

AGENDA
LAFCO EAST COUNTY FIRE PROTECTION COMMITTEE
AND STAKEHOLDER COMMITTEE JOINT MEETING
MONDAY, JUNE 5, 2017 AT 10:00 A.M.
COUNTY ADMINISTRATION CENTER, ROOM 302
1600 PACIFIC HIGHWAY
SAN DIEGO CA 92101
(858) 614-7755

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| 1. Opening Remarks/Introductions | <i>Chair</i> |
| 2. Approval of Discussion Summary of April 3, 2017 Meeting* | <i>Chair</i> |
| 3. Executive Officer's Recommended Agenda Revisions | <i>Mike Ott</i> |
| 4. Comprehensive Independent Financial Report – Part 2* | <i>Joe Serrano</i> |
| 5. Public Comments
<i>This is an opportunity for members of the public to address the Committee on items not on today's agenda.</i> | <i>Chair</i> |
| 6. Adjournment | <i>Chair</i> |

*Refer to Attached Materials

Agenda and Supporting Documents may be found at:
http://sdlafco.org/Webpages/csa_115_reorg.htm

The temporary LAFCO ad hoc committee consists of Commissioners Vanderlaan, MacKenzie, Sprague, and Supervisor Jacob. Its purpose is to examine the two competing applications for the reorganization of CSA No. 115.

DRAFT
DISCUSSION SUMMARY
SAN DIEGO LAFCO EAST COUNTY FIRE PROTECTION COMMITTEE
AND STAKEHOLDER COMMITTEE JOINT MEETING
APRIL 3, 2017

There being a quorum present, the meeting was convened at 9:34 a.m. by Chairwoman Supervisor Dianne Jacob. Also present were: Committee Members – Special District Member and Vice Chairwoman Jo MacKenzie; Special District Member Ed Sprague and Public Member Andy Vanderlaan. Stakeholder Committee – Darrin Howell (San Miguel FPD Fire Chief); Theresa McKenna (San Miguel FPD Board President); Jim Ek (San Miguel FPD Board Member); Don Butz (Lakeside FPD Fire Chief); Bob Robeson (Lakeside FPD Board President); Jim Bingham (Lakeside FPD Board Member); Herman Reddick (San Diego County Fire Authority); Tony Mecham (CAL FIRE San Diego Fire Chief); Colin Stowell (City of El Cajon Fire Chief) and Richard Smith (City of Santee Fire Chief). LAFCO Staff – Executive Officer Michael Ott; Local Governmental Analyst Joe Serrano; Local Government Consultant John Traylor; LAFCO Consultant Rich Miller; Executive Assistant Tamaron Lockett; Administrative Assistant Erica Blom and Legal Counsel Michael Colantuono.

Item 1

Opening Remarks/Introductions

Chairwoman Dianne Jacob requested that each member introduce themselves to the Committee.

Chief Howell, San Miguel FPD, stated that he was stepping down from the Committee and introduced the new San Miguel FPD Fire Chief, Criss Brainard.

Chairwoman Dianne Jacob also requested that the members of the public introduce themselves to the Committee. The following members of the public were present: Susan Quasarano, San Diego County Fire Authority; Tom Clark, San Miguel Resident; Leah Harris, San Miguel FPD Finance Officer and Adam Wilson, Supervisor Jacob's Office.

Item 2

Approval of Discussion Summary of Meeting Held February 6, 2017

On motion of Ed Sprague, seconded by Herman Reddick, and carried unanimously by the remaining committee members present; the Committee dispensed with reading the discussion summary of February 6, 2017 and approved said discussion summary.

Item 3

Executive Officer's Recommended Agenda Revisions

Executive Officer Michael Ott indicated that there were no revisions to the agenda.

Item 4

Property Tax Liability Associated with District-Owned Property Located Outside of the District

Executive Officer Michael Ott provided a brief presentation to the Committee regarding property tax liability of district owned properties. Mr. Ott said that according to the State Constitution (Article XIII, Sec. 11), lands owned by local agencies that are outside their boundaries are generally taxable, unless the property was acquired from another non-taxable entity, such as the County.

Mr. Ott said that the County Assessor coded San Miguel FPD's current fire station property located on Clarendon Street as "non-taxable", because the property was acquired from another non-taxable entity, the County of San Diego. He also said that the property of San Miguel FPD's proposed fire station located on Pepper Drive is within Lakeside FPD and located outside of San Miguel FPD's jurisdictional boundaries. Mr. Ott said that on February 7, 2017, he learned that the County Assessor incorrectly coded San Miguel FPD's proposed fire station property as "non-taxable", but the property was acquired from a taxable entity; therefore, it does not qualify for "non-taxable" status. He said that in order to correct this situation, the County Assessor will be filing necessary paperwork, to change the parcel to a "taxable" status.

Item 5

Update from San Miguel Consolidated and Lakeside FPDs Regarding Joint Use Facility Opportunities

Joe Serrano, Local Governmental Consultant, provided a brief presentation to the Committee regarding San Miguel and Lakeside FPDs joint use facility opportunities.

Chief Butz, Lakeside FPD, and Chief Brainard, San Miguel FPD, indicated that both fire district boards agreed to further discussions regarding shared use of facilities.

Item 6

Comprehensive Independent Financial Report – Part Two

Joe Serrano, Local Governmental Consultant, indicated that the Comprehensive Independent Financial Report – Part Two will be rescheduled for Committee discussion. Mr. Serrano said that due to the complexity of the report, more involvement is required from both fire districts before the report can be finalized and presented to the Committee. He said LAFCO staff will continue to work with both fire districts to ensure that the information is accurate.

Executive Officer Michael Ott said that extensive discussions have been on-going with both fire districts for the report. Mr. Ott indicated that the report will be presented at the June 5, 2017 Committee meeting.

Andy Vanderlaan asked about the financial impact of cancelling the CAL FIRE contract for San Miguel FPD. In response to the question, Michael Ott said that it is a concern, but

LAFCO does not have jurisdiction regarding impacts to CAL FIRE. Chief Mecham, CAL FIRE San Diego Fire, said that there are no significant impacts on CAL FIRE. He also stated the CAL FIRE agreement ends July 12, 2017.

Ed Sprague asked for clarification on the attachment from Item 5, in the letter from Best Best & Krieger (BB&K) regarding special funding in Bostonia. In response to the question, Michael Ott said that the letter from BB&K was to caution the Committee regarding impacts to service levels within the special tax areas of Bostonia.

Mr. Sprague asked if trigger points could be in Part Two of the Comprehensive Independent Financial Report. In response to the question, Mr. Ott said that examples of trigger points are if a district has sufficient revenues to cover expenditures or if a district is using reserves to balance their budget. Mr. Ott stated that those matters will be addressed by LAFCO staff.

Item 7

Future Meetings/Items

Chairwoman Dianne Jacob indicated that the Comprehensive Independent Financial Report – Part Two will be discussed at the next meeting. Executive Officer Michael Ott said that there will be no Committee meeting in May and to allocate two hours for the June 5, 2017 Committee meeting.

Item 8

Public Comments

Chairwoman Dianne Jacob indicated that no members of the public wished to speak.

Item 9

Adjournment to June 5, 2017

There being no further business to come before the San Diego LAFCO East County Fire Protection Committee and Stakeholder Committee, the meeting adjourned at 10:00 a.m. to the June 5, 2017 meeting (9:30 a.m.), in Room 302, County Administration Center.

**ERICA BLOM
ADMINISTRATIVE ASSISTANT
SAN DIEGO LOCAL AGENCY COMMISSION FORMATION**

June 5, 2017

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TO: San Diego LAFCO East County Fire Protection Committee

FROM: Executive Officer
Chief Analyst

SUBJECT: Comprehensive Independent Financial Report – Part 2 of 2

BACKGROUND

During the past several months, San Diego LAFCO's East County Fire Protection Committee has reviewed two technical reports evaluating the past financial performance and delivery of services for the San Miguel Consolidated Fire Protection District ("San Miguel FPD") and Lakeside Fire Protection District ("Lakeside FPD") in association with the proposed reorganization of County Service Area (CSA) No. 115 – Pepper Drive. These reports were produced as part of San Diego LAFCO's effort to measure the service needs for current and future CSA No. 115 residents and identify the most logical service provider(s) on a long-term basis. While the first financial report (Part One) covered the operational performance during FY 2008/09 to FY 2014/15, the second report (Part Two) is more extensive and projects the financial condition of both agencies' overall governmental activity for the next ten years. An in-depth evaluation such as this requires an all-encompassing methodical approach. This report references the data sources, assumptions, and conclusions of the forecasted data.

Financial Analysis Assumptions & Conclusions

Based on the completion of Part Two of the comprehensive independent financial report, LAFCO staff has reached a number of preliminary conclusions. The ad hoc committee should accordingly review and comment on the below conclusions.

Data Source & Assumptions

- Three rate of change ratios were used to project the next ten years in order to produce objective and impartial conclusions: (1) two-year average, (2) six-year average, and (3) a 2% inflation rate.

- The overall governmental activity of Lakeside FPD was evaluated to accurately portray its fiscal health for the next ten years. Two primary data sources were used to develop Lakeside FPD's ten-year projections: (1) 2008-2015 audited financial statements, and (2) 2008-2017 adopted budgets. Three rate of change ratios were then applied to each scenario.
- The overall governmental activity of San Miguel FPD was evaluated to accurately portray its fiscal health for the next ten years. Unlike Lakeside FPD, San Miguel FPD requires two projection scenarios: (1) the financial forecast as a stand-alone agency following the termination of the contract with CAL FIRE and (2) the financial forecast if it had maintained the contract with CAL FIRE. Five primary data sources were used to develop San Miguel FPD's ten-year projections: (1) 2008-2015 audited financial statements, (2) 2008-2017 adopted budgets, (3) July 27, 2016 Micro Study, (4) May 16, 2016 CAL FIRE Analysis Report, and (5) January 25, 2017 Dispatch Service Comparison Report. Three rate of change ratios were then applied to each scenario.
- The July 27, 2016 Micro Study conducted by San Miguel FPD measured the financial responsibility of the District as a stand-alone agency by identifying 15 budget line items as the overall budgetary costs. In order for a more conservative and thorough evaluation, LAFCO staff considered 650 budgetary costs that could potentially be impacted by the transition to a stand-alone agency. The FY 2011/12 adopted budget was the last year the District was a stand-alone agency and was used as the base year for LAFCO staff's projections. However, since a number of duplicate and one-time costs were included in San Miguel FPD's FY 2011/12 budget, many of these costs were removed from LAFCO staff's calculations. The elimination of these costs is discussed in detail in this report.
- FY 2011/12 was the last year that San Miguel FPD was a stand-alone agency. At that time, the District had 81 active employees. For projection purposes, LAFCO staff finds that the total number of past stand-alone employees (81) is similar in quantity to the proposed total number of stand-alone employees (84) following the proposed termination of the CAL FIRE contract. Accordingly, FY 2011/12 was used as the base year to calculate all of the stand-alone fire agency expenditures.
- The total net revenue for CSA No. 115 as of FY 2015/16 is approximately \$350,000. Due to the pending reorganization, potential CSA No. 115 revenues and expenditures were not included in the projections because the applications submitted by San Miguel and Lakeside FPDs are still being analyzed by LAFCO staff and no Commission action has taken place yet.

- The ad hoc committee and LAFCO staff have been exploring the merits of a jointly shared fire station between Lakeside and San Miguel FPDs rather than building two new facilities less than a mile apart for the past several months. New information continues to be submitted to LAFCO regarding potential savings and costs. Due to the pending reorganization, potential joint use facility savings and expenses were not included in the projections.
- For purposes of this report, a “self-sustaining fire agency” is a term used to describe when an agency’s total governmental revenue may exceed total governmental expenditures and maintain a positive reserve fund balance each fiscal year. A positive reserve fund can be used as a benchmark to verify whether an agency has available funds to finance ongoing operations and address any unanticipated fiscal liabilities.
- A working draft of this report was distributed to San Miguel and Lakeside FPDs on March 6, 2017. Subsequent meetings and supporting documents were provided to LAFCO staff. The additional information was used to develop the following conclusions.

Conclusions

- LAFCO staff’s initial evaluation of San Miguel FPD consisted of all expenditures found in the District’s FY 2011/12 adopted budget. Following the March 21st meeting with San Miguel FPD representatives, several budget line items were determined to be duplicates, one-time costs, equipment and services that will not be utilized, or an anomaly to the projected budgets. As a result, these specific budget line items, totaling \$4.3 million, were removed or amended from the projections.
- Under the “Reestablishment of Stand-Alone Agency Scenario (2-year Average)”, San Miguel FPD would be a self-sustaining fire agency because total revenues would exceed total expenditures. The projected annual surplus of approximately \$4.2 million would increase the reserve balance each fiscal year. Refer to *Attachment D*.
- Under the “Reestablishment of Stand-Alone Agency Scenario (6-year Average)”, San Miguel FPD would be a self-sustaining fire agency because total revenues would exceed total expenditures. The projected annual surplus of approximately \$2.8 million would increase the reserve balance each fiscal year. Refer to *Attachment E*.
- Under the “Reestablishment of Stand-Alone Agency Scenario (2% Inflation Rate)”, San Miguel FPD would be a self-sustaining fire agency because total revenues would exceed total expenditures. The projected annual surplus of approximately \$3 million would increase the reserve balance each fiscal year. Refer to *Attachment F*.

- Under the “Existing Conditions Scenario (2-year Average)”, San Miguel FPD would contract with CAL FIRE and be a self-sustaining fire agency because total revenues would exceed total expenditures. The projected surplus of approximately \$1.7 million would increase the reserve balance each fiscal year. Refer to *Attachment G*.
- Under the “Existing Conditions Scenario (6-year Average)”, San Miguel FPD would contract with CAL FIRE and not be a self-sustaining fire agency because total expenditures would exceed total revenues each fiscal year resulting in a negative net income by FY 2019/20 (Year 3). A deficit in the reserve balance is projected to occur starting in Year 6 (FY 2022/23). Refer to *Attachment H*.
- Under the “Existing Conditions Scenario (2% Inflation Rate)”, San Miguel FPD would contract with CAL FIRE and be a self-sustaining fire agency because it maintains an overall positive reserve balance during the ten-year review. However, reserve funds would be required to balance future budgets starting in Year 5 (FY 2021/22). Refer to *Attachment I*.
- Under the “Two-year Average Projection Scenario”, Lakeside FPD would be a self-sustaining fire agency because it maintains a positive reserve balance during the ten-year review. However, reserve funds would be required to balance future budgets starting in Year 4 (FY 2020/21). Refer to *Attachment L*.
- Under the “Six-year Average Projection Scenario”, Lakeside FPD would be a self-sustaining fire agency because it maintains a positive reserve balance during the ten-year review. However, reserve funds would be required to balance future budgets starting in Year 3 (FY 2019/20). Refer to *Attachment M*.
- Under the “Two-percent Inflation Rate Projection Scenario”, Lakeside FPD would be a self-sustaining fire agency because total revenues would exceed total expenditures. The projected annual surplus of approximately \$848,000 would increase the reserve balance each fiscal year. Refer to *Attachment N*.

This document is the third and final of a series of technical reports highlighting the financial and operational capabilities of San Miguel Consolidated and Lakeside Fire Protection Districts. While this financial analysis provides insight regarding the potential fiscal health of both agencies, it is not meant to be the deciding factor on whether the Commission should approve or disapprove either application, but rather assist in the decision making process. The financial forecasting contained in this report requires certain assumptions which may be subject to change, or even disagreement. With several conditions subject to change, such as the potential new San Miguel FPD fire station location from a site at Pepper Drive to Bradley Avenue and the effectiveness of the 4-way fire contract approved by the County and the affected agencies, other factors may need to be considered before Commission action can take place. This report is merely intended to satisfy some of the LAFCO process requirements in accordance to Government Code Sections 56425, 56430

and 56668 for the proposed CSA No. 115 reorganization. The Districts should continue reassessing all budgetary costs, specifically non-operating expenses, to address any projected financial issues in the years to come. In summary, this report concludes that both fire agencies will generally be financially sound during the next ten years. However, due to the speculative nature of LAFCO's and the Districts' fiscal projections, plus changing conditions, these conclusions should be reexamined in the near future. Therefore, a key issue for LAFCO to consider when reviewing all of these technical reports later this summer will be whether a decision to approve the CSA No. 115 reorganization should be made or postponed, pending the passage of additional time. A detailed description of the financial forecasting for both agencies' are discussed in the following sections. As previously noted, a comprehensive summary of all technical reports will be presented to the Commission later this summer.

COMPREHENSIVE FINANCIAL REPORT

Financial forecasting is the process of making educated projections about an agency's future based on historical and current data. LAFCO staff utilized this methodology to analyze the Districts' fiscal trends and develop a projected snapshot of the agencies' financial health. The historical and current data used for this technical report includes the agencies' audited financial statements, adopted budgets, internal reports such as San Miguel FPD's July 27, 2016 Micro Study, and any other information provided by the affected agencies that could assist in quantifying the future success or pitfalls of each fire agency for the next ten years (FY 2017/18 to FY 2026/27). The results of these projections will determine if San Miguel FPD and/or Lakeside FPD will be a self-sustaining fire agency in the future. For purposes of this report, a "self-sustaining fire agency" is a condition where an agency's total governmental revenue may exceed total governmental expenditures and maintain a positive reserve fund balance each fiscal year. A positive reserve fund can be used as a benchmark to verify whether an agency has available funds to finance ongoing operations and address any unanticipated fiscal liabilities.

Assumptions

Financial forecasting helps build a framework for planning and monitoring internal operations. The variables used to produce this type of framework may include several constraints such as the context of the forecast, the availability of data, the time period to be projected, and the value of the forecast to the agency. As a result, certain assumptions were made. Please note that even with a sound framework, errors and inaccuracies may occur since it is difficult to predict the future. Major external events such as economic downturn or unanticipated expenditures may distort the analytical conclusions. With that being said the source material (i.e. audits and budget data), in conjunction with certain assumptions, allowed LAFCO staff to produce an objective forecast. Below are the four primary assumptions incorporated in LAFCO staff's financial projections.

- **Current vs. Anticipated Employees:** San Miguel FPD currently has 7 active employees based on its latest audited financial statement (ending in June 30, 2015). Due to the upcoming termination of the CAL FIRE contract and subsequent reestablishment of a stand-alone agency, the District anticipates adding 77 new employees (72 under chief rankings – firefighters, paramedics, etc.; 4 battalion chiefs and 1 division chief). The addition of the new employees will bring the overall total to 84 active employees. FY 2011/12 was the last year that San Miguel FPD was a stand-alone agency. At that time, the District had 81 active employees. For projection purposes, LAFCO staff finds that the total number of past stand-alone employees (81) in FY 2011/12 is similar in quantity to the proposed total number of stand-alone employees (84) following the termination of the CAL FIRE contract.

As for Lakeside FPD, the District currently has 56 active employees as indicated in the adopted FY 2016/17 budget. For projection purposes, staffing will be constant for Lakeside FPD. **Assumption:** *FY 2011/12 will be the base year to calculate all of the stand-alone fire agency expenditures for San Miguel FPD. For projection purposes, staffing will be constant for Lakeside FPD at 56 employees and 84 employees for San Miguel FPD.*

- **Rate of Change Factor:** Financial forecasting is susceptible to market fluctuation. The drastic economic decline during the late 2000s and early 2010s greatly affected public agencies at the local level. Fortunately, this nationwide recession has since ended and local agencies have generally experienced robust growth during the last several years. As a result, it is essential to utilize a number of rate of change ratios to measure past funding variation and project an agency's financial performance for the next ten years. A rate of change is the percentage of the difference in values of a variable (in this case total revenue and expenditures) during a time period to the length of that time period (in this case comparing fiscal years). Rate of change ratios are helpful in measuring whether an agency is experiencing an increase or decrease in funds. This will help calculate future revenue and expenditure trends that may have an immediate or long-term influence and determine the direction of future budgets.

Based on the agencies' audited financial statements from the past seven years, LAFCO staff was able to calculate the average rate of change since 2008. However, there are other methods of projecting the financial performance of an agency. The use of a steady-growth rate such as the latest United States Inflation Rate can also be applied to calculate the projected financial health of an agency at a moderate level. **Assumption:** *Three rate of change ratios were used to project the next ten years in order to produce an objective and impartial conclusion. The projections for San Miguel FPD and Lakeside FPD factor in the following rate of change ratios: (1) two-year average, (2) six-year average, and (3) inflation rate of 2%.*

- **CSA No. 115 revenue and expenditures:** The total net revenue for CSA No. 115 as of FY 2015/16 is approximately \$350,000. The two original competing applications were eventually modified by the applicants into a single application and would split the annexation and revenues of the dissolved CSA No. 115 between San Miguel FPD and Lakeside FPD. **Assumption:** *A conservative projection approach was used for the pending reorganization; therefore, potential CSA No. 115 revenues and expenditures were not included in the projections.*
- **Joint Use Facility:** The ad hoc committee and LAFCO staff have been exploring the merits of a jointly shared fire station between Lakeside and San Miguel FPDs rather than building two new facilities less than a mile apart for the past several months. The review of the service analysis report prepared by LAFCO staff led to an encouraging discussion between the two applicants regarding the benefit of a joint use facility. However, new information continues to be submitted to LAFCO regarding potential savings and costs to both agencies. For example, the latest information by the County Assessor's Office has indicated that the proposed San Miguel FPD fire station on Pepper Drive was incorrectly coded as non-taxable and is now subject to property taxes going forward. This correction will cause the creation of a tax bill for that portion of 2015 for which the San Miguel FPD owned it, plus all of 2016 and until perpetuity unless annexed into the District. Thus, more information by the respective boards and the County is required before we can move forward with this alternative option. **Assumption:** *A conservative projection approach was used for the pending reorganization; therefore, potential joint use facility savings and expenses were not included in the projections.*

San Miguel Consolidated Fire Protection District

The first financial analysis conducted by LAFCO staff specifically focused on the agency's operational revenues and expenditures to measure the historical performance at a broad level. When forecasting the financial performance of an agency, a more in-depth approach is required. The overall governmental activity of San Miguel FPD was evaluated to accurately portray its fiscal health for the next ten years. Unlike Lakeside FPD, San Miguel FPD requires two projection scenarios: (1) the financial forecast as a stand-alone agency following the termination of the contract with CAL FIRE and (2) the financial forecast if it had maintained the contract with CAL FIRE. A total of three rate of change ratios were then applied to each scenario.

These calculated rates measure the short and long term fiscal trends of an agency. The two-year average ratio captures the most recent financial performance such as the latest influx in property tax revenue and the impacts of current spending activities. On the other hand, the six-year average accounts for historical revenue, cost fluctuation, market volatility and ultimately shows a more balanced measurement of an agency's financial performance at a broader scope. While these two averages utilize audited financial data to provide accurate estimates, these ratios are based on past and current costs (i.e. contract

services) which may no longer be an expense in the future. With that in mind, other growth projection techniques can also be used. The application of a steady-growth rate such as the latest United States Inflation Rate is a more straight-forward approach which increases both revenue and expenditure projections at the same rate – in this case, an overall 2% increase. Implementation of these three ratios results in a more objective glimpse of San Miguel FPD’s projected financial performance. Attachments D-I depict the financial forecast for San Miguel Consolidated Fire Protection District from FY 2017/18 (year one) to FY 2026/27 (year ten) using the two-year, six-year, and inflation rate ratios for the *Stand-Alone Agency Scenario* and *Existing Conditions Scenario*. Included in each spreadsheet are budget line items and footnotes indicating the data source. The following section summarizes each scenario conclusion.

Reestablishment of Stand-alone Agency Scenario

San Miguel Consolidated FPD is currently in the fifth year of its cooperative agreement with CAL FIRE for fire services. This contract began in December 31, 2012 and is scheduled to end on June 30, 2018. Last year, San Miguel FPD conducted a micro study illustrating the projected savings prior to approving the early termination of the cooperative agreement and subsequent transition to a stand-alone agency. A copy of the July 27, 2016 Micro Study is attached to this report (see *Attachment A*). The study indicates a \$1.5 million savings if the District returns to a stand-alone agency and illustrates 15 budget line items, primarily salaries and benefits, as the main budgetary costs. In contrast, a total of 650 budgetary costs were accounted for by LAFCO staff when analyzing the last fiscal year San Miguel FPD was a stand-alone agency (FY 2011/12). For a more accurate financial forecast, LAFCO staff included the budgetary costs found in the following documents: (1) FY 2011/12 adopted budget, (2) July 27, 2016 San Miguel FPD Micro Study, (3) May 16, 2016 CAL FIRE Analysis, and (4) January 25, 2017 Dispatch Service Comparison submitted and prepared by the San Miguel FPD Board President. As part of the transition to a stand-alone agency, the San Miguel FPD Board is also considering the return to Heartland Communications Facility Authority (HCFA) for dispatching services. The Dispatch Service Comparison Report, which compares the dispatching services costs between CAL FIRE and HCFA, is attached to this report (see *Attachment B*).

Since several financial reports by San Miguel FPD and CAL FIRE capture projected one-time and long-term expenses, the accumulation of all estimated expenses identified in these reports, in conjunction with the FY 2011/12 budgetary costs, were incorporated in LAFCO staff’s ten-year projections. Please note that the projected expenses featured in each stand-alone scenario are referenced in the footnotes to indicate the source of the information. Due to the complexity of the projections, LAFCO staff sent a working draft to both fire districts prior to the release of the report to the ad-hoc committee. This allowed the districts to clarify any assumptions, calculations or statements found in this report. On March 21st, a meeting was held with representatives from LAFCO and San Miguel FPD to discuss the working draft. As a result, approximately 345 budget line items were removed or amended from the projections due to duplication, one-time costs, equipment and services that will not be utilized, or anomalies to past expenditures. A discussion of the

removed and amended budget line items is addressed later in the report. The following section discusses the results of the three projections under the stand-alone scenario.

Reestablishment of Stand-Alone Agency Scenario (2-year Average)

LAFCO staff calculated the rate of change from FY 2012/13 to FY 2013/14 and FY 2013/14 to FY 2014/15 to compute the average two-year rate of change for San Miguel FPD as shown in **Table A**. As a result, on average, San Miguel FPD's total revenue increased by approximately 3% and total expenditure increase by approximately 2%. The reason for the 3% average increase in total revenue is primarily due to the rise in property tax income during the last fiscal years. The District experienced a total increase of over \$1.1 million in property tax revenue from FY 2012/13 to FY 2014/15. San Miguel FPD's professional services cost has increased by over \$6 million since FY 2012/13 and is the primary reason for the 2% average increase in total expenditure. The two-year rate of change ratio was then applied to future revenues and expenditures starting with FY 2017/18 and ending in FY 2026/27.

Table A – Calculation of Two-Year Average Trend

	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Actual	Average Rate of Change (%)
Total Revenue	\$18,645,755	\$19,108,585	\$19,711,765	
Rate of Change (%)		2.48%	3.16%	3%
Total Expenditure	\$17,015,053	\$17,239,927	\$17,795,245	
Rate of Change (%)		1.32%	3.22%	2%

Under this scenario, San Miguel FPD would be a self-sustaining fire agency because total revenue would exceed total expenditure and the projected surplus would increase the reserve balance each fiscal year. **Table B** depicts the financial performance for the next ten years based on the two-year average approach. The projection estimates an average surplus of approximately \$4.2 million each year. While the projections look promising, additional scenarios should be evaluated before making any determinations of San Miguel FPD's future financial performance. Refer to *Attachment D* for a complete breakdown of the projected revenue and expenditure funds under this scenario.

Table B – Reestablishment of Stand-Alone Agency Scenario (2-Year Average)

Budget Item	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 Revenue (3% increase)	\$21.7 million	\$22.4 million	\$23.0 million	\$23.7 million	\$24.4 million	\$25.1 million	\$25.8 million	\$26.6 million	\$27.4 million	\$28.2 million
Total Expenses (2% increase)	\$20.7 million	\$21.7 million	\$19.3 million	\$19.8 million	\$19.1 million	\$20.7 million	\$19.9 million	\$21.5 million	\$20.7 million	\$22.4 million
Difference (+/-)	\$1.0 million	\$720k	\$3.7 million	\$3.8 million	\$5.2 million	\$4.4 million	\$5.9 million	\$5.1 million	\$6.6 million	\$5.7 million
Reserve Balance	\$3.9 million	\$4.6 million	\$8.3 million	\$12.2 million	\$17.4 million	\$21.9 million	\$27.8 million	\$32.9 million	\$39.6 million	\$45.4 million
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10

Reestablishment of Stand-Alone Agency Scenario (6-year Average)

LAFCO staff calculated the rate of change from the last seven fiscal years (FY 2008/09 to FY 2014/15) to compute the average six-year rate of change as shown in **Table C**. As a result, on average, San Miguel FPD's total revenue decreased by approximately 1% and total expenditure decreased by approximately 2%. The decline in benefit assessments from \$2.1 million in FY 2008/09 to \$687,000 in FY 2014/15 in addition to the lack of interest revenue in the past four years have contributed to the 1% average decrease in total revenue. The District also experienced an average 2% decrease in total expenditure mostly due to an overall decline in operational expenses including salaries and benefits which has declined by approximately \$13.3 million since FY 2008/09. The six-year rate of change ratio was then applied to future revenues and expenditures starting with FY 2017/18 and ending in FY 2026/27.

Table C – Calculation of Six-Year Average Trend

	FY 08/09 Actual	FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Actual	FY 14/15 Actual	Average Rate of Change (%)
Total Revenue	\$20.8 million	\$18.8 million	\$18.9 million	\$20.7 million	\$18.6 million	\$19.1 million	\$19.7 million	
Rate of Change (%)		-9.54%	0.67%	9.18%	-9.95%	2.48%	3.16%	-1%
Total Expenditure	\$20.3 million	\$18.4 million	\$18.6 million	\$19.6 million	\$17.0 million	\$17.2 million	\$17.7 million	
Rate of Change (%)		-8.96%	0.70%	5.61%	-13.46%	1.32%	3.22%	-2%

Under this scenario, San Miguel FPD would be a self-sustaining fire agency because total revenue would exceed total expenditure and the projected surplus would increase the reserve balance each fiscal year. **Table D** depicts the financial performance for the next ten years based on the six-year average approach. The projection estimates an average surplus of approximately \$4.2 million each year. Unlike a two-year average, a six-year average provides a better representation of an agency's overall financial performance. During the six-year average time period, San Miguel FPD was a stand-alone agency for fire service from FY 2008/09 to FY 2011/12 before contracting with CAL FIRE in December 31, 2012. Refer to *Attachment E* for a complete breakdown of the projected revenue and expenditure funds under this scenario. While the projections depict the District as financially sound in the next upcoming years, a different forecasting ratio, such as a steady-growth approach, should also be evaluated before making any determinations of San Miguel FPD's future financial performance.

Table D – Reestablishment of Stand-Alone Agency Scenario (6-Year Average)

Budget Item	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 Revenue (1% decrease)	\$20.9 million	\$20.7 million	\$20.5 million	\$20.4 million	\$20.2 million	\$20.0 million	\$19.8 million	\$19.6 million	\$19.5 million	\$19.3 million
Total Expenses (2% decrease)	\$20.6 million	\$20.8 million	\$17.7 million	\$17.6 million	\$16.2 million	\$17.0 million	\$15.5 million	\$16.4 million	\$14.9 million	\$15.9 million
Difference (+/-)	\$379k	-\$51k	\$2.8 million	\$2.7 million	\$3.9 million	\$2.9 million	\$4.2 million	\$3.2 million	\$4.5 million	\$3.3 million
Reserve Balance	\$3.2 million	\$3.2 million	\$6.0 million	\$8.8 million	\$12.8 million	\$15.7 million	\$20.0 million	\$23.2 million	\$27.8 million	\$31.1 million
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10

Reestablishment of Stand-Alone Agency Scenario (2% Inflation Rate)

An inflation rate is a measure of changing prices and expressed as a percentage. The United States Bureau of Labor Statistics calculates the nation's inflation rate on a monthly and annual basis. As of December 31, 2016, the latest inflation rate was approximately 2%. Applying a 2% inflation rate offers a steady growth for the agency with a conservative annual increase in both revenue and expenditure. The inflation rate was applied to future revenues and expenditures starting with FY 2017/18 and ending in FY 2026/27.

Under this scenario, San Miguel FPD would be a self-sustaining fire agency because total revenue would exceed total expenditure and the projected surplus would increase the reserve balance each fiscal year. **Table E** depicts the financial performance for the next ten years based on the inflation rate approach. The projection estimates an average surplus of approximately \$3 million each year. Refer to *Attachment F* for a complete breakdown of the projected revenue and expenditure funds under this scenario.

Table E – Reestablishment of Stand-Alone Agency Scenario (2% Inflation Rate)

Budget Item	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 Revenue (2% increase)	\$21.5 million	\$22.0 million	\$22.4 million	\$22.8 million	\$23.3 million	\$23.7 million	\$24.2 million	\$24.6 million	\$25.1 million	\$25.6 million
Total Expenses (2% increase)	\$18.9 million	\$21.7 million	\$19.3 million	\$19.9 million	\$19.2 million	\$20.7 million	\$19.9 million	\$21.5 million	\$20.7 million	\$22.4 million
Difference (+/-)	\$2.5 million	\$279k	\$3.0 million	\$2.9 million	\$4.0 million	\$2.9 million	\$4.2 million	\$3.1 million	\$4.3 million	\$3.1 million
Reserve Balance	\$5.4 million	\$5.7 million	\$8.8 million	\$11.7 million	\$15.8 million	\$18.8 million	\$23.0 million	\$26.2 million	\$30.6 million	\$33.7 million
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10

Existing Conditions Scenario

The termination of the CAL FIRE contract for fire service is scheduled to go in effect on July 13, 2017. This Board action is a result of the rising contractual cost for the delivery of fire services from CAL FIRE. In order to measure the impacts of these anticipated increase in expenditure, LAFCO staff projected the financial health of the agency under the existing conditions and continuation of the CAL FIRE contract scenario. Maintaining the existing budgetary activity allows LAFCO staff to utilize the actual costs found in the audited financial statements as benchmarks for the ten-year projections. The following section discusses the results of the three projections under the existing conditions scenario.

Existing Conditions Scenario (2-year Average)

As previously mentioned, LAFCO staff calculated the rate of change from FY 2012/13 to FY 2013/14 and FY 2013/14 to FY 2014/15 to compute the average two-year rate of change as shown in **Table A**. As a result, on average, San Miguel FPD’s total revenue increased by approximately 3% and total expenditure increased by approximately 2%. The reason for the 3% average increase in total revenue is primarily due to the rise in property tax income during the last fiscal years. The District experienced a total increase of over \$1.1 million in property tax revenue from FY 2012/13 to FY 2014/15. San Miguel FPD’s professional services cost has increased by over \$6 million since FY 2012/13 and is the primary reason for the 2% average increase in total expenditure. The two-year rate of change ratio was then applied to future revenues and expenditures starting with FY 2017/18 and ending in FY 2026/27.

Under this scenario, San Miguel FPD would be a self-sustaining fire agency because total revenue would exceed total expenditure and the projected surplus would increase the reserve balance each fiscal year. **Table F** depicts the financial performance for the next ten years based on the two-year average approach. The projection estimates an average surplus of approximately \$1.7 million each year. While the projections look promising, the overall governmental activity shows a downward trend. This is due to the estimated 5% increase in professional services costs if the District elected to contract with CALFIRE for the upcoming years. Additional scenarios should be evaluated before making any determinations of San Miguel FPD's future financial performance. Refer to *Attachment G* for a complete breakdown of the projected revenue and expenditure funds under this scenario.

Table F – Existing Conditions Scenario (2-Year Average)

Budget Item	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 Revenue (3% increase)	\$21.5 million	\$22.1 million	\$22.8 million	\$23.5 million	\$24.2 million	\$24.9 million	\$25.7 million	\$26.4 million	\$27.2 million	\$28.1 million
Total Expenses (2% increase)	\$18.2 million	\$18.2 million	\$19.9 million	\$21.7 million	\$22.6 million	\$23.6 million	\$24.6 million	\$25.6 million	\$26.7 million	\$27.9 million
Difference (+/-)	\$3.2 million	\$3.9 million	\$2.8 million	\$1.7 million	\$1.5 million	\$1.3 million	\$1.0 million	\$800k	\$491k	\$154k
Reserve Balance	\$6.1 million	\$10.1 million	\$12.9 million	\$14.7 million	\$16.3 million	\$17.6 million	\$18.7 million	\$19.5 million	\$20.0 million	\$20.2 million
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10

Existing Conditions Scenario (6-year Average)

LAFCO staff calculated the rate of change from the last seven fiscal years (FY 2008/09 to FY 2014/15) to calculate the average six-year rate of change as shown in **Table C**. As a result, on average, San Miguel FPD's total revenue decreased by approximately 1% and total expenditure decreased by approximately 2%. The decline in benefit assessments from \$2.1 million in FY 2008/09 to \$687,000 in FY 2014/15 in addition to the lack of interest revenue contributed to the 1% average decrease in total revenue. The District also experienced an average 2% decrease in total expenditures greatly due to an overall decline in operational expenses including salaries and benefits which has declined by approximately \$13.3 million since FY 2008/09. The six-year rate of change ratio was then applied to future revenues and expenditures starting with FY 2017/18 and ending in FY 2026/27.

Under this scenario, San Miguel FPD would not be a self-sustaining fire agency because total expenditure would exceed total revenue and the projected deficit would decrease the reserve balance each fiscal year starting in FY 2019/20 (Year 3). **Table G** depicts the financial performance for the next ten years based on the six-year average approach. Due to the slight annual decline in revenue and the 5% annual increase in fire service costs, San Miguel FPD would experience a negative financial forecast. The projection estimates an average deficit of approximately \$3 million under this scenario. Refer to *Attachment H* for a complete breakdown of the projected revenue and expenditure funds under this scenario.

Table G – Existing Conditions Scenario (6-Year Average)

Budget Item	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 Revenue (1% decrease)	\$19.1 million	\$18.9 million	\$18.7 million	\$18.5 million	\$18.3 million	\$18.1 million	\$18.0 million	\$17.8 million	\$17.6 million	\$17.4 million
Total Expenses (2% decrease)	\$17.5 million	\$17.2 million	\$18.8 million	\$20.4 million	\$21.1 million	\$21.8 million	\$22.7 million	\$23.5 million	\$24.4 million	\$25.4 million
Difference (+/-)	\$1.5 million	\$1.6 million	-\$93k	-\$1.8 million	-\$2.7 million	-\$3.7 million	-\$4.7 million	-\$5.7 million	-\$6.8 million	-\$7.9 million
Reserve Balance	\$4.4 million	\$6.1 million	\$6.0 million	\$4.1 million	\$1.4 million	-\$2.2 million	-\$6.9 million	-\$12.7 million	-\$19.5 million	-\$27.5 million
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10

Existing Conditions Scenario (2% Inflation Rate)

As of December 31, 2016, the latest inflation rate was approximately 2%. Applying the inflation rate offers a steady growth for the agency with a conservative increase in both revenue and expenditure each year. The inflation was applied to future revenues and expenditures starting with FY 2017/18 and ending in FY 2026/27.

Under this scenario, San Miguel FPD would be a self-sustaining fire agency because it maintains a positive reserve balance during the ten-year review. **Table H** depicts the financial performance for the next ten years based on the inflation rate approach. Similar to the two-year average scenario, San Miguel FPD is projected to have a positive reserve balance in the next ten years. However, the overall governmental activity experiences a downward trend due to the estimated 5% increase in professional services if the District elects to contract with CALFIRE. By Year 5, total expenditures would exceed total revenues and the District would need to withdraw from its reserves to maintain a balanced budget. Refer to *Attachment I* for a complete breakdown of the projected revenue and expenditure funds under this scenario.

Table H – Existing Conditions Scenario (2% Inflation Rate)

Budget Item	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 Revenue (2% increase)	\$20.9 million	\$21.3 million	\$21.7 million	\$22.1 million	\$22.6 million	\$23.0 million	\$23.5 million	\$24.0 million	\$24.5 million	\$24.9 million
Total Expenses (2% increase)	\$18.2 million	\$18.2 million	\$19.9 million	\$21.7 million	\$22.6 million	\$23.6 million	\$24.6 million	\$25.6 million	\$26.7 million	\$27.9 million
Difference (+/-)	\$2.6 million	\$3.0 million	\$1.7 million	\$455k	-\$21k	-\$531k	-\$1.0 million	-\$1.6 million	-\$2.2 million	-\$2.9 million
Reserve Balance	\$5.5 million	\$8.6 million	\$10.4 million	\$10.8 million	\$10.8 million	\$10.3 million	\$9.2 million	\$7.5 million	\$5.2 million	\$2.3 million
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10

San Miguel FPD Projection Summary

The San Miguel Consolidated Fire Protection District is currently in a unique situation. The District entered into a cooperative agreement with CAL FIRE in 2012 after facing several consecutive years of declining revenues and increased costs. The contract allowed the District to shift long-term expenses and operational responsibilities to CAL FIRE - resulting in significant annual savings. Hosaka, Rotherham & Company, the District’s auditor, has stated in each audited financial statement¹ that “As a result of the transition of CAL FIRE on December 31, 2012, the District’s condition is improving”. The auditor also notes that the annual cooperative agreement came under budget each fiscal year from FY 2011/12 to FY 2014/15 which increased the District’s reserve balance during those years. The historical governmental activity performance under the current contract illustrates the positive impact to the agency (see **Table I**). However, the Board of Directors has recently voted to terminate the CAL FIRE contract and revert back to a stand-alone agency for fire service due to the projected rising CAL FIRE costs. The financial projections under the *Existing Conditions Scenario* prepared by LAFCO staff incorporates the anticipated rising costs and does exemplify a negative impact to the agency’s long-term fiscal performance if it continues to contract with CAL FIRE for fire services. *Attachment K* provides a comparison chart which summarizes both projection scenarios (Stand-Alone vs. Existing Conditions).

¹ Auditor statement discussed in the FY 2008/09 to FY 2014/15 audits under Management’s Discussion and Analysis - Factors Bearing on the District’s Future.

Table I – SMCFPD Annual Governmental Activity (Surplus/Deficit) Summary

	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15
				Year 1 under contract	Year 2 under contract	Year 3 under contract
Total Revenue	\$18,839,015	\$18,964,476	\$20,705,776	\$18,645,755	\$19,108,585	\$19,711,765
Total Expense	<u>\$18,861,845</u>	<u>\$19,153,257</u>	<u>\$20,371,330</u>	<u>\$19,653,587</u>	<u>\$17,213,135</u>	<u>\$18,384,389</u>
Total Govt. Activity	<u>\$(22,830)</u>	<u>\$(188,781)</u>	<u>\$334,446</u>	<u>\$(1,007,832)*</u>	<u>\$1,895,450</u>	<u>\$1,327,376</u>

* In FY 2012/13, the District endured a decline of approximately \$1.3 million in their reserves due to the uncompensated leave payout during that year.

While LAFCO staff agrees that the projected 5% increase in CAL FIRE costs may negatively impact San Miguel’s overall financial performance if a “Not to Exceed” limit is excluded in future contracts with CAL FIRE, there are still areas of concern with the stand-alone approach as well. A micro study was conducted by the District illustrating the projected savings following the transition to a stand-alone agency. While the study indicates a \$1.5 million savings if the District reestablishes its fire responsibilities, the study only focuses on 15 budget line items, primarily salaries and benefits, as their overall budgetary costs and does not include a revenue breakdown, financial projections, or any discussion of their findings. In contrast, a total of 650 budgetary costs were accounted for by LAFCO staff when analyzing the last fiscal year San Miguel FPD as a stand-alone agency (FY 2011/12). A May 16, 2016 analysis report conducted by CAL FIRE also raised questions of the missing expenditures in the micro study. Supplemental charts provided by the SMCFPD Board President justifying the contract termination were distributed to the ad hoc committee on February 6, 2017 as a result of the ongoing stakeholder meetings conducted by LAFCO staff. The three charts are attached to this report (see *Attachment J*). LAFCO staff reviewed the charts and sent a letter dated February 9, 2017 with additional questions. A meeting was also held on March 1, 2017 between representatives from San Miguel FPD and LAFCO staff to discuss the charts. A copy of LAFCO’s February 9th letter and San Miguel FPD response letter dated March 1st are also included in Attachment J.

When comparing all the budgetary costs as a stand-alone agency with the historical and current revenue stream, and after reviewing the financial charts and response letter provided by San Miguel FPD, LAFCO staff did not reach the same conclusion as the Micro Study. In fact, all three of the financial forecast scenarios concluded that reestablishing the stand-alone agency would result in a negative impact to the District as early as the first year following the termination of the CAL FIRE contract. However, before finalizing this report, a working draft was sent to San Miguel FPD for comments. A meeting was subsequently held on March 21st to discuss LAFCO staff’s findings. Per the District’s request, several specific budget line items were excluded from the projections due to duplicates, one-time costs, equipment or services that will not be utilized or anomalies to

past expenditures. As a result, approximately 235 budget line items were removed and another 110 were amended resulting in a total decrease of \$4.3 million in annual costs. The following is a breakdown and summary of the revisions requested by San Miguel FPD by budget category:

	FY 17/18 (Original Projections)	FY 17/18 (Revised Projections*)	Difference (\$)	Difference (%)
Salaries & Benefits	\$14,936,083	\$13,732,148	\$(1,203,935)	-8%
Maintenance & Operations	\$6,966,139	\$5,042,366	\$(1,923,773)	-28%
Capital Outlay	\$849,778	\$871,597	\$21,819	3%
Reserves	<u>\$1,740,938</u>	<u>\$535,829</u>	<u>\$(1,205,109)</u>	-69%
Total Govt. Expenditures	\$24,492,938	\$20,181,940	\$(4,310,998)	-18%

Footnote: Revised projections based on San Miguel FPD's edits following the review of LAFCO's original projections provided to each District on March 6, 2017.

Salaries & Benefits Category

Based on the San Miguel FPD's last adopted budget as a stand-alone agency, LAFCO staff projected salaries and benefits to be approximately \$14.9 million for FY 2017/18. However, the District reduced this category by approximately \$1.2 million for several reasons including but not limited to (1) elimination of specific positions, (2) no future grant funding programs, (3) and implementation of the transitional terms of employment for returning employees.

Maintenance & Operations Category

Based on the San Miguel FPD's last adopted budget as a stand-alone agency, LAFCO staff projected maintenance and operations to be approximately \$6.9 million for FY 2017/18. However, the District reduced this category by approximately \$1.9 million mainly because outside consultants will be utilized and certain services and equipment will not be needed following the transition back to a stand-alone agency.

Capital Outlay Category

Based on the San Miguel FPD's last adopted budget as a stand-alone agency, LAFCO staff projected capital outlay to be approximately \$849,000 for FY 2017/18. However, the District corrected the budgetary line item which resulted in an increase of approximately \$21,000. Please note that capital outlay are payments made in cash or cash equivalents over a period of time for liabilities such as bonds. The two active bonds, 1990a Lease Revenue Bond and CalPERS Side Fund Refinancing Bond, are scheduled to be paid off in FY 2018/19 and FY 2019/20 respectively.

Reserves Category

Based on the San Miguel FPD's last adopted budget as a stand-alone agency, LAFCO staff projected reserves to be approximately \$1.7 million for FY 2017/18. However, the District reduced this category by approximately \$1.2 million mainly because the Board adopted a policy in which reserve funds will be self-sustaining and no expenditures will occur if funds are not allocated to the specific fund budget.

The projections, as currently presented, illustrate a positive forecast for San Miguel FPD. However, the District will be operating in a leaner budget in comparison to its adopted budget in FY 2011/12 as a stand-alone agency. Any increases in budgetary costs from any of the four categories listed above may affect the long-term financial performance of the agency. These findings, while educated speculations, should be strongly considered and thoroughly evaluated by the San Miguel FPD Board as the District prepares to transition from the current cooperative agreement with CAL FIRE.

Lakeside Fire Protection District

The first financial analysis conducted by LAFCO staff specifically focused on the agency's operational revenue and expenditure to measure the historical performance at a broad level. However, when forecasting the financial performance of an agency, a more in-depth approach is required. The overall governmental activity of Lakeside FPD was evaluated to accurately portray its fiscal health for the next ten years. The audited financial statements were used to calculate the three rate of change ratios and project the District's financial performance. Attachments L-N depict the financial forecast for Lakeside Fire Protection District from FY 2017/18 (year one) to FY 2026/27 (year ten) using the two-year, six-year, and inflation rate ratios. The following section summarizes each scenario conclusion.

Two-Year Average Projection Scenario

LAFCO staff calculated the rate of change from FY 2012/13 to FY 2013/14 and FY 2013/14 to FY 2014/15 to compute the average two-year rate of change as shown in **Table J**. Focusing on the last three fiscal years, on average, Lakeside FPD's total revenue increased by approximately 0.45% and total expenditure increase by approximately 1.46%. The nominal average increase in total revenue is due to the stagnant revenue stream from property tax and special assessment combined with inconsistent revenue inflow from mitigation fees and reimbursements. Between FY 2012/13 and FY 2014/15, the District experienced an increase of approximately \$223,000 in property tax and \$1,650 in special assessments. The slight average increase in total expenditures is due to the latest capital outlay and accrued leave payout costs during the last fiscal years. Capital Outlay costs jumped from approximately \$600,000 in FY 2012/13 to over \$1.1 million in FY 2014/15. The two-year rate of change ratio was then applied to future revenues and expenditures starting with FY 2017/18 and ending in FY 2026/27.

Table J – Calculation of 2-Year Average Trend

	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Actual	Average Rate of Change (%)
Total Revenue	\$13,294,757	\$13,164,879	\$13,411,466	
Rate of Change (%)		-0.98%	1.87%	0.45%
Total Expenditure	\$13,406,081	\$13,816,070	\$13,797,346	
Rate of Change (%)		3.06%	-0.14%	1.46%

Under this scenario, Lakeside FPD would be a self-sustaining fire agency because it maintains a positive reserve balance during the ten-year review. **Table K** depicts the financial performance for the next ten years based on the two-year average approach. However, the nominal revenue increase on an annual basis is the primary reason why the agency may experience a financial pitfall in the upcoming years based on this scenario. Even with a low increase in total expenses, the District is projected to have a negative net income starting in Year 4 (FY 2020/21).

Based on the projections, the District may need to withdraw from its reserves to maintain a balanced budget ranging from \$6,800 in FY 2020/21 to \$832,000 in FY 2026/27. As the economy continues to recover the agency should experience an uptick in total property tax revenue in the next several years. Therefore, additional scenarios should be evaluated before making any determinations of Lakeside FPD’s future financial performance. Refer to *Attachment L* for a complete breakdown of the projected revenue and expenditure funds under this scenario.

Table K – 2-Year Average Projections

Budget Item	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 Revenue (0.45% increase)	\$13.0 million	\$13.0 million	\$13.1 million	\$13.2 million	\$13.2 million	\$13.3 million	\$13.3 million	\$13.4 million	\$13.5 million	\$13.5 million
Total Expenses (1.46% increase)	\$12.6 million	\$12.8 million	\$13.0 million	\$13.2 million	\$13.4 million	\$13.6 million	\$13.8 million	\$14.0 million	\$14.2 million	\$14.4 million
Difference (+/-)	\$372k	\$248k	\$121k	-\$7k	-\$138k	-\$271k	-\$408k	-\$547k	-\$688k	-\$832k
Reserve Balance	\$9.3 million	\$9.5 million	\$9.6 million	\$9.6 million	\$9.5 million	\$9.2 million	\$8.8 million	\$8.3 million	\$7.6 million	\$6.8 million
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10

Six-Year Average Projection Scenario

LAFCO staff calculated the rate of change from the last seven fiscal years (FY 2008/09 to FY 2014/15) to compute the average six-year rate of change as shown in **Table L**. Based on the last seven fiscal years, on average, Lakeside FPD’s total revenue increased by approximately 0.20% and total expenditure increased by approximately 1.55%. The nominal average increase in total revenue is due to the stagnant revenue stream from property tax and special assessment combined with inconsistent revenue inflow from mitigation fees and reimbursements. The District historically has earned on average \$8 million in property tax and \$912,000 in special assessments each fiscal year. The slight average increase in total expenditure is due to the constant increase in services and supplies expenses and the ongoing capital outlay activities. The historical average capital outlay costs since FY 2008/09 has been approximately \$2.1 million. The six-year rate of change ratio was then applied to future revenues and expenditures starting with FY 2017/18 and ending in FY 2026/27.

Table L – Calculation of 6-Year Average Trend

	FY 08/09 Actual	FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Actual	FY 14/15 Actual	Average Rate of Change (%)
Total Revenue	\$13.4 million	\$13.9 million	\$12.1 million	\$13.7 million	\$13.2 million	\$13.1 million	\$13.4 million	
Rate of Change (%)		3.31%	-12.4%	12.85%	-3.42%	-0.98%	1.87%	0.20%
Total Expenditure	\$12.9 million	\$13.4 million	\$15.3 million	\$16.1 million	\$13.4 million	\$13.8 million	\$13.7 million	
Rate of Change (%)		4.16%	13.69%	5.70%	-17.17%	3.06%	-0.14%	1.55%

Under this scenario, Lakeside FPD would be a self-sustaining fire agency because it maintains a positive reserve balance during the ten-year review. However, total expenditures will exceed total revenues beginning in FY 2019/20. **Table M** depicts the financial performance for the next ten years based on the six-year average approach. Similar to the two-year average scenario, the low projected revenue stream is the primary reason why the agency may experience a financial pitfall in the upcoming years. This projected negative net income is due to expenditures exceeding revenue each year starting in Year 3 (FY 2019/20). Unless adjustments are made, the agency will continue to withdraw from its reserves on average \$725,000 each year to balance the annual budgets. However, even with the negative net income, the District is projected to have a positive reserve balance of \$3.3 million at Year 10 (FY 2026/27). The ongoing economic recovery should result in more property tax revenue for the District and therefore more total revenue in the next several years. Nevertheless, Lakeside FPD should consider other means to balance the projected budgets if total revenues continue this historical trend. Refer to *Attachment M* for a complete breakdown of the projected revenue and expenditure funds under this scenario.

Table M – 6-Year Average Projections

Budget Item	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 Revenue (0.20% increase)	\$12.9 million	\$12.9 million	\$12.9 million	\$13.0 million	\$13.0 million	\$13.0 million	\$13.1 million	\$13.1 million	\$13.1 million	\$13.1 million
Total Expenses (1.55% increase)	\$12.6 million	\$12.8 million	\$13.0 million	\$13.2 million	\$13.4 million	\$13.7 million	\$13.9 million	\$14.1 million	\$14.3 million	\$14.5 million
Difference (+/-)	\$243k	\$75k	-\$95k	-\$268k	-\$445k	-\$625k	-\$808k	-\$995k	-\$1.1 million	-\$1.3 million
Reserve Balance	\$9.0 million	\$9.1 million	\$9.0 million	\$8.7 million	\$8.3 million	\$7.7 million	\$6.9 million	\$5.9 million	\$4.7 million	\$3.3 million
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10

Inflation Rate Projection Scenario

As of December 31, 2016, the latest inflation rate was approximately 2%. Applying the inflation rate offers a steady growth for the agency with a conservative increase in both revenue and expenditure each year. The inflation was applied to future revenues and expenditures starting with FY 2017/18 and ending in FY 2026/27.

Under this scenario, Lakeside FPD would be a self-sustaining fire agency because total revenue would exceed total expenditure and the projected surplus would increase the reserve balance each fiscal year. **Table N** depicts the financial performance for the next ten years based on the inflation rate approach. The projection estimates an average surplus of approximately \$848,000 each year. Refer to *Attachment N* for a complete breakdown of the projected revenue and expenditure funds under this scenario.

Table N – 2% Inflation Rate Projections

Budget Item	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 Revenue (2% increase)	\$13.6 million	\$13.9 million	\$14.1 million	\$14.4 million	\$14.7 million	\$15.0 million	\$15.3 million	\$15.6 million	\$15.9 million	\$16.2 million
Total Expenses (2% increase)	\$12.8 million	\$13.1 million	\$13.3 million	\$13.6 million	\$13.9 million	\$14.2 million	\$14.4 million	\$14.7 million	\$15.0 million	\$15.3 million
Difference (+/-)	\$774k	\$790k	\$806k	\$822k	\$838k	\$855k	\$872k	\$890k	\$907k	\$925k
Reserve Balance	\$10.1 million	\$10.9 million	\$11.7 million	\$12.5 million	\$13.3 million	\$14.2 million	\$15.1 million	\$16.0 million	\$16.9 million	\$17.8 million
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10

Lakeside FPD Projection Summary

Lakeside Fire Protection District has maintained a fairly stable operational budget for the past seven years. However, after reviewing the overall governmental activity, the District has experienced a constant deficit since FY 10/11 (as shown in **Table O**). This financial decline could be due to the District's ongoing capital improvement projects such as the construction of its new headquarters. Other capital improvements, including the construction of the new fire station near CSA No. 115, have also contributed to the decline in the agency's total governmental activity. The ongoing projects have depleted the reserves by over 30% from \$11.4 million (FY 2010/11) to \$7.8 million (FY 2014/15).

Table O – Lakeside FPD Annual Governmental Activity (Surplus/Deficit) Summary

	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15
Total Revenue	\$13,927,093	\$12,198,770	\$13,766,022	\$13,294,757	\$13,164,879	\$13,411,466
Total Expense	\$13,468,431	\$15,311,729	\$16,184,867	\$13,406,081	\$13,816,070	\$13,797,346
Total Govt. Activity	<u>\$458,662</u>	<u>\$(3,112,959)</u>	<u>\$(2,418,845)</u>	<u>\$(111,324)</u>	<u>\$(651,191)</u>	<u>\$(385,880)</u>

Prior to the finalization of this report, a working draft was sent to Lakeside FPD for comments. A meeting was subsequently held on April 14th to discuss LAFCO staff's findings. District staffs provided LAFCO with additional information including updated data based on the Lakeside FPD's adopted Capital Funding Plan and explanation of future retirement spending such as one-time expenses to offset specific pension costs. With such proactive measures implemented, Lakeside FPD may continue to find other alternatives to reduce short and long-term expenses. Currently, Lakeside FPD still maintains a healthy reserve balance. All three scenarios indicate that the agency will be sustainable however due to the stagnant revenue inflow; the District should consider making further adjustments in upcoming budgets to avert future financial shortfalls. Based on LAFCO staff's evaluation of the latest adopted budget (FY 2016/17), 44% of total expenditure is salary and benefits (\$7.6 million), 18% is CSA No. 69 contract expenses (\$3.1 million), 11% is capital outlay (\$1.8 million), 15% is the remaining operating expenses (\$2.5 million), and 12% is the remaining non-operating expenses (\$2 million). The District should reassess these budgetary costs, specifically non-operating expenses, to address the projected financial deficits in the years to come.

CONCLUSION

This document is one of a series of reports measuring the overall fiscal performance of San Miguel Consolidated and Lakeside Fire Protection Districts. It is meant to satisfy one of the LAFCO process requirements. The estimates described in the report were based on financial documents provided by the agency or retrieved from their respective websites. As an independent agency, LAFCO staff made certain it produced a report that was objective and informative. The following are the financial analysis conclusions that the ad hoc committee should review and comment on.

Data Source & Assumptions

- Three rate of change ratios were used to project the next ten years in order to produce objective and impartial conclusions: (1) two-year average, (2) six-year average, and (3) a 2% inflation rate.
- The overall governmental activity of Lakeside FPD was evaluated to accurately portray its fiscal health for the next ten years. Two primary data sources were used to develop Lakeside FPD's ten-year projections: (1) 2008-2015 audited financial statements, and (2) 2008-2017 adopted budgets. Three rate of change ratios were then applied to each scenario.
- The overall governmental activity of San Miguel FPD was evaluated to accurately portray its fiscal health for the next ten years. Unlike Lakeside FPD, San Miguel FPD requires two projection scenarios: (1) the financial forecast as a stand-alone agency following the termination of the contract with CAL FIRE and (2) the financial forecast if it had maintained the contract with CAL FIRE. Five primary data sources were used to develop San Miguel FPD's ten-year projections: (1) 2008-2015 audited financial statements, (2) 2008-2017 adopted budgets, (3) July 27, 2016 Micro Study, (4) May 16, 2016 CAL FIRE Analysis Report, and (5) January 25, 2017 Dispatch Service Comparison Report. Three rate of change ratios were then applied to each scenario.
- The July 27, 2016 Micro Study conducted by San Miguel FPD measured the financial responsibility of the District as a stand-alone agency by identifying 15 budget line items as the overall budgetary costs. In order for a more conservative and thorough evaluation, LAFCO staff considered 650 budgetary costs that could potentially be impacted by the transition to a stand-alone agency. The FY 2011/12 adopted budget was the last year the District was a stand-alone agency and was used as the base year for LAFCO staff's projections. However, since a number of duplicate and one-time costs were included in San Miguel FPD's FY 2011/12 budget, many of these costs were removed from LAFCO staff's calculations. The elimination of these costs is discussed in detail in this report.
- FY 2011/12 was the last year that San Miguel FPD was a stand-alone agency. At that time, the District had 81 active employees. For projection purposes, LAFCO staff finds that the total number of past stand-alone employees (81) is similar in quantity to the proposed total number of stand-alone employees (84) following the proposed termination of the CAL FIRE contract. Accordingly, FY 2011/12 was used as the base year to calculate all of the stand-alone fire agency expenditures.

