

**SAN DIEGO LOCAL AGENCY FORMATION COMMISSION  
JULY 10, 2017**

**AGENDA ITEM NOS. 8A, 8B and 8C**

Municipal Service Review and Sphere of Influence:  
County Service Area No. 115 (Pepper Drive) (MSR13-62; SR13-62)  
Lakeside Fire Protection District (MSR13-70; SR13-70)  
San Miguel Consolidated Fire Protection District (MSR13-90; SR13-90)

Adoption of an Amendment to the Spheres of Influence of  
County Service Area No. 115 (Pepper Drive) (SA14-12; SA14-13)  
Lakeside Fire Protection District (SA14-12)  
San Miguel Consolidated Fire Protection District (SA14-13)

Proposed "County Service Area No. 115 (Pepper Drive) Reorganization No. 1"  
(San Miguel Consolidated Fire Protection District) (RO14-12)  
and  
"County Service Area No. 115 (Pepper Drive) Reorganization No. 2"  
(Lakeside Fire Protection District) (RO14-13)

**ATTACHMENTS:**

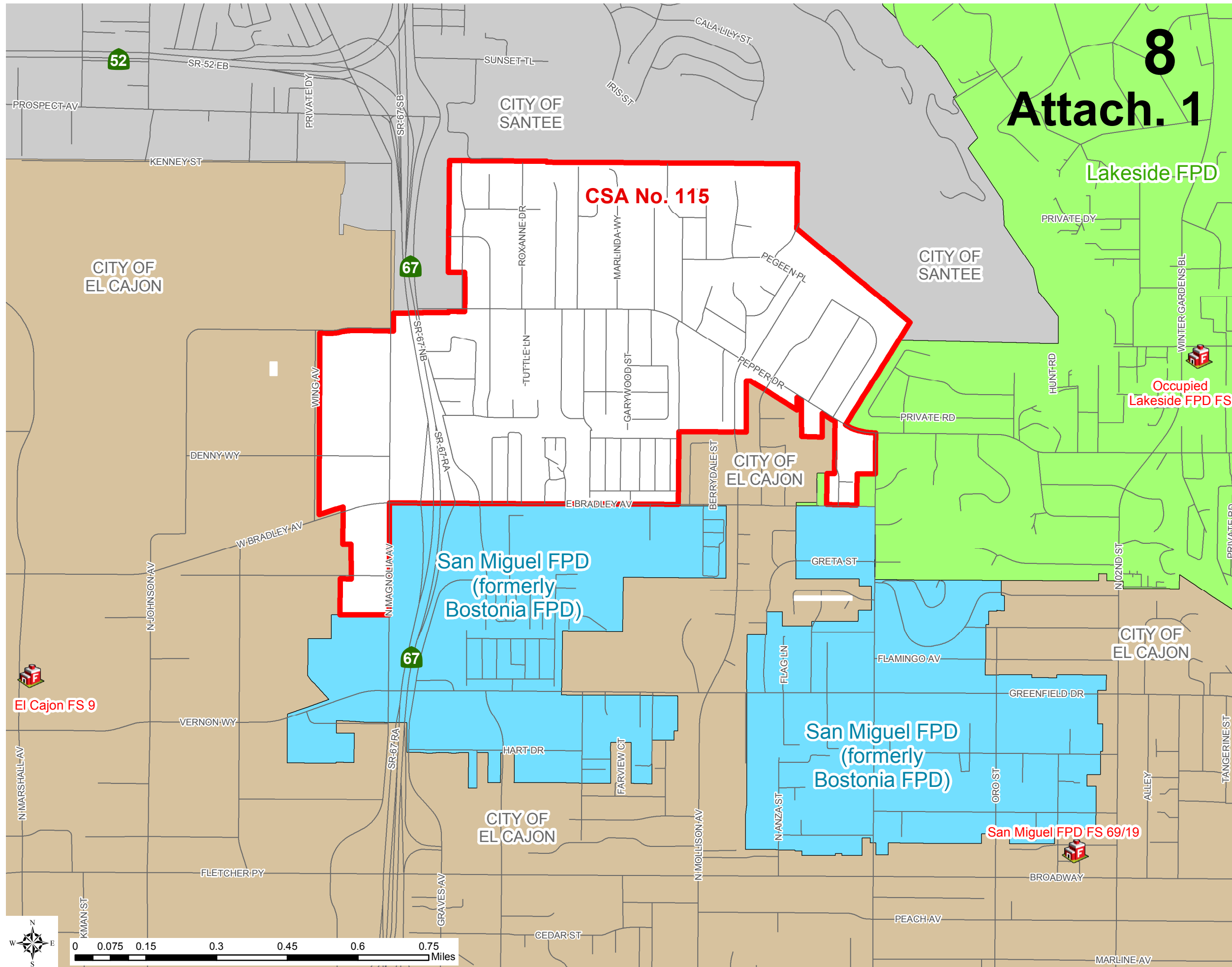
- 1) Overall Vicinity Map**
- 2) Municipal Service Review & Sphere Of Influence Study**
- 3) Applicant's Letter Dated June 21, 2017**
- 4) Fire Agencies' Internal Operations Overview**

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# Vicinity Map

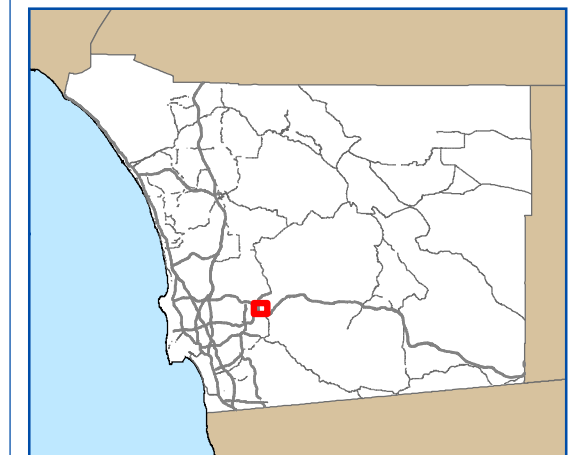
## County Service Area No. 115 (Pepper Drive) Reorganization Nos. 1 & 2

# 8 Attach. 1



### LEGEND

- CSA No. 115 (Pepper Drive)
- Lakeside FPD
- San Miguel Consolidated FPD



SAN DIEGO **LAFCO**



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File: G:/GIS/Inquiries/CSA\_115 vicinity.mxd  
Printed June 2017.



## **Municipal Service Review & Sphere of Influence Update Study: Lakeside and San Miguel Consolidated Fire Protection Districts**

*In Association with the proposed “County Service Area No. 115 (Pepper Drive) Reorganization No. 1” (San Miguel Consolidated Fire Protection District) and “County Service Area No. 115 (Pepper Drive) Reorganization No. 2” (Lakeside Fire Protection District) Comprehensive Service Review Report (RO14-12; SA14-12; SR13-90; MSR13-90 - San Miguel Consolidated FPD) (RO14-13; SA14-13; SR13-70; MSR13-70 - Lakeside FPD) (RO14-12; RO14-13; SA14-12; SA14-13; SR13-62; MSR13-62 - CSA NO. 115)*

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### **Report of the San Diego Local Agency Formation Commission**

#### CSA No. 115

Adopted (Zero SOI): November 5, 1984

Affirmed (Zero SOI): May 7, 2007

Affirmed (Zero SOI): August 6, 2007

Updated (Zero SOI): July 10, 2017

#### Lakeside FPD

Adopted: April 4, 1983

Affirmed: May 7, 2007

Affirmed: August 6, 2007

Updated: July 10, 2017

#### San Miguel FPD

Adopted: November 2, 1987

Affirmed: May 7, 2007

Affirmed: August 6, 2007

Updated: June 2, 2008

Updated: July 10, 2017

**San Diego Local Agency Formation Commission  
9335 Hazard Way, Suite 200**

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## **BACKGROUND**

### **MUNICIPAL SERVICE REVIEW**

The Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 requires that comprehensive studies, known as Municipal Service Reviews (MSR), be conducted for all cities and special districts that provide municipal services to county residents. The term "municipal services" generally refers to the service or services that a public agency provides or is authorized to provide. Typical examples include police, fire, sanitation, water supply and sewage disposal services. The primary goal of the MSR is to gather and evaluate information in order to make the following determinations that are required by statute. San Diego LAFCO has developed guidelines for conducting Municipal Service Reviews and Factors of Analysis for completing the seven required MSR determinations summarized below:

1. Growth and population projections for the affected area
2. Location and characteristics of any disadvantaged unincorporated communities within or contiguous to the sphere of influence
3. Present and planned capacity of public facilities and adequacy of public services, including infrastructure needs or deficiencies
4. Financial ability of agencies to provide service
5. Status of, and opportunities for, shared facilities
6. Accountability for community service needs, including governmental structural and operational efficiencies
7. Any other matter related to effective or efficient service delivery, as required by commission policy

Municipal service reviews are to be conducted before, or in conjunction with updating spheres of influence. A sphere of influence is defined as a plan for the probable physical boundaries and service area of a local agency, and is determined by LAFCO. Characterized as a planning tool, a sphere provides guidance in reviewing individual proposals promotes efficient service provision and prevents duplication of service responsibilities. As a tool for long-range planning, a sphere may be used as one factor in forecasting an agency's future service needs within a geographic area in order to anticipate infrastructure planning and financing. San Diego LAFCO originally initiated its municipal service review program in 2002 after adopting service review guidelines. The guidelines provide the procedures to fulfill the municipal service review program. In addition to identifying goals and objectives, the Commission's guidelines provide direction in determining geographical boundaries, preparing the report and defining which services and agencies to address. In April 2003, the Commission adopted an implementation policy recommended by the Municipal Services Working Group and the

Special Districts Advisory Committee for preparing service reviews. Known as the Strategy for Conducting and Using Municipal Service Reviews, this policy establishes a framework to assist the Commission in MSR preparation. This MSR specifically addresses three fire protection entities, County Service Area (CSA) No. 115, Lakeside and San Miguel Consolidated, located in the East County Region.

## **PROCESS**

In 2015, the San Miguel Consolidated Fire Protection District (FPD) and Lakeside FPD both requested dissolution of CSA No. 115 and annexation of the same territory. The two proposals are considered conflicting per special provisions in State Law (Government Code Sections 56655 and 56657), because both districts cannot annex the same territory. The first task was to determine whether both applications met the requirements to move forward in the LAFCO process. The second task was to create an open forum in which the two affected agencies and LAFCO can discuss the conflicting applications and identify any possible solutions. This resulted in the formation of the LAFCO East County Fire Protection Stakeholder Committee in July 8, 2016 and the Ad-hoc Committee in August 1, 2016. The third task was to conduct a number of analytical reports in accordance to Government Code Section 56668 to ensure the feasibility, orderly development, and efficient and affordable service delivery to the CSA No. 115 area. The fourth and final task was to incorporate all the technical reports, data received by the affected agencies, and feedback provided by the committee members into one, comprehensive report.

## **PROCEDURE**

LAFCO staff, with assistance from the ad-hoc and stakeholder committees, followed a multi-step approach for this MSR. The first step involved compiling, reviewing, and analyzing the requested data. The next step was to produce draft technical reports evaluating the financial, service, and jurisdictional ramifications associated with the proposed reorganization of CSA No. 115. When the first and second steps were completed, the draft reports were then distributed for review and provide the affected agencies the opportunity to comment on the contents, and make appropriate corrections, if necessary. The last step involved finalizing the comprehensive report by including additional information and updating specific facts, formulating the required seven determinations, and presenting the document for Commission deliberation. The goal of the committee review process was to assess the adequacy of public services in the CSA No. 115 area and overall East County Region as a collaborative body with input from all affected agencies throughout the entire LAFCO process. There are four primary elements in the final report. Section I is the Review of the Proposed Reorganization – an overview of all the submitted applications. Section II is the Data Analysis – an evaluation of the data sources used for this report. Section III is the Sphere of Influence Analysis and Recommendations – an evaluation of the probable physical boundaries and service area of specific fire agencies within the East County Region. Section IV is the Municipal Service Review – an analysis of the current and long-term financial, service, and jurisdictional ramifications associated with CSA No. 115, Lakeside FPD, and San Miguel FPD. The following section discusses the proposed CSA No. 115 reorganization.

## SECTION I: REVIEW OF THE CSA NO. 115 REORGANIZATION

CSA No. 115 was originally formed in 1985 following the merger of the Santee Fire Protection District with the City of Santee. From 1985 to 2016, CSA No. 115 had been responsible for structural fire protection and emergency medical services within the Pepper Drive area via a contract with the City of Santee. In May 2013, San Diego LAFCO began collecting fire protection call data in response to inquiries from the San Miguel Consolidated FPD and Lakeside FPD, who both expressed interest in dissolution of CSA No. 115 and annexation of the dissolved CSA territory. While the County of San Diego had historically contracted with the City of Santee to serve the predominantly single-family residential area, LAFCO staff's collection of call history data determined that other fire providers, including San Miguel Consolidated FPD, Lakeside FPD, and the City of El Cajon also responded to a number of calls within the unincorporated community. The County of San Diego subsequently revised its contracting procedures and released a new contract in April 2016 that reimburses first responders based on quarterly response data. Refer to Table 1 for an illustration of first responder activity in CSA No. 115. A number of meetings with representatives from LAFCO and the two fire districts occurred from June 2013 to September 2014 to discuss a more efficient method to delivery fire service in the area. To assist the districts in evaluating the merits of a possible reorganization of the CSA, consultant assistance was provided by LAFCO to the San Miguel and Lakeside FPDs through an arrangement with Rich Miller, President of Metro Plan LLC.

**Table 1 – Calls Responded within CSA No. 115**

	<b>2012 Data</b>	<b>2016 Data</b>	<b>2017 Data</b>
City of El Cajon	45%	31%	44%
City of Santee	30%	5%	4%
Lakeside FPD	1%	18%	35%
San Miguel FPD	24%	46%	17%

On February 11, 2015, the Board of Directors of the San Miguel Consolidated FPD unanimously adopted a resolution of application with LAFCO initiating the CSA No. 115 (Pepper Drive) Reorganization No. 1. This reorganization involves dissolution of CSA No. 115, concurrent annexation to San Miguel Consolidated FPD, and related sphere/service review actions. This reorganization was formally submitted to LAFCO on March 2, 2015. On March 24, 2015, a conflicting proposal was initiated by the Lakeside FPD Board of Directors. This proposal also involves the dissolution of CSA No. 115 and concurrent annexation to Lakeside FPD, plus associated sphere and service review actions. Lakeside FPD's reorganization was submitted to LAFCO on March 30, 2015.

Per Government Code Section 56657, LAFCO may not approve a reorganization proposal until it has considered any other proposals that may conflict with the subject proposal, provided that the (other) proposal was submitted to the Commission within 60-days of the submission of the subject proposal. This provision in State Law applies to the San Miguel Consolidated FPD's proposed reorganization of CSA No. 115 because the Lakeside FPD's proposed reorganization of CSA No. 115 was submitted within 60-days of the submission of the San Miguel Consolidated FPD's proposed reorganization. Therefore, both the San Miguel Consolidated FPD and Lakeside FPD proposals will be processed and considered by LAFCO together.

## **JUSTIFICATION**

### *San Miguel Consolidated FPD Original Proposal*

Proposed by resolution of the San Miguel Consolidated FPD is a reorganization involving the dissolution of CSA No. 115 (Pepper Drive) and concurrent annexation of the territory within the dissolved district to the San Miguel Consolidated FPD (441.6 acres). The justification for the reorganization as stated by the San Miguel Consolidated FPD is to: (1) Formalize the San Miguel Consolidated FPD's first responder status for a significant number of calls within CSA No. 115; (2) Facilitate the construction and utilization of a new fire station owned and operated by the San Miguel Consolidated FPD located at 1105 Pepper Drive; (3) Utilization of San Miguel Consolidated FPD's extensive depth of personnel and resources to serve CSA No. 115 territory; (4) Provision of services to CSA territory without the need to impose new benefit fees, special taxes, or assessments; (5) Implementation of LAFCO's sphere of influence objectives; (6) Removal of an extra layer of administrative oversight; (7) Improving public participation and through an elected board of directors that have a singular focus (fire protection and emergency medical services); and (8) Consolidation and simplification of service responsibility. LAFCO staff's evaluation of the San Miguel Consolidated FPD's application will include the validity of each justification statement listed by the district.

### *Lakeside FPD Original Proposal*

Proposed by the Lakeside FPD is a reorganization involving the dissolution of CSA No. 115 (Pepper Drive) and concurrent annexation of the territory within the dissolved district to the Lakeside FPD (441.6 acres). The justification for the reorganization as stated by the Lakeside FPD is to: (1) Extend emergency services from Lakeside FPD to CSA No. 115 to establish a logical pattern of service delivery; (2) Continue mutual interests and community identity within the Lakeside Community Planning Area; (3) Facilitate relocation of Lakeside FPD Station No. 1; (4) Improve Lakeside FPD's ability to service residents and businesses throughout the fire district; (5) Reduce dependence on Mutual Aid partnerships; (6) Relocation of Lakeside FPD Station No. 1 needs to



occur regardless of the proposed reorganization; (7) Acceleration of the completion of a new permanent Lakeside FPD fire station; (8) Lakeside FPD personnel already serve CSA No. 115 by providing ambulance transport service (9) Retention of Heartland (Central) Fire Zone partnerships; (10) Retention of the current Heartland Communications Facility Authority dispatch arrangement; (11) Reduction of service impacts to the City of Santee and El Cajon Fire Departments; (12) Stability of the Lakeside FPD; and (13) Utilization of former CSA No. 115 revenues to support the permanent Fire Station No. 1. LAFCO staff's evaluation of the Lakeside FPD's application will include the validity of each justification statement listed by the district.

The proposed reorganization by both San Miguel Consolidated FPD and Lakeside FPD fulfills a component of a long-range LAFCO plan formulated over 30 years ago when a sphere of influence was originally adopted for the CSA No. 115. That plan involved the adoption of a zero (transitional) sphere designation placing the CSA within the City of El Cajon's sphere. These sphere designations were intended to provide the impetus for the two agencies to cooperatively work towards a reorganization that would place all of the CSA No. 115 service area within the boundaries of El Cajon. However, due to city annexation and district detachment issues in this region, the Commission removed the territory from El Cajon's sphere in 2008 and designated the Pepper Drive area and other territory within El Cajon's spheres as a special study area. A special study area designation is used by LAFCO to identify geographic areas that possess service issues. LAFCO's primary goal is to improve fire protection and emergency medical services within all areas of the County, including this area of East County. Combining CSA No. 115 with either the San Miguel Consolidated FPD or with Lakeside FPD is accordingly the culmination of substantial effort and planning for the purpose of streamlining and strengthening response capabilities. Reorganizing fire protection services is a priority for LAFCO and a decision was made to waive the \$31,980 processing fees for the two proposals (\$15,990 for each reorganization application).

#### *Modification to Proposals*

LAFCO staff coordinated joint meetings with the fire districts to discuss the two conflicting proposals. A possible solution to resolve the competing nature of the two applications would be a modification of both proposals where each district would annex respective portions of CSA No. 115 as part of two cross-conditioned reorganizational actions. On September 23, 2016, the San Miguel and Lakeside FPDs modified their respective proposals as follows:

**Reorganization No. 1:** Dissolution of County Service Area No. 115 consisting of 440.1 acres (Part "A"); annexation of a portion of the dissolved CSA No. 115 to San Miguel Consolidated FPD consisting of 218.7 acres (Part "B"); detachment from Lakeside Fire Protection District and annexation

of the detachment area to San Miguel Consolidated FPD consisting of 1.81 acres (Part “C”). Refer to Map 1.

**Reorganization No. 2:** Annexation of a portion of the dissolved CSA No. 115 to Lakeside FPD consisting of 221.4 acres (Part “D”). Refer to Map 1.

Per the modifications, agreed to by both districts, the San Miguel Consolidated FPD has proposed the annexation of a portion of the dissolved CSA No. 115 territory totaling 218.7 acres (Part B on Map 1). Part C represents two minor modifications to the proposed boundaries. First, the proposed split of CSA No. 115 will create an island consisting of four parcels (refer to Map 2). In order to prevent the creation of an island, LAFCO staff proposed the detachment of the four parcels from Lakeside FPD and concurrent annexation of the detached area to SMCFPD. Secondly, the San Miguel Consolidated FPD’s proposed new fire station site is currently located within Lakeside FPD’s service area. The detachment of the single parcel (APN: 388-202-24) from Lakeside FPD and concurrent annexation of the detached territory to San Miguel Consolidated FPD was originally proposed by the fire districts to prevent any jurisdictional overlap. However, the San Miguel FPD Board has since stopped the construction on Pepper Drive and has considered a new location of the new fire station on Bradley Avenue. Thus, detachment of the single parcel will no longer be required. The remaining portion of the dissolved CSA No. 115 area (totaling 221.4 acres) will be annexed to Lakeside FPD (refer to Map 3). Both fire districts believe this approach has merit and notified LAFCO staff that they would agree to a proposal modification whereby LAFCO would name each fire district as successor to CSA No. 115, conditioned on the allocation of a proportionately equal amount of territory and revenue from the predecessor CSA, and address any jurisdictional overlap.

While concurrence about this joint application approach was promising, LAFCO staff still needed to conduct an independent analysis to reach conclusions on several items including: (1) associated financial, service, and legal issues; (2) the need for two relocated new fire stations; (3) service impact from the recent contract termination between San Miguel Consolidated FPD and Cal Fire; (4) development of two separate boundary metes and bounds descriptions; and (5) formulation of terms and conditions.

## **SECTION II: DATA ANALYSIS**

The CSA No. 115 Reorganization has been a two-year project. Since the first stakeholder meeting in July 2016, a lot of progress has been made and as a result several changes have occurred: the conflicting applications have since evolved into a single joint application between Lakeside and San Miguel FPD; the construction of a new San Miguel FPD fire station is still pending and may be relocated from the original

Pepper Drive location to a site on Bradley Avenue; San Miguel FPD will reestablish fire service responsibilities on July 13, 2017; and a 4-way contract has been active between the County and the 4 neighboring fire agencies. All these variables not only affect the service delivery within the CSA No. 115 area but also the East County Region.

With this type of impact, it is imperative that LAFCO staff conduct a thorough evaluation of the proposed reorganization so that the Commission can have all available information to make a conscious decision during the July 10 meeting. In order to complete such a thorough evaluation, LAFCO staff requested a wide range of data from the two fire agencies as well as Cal FIRE and the County of San Diego. The data sources used in LAFCO's analysis included adopted budgets, audited financial statements, micro studies, active and proposed contractual agreements, and other documents provided by the affected agencies. The collection of essential information allowed LAFCO staff to conduct a detailed analysis of the proposed reorganization which resulted in the completion of several technical reports. These reports, which are included in this municipal service review as *Appendices B-D*, were conducted in accordance to Government Code Section 56668 to ensure the feasibility, orderly development, and efficient and affordable service delivery to the CSA No. 115 area. The draft versions of each technical report were presented to the ad hoc committee between December 2016 to June 2017. The goal of these reports was to address the issues regarding the proposed reorganization and fulfill the MSR and Sphere determinations. The following sections discuss the sphere of influence analysis and municipal service review for CSA No. 115, Lakeside FPD, and San Miguel FPD.

### **SECTION III: SPHERES OF INFLUENCE ANALYSIS AND RECOMMENDATIONS**

In accordance with State Law, each LAFCO is obligated to develop and adopt spheres of influence for each city and special district in the county. A sphere of influence is defined as a plan for the probable physical boundaries and service area of a local government agency as determined by the Commission. Spheres are characterized as planning tools used to provide guidance for individual proposals involving jurisdictional changes, and are intended to encourage efficient provision of organized community services and prevent duplication of service delivery. Spheres may be amended periodically; recent State Law directs that they be reviewed every five years, as necessary. In determining a sphere, the Commission is required to consider specific factors and make written determinations related to: (1) present and planned land uses in the area, including agricultural and open space lands; (2) present and probable need for public facilities and services in the area; (3) present capacity of public facilities and adequacy of public services that the agency provides or is authorized to provide; (4)

existence of any social and economic communities of interest in the area; and (5) present and probable need for those public facilities and services of any disadvantaged unincorporated communities within the existing sphere of influence.

While this MSR and Sphere of Influence Analysis is in association with the proposed CSA No. 115 reorganization, LAFCO staff has been actively involved with other fire agencies to address long-term fire protection and emergency medical service issues involving unincorporated areas within the County. Active proposals such as the proposed annexation of two unincorporated islands, for example, to CSA No. 135, Alpine FPD, San Miguel FPD, Lakeside FPD, and CSA No. 135 respectively; and the proposed annexation of six unserved islands to Alpine FPD may require subsequent sphere of influence amendments in the near future. Thus, it is LAFCO's responsibility to anticipate these potential jurisdictional boundary changes in the East County Region as part of this sphere of influence study. With that being said, *Statement of Determinations* for CSA No. 115, Lakeside FPD, and San Miguel FPD will only be considered at this time.

