\$ 647	\$ 634	\$ 622	\$ 609	\$ 597	\$ 585
Specialty/Planning Maps (Project ended at transition to CALFIRE)*	N/A - Project Ended at Transition to CAL FIRE	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pre Plan Map Book Printing (GIS) (Project ended at transition to CALFIRE)*	N/A - Project Ended at Transition to CAL FIRE	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wall Map Update (Project ended at transition to CALFIRE)*	N/A	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mapping Software Maintenance		\$ 1,200	\$ 1,560	\$ 1,529	\$ 1,498	\$ 1,468	\$ 1,439	\$ 1,410	\$ 1,382	\$ 1,354	\$ 1,327	\$ 1,301	\$ 1,275
Membership - CFCA/TO Southern Division	Micro Study - Ongoing Funding Requirements (page #25-Membership- CFCA/TO Southern Division) - See Row #610	\$ 50	\$ -	\$ 50	\$ 49	\$ 48	\$ 47	\$ 46	\$ 45	\$ 44	\$ 43	\$ 43	\$ 42
Membership - SDCFCA TOA (2)	Micro Study - Ongoing Funding Requirements (page #25-Membership- SDCFCA TOA) - See Row #610	\$ 50	\$ -	\$ 50	\$ 49	\$ 48	\$ 47	\$ 46	\$ 45	\$ 44	\$ 43	\$ 43	\$ 42
Lunches (All Day Training)	Micro Study - Ongoing Funding Requirements (page #25-Lunches) - See Row #610	\$ 2,000	\$ -	\$ 3,000	\$ 2,940	\$ 2,881	\$ 2,824	\$ 2,767	\$ 2,712	\$ 2,658	\$ 2,604	\$ 2,552	\$ 2,501
Explorer Post Charter Renewal Fee		\$ 20	\$ 30	\$ 29	\$ 29	\$ 28	\$ 28	\$ 27	\$ 27	\$ 26	\$ 26	\$ 25	\$ 25
Explorer Post Youth - Participation Fee (15 @ \$24)		\$ 165	\$ 360	\$ 353	\$ 346	\$ 339	\$ 332	\$ 325	\$ 319	\$ 313	\$ 306	\$ 300	\$ 294
Explorer Post Adult - Participation Fee (6 @ \$24)		\$ 44	\$ 144	\$ 141	\$ 138	\$ 136	\$ 133	\$ 130	\$ 128	\$ 125	\$ 123	\$ 120	\$ 118
Explorer Post - Insurance All Participants (21 @ \$1)		\$ -	\$ 21	\$ 21	\$ 20	\$ 20	\$ 19	\$ 19	\$ 19	\$ 18	\$ 18	\$ 18	\$ 17
Auto X Vehicles		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Academy (4 @ \$300)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Background Checks (8 @ \$62) (Not required for explorer program)*	N/A - Not required for Explorer Program	\$ 186	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Membership - CCAI (7) (Project ended at transition to CALFIRE)*	N/A - Project Ended at Transition to CAL FIRE	\$ 455	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Membership - SD County Arson Task Force (6)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Vehicles for Extrication (10 each) (Project ended at transition to CALFIRE)*	N/A - Project Ended at Transition to CAL FIRE	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

San Miguel Consolidated Fire Protection District
Stand-alone Scenario: Rate of Change - 6 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
Physical Exams		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lunches (Exam Process)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recruitment Costs		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Expenditures (Project ended at transition to CALFIRE)*	N/A - Project Ended at Transition to CAL FIRE	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Background Checks (10 @ \$62) (Project ended at transition to CALFIRE)*	N/A - Project Ended at Transition to CAL FIRE	\$ 620	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Vehicles for Extrication		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lunches (Academy) (Project ended at transition to CALFIRE)*	