- The total net revenue for CSA No. 115 as of FY 2015/16 is approximately \$350,000. Due to the pending reorganization, potential CSA No. 115 revenues and expenditures were not included in the projections because the applications submitted by San Miguel and Lakeside FPDs are still being analyzed by LAFCO staff and no Commission action has taken place yet.
- The ad hoc committee and LAFCO staff have been exploring the merits of a jointly shared fire station between Lakeside and San Miguel FPDs rather than building two new facilities less than a mile apart for the past several months. New information continues to be submitted to LAFCO regarding potential savings and costs. Due to the pending reorganization, potential joint use facility savings and expenses were not included in the projections.
- For purposes of this report, a “self-sustaining fire agency” is a term used to describe when an agency’s total governmental revenue may exceed total governmental expenditures and maintain a positive reserve fund balance each fiscal year. A positive reserve fund can be used as a benchmark to verify whether an agency has available funds to finance ongoing operations and address any unanticipated fiscal liabilities.
- A working draft of this report was distributed to San Miguel and Lakeside FPDs on March 6, 2017. Subsequent meetings and supporting documents were provided to LAFCO staff. The additional information was used to develop the following conclusions.

Conclusions

- LAFCO staff’s initial evaluation of San Miguel FPD consisted of all expenditures found in the District’s FY 2011/12 adopted budget. Following the March 21st meeting with San Miguel FPD representatives, several budget line items were determined to be duplicates, one-time costs, equipment and services that will not be utilized, or an anomaly to the projected budgets. As a result, these specific budget line items, totaling \$4.3 million, were removed or amended from the projections.
- Under the “Reestablishment of Stand-Alone Agency Scenario (2-year Average)”, San Miguel FPD would be a self-sustaining fire agency because total revenues would exceed total expenditures. The projected annual surplus of approximately \$4.2 million would increase the reserve balance each fiscal year. Refer to *Attachment D*.

- Under the “Reestablishment of Stand-Alone Agency Scenario (6-year Average)”, San Miguel FPD would be a self-sustaining fire agency because total revenues would exceed total expenditures. The projected annual surplus of approximately \$2.8 million would increase the reserve balance each fiscal year. Refer to *Attachment E*.
- Under the “Reestablishment of Stand-Alone Agency Scenario (2% Inflation Rate)”, San Miguel FPD would be a self-sustaining fire agency because total revenues would exceed total expenditures. The projected annual surplus of approximately \$3 million would increase the reserve balance each fiscal year. Refer to *Attachment F*.
- Under the “Existing Conditions Scenario (2-year Average)”, San Miguel FPD would contract with CAL FIRE and be a self-sustaining fire agency because total revenues would exceed total expenditures. The projected surplus of approximately \$1.7 million would increase the reserve balance each fiscal year. Refer to *Attachment G*.
- Under the “Existing Conditions Scenario (6-year Average)”, San Miguel FPD would contract with CAL FIRE and not be a self-sustaining fire agency because total expenditures would exceed total revenues each fiscal year resulting in a negative net income by FY 2019/20 (Year 3). A deficit in the reserve balance is projected to occur starting in Year 6 (FY 2022/23). Refer to *Attachment H*.
- Under the “Existing Conditions Scenario (2% Inflation Rate)”, San Miguel FPD would contract with CAL FIRE and be a self-sustaining fire agency because it maintains an overall positive reserve balance during the ten-year review. However, reserve funds would be required to balance future budgets starting in Year 5 (FY 2021/22). Refer to *Attachment I*.
- Under the “Two-year Average Projection Scenario”, Lakeside FPD would be a self-sustaining fire agency because it maintains a positive reserve balance during the ten-year review. However, reserve funds would be required to balance future budgets starting in Year 4 (FY 2020/21). Refer to *Attachment L*.
- Under the “Six-year Average Projection Scenario”, Lakeside FPD would be a self-sustaining fire agency because it maintains a positive reserve balance during the ten-year review. However, reserve funds would be required to balance future budgets starting in Year 3 (FY 2019/20). Refer to *Attachment M*.
- Under the “Two-percent Inflation Rate Projection Scenario”, Lakeside FPD would be a self-sustaining fire agency because total revenues would exceed total expenditures. The projected annual surplus of approximately \$848,000 would increase the reserve balance each fiscal year. Refer to *Attachment N*.

This document is the third and final of a series of technical reports highlighting the financial and operational capabilities of San Miguel Consolidated and Lakeside Fire Protection Districts. While this financial analysis provides insight regarding the potential fiscal health of both agencies, it is not meant to be the deciding factor on whether the Commission should approve or disapprove either application, but rather assist in the decision making process. The financial forecasting contained in this report requires certain assumptions which may be subject to change, or even disagreement. With several conditions subject to change, such as the potential new San Miguel FPD fire station location on Bradley Avenue and the effectiveness of the 4-way fire contract approved by the County and the affected agencies, other factors may need to be considered before Commission action can take place. This report is merely intended to satisfy some of the LAFCO process requirements in accordance to Government Code Sections 56668, 56425 and 56430 for the proposed CSA No. 115 reorganization. The Districts should continue reassessing all budgetary costs, specifically non-operating expenses, to address any projected financial issues in the years to come. In summary, this report concludes that both fire agencies will be financially sound during the next ten years. However, due to the speculative nature of LAFCO's and the Districts' fiscal projections, plus changing conditions, these conclusions should be reexamined in the near future. Therefore, a key issue for LAFCO to consider when reviewing all of these technical reports later this summer will be whether a decision to approve the CSA No. 115 reorganization should be made or postponed, pending the passage of additional time. A detailed description of the financial forecasting for both agencies is discussed in the above sections. Additionally, a comprehensive summary of all technical reports will be presented to the Commission later this summer.

In the interim, this report is being presented today for committee review and comment. Comments regarding the financial analysis would be greatly appreciated and will be transmitted to the Commission.

Respectfully submitted,



MICHAEL D. OTT
Executive Officer



JOE SERRANO
Chief Analyst

MDO:JS:eb

Attachments:

San Miguel Consolidated Fire Protection District:

- A. July 27, 2016 Micro Study
- B. January 25, 2017 Dispatch Service Comparison Report
- C. May 16, 2016 CAL FIRE Cooperative Agreement Analysis
- D. Stand-alone Agency Scenario (2-year Average) Projections
- E. Stand-alone Agency Scenario (6-year Average) Projections
- F. Stand-alone Agency Scenario (2% Inflation Rate) Projections
- G. Existing Conditions Scenario (2-year Average) Projections
- H. Existing Conditions Scenario (6-year Average) Projections
- I. Existing Conditions Scenario (2% Inflation Rate) Projections
- J. February 6, 2016 Supplemental Chart Review & Discussion
- K. Stand-alone Agency Scenario vs. Existing Conditions Scenario Comparison Chart

Lakeside Fire Protection District:

- L. 2-year Average Scenario Projections
- M. 6-year Average Scenario Projections
- N. 2% Inflation Rate Scenario Projections

San Miguel Consolidated Fire Protection District

Staff Report

Date: July 27, 2016
To: Board of Directors
From: Darilyn O'Dell, Administrative Officer/CFO
Subject: Updated Micro-Study

Background

The Micro-Study was reviewed by the Board of Directors at the May 19, 2016 Board Workshop. At that time, various comments and concerns were brought forward. The revised Micro-Study addresses some of issues that arose at that time.

Discussion

The following changes were made to the original Micro-Study:

1. Addition of a Division Chief Position
2. Increased Overtime
3. Addition of Training/Orientation for New Hires
4. Increased Dispatch
5. Addition of Paramedic Recertification

***San Miguel Fire District
Cost of Returning Fire Suppression Function
(Stand Alone Agency)
07/06/16***

Wages and Benefits

Salaries	\$6,527,436
FLSA	\$159,612
Overtime	\$1,325,828
Uniform Allowance	\$55,300
Paramedic Recertification	\$21,600
Retirement - Safety	\$1,226,050
Retirement - Non-Safety	\$8,190
Insurance	
Health	\$1,200,600
Dental	\$77,520
Vision	\$11,160
Medicare	\$116,500
1959 Survivor Benefit	\$6,720
Total Wages and Benefits	<u>\$10,736,517</u>

Budget Additions

Worker's Comp - Administrative Charges	\$220,999
Dispatch - HCFA	\$710,164
Ongoing Funding Requirements	<u>\$158,365</u>
Total Additional Budget Costs	\$1,089,528

Total Cost of Returning Fire Suppression Function \$11,826,045

2017/18 Cooperative Agreement \$13,305,483

*Savings to Return to Stand Alone Agency** \$1,479,438

One-Time Start-Up Costs (Fiscal Year Prior to Return)	\$449,746
One-Time Budget Reduction - Severance Stipend	(\$93,063)

**Savings would be transferred into the various District Reserve Funds based on Board Policy*

Salaries (Base Pay)

Total Salaries	6,527,436.00	<u>Safety - Classic</u>	\$5,441,820	<u>Non-Safety - Classic</u>	63,000.00
Medicare	6,527,436.00	<u>Safety - PEPR</u>	\$1,022,616	<u>Non-Safety - PEPR</u>	0.00

<u>Number</u>	<u>Rank</u>	<u>Annual Salary</u>	<u>Spread</u>	<u>Safety Classic</u>	<u>PEPR</u>	<u>Non-Safety Classic</u>	<u>PEPR</u>
1	Fire Chief	175,000.00		175,000.00			
1	Administrative Specialist - Finance	63,000.00	Y-Rated	0.00		63,000.00	0.00
1	Division Chief - Operations	140,000.00		140,000.00			
1	Battalion Chief Training/EMS	124,632.00	15.26%	124,632.00			
2	Battalion Chief	108,132.00		108,132.00			
3	Battalion Chief	108,132.00		108,132.00			
4	Battalion Chief	108,132.00	22.90%	108,132.00			
1	Captain	87,984.00		87,984.00			
2	Captain	87,984.00		87,984.00			
3	Captain	87,984.00		87,984.00			
4	Captain	87,984.00		87,984.00			
5	Captain	87,984.00		87,984.00			
6	Captain	87,984.00		87,984.00			
7	Captain	87,984.00		87,984.00			
8	Captain	87,984.00		87,984.00			
9	Captain	87,984.00		87,984.00			
10	Captain	87,984.00		87,984.00			
11	Captain	87,984.00		87,984.00			
12	Captain	87,984.00		87,984.00			
13	Captain	87,984.00		87,984.00			
14	Captain	87,984.00		87,984.00			
15	Captain	87,984.00		87,984.00			
16	Captain	87,984.00		87,984.00			
17	Captain	87,984.00		87,984.00			
18	Captain	87,984.00		87,984.00			
19	Captain	87,984.00		87,984.00			
20	Captain	87,984.00		87,984.00			
21	Captain	87,984.00		87,984.00			
22	Captain	87,984.00		87,984.00			
23	Captain	87,984.00		87,984.00			
24	Captain	87,984.00	19.32%	87,984.00			
1	Engineer	73,740.00		73,740.00			
2	Engineer	73,740.00		73,740.00			
3	Engineer	73,740.00		73,740.00			
4	Engineer	73,740.00		73,740.00			
5	Engineer	73,740.00		73,740.00			
6	Engineer	73,740.00		73,740.00			
7	Engineer	73,740.00		73,740.00			
8	Engineer	73,740.00		73,740.00			
9	Engineer	73,740.00		73,740.00			
10	Engineer	73,740.00		73,740.00			
11	Engineer	73,740.00		73,740.00			
12	Engineer	73,740.00		73,740.00			
13	Engineer	73,740.00		73,740.00			
14	Engineer	73,740.00		73,740.00			
15	Engineer	73,740.00		73,740.00			
16	Engineer	73,740.00		73,740.00			
17	Engineer	73,740.00		73,740.00			
18	Engineer	73,740.00		73,740.00			
19	Engineer	73,740.00		73,740.00			
20	Engineer	73,740.00		73,740.00			
21	Engineer	73,740.00		73,740.00			
22	Engineer	73,740.00		73,740.00			
23	Engineer	73,740.00		73,740.00			
24	Engineer	73,740.00	0.95%	73,740.00			

Salaries (Base Pay)

<u>Number</u>	<u>Rank</u>	<u>Annual Salary</u>	<u>Spread</u>	<u>Safety</u>		<u>Non-Safety</u>	
				<u>Classic</u>	<u>PEPRA</u>	<u>Classic</u>	<u>PEPRA</u>
1	Firefighter/Paramedic	73,044.00		73,044.00			
2	Firefighter/Paramedic	73,044.00		73,044.00			
3	Firefighter/Paramedic	73,044.00		73,044.00			
4	Firefighter/Paramedic	73,044.00		73,044.00			
5	Firefighter/Paramedic	73,044.00		73,044.00			
6	Firefighter/Paramedic	73,044.00		73,044.00			
7	Firefighter/Paramedic	73,044.00		73,044.00			
8	Firefighter/Paramedic	73,044.00		73,044.00			
9	Firefighter/Paramedic	73,044.00		73,044.00			
10	Firefighter/Paramedic	73,044.00		73,044.00			
11	Firefighter/Paramedic	73,044.00				73,044.00	
12	Firefighter/Paramedic	73,044.00				73,044.00	
13	Firefighter/Paramedic	73,044.00				73,044.00	
14	Firefighter/Paramedic	73,044.00				73,044.00	
15	Firefighter/Paramedic	73,044.00				73,044.00	
16	Firefighter/Paramedic	73,044.00				73,044.00	
17	Firefighter/Paramedic	73,044.00				73,044.00	
18	Firefighter/Paramedic	73,044.00				73,044.00	
19	Firefighter/Paramedic	73,044.00				73,044.00	
20	Firefighter/Paramedic	73,044.00				73,044.00	
21	Firefighter/Paramedic	73,044.00				73,044.00	
22	Firefighter/Paramedic	73,044.00				73,044.00	
23	Firefighter/Paramedic	73,044.00				73,044.00	
24	Firefighter/Paramedic	73,044.00				73,044.00	
1	Firefighter	65,976.00		65,976.00			
				5,441,820.00	1,022,616.00	63,000.00	0.00

FLSA

Total FLSA	159,611.40	<u>Classic</u>	132,224.04
Medicare	159,611.40	<u>PEPRA</u>	27,387.36

<u>Number</u>	<u>Rank</u>	<u>FLSA</u> <u>Hourly</u> <u>Rate</u>	<u>FLSA</u> <u>Per</u> <u>Pay Period</u>	<u>Annual</u> <u>FLSA</u>	<u>Retirement</u> <u>Classic</u>	<u>PEPRA</u>
1	Fire Chief	0.00	0.00	\$0.00	0.00	
1	Administrative Specialist - Finance	0.00	0.00	\$0.00	0.00	
1	Division Chief - Operations	0.00	0.00	\$0.00	0.00	
1	Battalion Chief Training/EMS	0.00	0.00	\$0.00	0.00	
1	Battalion Chief	18.57	120.71	\$2,896.92	2,896.92	
2	Battalion Chief	18.57	120.71	\$2,896.92	2,896.92	
3	Battalion Chief	18.57	120.71	\$2,896.92	2,896.92	
1	Captain	15.11	98.22	\$2,357.16	2,357.16	
2	Captain	15.11	98.22	\$2,357.16	2,357.16	
3	Captain	15.11	98.22	\$2,357.16	2,357.16	
4	Captain	15.11	98.22	\$2,357.16	2,357.16	
5	Captain	15.11	98.22	\$2,357.16	2,357.16	
6	Captain	15.11	98.22	\$2,357.16	2,357.16	
7	Captain	15.11	98.22	\$2,357.16	2,357.16	
8	Captain	15.11	98.22	\$2,357.16	2,357.16	
9	Captain	15.11	98.22	\$2,357.16	2,357.16	
10	Captain	15.11	98.22	\$2,357.16	2,357.16	
11	Captain	15.11	98.22	\$2,357.16	2,357.16	
12	Captain	15.11	98.22	\$2,357.16	2,357.16	
13	Captain	15.11	98.22	\$2,357.16	2,357.16	
14	Captain	15.11	98.22	\$2,357.16	2,357.16	
15	Captain	15.11	98.22	\$2,357.16	2,357.16	
16	Captain	15.11	98.22	\$2,357.16	2,357.16	
17	Captain	15.11	98.22	\$2,357.16	2,357.16	
18	Captain	15.11	98.22	\$2,357.16	2,357.16	
19	Captain	15.11	98.22	\$2,357.16	2,357.16	
20	Captain	15.11	98.22	\$2,357.16	2,357.16	
21	Captain	15.11	98.22	\$2,357.16	2,357.16	
22	Captain	15.11	98.22	\$2,357.16	2,357.16	
23	Captain	15.11	98.22	\$2,357.16	2,357.16	
24	Captain	15.11	98.22	\$2,357.16	2,357.16	
1	Engineer	12.66	82.29	\$1,974.96	1,974.96	
2	Engineer	12.66	82.29	\$1,974.96	1,974.96	
3	Engineer	12.66	82.29	\$1,974.96	1,974.96	
4	Engineer	12.66	82.29	\$1,974.96	1,974.96	
5	Engineer	12.66	82.29	\$1,974.96	1,974.96	
6	Engineer	12.66	82.29	\$1,974.96	1,974.96	
7	Engineer	12.66	82.29	\$1,974.96	1,974.96	
8	Engineer	12.66	82.29	\$1,974.96	1,974.96	
9	Engineer	12.66	82.29	\$1,974.96	1,974.96	
10	Engineer	12.66	82.29	\$1,974.96	1,974.96	
11	Engineer	12.66	82.29	\$1,974.96	1,974.96	
12	Engineer	12.66	82.29	\$1,974.96	1,974.96	
13	Engineer	12.66	82.29	\$1,974.96	1,974.96	
14	Engineer	12.66	82.29	\$1,974.96	1,974.96	
15	Engineer	12.66	82.29	\$1,974.96	1,974.96	
16	Engineer	12.66	82.29	\$1,974.96	1,974.96	

FLSA

<u>Number</u>	<u>Rank</u>	<i>FLSA</i>	<i>FLSA</i>	<i>Annual</i>	<i>Retirement</i>		
		<u>Hourly</u>	<u>Per</u>		<u>FLSA</u>	<u>Classic</u>	<u>PEPRA</u>
		<u>Rate</u>	<u>Pay Period</u>				
17	Engineer	12.66	82.29	\$1,974.96	1,974.96		
18	Engineer	12.66	82.29	\$1,974.96	1,974.96		
19	Engineer	12.66	82.29	\$1,974.96	1,974.96		
20	Engineer	12.66	82.29	\$1,974.96	1,974.96		
21	Engineer	12.66	82.29	\$1,974.96	1,974.96		
22	Engineer	12.66	82.29	\$1,974.96	1,974.96		
23	Engineer	12.66	82.29	\$1,974.96	1,974.96		
24	Engineer	12.66	82.29	\$1,974.96	1,974.96		
1	Firefighter/Paramedic	12.54	81.51	\$1,956.24	1,956.24		
2	Firefighter/Paramedic	12.54	81.51	\$1,956.24	1,956.24		
3	Firefighter/Paramedic	12.54	81.51	\$1,956.24	1,956.24		
4	Firefighter/Paramedic	12.54	81.51	\$1,956.24	1,956.24		
5	Firefighter/Paramedic	12.54	81.51	\$1,956.24	1,956.24		
6	Firefighter/Paramedic	12.54	81.51	\$1,956.24	1,956.24		
7	Firefighter/Paramedic	12.54	81.51	\$1,956.24	1,956.24		
8	Firefighter/Paramedic	12.54	81.51	\$1,956.24	1,956.24		
9	Firefighter/Paramedic	12.54	81.51	\$1,956.24	1,956.24		
10	Firefighter/Paramedic	12.54	81.51	\$1,956.24	1,956.24		
11	Firefighter/Paramedic	12.54	81.51	\$1,956.24			1,956.24
12	Firefighter/Paramedic	12.54	81.51	\$1,956.24			1,956.24
13	Firefighter/Paramedic	12.54	81.51	\$1,956.24			1,956.24
14	Firefighter/Paramedic	12.54	81.51	\$1,956.24			1,956.24
15	Firefighter/Paramedic	12.54	81.51	\$1,956.24			1,956.24
16	Firefighter/Paramedic	12.54	81.51	\$1,956.24			1,956.24
17	Firefighter/Paramedic	12.54	81.51	\$1,956.24			1,956.24
18	Firefighter/Paramedic	12.54	81.51	\$1,956.24			1,956.24
19	Firefighter/Paramedic	12.54	81.51	\$1,956.24			1,956.24
20	Firefighter/Paramedic	12.54	81.51	\$1,956.24			1,956.24
21	Firefighter/Paramedic	12.54	81.51	\$1,956.24			1,956.24
22	Firefighter/Paramedic	12.54	81.51	\$1,956.24			1,956.24
23	Firefighter/Paramedic	12.54	81.51	\$1,956.24			1,956.24
24	Firefighter/Paramedic	12.54	81.51	\$1,956.24			1,956.24
1	Firefighter	0.00	0.00	\$0.00			
					132,224.04	27,387.36	

Overtime

Total Overtime 1,325,827.44

Medicare 1,325,827.44

<u>Number</u>	<u>Rank</u>	<u>Hourly Rate</u>	<u>Overtime Hourly Rate</u>	<u>Overtime Per Shift</u>	<u>Shifts Per Year</u>	<u>Annual Overtime</u>
1	Fire Chief	0.00	0.00	0.00	0	\$0.00
1	Administrative Specialist - Finance	0.00	0.00	0.00	0	\$0.00
1	Division Chief - Operations	0.00	0.00	0.00	0	\$0.00
1	Battalion Chief Training/EMS	0.00	0.00	0.00	0	\$0.00
1	Battalion Chief	37.13	55.70	1,336.68	18	\$24,060.24
2	Battalion Chief	37.13	55.70	1,336.68	18	\$24,060.24
3	Battalion Chief	37.13	55.70	1,336.68	18	\$24,060.24
1	Captain	30.21	45.32	1,087.56	18	\$19,576.08
2	Captain	30.21	45.32	1,087.56	18	\$19,576.08
3	Captain	30.21	45.32	1,087.56	18	\$19,576.08
4	Captain	30.21	45.32	1,087.56	18	\$19,576.08
5	Captain	30.21	45.32	1,087.56	18	\$19,576.08
6	Captain	30.21	45.32	1,087.56	18	\$19,576.08
7	Captain	30.21	45.32	1,087.56	18	\$19,576.08
8	Captain	30.21	45.32	1,087.56	18	\$19,576.08
9	Captain	30.21	45.32	1,087.56	18	\$19,576.08
10	Captain	30.21	45.32	1,087.56	18	\$19,576.08
11	Captain	30.21	45.32	1,087.56	18	\$19,576.08
12	Captain	30.21	45.32	1,087.56	18	\$19,576.08
13	Captain	30.21	45.32	1,087.56	18	\$19,576.08
14	Captain	30.21	45.32	1,087.56	18	\$19,576.08
15	Captain	30.21	45.32	1,087.56	18	\$19,576.08
16	Captain	30.21	45.32	1,087.56	18	\$19,576.08
17	Captain	30.21	45.32	1,087.56	18	\$19,576.08
18	Captain	30.21	45.32	1,087.56	18	\$19,576.08
19	Captain	30.21	45.32	1,087.56	18	\$19,576.08
20	Captain	30.21	45.32	1,087.56	18	\$19,576.08
21	Captain	30.21	45.32	1,087.56	18	\$19,576.08
22	Captain	30.21	45.32	1,087.56	18	\$19,576.08
23	Captain	30.21	45.32	1,087.56	18	\$19,576.08
24	Captain	30.21	45.32	1,087.56	18	\$19,576.08
1	Engineer	25.32	37.98	911.52	18	\$16,407.36
2	Engineer	25.32	37.98	911.52	18	\$16,407.36
3	Engineer	25.32	37.98	911.52	18	\$16,407.36
4	Engineer	25.32	37.98	911.52	18	\$16,407.36
5	Engineer	25.32	37.98	911.52	18	\$16,407.36
6	Engineer	25.32	37.98	911.52	18	\$16,407.36
7	Engineer	25.32	37.98	911.52	18	\$16,407.36
8	Engineer	25.32	37.98	911.52	18	\$16,407.36
9	Engineer	25.32	37.98	911.52	18	\$16,407.36
10	Engineer	25.32	37.98	911.52	18	\$16,407.36
11	Engineer	25.32	37.98	911.52	18	\$16,407.36
12	Engineer	25.32	37.98	911.52	18	\$16,407.36
13	Engineer	25.32	37.98	911.52	18	\$16,407.36
14	Engineer	25.32	37.98	911.52	18	\$16,407.36
15	Engineer	25.32	37.98	911.52	18	\$16,407.36
16	Engineer	25.32	37.98	911.52	18	\$16,407.36

Overtime

<u>Number</u>	<u>Rank</u>	<u>Hourly Rate</u>	<u>Overtime Hourly Rate</u>	<u>Overtime Per Shift</u>	<u>Shifts Per Year</u>	<u>Annual Overtime</u>
17	Engineer	25.32	37.98	911.52	18	\$16,407.36
18	Engineer	25.32	37.98	911.52	18	\$16,407.36
19	Engineer	25.32	37.98	911.52	18	\$16,407.36
20	Engineer	25.32	37.98	911.52	18	\$16,407.36
21	Engineer	25.32	37.98	911.52	18	\$16,407.36
22	Engineer	25.32	37.98	911.52	18	\$16,407.36
23	Engineer	25.32	37.98	911.52	18	\$16,407.36
24	Engineer	25.32	37.98	911.52	18	\$16,407.36
1	Firefighter/Paramedic	25.08	37.62	902.88	18	\$16,251.84
2	Firefighter/Paramedic	25.08	37.62	902.88	18	\$16,251.84
3	Firefighter/Paramedic	25.08	37.62	902.88	18	\$16,251.84
4	Firefighter/Paramedic	25.08	37.62	902.88	18	\$16,251.84
5	Firefighter/Paramedic	25.08	37.62	902.88	18	\$16,251.84
6	Firefighter/Paramedic	25.08	37.62	902.88	18	\$16,251.84
7	Firefighter/Paramedic	25.08	37.62	902.88	18	\$16,251.84
8	Firefighter/Paramedic	25.08	37.62	902.88	18	\$16,251.84
9	Firefighter/Paramedic	25.08	37.62	902.88	18	\$16,251.84
10	Firefighter/Paramedic	25.08	37.62	902.88	18	\$16,251.84
11	Firefighter/Paramedic	25.08	37.62	902.88	18	\$16,251.84
12	Firefighter/Paramedic	25.08	37.62	902.88	18	\$16,251.84
13	Firefighter/Paramedic	25.08	37.62	902.88	18	\$16,251.84
14	Firefighter/Paramedic	25.08	37.62	902.88	18	\$16,251.84
15	Firefighter/Paramedic	25.08	37.62	902.88	18	\$16,251.84
16	Firefighter/Paramedic	25.08	37.62	902.88	18	\$16,251.84
17	Firefighter/Paramedic	25.08	37.62	902.88	18	\$16,251.84
18	Firefighter/Paramedic	25.08	37.62	902.88	18	\$16,251.84
19	Firefighter/Paramedic	25.08	37.62	902.88	18	\$16,251.84
20	Firefighter/Paramedic	25.08	37.62	902.88	18	\$16,251.84
21	Firefighter/Paramedic	25.08	37.62	902.88	18	\$16,251.84
22	Firefighter/Paramedic	25.08	37.62	902.88	18	\$16,251.84
23	Firefighter/Paramedic	25.08	37.62	902.88	18	\$16,251.84
24	Firefighter/Paramedic	25.08	37.62	902.88	18	\$16,251.84
1	Firefighter	0.00	0.00	0.00	0	\$0.00

Uniform Allowance

Total Uniform Allowance	55,300.00	<u>Classic</u>	45,500.00
		<u>PEPRA</u>	0.00

<u>Number</u>	<u>Rank</u>	<u>Uniform Allowance</u>	<u>Retirement Classic</u>	<u>PEPRA</u>
1	Fire Chief	700.00	700.00	
1	Administrative Specialist - Finance	0.00	0.00	
1	Division Chief - Operations	700.00	700.00	
1	Battalion Chief - Training/EMS	700.00	700.00	
1	Battalion Chief	700.00	700.00	
2	Battalion Chief	700.00	700.00	
3	Battalion Chief	700.00	700.00	
1	Captain	700.00	700.00	
2	Captain	700.00	700.00	
3	Captain	700.00	700.00	
4	Captain	700.00	700.00	
5	Captain	700.00	700.00	
6	Captain	700.00	700.00	
7	Captain	700.00	700.00	
8	Captain	700.00	700.00	
9	Captain	700.00	700.00	
10	Captain	700.00	700.00	
11	Captain	700.00	700.00	
12	Captain	700.00	700.00	
13	Captain	700.00	700.00	
14	Captain	700.00	700.00	
15	Captain	700.00	700.00	
16	Captain	700.00	700.00	
17	Captain	700.00	700.00	
18	Captain	700.00	700.00	
19	Captain	700.00	700.00	
20	Captain	700.00	700.00	
21	Captain	700.00	700.00	
22	Captain	700.00	700.00	
23	Captain	700.00	700.00	
24	Captain	700.00	700.00	
1	Engineer	700.00	700.00	
2	Engineer	700.00	700.00	
3	Engineer	700.00	700.00	
4	Engineer	700.00	700.00	
5	Engineer	700.00	700.00	
6	Engineer	700.00	700.00	
7	Engineer	700.00	700.00	
8	Engineer	700.00	700.00	
9	Engineer	700.00	700.00	
10	Engineer	700.00	700.00	
11	Engineer	700.00	700.00	
12	Engineer	700.00	700.00	
13	Engineer	700.00	700.00	
14	Engineer	700.00	700.00	
15	Engineer	700.00	700.00	
16	Engineer	700.00	700.00	

Uniform Allowance

<u>Number</u>	<u>Rank</u>	<u>Uniform Allowance</u>	<u>Retirement</u>	
			<u>Classic</u>	<u>PEPRA</u>
17	Engineer	700.00	700.00	
18	Engineer	700.00	700.00	
19	Engineer	700.00	700.00	
20	Engineer	700.00	700.00	
21	Engineer	700.00	700.00	
22	Engineer	700.00	700.00	
23	Engineer	700.00	700.00	
24	Engineer	700.00	700.00	
1	Firefighter/Paramedic	700.00	700.00	
2	Firefighter/Paramedic	700.00	700.00	
3	Firefighter/Paramedic	700.00	700.00	
4	Firefighter/Paramedic	700.00	700.00	
5	Firefighter/Paramedic	700.00	700.00	
6	Firefighter/Paramedic	700.00	700.00	
7	Firefighter/Paramedic	700.00	700.00	
8	Firefighter/Paramedic	700.00	700.00	
9	Firefighter/Paramedic	700.00	700.00	
10	Firefighter/Paramedic	700.00	700.00	
11	Firefighter/Paramedic	700.00		0.00
12	Firefighter/Paramedic	700.00		0.00
13	Firefighter/Paramedic	700.00		0.00
14	Firefighter/Paramedic	700.00		0.00
15	Firefighter/Paramedic	700.00		0.00
16	Firefighter/Paramedic	700.00		0.00
17	Firefighter/Paramedic	700.00		0.00
18	Firefighter/Paramedic	700.00		0.00
19	Firefighter/Paramedic	700.00		0.00
20	Firefighter/Paramedic	700.00		0.00
21	Firefighter/Paramedic	700.00		0.00
22	Firefighter/Paramedic	700.00		0.00
23	Firefighter/Paramedic	700.00		0.00
24	Firefighter/Paramedic	700.00		0.00
1	Firefighter	700.00	700.00	
			45,500.00	0.00

Paramedic Recertification

Total Paramedic Recertification 21,600.00

<u>Number</u>	<u>Rank</u>	<u>Paramedic Recertification</u>
1	Firefighter/Paramedic	900.00
2	Firefighter/Paramedic	900.00
3	Firefighter/Paramedic	900.00
4	Firefighter/Paramedic	900.00
5	Firefighter/Paramedic	900.00
6	Firefighter/Paramedic	900.00
7	Firefighter/Paramedic	900.00
8	Firefighter/Paramedic	900.00
9	Firefighter/Paramedic	900.00
10	Firefighter/Paramedic	900.00
11	Firefighter/Paramedic	900.00
12	Firefighter/Paramedic	900.00
13	Firefighter/Paramedic	900.00
14	Firefighter/Paramedic	900.00
15	Firefighter/Paramedic	900.00
16	Firefighter/Paramedic	900.00
17	Firefighter/Paramedic	900.00
18	Firefighter/Paramedic	900.00
19	Firefighter/Paramedic	900.00
20	Firefighter/Paramedic	900.00
21	Firefighter/Paramedic	900.00
22	Firefighter/Paramedic	900.00
23	Firefighter/Paramedic	900.00
24	Firefighter/Paramedic	900.00

Retirement - Safety

Retirement Calculation - Safety

Classic

Base Pay	5,441,820.00
FLSA	132,224.04
Uniform Allowance	45,500.00

PEPRA

Base Pay	1,022,616.00
FLSA	27,387.36
Uniform Allowance	0.00

Totals

Classic Employer Contribution = 19.334%	1,086,482.64
PEPRA Employer Contribution = 13.292%	139,566.45
Total	1,226,049.09

Retirement - Non-Safety

Retirement Calculation - Non-Safety

<u>Classic</u> Base Pay	63,000.00
<u>PEPRA</u> Base Pay	0.00
	<u>Totals</u>
Classic Employer Contribution = 13.0%	8,190.00
PEPRA Employer Contribution = 7.0%	0.00
Total	8,190.00

Health Insurance

Health Insurance 1,200,599.14

	<u>Basic Costs</u>	<u>Total</u>
Hired on or Before 11/01/11	775,090.35	778,965.80
Hired After 11/01/11	401,478.00	403,485.39
Retiring from CAL FIRE	18,057.66	18,147.95
 Total	 1,194,626.01	 1,200,599.14

<u>Rank</u>	<u>Estimated 2017</u>	<u>Six Month Costs</u>	<u>Estimated 2018</u>	<u>Six Month Costs</u>	<u>TOTAL</u>
<u>Hired on or Before 11/01/11</u>					
Admin Specialist	1,470.83	8,824.95	1,538.79	9,232.71	\$18,057.66
Divison Chief - Operations	1,470.83	8,824.98	1,538.79	9,232.74	\$18,057.72
Battalion Chief - Training/EMS	1,470.83	8,824.95	1,538.79	9,232.71	\$18,057.66
Battalion Chief #1	1,470.83	8,824.95	1,538.79	9,232.71	\$18,057.66
Battalion Chief #2	1,470.83	8,824.95	1,538.79	9,232.71	\$18,057.66
Battalion Chief #3	1,470.83	8,824.95	1,538.79	9,232.71	\$18,057.66
Captain #1	1,470.83	8,824.95	1,538.79	9,232.71	\$18,057.66
Captain #2	1,470.83	8,824.95	1,538.79	9,232.71	\$18,057.66
Captain #3	1,470.83	8,824.95	1,538.79	9,232.71	\$18,057.66
Captain #4	1,470.83	8,824.95	1,538.79	9,232.71	\$18,057.66
Captain #5	1,470.83	8,824.95	1,538.79	9,232.71	\$18,057.66
Captain #6	1,470.83	8,824.95	1,538.79	9,232.71	\$18,057.66
Captain #7	1,470.83	8,824.95	1,538.79	9,232.71	\$18,057.66
Captain #8	1,470.83	8,824.95	1,538.79	9,232.71	\$18,057.66
Captain #9	1,470.83	8,824.95	1,538.79	9,232.71	\$18,057.66
Captain #10	1,470.83	8,824.95	1,538.79	9,232.71	\$18,057.66
Captain #11	1,470.83	8,824.95	1,538.79	9,232.71	\$18,057.66
Captain #12	1,470.83	8,824.95	1,538.79	9,232.71	\$18,057.66
Captain #13	1,470.83	8,824.95	1,538.79	9,232.71	\$18,057.66
Captain #14	1,470.83	8,824.95	1,538.79	9,232.71	\$18,057.66
Captain #15	1,131.41	6,788.43	1,183.68	7,102.08	\$13,890.51
Captain #16	1,470.83	8,824.95	1,538.79	9,232.71	\$18,057.66
Captain #17	1,470.83	8,824.95	1,538.79	9,232.71	\$18,057.66
Captain #18	1,470.83	8,824.95	1,538.79	9,232.71	\$18,057.66
Captain #19	1,470.83	8,824.95	1,538.79	9,232.71	\$18,057.66
Engineer #1	1,470.83	8,824.95	1,538.79	9,232.71	\$18,057.66
Engineer #2	1,470.83	8,824.95	1,538.79	9,232.71	\$18,057.66
Engineer #3	1,470.83	8,824.95	1,538.79	9,232.71	\$18,057.66
Engineer #4	1,470.83	8,824.95	1,538.79	9,232.71	\$18,057.66
Engineer #5	565.70	3,394.20	591.84	3,551.04	\$6,945.24
Engineer #6	1,470.83	8,824.95	1,538.79	9,232.71	\$18,057.66

Health Insurance

<u>Rank</u>	<u>Estimated 2017</u>	<u>Six Month Costs</u>	<u>Estimated 2018</u>	<u>Six Month Costs</u>	<u>TOTAL</u>
<u>Hired on or Before 11/01/11</u>					
Engineer #7	1,470.83	8,824.95	1,538.79	9,232.71	\$18,057.66
Engineer #8	1,470.83	8,824.95	1,538.79	9,232.71	\$18,057.66
Engineer #9	1,470.83	8,824.95	1,538.79	9,232.71	\$18,057.66
Engineer #10	1,470.83	8,824.95	1,538.79	9,232.71	\$18,057.66
Engineer #11	1,470.83	8,824.95	1,538.79	9,232.71	\$18,057.66
Engineer #12	1,470.83	8,824.95	1,538.79	9,232.71	\$18,057.66
Engineer #13	565.70	3,394.20	591.84	3,551.04	\$6,945.24
Engineer #14	1,470.83	8,824.95	1,538.79	9,232.71	\$18,057.66
Engineer #15	1,470.83	8,824.95	1,538.79	9,232.71	\$18,057.66
Engineer #16	1,470.83	8,824.95	1,538.79	9,232.71	\$18,057.66
Firefighter/Paramedic #1	565.70	3,394.20	591.84	3,551.04	\$6,945.24
Firefighter/Paramedic #2	1,470.83	8,824.95	1,538.79	9,232.71	\$18,057.66
Firefighter/Paramedic #3	1,470.83	8,824.95	1,538.79	9,232.71	\$18,057.66
Firefighter	1,470.83	8,824.95	1,538.79	9,232.71	\$18,057.66
					\$775,090.35
<u>Hired After 11/01/11</u>					
Fire Chief	955.90	5,735.40	955.90	5,735.40	\$11,470.80
Captain #20	955.90	5,735.40	955.90	5,735.40	\$11,470.80
Captain #21	955.90	5,735.40	955.90	5,735.40	\$11,470.80
Captain #22	955.90	5,735.40	955.90	5,735.40	\$11,470.80
Captain #23	955.90	5,735.40	955.90	5,735.40	\$11,470.80
Captain #24	955.90	5,735.40	955.90	5,735.40	\$11,470.80
Engineer #17	955.90	5,735.40	955.90	5,735.40	\$11,470.80
Engineer #18	955.90	5,735.40	955.90	5,735.40	\$11,470.80
Engineer #19	955.90	5,735.40	955.90	5,735.40	\$11,470.80
Engineer #20	955.90	5,735.40	955.90	5,735.40	\$11,470.80
Engineer #21	955.90	5,735.40	955.90	5,735.40	\$11,470.80
Engineer #22	955.90	5,735.40	955.90	5,735.40	\$11,470.80
Engineer #23	955.90	5,735.40	955.90	5,735.40	\$11,470.80
Engineer #24	955.90	5,735.40	955.90	5,735.40	\$11,470.80
Firefighter/Paramedic #4	955.90	5,735.40	955.90	5,735.40	\$11,470.80
Firefighter/Paramedic #5	955.90	5,735.40	955.90	5,735.40	\$11,470.80
Firefighter/Paramedic #6	955.90	5,735.40	955.90	5,735.40	\$11,470.80
Firefighter/Paramedic #7	955.90	5,735.40	955.90	5,735.40	\$11,470.80
Firefighter/Paramedic #8	955.90	5,735.40	955.90	5,735.40	\$11,470.80
Firefighter/Paramedic #9	955.90	5,735.40	955.90	5,735.40	\$11,470.80
Firefighter/Paramedic #10	955.90	5,735.40	955.90	5,735.40	\$11,470.80
Firefighter/Paramedic #11	955.90	5,735.40	955.90	5,735.40	\$11,470.80
Firefighter/Paramedic #12	955.90	5,735.40	955.90	5,735.40	\$11,470.80
Firefighter/Paramedic #13	955.90	5,735.40	955.90	5,735.40	\$11,470.80
Firefighter/Paramedic #14	955.90	5,735.40	955.90	5,735.40	\$11,470.80
Firefighter/Paramedic #15	955.90	5,735.40	955.90	5,735.40	\$11,470.80

Health Insurance

<u>Rank</u>	<u>Estimated 2017</u>	<u>Six Month Costs</u>	<u>Estimated 2018</u>	<u>Six Month Costs</u>	<u>TOTAL</u>
<u><i>Hired After 11/01/11</i></u>					
Firefighter/Paramedic #16	955.90	5,735.40	955.90	5,735.40	\$11,470.80
Firefighter/Paramedic #17	955.90	5,735.40	955.90	5,735.40	\$11,470.80
Firefighter/Paramedic #18	955.90	5,735.40	955.90	5,735.40	\$11,470.80
Firefighter/Paramedic #19	955.90	5,735.40	955.90	5,735.40	\$11,470.80
Firefighter/Paramedic #20	955.90	5,735.40	955.90	5,735.40	\$11,470.80
Firefighter/Paramedic #21	955.90	5,735.40	955.90	5,735.40	\$11,470.80
Firefighter/Paramedic #22	955.90	5,735.40	955.90	5,735.40	\$11,470.80
Firefighter/Paramedic #23	955.90	5,735.40	955.90	5,735.40	\$11,470.80
Firefighter/Paramedic #24	955.90	5,735.40	955.90	5,735.40	\$11,470.80
					\$401,478.00
<u><i>Retiring from CAL FIRE</i></u>					
Captain	0.00	0.00	0.00	0.00	\$0.00
Captain	0.00	0.00	0.00	0.00	\$0.00
Division Chief	1,470.83	8,824.95	1,538.79	9,232.71	\$18,057.66
					\$18,057.66

Dental Insurance

Total Dental Insurance 77,520.00

<u>Number</u>	<u>Rank</u>	<u>Annual</u>
1	Fire Chief	\$969.00
1	Admin Specialist	\$969.00
1	Division Chief - Operations	\$969.00
1	Battalion Chief - Training/EMS	\$969.00
1	Battalion Chief	\$969.00
2	Battalion Chief	\$969.00
3	Battalion Chief	\$969.00
1	Captain	\$969.00
2	Captain	\$969.00
3	Captain	\$969.00
4	Captain	\$969.00
5	Captain	\$969.00
6	Captain	\$969.00
7	Captain	\$969.00
8	Captain	\$969.00
9	Captain	\$969.00
10	Captain	\$969.00
11	Captain	\$969.00
12	Captain	\$969.00
13	Captain	\$969.00
14	Captain	\$969.00
15	Captain	\$969.00
16	Captain	\$969.00
17	Captain	\$969.00
18	Captain	\$969.00
19	Captain	\$969.00
20	Captain	\$969.00
21	Captain	\$969.00
22	Captain	\$969.00
23	Captain	\$969.00
24	Captain	\$969.00
1	Engineer	\$969.00
2	Engineer	\$969.00
3	Engineer	\$969.00
4	Engineer	\$969.00
5	Engineer	\$969.00
6	Engineer	\$969.00
7	Engineer	\$969.00
8	Engineer	\$969.00
9	Engineer	\$969.00
10	Engineer	\$969.00
11	Engineer	\$969.00
12	Engineer	\$969.00
13	Engineer	\$969.00
14	Engineer	\$969.00
15	Engineer	\$969.00
16	Engineer	\$969.00
17	Engineer	\$969.00
18	Engineer	\$969.00
19	Engineer	\$969.00

Dental Insurance

<u>Number</u>	<u>Rank</u>	<u>Annual</u>
20	Engineer	\$969.00
21	Engineer	\$969.00
22	Engineer	\$969.00
23	Engineer	\$969.00
24	Engineer	\$969.00
1	Firefighter/Paramedic	\$969.00
2	Firefighter/Paramedic	\$969.00
3	Firefighter/Paramedic	\$969.00
4	Firefighter/Paramedic	\$969.00
5	Firefighter/Paramedic	\$969.00
6	Firefighter/Paramedic	\$969.00
7	Firefighter/Paramedic	\$969.00
8	Firefighter/Paramedic	\$969.00
9	Firefighter/Paramedic	\$969.00
10	Firefighter/Paramedic	\$969.00
11	Firefighter/Paramedic	\$969.00
12	Firefighter/Paramedic	\$969.00
13	Firefighter/Paramedic	\$969.00
14	Firefighter/Paramedic	\$969.00
15	Firefighter/Paramedic	\$969.00
16	Firefighter/Paramedic	\$969.00
17	Firefighter/Paramedic	\$969.00
18	Firefighter/Paramedic	\$969.00
19	Firefighter/Paramedic	\$969.00
20	Firefighter/Paramedic	\$969.00
21	Firefighter/Paramedic	\$969.00
22	Firefighter/Paramedic	\$969.00
23	Firefighter/Paramedic	\$969.00
24	Firefighter/Paramedic	\$969.00
1	Firefighter	\$969.00

Vision Insurance

Total Vision Insurance 11,160.00

Returned Employees 9,600.00

Current Staff 720.00

Directors 840.00

<u><i>Number</i></u>	<u><i>Rank</i></u>	<u><i>Annual</i></u>
1	Fire Chief	\$120.00
1	Admin Specialist	\$120.00
1	Division Chief - Operations	\$120.00
1	Battalion Chief - Training/EMS	\$120.00
1	Battalion Chief	\$120.00
2	Battalion Chief	\$120.00
3	Battalion Chief	\$120.00
1	Captain	\$120.00
2	Captain	\$120.00
3	Captain	\$120.00
4	Captain	\$120.00
5	Captain	\$120.00
6	Captain	\$120.00
7	Captain	\$120.00
8	Captain	\$120.00
9	Captain	\$120.00
10	Captain	\$120.00
11	Captain	\$120.00
12	Captain	\$120.00
13	Captain	\$120.00
14	Captain	\$120.00
15	Captain	\$120.00
16	Captain	\$120.00
17	Captain	\$120.00
18	Captain	\$120.00
19	Captain	\$120.00
20	Captain	\$120.00
21	Captain	\$120.00
22	Captain	\$120.00
23	Captain	\$120.00
24	Captain	\$120.00
1	Engineer	\$120.00
2	Engineer	\$120.00
3	Engineer	\$120.00
4	Engineer	\$120.00
5	Engineer	\$120.00
6	Engineer	\$120.00
7	Engineer	\$120.00
8	Engineer	\$120.00
9	Engineer	\$120.00
10	Engineer	\$120.00
11	Engineer	\$120.00
12	Engineer	\$120.00
13	Engineer	\$120.00
14	Engineer	\$120.00

Vision Insurance

<u><i>Number</i></u>	<u><i>Rank</i></u>	<u><i>Annual</i></u>
15	Engineer	\$120.00
16	Engineer	\$120.00
17	Engineer	\$120.00
18	Engineer	\$120.00
19	Engineer	\$120.00
20	Engineer	\$120.00
21	Engineer	\$120.00
22	Engineer	\$120.00
23	Engineer	\$120.00
24	Engineer	\$120.00
1	Firefighter/Paramedic	\$120.00
2	Firefighter/Paramedic	\$120.00
3	Firefighter/Paramedic	\$120.00
4	Firefighter/Paramedic	\$120.00
5	Firefighter/Paramedic	\$120.00
6	Firefighter/Paramedic	\$120.00
7	Firefighter/Paramedic	\$120.00
8	Firefighter/Paramedic	\$120.00
9	Firefighter/Paramedic	\$120.00
10	Firefighter/Paramedic	\$120.00
11	Firefighter/Paramedic	\$120.00
12	Firefighter/Paramedic	\$120.00
13	Firefighter/Paramedic	\$120.00
14	Firefighter/Paramedic	\$120.00
15	Firefighter/Paramedic	\$120.00
16	Firefighter/Paramedic	\$120.00
17	Firefighter/Paramedic	\$120.00
18	Firefighter/Paramedic	\$120.00
19	Firefighter/Paramedic	\$120.00
20	Firefighter/Paramedic	\$120.00
21	Firefighter/Paramedic	\$120.00
22	Firefighter/Paramedic	\$120.00
23	Firefighter/Paramedic	\$120.00
24	Firefighter/Paramedic	\$120.00
1	Firefighter	\$120.00
1	CFO	\$120.00
1	Accounting Specialist	\$120.00
1	Administrative Assistant	\$120.00
1	Logistics Officer	\$120.00
1	Deputy Fire Marshal	\$120.00
1	Fire Inspector	\$120.00
1	Director #1	\$120.00
1	Director #2	\$120.00
1	Director #3	\$120.00
1	Director #4	\$120.00
1	Director #5	\$120.00
1	Director #6	\$120.00
1	Director #7	\$120.00

Medicare

Total Medicare - District Portion	\$116,499.89
Base Pay	\$6,527,436.00
Paramedic Recertification	\$21,600.00
FLSA	\$159,611.40
Overtime	<u>\$1,325,827.44</u>
<i>Totals</i>	\$8,034,474.84

1959 Survivor Benefits

Total 1959 Survivor Benefits

\$6,720.00

<u>Number</u>	<u>Rank</u>	<u>Annual</u>
1	Fire Chief	84.00
1	Administrative Specialist - Finance	84.00
1	Division Chief - Operations	84.00
1	Battalion Chief - Training/EMS	84.00
1	Battalion Chief	84.00
2	Battalion Chief	84.00
3	Battalion Chief	84.00
1	Captain	84.00
2	Captain	84.00
3	Captain	84.00
4	Captain	84.00
5	Captain	84.00
6	Captain	84.00
7	Captain	84.00
8	Captain	84.00
9	Captain	84.00
10	Captain	84.00
11	Captain	84.00
12	Captain	84.00
13	Captain	84.00
14	Captain	84.00
15	Captain	84.00
16	Captain	84.00
17	Captain	84.00
18	Captain	84.00
19	Captain	84.00
20	Captain	84.00
21	Captain	84.00
22	Captain	84.00
23	Captain	84.00
24	Captain	84.00
1	Engineer	84.00
2	Engineer	84.00
3	Engineer	84.00
4	Engineer	84.00
5	Engineer	84.00
6	Engineer	84.00
7	Engineer	84.00
8	Engineer	84.00
9	Engineer	84.00
10	Engineer	84.00
11	Engineer	84.00
12	Engineer	84.00
13	Engineer	84.00
14	Engineer	84.00
15	Engineer	84.00
16	Engineer	84.00
17	Engineer	84.00
18	Engineer	84.00
19	Engineer	84.00
20	Engineer	84.00

1959 Survivor Benefits

<u>Number</u>	<u>Rank</u>	<u>Annual</u>
21	Engineer	84.00
22	Engineer	84.00
23	Engineer	84.00
24	Engineer	84.00
1	Firefighter/Paramedic	84.00
2	Firefighter/Paramedic	84.00
3	Firefighter/Paramedic	84.00
4	Firefighter/Paramedic	84.00
5	Firefighter/Paramedic	84.00
6	Firefighter/Paramedic	84.00
7	Firefighter/Paramedic	84.00
8	Firefighter/Paramedic	84.00
9	Firefighter/Paramedic	84.00
10	Firefighter/Paramedic	84.00
11	Firefighter/Paramedic	84.00
12	Firefighter/Paramedic	84.00
13	Firefighter/Paramedic	84.00
14	Firefighter/Paramedic	84.00
15	Firefighter/Paramedic	84.00
16	Firefighter/Paramedic	84.00
17	Firefighter/Paramedic	84.00
18	Firefighter/Paramedic	84.00
19	Firefighter/Paramedic	84.00
20	Firefighter/Paramedic	84.00
21	Firefighter/Paramedic	84.00
22	Firefighter/Paramedic	84.00
23	Firefighter/Paramedic	84.00
24	Firefighter/Paramedic	84.00
1	Firefighter	84.00

Worker's Compensation

	<u>2011/12</u>	<u>2012/13</u>	<u>Increase</u>	<u>Percentage</u>	<u>2013/2014</u>	<u>Increase</u>	<u>Percentage</u>	<u>2014/2015</u>	<u>Increase</u>	<u>Percentage</u>	<u>2015/2016</u>	<u>Increase</u>	<u>Percentage</u>
PASIS Member #1	22,294	38,729	16,435	73.72%	45,443	6,714	17.34%	48,691	3,248	7.15%	51,272	2,581	5.30%
PASIS Member #2	25,670	30,371	4,701	18.31%	34,399	4,028	13.26%	38,354	3,955	11.50%	41,914	3,560	9.28%
PASIS Member #3	87,991	94,745	6,754	7.68%	110,528	15,783	16.66%	138,893	28,365	25.66%	153,902	15,009	10.81%
PASIS Member #4	114,806	135,299	20,493	17.85%	115,054	(20,245)	-14.96%	147,382	32,328	28.10%	149,679	2,297	1.56%
PASIS Member #5	52,488	91,675	39,187	74.66%	59,817	(31,858)	-34.75%	61,835	2,018	3.37%	74,337	12,502	20.22%
PASIS Member #6	186,434	201,013	14,579	7.82%	223,232	22,219	11.05%	246,067	22,835	10.23%	288,262	42,195	17.15%
San Miguel	115,014	104,424	(10,590)	-9.21%	70,800	(33,624)	-32.20%	78,295	7,495	10.59%	91,340	13,045	16.66%

San Miguel	115,014	124,008	7.82%	137,710.99	11.05%	152,295	10.59%	177,667	16.66%
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2016/2017 2017/2018
 \$198,152 **\$220,999**

Dispatch

Dispatch

HCFA Annual Assessment	\$633,179
HCFA Annual Assessment - CIP	\$56,635
Firehouse	\$300
Bearcom	\$0
American Messaging (Pagers)	\$1,800
Verizon (MDC Connection)	\$11,250
OMEGA ARM (Advanced Reporting Module)	\$7,000
Total Dispatch Costs	\$710,164

Ongoing Funding Requirements

<u>Ongoing Funding Requirements</u>	<u>Change</u>	<u>2015/16 Budget</u>	<u>Cost</u>	<u>Difference</u>
Auto Extrication Vehicles	New	\$0	\$600	\$600
Badges, Services/Recognition Awards, Refreshments	Increase	\$1,500	\$3,000	\$1,500
CB&T - Analysis Service Fee	Increase	\$1,500	\$4,000	\$2,500
Class "A" Uniforms (4)	New	\$0	\$4,000	\$4,000
DMV Exams	New	\$0	\$0	\$0
Educational Reimbursement - Employee	Increase	\$750	\$19,800	\$19,050
Emergency Incident Food Supplies	Increase	\$3,000	\$5,000	\$2,000
Employee Assistance Program	Increase	\$1,000	\$5,000	\$4,000
Employment Posters	New	\$0	\$270	\$270
EMS Jackets (300)	New	\$0	\$2,592	\$2,592
EMT CE Provider Renewal Fees	New	\$0	\$300	\$300
EMT-1 Recertification	New	\$0	\$0	\$0
Fire Investigations	New	\$0	\$0	\$0
Flashlights (5)	New	\$0	\$675	\$675
FLSA Manual Updates	New	\$0	\$687	\$687
ICS 420-I Field Operations Guide Books (20)	New	\$0	\$300	\$300
IFSTA Manuals	New	\$0	\$600	\$600
IT Support	New	\$0	\$60,000	\$60,000
Legal Fees	Increase	\$60,000	\$100,000	\$40,000
Live Fire Training Trailer - Material (4 burns)	New	\$0	\$1,074	\$1,074
Lunches - All Day Training	New	\$0	\$3,000	\$3,000
Meeting Support/Supplies	Increase	\$2,500	\$3,000	\$500
Membership - CFCA/EMS	New	\$0	\$155	\$155
Membership - CFCA/TO	New	\$0	\$50	\$50
Membership - SDCFCA TOA	New	\$0	\$50	\$50
Miscellaneous Supplies/Repairs	Increase	\$2,500	\$5,000	\$2,500
NFPA Advanced Inspections	New	\$0	\$0	\$0
Personal Exposure Records (79)	New	\$0	\$1,580	\$1,580
Protocols and Medication Handbooks (16)	New	\$0	\$240	\$240
Respiratory Fit Tests (79)	New	\$0	\$1,975	\$1,975
Safety Clothing (Breakdown charges)	Decrease	\$51,935	\$48,910	(\$3,025)
Turnout Coats (10)			\$18,150	
Turnout Pants (10)			\$9,180	
Nomex Hoods (15)			\$660	
Wildland Pants (10)			\$1,780	
Wildland Jackets (10)			\$2,030	
Wildland Shroud (attaches to helmet) (10)			\$580	
Helmets - Structural (includes goggles) (10)			\$2,620	
Helmets - Wildland (10)			\$700	
Turnout Boots (15)			\$4,305	
Gloves - Structural (40)			\$2,960	
Gloves - Wildland (10)			\$440	
Goggles - Wildland (10)			\$490	
Body Armor			\$0	
Fire Shelters (5)			\$1,810	
Wildland Web Gear (10)			\$2,220	
Bee Hoods (10)			\$170	
Gear Bags (5)			\$435	
Helmet Shields (10)			\$380	
SCBA Mask (with Voice Amp) (3)	New	\$0	\$1,944	\$1,944
Shift Calendars	New	\$0	\$760	\$760
TeleStaff Annual Maintenance	New	\$0	\$3,313	\$3,313

Ongoing Funding Requirements

<u><i>Ongoing Funding Requirements</i></u>	<u><i>Change</i></u>	<i>2015/16</i> <u><i>Budget</i></u>	<u><i>Cost</i></u>	<u><i>Difference</i></u>
TeleStaff Conference	New	\$0	\$2,000	\$2,000
Thomas Brothers Map Books (25)	New	\$0	\$975	\$975
Training	New	\$0	\$0	\$0
Ventilation Prop Material	New	\$0	\$2,200	\$2,200
Wall Maps	New	\$0	\$0	\$0
Total Ongoing Funding Requirements				\$158,365

Reserve Fund Transfers

<u>Transfers Into Reserve Funds</u>	<u>High</u>	<u>Low</u>
Contingency	\$250,000	\$100,000
Capital Equipment	\$250,000	\$100,000
Uncompensated Leave	\$0	\$0
Facilities Replacement/Renovation	\$250,000	\$100,000
Vehicle Replacement	\$500,000	\$500,000
Fixed Equipment Replacement	\$250,000	\$100,000
 <i>Transfers Into Reserve Funds</i>	 \$1,500,000	 \$900,000

Policy 8 – Fund Management

Revised and Adopted 02/10/16

8.1 – Fiscal Planning

The Board of Directors recognizes excellent fiscal planning as a key factor in attaining the District's goals and priorities. The Board seeks to engage in thorough advance planning of budgets to devise expenditures that achieve the greatest returns given the District's available resources.

