

**San Miguel Fire District
2015/2016 Budget
(Adopted September 9, 2015)**

General Fund Expenditure Summary

<u>Code</u>	<u>Account Title</u>	
5010	Director Benefits	\$34,996
5020	Director Fees	\$43,659
5030	Employee Benefits	\$2,185,615
5040	Employee Overtime	\$4,500
5050	Employee Salaries	\$523,067
6010	Communication Services and Equipment	\$59,908
6020	Equipment Maintenance	\$46,150
6030	Facilities Maintenance	\$131,850
6040	Fleet Maintenance	\$255,632
6050	Housekeeping Services and Supplies	\$20,620
6060	Insurance	\$432,017
6070	Medical Supplies	\$31,950
6080	Minor Equipment	\$98,894
6090	Office Supplies	\$17,750
6100	Personnel Development	\$48,150
6110	Professional Services	\$15,043,191
6120	Publications and Media	\$3,981
6130	Rents and Leases	\$1,138
6140	Safety Clothing and Supplies	\$54,435
6150	Special District Expense	\$105,852
6160	Travel and Subsistence	\$1,020
6170	Utilities	\$225,385
7010	Capital Expenditures	\$877,344
	<i>Total General Fund Budget</i>	<i>\$20,247,104</i>

Other Funds Expenditure Summary

Budget Offset Account	\$0
Special Funded Programs Budget	\$39,336
Contingency Reserves Fund Budget	\$0
Uncompensated Leave Budget	\$0
Capital Equipment Fund Budget	\$115,000
Fixed Equipment Replacement Fund Budget	\$318,000
Facilities Replacement/Renovation Fund Budget	\$654,381
Vehicle Replacement Fund Budget	\$1,124,928
Fire Mitigation Fee Fund Budget	\$1,000
Unanticipated Expenditure Safeguard	\$202,471
<i>Grand Total Budget</i>	<i>\$22,702,220</i>

**San Miguel Fire District
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Salaries and Benefits

Employee Benefits (5030)

Health Insurance - Employees Hired before 11/01/11	\$45,819
Health Insurance - Employees Hired after 11/01/11	\$28,821
Health Insurance - Retired on or Before 11/01/11	\$635,907
Health Insurance - Retired After 11/01/11	\$195,386
Health Insurance - Retired/Hired After 11/01/11	\$1,490
Health Insurance - Lemon Grove Retirees	\$58,534
Dental Insurance	\$6,783
Medicare (District Portion - 1.45%)	\$5,318
Medicare/Social Security (Part-Time) (7.65%)	\$2,199
Medicare (Severance Agreement - CAL FIRE)	\$1,780
Retirement - Non-Safety (12.822%) - Classic	\$51,408
Retirement - Non-Safety (7.063%) - PEPR	\$6,646
Retirement - Unfunded Liability (Safety)	\$943,018
Retirement - Unfunded Liability (Non-Safety)	\$77,554
Retirement - 1959 Survivor Benefit	\$588
Severance Agreement - CAL FIRE Transition	\$122,714
Uniform Allowance	<u>\$1,650</u>
Total Employee Benefits	\$2,185,615

Employee Salaries (5050)

Base Salaries - Non-Safety	\$494,331
Base Salaries - Part-Time Inspector	<u>\$28,736</u>
Total Employee Salaries	\$523,067

Total Salaries and Benefits \$2,708,682

**San Miguel Fire District
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Administration - Board of Directors

Director Benefits (5010)

Health Insurance - Retired on or Before 11/01/11	\$11,964
Health Insurance - Retired After 11/01/11	\$12,909
Dental Insurance	\$6,783
Medicare/Social Security	<u>\$3,340</u>
Total Director Benefits	\$34,996

Director Fees (5020)

Meetings	<u>\$43,659</u>
Total Director Fees	\$43,659

Employee Overtime (5040)

Recording Secretary - Board Minutes	<u>\$500</u>
Total Employee Overtime	\$500

Personnel Development (6100)

Board Workshops	\$300
Board Training	\$7,000
Director Training	<u>\$5,000</u>
Total Personnel Development	\$12,300

Special District Expense (6150)

Smart Phone Data Access	\$3,024
Election Costs (estimate)	<u>\$25,000</u>
Total Special District Expense	\$28,024

Total Administration - Board of Directors \$119,479

**San Miguel Fire District
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Administration - District Administration

Equipment Maintenance (6020)