N/A - Project Ended at Transition to CAL FIRE	\$ 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)*	N/A - Project Ended at Transition to CAL FIRE	\$ 12,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recruit Turnouts (5 @ \$3265) (Project ended at transition to CALFIRE)*	N/A - Project Ended at Transition to CAL FIRE	\$ 16,325	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Events - Station Dinners and Tours		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Computer Program Upgrades (Items purchased)*	N/A - items purchased	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Foundation Development (Projected completed)*	N/A - projected completed	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Website/Computer Software (Items purchased)*	N/A - items purchased	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Website Support (Projected completed)*	N/A - projected completed	\$ 1,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Computer Video-Web Training		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adult/Child Program Handouts/Brochures		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
K-6 Grade Supplies*	See Row #570	\$ 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	\$ 2,450	\$ 2,401	\$ 2,353	\$ 2,306	\$ 2,260	\$ 2,215	\$ 2,170	\$ 2,127	\$ 2,084	\$ 2,043
Advertising (Grant completed - no future funding)*	Grant completed - no future funding	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Safe and Sound Fire Expo (Grant completed - no future funding)*	Grant completed - no future funding	\$ 9,640	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uniforms (Grant completed - no future funding)*	Grant completed - no future funding	\$ 1,020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Backpack Kits (65) (Grant completed - no future funding)*	Grant completed - no future funding	\$ 1,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Food for CERT Events (Grant completed - no future funding)*	Grant completed - no future funding	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cribbing (assorted) (Grant completed - no future funding)*	Grant completed - no future funding	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Training and Supplies (Grant completed - no future funding)*	Grant completed - no future funding	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Special District Expense		\$ 1,064,175	\$ 94,675	\$ 112,241	\$ 110,005	\$ 107,813	\$ 105,665	\$ 103,561	\$ 101,498	\$ 99,476	\$ 97,495	\$ 95,554	\$ 93,651
Travel & Subsistence (6160)													
SDCFCA - Admin Section Meetings (Based on actuals)*	Based on Actuals	\$ 150	\$ 90	\$ 88	\$ 86	\$ 85	\$ 83	\$ 81	\$ 80	\$ 78	\$ 77	\$ 75	\$ 74
CFCA/AFSS Quarterly Meetings (No cost escalator)*	No escalator	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
Rotary Meetings (No longer members)*	N/A - no longer members	\$ 540	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

San Miguel Consolidated Fire Protection District
Stand-alone Scenario: Rate of Change - 6 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)*	N/A - No longer utilized	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Meetings (Based on actuals)*	Based on Actuals	\$ 500	\$ 250	\$ 245	\$ 240	\$ 235	\$ 231	\$ 226	\$ 221	\$ 217	\$ 213	\$ 208	\$ 204