8.2 – Financial Resources

The goal of the District's fund management policy is to establish and maintain effective management of the District's financial resources. Formal policy statements and major objectives provide the foundation for achieving this goal. Accordingly, this section outlines the policies used in guiding the disbursements from various District funds and the major objectives to be accomplished. The District maintains the following funds:

- General Fund
- Contingency Reserves Fund
- Uncompensated Leave Fund
- Capital Equipment Fund
- Facilities Replacement/Renovation Fund
- Vehicle Replacement Fund
- Fire Mitigation Fee Fund
- Fixed Equipment Replacement Fund

The District shall give the highest priority in the use of nonrecurring revenues to the funding of capital assets or other nonrecurring expenditures. The use of nonrecurring revenues to fund ongoing expenditures results in incurring annual expenditure obligations that may be unfunded in future years. Using nonrecurring revenues to fund capital assets or other nonrecurring expenditures better enables future administrations and directors to cope with the financial problems when these revenue sources are discontinued, since these types of expenditures can more easily be eliminated.

Funds allocated to long-term commitments such as bond payments for capital improvements, facilities and equipment, including lease payments, shall be considered fiduciary obligations to maintaining the District's infrastructure. As bonds mature and payments expire, those funds previously allocated to the Districts long-term well-being shall continue to be allocated to the Districts long-term infrastructure needs. If long-term infrastructure requirements have not been specifically identified requiring reallocation, the amount of such funds or amount not reallocated to long-term infrastructure requirements, shall be annually deposited in a reserve account restricted to the long-term infrastructure needs of the District.

8.3 – Recurring Revenue

Recurring revenues are funds received throughout the fiscal year on a continuing basis. The District currently receives three types of recurring revenue: property taxes, interest earnings and miscellaneous revenue. Property taxes are collected by the County of San Diego and deposited into the General Fund. Interest earnings are received from the County of San Diego and placed directly into the individual funds that generate interest. The District collects miscellaneous revenue from various sources, primarily fire prevention fees.

8.4 – Nonrecurring Revenue

Nonrecurring revenues are funds that are received one time. Fire mitigation fees are restricted one time revenue. All other nonrecurring revenues are those received in prior fiscal years and then held on account for specific purposes. These include transfers from the General Fund and interest earnings on non-discretionary funds. Other than specifically designated funds, nonrecurring revenues shall not be used to fund ongoing expenses.

8.5 – District Funds

- a. General Fund (an unassigned fund). This fund is used to finance the ongoing, day-to-day operations of the District. Sources of operating funds include property taxes, interest earnings and miscellaneous revenue. The desired minimum beginning cash balance for the General Fund is \$500,000.
- b. Contingency Reserves Fund (an assigned fund). This fund is used as the District's unallocated contingency reserve to cover unexpected expenditures that may be necessary to fund Board approved expenses. Sources of funding consist of interest earnings and transfers from other funds. The goal level of this fund is 15% to 25% of the General Fund Budget; however, the desired minimum funding level is 5%. The annual transfer amount into this fund is approximately \$100,000 to \$250,000 to meet the funding goal of 25%.
- c. Uncompensated Leave Fund (an assigned fund). This fund was established to fund the cash value of all employees' accrued annual and sick leave. The goal level on this fund is 100% of the previous June 30 book value of all leave credits. Sources of funding are interest earnings and transfers from the General Fund. The annual transfer amount into this fund is the difference between the current balance and the June 30 book value of leave credits.
- d. Capital Equipment Fund (an assigned fund). This fund was established to cover the cost of purchasing capital equipment (breathing apparatus, radios, mobile data computers, etc.) Sources of funding consist of interest earnings and transfers from the General Fund or other funds. The goal level of this fund is the anticipated cost of capital equipment. The annual transfer amount into this fund is determined by the replacement schedule for identified capital equipment of approximately \$100,000 to \$250,000.

- e. Facilities Replacement/Renovation Fund (an assigned fund). This fund was established to replace and restore existing facilities. Sources of funding are interest earnings and transfers from the General Fund. (Note: The District currently does not fully fund the replacement value of its facilities. When the 1990a lease revenue bond is paid off in 2020, the estimated \$1,000,000 in funds previously allocated to this bond payment shall go toward funding the annual replacement/renovation value of all facilities.) The annual transfer amount into this fund is approximately \$100,000 to \$250,000.
- f. Vehicle Replacement Fund (an assigned fund). This fund was established to replace existing staff vehicles and emergency apparatus. Sources of funding are interest earnings and transfers from the General Fund. The Board of Directors adopts, reviews, and when necessary, modifies the emergency apparatus and staff vehicle plans. The replacement schedules should normally be reviewed every three years to allow for cost of living increases and other impacts that may affect the needed deposits in this fund. The goal level of this fund is based upon the current fleet replacement schedule. The annual transfer amount into this fund was established by the Board of Directors of \$500,000.
- g. Fire Mitigation Fee Fund (a restricted fund). This fund was established by the County of San Diego. Sources of funding consist of interest earnings and fire mitigation fees collected by the County for all types of new construction. The District must receive approval from the County's Fire Mitigation Fee Review Committee prior to the expenditure of this fund. All funds from this account up to the amount of \$960,000.00 would normally be transferred to the General Fund at the end of each fiscal or until any prior year transfer shortfall is recovered. After that, expenditures shall be made according to District and County policy of mitigating District infrastructure requirements due to impacts of growth and development.
- h. Fixed Equipment Replacement Fund (an assigned fund). This fund was established to cover the cost of ongoing fixed equipment replacement (HVAC, vehicle exhaust extractors, generators, etc.) Sources of funding consist of interest earnings and transfers from the General Fund or other funds. The goal level of this fund is the anticipated cost of facility renovations. The annual transfer amount into this fund is determined by identified facility needs of approximately \$100,000 to \$250,000.

8.6 Priority of Transfers into Reserve Funds

Transfers into reserve funds will take place after July 1 of each fiscal year to ensure adequate fund balance for the Districts' annual audit. The priority order of transfers will be:

1. Uncompensated Leave Fund
2. Vehicle Replacement Fund
3. Capital Equipment Fund
4. Fixed Equipment Replacement Fund
5. Contingency Reserve Fund
6. Facility Replacement/Renovation Fund

If any funds remain after the transfers into the various reserve funds 50% of those funds should be transferred into the Contingency Reserve Fund and the other 50% into the Facility Replacement Fund.

Start-Up Costs

Pre-Employment Physicals (35)	\$43,925.00
Pre-Employment Physicals (45)	\$20,745.00
Background Checks	\$6,000.00
Badges (80)	\$4,000.00
Safety Clothing - Full Sets (35)	\$192,885.00
Dispatch - HCFA	
Buy-In (7-10 year commitment)	\$74,684.00
Firehouse	\$9,990.00
TeleStaff	\$9,443.41
Advertising Expense	\$1,000.00
Legal Fees	\$20,000.00
IFSTA Manuals	\$5,400.00
Apparatus ReDecals	\$5,000.00
Accountability Tag	\$395.00
Training/Orientation	\$56,278.80
<i>Total Start-Up Costs</i>	\$449,746.21

Pre-Employment Physical Exam

1. **Medical and occupational history questionnaire and evaluation**
2. **Vitals:** Height, weight, temperature, respiration, pulse and blood pressure
3. **Vision:**
 - a. Refractory vision corrected and uncorrected
 - b. Color vision
 - c. Peripheral vision
4. **Audiometry** in sound-proof booth. Hearing in dB measure at 500, 1000, 2000, 3000, 4000, 6000 and 8000 HZ by a qualified technician and interpreted by physician.
5. **Pulmonary function test:** Measurements are made of FeV1, FVC, Peak flow, FeF 25-75% and FeV1/FVC and compared to normal predictive values for age, height, race and sex.
6. **Chest x-ray:** Performed annually and interpreted by a board certified radiologist. PA and lateral views will be taken. All x-rays results will be compared to previous years.
7. **Lab tests:**
 - a. CBC
 - b. Chemistry panel
 - c. TSH
 - d. Lipid profile (to determine CV risk)
 - e. Urinalysis – dipstick and microscopic urinalysis if any abnormalities appear on dipstick
8. **Physical examination including the following systems:**
 - a. Head, ears, eyes, nose and throat (HEENT)
 - b. Cardiovascular
 - c. Respiratory
 - d. Gastrointestinal
 - e. Genitourinary
 - f. Musculoskeletal including thorough examination of the spine
 - g. Endocrine
 - h. Skin
 - i. Neurological (Nervous)
9. **Resting and Stress (Maximal Exercise) Electrocardiogram (EKG)**
 - a. Resting 12 lead EKG is performed on each individual
 - b. Cardiovascular risk questionnaire is given to each individual
 - i. Resting and risk questionnaires are reviewed by physician
 - ii. Graded exercise test is performed on each individual with monitoring of blood pressure and EKG throughout the test.
 - iii. Appropriate physiological response to exercise
 - iv. Cardiovascular symptoms (i.e. chest pain, shortness of breath, dizziness, lightheadedness, etc.)

Pre-Employment Physical Exam

- v. Cardiovascular fitness: VO₂ peak is the maximum amount of oxygen that an individual utilizes in a set period of time. It is a measurement of the upper limit of aerobic muscle cell metabolism and is dependent on both the maximal cardiac output and the maximal arterial-venous oxygen difference at the muscle or tissue level. This value is used as a measure of aerobic fitness and can be used to estimate caloric expenditure. This will be estimated from maximal workload reached by treadmill or bicycle.
 - vi. Recovery from exercise
 - vii. Determine if there are any EKG abnormalities that would indicate any risk of heart disease – arrhythmia, heart blockage, ischemia, etc.
10. **Body composition:** Skinfold caliper will be utilized to determine the thickness of seven different sites on the body. This evaluation gives a relative idea of body fat distribution as well as percentage of fat, fat weight, and lean body mass. This technique allows determination of an individual's ideal body weight for health as well as performance.
11. **Nutritional risk assessment and consultation** will be made in conjunction with overall health risk to consult with individuals on improving dietary intake, exercise habits, weight control, nutrient intake, hydration, energy balance, and specific nutrient requirements for their job.
12. **Fitness Evaluation:**
- a. **Abdominal Strength:** A static plank test as recommended in the WFI will be performed. The purpose of this test is to evaluate muscular endurance of the core stabilized muscles.
 - b. **Push-up evaluation,** or alternate grip push-up, will be used to evaluate upper body strength and endurance. The alternate grip push-up will be used for those individuals with a history of hand, wrist or shoulder injuries.
 - c. **Flexibility evaluation** will be done using the Novel Acuflex I to measure trunk flexibility.
 - d. **Functional Movement Screening** is evaluates core strength, flexibility and balance. The seven tests are listed below:
 - i. **Deep Squat:** assess mobility and strength of hips, knees, ankles, and shoulders.
 - ii. **In-Line Lunge:** assess stability of hip, ankle and knee.
 - iii. **Hurdle Step:** bilateral mobility, stability and balance of lower extremity as well as hip extension strength.
 - iv. **Shoulder Mobility:** assess bilateral shoulder range of motion.
 - v. **Active Straight Leg Raise:** assess active hamstring and gastrocnemius/soleus flexibility while maintaining a stable pelvis.

Pre-Employment Physical Exam

- vi. **Trunk Stability Push-up:** assess trunk stability and symmetry of movement in the sagittal plane.
- vii. **Rotational Stability:** assess multi-planar stability while combined upper and lower extremity motion is performed.

13. **Additional Exam** - Drug Screen

Sick Leave Accruals

Hours Accrued Per Month	Hours Accrued Per Year	Maximum Hours Accrued	Unused Hours at Separation
12	144	1,440	Upon retirement only, may convert to cash, 50% of balance up to \$6,000

Vacation Accruals

Hours Earned per Month	Total Hours Accrued Per Year	Maximum Hours	When Maximum Accrual Reached	Unused at Separation
0 to 5 year = 11	0 to 5 year = 132	Two years accrual	Stop Accruing	1:1 Cash-Out
6 to 10 years = 15	6 to 10 years = 180			
11 to 15 years = 20	11 to 15 years = 240			
16 to 20 years = 22	16 to 20 years = 264			
20+ years = 24	20+ years = 288			

Guaranteed Time Off Per Shift

No more than two (2) Fire Captain, two (2) Fire Engineer and two (2) Firefighter/Paramedic per shift shall be guaranteed time off on vacation per shift. Any additional vacation slots must be filled prior to the members authorized absence.

***Administrative Specialist
Salary Schedule***

<u>Step Level</u>	<u>Annual</u>	<u>Monthly</u>	Semi <u>Monthly</u>	<u>Bi-Weekly</u>	<u>Weekly</u>	<u>Daily</u>	<u>Hourly</u>	<u>Overtime</u>
Step G	\$55,800.00	\$4,650.00	\$2,325.00	\$2,146.15	\$1,073.08	\$214.64	\$26.83	\$40.25
Step F	\$53,016.00	\$4,418.00	\$2,209.00	\$2,039.08	\$1,019.54	\$203.92	\$25.49	\$38.24
Step E	\$50,220.00	\$4,185.00	\$2,092.50	\$1,931.54	\$965.77	\$193.12	\$24.14	\$36.21
Step D	\$47,436.00	\$3,953.00	\$1,976.50	\$1,824.46	\$912.23	\$182.48	\$22.81	\$34.22
Step C	\$44,640.00	\$3,720.00	\$1,860.00	\$1,716.92	\$858.46	\$171.68	\$21.46	\$32.19
Step B	\$41,856.00	\$3,488.00	\$1,744.00	\$1,609.85	\$804.93	\$160.96	\$20.12	\$30.18
Step A	\$39,060.00	\$3,255.00	\$1,627.50	\$1,502.31	\$751.16	\$150.24	\$18.78	\$28.17

***Battalion Chief
Salary Schedule***

<u>Step Level</u>	<u>Annual</u>	<u>Monthly</u>	<u>Semi Monthly</u>	<u>Bi-Weekly</u>	<u>Weekly</u>	<u>Daily</u>	<u>Hourly</u>	<u>FLSA Rate</u>	<u>Overtime</u>
Step G	\$108,132.00	\$9,011.00	\$4,505.50	\$4,158.92	\$2,079.46	\$891.12	\$37.13	\$18.57	\$55.70
Step F	\$102,720.00	\$8,560.00	\$4,280.00	\$3,950.77	\$1,975.38	\$846.48	\$35.27	\$17.64	\$52.91
Step E	\$97,320.00	\$8,110.00	\$4,055.00	\$3,743.08	\$1,871.54	\$802.08	\$33.42	\$16.71	\$50.13
Step D	\$91,908.00	\$7,659.00	\$3,829.50	\$3,534.92	\$1,767.46	\$757.44	\$31.56	\$15.78	\$47.34
Step C	\$86,508.00	\$7,209.00	\$3,604.50	\$3,327.23	\$1,663.62	\$713.04	\$29.71	\$14.86	\$44.57
Step B	\$81,096.00	\$6,758.00	\$3,379.00	\$3,119.08	\$1,559.54	\$668.40	\$27.85	\$13.93	\$41.78
Step A	\$75,696.00	\$6,308.00	\$3,154.00	\$2,911.38	\$1,455.69	\$623.76	\$25.99	\$13.00	\$38.99

***Battalion Chief - Training/EMS
Salary Schedule***

<u>Step Level</u>	<u>Annual</u>	<u>Monthly</u>	<u>Semi Monthly</u>	<u>Bi-Weekly</u>	<u>Weekly</u>	<u>Daily</u>	<u>Hourly</u>
Step G	\$118,944.00	\$9,912.00	\$4,956.00	\$4,574.77	\$2,287.38	\$1,372.32	\$57.18
Step F	\$112,992.00	\$9,416.00	\$4,708.00	\$4,345.85	\$2,172.92	\$1,303.68	\$54.32
Step E	\$107,052.00	\$8,921.00	\$4,460.50	\$4,117.38	\$2,058.69	\$1,235.28	\$51.47
Step D	\$101,100.00	\$8,425.00	\$4,212.50	\$3,888.46	\$1,944.23	\$1,166.64	\$48.61
Step C	\$95,160.00	\$7,930.00	\$3,965.00	\$3,660.00	\$1,830.00	\$1,098.00	\$45.75
Step B	\$89,208.00	\$7,434.00	\$3,717.00	\$3,431.08	\$1,715.54	\$1,029.36	\$42.89
Step A	\$83,256.00	\$6,938.00	\$3,469.00	\$3,202.15	\$1,601.08	\$960.72	\$40.03

***Captain
Salary Schedule***

<u>Step Level</u>	<u>Annual</u>	<u>Monthly</u>	<u>Semi Monthly</u>	<u>Bi-Weekly</u>	<u>Weekly</u>	<u>Daily</u>	<u>Hourly</u>	<u>FLSA Rate</u>	<u>Overtime</u>
Step G	\$87,984.00	\$7,332.00	\$3,666.00	\$3,384.00	\$1,692.00	\$725.04	\$30.21	\$15.11	\$45.32
Step F	\$83,580.00	\$6,965.00	\$3,482.50	\$3,214.62	\$1,607.31	\$688.80	\$28.70	\$14.35	\$43.05
Step E	\$79,188.00	\$6,599.00	\$3,299.50	\$3,045.69	\$1,522.85	\$652.56	\$27.19	\$13.60	\$40.79
Step D	\$74,784.00	\$6,232.00	\$3,116.00	\$2,876.31	\$1,438.15	\$616.32	\$25.68	\$12.84	\$38.52
Step C	\$70,392.00	\$5,866.00	\$2,933.00	\$2,707.38	\$1,353.69	\$580.08	\$24.17	\$12.09	\$36.26
Step B	\$65,988.00	\$5,499.00	\$2,749.50	\$2,538.00	\$1,269.00	\$543.84	\$22.66	\$11.33	\$33.99
Step A	\$61,584.00	\$5,132.00	\$2,566.00	\$2,368.62	\$1,184.31	\$507.60	\$21.15	\$10.58	\$31.73

***Division Chief - Operations
Salary Schedule***

<u>Step Level</u>	<u>Annual</u>	<u>Monthly</u>	<u>Semi Monthly</u>	<u>Bi-Weekly</u>	<u>Weekly</u>	<u>Daily</u>	<u>Hourly</u>
Step G	\$124,632.00	\$10,386.00	\$5,193.00	\$4,793.54	\$2,396.77	\$479.36	\$59.92
Step F	\$118,424.40	\$9,868.70	\$4,934.35	\$4,554.78	\$2,277.39	\$455.44	\$56.93
Step E	\$112,192.80	\$9,349.40	\$4,674.70	\$4,315.11	\$2,157.55	\$431.52	\$53.94
Step D	\$105,961.20	\$8,830.10	\$4,415.05	\$4,075.43	\$2,037.72	\$407.52	\$50.94
Step C	\$99,729.60	\$8,310.80	\$4,155.40	\$3,835.75	\$1,917.88	\$383.60	\$47.95
Step B	\$93,498.00	\$7,791.50	\$3,895.75	\$3,596.08	\$1,798.04	\$359.60	\$44.95
Step A	\$87,266.40	\$7,272.20	\$3,636.10	\$3,356.40	\$1,678.20	\$335.68	\$41.96

**Engineer
Salary Schedule**

<u>Step Level</u>	<u>Annual</u>	<u>Monthly</u>	<u>Semi Monthly</u>	<u>Bi-Weekly</u>	<u>Weekly</u>	<u>Daily</u>	<u>Hourly</u>	<u>FLSA Rate</u>	<u>Overtime</u>
Step G	\$73,740.00	\$6,145.00	\$3,072.50	\$2,836.15	\$1,418.08	\$607.68	\$25.32	\$12.66	\$37.98
Step F	\$70,056.00	\$5,838.00	\$2,919.00	\$2,694.46	\$1,347.23	\$577.44	\$24.06	\$12.03	\$36.09
Step E	\$66,372.00	\$5,531.00	\$2,765.50	\$2,552.77	\$1,276.38	\$546.96	\$22.79	\$11.40	\$34.19
Step D	\$62,676.00	\$5,223.00	\$2,611.50	\$2,410.62	\$1,205.31	\$516.48	\$21.52	\$10.76	\$32.28
Step C	\$58,992.00	\$4,916.00	\$2,458.00	\$2,268.92	\$1,134.46	\$486.24	\$20.26	\$10.13	\$30.39
Step B	\$55,308.00	\$4,609.00	\$2,304.50	\$2,127.23	\$1,063.62	\$455.76	\$18.99	\$9.50	\$28.49
Step A	\$51,624.00	\$4,302.00	\$2,151.00	\$1,985.54	\$992.77	\$425.52	\$17.73	\$8.87	\$26.60

***Fire Chief
Salary Schedule***

<u>Step Level</u>	<u>Annual</u>	<u>Monthly</u>	Semi <u>Monthly</u>	<u>Bi-Weekly</u>	<u>Weekly</u>	<u>Daily</u>	<u>Hourly</u>
Step G	\$175,000.00	\$14,583.33	\$7,291.67	\$6,730.77	\$3,365.38	\$673.04	\$84.13
Step F	\$166,274.00	\$13,856.17	\$6,928.08	\$6,395.15	\$3,197.58	\$639.52	\$79.94
Step E	\$157,524.00	\$13,127.00	\$6,563.50	\$6,058.62	\$3,029.31	\$605.84	\$75.73
Step D	\$148,774.00	\$12,397.83	\$6,198.92	\$5,722.08	\$2,861.04	\$572.24	\$71.53
Step C	\$140,024.00	\$11,668.67	\$5,834.33	\$5,385.54	\$2,692.77	\$538.56	\$67.32
Step B	\$131,274.00	\$10,939.50	\$5,469.75	\$5,049.00	\$2,524.50	\$504.88	\$63.11
Step A	\$122,524.00	\$10,210.33	\$5,105.17	\$4,712.46	\$2,356.23	\$471.28	\$58.91

***Firefighter/Paramedic
Salary Schedule***

<u>Step Level</u>	<u>Annual</u>	<u>Monthly</u>	Semi <u>Monthly</u>	<u>Bi-Weekly</u>	<u>Weekly</u>	<u>Daily</u>	<u>Hourly</u>	FLSA <u>Rate</u>	<u>Overtime</u>
Step G	\$73,044.00	\$6,087.00	\$3,043.50	\$2,809.38	\$1,404.69	\$601.92	\$25.08	\$12.54	\$37.62
Step F	\$69,396.00	\$5,783.00	\$2,891.50	\$2,669.08	\$1,334.54	\$571.92	\$23.83	\$11.92	\$35.75
Step E	\$65,736.00	\$5,478.00	\$2,739.00	\$2,528.31	\$1,264.15	\$541.68	\$22.57	\$11.29	\$33.86
Step D	\$62,088.00	\$5,174.00	\$2,587.00	\$2,388.00	\$1,194.00	\$511.68	\$21.32	\$10.66	\$31.98
Step C	\$58,440.00	\$4,870.00	\$2,435.00	\$2,247.69	\$1,123.85	\$481.68	\$20.07	\$10.04	\$30.11
Step B	\$54,780.00	\$4,565.00	\$2,282.50	\$2,106.92	\$1,053.46	\$451.44	\$18.81	\$9.41	\$28.22
Step A	\$51,132.00	\$4,261.00	\$2,130.50	\$1,966.62	\$983.31	\$421.44	\$17.56	\$8.78	\$26.34

***Firefighter
Salary Schedule***

<u>Step Level</u>	<u>Annual</u>	<u>Monthly</u>	Semi <u>Monthly</u>	<u>Bi-Weekly</u>	<u>Weekly</u>	<u>Daily</u>	<u>Hourly</u>
Step G	\$65,976.00	\$5,498.00	\$2,749.00	\$2,537.54	\$1,268.77	\$253.76	\$31.72
Step F	\$62,676.00	\$5,223.00	\$2,611.50	\$2,410.62	\$1,205.31	\$241.04	\$30.13
Step E	\$59,376.00	\$4,948.00	\$2,474.00	\$2,283.69	\$1,141.85	\$228.40	\$28.55
Step D	\$56,076.00	\$4,673.00	\$2,336.50	\$2,156.77	\$1,078.38	\$215.68	\$26.96
Step C	\$52,776.00	\$4,398.00	\$2,199.00	\$2,029.85	\$1,014.92	\$202.96	\$25.37
Step B	\$49,488.00	\$4,124.00	\$2,062.00	\$1,903.38	\$951.69	\$190.32	\$23.79
Step A	\$46,188.00	\$3,849.00	\$1,924.50	\$1,776.46	\$888.23	\$177.68	\$22.21

DISPATCH SERVICE COMPARISON

SAN MIGUEL FIRE PROTECTION DISTRICT



Prepared by: Theresa McKenna, Board Member
January 25, 2017

I. BACKGROUND

In December 2011, faced with declining revenues due to the Nationwide economic downturn and increased costs generated, in part, by an alleged “budget deficit”, a prior Board believed it had no option other than to contract out its suppression services with CalFire.

CalFire welcomed the opportunity to secure a Cooperative Agreement with the District given the known financial benefits to CalFire. CalFire would not, and perhaps legally could not, enter into a Cooperative Agreement with an entity that was fiscally unstable. In The Sun article posted January 21, 2015 by Ryan Hagen titled, *San Bernardino Pursuing Lawsuit Against CalFire to Force Bid*¹, it is noted that CalFire Director Ken Pimlott “declined” consideration of a contract with the City of San Bernardino given its fiscal instability. Director Pimlott is quoted as saying, “...given the current fiscal instability faced by the City of San Bernardino, it does not meet the criteria to be considered for a cooperative agreement.”

In their December 5, 2016, Independent Financial Report, San Diego Local Agency Formation Commission’s (LAFCO) Executive Officer and Local Governmental Analyst weighed in on the historical financial health of our District. They opined, “San Miguel Consolidated FPD has consistently ended their fiscal year since 2008 with a surplus... The excess funds have contributed to a healthy reserve fund balance throughout the years.”² District reserve funds continue to grow as the economy rebounds, revenue increases, and the Board reigns in District spending.

Given the District was, in fact, proven by LAFCO to be “healthy” fiscally in the years leading up to the Cooperative Agreement with CalFire, one could reasonably conclude the Cooperative Agreement was not fiscally necessary.

The District’s Board of Director Policy Manual, Revised December 14, 2016, states, “Good fiscal management requires the Board of Directors to think about the future using proactive careful planning with prudent forecasting.” It further states, “The District is accountable to its primary customers, the taxpayers. The question, ‘Are the taxpayers receiving the best product for the funds expended by the District?’ must be part of every financial allocation authorized by the Board of Directors.”

At its meeting on December 14, 2016, after extensive discussion, healthy debate, and careful consideration of the information provided by CalFire Chief Darrin Howell, the Board voted 5-2 *not* to send a Request for Proposal (“RFP”) to CalFire for its dispatching services. (Rickards, Vacio, Ek, McKenna and Raddatz against an RFP; Nelson and Kiel in favor.)

¹ <http://www.sbsun.com/government-and-politics/20150121/san-bernardino-pursuing-lawsuit-against-cal-fire-to-force-bid>

² http://sdlafco.org/Webpages/meeting_schedule_2016.htm; See San Diego LAFCO East County Fire Protection Committee Meetings, Dec. 5, 2016 Agenda, Item 7, Page 9 of 11.

Board Policy 1.3, Code of Ethics and General Conduct, Section “g”, states, “Once the Board of Directors takes action, directors should commit to supporting such action and not create barriers to the implementation of the action.”

Pursuant to Robert’s Rules of Order³, a motion to reconsider may be made only by a member who voted on the prevailing side in the original vote (such as someone who voted "yes" if the motion had passed or voted "no" if the motion was defeated).

On January 11, 2017, the Board made an exception to Robert’s Rules in the interest of ensuring the Board’s due diligence on the issue of dispatching services, and voted to reconsider the motion to pursue an RFP. After a comprehensive presentation by CalFire Chief Tony Mecham⁴, and additional, lengthy discussion and careful consideration by the Board, the Board again voted not to pursue an RFP.

Prior to the Cooperative Agreement, the District’s dispatching services were provided by Heartland Communications Facility Authority (“HCFA”) under a Joint Powers Agreement (“JPA”). During that time, HCFA provided the District with exceptional state-of-the art dispatching services. Were it not for the decision to outsource fire suppression services under the Cooperative Agreement, the District would have continued its long-term relationship with HCFA since it not only met, but exceeded, the needs of the District.

This comparison helps demonstrate that the Board’s decision to forego an RFP and submit a Letter of Intent to HCFA, was a sound decision and ensures the taxpayers are receiving the best product for the funds expended by the District.

II. ARE THE TAXPAYERS RECEIVING THE BEST PRODUCT FOR THE FUNDS EXPENDED?

After lengthy discussions by the full Board during its December 14, 2016 and January 11, 2017 regular Board meetings, the Board voted to forego the cost and exercise of an RFP and return to HCFA for its dispatching services. While acknowledging CalFire provides a full-service Command Center with dispatching capabilities, the Board determined the dedicated dispatch service provided by HCFA was a more appropriate fit for the District’s needs. Although the cost is slightly higher, the Board found the totality of the services provided by HCFA, as well as the ability for the District to have a vote as a member of the JPA, (which allows for control of future costs), outweighed the additional cost. Worth noting, services provided by HCFA, but not offered by CalFire, include its Mobile Data Computer (“MDC”) map updates and fire pre-plans, as well as the Omega Advanced Reporting Module (“ARM”) which provides third-party surveillance over the emergency response database. With the Omega Program, the District can obtain individual reports directly from the database without having to go through a dispatch or command center.

³ *Robert, Henry M.; et al. (2011). Robert's Rules of Order Newly Revised (11th ed.). Philadelphia, PA: Da Capo Press. p. 315.*

⁴ CalFire initially declined to submit a proposal for dispatch services without a formal RFP from the District. It was only after HCFA disclosed their updated estimate (due to a substantially revised call volume count provided by CalFire), did CalFire submit an “preliminary estimate” without an RFP.

Further, as Chief Mecham stated at the January 11, 2017, meeting, even though CalFire is capable of dispatching across Zones, there are “operational advantages to the District being in the Central Zone” and being dispatched by HCFA. To ensure our taxpayers are receiving the best product for the funds expended by the District, the following charts depict the relevant comparisons noted.

Key: “+” means more favorable to the District | “-“ means less favorable to the District

SERVICE DELIVERY COMPARISONS		
HCFA Dispatch Center versus CALFIRE Command Center		
Consideration	HCFA	CalFire
CAD Controlled by Sacramento		-
CAD is Stand-alone and Controlled Locally	+	
District Decides Response Criteria/Level of Service	+	+
CalFire would be Dispatching SMG Across Zones (Multiple CADs/RCIP/Auto Status lost; Safety)		-
Same-Zone Dispatching	+	
2 Servers/duplicate redundancy	+	+
Ability to track response time to radio EMERG button	+	
Auto-Aid built into CAD for move-up/cover	+	
Closest Resource Concept	+	+
Utilizes Tri-Tech; Standard in San Diego County	+	
District would have a Vote in JPA (all-inclusive operations, finances, direction of JPA, etc.)	+	
District would have a 23.4% weighted vote as to CalPERS	+	
State Negotiates Salaries (cost passed on to District)		-
Dedicated Dispatch Center (greater focus for District)	+	
Command Center (Broad State-wide focus)		-
Dispatchers are EMD Certified	+	+
Same CAD/Phone System as NCDJPA & SND CCC	+	-
Cost-per-call formula established by vote of JPA members	+	
Essential Services Facility	+	+
OMEGA Advanced Reporting Module	+	
Full-time IT Staff on duty to assist with IT needs	+	?
Detailed Annual Report provided each year to each agency	+	

COST COMPARISONS		
HCFA Dispatch Center versus CALFIRE Command Center		
Consideration	HCFA Dispatch Estimated Costs	CALFIRE Preliminary Estimate
GST server connectivity	0.00	\$5,527
Verizon Broadband Service	\$11,250	\$12,162
Pagers (30 units)	\$150	\$1,080
3.5 ECC Com Operator positions	Inc. in Cost-per-call	\$451,849
0.5 Associate Information System Analysis	Inc. in Cost-per-call	\$74,863
12,500 ⁵ calls @ \$55.90 cost per call	\$698,750	Inc. in salaries
12,500 calls @ \$5.00 per call (CIP CPC)	\$62,500	Inc. in salaries
Firehouse Cost – (\$1,186.25 x 8 stations)	\$9,490	0.00
Firehouse Cost – VPN annual fee	\$300	0.00
OMEGA Advanced Reporting Module	<u>\$5,000</u>	<u>Not offered</u>
<i>SUBTOTAL</i>	\$787,440	\$545,481
CalFire Admin Fee @ 12.79%	<u>0.00</u>	<u>\$69,767</u>
TOTAL	\$787,440	\$615,248
One-time Costs/Set-up Fees:		
Firehouse Cost - One-time VPN set-up fee	\$500	0.00
Firehouse Cost – One-time project set-up fee	\$1,500	0.00
Buy-in Cost – One-time fee (to be negotiated)	<u>\$74,684</u>	<u>0.00</u>
TOTAL	\$76,684	0.00
Relevant Historical Information:		
Buy-out Cost to HCFA JPA when going to CalFire	n/a	\$135,000
Buy-out Cost Unfunded Liability going to CalFire	n/a	\$1,300,000
Early Retirement Pay-out when going to CalFire	n/a	\$7,500
Severance Pay Agreements when going to CalFire	n/a	<u>\$966,417</u>
TOTAL	n/a	\$3,408,917

⁵ CalFire's Preliminary Estimate is based on call volume of 12,500. HCFA call volume has been adjusted from 12,558 to 12,500 for a more accurate comparison.

III. CONCLUSION

On two separate occasions, the pros and cons of utilizing an out-of-zone Command Center versus an in-zone Dedicated Dispatch Center for the District's needs were thoroughly considered by the Board. While the CalFire Command Center option certainly has the capability to provide dispatch services to the District, unresolvable cross-zone, multi-CAD issues raised safety concerns.

Both options include an expected rise in personnel costs to the District for salaries, benefits, and CalPERS which, at this time, are difficult to project. The advantage of joining a JPA is that 7 other members of the JPA would share in the cost of any increase, whereas the District would bear the entire cost increase when entering a contract with CalFire.

The OMEGA ARM offered by HCFA would be an invaluable tool for the District's administration and operations in that it provides emergency response data in-house from the CAD Vendor (Tri Tech) and is accessible via Internet at any time. This feature would give the District the ability to conduct advanced data analysis for apparatus response times, hazard/risk analysis, apparatus utilization, distribution/concentration studies, and obtain other statistical analysis. CalFire does not offer the OMEGA Program.

Question: Are the taxpayers receiving the best product for the funds expended by the District by re-joining the HCFA JPA?

Answer: Yes

COOPERATIVE AGREEMENT ANALYSIS

SAN MIGUEL FIRE PROTECTION DISTRICT



I. BACKGROUND

In December 2011, faced with several consecutive years of declining revenues and increased costs, the San Miguel Consolidated Fire Protection District released a Request for Proposal for other agencies to provide the District with fire suppression and emergency medical services.⁽¹⁴⁾ The decision to seek outside help for the operation of their Fire Department was a difficult one for the San Miguel Board of Directors and the affected community to accept.⁽¹⁷⁾

The District Board had initiated other cost cutting measures prior to reaching this decision. In May of 2010, a District Finance Committee recommended the demotion of one Division Chief and the layoff of three Firefighters.⁽¹⁵⁾ That recommendation was rejected by the Board of Directors but was soon followed by additional cuts made at the expense of District Firefighters.

DISTRICT BUDGET SHORTFALL	
FISCAL YEAR	BUDGET SHORTFALL
2011 – 2012	\$1.3 Million ⁽¹⁾
2012 – 2013	\$1.6 Million ⁽¹¹⁾
2013 – 2014	\$2.1 Million (projected) ⁽¹⁴⁾

Following failed labor negotiations the District reduced their fiscal responsibilities by:⁽¹⁴⁾

- Increasing the employee contributions to medical benefits
- Increasing the employee contributions to their pensions to the maximum allowed under law
- Eliminating holiday pay for Firefighters
- Imposing furlough days for the Fire Chief and administrative personnel
- Decreasing the annual leave earn rates for Firefighters
- Reducing the overall number of personnel, including:
 - Not filling three vacancies that were created due to natural attrition
 - Elimination of Engine Company 15
 - Elimination of Engine Company 23, replacing it with a two-person medic squad

These actions had the potential to reduce District expenses, however, other long term and irreversible liabilities, which still exist today, continued to leave the District with significant budgetary shortfalls.

These long term liabilities include:

- Post-employment benefits ⁽¹⁴⁾
 - There are currently 92 ⁽²⁸⁾ retired District personnel or former board members that receive life time medical benefits, some with as little as five years of service to the District ⁽¹²⁾
 - The District is also responsible for the lifetime medical benefits of five Lemon Grove firefighters as a result of their failed contract to provide fire service to Lemon Grove ⁽¹⁸⁾
- Workers Compensation and Public Agency Self-Insured System (PASIS) funding ⁽³⁻¹⁰⁾
- Payments toward CALPERS unfunded liabilities ⁽³⁻¹⁰⁾

- This payment is expected to increase year over year until at least 2021

After allowing four months for proposals to be submitted, CAL FIRE was the only agency that submitted a proposal “in response to San Miguel’s call for help”.⁽¹⁷⁾ In an April 25th Board Meeting, the District voted to enter into negotiations with the State agency. Those negotiations resulted in a unanimous Board vote⁽¹¹⁾ for a 5½ year Cooperative Agreement for the provision of fire suppression and emergency medical services that stipulated a not-to-exceed cost providing the District with a stable baseline for personnel expenses. A three percent year over year escalator was established to account for the increased cost of salaries and medical benefits over time.

Ultimately, the CAL FIRE Cooperative Agreement allowed the District to remain intact, with the Board of Directors to provide oversight and local accountability, and with a balanced budget.⁽¹⁴⁾

II. ISSUE

The current Board of Directors of the San Miguel Consolidated Fire Protection District has neither accepted nor supported the Cooperative Agreement that they entered into with CAL FIRE. As early as January of 2015, just two years after the start of the Cooperative Agreement and two months after a Board election, the Board was discussing the fiscal impacts and possibilities of returning firefighter operations back to the District.⁽²⁰⁾ At that time a macro-study of the District finances was ordered. The results of the macro-study were presented at a March 17th meeting of the District Finance Committee, CFO Darilyn O’Dell reported to the Committee that returning to a stand-alone fire district, utilizing a 56 hour work week would cost the District approximately \$14.6 Million, an additional \$2.1 Million above the Fiscal Year 2015 – 2016 CAL FIRE Cooperative Agreement amount.^(21,22)

These findings were presented to the Board of Directors at a regular meeting on April 8th, 2015. At this time the Board unanimously voted to not end the CAL FIRE Cooperative Agreement and a motion to conduct a more detailed micro-study for the feasibility of returning to an independent Fire District failed.⁽²²⁾ Instead, the Board formed an Ad Hoc Committee, the Fire Suppression Outside Agency Outreach Committee, to approach other outside agencies as a replacement for CAL FIRE.⁽²²⁾

Having not received any interest in a partnership from other outside agencies and still not finding satisfaction in the analysis of returning to a stand-alone Department, a micro-study was once again proposed and approved at the January 13th, 2016 Board Meeting.⁽¹⁹⁾ During this meeting, CAL FIRE Unit Chief Tony Mecham addressed the Board and stated that he would assist by answering any questions they had regarding the CAL FIRE extended duty workweek, salaries, and benefits. At this time there has been virtually no communication and a significant lack of transparency with CAL FIRE or with the public regarding the micro-study process or the outcome. CAL FIRE, as a cooperative partner, is contracted to provide management of the Fire District yet was given no opportunity to provide input to this micro-study. Furthermore, the micro-study that has been provided is a snapshot in time with no long term financial analysis or independent analysis.

The San Miguel Consolidated Fire Protection District’s Board of Director Policy Manual states that “the District is accountable to its primary customers, the taxpayers”.⁽²⁷⁾ That accountability “requires measuring the outcome and results of spending the taxpayers’ money” and insuring “the long-term fiscal health of the District”.⁽²⁷⁾ This analysis is intended to assist in determining whether or not the District can maintain long-term fiscal health as an independent agency.

III. COOPERATIVE AGREEMENT BENEFITS AND COSTS

The Cooperative Agreement between CAL FIRE and the San Miguel Consolidated Fire Protection District provides full-service fire protection at a fixed cost. The Cooperative Agreement is inclusive of all personnel costs including direct labor and support services. The District maintains a separate budget for equipment, facilities, and supplies.

The chart below illustrates the fixed Cooperative Agreement amounts for the life of the existing Cooperative Agreement, the actual amounts billed for past Fiscal Years, and the savings that have been returned to the District.

COOPERATIVE AGREEMENT FIXED COSTS AND POTENTIAL RETURNS			
FISCAL YEAR	AGREEMENT AMOUNT	ACTUAL AMOUNT BILLED	AGREEMENT SAVINGS
Dec 31, 2012 – Jun 30, 2013	\$5,712,295	\$4,884,587	\$827,708
Fiscal Year 2013 - 2014	\$11,821,749	\$10,539,206	\$1,282,543
Fiscal Year 2014 - 2015	\$12,176,401	\$11,330,852	\$845,549
Fiscal Year 2015 - 2016	\$12,541,693	TBD	TBD
Fiscal Year 2016 - 2017	\$12,917,944	TBD	TBD
Fiscal Year 2017-2018	\$13,305,483	TBD	TBD

The Cooperative Agreement amount provides for the maximum salary and benefit cost for all personnel working within the District, though the District is only billed actuals which allows for a savings each Fiscal Year. This savings is often 5 to 7 percent below the Cooperative Agreement amount; however, these savings have been in consistent decline since the beginning of the Agreement. This is largely due to the fact that the Cooperative Agreement was written with a 3% escalator every year while the actual cost of employee health care and retirement have increased at a rate of 5% every year.

The total cost of the Cooperative Agreement includes:

- Personnel salaries including Paramedic, Education, and Longevity bonuses
- Employer retirement contributions
- Funding for employee leave buyout expenses
- Employer medical benefits contributions including Health, Dental, and Vision
- Funding for survivor's benefits
- Funding for worker's compensation expenses

The District Board of Directors maintains local control by establishing District policy, determining the level of service, and is responsible for the financial management of the District.

STAFFING STANDARDS

At the time of initiation, the Cooperative Agreement included funding for a total of 74 personnel. Through the issuance of contractual side letters, the number and classification of personnel employed within the District has changed without any increase in the not-to-exceed amount of the Cooperative Agreement, these changes are just one more component of the reduced returns that the District has experienced over time. Since the beginning of the Cooperative Agreement, the numbers of fire suppression personnel have increased and the numbers of administrative personnel have decreased. The 75 personnel employed within the District are sufficient to allow for 3.0 staffing on seven front line fire engines and one truck at eight fire stations, in two operational Battalions, with built in relief positions to reduce overtime expenses.

Through the Cooperative Agreement, all CAL FIRE personnel are included in providing support to the District at no additional cost. These additional personnel includes a Duty, Division, and Battalion Chiefs to provide seven day per week Chief Officer coverage, a Public Information Officer, Public Education Bureau, EMS Bureau, Safety Bureau, Training Bureau, Logistics Bureau, GIS Analyst, and Telecommunications Analyst.

DISTRICT PERSONNEL	
CLASSIFICATION	COUNT
Division Chief	1
Battalion Chief	4
Fire Captain	20
Fire Apparatus Engineer (FAE)	19
FAE – Paramedic	5
Firefighter Paramedic	21
Communications Operators	4
IT Support	1

FINANCIAL IMPACT

The stabilization of personnel costs has had a significant financial impact on the District, allowing for a balanced budget and the ability to place the realized savings into reserve accounts. In Fiscal Year 2013, the first full year of the Cooperative Agreement the District’s actual operating expenses were reduced by nearly \$2 million compared to the previous year. ⁽²⁸⁾

In the four years prior to the CAL FIRE Cooperative Agreement, just \$1.1 million or 1.3% of the District’s total budget was allocated to Facilities Replacement or Vehicle Replacement Funds ⁽³⁻⁶⁾. Since Fiscal Year 2012 – 2013, when the Cooperative Agreement went into effect, the District was able to increase that threefold to 3.9% of the District’s budget for a total of \$3.2 million ⁽⁷⁻¹⁰⁾.

The financial impact has been so significant that the District has been able to reduce their dependency on outside financing, instead choosing to fully fund budgetary line items; including:

- The purchase of two Spartan ERV Type I Fire Engines ⁽²³⁾
- Making a CALPERS lump sum payment instead of monthly payments ⁽²⁴⁾
- The construction of a new Fire Station 29 on Pepper Drive ⁽²⁵⁾
- The replacement of the HVAC system at Fire Station 65

- Eliminate the need to borrow against County funds for monthly payroll and expenses due to the CAL FIRE quarterly invoicing system

With the removal of interest charges on significant purchases, these decisions have served to exponentially increase the positive financial impact on the District’s budget.

DISTRICT RESERVE BUDGETS			
FISCAL YEAR	VEHICLE REPLACEMENT FUND BUDGET	FACILITIES REPLACEMENT FUND BUDGET	TOTAL
2008 – 2009	\$35,000	\$33,000	\$68,000
2009 – 2010	\$600,000	\$133,000	\$733,000
2010 – 2011	\$10,000	\$43,000	\$53,000
2011 – 2012	\$35,000	\$33,000	\$68,000
2012 – 2013	\$15,000	\$82,500	\$97,500
2013 – 2014	\$610,000	\$34,500	\$644,500
2014 – 2015	\$660,000	\$43,000	\$703,000
2015 – 2016	\$1,124,928	\$654,381	\$1,779,309

The chart above represents the budget line item, under “Other Funds Expenditure Summary” for the Vehicle Replacement Fund Budget and the Facilities Replacement Fund Budget for each Fiscal Year. Highlighted areas represent Fiscal Years with CAL FIRE Cooperative Agreement.

IV. CAL FIRE ADMINISTRATIVE CHARGE

The CAL FIRE Cooperative Agreement stipulated, not-to-exceed cost includes an Administrative Charge. This charge addresses the indirect costs of the Cooperative Agreement, allowing the State to recover the full costs for providing fire suppression and emergency medical services to the District. The indirect costs represent a direct benefit to the District in the form of administrative and management functions related to the operation of a full service Fire Agency. These functions include human resources support, legal support, safety and code compliance, and other programs that the District would otherwise be responsible for. In 2015, the Department reallocated two administrative positions that the District was responsible for; removing a Senior Personnel Specialist and an Office Technician from direct funding because those services were provided through the Administrative Charge.

ADMINISTRATIVE CHARGES	
FISCAL YEAR	ADMINISTRATIVE CHARGES INCURRED
2012 – 2013	\$504,184
2013 – 2014	\$1,086,156
2014 – 2015	\$1,211,309
2015 – 2016	TBD

HUMAN RESOURCES SUPPORT

- Hiring of personnel included in the Cooperative Agreement, including:
 - Validation of job duties, recruitment, examinations, and list establishment
 - Completion of CPAT (California Physical Agility Test)
- Administration of Employee benefits upon hire and annually
- Processing of Employee time slips including overtime calculations and annual leave calculations
- Processing of payroll including entering overtime due and processing merit salary adjustment
- of all Employee leave buyouts
- Processing of all Employee Corrective Actions and Adverse Actions
- Processing of all Employee Administrative Investigations
- Processing of all Employee Labor grievances
- Management of Driver's License Pull Program
- Management of Equal Employment Opportunity Program
- Management of Employee Assistance Program
- Management of Critical Incident Stress Management Program
- Management of Substance Abuse Assistance Program
- Management of Substance Abuse Testing Program

LEGAL SUPPORT

- Processing of all negotiations with Employee Labor Groups
- Legal Counsel Services
- Legislative Liaison and tracking services
- Fire Prevention Law Enforcement program
- Fair Labor Standards Act compliance
- Cost of medical and hospital care for on duty injuries
- Cost of all Workers Compensation claims
- Liability costs and claims

SAFETY PROGRAM

- OSHA compliance
- Development and maintenance of the Injury and Illness Prevention Program
- Facility inspections for workplace safety
- Management of Respiratory Protection Program including annual medical examinations
- Accident reviews and investigations

INFORMATION TECHNOLOGY

- Enterprise architecture
- Networking and IT backbone including a wide area network
- Applications including email, payroll, injury reporting, travel claims, online training, etc.
- Computer Aided Dispatching, Automatic Vehicle Locators, Mobile Data Computing imaging
- Computer servers and maintenance
- System security

OTHER DEPARTMENTAL PROGRAMS

Through the Administrative fee, the District receives the benefit of other Departmental programs such as a comprehensive training program administered by the CAL FIRE Training Bureau, a Public Information Officer to respond to major events and media inquiries, a Fire Prevention Specialist to assist in coordinating public education events within the community, an EMS Bureau, Training Bureau, Resource Management Bureau with GIS support.

Prior to entering into the Cooperative Agreement, the District funded a Training Bureau staffed with a full time Fire Captain and a Public Information Office staffed with a part time spokesperson. With salaries, these two programs cost the District approximately \$400,000 per year to operate. ⁽³⁻⁶⁾

As a part of the CAL FIRE Cooperative Agreement, all personnel working within the District have access to the Department Training Bureau, staffed with a full time Battalion Chief, five full time Training Captains, and a full time Office Assistant for the processing of training requests, certifications, and records. This Training Bureau supports an intensive training program for all newly hired personnel including a ten week training course for new, permanent Firefighter Paramedics and an eleven week training course for new, permanent Fire Apparatus Engineer Paramedics. Additionally, the Training Bureau supports the Department's Joint Apprenticeship Committee training program, monthly In-Service Training drills, digital ongoing training, annual skills verifications, EMT certifications, and CPR certifications.

The District also benefits from the Department's Public Information Office, staffed with a full time Fire Captain who acts as the Department's Public Information Officer and a full time Fire Prevention

Specialist. The Public Information Officer is available to the media 24 hours per day, 7 days per week; ready to respond to media or public official inquiries regarding any significant fire event or medical emergency response. The ready availability and dedication of this office has earned the respect of every major media outlet and of multiple local government officials. The Fire Prevention Specialist works directly with the public, providing fire prevention and fire safety education to local groups and schools. In the last three months, the CAL FIRE Fire Prevention Specialist has worked with students at Jamacha Elementary School, Crest Elementary School, Cuyamaca Community College, and the McGrath YMCA.

V. SAN MIGUEL MICRO-STUDY PROCESS

At the time the Board approved the micro-study on the financial feasibility of returning to a stand-alone Fire District it was determined that a group would be formed to include the District CFO and one or two Board members. ⁽¹⁹⁾ Neither the members of this group nor their work product has ever been shared openly with CAL FIRE. CAL FIRE, as a cooperative partner, was never given the opportunity to provide feedback or input on the micro-study. It is this lack of transparency and cooperation that has led to the creation of this document, the content of which summarizes what would have been CAL FIRE’s contribution to the micro-study process.

VI. INDEPENDENT FIRE DISTRICT COST ANALYSIS

STAFFING COMPARISON

The chart below identifies the differences between the current Cooperative Agreement staffing levels with a 72 hour extended duty work week and the Independent District staffing levels with a 56 hour work week. The Independent District will require more floor personnel to meet the on duty daily staffing requirements due to the shortened work week.

INDEPENDENT DISTRICT STAFFING LEVELS FOR SAN MIGUEL CONSOLIDATED FIRE PROTECTION DISTRICT		
DESCRIPTION	COOPERATIVE AGREEMENT	INDEPENDENT FIRE DISTRICT
On duty daily staffing	25	25
Number of floor personnel	65	72
Number of Chief Officers	10*	5

*This includes the Unit Chief, District funded Assistant Chief, four District funded Battalion Chiefs, State funded Training Chief, Safety Chief, EMS Chief, and second Battalion 2 Chief.

START UP COST ANALYSIS

The District micro-study allowed for \$426,557 in one time start-up costs. The chart below identifies those costs; the blue cells identify potential start-up needs that have not been addressed in the micro-study.

INDEPENDENT DISTRICT START UP COSTS FOR SAN MIGUEL CONSOLIDATED FIRE PROTECTION DISTRICT	
DESCRIPTION	COST
Recruitment of new personnel / Advertising	\$1,000
Creation of personnel examination process for all classifications	
Delivering of examinations for all classifications	
Background checks for all new personnel	\$5,925
Pre-employment physicals	\$97,890
Update of District policies and procedures	
Training of new personnel including skills verification, minimum qualification verification, and delivery of District policies and procedures	
Salary to early hire employees prior to transition	
Cost of human resources function to onboard new employees including the enrollment in payroll and benefits	
Establishment of personnel training files	
Acquisition of training materials / IFSTA Manuals	\$5,400
Acquisition of Personal Protective Equipment	\$192,885
Acquisition of badges	\$3,950
Acquisition of accountability tags	\$390
Establishment of scheduling system / Telestaff	\$9,443
Establishment of Dispatch Agreement	\$84,674
Legal fees for development of new MOU	\$20,000
IT conversion including MDC's and AVL's	
Radio conversion	
Apparatus decal conversion	\$5,000

DISTRICT COMPREHENSIVE BUDGET ANALYSIS

The Independent Fire District micro-study did not include a comprehensive District budget; instead the micro-study is being presented as an equivalent comparison to the services currently being provided for under the Cooperative Agreement. The chart below analyzes the District’s comprehensive budget under the Cooperative Agreement as compared to an Independent Fire District.

The “Cooperative Agreement” column identifies key costs that are a part of the District’s comprehensive budget. The following assumptions have been made:

- All items marked with an asterisk are included in the not-to-exceed amount of the Cooperative Agreement.
- The salaries utilized are inflated for Fiscal Year 2017 – 2018.
- Items identified as “Admin Fee” or “Included” are included in the not-to-exceed amount of the Cooperative Agreement.
- Additional items listed have been taken directly from the District’s Fiscal Year 2015 – 2016 budget

The “Independent Fire District” column identifies the key costs that are a part of the District’s comprehensive budget. The following assumptions have been made:

- All items identified in the micro-study have been included in this column.
- Cells highlighted in blue have not been identified in the District micro-study; when available line item amounts from the District’s Fiscal Year 2011 – 2012 budget have been identified in the “FY11 District Budget” column.
- Some line items have a micro-study value and a Fiscal Year 2011 – 2012 budget value to question whether valid assumptions have been made during the micro-study process.

INDEPENDENT DISTRICT OPERATING BUDGET FOR SAN MIGUEL CONSOLIDATED FIRE PROTECTION DISTRICT			
DESCRIPTION	COOPERATIVE AGREEMENT	INDEPENDENT FIRE DISTRICT	FY11 DISTRICT BUDGET
Safety personnel salaries	\$4,151,010*	\$6,318,748	
Extended Duty Pay / FLSA	\$2,084,316*	\$159,612	
Unplanned Overtime (16 days)	\$833,280*	\$1,178,514	\$1,337,171 (18 days)
Holiday Pay	13 Holidays Included		\$259,159
Paramedic Bonus	\$156,000*		\$77,910
Uniform Allowance	\$58,100*	\$54,600	
Employer health benefit contributions for safety employees	\$1,217,491*	\$1,270,043	
Medicare	\$106,324*	\$111,939	

Workers Compensation	\$376,912*	\$0 (SEE PASIS)	\$0 (SEE PASIS)
Safety personnel CALPERS contributions	\$2,711,984*	\$1,197,747	\$3,203,371
Survivors benefits	\$5,811*	\$6,636	
Life insurance	\$415*		
Employee leave buyout fund	\$62,977*		\$250,000
Employee Assistance Program	Admin Fee \$1,000 for admin staff	\$5,000	\$10,200
Employee Substance Abuse Assistance Program	Admin Fee		
Critical Incident Stress Management Program	Admin Fee		
Employee Safety Program	Admin Fee		
OSHA Representation	Admin Fee		
Injury and Illness Prevention Program	Admin Fee		
Respiratory Protection Program including annual medical examinations	Admin Fee	\$1,950	\$20,000
Cost of medical and hospital care for on duty injuries	Admin Fee	\$0 (SEE PASIS)	
Labor negotiations and grievances	Admin Fee		
Training program administration	Admin Fee		
Public Information Officer	Admin Fee		\$12,125
Public Education Office	Admin Fee		
EMS Bureau	Admin Fee		
DMV pull program	Admin Fee		
Employee investigations and FBOR	Admin Fee		
Logistics Bureau	Admin Fee		
Fair Labor Standards Act compliance	Admin Fee		
Equal Employment Opportunity program	Admin Fee		

Dispatch Agreement	\$453,276*	\$568,450	
IT support	\$140,848*	\$60,000	
Miscellaneous personnel salaries	\$523,067	\$586,067	\$724,476
Miscellaneous personnel benefits	\$81,423	\$100,570	
Miscellaneous personnel retirement contributions	\$58,054	\$66,244	
CALPERS Unfunded Liability - Safety	\$1,495,223 (FY16)	\$1,804,702 (FY17)	
PASIS	\$125,000 (estimated)	\$620,999	
FAIRA	\$32,017		\$54,716
Wellness and fitness program			\$100,000
Legal Counsel	\$60,000	\$100,000	
Scheduling program / Telestaff	Included	\$3,313	\$6,200
Annual promotions exams	Included		\$2,000
Captain Academy	Included		\$9,520
Educational reimbursement	\$750	\$19,553	\$25,455
Target solutions	Included		\$6,000
Auto extrication vehicles		\$600	
Badges, services/recognition awards	\$1,500	\$3,000	
CB&T analysis service fee	\$1,500	\$4,000	
Class A uniforms		\$4,000	
Emergency incident food supplies	\$3,000	\$5,000	
Employment Posters		\$270	
EMS Jackets		\$2,592	
EMT CE provider renewal fees	Included	\$300	
Flashlights		\$675	
FLSA manual updates		\$687	
ICS 420-I Field Operations Guide Books		\$300	
IFSTA manuals		\$600	

Live Fire Training Trailer		\$1,074	
Lunches for all day training		\$3,000	
Meeting support / supplies	\$2,500	\$3,000	
Miscellaneous memberships		\$255	
Miscellaneous supplies / repairs	\$2,500	\$5,000	
Personal exposure records		\$1,560	
Protocols and medication handbooks		\$240	
Safety Clothing	\$51,935	\$48,910	\$64,290
SCBA mask with voice amp		\$1,944	
Shift calendars		\$760	
Telestaff conference		\$2,000	
Thomas Brothers map books		\$975	
Ventilation prop material		\$2,200	
Office supplies / postage	\$15,000		\$25,000

VII. MICRO-STUDY RESPONSE

1. The micro-study is a snapshot in time based on today's costs and does not provide for a long term financial outlook.
 - The micro-study does not make assumptions for the cost of inflation over time or the variable presented by long term liabilities.
 - Unfunded Leave Liability rose to \$1,800,000 in Fiscal Year 2010 – 2011, yet this fund is not accounted for in the micro-study.

2. No comprehensive study has been completed on the management needs of an Independent Fire District.
 - Prior to the Cooperative Agreement the District employed a Fire Chief, an Administrative Division Chief, an Operations Division Chief, and a Division Chief to oversee Training in addition to the three field Battalion Chiefs. ⁽³⁾
 - In 2008, the District also employed four full time administrative support staff and as needed contract personnel for special needs such as complicated employee investigations.

3. The Micro-Study is currently estimating a total start-up cost of \$426,557; it seems that a number of dangerous assumptions have been made. Namely, that 77 fire suppression personnel will be fully qualified, trained, and ready to respond to emergencies on the first day the independent District becomes operational.
 - No funds have been allocated for employee recruitment, testing and selection, or for the early hire of employees to transition into operational roles.
4. Many questions and concerns remain regarding the Transitional MOU. In accordance with the Transitional MOU, employees returning to District employment must have “employee compensation not to be less than their current salary and benefit package at CAL FIRE”.
 - EDWC is regular, recurring, and PERSable; therefore EDWC is considered to be a part of base salary.
 - Education incentive, longevity pay, and paramedic bonuses are not included in the personnel salary calculations provided in the micro-study.
 - Uniform allowance listed in micro-study is lower than that offered by CAL FIRE.
 - Employer health contributions listed in micro-study are lower than that offered by CAL FIRE.
 - Leave accruals listed in micro-study are lower than those offered by CAL FIRE.
5. No outside, independent validation of the assumptions made or the costs listed in the micro-study has been completed. It is imperative that a decision of this magnitude have, at a minimum, one independent review.
6. Many questions and concerns have arisen from the micro-study regarding the use of Heartland Communications Authority Dispatching.
 - Has a Request for Proposal and formal contract with costs been approved by the Heartland Joint Powers Authority?
 - A contract for dispatching services may be subject to Senate Bill 239 due to the fact that 100% of the service area and more than 25% of the employees will be affected. The current dispatchers bargaining unit has not been consulted on this change in dispatch providers.
 - The long term capital needs of HCFA as identified in the City Gate report should be a concern for the District and forecasted in a long term study.
 - HCFA is currently operating on a CAD sharing agreement with North Comm and does not own the CAD system that they operate. North Comm is currently in process of a CAD upgrade, these costs will either be passed on to member agencies or HCFA will be required to purchase their own CAD system.
 - The cost apportionment related to the RCS radio upgrade to digital radio should be a concern of the District and forecasted in a long term study.