#### Lakeside FPD

The Lakeside FPD boundary covers approximately 45 square miles northeast of the Cities of Santee and El Cajon and contains significant wildland interface. LAFCO approved a sphere of influence for the Lakeside FPD in 1983 that includes a net area that is larger than the district boundary. The Lakeside FPD boundary may change in the foreseeable future if the proposed CSA No. 115 reorganization is approved by the Commission. However, with the exception of a special study area overlay covering CSA No. 115, no change in the existing Lakeside FPD larger-than-district sphere boundary is recommended at this time. If the proposed CSA No. 115 reorganization is approved then the attached Statement of Determinations may be used to fulfill the statutory requirements (see *Appendix A*).

#### San Miguel FPD

The boundary of the SMCFPD reflects the territory and spheres-of-influence of each FPD that was absorbed and includes the unincorporated communities of Bostonia, Casa de Oro, Crest, Grossmont/Mt Helix, Rancho San Diego, Spring Valley, and unincorporated areas adjacent to the Cities of El Cajon, La Mesa, and Lemon Grove. The Bostonia area, which was part of the former East County FPD, is geographically separate from the principal SMCFPD service area. LAFCO approved a sphere-of-influence for the San Miguel Consolidation FPD in 1987 that was larger than the district boundary. The sphere was expanded in 2008 to accommodate consolidation with the East County FPD. The San Miguel FPD boundary may change in the foreseeable future if the proposed CSA No. 115 reorganization is approved by the Commission. However, with the exception of a special study area overlay covering CSA No. 115, no change in

the existing San Miguel FPD larger-than-district sphere boundary is recommended at this time. If the proposed CSA No. 115 reorganization is approved then the attached Statement of Determinations may be used to fulfill the statutory requirements (see *Appendix A*).

#### CSA No. 115

As part of the proposed “CSA No. 115 Reorganization Nos. 1& 2”, the CSA No. 115 would reaffirm the current zero sphere of influence signifying the service responsibilities of the agency should be transferred to a one or more neighboring fire agency. The territory within the CSA No. 115 should eventually become part of another agency’s sphere of influence. However, neither an expansion nor modification to delete territory since the 2007 sphere update is being proposed at this time. If the proposed CSA No. 115 reorganization is approved then the attached Statement of Determinations may be used to fulfill the statutory requirements (see *Appendix A*).

#### Special Study Area

Sphere recommendations may also include provisions for the designation of a special study area to facilitate further reorganization discussions among affected jurisdictions. While it is recommended that San Miguel and Lakeside FPDs’ sphere be reaffirmed, the Commission may also consider designating the CSA No. 115 territory as a special study area. This designation would identify this key issue within the East County Region and help resolve related jurisdictional issues. Maps of the agencies’ service boundaries and sphere of influence boundaries, including the special study area, are included as exhibits in Attachment A.

## **SECTION IV: MUNICIPAL SERVICE REVIEW DETERMINATIONS**

The following determinations, which were originally written for the 2007 MSR/SOI report for the two fire agencies, have been updated to account for the circumstances associated with the proposed “CSA No. 115 Reorganization No. 1 & No. 2”. Subsequent to the adoption of this MSR/SOI Update, the California State Legislature revised the number of written determinations that are required for a Municipal Service Review. Government Code Section 56430 now requires the following areas be addressed:

1. Growth and Population Projections for the Area
2. The Location and Characteristics of any Disadvantaged Unincorporated Communities Within or Contiguous to the Sphere of Influence

3. Present and Planned Capacity of Public Facilities and Adequacy of Public Services including Infrastructure Needs of Deficiencies
4. Financial Ability of Agencies to Provide Services
5. Status and Opportunity for Shared Facilities
6. Accountability for Community Service Needs, including Governmental Structural and Operational Efficiencies
7. Any Other Matter Related to Effective or Efficient Service Delivery, as Required by Commission Policy

### **Determination 1: Growth and Population Projections for the Area**

Efficient provision of public services is linked to an agency's ability to plan for future need. For example, a fire agency must be prepared to supply fire and medical services for existing and future levels of demand, and also be able to determine where future demand will occur. Municipal service reviews give LAFCO, affected agencies, and the public the means to examine both the existing and future need for public services and to determine whether projections for future growth and population patterns are integrated into service planning functions. Projected growth increases translate into increased need for services, and the need to anticipate where services will be required, especially in areas outside a jurisdictional boundary. Since service demand influences both location and capacity of future public facilities, it is important that agreed upon population and development forecasts serve as the corner stone of the region's planning processes. Since population projections anticipate increases for the year 2050, long-term planning is vital to maintain seamless service provision. A complete review of Determination 1 is discussed in Appendix B.

*Determination 1.0: SANDAG projections to 2050 indicate that the East County Region will undergo significant growth*

Between 2012 and 2015, San Miguel FPD, Lakeside FPD, and CSA No. 115 experienced an increase in population by 2,000, 1,078, and 74 respectively. The San Diego Association of Governments (SANDAG) forecasts indicate that between 2012 and 2050, the East County Region will grow by approximately 23% - adding another 78,000 residents that will need emergency services<sup>1</sup>. By 2050, population for the City of El Cajon will be 120,626; City of Santee will be 65,977; San Miguel FPD will be 150,551; Lakeside FPD will be 75,158; and CSA No. 115 will be 5,264. The total population in the East County Region will reach approximately 417,575 by 2050. Future

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<sup>1</sup>SANDAG, Long Range Forecasts, [www.sandag.org/resources/demographics](http://www.sandag.org/resources/demographics).

residents throughout the region will rely on each fire district for adequate fire protection and emergency medical services.

*Determination 1.1: Planning for future fire protection and emergency medical services in the region is hampered by a fragmented system with a multitude of service providers surrounding CSA No. 115 (Pepper Drive).*

There is no single fire agency to provide fire protection and emergency medical services within the CSA No. 115 area. The County of San Diego currently contracts with four separate fire districts (San Miguel FPD, Lakeside FPD, City of El Cajon, and City of Santee) to provide fire services within CSA No. 115. While Monte Vista Command Center dispatches ambulances for CSA No. 115, surrounding fire agencies utilize Heartland Communications for dispatch services. The formation a centralized authority to coordinate planning activities for improving future emergency services, determine how resources could be allocated in a manner that would avoid duplication of effort, establish a single point of dispatch for all 911 responses, and maximize efficiencies within the Pepper Drive area would benefit current and future residents.

**Determination 2: The Location and Characteristics of any Disadvantaged Unincorporated Communities Within or Contiguous to the Sphere of Influence**

CSA No. 115 encompasses approximately 0.7 square mile of unincorporated territory that is adjacent to the City of Santee and is generally developed with single family residences and a mixture of other land uses. In accordance to Senate Bill 244, which became effective on January 1, 2012, state law requires the identification and description of all “disadvantaged unincorporated communities” (DUC) located within or contiguous to the existing spheres of influence of cities and special districts that provide fire protection, sewer, and/or water services. DUCs are defined as inhabited unincorporated areas with an annual median household income that is 80% or less than the statewide annual median household income (equal to \$46,166 or less in 2010). A complete review of Determination 2 is discussed in Appendix B. The identified disadvantaged unincorporated communities are required to be addressed by LAFCO when:

- Considering a city annexation proposal involving 10 or more acres with an existing disadvantaged unincorporated community located contiguous to the proposal area; and
- Approving sphere of influence and municipal service review determinations associated with the update or establishment of spheres of influence for local agencies subject to SB 244 requirements.

*Determination 2.0: Within approximately 50% of CSA No. 115, the inhabited unincorporated area is classified as a disadvantaged unincorporated community.*

CSA No. 115 occupies unincorporated territory between the City of El Cajon and the City of Santee. The special study area sphere of influence designation for the City of El Cajon includes CSA No. 115. Based on the criteria set forth by SB 244, staff's analysis indicates that approximately 50% of CSA No. 115 is designated as a DUC. LAFCO staff has also located DUCs within San Miguel and Lakeside FPD. Based on U.S. Census Bureau data, San Miguel FPD has 5 DUCs within the Northwest and Southwest boundary and Lakeside has 3 DUCs within the Southern boundary. LAFCO staff should implement the Commission's DUC Policy as the proposed reorganization or any future boundary adjustment within or adjacent to CSA No. 115 is considered.

**Determination 3: Present and Planned Capacity of Public Facilities and Adequacy of Public Services including Infrastructure Needs of Deficiencies**

In authorizing the preparation of municipal service reviews, the State Legislature has focused on one of LAFCO's core missions — encouraging the efficient provision of public services. Infrastructure needs or deficiencies, which refers to the adequacy of existing and planned public facilities in relation to how public services are – and will be – provided to citizens, impacts the efficient delivery of public services. For an MSR, “adequate level of service” is defined as the norm for the area under study. Infrastructure can be evaluated in terms of capacity, condition, availability, quality; and correlations among operational, capital improvement, and finance plans. It is recognized that there may be unmet infrastructure needs due to budget constraints or other factors; nevertheless, identification of deficiencies may promote public understanding and support for needed improvements. A complete review of Determination 3 is discussed in Appendix B.

*Determination 3.0: There is no long-term comprehensive strategy within the East County Region to improve or add to infrastructure for fire protection and emergency medical services.*

To evaluate the impact of the proposed reorganization of CSA No. 115 on both the CSA and surrounding territory, LAFCO staff established a sub-regional analytical model. This particular sub-region in East County includes 13,410 acres and has a total population of 121,655 within six primary areas: South/East Santee, North/East El Cajon, South/West Lakeside, plus the Communities of Bostonia and Pepper Drive (CSA No. 115). The sub-region is generally developed with a combination of single and multi-family homes as well as light industrial and small commercial occupancies. There are also pockets of heavy industrial and larger mixed-use commercial occupancies. There are large undeveloped areas on “Rattle Snake Mountain” and some planted orchards that pose challenges for access in the event of a wildland fire.

A need exists for 10 First Responder Engine Companies in the study area identified as the Eastern Sub-region of San Diego County based on a three-year annual average of



over 25,000 calls for service. This Eastern Sub-region was drawn by LAFCO staff for analytical purposes to capture data within a seven mile radius of Pepper Drive and Winter Gardens Boulevard. Per Heartland Communication Facility Authority call data, actual calls for calendar years 2014, 2015 and 2016 totaled 24,203, 24,874 and 26,760, respectively. While some engine companies have higher call volume than others, the average for calendar year 2016 was over seven calls per day (24 hour period) for 10 engines.

*Determination 3.1: Recent relocation efforts may lead to an increase in optimal service delivery*

Fire department deployment, as described by Citygate Associates LLC, is about the speed and weight of the attack. “Speed” calls for first-due, all risk intervention units (engines, trucks and/or rescue ambulances) strategically located across a department. “Weight” is about multiple-unit response for serious emergencies. In these situations, enough firefighters must be assembled within a reasonable time frame to safely control the emergency. Such analysis led Lakeside FPD to relocate Station #1 to improve service delivery within its jurisdictional boundary. The former Lakeside FPD Station 1 was located at 9726 Riverview Ave and approximately 4.1 miles from the Pepper Drive area. The station, which housed a paramedic engine company and brush company, provided first response to Winter Gardens, Riverview and Lakeside proper. The District has since relocated Lakeside Fire Station #1 to a site in the 8000 block of Winter Gardens Boulevard which substantially improved coverage at both the 4<sup>th</sup> and 5<sup>th</sup> minute travel. The relocation also allows for 5-minute coverage into all of CSA No. 115. San Miguel FPD also explored improving coverage within the unincorporated areas including the Bostonia community. However, the new fire station site acquired by San Miguel FPD was located on 1105 Pepper Drive at the corner of Pepper Drive and North 1<sup>st</sup> Street – which is outside San Miguel FPD’s jurisdiction and within Lakeside FPD’s service boundary. The San Miguel Board has recently halted constructions following several meetings between LAFCO and Lakeside FPD representatives and has now considered a new fire station location on the 700 block of Bradley Avenue. This new site is within San Miguel FPD’s jurisdictional boundary. Full occupancy at the Bradley Avenue station has yet to be determined and requires further LAFCO analysis on the impacts to CSA No. 115 and the East County Region.

*Determination 3.2: CSA No. 115 relies upon a complex system of automatic and mutual aid among local agencies, in addition to a 4-way contract between neighboring fire agencies in order to provide fire protection and emergency medical services.*

Fire protection and emergency medical agencies assess risk against available resources and formulate plans for providing services. Individual agencies rarely possess sufficient resources to cover extraordinary situations; moreover, unnecessary duplications of effort and needless expense would result if each fire protection agency independently acquired facilities, apparatus, equipment, and personnel to create a response capability able to confront every conceivable worst-case scenario.

Accordingly, a basic component of fire protection strategy is to share apparatus and personnel among agencies as requested (mutual aid) or dispatch resources automatically upon notification of an incident (automatic aid). Reorganization of CSA No. 115 may eliminate administrative costs associated with contracting for emergency responses within the service area, improve 911 response times, and address any duplication of efforts.

*Determination 3.3: County Service Areas that provide fire protection and emergency medical services have traditionally been restricted to volunteer, part-time emergency personnel unless funds to provide staff facilities are identified. CSA No. 115 instead relies on a contractual system involving municipalities and fire districts.*

Six former CSAs, which are now part of CSA No. 135, provided fire protection and emergency medical services through volunteer part-time safety personnel, who are not quartered in CSA facilities. CSA No. 115 is the only CSA that obtains services by contract and currently does not retain personnel and has no requirement for staff housing. Historically, the County has contracted with the City of Santee for fire protection and emergency medical services even though neighboring fire agencies have been first responders to calls within CSA No. 115. As of April 2016, the County now reimburses fire responders based on actual call data in accordance to a four-way contract with El Cajon, Santee, Lakeside FPD, and San Miguel FPD.

#### **Determination 4: Financial Ability of Agencies to Provide Services**

LAFCO must weigh a community's public service needs against the resources available to fund the services. During municipal service reviews, the financing constraints and opportunities, which have an impact on the delivery of services, are reviewed and enable LAFCO, local agencies, and the public to assess whether agencies are capitalizing on financing opportunities. Service reviews may also disclose innovations for contending with financing constraints, which may be of considerable value to numerous agencies. The historical and projected financial health of Lakeside and San Miguel FPDs were evaluated as part of this municipal service review. A complete review of Determination 4 is discussed in Appendices C and D.

*Determination 4.0: Subject agencies are heavily dependent on property tax revenue to fund fire protection and emergency medical service responsibilities*

Under general financial practices, it is a local agency's advantage to have a balance of revenue sources to mitigate the effects of economic fluctuation. The approximately \$386,000 operating budget for CSA No. 115 is currently funded by a share of property taxes. Historically, property taxes are the District's primary source of revenue. In FY 2014/15, \$8.4 million or 70% of Lakeside FPD's total revenue was from property taxes. The dependence on property taxes as the primary source of revenue is even greater

with San Miguel FPD. Approximately 90% of total revenue for San Miguel FPD is from property taxes.

*Determination 4.1: Operational performance (operating revenue vs. operating expenses) by San Miguel and Lakeside Fire Protection Districts during the past fiscal years increased total reserve balances*

Between FY 2008/09 and FY 2014/15, San Miguel and Lakeside FPDs have incurred a surplus in operating net balance which has contributed to a healthy reserve amount. While Lakeside FPD's actual revenue and expenditures were slightly below their projections within their adopted budgets, the District consistently ended each fiscal year with a surplus. Lakeside FPD has eight specific reserve funds: (1) General; (2) Emergency; (3) Capital; (4) Leave; (5) OPEB; (6) Heartland Communications Facility Authority JPA; (7) SDG&E Mitigation; and (8) Unassigned. Staff analysis indicated there was a steady decline in total reserve funds after FY 2010/11. This was primarily due to the District's scheduled relocation and construction of its new headquarters. Other capital improvements, such as the construction of the new fire station near CSA No. 115, contribute to the reduction in total reserves. The total reserve balance for FY 2014/15 ended with \$7.8 million which is approximately 59% of the agency's total revenue. San Miguel Consolidated FPD consistently ended their fiscal year since 2008 with a surplus as well. The excess funds have contributed to a healthy reserve fund balance throughout the years. The District has six specific reserve funds: (1) General; (2) Special Projects; (3) Capital Reserve; (4) Uncompensated Leave; (5) Vehicle Replacement; and (6) Other Governmental. Staff analysis indicated that 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. The total reserve balance for FY 2014/15 ended with approximately \$6 million which is 30% of the agency's total revenue.

*Determination 4.2: Financial forecast for San Miguel and Lakeside Fire Protection Districts during the next ten years raised areas of concern*

San Diego LAFCO conducted two financial analysis reports as part of this municipal service review. 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. 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. 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). Currently, Lakeside FPD still maintains a healthy reserve balance. All three projection 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.

As for San Miguel FPD, it is preparing to transition all fire service responsibilities back to the agency following the termination of the CAL FIRE contract. The District originally 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 statement that "As a result of the transition of CAL FIRE on December 31, 2012, the District's condition is improving". The auditor also noted 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 illustrated the positive impact to the agency. Nevertheless, the Board of Directors 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.

A section later in this report provides a comparison chart which summarizes both projection scenarios (Stand-Alone vs. Existing Conditions). The projections, following a \$4.3 million adjustment, 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 may affect the long-term financial performance of the agency. LAFCO's 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.

*Determination 4.3: Proposed Plan for Service indicates no new or extended benefit fee, special tax, or assessment will be implemented to CSA No. 115 from either San Miguel or Lakeside Fire Protection District*

The San Miguel Consolidated FPD proposes to provide service to CSA No. 115 without the need for new or extended benefit fees, special taxes, or assessments. Dissolution would also eliminate the need for a contracting entity (CSA No. 115) to service the area. Lakeside FPD proposes to bring CSA No. 115 into the District's service area so these areas can receive the same Fire/EMS Service that is currently provided districtwide. The District has a voter approved, non-escalating, benefit fee using an existing formula which generally costs District residents \$40 per single family dwelling. The formula is slightly more for commercial areas, less for mobile homes and vacant property. Similar to San Miguel FPD, this benefit fee is not being proposed by Lakeside FPD to be applied to properties within CSA No. 115 upon annexation. The District intends to use 100% of property tax and other revenues obtained as part of the CSA No. 115 annexation for Capital Improvements (the construction of a permanent fire station) to serve the Pepper Drive Area.

#### **Determination 5: Status and Opportunity for Shared Facilities**

Public service costs may be reduced and service efficiencies increased, if service providers develop strategies for sharing resources, such as equipment, procurement, and joint use facilities. Sharing both facilities and excess capacity/equipment may decrease duplicative efforts, may lower costs, and/or minimize unnecessary resource consumption. A complete review of Determination 5 is discussed in Appendix B.

*Determination 5.0: Adoption of a 4-way contract between the County of San Diego and the neighboring fire agencies ensures the delivery of fire service but does not apply long-term planning for CSA No. 115*

Since incorporation of Santee in 1981, the County of San Diego has been responsible for fire protection in Pepper Drive, but contracted with the City of Santee for fire protection service and then in 2016 expanded the contract to include the City of El Cajon and the Lakeside and San Miguel Consolidated FPDs for actual service provision. Based on response data within CSA No. 115, the County of San Diego revised its contracting process in April 2016 and terminated the CSA No. 115 contract with the City of Santee and instead executed a contract with the four neighboring fire agencies. The contract reimburses the responding agencies based on quarterly response date. Reimbursement for services is based on standby rate and call volume. Call reimbursement is based on the number of calls responded to within CSA No. 115. The agency filing the report for the incident will qualify for reimbursement for the response. The CSA provides a governance structure that is able to contract with the four agencies for fire protection and advanced life support level EMS services. An

increment of the one percent property tax, which the CSA collects, funds the four-way contract. The amount of the contract since 2009-10 has been fairly constant at approximately \$386,896 per year. Ambulance transport services are provided by CSA No. 69 (Heartland Paramedic). The most recent data resulted in the following reimbursement amounts for the first responders: City of Santee (\$12,382); San Miguel Consolidated FPD (\$38,220); Lakeside FPD (\$71,440) and City of El Cajon (\$88,050). During the first and second quarter in FY 16/17 there were 206 calls in CSA No. 115. Of those 206 calls, the City of Santee was the first responder to 8 calls (4%); San Miguel FPD was the first responder to 36 calls (17%); Lakeside FPD was the first responder to 72 calls (35%), and the City of El Cajon was the first responder to 90 calls (44%). However, the proposed reorganization would improve the level of service, increase efficiencies, and identify a more logical service provider to the residents within the CSA No. 115 area.

*Determination 5.1: Consideration of a joint use facility may avoid duplicating organizational structures and overlapping operational capabilities*

During the service review preparation, Lakeside FPD and San Miguel FPD reestablished discussions to determine if efficiencies can be achieved by accommodating the facility needs of both agencies through the use of a joint facility. Since the San Miguel Consolidated FPD has not completed construction of a new fire station at 1105 Pepper Drive, the Lakeside FPD and San Miguel Consolidated FPD could potentially still explore the joint usage of a single fire station located at 8035 Winter Gardens Boulevard or other location such as the Bradley Avenue site. Options for planning future shared facilities and services are still being considered. Opportunities still exist for the Lakeside FPD and San Miguel Consolidated FPD to implement cost avoidance strategies through a functional or jurisdictional consolidation in order to achieve optimal usage of existing fire stations, apparatus and personnel -- elimination of duplicate administrative positions alone could result in ongoing operational savings ranging from \$400,000 to \$600,000 annually. This projection is preliminary and should be referred to LAFCO staff for further analysis.

Cost avoidance measures could be more readily achieved by the Lakeside FPD than the San Miguel Consolidated FPD because the new Lakeside fire station and property located at 8035 Winter Gardens Boulevard is of a suitable size to potentially co-locate multiple fire engine companies, whereas San Miguel's proposed fire station and property lacks sufficient capability to support co-habitation of multiple fire engine companies from multiple districts. One of the impediments to facility sharing has been San Miguel's contract with Cal FIRE; this impediment will no longer be present after the April 13 transition to a standalone agency and discontinuation of the CAL FIRE contract.

## **Determination 6: Accountability for Community Service Needs, including Governmental Structural and Operational Efficiencies**

In making a determination of local accountability and governance, LAFCO will consider the degree to which local accountability is fostered in the region. Local accountability and governance refers to public agency decision making and operational and management processes that: (1) include an accessible and accountable elected or appointed decision making body and agency staff; (2) encourage and value public participation; (3) disclose budgets, programs, and plans; (4) solicit public input when considering rate changes, work and infrastructure plans; and (5) evaluate outcomes of plans, programs, and operations, and disclose results to the public. A complete review of Determination 6 is discussed in Appendix B.

### *Determination 6.0: LAFCO staff review of current and proposed governmental structure to address community service needs*

The San Miguel Consolidated FPD is an independent special district and is governed by a seven-member Board of Directors elected to four-year terms on an alternating basis. The Operations Division is responsible for managing and supervising the day-to-day operations of the Fire District. The Division's primary responsibility is to provide emergency responses from our 8 fire stations and 8 front-line response apparatus. Emergency medical responses account for approximately 76% of calls. Other emergency responses include structure, vehicle and vegetation fires; vehicle accidents, rescues, hazardous materials incidents and public service calls. At this time, the Division is managed by the Fire Chief, four CAL FIRE shift Battalion Chiefs, and a Logistics Coordinator. Each response unit is staffed with 3 personnel consisting of a Fire Captain, Fire Apparatus Engineer and Firefighter/Paramedic or Firefighter EMT. Our day to day staffing includes seven Type One Structural Firefighting Engine Companies and One Type 1 Truck Company. All response personnel are certified to a minimum level of Emergency Medical Technician. In addition to emergency responses, Operations personnel also provide public education, perform fire prevention inspections, maintain fire hydrants, perform minor equipment and facilities maintenance and participate in continuous training activities. LAFCO staff will need to reevaluate the level of service following the transition back to a standalone agency.

The Lakeside FPD is also an independent special district and is governed by a 5-member board. All board members are elected at-large. The Operations Division is comprised of three platoons of firefighters alternating 24-hour duty shifts to provide continual, 24-hour per day, year-round service. Operations Division personnel operate out of four fire stations staffing four paramedic engine companies, one rescue company, one brush engine, and two advanced life support paramedic ambulances. Lakeside firefighters respond to over 9000 incidents annually including fires, medical emergencies, traffic collisions, rescues, and a wide variety of other requests for service.

CSA No. 115 is governed by the five-member Board of Supervisors. Board members are elected by supervisorial district to four-year terms and must be residents and registered voters within the applicable supervisorial district. CSA No. 115 is within

Supervisory District 2. Administrative services for CSA No. 115 are provided by the San Diego County Fire Authority, which is a departmental function within the County Public Safety Department. Information is relatively available on each agency website.

**Determination 7: Any Other Matter Related to Effective or Efficient Service Delivery, as Required by Commission Policy**

*Determination 7.0: LAFCO staff evaluation of the benefits and constraints associated with the proposed CSA No. 115 Reorganization*

Based on the completion of three technical reports conducted as part of the municipal service review, LAFCO staff has reached a number of preliminary conclusions. The ad hoc committee reviewed and commented on the below conclusions.