Southern California FPO Meetings		\$ 100	\$ 100	\$ 98	\$ 96	\$ 94	\$ 92	\$ 90	\$ 89	\$ 87	\$ 85	\$ 83	\$ 82
San Diego County FPO Meetings		\$ -	\$ 120	\$ 118	\$ 115	\$ 113	\$ 111	\$ 108	\$ 106	\$ 104	\$ 102	\$ 100	\$ 98
Total Travel Subsistence		\$ 2,990	\$ 760	\$ 749	\$ 738	\$ 727	\$ 717	\$ 706	\$ 696	\$ 686	\$ 676	\$ 667	\$ 658
Utilities (6170)													
Cell Phone Service (Based on actuals)*	Based on Actuals	\$ 2,500	\$ 975	\$ 956	\$ 936	\$ 918	\$ 899	\$ 881	\$ 864	\$ 846	\$ 829	\$ 813	\$ 797
Cell Phone Service (RCCP Program) (No longer utilized)*	N/A - No longer utilized	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cell Phone Service (Based on actuals)*	Based on Actuals	\$ 5,500	\$ 2,400	\$ 2,352	\$ 2,305	\$ 2,259	\$ 2,214	\$ 2,169	\$ 2,126	\$ 2,084	\$ 2,042	\$ 2,001	\$ 1,961
Access Fees for MDC's (Verizon)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gas and Electric	Reduction from Solar installation, will adjust when actuals are known	\$ 135,000	\$ 150,000	\$ 147,000	\$ 144,060	\$ 141,179	\$ 138,355	\$ 135,588	\$ 132,876	\$ 130,219	\$ 127,614	\$ 125,062	\$ 122,561
Telephone		\$ 15,000	\$ 20,000	\$ 19,600	\$ 19,208	\$ 18,824	\$ 18,447	\$ 18,078	\$ 17,717	\$ 17,363	\$ 17,015	\$ 16,675	\$ 16,341
Water and Sewer		\$ 20,000	\$ 22,000	\$ 21,560	\$ 21,129	\$ 20,706	\$ 20,292	\$ 19,886	\$ 19,489	\$ 19,099	\$ 18,717	\$ 18,342	\$ 17,976
Refuse Removal (Based on actuals)*	Based on Actuals	\$ 14,000	\$ 10,000	\$ 9,800	\$ 9,604	\$ 9,412	\$ 9,224	\$ 9,039	\$ 8,858	\$ 8,681	\$ 8,508	\$ 8,337	\$ 8,171
Cell Phone Service (1) (Expensed under Cell Phone Service - District Admin)*	See Row #590	\$ 720	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cell Phone Service (Position eliminated)*	N/A - position eliminated	\$ 854	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cell Phone Service (1)(Position eliminated)*	N/A - position eliminated	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Utilities		\$ 195,274	\$ 205,375	\$ 201,268	\$ 197,242	\$ 193,297	\$ 189,431	\$ 185,643	\$ 181,930	\$ 178,291	\$ 174,725	\$ 171,231	\$ 167,806
Capital Expenditures (7010)													
Cell Phone Service (3) (Based on actuals)*	Based on Actuals	\$ 696	\$ 180	\$ 176	\$ 173	\$ 169	\$ 166	\$ 163	\$ 159	\$ 156	\$ 153	\$ 150	\$ 147
US Bank (December - Principal and Interest) (See Footnote #6)	Wrong amounts used	\$ 742,638	\$ 813,575	\$ 831,925	\$ 849,488	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
US Bank (June - Interest) (See Footnote #6)	Wrong amounts used	\$ 132,763	\$ 56,925	\$ 39,488	\$ 19,237	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital Expenditures		\$ 876,097	\$ 870,680	\$ 871,589	\$ 868,898	\$ 169	\$ 166	\$ 163	\$ 159	\$ 156	\$ 153	\$ 150	\$ 147
Budget Additions (As Shown in the Micro Study)													
Worker's Comp - Administrative Charges		\$ -	\$ -	\$ 220,999	\$ 216,579	\$ 212,247	\$ 208,002	\$ 203,842	\$ 199,766	\$ 195,770	\$ 191,855	\$ 188,018	\$ 184,257
Ongoing Funding Requirements (New Budget Line Items)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EMT - 1 Recertification		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Investigations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Live Fire Training Trailer - Material (4 burns)		\$ -	\$ -	\$ 1,074	\$ 1,053	\$ 1,031	\$ 1,011	\$ 991	\$ 971	\$ 951	\$ 932	\$ 914	\$ 895