- The cost for HCFA is more expensive than the dispatching currently in place under the Cooperative Agreement by an estimated \$115,000. Additionally, the Heartland Dispatch agreement requires an upfront contribution.
 - Heartland Dispatch currently has no secondary dispatch capability. The Monte Vista Inter-Agency Command Center has a secondary Communications Unit which can be activated in the event of catastrophic failure within the ECC. Additionally, this Unit is mobile allowing CAL FIRE to continue the processing and dispatch of emergency incidents from anywhere in the County.
7. Prior to the start of the Cooperative Agreement, the District had multiple open workers compensation claims. With CAL FIRE, the District has had and will continue to have no new claims for safety employees; as older claims continue to be settled the District's PASIS liability is reduced to just the annual premium for non-safety employees.
- It is estimated that by 2017 all ongoing claims will be closed resulting in substantial long term savings.
 - Workers compensation costs are covered under the Cooperative Agreement.

VIII. BENEFITS OF MAINTAINING AGREEMENT

It is the contention of CAL FIRE San Diego that continuing the Cooperative Agreement with the San Miguel Consolidated Fire Protection District for the remaining two years of the agreement and into the foreseeable future is in the best interest of the District and the communities that it serves. Prior to entering into the Cooperative Agreement, District finances were at such a significant drawdown that it affected the level of fire suppression and emergency medical services provided to the community. In the years leading up to the Cooperative Agreement the District took Engine 65 out of service and converted Engine 23 from a three-person front line engine to a two-person medic squad.

Since the beginning of the agreement, District finances have stabilized allowing for the District to make lump sum payments against outstanding liabilities and increase the number of personnel working in the field. It can be expected that continuing the CAL FIRE Cooperative Agreement will only allow the District to make additional progress in its fiscal position and in the level of service provided to the community, including:

- The ability to increase Truck 65 to a four-person company improving the effective fire fighting force of the Department and complying with OSHA's guidelines to initiate interior structural firefighting with two in, two out rule.
- The ability to convert Engine 28 to a four-person company improving the effective fire fighting force of the Department and complying with OSHA's guidelines to initiate interior structural firefighting with the two in, two out rule.
- The ability to re-build Station 28
- The ability to make significant and much needed station improvements at Station 23, which was built in 1978

- The ability to make significant and much needed station improvements at Station 21, which was built in 1959
- The continued ability to place funds in Reserve for apparatus replacement

Additionally, as a CAL FIRE cooperative partner, the District is a part of the greater County of San Diego integrated cooperative regional fire protection and emergency medical response system. As a part of this greater system the District has benefited by:

- Having access to San Diego County Fire reserve apparatus for months at a time while District apparatus was out of service
- Consolidating the District Reserve Firefighter program into the County Fire Volunteer Reserve Firefighter program
- Partnering with CAL FIRE in an Assistance By Hire agreement allowing the District to be compensated when District apparatus is utilized on State incidents
 - The District earned \$70,488 in Assistance By Hire in Fiscal Year 2015 – 2016 ⁽²⁶⁾

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

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

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

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

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

Account Title	Explanation for Removal/Amendment by SMCFPD	FY 11/12	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27
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	\$ 5,247,212	\$ 5,345,689	\$ 5,450,939	\$ 5,558,306	\$ 5,667,834	\$ 5,779,566	\$ 5,893,546	\$ 6,009,819	\$ 6,128,433	\$ 6,249,434
Employee Overtime (5040)													
FLSA Overtime		\$ 145,516	\$ -	\$ 159,612	\$ 162,804	\$ 166,060	\$ 169,382	\$ 172,769	\$ 176,225	\$ 179,749	\$ 183,344	\$ 187,011	\$ 190,751
Battalion Chief Backfill for Division Chief (Project ended at Transition to CALFIRE)*	N/A - Project Ended at Transition to CAL FIRE	\$ 85,737	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Scheduled Overtime (18 Shifts)		\$ 904,356	\$ -	\$ 1,325,828	\$ 1,352,345	\$ 1,379,391	\$ 1,406,979	\$ 1,435,119	\$ 1,463,821	\$ 1,493,098	\$ 1,522,960	\$ 1,553,419	\$ 1,584,487
Worker's Comp Overtime (Included in "Scheduled Overtime - 18 Shifts)*	Included in Row #91, no longer broken out into individual budget line items	\$ 71,664	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recording Secretary - Board Minutes (Based on Actuals)*	Reduced based on actuals	\$ 1,684	\$ 500	\$ 510	\$ 520	\$ 531	\$ 541	\$ 552	\$ 563	\$ 574	\$ 586	\$ 598	\$ 609
Committee Overtime (Project ended at Transition to CALFIRE)*	N/A - Project Ended at Transition to CAL FIRE	\$ 4,480	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administrative Overtime (Project ended at Transition to CALFIRE)*	N/A - Project Ended at Transition to CAL FIRE	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prevention Overtime (Based on Actuals)*	Based on actuals	\$ 1,500	\$ 500	\$ 510	\$ 520	\$ 531	\$ 541	\$ 552	\$ 563	\$ 574	\$ 586	\$ 598	\$ 609
Special Project Overtime (Project ended at Transition to CALFIRE)*	N/A - Project Ended at Transition to CAL FIRE	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities Management Overtime		\$ -	\$ 1,000	\$ 1,020	\$ 1,040	\$ 1,061	\$ 1,082	\$ 1,104	\$ 1,126	\$ 1,149	\$ 1,172	\$ 1,195	\$ 1,219
Fleet Overtime (District contracts for fleet maintenance)*	N/A - District contracts for fleet maintenance - See Row #367	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mapping Program Overtime (Project ended at Transition to CALFIRE)*	N/A - Project Ended at Transition to CAL FIRE	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SCBA Tech. Training Overtime (Project ended at Transition to CALFIRE)*	N/A - Project Ended at Transition to CAL FIRE	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EMT Recertification		\$ -	\$ -	\$ 21,600	\$ 22,032	\$ 22,473	\$ 22,922	\$ 23,381	\$ 23,848	\$ 24,325	\$ 24,812	\$ 25,308	\$ 25,814
Annual Promotion Exams (Included in "Scheduled Overtime - 18 Shifts)*	Included in Row #91, no longer broken out into individual budget line items	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Training Captains Meetings (Included in "Scheduled Overtime - 18 Shifts)*	Included in Row #91, no longer broken out into individual budget line items	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Projects (Project ended at Transition to CALFIRE)*	N/A - Project Ended at Transition to CAL FIRE	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Live Fire Training Trailer		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Account Title	Explanation for Removal/Amendment by SMCFPD	FY 11/12	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27
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	\$ 1,509,080	\$ 1,539,262	\$ 1,570,047	\$ 1,601,448	\$ 1,633,477	\$ 1,666,146	\$ 1,699,469	\$ 1,733,459	\$ 1,768,128	\$ 1,803,490
Employee Salaries (5050)													
Base Salaries - Safety		\$ 6,214,039	\$ -	\$ 6,527,436	\$ 6,657,985	\$ 6,791,144	\$ 6,926,967	\$ 7,065,507	\$ 7,206,817	\$ 7,350,953	\$ 7,497,972	\$ 7,647,932	\$ 7,800,890
	<i>The 2011/12 budget included the following positions that are not part of the 2016/17 budget: Fire Marshal, Public Information Officer, Fleet Maintenance Supervisor and Fire Apparatus Mechanic. Those positions have been eliminated from the District.</i>												
Base Salaries - Non-Safety (Based on current employees)*		\$ 724,476	\$ 439,627	\$ 448,420	\$ 457,388	\$ 466,536	\$ 475,867	\$ 485,384	\$ 495,092	\$ 504,994	\$ 515,094	\$ 525,395	\$ 535,903
Base Salaries - Non-Safety - Furlough Savings (Imposed item in 2011/12 only)*	<i>Imposed item - See Attachment #7</i>	\$ (13,286)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Training Captain		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Battalion Chief (40 hour)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hourly Contract Labor - Administration		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hourly Contract Labor - Logistical Support (position became full time district employee)*	<i>N/A - Position became Full Time District employee</i>	\$ 17,280	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hourly Contract Labor - Mechanic (District contracts for fleet maintenance)*	<i>N/A - District contracts for fleet maintenance - See Row #367</i>	\$ 15,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hourly Contract Labor - Shop Support		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Base Salaries - Part-Time Inspector (Not applicable after FY 2016/17)*	<i>N/A after 2016/17</i>	\$ -	\$ 28,736	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hourly Contract Labor - VIPER/PIO Intern (Grant completed - no future funding)*	<i>Grant completed - no future funding</i>	\$ 9,020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hourly Contract Labor - EMPC (Grant completed - no future funding)*	<i>Grant completed - no future funding</i>	\$ 24,154	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Employee Salaries		\$ 6,991,283	\$ 468,363	\$ 6,975,856	\$ 7,115,373	\$ 7,257,681	\$ 7,402,834	\$ 7,550,891	\$ 7,701,909	\$ 7,855,947	\$ 8,013,066	\$ 8,173,327	\$ 8,336,794
Communication Services & Equipment (6010)													
Radio Repairs		\$ 1,000	\$ 2,500	\$ 2,550	\$ 2,601	\$ 2,653	\$ 2,706	\$ 2,760	\$ 2,815	\$ 2,872	\$ 2,929	\$ 2,988	\$ 3,047
RCS Backbone Maintenance (128 Radios @ \$27.50)		\$ 38,160	\$ 42,240	\$ 43,085	\$ 43,946	\$ 44,825	\$ 45,722	\$ 46,636	\$ 47,569	\$ 48,520	\$ 49,491	\$ 50,481	\$ 51,490
RCS Paging (See HCFA revised numbers document)*	<i>See HCFA Revised Numbers Document</i>	\$ 60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pagers Replacement (See HCFA revised numbers document)*	<i>See HCFA Revised Numbers Document</i>	\$ 240	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Radio Service		\$ -	\$ 11,500	\$ 11,730	\$ 11,965	\$ 12,204	\$ 12,448	\$ 12,697	\$ 12,951	\$ 13,210	\$ 13,474	\$ 13,744	\$ 14,018
Batteries, Antennae, Parts		\$ 2,350	\$ 3,000	\$ 3,060	\$ 3,121	\$ 3,184	\$ 3,247	\$ 3,312	\$ 3,378	\$ 3,446	\$ 3,515	\$ 3,585	\$ 3,657
First Watch Response Time Triggers		\$ 900	\$ 900	\$ 918	\$ 936	\$ 955	\$ 974	\$ 994	\$ 1,014	\$ 1,034	\$ 1,054	\$ 1,076	\$ 1,097
David Clark Headset Replacement		\$ -	\$ 2,000	\$ 2,040	\$ 2,081	\$ 2,122	\$ 2,165	\$ 2,208	\$ 2,252	\$ 2,297	\$ 2,343	\$ 2,390	\$ 2,438
Total Communications Services & Equipment		\$ 42,710	\$ 62,140	\$ 63,383	\$ 64,650	\$ 65,943	\$ 67,262	\$ 68,608	\$ 69,980	\$ 71,379	\$ 72,807	\$ 74,263	\$ 75,748
Equipment Maintenance (6020)													
Copier Maintenance Contract (includes toner) (No longer own copy machine)*	<i>No longer own copy machine</i>	\$ 9,000	\$ 2,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Video Conferencing Equipment Maintenance (No longer use video conference)*	<i>N/A - No longer use video conference equipment</i>	\$ 8,630	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

San Miguel Consolidated Fire Protection District
Stand-alone Scenario: Rate of Change - 6 Year Average

Attachment E

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		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities Rental - from audit		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenue - from audit		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Mitigation Fee Transfer In.	<i>Omitted from revenue in 16/17. Reduced back to a basic amount without escalators</i>	\$ 68,466	\$ 200,000	\$ 50,000	\$ 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)*	<i>Rents increase 5% per year - See AMR Fire Station Station Lease Agreements (3)</i>	\$ 53,187	\$ 134,813	\$ 141,554	\$ 148,631	\$ 156,063	\$ 163,866	\$ 172,059	\$ 180,662	\$ 189,695	\$ 199,180	\$ 209,139	\$ 219,596
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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
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)*	<i>Payments end at Transition and/or 12/31/17</i>	\$ -	\$ 1,301	\$ 68	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retirement - Safety (23.006%)*	<i>Included in Row #70</i>	\$ 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>Imposed item - See Unilaterally Imposed Terms - SMFSP 11/01/11</i>	\$ 120,480	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retirement - Non-Safety (16.567%) - Furlough Savings*	<i>Revised based on current number of employees + Micro Study</i>	\$ (2,202)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retirement - Non-Safety (13.016%) - Classic*	<i>Revised to current number of employees</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*		\$ -	\$ 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)		\$ -	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

San Miguel Consolidated Fire Protection District
Stand-alone Scenario: Rate of Change - 6 Year Average

Account Title	Explanation for Removal/Amendment by SMCFFPD	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
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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
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
	<i>The 2011/12 budget included the following positions that are not part of the 2016/17 budget: Fire Marshal, Public Information Officer, Fleet Maintenance Supervisor and Fire Apparatus Mechanic. Those positions have been eliminated from the District.</i>	\$ 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 (Based on current employees)*		\$ (13,286)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Base Salaries - Non-Safety - Furlough Savings (Imposed item in 2011/12 only)*	<i>Imposed item - See Attachment #7</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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
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
Headquarters 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 Maintenance		\$ 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 Rescue 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 & Supplies (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)*	<i>Based on Actuals</i>	\$ 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*	<i>See Row #161</i>	\$ 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)*	<i>N/A - items purchased</i>	\$ 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*	<i>N/A - See Row #367</i>	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Emergency Deluge/Eyewash Station		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lockout/Tagout Safety Kit		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HQ/Shop Spill and Clean-up Kit (Items purchased)*	<i>N/A - items purchased</i>	\$ 5,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Compressor-Shop Truck		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Oil Drum Pump		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Color Lasor Printer (Items purchased)*	<i>N/A - items purchased</i>	\$ 3,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Color Plotter (TN 1200)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Phones		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Batteries*	<i>Moved - See Row #161</i>	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Voice Amps (Items purchased)*	<i>N/A - items purchased</i>	\$ 1,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
AP50 Supply Hoses (Items purchased)*	<i>N/A - items purchased</i>	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SCBA Communications		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SCBA Cylinder Sleeve (80) (Items purchased)*	<i>N/A - items purchased</i>	\$ 2,175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Small Tools & Supp.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Scott Standby Staps		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SCBA Parts		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Live Fire Training Trailer Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ventilation Prop Materials	<i>Micro Study - Ongoing Funding Requirements - See Attachment #4 (page 26-Ventilation Prop Material) - See Row #610</i>	\$ 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	<i>Micro Study - Ongoing Funding Requirements - See Attachment #4 (page 25-Auto Extrication Vehicles) - See Row #610</i>	\$ 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*	<i>Based on Actuals</i>	\$ 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)*	<i>N/A - items purchased</i>	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage*	<i>Included in Row #282</i>	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplemental Mapping Supplies		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Supplies		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Supplies*	<i>Included in Row #282</i>	\$ 220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Printing and Photocopying*	<i>Included in Row #282</i>	\$ 110	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Paper, Copies, and Office Supplies*	<i>Included in Row #282</i>	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Computer (Items purchased)*	<i>N/A - items purchased</i>	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Supplies*	<i>Included in Row #282</i>	\$ 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)*	<i>Grant completed - no future funding</i>	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Completion (Grant completed - no future funding)*	<i>Grant completed - no future funding</i>	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplemental Materials (Grant completed - no future funding)*	<i>Grant completed - no future funding</i>	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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)*	<i>No longer attended - See Row #315 and #327</i>	\$ 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)	<i>Micro Study - Ongoing Funding Requirements (page #26-TeleStaff Conference) - See Row #610</i>	\$ 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)*	<i>N/A - Prior Fire Chief Program</i>	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IAFC or FDAC Conference (2; all costs) (No longer attended)*	<i>No longer attended - See Row #315 and #327</i>	\$ 1,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FAIRA Conference (1; all costs)*		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FDIC Conference (1; all costs)*		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CSDA Conference (1; all costs if in SD) (No longer attended)*	<i>No longer attended - See Row #315 and #327</i>	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Microsoft Office Software Training*		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Govt. Fin. Officer Conference (1; all costs)		\$ 1,500	\$ 2,000	\$ 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)*	<i>N/A - Prior Fire Chief Program</i>	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Educational Programs - Chiefs Discretion*	<i>Based on Actuals - No cost escalators</i>	\$ 4,000	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
CFCA/FPO Workshop (1; all costs)		\$ 1,500	\$ 1,500	\$ 1,470	\$ 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)*	<i>No longer attended - See Row #315 and #327</i>	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Apparatus Factory Specific Training		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Mechanics Academy (1; all costs)*	<i>N/A - See Row #367</i>	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SCBA Technical Class		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EMT - 1 Recertification		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Educational Reimbursement - District Employees	<i>Current Employees - Additional in Micro Study - Ongoing Funding Requirements (page #25-Education Reimbursement-Employee) - See Row #610</i>	\$ 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)*	<i>Based on Actuals - No cost escalators</i>	\$ -	\$ 5,000	\$ 4,900	\$ 4,802	\$ 4,706	\$ 4,612	\$ 4,520	\$ 4,429	\$ 4,341	\$ 4,254	\$ 4,169	\$ 4,085
CCA Seminar San Luis Obispo (all costs)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Specialized Training Classes (all costs) (No longer attended)*	<i>No longer attended - See Row #315 and #327</i>	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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
Physical 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	<i>Micro Study - Ongoing Funding Requirements (page #25-FLSA Manual Updates) - See Row #610</i>	\$ 455	\$ -	\$ 687	\$ 673	\$ 660	\$ 647	\$ 634	\$ 621	\$ 609	\$ 596	\$ 584	\$ 573
Employment Posters	<i>See Row #479</i>	\$ 300	\$ -	\$ 270	\$ 265	\$ 259	\$ 254	\$ 249	\$ 244	\$ 239	\$ 234	\$ 230	\$ 225
Miscellaneous Publications and Bulletins (Based on actuals)*	<i>Based on Actuals</i>	\$ 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)*	<i>N/A - Project completed</i>	\$ 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)*	<i>N/A - services no longer utilized</i>	\$ 684	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Publications (No longer purchased)*	<i>N/A - no longer purchased</i>	\$ 70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Real Quest Subscription(Services no longer utilized)*	<i>N/A - services no longer utilized</i>	\$ 2,075	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Barclays Title 19 Update Service		\$ 150	\$ 290	\$ 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)	<i>Micro Study - Ongoing Funding Requirements (page #26-Thomas Brothers Map Books) - See Row #610</i>	\$ 760	\$ 500	\$ 975	\$ 956	\$ 936	\$ 918	\$ 899	\$ 881	\$ 864	\$ 846	\$ 829	\$ 813
Protocols and Medication Handbooks	<i>Micro Study - Ongoing Funding Requirements (page #25-Protocols and Medication Handbooks) - See Row #610</i>	\$ 310	\$ 600	\$ 240	\$ 235	\$ 230	\$ 226	\$ 221	\$ 217	\$ 213	\$ 208	\$ 204	\$ 200
ICS 420-1 Field Operations Guide Books (20)	<i>Micro Study - Ongoing Funding Requirements (page #25-ICS 420-1 Field Operations Guide Books) - See Row #610</i>	\$ 300	\$ -	\$ 300	\$ 294	\$ 288	\$ 282	\$ 277	\$ 271	\$ 266	\$ 260	\$ 255	\$ 250
IFSTA Manuals	<i>Micro Study - Ongoing Funding Requirements (page #25-IFSTA Manuals) - See Row #610</i>	\$ 530	\$ -	\$ 600	\$ 588	\$ 576	\$ 565	\$ 553	\$ 542	\$ 532	\$ 521	\$ 510	\$ 500
Training Aids/Manuals/DVDs		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Union Tribune (East County Edition)(No longer purchased)*	<i>N/A - no longer purchased</i>	\$ 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)	<i>Included in Row #401</i>	\$ 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)	<i>Included in Row #401</i>	\$ 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)	<i>Included in Row #401</i>	\$ 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)	<i>Included in Row #401</i>	\$ 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)	<i>Included in Row #410</i>	\$ 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)	<i>Included in Row #410</i>	\$ 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)	<i>Based on Actuals</i>	\$ 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
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
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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
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	<i>Additional in Micro Study - Ongoing Funding Requirements (page #25- Badges, Service/Recognition Awards, Refreshments) - See Row #610</i>	\$ 3,000	\$ 2,500	\$ 3,000	\$ 2,940	\$ 2,881	\$ 2,824	\$ 2,767	\$ 2,712	\$ 2,658	\$ 2,604	\$ 2,552	\$ 2,501
Employee of the Year Award (Based on actuals)*	Based on Actuals	\$ 600	\$ 450	\$ 441	\$ 432	\$ 424	\$ 415	\$ 407	\$ 399	\$ 391	\$ 383	\$ 375	\$ 368

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
Meeting Support/Supplies	<i>Additional in Micro Study - Ongoing Funding Requirements (page #25-Meeting Support/Supplies) - See Row #610</i>	\$ 2,500	\$ 1,500	\$ 3,000	\$ 2,940	\$ 2,881	\$ 2,824	\$ 2,767	\$ 2,712	\$ 2,658	\$ 2,604	\$ 2,552	\$ 2,501
Advertising Expense (Based on actuals)*	<i>Based on Actuals</i>	\$ 2,000	\$ 1,000	\$ 980	\$ 960	\$ 941	\$ 922	\$ 904	\$ 886	\$ 868	\$ 851	\$ 834	\$ 817
OSHA Compliance Annual Updates*	<i>Not applicable - Did not purchase</i>	\$ 100		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employment Posters*	<i>Micro Study - Ongoing Funding Requirements (page #25-Employment Posters) - See Row #610</i>	\$ -	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Software Program Updates		\$ 2,500	\$ 2,500	\$ 2,450	\$ 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)*	<i>N/A - No longer utilize services</i>	\$ 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	<i>Micro Study - Ongoing Funding Requirements (page #25-TeleStaff Annual Maintenance) - See Row #610</i>	\$ 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)*	<i>N/A - No longer utilize services</i>	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Assistance Program	<i>Micro Study - Ongoing Funding Requirements (page #25-Employee Assistance Program) - See Row #610</i>	\$ 10,200	\$ -	\$ 5,000	\$ 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)*	<i>N/A - Do not participate in grants that require matching funds</i>	\$ 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)*	<i>N/A - See Fund Management Policy (See Attachment #10)</i>	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Depreciation - Fleet Reserve Fund (No longer applicable - Fund Management Policy)*	<i>N/A - See Fund Management Policy (See Attachment #10)</i>	\$ 558,152	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Depreciation - Contingency Reserve Fund (No longer applicable - Fund Management Policy)*	<i>N/A - See Fund Management Policy (See Attachment #10)</i>	\$ 41,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uncompensated Leave Liability (No longer applicable - Fund Management Policy)*	<i>N/A - See Fund Management Policy (See Attachment #10)</i>	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Membership - SDCFCA/FPO Section (No cost escalators)*	<i>No cost escalators</i>	\$ 105	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150
Membership - NFPA		\$ 150	\$ 185	\$ 181	\$ 178	\$ 174	\$ 171	\$ 167	\$ 164	\$ 161	\$ 157	\$ 154	\$ 151
Membership - ICC (Based on actuals)*	<i>Based on Actuals</i>	\$ 185	\$ 50	\$ 49	\$ 48	\$ 47	\$ 46	\$ 45	\$ 44	\$ 43	\$ 43	\$ 42	\$ 41
Membership - CFCA/FPO Section (1 @ \$55) (No longer members)*	<i>N/A - no longer members</i>	\$ 55	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Refreshments - Meetings		\$ 25	\$ 25	\$ 25	\$ 24	\$ 24	\$ 23	\$ 23	\$ 22	\$ 22	\$ 21	\$ 21	\$ 20
Code Pal Software Maintenance (Based on actuals)*	<i>Based on Actuals</i>	\$ 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	<i>Micro Study - Ongoing Funding Requirements (page #25-Shift Calendars) - See Row #610</i>	\$ 500	\$ -	\$ 760	\$ 745	\$ 730	\$ 715	\$ 701	\$ 687	\$ 673	\$ 660	\$ 647	\$ 634
Class "A" Dress Uniforms (4)	<i>Micro Study - Ongoing Funding Requirements (page #25-Class "A" Uniforms) - See Row #610</i>	\$ 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	<i>Actuals + Micro Study - Ongoing Funding Requirements (page #25-Emergency Incident Food Supplies) - See Row #610</i>	\$ 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	<i>Micro Study - Ongoing Funding Requirements (page #25-Membership - CFCA/EMS) - See Row #610</i>	\$ 50	\$ -	\$ 155	\$ 152	\$ 149	\$ 146	\$ 143	\$ 140	\$ 137	\$ 135	\$ 132	\$ 129
Membership - SAFER (No longer members)*	<i>N/A - no longer members</i>	\$ 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)*	<i>See Row #511</i>	\$ 2,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Personal Exposure Records (79)	<i>Micro Study - Ongoing Funding Requirements (page #25-Personal Exposure Records) - See Row #610</i>	\$ 1,700	\$ -	\$ 1,580	\$ 1,548	\$ 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)*	<i>Based on Actuals</i>	\$ 800	\$ 700	\$ 686	\$ 672	\$ 659	\$ 646	\$ 633	\$ 620	\$ 608	\$ 596	\$ 584	\$ 572
Membership - California Fire Mechanics (District contracts fleet maintenance)*	<i>N/A - See Row #367</i>	\$ 80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Air Pollution Control Fees - Fuel (Based on actuals)*	<i>Based on Actuals</i>	\$ 289	\$ 112	\$ 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)*	<i>N/A - See Row #367</i>	\$ 1,850	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Vehicle Diagnostic Hardware/Software (District contracts fleet maintenance)*	<i>N/A - See Row #367</i>	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Permits (HazMat, Fuel, etc) (Based on actuals)*	<i>Based on Actuals</i>	\$ 1,044	\$ 716	\$ 702	\$ 688	\$ 674	\$ 660	\$ 647	\$ 634	\$ 622	\$ 609	\$ 597	\$ 585
Specialty/Planning Maps (Project ended at transition to CALFIRE)*	<i>N/A - Project Ended at Transition to CAL FIRE</i>	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pre Plan Map Book Printing (GIS) (Project ended at transition to CALFIRE)*	<i>N/A - Project Ended at Transition to CAL FIRE</i>	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wall Map Update (Project ended at transition to CALFIRE)*	<i>N/A</i>	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mapping Software Maintenance		\$ 1,200	\$ 1,560	\$ 1,529	\$ 1,498	\$ 1,468	\$ 1,439	\$ 1,410	\$ 1,382	\$ 1,354	\$ 1,327	\$ 1,301	\$ 1,275
Membership - CFCA/TO Southern Division	<i>Micro Study - Ongoing Funding Requirements (page #25-Membership-CFCA/TO Southern Division) - See Row #610</i>	\$ 50	\$ -	\$ 50	\$ 49	\$ 48	\$ 47	\$ 46	\$ 45	\$ 44	\$ 43	\$ 43	\$ 42
Membership - SDCFCA TOA (2)	<i>Micro Study - Ongoing Funding Requirements (page #25-Membership-SDCFCA TOA) - See Row #610</i>	\$ 50	\$ -	\$ 50	\$ 49	\$ 48	\$ 47	\$ 46	\$ 45	\$ 44	\$ 43	\$ 43	\$ 42
Lunches (All Day Training)	<i>Micro Study - Ongoing Funding Requirements (page #25-Lunches) - See Row #610</i>	\$ 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)*	<i>N/A - Not required for Explorer Program</i>	\$ 186	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Membership - CCAI (7) (Project ended at transition to CALFIRE)*	<i>N/A - Project Ended at Transition to CAL FIRE</i>	\$ 455	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Membership - SD County Arson Task Force (6)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Vehicles for Extrication (10 each) (Project ended at transition to CALFIRE)*	<i>N/A - Project Ended at Transition to CAL FIRE</i>	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

San Miguel Consolidated Fire Protection District
Stand-alone Scenario: Rate of Change - 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)*	<i>N/A - Project Ended at Transition to CAL FIRE</i>	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Background Checks (10 @ \$62) (Project ended at transition to CALFIRE)*	<i>N/A - Project Ended at Transition to CAL FIRE</i>	\$ 620	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Vehicles for Extrication		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lunches (Academy) (Project ended at transition to CALFIRE)*	<i>N/A - Project Ended at Transition to CAL FIRE</i>	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Academy Refreshments		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Graduation Ceremony		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ventilation Prop Materials		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies (Bar Oil, Nails, Chains, Ropes, etc.)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Course Books and Certifications		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recruit Tuition (5 @ \$2500) (Project ended at transition to CALFIRE)*	<i>N/A - Project Ended at Transition to CAL FIRE</i>	\$ 12,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recruit Turnouts (5 @ \$3265) (Project ended at transition to CALFIRE)*	<i>N/A - Project Ended at Transition to CAL FIRE</i>	\$ 16,325	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Events - Station Dinners and Tours		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Computer Program Upgrades (Items purchased)*	<i>N/A - items purchased</i>	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Foundation Development (Projected completed)*	<i>N/A - projected completed</i>	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Website/Computer Software (Items purchased)*	<i>N/A - items purchased</i>	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Website Support (Projected completed)*	<i>N/A - projected completed</i>	\$ 1,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Computer Video-Web Training		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adult/Child Program Handouts/Brochures		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
K-6 Grade Supplies*	<i>See Row #570</i>	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engine Company Public Education		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Open House Supplies		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Open House Banners		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Open House Refreshments/Meals		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Event Supplies		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community/School Outreach Supplies		\$ -	\$ 2,500	\$ 2,450	\$ 2,401	\$ 2,353	\$ 2,306	\$ 2,260	\$ 2,215	\$ 2,170	\$ 2,127	\$ 2,084	\$ 2,043
Advertising (Grant completed - no future funding)*	<i>Grant completed - no future funding</i>	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Safe and Sound Fire Expo (Grant completed - no future funding)*	<i>Grant completed - no future funding</i>	\$ 9,640	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uniforms (Grant completed - no future funding)*	<i>Grant completed - no future funding</i>	\$ 1,020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Backpack Kits (65) (Grant completed - no future funding)*	<i>Grant completed - no future funding</i>	\$ 1,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Food for CERT Events (Grant completed - no future funding)*	<i>Grant completed - no future funding</i>	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cribbing (assorted) (Grant completed - no future funding)*	<i>Grant completed - no future funding</i>	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Training and Supplies (Grant completed - no future funding)*	<i>Grant completed - no future funding</i>	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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)*	<i>Based on Actuals</i>	\$ 150	\$ 90	\$ 88	\$ 86	\$ 85	\$ 83	\$ 81	\$ 80	\$ 78	\$ 77	\$ 75	\$ 74
CFCA/AFSS Quarterly Meetings (No cost escalator)*	<i>No escalator</i>	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
Rotary Meetings (No longer members)*	<i>N/A - no longer members</i>	\$ 540	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

San Miguel Consolidated Fire Protection District
Stand-alone Scenario: Rate of Change - 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)*	<i>N/A - No longer utilized</i>	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Meetings (Based on actuals)*	<i>Based on Actuals</i>	\$ 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)*	<i>Based on Actuals</i>	\$ 2,500	\$ 975	\$ 956	\$ 936	\$ 918	\$ 899	\$ 881	\$ 864	\$ 846	\$ 829	\$ 813	\$ 797
Cell Phone Service (RCCP Program) (No longer utilized)*	<i>N/A - No longer utilized</i>	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cell Phone Service (Based on actuals)*	<i>Based on Actuals</i>	\$ 5,500	\$ 2,400	\$ 2,352	\$ 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	<i>Reduction from Solar installation, will adjust when actuals are known</i>	\$ 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)*	<i>Based on Actuals</i>	\$ 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)*	<i>See Row #590</i>	\$ 720	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cell Phone Service (Position eliminated)*	<i>N/A - position eliminated</i>	\$ 854	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cell Phone Service (1)(Position eliminated)*	<i>N/A - position eliminated</i>	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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)*	<i>Based on Actuals</i>	\$ 696	\$ 180	\$ 176	\$ 173	\$ 169	\$ 166	\$ 163	\$ 159	\$ 156	\$ 153	\$ 150	\$ 147
US Bank (December - Principal and Interest) (See Footnote #6)	<i>Wrong amounts used</i>	\$ 742,638	\$ 813,575	\$ 831,925	\$ 849,488	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
US Bank (June - Interest) (See Footnote #6)	<i>Wrong amounts used</i>	\$ 132,763	\$ 56,925	\$ 39,488	\$ 19,237	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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)*	<i>Election Costs and OPEB Actuary - no escalator</i>	\$ 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)*	<i>Expenses will only occur if funds are replenished</i>	\$ 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	<i>No expenditures</i>	\$ -	\$ -	\$ 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)*	<i>Expenditures only upon separation from District employment</i>	\$ 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)*	<i>Not applicable - Account no longer exists</i>	\$ 250,262	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Equipment Fund Budget (Capital expenditures if necessary)*	<i>Capital Expenditures if necessary</i>	\$ -	\$ 115,000	\$ 50,000	\$ 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)*	<i>Overhead Doors and Solar Payments</i>	\$ -	\$ 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)*	<i>Facility Renovations if necessary</i>	\$ 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)*	<i>Apparatus and Vehicle Replacement every 2nd year truck financed in 18/19</i>	\$ 35,000	\$ 1,166,536	\$ -	\$ 975,000	\$ -	\$ 1,072,500	\$ -	\$ 1,170,000	\$ -	\$ 1,170,000	\$ -	\$ 1,267,500
Fire Mitigation Fee Fund Budget (Map Book updated - no cost escalator)*	<i>Map Book updated - no escalator</i>	\$ 10,000	\$ 1,000	\$ 1,000	\$ 980	\$ 960	\$ 941	\$ 922	\$ 904	\$ 886	\$ 868	\$ 851	\$ 834
Sponsorship Account Budget/Community Preparedness (Donation Funded - no ongoing)*	<i>Included in Row #657</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Safe and Sound Expo Grant Budget (Donation Funded - no ongoing)*	<i>Grant/Donation Funded - Funds no longer available</i>	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
VIPER Grant Budget (Donation Funded - no ongoing)*	<i>Grant/Donation Funded - Funds no longer available</i>	\$ 10,882	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Emergency Management Grant Budget (Donation Funded - no ongoing)*	<i>Grant Funded - Funds no longer available</i>	\$ 26,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CERT Grant Budget (Donation Funded - no ongoing)*	<i>Included in Row #657</i>	\$ 11,064	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unanticipated Expenditure Safeguard (Placeholder; not associated with any funds)*	<i>Place holder, not associated with any funds</i>	\$ 182,411	\$ 209,868	\$ 214,065	\$ 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	<i>Reserve Funds are self sustaining - no expenditure if no funds</i>	\$ 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

San Miguel Consolidated Fire Protection District
Stand-alone Scenario: Rate of Change - 2% Inflation Rate

Attachment F

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	\$ 17,717,542	\$ 18,071,893	\$ 18,433,330	\$ 18,801,997	\$ 19,178,037	\$ 19,561,598	\$ 19,952,830	\$ 20,351,886	\$ 20,758,924	\$ 21,174,103
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	\$ 260,056	\$ 265,257	\$ 270,562	\$ 275,974	\$ 281,493	\$ 287,123	\$ 292,865	\$ 298,723	\$ 304,697	\$ 310,791
Benefit Assessment - ECO Paramedics		\$ 350,886	\$ 378,394	\$ 385,962	\$ 393,681	\$ 401,555	\$ 409,586	\$ 417,778	\$ 426,133	\$ 434,656	\$ 443,349	\$ 452,216	\$ 461,260
Parcel Tax - Prop E		\$ 1,508,480	\$ 1,706,336	\$ 1,740,463	\$ 1,775,272	\$ 1,810,777	\$ 1,846,993	\$ 1,883,933	\$ 1,921,611	\$ 1,960,044	\$ 1,999,245	\$ 2,039,229	\$ 2,080,014
CSA 115		\$ -	\$ 40,948	\$ 41,767	\$ 42,602	\$ 43,454	\$ 44,323	\$ 45,210	\$ 46,114	\$ 47,036	\$ 47,977	\$ 48,937	\$ 49,915
Miscellaneous Revenue (estimate)		\$ 236,140	\$ 250,000	\$ 255,000	\$ 260,100	\$ 265,302	\$ 270,608	\$ 276,020	\$ 281,541	\$ 287,171	\$ 292,915	\$ 298,773	\$ 304,749
Interest (estimate)		\$ -	\$ 15,000	\$ 15,300	\$ 15,606	\$ 15,918	\$ 16,236	\$ 16,561	\$ 16,892	\$ 17,230	\$ 17,575	\$ 17,926	\$ 18,285
Plans Check Fees (estimate)		\$ 50,000	\$ 55,000	\$ 56,100	\$ 57,222	\$ 58,366	\$ 59,534	\$ 60,724	\$ 61,939	\$ 63,178	\$ 64,441	\$ 65,730	\$ 67,045
Annual Business Inspections (estimate)		\$ 160,000	\$ 160,000	\$ 163,200	\$ 166,464	\$ 169,793	\$ 173,189	\$ 176,653	\$ 180,186	\$ 183,790	\$ 187,466	\$ 191,215	\$ 195,039
Contract Service - AMR (No cost escalator)*	<i>See AMR Contract effective 07/01/12</i>	\$ 598,145	\$ 705,243	\$ 705,243	\$ 705,243	\$ 705,243	\$ 705,243	\$ 705,243	\$ 705,243	\$ 705,243	\$ 705,243	\$ 705,243	\$ 705,243
State of California - Ground Water Mitigation Super Fund		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contract Services - Otay Water District		\$ 79,576	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Tax Offset - Prior Year (under)/over		\$ (146,681)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefit Assessments (combined in past budgets)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fleet Maintenance Contracts		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Prevention Fees		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee - FTEs		\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Heartland Reserve Academy		\$ 21,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant - Homeland Security		\$ 237,748	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RCCP Program		\$ 29,937	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Recovery		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sponsorship PIO Programs		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ECO Carry Over		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Tax - from audit		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefit Assessments - from audit		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contract Revenue - from audit		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Revenue - from audit		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities Rental - from audit		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenue - from audit		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Mitigation Fee Transfer In.	<i>Omitted from revenue in 16/17. Reduced back to a basic amount without escalators Rents increase 5% per year - See AMR Fire Station Station Lease Agreements (3)</i>	\$ 68,466	\$ 20,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Rents and Leases (Rent increase 5% per year)*		\$ 53,187	\$ 134,813	\$ 137,509	\$ 140,259	\$ 143,065	\$ 145,926	\$ 148,844	\$ 151,821	\$ 154,858	\$ 157,955	\$ 161,114	\$ 164,336
Total Revenue		\$ 18,309,897	\$ 21,150,390	\$ 21,587,702	\$ 22,003,160	\$ 22,426,927	\$ 22,859,169	\$ 23,300,057	\$ 23,749,762	\$ 24,208,461	\$ 24,676,334	\$ 25,153,565	\$ 25,640,340
EXPENDITURE													
Director Benefits (5010)													
Health Insurance - Retired on or before 11/01/11		\$ 83,432	\$ 12,773	\$ 13,028	\$ 13,289	\$ 13,555	\$ 13,826	\$ 14,102	\$ 14,384	\$ 14,672	\$ 14,966	\$ 15,265	\$ 15,570
Health Insurance - Retired After 11/01/11		\$ 14,637	\$ 13,028	\$ 13,289	\$ 13,554	\$ 13,825	\$ 14,102	\$ 14,384	\$ 14,672	\$ 14,965	\$ 15,264	\$ 15,570	\$ 15,881
Dental Insurance (District pays \$80.75 per month per Director via MOU)*	<i>District pays \$80.75 per month per Director</i>	\$ 2,827	\$ 6,783	\$ 6,783	\$ 6,783	\$ 6,783	\$ 6,783	\$ 6,783	\$ 6,783	\$ 6,783	\$ 6,783	\$ 6,783	\$ 6,783
Retirement - Miscellaneous (16.567%) - (1)		\$ 493	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retirement - 1959 Survivor Benefit -4th Level		\$ 24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Medicare (District Portion - 1.45%) (7)		\$ 302	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

San Miguel Consolidated Fire Protection District
Stand-alone Scenario: Rate of Change - 2% Inflation Rate

Account Title	Explanation for Removal/Amendment by SMCFPD	FY 11/12	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27
Social Security (District Portion - 6.2%) (7)		\$ 1,105	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Medicare/Social Security		\$ -	\$ 3,340	\$ 3,407	\$ 3,475	\$ 3,544	\$ 3,615	\$ 3,688	\$ 3,761	\$ 3,837	\$ 3,913	\$ 3,992	\$ 4,071
Total Director Benefits		\$ 102,820	\$ 35,924	\$ 36,507	\$ 37,101	\$ 37,708	\$ 38,326	\$ 38,957	\$ 39,600	\$ 40,257	\$ 40,926	\$ 41,609	\$ 42,306
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	\$ 29,731	\$ 30,326	\$ 30,932	\$ 31,551	\$ 32,182	\$ 32,825	\$ 33,482	\$ 34,152	\$ 34,835
Total Director Fees		\$ 20,790	\$ 43,659	\$ 29,148	\$ 29,731	\$ 30,326	\$ 30,932	\$ 31,551	\$ 32,182	\$ 32,825	\$ 33,482	\$ 34,152	\$ 34,835
Employee Benefits (5030)													
Health Insurance - Employees Hired before 11/01/11*	<i>Added back current District employees</i>	\$ -	\$ 39,753	\$ 40,548	\$ 41,359	\$ 42,186	\$ 43,030	\$ 43,890	\$ 44,768	\$ 45,664	\$ 46,577	\$ 47,508	\$ 48,459
Health Insurance - Employees Hired after 11/01/11*	<i>Added back current District employees</i>	\$ -	\$ 28,821	\$ 28,821	\$ 29,397	\$ 29,985	\$ 30,585	\$ 31,197	\$ 31,821	\$ 32,457	\$ 33,106	\$ 33,768	\$ 34,444
Health Insurance - Employees Sub-total		\$ 1,180,309	\$ -	\$ 1,200,600	\$ 1,224,612	\$ 1,249,104	\$ 1,274,086	\$ 1,299,568	\$ 1,325,559	\$ 1,352,071	\$ 1,379,112	\$ 1,406,694	\$ 1,434,828
Health Insurance - Retired on or Before 11/01/11		\$ -	\$ 580,586	\$ 592,198	\$ 604,042	\$ 616,123	\$ 628,445	\$ 641,014	\$ 653,834	\$ 666,911	\$ 680,249	\$ 693,854	\$ 707,731
Health Insurance - Retired After 11/01/11		\$ -	\$ 196,753	\$ 200,688	\$ 204,702	\$ 208,796	\$ 212,972	\$ 217,231	\$ 221,576	\$ 226,007	\$ 230,527	\$ 235,138	\$ 239,841
Health Insurance - Retired/Hired After 11/01/11		\$ -	\$ 1,526	\$ 1,557	\$ 1,588	\$ 1,619	\$ 1,652	\$ 1,685	\$ 1,719	\$ 1,753	\$ 1,788	\$ 1,824	\$ 1,860
Health Insurance - Retirees Sub-total		\$ 665,612	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Health Insurance - Lemon Grove Retirees		\$ 66,847	\$ 53,691	\$ 54,765	\$ 55,860	\$ 56,977	\$ 58,117	\$ 59,279	\$ 60,465	\$ 61,674	\$ 62,908	\$ 64,166	\$ 65,449
Dental Insurance*	<i>Omitted current District employees - See Terms of Employment - Current District Employees</i>	\$ 84,465	\$ 6,299	\$ 82,365	\$ 84,012	\$ 85,693	\$ 87,406	\$ 89,155	\$ 90,938	\$ 92,756	\$ 94,611	\$ 96,504	\$ 98,434
Vision Insurance*	<i>See Transitional Terms of Employment - Returning Employees (4) and Micro Study Summary</i>	\$ -	\$ -	\$ 11,160	\$ 11,383	\$ 11,611	\$ 11,843	\$ 12,080	\$ 12,322	\$ 12,568	\$ 12,819	\$ 13,076	\$ 13,337
Medicare (District Portion - 1.45%)*	<i>Omitted current employees</i>	\$ 110,561	\$ 5,663	\$ 122,875	\$ 125,333	\$ 127,839	\$ 130,396	\$ 133,004	\$ 135,664	\$ 138,377	\$ 141,145	\$ 143,968	\$ 146,847
Medicare (District Portion - 1.45%) - Furlough Savings (Imposed item in 2011/12 only)*	<i>Imposed item - See Unilaterally Imposed Terms - SMFSP 11/01/11 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)*	<i>Payments end at Transition and/or 12/31/17</i>	\$ -	\$ 1,301	\$ 1,327	\$ 1,354	\$ 1,381	\$ 1,408	\$ 1,436	\$ 1,465	\$ 1,494	\$ 1,524	\$ 1,555	\$ 1,586
Retirement - Safety (23.006%)*	<i>Included in Row #70</i>	\$ 1,558,170	\$ -	\$ 1,226,050	\$ 1,250,571	\$ 1,275,582	\$ 1,301,094	\$ 1,327,116	\$ 1,353,658	\$ 1,380,731	\$ 1,408,346	\$ 1,436,513	\$ 1,465,243
Retirement - Non-Safety (16.567%)*	<i>Imposed item - See Unilaterally Imposed Terms - SMFSP 11/01/11</i>	\$ 120,480	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retirement - Non-Safety (16.567%) - Furlough Savings*	<i>Revised based on current number of employees + Micro Study</i>	\$ (2,202)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retirement - Non-Safety (13.016%) - Classic*	<i>Revised to current number of employees</i>	\$ -	\$ 43,259	\$ 46,663	\$ 47,596	\$ 48,548	\$ 49,519	\$ 50,510	\$ 51,520	\$ 52,550	\$ 53,601	\$ 54,673	\$ 55,767
Retirement - Non-Safety (7.024%) - PEPR*		\$ -	\$ 7,613	\$ 8,907	\$ 9,085	\$ 9,267	\$ 9,452	\$ 9,641	\$ 9,834	\$ 10,031	\$ 10,231	\$ 10,436	\$ 10,645
Retirement - Unfunded Liability (Safety)		\$ -	\$ 1,442,121	\$ 1,470,963	\$ 1,500,383	\$ 1,530,390	\$ 1,560,998	\$ 1,592,218	\$ 1,624,062	\$ 1,656,544	\$ 1,689,675	\$ 1,723,468	\$ 1,757,937
Retirement - Unfunded Liability (Non-Safety Classic)		\$ -	\$ 88,490	\$ 90,260	\$ 92,065	\$ 93,906	\$ 95,784	\$ 97,700	\$ 99,654	\$ 101,647	\$ 103,680	\$ 105,754	\$ 107,869
Retirement - Unfunded Liability (Non-Safety PEPR)		\$ -	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

San Miguel Consolidated Fire Protection District
Stand-alone Scenario: Rate of Change - 2% Inflation Rate

Account Title	Explanation for Removal/Amendment by SMCFFPD	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
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	\$ 5,248,471	\$ 5,347,436	\$ 5,453,103	\$ 5,560,884	\$ 5,670,820	\$ 5,782,954	\$ 5,897,331	\$ 6,013,996	\$ 6,132,994	\$ 6,254,372
Employee Overtime (5040)													
FLSA Overtime		\$ 145,516	\$ -	\$ 159,612	\$ 162,804	\$ 166,060	\$ 169,382	\$ 172,769	\$ 176,225	\$ 179,749	\$ 183,344	\$ 187,011	\$ 190,751
Battalion Chief Backfill for Division Chief (Project ended at Transition to CALFIRE)*	N/A - Project Ended at Transition to CAL FIRE	\$ 85,737	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Scheduled Overtime (18 Shifts)		\$ 904,356	\$ -	\$ 1,325,828	\$ 1,352,345	\$ 1,379,391	\$ 1,406,979	\$ 1,435,119	\$ 1,463,821	\$ 1,493,098	\$ 1,522,960	\$ 1,553,419	\$ 1,584,487
Worker's Comp Overtime (Included in "Scheduled Overtime - 18 Shifts)*	Included in Row #91, no longer broken out into individual budget line items	\$ 71,664	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recording Secretary - Board Minutes (Based on Actuals)*	Reduced based on actuals	\$ 1,684	\$ 500	\$ 510	\$ 520	\$ 531	\$ 541	\$ 552	\$ 563	\$ 574	\$ 586	\$ 598	\$ 609
Committee Overtime (Project ended at Transition to CALFIRE)*	N/A - Project Ended at Transition to CAL FIRE	\$ 4,480	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administrative Overtime (Project ended at Transition to CALFIRE)*	N/A - Project Ended at Transition to CAL FIRE	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prevention Overtime (Based on Actuals)*	Based on actuals	\$ 1,500	\$ 500	\$ 510	\$ 520	\$ 531	\$ 541	\$ 552	\$ 563	\$ 574	\$ 586	\$ 598	\$ 609
Special Project Overtime (Project ended at Transition to CALFIRE)*	N/A - Project Ended at Transition to CAL FIRE	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities Management Overtime		\$ -	\$ 1,000	\$ 1,020	\$ 1,040	\$ 1,061	\$ 1,082	\$ 1,104	\$ 1,126	\$ 1,149	\$ 1,172	\$ 1,195	\$ 1,219
Fleet Overtime (District contracts for fleet maintenance)*	N/A - District contracts for fleet maintenance - See Row #367	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mapping Program Overtime (Project ended at Transition to CALFIRE)*	N/A - Project Ended at Transition to CAL FIRE	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SCBA Tech. Training Overtime (Project ended at Transition to CALFIRE)*	N/A - Project Ended at Transition to CAL FIRE	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EMT Recertification		\$ -	\$ -	\$ 21,600	\$ 22,032	\$ 22,473	\$ 22,922	\$ 23,381	\$ 23,848	\$ 24,325	\$ 24,812	\$ 25,308	\$ 25,814
Annual Promotion Exams (Included in "Scheduled Overtime - 18 Shifts)*	Included in Row #91, no longer broken out into individual budget line items	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Training Captains Meetings (Included in "Scheduled Overtime - 18 Shifts)*	Included in Row #91, no longer broken out into individual budget line items	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Projects (Project ended at Transition to CALFIRE)*	N/A - Project Ended at Transition to CAL FIRE	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

San Miguel Consolidated Fire Protection District
Stand-alone Scenario: Rate of Change - 2% Inflation Rate

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
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	\$ 1,509,080	\$ 1,539,262	\$ 1,570,047	\$ 1,601,448	\$ 1,633,477	\$ 1,666,146	\$ 1,699,469	\$ 1,733,459	\$ 1,768,128	\$ 1,803,490
Employee Salaries (5050)													
Base Salaries - Safety		\$ 6,214,039	\$ -	\$ 6,527,436	\$ 6,657,985	\$ 6,791,144	\$ 6,926,967	\$ 7,065,507	\$ 7,206,817	\$ 7,350,953	\$ 7,497,972	\$ 7,647,932	\$ 7,800,890
	<i>The 2011/12 budget included the following positions that are not part of the 2016/17 budget: Fire Marshal, Public Information Officer, Fleet Maintenance Supervisor and Fire Apparatus Mechanic. Those positions have been eliminated from the District.</i>												
Base Salaries - Non-Safety (Based on current employees)*		\$ 724,476	\$ 439,627	\$ 448,420	\$ 457,388	\$ 466,536	\$ 475,866	\$ 485,384	\$ 495,091	\$ 504,993	\$ 515,093	\$ 525,395	\$ 535,903
Base Salaries - Non-Safety - Furlough Savings (Imposed item in 2011/12 only)*	<i>Imposed item - See Attachment #7</i>	\$ (13,286)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Training Captain		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Battalion Chief (40 hour)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hourly Contract Labor - Administration		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hourly Contract Labor - Logistical Support (position became full time district employee)*	<i>N/A - Position became Full Time District employee</i>	\$ 17,280	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hourly Contract Labor - Mechanic (District contracts for fleet maintenance)*	<i>N/A - District contracts for fleet maintenance - See Row #367</i>	\$ 15,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hourly Contract Labor - Shop Support		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Base Salaries - Part-Time Inspector (Not applicable after FY 2016/17)*	<i>N/A after 2016/17</i>	\$ -	\$ 28,736	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hourly Contract Labor - VIPER/PIO Intern (Grant completed - no future funding)*	<i>Grant completed - no future funding</i>	\$ 9,020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hourly Contract Labor - EMPC (Grant completed - no future funding)*	<i>Grant completed - no future funding</i>	\$ 24,154	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Employee Salaries		\$ 6,991,283	\$ 468,363	\$ 6,975,856	\$ 7,115,373	\$ 7,257,680	\$ 7,402,834	\$ 7,550,890	\$ 7,701,908	\$ 7,855,946	\$ 8,013,065	\$ 8,173,327	\$ 8,336,793
Communication Services & Equipment (6010)													
Radio Repairs		\$ 1,000	\$ 2,500	\$ 2,550	\$ 2,601	\$ 2,653	\$ 2,706	\$ 2,760	\$ 2,815	\$ 2,872	\$ 2,929	\$ 2,988	\$ 3,047
RCS Backbone Maintenance (128 Radios @ \$27.50)		\$ 38,160	\$ 42,240	\$ 43,085	\$ 43,946	\$ 44,825	\$ 45,722	\$ 46,636	\$ 47,569	\$ 48,520	\$ 49,491	\$ 50,481	\$ 51,490
RCS Paging (See HCFA revised numbers document)*	<i>See HCFA Revised Numbers Document</i>	\$ 60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pagers Replacement (See HCFA revised numbers document)*	<i>See HCFA Revised Numbers Document</i>	\$ 240	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Radio Service		\$ -	\$ 11,500	\$ 11,730	\$ 11,965	\$ 12,204	\$ 12,448	\$ 12,697	\$ 12,951	\$ 13,210	\$ 13,474	\$ 13,744	\$ 14,018
Batteries, Antennae, Parts		\$ 2,350	\$ 3,000	\$ 3,060	\$ 3,121	\$ 3,184	\$ 3,247	\$ 3,312	\$ 3,378	\$ 3,446	\$ 3,515	\$ 3,585	\$ 3,657
First Watch Response Time Triggers		\$ 900	\$ 900	\$ 918	\$ 936	\$ 955	\$ 974	\$ 994	\$ 1,014	\$ 1,034	\$ 1,054	\$ 1,076	\$ 1,097
David Clark Headset Replacement		\$ -	\$ 2,000	\$ 2,040	\$ 2,081	\$ 2,122	\$ 2,165	\$ 2,208	\$ 2,252	\$ 2,297	\$ 2,343	\$ 2,390	\$ 2,438
Total Communications Services & Equipment		\$ 42,710	\$ 62,140	\$ 63,383	\$ 64,650	\$ 65,943	\$ 67,262	\$ 68,608	\$ 69,980	\$ 71,379	\$ 72,807	\$ 74,263	\$ 75,748
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 - 2% Inflation Rate