Reorganization Conclusions:

1. A need exists for 10 First Responder Engine Companies in the study area identified as the Eastern Sub-region of San Diego County based on a three-year annual average of over 25,000 calls for service.
2. It appears that CSA No. 115 is currently receiving an acceptable level of service and response times from the two districts and two cities that participate in the CSA No. 115 service agreement with the County.
3. Response times within the CSA No. 115 service area will improve to 2.03 minutes for Lakeside FPD and 1.31 minutes for San Miguel Consolidated FPD upon full operation of both new fire stations based on data provided by both districts during the completion of the technical reports.
4. Response times to territory outside of CSA No. 115 but within the Eastern sub-region will also improve upon full operation of the Lakeside FPD and San Miguel Consolidated FPD fire stations by reducing overall travel times by 1 to 3 minutes within the two districts.
5. The relocation of a Lakeside FPD fire station and initial relocation of a San Miguel Consolidated FPD station will result in two fire stations potentially being sited within 0.80 of a mile of each other. The County Fire Authority and others have questioned the appropriateness of this arrangement and if it is in the best interests of the region. The station relocation decisions also raise concerns whether the districts will incur additional and/or unnecessary capital expenditures and operating costs. New information has indicated that San Miguel FPD has considered relocating the new fire station to the Bradley Avenue site.



6. While relocation of the Lakeside and San Miguel Consolidated FPD fire stations occurred after significant inter-agency communications between the Lakeside and San Miguel Consolidated FPDs, there was not a consensus and agreement on station relocation issues, including potential co-location of both fire districts within one fire station. Both districts believe the selected locations were necessary to better serve their own constituents and improve coverage to CSA No. 115.
7. Lakeside FPD's fire station located at 8035 Winter Gardens Boulevard and San Miguel Consolidated FPD's proposed fire station located at 1105 Pepper Drive or Bradley Avenue will become fully operational with or without approval of reorganization of CSA No. 115.
8. Approval or disapproval of either or both reorganizations (Nos. 1 and/or 2) will not change areas of coverage, response times, or community investment in the Pepper Drive community, because the fire stations and community investment by Lakeside and San Miguel Consolidated FPDs has already occurred or is planned. Due to automatic aid agreements and the four-way agreement with the County of San Diego, response to CSA No. 115 is unlikely to change.
9. Opportunities still exist for the Lakeside FPD and San Miguel Consolidated FPD to implement cost avoidance strategies through a functional or jurisdictional consolidation in order to achieve optimal usage of existing fire stations, apparatus and personnel -- elimination of duplicate administrative positions alone could result in ongoing operational savings ranging from \$400,000 to \$600,000 annually. This projection is preliminary and should be referred to LAFCO staff for further analysis.
10. Cost avoidance measures could be more readily achieved by the Lakeside FPD than the San Miguel Consolidated FPD because the new Lakeside fire station and property located at 8035 Winter Gardens Boulevard is of a suitable size to potentially co-locate multiple fire engine companies, whereas San Miguel's proposed fire station and property lacks sufficient capability to support co-habitation of multiple fire engine companies from multiple districts. One of the impediments to facility sharing has been San Miguel's contract with Cal FIRE; this impediment will no longer be present after the Cal FIRE contract is terminated.

11. Since the San Miguel Consolidated FPD has not completed construction of a new fire station at 1105 Pepper Drive, the Lakeside FPD and San Miguel Consolidated FPD could potentially still return to discussions regarding the siting and joint usage of a single fire station located at 8035 Winter Gardens Boulevard.
12. If both reorganizations are disapproved by LAFCO, CSA No. 115 will receive fire protection and emergency medical services under the 4-way contract. Since reimbursement funds from the County are now shared proportionally to the percentage of first responses, the four contracting entities will experience a reimbursement amount based on actual response call data.
13. If the proposed agreement between the FPDs is approved as part of the reorganization, then two districts will split the revenues evenly and the Cities of Santee and El Cajon will no longer receive revenues from the area. This may address one of San Miguel Consolidated FPD historic beliefs that it has been responding in the City of El Cajon without compensation for many years and that Santee has benefited for several decades without being the primary responder.
14. Disapproval of the two reorganization proposals could delay the construction or completion of the two fire stations as revenue from the CSA will continue under the County's four-way service agreement.
15. According to preliminary analysis conducted by LAFCO staff, termination of the Cooperative Agreement between the San Miguel Consolidated FPD and Cal FIRE may impact the San Miguel Consolidated FPD's long-term financial ability to provide services, including the Eastern sub-region and Pepper Drive.
16. Termination of the Cooperative Agreement between the San Miguel Consolidated FPD and Cal FIRE is not subject to LAFCO purview per SB 239; however, should a new contract be executed to re-engage Cal FIRE in the future, then LAFCO purview would be required per SB 239.
17. Termination of the Cooperative Agreement between the San Miguel Consolidated FPD and Cal FIRE may result in the District's need to contract for dispatching services. However, this potential dispatching contract is not subject to LAFCO purview in accordance to Government Code Sections 56133 and 56134.

18. As with any major jurisdictional proposal, LAFCO needs to consider alternatives. The following jurisdictional alternatives and modifications to CSA No. 115 Reorganization Nos. 1 and 2 have been accordingly identified and should be subject to further analysis:

- a. Approval of one or both of the reorganization proposals;
- b. Disapproval of one or both of the reorganization proposals;
- c. Functional and/or jurisdictional consolidation/reorganization of Lakeside FPD and San Miguel Consolidated FPD;
- d. Dissolution of CSA No. 115 and annexation of the dissolved CSA territory to the Cities of Santee and/or El Cajon;
- e. Dissolution of CSA No. 115 and annexation of the dissolved district territory to CSA No. 135;
- f. Continuation of the proposed reorganization hearings for an indefinite or definite time period; and
- g. Other: To be identified

## **APPENDICES**

**A. Statements of Determinations for Spheres of Influence: Lakeside Fire Protection District, San Miguel Consolidated Fire Protection District and County Service Area No. 115**

**B. Service Delivery Analysis**

**C. Independent Financial Analysis (Historical Data) – Part 1 of 2**

**D. Independent Financial Analysis (Projected Data) – Part 2 of 2**

**APPENDIX A:  
Statements of Determinations  
For Spheres of Influence:  
Lakeside Fire Protection District  
(Larger-than-District SOI),  
San Miguel Fire Protection District  
(Larger-than-District SOI), and  
County Service Area No. 115  
(Zero Sphere)**

**RECOMMENDED STATEMENT OF DETERMINATIONS  
PROPOSED REAFFIRMATION TO THE SPHERE OF INFLUENCE OF THE  
LAKESIDE FIRE PROTECTION DISTRICT**

County Service Area No. 115 (Pepper Drive) Reorganization No. 1” (San Miguel Consolidated Fire Protection District) and “County Service Area No. 115 (Pepper Drive) Reorganization No. 2” (Lakeside Fire Protection District) Comprehensive Service Review Report (RO14-12; SA14-12; SR13-62; MSR13-62 - San Miguel Consolidated FPD) (RO14-13; SA14-13; SR13-62; MSR13-62 - Lakeside FPD)

The following statement of determinations is prepared pursuant to Section 56425 of the Government Code for designation of the adoption of a sphere of influence amendment shown on the attached map for the Lakeside Fire Protection District (FPD). A written statement specifying the functions or classes of services provided by the District and establishing the nature, location, and extent of the functions or classes of District services is on file with the San Diego Local Agency Formation Commission. This written statement will be transferred from County Service Area No. 115 to Lakeside FPD as the successor agency.

**(1) The present and planned land uses in the area, including agricultural and open space lands.**

The Lakeside Fire Protection District provides structural fire protection and advanced life support-level (ALS) emergency medical services (EMS) within the unincorporated east county community of Lakeside. The FPD covers approximately 45 square miles northeast of the cities of Santee and El Cajon and contains significant wildland interface. Services provided by the Lakeside FPD include Structural and Wildland fire response, EMS (Paramedic) Service from 11 response platforms. ALS Transport service is provided by CSA 69. The District provides staffing for two of the CSA 69 ambulances with the CSA subsidizing the Lakeside FPD for personnel cost. LAFCO approved a sphere of influence for the Lakeside FPD in 1983 that includes a net area that is larger than the district boundary. The Lakeside FPD boundary may change in the foreseeable future if the proposed CSA No. 115 reorganization is approved by the Commission. However, with the exception of a special study area overlay covering CSA No. 115, no change in the existing Lakeside FPD larger-than-district sphere boundary is recommended at this time.

Sphere recommendations may also include provisions for the designation of a special study area to facilitate further reorganization discussions among affected jurisdictions. While it is recommended that Lakeside FPD’s sphere be reaffirmed, the Commission may also consider designating the CSA No. 115 territory as a special study area. This

designation would identify this key issue within the East County Region and help resolve related jurisdictional issues.

**(2) The present and probable need for public facilities and services in the area.**

Since incorporation of Santee in 1981, the County of San Diego has been responsible for fire protection in Pepper Drive, but historically contracted with the City of Santee for fire protection service. The County has since expanded the contract to include the City of El Cajon and the Lakeside and San Miguel Consolidated FPDs for actual service provision. Call reimbursement to the four fire agencies are based on the number of calls responded within CSA No. 115.

As part of the proposed reorganization, the San Miguel Consolidated FPD will extend the same type of services it currently provides to district residents to the reorganization territory, as authorized under the Health and Safety Code Section 13862: fire protection; rescue services; emergency medical services; hazardous material emergency response; ambulance services; and other services relating to the protection of lives and property. The Lakeside FPD proposes to serve the Pepper Drive annexation area from existing fire stations within the existing District boundaries. The number of calls of service associated with the CSA and the increased population served in Lakeside's opinion does not warrant adding new service(s) or personnel at this time. The Lakeside FPD will accordingly maintain its existing level of service for fire protection and ALS service. A robust fire and EMS service will be provided to all of the annexed areas upon recordation of this reorganization according to the FPD. The new station will improve service to the newly annexed area and it will allow the District to fund the specific capital needs of the relocated facility and equipment. The District financed the relocated facility with existing District funding sources.

**(3) The present capacity of public facilities and adequacy of public services that the agency provides or is authorized to provide.**

Authorized services that the San Miguel Consolidated FPD and Lakeside FPD can provide per Health and Safety Code Section 13862 include: fire protection; rescue services; emergency medical services; hazardous material emergency response; ambulance services, and other services relating to the protection of lives and property. CSA No. 115 is authorized to provide similar services per Government Code Section 25213, including: fire protection; rescue services; emergency medical services; hazardous material emergency response; and ambulance services. Ambulance service to Lakeside, Bostonia, and CSA No. 115 is currently provided by CSA No. 69. Lakeside FPD is provided a subsidy to staff two CSA No. 69 ambulances with Lakeside Firefighter/Paramedics.

**(4) The existence of any social or economic communities of interest in the area if the commission determines that they are relevant to the agency.**

To evaluate the impact of the proposed reorganization of CSA No. 115 on both the CSA and surrounding territory, LAFCO staff established a sub-regional analytical model. This particular sub-region in East County includes 13,410 acres and has a total population of 121,655 within six primary areas: South/East Santee, North/East El Cajon, South/West Lakeside, plus the Communities of Bostonia and Pepper Drive (CSA No. 115). The sub-region is generally developed with a combination of single and multi-family homes as well as light industrial and small commercial occupancies. There are also pockets of heavy industrial and larger mixed-use commercial occupancies. There are large undeveloped areas on “Rattle Snake Mountain” and some planted orchards that pose challenges for access in the event of a wildland fire. The CSA No. 115 – Pepper Drive area is directly under the flight path for the main runway for the general aviation Gillispie Field Airport. This sub-region is served by 10 First Responder/Advanced Life Support (ALS) Engine Companies operated by the cities of El Cajon, Santee, San Miguel Consolidated FPD and Lakeside FPD.




**(5) For an update of a sphere of influence of a city or special district that provides public facilities or services related to sewers, municipal and industrial water, or structural fire protection, that occurs pursuant to subdivision (g) on or after July 1, 2012, the present and probable need for those public facilities and services of any disadvantaged unincorporated communities within the existing sphere of influence.**

Based on the 2010 median household income data from the U.S. Census Bureau, the proposal area includes a disadvantaged unincorporated community (DUC). A portion of the territory within CSA No. 115’s service boundary is considered a DUC. The proposed sphere amendment and reorganization will include the DUC territory in the reorganization proposal. Additionally, this issue has been addressed by the Commission in the SB 244 Local Agency Matrix and implementation plan approved by the Commission on March 4, 2013.

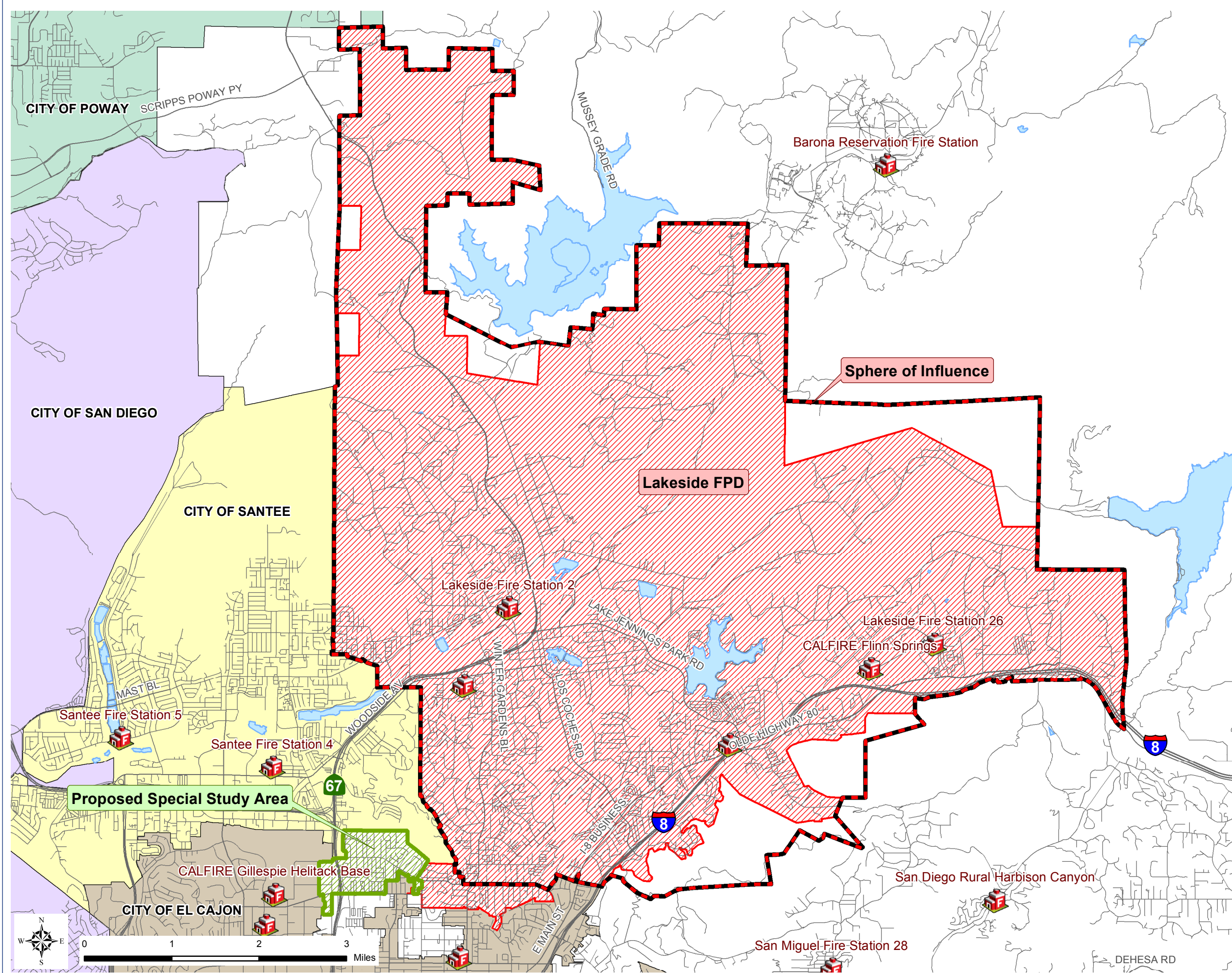
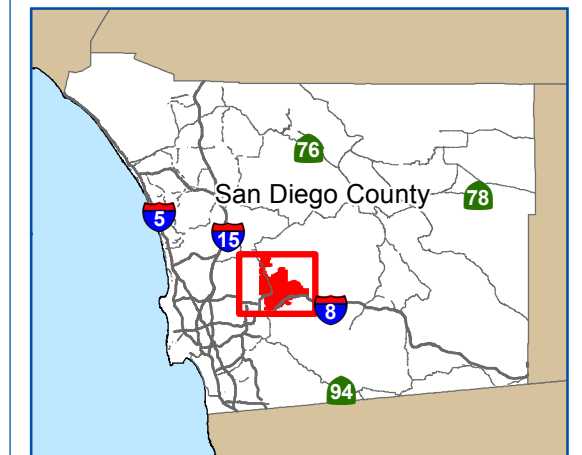
# Lakeside Fire Protection District

RO14-13; SA14-13;  
SR13-62; MSR13-62

## LEGEND

-  Lakeside FPD
-  Sphere of Influence (SOI)
-  Proposed Special Study Area

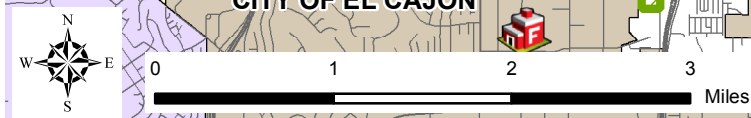
*SOI Adopted: 4 / 4 / 83*  
*SOI Affirmed: 5 / 7 / 07*  
*SOI Affirmed: 8 / 6 / 07*



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Printed June 2017.





**RECOMMENDED STATEMENT OF DETERMINATIONS  
PROPOSED AFFIRMATION TO THE SPHERE OF INFLUENCE OF THE  
SAN MIGUEL CONSOLIDATED FIRE PROTECTION DISTRICT**

County Service Area No. 115 (Pepper Drive) Reorganization No. 1” (San Miguel Consolidated Fire Protection District) and “County Service Area No. 115 (Pepper Drive) Reorganization No. 2” (Lakeside Fire Protection District) Comprehensive Service Review Report (RO14-12; SA14-12; SR13-62; MSR13-62 - San Miguel Consolidated FPD) (RO14-13; SA14-13; SR13-62; MSR13-62 - Lakeside FPD)

The following statement of determinations is prepared pursuant to Section 56425 of the Government Code for designation of the adoption of a sphere of influence amendment shown on the attached map for the San Miguel Consolidated Fire Protection District (FPD). A written statement specifying the functions or classes of services provided by the District and establishing the nature, location, and extent of the functions or classes of District services is on file with the San Diego Local Agency Formation Commission. This written statement will be transferred from County Service Area No. 115 to San Miguel Consolidated FPD as the successor agency.

**(1) The present and planned land uses in the area, including agricultural and open space lands.**

The San Miguel Consolidation Fire Protection District provides structural fire protection and advanced life support-level (ALS) emergency medical services (EMS) within approximately 46 square miles in the unincorporated east county. The boundary of the San Miguel FPD includes the unincorporated communities of Bostonia, Casa de Oro, Crest, Grossmont/Mt Helix, Rancho San Diego, Spring Valley, and unincorporated areas adjacent to the Cities of El Cajon, La Mesa, and Lemon Grove. The Bostonia area, which was part of the former East County FPD, is geographically separate from the principal SMCFPD service area. LAFCO approved a sphere-of-influence for the San Miguel Consolidation FPD in 1987 that was larger than the district boundary. The sphere was expanded in 2008 to accommodate consolidation with the East County FPD. The San Miguel FPD boundary may change in the foreseeable future if the proposed CSA No. 115 reorganization is approved by the Commission. However, with the exception of a special study area overlay covering CSA No. 115, no change in the existing San Miguel FPD larger-than-district sphere boundary is recommended at this time.

Sphere recommendations may also include provisions for the designation of a special study area to facilitate further reorganization discussions among affected jurisdictions. While it is recommended that San Miguel FPD’s sphere be reaffirmed, the Commission may also consider designating the CSA No. 115 territory as a special study area. This

designation would identify this key issue within the East County Region and help resolve related jurisdictional issues.

**(2) The present and probable need for public facilities and services in the area.**

Since incorporation of Santee in 1981, the County of San Diego has been responsible for fire protection in Pepper Drive, but historically contracted with the City of Santee for fire protection service. The County has since expanded the contract to include the City of El Cajon and the Lakeside and San Miguel Consolidated FPDs for actual service provision. Call reimbursement to the four fire agencies are based on the number of calls responded within CSA No. 115.

As part of the proposed reorganization, the San Miguel Consolidated FPD will extend the same type of services it currently provides to district residents to the reorganization territory, as authorized under the Health and Safety Code Section 13862: fire protection; rescue services; emergency medical services; hazardous material emergency response; ambulance services; and other services relating to the protection of lives and property. The Lakeside FPD proposes to serve the Pepper Drive annexation area from existing fire stations within the existing District boundaries. The number of calls of service associated with the CSA and the increased population served in Lakeside's opinion does not warrant adding new service(s) or personnel at this time. The Lakeside FPD will accordingly maintain its existing level of service for fire protection and ALS service. A robust fire and EMS service will be provided to all of the annexed areas upon recordation of this reorganization according to the FPD. The new station will improve service to the newly annexed area and it will allow the District to fund the specific capital needs of the relocated facility and equipment. The District financed the relocated facility with existing District funding sources.

**(3) The present capacity of public facilities and adequacy of public services that the agency provides or is authorized to provide.**

Authorized services that the San Miguel Consolidated FPD and Lakeside FPD can provide per Health and Safety Code Section 13862 include: fire protection; rescue services; emergency medical services; hazardous material emergency response; ambulance services, and other services relating to the protection of lives and property. CSA No. 115 is authorized to provide similar services per Government Code Section 25213, including: fire protection; rescue services; emergency medical services; hazardous material emergency response; and ambulance services. Ambulance service to Lakeside, Bostonia, and CSA No. 115 is currently provided by CSA No. 69. Lakeside FPD is provided a subsidy to staff two CSA No. 69 ambulances with Lakeside Firefighter/Paramedics.

**(4) The existence of any social or economic communities of interest in the area if the commission determines that they are relevant to the agency.**

To evaluate the impact of the proposed reorganization of CSA No. 115 on both the CSA and surrounding territory, LAFCO staff established a sub-regional analytical model. This particular sub-region in East County includes 13,410 acres and has a total population of 121,655 within six primary areas: South/East Santee, North/East El Cajon, South/West Lakeside, plus the Communities of Bostonia and Pepper Drive (CSA No. 115). The sub-region is generally developed with a combination of single and multi-family homes as well as light industrial and small commercial occupancies. There are also pockets of heavy industrial and larger mixed-use commercial occupancies. There are large undeveloped areas on “Rattle Snake Mountain” and some planted orchards that pose challenges for access in the event of a wildland fire. The CSA No. 115 – Pepper Drive area is directly under the flight path for the main runway for the general aviation Gillispie Field Airport. This sub-region is served by 10 First Responder/Advanced Life Support (ALS) Engine Companies operated by the cities of El Cajon, Santee, San Miguel Consolidated FPD and Lakeside FPD.




**(5) For an update of a sphere of influence of a city or special district that provides public facilities or services related to sewers, municipal and industrial water, or structural fire protection, that occurs pursuant to subdivision (g) on or after July 1, 2012, the present and probable need for those public facilities and services of any disadvantaged unincorporated communities within the existing sphere of influence.**

Based on the 2010 median household income data from the U.S. Census Bureau, the proposal area includes a disadvantaged unincorporated community (DUC). A portion of the territory within CSA No. 115’s service boundary is considered a DUC. The proposed sphere amendment and reorganization will include the DUC territory in the reorganization proposal. Additionally, this issue has been addressed by the Commission in the SB 244 Local Agency Matrix and implementation plan approved by the Commission on March 4, 2013.