Copier Maintenance Contract (includes toner)	\$8,000
Plotter Maintenance	<u>\$500</u>
Total Equipment Maintenance	\$8,500

Insurance (6060)

FAIRA (Fire, Liability, Collision)	\$32,017
PASIS (Workers' Compensation)	<u>\$400,000</u>
Total Insurance	\$432,017

Minor Equipment (6080)

Information Technology Equipment	<u>\$15,000</u>
Total Minor Equipment	\$15,000

Office Supplies (6090)

Office Supplies/Postage	\$15,000
Office Furniture	<u>\$1,000</u>
Total Office Supplies	\$16,000

Personnel Development (6100)

CFCA/AFSS Conference (1; all costs)	\$1,500
CFCA Conference (1; all costs)	\$1,500
IAFC or FDAC Conference (2; all costs)	\$4,000
Government Finance Officer Conference (1; all costs)	\$2,000
CalPERS Education Forum (1; all costs)	\$1,500
Educational Programs - Chiefs Discretion	<u>\$2,000</u>
Total Personnel Development	\$12,500

Professional Services (6110)

Annual Bond Administration Fee (Series 2003)	\$1,750
Annual SDRBA County Audit (estimate)	\$3,100
Annual Financial Audit (estimate)	\$18,243
Annual Fees and Taxes Consultant	\$10,000
CalPERS Side Fund Refinancing Bond Payment	\$1,768,341
Arbitrage Rebate Computation (estimate)	\$600
CalPERS - GASB 68 Fee	\$850
Legal Counsel	\$55,000
Employee Assistance Program	\$1,000
California Bank & Trust - Analysis Service Fee	\$1,500
Refunds - Property Taxes	\$155,000
Property Tax Services - Administrative Charges	\$205,000
Interest - County of San Diego Treasury Loans	\$5,000

**San Miguel Fire District
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Administration - District Administration ~ continued

Professional Services (6110) ~ continued

LAFCO Funding	\$10,018
CAL FIRE Cooperative Services Agreement	<u>\$12,541,693</u>
Total Professional Services	\$14,777,095

Publications and Media (6120)

Miscellaneous Publications and Bulletins	<u>\$500</u>
Total Publications and Media	\$500

Rents and Leases (6130)

Postage Meter	<u>\$1,138</u>
Total Rents and Leases	\$1,138

Special District Expense (6150)

Membership - CFCA (1)	\$250
Membership - SDCFCA	\$100
Membership - CSDA/San Diego Chapter	\$150
Membership - GFOA (2)	\$310
Membership - IPMA	\$149
Membership - IAAP	\$179
Membership - SDCFCA Admin Section (1 @ \$30; 3 @ \$15)	\$75
Membership - CFCA AFSS/Southern California (4 @ \$50)	\$200
Membership - Costco	\$110
Badges, Service/Recognition Awards, Refreshments	\$1,500
Employee of the Year Award	\$450
Meeting Support/Supplies	\$2,500
Advertising Expense	\$1,000
Employment Posters	\$300
Software Program Updates	\$2,500
Fire Administration Software	\$600
Accounting Software Maintenance	\$9,419
Network Access (Cox)	\$15,200
3 C's Connectivity	\$3,000
Website Support	\$1,200
Website Hosting	<u>\$500</u>
Total Special District Expense	\$39,692

Travel and Subsistence (6160)

SDCFCA - Admin Section Meetings	\$100
CFCA/AFSS Quarterly Meetings	\$200
Miscellaneous Meetings	<u>\$500</u>
Total Travel and Subsistence	\$800

**San Miguel Fire District
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Administration - District Administration ~ continued

Utilities (6170)

Cell Phone Service (2)

\$1,390

Total Utilities

\$1,390

Total Administration - District Administration

\$15,304,632

**San Miguel Fire District
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Prevention - Code Enforcement

Employee Overtime (5040)

Prevention Overtime	\$1,500
Total Employee Overtime	<u>\$1,500</u>

Minor Equipment (6080)

Miscellaneous Minor Equipment	\$300
Strobes, Handheld (2)	<u>\$694</u>
Total Minor Equipment	\$994

Personnel Development (6100)

CFCA/FPO Workshop (1; all costs)	\$1,500
ICC Building & Fire Code Update Seminars	\$500
Unannounced Local Seminars	\$300
San Diego County FPO Meetings	\$120
Fire Sprinkler Monthly Class	<u>\$180</u>
Total Personnel Development	\$2,600