Account Title	Explanation for Removal/Amendment by SMCFFPD	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)*	<i>N/A - No longer use video conference equipment</i>	\$ 8,630	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Network/Computer Maintenance (IT Support)	<i>Micro Study - Ongoing Funding Requirements - See Attachment #4 (page 25-IT Support) - See Row #610</i>	\$ 46,000	\$ -	\$ 60,000	\$ 61,200	\$ 62,424	\$ 63,672	\$ 64,946	\$ 66,245	\$ 67,570	\$ 68,921	\$ 70,300	\$ 71,706
Plotter Maintenance		\$ 500	\$ 525	\$ 536	\$ 546	\$ 557	\$ 568	\$ 580	\$ 591	\$ 603	\$ 615	\$ 627	\$ 640
Telephone System Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Equipment Maintenance (No longer have equipment)*	<i>No longer have equipment</i>	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ladder Maintenance and Annual Testing (Based on Actuals)*	<i>Based on Actuals</i>	\$ 4,750	\$ 3,000	\$ 3,060	\$ 3,121	\$ 3,184	\$ 3,247	\$ 3,312	\$ 3,378	\$ 3,446	\$ 3,515	\$ 3,585	\$ 3,657
Fire Extinguisher Maintenance		\$ 2,000	\$ 2,000	\$ 2,040	\$ 2,081	\$ 2,122	\$ 2,165	\$ 2,208	\$ 2,252	\$ 2,297	\$ 2,343	\$ 2,390	\$ 2,438
Fire Hose Repair and Maintenance		\$ 500	\$ 1,000	\$ 1,020	\$ 1,040	\$ 1,061	\$ 1,082	\$ 1,104	\$ 1,126	\$ 1,149	\$ 1,172	\$ 1,195	\$ 1,219
Hydrant Maintenance (Based on Actuals)*	<i>Based on Actuals</i>	\$ 2,000	\$ 1,000	\$ 1,020	\$ 1,040	\$ 1,061	\$ 1,082	\$ 1,104	\$ 1,126	\$ 1,149	\$ 1,172	\$ 1,195	\$ 1,219
Nozzle Repair/Maintenance		\$ 300	\$ 750	\$ 765	\$ 780	\$ 796	\$ 812	\$ 828	\$ 845	\$ 862	\$ 879	\$ 896	\$ 914
Gas Detector Maintenance		\$ 750	\$ 750	\$ 765	\$ 780	\$ 796	\$ 812	\$ 828	\$ 845	\$ 862	\$ 879	\$ 896	\$ 914
Chainsaw Chain and Equipment (Based on Actuals)*	<i>Based on Actuals</i>	\$ 4,100	\$ 4,000	\$ 4,080	\$ 4,162	\$ 4,245	\$ 4,330	\$ 4,416	\$ 4,505	\$ 4,595	\$ 4,687	\$ 4,780	\$ 4,876
Generator Maintenance		\$ 3,400	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412	\$ 5,520	\$ 5,631	\$ 5,743	\$ 5,858	\$ 5,975	\$ 6,095
Batteries*	<i>Moved - See Row #161</i>	\$ 1,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rescue Tool Maintenance (Based on Actuals)*	<i>Based on Actuals</i>	\$ 6,000	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412	\$ 5,520	\$ 5,631	\$ 5,743	\$ 5,858	\$ 5,975	\$ 6,095
Defibrillator Warranty and Maintenance		\$ -	\$ 10,100	\$ 10,302	\$ 10,508	\$ 10,718	\$ 10,933	\$ 11,151	\$ 11,374	\$ 11,602	\$ 11,834	\$ 12,070	\$ 12,312
Physical Fitness Equipment Repair/Maintenance (Based on Actuals)*	<i>Based on Actuals</i>	\$ 4,200	\$ 2,000	\$ 2,040	\$ 2,081	\$ 2,122	\$ 2,165	\$ 2,208	\$ 2,252	\$ 2,297	\$ 2,343	\$ 2,390	\$ 2,438
Posi Check Annual Calibration (No longer have equipment)*	<i>No longer have equipment</i>	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hydro Testing		\$ 950	\$ 2,300	\$ 2,346	\$ 2,393	\$ 2,441	\$ 2,490	\$ 2,539	\$ 2,590	\$ 2,642	\$ 2,695	\$ 2,749	\$ 2,804
Batteries		\$ -	\$ 2,500	\$ 2,550	\$ 2,601	\$ 2,653	\$ 2,706	\$ 2,760	\$ 2,815	\$ 2,872	\$ 2,929	\$ 2,988	\$ 3,047
TSI/Annual Fit Test Machine & Cal. (No longer have equipment)*	<i>No longer have equipment</i>	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SCBA Mask Cleaner/Disinfectant		\$ 850	\$ 900	\$ 918	\$ 936	\$ 955	\$ 974	\$ 994	\$ 1,014	\$ 1,034	\$ 1,054	\$ 1,076	\$ 1,097
SCBA Compressor Maintenance		\$ 1,412	\$ 3,100	\$ 3,162	\$ 3,225	\$ 3,290	\$ 3,356	\$ 3,423	\$ 3,491	\$ 3,561	\$ 3,632	\$ 3,705	\$ 3,779
Total Equipment Maintenance		\$ 98,542	\$ 46,175	\$ 104,804	\$ 106,900	\$ 109,038	\$ 111,218	\$ 113,443	\$ 115,712	\$ 118,026	\$ 120,386	\$ 122,794	\$ 125,250
Facilities Maintenance (6030)													
HVAC Maintenance (all facilities) (Based on Actuals)*	<i>Based on Actuals</i>	\$ 18,150	\$ 15,000	\$ 15,300	\$ 15,606	\$ 15,918	\$ 16,236	\$ 16,561	\$ 16,892	\$ 17,230	\$ 17,575	\$ 17,926	\$ 18,285
Vehicle Exhaust System Maintenance		\$ -	\$ 10,000	\$ 10,200	\$ 10,404	\$ 10,612	\$ 10,824	\$ 11,041	\$ 11,262	\$ 11,487	\$ 11,717	\$ 11,951	\$ 12,190
Apparatus Facility Maintenance		\$ -	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412	\$ 5,520	\$ 5,631	\$ 5,743	\$ 5,858	\$ 5,975	\$ 6,095
Overhead Door Maintenance (all facilities) (Based on Actuals)*	<i>Based on Actuals</i>	\$ 16,000	\$ 13,000	\$ 13,260	\$ 13,525	\$ 13,796	\$ 14,072	\$ 14,353	\$ 14,640	\$ 14,933	\$ 15,232	\$ 15,536	\$ 15,847
Pest/Termite Control (all stations)		\$ 2,600	\$ 2,600	\$ 2,652	\$ 2,705	\$ 2,759	\$ 2,814	\$ 2,871	\$ 2,928	\$ 2,987	\$ 3,046	\$ 3,107	\$ 3,169
Miscellaneous and Emergency Repairs (all facilities) (Based on Actuals)*	<i>Based on Actuals</i>	\$ 56,000	\$ 30,000	\$ 30,600	\$ 31,212	\$ 31,836	\$ 32,473	\$ 33,122	\$ 33,785	\$ 34,461	\$ 35,150	\$ 35,853	\$ 36,570
Electrical Gate Repair		\$ 2,000	\$ 2,000	\$ 2,040	\$ 2,081	\$ 2,122	\$ 2,165	\$ 2,208	\$ 2,252	\$ 2,297	\$ 2,343	\$ 2,390	\$ 2,438
Elevator Maintenance (Based on contract)*	<i>Based on Contract</i>	\$ 2,650	\$ 1,800	\$ 1,836	\$ 1,873	\$ 1,910	\$ 1,948	\$ 1,987	\$ 2,027	\$ 2,068	\$ 2,109	\$ 2,151	\$ 2,194
Fuel Tank/Pump Maintenance		\$ -	\$ 3,000	\$ 3,060	\$ 3,121	\$ 3,184	\$ 3,247	\$ 3,312	\$ 3,378	\$ 3,446	\$ 3,515	\$ 3,585	\$ 3,657
5-Year Sprinkler Certifications (Station 14,15,16,22)		\$ -	\$ 1,000	\$ 1,020	\$ 1,040	\$ 1,061	\$ 1,082	\$ 1,104	\$ 1,126	\$ 1,149	\$ 1,172	\$ 1,195	\$ 1,219
Groundwater Monitoring/Sampling (Station 16)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water Corrosive Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beds (duplicate line item)*	<i>Moved - See Row #512</i>	\$ 3,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recliner Chairs (duplicate line item)*	<i>Moved - See Row #513</i>	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Station Office Chairs (duplicate line item)*	<i>Moved - See Row #514</i>	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Backflow Test (Station 14,15,16,22)(Annual) (Based on Actuals)*	<i>Based on Actuals</i>	\$ 1,580	\$ 1,500	\$ 1,530	\$ 1,561	\$ 1,592	\$ 1,624	\$ 1,656	\$ 1,689	\$ 1,723	\$ 1,757	\$ 1,793	\$ 1,828
Sprinkler and Alarm Tests (Annual)		\$ 1,400	\$ 1,400	\$ 1,428	\$ 1,457	\$ 1,486	\$ 1,515	\$ 1,546	\$ 1,577	\$ 1,608	\$ 1,640	\$ 1,673	\$ 1,707
Carpet Replacement (Station 16)		\$ 4,000	\$ 8,500	\$ 8,670	\$ 8,843	\$ 9,020	\$ 9,201	\$ 9,385	\$ 9,572	\$ 9,764	\$ 9,959	\$ 10,158	\$ 10,361
Station Self-Improvement Program (Based on Actuals)*	<i>Based on Actuals</i>	\$ 5,000	\$ 4,500	\$ 4,590	\$ 4,682	\$ 4,775	\$ 4,871	\$ 4,968	\$ 5,068	\$ 5,169	\$ 5,272	\$ 5,378	\$ 5,485
Painting and Repair (Interior/Exterior) (Based on Actuals)*	<i>Based on Actuals</i>	\$ 8,000	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412	\$ 5,520	\$ 5,631	\$ 5,743	\$ 5,858	\$ 5,975	\$ 6,095
Keypad Entry System Maintenance (Based on Actuals)*	<i>Based on Actuals</i>	\$ 5,000	\$ 500	\$ 510	\$ 520	\$ 531	\$ 541	\$ 552	\$ 563	\$ 574	\$ 586	\$ 598	\$ 609
Access Control/Security Enhancement HQ (Project completed)*	<i>N/A - Project completed</i>	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ice Machines Maintenance		\$ -	\$ 3,000	\$ 3,060	\$ 3,121	\$ 3,184	\$ 3,247	\$ 3,312	\$ 3,378	\$ 3,446	\$ 3,515	\$ 3,585	\$ 3,657
Landscape Clean-up (Project completed)*	<i>N/A - Project completed</i>	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

San Miguel Consolidated Fire Protection District
Stand-alone Scenario: Rate of Change - 2% Inflation Rate

Account Title	Explanation for Removal/Amendment by SMCFFPD	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)*	<i>Based on Actuals</i>	\$ 21,634	\$ 3,000	\$ 3,060	\$ 3,121	\$ 3,184	\$ 3,247	\$ 3,312	\$ 3,378	\$ 3,446	\$ 3,515	\$ 3,585	\$ 3,657
Headquarters Security Enhancements (Project completed)*	<i>N/A - Project completed</i>	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tree Maintenance (Station 22 & 23)		\$ -	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412	\$ 5,520	\$ 5,631	\$ 5,743	\$ 5,858	\$ 5,975	\$ 6,095
Total Facilities Maintenance		\$ 158,714	\$ 115,800	\$ 118,116	\$ 120,478	\$ 122,888	\$ 125,346	\$ 127,853	\$ 130,410	\$ 133,018	\$ 135,678	\$ 138,392	\$ 141,160
Fleet Maintenance (6040)													
Light Fleet Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sedan Maintenance (Under Contract Apparatus Maintenance)*	<i>N/A - See Row #367</i>	\$ 8,287	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Apparatus Maintenance (Under Contract Apparatus Maintenance)*	<i>N/A - See Row #367</i>	\$ 30,160	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Major Part Replacement (Under Contract Apparatus Maintenance)*	<i>N/A - See Row #367</i>	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Vehicle Battery Replacement (Under Contract Apparatus Maintenance)*	<i>N/A - See Row #367</i>	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contract Apparatus Maintenance (Under Contract Apparatus Maintenance)*	<i>N/A - See Row #367</i>	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trailer Maintenance (Public Ed.) (Under Contract Apparatus Maintenance)*	<i>N/A - See Row #367</i>	\$ 525	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile Fire/Search and Rescue Trailer		\$ 500	\$ 9,400	\$ 9,588	\$ 9,780	\$ 9,975	\$ 10,175	\$ 10,378	\$ 10,586	\$ 10,798	\$ 11,014	\$ 11,234	\$ 11,459
Towing		\$ 1,000	\$ 1,500	\$ 1,530	\$ 1,561	\$ 1,592	\$ 1,624	\$ 1,656	\$ 1,689	\$ 1,723	\$ 1,757	\$ 1,793	\$ 1,828
Car Washes (Based on Actuals)*	<i>Based on Actuals</i>	\$ 422	\$ 250	\$ 255	\$ 260	\$ 265	\$ 271	\$ 276	\$ 282	\$ 287	\$ 293	\$ 299	\$ 305
Fuel (Based on Actuals)*	<i>Based on Actuals</i>	\$ 160,000	\$ 100,000	\$ 102,000	\$ 104,040	\$ 106,121	\$ 108,243	\$ 110,408	\$ 112,616	\$ 114,869	\$ 117,166	\$ 119,509	\$ 121,899
Tire (all vehicles)		\$ 25,000	\$ 27,000	\$ 27,540	\$ 28,091	\$ 28,653	\$ 29,226	\$ 29,810	\$ 30,406	\$ 31,015	\$ 31,635	\$ 32,267	\$ 32,913
Body Work (Based on Actuals)*	<i>Based on Actuals</i>	\$ 15,000	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412	\$ 5,520	\$ 5,631	\$ 5,743	\$ 5,858	\$ 5,975	\$ 6,095
Cleaning Solvents (Under Contract Apparatus Maintenance)*	<i>N/A - See Row #367</i>	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Motor Oil (Under Contract Apparatus Maintenance)*	<i>N/A - See Row #367</i>	\$ 7,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Automatic Transmission Oil (Under Contract Apparatus Maintenance)*	<i>N/A - See Row #367</i>	\$ 2,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Chassis Lube (Under Contract Apparatus Maintenance)*	<i>N/A - See Row #367</i>	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Coolant Additive (Under Contract Apparatus Maintenance)*	<i>N/A - See Row #367</i>	\$ 1,145	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gear Oil (Under Contract Apparatus Maintenance)*	<i>N/A - See Row #367</i>	\$ 1,120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hydraulic Oil (Under Contract Apparatus Maintenance)*	<i>N/A - See Row #367</i>	\$ 750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Filters (Under Contract Apparatus Maintenance)*	<i>N/A - See Row #367</i>	\$ 4,080	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pressure Washer Soap (Under Contract Apparatus Maintenance)*	<i>N/A - See Row #367</i>	\$ 1,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Apparatus Cleaning Supplies and Waxes (Based on Actuals)*	<i>Based on Actuals</i>	\$ 700	\$ 500	\$ 714	\$ 728	\$ 743	\$ 758	\$ 773	\$ 788	\$ 804	\$ 820	\$ 837	\$ 853
Linen Service (uniforms) (Under Contract Apparatus Maintenance)*	<i>N/A - See Row #367</i>	\$ 1,220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Linen Service (towels, rags, etc.) (Based on Actuals)*	<i>Based on Actuals</i>	\$ 2,300	\$ 1,820	\$ 1,856	\$ 1,894	\$ 1,931	\$ 1,970	\$ 2,009	\$ 2,050	\$ 2,091	\$ 2,132	\$ 2,175	\$ 2,219
Total Fleet Maintenance		\$ 289,609	\$ 145,470	\$ 148,583	\$ 151,555	\$ 154,586	\$ 157,678	\$ 160,831	\$ 164,048	\$ 167,329	\$ 170,676	\$ 174,089	\$ 177,571
Housekeeping Services & Supplies (6050)													
Cleaning Supplies (all facilities) (Based on Actuals)*	<i>Based on Actuals</i>	\$ 20,000	\$ 12,000	\$ 12,240	\$ 12,485	\$ 12,734	\$ 12,989	\$ 13,249	\$ 13,514	\$ 13,784	\$ 14,060	\$ 14,341	\$ 14,628
Household Supplies (Based on Actuals)*	<i>Based on Actuals</i>	\$ 4,000	\$ 1,500	\$ 1,530	\$ 1,561	\$ 1,592	\$ 1,624	\$ 1,656	\$ 1,689	\$ 1,723	\$ 1,757	\$ 1,793	\$ 1,828
Janitorial Services (HQ) (Based on Actuals)*	<i>Based on Actuals</i>	\$ 6,750	\$ 6,360	\$ 6,487	\$ 6,617	\$ 6,749	\$ 6,884	\$ 7,022	\$ 7,162	\$ 7,306	\$ 7,452	\$ 7,601	\$ 7,753
Drinking Water (Based on Actuals)*	<i>Based on Actuals</i>	\$ 975	\$ 760	\$ 775	\$ 791	\$ 807	\$ 823	\$ 839	\$ 856	\$ 873	\$ 890	\$ 908	\$ 926
Total Housekeeping Services & Supplies		\$ 31,725	\$ 20,620	\$ 21,032	\$ 21,453	\$ 21,882	\$ 22,320	\$ 22,766	\$ 23,221	\$ 23,686	\$ 24,160	\$ 24,643	\$ 25,136
Insurance (6060)													
FAIRA (Fire, Liability, Collision) (Based on Actuals)*	<i>Based on Actuals</i>	\$ 54,716	\$ 33,618	\$ 34,290	\$ 34,976	\$ 35,676	\$ 36,389	\$ 37,117	\$ 37,859	\$ 38,617	\$ 39,389	\$ 40,177	\$ 40,980
PASIS (Workers' Compensation) (Based on Actuals)*	<i>Based on Actuals</i>	\$ 425,000	\$ 400,000	\$ 408,000	\$ 416,160	\$ 424,483	\$ 432,973	\$ 441,632	\$ 450,465	\$ 459,474	\$ 468,664	\$ 478,037	\$ 487,598
Total Insurance		\$ 479,716	\$ 433,618	\$ 442,290	\$ 451,136	\$ 460,159	\$ 469,362	\$ 478,749	\$ 488,324	\$ 498,091	\$ 508,053	\$ 518,214	\$ 528,578
Medical Supplies (6070)													
Zoll Replacement Batteries		\$ -	\$ 1,250	\$ 1,275	\$ 1,301	\$ 1,327	\$ 1,353	\$ 1,380	\$ 1,408	\$ 1,436	\$ 1,465	\$ 1,494	\$ 1,524
Zoll Replacement Items		\$ -	\$ 6,000	\$ 6,120	\$ 6,242	\$ 6,367	\$ 6,495	\$ 6,624	\$ 6,757	\$ 6,892	\$ 7,030	\$ 7,171	\$ 7,314
Medical Supplies (Based on Actuals)*	<i>Based on Actuals</i>	\$ 25,800	\$ 16,000	\$ 16,320	\$ 16,646	\$ 16,979	\$ 17,319	\$ 17,665	\$ 18,019	\$ 18,379	\$ 18,747	\$ 19,121	\$ 19,504
Total Medical Supplies		\$ 25,800	\$ 23,250	\$ 23,715	\$ 24,189	\$ 24,673	\$ 25,167	\$ 25,670	\$ 26,183	\$ 26,707	\$ 27,241	\$ 27,786	\$ 28,342
Minor Equipment (6080)													
Information Techn. Equipment		\$ 15,000	\$ 15,000	\$ 15,300	\$ 15,606	\$ 15,918	\$ 16,236	\$ 16,561	\$ 16,892	\$ 17,230	\$ 17,575	\$ 17,926	\$ 18,285
Miscellaneous Minor Equipment		\$ 200	\$ 300	\$ 306	\$ 312	\$ 318	\$ 325	\$ 331	\$ 338	\$ 345	\$ 351	\$ 359	\$ 366
Surefire Lithium Batteries		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Strobes, Handheld (2)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Swift Water Rescue Equipment		\$ 1,000	\$ 1,000	\$ 1,020	\$ 1,040	\$ 1,061	\$ 1,082	\$ 1,104	\$ 1,126	\$ 1,149	\$ 1,172	\$ 1,195	\$ 1,219
Rope Rescue Gear		\$ 1,200	\$ 1,500	\$ 1,530	\$ 1,561	\$ 1,592	\$ 1,624	\$ 1,656	\$ 1,689	\$ 1,723	\$ 1,757	\$ 1,793	\$ 1,828

San Miguel Consolidated Fire Protection District
Stand-alone Scenario: Rate of Change - 2% Inflation Rate

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)*	<i>Based on Actuals</i>	\$ 1,000	\$ 100	\$ 102	\$ 104	\$ 106	\$ 108	\$ 110	\$ 113	\$ 115	\$ 117	\$ 120	\$ 122
Fire Hose		\$ 2,500	\$ 20,000	\$ 20,400	\$ 20,808	\$ 21,224	\$ 21,649	\$ 22,082	\$ 22,523	\$ 22,974	\$ 23,433	\$ 23,902	\$ 24,380
Flashlights and Chargers (5)		\$ 200	\$ 500	\$ 675	\$ 689	\$ 702	\$ 716	\$ 731	\$ 745	\$ 760	\$ 775	\$ 791	\$ 807
Physical Fitness Equipment		\$ -	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412	\$ 5,520	\$ 5,631	\$ 5,743	\$ 5,858	\$ 5,975	\$ 6,095
DeWalt Batteries*	<i>See Row #161</i>	\$ 750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Service Equipment		\$ -	\$ 20,000	\$ 20,400	\$ 20,808	\$ 21,224	\$ 21,649	\$ 22,082	\$ 22,523	\$ 22,974	\$ 23,433	\$ 23,902	\$ 24,380
Replacement Emergency Response Equipment		\$ 7,500	\$ 7,500	\$ 7,650	\$ 7,803	\$ 7,959	\$ 8,118	\$ 8,281	\$ 8,446	\$ 8,615	\$ 8,787	\$ 8,963	\$ 9,142
Rescue Air Bags		\$ -	\$ 7,000	\$ 7,140	\$ 7,283	\$ 7,428	\$ 7,577	\$ 7,729	\$ 7,883	\$ 8,041	\$ 8,202	\$ 8,366	\$ 8,533
Turnout Drying Racks (Items purchased)*	<i>N/A - items purchased</i>	\$ 750	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Appliance Replacement		\$ 7,850	\$ 8,000	\$ 8,160	\$ 8,323	\$ 8,490	\$ 8,659	\$ 8,833	\$ 9,009	\$ 9,189	\$ 9,373	\$ 9,561	\$ 9,752
Landscape Maintenance Equipment		\$ -	\$ 1,500	\$ 1,530	\$ 1,561	\$ 1,592	\$ 1,624	\$ 1,656	\$ 1,689	\$ 1,723	\$ 1,757	\$ 1,793	\$ 1,828
Ice Machines (1) - Station 15		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Small Tools/Equipment and Supplies*	<i>N/A - See Row #367</i>	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Emergency Deluge/Eyewash Station		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lockout/Tagout Safety Kit		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HQ/Shop Spill and Clean-up Kit (Items purchased)*	<i>N/A - items purchased</i>	\$ 5,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Compressor-Shop Truck		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Oil Drum Pump		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Color Lasor Printer (Items purchased)*	<i>N/A - items purchased</i>	\$ 3,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Color Plotter (TN 1200)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Phones		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Batteries*	<i>Moved - See Row #161</i>	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Voice Amps (Items purchased)*	<i>N/A - items purchased</i>	\$ 1,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
AP50 Supply Hoses (Items purchased)*	<i>N/A - items purchased</i>	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SCBA Communications		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SCBA Cylinder Sleeve (80) (Items purchased)*	<i>N/A - items purchased</i>	\$ 2,175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Small Tools & Supp.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Scott Standby Staps		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SCBA Parts		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Live Fire Training Trailer Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ventilation Prop Materials	<i>Micro Study - Ongoing Funding Requirements - See Attachment #4 (page 26-Ventilation Prop Material) - See Row #610</i>	\$ 3,000	\$ 1,000	\$ 2,200	\$ 2,244	\$ 2,289	\$ 2,335	\$ 2,381	\$ 2,429	\$ 2,478	\$ 2,527	\$ 2,578	\$ 2,629
Auto Extrication Vehicles	<i>Micro Study - Ongoing Funding Requirements - See Attachment #4 (page 25-Auto Extrication Vehicles) - See Row #610</i>	\$ 500	\$ 500	\$ 600	\$ 612	\$ 624	\$ 637	\$ 649	\$ 662	\$ 676	\$ 689	\$ 703	\$ 717
Miscellaneous Tools		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NFPA 971 Manuals		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Minor Equipment		\$ 58,225	\$ 90,400	\$ 92,113	\$ 93,955	\$ 95,834	\$ 97,751	\$ 99,706	\$ 101,700	\$ 103,734	\$ 105,809	\$ 107,925	\$ 110,084
Office Supplies (6090)													
Office Supplies/Postage*	<i>Based on Actuals</i>	\$ 25,000	\$ 15,000	\$ 15,300	\$ 15,606	\$ 15,918	\$ 16,236	\$ 16,561	\$ 16,892	\$ 17,230	\$ 17,575	\$ 17,926	\$ 18,285
Office Furniture		\$ 1,000	\$ 1,000	\$ 1,020	\$ 1,040	\$ 1,061	\$ 1,082	\$ 1,104	\$ 1,126	\$ 1,149	\$ 1,172	\$ 1,195	\$ 1,219
Chairs - Replacement (Items purchased)*	<i>N/A - items purchased</i>	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage*	<i>Included in Row #282</i>	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplemental Mapping Supplies		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Supplies		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Supplies*	<i>Included in Row #282</i>	\$ 220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Printing and Photocopying*	<i>Included in Row #282</i>	\$ 110	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Paper, Copies, and Office Supplies*	<i>Included in Row #282</i>	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Computer (Items purchased)*	<i>N/A - items purchased</i>	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Supplies*	<i>Included in Row #282</i>	\$ 3,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

San Miguel Consolidated Fire Protection District
Stand-alone Scenario: Rate of Change - 2% Inflation Rate

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)*	<i>Grant completed - no future funding</i>	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Completion (Grant completed - no future funding)*	<i>Grant completed - no future funding</i>	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplemental Materials (Grant completed - no future funding)*	<i>Grant completed - no future funding</i>	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Office Supplies		\$ 35,190	\$ 16,000	\$ 16,320	\$ 16,646	\$ 16,979	\$ 17,319	\$ 17,665	\$ 18,019	\$ 18,379	\$ 18,747	\$ 19,121	\$ 19,504
Personnel Development (6100)													
Board Workshops		\$ -	\$ 300	\$ 306	\$ 312	\$ 318	\$ 325	\$ 331	\$ 338	\$ 345	\$ 351	\$ 359	\$ 366
Board Training		\$ -	\$ 7,000	\$ 7,140	\$ 7,283	\$ 7,428	\$ 7,577	\$ 7,729	\$ 7,883	\$ 8,041	\$ 8,202	\$ 8,366	\$ 8,533
Director Training		\$ -	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412	\$ 5,520	\$ 5,631	\$ 5,743	\$ 5,858	\$ 5,975	\$ 6,095
CFCA/AFSS Conference (1; all costs)		\$ 1,500	\$ 1,500	\$ 1,530	\$ 1,561	\$ 1,592	\$ 1,624	\$ 1,656	\$ 1,689	\$ 1,723	\$ 1,757	\$ 1,793	\$ 1,828
FDAC Conference (1; all costs) (No longer attended)*	<i>No longer attended - See Row #315 and #327</i>	\$ 1,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CFCA Conference		\$ 1,000	\$ 1,500	\$ 1,530	\$ 1,561	\$ 1,592	\$ 1,624	\$ 1,656	\$ 1,689	\$ 1,723	\$ 1,757	\$ 1,793	\$ 1,828
TeleStaff Conference (1; all costs)	<i>Micro Study - Ongoing Funding Requirements (page #26-TeleStaff Conference) - See Row #610</i>	\$ 1,500	\$ -	\$ 2,000	\$ 2,040	\$ 2,081	\$ 2,122	\$ 2,165	\$ 2,208	\$ 2,252	\$ 2,297	\$ 2,343	\$ 2,390
Wildland Urban Interface Conference (1; all costs) (prior fire chief program)*	<i>N/A - Prior Fire Chief Program</i>	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IAFC or FDAC Conference (2; all costs) (No longer attended)*	<i>No longer attended - See Row #315 and #327</i>	\$ 1,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FAIRA Conference (1; all costs)*		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FDIC Conference (1; all costs)*		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CSDA Conference (1; all costs if in SD) (No longer attended)*	<i>No longer attended - See Row #315 and #327</i>	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Microsoft Office Software Training*		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Govt. Fin. Officer Conference (1; all costs)		\$ 1,500	\$ 2,000	\$ 2,040	\$ 2,081	\$ 2,122	\$ 2,165	\$ 2,208	\$ 2,252	\$ 2,297	\$ 2,343	\$ 2,390	\$ 2,438
CalPERS Education Forum (1; all costs)		\$ 1,000	\$ 1,500	\$ 1,530	\$ 1,561	\$ 1,592	\$ 1,624	\$ 1,656	\$ 1,689	\$ 1,723	\$ 1,757	\$ 1,793	\$ 1,828
LMI Conference (8) (Prior fire chief program)*	<i>N/A - Prior Fire Chief Program</i>	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Educational Programs - Chiefs Discretion*	<i>Based on Actuals - No cost escalators</i>	\$ 4,000	\$ 2,500	\$ 2,550	\$ 2,601	\$ 2,653	\$ 2,706	\$ 2,760	\$ 2,815	\$ 2,872	\$ 2,929	\$ 2,988	\$ 3,047
CFCA/FPO Workshop (1; all costs)		\$ 1,500	\$ 1,500	\$ 1,530	\$ 1,561	\$ 1,592	\$ 1,624	\$ 1,656	\$ 1,689	\$ 1,723	\$ 1,757	\$ 1,793	\$ 1,828
ICC Building & Fire Code Update Seminars		\$ 300	\$ 500	\$ 510	\$ 520	\$ 531	\$ 541	\$ 552	\$ 563	\$ 574	\$ 586	\$ 598	\$ 609
Unannounced Local Seminars		\$ 300	\$ 300	\$ 306	\$ 312	\$ 318	\$ 325	\$ 331	\$ 338	\$ 345	\$ 351	\$ 359	\$ 366
San Diego County FPO Meetings		\$ -	\$ 120	\$ 122	\$ 125	\$ 127	\$ 130	\$ 132	\$ 135	\$ 138	\$ 141	\$ 143	\$ 146
Fire Sprinkler Monthly Class		\$ -	\$ 180	\$ 184	\$ 187	\$ 191	\$ 195	\$ 199	\$ 203	\$ 207	\$ 211	\$ 215	\$ 219
SAFER Meetings/Safety Clothing Seminars (No longer attended)*	<i>No longer attended - See Row #315 and #327</i>	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Apparatus Factory Specific Training		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Mechanics Academy (1; all costs)*	<i>N/A - See Row #367</i>	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SCBA Technical Class		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EMT - 1 Recertification		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Educational Reimbursement - District Employees	<i>Current Employees - Additional in Micro Study - Ongoing Funding Requirements (page #25-Education Reimbursement-Employee) - See Row #610</i>	\$ 25,455	\$ 750	\$ 19,800	\$ 20,196	\$ 20,600	\$ 21,012	\$ 21,432	\$ 21,861	\$ 22,298	\$ 22,744	\$ 23,199	\$ 23,663
Discretionary Training Offset (No cost escalator)*	<i>Based on Actuals - No cost escalators</i>	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
CCAI Seminar San Luis Obispo (all costs)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Specialized Training Classes (all costs) (No longer attended)*	<i>No longer attended - See Row #315 and #327</i>	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Personnel Development		\$ 52,255	\$ 29,650	\$ 51,178	\$ 52,102	\$ 53,044	\$ 54,004	\$ 54,985	\$ 55,984	\$ 57,004	\$ 58,044	\$ 59,105	\$ 60,187

San Miguel Consolidated Fire Protection District
Stand-alone Scenario: Rate of Change - 2% Inflation Rate

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	\$ 1,964	\$ 2,003	\$ 2,043	\$ 2,084	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Annual SDRBA County Audit (estimate) (Eliminated when bonds are paid off)*	<i>Eliminated when bonds are paid off</i>	\$ 3,000	\$ 3,100	\$ 3,162	\$ 3,225	\$ 3,290	\$ 3,356	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Financial Audit (estimate)		\$ 18,000	\$ 18,995	\$ 19,375	\$ 19,762	\$ 20,158	\$ 20,561	\$ 20,972	\$ 21,391	\$ 21,819	\$ 22,256	\$ 22,701	\$ 23,155
Annual Fees and Taxes Consultant (Based on actuals)*	<i>Based on Actuals</i>	\$ 23,000	\$ 10,000	\$ 10,200	\$ 10,404	\$ 10,612	\$ 10,824	\$ 11,041	\$ 11,262	\$ 11,487	\$ 11,717	\$ 11,951	\$ 12,190
CalPERS Side Fund Refinancing Bond Payment (See Footnote #5)		\$ 686,013	\$ 1,776,846	\$ -	\$ 1,778,409	\$ 880,110	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Executive Search and Consulting Services (Services where never utilized)*	<i>Services where never utilized</i>	\$ 35,000	\$ -	\$ 35,700	\$ 36,414	\$ 37,142	\$ 37,885	\$ 38,643	\$ 39,416	\$ 40,204	\$ 41,008	\$ 41,828	\$ 42,665
OPEB Actuary (estimate)*	<i>Required every third year</i>	\$ 6,000	\$ -	\$ 6,500	\$ -	\$ -	\$ 7,000	\$ -	\$ -	\$ 7,500	\$ -	\$ -	\$ 8,000
Arbitrage Rebate Computation (Based on actuals)*	<i>Based on Actuals</i>	\$ 5,000	\$ 600	\$ 612	\$ 624	\$ 637	\$ 649	\$ 662	\$ 676	\$ 689	\$ 703	\$ 717	\$ 731
CalPERS - GASB 68 Fee		\$ -	\$ 1,950	\$ 1,989	\$ 2,029	\$ 2,069	\$ 2,111	\$ 2,153	\$ 2,196	\$ 2,240	\$ 2,285	\$ 2,330	\$ 2,377
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	\$ 102,000	\$ 104,040	\$ 106,121	\$ 108,243	\$ 110,408	\$ 112,616	\$ 114,869	\$ 117,166	\$ 119,509
Firefighters Bill of Rights (Project completed)*	<i>N/A - Project completed</i>	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Background Investigations (No longer budgeted separately)*	<i>No longer budgeted separately</i>	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Assessed Valuation Quarterly Analysis (Services no longer utilized)*	<i>N/A - services no longer utilized</i>	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Website Redesign and Build (Project completed)*	<i>N/A - Project completed</i>	\$ 3,995	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Website Hosting*	<i>See Row #490</i>	\$ 180	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Document Shredding Service (No longer budgeted separately)*	<i>No longer budgeted separately</i>	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transition Consultant (No longer applicable after FY 16/17)*	<i>2016/17 Expense ONLY</i>	\$ -	\$ 78,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Assistance Program		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
California Bank & Trust - Analysis Service Fee		\$ -	\$ 1,500	\$ 4,000	\$ 4,080	\$ 4,162	\$ 4,245	\$ 4,330	\$ 4,416	\$ 4,505	\$ 4,595	\$ 4,687	\$ 4,780
Refunds - Property Taxes (Based on actuals)*	<i>Based on Actuals</i>	\$ 300,000	\$ 120,000	\$ 122,400	\$ 124,848	\$ 127,345	\$ 129,892	\$ 132,490	\$ 135,139	\$ 137,842	\$ 140,599	\$ 143,411	\$ 146,279
Property Tax Services - Administrative Charges (Based on actuals)*	<i>Based on Actuals</i>	\$ 200,000	\$ 215,000	\$ 219,300	\$ 223,686	\$ 228,160	\$ 232,723	\$ 237,377	\$ 242,125	\$ 246,967	\$ 251,907	\$ 256,945	\$ 262,084
Interest - County of San Diego Treasury Loans (No cost escalators)*	<i>No cost escalators</i>	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
LAFCO Funding		\$ 10,863	\$ 11,337	\$ 11,564	\$ 11,795	\$ 12,031	\$ 12,272	\$ 12,517	\$ 12,767	\$ 13,023	\$ 13,283	\$ 13,549	\$ 13,820
CAL FIRE Cooperative Services Agreement		\$ -	\$ 12,917,994	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HCFA - Assessment		\$ 426,429	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HCFA - Bear Com		\$ 10,712	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HCFA - ACS Firehouse		\$ 3,685	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HCFA - Tri Tech		\$ 4,520	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HCFA - American Messaging		\$ 2,204	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HCFA - Verizon		\$ 16,245	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Physical Abilities Test Validation	<i>N/A - Project completed</i>	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ 2,015	\$ 2,055	\$ 2,096	\$ 2,138	\$ 2,181	\$ 2,224	\$ 2,269	\$ 2,314	\$ 2,360
ECO RCCP Program Cost		\$ 20,000	\$ 21,000	\$ 21,420	\$ 21,848	\$ 22,285	\$ 22,731	\$ 23,186	\$ 23,649	\$ 24,122	\$ 24,605	\$ 25,097	\$ 25,599
Tactical Medic Program		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contract Apparatus Maintenance		\$ -	\$ 291,500	\$ 297,330	\$ 303,277	\$ 309,342	\$ 315,529	\$ 321,840	\$ 328,276	\$ 334,842	\$ 341,539	\$ 348,369	\$ 355,337
SCBA Contract Repairs		\$ -	\$ 15,000	\$ 15,300	\$ 15,606	\$ 15,918	\$ 16,236	\$ 16,561	\$ 16,892	\$ 17,230	\$ 17,575	\$ 17,926	\$ 18,285
Simulation/Assessment Center (Project completed)*	<i>N/A - Project completed</i>	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Live Scan Mandate		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EMT CE Provider Renewal Fee	<i>Micro Study - Ongoing Funding Requirements (page #25-EMT CE Provider Renewal Fee) - See Row #610</i>	\$ 400	\$ -	\$ 300	\$ 306	\$ 312	\$ 318	\$ 325	\$ 331	\$ 338	\$ 345	\$ 351	\$ 359
FTES Tuition (90 students @ \$104) (Project ended at transition to CALFIRE)*	<i>N/A - Project Ended at Transition to CAL FIRE</i>	\$ 9,360	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Target Safety (75 @ \$80) (Included in PASIS)*	<i>N/A - Included in PASIS</i>	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

San Miguel Consolidated Fire Protection District
Stand-alone Scenario: Rate of Change - 2% Inflation Rate

Account Title	Explanation for Removal/Amendment by SMCPPD	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	\$ 81,187	\$ 82,811	\$ 84,467	\$ 86,156	\$ 87,879	\$ 89,637	\$ 91,430	\$ 93,258	\$ 95,123	\$ 97,026
Total Professional Services		\$ 2,001,397	\$ 15,624,342	\$ 959,277	\$ 2,750,141	\$ 1,871,177	\$ 1,017,789	\$ 1,025,356	\$ 1,045,763	\$ 1,074,079	\$ 1,087,810	\$ 1,109,467	\$ 1,139,556
Publications and Media (6120)													
FLSA Manual Updates	<i>Micro Study - Ongoing Funding Requirements (page #25-FLSA Manual Updates) - See Row #610</i>	\$ 455	\$ -	\$ 687	\$ 701	\$ 715	\$ 729	\$ 744	\$ 759	\$ 774	\$ 789	\$ 805	\$ 821
Employment Posters	<i>See Row #479</i>	\$ 300	\$ -	\$ 270	\$ 275	\$ 281	\$ 287	\$ 292	\$ 298	\$ 304	\$ 310	\$ 316	\$ 323
Miscellaneous Publications and Bulletins (Based on actuals)*	<i>Based on Actuals</i>	\$ 500	\$ 300	\$ 306	\$ 312	\$ 318	\$ 325	\$ 331	\$ 338	\$ 345	\$ 351	\$ 359	\$ 366
National Fire Code Update Subscription Service		\$ 900	\$ 1,425	\$ 1,454	\$ 1,483	\$ 1,512	\$ 1,542	\$ 1,573	\$ 1,605	\$ 1,637	\$ 1,670	\$ 1,703	\$ 1,737
Miscellaneous Updated Code Handbooks (Project completed)*	<i>N/A - Project completed</i>	\$ 258	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NFPA Publications		\$ 70	\$ 400	\$ 408	\$ 416	\$ 424	\$ 433	\$ 442	\$ 450	\$ 459	\$ 469	\$ 478	\$ 488
California Fire Code & Building Code (3 sets)		\$ 298	\$ 1,852	\$ 1,889	\$ 1,927	\$ 1,965	\$ 2,005	\$ 2,045	\$ 2,086	\$ 2,127	\$ 2,170	\$ 2,213	\$ 2,258
Fire Code for Stations (6 @ \$114)(Services no longer utilized)*	<i>N/A - services no longer utilized</i>	\$ 684	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Publications (No longer purchased)*	<i>N/A - no longer purchased</i>	\$ 70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Real Quest Subscription(Services no longer utilized)*	<i>N/A - services no longer utilized</i>	\$ 2,075	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Barclays Title 19 Update Service		\$ 150	\$ 290	\$ 296	\$ 302	\$ 308	\$ 314	\$ 320	\$ 327	\$ 333	\$ 340	\$ 347	\$ 354
Los Angeles Fire Marshal Lise Service		\$ -	\$ 30	\$ 31	\$ 31	\$ 32	\$ 32	\$ 33	\$ 34	\$ 34	\$ 35	\$ 36	\$ 37
Map Books (Thomas Brothers - 25)	<i>Micro Study - Ongoing Funding Requirements (page #26-Thomas Brothers Map Books) - See Row #610</i>	\$ 760	\$ 500	\$ 975	\$ 995	\$ 1,014	\$ 1,035	\$ 1,055	\$ 1,076	\$ 1,098	\$ 1,120	\$ 1,142	\$ 1,165
Protocols and Medication Handbooks	<i>Micro Study - Ongoing Funding Requirements (page #25-Protocols and Medication Handbooks) - See Row #610</i>	\$ 310	\$ 600	\$ 240	\$ 245	\$ 250	\$ 255	\$ 260	\$ 265	\$ 270	\$ 276	\$ 281	\$ 287
ICS 420-1 Field Operations Guide Books (20)	<i>Micro Study - Ongoing Funding Requirements (page #25-ICS 420-1 Field Operations Guide Books) - See Row #610</i>	\$ 300	\$ -	\$ 300	\$ 306	\$ 312	\$ 318	\$ 325	\$ 331	\$ 338	\$ 345	\$ 351	\$ 359
IFSTA Manuals	<i>Micro Study - Ongoing Funding Requirements (page #25-IFSTA Manuals) - See Row #610</i>	\$ 530	\$ -	\$ 600	\$ 612	\$ 624	\$ 637	\$ 649	\$ 662	\$ 676	\$ 689	\$ 703	\$ 717
Training Aids/Manuals/DVDs		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Union Tribune (East County Edition)(No longer purchased)*	<i>N/A - no longer purchased</i>	\$ 225	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Publications and Media		\$ 7,885	\$ 5,397	\$ 7,455	\$ 7,604	\$ 7,756	\$ 7,911	\$ 8,069	\$ 8,231	\$ 8,395	\$ 8,563	\$ 8,735	\$ 8,909
Rents & Leases (6130)													
Postage Meter		\$ -	\$ 1,138	\$ 1,161	\$ 1,184	\$ 1,208	\$ 1,232	\$ 1,256	\$ 1,282	\$ 1,307	\$ 1,333	\$ 1,360	\$ 1,387
Copy Machine		\$ -	\$ 4,500	\$ 4,590	\$ 4,682	\$ 4,775	\$ 4,871	\$ 4,968	\$ 5,068	\$ 5,169	\$ 5,272	\$ 5,378	\$ 5,485
Total Rents & Leases		\$ -	\$ 5,638	\$ 5,751	\$ 5,866	\$ 5,983	\$ 6,103	\$ 6,225	\$ 6,349	\$ 6,476	\$ 6,606	\$ 6,738	\$ 6,873
Safety Clothing & Supplies (6140)													
Structure/Brush Gear		\$ -	\$ 38,000	\$ 38,760	\$ 39,535	\$ 40,326	\$ 41,132	\$ 41,955	\$ 42,794	\$ 43,650	\$ 44,523	\$ 45,414	\$ 46,322
Turnout Coats (10)	<i>Included in Row #401</i>	\$ 22,500	\$ -	\$ 18,150	\$ 18,513	\$ 18,883	\$ 19,261	\$ 19,646	\$ 20,039	\$ 20,440	\$ 20,849	\$ 21,266	\$ 21,691
Turnout Pants (10)	<i>Included in Row #401</i>	\$ 12,650	\$ -	\$ 9,180	\$ 9,364	\$ 9,551	\$ 9,742	\$ 9,937	\$ 10,135	\$ 10,338	\$ 10,545	\$ 10,756	\$ 10,971
Nomex Hoods - PBI Gold		\$ 975	\$ 975	\$ 995	\$ 1,014	\$ 1,035	\$ 1,055	\$ 1,076	\$ 1,098	\$ 1,120	\$ 1,142	\$ 1,165	\$ 1,189
Brush Pants (Wildland Pants - 10)	<i>Included in Row #401</i>	\$ 5,075	\$ -	\$ 1,780	\$ 1,816	\$ 1,852	\$ 1,889	\$ 1,927	\$ 1,965	\$ 2,005	\$ 2,045	\$ 2,086	\$ 2,127
Brush Jackets (Wildland Jackets - 10)	<i>Included in Row #401</i>	\$ 6,650	\$ -	\$ 2,030	\$ 2,071	\$ 2,112	\$ 2,154	\$ 2,197	\$ 2,241	\$ 2,286	\$ 2,332	\$ 2,378	\$ 2,426
Helmets - Structural (10)	<i>Included in Row #410</i>	\$ 1,200	\$ -	\$ 2,620	\$ 2,672	\$ 2,726	\$ 2,780	\$ 2,836	\$ 2,893	\$ 2,951	\$ 3,010	\$ 3,070	\$ 3,131
Helmets - Brush (Wildland - 10)	<i>Included in Row #410</i>	\$ 600	\$ -	\$ 700	\$ 714	\$ 728	\$ 743	\$ 758	\$ 773	\$ 788	\$ 804	\$ 820	\$ 837
Helmets*		\$ -	\$ 3,000	\$ 3,060	\$ 3,121	\$ 3,184	\$ 3,247	\$ 3,312	\$ 3,378	\$ 3,446	\$ 3,515	\$ 3,585	\$ 3,657
Turnout Boots (15)	<i>Based on Actuals</i>	\$ 2,500	\$ 2,000	\$ 4,305	\$ 4,391	\$ 4,479	\$ 4,569	\$ 4,660	\$ 4,753	\$ 4,848	\$ 4,945	\$ 5,044	\$ 5,145
Gloves - Structural (40)		\$ 2,160	\$ 2,160	\$ 2,960	\$ 3,019	\$ 3,080	\$ 3,141	\$ 3,204	\$ 3,268	\$ 3,333	\$ 3,400	\$ 3,468	\$ 3,537
Gloves - Brush (10)		\$ 400	\$ 400	\$ 440	\$ 449	\$ 458	\$ 467	\$ 476	\$ 486	\$ 496	\$ 505	\$ 516	\$ 526

San Miguel Consolidated Fire Protection District
Stand-alone Scenario: Rate of Change - 2% Inflation Rate

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

San Miguel Consolidated Fire Protection District
Stand-alone Scenario: Rate of Change - 2% Inflation Rate

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	\$ 98,840	\$ 100,816	\$ 102,833	\$ 104,889	\$ 106,987	\$ 109,127	\$ 111,309	\$ 113,536	\$ 115,806	\$ 118,122
Special District Expense (6150)													
Spirit of Courage Awards		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Blackberry Data Access*	N/A - See Row #452	\$ 812	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smart Phone Data Access		\$ -	\$ 3,024	\$ 3,084	\$ 3,146	\$ 3,209	\$ 3,273	\$ 3,339	\$ 3,406	\$ 3,474	\$ 3,543	\$ 3,614	\$ 3,686
Election Costs (Based on actuals)*	Based on Actuals - No cost escalators	\$ 31,500	\$ 25,000	\$ 25,000	\$ 25,500	\$ 26,010	\$ 26,530	\$ 27,061	\$ 27,602	\$ 28,154	\$ 28,717	\$ 29,291	\$ 29,877
Membership - FDAC (No longer members)*	N/A - no longer members	\$ 88	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Membership - CFCA (1)*	Based on Actuals - No cost escalators	\$ 500	\$ 250	\$ 250	\$ 255	\$ 260	\$ 265	\$ 271	\$ 276	\$ 282	\$ 287	\$ 293	\$ 299
Membership - SDFCA*	Based on Actuals - No cost escalators	\$ 350	\$ 100	\$ 100	\$ 102	\$ 104	\$ 106	\$ 108	\$ 110	\$ 113	\$ 115	\$ 117	\$ 120
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	\$ 153	\$ 156	\$ 159	\$ 162	\$ 166	\$ 169	\$ 172	\$ 176	\$ 179	\$ 183
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	\$ 179	\$ 182	\$ 186	\$ 189	\$ 193	\$ 197	\$ 201	\$ 205	\$ 209	\$ 213
Membership - IPMA		\$ 145	\$ 149	\$ 152	\$ 155	\$ 158	\$ 161	\$ 165	\$ 168	\$ 171	\$ 175	\$ 178	\$ 182
Membership - IAAP		\$ 121	\$ 150	\$ 153	\$ 156	\$ 159	\$ 162	\$ 166	\$ 169	\$ 172	\$ 176	\$ 179	\$ 183
Membership - CSMFO		\$ -	\$ 110	\$ 112	\$ 114	\$ 117	\$ 119	\$ 121	\$ 124	\$ 126	\$ 129	\$ 131	\$ 134
Membership - APT US&C		\$ 125	\$ 145	\$ 148	\$ 151	\$ 154	\$ 157	\$ 160	\$ 163	\$ 167	\$ 170	\$ 173	\$ 177
Membership - SDCFA Admin Section (No cost escalators)*	No cost escalators	\$ 75	\$ 75	\$ 75	\$ 77	\$ 78	\$ 80	\$ 81	\$ 83	\$ 84	\$ 86	\$ 88	\$ 90
Membership - CFCA AFSS/Southern CA (No cost escalators)*	No cost escalators	\$ 160	\$ 200	\$ 200	\$ 204	\$ 208	\$ 212	\$ 216	\$ 221	\$ 225	\$ 230	\$ 234	\$ 239
Membership - Costco (Based on actuals)*	Based on Actuals	\$ 150	\$ 110	\$ 112	\$ 114	\$ 117	\$ 119	\$ 121	\$ 124	\$ 126	\$ 129	\$ 131	\$ 134
Badges, Service/Recognition Awards, Refreshments	<i>Additional in Micro Study - Ongoing Funding Requirements (page #25- Badges, Service/Recognition Awards, Refreshments) - See Row #610</i>	\$ 3,000	\$ 2,500	\$ 3,000	\$ 3,060	\$ 3,121	\$ 3,184	\$ 3,247	\$ 3,312	\$ 3,378	\$ 3,446	\$ 3,515	\$ 3,585
Employee of the Year Award (Based on actuals)*	Based on Actuals	\$ 600	\$ 450	\$ 459	\$ 468	\$ 478	\$ 487	\$ 497	\$ 507	\$ 517	\$ 527	\$ 538	\$ 549

San Miguel Consolidated Fire Protection District
Stand-alone Scenario: Rate of Change - 2% Inflation Rate

Account Title	Explanation for Removal/Amendment by SMCFPD	FY 11/12	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27
Meeting Support/Supplies	<i>Additional in Micro Study - Ongoing Funding Requirements (page #25-Meeting Support/Supplies) - See Row #610</i>	\$ 2,500	\$ 1,500	\$ 3,000	\$ 3,060	\$ 3,121	\$ 3,184	\$ 3,247	\$ 3,312	\$ 3,378	\$ 3,446	\$ 3,515	\$ 3,585
Advertising Expense (Based on actuals)*	<i>Based on Actuals</i>	\$ 2,000	\$ 1,000	\$ 1,020	\$ 1,040	\$ 1,061	\$ 1,082	\$ 1,104	\$ 1,126	\$ 1,149	\$ 1,172	\$ 1,195	\$ 1,219
OSHA Compliance Annual Updates*	<i>Not applicable - Did not purchase</i>	\$ 100		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employment Posters*	<i>Micro Study - Ongoing Funding Requirements (page #25-Employment Posters) - See Row #610</i>	\$ -	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Software Program Updates		\$ 2,500	\$ 2,500	\$ 2,550	\$ 2,601	\$ 2,653	\$ 2,706	\$ 2,760	\$ 2,815	\$ 2,872	\$ 2,929	\$ 2,988	\$ 3,047
Fire Administration Software (No longer utilize services)*	<i>N/A - No longer utilize services</i>	\$ 650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounting Software Maintenance		\$ 7,800	\$ 8,000	\$ 8,160	\$ 8,323	\$ 8,490	\$ 8,659	\$ 8,833	\$ 9,009	\$ 9,189	\$ 9,373	\$ 9,561	\$ 9,752
TeleStaff/WebStaff Annual Maintenance	<i>Micro Study - Ongoing Funding Requirements (page #25-TeleStaff Annual Maintenance) - See Row #610</i>	\$ 6,200	\$ -	\$ 3,313	\$ 3,379	\$ 3,447	\$ 3,516	\$ 3,586	\$ 3,658	\$ 3,731	\$ 3,806	\$ 3,882	\$ 3,959
Network Access (Cox)		\$ 13,560	\$ 15,200	\$ 15,504	\$ 15,814	\$ 16,130	\$ 16,453	\$ 16,782	\$ 17,118	\$ 17,460	\$ 17,809	\$ 18,165	\$ 18,529
3 C's Connectivity (No longer utilize services)*	<i>N/A - No longer utilize services</i>	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Assistance Program	<i>Micro Study - Ongoing Funding Requirements (page #25-Employee Assistance Program) - See Row #610</i>	\$ 10,200	\$ -	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412	\$ 5,520	\$ 5,631	\$ 5,743	\$ 5,858	\$ 5,975
Foundation Setup		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Matching Funds (District does not participate in grants that require matching funds)*	<i>N/A - Do not participate in grants that require matching funds</i>	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Website Support		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Website Hosting		\$ -	\$ 500	\$ 510	\$ 520	\$ 531	\$ 541	\$ 552	\$ 563	\$ 574	\$ 586	\$ 598	\$ 609
Depreciation - Facilities Reserve Fund (No longer applicable - Fund Management Policy)*	<i>N/A - See Fund Management Policy (See Attachment #10)</i>	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Depreciation - Fleet Reserve Fund (No longer applicable - Fund Management Policy)*	<i>N/A - See Fund Management Policy (See Attachment #10)</i>	\$ 558,152	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Depreciation - Contingency Reserve Fund (No longer applicable - Fund Management Policy)*	<i>N/A - See Fund Management Policy (See Attachment #10)</i>	\$ 41,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uncompensated Leave Liability (No longer applicable - Fund Management Policy)*	<i>N/A - See Fund Management Policy (See Attachment #10)</i>	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Membership - SDCFCA/FPO Section (No cost escalators)*	<i>No cost escalators</i>	\$ 105	\$ 150	\$ 150	\$ 153	\$ 156	\$ 159	\$ 162	\$ 166	\$ 169	\$ 172	\$ 176	\$ 179
Membership - NFPA		\$ 150	\$ 185	\$ 189	\$ 192	\$ 196	\$ 200	\$ 204	\$ 208	\$ 213	\$ 217	\$ 221	\$ 226
Membership - ICC (Based on actuals)*	<i>Based on Actuals</i>	\$ 185	\$ 50	\$ 50	\$ 51	\$ 52	\$ 53	\$ 54	\$ 55	\$ 56	\$ 57	\$ 59	\$ 60
Membership - CFCA/FPO Section (1 @ \$55) (No longer members)*	<i>N/A - no longer members</i>	\$ 55	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Refreshments - Meetings		\$ 25	\$ 25	\$ 26	\$ 26	\$ 27	\$ 27	\$ 28	\$ 28	\$ 29	\$ 29	\$ 30	\$ 30
Code Pal Software Maintenance (Based on actuals)*	<i>Based on Actuals</i>	\$ 4,000	\$ 1,370	\$ 1,397	\$ 1,425	\$ 1,453	\$ 1,483	\$ 1,512	\$ 1,542	\$ 1,573	\$ 1,605	\$ 1,637	\$ 1,670
Code Pal Hosting Services		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Shift Calendars	<i>Micro Study - Ongoing Funding Requirements (page #25-Shift Calendars) - See Row #610</i>	\$ 500	\$ -	\$ 760	\$ 775	\$ 791	\$ 807	\$ 823	\$ 839	\$ 856	\$ 873	\$ 890	\$ 908
Class "A" Dress Uniforms (4)	<i>Micro Study - Ongoing Funding Requirements (page #25-Class "A" Uniforms) - See Row #610</i>	\$ 750	\$ -	\$ 4,000	\$ 4,080	\$ 4,162	\$ 4,245	\$ 4,330	\$ 4,416	\$ 4,505	\$ 4,595	\$ 4,687	\$ 4,780
Emergency Food/Water Supplies	<i>Actuals + Micro Study - Ongoing Funding Requirements (page #25-Emergency Incident Food Supplies) - See Row #610</i>	\$ 2,000	\$ 5,000	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412	\$ 5,520	\$ 5,631	\$ 5,743	\$ 5,858	\$ 5,975

San Miguel Consolidated Fire Protection District
Stand-alone Scenario: Rate of Change - 2% Inflation Rate

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

San Miguel Consolidated Fire Protection District
Stand-alone Scenario: Rate of Change - 2% Inflation Rate

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)*	<i>N/A - Project Ended at Transition to CAL FIRE</i>	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Background Checks (10 @ \$62) (Project ended at transition to CALFIRE)*	<i>N/A - Project Ended at Transition to CAL FIRE</i>	\$ 620	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Vehicles for Extrication		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lunches (Academy) (Project ended at transition to CALFIRE)*	<i>N/A - Project Ended at Transition to CAL FIRE</i>	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Academy Refreshments		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Graduation Ceremony		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ventilation Prop Materials		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies (Bar Oil, Nails, Chains, Ropes, etc.)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Course Books and Certifications		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recruit Tuition (5 @ \$2500) (Project ended at transition to CALFIRE)*	<i>N/A - Project Ended at Transition to CAL FIRE</i>	\$ 12,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recruit Turnouts (5 @ \$3265) (Project ended at transition to CALFIRE)*	<i>N/A - Project Ended at Transition to CAL FIRE</i>	\$ 16,325	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Events - Station Dinners and Tours		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Computer Program Upgrades (Items purchased)*	<i>N/A - items purchased</i>	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Foundation Development (Projected completed)*	<i>N/A - projected completed</i>	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Website/Computer Software (Items purchased)*	<i>N/A - items purchased</i>	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Website Support (Projected completed)*	<i>N/A - projected completed</i>	\$ 1,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Computer Video-Web Training		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adult/Child Program Handouts/Brochures		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
K-6 Grade Supplies*	<i>See Row #570</i>	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engine Company Public Education		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Open House Supplies		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Open House Banners		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Open House Refreshments/Meals		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Event Supplies		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community/School Outreach Supplies		\$ -	\$ 2,500	\$ 2,550	\$ 2,601	\$ 2,653	\$ 2,706	\$ 2,760	\$ 2,815	\$ 2,872	\$ 2,929	\$ 2,988	\$ 3,047
Advertising (Grant completed - no future funding)*	<i>Grant completed - no future funding</i>	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Safe and Sound Fire Expo (Grant completed - no future funding)*	<i>Grant completed - no future funding</i>	\$ 9,640	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uniforms (Grant completed - no future funding)*	<i>Grant completed - no future funding</i>	\$ 1,020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Backpack Kits (65) (Grant completed - no future funding)*	<i>Grant completed - no future funding</i>	\$ 1,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Food for CERT Events (Grant completed - no future funding)*	<i>Grant completed - no future funding</i>	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cribbing (assorted) (Grant completed - no future funding)*	<i>Grant completed - no future funding</i>	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Training and Supplies (Grant completed - no future funding)*	<i>Grant completed - no future funding</i>	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Special District Expense		\$ 1,064,175	\$ 94,675	\$ 115,473	\$ 117,782	\$ 120,138	\$ 122,541	\$ 124,992	\$ 127,491	\$ 130,041	\$ 132,642	\$ 135,295	\$ 138,001
Travel & Subsistence (6160)													
SDCFCA - Admin Section Meetings (Based on actuals)*	<i>Based on Actuals</i>	\$ 150	\$ 90	\$ 92	\$ 94	\$ 96	\$ 98	\$ 100	\$ 102	\$ 104	\$ 106	\$ 108	\$ 110
CFCA/AFSS Quarterly Meetings (No cost escalator)*	<i>No escalator</i>	\$ 200	\$ 200	\$ 200	\$ 204	\$ 208	\$ 212	\$ 216	\$ 221	\$ 225	\$ 230	\$ 234	\$ 239
Rotary Meetings (No longer members)*	<i>N/A - no longer members</i>	\$ 540	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

San Miguel Consolidated Fire Protection District
Stand-alone Scenario: Rate of Change - 2% Inflation Rate