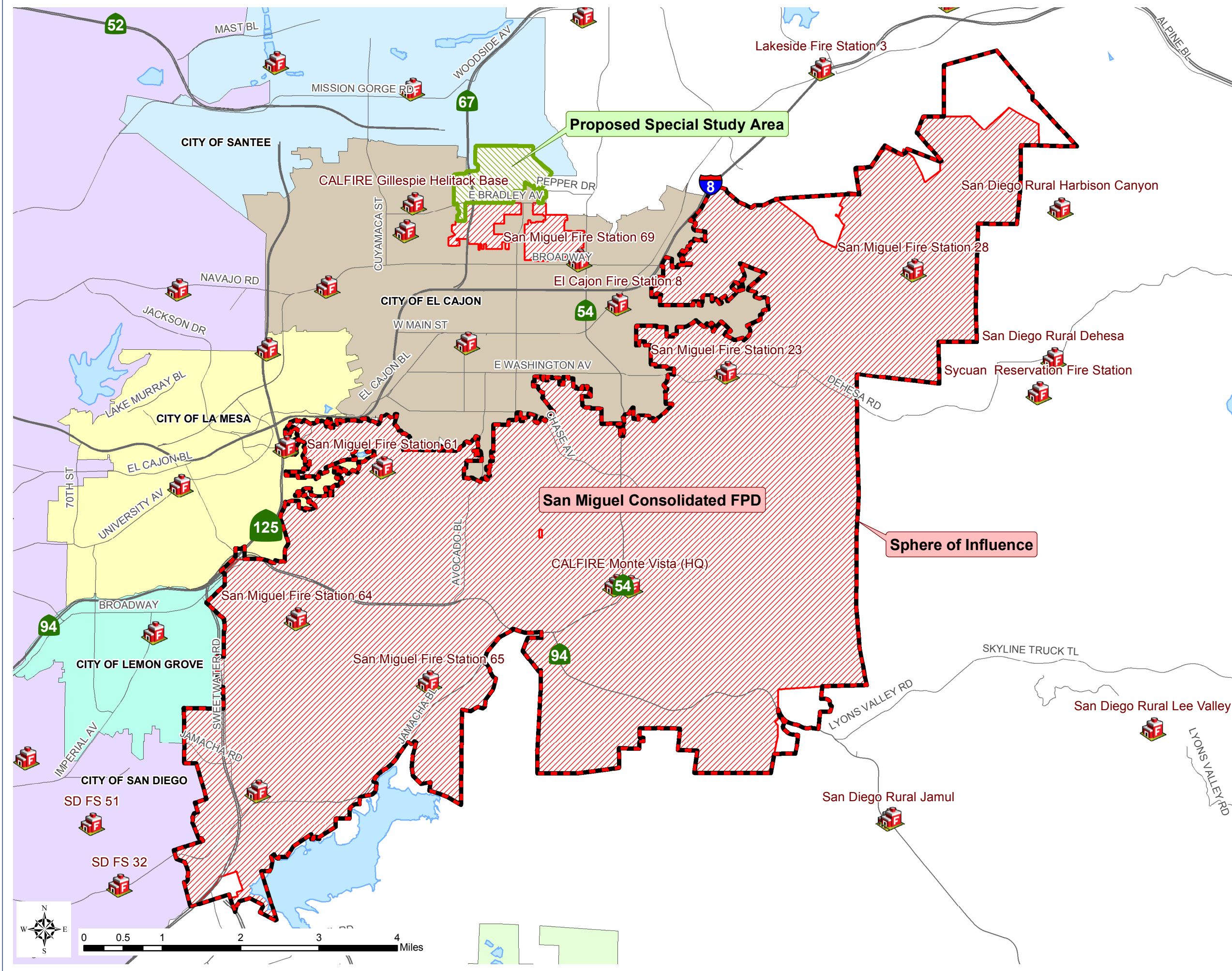
# San Miguel Consolidated FPD

RO14-12; SA14-12;  
SR13-62; MSR13-62

## LEGEND

-  San Miguel Cons. FPD
-  Sphere of Influence (SOI)
-  Proposed Special Study Area

*SOI Adopted: 11 / 2 / 87*  
*SOI Affirmed: 5 / 7 / 07*  
*SOI Affirmed: 8 / 6 / 07*  
*SOI Updated: 6 / 2 / 08*



SAN DIEGO **LAFCO**



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 Printed June 2017.

**RECOMMENDED STATEMENT OF DETERMINATIONS  
PROPOSED REAFFIRMATION ZERO SPHERE OF INFLUENCE FOR THE  
COUNTY SERVICE AREA NO. 115 (PEPPER DRIVE)**

County Service Area No. 115 (Pepper Drive) Reorganization No. 1” (San Miguel Consolidated Fire Protection District) and “County Service Area No. 115 (Pepper Drive) Reorganization No. 2” (Lakeside Fire Protection District) Comprehensive Service Review Report (RO14-12; SA14-12; SR13-62; MSR13-62 - San Miguel Consolidated FPD) (RO14-13; SA14-13; SR13-62; MSR13-62 - Lakeside FPD)

The following statement of determinations is prepared pursuant to Section 56425 of the Government Code for a zero sphere of influence designation for the County Service Area No. 115. A zero sphere of influence is a transitional designation which indicates another agency(ies) will ultimately assume responsibility for services. CSA No. 115 is proposed to be dissolved as part of the CSA No. 115 Reorganization Nos. 1 & 2. The reorganized district is not proposing to expand or reduce the areas that receive service or change the type of level of service currently being provided to existing or future customers.

**(1) The present and planned land uses in the area, including agricultural and open space lands.**

CSA No. 115 encompasses approximately 0.7 square mile of unincorporated territory that is adjacent to the City of Santee and is generally developed with single family residences and a mixture of other land uses. CSA No. 115 is within the Lakeside Community Plan. Land use designations include General Commercial, Neighborhood Commercial, Medium Impact Industrial, Village Residential (VR-7.3) and Village Residential (VR-20). The territory would be considered largely built-out.

As part of the proposed “CSA No. 115 Reorganization Nos. 1& 2”, the CSA No. 115 would reaffirm the current zero sphere of influence signifying the service responsibilities of the agency should be transferred to a one or more neighboring fire agency. The territory within the CSA No. 115 should eventually become part of another agency’s sphere of influence. However, neither an expansion nor modification to delete territory since the 2007 sphere update is being proposed at this time.

Sphere recommendations may also include provisions for the designation of a special study area to facilitate further reorganization discussions among affected jurisdictions. While it is recommended that San Miguel FPD’s sphere be reaffirmed, the Commission may also consider designating the CSA No. 115 territory as a special study area. This designation would identify this key issue within the East County Region and help resolve related jurisdictional issues.

**(2) The present and probable need for public facilities and services in the area.**

Since incorporation of Santee in 1981, the County of San Diego has been responsible for fire protection in Pepper Drive, but historically contracted with the City of Santee for fire protection service. The County has since expanded the contract to include the City of El Cajon and the Lakeside and San Miguel Consolidated FPDs for actual service provision. Call reimbursement to the four fire agencies are based on the number of calls responded within CSA No. 115.

As part of the proposed reorganization, the San Miguel Consolidated FPD will extend the same type of services it currently provides to district residents to the reorganization territory, as authorized under the Health and Safety Code Section 13862: fire protection; rescue services; emergency medical services; hazardous material emergency response; ambulance services; and other services relating to the protection of lives and property. The Lakeside FPD proposes to serve the Pepper Drive annexation area from existing fire stations within the existing District boundaries. The number of calls of service associated with the CSA and the increased population served in Lakeside's opinion does not warrant adding new service(s) or personnel at this time. The Lakeside FPD will accordingly maintain its existing level of service for fire protection and ALS service. A robust fire and EMS service will be provided to all of the annexed areas upon recordation of this reorganization according to the FPD. The new station will improve service to the newly annexed area and it will allow the District to fund the specific capital needs of the relocated facility and equipment. The District financed the relocated facility with existing District funding sources.

**(3) The present capacity of public facilities and adequacy of public services that the agency provides or is authorized to provide.**

Authorized services that the San Miguel Consolidated FPD and Lakeside FPD can provide per Health and Safety Code Section 13862 include: fire protection; rescue services; emergency medical services; hazardous material emergency response; ambulance services, and other services relating to the protection of lives and property. CSA No. 115 is authorized to provide similar services per Government Code Section 25213, including: fire protection; rescue services; emergency medical services; hazardous material emergency response; and ambulance services. Ambulance service to Lakeside, Bostonia, and CSA No. 115 is currently provided by CSA No. 69. Lakeside FPD is provided a subsidy to staff two CSA No. 69 ambulances with Lakeside Firefighter/Paramedics.

**(4) The existence of any social or economic communities of interest in the area if the commission determines that they are relevant to the agency.**


To evaluate the impact of the proposed reorganization of CSA No. 115 on both the CSA and surrounding territory, LAFCO staff established a sub-regional analytical model. This particular sub-region in East County includes 13,410 acres and has a total population of 121,655 within six primary areas: South/East Santee, North/East El Cajon, South/West Lakeside, plus the Communities of Bostonia and Pepper Drive (CSA No. 115). The sub-region is generally developed with a combination of single and multi-family homes as well as light industrial and small commercial occupancies. There are also pockets of heavy industrial and larger mixed-use commercial occupancies. There are large undeveloped areas on “Rattle Snake Mountain” and some planted orchards that pose challenges for access in the event of a wildland fire. The CSA No. 115 – Pepper Drive area is directly under the flight path for the main runway for the general aviation Gillispie Field Airport. This sub-region is served by 10 First Responder/Advanced Life Support (ALS) Engine Companies operated by the cities of El Cajon, Santee, San Miguel Consolidated FPD and Lakeside FPD.

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Based on the 2010 median household income data from the U.S. Census Bureau, the proposal area includes a disadvantaged unincorporated community (DUC). A portion of the territory within CSA No. 115’s service boundary is considered a DUC. The proposed sphere amendment and reorganization will include the DUC territory in the reorganization proposal. Additionally, this issue has been addressed by the Commission in the SB 244 Local Agency Matrix and implementation plan approved by the Commission on March 4, 2013.

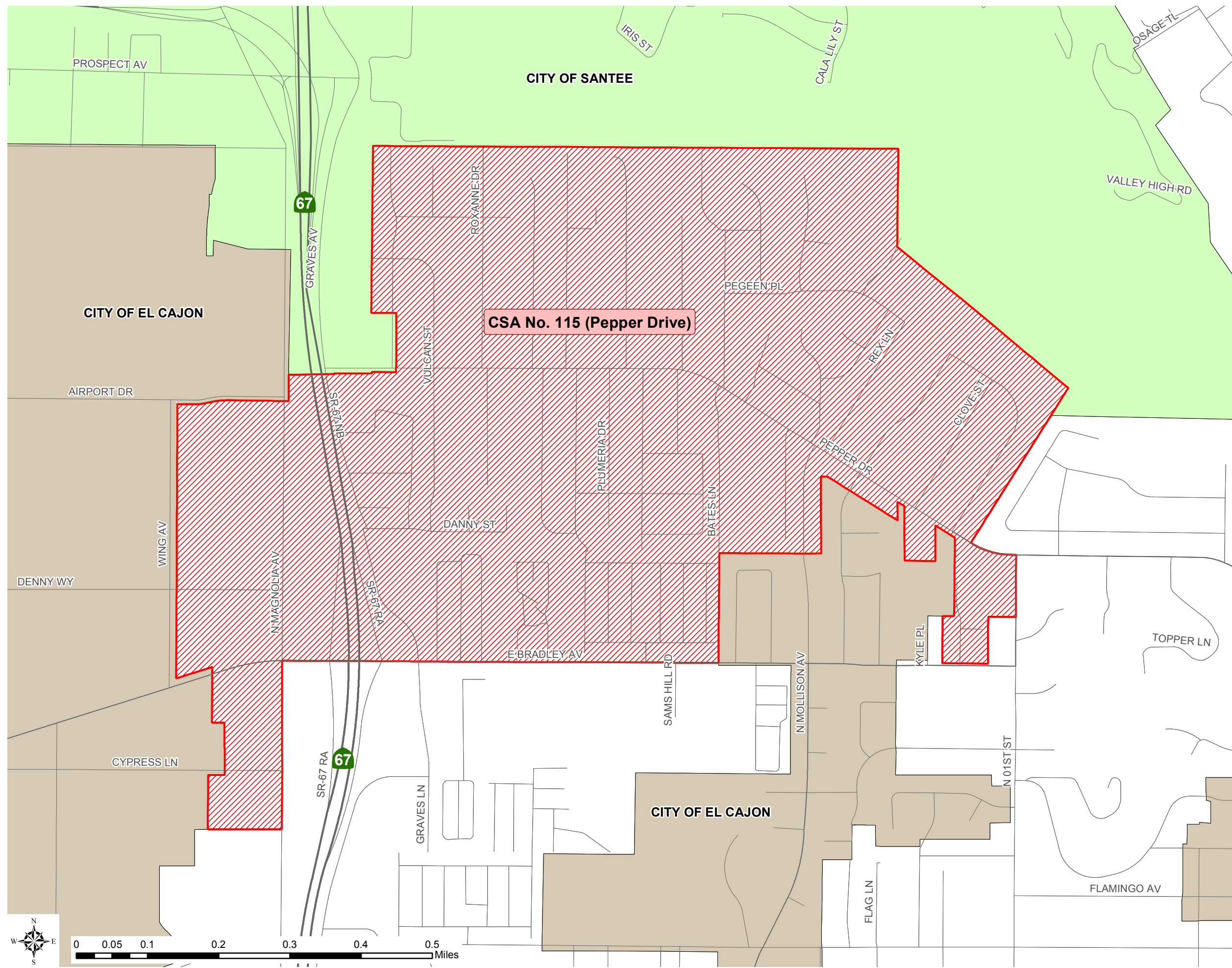
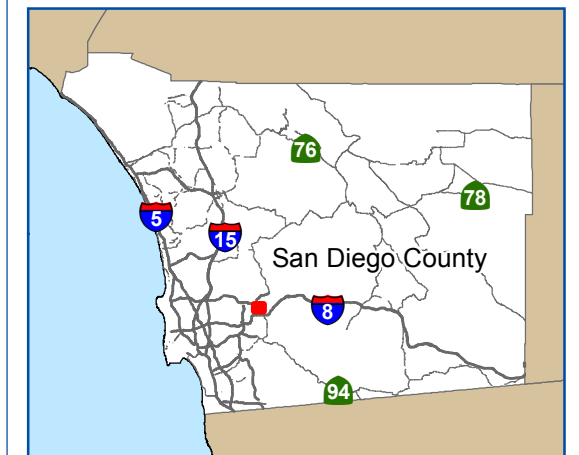
# County Service Area No. 115 (Pepper Drive)

## LEGEND

-  CSA No. 115 (Pepper Drive)
- Zero Sphere of Influence
- Proposed Special Study Area

Zero SOI Adopted: 11 / 5 / 84  
 Zero SOI Affirmed: 5 / 7 / 07  
 Zero SOI Affirmed: 8 / 6 / 07

SOI = Sphere of Influence



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 Printed June 2017.



# **APPENDIX B: Service Delivery Analysis**

## **BACKGROUND**

A series of technical reports are being prepared by LAFCO staff to analyze the financial, service, and jurisdictional ramifications associated with the proposed reorganization of County Service Area (CSA) No. 115 - Pepper Drive. As committee members are aware, the San Miguel Consolidated Fire Protection District (FPD) submitted a reorganization application to LAFCO on March 2, 2015 involving dissolution of CSA No. 115 (Pepper Drive) and annexation of the dissolved district territory. This proposal is referred to as CSA 115 (Pepper Drive) Reorganization No. 1. On March 30, 2015, the Lakeside FPD submitted a conflicting proposal involving the same actions, referred to as CSA 115 (Pepper Drive) Reorganization No. 2. State Law (Government Code Section 56657) requires that LAFCO consider both proposals concurrently, because the two reorganization proposals were submitted within 60-days of each other. In other words, LAFCO cannot approve one proposal until it has considered the other one.

On September 23, 2016, the San Miguel Consolidated and Lakeside FPDs agreed to modify their respective reorganization applications authorizing LAFCO to process the reorganizations as one proposal. The primary feature of the modification involved splitting the annexation territory geographically and dividing associated property tax revenue equally between the two successor fire districts, subject to terms and conditions (See Map 1).

The complexity and ongoing evolution of the proposals since the original submittals prompted LAFCO staff to seek direction from the Commission to form an ad hoc committee of Commissioners and stakeholders. The ad hoc committee established on September 26, 2016, has played an important role by commenting on a series of financial, service, and jurisdictional reports prepared by LAFCO staff. The reports are being prepared sequentially and will assist in a methodical and objective evaluation of both reorganizations by the committee and ultimately the full LAFCO Commission.

A number of very significant developments have taken place since the initial submittal of the two proposals. On July 13, 2016, the San Miguel Consolidated FPD gave notice for the termination of its fire protection contract with Cal FIRE. This major operational change will occur on or before July 1, 2017. After that operational change, San Miguel Consolidated FPD will re-establish itself as a fire district staffed with FPD employees. This is referred to as a stand-alone fire district in the LAFCO staff report. The other major development that is discussed in the staff report pertains to both the San Miguel Consolidated FPD's and Lakeside FPD's decisions to move forward with new fire station locations to serve the reorganization area and surrounding vicinity. Fortunately, the review process followed by LAFCO staff is flexible enough to accommodate operational changes such as San Miguel Consolidated FPD's internal restructuring and the change in both districts' fire station locations.

## SERVICE DELIVERY CONCLUSIONS

Based on the completion of Part 1 of the Financial Analysis and the Service Delivery Analysis conducted as part of the February 6<sup>th</sup> report, LAFCO staff has reached a number of preliminary conclusions. We have also identified additional issues requiring further study. The ad hoc committee should accordingly review and comment on the below conclusions.

### *Reorganization Conclusions:*

- A need exists for 10 First Responder Engine Companies in the study area identified as the Eastern Sub-region of San Diego County based on a three-year annual average of over 25,000 calls for service. This Eastern Sub-region was drawn by LAFCO staff for analytical purposes to capture data within a seven mile radius of Pepper Drive and Winter Gardens Boulevard. The population in the Eastern Sub-region consists of approximately 121,655 people. Per Heartland Communication Facility Authority call data, actual calls for calendar years 2014, 2015 and 2016 totaled 24,203, 24,874 and 26,760, respectively. While some engine companies have higher call volume than others, the average for calendar year 2016 was over seven calls per day (24 hour period) for 10 engines. See Map 2 for fire station locations.
- It appears that CSA No. 115 is currently receiving an acceptable level of service and response times from the two districts and two cities that participate in the CSA No. 115 service agreement with the County. Prior to the relocation of Lakeside FPD Fire Station No. 1 at 9726 Riverview Avenue to 8035 Winter Gardens Boulevard and San Miguel Consolidated FPD Fire Station No. 19 at 1273 Clarendon Road to the proposed location at 1105 Pepper Drive, average response times were 4.78 minutes within the CSA No. 115 service area (San Miguel Consolidated FPD Station: 3.55 minutes; Lakeside FPD Station: 6.0 minutes). Refer to Map 4.
- Response times within the CSA No. 115 service area will improve to 2.03 minutes for Lakeside FPD and 1.31 minutes for San Miguel Consolidated FPD upon full operation of both new fire stations based on data provided by both districts. Refer to Map 5.
- Response times to territory outside of CSA No. 115 but within the Eastern sub-region will also improve upon full operation of the Lakeside FPD and San Miguel Consolidated FPD fire stations by reducing overall travel times by 1 to 3 minutes within the two districts.

- The relocation of a Lakeside FPD fire station and future relocation of a San Miguel Consolidated FPD station will result in two fire stations potentially being sited within 0.80 of a mile of each other. The County Fire Authority and others have questioned the appropriateness of this arrangement and if it is in the best interests of the region. The station relocation decisions also raise concerns whether the districts will incur additional and/or unnecessary capital expenditures and operating costs.
- While relocation of the Lakeside and San Miguel Consolidated FPD fire stations occurred after significant inter-agency communications between the Lakeside and San Miguel Consolidated FPDs, there was not a consensus and agreement on station relocation issues, including potential co-location of both fire districts within one fire station. Both districts believe the selected locations were necessary to better serve their own constituents and improve coverage to CSA No. 115.
- Communication and cooperation between the San Miguel Consolidated and Lakeside FPDs regarding facility siting matters did not result in a satisfactory or optimal best practices outcome for capital expenditures and usage of personnel regarding re-location of new fire stations, equipment, and staff.
- Lakeside FPD's fire station located at 8035 Winter Gardens Boulevard and San Miguel Consolidated FPD's proposed fire station located at 1105 Pepper Drive will become fully operational with or without approval of reorganization of CSA No. 115.
- Approval or disapproval of either or both reorganizations (Nos. 1 and/or 2) will not change areas of coverage, response times, or community investment in the Pepper Drive community, because the fire stations and community investment by Lakeside and San Miguel Consolidated FPDs has already occurred or is planned. Due to automatic aid agreements and the four-way agreement with the County of San Diego, response to CSA No. 115 is unlikely to change.
- The San Miguel Consolidated FPD may be financially impacted without the reorganization because San Miguel's new fire station located at 1105 Pepper Drive is within the Lakeside FPD's jurisdiction and San Miguel will be responsible for payment of property taxes – the amount of the property tax liability may exceed the amount of revenue derived from the present CSA No. 115 reimbursement contract with the County of San Diego, unless San Miguel's share of the reimbursement monies increase.

- Opportunities still exist for the Lakeside FPD and San Miguel Consolidated FPD to implement cost avoidance strategies through a functional or jurisdictional consolidation in order to achieve optimal usage of existing fire stations, apparatus and personnel -- elimination of duplicate administrative positions alone could result in ongoing operational savings ranging from \$400,000 to \$600,000 annually. This projection is preliminary and should be referred to LAFCO staff for further analysis.
- Cost avoidance measures could be more readily achieved by the Lakeside FPD than the San Miguel Consolidated FPD because the new Lakeside fire station and property located at 8035 Winter Gardens Boulevard is of a suitable size to potentially co-locate multiple fire engine companies, whereas San Miguel's proposed fire station and property lacks sufficient capability to support co-habitation of multiple fire engine companies from multiple districts. One of the impediments to facility sharing has been San Miguel's contract with Cal FIRE; this impediment will no longer be present after the Cal FIRE contract is terminated.
- Since the San Miguel Consolidated FPD has not completed construction of a new fire station at 1105 Pepper Drive, the Lakeside FPD and San Miguel Consolidated FPD could potentially still return to discussions regarding the siting and joint usage of a single fire station located at 8035 Winter Gardens Boulevard. However, the San Miguel Consolidated FPD has made significant investments in the new station site and this matter accordingly needs additional analysis by LAFCO staff, San Miguel Consolidated and Lakeside FPDs.
- If both reorganizations are disapproved by LAFCO, it is likely that San Miguel Consolidated FPD's level of first responder within CSA No. 115 will increase. San Miguel's share of reimbursement funds from the County would also potentially increase under this scenario upon completion of its fire station on Pepper Drive. Since reimbursement funds from the County are now shared proportionally to the percentage of first responses, the three other contracting entities (Lakeside FPD, City of El Cajon and City of Santee) would potentially experience a decrease in reimbursement.
- If the proposed agreement between the FPDs is approved as part of the reorganization, then two districts will split the revenues evenly and the Cities of Santee and El Cajon will no longer receive revenues from the area. This may address one of San Miguel Consolidated FPD historic beliefs that it has been responding in the City of El Cajon without compensation for many years and that Santee has benefited for several decades without being the primary responder.

- Disapproval of the two reorganization proposals could delay the construction or completion of the two fire stations as revenue from the CSA will continue under the County's four-way service agreement.
- According to preliminary analysis conducted by LAFCO staff, termination of the Cooperative Agreement between the San Miguel Consolidated FPD and Cal FIRE may impact the San Miguel Consolidated FPD's long-term financial ability to provide services, including the Eastern sub-region and Pepper Drive. This matter needs to be more fully analyzed in Part 2 of LAFCO staff's financial analysis.
- Termination of the Cooperative Agreement between the San Miguel Consolidated FPD and Cal FIRE is not subject to LAFCO purview per SB 239; however, should a new contract be executed to re-engage Cal FIRE in the future, then LAFCO purview would be required per SB 239.
- Termination of the Cooperative Agreement between the San Miguel Consolidated FPD and Cal FIRE may result in the District's need to contract for dispatching services. However, this potential dispatching contract is not subject to LAFCO purview in accordance to Government Code Sections 56133 and 56134.
- As with any major jurisdictional proposal, LAFCO needs to consider alternatives. The following jurisdictional alternatives and modifications to CSA No. 115 Reorganization Nos. 1 and 2 have been accordingly identified and should be subject to further analysis:
  - Approval of one or both of the reorganization proposals;
  - Disapproval of one or both of the reorganization proposals;
  - Functional and/or jurisdictional consolidation/reorganization of Lakeside FPD and San Miguel Consolidated FPD;
  - Dissolution of CSA No. 115 and annexation of the dissolved CSA territory to the Cities of Santee and/or El Cajon;
  - Dissolution of CSA No. 115 and annexation of the dissolved district territory to CSA No. 135;
  - Continuation of the proposed reorganization hearings for an indefinite or definite time period; and
  - Other: To be identified

## AUTHORIZED SERVICES

### *Services Authorized by Enabling Statute*

Authorized services that the San Miguel Consolidated FPD and Lakeside FPD can provide per Health and Safety Code Section 13862 include: fire protection; rescue services; emergency medical services; hazardous material emergency response; ambulance services, and other services relating to the protection of lives and property. CSA No. 115 is authorized to provide similar services per Government Code Section 25213, including: fire protection; rescue services; emergency medical services; hazardous material emergency response; and ambulance services. Ambulance service to Lakeside, Bostonia, and CSA No. 115 is currently provided by CSA No. 69. Lakeside FPD is provided a subsidy to staff two CSA No. 69 ambulances with Lakeside Firefighter/Paramedics.

A service authorization summary of the San Miguel Consolidated FPD, Lakeside FPD, and CSA No. 115 is provided below in Table B.