Miscellaneous Supplies/Repairs		\$ -	\$ -	\$ 5,000	\$ 4,900	\$ 4,802	\$ 4,706	\$ 4,612	\$ 4,520	\$ 4,429	\$ 4,341	\$ 4,254	\$ 4,169
NFPA Advanced Inspections		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wildland Shroud (attaches to helmet)(3)		\$ -	\$ -	\$ 580	\$ 568	\$ 557	\$ 546	\$ 535	\$ 524	\$ 514	\$ 504	\$ 493	\$ 484
Body Amor		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SCBA Mask (with Voice Amp)(3)		\$ -	\$ -	\$ 1,944	\$ 1,905	\$ 1,867	\$ 1,830	\$ 1,793	\$ 1,757	\$ 1,722	\$ 1,688	\$ 1,654	\$ 1,621
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 - 6 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
One-time Budget Reduction - Severance Stipend		\$ -	\$ -	\$ (93,063)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budget Additions		\$ -	\$ -	\$ 586,280	\$ 225,005	\$ 220,505	\$ 216,095	\$ 211,773	\$ 207,538	\$ 203,387	\$ 199,319	\$ 195,333	\$ 191,426
HCFA Dispatch Center Costs (As Shown in the SMCFPD's Comparison Report)													
GST server connectivity		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Verizon Broadband Service		\$ -	\$ -	\$ 11,250.00	\$ 11,025	\$ 10,805	\$ 10,588	\$ 10,377	\$ 10,169	\$ 9,966	\$ 9,766	\$ 9,571	\$ 9,380
Pagers (30 units)		\$ -	\$ -	\$ 150.00	\$ 147	\$ 144	\$ 141	\$ 138	\$ 136	\$ 133	\$ 130	\$ 128	\$ 125
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	\$ 620,407	\$ 607,999	\$ 595,839	\$ 583,922	\$ 572,243	\$ 560,798	\$ 549,582	\$ 538,591	\$ 527,819
12,500 calls @ \$5.00 per call (CIP CPC) (reduced to 11,325 calls)*		\$ -	\$ -	\$ 56,625.00	\$ 55,493	\$ 54,383	\$ 53,295	\$ 52,229	\$ 51,185	\$ 50,161	\$ 49,158	\$ 48,174	\$ 47,211
Firehouse Cost - (\$1,186.25 x 8 stations)		\$ -	\$ -	\$ 9,490.00	\$ 9,300	\$ 9,114	\$ 8,932	\$ 8,753	\$ 8,578	\$ 8,407	\$ 8,239	\$ 8,074	\$ 7,912
Firehouse Cost - VPN annual fee		\$ -	\$ -	\$ 300.00	\$ 294	\$ 288	\$ 282	\$ 277	\$ 271	\$ 266	\$ 260	\$ 255	\$ 250
OMEGA Advanced Reporting Module		\$ -	\$ -	\$ 5,000.00	\$ 4,900	\$ 4,802	\$ 4,706	\$ 4,612	\$ 4,520	\$ 4,429	\$ 4,341	\$ 4,254	\$ 4,169
Total HCFA Dispatch Center Costs		\$ -	\$ -	\$ 715,883.00	\$ 701,565	\$ 687,534	\$ 673,783	\$ 660,308	\$ 647,102	\$ 634,160	\$ 621,476	\$ 609,047	\$ 596,866
Other One-time Costs (As Shown in the SMCFPD's Comparison Report)													
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	\$ -	\$ -	\$ -
Total Other One-time Costs		\$ -	\$ -	\$ 7,250.00	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -
OTHER FUNDS EXPENDITURE SUMMARY													
Budget Offset Account (Election costs and OPEB Actuary)*	Election Costs and OPEB Actuary - no escalator	\$ 36,500	\$ 25,000	\$ 25,500	\$ 24,990	\$ 24,490	\$ 24,000	\$ 23,520	\$ 23,050	\$ 22,589	\$ 22,137	\$ 21,694	\$ 21,261
Special Funded Programs Budget (Expenses will only occur if funds are replenished)*	Expenses will only occur if funds are replenished	\$ 630,917	\$ 12,887	\$ 12,887	\$ 12,629	\$ 12,377	\$ 12,129	\$ 11,887	\$ 11,649	\$ 11,416	\$ 11,188	\$ 10,964	\$ 10,745
Contingency Reserves Fund Budget	No expenditures	\$ -	\$ -	\$ 4,333	\$ 4,246	\$ 4,161	\$ 4,078	\$ 3,997	\$ 3,917	\$ 3,838	\$ 3,762	\$ 3,686	\$ 3,613
Uncompensated Leave Budget (Expenditures only upon separation from District employment)*	Expenditures only upon separation from District employment	\$ 61,411	\$ -	\$ 100,000	\$ 98,000	\$ 96,040	\$ 94,119	\$ 92,237	\$ 90,392	\$ 88,584	\$ 86,813	\$ 85,076	\$ 83,375