Account Title	Explanation for Removal/Amendment by SMCFPD	FY 11/12	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27
Kiwanis Meetings		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legislative Committee Meetings (No longer utilized)*	<i>N/A - No longer utilized</i>	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Meetings (Based on actuals)*	<i>Based on Actuals</i>	\$ 500	\$ 250	\$ 255	\$ 260	\$ 265	\$ 271	\$ 276	\$ 282	\$ 287	\$ 293	\$ 299	\$ 305
Southern California FPO Meetings		\$ 100	\$ 100	\$ 102	\$ 104	\$ 106	\$ 108	\$ 110	\$ 113	\$ 115	\$ 117	\$ 120	\$ 122
San Diego County FPO Meetings		\$ -	\$ 120	\$ 122	\$ 125	\$ 127	\$ 130	\$ 132	\$ 135	\$ 138	\$ 141	\$ 143	\$ 146
Total Travel Subsistence		\$ 2,990	\$ 760	\$ 771	\$ 787	\$ 803	\$ 819	\$ 835	\$ 852	\$ 869	\$ 886	\$ 904	\$ 922
Utilities (6170)													
Cell Phone Service (Based on actuals)*	<i>Based on Actuals</i>	\$ 2,500	\$ 975	\$ 995	\$ 1,015	\$ 1,035	\$ 1,056	\$ 1,077	\$ 1,099	\$ 1,121	\$ 1,143	\$ 1,166	\$ 1,189
Cell Phone Service (RCCP Program) (No longer utilized)*	<i>N/A - No longer utilized</i>	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cell Phone Service (Based on actuals)*	<i>Based on Actuals</i>	\$ 5,500	\$ 2,400	\$ 2,448	\$ 2,497	\$ 2,547	\$ 2,598	\$ 2,650	\$ 2,703	\$ 2,757	\$ 2,812	\$ 2,868	\$ 2,926
Access Fees for MDC's (Verizon)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gas and Electric	<i>Reduction from Solar installation, will adjust when actuals are known</i>	\$ 135,000	\$ 150,000	\$ 153,000	\$ 156,060	\$ 159,181	\$ 162,365	\$ 165,612	\$ 168,924	\$ 172,303	\$ 175,749	\$ 179,264	\$ 182,849
Telephone		\$ 15,000	\$ 20,000	\$ 20,400	\$ 20,808	\$ 21,224	\$ 21,649	\$ 22,082	\$ 22,523	\$ 22,974	\$ 23,433	\$ 23,902	\$ 24,380
Water and Sewer		\$ 20,000	\$ 22,000	\$ 22,440	\$ 22,889	\$ 23,347	\$ 23,814	\$ 24,290	\$ 24,776	\$ 25,271	\$ 25,777	\$ 26,292	\$ 26,818
Refuse Removal (Based on actuals)*	<i>Based on Actuals</i>	\$ 14,000	\$ 10,000	\$ 10,200	\$ 10,404	\$ 10,612	\$ 10,824	\$ 11,041	\$ 11,262	\$ 11,487	\$ 11,717	\$ 11,951	\$ 12,190
Cell Phone Service (1) (Expensed under Cell Phone Service - District Admin)*	<i>See Row #590</i>	\$ 720	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cell Phone Service (Position eliminated)*	<i>N/A - position eliminated</i>	\$ 854	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cell Phone Service (1)(Position eliminated)*	<i>N/A - position eliminated</i>	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Utilities		\$ 195,274	\$ 205,375	\$ 209,483	\$ 213,673	\$ 217,946	\$ 222,305	\$ 226,751	\$ 231,286	\$ 235,912	\$ 240,630	\$ 245,443	\$ 250,352
Capital Expenditures (7010)													
Cell Phone Service (3) (Based on actuals)*	<i>Based on Actuals</i>	\$ 696	\$ 180	\$ 184	\$ 188	\$ 191	\$ 195	\$ 199	\$ 203	\$ 207	\$ 211	\$ 216	\$ 220
US Bank (December - Principal and Interest) (See Footnote #6)	<i>Wrong amounts used</i>	\$ 742,638	\$ 813,575	\$ 831,925	\$ 849,488	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
US Bank (June - Interest) (See Footnote #6)	<i>Wrong amounts used</i>	\$ 132,763	\$ 56,925	\$ 39,488	\$ 19,237	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital Expenditures		\$ 876,097	\$ 870,680	\$ 871,597	\$ 868,913	\$ 191	\$ 195	\$ 199	\$ 203	\$ 207	\$ 211	\$ 216	\$ 220
Budget Additions (As Shown in the Micro Study)													
Worker's Comp - Administrative Charges		\$ -	\$ -	\$ 220,999	\$ 225,419	\$ 229,927	\$ 234,526	\$ 239,216	\$ 244,001	\$ 248,881	\$ 253,858	\$ 258,936	\$ 264,114
Ongoing Funding Requirements (New Budget Line Items)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EMT - 1 Recertification		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Investigations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Live Fire Training Trailer - Material (4 burns)		\$ -	\$ -	\$ 1,074	\$ 1,095	\$ 1,117	\$ 1,140	\$ 1,163	\$ 1,186	\$ 1,209	\$ 1,234	\$ 1,258	\$ 1,284
Miscellaneous Supplies/Repairs		\$ -	\$ -	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412	\$ 5,520	\$ 5,631	\$ 5,743	\$ 5,858	\$ 5,975
NFPA Advanced Inspections		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wildland Shroud (attaches to helmet)(3)		\$ -	\$ -	\$ 580	\$ 592	\$ 603	\$ 616	\$ 628	\$ 640	\$ 653	\$ 666	\$ 680	\$ 693
Body Amor		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SCBA Mask (with Voice Amp)(3)		\$ -	\$ -	\$ 1,944	\$ 1,983	\$ 2,023	\$ 2,063	\$ 2,104	\$ 2,146	\$ 2,189	\$ 2,233	\$ 2,278	\$ 2,323
Training		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wall Maps		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
One-time Start-Up Costs (Fiscal Year Prior to Return)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pre-Employment Physicals (35)		\$ -	\$ -	\$ 43,925	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pre-Employment Physicals (45)		\$ -	\$ -	\$ 20,745	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Background Checks		\$ -	\$ -	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Badges (80)		\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Safety Clothing - Full Sets (35)		\$ -	\$ -	\$ 192,885	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dispatch - HCFA Buy-in (7-10 year commitment)		\$ -	\$ -	\$ 74,684	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dispatch - HCFA Firehouse		\$ -	\$ -	\$ 9,990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TeleStaff		\$ -	\$ -	\$ 9,443	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising Expense		\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legal Fees		\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IFSTA Manuals		\$ -	\$ -	\$ 5,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Apparatus ReDecals		\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accountability Tag		\$ -	\$ -	\$ 395	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Training/Orientation		\$ -	\$ -	\$ 56,279	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

San Miguel Consolidated Fire Protection District
Stand-alone Scenario: Rate of Change - 2% Inflation Rate

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	\$ 234,189	\$ 238,873	\$ 243,650	\$ 248,523	\$ 253,494	\$ 258,564	\$ 263,735	\$ 269,009	\$ 274,390
HCFA Dispatch Center Costs (As Shown in the SMCFPD's Comparison Report)													
GST server connectivity		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Verizon Broadband Service		\$ -	\$ -	\$ 11,250.00	\$ 11,475	\$ 11,705	\$ 11,939	\$ 12,177	\$ 12,421	\$ 12,669	\$ 12,923	\$ 13,181	\$ 13,445
Pagers (30 units)		\$ -	\$ -	\$ 150.00	\$ 153	\$ 156	\$ 159	\$ 162	\$ 166	\$ 169	\$ 172	\$ 176	\$ 179
3.5 ECC Com Operator positions		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0.5 Associate Information System Analysis		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12,500 calls @ \$55.90 cost per call (reduced to 11,325 calls)*		\$ -	\$ -	\$ 633,068.00	\$ 645,729	\$ 658,644	\$ 671,817	\$ 685,253	\$ 698,958	\$ 712,937	\$ 727,196	\$ 741,740	\$ 756,575
12,500 calls @ \$5.00 per call (CIP CPC) (reduced to 11,325 calls)*		\$ -	\$ -	\$ 56,625.00	\$ 57,758	\$ 58,913	\$ 60,091	\$ 61,293	\$ 62,519	\$ 63,769	\$ 65,044	\$ 66,345	\$ 67,672
Firehouse Cost - (\$1,186.25 x 8 stations)		\$ -	\$ -	\$ 9,490.00	\$ 9,680	\$ 9,873	\$ 10,071	\$ 10,272	\$ 10,478	\$ 10,687	\$ 10,901	\$ 11,119	\$ 11,341
Firehouse Cost - VPN annual fee		\$ -	\$ -	\$ 300.00	\$ 306	\$ 312	\$ 318	\$ 325	\$ 331	\$ 338	\$ 345	\$ 351	\$ 359
OMEGA Advanced Reporting Module		\$ -	\$ -	\$ 5,000.00	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412	\$ 5,520	\$ 5,631	\$ 5,743	\$ 5,858	\$ 5,975
Total HCFA Dispatch Center Costs		\$ -	\$ -	\$ 715,883.00	\$ 730,201	\$ 744,805	\$ 759,701	\$ 774,895	\$ 790,393	\$ 806,201	\$ 822,325	\$ 838,771	\$ 855,546
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)*	<i>Election Costs and OPEB Actuary - no escalator</i>	\$ 36,500	\$ 25,000	\$ 25,500	\$ 26,010	\$ 26,530	\$ 27,061	\$ 27,602	\$ 28,154	\$ 28,717	\$ 29,291	\$ 29,877	\$ 30,475
Special Funded Programs Budget (Expenses will only occur if funds are replenished)*	<i>Expenses will only occur if funds are replenished</i>	\$ 630,917	\$ 12,887	\$ 12,887	\$ 13,145	\$ 13,408	\$ 13,676	\$ 13,949	\$ 14,228	\$ 14,513	\$ 14,803	\$ 15,099	\$ 15,401
Contingency Reserves Fund Budget	<i>No expenditures</i>	\$ -	\$ -	\$ 4,333	\$ 4,420	\$ 4,508	\$ 4,598	\$ 4,690	\$ 4,784	\$ 4,880	\$ 4,977	\$ 5,077	\$ 5,178
Uncompensated Leave Budget (Expenditures only upon separation from District employment)*	<i>Expenditures only upon separation from District employment</i>	\$ 61,411	\$ -	\$ 100,000	\$ 102,000	\$ 104,040	\$ 106,121	\$ 108,243	\$ 110,408	\$ 112,616	\$ 114,869	\$ 117,166	\$ 119,509
Special Projects Budget Training Facility (Account no longer exists)*	<i>Not applicable - Account no longer exists</i>	\$ 250,262	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Equipment Fund Budget (Capital expenditures if necessary)*	<i>Capital Expenditures if necessary</i>	\$ -	\$ 115,000	\$ 50,000	\$ 51,000	\$ 52,020	\$ 53,060	\$ 54,122	\$ 55,204	\$ 56,308	\$ 57,434	\$ 58,583	\$ 59,755
Fixed Equipment Replacement Fund Budget (Overhead doors and solar payments)*	<i>Overhead Doors and Solar Payments</i>	\$ -	\$ 284,121	\$ 78,044	\$ 79,605	\$ 81,197	\$ 82,821	\$ 84,477	\$ 86,167	\$ 87,890	\$ 89,648	\$ 91,441	\$ 93,270
Facilities Replacement/Renovation Fund Budget (Facility Renovations if necessary)*	<i>Facility Renovations if necessary</i>	\$ 33,000	\$ 1,470,748	\$ 50,000	\$ 51,000	\$ 52,020	\$ 53,060	\$ 54,122	\$ 55,204	\$ 56,308	\$ 57,434	\$ 58,583	\$ 59,755
Vehicle Replacement Fund Budget (Apparatus & Vehicle Replacement every 2nd Yr truck financed in FY 18/19)*	<i>Apparatus and Vehicle Replacement every 2nd year truck financed in 18/19</i>	\$ 35,000	\$ 1,166,536	\$ -	\$ 975,000	\$ -	\$ 1,072,500	\$ -	\$ 1,170,000	\$ -	\$ 1,170,000	\$ -	\$ 1,267,500
Fire Mitigation Fee Fund Budget (Map Book updated - no cost escalator)*	<i>Map Book updated - no escalator</i>	\$ 10,000	\$ 1,000	\$ 1,000	\$ 1,020	\$ 1,040	\$ 1,061	\$ 1,082	\$ 1,104	\$ 1,126	\$ 1,149	\$ 1,172	\$ 1,195
Sponsorship Account Budget/Community Preparedness (Donation Funded - no ongoing)*	<i>Included in Row #657</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Safe and Sound Expo Grant Budget (Donation Funded - no ongoing)*	<i>Grant/Donation Funded - Funds no longer available</i>	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
VIPER Grant Budget (Donation Funded - no ongoing)*	<i>Grant/Donation Funded - Funds no longer available</i>	\$ 10,882	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Emergency Management Grant Budget (Donation Funded - no ongoing)*	<i>Grant Funded - Funds no longer available</i>	\$ 26,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CERT Grant Budget (Donation Funded - no ongoing)*	<i>Included in Row #657</i>	\$ 11,064	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unanticipated Expenditure Safeguard (Placeholder; not associated with any funds)*	<i>Place holder, not associated with any funds</i>	\$ 182,411	\$ 209,868	\$ 214,065	\$ 218,346	\$ 222,713	\$ 227,167	\$ 231,711	\$ 236,345	\$ 241,072	\$ 245,893	\$ 250,811	\$ 255,827
Total Other Funds		\$ 1,299,447	\$ 3,285,160	\$ 535,829	\$ 1,521,546	\$ 557,476	\$ 1,641,126	\$ 579,999	\$ 1,761,599	\$ 603,430	\$ 1,785,499	\$ 627,809	\$ 1,907,865

San Miguel Consolidated Fire Protection District
Stand-alone Scenario: Rate of Change - 2% Inflation Rate

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	\$ 18,994,485	\$ 21,723,485	\$ 19,341,871	\$ 19,918,879	\$ 19,208,801	\$ 20,761,159	\$ 19,988,665	\$ 21,538,971	\$ 20,774,733	\$ 22,464,110
DIFFERENCE +/-		\$ (1,290,621)	\$ (3,121,581)	\$ 2,593,217	\$ 279,675	\$ 3,085,056	\$ 2,940,291	\$ 4,091,256	\$ 2,988,602	\$ 4,219,796	\$ 3,137,363	\$ 4,378,832	\$ 3,176,230
Reserve Balance	<i>Reserve Funds are self sustaining - no expenditure if no funds</i>	\$ 3,338,632	\$ 2,886,401 (as of 6/30/16) Reserve Balance	\$ 5,479,618 Year 1	\$ 5,759,293 Year 2	\$ 8,844,349 Year 3	\$ 11,784,639 Year 4	\$ 15,875,895 Year 5	\$ 18,864,497 Year 6	\$ 23,084,293 Year 7	\$ 26,221,656 Year 8	\$ 30,600,488 Year 9	\$ 33,776,717 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

San Miguel Consolidated Fire Protection District
Status Quo Scenario: Rate of Change - 2 Year Average

Attachment G

	FY 15/16	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
	Projections	Projections	Projections	Projections	Projections	Projections	Projections	Projections	Projections	Projections	Projections	Projections
REVENUE												
Property Taxes	\$ 18,216,704	\$ 18,763,205	\$ 19,326,101	\$ 19,905,884	\$ 20,503,060	\$ 21,118,152	\$ 21,751,697	\$ 22,404,248	\$ 23,076,375	\$ 23,768,666	\$ 24,481,726	\$ 25,216,178
Benefit Assessments	\$ 707,608	\$ 728,836	\$ 750,701	\$ 773,222	\$ 796,419	\$ 820,312	\$ 844,921	\$ 870,269	\$ 896,377	\$ 923,268	\$ 950,966	\$ 979,495
Contract Revenue	\$ 726,400	\$ 748,192	\$ 770,638	\$ 793,757	\$ 817,570	\$ 842,097	\$ 867,360	\$ 893,381	\$ 920,182	\$ 947,788	\$ 976,221	\$ 1,005,508
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Revenue	\$ 75,659	\$ 77,928	\$ 80,266	\$ 82,674	\$ 85,154	\$ 87,709	\$ 90,340	\$ 93,051	\$ 95,842	\$ 98,717	\$ 101,679	\$ 104,729
Facilities Rental	\$ 61,407	\$ 63,249	\$ 65,146	\$ 67,101	\$ 69,114	\$ 71,187	\$ 73,323	\$ 75,522	\$ 77,788	\$ 80,122	\$ 82,525	\$ 85,001
Other Revenues	\$ 515,341	\$ 530,801	\$ 546,725	\$ 563,127	\$ 580,021	\$ 597,421	\$ 615,344	\$ 633,804	\$ 652,818	\$ 672,403	\$ 692,575	\$ 713,352
Total Revenues	\$ 20,303,118	\$ 20,912,211	\$ 21,539,578	\$ 22,185,765	\$ 22,851,338	\$ 23,536,878	\$ 24,242,985	\$ 24,970,274	\$ 25,719,382	\$ 26,490,964	\$ 27,285,693	\$ 28,104,264
EXPENDITURE												
Salaries	\$ 520,866	\$ 531,283	\$ 541,909	\$ 552,747	\$ 563,802	\$ 575,078	\$ 586,580	\$ 598,311	\$ 610,278	\$ 622,483	\$ 634,933	\$ 647,631
Employee Benefits	\$ 1,382,135	\$ 1,409,777	\$ 1,437,973	\$ 1,466,732	\$ 1,496,067	\$ 1,525,988	\$ 1,556,508	\$ 1,587,638	\$ 1,619,391	\$ 1,651,779	\$ 1,684,814	\$ 1,718,511
Communication Services - Equipment	\$ 59,509	\$ 60,699	\$ 61,913	\$ 63,151	\$ 64,414	\$ 65,703	\$ 67,017	\$ 68,357	\$ 69,724	\$ 71,119	\$ 72,541	\$ 73,992
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Expenditures	\$ 104,666	\$ 106,760	\$ 108,895	\$ 111,073	\$ 113,294	\$ 115,560	\$ 117,871	\$ 120,229	\$ 122,633	\$ 125,086	\$ 127,588	\$ 130,139
Medical Services - Supplies	\$ 6,977	\$ 7,116	\$ 7,259	\$ 7,404	\$ 7,552	\$ 7,703	\$ 7,857	\$ 8,014	\$ 8,174	\$ 8,338	\$ 8,505	\$ 8,675
Household	\$ 24,772	\$ 25,267	\$ 25,772	\$ 26,288	\$ 26,814	\$ 27,350	\$ 27,897	\$ 28,455	\$ 29,024	\$ 29,604	\$ 30,197	\$ 30,801
Insurance	\$ 458,212	\$ 467,376	\$ 476,723	\$ 486,258	\$ 495,983	\$ 505,903	\$ 516,021	\$ 526,341	\$ 536,868	\$ 547,605	\$ 558,557	\$ 569,728
Maintenance - Equipment	\$ 38,858	\$ 39,635	\$ 40,428	\$ 41,236	\$ 42,061	\$ 42,902	\$ 43,760	\$ 44,636	\$ 45,528	\$ 46,439	\$ 47,368	\$ 48,315
Maintenance - Fleet	\$ 276,206	\$ 281,730	\$ 287,365	\$ 293,112	\$ 298,974	\$ 304,954	\$ 311,053	\$ 317,274	\$ 323,619	\$ 330,091	\$ 336,693	\$ 343,427
Maintenance - Stations	\$ 146,212	\$ 149,136	\$ 152,119	\$ 155,161	\$ 158,264	\$ 161,430	\$ 164,658	\$ 167,952	\$ 171,311	\$ 174,737	\$ 178,231	\$ 181,796
Office Expense	\$ 20,045	\$ 20,446	\$ 20,855	\$ 21,272	\$ 21,697	\$ 22,131	\$ 22,574	\$ 23,025	\$ 23,486	\$ 23,956	\$ 24,435	\$ 24,923
Personnel Development	\$ 12,663	\$ 12,917	\$ 13,175	\$ 13,438	\$ 13,707	\$ 13,981	\$ 14,261	\$ 14,546	\$ 14,837	\$ 15,134	\$ 15,436	\$ 15,745
Professional Services	\$ 12,683,994	\$ 13,318,193	\$ 12,193,554	\$ 12,904,900	\$ 14,537,364	\$ 16,188,347	\$ 16,997,765	\$ 17,847,653	\$ 18,740,036	\$ 19,677,037	\$ 20,660,889	\$ 21,693,934
Publications and Media	\$ 2,200	\$ 2,244	\$ 2,289	\$ 2,335	\$ 2,382	\$ 2,429	\$ 2,478	\$ 2,527	\$ 2,578	\$ 2,629	\$ 2,682	\$ 2,736
Safety Clothing/Equipment	\$ 44,334	\$ 45,221	\$ 46,125	\$ 47,048	\$ 47,989	\$ 48,949	\$ 49,928	\$ 50,926	\$ 51,945	\$ 52,984	\$ 54,043	\$ 55,124
Special District Expense	\$ 101,486	\$ 103,516	\$ 105,586	\$ 107,698	\$ 109,852	\$ 112,049	\$ 114,290	\$ 116,575	\$ 118,907	\$ 121,285	\$ 123,711	\$ 126,185
Travel	\$ 799	\$ 815	\$ 831	\$ 848	\$ 864	\$ 882	\$ 899	\$ 917	\$ 936	\$ 954	\$ 974	\$ 993
Utilities	\$ 222,754	\$ 227,209	\$ 231,753	\$ 236,388	\$ 241,116	\$ 245,938	\$ 250,857	\$ 255,874	\$ 260,991	\$ 266,211	\$ 271,536	\$ 276,966
Non-Capitalized Equipments	\$ 62,178	\$ 63,422	\$ 64,690	\$ 65,984	\$ 67,304	\$ 68,650	\$ 70,023	\$ 71,423	\$ 72,852	\$ 74,309	\$ 75,795	\$ 77,311
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service - Principal	\$ 2,037,960	\$ 2,078,719	\$ 1,299,541	\$ 487,216	\$ 496,961	\$ 506,900	\$ 517,038	\$ 527,379	\$ 537,926	\$ 548,685	\$ 559,658	\$ 570,852
Debt Service - Interest	\$ 607,189	\$ 619,332	\$ 603,404	\$ 607,407	\$ 619,555	\$ 631,946	\$ 644,585	\$ 657,476	\$ 670,626	\$ 684,038	\$ 697,719	\$ 711,674
Total Expenditures	\$ 18,814,013	\$ 19,570,813	\$ 17,722,158	\$ 17,697,695	\$ 19,426,016	\$ 21,174,772	\$ 22,083,918	\$ 23,035,529	\$ 24,031,669	\$ 25,074,504	\$ 26,166,305	\$ 27,309,458
OTHER FUNDS												
Budget Offset Account	\$ 18,167	\$ 18,530	\$ 25,500	\$ 26,010	\$ 26,530	\$ 27,061	\$ 27,602	\$ 28,154	\$ 28,717	\$ 29,291	\$ 29,877	\$ 30,475
Special Funded Programs Budget	\$ 263,113	\$ 268,375	\$ 12,887	\$ 13,145	\$ 13,408	\$ 13,676	\$ 13,949	\$ 14,228	\$ 14,513	\$ 14,803	\$ 15,099	\$ 15,401
Contingency Reserves Fund Budget	\$ 4,333	\$ 4,420	\$ 4,333	\$ 4,420	\$ 4,508	\$ 4,598	\$ 4,690	\$ 4,784	\$ 4,880	\$ 4,977	\$ 5,077	\$ 5,178
Uncompensated Leave Budget	\$ 230,588	\$ 235,200	\$ 100,000	\$ 102,000	\$ 104,040	\$ 106,121	\$ 108,243	\$ 110,408	\$ 112,616	\$ 114,869	\$ 117,166	\$ 119,509
Special Projects Budget Training Facility	\$ 27,807	\$ 28,363	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Equipment Fund Budget	\$ 25,556	\$ 26,067	\$ 50,000	\$ 51,000	\$ 52,020	\$ 53,060	\$ 54,122	\$ 55,204	\$ 56,308	\$ 57,434	\$ 58,583	\$ 59,755
Fixed Equipment Replacement Fund Budget	\$ 71,680	\$ 73,114	\$ 78,044	\$ 79,605	\$ 81,197	\$ 82,821	\$ 84,477	\$ 86,167	\$ 87,890	\$ 89,648	\$ 91,441	\$ 93,270
Facilities Replacement/Renovation Fund Budget	\$ 372,227	\$ 379,672	\$ 50,000	\$ 51,000	\$ 52,020	\$ 53,060	\$ 54,122	\$ 55,204	\$ 56,308	\$ 57,434	\$ 58,583	\$ 59,755
Vehicle Replacement Fund Budget	\$ 400,274	\$ 408,279	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

San Miguel Consolidated Fire Protection District
Status Quo Scenario: Rate of Change - 2 Year Average

Fire Mitigation Fee Fund Budget	\$ 113,718	\$ 115,992	\$ 1,000	\$ 1,020	\$ 1,040	\$ 1,061	\$ 1,082	\$ 1,104	\$ 1,126	\$ 1,149	\$ 1,172	\$ 1,195
Sponsorship Account Budget/Community Preparedness	\$ 1,111	\$ 1,133	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Safe and Sound Expo Grant Budget	\$ 2,222	\$ 2,266	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
VIPER Grant Budget	\$ 2,752	\$ 2,807	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Emergency Management Grant Budget	\$ 10,889	\$ 11,107	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CERT Grant Budget	\$ 2,687	\$ 2,741	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unanticipated Expenditure Safeguard	\$ 193,814	\$ 197,690	\$ 214,065	\$ 218,346	\$ 222,713	\$ 227,167	\$ 231,711	\$ 236,345	\$ 241,072	\$ 245,893	\$ 250,811	\$ 255,827
Total Other Funds	\$ 1,740,938	\$ 1,775,757	\$ 535,829	\$ 546,546	\$ 557,476	\$ 568,626	\$ 579,999	\$ 591,599	\$ 603,430	\$ 615,499	\$ 627,809	\$ 640,365
Total Expenditures	\$ 20,554,951	\$ 21,346,570	\$ 18,257,987	\$ 18,244,241	\$ 19,983,492	\$ 21,743,398	\$ 22,663,916	\$ 23,627,127	\$ 24,635,100	\$ 25,690,003	\$ 26,794,114	\$ 27,949,823
DIFFERENCE +/-	\$ (251,833)	\$ (434,359)	\$ 3,281,591	\$ 3,941,524	\$ 2,867,846	\$ 1,793,480	\$ 1,579,068	\$ 1,343,147	\$ 1,084,283	\$ 800,961	\$ 491,579	\$ 154,441
Reserve Balance		\$ 2,886,401	\$ 6,167,992	\$ 10,109,516	\$ 12,977,362	\$ 14,770,843	\$ 16,349,911	\$ 17,693,058	\$ 18,777,341	\$ 19,578,302	\$ 20,069,881	\$ 20,224,321
		(as of 6/30/16)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
		Reserve Balance										

Footnote:

- (1) FY 2014/15 audit data used as the base year for projections
- (2) The CAL FIRE Contract is expensed under Professional Services. For projection purposes, this budget line item includes a 5% annual increase in accordance to SMCFPD's March 1, 2017 letter indicating that the contract has a 5% cost escalator
- (3) The CalPERS Side Fund Refinancing Bond payment will be paid off in FY 19/20 (expensed under Professional Services - 6110).
Bond payments for FY 17/18 (\$1,790,549.30), FY 18/19 (\$1,778,408.50), and FY 19/20 (\$880,109.60) were provided by SMCFPD on March 1, 2017
- (4) The 1990a Lease Revenue Bond will be paid off in FY 18/19 (expensed under Debt Service Principal and Interest - Capital Expenditures 7010).
Bond payments for FY 17/18 (\$820,752.81 principal; \$28,315.31 interest) and FY 18/19 (\$838,315.31 principal; \$8,065.31 interest) were provided by SMCFPD on March 1, 2017

San Miguel Consolidated Fire Protection District
Status Quo Scenario: Rate of Change - 6 Year Average

Attachment H

	FY 15/16	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
	Projections	Projections	Projections	Projections	Projections	Projections	Projections	Projections	Projections	Projections	Projections	Projections
REVENUE												
Property Taxes	\$ 17,509,259	\$ 17,334,166	\$ 17,160,825	\$ 16,989,216	\$ 16,819,324	\$ 16,651,131	\$ 16,484,620	\$ 16,319,773	\$ 16,156,576	\$ 15,995,010	\$ 15,835,060	\$ 15,676,709
Benefit Assessments	\$ 680,128	\$ 673,327	\$ 666,593	\$ 659,928	\$ 653,328	\$ 646,795	\$ 640,327	\$ 633,924	\$ 627,585	\$ 621,309	\$ 615,096	\$ 608,945
Contract Revenue	\$ 698,191	\$ 691,209	\$ 684,297	\$ 677,454	\$ 670,679	\$ 663,972	\$ 657,333	\$ 650,759	\$ 644,252	\$ 637,809	\$ 631,431	\$ 625,117
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Revenue	\$ 72,720	\$ 71,993	\$ 71,273	\$ 70,561	\$ 69,855	\$ 69,156	\$ 68,465	\$ 67,780	\$ 67,102	\$ 66,431	\$ 65,767	\$ 65,109
Facilities Rental	\$ 59,022	\$ 58,432	\$ 57,847	\$ 57,269	\$ 56,696	\$ 56,129	\$ 55,568	\$ 55,012	\$ 54,462	\$ 53,917	\$ 53,378	\$ 52,844
Other Revenues	\$ 495,328	\$ 490,374	\$ 485,471	\$ 480,616	\$ 475,810	\$ 471,052	\$ 466,341	\$ 461,678	\$ 457,061	\$ 452,490	\$ 447,965	\$ 443,486
Total Revenues	\$ 19,514,647	\$ 19,319,501	\$ 19,126,306	\$ 18,935,043	\$ 18,745,692	\$ 18,558,235	\$ 18,372,653	\$ 18,188,927	\$ 18,007,037	\$ 17,826,967	\$ 17,648,697	\$ 17,472,210
EXPENDITURE												
Salaries	\$ 500,440	\$ 490,431	\$ 480,623	\$ 471,010	\$ 461,590	\$ 452,358	\$ 443,311	\$ 434,445	\$ 425,756	\$ 417,241	\$ 408,896	\$ 400,718
Employee Benefits	\$ 1,327,933	\$ 1,301,375	\$ 1,275,347	\$ 1,249,840	\$ 1,224,843	\$ 1,200,347	\$ 1,176,340	\$ 1,152,813	\$ 1,129,757	\$ 1,107,161	\$ 1,085,018	\$ 1,063,318
Communication Services - Equipment	\$ 57,175	\$ 56,032	\$ 54,911	\$ 53,813	\$ 52,737	\$ 51,682	\$ 50,648	\$ 49,635	\$ 48,643	\$ 47,670	\$ 46,716	\$ 45,782
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Expenditures	\$ 100,562	\$ 98,550	\$ 96,579	\$ 94,648	\$ 92,755	\$ 90,900	\$ 89,082	\$ 87,300	\$ 85,554	\$ 83,843	\$ 82,166	\$ 80,523
Medical Services - Supplies	\$ 6,703	\$ 6,569	\$ 6,438	\$ 6,309	\$ 6,183	\$ 6,059	\$ 5,938	\$ 5,819	\$ 5,703	\$ 5,589	\$ 5,477	\$ 5,367
Household	\$ 23,800	\$ 23,324	\$ 22,858	\$ 22,401	\$ 21,953	\$ 21,514	\$ 21,083	\$ 20,662	\$ 20,248	\$ 19,843	\$ 19,447	\$ 19,058
Insurance	\$ 440,242	\$ 431,438	\$ 422,809	\$ 414,353	\$ 406,066	\$ 397,944	\$ 389,985	\$ 382,186	\$ 374,542	\$ 367,051	\$ 359,710	\$ 352,516
Maintenance - Equipment	\$ 37,334	\$ 36,587	\$ 35,856	\$ 35,139	\$ 34,436	\$ 33,747	\$ 33,072	\$ 32,411	\$ 31,762	\$ 31,127	\$ 30,505	\$ 29,895
Maintenance - Fleet	\$ 265,374	\$ 260,067	\$ 254,865	\$ 249,768	\$ 244,773	\$ 239,877	\$ 235,080	\$ 230,378	\$ 225,771	\$ 221,255	\$ 216,830	\$ 212,493
Maintenance - Stations	\$ 140,478	\$ 137,669	\$ 134,915	\$ 132,217	\$ 129,573	\$ 126,981	\$ 124,441	\$ 121,953	\$ 119,514	\$ 117,123	\$ 114,781	\$ 112,485
Office Expense	\$ 19,259	\$ 18,874	\$ 18,496	\$ 18,126	\$ 17,764	\$ 17,409	\$ 17,060	\$ 16,719	\$ 16,385	\$ 16,057	\$ 15,736	\$ 15,421
Personnel Development	\$ 12,167	\$ 11,923	\$ 11,685	\$ 11,451	\$ 11,222	\$ 10,998	\$ 10,778	\$ 10,562	\$ 10,351	\$ 10,144	\$ 9,941	\$ 9,742
Professional Services	\$ 12,683,994	\$ 13,318,193	\$ 12,193,554	\$ 12,904,900	\$ 14,537,364	\$ 16,188,347	\$ 16,997,765	\$ 17,847,653	\$ 18,740,036	\$ 19,677,037	\$ 20,660,889	\$ 21,693,934
Publications and Media	\$ 2,114	\$ 2,072	\$ 2,030	\$ 1,990	\$ 1,950	\$ 1,911	\$ 1,873	\$ 1,835	\$ 1,798	\$ 1,762	\$ 1,727	\$ 1,693
Safety Clothing/Equipment	\$ 42,596	\$ 41,744	\$ 40,909	\$ 40,091	\$ 39,289	\$ 38,503	\$ 37,733	\$ 36,978	\$ 36,239	\$ 35,514	\$ 34,804	\$ 34,108
Special District Expense	\$ 97,506	\$ 95,556	\$ 93,645	\$ 91,772	\$ 89,937	\$ 88,138	\$ 86,375	\$ 84,648	\$ 82,955	\$ 81,295	\$ 79,670	\$ 78,076
Travel	\$ 767	\$ 752	\$ 737	\$ 722	\$ 708	\$ 694	\$ 680	\$ 666	\$ 653	\$ 640	\$ 627	\$ 614
Utilities	\$ 214,018	\$ 209,738	\$ 205,543	\$ 201,432	\$ 197,404	\$ 193,456	\$ 189,586	\$ 185,795	\$ 182,079	\$ 178,437	\$ 174,869	\$ 171,371
Non-Capitalized Equipments	\$ 59,740	\$ 58,545	\$ 57,374	\$ 56,227	\$ 55,102	\$ 54,000	\$ 52,920	\$ 51,862	\$ 50,824	\$ 49,808	\$ 48,812	\$ 47,836
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service - Principal	\$ 1,958,040	\$ 1,918,879	\$ 1,059,749	\$ 200,239	\$ 196,234	\$ 192,309	\$ 188,463	\$ 184,694	\$ 181,000	\$ 177,380	\$ 173,832	\$ 170,356
Debt Service - Interest	\$ 583,377	\$ 571,710	\$ 531,960	\$ 513,256	\$ 502,991	\$ 492,931	\$ 483,072	\$ 473,411	\$ 463,943	\$ 454,664	\$ 445,570	\$ 436,659
Total Expenditures	\$ 18,573,620	\$ 19,090,027	\$ 17,000,883	\$ 16,769,702	\$ 18,324,870	\$ 19,900,103	\$ 20,635,285	\$ 21,412,423	\$ 22,233,510	\$ 23,100,643	\$ 24,016,022	\$ 24,981,964
OTHER FUNDS												
Budget Offset Account	\$ 18,167	\$ 17,804	\$ 25,500	\$ 24,990	\$ 24,490	\$ 24,000	\$ 23,520	\$ 23,050	\$ 22,589	\$ 22,137	\$ 21,694	\$ 21,261
Special Funded Programs Budget	\$ 263,113	\$ 257,851	\$ 12,887	\$ 12,629	\$ 12,377	\$ 12,129	\$ 11,887	\$ 11,649	\$ 11,416	\$ 11,188	\$ 10,964	\$ 10,745
Contingency Reserves Fund Budget	\$ 4,333	\$ 4,246	\$ 4,333	\$ 4,246	\$ 4,161	\$ 4,078	\$ 3,997	\$ 3,917	\$ 3,838	\$ 3,762	\$ 3,686	\$ 3,613
Uncompensated Leave Budget	\$ 230,588	\$ 225,976	\$ 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	\$ 27,807	\$ 27,251	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Equipment Fund Budget	\$ 25,556	\$ 25,045	\$ 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	\$ 71,680	\$ 70,246	\$ 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	\$ 372,227	\$ 364,782	\$ 50,000	\$ 49,000	\$ 48,020	\$ 47,060	\$ 46,118	\$ 45,196	\$ 44,292	\$ 43,406	\$ 42,538	\$ 41,687
Vehicle Replacement Fund Budget	\$ 400,274	\$ 392,269	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

San Miguel Consolidated Fire Protection District
Status Quo Scenario: Rate of Change - 6 Year Average

Fire Mitigation Fee Fund Budget	\$ 113,718	\$ 111,444	\$ 1,000	\$ 980	\$ 960	\$ 941	\$ 922	\$ 904	\$ 886	\$ 868	\$ 851	\$ 834
Sponsorship Account Budget/Community Preparedness	\$ 1,111	\$ 1,089	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Safe and Sound Expo Grant Budget	\$ 2,222	\$ 2,178	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
VIPER Grant Budget	\$ 2,752	\$ 2,697	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Emergency Management Grant Budget	\$ 10,889	\$ 10,671	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CERT Grant Budget	\$ 2,687	\$ 2,633	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unanticipated Expenditure Safeguard	\$ 193,814	\$ 189,938	\$ 214,065	\$ 209,784	\$ 205,588	\$ 201,476	\$ 197,447	\$ 193,498	\$ 189,628	\$ 185,835	\$ 182,119	\$ 178,476
Total Other Funds	\$ 1,740,938	\$ 1,706,119	\$ 535,829	\$ 525,112	\$ 514,610	\$ 504,318	\$ 494,232	\$ 484,347	\$ 474,660	\$ 465,167	\$ 455,863	\$ 446,746
Total Expenditures	\$ 20,314,558	\$ 20,796,147	\$ 17,536,712	\$ 17,294,814	\$ 18,839,480	\$ 20,404,421	\$ 21,129,517	\$ 21,896,770	\$ 22,708,170	\$ 23,565,810	\$ 24,471,886	\$ 25,428,711
DIFFERENCE +/-	\$ (799,911)	\$ (1,476,646)	\$ 1,589,594	\$ 1,640,229	\$ (93,788)	\$ (1,846,186)	\$ (2,756,864)	\$ (3,707,844)	\$ (4,701,133)	\$ (5,738,843)	\$ (6,823,189)	\$ (7,956,500)
Reserve Balance		\$ 2,886,401	\$ 4,475,995	\$ 6,116,224	\$ 6,022,436	\$ 4,176,250	\$ 1,419,386	\$ (2,288,457)	\$ (6,989,591)	\$ (12,728,433)	\$ (19,551,622)	\$ (27,508,122)
		(as of 6/30/16)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
		Reserve Balance										

Footnote:

- (1) FY 2014/15 audit data used as the base year for projections
- (2) The CAL FIRE Contract is expensed under Professional Services. For projection purposes, this budget line item includes a 5% annual increase in accordance to SMCFPD's March 1, 2017 letter indicating that the contract has a 5% cost escalator
- (3) The CalPERS Side Fund Refinancing Bond payment will be paid off in FY 19/20 (expensed under Professional Services - 6110).
Bond payments for FY 17/18 (\$1,790,549.30), FY 18/19 (\$1,778,408.50), and FY 19/20 (\$880,109.60) were provided by SMCFPD on March 1, 2017
- (4) The 1990a Lease Revenue Bond will be paid off in FY 18/19 (expensed under Debt Service Principal and Interest - Capital Expenditures 7010).
Bond payments for FY 17/18 (\$820,752.81 principal; \$28,315.31 interest) and FY 18/19 (\$838,315.31 principal; \$8,065.31 interest) were provided by SMCFPD on March 1, 2017

San Miguel Consolidated Fire Protection District
Status Quo Scenario: Rate of Change - 2% Inflation Rate

Attachment I

	FY 15/16	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
	Projections	Projections	Projections	Projections	Projections	Projections	Projections	Projections	Projections	Projections	Projections	Projections
REVENUE												
Property Taxes	\$ 18,039,842	\$ 18,400,639	\$ 18,768,652	\$ 19,144,025	\$ 19,526,906	\$ 19,917,444	\$ 20,315,793	\$ 20,722,108	\$ 21,136,551	\$ 21,559,282	\$ 21,990,467	\$ 22,430,277
Benefit Assessments	\$ 700,738	\$ 714,753	\$ 729,048	\$ 743,629	\$ 758,501	\$ 773,671	\$ 789,145	\$ 804,928	\$ 821,026	\$ 837,447	\$ 854,196	\$ 871,280
Contract Revenue	\$ 719,348	\$ 733,735	\$ 748,410	\$ 763,378	\$ 778,645	\$ 794,218	\$ 810,103	\$ 826,305	\$ 842,831	\$ 859,687	\$ 876,881	\$ 894,419
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Revenue	\$ 74,924	\$ 76,423	\$ 77,951	\$ 79,510	\$ 81,100	\$ 82,722	\$ 84,377	\$ 86,064	\$ 87,786	\$ 89,541	\$ 91,332	\$ 93,159
Facilities Rental	\$ 60,810	\$ 62,027	\$ 63,267	\$ 64,532	\$ 65,823	\$ 67,140	\$ 68,482	\$ 69,852	\$ 71,249	\$ 72,674	\$ 74,127	\$ 75,610
Other Revenues	\$ 510,338	\$ 520,544	\$ 530,955	\$ 541,574	\$ 552,406	\$ 563,454	\$ 574,723	\$ 586,218	\$ 597,942	\$ 609,901	\$ 622,099	\$ 634,541
Total Revenues	\$ 20,106,000	\$ 20,508,120	\$ 20,918,283	\$ 21,336,648	\$ 21,763,381	\$ 22,198,649	\$ 22,642,622	\$ 23,095,474	\$ 23,557,384	\$ 24,028,532	\$ 24,509,102	\$ 24,999,284
EXPENDITURE												
Salaries	\$ 520,866	\$ 531,283	\$ 541,909	\$ 552,747	\$ 563,802	\$ 575,078	\$ 586,580	\$ 598,311	\$ 610,278	\$ 622,483	\$ 634,933	\$ 647,631
Employee Benefits	\$ 1,382,135	\$ 1,409,777	\$ 1,437,973	\$ 1,466,732	\$ 1,496,067	\$ 1,525,988	\$ 1,556,508	\$ 1,587,638	\$ 1,619,391	\$ 1,651,779	\$ 1,684,814	\$ 1,718,511
Communication Services - Equipment	\$ 59,509	\$ 60,699	\$ 61,913	\$ 63,151	\$ 64,414	\$ 65,703	\$ 67,017	\$ 68,357	\$ 69,724	\$ 71,119	\$ 72,541	\$ 73,992
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Expenditures	\$ 104,666	\$ 106,760	\$ 108,895	\$ 111,073	\$ 113,294	\$ 115,560	\$ 117,871	\$ 120,229	\$ 122,633	\$ 125,086	\$ 127,588	\$ 130,139
Medical Services - Supplies	\$ 6,977	\$ 7,116	\$ 7,259	\$ 7,404	\$ 7,552	\$ 7,703	\$ 7,857	\$ 8,014	\$ 8,174	\$ 8,338	\$ 8,505	\$ 8,675
Household	\$ 24,772	\$ 25,267	\$ 25,772	\$ 26,288	\$ 26,814	\$ 27,350	\$ 27,897	\$ 28,455	\$ 29,024	\$ 29,604	\$ 30,197	\$ 30,801
Insurance	\$ 458,212	\$ 467,376	\$ 476,723	\$ 486,258	\$ 495,983	\$ 505,903	\$ 516,021	\$ 526,341	\$ 536,868	\$ 547,605	\$ 558,557	\$ 569,728
Maintenance - Equipment	\$ 38,858	\$ 39,635	\$ 40,428	\$ 41,236	\$ 42,061	\$ 42,902	\$ 43,760	\$ 44,636	\$ 45,528	\$ 46,439	\$ 47,368	\$ 48,315
Maintenance - Fleet	\$ 276,206	\$ 281,730	\$ 287,365	\$ 293,112	\$ 298,974	\$ 304,954	\$ 311,053	\$ 317,274	\$ 323,619	\$ 330,091	\$ 336,693	\$ 343,427
Maintenance - Stations	\$ 146,212	\$ 149,136	\$ 152,119	\$ 155,161	\$ 158,264	\$ 161,430	\$ 164,658	\$ 167,952	\$ 171,311	\$ 174,737	\$ 178,231	\$ 181,796
Office Expense	\$ 20,045	\$ 20,446	\$ 20,855	\$ 21,272	\$ 21,697	\$ 22,131	\$ 22,574	\$ 23,025	\$ 23,486	\$ 23,956	\$ 24,435	\$ 24,923
Personnel Development	\$ 12,663	\$ 12,917	\$ 13,175	\$ 13,438	\$ 13,707	\$ 13,981	\$ 14,261	\$ 14,546	\$ 14,837	\$ 15,134	\$ 15,436	\$ 15,745
Professional Services	\$ 12,683,994	\$ 13,318,193	\$ 12,193,554	\$ 12,904,900	\$ 14,537,364	\$ 16,188,347	\$ 16,997,765	\$ 17,847,653	\$ 18,740,036	\$ 19,677,037	\$ 20,660,889	\$ 21,693,934
Publications and Media	\$ 2,200	\$ 2,244	\$ 2,289	\$ 2,335	\$ 2,382	\$ 2,429	\$ 2,478	\$ 2,527	\$ 2,578	\$ 2,629	\$ 2,682	\$ 2,736
Safety Clothing/Equipment	\$ 44,334	\$ 45,221	\$ 46,125	\$ 47,048	\$ 47,989	\$ 48,949	\$ 49,928	\$ 50,926	\$ 51,945	\$ 52,984	\$ 54,043	\$ 55,124
Special District Expense	\$ 101,486	\$ 103,516	\$ 105,586	\$ 107,698	\$ 109,852	\$ 112,049	\$ 114,290	\$ 116,575	\$ 118,907	\$ 121,285	\$ 123,711	\$ 126,185
Travel	\$ 799	\$ 815	\$ 831	\$ 848	\$ 864	\$ 882	\$ 899	\$ 917	\$ 936	\$ 954	\$ 974	\$ 993
Utilities	\$ 222,754	\$ 227,209	\$ 231,753	\$ 236,388	\$ 241,116	\$ 245,938	\$ 250,857	\$ 255,874	\$ 260,991	\$ 266,211	\$ 271,536	\$ 276,966
Non-Capitalized Equipments	\$ 62,178	\$ 63,422	\$ 64,690	\$ 65,984	\$ 67,304	\$ 68,650	\$ 70,023	\$ 71,423	\$ 72,852	\$ 74,309	\$ 75,795	\$ 77,311
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service - Principal	\$ 2,037,960	\$ 2,078,719	\$ 1,299,541	\$ 487,216	\$ 496,961	\$ 506,900	\$ 517,038	\$ 527,379	\$ 537,926	\$ 548,685	\$ 559,658	\$ 570,852
Debt Service - Interest	\$ 607,189	\$ 619,332	\$ 603,404	\$ 607,407	\$ 619,555	\$ 631,946	\$ 644,585	\$ 657,476	\$ 670,626	\$ 684,038	\$ 697,719	\$ 711,674
Total Expenditures	\$ 18,814,013	\$ 19,570,813	\$ 17,722,158	\$ 17,697,695	\$ 19,426,016	\$ 21,174,772	\$ 22,083,918	\$ 23,035,529	\$ 24,031,669	\$ 25,074,504	\$ 26,166,305	\$ 27,309,458
OTHER FUNDS												
Budget Offset Account	\$ 18,167	\$ 18,530	\$ 25,500	\$ 26,010	\$ 26,530	\$ 27,061	\$ 27,602	\$ 28,154	\$ 28,717	\$ 29,291	\$ 29,877	\$ 30,475
Special Funded Programs Budget	\$ 263,113	\$ 268,375	\$ 12,887	\$ 13,145	\$ 13,408	\$ 13,676	\$ 13,949	\$ 14,228	\$ 14,513	\$ 14,803	\$ 15,099	\$ 15,401
Contingency Reserves Fund Budget	\$ 4,333	\$ 4,420	\$ 4,333	\$ 4,420	\$ 4,508	\$ 4,598	\$ 4,690	\$ 4,784	\$ 4,880	\$ 4,977	\$ 5,077	\$ 5,178
Uncompensated Leave Budget	\$ 230,588	\$ 235,200	\$ 100,000	\$ 102,000	\$ 104,040	\$ 106,121	\$ 108,243	\$ 110,408	\$ 112,616	\$ 114,869	\$ 117,166	\$ 119,509
Special Projects Budget Training Facility	\$ 27,807	\$ 28,363	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Equipment Fund Budget	\$ 25,556	\$ 26,067	\$ 50,000	\$ 51,000	\$ 52,020	\$ 53,060	\$ 54,122	\$ 55,204	\$ 56,308	\$ 57,434	\$ 58,583	\$ 59,755
Fixed Equipment Replacement Fund Budget	\$ 71,680	\$ 73,114	\$ 78,044	\$ 79,605	\$ 81,197	\$ 82,821	\$ 84,477	\$ 86,167	\$ 87,890	\$ 89,648	\$ 91,441	\$ 93,270
Facilities Replacement/Renovation Fund Budget	\$ 372,227	\$ 379,672	\$ 50,000	\$ 51,000	\$ 52,020	\$ 53,060	\$ 54,122	\$ 55,204	\$ 56,308	\$ 57,434	\$ 58,583	\$ 59,755
Vehicle Replacement Fund Budget	\$ 400,274	\$ 408,279	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

San Miguel Consolidated Fire Protection District
Status Quo Scenario: Rate of Change - 2% Inflation Rate

Fire Mitigation Fee Fund Budget	\$ 113,718	\$ 115,992	\$ 1,000	\$ 1,020	\$ 1,040	\$ 1,061	\$ 1,082	\$ 1,104	\$ 1,126	\$ 1,149	\$ 1,172	\$ 1,195
Sponsorship Account Budget/Community Preparedness	\$ 1,111	\$ 1,133	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Safe and Sound Expo Grant Budget	\$ 2,222	\$ 2,266	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
VIPER Grant Budget	\$ 2,752	\$ 2,807	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Emergency Management Grant Budget	\$ 10,889	\$ 11,107	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CERT Grant Budget	\$ 2,687	\$ 2,741	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unanticipated Expenditure Safeguard	\$ 193,814	\$ 197,690	\$ 214,065	\$ 218,346	\$ 222,713	\$ 227,167	\$ 231,711	\$ 236,345	\$ 241,072	\$ 245,893	\$ 250,811	\$ 255,827
Total Other Funds	\$ 1,740,938	\$ 1,775,757	\$ 535,829	\$ 546,546	\$ 557,476	\$ 568,626	\$ 579,999	\$ 591,599	\$ 603,430	\$ 615,499	\$ 627,809	\$ 640,365
Total Expenditures	\$ 20,554,951	\$ 21,346,570	\$ 18,257,987	\$ 18,244,241	\$ 19,983,492	\$ 21,743,398	\$ 22,663,916	\$ 23,627,127	\$ 24,635,100	\$ 25,690,003	\$ 26,794,114	\$ 27,949,823
DIFFERENCE +/-	\$ (448,951)	\$ (838,450)	\$ 2,660,296	\$ 3,092,407	\$ 1,779,889	\$ 455,251	\$ (21,294)	\$ (531,653)	\$ (1,077,716)	\$ (1,661,471)	\$ (2,285,012)	\$ (2,950,539)
Reserve Balance		\$ 2,886,401 (as of 6/30/16) Reserve Balance	\$ 5,546,697 Year 1	\$ 8,639,104 Year 2	\$ 10,418,994 Year 3	\$ 10,874,245 Year 4	\$ 10,852,950 Year 5	\$ 10,321,297 Year 6	\$ 9,243,582 Year 7	\$ 7,582,110 Year 8	\$ 5,297,099 Year 9	\$ 2,346,560 Year 10

Footnote:

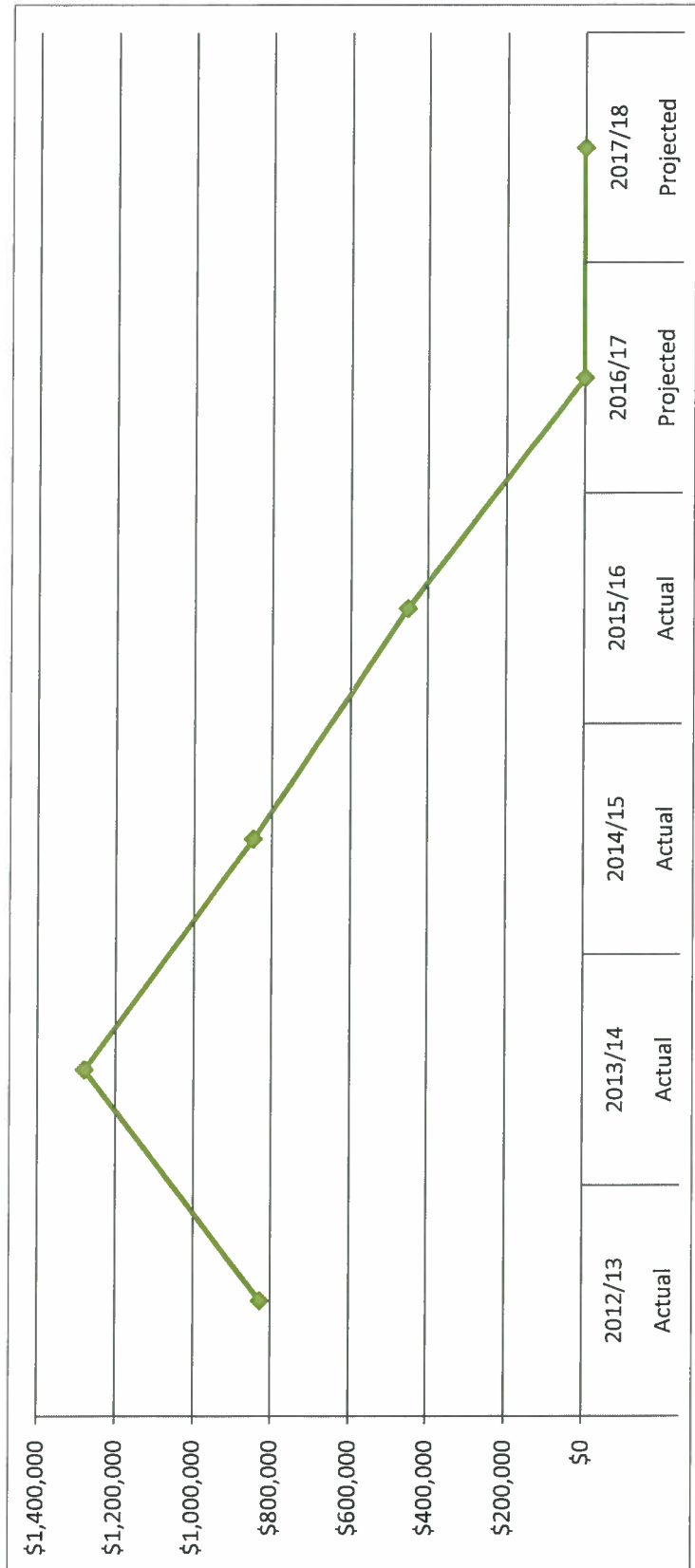
- (1) FY 2014/15 audit data used as the base year for projections
- (2) The CAL FIRE Contract is expensed under Professional Services. For projection purposes, this budget line item includes a 5% annual increase in accordance to SMCFPD's March 1, 2017 letter indicating that the contract has a 5% cost escalator
- (3) The CalPERS Side Fund Refinancing Bond payment will be paid off in FY 19/20 (expensed under Professional Services - 6110).
Bond payments for FY 17/18 (\$1,790,549.30), FY 18/19 (\$1,778,408.50), and FY 19/20 (\$880,109.60) were provided by SMCFPD on March 1, 2017
- (4) The 1990a Lease Revenue Bond will be paid off in FY 18/19 (expensed under Debt Service Principal and Interest - Capital Expenditures 7010).
Bond payments for FY 17/18 (\$820,752.81 principal; \$28,315.31 interest) and FY 18/19 (\$838,315.31 principal; \$8,065.31 interest) were provided by SMCFPD on March 1, 2017

LG1 Under Budget Amounts

(Amount Available to be Transferred into Reserve Funds)

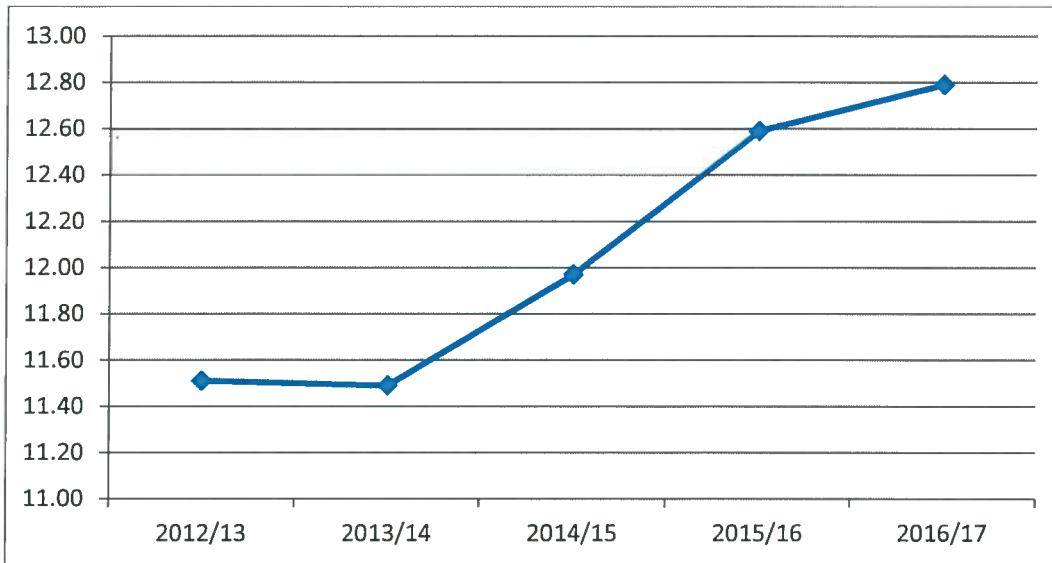
	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16	Projected 2016/17	Projected 2017/18
LG1 Agreement	\$ 5,712,295.00	\$11,821,749.00	\$12,176,401.00	\$12,541,693.00	\$12,917,944.00	\$13,305,483.00
Actual (AO17 Invoices)	\$ 4,884,587.08	\$10,540,722.95	\$11,327,848.97	\$12,090,383.77	\$12,917,944.00	\$13,305,483.00
Total	\$ 827,707.92	\$ 1,281,026.05	\$ 848,552.03	\$ 451,309.23	\$ -	\$ -

	Actual	Actual	Actual	Actual	Projected	Projected
Percentage Under Budget	14.49%	10.84%	6.97%	3.60%	0.00%	0.00%



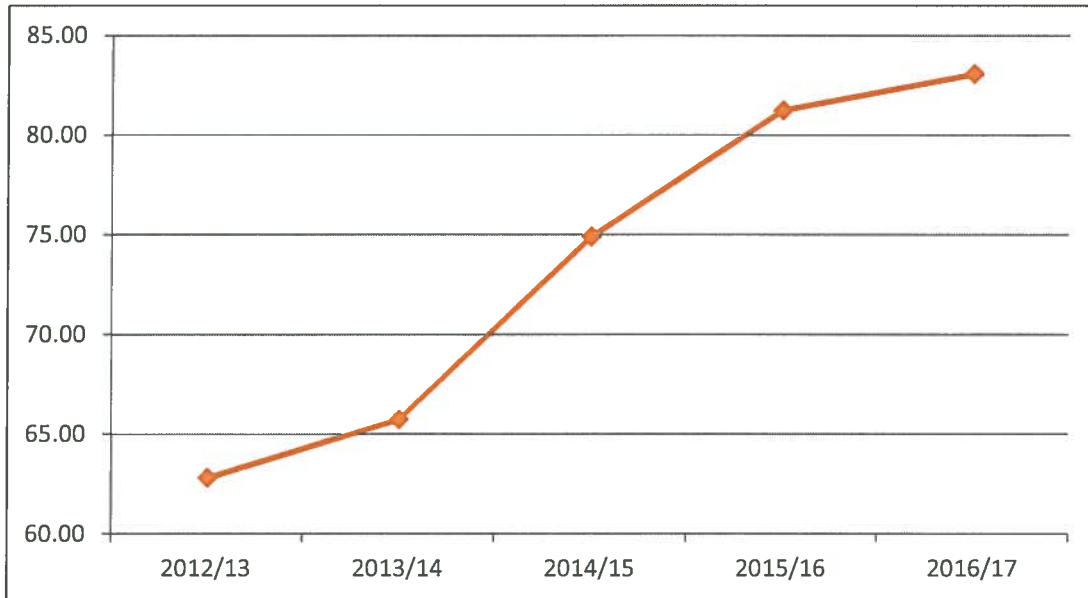
Administrative Charge

<u>Administrative Charge*</u>	<u>2012/13</u>	<u>2013/14</u>	<u>2014/15</u>	<u>2015/16</u>	<u>2016/17</u>
Statewide Pro Rata	4.99	4.92	4.99	5.49	5.65
CAL FIRE Indirect	<u>6.52</u>	<u>6.57</u>	<u>6.98</u>	<u>7.10</u>	<u>7.14</u>
Total	11.51	11.49	11.97	12.59	12.79



Staff Benefit Rates

<u>Staff Benefit Rate*</u>	<i>Peace Officer/Firefighter</i>				
	<u>2012/13</u>	<u>2013/14</u>	<u>2014/15</u>	<u>2015/16</u>	<u>2016/17</u>
Retirement	27.70	31.32	36.83	39.15	42.05
Employee Leave Buyout	0.00	0.25	0.62	0.91	1.01
Health/Dental/Vision	27.09	24.50	26.94	30.96	29.33
Medicare Tax	1.45	1.45	1.45	1.45	1.45
Life Insurance	0.01	0.01	0.01	0.01	0.01
Survivor's Benefits	0.14	0.14	0.13	0.12	0.14
Worker's Compensation	<u>6.40</u>	<u>8.07</u>	<u>8.93</u>	<u>8.65</u>	<u>9.08</u>
Total	62.79	65.74	74.91	81.25	83.07





Chairman

Sam Abed
Mayor
City of Escondido

February 9, 2017

Vice Chairwoman

Jo MacKenzie
Vista Irrigation District

Theresa McKenna, Board President
San Miguel Consolidated Fire Protection District
2850 Via Orange Way
Spring Valley, CA 91978

Members

Bill Horn
County Board of
Supervisors

Dianne Jacob
County Board of
Supervisors

**SUBJECT: Follow-up Data Request in Response to Financial Charts
Distributed by San Miguel Consolidated Fire Protection District**

Andrew Vanderlaan
Public Member

Dear Ms. McKenna:

Lorie Zapf
Councilmember
City of San Diego

Vacant
City Member

Ed Sprague
Olivenhain Municipal
Water District

Thank you for participating in the meeting held on February 6, 2017 with representatives from the San Diego LAFCO East County Fire Protection Committee to discuss the two applications and the future of CSA No. 115. During the meeting, you provided three financial charts illustrating reasons why the San Miguel Consolidated Fire Protection District (SMCFPD) elected to terminate its contract with CAL FIRE for fire service. While you provided an overview at the meeting, LAFCO staff requests written elaboration for each chart.