Publications and Media (6120)

National Fire Code Update Subscription Service	\$1,396
NFPA Publications	\$400
Miscellaneous Publications	\$250
Barclays Title 19 Update Service	\$290
Los Angeles Fire Marshal List Service	<u>\$45</u>
Total Publications and Media	\$2,381

Special District Expense (6150)

Membership - SDCFCA/FPO Section (3 @ \$50)	\$150
Membership - NFPA	\$165
Membership - ICC (1 @ \$240 and 1 @ \$55)	\$295
Membership - CFCA/FPO Section (1 @ \$55)	\$60
Refreshments - Meetings	\$25
Code Pal Software Maintenance	\$1,600
Code Pal Hosting Services	<u>\$4,000</u>
Total Special District Expense	\$6,295

Travel and Subsistence (6160)

Southern California FPO Meetings	\$100
San Diego County FPO Meetings	<u>\$120</u>
Total Travel and Subsistence	\$220

**San Miguel Fire District
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Prevention - Code Enforcement

Utilities (6170)

Cell Phone Service (3)

\$745

Total Utilities

\$745

Total Prevention - Code Enforcement

\$14,735

**San Miguel Fire District
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Operations - District Operations

Communications Services and Equipment (6010)

Radio Repairs	\$2,500
RCS Backbone Maintenance (122 Radios @ \$27.50/month)	\$40,260
Bear Com	\$11,248
Batteries, Antennae, Parts	\$3,000
First Watch Response Time Triggers	\$900
David Clark Headset Replacement	<u>\$2,000</u>
Total Communications Services and Equipment	\$59,908

Equipment Maintenance (6020)

Ladder Maintenance and Annual Testing	\$5,000
Fire Extinguisher Maintenance	\$2,000
Fire Hose Repair and Maintenance	\$1,000
Hydrant Maintenance	\$2,000
Nozzle Repair/Maintenance	\$750
Gas Detector Maintenance	\$750
Chainsaw Chain and Equipment	\$5,000
Generator Maintenance	\$3,400
Rescue Tool Maintenance	\$5,000
Physical Fitness Equipment Repair/Maintenance	<u>\$2,000</u>
Total Equipment Maintenance	\$26,900

Medical Supplies (6070)

Zoll Replacement Batteries	\$1,150
Zoll Replacement Items	\$5,000
Medical Supplies and Services	<u>\$25,800</u>
Total Medical Supplies	\$31,950

Minor Equipment (6080)

Swift Water Rescue Equipment	\$2,000
Rope Rescue Gear	\$2,000
Accountability Equipment	\$300
Fire Hose	\$20,000
Flashlights and Chargers	\$500
Physical Fitness Equipment	\$5,000
Fire Service Equipment	\$25,000
Replacement Emergency Response Equipment	\$7,500
Turnout Drying Racks	<u>\$1,500</u>
Total Minor Equipment	\$63,800

**San Miguel Fire District
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Operations - District Operations ~ continued

Professional Services (6110)

ECO RCCP Program Cost	\$25,000
Tactical Medic Program	<u>\$20,000</u>
Total Professional Services	\$45,000

Safety Clothing (6140)

Structure/Brush Gear	\$38,000
Nomex Hoods - PBI Gold	\$975
Helmets	\$3,000
Turnout Boots	\$2,000
Gloves - Structural	\$2,160
Gloves - Brush	\$400
EMS Jackets	\$5,000
Gear Bags	\$400
Miscellaneous Supplies/Repairs	<u>\$2,500</u>
Total Safety Clothing	\$54,435

Special District Expense (6150)

Emergency Food/Water Supplies	\$3,000
Class "A" Foam	\$2,500
Class "B" Foam	<u>\$2,880</u>
Total Special District Expense	\$8,380

Utilities (6170)

Cell Phone Service (6)	<u>\$4,000</u>
Total Utilities	\$4,000

Total Operations - District Operations \$294,373

San Miguel Fire District
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Operations - Facilities Management

Employee Overtime (5040)

Overtime	\$2,500
Total Employee Overtime	\$2,500

Facilities Maintenance (6030)