**Table B – Service Authorization Summary**

	<b>Lakeside FPD</b>	<b>CSA No. 115</b>	<b>San Miguel Consolidated FPD</b>
<b>Authorized Services</b>	All services authorized per Health and Safety § 13862:  (a) Fire protection services; (b) Rescue services; (c) Emergency medical services; (d) Hazardous material emergency response services; (e) Ambulance services; provided by CSA No. 69 (f) Any other services relating to the protection of lives and property.	All services authorized per Govt. Code § 25213:  (a) Fire protection; (b) Fire suppression; (c) Vegetation management; (d) Search and rescue; (e) Hazardous material emergency response; (f) Ambulance services; provided by CSA No. 69 CSA No. 115 contracts with the Cities of Santee, El Cajon, as well as the Lakeside and San Miguel Consolidated FPD's for fire protection and EMS.	All services authorized per Health and Safety § 13862: (a) Fire protection services; (b) Rescue services; (c) Emergency medical services; (d) Hazardous material emergency response services; (e) Ambulance services; provided by CSA No. 69 (f) Any other services relating to the protection of lives and property.

## AGENCY PROFILES

### *San Miguel Consolidated FPD*

In 1988, the Grossmont – Mt. Helix FPD and Spring Valley FPD consolidated to form the San Miguel Consolidated FPD. In 1994, the Bostonia and Crest FPD consolidated forming the East County FPD — which subsequently consolidated with the San Miguel Consolidated FPD in 2008. Refer to

**Table C – San Miguel Consolidated FPD Profile**

	<b>San Miguel Consolidated FPD</b>
<b>Formation Date</b>	1988: Successor to the Grossmont-Mt. Helix FPD and Spring Valley FPD
<b>Principal Act</b>	Health and Safety § 13800 et seq.
<b>Authorized Service(s)</b>	(a) Structural Fire protection; (b) Emergency medical services at the ALS level.

Table C for a summary of the jurisdictional history of San Miguel Consolidated FPD. The principal act that the San Miguel Consolidated FPD operates under is Health & Safety Code Section 13800 et seq. The FPD’s authorized services include structural fire protection and Advanced Life Support (ALS) Emergency Medical Service (EMS). The service area of the San Miguel Consolidated FPD includes the unincorporated areas of Bostonia, Casa de Oro, Crest, Grossmont/Mt. Helix, Rancho San Diego, Spring Valley and unincorporated areas adjacent to the Cities of El Cajon, La Mesa and Lemon Grove. The departmental divisions of the district include Operations, Administrative, Training, Fire Prevention and Community Outreach Coordinator. San Miguel Consolidated FPD collects a Crest Special Benefit Tax, a Bostonia Special Benefit Tax, Proposition E Special Tax, and a Paramedics Special Benefit Tax which totals \$2,340,544 (12% of the total general fund revenues). These voter-approved special taxes are collected in the Crest and Bostonia communities which were within the former boundaries of the former East County Fire Protection District.

The adopted 2014/2015 Budget of the San Miguel Consolidated FPD includes an expenditure of \$500,000 for the development of a new fire station that will serve the territory within CSA No. 115. The San Miguel Consolidated FPD has already acquired a site for the new station (1105 Pepper Drive at the corner of Pepper Drive and North 1<sup>st</sup> Street), and some limited improvements are underway. The San Miguel Consolidated FPD will concurrently close an aging fire station located at 1273 Clarendon Road in the City of El Cajon and transfer equipment and personnel to the new station on Pepper Drive. The District anticipates the Pepper Drive station will be available for full occupancy in April 2017.

According to SANDAG, the current population within the San Miguel Consolidated FPD is 124,494 (2015, SANDAG). The Insurance Service Office (ISO) rating within the District is – 3/3x depending on area. The new ISO Rating structure is discussed later in



this report. A number of unincorporated communities are located within the San Miguel Consolidated FPD including Bostonia, Casa del Oro, Crest, Grossmont/Mt. Helix, Rancho San Diego, Spring Valley and smaller unincorporated communities adjacent to the Cities of El Cajon, La Mesa and Lemon Grove. The San Miguel Consolidated FPD serves a wide-range of land uses in community planning areas including Lakeside, Crest-Dehesa, Valle de Oro, Spring Valley, and Jamul-Dulzura.

After being faced with several consecutive years of declining revenues and increased costs, the San Miguel Consolidated FPD decided to partner with Cal FIRE in 2012 to receive fire protection services. The partnership was later executed through a contract for services, referred to as a Cooperative Agreement. Per this agreement and a Transitional Memorandum of Understanding between the San Miguel Consolidated FPD and Firefighter of San Miguel Local 1434 dated September 25, 2012, all fire suppression personnel were given the option to transfer to Cal FIRE. Some employees chose to retire, some transferred to other local fire departments while the majority of fire suppression personnel from San Miguel Consolidated FPD were transferred to Cal FIRE in exchange for receiving services. San Miguel Consolidated FPD retained only 8 administrative support employees after execution of the contract. The decision to seek outside help for the operation of its Fire Department was initiated after other cost cutting measures were taken locally, but failed to reverse the problem created by the downturn in the economy and rising departmental costs.

On July 13, 2016, the San Miguel Consolidated FPD decided to terminate the contract with Cal FIRE, effective July 1, 2017 or earlier. No primary reason for the contract termination was given by the District. A subsequent section of this report covers the service issues and characteristics associated with execution and termination of the Cal FIRE Cooperative Agreement. Part 2 of the LAFCO Financial Analysis, which will be released by LAFCO staff in mid-2017, will cover the financial matters associated with the Cooperative Agreement.

*Lakeside FPD*

The Lakeside Fire Protection District provides structural fire protection and advanced life support-level (ALS) emergency medical services (EMS) within the unincorporated east-county community of Lakeside. The FPD covers approximately 45 square miles northeast of the cities of

**Table D – Lakeside FPD Profile**

	<b>Lakeside FPD</b>
<b>Formation Date</b>	1963
<b>Principal Act</b>	Health and Safety § 13800 et seq.
<b>Authorized Service</b>	Structural Fire Protection and Emergency Medical Services at the Advanced Life Support (ALS) in unincorporated East San Diego County.

Santee and El Cajon and contains significant wildland interface. Services provided by

the Lakeside FPD include Structural and Wildland fire response, EMS (Paramedic) Service from 11 response platforms. ALS Transport service is provided by CSA 69. The district provides staffing for two of the CSA 69 ambulances with the CSA subsidizing the Lakeside FPD for personnel cost. The District was formed in 1963 and levied a property tax increment prior to Prop. 13 tax limitations. Property tax revenue provides approximately 80 percent of district operating funds; voter-approved assessments contribute another 16 percent. Refer to Table D for a summary of the district jurisdictional history of Lakeside FPD.

Lakeside FPD is a member of the Heartland Communications Authority JPA for dispatch services and a founding member of the Regional Cooperative Care Partnership (RCCP), a consortium of emergency service agencies, which provides administrative oversight for ALS services and paramedic ambulance transport. Ambulance transport services within the Lakeside FPD are authorized and funded by CSA No. 69 (Heartland Paramedic).

The Lakeside FPD and the City of Santee are contract providers for the transport services within the CSA. LAFCO approved a sphere-of-influence for the Lakeside FPD in 1983 that includes a net area that is larger than the district boundary. According to SANDAG, the population within the Lakeside FPD is 62,188 (2015 SANDAG Estimates).

In 2005, the District began a two phase plan to relocate the two oldest District stations in response to the changing population density and increasing calls for service. Phase One was a major project which used redevelopment monies from the Upper San Diego River Improvement Project RDA to build a headquarters complex. After the new station was opened, the District Governing Board initiated Phase Two of the project which would move the existing Fire Station 1 south about 1.5 miles on Winter Gardens Blvd. The District has since built a steel structure on the site which houses two fire apparatus on a temporary basis. The permanent station will be designed to house two engine crews and one ambulance crew at full (future) build-out. This new station is scheduled to be open within three years of the opening of the temporary site.

#### *County Service Area No. 115 (Pepper Drive)*

CSA No. 115 was formed in 1985 in conjunction with the dissolution of the Santee Fire Protection District and the merger of the district with the newly incorporated City of Santee. Refer to Table E for a summary of the formation information related to CSA No. 115. The incorporation boundaries for Santee did not include all of the territory within the Santee FPD because some residents within the FPD wanted to remain in the unincorporated area. The fire district was established as a subsidiary district of Santee as a result of incorporation.

Subsidiary districts are governed ex officio by the City council when a portion of the district is outside of a city. Subsidiary districts qualify as a merger with a city when 100% of the district territory is also within the corporate boundaries of the city. Since a merger of the Santee FPD with the City of Santee required that all district territory be within the City boundary; the unincorporated area of Pepper Drive

**Table E – CSA No. 115 Profile**

<b>CSA No. 115 (Pepper Drive)</b>	
<b>Formation Date</b>	1985
<b>Principal Act</b>	Government Code § 25210 et seq.
<b>Authorized Service(s)</b>	(a) Fire protection; (b) Advanced Life Support Emergency Medical Service via contract with the Cities of Santee and El Cajon and the Lakeside and San Miguel Consolidated FPD's.

was detached from the FPD and formed into CSA No. 115. Since incorporation of Santee in 1981, the County of San Diego has been responsible for fire protection in Pepper Drive, but contracted with the City of Santee for fire protection service and then in 2016 expanded the contract to include the City of El Cajon and the Lakeside and San Miguel Consolidated FPDs for actual service provision.

According to SANDAG, the population within CSA No. 115 is 4,354 (2015, SANDAG). The total number of housing units is 1,635; 844 single family units; 47 single family – multi units; 526 multiple family units; 218 mobile homes. The principal act that CSA No. 115 is subject to is Government Code Section 25210 et seq. The authorized services for CSA No. 115 are structural fire protection / Advanced Life Support EMS via a contract with the City of Santee.

LAFCO approved a zero (transitional) sphere of influence for CSA No. 115 and placed the service area of the CSA within the City of El Cajon's sphere when the El Cajon sphere was originally adopted in 1985. After the El Cajon sphere was reviewed and affirmed in 2008, all territory within the City's sphere, including Pepper Drive was removed and designated as a special study area. This designation was applied to unincorporated territory formerly within the City's sphere because of fire district detachment and land use compatibility issues within the City sphere area. Revenue sources include property tax, voter approved assessments, and non-resident fees. While CSA No. 115 does have a fund for a structural fire protection benefit fee, it has not been levied in the last 10 years. In FY 2015/16, property tax revenues totaled \$348,779.

## **SERVICE NEEDS WITHIN CSA NO. 115**

### *Disadvantaged Unincorporated Communities*

CSA No. 115 encompasses approximately 0.7 square mile of unincorporated territory that is adjacent to the City of Santee and is generally developed with single family residences and a mixture of other land uses. In accordance to Senate Bill 244, which became effective on January 1, 2012, state law requires the identification and description of all “*disadvantaged unincorporated communities*” (DUC) located within or contiguous to the existing spheres of influence of cities and special districts that provide fire protection, sewer, and/or water services. DUCs are defined as inhabited unincorporated areas with an annual median household income that is 80% or less than the statewide annual median household income (equal to \$46,166 or less in 2010). The identified disadvantaged unincorporated communities are required to be addressed by LAFCO when:

- Considering a city annexation proposal involving 10 or more acres with an existing disadvantaged unincorporated community located contiguous to the proposal area; and
- Approving sphere of influence and municipal service review determinations associated with the update or establishment of spheres of influence for local agencies subject to SB 244 requirements.

Based on the criteria set forth by SB 244, staff’s analysis indicates that approximately 50% of CSA No. 115 (See Map 3) is designated as a DUC. LAFCO staff will implement the Commission’s DUC Policy as we continue to evaluate the proposed reorganizations.

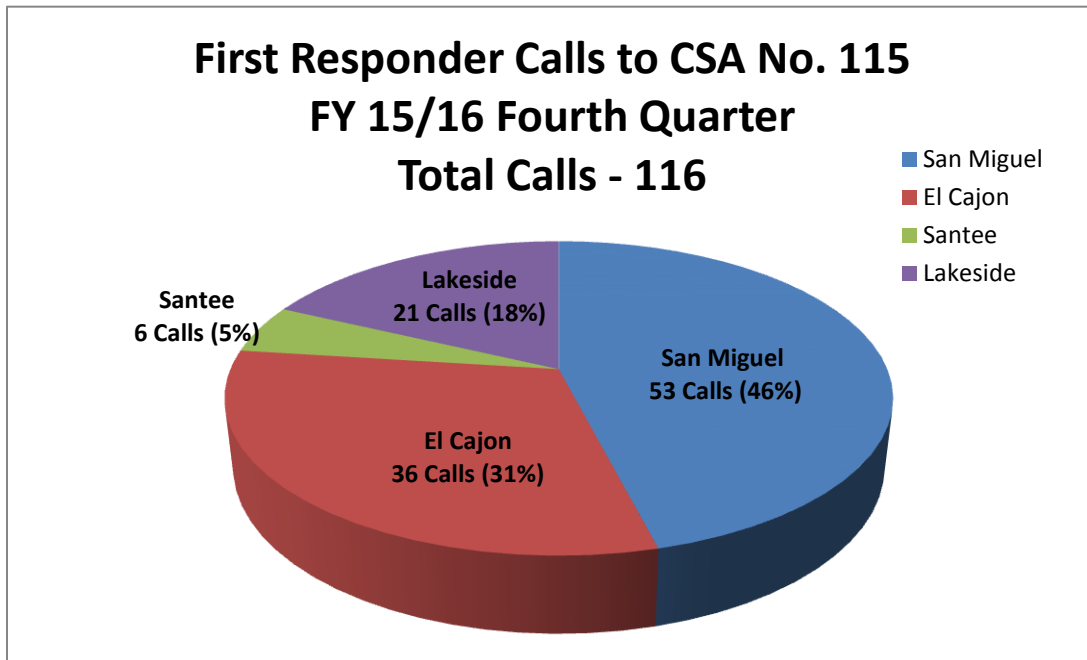
### *Dispatch Analysis*

First response to the CSA has been changing over the last several years. According to 2012 dispatch data, the San Miguel Consolidated FPD responded to 24% of the calls made within CSA No. 115, followed by El Cajon (45%), Santee (30%), and Lakeside FPD (1%). This data is somewhat outdated because it was based on a temporary station that San Miguel Consolidated FPD had located at the 700 block of East Bradley Avenue and the Lakeside FPD station located at 8035 Winter Gardens Boulevard was not operational yet. The most recent data as of October 2016 shows the following call distribution: San Miguel Consolidated FPD responded to 46% of the calls, followed by El Cajon (31%), Lakeside FPD (18%), and Santee (5%). This data is likely to change again after the Lakeside FPD’s new station located at 8035 Winter Gardens Boulevard is fully operational. The following charts (Exhibits A & B) depict this data for the two reporting periods.

Exhibit A – 2012 Heartland Dispatch Data



Exhibit B – 2016 Heartland Dispatch Data



Based on this response data and other issues, the County of San Diego revised its contracting process in April 2016 and terminated the CSA No. 115 contract with Santee and instead executed a contract with the four nearby fire agencies (City of Santee, City of El Cajon, Lakeside FPD and San Miguel Consolidated FPD). The contract reimburses the responding agencies based on quarterly response data. The most recent data resulted in the following reimbursement amounts for the first responders: San Miguel Consolidated FPD (\$40,948.74); El Cajon (\$28,215.8), Santee (\$5,744.20), and Lakeside FPD (\$16,979.69).

### *Insurance Service Office (ISO) Rating*

The Insurance Service Office (ISO) is a for-profit organization that provides statistical information on risk. For many years the "ISO Rating" had a large impact on most fire departments and districts. The ISO Public Protection Classification (PPC) rating is from 10 to 1; with "1" being the best. At one time, almost, all insurance companies calculated rates based upon the ISO rating. ISO would come to a city or district and assess a Public Protection Classification. They would then sell this data to the insurance companies. Just about every aspect of a city and a fire department was evaluated in determining the ISO rating. They would give points for everything from the training aids a fire department owned to the distance between fire hydrants. ISO wanted fire departments to conduct 20 hours of training per man, each month, in order to maximize points for every training aid. Historically, very few local agencies ever received a "Class 1" rating. There is little incentive for a community to strive for a "1" rating since the step from a "Class 2" to a "Class 1" results in little or no difference in homeowner rates.

In July 2014, the ISO revised the PPC rating to capture the effects of enhanced fire protection capabilities that reduce fire loss and fire severity in Split Class 9 and Split Class 8B areas. The new structure benefits the fire service, community, and property owner. Through ongoing research and loss experience analysis, ISO identified additional differentiation in fire loss experience within the PPC which resulted in the revised classifications for CSA No. 115, San Miguel Consolidated and Lakeside FPDs.

The San Miguel Consolidated FPD ISO Rating was previously 3/9 depending on area and is now classified as 3/3x; the ISO Rating for CSA No. 115 was 4 and is now classified as 4/4x. Locating a fire station closer to CSA No. 115 could potentially improve the ISO rating for the area. If the area is annexed, the San Miguel Consolidated FPD would submit a Community Outreach Questionnaire informing the ISO of the changes. The ISO will then evaluate the survey and if appropriate conduct a new survey.

The Lakeside FPD currently has an ISO Class 3 rating where there is a municipal water supply within 1,000 feet of a structure. Where there is no municipal water but within an area of less than five miles to a fire station, the District has a recently improved ISO 8B rating. The Lakeside FPD was recently graded (2013) and obtained these ratings. ISO recommended that the District improve its "station spacing" which is, in part, a reason for pursuing the fire station realignment, and reorganization request. Lakeside anticipates that after the fire station relocation, the District's ISO rating will be unchanged (ISO Class 3/3Y rating; previously known as 3/8B rating).

ISO ratings are based on the total number of points in three categories: fire department, water supply and communications. These broad categories are further subdivided. As an example, the fire department category includes points for apparatus, staffing, training and distribution of fire stations. Water supply is assigned points based on criteria such as sustained flow rates, water system maintenance, type of supply, etc. Both fire districts are currently conducting studies to determine their latest ISO ratings.

Table F below contains a summary of the population characteristics and ISO ratings of the affected districts.

**Table F – Population and ISO Ratings**

	<b>San Miguel Consolidated FPD</b>	<b>CSA 115 (Pepper Dr.)</b>	<b>Lakeside FPD</b>
<b>Population 2012</b>	122,412	4,280	61,110
<b>Population 2013</b>	122,720	4,293	60,994
<b>Population 2014</b>	123,836	4,331	61,410
<b>Population 2015</b>	124,494	4,354	62,188
<b>ISO rating</b>	3/3x by area	4	3 and 9 by area

Source: SANDAG, 2012-15 Population Estimates and Insurance Service Office.

*Automatic and Mutual Aid*

The service providers in this region have a long history of providing service through formal "Auto-Aid". Automatic aid is assistance that is dispatched automatically by a contractual agreement between two or more fire departments or districts. Auto-Aid is different than Mutual Aid in that Mutual aid is assistance that is dispatched, upon request, by the responding fire department or district. Usually it is requested upon arrival at the scene. The four agencies that are primarily responsible for providing fire protection in East County sub-region are all signatories to Auto-Aid and Mutual Aid.

The San Miguel Consolidated and Lakeside FPDs and CSA No. 115, plus the Cities of El Cajon and Santee operate within Region VI of the State Master Mutual Aid Agreement and the County of San Diego Fire and Rescue Mutual Aid Operational Plan. The San Miguel Consolidated FPD maintains an automatic aid agreement with Alpine

FPD, Bonita-Sunnyside FPD, CSA No. 115, Lakeside FPD, City of Chula Vista, City of Coronado, City of El Cajon, City of Imperial Beach, City of La Mesa, City of Lemon Grove, City of National City, City of San Diego, and City of Santee.

Lakeside FPD maintains an automatic aid agreement with Alpine FPD, CSA No. 135 (formally San Diego Rural FPD), Lakeside FPD, San Miguel Consolidated FPD, City of El Cajon, City of La Mesa, City of Lemon Grove, and City of Santee. CSA No. 115 maintains automatic aid agreements via the City of Santee with Lakeside FPD, San Miguel Consolidated FPD, and City of Santee. Refer to Table G for a list of local agencies subject to automatic aid agreement with San Miguel Consolidated FPD and Lakeside FPD.

**Table G – List of Automatic Aid Agreements**

	San Miguel Consolidated FPD		Lakeside FPD			
		<u>Received</u>	<u>Given</u>		<u>Received</u>	<u>Given</u>
<b>Automatic Aid Agreements</b>	<b>Alpine FPD</b>	5	24	<b>Alpine FPD</b>	38	108
	<b>Bonita Sunnyside FPD</b>	87	78	<b>Lakeside FPD</b>	-	-
	<b>CSA No. 115</b>	-	52	<b>CSA No. 135</b>	0	16
	<b>Lakeside FPD</b>	31	562	<b>San Miguel Consol. FPD</b>	685	202
	<b>CSA No. 135</b>	-	-	<b>El Cajon</b>	563	406
	<b>Chula Vista</b>	4	1	<b>La Mesa</b>	9	4
	<b>Coronado</b>	0	2	<b>Lemon Grove</b>	0	4
	<b>El Cajon</b>	799	1,691	<b>Santee</b>	979	486
	<b>Imperial Beach</b>	0	1			
	<b>La Mesa</b>	440	93			
	<b>Lemon Grove</b>	446	184			
	<b>National City</b>	13	42			
	<b>San Diego</b>	57	139			
	<b>Santee</b>	66	66			

According to 2012 dispatch data provided by the Heartland Communications Fire Authority and compiled by LAFCO, the San Miguel Consolidated FPD was the first responder to 24% of emergency calls within CSA No. 115 (Pepper Drive). In comparison, Santee has responded 30% of the calls; El Cajon has responded to 45% of the calls, and the Lakeside FPD has responded to 1% of the calls.

2016 dispatch data is now available as part of the four-way contract adopted by the County of San Diego to provide fire protection and emergency response services in the Pepper Drive area. Call reimbursement to San Miguel Consolidated FPD, Lakeside FPD, and the Cities of Santee and El Cajon will be based on the number of calls



responded within CSA No. 115. 2016 fourth quarter data indicates that San Miguel Consolidated FPD responded to 46% of the calls; Santee responded to 5% of the calls; El Cajon responded to 31% of the calls; and Lakeside FPD responded to 18% of the calls. Table H depicts the change in first responders to the Pepper Drive area.

**Table H – Calls Responded within CSA No. 115**

	<b>2012 Data</b>	<b>2016 Data</b>	<b>Change</b>
City of El Cajon	45%	31%	Decrease
City of Santee	30%	5%	Decrease
Lakeside FPD	1%	18%	Increase
San Miguel Consol. FPD	24%	46%	Increase

**Table I** is a response comparison within three geographically separate points within CSA No. 115 and how services will change/improve with the opening of a new station. Note that this table is based on the opening of the new stations by Lakeside FPD and San Miguel Consolidated FPD.

**Table I – Response Comparison**

<b><u>Location Within CSA</u></b>	<b><u>Current Response</u></b> City of Santee Fire Department (Distance from Fire Station No.4)	<b><u>Current Response</u></b> SMCFPD FS 19 Lakeside FPD FS 01	<b><u>Response w/ New Stations</u></b> SMCFPD Lakeside FPD
<b>Location 1: West Bradley Ave and North Magnolia Ave</b>	1.9 miles		
<b>San Miguel FPD</b>		2.2 miles/3.42 mins	1.2 miles/2.03 mins
<b>Lakeside FPD</b>		4.6 miles/5.19 mins	2.2 miles/3.15 mins
<b>Location 2: Pepper Drive and Vulcan Street</b>	1.8 miles		
<b>San Miguel FPD</b>		2.2 miles/3.55 mins	0.9 miles/1.31 mins
<b>Lakeside FPD</b>		4.1 miles/6.0 mins	1.7 miles/2.36 mins
<b>Location 3: Somermont Drive and Clove Street</b>	2.7 miles		
<b>San Miguel FPD</b>		2.7 miles/3.17 mins	0.4 miles/0.55 mins
<b>Lakeside FPD</b>		3.6 miles/5.56 mins	1.2 miles/2.03 mins

Refer to Maps 4 and 5 for station relocation.

## **San Diego County Fire Authority Response Letter**

The San Diego County Fire Authority (SDCFA) has been responsible for the provision of fire and emergency medical services within CSA No. 115 since its inception in 1985. On November 18, 2016, a SDCFA letter (see Attachment A) was sent to San Diego LAFCO indicating the County's position on the proposed reorganizations. The County believes the current contract with the City of Santee, City of El Cajon, Lakeside FPD, and San Miguel Consolidated FPD provides the best level of service to the residents of CSA No. 115 for three primary reasons: (1) the area is bordered by multiple fire agencies and the fact remains that no single agency can provide service to the area without the assistance of all regional agencies; (2) the current contract provides equitable reimbursement for costs to all agencies that respond. Fire plan check and review is a seamless one stop process through the County Fire Marshal and County Planning and Development Services; and (3) the County does not have any special fees or assessments for the residents.