Alternate Members

Greg Cox
County Board of
Supervisors

Chris Cate
Councilmember
City of San Diego

Racquel Vasquez
Mayor
City of Lemon Grove

Harry Mathis
Public Member

Judy Hanson
Leucadia Wastewater
District

In order to evaluate the financial condition of SMCFPD, LAFCO staff has analyzed several financial documents including the District's adopted budgets, audited financial statements, the July 27, 2016 Micro Study, and the September 25, 2012 Cooperative Agreement. Our current analysis indicates that while the actual CAL FIRE costs have increased 7% each year (as shown in your "LG1 Under Budget Amounts" Chart), it is still below the "Not to Exceed" limit outlined in the adopted Cooperative Agreement. As shown in the table below, the actual invoiced cost paid by SMCFPD has ranged from 4% to 14% lower than the budgeted amount in each final budget. Our records also indicate that the budgeted amount for CAL FIRE's services found in the District's Final Budgets are based on the "Not to Exceed" amount outlined in the Cooperative Agreement. LAFCO staff's analysis further shows that the District's actual invoiced costs will be approximately \$3 million lower during this FY 12/13 to FY 17/18 time period if it retains its contract with CAL FIRE.

Executive Officer

Michael D. Ott

Legal Counsel

Michael G. Colantuono

Cooperative Agreement between San Miguel FPD and CAL FIRE (FY 12/13 to FY 17/18 – Not to Exceed \$68,475,565)		
Fiscal Year	Budget Amount Per FY (as adopted by SMCFPD)	Actual Amount Per FY (as stated in Invoices)
FY 2012/13	\$5,712,295.00	\$4,884,587.08
FY 2013/14	\$11,821,749.00	\$10,540,722.95
FY 2014/15	\$12,176,401.00	\$11,327,848.97
FY 2015/16	\$12,541,693.00	\$12,090,383.77
FY 2016/17	\$12,917,944.00	\$12,904,248.64 ²
<i>FY 2017/18</i>	<i>\$13,305,483.00¹</i>	<i>\$13,772,898.88²</i>
Total Cost	\$68,475,565.00	\$65,520,690.29
Overall Savings (5-year contract)		\$2,954,874.71
<p><i>(1) Projected Costs are shown in Italics</i> <i>(2) Projected CAL FIRE amount based on Invoice Costs submitted by CAL FIRE; Invoiced costs have consistently increased 7% each fiscal year since FY 14/15, however, were still below the "Not to Exceed" amount outlined in the contract</i></p>		

We welcome any additional information that you wish to provide. Based on staff's review of the three financial charts you distributed on February 6th, the following additional information is requested:

Administrative Charge Chart

1. Please define Statewide Pro Rata and CAL FIRE Indirect.
2. Please include SMCFPD's Administrative Charge (before and after the CAL FIRE contract) within the chart. What is the dollar amount for the Statewide Pro Rata, CAL FIRE Indirect and SMCFPD (before and after the CAL FIRE contract)?
3. How does the gradual increase, as shown in the chart, effect the Cooperative Agreement between SMCFPD and CAL FIRE which includes a "Not to Exceed" maximum amount of \$68,475,565 during the overall 5 year period?
4. Please provide a copy of the background material used to produce this chart.

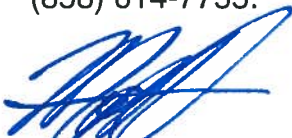
Staff Benefit Rates Chart

1. Please provide the source for this cost breakdown for the Peace Officer/Firefighter data. Additionally, please provide a copy of all background materials used to produce this chart.
2. Are increases in staff benefit rates affecting SMCFPD employees or are CAL FIRE employees only experiencing an increase in employee costs? Please include SMCFPD staff benefit rates in the chart for comparison purposes.
3. How does the gradual increase, as shown in the chart, effect the cooperative agreement between SMCFPD and CAL FIRE which includes a "Not to Exceed" maximum amount of \$68,475,565 during the overall 5 year period?

LG1 Under Budget Amounts Chart

1. Please explain how the actual amount identified in the Cooperative Agreement for each fiscal year (shown as "LG1 Agreement") and the actual amount billed to SMCFPD (shown as "Actual (AO17 Invoices)") negatively affect the District.
2. Please provide copies of each invoice billed to SMCFPD from CAL FIRE as part of the cooperative agreement.

LAFCO staff is currently working on the second financial analysis report and a prompt response within 30 days with the requested information would be greatly appreciated. If you have any questions regarding this notification, please contact Joe Serrano at (858) 614-7755.



MICHAEL D. OTT
Executive Officer



JOE SERRANO
Local Governmental Analyst

cc: Darren Howell, Fire Chief, San Miguel Consolidated FPD



San Miguel Consolidated Fire Protection District

Serving the communities of Bostonia, Casa de Oro, Crest, Grossmont/Mt. Helix, La Presa, Rancho San Diego, Spring Valley, and unincorporated areas of El Cajon and La Mesa

March 1, 2017

Michael D. Ott, Executive Officer
 Joe Serrano, Local Government Analyst
 San Diego LAFCO
 9335 Hazard Way, Suite 200
 San Diego, California 92123

Subject: Response for Follow-up Data Request

Dear Mr. Ott and Mr. Serrano,

Thank you for your letter dated February 9, 2017 requesting follow-up information on the information distributed at the February 6, 2017 San Diego LAFCO East County Fire Protection Committee meeting.

From the information you bring forward in your letter, it seems a key piece of information is missing to understand why the Cooperative Agreement was cancelled early by the District.

In 2012, when the Board of Directors was evaluating contracting the fire suppression function away to an outside agency, the RFP presented by the California Department of Forestry and Fire Protection (CAL FIRE) met the intent of the RFP. The RFP had an *enticing* component that the Board of Directors, at that time, could not easily ignore. CAL FIRE's Cooperative Agreements are based on a set dollar amount, usually with a 5% cost escalator, while they invoice for actuals showing the expenditure as "under budget."

At that time, the Board was told that CAL FIRE's Cooperative Agreements generally come in 17% to 20% under budget, and the District would see no less than a 10% under budget. The belief was that it would allow the District to put into District reserve funds, a minimum of \$6.8 million dollars over the term of the Agreement.

Fiscal Year	Budget Amount Per FY (as adopted by SMCFPD)	Actual Amount Per FY (as stated in Invoices)	Actual Under Budget	10% Under Budget
2012/13	\$5,712,295.00	\$4,884,587.08	\$827,707.92	\$571,229.50
2013/14	\$11,821,749.00	\$10,540,722.95	\$1,281,026.05	\$1,182,174.90
2014/15	\$12,176,401.00	\$11,327,848.97	\$848,552.03	\$1,217,640.10
2015/16	\$12,541,693.00	\$12,090,383.77	\$451,309.23	\$1,254,169.30
2016/17	\$12,917,944.00	\$12,904,248.64	\$13,695.36	\$1,291,794.40
2017/18	\$13,305,483.00	\$13,305,483.00	\$0.00	\$1,330,548.30
Totals	\$68,475,565.00	\$65,053,274.41	\$3,422,290.59	\$6,847,556.50

Michael D. Ott, Executive Officer
Joe Serrano, Local Government Analyst
March 1, 2017
Page Two

While the total actual under budget amount is \$3,408,595.23, we are falling far short of the expected amount by a projected \$3,438,962.17. We are expecting "zero" under budget in the final two years of the Agreement. This is what led the Board of Directors to vote in July 2016 to terminate the Cooperative Agreement one year early.

As you can see, the District's primary reason for terminating the Cooperative Agreement with CAL FIRE is financial. The savings projected prior to the implementation of the Agreement in 2012 never materialized and, with the continuing rise in salary and benefit costs, as well as the increase in Administrative Fees, continuing a contract with CAL FIRE has proven to be unsustainable.

Although the District has enjoyed a healthy surplus at the end of every fiscal year since 2008, the Reserve Funds anticipated as a result of the CAL FIRE Cooperative Agreement never materialized.

Under the Cooperative Agreement, the District is obligated to pay costly Staff Benefit Rates for which it has no control. The Staff Benefit Rates have risen from 62.79% to 83.07%, (an increase of 20.28%) over a period of only 5 years, and is expected to continue to rise.

Further, under the Cooperative Agreement, the District is obligated to pay CAL FIRE an Administrative Charge. This rate has also gone up over the past 5 years; the District was charged \$1,351,966.74 in Administrative Charges for fiscal year 2015/16.

Administrative Charge Chart

1. Attached is information obtained from the internet defining Statewide Pro Rata and the CAL FIRE Indirect.
2. The District does not have a set administrative charge.
3. Please see the above chart.
4. Attached are the documents received from CAL FIRE that were used to generate the Administrative Charge Chart.

Staff Benefit Rate Chart

1. Attached are the documents received from CAL FIRE that were used to generate the Staff Benefit Rate Chart.
2. The District does not have a document that spells out the Staff Benefit Rates as listed in the information from CAL FIRE. The only document that could be identified is the CalPERS rate which is noted in the microstudy as 19.334% vs. the CAL FIRE CalPERS rate in the 2016/17 Staff Benefit Rate Matrix of 42.05%.
3. Please see the above chart.

Michael D. Ott, Executive Officer
Joe Serrano, Local Government Analyst
March 1, 2017
Page Three


LG1 Under Budget Amounts Chart

1. Please see the above chart.
2. Attached are copies of the invoices billed to the District from CAL FIRE.

The District's historical, current and projected costs reveal the issue is not that it cannot afford to return the fire suppression function back to the agency, but rather the historical and projected increases in costs and benefits prove that the District simply cannot afford to continue the Cooperative Agreement with escalating costs in salaries and benefits that it has no control over.

Hopefully, this letter brings new and relevant information as you move forward with your financial analysis of the San Miguel Fire District. Thank you for the opportunity to clarify the charts. Should you have any questions, please do not hesitate to contact me.

Sincerely,


Theresa McKenna,
President, Board of Directors



State of California DEPARTMENT OF FINANCE

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[Home](#) | [Accounting](#) | [Statewide Cost Allocation](#) | [Pro Rata Overview](#)



Pro Rata Overview

The Pro Rata library represents General Fund recoveries of statewide general administrative costs (i.e., indirect costs incurred by central service agencies) from special funds (*Government Code [GC] sections 11010, and 11270 through 11275*). The Pro Rata process apportions the costs of providing central administrative services to all state departments that benefit from the services. This apportioned amount is further allocated to each state department's funding sources based on the percentage of total expenditures in each fund. The amount allocated to each fund is classified as "billable" or "non-billable". Billable funds have (1) special revenue sources such as fees, licenses, penalties, assessments, interest, etc., and (2) support a state department. The billable funds within each state department reimburse the General Fund for Pro Rata allocations.

This site provides a reference library of Pro Rata Detail Reports by Function and by Fund for each state department.

- The *Pro Rata Detail Report By Functions* identifies the central service functions and the apportionment of the costs associated with those functions. This report includes a summary of the total amount allocated to the state department for all central service functions.
- The *Pro Rata Detail Report By Funds* reflects the distribution of the total amount allocated to all funds that support a state department. This report lists the amount allocated to billable funds and non-billable funds.

The detailed reports in the Pro Rata library are listed by fiscal year and grouped by agency, similar to display in the Governor's Budget.

Additional details of the Pro Rata computation process may be obtained from Finance, Fiscal Systems and Consulting Unit (FSCU), Monica Medina, Pro Rata Analyst at fiprowsp@dof.ca.gov or at (916) 445-3434 x2145.



INDIRECT COSTS RATES

3927

(No.42 August 2016)

An indirect cost rate is the ratio of indirect costs to a direct cost base used to determine the equitable and reasonable proportion of indirect costs each program or cost objective should bear. An indirect cost charge is required by Government Code Section 11010 and Section 11270 et. Seq. This requirement is also found in the State Administrative Manual (SAM) Section 8752, which provides:

"The state policy is for departments to recover full costs whenever goods or services are provided for others. This policy, which applies to all departments regardless of funding sources, is to be followed in all cases except where statutes prohibit cost recovery."

Additionally, SAM Section 8752.1 defines indirect costs as:

Department indirect (overhead) costs are those support costs which benefit more than one cost objective/organizational unit."

The following are indirect cost rates used by CAL FIRE:

Indirect Cost Rate Proposal (ICRP) Rate: This rate is composed of Statewide Cost Allocation Plan (SWCAP) and Departmental Overhead. The rate is applied to federal reimbursement grants (unless otherwise indicated in the grant) on the direct costs, federal invoices created from the FC-32 Conservation Camp/Project Request, and federal invoices created from the FC-80 Camp Products/Project Order Form. The SWCAP represents the allowable recovery of statewide costs on federal grants. The Departmental Overhead is a recovery to CAL FIRE for administrative staff and expenses.

Emergency Response Rate: This rate is composed of Pro Rata and Departmental Overhead rates which are applied to the direct costs of an emergency response reimbursable billing invoice. The amount recovered supports the Department's administrative efforts during and after an incident. For example, during an incident, administrative personnel are often used as purchasers for needed resources. After the incident, administrative staff process authorized invoices for payment and other staff prepares the reimbursement package. Pro Rata recoveries represent the allowable recovery of statewide costs, and are reimbursements to the General Fund.

Departmental Overhead Rate: This rate is composed of Pro Rata and Department Overhead rates which are applied to the direct costs of state reimbursement contracts; state and local invoices created from the FC-32 Conservation Camp/Project Request; state and local invoices created from the FC-80 Camp Products/Project Order Form; and invoices for attendance at the State Fire Academy. Pro Rata recoveries represent the allowable recovery of statewide costs, and are reimbursements to the State's

General Fund. Administrative Overhead is a recovery to CAL FIRE for administrative staff and expenses.

Schedule A Rate: This rate is composed of Schedule A Pro Rata and Departmental Overhead rates which are applied to the total billings for Schedule A and Amador contracts based on personnel services and operating expenses. This represents recoveries to CAL FIRE for administrative staff and expenses. Schedule A Pro Rata recoveries represent the allowable recovery of statewide costs, averaged over a five-year period, and are reimbursements to the State's General Fund.

State Fire Marshal Overhead Rate: This rate is composed of Pro Rata and Departmental Overhead rates. This rate is used to recover administrative staff and expenses for both CAL FIRE and State Fire Marshal. Pro Rata recoveries represent the allowable recovery of statewide costs, and are reimbursements to the General Fund.

Overhead Rate	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17
ICRP (Federal)						
SWCAP	4.71%	5.44%	5.86%	4.82%	4.83%	4.83%
Departmental Overhead	8.16%	6.81%	4.37%	6.47%	7.70%	7.48%
Totals -	12.87%	12.25%	10.23%	11.29%	12.53%	12.31%
Emergency Response						
Pro Rata	3.47%	5.14%	4.96%	4.21%	5.80%	5.46%
Departmental Overhead	5.89%	6.58%	6.10%	5.15%	5.77%	5.45%
Totals -	9.36%	11.72%	11.06%	9.36%	11.57%	10.91%
Departmental						
Pro Rata	4.66%	5.70%	5.73%	5.72%	7.14%	7.17%
Departmental Overhead	7.93%	7.28%	7.04%	6.97%	7.10%	7.14%
Totals -	12.59%	12.98%	12.77%	12.69%	14.24%	14.31%
Schedule A						
Schedule A Pro Rata	4.98%	4.99%	4.92%	4.99%	5.49%	5.65%
Departmental Overhead	6.98%	6.52%	6.57%	6.98%	7.10%	7.14%
Totals -	11.96%	11.51%	11.49%	11.97%	12.59%	12.79%
State Fire Marshal						
SFM Overhead	13.84%	12.38%	12.33%	9.05%	7.38%	7.82%
Pro Rata	4.66%	5.70%	5.73%	5.72%	7.14%	7.17%
Departmental Overhead	7.93%	7.28%	7.04%	6.97%	7.10%	7.14%
Totals -	26.43%	25.36%	25.10%	21.74%	21.62%	22.13%

Next Section

Handbook Table of Contents

Forms and Form Samples

STAFF BENEFIT RATE MATRIX FY 2013-14
10/9/2013

FINAL

STAFF BENEFIT RATES	MISC	SAFETY	POF
RETIREMENT	21.20%	17.60%	31.32%
EMPLOYEE LEAVE BUYOUT	0.25%	0.25%	0.25%
HEALTH/DENTAL/VISION	25.11%	25.11%	24.50%
SOCIAL SECURITY INSURANCE (SSI)	6.21%	0.00%	0.00%
MEDICARE TAX	1.45%	1.45%	1.45%
LIFE INSURANCE	0.01%	0.00%	0.01%
SURVIVOR'S BENEFITS	0.00%	0.14%	0.14%
SUBTOTAL	55.92%	44.55%	57.67%
WORKERS' COMPENSATION	8.25%	8.07%	8.07%
TOTAL	64.17%	52.62%	65.74%

61.87

UNEMPLOYMENT INSURANCE (Applied to Fire-Fighters Only)	MISC	SAFETY	POF
UNEMPLOYMENT INSURANCE	0.00%	0.00%	17.51%

ADMINISTRATIVE CHARGE (Include in all contract costs)	MISC	SAFETY	POF
STATEWIDE PRO RATA	4.92%	4.92%	4.92%
CAL FIRE INDIRECT	6.57%	6.57%	6.57%
TOTAL	11.49%	11.49%	11.49%

STAFF BENEFIT RATES	MISC	SAFETY	POF
UNPLANNED OVERTIME	9.35% **	1.45% *	1.45% *
EDWC OVERTIME***	N/A	0.00%	32.40%***
UNIFORM ALLOWANCE	N/A	0.00%	32.15%*****
PARAMEDIC RETENTION	N/A	0.00%	32.15%*****
EMERGENCY RESPONSE BONUS	N/A	0.00%	32.15%*****
ARDUOUS DUTY ASSIGNMENT	9.35% **	0.00%	1.45% *

- * Medicare
- ** Social Security and Medicare
- *** Retirement, Employee Leave Buyout and Medicare

STAFF BENEFIT RATE MATRIX FY 12/13
January 24, 2012

FINAL

Weighted for Coded and Temp Help

STAFF BENEFIT RATES	MISC	SAFETY	POF
RETIREMENT	18.50%	16.50%	27.70% ✓
EMPLOYEE LEAVE BUYOUT	0.00%	0.00%	0.00%
RETIREMENT OFFSET	0.00%	0.00%	0.00% ✓
HEALTH/DENTAL/VISION	27.09%	27.09%	27.09%
SOCIAL SECURITY INSURANCE (SSI)	6.20%	0.00%	0.00%
MEDICARE TAX	1.45%	1.45%	1.45% ✓
LIFE INSURANCE	0.01%	0.00%	0.01%
SURVIVOR'S BENEFITS	0.00%	0.14%	0.14%
SUBTOTAL	53.25%	45.18%	56.39%
WORKERS COMP.	8.43%	6.40%	6.40%
TOTAL	61.68%	51.58%	62.79%

Nov 17.88%

UNEMPLOYMENT INSURANCE (Applied to Fire-Fighters Only)	MISC	SAFETY	POF
UNEMPLOYMENT INSURANCE	0.00%	0.00%	17.51%

ADMINISTRATIVE RATE (include all contract costs)	MISC	SAFETY	POF
STATEWIDE PRO RATA	4.99%	4.99%	4.99%
CAL FIRE INDIRECT	6.52%	6.52%	6.52%
TOTAL	11.51%	11.51%	11.51%

STAFF BENEFIT RATES	MISC	SAFETY	POF
UNPLANNED OVERTIME	7.65% **	1.45%	1.45% *
EDWC OVERTIME****	0.00%	0.00%	29.15%***
UNIFORM ALLOWANCE	0.00%	0.00%	29.15%***
PARAMEDIC RETENTION	0.00%	0.00%	29.15%***
EMERGENCY RESPONSE BONUS	0.00%	0.00%	29.15%***
ARDUOUS DUTY ASSIGNMENT	7.65% **	0.00%	1.45% *

STAFF BENEFIT RATE MATRIX FY 2014-15

STAFF BENEFIT RATES	MISC.	SAFETY	POF
RETIREMENT [^]	24.28%	19.34%	36.83%
EMPLOYEE LEAVE BUYOUT	0.62%	0.62%	0.62%
HEALTH/DENTAL/VISION	26.94%	26.94%	26.94%
SOCIAL SECURITY INSURANCE (SSI)	6.20%	0.00%	0.00%
MEDICARE TAX	1.45%	1.45%	1.45%
LIFE INSURANCE	0.01%	0.00%	0.01%
SURVIVOR'S BENEFITS	0.00%	0.13%	0.13%
SUBTOTAL	59.50%	48.48%	65.98%
WORKERS' COMPENSATION	8.49%	8.93%	8.93%
TOTAL	67.99%	57.41%	74.91%

UNEMPLOYMENT INSURANCE (applied to Fire Fighter I only)	MISC.	SAFETY	POF
UNEMPLOYMENT INSURANCE	0.00%	0.00%	17.51%

ADMINISTRATIVE CHARGE (include in all contract costs)	MISC.	SAFETY	POF
STATEWIDE PRO RATA	4.99%	4.99%	4.99%
CAL FIRE INDIRECT	6.98%	6.98%	6.98%
TOTAL	11.97%	11.97%	11.97%

STAFF BENEFIT RATES	MISC.	SAFETY	POF
UNPLANNED OVERTIME	7.65%**	1.45% *	1.45% *
EDWC OVERTIME****	N/A	0.00%	33.32%***
UNIFORM ALLOWANCE	N/A	0.00%	32.70%*****
PARAMEDIC RETENTION	N/A	0.00%	32.70%*****
EMERGENCY RESPONSE BONUS	N/A	0.00%	32.70%*****
ARDUOUS DUTY ASSIGNMENT	7.65% **	0.00%	1.45% *

[^] Ties to \$3.60 in the proposed budget bills, which is subject to change once the CalPERS Board adopts final numbers and they are included in the final budget.

* Medicare

** Social Security and Medicare

*** Retirement, Employee Leave Buyout and Medicare

**** Extended Duty Week Compensation (EDWC)

***** Retirement and Medicare

STAFF BENEFIT RATE MATRIX FY 2015-16

JANUARY 2015

STAFF BENEFIT RATES	MISC.	SAFETY	POF
RETIREMENT [^]	25.99%	19.78%	39.15%
EMPLOYEE LEAVE BUYOUT	0.91%	0.91%	0.91%
HEALTH/DENTAL/VISION (HDV)	30.96%	30.96%	30.96%
SOCIAL SECURITY INSURANCE (SSI)	6.20%	0.00%	0.00%
MEDICARE TAX	1.45%	1.45%	1.45%
LIFE INSURANCE	0.01%	0.00%	0.01%
SURVIVOR'S BENEFITS	0.00%	0.12%	0.12%
SUBTOTAL	65.52%	53.22%	72.60%
WORKERS' COMPENSATION	8.49%	8.65%	8.65%
TOTAL	74.01%	61.87%	81.25%

UNEMPLOYMENT INSURANCE (applied to Fire Fighter I only)	MISC.	SAFETY	POF
UNEMPLOYMENT INSURANCE	0.00%	0.00%	10.97%

ADMINISTRATIVE CHARGE (include in all contract costs)	MISC.	SAFETY	POF
STATEWIDE PRO RATA	5.49%	5.49%	5.49%
CAL FIRE INDIRECT	7.10%	7.10%	7.10%
TOTAL	12.59%	12.59%	12.59%

STAFF BENEFIT RATES	MISC.	SAFETY	POF
UNPLANNED OVERTIME	7.65% **	1.45% *	1.45% *
EDWC OVERTIME****	0.00%	0.00%	41.51% ***
UNIFORM ALLOWANCE	0.00%	0.00%	40.60% *****
PARAMEDIC RETENTION	0.00%	0.00%	40.60% *****
EMERGENCY RESPONSE BONUS	0.00%	0.00%	40.60% *****
ARDUOUS DUTY ASSIGNMENT	7.65% **	0.00%	1.45% *

[^] Ties to \$3.60 in the proposed budget bills, which is subject to change once the CalPERS Board adopts final numbers and they are included in the final budget.

* Medicare

** Social Security and Medicare

*** Retirement, Employee Leave Buyout and Medicare

**** Extended Duty Week Compensation (EDWC)

***** Retirement and Medicare

STAFF BENEFIT RATE MATRIX FY 2016-17

February 2016

STAFF BENEFIT RATES	MISC.	SAFETY	POF
RETIREMENT [^]	27.39%	19.98%	42.05%
EMPLOYEE LEAVE BUYOUT	1.01%	1.01%	1.01%
HEALTH/DENTAL/VISION (HDV)	29.33%	29.33%	29.33%
SOCIAL SECURITY INSURANCE (SSI)	6.20%	0.00%	0.00%
MEDICARE TAX	1.45%	1.45%	1.45%
LIFE INSURANCE	0.01%	0.00%	0.01%
SURVIVOR'S BENEFITS	0.00%	0.14%	0.14%
SUBTOTAL	65.39%	51.91%	73.99%
WORKERS' COMPENSATION	10.24%	9.08%	9.08%
TOTAL	75.63%	60.99%	83.07%

UNEMPLOYMENT INSURANCE (applied to Fire Fighter I only)	MISC.	SAFETY	POF
UNEMPLOYMENT INSURANCE	0.00%	0.00%	8.85%

ADMINISTRATIVE CHARGE (include in all contract costs)	MISC.	SAFETY	POF
STATEWIDE PRO RATA	5.65%	5.65%	5.65%
CAL FIRE INDIRECT	7.14%	7.14%	7.14%
TOTAL	12.79%	12.79%	12.79%

STAFF BENEFIT RATES	MISC.	SAFETY	POF
UNPLANNED OVERTIME	7.65% **	1.45% *	1.45% *
EDWC OVERTIME****	0.00%	0.00%	44.51% ***
UNIFORM ALLOWANCE	0.00%	0.00%	43.50% *****
PARAMEDIC RETENTION	0.00%	0.00%	43.50% *****
EMERGENCY RESPONSE BONUS	0.00%	0.00%	43.50% *****
ARDUOUS DUTY ASSIGNMENT	7.65% **	0.00%	1.45% *

[^] Ties to \$3.60 in the proposed budget bills, which is subject to change once the CalPERS Board adopts final numbers and they are included in the final budget.

* Medicare

** Social Security and Medicare

*** Retirement, Employee Leave Buyout and Medicare

**** Extended Duty Week Compensation (EDWC)

***** Retirement and Medicare

AO17

California Department of Forestry and Fire Protection



Billing Period: 12/01/2012

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures: \$20,996.10

Administrative Charge: .0652 1,368.95

Statewide Pro Rata: .0499 1,047.71

~~GRAND TOTAL:~~ \$23,412.76

Prepared by: <i>Cheryl E. Cabanog</i>	Date Sent to Accounting: <i>2/11/13</i>
Approved by: <i>[Signature]</i>	Date: <i>2/11/13</i>

AO17

California Department of Forestry and Fire Protection



Billing Period: 01/01/2013

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$557,561.81
Administrative Charge:	.0652	36,353.03
Statewide Pro Rata:	.0499	27,822.33
GRAND TOTAL:		\$621,737.17

Prepared by: <i>Cheryl R. Calver</i>	Date Sent to Accounting: 4/2/13
Approved by: <i>[Signature]</i>	Date: 4/2/13

Print Date: 03/28/2013 3:07PM Ver 1.8

AO17

California Department of Forestry and Fire Protection



Billing Period: 02/01/2013

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$712,667.82
Administrative Charge:	.0652	46,465.94
Statewide Pro Rata:	.0499	35,562.12
		<hr/>
GRAND TOTAL:		\$794,695.88

Prepared by: <i>Clayton E. Cabaniss</i>	Date Sent to Accounting:
Approved by:	Date:

AO17

California Department of Forestry and Fire Protection



Billing Period: 03/01/2013

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures: \$957,223.08

Administrative Charge: .0652 62,410.94

Statewide Pro Rata: .0499 47,765.43

GRAND TOTAL: \$1,067,399.45

*Add: 3rd Quarter Operating Expenses
(please see attached)*

4,121.09

GRAND TOTAL

\$1,071,520.54

Prepared by: <i>Cheryl E. Cohen</i>	Date Sent to Accounting: 5/16/13
Approved by: <i>Steve D. Smith</i>	Date: 5/16/13

AO17

California Department of Forestry and Fire Protection



Billing Period: 04/01/2013

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$699,265.52	696,515.29
Administrative Charge:	.0652	45,592.11	45,412.80
Statewide Pro Rata:	.0499	34,893.35	34,756.11
GRAND TOTAL:		\$779,750.98	776,684.20

Prepared by: <i>Chong E. Cabang</i>	Date Sent to Accounting: 6/17/13
Approved by: <i>[Signature]</i>	Date: 6/17/13

AO17

California Department of Forestry and Fire Protection



Billing Period: 05/01/2013

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$694,438.77	694,584.33
Administrative Charge:	.0652	45,277.41	45,286.70
Statewide Pro Rata:	.0499	34,652.49	34,659.76
GRAND TOTAL:		\$774,368.67	774,530.79

Prepared by: <i>Cheryl L. Cebano</i>	Date Sent to Accounting: 6/25/13
Approved by: <i>Steve D. Shank</i>	Date: 6/25/13

AO17

California Department of Forestry and Fire Protection



Billing Period: 06/01/2013

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures: \$ 703,488.52

Administrative Charge: .0652 45,867.45

Statewide Pro Rata: .0499 35,104.08

~~GRAND TOTAL:~~ 784,460.05

Add: 4th Quarter Operating Expenses
(see attached)

4,562.36

TOTAL

\$ 789,022.41

Add: Doug Mitchell's salary for
April (see attached)

10,656.09

Add: Doug Mitchell's salary for
May (see attached)

11,163.52

Add: Doug Mitchell's salary for
June (see attached)

11,163.52

GRAND TOTAL

\$ 822,005.54

Prepared by: <i>Cheryl E. Cabana</i>	Date Sent to Accounting: 7/10/13
Approved by: <i>[Signature]</i>	Date: 7/10/13

AO17

California Department of Forestry and Fire Protection



Billing Period: 07/01/2013

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$750,665.43	755,729.56
Administrative Charge:	.0657	49,318.72	49,651.43
Statewide Pro Rata:	.0492	36,932.74	37,181.89
GRAND TOTAL:		\$836,916.89	\$ 842,562.88

Prepared by: <i>Cheryl E. Cabanac</i>	Date Sent to Accounting: 11/19/13
Approved by: <i>[Signature]</i>	Date: 11/19/13

AO17

California Department of Forestry and Fire Protection



Billing Period: 08/01/2013

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$740,880.44	751,008.69
Administrative Charge:	.0657	48,875.84	49,341.27
Statewide Pro Rata:	.0492	36,451.32	36,949.63
GRAND TOTAL:		\$826,007.60	837,299.59

Prepared by: <i>Cheryl E. Cabana</i>	Date Sent to Accounting: 11/19/13
Approved by: <i>[Signature]</i>	Date: 11/19/13

AO17

California Department of Forestry and Fire Protection



Billing Period: 09/01/2013

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$727,043.08	737,171.33
Administrative Charge:	.0657	47,766.73	48,432.16
Statewide Pro Rata:	.0492	35,770.52	36,268.83
GRAND TOTAL:		\$810,580.33	821,872.32

Add: 1st Quarter Operating Expenses
 (please see attached)
 GRAND TOTAL

4,922.37
 \$826,794.69

Prepared by: <i>Chong E. Cabansag</i>	Date Sent to Accounting: 11/20/13
Approved by: <i>[Signature]</i>	Date: 11/20/13

AO17

California Department of Forestry and Fire Protection



Billing Period: 10/01/2013

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$742,708.44	744,736.51
Administrative Charge:	.0657	48,801.86	48,929.19
Statewide Pro Rata:	.0492	36,545.68	36,641.04
GRAND TOTAL:		\$828,145.98	\$830,306.74

Prepared by: <i>Cheryl B. Cabaniss</i>	Date Sent to Accounting: 11/21/14
Approved by: <i>Steve D. Strunk</i>	Date: 11/21/14

AO17

California Department of Forestry and Fire Protection



Billing Period: 1/01/2013

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$837,871.88	865,924.08
Administrative Charge:	.0657	55,048.18	56,891.21
Statewide Pro Rata:	.0492	41,223.30	42,603.46
GRAND TOTAL:		\$934,143.36	965,418.75

Prepared by: <i>Cheryl R. Cabany</i>	Date Sent to Accounting: 1/22/14
Approved by: <i>[Signature]</i>	Date: 1/22/14

AO17

California Department of Forestry and Fire Protection



Billing Period: 12/01/2013

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$780,858.38	790,986.63
Administrative Charge:	.0657	51,302.40	51,967.82
Statewide Pro Rata:	.0492	38,418.23	38,916.54
GRAND TOTAL:		\$870,579.01	881,870.99

Add: 2nd Quarter Operating Expenses
(see attached)

	3,369.86
GRAND TOTAL	\$885,240.85

Prepared by: <i>Cheryl E. Cebalga</i>	Date Sent to Accounting: 1/27/14
Approved by: <i>[Signature]</i>	Date: 1/27/14

AO17

California Department of Forestry and Fire Protection



Billing Period: 01/01/2014

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$752,099.27	761,769.38
Administrative Charge:	.0657	49,412.92	50,048.25
Statewide Pro Rata:	.0492	37,003.28	37,479.05
GRAND TOTAL:		\$838,515.47	849,296.68

Less: IDL on Michael Hays
for January 2014 (see attached) (4,761.24)

TOTAL \$ 844,535.44

Add: Doug Mitchell's Unplanned
Overtime (see attached) for Nov + Dec 4,115.60

GRAND TOTAL \$ 848,651.04

Prepared by: <i>Cheryl E. Cabazon</i>	Date Sent to Accounting: 3/25/14
Approved by: <i>[Signature]</i>	Date: 3/25/14

AO17

California Department of Forestry and Fire Protection



Billing Period: 2/1/2014

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$747,839.96	757,862.95
Administrative Charge:	.0657	49,133.09	49,791.60
Statewide Pro Rata:	.0492	36,793.73	37,286.86
GRAND TOTAL:		\$833,766.78	844,941.41
Less: IDL Credit on M. Hays (see attached)			(1,360.86)
GRAND TOTAL			\$ 843,581.05

Prepared by: <i>Cheryl B. Cabanaga</i>	Date Sent to Accounting: 4/22/14
Approved by: <i>[Signature]</i>	Date: 4/22/14

AO17

California Department of Forestry and Fire Protection



Billing Period: 3/1/2014

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$1,028,994.41	1,039,017.40
Administrative Charge:	.0657	67,604.93	68,263.44
Statewide Pro Rata:	.0492	50,626.52	51,119.66
GRAND TOTAL:		\$1,147,225.86	1,158,400.50

Less: 10L Credit for M. Hays for the months of November + December 2013 (please see attached) (8,106.88)

Add: 3rd Quarter Operating Expenses (please see attached) 4,079.73

GRAND TOTAL \$ 1,154,373.35

Prepared by: <i>Clayton E. Cabany</i>	Date Sent to Accounting: 5/1/14
Approved by: <i>[Signature]</i>	Date: 5/1/14

AO17

California Department of Forestry and Fire Protection



Billing Period: 04/01/2014

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$750,845.49	759,812.51
Administrative Charge:	.0657	49,330.55	49,919.68
Statewide Pro Rata:	.0492	36,941.60	37,382.78
GRAND TOTAL:		\$837,117.64	847,114.97

Prepared by: <i>Chong J. C. [Signature]</i>	Date Sent to Accounting: 6/12/14
Approved by: <i>[Signature]</i>	Date: 06-10-2014

AO17

California Department of Forestry and Fire Protection



Billing Period: 05/01/2014

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$738,282.70	748,907.19
Administrative Charge:	.0657	48,503.20	49,203.20
Statewide Pro Rata:	.0492	36,322.03	36,846.23
GRAND TOTAL:		\$823,077.93	834,956.62

Less: IDC Credit for M. Hay
in May 2014 (please see
attached)
GRAND TOTAL

(1,924.96)

\$ 833,031.66

Prepared by: <i>Cheryl J. Cabaniss</i>	Date Sent to Accounting: 6/27/14
Approved by: <i>[Signature]</i>	Date: 6/27/14

AO17

California Department of Forestry and Fire Protection



Billing Period: 06/01/2014

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$723,396.19	734,867.72
Administrative Charge:	.0657	47,527.13	48,280.81
Statewide Pro Rata:	.0492	35,591.09	36,155.49
GRAND TOTAL:		\$806,514.41	819,304.02
Add: 4th Quarter Operating Expenses (see attached)			7,043.36
GRAND TOTAL			\$ 826,347.38

Prepared by: <i>Cheryl C. Ceban</i>	Date Sent to Accounting: 7/8/14
Approved by: <i>[Signature]</i>	Date: 07-08-2014

AO17

California Department of Forestry and Fire Protection



Billing Period: 07/01/2014

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$757,602.44	764,902.98
Administrative Charge:	.0698	52,880.65	53,390.23
Statewide Pro Rata:	.0499	37,804.36	38,168.66
GRAND TOTAL:		\$848,287.45	856,461.87

Prepared by: <i>Cheryl G. Cabney</i>	Date Sent to Accounting: 10/15/14
Approved by: <i>John Smith</i>	Date: 10-08-14

AO17

California Department of Forestry and Fire Protection



Billing Period: 08/01/2014

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$749,651.88	749,663.57
Administrative Charge:	.0698	52,325.70	52,396.32
Statewide Pro Rata:	.0499	37,407.63	37,458.11
GRAND TOTAL:		\$839,385.21	840,518.00

Prepared by: <i>Cheryl E. Cook</i>	Date Sent to Accounting: <i>10/24/14</i>
Approved by: <i>Sam Smith</i>	Date: <i>10-23-14</i>

AO17

California Department of Forestry and Fire Protection



Billing Period: 09/01/2014

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$787,110.09	800,092.98
Administrative Charge:	.0698	54,940.28	55,846.49
Statewide Pro Rata:	.0499	39,276.79	39,924.64
GRAND TOTAL:		\$881,327.16	895,864.11

Add: 1st Quarter Operating Expenses
(see attached)

2,367.59

898,231.70

Less: Jones, Gen IDL in Sept 2014
(see attached)

(7,477.82)

GRAND TOTAL

\$ 890,753.88

Prepared by: <i>Chong Cab...</i>	Date Sent to Accounting: 11/20/14
Approved by: <i>Jan Hunt</i>	Date: 11-18-14

AO17

California Department of Forestry and Fire Protection



Billing Period: 10/1/2014

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures: \$781,780.88

Administrative Charge: .0698 54,568.31

Statewide Pro Rata: .0499 39,010.87

GRAND TOTAL: \$875,360.06

Less: 10L on D. Prods for the month of October (see attached) (5,704.53)

Less: 10L on G. Jones for the month of October (see attached) (7,504.26)

GRAND TOTAL \$862,151.27

Prepared by: <i>Cheryl Cabany</i>	Date Sent to Accounting: <i>12/11/14</i>
Approved by: <i>Stan Hill</i>	Date: <i>12-10-2014</i>

AO17

California Department of Forestry and Fire Protection



Billing Period: 11/1/2014

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$936,738.40	952,464.28
Administrative Charge:	.0698	65,384.34	66,482.01
Statewide Pro Rata:	.0499	46,743.25	47,527.97

GRAND TOTAL:

~~\$1,048,865.99~~ 1,066,474.26

Less: 10L for Glen Jones
(see attached)

(7,503.28)

Less: 10L for R. Prado
(see attached)

(7,459.72)

GRAND TOTAL

\$1,051,511.26

Prepared by: <i>Cheryl R. Caproni</i>	Date Sent to Accounting: 11/5/15
Approved by: <i>Sam Hill</i>	Date: 01-02-15

AO17

California Department of Forestry and Fire Protection



Billing Period: 12/1/2014

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures: \$786,186.14

Administrative Charge: .0698 54,875.79

Statewide Pro Rata: .0499 39,230.69

GRAND TOTAL: \$880,292.62

Less: 10L Credit on D. Proads
for December (see attached) (7,459.72)

Less: 10L Credit on G. Jones
for December + August (14,970.64)

\$ 857,862.26

TOTAL
Add: 2nd Quarter Operating
Expenses

4,285.47

GRAND TOTAL \$ 862,147.73

Prepared by: <i>Chong By Cab...</i>	Date Sent to Accounting: 1/28/15
Approved by: <i>John...</i>	Date: 2-2-15

AO17

California Department of Forestry and Fire Protection



Billing Period: 1/1/2015

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$824,798.09	831,364.73
Administrative Charge:	.0698	57,570.91	58,029.26
Statewide Pro Rata:	.0499	41,157.42	41,485.10
GRAND TOTAL:		\$923,526.42	930,879.09
Less: IDL on R. Prads for January 2015 & Sept 2014 (see attached)			(9,893.33)
Less: IDL on H. Jones for Jan 2015 (see attached)			(7,788.69)
GRAND TOTAL			<u>\$ 913,197.07</u>

Prepared by: <i>Cheryl E. Cole</i>	Date Sent to Accounting: 4/7/15
Approved by: <i>John F...</i>	Date: 4-6-15

AO17

California Department of Forestry and Fire Protection



Billing Period: 2/1/2015

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$826,535.03	835,364.03
Administrative Charge:	.0698	57,692.15	58,308.41
Statewide Pro Rata:	.0499	41,244.10	41,684.67
GRAND TOTAL:		\$925,471.28	935,357.11

Less: IDL on D. Prado for Oct 2014 (see attached) (1,755.20)

Less: IDL on G. Jones for February 2015 (see attached) (7,789.71)

GRAND TOTAL \$ 925,812.20

Prepared by: <i>Cheryl B. Crosby</i>	Date Sent to Accounting: 4/23/15
Approved by: <i>Sam Smith</i>	Date: 4-22-15

AO17

California Department of Forestry and Fire Protection



Billing Period: 3/1/2015

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$1,092,250.25	<u>1,097,572.17</u>
Administrative Charge:	.0698	76,239.07	<u>76,610.54</u>
Statewide Pro Rata:	.0499	54,503.29	<u>54,768.85</u>
GRAND TOTAL:		\$1,222,992.61	<u>1,228,951.56</u>

Add: 3rd Quarter Operating Expenses
(see attached) 8,530.18

Less: 10L on G. Jones for
March 2015 (see attached) (7,789.71)

GRAND TOTAL \$1,229,692.03

Prepared by: <i>Cheryl R. Coyle</i>	Date Sent to Accounting: 4/24/15
Approved by: <i>John Hull</i>	Date: 4-24-15

AO17

California Department of Forestry and Fire Protection



Billing Period: 4/1/2015

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$865,138.59	874,102.70
Administrative Charge:	.0698	60,386.32	61,012.37
Statewide Pro Rata:	.0499	43,170.17	43,617.72
GRAND TOTAL:		\$968,690.08	978,732.79

Less: 10L on Glen Jones for April 2015 (see attached)

(3,810.90)

GRAND TOTAL

\$ 974,921.89

Prepared by: <i>Cheryl E. Robinson</i>	Date Sent to Accounting: 6/30/15
Approved by: <i>Steve [Signature]</i>	Date: 6-18-2015

AO17

California Department of Forestry and Fire Protection



Billing Period: 5/1/2015

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$864,337.26	872,359.52
Administrative Charge:	.0698	60,330.74	60,890.69
Statewide Pro Rata:	.0499	43,130.43	43,530.74
GRAND TOTAL:		\$967,798.43	976,780.95

Prepared by: <i>Chony G. Ceban</i>	Date Sent to Accounting:
Approved by:	Date:

AO17

California Department of Forestry and Fire Protection



Billing Period: 6/1/2015

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$847,482.58	851,455.72
Administrative Charge:	.0698	58,154.28	59,431.61
Statewide Pro Rata:	.0499	42,289.38	42,487.64

GRAND TOTAL:		\$948,926.24	953,374.97
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Add: 4th Quarter Operating Expenses
(see attached)

			8,083.56
GRAND TOTAL			<u>\$ 961,458.53</u>

Prepared by: <i>Cheryl E. Cabern</i>	Date Sent to Accounting: 7/7/15
Approved by: <i>[Signature]</i>	Date: 7-7-15

AO17

California Department of Forestry and Fire Protection



Billing Period: 7/1/2015

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$877,483.80	883,105.00
Administrative Charge:	.0710	62,301.35	62,700.46
Statewide Pro Rata:	.0549	48,173.86	48,482.46
GRAND TOTAL:		\$987,959.01	994,287.92

Prepared by: <i>Chong S. Caban</i>	Date Sent to Accounting: 10/6/15
Approved by: <i>[Signature]</i>	Date: 10-4-15

AO17

California Department of Forestry and Fire Protection



Billing Period: 8/1/2015

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$862,821.68	867,295.72
Administrative Charge:	.0710	61,260.34	61,578.00
Statewide Pro Rata:	.0549	47,368.91	47,614.54
GRAND TOTAL:		\$971,450.93	976,488.26

Prepared by: <i>Chong J. Cabana</i>	Date Sent to Accounting: 10/13/15
Approved by: <i>Allen Kraft</i>	Date: 10-12-15

Print Date: 10/08/2015 2:31PM Ver 1.8

AO17

California Department of Forestry and Fire Protection



Billing Period: 9/1/2015

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:

~~\$893,799.44~~ 899,767.31

Administrative Charge: .0710

~~63,459.76~~ 63,883.48

Statewide Pro Rata: .0549

~~49,069.59~~ 49,397.23

GRAND TOTAL:

~~\$1,006,328.79~~ 1,013,048.02

Prepared by: <i>Choffy S. Cabana</i>	Date Sent to Accounting:
Approved by: <i>Jim Hunt</i>	Date: 10-29-15

AO17

California Department of Forestry and Fire Protection



Billing Period: 10/1/2015

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:

~~\$888,258.81~~ 903,805.01

Administrative Charge: .0710

~~63,776.38~~ 64,170.16

Statewide Pro Rata: .0549

~~49,314.41~~ 49,618.90

GRAND TOTAL:

~~\$1,011,349.60~~ 1,017,594.07

Prepared by: <i>Chony E. Cabana</i>	Date Sent to Accounting:
Approved by: <i>[Signature]</i>	Date: 12/15/15

AO17

California Department of Forestry and Fire Protection



Billing Period: 11/1/2015

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$1,007,174.52	<u>1,027,481.53</u>
Administrative Charge:	.0710	71,509.39	<u>72,951.19</u>
Statewide Pro Rata:	.0549	55,293.88	<u>56,408.74</u>
GRAND TOTAL:		\$1,133,977.79	<u>1,156,841.46</u>

Prepared by: <i>Cheryl E. Cab...</i>	Date Sent to Accounting: <i>1/25/16</i>
Approved by: <i>OMM</i>	Date: <i>1/22/16</i>

AO17

California Department of Forestry and Fire Protection



Billing Period: 12/1/2015

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:

\$848,947.34

846,104.86

Administrative Charge:

.0710

60,275.26

60,073.45

Statewide Pro Rata:

.0549

46,607.21

46,451.16

GRAND TOTAL:

\$955,829.81

952,629.47

Prepared by: <i>Chong R. Cabang</i>	Date Sent to Accounting: 2/2/16
Approved by: <i>CMU</i>	Date: 2/2/16

Print Date: 02/01/2016 2:56PM Ver 1.8

AO17

California Department of Forestry and Fire Protection



Billing Period: 1/1/2016

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$1,108,889.61	<i>1,125,121.06</i>
Administrative Charge:	.0710	78,731.16	<i>79,883.60</i>
Statewide Pro Rata:	.0549	60,878.04	<i>61,769.15</i>

~~GRAND TOTAL:~~ ~~\$1,248,498.81~~ *1,266,773.81*

Less: July 2015 IDL for Nicolai, Patrick (8,096.32)

GRAND TOTAL \$ 1,258,677.49

Prepared by: <i>Chong E. Cabanung</i>	Date Sent to Accounting: <i>4/18/16</i>
Approved by: <i>[Signature]</i>	Date: <i>4/6/16</i>

AO17

California Department of Forestry and Fire Protection



Billing Period: 2/1/2016

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$816,806.05	825,222.64
Administrative Charge:	.0710	57,993.23	58,590.81
Statewide Pro Rata:	.0549	44,842.65	45,304.72
GRAND TOTAL:		\$919,641.93	929,118.17

Prepared by: <i>Chong S. Cabanung</i>	Date Sent to Accounting: <i>4/25/16</i>
Approved by: <i>CMC</i>	Date: <i>4/21/16</i>

AO17

California Department of Forestry and Fire Protection



Billing Period: 3/1/2016

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$834,738.78	843,205.35
Administrative Charge:	.0710	59,266.45	59,867.58
Statewide Pro Rata:	.0549	48,827.16	46,291.97
GRAND TOTAL:		\$939,832.39	949,364.90

Prepared by: <i>Chong S. Ceban</i>	Date Sent to Accounting: 5/2/16
Approved by: <i>CMW</i>	Date: 5/2/16

AO17

California Department of Forestry and Fire Protection



Billing Period: 4/1/2016

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$850,604.89	866,547.93
Administrative Charge:	.0710	60,392.95	61,524.90
Statewide Pro Rata:	.0549	48,698.21	47,573.48
GRAND TOTAL:		\$957,696.05	975,646.31

Prepared by: <i>Chouy E. Caban</i>	Date Sent to Accounting: 6/8/16
Approved by: <i>AMM</i>	Date: 6/7/16

AO17

California Department of Forestry and Fire Protection



Billing Period: 5/1/2016

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$807,900.61	823,843.65
Administrative Charge:	.0710	57,360.94	58,492.90
Statewide Pro Rata:	.0549	44,353.74	45,229.02
GRAND TOTAL:		\$909,615.29	927,565.57

*Less: 10L on Thomas Paden
for May 2016 (see attached)*

8,309.01
\$ 919,256.56

Prepared by: <i>Cheryl E. Cabanay</i>	Date Sent to Accounting:
Approved by: <i>C. Miller</i>	Date: <i>6/28/16</i>

AO17

California Department of Forestry and Fire Protection



Billing Period: 6/1/2016

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$816,009.71	828,530.35
Administrative Charge:	.0710	57,936.69	58,825.65
Statewide Pro Rata:	.0549	44,798.93	45,486.32
GRAND TOTAL:		\$818,745.33	932,842.32

*Less: 10L on Thomas Podem
for June 2016 (see attached)*

(8,309.01)

*Add: 4th Quarter Operating
Expenses (see attached)*

\$ 924,533.31

22,897.83

GRAND TOTAL

\$ 947,431.14

Prepared by: <i>Chong S. Caban</i>	Date Sent to Accounting: 7/7/16
Approved by: <i>CMU</i>	Date: 7/7/16

AO17

California Department of Forestry and Fire Protection



Billing Period: 7/1/2016

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$845,475.70	861,641.50
Administrative Charge:	.0714	60,366.96	61,521.20
Statewide Pro Rata:	.0565	47,769.38	48,682.74

GRAND TOTAL: ~~\$953,612.04~~ 971,845.44

Less: 10L on T. Paden for July 2016 (see attached) (6,799.85)

GRAND TOTAL \$ 965,045.59

Prepared by: <i>Chony E. Caban</i>	Date Sent to Accounting: 9/15/16
Approved by: <i>[Signature]</i>	Date: 9/13/16

AO17

California Department of Forestry and Fire Protection



Billing Period: 8/1/2016

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:

~~\$849,747.37~~ 867,181.14

Administrative Charge: .0714

~~60,671.96~~ 61,916.73

Statewide Pro Rata: .0565

~~48,010.73~~ 48,995.73

~~GRAND TOTAL:~~

~~\$958,430.06~~ 978,093.60

Less: 10L for Jonathan Herstenberg
for August 2016 (see attached) (6,312.43)

Less: 10L for Thomas Paden
for August 2016 (see attached) (6,799.85)

GRAND TOTAL

\$ 964,981.32

Prepared by: <i>Chong E. Cabana</i>	Date Sent to Accounting: 9/29/16
Approved by: <i>CMC</i>	Date: 9/26/16

AO17

California Department of Forestry and Fire Protection



Billing Period: 9/1/2016

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:

~~\$841,158.58~~ 862,217.41

Administrative Charge: .0714

~~60,058.72~~ 61,562.32

Statewide Pro Rata: .0565

~~47,525.46~~ 48,715.28

~~GRAND TOTAL:~~

~~\$948,742.76~~ 972,495.01

Less: IDL on T. Paden for September 2016 (see attached) (927.26)

IDL on J. Gerstenberg for Sept. 2016 (see attached) (6,645.10)

Add: Operating Expenses for 1st Quarter (see attached) 1,527.47

GRAND TOTAL

\$ 966,450.12

Prepared by: <i>Cheryl E. Cabo</i>	Date Sent to Accounting: 10/31/16
Approved by: <i>[Signature]</i>	Date: 10/27/16

**SMCFPD Comparison Chart
Stand-alone vs. Status Quo**

Attachment K

Re-establishment of Stand-alone Agency	Account Title	FY 17/18 Year 1	FY 18/19 Year 2	FY 19/20 Year 3	FY 20/21 Year 4	FY 21/22 Year 5	FY 22/23 Year 6	FY 23/24 Year 7	FY 24/25 Year 8	FY 25/26 Year 9	FY 26/27 Year 10
2 Yr Avg	Total Revenues (3% increase)	\$ 21,794,054	\$ 22,426,262	\$ 23,077,579	\$ 23,748,583	\$ 24,439,874	\$ 25,152,067	\$ 25,885,799	\$ 26,641,722	\$ 27,420,514	\$ 28,222,868
	Total Expenditures (2% increase)	\$ 20,768,221	\$ 21,705,282	\$ 19,322,332	\$ 19,897,991	\$ 19,186,549	\$ 20,737,530	\$ 19,963,644	\$ 21,512,544	\$ 20,746,887	\$ 22,434,832
	DIFFERENCE +/-	\$ 1,025,833	\$ 720,980	\$ 3,755,247	\$ 3,850,593	\$ 5,253,325	\$ 4,414,538	\$ 5,922,155	\$ 5,129,178	\$ 6,673,626	\$ 5,788,036
	Reserve Balance	\$ 3,912,234	\$ 4,633,215	\$ 8,388,462	\$ 12,239,054	\$ 17,492,380	\$ 21,906,918	\$ 27,829,072	\$ 32,958,251	\$ 39,631,877	\$ 45,419,913
6 Yr Avg	Total Revenues (1% decrease)	\$ 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
	Total Expenditures (2% decrease)	\$ 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 +/-	\$ 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	\$ 3,266,377	\$ 3,214,933	\$ 6,054,550	\$ 8,829,365	\$ 12,828,497	\$ 15,793,632	\$ 20,053,225	\$ 23,288,358	\$ 27,817,744	\$ 31,192,225
Inflation Rate	Total Revenues (2% increase)	\$ 21,587,702	\$ 22,003,160	\$ 22,426,927	\$ 22,859,169	\$ 23,300,057	\$ 23,749,762	\$ 24,208,461	\$ 24,676,334	\$ 25,153,565	\$ 25,640,340
	Total Expenditures (2% increase)	\$ 18,994,485	\$ 21,723,485	\$ 19,341,871	\$ 19,918,879	\$ 19,208,801	\$ 20,761,159	\$ 19,988,665	\$ 21,538,971	\$ 20,774,733	\$ 22,464,110
	DIFFERENCE +/-	\$ 2,593,217	\$ 279,675	\$ 3,085,056	\$ 2,940,291	\$ 4,091,256	\$ 2,988,602	\$ 4,219,796	\$ 3,137,363	\$ 4,378,832	\$ 3,176,230
	Reserve Balance	\$ 5,479,618	\$ 5,759,293	\$ 8,844,349	\$ 11,784,639	\$ 15,875,895	\$ 18,864,497	\$ 23,084,293	\$ 26,221,656	\$ 30,600,488	\$ 33,776,717

Status Quo Using Audit Data	Account Title	FY 17/18 Year 1	FY 18/19 Year 2	FY 19/20 Year 3	FY 20/21 Year 4	FY 21/22 Year 5	FY 22/23 Year 6	FY 23/24 Year 7	FY 24/25 Year 8	FY 25/26 Year 9	FY 26/27 Year 10
2 Yr Avg	Total Revenues (3% increase)	\$ 21,539,578	\$ 22,185,765	\$ 22,851,338	\$ 23,536,878	\$ 24,242,985	\$ 24,970,274	\$ 25,719,382	\$ 26,490,964	\$ 27,285,693	\$ 28,104,264
	Total Expenditures (2% increase)	\$ 18,257,987	\$ 18,244,241	\$ 19,983,492	\$ 21,743,398	\$ 22,663,916	\$ 23,627,127	\$ 24,635,100	\$ 25,690,003	\$ 26,794,114	\$ 27,949,823
	DIFFERENCE +/-	\$ 3,281,591	\$ 3,941,524	\$ 2,867,846	\$ 1,793,480	\$ 1,579,068	\$ 1,343,147	\$ 1,084,283	\$ 800,961	\$ 491,579	\$ 154,441
	Reserve Balance	\$ 6,167,992	\$ 10,109,516	\$ 12,977,362	\$ 14,770,843	\$ 16,349,911	\$ 17,693,058	\$ 18,777,341	\$ 19,578,302	\$ 20,069,881	\$ 20,224,321
6 Yr Avg	Total Revenues (1% decrease)	\$ 19,126,306	\$ 18,935,043	\$ 18,745,692	\$ 18,558,235	\$ 18,372,653	\$ 18,188,927	\$ 18,007,037	\$ 17,826,967	\$ 17,648,697	\$ 17,472,210
	Total Expenditures (2% decrease)	\$ 17,536,712	\$ 17,294,814	\$ 18,839,480	\$ 20,404,421	\$ 21,129,517	\$ 21,896,770	\$ 22,708,170	\$ 23,565,810	\$ 24,471,886	\$ 25,428,711
	DIFFERENCE +/-	\$ 1,589,594	\$ 1,640,229	\$ (93,788)	\$ (1,846,186)	\$ (2,756,864)	\$ (3,707,844)	\$ (4,701,133)	\$ (5,738,843)	\$ (6,823,189)	\$ (7,956,500)
	Reserve Balance	\$ 4,475,995	\$ 6,116,224	\$ 6,022,436	\$ 4,176,250	\$ 1,419,386	\$ (2,288,457)	\$ (6,989,591)	\$ (12,728,433)	\$ (19,551,622)	\$ (27,508,122)
Inflation Rate	Total Revenues (2% increase)	\$ 20,918,283	\$ 21,336,648	\$ 21,763,381	\$ 22,198,649	\$ 22,642,622	\$ 23,095,474	\$ 23,557,384	\$ 24,028,532	\$ 24,509,102	\$ 24,999,284
	Total Expenditures (2% increase)	\$ 18,257,987	\$ 18,244,241	\$ 19,983,492	\$ 21,743,398	\$ 22,663,916	\$ 23,627,127	\$ 24,635,100	\$ 25,690,003	\$ 26,794,114	\$ 27,949,823
	DIFFERENCE +/-	\$ 2,660,296	\$ 3,092,407	\$ 1,779,889	\$ 455,251	\$ (21,294)	\$ (531,653)	\$ (1,077,716)	\$ (1,661,471)	\$ (2,285,012)	\$ (2,950,539)
	Reserve Balance	\$ 5,546,697	\$ 8,639,104	\$ 10,418,994	\$ 10,874,245	\$ 10,852,950	\$ 10,321,297	\$ 9,243,582	\$ 7,582,110	\$ 5,297,099	\$ 2,346,560