HVAC Maintenance (all facilities)	\$20,000
Vehicle Exhaust System Maintenance	\$10,000
Overhead Door Maintenance (all facilities)	\$13,000
Pest/Termite Control (all stations)	\$2,600
Miscellaneous and Emergency Repairs (all facilities)	\$35,000
Electrical Gate Repair	\$2,000
Elevator Maintenance	\$1,800
Fuel Tank/Pump Maintenance	\$2,500
5-Year Sprinkler Certifications (Station 14, 15, 16, 22)	\$1,000
Groundwater Monitoring/Sampling (Station 16)	\$15,550
Backflow Test (Station 14, 15, 16, 22) (Annual)	\$1,500
Sprinkler and Alarm Tests (Annual)	\$1,400
Carpet Replacement	\$4,000
Station Self-Improvement Program	\$4,500
Painting and Repair (Interior/Exterior)	\$9,000
Keypad Entry System Maintenance	\$500
Ice Machines Maintenance	\$3,000
Landscape Clean-Up	\$3,000
Landscape Maintenance Equipment	\$1,500
Total Facilities Maintenance	\$131,850

Housekeeping Services and Supplies (6050)

Cleaning Supplies (all facilities)	\$12,000
Household Supplies	\$1,500
Janitorial Services (HQ)	\$6,360
Drinking Water	\$760
Total Housekeeping Services and Supplies	\$20,620

Minor Equipment (6080)

Appliance Replacement	\$8,000
Ice Machines (1) - Station 22	\$5,000
Total Minor Equipment	\$13,000

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Operations - Facilities Management ~ continued

Special District Expense (6150)

Beds	\$3,600
Recliner (Station 16 & Station 22)	\$4,000
Fire Station Office Chairs	\$1,000
Flags - US and California	<u>\$700</u>
Total Special District Expense	\$9,300

Utilities (6170)

Gas and Electric	\$165,000
Telephone	\$20,000
Water and Sewer	\$23,250
Refuse Removal	<u>\$11,000</u>
Total Utilities	\$219,250

Capital Expenditures (7010)

U.S. Bank (December - Principal and Interest)	\$803,769
U.S. Bank (June - Interest)	<u>\$73,575</u>
Total Capital Expenditures	\$877,344

Total Operations - Facilities Management \$1,273,864

**San Miguel Fire District
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Operations - Fleet Management

Fleet Maintenance (6040)

Light Fleet Maintenance	\$8,500
Apparatus Maintenance	\$25,000
Major Part Replacement	\$28,000
Vehicle Battery Replacement	\$6,000
Trailer Maintenance (Public Education)	\$1,000
Mobile Fire/Search and Rescue Trailer	\$1,000
Towing	\$2,500
Car Washes	\$250
Fuel	\$131,132
Tires (all vehicles)	\$32,000
Body Work	\$7,500
Cleaning Solvents	\$500
Motor Oil	\$3,500
Automatic Transmission Oil	\$1,000
Chassis Lube	\$250
Coolant Additive	\$750
Gear Oil	\$750
Hydraulic Oil	\$500
Filters	\$2,000
Apparatus Cleaning Supplies and Waxes	\$500
Linen Service (towels, rags, etc.)	<u>\$3,000</u>
Total Fleet Maintenance	\$255,632

Minor Equipment (6080)

Small Tools/Equipment and Supplies	\$2,500
Oil Drum Pump	<u>\$2,100</u>
Total Minor Equipment	\$4,600

Professional Services (6110)

Contract Apparatus Maintenance	<u>\$136,500</u>
Total Professional Services	\$136,500

Special District Expense (6150)

Air Pollution Control Fees - Fuel (Station 15 and 23)	\$300
Air Pollution Control Fees - Generators (Stations 14, 15, 16, 18, 22)	\$1,550
Unleaded Fuel Tank Testing and Fees	\$3,250
Vehicle Diagnostic Hardware/Software	\$1,500
Miscellaneous Permits (HazMat, Fuel, etc.)	<u>\$1,050</u>
Total Special District Expense	\$7,650

<i>Total Operations - Fleet Management</i>	\$404,382
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**San Miguel Fire District
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Operations - Mapping

Office Supplies (6090)

Supplemental Mapping Supplies	<u>\$1,250</u>
Total Office Supplies	\$1,250

Publications and Media (6120)

Thomas Brothers/Atlas Map Books	<u>\$500</u>
Total Publications and Media	\$500

Special District Expense (6150)

Mapping Software Maintenance	<u>\$1,560</u>
Total Special District Expense	\$1,560

Total Operations - Mapping \$3,310

**San Miguel Fire District
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Operations - SCBA Program

Equipment Maintenance (6020)