While the County recommends that the CSA No. 115 remain as a stand-alone County Service Area or be annexed into CSA No. 135 and long term contract for service be executed with the current service providers, the SDCFA did submit a number of requests if the Commission continues with one or both of the proposed reorganizations. Below are the following comments:

1. An independent financial review should be conducted on both agencies. This review should include a long term projection of revenue and expenditures including Public Employee Retirement Liability, facility repair and replacement, apparatus replacement and all other costs with maintaining the current service level in both CSA No. 115 and the remainder of their Districts. The County of San Diego is financially stable and retains AAA Bond ratings. It is the position of the SDCFA that any agency wishing to annex CSA No. 115 must be financially stable and capable of long term provision of service.
2. The SDCFA has concerns with the current proposals as two fire stations are being built less than a mile apart. It appears that no real evaluation of service options occurred and that both agencies submitted proposals based on the concept of simply splitting the tax revenue. This may or may not be the best option for the provision of service. The SDCFA encourages LAFCO to evaluate regional service options.
3. Fire Protection in the area has been provided based on independent agency needs and annexations by both fire Districts and Cities. CSA No. 115 and Bostonia are service islands separated from the remainder of the San Miguel Consolidated Fire District. While, the City of El Cajon has segments of its

jurisdiction around CSA No. 115 and the Lakeside Fire District adjoins the entire region, SDCFA recommends that a comprehensive review of jurisdictional boundaries be conducted.

4. No additional Property Tax Exchange is to occur. The providers wishing to Annex will do so at the current Tax Rate received by the County of San Diego.
5. Any change in service to occur commensurate with the Fiscal Year. For Property Tax collection and payment of services in the current contract, the SDCFA would like any change to occur at the beginning of a Fiscal Year.

The listed requests submitted by the San Diego County Fire Authority will be considered as LAFCO staff continues to evaluate the proposed reorganizations.

### **Station Relocation**

There are multiple agencies and multiple fire stations serving this sub-region of East County. Fire stations shown on Maps 2, 3 and 4 are within a 7 mile radius of the intersection of Winter Gardens Boulevard and Pepper Drive. All four agencies provide service to the sub-region through Auto-Aid Agreements by dispatching the nearest appropriate available resources. The number of staffed fire stations for the sub-region is appropriate for providing acceptable response times for a single engine first responder incident as well as providing sufficient capacity for a large scale incident requiring multiple resources.

Lakeside recently relocated its Fire Station No. 1 from Riverview Ave. to a new location at 8035 Winter Gardens Blvd. The new location was chosen as a result comprehensive study conducted by Citygate Associates, LLC which identified a best location to improve response time to the districts southern boundaries. The property was acquired and a temporary fire station was opened and occupied in 2016. A permanent fire station which is to replace the temporary station is in planning stages.

There have been discussions between Lakeside and San Miguel Consolidated regarding a jointly occupied fire station but the two agencies have not been able to come to agreement. Maps 4 and 5 show the difference in coverage based on a 1.5 mile radius from the old and new station locations. The eastern portion (but not all) of CSA No. 115 is within a 1.5 mile radius of the new Lakeside fire station location (see Map 5).

San Miguel Consolidated FPD has purchased property at 1105 Pepper Drive for a proposed fire station. The location is within less than a mile of the "New" Lakeside Fire Station on Winter Gardens Boulevard. The decision to purchase property and build a new station at that location has been questioned by many. Purchasing property and

building a new station at any location is very challenging. The challenges include property availability, zoning and community acceptance. While it can be argued that a better location for a San Miguel Consolidated fire station would be to the west and within its own district boundaries or perhaps within CSA No. 115 boundaries, the proposed site will provide improved service to this sub-region. The proposed project has been submitted for plan review is awaiting final approval from the County of San Diego to begin construction. The property is actually within the Lakeside Fire Protection District boundaries. As a condition of the District's application to annex CSA No. 115, a detachment from Lakeside FPD with subsequent annexation to the San Miguel Consolidated FPD is proposed. If the station is built at the Pepper Drive location, it would be centrally located to equally serve its own district as well as serve the entire CSA No. 115 area. A detailed discussion of station re-location issues follows.

### *San Miguel Consolidated FPD*

In October 2011, the San Miguel Consolidated FPD leased a commercial property in the 700 block of East Bradley Avenue contiguous with CSA No. 115. This location was operated as a "peak hours" satellite fire station approximately 10-12 hours per day, 7 days per week with a Type-1 Paramedic Fire Apparatus with constant 3/0 staffing. Peak hours were determined by utilizing prior years existing Computer Aided Dispatch records to determine the busiest 10-12 hour call window. All affected fire agencies (Lakeside/Santee/El Cajon) were notified of the temporary relocation and the reasons for the location.

The results of the six month "peak hours" location verified San Miguel Consolidated FPD's projection that the relocation would both improve service in both CSA No. 115 and San Miguel Consolidated FPD and reduce the impacts from a lop-sided Automatic Aid imbalance with the City of El Cajon that required the FPD to respond within the City of El Cajon without compensation. As indicated in San Miguel Consolidated FPD's application, in the first 3½ months the District increased its responses into CSA No. 115 to 34% from 19%. Responses to San Miguel Consolidated FPD's residents increased to 57% from 48% in this short time frame.

The San Miguel Consolidated FPD's adopted 2014-15 Budget included an expenditure of \$500,000 for the development of a new fire station that would serve existing territory within the District and CSA No. 115. San Miguel Consolidated FPD has accordingly acquired a site for the new station (1105 Pepper Drive at the corner of Pepper Drive and North 1<sup>st</sup> Street). The District will concurrently close an aging fire station located at 1273 Clarendon Road in the City of El Cajon and transfer equipment and personnel to the new station in Pepper Drive. The District anticipates the Pepper Drive station will be available for 12 hour occupancy in April 2017.

### *Lakeside FPD*

The decision to relocate Lakeside FPD Station No. 1 was a result of a comprehensive study conducted by Citygate Associates, LLC that reviewed the District's fire station placement plan and coverage for a possible annexation of CSA No. 115. The study resulted in several findings including three primary conclusions:

1. Using the current four fire station locations, not all of the urban density developed areas are within 4 minutes travel time of a fire station. Stations No. 1 and No. 2 are located too close together. Coverage would be improved if Station No. 1 was moved to the south.
2. Long travel times for the District's fire units are due to topography, simultaneous incidents, and Station No. 1 not being placed in the best location.
3. A relocation of Station No. 1 to near the intersection of Winter Gardens Blvd. and Royal Road substantially improves coverage at both the 4<sup>th</sup> and 5<sup>th</sup> minute of travel and allows 5-minute coverage into all of CSA No. 115.

As a result of the study, Lakeside FPD relocated Station No. 1 to improve service delivery within its jurisdictional boundary and improve the District's ability to serve CSA No. 115. The former Lakeside FPD Station 1 was located at 9726 Riverview Ave and approximately 4.1 miles from the Pepper Drive area. The station, which housed a paramedic engine company and brush company, provided first response to Winter Gardens, Riverview and Lakeside proper. In 1963, the Lakeside Union School District allowed the fire district to build a fire station on unused school district property. The former station was more than 50 years old and required significant repair. The end of service life for Station #1 was June 2015 and the location no longer best served the District.

The District has since relocated Lakeside Fire Station #1 to a site in the 8000 block of Winter Gardens Boulevard closer to CSA No. 115. A steel structure on the site houses two fire apparatus on a temporary basis. The permanent station will be designed to accommodate two engine crews and one ambulance crew at full (future) build-out. This fully developed station is scheduled to be open within three years of the opening of the temporary site. The former station and building has reverted back to the school district.

As calculated by the Heartland Communications Facility Authority, run times from the Lakeside FPD to three geographically separate locations in CSA No. 115 would improve by virtue of moving the fire station:

- Location 1 (West Bradley Ave and N. Magnolia Ave). The travel time would be reduced from an estimated time of 5:19 minutes to 3:15 minutes.
- Location 2 (Pepper Drive and Vulcan Street). The estimated travel time from the

current station is 6:00 minutes; the estimated travel time from the relocated station would be 2:36 minutes.

- Location 3 (Somermont Drive and Clove Street). Relocating the station would improve the estimated travel time from 5:56 minutes to 2:03 minutes.
- The relocated station would be able to reach 90% of all calls within CSA No. 115 within the excellent average response time criteria of 5 minutes or less.

### **Emergency Ambulance (Transport) Service**

Emergency medical transport services are authorized by the Emergency Medical Services System and Pre-hospital Emergency Medical Care Personnel Act (Health and Safety § 17797 et seq.). The County of San Diego Office of Emergency Medical Services (EMS) is directed under the Act to establish exclusive operating areas (EOA) and award contracts for providing emergency transport services within each EOA through a competitive bidding process. County EMS administers an EOA that contains a majority of the proposed reorganization area. CSA No. 69 provides services to the East County region which includes Lakeside, Bostonia, Santee and CSA No. 115.

#### *San Miguel Consolidated FPD*

The Cooperative Agreement between the San Miguel Consolidated FPD and Cal FIRE provides the San Miguel Consolidated FPD with ALS First Responder Service, advanced life and basic life support, services include commercial, residential and wildland fire protection, prevention and investigation, hazardous materials incident response, emergency vehicle extrication, hazardous conditions (flooding, downed power lines, earthquake, terrorist incident, etc., Emergency Medical Technician (EMT) level emergency medical and rescue response, public service assistance. Also included are fire department administration, training and safety, personnel, finance and logistical support and emergency dispatch service. ALS services include: paramedic level emergency medical response providing advanced airway management, intravenous drug therapy and life support system until patients are transported to the nearest emergency care facility. Currently ALS and BLS services are provided within Pepper Drive by the surrounding fire districts via contract.

Ambulance service is currently provided within the San Miguel Consolidated FPD by American Medical Response and CSA No. 69 (Heartland Paramedics). CSA No. 69 provides Advance Life Support (ALS) ambulance transport service within the City of Santee and the unincorporated east county communities of Pepper Drive, Bostonia, and Lakeside. No change to this service relationship would result from the proposed reorganization with the San Miguel Consolidated FPD.

While a cooperative agreement is in place between San Miguel Consolidated FPD and Cal FIRE, the District Board voted to begin the process of terminating that contract during their July 6, 2016 meeting. The 4-3 vote focuses on returning to a stand-alone district to deliver fire service and appointing an ad hoc committee to discuss and return to the board with a plan to terminate its contract with Cal FIRE. LAFCO will evaluate the service impact of this proposed transition as part of this reorganization process.

#### *Lakeside FPD*

Emergency medical transport services within the Lakeside FPD are provided by CSA No. 69 (Heartland Paramedics). The Lakeside FPD (and City of Santee) provides emergency paramedic and ambulance service to CSA No. 69 as a contractor to the County of San Diego. No change to this service relationship would result from the proposed reorganization with the San Miguel Consolidated FPD.

### **Dispatch Services**

#### *San Miguel Consolidated FPD*

The San Miguel Consolidated FPD obtains fire department 911 emergency dispatch services from Cal FIRE Emergency Command Center (ECC). Cal FIRE is responsible for fire/emergency resource units covered under this agreement. The Cal FIRE ECC is staffed with a Battalion Chief, three or more Fire Captains and Communications Operators to provide 24/7 year-round coverage. There is always an officer of Captain rank or higher to serve as the shift supervisor and command officer. Cal FIRE uses an integrated Computer Aided Dispatch system using the latest technology to direct the closest viable resources to all emergency incidents. LAFCO staff will evaluate whether the same level of service would be provided within Pepper Drive if the proposal reorganization is approved and the transition back to a stand-alone district is finalized. If San Miguel Consolidated FPD reverts to a stand-alone fire agency, Heartland Communications Facility Authority (HCFA) would become the dispatch provider.

#### *Lakeside FPD*

The Lakeside FPD is an original member of the Heartland Communications Facility Authority (HCFA). Calls from CSA No. 115 are currently dispatched through HCFA to the City of Santee, which provides service to the area, as one of eight members of the Joint Powers Authority. A change in the dispatch system would not be required for the proposed portion of CSA No. 115 annexed to Lakeside FPD; however, it would for the portion of CSA No. 115 proposed to be annexed to San Miguel Consolidated FPD.

## **Additional Services**

Additional services provided by the San Miguel Consolidated FPD include: fire suppression, fire prevention, paramedic First Responder EMS and ALS transport, light and medium rescue, community outreach and preparedness, fleet maintenance and repair, facility maintenance, personnel development and training/education, human resources, recruitment, fire academy, public information, safety and risk management, Chaplin services.

Lakeside FPD supports an ALS Medium Rescue Unit capable of low and high angle rescue as well as complicated vehicle rescue service (including rescue from semi-trucks, light and heavy rail car vehicles, downed aircraft as well as automobiles and light trucks). The District supports a 2 person (paramedic) patrol unit that can be activated as necessary to patrol our more rural areas on high fire danger days. Other additional services provided by Lakeside FPD include: LVG Program; free smoke detector installation program, logistical support; Hazmat First Responder, swift water rescue and other "All Hazard/All Risk" response services; fire service training in cooperation with the Heartland Fire Training Facility Authority; and an in-house training program for new employees.

## **SUB-REGIONAL ANALYSIS**

To evaluate the impact of the proposed reorganization of CSA No. 115 on both the CSA and surrounding territory, LAFCO staff established a sub-regional analytical model. This particular sub-region in East County includes 13,410 acres and has a total population of 121,655 within six primary areas: South/East Santee, North/East El Cajon, South/West Lakeside, plus the Communities of Bostonia and Pepper Drive (CSA No. 115). The sub-region is generally developed with a combination of single and multi-family homes as well as light industrial and small commercial occupancies. There are also pockets of heavy industrial and larger mixed-use commercial occupancies. There are large undeveloped areas on "Rattle Snake Mountain" and some planted orchards that pose challenges for access in the event of a wildland fire. The CSA No. 115 – Pepper Drive area is directly under the flight path for the main runway for the general aviation Gillispie Field Airport.



This sub-region is served by 10 First Responder/Advanced Life Support (ALS) Engine Companies operated by the cities of El Cajon, Santee, San Miguel Consolidated FPD and Lakeside FPD. A profile of the fire stations follows and are depicted on Map 2:

- **Fire Engine Company E-1:** 8030 Winter Gardens Blvd., El Cajon CA 92021, (NEW LOCATION) Lakeside FPD\*  
Station 1: Temporary building facility with 3 personnel staffing, Type 1 ALS First Responder Engine Company, Brush 1: Calls for service in 2016 = 2,019.
- **Fire Engine Company E-2:** 12216 Lakeside Ave., Lakeside CA 92040, Lakeside FPD  
Station 2: Permanent 3 apparatus bay facility with 5 person staffing, Type 1 ALS First Responder Engine Company and CSA 69 Medic 2 Ambulance, Reserve Engine 202s and Patrol 2 Type 6 mini-pumper, Water tender and OES Type 1 Pumper: Calls for service in 2016 = 2,226.
- **Fire Engine Company E-3:** 14008 Highway 8 Business, El Cajon CA 92021, Lakeside FPD  
Station 3: Permanent 3 apparatus bay facility with 5 person staffing, Type 1 Wildland Interface ALS First Responder Engine Company and CSA Medic 3 Ambulance, Rescue Pumper: Calls for service in 2016 = 1,680.
- **Fire Engine Company E-4:** 8950 Cottonwood Ave., Santee CA 92071, City of Santee  
Station 4: Permanent 3 bay facility with 8 person staffing: Type 1 ALS First Responder Engine Company, 100 Tiller Ladder Truck, Brush 4, CSA Medic 4 Ambulance: Call for service in 2016 was 3,255.
- **Fire Engine Company E-5:** 9130 Carlton Oaks Dr., Santee CA 92071, City of Santee  
Station 5: Permanent 2 bay facility with 3 person staffing: Type 1 ALS First Responder Engine Company, Type 1 Reserve Engine, Rescue 5, CSA No. 69 Medic 5 Ambulance: Calls for service in 2016 = 1,934.
- **Fire Engine Company E-6:** 100 E. Lexington Ave., El Cajon CA 92020, City of El Cajon  
Station 6: Permanent 3 bay station with 7 person staffing: Type 1 ALS First Responder Engine Company, 100' Ladder Truck, AMR Medic 236, Reserve Type 1 Engine: Calls for service in 2016 = 5,263.

- **Fire Engine Company E-7:** 695 Tyron St., El Cajon CA 92020, City of El Cajon  
Station 7: Permanent single bay facility with 3 person staffing: Type 1 ALS First Responder Engine Company: Calls for service in 2016 = 1,602.
- **Fire Engine Company E-8:** 1470 E. Madison Ave., El Cajon CA 92020 City of El Cajon  
Station 8: Permanent 3 bay facility with 3 person staffing: Type 1 ALS First Responder Engine Company, AMR Medic 238, Reserve Type 1 Engine: Calls for service in 2016 = 4,208.
- **Fire Engine Company E-9:** 1301 North Marshall Ave., El Cajon CA 92020, City of El Cajon  
Station 9: Permanent 3 bay facility with 3 person staffing: Type 1 ALS First Responder Engine Company, Type 1 Reserve Engine: Adjacent Heartland Fire Training Facility: Calls for service in 2016 = 2,325.
- **Fire Engine Company E-19:** 1273 Clarendon St., El Cajon CA 92020, (PROPOSED LOCATION FOR NEW STATION, 1105 Pepper Dr.) San Miguel Consolidated FPD\*  
Station 19: Older 2 bay facility with 3 person staffing (scheduled for replacement): Type 1 ALS First Responder Engine Company: Calls for service in 2016 = 2,248.

*\*Note: Lakeside FPD E-1 and San Miguel Consolidated FPD E-19 have identified new fire station locations.*

The analysis conducted by LAFCO staff includes an evaluation on the impact the two relocated fire stations have on service delivery to the sub-region. This sub-region of East County has a history of moderate to high call volume for its size and population (13,410 acres; 121,655 population). The 2016 call volume for this sub-region was 26,760 which continued a steady trend upward from the 2013, 2014 and 2015 annual calls for service. Calendar year 2016 data shows an approximately 7% increase over the 24,874 calls for service in calendar year 2015. Given the 10 First Responder Engine Companies serving this sub-region identified above (Map 2), this is an average of 7.3 calls per Engine Company each 24 hour period.

As previously stated, the County of San Diego recently entered into a contract with the Cities of El Cajon and Santee as well as the Lakeside and San Miguel Consolidated Fire Protection Districts to reimburse each agency for service provided to CSA No. 115. During the first accounting period of the new contract covering four months ending on

June 30, 2016, 116 calls for service into CSA No. 115 were provided by the four agencies. The call breakdown was 36 calls by El Cajon, 21 calls by Lakeside FPD, 6 calls by Santee and 53 calls by San Miguel Consolidated FPD. This is an average of one call for service per 24 hour period into CSA No. 115 by one of the four service providers. Each of the four agencies has submitted invoices to the County of San Diego and has been compensated for service provided as well as a compensation for standby.

The breakdown for reimbursement for the four agencies is below:

**Table J – Response Call Reimbursement**

<b>Agency</b>	<b># of Calls</b>	<b>% of Calls</b>	<b>Total Reimbursement</b>
City of El Cajon	36	31%	\$28,215.18
City of Santee	21	18%	\$16,980.69
Lakeside FPD	6	5%	\$5,744.20
San Miguel FPD	53	46%	\$40,948.74
<b>Total</b>	<b>116</b>	<b>100%</b>	<b>\$91,887.80</b>

**Table K – Type and Distribution of Calls**

<b>Type call</b>	<b># of Calls</b>	<b>% of Calls</b>
Medical Aid	104	90%
Structure Fire	2	1%
Other Fire	4	3%
Hazmat	6	5%
<b>Total</b>	<b>116</b>	<b>100%</b>

*Service Delivery Standards*

There is a public perception and expectation that by calling 9-1-1, there is a resource for an immediate response for all perceived “emergency” issues. There have been many studies to determine how best to provide emergency service to developed communities to fulfill this expectation. Those studies by the National Fire Protection Administration (NFPA), the International Association of Fire Chief’s (IAFC), the Insurance Service Office (ISO), Occupational Health and Safety Association (OSHA) have evolved over the years into standards as well as mandates. It is very costly to meet all of the Standards and mandates. Therefore, many communities take on reasonable risk based on historical response data and community expectations.

All emergency responses follow a timeline beginning with the discovery of an event and ending with the mitigation of the event. Reasonable expectation for service is largely based on response times. Response time in the fire service has been defined differently over decades. Current accepted best practice is to report response time as “Total

Response Time”, which includes three components. Those three components are: call-handling time, turnout time and travel time. A reasonably accepted best practice standard for call-handling is 60 seconds; turnout time is 60-80 seconds and for travel time is 4 minutes. The four agencies in this sub-region have for the most part, reasonably placed fire stations within their communities to meet the 4 minute travel time goals approximately 80% - 90% of the time. Given the high call volume activity in this sub-region, Auto-Aid agreements between the agencies assures that sufficient resources are available to respond within an acceptable time line to meet community expectations and to meet “Firefighting Force” requirements by OSHA for major incidents and the targeted NFPA 1710 Standard.

## **PLAN FOR SERVICE**

### **Description and Level of Services**

#### *San Miguel Consolidated FPD*

The San Miguel Consolidated FPD will extend the same type of services it currently provides to district residents to the reorganization territory, as authorized under the Health and Safety Code Section 13862: fire protection; rescue services; emergency medical services; hazardous material emergency response; ambulance services; and other services relating to the protection of lives and property. However, in July 2016, the San Miguel Consolidated FPD’s Board of Directors voted 4-3 to take steps towards returning full control over its fire protection and terminate its contract with Cal FIRE. Further analysis will be required to determine whether the same level of service will be delivered to the proposed annexation area.

At its current organizational structure, the San Miguel Consolidated FPD proposes to provide each station with one full time, Type I engine company with minimum staffing of three personnel, with a minimum of at least one of the personnel licensed as a paramedic and accredited to work in San Diego County. The engine will be staffed with a qualified supervisor, certified driver, and one firefighter. The fire station under construction located on Pepper Drive will consist of 9 total personnel including: 3 Fire Captains; 3 Fire Apparatus Engineers; and 3 Paramedic Firefighters. All fire prevention, inspection, fuel management, weed/brush abatement, and code enforcement, education, and outreach services will be provided by the FPD. The FPD will work with the community, county, state, and federal agencies to provide a community protection plan.

### *Lakeside FPD*

The Lakeside FPD proposes to serve the Pepper Drive annexation area from existing fire stations within the existing District boundaries. The number of calls of service associated with the CSA and the increased population served in Lakeside's opinion does not warrant adding new service(s) or personnel at this time. The Lakeside FPD will accordingly maintain its existing level of service for fire protection and ALS service. A robust fire and EMS service will be provided to all of the annexed areas upon recordation of this reorganization according to the FPD. The new station will improve service to the newly annexed area and it will allow the District to fund the specific capital needs of the relocated facility and equipment. The District financed the relocated facility with existing District funding sources.

### **Availability and Timing of Service Extension**

#### *San Miguel Consolidated FPD*

The San Miguel Consolidated FPD has already acquired a site and is constructing a new station fire station to be located at 1105 Pepper Drive. The new station will allow for improved response to CSA No. 115 starting in April 2017.

As discussed, the San Miguel Consolidated FPD previously had a satellite fire station in this vicinity in 2011, and it demonstrated the need and feasibility of relocating a permanent station in this region. In October 2011, San Miguel leased a commercial property in the 700 block of East Bradley Avenue within San Miguel jurisdiction in unincorporated territory just outside of El Cajon city limits, contiguous to CSA No. 115. This location was operated as a "peak hours" satellite fire station approximately 10-12 hours per day, 7 days per week with a Type-1 Paramedic Fire Apparatus with constant 3/0 staffing. Peak hours were determined by utilizing prior years existing Computer Aided Dispatch records to determine the busiest 10-12 hour call window. All affected fire agencies (Lakeside/Santee/El Cajon) were notified of the temporary relocation and the reasons for the location.

#### *Lakeside FPD*

The Lakeside Fire Protection District is a regional provider of Fire and EMS first responder service to the areas in and around Lakeside and much of Northeastern unincorporated El Cajon. As such, the District has recently realigned its service provision (including fire stations) to better meet the needs of the residents of District. To that end, the District closed a fire facility in the Riverview area of the District and built a new Fire Station in the Winter Gardens Boulevard / Pepper Drive area to better serve district residents. The new facility now places the District in a much better position to

efficiently serve the district residents, but also place Lakeside FPD in a position that would better serve Pepper Drive.

## **Financing**

### *San Miguel Consolidated FPD*

The approximately \$386,000 operating budget for CSA No. 115 is currently funded by a share of property taxes. Approximately 80% of the approximately \$19.3 million dollar operating revenues for the San Miguel Consolidated FPD are also derived from a share of property tax revenues. San Miguel Consolidated FPD also collects a Crest Special Benefit Tax, a Bostonia Special Benefit Tax, Proposition E Special Tax, and a Paramedics Special Benefit Tax which totals \$2,340,544 (12% of the total general fund revenues). These voter-approved special taxes will continue to be collected in the Crest and Bostonia communities which were within the former boundaries of the former East County Fire Protection District.

The San Miguel Consolidated FPD is proposing to provide service to CSA No. 115 without the need for new or extended benefit fees, special taxes, or assessments. Dissolution would also eliminate the need for a contracting entity (CSA No. 115) to service the area. Since 1985, the contract has been with the City of Santee; however, the County has recently finalized a four-way contract with the surrounding fire districts. The County of San Diego charges CSA No. 115 an administrative fee of 2.5% of available operating funds.

As previously referenced, the special taxes being levied by the San Miguel Consolidated FPD would not be applied to the proposed reorganization areas. The fire station that SMCFPD has acquired will be staffed by personnel from an outdated station that is being closed. Equipment at that facility will be transferred to the new fire station. No new equipment or upgrades would be required to serve the proposed annexation area. The district is considering purchase of a new Type 1 Fire Engine to be placed at the Pepper Drive location.