Special Projects Budget Training Facility (Account no longer exists)*	Not applicable - Account no longer exists	\$ 250,262	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Equipment Fund Budget (Capital expenditures if necessary)*	Capital Expenditures if necessary	\$ -	\$ 115,000	\$ 50,000	\$ 49,000	\$ 48,020	\$ 47,060	\$ 46,118	\$ 45,196	\$ 44,292	\$ 43,406	\$ 42,538	\$ 41,687
Fixed Equipment Replacement Fund Budget (Overhead doors and solar payments)*	Overhead Doors and Solar Payments	\$ -	\$ 284,121	\$ 78,044	\$ 76,483	\$ 74,953	\$ 73,454	\$ 71,985	\$ 70,546	\$ 69,135	\$ 67,752	\$ 66,397	\$ 65,069
Facilities Replacement/Renovation Fund Budget (Facility Renovations if necessary)*	Facility Renovations if necessary	\$ 33,000	\$ 1,470,748	\$ 50,000	\$ 49,000	\$ 48,020	\$ 47,060	\$ 46,118	\$ 45,196	\$ 44,292	\$ 43,406	\$ 42,538	\$ 41,687
Vehicle Replacement Fund Budget (Apparatus & Vehicle Replacement every 2nd Yr truck financed in FY 18/19)*	Apparatus and Vehicle Replacement every 2nd year truck financed in 18/19	\$ 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)*	Map Book updated - no escalator	\$ 10,000	\$ 1,000	\$ 1,000	\$ 980	\$ 960	\$ 941	\$ 922	\$ 904	\$ 886	\$ 868	\$ 851	\$ 834
Sponsorship Account Budget/Community Preparedness (Donation Funded - no ongoing)*	Included in Row #657	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Safe and Sound Expo Grant Budget (Donation Funded - no ongoing)*	Grant/Donation Funded - Funds no longer available	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
VIPER Grant Budget (Donation Funded - no ongoing)*	Grant/Donation Funded - Funds no longer available	\$ 10,882	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Emergency Management Grant Budget (Donation Funded - no ongoing)*	Grant Funded - Funds no longer available	\$ 26,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CERT Grant Budget (Donation Funded - no ongoing)*	Included in Row #657	\$ 11,064	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unanticipated Expenditure Safeguard (Placeholder; not associated with any funds)*	Place holder, not associated with any funds	\$ 182,411	\$ 209,868	\$ 214,065	\$ 209,784	\$ 205,588	\$ 201,476	\$ 197,447	\$ 193,498	\$ 189,628	\$ 185,835	\$ 182,119	\$ 178,476
Total Other Funds		\$ 1,299,447	\$ 3,285,160	\$ 535,829	\$ 1,500,112	\$ 514,610	\$ 1,576,818	\$ 494,232	\$ 1,654,347	\$ 474,660	\$ 1,635,167	\$ 455,863	\$ 1,714,246

San Miguel Consolidated Fire Protection District
Stand-alone Scenario: Rate of Change - 6 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
Total Expenditures		\$ 19,600,518	\$ 24,271,971	\$ 20,604,847	\$ 20,842,559	\$ 17,760,154	\$ 17,635,970	\$ 16,225,025	\$ 17,074,752	\$ 15,598,383	\$ 16,443,293	\$ 14,971,854	\$ 15,951,944
DIFFERENCE +/-		\$ (1,290,621)	\$ (2,941,581)	\$ 379,976	\$ (51,443)	\$ 2,839,617	\$ 2,774,815	\$ 3,999,132	\$ 2,965,135	\$ 4,259,592	\$ 3,235,133	\$ 4,529,387	\$ 3,374,481
Reserve Balance	Reserve Funds are self sustaining - no expenditure if no funds	\$ 3,338,632	\$ 2,886,401 (as of 6/30/16) Reserve Balance	\$ 3,266,377 Year 1	\$ 3,214,933 Year 2	\$ 6,054,550 Year 3	\$ 8,829,365 Year 4	\$ 12,828,497 Year 5	\$ 15,793,632 Year 6	\$ 20,053,225 Year 7	\$ 23,288,358 Year 8	\$ 27,817,744 Year 9	\$ 31,192,225 Year 10

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