Lakeside Fire Protection District
2 year Average Rate of Change Scenario

Attachment L

	2014/15 Actual	2015/16 Projections	2016/17 Projections	FY 17/18 Projections	FY 18/19 Projections	FY 19/20 Projections	FY 20/21 Projections	FY 21/22 Projections	FY 22/23 Projections	FY 23/24 Projections	FY 24/25 Projections	FY 25/26 Projections	FY 26/27 Projections
REVENUE													
Property Taxes	\$ 8,424,967	\$ 8,462,879.35	\$ 8,500,962.31	\$ 8,539,216.64	\$ 8,577,643.11	\$ 8,616,242.51	\$ 8,655,015.60	\$ 8,693,963.17	\$ 8,733,086.00	\$ 8,772,384.89	\$ 8,811,860.62	\$ 8,851,514.00	\$ 8,891,345.81
Special Assessments	\$ 906,589	\$ 910,668.65	\$ 914,766.66	\$ 918,883.11	\$ 923,018.08	\$ 927,171.66	\$ 931,343.94	\$ 935,534.98	\$ 939,744.89	\$ 943,973.74	\$ 948,221.63	\$ 952,488.62	\$ 956,774.82
Ambulance Services	\$ 2,574,578	\$ 2,586,163.60	\$ 2,597,801.34	\$ 2,609,491.44	\$ 2,621,234.15	\$ 2,633,029.71	\$ 2,644,878.34	\$ 2,656,780.29	\$ 2,668,735.81	\$ 2,680,745.12	\$ 2,692,808.47	\$ 2,704,926.11	\$ 2,717,098.28
Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mitigation Fees	\$ 110,738	\$ 111,236.32	\$ 111,736.88	\$ 112,239.70	\$ 112,744.78	\$ 113,252.13	\$ 113,761.77	\$ 114,273.69	\$ 114,787.92	\$ 115,304.47	\$ 115,823.34	\$ 116,344.55	\$ 116,868.10
Use of Money and Property	\$ 15,311	\$ 15,379.90	\$ 15,449.11	\$ 15,518.63	\$ 15,588.46	\$ 15,658.61	\$ 15,729.08	\$ 15,799.86	\$ 15,870.96	\$ 15,942.38	\$ 16,014.12	\$ 16,086.18	\$ 16,158.57
Miscellaneous	\$ 215,901	\$ 216,872.55	\$ 217,848.48	\$ 218,828.80	\$ 219,813.53	\$ 220,802.69	\$ 221,796.30	\$ 222,794.39	\$ 223,796.96	\$ 224,804.05	\$ 225,815.66	\$ 226,831.83	\$ 227,852.58
Total Revenue	\$ 12,248,084	\$ 12,303,200	\$ 12,358,565	\$ 12,414,178	\$ 12,470,042	\$ 12,526,157	\$ 12,582,525	\$ 12,639,146	\$ 12,696,023	\$ 12,753,155	\$ 12,810,544	\$ 12,868,191	\$ 12,926,098
EXPENDITURE													
<u>Current</u>													
Salaries and Benefits	\$ 8,016,224	\$ 8,133,260.87	\$ 8,252,006.48	\$ 8,372,485.77	\$ 8,494,724.07	\$ 8,618,747.04	\$ 8,744,580.74	\$ 8,872,251.62	\$ 9,001,786.50	\$ 9,133,212.58	\$ 9,266,557.48	\$ 9,401,849.22	\$ 9,539,116.22
Services and Supplies	\$ 1,860,679	\$ 1,887,844.91	\$ 1,915,407.45	\$ 1,943,372.40	\$ 1,971,745.63	\$ 2,000,533.12	\$ 2,029,740.90	\$ 2,059,375.12	\$ 2,089,442.00	\$ 2,119,947.85	\$ 2,150,899.09	\$ 2,182,302.22	\$ 2,214,163.83
Debt Service - POB	\$ 880,196	\$ 893,046.86	\$ 906,085.35	\$ 919,314.19	\$ 932,736.18	\$ 946,354.13	\$ 960,170.90	\$ 974,189.39	\$ 988,412.56	\$ 1,002,843.38	\$ 1,017,484.89	\$ 1,032,340.17	\$ 1,047,412.34
Total Expenses	\$ 10,757,099	\$ 10,914,153	\$ 11,073,499	\$ 11,235,172	\$ 11,399,206	\$ 11,565,634	\$ 11,734,493	\$ 11,905,816	\$ 12,079,641	\$ 12,256,004	\$ 12,434,941	\$ 12,616,492	\$ 12,800,692
Excess Operational Revenue over Operational Expenses	\$ 1,490,985	\$ 1,389,047.73	\$ 1,285,065.51	\$ 1,179,005.96	\$ 1,070,836.24	\$ 960,523.03	\$ 848,032.47	\$ 733,330.25	\$ 616,381.49	\$ 497,150.83	\$ 375,602.37	\$ 251,699.67	\$ 125,405.76
Transfer to Capital Fund	\$ (525,000)	\$ (532,665.00)	\$ (540,441.91)	\$ (548,332.36)	\$ (556,338.01)	\$ (564,460.55)	\$ (572,701.67)	\$ (581,063.12)	\$ (589,546.64)	\$ (598,154.02)	\$ (606,887.07)	\$ (615,747.62)	\$ (624,737.53)
Transfer to Leave Fund	\$ (146,684)	\$ (148,825.59)	\$ (150,998.44)	\$ (153,203.02)	\$ (155,439.78)	\$ (157,709.20)	\$ (160,011.76)	\$ (162,347.93)	\$ (164,718.21)	\$ (167,123.09)	\$ (169,563.09)	\$ (172,038.71)	\$ (174,550.48)
Transfer to OPEB Fund	\$ (168,532)	\$ (170,992.57)	\$ (173,489.06)	\$ (176,022.00)	\$ (178,591.92)	\$ (181,199.36)	\$ (183,844.87)	\$ (186,529.01)	\$ (189,252.33)	\$ (192,015.42)	\$ (194,818.84)	\$ (197,663.20)	\$ (200,549.08)
Increase/(Decrease) from Operations	\$ 650,769	\$ 536,565	\$ 420,136	\$ 301,449	\$ 180,467	\$ 57,154	\$ (68,526)	\$ (196,610)	\$ (327,136)	\$ (460,142)	\$ (595,667)	\$ (733,750)	\$ (874,431)
Fire Assignment Reimbursements	\$ 347,881	\$ 349,446.46	\$ 351,018.97	\$ 352,598.56	\$ 354,185.25	\$ 355,779.09	\$ 357,380.09	\$ 358,988.30	\$ 360,603.75	\$ 362,226.47	\$ 363,856.49	\$ 365,493.84	\$ 367,138.56
Fire Assignment Expenses	\$ 175,093	\$ 177,649.36	\$ 180,243.04	\$ 182,874.59	\$ 185,544.56	\$ 188,253.51	\$ 191,002.01	\$ 193,790.64	\$ 196,619.98	\$ 199,490.63	\$ 202,403.19	\$ 205,358.28	\$ 208,356.51
Increase/(Decrease) after Fire Assignment	\$ 823,557	\$ 708,362	\$ 590,912	\$ 471,173	\$ 349,107	\$ 224,679	\$ 97,852	\$ (31,412)	\$ (163,152)	\$ (297,406)	\$ (434,213)	\$ (573,614)	\$ (715,649)
Contingency Budget	\$ 17,227	\$ 17,304.52	\$ 17,382.39	\$ 17,460.61	\$ 17,539.19	\$ 17,618.11	\$ 17,697.39	\$ 17,777.03	\$ 17,857.03	\$ 17,937.38	\$ 18,018.10	\$ 18,099.18	\$ 18,180.63
Increase/(Decrease) after Contingency Budget	\$ 806,330	\$ 691,057	\$ 573,530	\$ 453,712	\$ 331,568	\$ 207,061	\$ 80,155	\$ (49,189)	\$ (181,009)	\$ (315,343)	\$ (452,231)	\$ (591,713)	\$ (733,830)
<u>Capital Fund Related</u>													
Use of Money and Property	\$ 49,012	\$ 49,232.55	\$ 49,454.10	\$ 49,676.64	\$ 49,900.19	\$ 50,124.74	\$ 50,350.30	\$ 50,576.88	\$ 50,804.47	\$ 51,033.09	\$ 51,262.74	\$ 51,493.42	\$ 51,725.15
Intergovernmental Revenues - RDA	\$ 550,000	\$ 558,030.00	\$ 566,177.24	\$ 574,443.43	\$ 582,830.30	\$ 591,339.62	\$ 599,973.18	\$ 608,732.79	\$ 617,620.29	\$ 626,637.54	\$ 635,786.45	\$ 645,068.93	\$ 654,486.94
Intergovernmental Revenues - CSA (ambulance services)	\$ 193,830	\$ 196,659.92	\$ 199,531.15	\$ 202,444.31	\$ 205,399.99	\$ 208,398.83	\$ 211,441.46	\$ 214,528.50	\$ 217,660.62	\$ 220,838.46	\$ 224,062.71	\$ 227,334.02	\$ 230,653.10
Gain on Sale of Assets	\$ 10,475	\$ 10,627.94	\$ 10,783.10	\$ 10,940.54	\$ 11,100.27	\$ 11,262.33	\$ 11,426.76	\$ 11,593.59	\$ 11,762.86	\$ 11,934.60	\$ 12,108.84	\$ 12,285.63	\$ 12,465.00
Grant Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total Capital Funding	\$ 803,317	\$ 814,550	\$ 825,946	\$ 837,505	\$ 849,231	\$ 861,126	\$ 873,192	\$ 885,432	\$ 897,848	\$ 910,444	\$ 923,221	\$ 936,182	\$ 949,330
Capital Outlay	\$ 1,119,625	\$ 1,135,971.53	\$ 1,152,556.71	\$ 1,169,384.04	\$ 1,186,457.04	\$ 1,203,779.32	\$ 1,221,354.50	\$ 1,239,186.27	\$ 1,257,278.39	\$ 1,275,634.65	\$ 1,294,258.92	\$ 1,313,155.10	\$ 1,332,327.17
Debt Service	\$ 550,387	\$ 558,422.65	\$ 566,575.62	\$ 574,847.62	\$ 583,240.40	\$ 591,755.71	\$ 600,395.34	\$ 609,161.12	\$ 618,054.87	\$ 627,078.47	\$ 636,233.81	\$ 645,522.83	\$ 654,947.46
Transfer from Operations	\$ 525,000	\$ 532,665.00	\$ 540,441.91	\$ 548,332.36	\$ 556,338.01	\$ 564,460.55	\$ 572,701.67	\$ 581,063.12	\$ 589,546.64	\$ 598,154.02	\$ 606,887.07	\$ 615,747.62	\$ 624,737.53
Capital Funds Used	\$ (341,695)	\$ (347,179)	\$ (352,745)	\$ (358,394)	\$ (364,129)	\$ (369,949)	\$ (375,856)	\$ (381,853)	\$ (387,938)	\$ (394,115)	\$ (400,385)	\$ (406,748)	\$ (413,207)
<u>Leave Fund Related</u>													
Use of Money and Property	\$ 1,878	\$ 1,886.45	\$ 1,894.94	\$ 1,903.47	\$ 1,912.03	\$ 1,920.64	\$ 1,929.28	\$ 1,937.96	\$ 1,946.68	\$ 1,955.44	\$ 1,964.24	\$ 1,973.08	\$ 1,981.96
Accrued Leave Payouts	\$ 321,684	\$ 326,380.59	\$ 331,145.74	\$ 335,980.47	\$ 340,885.79	\$ 345,862.72	\$ 350,912.31	\$ 356,035.63	\$ 361,233.75	\$ 366,507.77	\$ 371,858.78	\$ 377,287.92	\$ 382,796.32
Transfer from Operations	\$ 146,684	\$ 148,825.59	\$ 150,998.44	\$ 153,203.02	\$ 155,439.78	\$ 157,709.20	\$ 160,011.76	\$ 162,347.93	\$ 164,718.21	\$ 167,123.09	\$ 169,563.09	\$ 172,038.71	\$ 174,550.48
Leave Funds Used	\$ (173,122)	\$ (175,669)	\$ (178,252)	\$ (180,874)	\$ (183,534)	\$ (186,233)	\$ (188,971)	\$ (191,750)	\$ (194,569)	\$ (197,429)	\$ (200,331)	\$ (203,276)	\$ (206,264)
<u>OPEB Fund Related</u>													
Use of Money and Property	\$ 8,135	\$ 8,171.61	\$ 8,208.38	\$ 8,245.32	\$ 8,282.42	\$ 8,319.69	\$ 8,357.13	\$ 8,394.74	\$ 8,432.51	\$ 8,470.46	\$ 8,508.58	\$ 8,546.87	\$ 8,585.33
Payments Related to Participants	\$ 402,696	\$ 408,575.36	\$ 414,540.56	\$ 420,592.85	\$ 426,733.51	\$ 432,963.82	\$ 439,285.09	\$ 445,698.65	\$ 452,205.85	\$ 458,808.06	\$ 465,506.66	\$ 472,303.05	\$ 479,198.68
Payments to the CERBT Trust	\$ 444,000	\$ 450,482.40	\$ 457,059.44	\$ 463,732.51	\$ 470,503.01	\$ 477,372.35	\$ 484,341.99	\$ 491,413.38	\$ 498,588.01	\$ 505,867.40	\$ 513,253.06	\$ 520,746.56	\$ 528,349.46
Transfer from Operations	\$ 168,532	\$ 170,992.57	\$ 173,489.06	\$ 176,022.00	\$ 178,591.92	\$ 181,199.36	\$ 183,844.87	\$ 186,529.01	\$ 189,252.33	\$ 192,015.42	\$ 194,818.84	\$ 197,663.20	\$ 200,549.08
OPEB Funded Used	\$ (670,029)	\$ (679,894)	\$ (689,903)	\$ (700,058)	\$ (710,362)	\$ (720,817)	\$ (731,425)	\$ (742,188)	\$ (753,109)	\$ (764,190)	\$ (775,432)	\$ (786,840)	\$ (798,414)

Lakeside Fire Protection District
2 year Average Rate of Change Scenario

	2014/15	2015/16	2016/17	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
<u>SDG&E Mitigation Fund Related</u>													
Use of Money and Property	\$ 2,171	\$ 2,180.77	\$ 2,190.58	\$ 2,200.44	\$ 2,210.34	\$ 2,220.29	\$ 2,230.28	\$ 2,240.32	\$ 2,250.40	\$ 2,260.52	\$ 2,270.70	\$ 2,280.92	\$ 2,291.18
Grant Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures from Fund	\$ 9,535	\$ 9,674.21	\$ 9,815.45	\$ 9,958.76	\$ 10,104.16	\$ 10,251.68	\$ 10,401.35	\$ 10,553.21	\$ 10,707.29	\$ 10,863.62	\$ 11,022.23	\$ 11,183.15	\$ 11,346.42
OPEB Fund Increase/(Decrease)	\$ (7,364)	\$ (7,493)	\$ (7,625)	\$ (7,758)	\$ (7,894)	\$ (8,031)	\$ (8,171)	\$ (8,313)	\$ (8,457)	\$ (8,603)	\$ (8,752)	\$ (8,902)	\$ (9,055)
Total Revenues (1)	\$ 13,411,466	\$ 13,479,436	\$ 13,547,823	\$ 13,616,631	\$ 13,685,863	\$ 13,755,523	\$ 13,825,614	\$ 13,896,139	\$ 13,967,104	\$ 14,038,511	\$ 14,110,365	\$ 14,182,668	\$ 14,255,425
<u>Lakeside FPD Revenue Clarification/Revision</u>													
Gain on Assets, RDA Funding & Grant Revenue (2)	\$ (560,475)	\$ (568,658)	\$ (576,960)	\$ (585,384)	\$ (593,931)	\$ (602,602)	\$ (611,400)	\$ (620,326)	\$ (629,383)	\$ (638,572)	\$ (647,895)	\$ (657,355)	\$ (666,952)
Total Revenues - Adjusted	\$ 12,850,991	\$ 12,910,778	\$ 12,970,863	\$ 13,031,247	\$ 13,091,932	\$ 13,152,921	\$ 13,214,214	\$ 13,275,813	\$ 13,337,721	\$ 13,399,939	\$ 13,462,469	\$ 13,525,313	\$ 13,588,473
Total Expenditures (3)	\$ 13,797,346	\$ 13,998,613	\$ 14,202,818	\$ 14,410,004	\$ 14,620,214	\$ 14,833,491	\$ 15,049,883	\$ 15,269,432	\$ 15,492,186	\$ 15,718,192	\$ 15,947,496	\$ 16,180,148	\$ 16,416,195
<u>Lakeside FPD Expenditure Clarification/Revisions</u>													
Capital Outlay (4)	\$ (1,119,625)	\$ (1,135,972)	\$ (1,152,557)	\$ (1,169,384)	\$ (1,186,457)	\$ (1,203,779)	\$ (1,221,354)	\$ (1,239,186)	\$ (1,257,278)	\$ (1,275,635)	\$ (1,294,259)	\$ (1,313,155)	\$ (1,332,327)
Recurring Transfers - Capital Funding (5)	\$ 840,216	\$ 852,483	\$ 864,929	\$ 877,557	\$ 890,370	\$ 903,369	\$ 916,558	\$ 929,940	\$ 943,517	\$ 957,293	\$ 971,269	\$ 985,450	\$ 999,837
Debt Service (6)	\$ (550,387)	\$ (558,423)	\$ (566,576)	\$ (574,848)	\$ (583,240)	\$ (591,756)	\$ (600,395)	\$ (609,161)	\$ (618,055)	\$ (627,078)	\$ (636,234)	\$ (645,523)	\$ (654,947)
Transfer of Reserves to CERBT (7)	\$ (846,696)	\$ (859,058)	\$ (871,600)	\$ (884,325)	\$ (897,237)	\$ (910,336)	\$ (923,627)	\$ (937,112)	\$ (950,794)	\$ (964,675)	\$ (978,760)	\$ (993,050)	\$ (1,007,548)
Total Expenditures - Adjusted	\$ 12,120,854	\$ 12,297,644	\$ 12,477,015	\$ 12,659,004	\$ 12,843,649	\$ 13,030,989	\$ 13,221,064	\$ 13,413,913	\$ 13,609,576	\$ 13,808,096	\$ 14,009,513	\$ 14,213,870	\$ 14,421,209
Total Governmental Activity (Surplus/Deficit)	\$ 730,137	\$ 613,134	\$ 493,848	\$ 372,243	\$ 248,283	\$ 121,931	\$ (6,850)	\$ (138,100)	\$ (271,855)	\$ (408,157)	\$ (547,043)	\$ (688,556)	\$ (832,736)
RESERVES													
Total Reserves	\$ 7,848,113	\$ 8,461,246.67	\$ 8,955,094.27	\$ 9,327,337.15	\$ 9,575,620.23	\$ 9,697,551.41	\$ 9,690,701.06	\$ 9,552,601.43	\$ 9,280,746.13	\$ 8,872,589.49	\$ 8,325,546.00	\$ 7,636,989.77	\$ 6,804,253.82
				Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10

Notes

- (1) Total Revenue = Total Operational Rev + Fire Assignment Reimbursement + Total Use of Money & Property + Total Intergovernmental Rev + Grant Revenue
- (2) Revenue Adjustments = these are revenues that are not recurring operating revenues and should not be used in the forecast
- (3) Total Expenditures = Total Operational Rev + Fire Assignment Expenses + Contingency Budget + Capital Outlay + Debt Service + Accrued Leave Payouts + Payments Related to Participants + Payments to CERBT Trust + SDGE Expenditures from Fund
- (4) Capital Outlay Expenditures = The District has a Capital Funding Plan that is included in the Operating Budget, the Capital Outlay Expenditures should not be considered when forecasting future expenditures without an analysis of the Capital Funding Plan.
- (5) Capital Funding = This is an increase to the Expenditures based on Capital Funding from Reserves is included in the annual operating budget.
- (6) Debt Service Adjustments = The Debt Service is not included in the operating budget and is 100% funded from RDA revenue which is not included in the operating revenue.
- (7) Transfer of Reserves to CERBT = These were one-time expenses to offset the OPEB-UAL and will not be made in the future, OPEB ARC costs are included in the Operating Expenses.

Lakeside Fire Protection District
6 year Average Rate of Change Scenario

Attachment M

	2014/15 Actual	2015/16 Projections	2016/17 Projections	FY 17/18 Projections	FY 18/19 Projections	FY 19/20 Projections	FY 20/21 Projections	FY 21/22 Projections	FY 22/23 Projections	FY 23/24 Projections	FY 24/25 Projections	FY 25/26 Projections	FY 26/27 Projections
REVENUE													
Property Taxes	\$ 8,424,967	\$ 8,441,816.93	\$ 8,458,700.57	\$ 8,475,617.97	\$ 8,492,569.20	\$ 8,509,554.34	\$ 8,526,573.45	\$ 8,543,626.60	\$ 8,560,713.85	\$ 8,577,835.28	\$ 8,594,990.95	\$ 8,612,180.93	\$ 8,629,405.29
Special Assessments	\$ 906,589	\$ 908,402.18	\$ 910,218.98	\$ 912,039.42	\$ 913,863.50	\$ 915,691.23	\$ 917,522.61	\$ 919,357.65	\$ 921,196.37	\$ 923,038.76	\$ 924,884.84	\$ 926,734.61	\$ 928,588.08
Ambulance Services	\$ 2,574,578	\$ 2,579,727.16	\$ 2,584,886.61	\$ 2,590,056.38	\$ 2,595,236.50	\$ 2,600,426.97	\$ 2,605,627.82	\$ 2,610,839.08	\$ 2,616,060.76	\$ 2,621,292.88	\$ 2,626,535.46	\$ 2,631,788.54	\$ 2,637,052.11
Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mitigation Fees	\$ 110,738	\$ 110,959.48	\$ 111,181.39	\$ 111,403.76	\$ 111,626.57	\$ 111,849.82	\$ 112,073.52	\$ 112,297.67	\$ 112,522.26	\$ 112,747.30	\$ 112,972.80	\$ 113,198.75	\$ 113,425.14
Use of Money and Property	\$ 15,311	\$ 15,341.62	\$ 15,372.31	\$ 15,403.05	\$ 15,433.86	\$ 15,464.72	\$ 15,495.65	\$ 15,526.64	\$ 15,557.70	\$ 15,588.81	\$ 15,619.99	\$ 15,651.23	\$ 15,682.53
Miscellaneous	\$ 215,901	\$ 216,332.80	\$ 216,765.47	\$ 217,199.00	\$ 217,633.40	\$ 218,068.66	\$ 218,504.80	\$ 218,941.81	\$ 219,379.69	\$ 219,818.45	\$ 220,258.09	\$ 220,698.61	\$ 221,140.00
Total Revenue	\$ 12,248,084	\$ 12,272,580	\$ 12,297,125	\$ 12,321,720	\$ 12,346,363	\$ 12,371,056	\$ 12,395,798	\$ 12,420,589	\$ 12,445,431	\$ 12,470,321	\$ 12,495,262	\$ 12,520,253	\$ 12,545,293
EXPENDITURE													
<u>Current</u>													
Salaries and Benefits	\$ 8,016,224	\$ 8,140,475.47	\$ 8,266,652.84	\$ 8,394,785.96	\$ 8,524,905.14	\$ 8,657,041.17	\$ 8,791,225.31	\$ 8,927,489.30	\$ 9,065,865.39	\$ 9,206,386.30	\$ 9,349,085.29	\$ 9,493,996.11	\$ 9,641,153.05
Services and Supplies	\$ 1,860,679	\$ 1,889,519.52	\$ 1,918,807.08	\$ 1,948,548.59	\$ 1,978,751.09	\$ 2,009,421.73	\$ 2,040,567.77	\$ 2,072,196.57	\$ 2,104,315.62	\$ 2,136,932.51	\$ 2,170,054.96	\$ 2,203,690.81	\$ 2,237,848.02
Debt Service - POB	\$ 880,196	\$ 893,839.04	\$ 907,693.54	\$ 921,762.79	\$ 936,050.12	\$ 950,558.89	\$ 965,292.56	\$ 980,254.59	\$ 995,448.54	\$ 1,010,877.99	\$ 1,026,546.60	\$ 1,042,458.07	\$ 1,058,616.17
Total Expenses	\$ 10,757,099	\$ 10,923,834	\$ 11,093,153	\$ 11,265,097	\$ 11,439,706	\$ 11,617,022	\$ 11,797,086	\$ 11,979,940	\$ 12,165,630	\$ 12,354,197	\$ 12,545,687	\$ 12,740,145	\$ 12,937,617
Excess Operational Revenue over Operational Expenses	\$ 1,490,985	\$ 1,348,746.13	\$ 1,203,971.87	\$ 1,056,622.24	\$ 906,656.67	\$ 754,033.95	\$ 598,712.22	\$ 440,648.99	\$ 279,801.09	\$ 116,124.69	\$ (50,424.71)	\$ (219,892.34)	\$ (392,324.08)
Transfer to Capital Fund	\$ (525,000)	\$ (533,137.50)	\$ (541,401.13)	\$ (549,792.85)	\$ (558,314.64)	\$ (566,968.51)	\$ (575,756.53)	\$ (584,680.75)	\$ (593,743.30)	\$ (602,946.33)	\$ (612,291.99)	\$ (621,782.52)	\$ (631,420.15)
Transfer to Leave Fund	\$ (146,684)	\$ (148,957.60)	\$ (151,266.44)	\$ (153,611.07)	\$ (155,992.05)	\$ (158,409.92)	\$ (160,865.28)	\$ (163,358.69)	\$ (165,890.75)	\$ (168,462.05)	\$ (171,073.22)	\$ (173,724.85)	\$ (176,417.59)
Transfer to OPEB Fund	\$ (168,532)	\$ (171,144.25)	\$ (173,796.98)	\$ (176,490.84)	\$ (179,226.44)	\$ (182,004.45)	\$ (184,825.52)	\$ (187,690.32)	\$ (190,599.52)	\$ (193,553.81)	\$ (196,553.89)	\$ (199,600.48)	\$ (202,694.29)
Increase/(Decrease) from Operations	\$ 650,769	\$ 495,507	\$ 337,507	\$ 176,727	\$ 13,124	\$ (153,349)	\$ (322,735)	\$ (495,081)	\$ (670,432)	\$ (848,837)	\$ (1,030,344)	\$ (1,215,000)	\$ (1,402,856)
Fire Assignment Reimbursements	\$ 347,881	\$ 348,576.76	\$ 349,273.92	\$ 349,972.46	\$ 350,672.41	\$ 351,373.75	\$ 352,076.50	\$ 352,780.65	\$ 353,486.21	\$ 354,193.19	\$ 354,901.57	\$ 355,611.38	\$ 356,322.60
Fire Assignment Expenses	\$ 175,093	\$ 177,806.94	\$ 180,562.95	\$ 183,361.67	\$ 186,203.78	\$ 189,089.94	\$ 192,020.83	\$ 194,997.16	\$ 198,019.61	\$ 201,088.92	\$ 204,205.79	\$ 207,370.98	\$ 210,585.23
Increase/(Decrease) after Fire Assignment	\$ 823,557	\$ 666,277	\$ 506,218	\$ 343,338	\$ 177,592	\$ 8,935	\$ (162,679)	\$ (337,297)	\$ (514,966)	\$ (695,733)	\$ (879,648)	\$ (1,066,760)	\$ (1,257,119)
Contingency Budget	\$ 17,227	\$ 17,261.45	\$ 17,295.98	\$ 17,330.57	\$ 17,365.23	\$ 17,399.96	\$ 17,434.76	\$ 17,469.63	\$ 17,504.57	\$ 17,539.58	\$ 17,574.66	\$ 17,609.81	\$ 17,645.03
Increase/(Decrease) after Contingency Budget	\$ 806,330	\$ 649,015	\$ 488,922	\$ 326,008	\$ 160,227	\$ (8,465)	\$ (180,114)	\$ (354,767)	\$ (532,470)	\$ (713,273)	\$ (897,223)	\$ (1,084,370)	\$ (1,274,764)
<u>Capital Fund Related</u>													
Use of Money and Property	\$ 49,012	\$ 49,110.02	\$ 49,208.24	\$ 49,306.66	\$ 49,405.27	\$ 49,504.08	\$ 49,603.09	\$ 49,702.30	\$ 49,801.70	\$ 49,901.31	\$ 50,001.11	\$ 50,101.11	\$ 50,201.31
Intergovernmental Revenues - RDA	\$ 550,000	\$ 558,525.00	\$ 567,182.14	\$ 575,973.46	\$ 584,901.05	\$ 593,967.02	\$ 603,173.50	\$ 612,522.69	\$ 622,016.80	\$ 631,658.06	\$ 641,448.76	\$ 651,391.21	\$ 661,487.78
Intergovernmental Revenues - CSA (ambulance services)	\$ 193,830	\$ 196,834.37	\$ 199,885.30	\$ 202,983.52	\$ 206,129.76	\$ 209,324.78	\$ 212,569.31	\$ 215,864.13	\$ 219,210.03	\$ 222,607.78	\$ 226,058.20	\$ 229,562.11	\$ 233,120.32
Gain on Sale of Assets	\$ 10,475	\$ 10,637.36	\$ 10,802.24	\$ 10,969.68	\$ 11,139.71	\$ 11,312.37	\$ 11,487.71	\$ 11,665.77	\$ 11,846.59	\$ 12,030.21	\$ 12,216.68	\$ 12,406.04	\$ 12,598.34
Grant Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total Capital Funding	\$ 803,317	\$ 815,107	\$ 827,078	\$ 839,233	\$ 851,576	\$ 864,108	\$ 876,834	\$ 889,755	\$ 902,875	\$ 916,197	\$ 929,725	\$ 943,460	\$ 957,408
Capital Outlay	\$ 1,119,625	\$ 1,136,979.19	\$ 1,154,602.36	\$ 1,172,498.70	\$ 1,190,672.43	\$ 1,209,127.85	\$ 1,227,869.34	\$ 1,246,901.31	\$ 1,266,228.28	\$ 1,285,854.82	\$ 1,305,785.57	\$ 1,326,025.25	\$ 1,346,578.64
Debt Service	\$ 550,387	\$ 558,918.00	\$ 567,581.23	\$ 576,378.74	\$ 585,312.61	\$ 594,384.95	\$ 603,597.92	\$ 612,953.69	\$ 622,454.47	\$ 632,102.51	\$ 641,900.10	\$ 651,849.55	\$ 661,953.22
Transfer from Operations	\$ 525,000	\$ 533,137.50	\$ 541,401.13	\$ 549,792.85	\$ 558,314.64	\$ 566,968.51	\$ 575,756.53	\$ 584,680.75	\$ 593,743.30	\$ 602,946.33	\$ 612,291.99	\$ 621,782.52	\$ 631,420.15
Capital Funds Used	\$ (341,695)	\$ (347,653)	\$ (353,705)	\$ (359,851)	\$ (366,095)	\$ (372,436)	\$ (378,877)	\$ (385,419)	\$ (392,064)	\$ (398,814)	\$ (405,669)	\$ (412,632)	\$ (419,704)
<u>Leave Fund Related</u>													
Use of Money and Property	\$ 1,878	\$ 1,881.76	\$ 1,885.52	\$ 1,889.29	\$ 1,893.07	\$ 1,896.86	\$ 1,900.65	\$ 1,904.45	\$ 1,908.26	\$ 1,912.08	\$ 1,915.90	\$ 1,919.73	\$ 1,923.57
Accrued Leave Payouts	\$ 321,684	\$ 326,670.10	\$ 331,733.49	\$ 336,875.36	\$ 342,096.93	\$ 347,399.43	\$ 352,784.12	\$ 358,252.27	\$ 363,805.18	\$ 369,444.16	\$ 375,170.55	\$ 380,985.69	\$ 386,890.97
Transfer from Operations	\$ 146,684	\$ 148,957.60	\$ 151,266.44	\$ 153,611.07	\$ 155,992.05	\$ 158,409.92	\$ 160,865.28	\$ 163,358.69	\$ 165,890.75	\$ 168,462.05	\$ 171,073.22	\$ 173,724.85	\$ 176,417.59
Leave Funds Used	\$ (173,122)	\$ (175,831)	\$ (178,582)	\$ (181,375)	\$ (184,212)	\$ (187,093)	\$ (190,018)	\$ (192,989)	\$ (196,006)	\$ (199,070)	\$ (202,181)	\$ (205,341)	\$ (208,550)
<u>OPEB Fund Related</u>													
Use of Money and Property	\$ 8,135	\$ 8,151.27	\$ 8,167.57	\$ 8,183.91	\$ 8,200.28	\$ 8,216.68	\$ 8,233.11	\$ 8,249.58	\$ 8,266.07	\$ 8,282.61	\$ 8,299.17	\$ 8,315.77	\$ 8,332.40
Payments Related to Participants	\$ 402,696	\$ 408,937.79	\$ 415,276.32	\$ 421,713.11	\$ 428,249.66	\$ 434,887.53	\$ 441,628.29	\$ 448,473.52	\$ 455,424.86	\$ 462,483.95	\$ 469,652.45	\$ 476,932.06	\$ 484,324.51
Payments to the CERBT Trust	\$ 444,000	\$ 450,882.00	\$ 457,870.67	\$ 464,967.67	\$ 472,174.67	\$ 479,493.37	\$ 486,925.52	\$ 494,472.87	\$ 502,137.19	\$ 509,920.32	\$ 517,824.09	\$ 525,850.36	\$ 534,001.04
Transfer from Operations	\$ 168,532	\$ 171,144.25	\$ 173,796.98	\$ 176,490.84	\$ 179,226.44	\$ 182,004.45	\$ 184,825.52	\$ 187,690.32	\$ 190,599.52	\$ 193,553.81	\$ 196,553.89	\$ 199,600.48	\$ 202,694.29
OPEB Funded Used	\$ (670,029)	\$ (680,524)	\$ (691,182)	\$ (702,006)	\$ (712,998)	\$ (724,160)	\$ (735,495)	\$ (747,006)	\$ (758,696)	\$ (770,568)	\$ (782,623)	\$ (794,866)	\$ (807,299)

Lakeside Fire Protection District
6 year Average Rate of Change Scenario

	2014/15	2015/16	2016/17	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
<u>SDG&E Mitigation Fund Related</u>													
Use of Money and Property	\$ 2,171	\$ 2,175.34	\$ 2,179.69	\$ 2,184.05	\$ 2,188.42	\$ 2,192.80	\$ 2,197.18	\$ 2,201.58	\$ 2,205.98	\$ 2,210.39	\$ 2,214.81	\$ 2,219.24	\$ 2,223.68
Grant Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures from Fund	\$ 9,535	\$ 9,682.79	\$ 9,832.88	\$ 9,985.29	\$ 10,140.06	\$ 10,297.23	\$ 10,456.84	\$ 10,618.92	\$ 10,783.51	\$ 10,950.65	\$ 11,120.39	\$ 11,292.75	\$ 11,467.79
OPEB Fund Increase/(Decrease)	\$ (7,364)	\$ (7,507)	\$ (7,653)	\$ (7,801)	\$ (7,952)	\$ (8,104)	\$ (8,260)	\$ (8,417)	\$ (8,578)	\$ (8,740)	\$ (8,906)	\$ (9,074)	\$ (9,244)
Total Revenues (1)	\$ 13,411,466	\$ 13,448,472	\$ 13,485,710	\$ 13,523,183	\$ 13,560,893	\$ 13,598,844	\$ 13,637,039	\$ 13,675,481	\$ 13,714,172	\$ 13,753,117	\$ 13,792,318	\$ 13,831,779	\$ 13,871,503
<u>Lakeside FPD Revenue Clarification/Revision</u>													
Gain on Assets, RDA Funding & Grant Revenue (2)	\$ (560,475)	\$ (569,162)	\$ (577,984)	\$ (586,943)	\$ (596,041)	\$ (605,279)	\$ (614,661)	\$ (624,188)	\$ (633,863)	\$ (643,688)	\$ (653,665)	\$ (663,797)	\$ (674,086)
Total Revenues - Adjusted	\$ 12,850,991	\$ 12,879,310	\$ 12,907,726	\$ 12,936,239	\$ 12,964,852	\$ 12,993,565	\$ 13,022,378	\$ 13,051,292	\$ 13,080,309	\$ 13,109,429	\$ 13,138,653	\$ 13,167,982	\$ 13,197,417
Total Expenditures (3)	\$ 13,797,346	\$ 14,010,972	\$ 14,227,909	\$ 14,448,208	\$ 14,671,922	\$ 14,899,102	\$ 15,129,803	\$ 15,364,080	\$ 15,601,987	\$ 15,843,582	\$ 16,088,920	\$ 16,338,061	\$ 16,591,064
<u>Lakeside FPD Expenditure Clarification/Revisions</u>													
Capital Outlay (4)	\$ (1,119,625)	\$ (1,136,979)	\$ (1,154,602)	\$ (1,172,499)	\$ (1,190,672)	\$ (1,209,128)	\$ (1,227,869)	\$ (1,246,901)	\$ (1,266,228)	\$ (1,285,855)	\$ (1,305,786)	\$ (1,326,025)	\$ (1,346,579)
Recurring Transfers - Capital Funding (5)	\$ 840,216	\$ 853,239	\$ 866,465	\$ 879,895	\$ 893,533	\$ 907,383	\$ 921,447	\$ 935,730	\$ 950,234	\$ 964,962	\$ 979,919	\$ 995,108	\$ 1,010,532
Debt Service (6)	\$ (550,387)	\$ (558,918)	\$ (567,581)	\$ (576,379)	\$ (585,313)	\$ (594,385)	\$ (603,598)	\$ (612,954)	\$ (622,454)	\$ (632,103)	\$ (641,900)	\$ (651,850)	\$ (661,953)
Transfer of Reserves to CERBT (7)	\$ (846,696)	\$ (859,820)	\$ (873,147)	\$ (886,681)	\$ (900,424)	\$ (914,381)	\$ (928,554)	\$ (942,946)	\$ (957,562)	\$ (972,404)	\$ (987,477)	\$ (1,002,782)	\$ (1,018,326)
Total Expenditures - Adjusted	\$ 12,120,854	\$ 12,308,495	\$ 12,499,043	\$ 12,692,545	\$ 12,889,045	\$ 13,088,591	\$ 13,291,230	\$ 13,497,008	\$ 13,705,976	\$ 13,918,182	\$ 14,133,677	\$ 14,352,512	\$ 14,574,738
Total Governmental Activity (Surplus/Deficit)	\$ 730,137	\$ 570,815	\$ 408,682	\$ 243,694	\$ 75,807	\$ (95,027)	\$ (268,852)	\$ (445,716)	\$ (625,667)	\$ (808,753)	\$ (995,024)	\$ (1,184,530)	\$ (1,377,321)
RESERVES													
Total Reserves	\$ 7,848,113	\$ 8,418,928.01	\$ 8,827,610.27	\$ 9,071,304.76	\$ 9,147,111.52	\$ 9,052,084.96	\$ 8,783,233.15	\$ 8,337,517.09	\$ 7,711,850.00	\$ 6,903,096.54	\$ 5,908,072.11	\$ 4,723,542.02	\$ 3,346,220.79
				Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10

Notes

- (1) Total Revenue = Total Operational Rev + Fire Assignment Reimbursement + Total Use of Money & Property + Total Intergovernmental Rev + Grant Revenue
- (2) Revenue Adjustments = these are revenues that are not recurring operating revenues and should not be used in the forecast
- (3) Total Expenditures = Total Operational Rev + Fire Assignment Expenses + Contingency Budget + Capital Outlay + Debt Service + Accrued Leave Payouts + Payments Related to Participants + Payments to CERBT Trust + SDGE Expenditures from Fund
- (4) Capital Outlay Expenditures = The District has a Capital Funding Plan that is included in the Operating Budget, the Capital Outlay Expenditures should not be considered when forecasting future expenditures without an analysis of the Capital Funding Plan.
- (5) Capital Funding = This is an increase to the Expenditures based on Capital Funding from Reserves is included in the annual operating budget.
- (6) Debt Service Adjustments = The Debt Service is not included in the operating budget and is 100% funded from RDA revenue which is not included in the operating revenue.
- (7) Transfer of Reserves to CERBT = These were one-time expenses to offset the OPEB-UAL and will not be made in the future, OPEB ARC costs are included in the Operating Expenses.

Lakeside Fire Protection District
2% Inflation Rate Scenario

Attachment N

	2014/15 Actual	2015/16 Projections	2016/17 Projections	FY 17/18 Projections	FY 18/19 Projections	FY 19/20 Projections	FY 20/21 Projections	FY 21/22 Projections	FY 22/23 Projections	FY 23/24 Projections	FY 24/25 Projections	FY 25/26 Projections	FY 26/27 Projections
REVENUE													
Property Taxes	\$ 8,424,967	\$ 8,593,466.34	\$ 8,765,335.67	\$ 8,940,642.38	\$ 9,119,455.23	\$ 9,301,844.33	\$ 9,487,881.22	\$ 9,677,638.84	\$ 9,871,191.62	\$ 10,068,615.45	\$ 10,269,987.76	\$ 10,475,387.52	\$ 10,684,895.27
Special Assessments	\$ 906,589	\$ 924,720.78	\$ 943,215.20	\$ 962,079.50	\$ 981,321.09	\$ 1,000,947.51	\$ 1,020,966.46	\$ 1,041,385.79	\$ 1,062,213.51	\$ 1,083,457.78	\$ 1,105,126.93	\$ 1,127,229.47	\$ 1,149,774.06
Ambulance Services	\$ 2,574,578	\$ 2,626,069.56	\$ 2,678,590.95	\$ 2,732,162.77	\$ 2,786,806.03	\$ 2,842,542.15	\$ 2,899,392.99	\$ 2,957,380.85	\$ 3,016,528.47	\$ 3,076,859.04	\$ 3,138,396.22	\$ 3,201,164.14	\$ 3,265,187.42
Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mitigation Fees	\$ 110,738	\$ 112,952.76	\$ 115,211.82	\$ 117,516.05	\$ 119,866.37	\$ 122,263.70	\$ 124,708.97	\$ 127,203.15	\$ 129,747.22	\$ 132,342.16	\$ 134,989.00	\$ 137,688.78	\$ 140,442.56
Use of Money and Property	\$ 15,311	\$ 15,617.22	\$ 15,929.56	\$ 16,248.16	\$ 16,573.12	\$ 16,904.58	\$ 17,242.67	\$ 17,587.53	\$ 17,939.28	\$ 18,298.06	\$ 18,664.02	\$ 19,037.30	\$ 19,418.05
Miscellaneous	\$ 215,901	\$ 220,219.02	\$ 224,623.40	\$ 229,115.87	\$ 233,698.19	\$ 238,372.15	\$ 243,139.59	\$ 248,002.38	\$ 252,962.43	\$ 258,021.68	\$ 263,182.11	\$ 268,445.76	\$ 273,814.67
Total Revenue	\$ 12,248,084	\$ 12,493,046	\$ 12,742,907	\$ 12,997,765	\$ 13,257,720	\$ 13,522,874	\$ 13,793,332	\$ 14,069,199	\$ 14,350,583	\$ 14,637,594	\$ 14,930,346	\$ 15,228,953	\$ 15,533,532
EXPENDITURE													
<u>Current</u>													
Salaries and Benefits	\$ 8,016,224	\$ 8,176,548.48	\$ 8,340,079.45	\$ 8,506,881.04	\$ 8,677,018.66	\$ 8,850,559.03	\$ 9,027,570.21	\$ 9,208,121.62	\$ 9,392,284.05	\$ 9,580,129.73	\$ 9,771,732.33	\$ 9,967,166.97	\$ 10,166,510.31
Services and Supplies	\$ 1,860,679	\$ 1,897,892.58	\$ 1,935,850.43	\$ 1,974,567.44	\$ 2,014,058.79	\$ 2,054,339.96	\$ 2,095,426.76	\$ 2,137,335.30	\$ 2,180,082.01	\$ 2,223,683.65	\$ 2,268,157.32	\$ 2,313,520.46	\$ 2,359,790.87
Debt Service - POB	\$ 880,196	\$ 897,799.92	\$ 915,755.92	\$ 934,071.04	\$ 952,752.46	\$ 971,807.51	\$ 991,243.66	\$ 1,011,068.53	\$ 1,031,289.90	\$ 1,051,915.70	\$ 1,072,954.01	\$ 1,094,413.09	\$ 1,116,301.35
Total Expenses	\$ 10,757,099	\$ 10,972,241	\$ 11,191,686	\$ 11,415,520	\$ 11,643,830	\$ 11,876,707	\$ 12,114,241	\$ 12,356,525	\$ 12,603,656	\$ 12,855,729	\$ 13,112,844	\$ 13,375,101	\$ 13,642,603
Excess Operational Revenue over Operational Expenses	\$ 1,490,985	\$ 1,520,804.70	\$ 1,551,220.79	\$ 1,582,245.21	\$ 1,613,890.11	\$ 1,646,167.92	\$ 1,679,091.27	\$ 1,712,673.10	\$ 1,746,926.56	\$ 1,781,865.09	\$ 1,817,502.40	\$ 1,853,852.44	\$ 1,890,929.49
Transfer to Capital Fund	\$ (525,000)	\$ (535,500.00)	\$ (546,210.00)	\$ (557,134.20)	\$ (568,276.88)	\$ (579,642.42)	\$ (591,235.27)	\$ (603,059.98)	\$ (615,121.18)	\$ (627,423.60)	\$ (639,972.07)	\$ (652,771.51)	\$ (665,826.94)
Transfer to Leave Fund	\$ (146,684)	\$ (149,617.68)	\$ (152,610.03)	\$ (155,662.23)	\$ (158,775.48)	\$ (161,950.99)	\$ (165,190.01)	\$ (168,493.81)	\$ (171,863.68)	\$ (175,300.96)	\$ (178,806.98)	\$ (182,383.12)	\$ (186,030.78)
Transfer to OPEB Fund	\$ (168,532)	\$ (171,902.64)	\$ (175,340.69)	\$ (178,847.51)	\$ (182,424.46)	\$ (186,072.95)	\$ (189,794.40)	\$ (193,590.29)	\$ (197,462.10)	\$ (201,411.34)	\$ (205,439.57)	\$ (209,548.36)	\$ (213,739.33)
Increase/(Decrease) from Operations	\$ 650,769	\$ 663,784	\$ 677,060	\$ 690,601	\$ 704,413	\$ 718,502	\$ 732,872	\$ 747,529	\$ 762,480	\$ 777,729	\$ 793,284	\$ 809,149	\$ 825,332
Fire Assignment Reimbursements	\$ 347,881	\$ 354,838.62	\$ 361,935.39	\$ 369,174.10	\$ 376,557.58	\$ 384,088.73	\$ 391,770.51	\$ 399,605.92	\$ 407,598.04	\$ 415,750.00	\$ 424,065.00	\$ 432,546.30	\$ 441,197.22
Fire Assignment Expenses	\$ 175,093	\$ 178,594.86	\$ 182,166.76	\$ 185,810.09	\$ 189,526.29	\$ 193,316.82	\$ 197,183.16	\$ 201,126.82	\$ 205,149.36	\$ 209,252.34	\$ 213,437.39	\$ 217,706.14	\$ 222,060.26
Increase/(Decrease) after Fire Assignment	\$ 823,557	\$ 840,028	\$ 856,829	\$ 873,965	\$ 891,445	\$ 909,273	\$ 927,459	\$ 946,008	\$ 964,928	\$ 984,227	\$ 1,003,911	\$ 1,023,990	\$ 1,044,469
Contingency Budget	\$ 17,227	\$ 17,571.54	\$ 17,922.97	\$ 18,281.43	\$ 18,647.06	\$ 19,020.00	\$ 19,400.40	\$ 19,788.41	\$ 20,184.18	\$ 20,587.86	\$ 20,999.62	\$ 21,419.61	\$ 21,848.00
Increase/(Decrease) after Contingency Budget	\$ 806,330	\$ 822,457	\$ 838,906	\$ 855,684	\$ 872,798	\$ 890,253	\$ 908,059	\$ 926,220	\$ 944,744	\$ 963,639	\$ 982,912	\$ 1,002,570	\$ 1,022,621
<u>Capital Fund Related</u>													
Use of Money and Property	\$ 49,012	\$ 49,992.24	\$ 50,992.08	\$ 52,011.93	\$ 53,052.17	\$ 54,113.21	\$ 55,195.47	\$ 56,299.38	\$ 57,425.37	\$ 58,573.88	\$ 59,745.35	\$ 60,940.26	\$ 62,159.07
Intergovernmental Revenues - RDA	\$ 550,000	\$ 561,000.00	\$ 572,220.00	\$ 583,664.40	\$ 595,337.69	\$ 607,244.44	\$ 619,389.33	\$ 631,777.12	\$ 644,412.66	\$ 657,300.91	\$ 670,446.93	\$ 683,855.87	\$ 697,532.99
Intergovernmental Revenues - CSA (ambulance services)	\$ 193,830	\$ 197,706.60	\$ 201,660.73	\$ 205,693.95	\$ 209,807.83	\$ 214,003.98	\$ 218,284.06	\$ 222,649.74	\$ 227,102.74	\$ 231,644.79	\$ 236,277.69	\$ 241,003.24	\$ 245,823.31
Gain on Sale of Assets	\$ 10,475	\$ 10,684.50	\$ 10,898.19	\$ 11,116.15	\$ 11,338.48	\$ 11,565.25	\$ 11,796.55	\$ 12,032.48	\$ 12,273.13	\$ 12,518.59	\$ 12,768.97	\$ 13,024.35	\$ 13,284.83
Grant Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total Capital Funding	\$ 803,317	\$ 819,383	\$ 835,771	\$ 852,486	\$ 869,536	\$ 886,927	\$ 904,665	\$ 922,759	\$ 941,214	\$ 960,038	\$ 979,239	\$ 998,824	\$ 1,018,800
Capital Outlay	\$ 1,119,625	\$ 1,142,017.50	\$ 1,164,857.85	\$ 1,188,155.01	\$ 1,211,918.11	\$ 1,236,156.47	\$ 1,260,879.60	\$ 1,286,097.19	\$ 1,311,819.13	\$ 1,338,055.52	\$ 1,364,816.63	\$ 1,392,112.96	\$ 1,419,955.22
Debt Service	\$ 550,387	\$ 561,394.74	\$ 572,622.63	\$ 584,075.09	\$ 595,756.59	\$ 607,671.72	\$ 619,825.16	\$ 632,221.66	\$ 644,866.09	\$ 657,763.41	\$ 670,918.68	\$ 684,337.06	\$ 698,023.80
Transfer from Operations	\$ 525,000	\$ 535,500.00	\$ 546,210.00	\$ 557,134.20	\$ 568,276.88	\$ 579,642.42	\$ 591,235.27	\$ 603,059.98	\$ 615,121.18	\$ 627,423.60	\$ 639,972.07	\$ 652,771.51	\$ 665,826.94
Capital Funds Used	\$ (341,695)	\$ (348,529)	\$ (355,499)	\$ (362,609)	\$ (369,862)	\$ (377,259)	\$ (384,804)	\$ (392,500)	\$ (400,350)	\$ (408,357)	\$ (416,524)	\$ (424,855)	\$ (433,352)
<u>Leave Fund Related</u>													
Use of Money and Property	\$ 1,878	\$ 1,915.56	\$ 1,953.87	\$ 1,992.95	\$ 2,032.81	\$ 2,073.46	\$ 2,114.93	\$ 2,157.23	\$ 2,200.38	\$ 2,244.38	\$ 2,289.27	\$ 2,335.06	\$ 2,381.76
Accrued Leave Payouts	\$ 321,684	\$ 328,117.68	\$ 334,680.03	\$ 341,373.63	\$ 348,201.11	\$ 355,165.13	\$ 362,268.43	\$ 369,513.80	\$ 376,904.08	\$ 384,442.16	\$ 392,131.00	\$ 399,973.62	\$ 407,973.09
Transfer from Operations	\$ 146,684	\$ 149,617.68	\$ 152,610.03	\$ 155,662.23	\$ 158,775.48	\$ 161,950.99	\$ 165,190.01	\$ 168,493.81	\$ 171,863.68	\$ 175,300.96	\$ 178,806.98	\$ 182,383.12	\$ 186,030.78
Leave Funds Used	\$ (173,122)	\$ (176,584)	\$ (180,116)	\$ (183,718)	\$ (187,393)	\$ (191,141)	\$ (194,963)	\$ (198,863)	\$ (202,840)	\$ (206,897)	\$ (211,035)	\$ (215,255)	\$ (219,561)
<u>OPEB Fund Related</u>													
Use of Money and Property	\$ 8,135	\$ 8,297.70	\$ 8,463.65	\$ 8,632.93	\$ 8,805.59	\$ 8,981.70	\$ 9,161.33	\$ 9,344.56	\$ 9,531.45	\$ 9,722.08	\$ 9,916.52	\$ 10,114.85	\$ 10,317.15
Payments Related to Participants	\$ 402,696	\$ 410,749.92	\$ 418,964.92	\$ 427,344.22	\$ 435,891.10	\$ 444,608.92	\$ 453,501.10	\$ 462,571.12	\$ 471,822.55	\$ 481,259.00	\$ 490,884.18	\$ 500,701.86	\$ 510,715.90
Payments to the CERBT Trust	\$ 444,000	\$ 452,880.00	\$ 461,937.60	\$ 471,176.35	\$ 480,599.88	\$ 490,211.88	\$ 500,016.11	\$ 510,016.44	\$ 520,216.77	\$ 530,621.10	\$ 541,233.52	\$ 552,058.19	\$ 563,099.36
Transfer from Operations	\$ 168,532	\$ 171,902.64	\$ 175,340.69	\$ 178,847.51	\$ 182,424.46	\$ 186,072.95	\$ 189,794.40	\$ 193,590.29	\$ 197,462.10	\$ 201,411.34	\$ 205,439.57	\$ 209,548.36	\$ 213,739.33
OPEB Funded Used	\$ (670,029)	\$ (683,430)	\$ (697,098)	\$ (711,040)	\$ (725,261)	\$ (739,766)	\$ (754,561)	\$ (769,653)	\$ (785,046)	\$ (800,747)	\$ (816,762)	\$ (833,097)	\$ (849,759)

**Lakeside Fire Protection District
2% Inflation Rate Scenario**

	2014/15	2015/16	2016/17	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
<u>SDG&E Mitigation Fund Related</u>													
Use of Money and Property	\$ 2,171	\$ 2,214.42	\$ 2,258.71	\$ 2,303.88	\$ 2,349.96	\$ 2,396.96	\$ 2,444.90	\$ 2,493.80	\$ 2,543.67	\$ 2,594.55	\$ 2,646.44	\$ 2,699.37	\$ 2,753.35
Grant Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures from Fund	\$ 9,535	\$ 9,725.70	\$ 9,920.21	\$ 10,118.62	\$ 10,320.99	\$ 10,527.41	\$ 10,737.96	\$ 10,952.72	\$ 11,171.77	\$ 11,395.21	\$ 11,623.11	\$ 11,855.57	\$ 12,092.69
OPEB Fund Increase/(Decrease)	\$ (7,364)	\$ (7,511)	\$ (7,662)	\$ (7,815)	\$ (7,971)	\$ (8,130)	\$ (8,293)	\$ (8,459)	\$ (8,628)	\$ (8,801)	\$ (8,977)	\$ (9,156)	\$ (9,339)
Total Revenues (1)	\$ 13,411,466	\$ 13,679,695	\$ 13,953,289	\$ 14,232,355	\$ 14,517,002	\$ 14,807,342	\$ 15,103,489	\$ 15,405,559	\$ 15,713,670	\$ 16,027,943	\$ 16,348,502	\$ 16,675,472	\$ 17,008,982
<u>Lakeside FPD Revenue Clarification/Revision</u>													
Gain on Assets, RDA Funding & Grant Revenue (2)	\$ (560,475)	\$ (571,684.50)	\$ (583,118)	\$ (594,781)	\$ (606,676)	\$ (618,810)	\$ (631,186)	\$ (643,810)	\$ (656,686)	\$ (669,820)	\$ (683,216)	\$ (696,880)	\$ (710,818)
Total Revenues - Adjusted	\$ 12,850,991	\$ 13,108,011	\$ 13,370,171	\$ 13,637,574	\$ 13,910,326	\$ 14,188,532	\$ 14,472,303	\$ 14,761,749	\$ 15,056,984	\$ 15,358,124	\$ 15,665,286	\$ 15,978,592	\$ 16,298,164
Total Expenditures (3)	\$ 13,797,346	\$ 14,073,293	\$ 14,354,759	\$ 14,641,854	\$ 14,934,691	\$ 15,233,385	\$ 15,538,053	\$ 15,848,814	\$ 16,165,790	\$ 16,489,106	\$ 16,818,888	\$ 17,155,266	\$ 17,498,371
<u>Lakeside FPD Expenditure Clarification/Revisions</u>													
Capital Outlay (4)	\$ (1,119,625)	\$ (1,142,018)	\$ (1,164,858)	\$ (1,188,155)	\$ (1,211,918)	\$ (1,236,156)	\$ (1,260,880)	\$ (1,286,097)	\$ (1,311,819)	\$ (1,338,056)	\$ (1,364,817)	\$ (1,392,113)	\$ (1,419,955)
Recurring Transfers - Capital Funding (5)	\$ 840,216	\$ 857,020	\$ 874,161	\$ 891,644	\$ 909,477	\$ 927,666	\$ 946,220	\$ 965,144	\$ 984,447	\$ 1,004,136	\$ 1,024,219	\$ 1,044,703	\$ 1,065,597
Debt Service (6)	\$ (550,387)	\$ (561,395)	\$ (572,623)	\$ (584,075)	\$ (595,757)	\$ (607,672)	\$ (619,825)	\$ (632,222)	\$ (644,866)	\$ (657,763)	\$ (670,919)	\$ (684,337)	\$ (698,024)
Transfer of Reserves to CERBT (7)	\$ (846,696)	\$ (863,630)	\$ (880,903)	\$ (898,521)	\$ (916,491)	\$ (934,821)	\$ (953,517)	\$ (972,588)	\$ (992,039)	\$ (1,011,880)	\$ (1,032,118)	\$ (1,052,760)	\$ (1,073,815)
Total Expenditures - Adjusted	\$ 12,120,854	\$ 12,363,271	\$ 12,610,537	\$ 12,862,747	\$ 13,120,002	\$ 13,382,402	\$ 13,650,050	\$ 13,923,051	\$ 14,201,512	\$ 14,485,543	\$ 14,775,253	\$ 15,070,758	\$ 15,372,174
Total Governmental Activity (Surplus/Deficit)	\$ 730,137	\$ 744,740	\$ 759,635	\$ 774,827	\$ 790,324	\$ 806,130	\$ 822,253	\$ 838,698	\$ 855,472	\$ 872,581	\$ 890,033	\$ 907,834	\$ 925,990
RESERVES													
Total Reserves	\$ 7,848,113	\$ 8,592,852.74	\$ 9,352,487.27	\$ 10,127,314.50	\$ 10,917,638.27	\$ 11,723,768.52	\$ 12,546,021.37	\$ 13,384,719.27	\$ 14,240,191.14	\$ 15,112,772.44	\$ 16,002,805.37	\$ 16,910,638.96	\$ 17,836,629.22
				Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10

Notes

- (1) Total Revenue = Total Operational Rev + Fire Assignment Reimbursement + Total Use of Money & Property + Total Intergovernmental Rev + Grant Revenue
- (2) Revenue Adjustments = these are revenues that are not recurring operating revenues and should not be used in the forecast
- (3) Total Expenditures = Total Operational Rev + Fire Assignment Expenses + Contingency Budget + Capital Outlay + Debt Service + Accrued Leave Payouts + Payments Related to Participants + Payments to CERBT Trust + SDGE Expenditures from Fund
- (4) Capital Outlay Expenditures = The District has a Capital Funding Plan that is included in the Operating Budget, the Capital Outlay Expenditures should not be considered when forecasting future expenditures without an analysis of the Capital Funding Plan.
- (5) Capital Funding = This is an increase to the Expenditures based on Capital Funding from Reserves is included in the annual operating budget.
- (6) Debt Service Adjustments = The Debt Service is not included in the operating budget and is 100% funded from RDA revenue which is not included in the operating revenue.
- (7) Transfer of Reserves to CERBT = These were one-time expenses to offset the OPEB-UAL and will not be made in the future, OPEB ARC costs are included in the Operating Expenses.