The new San Miguel Consolidated FPD station located on Pepper Drive will consist of 9 total personnel including: 3 Fire Captains; 3 Fire Apparatus Engineers; and 3 Paramedic Firefighters. San Miguel Consolidated FPD will not be required to add staff as a result of the reorganization. The District may, however, hire an additional part-time inspector regardless if the reorganization is approved.

### *Lakeside FPD*

The Lakeside FPD has an operating budget of over \$11.9 million, annually. The District proposes to bring CSA No. 115 into the District's service area so these areas can receive the same Fire/EMS Service that is currently provided districtwide. The District has a voter approved, non-escalating, benefit fee using an existing formula which generally costs District residents \$40 per single family dwelling. The formula is slightly more for commercial areas, less for mobile homes and vacant property. However, this benefit fee is not being proposed by Lakeside FPD to be applied to properties within CSA No. 115 upon annexation. The District intends to use 100% of property tax and other revenues obtained as part of the CSA No. 115 annexation for Capital Improvements (the construction of a permanent fire station) to serve the Pepper Drive Area. As indicated in Lakeside FPD's application, the revenue at first will be directed toward the debt service on the new fire facility, but later the funds may be used to improve the Pepper Drive Fire Facility and/or purchase fire apparatus for use in the Pepper Drive Area. The District pledges not to direct revenue from the annexed CSA No. 115 into the District's general fund, or for salaries and benefits in any fashion.

The proposed reorganization would also eliminate the need for a contracting entity (CSA No. 115) to service the area. Since 1985, the contract has been with the City of Santee; however, the County has recently finalized a four-way contract with the surrounding fire districts. The County of San Diego charges the County Service Area an administrative fee of 2.5% of available operating funds.

### **Facility Improvements**

#### *San Miguel Consolidated FPD*

As previously discussed, both CSA No. 115 and San Miguel Consolidated FPD are largely financed through a share of property taxes. As successor agency, San Miguel Consolidated FPD will receive the annual property tax previously allocated to CSA No. 115 (approximately \$\$348,779 in FY 2015-2016), if the entire territory of the CSA was annexed. San Miguel Consolidated FPD has already completed the purchase with cash of the property for the new fire station located at 1105 Pepper Drive. The district is purchasing a new Type 1 Fire Engine to for use in CSA No. 115. San Miguel Consolidated FPD's FY2014-15 budget includes a line item for the new fire station (\$500,000), and the station will be staffed by personnel from an existing outdated station (Fire Station No. 19) that is being closed. Equipment at former Station No. 19 will be transferred to the new fire station at Pepper Drive. No new equipment or upgrades would be required to serve the Pepper Drive annexation area. The San Miguel Consolidated FPD will be purchasing of a new Type 1 Fire Engine to be placed at the Pepper Drive location.

### *Lakeside FPD*

Annexing the territory within CSA No. 115 will accelerate completion of the new permanent Lakeside FPD Station 1. The District has allocated \$1,100,000 in their capital budget to house an engine company within the temporary structure. The annual property tax share from CSA No. 115 would be allocated to the construction of a new permanent fire station. The station is being planned to be large enough to add a second fire company, as well as a future paramedic ambulance or squad, assuming the eventual availability of sufficient funding. The District anticipates building a permanent station within three years, if the territory within CSA No.115 is annexed. Without annexation of CSA No. 115, the Lakeside Fire Protection District estimates the permanent fire station may not be constructed until 2020.

The Lakeside FPD plans on establishing a separate account in the budget to ensure that all revenues generated from the former CSA No. 115 will be allocated for the permanent Fire Station No. 1. This account would be maintained until such time as costs related to the construction of the relocated Station No.1 are fully paid. Revenues from the former CSA No.115 from that point forward would be merged with other district funds. At the end of the fire station debt service, the Lakeside Fire Protection District still will has other Capital Improvement needs such as apparatus purchases and capital improvement fund needs for station maintenance and replacement.

### *Fire Station Staffing*

In many fire jurisdictions in the United States, a 24-hour shift schedule is the standard model. Originally, this schedule was implemented to address the needs of a 56-hour work week with a three shift (platoon) system. The notion was that the 24-hour shift schedule was the most efficient way to manage both the mandatory hours that firefighters needed to work and the call volume. In San Diego County all cities and most fire districts utilize a 56-hour work week. The exceptions are those agencies that contract with Cal Fire. For example, in FY 2011/12 the San Miguel Consolidated FPD was experiencing financial problems and decided to outsource its fire operations to Cal FIRE, because Cal FIRE contractual costs were estimated to be \$2.7 million less than San Miguel's stand-alone costs. The reasoning was that Cal FIRE uses a 72-hour work week schedule for its fire fighters and 72-hour works schedules typically result in substantial cost savings of approximately (\$337,500 per fire station).

Many local agencies have concluded that a 72 hour work schedule is very attractive because it requires only two shifts of fire fighters vs. three shifts associated with a 56 hour schedule. This reduces the number of total employees that need to be hired; however, a 72 hour schedule includes 19 hours of overtime pay built into the schedule vs. 3 hours of overtime for a 56 hour shift schedule. Nonetheless, because fewer employees are required for 72-hour work week schedules, the amount of overtime pay



is substantially less than the cost of hiring on average, an additional 2 employees to staff each fire station.

The other issue associated with working a 72-hour work schedule is that for typical situations that result in a need to call employees back for overtime due to staff shortages caused by sick leave, vacation, workers compensation injuries, etc., means that employees are called back from only one shift of employees. This shift is the same shift that would have just got off of work and is then due back on the next shift. This can cause some workers to become fatigued. Under the 56 hour shift schedule, employees are called back from two shifts which either have been off for a number of days, or will be going off for a number of days.

Part 2 of the LAFCO financial report will provide more detail about the cost savings associated with a 72-hour vs. 56-hour work schedule, but the average savings per engine company, even with the additional 19 hours of overtime is approximately \$160,000. On July 13, 2016, the San Miguel Consolidated FPD opted to revert back to a stand-alone fire district and is scheduled to terminate its contract with Cal FIRE on or before July 2017. Upon one of these dates in 2017, San Miguel Consolidated FPD will revert back to a 56-hour work schedule.

### *Service Comparability*

The service ramifications associated with a 72-hour vs. 56-hour work schedule are difficult to objectively quantify as many local priorities and preferences come into play. One of the criticisms, for example, of Cal FIRE is that Cal FIRE employs younger and less experienced staff. Some jurisdictions believe that this can impact the quality of service. Other impacts can occur in terms of the ability to retain firefighters and having firefighters reside in the communities where they work. For example, in more expensive housing markets such as San Diego County, Cal FIRE employees may live outside of the communities they work in because the employees are paid less than more seasoned employees who are paid more and can in turn afford to live closer to the stations where they work.

Some of the advantages and disadvantages associated with stand-alone fire agencies are summarized below. The impacts of these advantages and disadvantages on the level and quality of service are again quite difficult to quantify due to their subjective nature. The decision to outsource or retain a stand-alone fire agency is a local decision that needs to be balanced against financial feasibility and community value placed on local control.

All four agencies serving this sub-region staff their fire stations, 24 hour per day, 7 days per week and 365 days per year. Staffing standards for Santee, El Cajon and Lakeside

FPD are similar with on duty crews working 56 hour work weeks. San Miguel Consolidated FPD currently staffs its station with on duty crew working a 72 hour work week per the contract for service with Cal FIRE. However, San Miguel Consolidated FPD has notified Cal FIRE that it intends on terminating its contract to revert to being a stand-alone fire agency. The four agencies respond with like resources to “All Hazards” per common adopted policies and procedures. The agencies participate in a joint training facility with scheduled multi-company training exercise each year. Two different dispatch centers (Heartland and Cal Fire) are used to deploy needed resources to a given emergency call and do so in a coordinated effort. All agencies provide service at the Advanced Life Support (ALS) First Responder Level.

As of November 22, 2016, the Lakeside FPD has 5 budgeted unfilled Firefighter Paramedic positions. The district’s ability to continue to provide reliable service is not hindered as the district is filling those positions with overtime assignments. The salaries for Fire Captain, Fire Engineer and Firefighter Paramedic are lower than the San Diego Region average per the “Salary and Compensation Survey 2016/2017”, last updated on 9/29/16. The survey includes Cities and Fire Districts in San Diego County with the exception of San Diego City.

San Miguel Consolidated FPD produced a “Micro Report” in May of 2015 and a revised “Micro Report” in July 2015 identifying projected costs associated with returning to a stand-alone fire service provider. The District has given written notice to Cal FIRE that they intend to terminate its contract. San Miguel Consolidated FPD is in the process of returning to a “Stand-Alone” agency. This process has been started with the appointment of a Transitional Manager and a recruitment to fill positions identified in the Micro Study. A “Transitional Memorandum of Understanding” between the District and Firefighters of San Miguel Local 1434 dated September 25, 2012 is the guiding document that sets the terms, conditions, wages and benefits for returning to a stand-alone fire department. The salaries identified in the Micro report for Fire Captain, Fire Engineer and Firefighter Paramedic are between 6% and 9% lower than the San Diego Region average per the “Salary and Compensation Survey 2016/2017”, that was last updated on 9/29/16. The survey includes Cities and Fire Districts in San Diego County with the exception of San Diego City.

San Miguel Consolidated FPD has initiated the process to recruit qualified candidates for the positions of Fire Battalion Chief, Fire Captain, Fire Engineer and Firefighter Paramedic. The work plan that is in place to fill the positions includes medical screening physicals and background checks and orientation training. Indications are that 43 previous San Miguel Consolidated FPD / Cal FIRE employees will seek to be re-hired by the District. If that holds true, about on half of the workforce will have first-hand experience and knowledge of the district’s culture and work environment. The other half will lack prior knowledge and experience of the District. It is unclear at this time what the

experience level will be for the positions being recruited for or what the familiarity of the district will be for those who fill the positions. An organizational chart has been developed that identifies a hierarchy of authority and responsibility. A start date has yet to be determined. Once a start date is determined, a 120 day transition plan is in place to restart the agencies stand-alone fire service.

By returning to a stand-alone fire department, it is likely that station staffing will be based on a 56 hour work week similar to the City of Santee, City of El Cajon and Lakeside FPD. It is also likely that San Miguel Consolidated FPD will return to Heartland Communication Facility Authority for dispatch service.

An analysis of the financial status of the district and its ability to fund a stand-alone fire department will be addressed in a separate report to the committee.

**Advantages associated with reverting to a stand-alone fire district include:**

- The board of directors will maintain full budgetary control over all cost and service levels.
- Firefighters will be focused solely on FPD needs and priorities.
- The board of directors would be able to directly fund or have exposure to pension, health, and workers' compensation costs.
- The board of directors could decide to be directly involved with labor negotiations.

**Disadvantages associated with reverting to a stand-alone fire district include:**

- The board of directors will be critically short of firefighters and will need to undertake major hiring, training, promotion, retention efforts.
- The board of directors does not need to directly fund or have exposure to pension, health, and workers' compensation costs.
- Temporary impact on fire management, leadership, and increased costs.
- Responsibility for pension, health, workers' compensation costs could impact service levels if there are funding shortages.
- Responsibility for human resources support, legal support, safety and code compliance, and other programs (i.e. Comprehensive Training Program) Cal FIRE is currently accountable for.
- No longer part of the greater County of San Diego integrated cooperative regional fire protection and emergency medical response system.

- No direct access to San Diego County Fire Reserve Apparatus.
- No direct access to County Fire Volunteer Reserve Firefighter Program.

## **FIRE PROTECTION CONTRACTS AND SB 239**

Enactment of Senate Bill No. 239 (SB 239) amended state law and now requires public agencies, under specified circumstances, to receive written approval from LAFCO before exercising new or extended fire protection services outside the agencies' jurisdictional boundaries. The new law went into effect on January 1, 2016 and places added responsibilities on both local and state agencies prior to the submittal of fire protection contract applications to LAFCO.

Prior to 2016, state law exempted many contracts from LAFCO purview. For example, contracts between two or more public agencies were generally exempt from LAFCO review. This exemption has since been repealed with respect to fire protection contracts. Following the enactment of SB 239 and establishment of Government Code Section 56134, state law now defines a fire protection contract as: an agreement for the exercise of new or extended fire protection services outside a public agency's boundary that either (1) affects services in more than twenty-five percent of the area within the jurisdictional boundaries of any public agency, or (2) if the employment status of more than twenty-five percent of any public agency is affected by the contract.

SB 239 requires applicants and LAFCOs to consider various determinations when considering the transfer of fire protection responsibilities including in-depth costs analyses, plans for service, enhanced public notification and additional hearing dates. SB 239 excludes from its requirements mutual aid agreements, including those entered into under the California Emergency Services Act (Gov. Code § 8550 et seq.), or Fire Protection District Law of 1987 (Health & Safety Code § 13800 et seq.). SB 239 is also not intended to change or affect existing LAFCO jurisdiction over proceedings that involve the provision of pre-hospital emergency medical services. No other agreements are exempt from the SB 239 process.

Based on the proposed reorganization of CSA No. 135 and possible alternatives to the proposals initiated by the Lakeside FPD and San Miguel Consolidated FPD, it does not appear that SB 239 will apply, because the reorganizations do not satisfy one of the primary prerequisites of the new law – that being the exercise of new or extended fire protection services outside a public agency's boundary. SB 239 also does not apply to the contract between the County of San Diego and El Cajon, Santee, Lakeside FPD and San Miguel Consolidated FPD because the affected services are existing and not new ones nor does SB 239 apply to the potential contract between San Miguel Consolidated FPD and Heartland Communications Authority for dispatch services because

subordinate or subsidiary activities, such as dispatch services, are exempt from LAFCO purview. This determination is also applicable in the case of the termination of the contract between Cal FIRE and the San Miguel Consolidated FPD. The reasoning is that upon termination of the contract, the San Miguel Consolidated FPD will resume providing existing services within its jurisdictional boundary. The resumption of services does not constitute the exercise of new or extended services; therefore, SB 239 is in applicable. However, should the San Miguel Consolidated FPD or any other district decide in the future to contract with another fire agency, whether it be Cal FIRE or a local agency, then it is likely that such a contract would be subject to LAFCO discretionary authority. LAFCO staff has not yet received a request for approval of an SB 239 contract, but we have developed processing guidelines and an application form for affected agencies.

While not subject to SB 239, one of the consequences of the possible termination of the contract between the County and the four fire agencies is that termination will negatively impact El Cajon and Santee financially. The two cities currently are reimbursed for service provided to CSA No. 115. El Cajon received \$28,215 in the fourth quarter of 2016 and Santee received \$5,744 during the same time period. Both cities will continue to provide auto-aid service to the area but will not be reimbursed. Any negative financial impact to San Miguel Consolidated or Lakeside as a result of terminating the contract will be totally or partially off-set by property tax revenue transferred to one or both districts by the County of San Diego. However, as noted previously, should the proposed reorganizations not be approved, both fire districts will be responsible for paying property taxes on their district owned fire stations. The amount of the property taxes each district will be responsible for may approximate the amount of CSA No. 115 revenue it will receive from the County under the new contractual reimbursement plan.

## **CONCLUSION**

This sub-region of East San Diego County has adequate and reliable resources to provide an acceptable level service (10 fire stations with an average travel response time of 4 minutes). This service is provided through active and long standing automatic aid agreements. Should the application to annex CSA No. 115 be approved for Lakeside FPD, San Miguel Consolidated FPD or a combination of Lakeside and San Miguel, then San Miguel Consolidated FPD will be the likely First Responder from its new station at the location at 1105 Pepper Drive. Should the annexation of CSA No. 115 not be approved, no reduction of service to CSA No. 115 will occur as the current contract between the County and the four service providers will continue.

Since construction of the San Miguel Consolidated FPD fire station has not been completed, the Lakeside FPD and the San Miguel Consolidated FPD can still return to discussion regarding the benefits of a single fire station that can be jointly staffed and/or

have discussions of a consolidated fire protection district. If a single station is jointly staffed, a more cost effective method of providing fire protection and EMS service would be achieved. Below are the service delivery conclusions that the ad hoc committee should review and comment on.

- A need exists for 10 First Responder Engine Companies in the study area identified as the Eastern Sub-region of San Diego County based on a three-year annual average of over 25,000 calls for service. This Eastern Sub-region was drawn by LAFCO staff for analytical purposes to capture data within a seven mile radius of Pepper Drive and Winter Gardens Boulevard. The population in the Eastern Sub-region consists of approximately 121,655 people. Per Heartland Communication Facility Authority call data, actual calls for calendar years 2014, 2015 and 2016 totaled 24,203, 24,874 and 26,760, respectively. While some engine companies have higher call volume than others, the average for calendar year 2016 was over 7 calls per day (24 hour period) for 10 engines. See Map 2 for fire station locations.
- It appears that CSA No. 115 is currently receiving an acceptable level of service and response times from the two districts and two cities that participate in the CSA No. 115 service agreement with the County. Prior to the relocation of Lakeside FPD Fire Station No. 1 at 9726 Riverview Avenue to 8035 Winter Gardens Boulevard and San Miguel Consolidated FPD Fire Station No. 19 at 1273 Clarendon Road to the proposed location at 1105 Pepper Drive, average response times were 4.78 minutes within the CSA No. 115 service area (San Miguel Consolidated FPD Station: 3.55 minutes; Lakeside FPD Station: 6.0 minutes). Refer to Map 4.
- Response times within the CSA No. 115 service area will improve to 2.03 minutes for Lakeside FPD and 1.31 minutes for San Miguel Consolidated FPD upon full operation of both new fire stations based on data provided by both districts. Refer to Map 5.
- Response times to territory outside of CSA No. 115 but within the Eastern Sub-region will also improve upon full operation of the Lakeside FPD and San Miguel Consolidated FPD fire stations by reducing overall travel times by 1 to 3 minutes within the two districts.

- The relocation of a Lakeside FPD fire station and future relocation of a San Miguel Consolidated FPD station will result in two fire stations potentially being sited within 0.80 of a mile of each other. The County Fire Authority and others have questioned the appropriateness of this arrangement and if it is in the best interests of the region. The station relocation decisions also raise concerns whether the districts will incur additional and/or unnecessary capital expenditures and operating costs.
- While relocation of the Lakeside and San Miguel Consolidated FPD fire stations occurred after significant inter-agency communications between the Lakeside and San Miguel Consolidated FPDs, there was not a consensus and agreement on station relocation issues, including potential co-location of both fire districts within one fire station. Both districts believe the selected locations were necessary to better serve their own constituents and improve coverage to CSA No. 115.
- Communication and cooperation between the San Miguel Consolidated and Lakeside FPDs regarding facility siting matters did not result in a satisfactory or optimal best practices outcome for capital expenditures and usage of personnel regarding re-location of new fire stations, equipment, and staff.
- Lakeside FPD's fire station located at 8035 Winter Gardens Boulevard and San Miguel Consolidated FPD's proposed fire station located at 1105 Pepper Drive will become fully operational with or without approval of reorganization of CSA No. 115.
- Approval or disapproval of either or both reorganizations (Nos. 1 and/or 2) will not change areas of coverage, response times, or community investment in the Pepper Drive community, because the fire stations and community investment by Lakeside and San Miguel Consolidated FPDs has already occurred or is planned. Due to automatic aid agreements and the four-way agreement with the County of San Diego, response to CSA No. 115 is unlikely to change.
- The San Miguel Consolidated FPD may be financially impacted without the reorganization because San Miguel Consolidated FPD's new fire station located at 1105 Pepper Drive is within the Lakeside FPD's jurisdiction and San Miguel Consolidated FPD will be responsible for payment of property taxes – the amount of the property tax liability may exceed the amount of revenue derived from the present CSA No. 115 reimbursement contract with the County of San Diego, unless San Miguel Consolidated FPD's share of the reimbursement monies increase.

- Opportunities still exist for the Lakeside FPD and San Miguel Consolidated FPD to implement cost avoidance strategies through a functional or jurisdictional consolidation in order to achieve optimal usage of existing fire stations, apparatus and personnel -- elimination of duplicate administrative positions alone could result in ongoing operational savings ranging from \$400,000 to \$600,000 annually. This projection is preliminary and should be referred to LAFCO staff for further analysis.
- Cost avoidance measures could be more readily achieved by the Lakeside FPD than the San Miguel Consolidated FPD because the new Lakeside fire station and property located at 8035 Winter Gardens Boulevard is of a suitable size to potentially co-locate multiple fire engine companies, whereas San Miguel Consolidated FPD's proposed fire station and property lacks sufficient capability to support co-habitation of multiple fire engine companies from multiple districts. One of the impediments to facility sharing has been San Miguel Consolidated FPD's contract with Cal FIRE; this impediment will no longer be present after the Cal FIRE contract is terminated.
- Since the San Miguel Consolidated FPD has not completed construction of a new fire station at 1105 Pepper Drive, the Lakeside FPD and San Miguel Consolidated FPD could potentially still return to discussions regarding the siting and joint usage of a single fire station located at 8035 Winter Gardens Boulevard. However, the San Miguel Consolidated FPD has made significant investments in the new station site and this matter accordingly needs additional analysis by LAFCO staff, San Miguel Consolidated and Lakeside FPDs.
- If both reorganizations are disapproved by LAFCO, it is likely that San Miguel Consolidated FPD's level of first responder within CSA No. 115 will increase. San Miguel Consolidated FPD's share of reimbursement funds from the County would also potentially increase under this scenario upon completion of its fire station on Pepper Drive. Since reimbursement funds from the County are now shared proportionally to the percentage of first responses, the three other contracting entities (Lakeside FPD, City of El Cajon and City of Santee) would potentially experience a decrease in reimbursement.
- If the proposed agreement between the FPDs is approved as part of the reorganization, then two districts will split the revenues evenly and the Cities of Santee and El Cajon will no longer receive revenues from the area. This may address one of San Miguel Consolidated FPD's historic beliefs that it has been responding in the City of El Cajon without compensation for many years and that Santee has benefited for several decades without being the primary responder.



- Disapproval of the two reorganization proposals could delay the construction or completion of the two fire stations as revenue from the CSA will continue under the County's four-way service agreement.
- According to preliminary analysis conducted by LAFCO staff, termination of the Cooperative Agreement between the San Miguel Consolidated FPD and Cal FIRE may impact the San Miguel Consolidated FPD's long-term financial ability to provide services, including the Easter Sub-region and Pepper Drive. This matter needs to be more fully analyzed in Part 2 of LAFCO staff's financial analysis.
- Termination of the Cooperative Agreement between the San Miguel Consolidated FPD and Cal FIRE is not subject to LAFCO purview per SB 239; however, should a new contract be executed to re-engage Cal FIRE in the future, then LAFCO purview would be required per SB 239.
- Termination of the Cooperative Agreement between the San Miguel Consolidated FPD and Cal FIRE may result in the District's need to contract for dispatching services. However, this potential dispatching contract is not subject to LAFCO purview in accordance to Government Code Sections 56133 and 56134.
- As with any major jurisdictional proposal, LAFCO needs to consider alternatives. The following jurisdictional alternatives and modifications to CSA No. 115 Reorganization Nos. 1 and 2 have been accordingly identified and should be subject to further analysis:
  - Approval of one or both of the reorganization proposals;
  - Disapproval of one or both of the reorganization proposals;
  - Functional and/or jurisdictional consolidation/reorganization of Lakeside FPD and San Miguel Consolidated FPD;
  - Dissolution of CSA No. 115 and annexation of the dissolved CSA territory to the Cities of Santee and/or El Cajon;
  - Dissolution of CSA No. 115 and annexation of the dissolved district territory to CSA No. 135;
  - Continuation of the proposed reorganization hearings for an indefinite or definite time period; and
  - Other: To be identified

Attachments:

A) San Diego County Fire Authority Response Letter, November 18, 2016

Map 1) Proposed Split by Lakeside FPD

Map 2) Old and New Fire Stations

Map 3) Disadvantaged Unincorporated Community within CSA No. 115

Map 4) 1.5 Mile Radius with Old Fire Stations

Map 5) 1.5 Mile Radius with New Fire Stations



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## SAN DIEGO COUNTY FIRE

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TONY MECHAM  
FIRE CHIEF  
(619) 590-3100

November 18<sup>th</sup>, 2016

Joe A. Serrano  
San Diego LAFCO  
9335 Hazard Way, Suite 200  
San Diego, CA 92123

RE: County Service Area 115 (Pepper Drive) Reorganization#1 and #2

Mr. Serrano,

The San Diego County Fire Authority (SDCFA) wishes to thank you for the opportunity to provide input on the potential annexation of County Service Area (CSA) 115 to the Lakeside and San Miguel Fire Protection Districts.

The County of San Diego has been responsible for the provision of fire and emergency medical services within CSA 115 since its inception. The residents of CSA 115 have received high quality service from the City of Santee and most recently through a contract for service with the City of Santee, City of El Cajon, Lakeside Fire Protection District and the San Miguel Fire Protection District. The SDCFA maintains responsibility for administration and oversight of the agreement as well as Fire Prevention and Investigation Responsibilities.