Hydro Testing	\$2,000
Batteries	\$5,000
SCBA Mask Cleaner/Disinfectant	\$850
SCBA Compressor Maintenance	<u>\$2,900</u>
Total Equipment Maintenance	\$10,750

Professional Services (6110)

SCBA Contract Repairs	<u>\$5,000</u>
Total Professional Services	\$5,000

Total Operations - SCBA Program \$15,750

**San Miguel Fire District
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Training - District Personnel Development

Minor Equipment (6080)

Ventilation Prop Materials	\$1,000
Auto Extrication Vehicles	<u>\$500</u>
Total Minor Equipment	\$1,500

Personnel Development (6100)

Educational Reimbursement - District Employees	\$750
Discretionary Training Offset	<u>\$20,000</u>
Total Personnel Development	\$20,750

Professional Services (6110)

HTF Annual Assessment	<u>\$79,596</u>
Total Professional Services	\$79,596

Publications and Media (6120)

Protocols and Medication Handbooks	<u>\$600</u>
Total Publications and Media	\$600

Total Training - District Personnel Development \$102,446

**San Miguel Fire District
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Training - Explorer Program

Special District Expense (6150)

Explorer Post Charter Renewal Fee	\$30
Explorer Post Youth - Participation Fee (15 @ \$24)	\$360
Explorer Post Adult - Participation Fee (6 @ \$24)	\$144
Explorer Post - Insurance All Participants (21 @ \$1)	\$21
Auto X Vehicles	\$200
Academy (4 @ \$300)	\$1,200
Background Checks (8 @ \$62)	<u>\$496</u>
Total Special District Expense	\$2,451

Total Training - Explorer Program \$2,451

**San Miguel Fire District
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Community Outreach - Public Information

Office Supplies (6090)

Office Supplies	<u>\$500</u>
Total Office Supplies	\$500

Total Community Outreach - Public Information \$500

**San Miguel Fire District
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Community Outreach - *Speakers Bureau*

Special District Expense (6150)

Community/School Outreach Supplies	<u>\$2,500</u>
Total Special District Expense	\$2,500

Total PIO - Speakers Bureau \$2,500

**San Miguel Fire District
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Budget Offset Account

Expenditures

Election Cost

\$0

Total Budget Offset Account

\$0

**San Miguel Fire District
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Special Funded Programs Budget *(Not Funded by Taxpayer Dollars)*

CERT - Grant	\$8,183
Fire Extinguisher - Grant	\$6,630
Live Fire Trailer - Grant	\$5,989
Tactical Medic Deployment - Donations	\$8,907
Community Preparedness Programs - Donations	\$9,627

Total Special Funded Programs **\$39,336**

**San Miguel Fire District
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Contingency Reserves Fund Budget

Expenditures

No Expenditures

\$0

Total Contingency Reserves Fund

\$0

**San Miguel Fire District
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Uncompensated Leave Fund Budget

Expenditures

No Expenditures

\$0

Total Uncompensated Leave Fund Budget

\$0

**San Miguel Fire District
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Capital Equipment Fund Budget

Expenditures

Network Server	\$20,000
Mobile Data Computers (MDC) - 15	\$95,000

Total Capital Equipment Fund Budget **\$115,000**

**San Miguel Fire District
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Fixed Equipment Replacement Fund Budget

Expenditures

Overhead Door Replacement (2)	\$18,000
Asphalt/Concrete Work - Station 14	\$15,000
HVAC System - Headquarters Complex (1 Unit)	\$150,000
Solar Energy System - Headquarters Complex	\$135,000

Total Fixed Equipment Station Fund Budget **\$318,000**

**San Miguel Fire District
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Facilities Replacement/Renovation Fund Budget

Expenditures

Apparatus Building - Pepper Drive Fire Station

\$654,381

Total Facilities Replacement/Renovation Fund Budget

\$654,381

**San Miguel Fire District
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Vehicle Replacement Fund Budget

Expenditures

Apparatus - Major Repairs	\$30,000
Apparatus - Type 1 Engine (2) - Approved 2014/15	\$1,038,428
Operations Vehicle (Battalion Chief)	\$40,000
Command Kit - Battalion Chief Vehicle	\$16,500

Total Vehicle Replacement Fund Budget **\$1,124,928**

**San Miguel Fire District
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Fire Mitigation Fee Fund Budget

Operations

Mapping Updates

\$1,000

Total Fire Mitigation Fund Budget

\$1,000