The County believes the current contract with multiple agencies provides the best level of service to the residents. The area is bordered by multiple fire agencies and the fact remains that no single agency can provide service to the area without the assistance of all regional agencies. The current contract provides equitable reimbursement for costs to all agencies that respond. Fire plan check and review is a seamless one stop process through the County Fire Marshal and County Planning and Development Services. The County does not have any special fees or assessments for the residents. Therefore, the County recommends that CSA 115 remain as a standalone County Service Area or be annexed into CSA 135 and long term contract for service be executed with the current service providers.

If the Local Agency Formation Commission determines that the above is not an option and continues with the annexation by one or both agencies, then the SDCFA submits the following comment.

- 1) A comprehensive independent financial review be conducted on both agencies. This review should include a long term projection of revenue and expenditures including Public Employee Retirement Liability, facility repair and replacement, apparatus replacement and all other costs

with maintaining the current service level in both CSA 115 and the remainder of their Districts. The County of San Diego is financially stable and retains AAA Bond ratings. It is the position of the SDCFA that any agency wishing to annex CSA 115 must be financially stable and capable of long term provision of service.

- 2) The SDCFA has concerns with the current proposals as two fire stations are being built less than a mile apart. It appears that no real evaluation of service options occurred and that both agencies submitted proposals based on the concept of simply splitting the tax revenue. This may or may not be the best option for the provision of service. The SDCFA encourages LAFCO to evaluate regional service options.
- 3) Fire Protection in the area has been provided based on independent agency needs and annexations by both fire Districts and Cities. CSA 115 and Bostonia are service Islands separated from the remainder of the San Miguel Fire District. While, the City of El Cajon has several fingers of their jurisdiction around CSA 115 and the Lakeside Fire District adjoins the entire region. SDCFA recommends that a comprehensive review of jurisdictional boundaries be conducted.
- 4) No additional Property Tax Exchange is to occur. The providers wishing to Annex will do so at the current Tax Rate received by the County of San Diego.
- 5) Any change in service to occur commensurate with the Fiscal Year. For Property Tax collection and payment of services in the current contract, the SDCFA would like any change to occur at the beginning of a Fiscal Year.

As a Regional Fire Protection Agency, SDCFA believes the current service agreement or a new proposal based on a regional approach for service are the best options for the residents of CSA 115. These are the principles of good government and the public perception of the Fire Service.

Respectfully,



Herman Reddick  
Group Program Manager  
San Diego County Fire Authority



Tony Mecham  
Unit and County Fire Chief  
CAL FIRE San Diego





Cc: Supervisor Jacob  
DCAO Lane

# MAP 1

## Proposed Split by Lakeside FPD

County Service Area  
No. 115 (Pepper Drive)  
Reorganization  
Nos. 1 & 2

### LEGEND

-  Proposed Fire Stations
-  CSA No. 115 (Pepper Drive)
-  Lakeside FPD
-  San Miguel Consolidated FPD

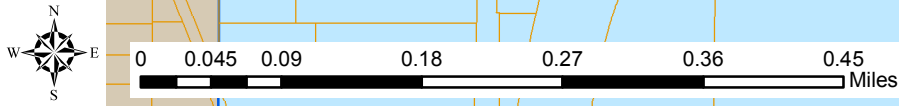
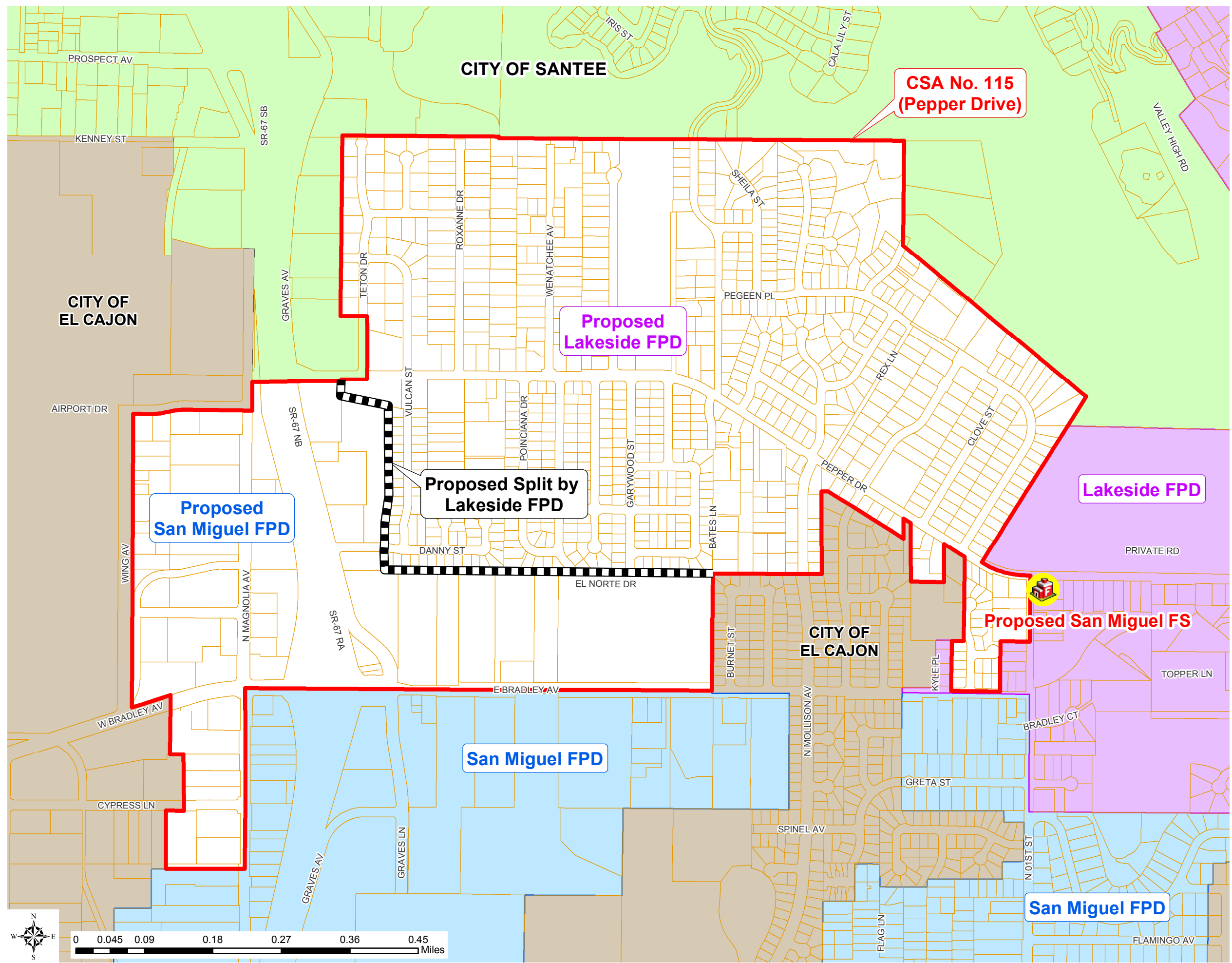
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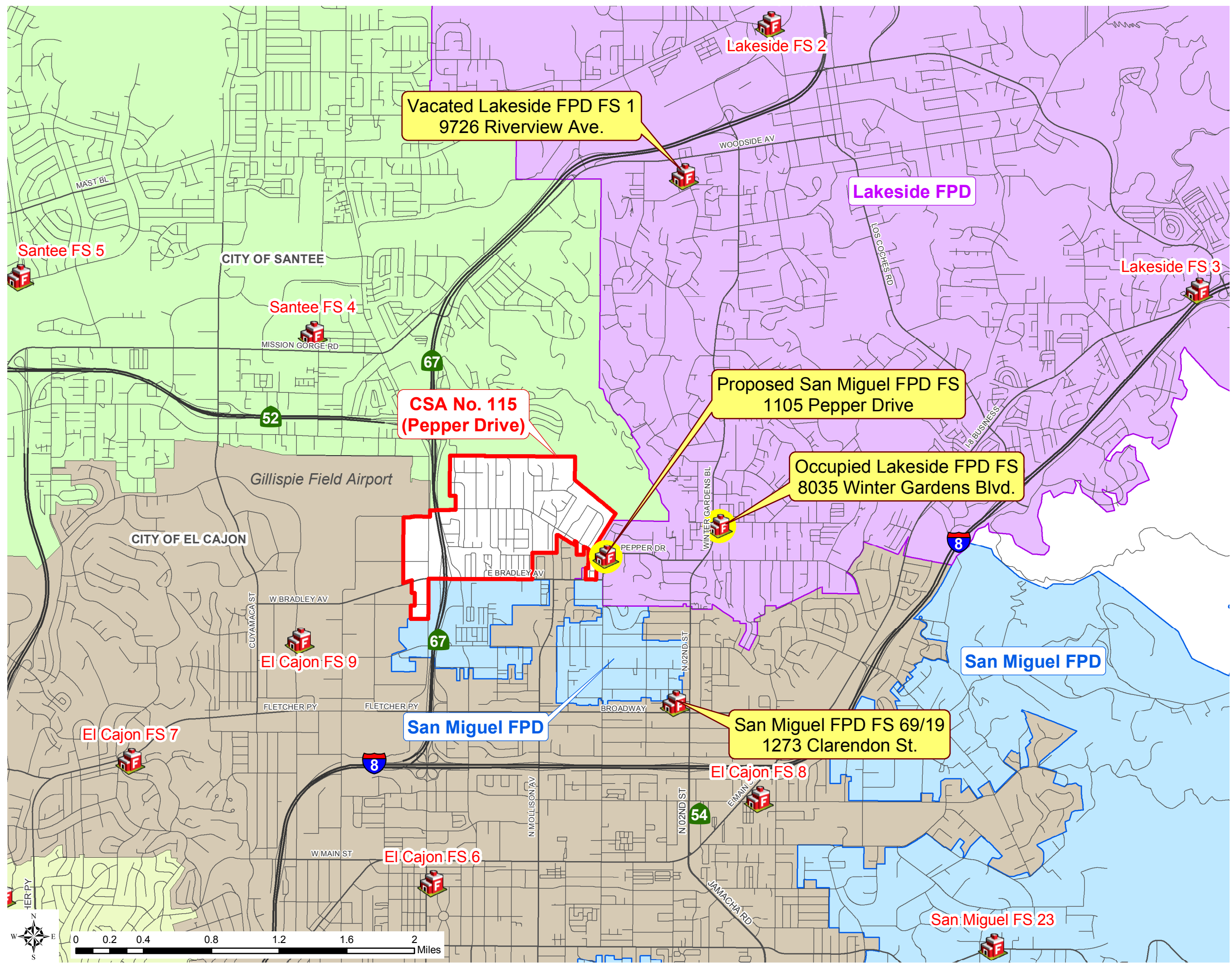
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# MAP 2 Old and New Fire Stations

County Service Area  
No. 115 (Pepper Drive)  
Reorganization  
Nos. 1 & 2



**LEGEND**

-  Proposed Fire Stations
-  Fire Stations
-  CSA No. 115 (Pepper Drive)
-  Lakeside FPD
-  San Miguel Consolidated FPD

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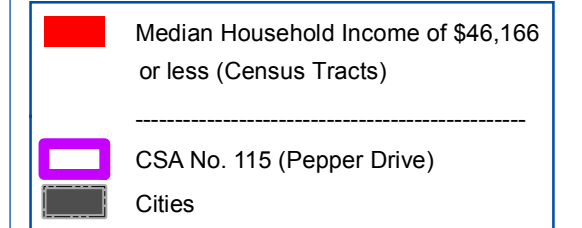
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# MAP 3

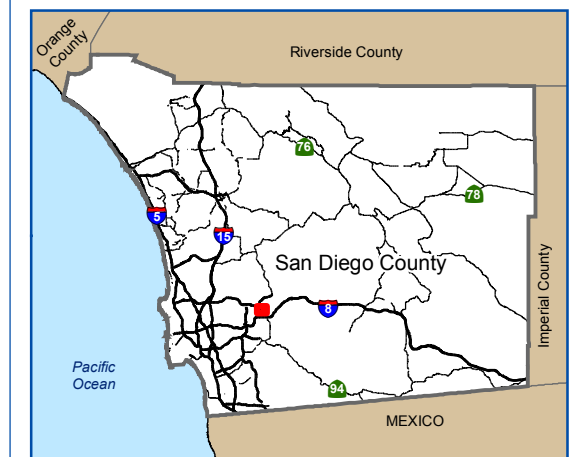
## County Service Area No. 115 (Pepper Drive)

### SB 244

#### Disadvantaged Unincorporated Community Program



\*SB 244 defines Disadvantaged Unincorporated Communities as inhabited areas that are 80% or less than the annual statewide median household income (Statutes of 2011, Chapter 513). Shown on this map are census tracts with median household incomes of \$46,166 or less (California's median household income is \$57,708). Source: 2010 American Community Survey 1-Year Estimates, U.S. Census Bureau



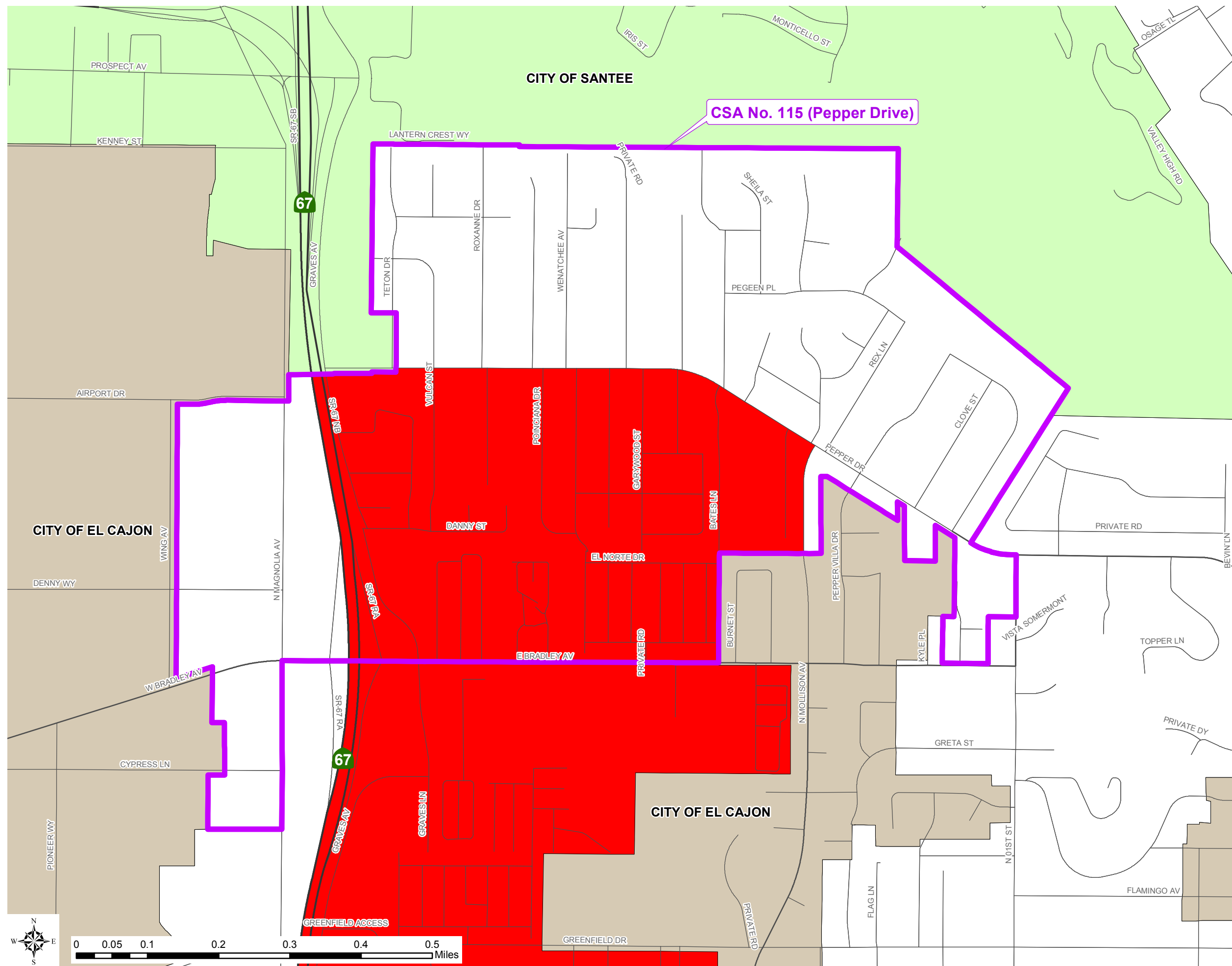
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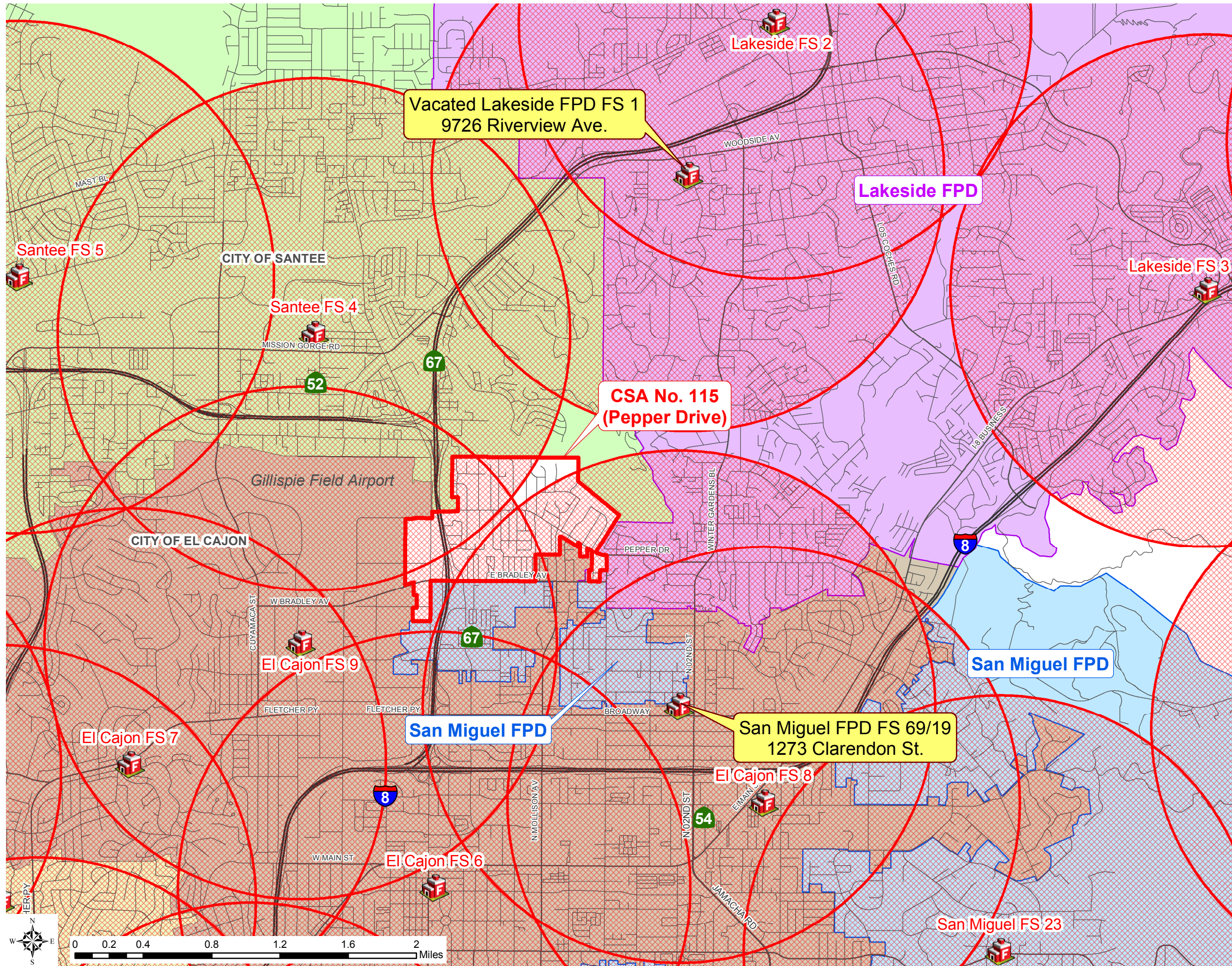
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# MAP 4 1.5 Mile Radius With Old Fire Stations

County Service Area  
No. 115 (Pepper Drive)  
Reorganization  
Nos. 1 & 2



### LEGEND

-  Fire Stations
-  1.5 Mile Radius of Fire Stations
-  CSA No. 115 (Pepper Drive)
-  Lakeside FPD
-  San Miguel Consolidated FPD

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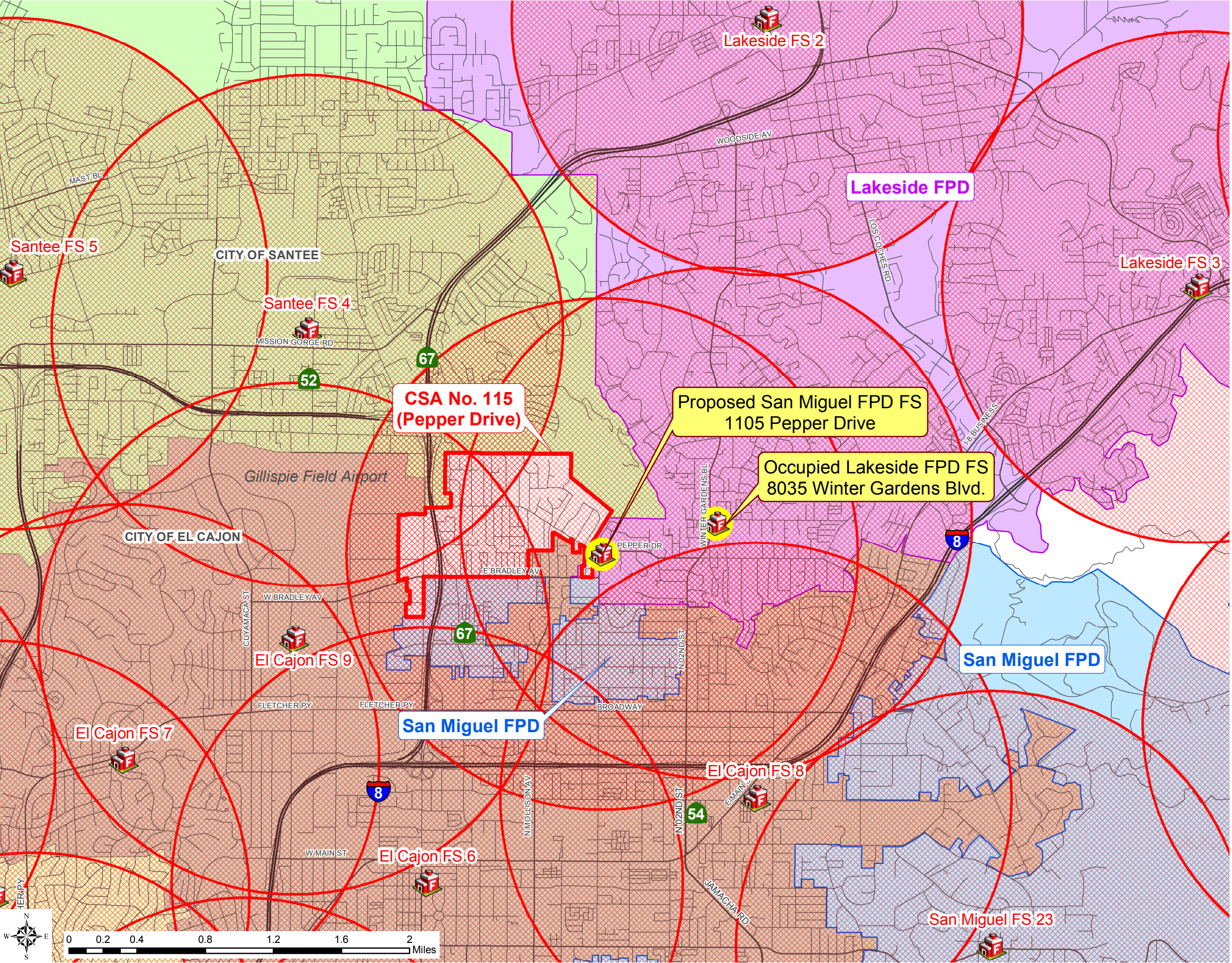
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# MAP 5 1.5 Mile Radius With New Fire Stations

County Service Area  
No. 115 (Pepper Drive)  
Reorganization  
Nos. 1 & 2



**LEGEND**

- Fire Stations
- 1.5 Mile Radius of Fire Stations
- CSA No. 115 (Pepper Drive)
- Lakeside FPD
- San Miguel Consolidated FPD



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**APPENDIX C:  
Independent Financial Analysis  
(Historical Data) – Part 1 of 2**

## **BACKGROUND**

The conflicting applications from San Miguel Consolidated and Lakeside Fire Protection Districts (FPD) have recently been modified by the two fire districts to be processed as one proposal. As the applicants continue to move forward with the proposed CSA No. 115 reorganization, with the assistance of the LAFCO ad hoc and stakeholder committees, LAFCO staff will be conducting a number of analytical reports in accordance to Government Code Section 56668 to ensure the feasibility, orderly development, and efficient and affordable service delivery to the affected area.

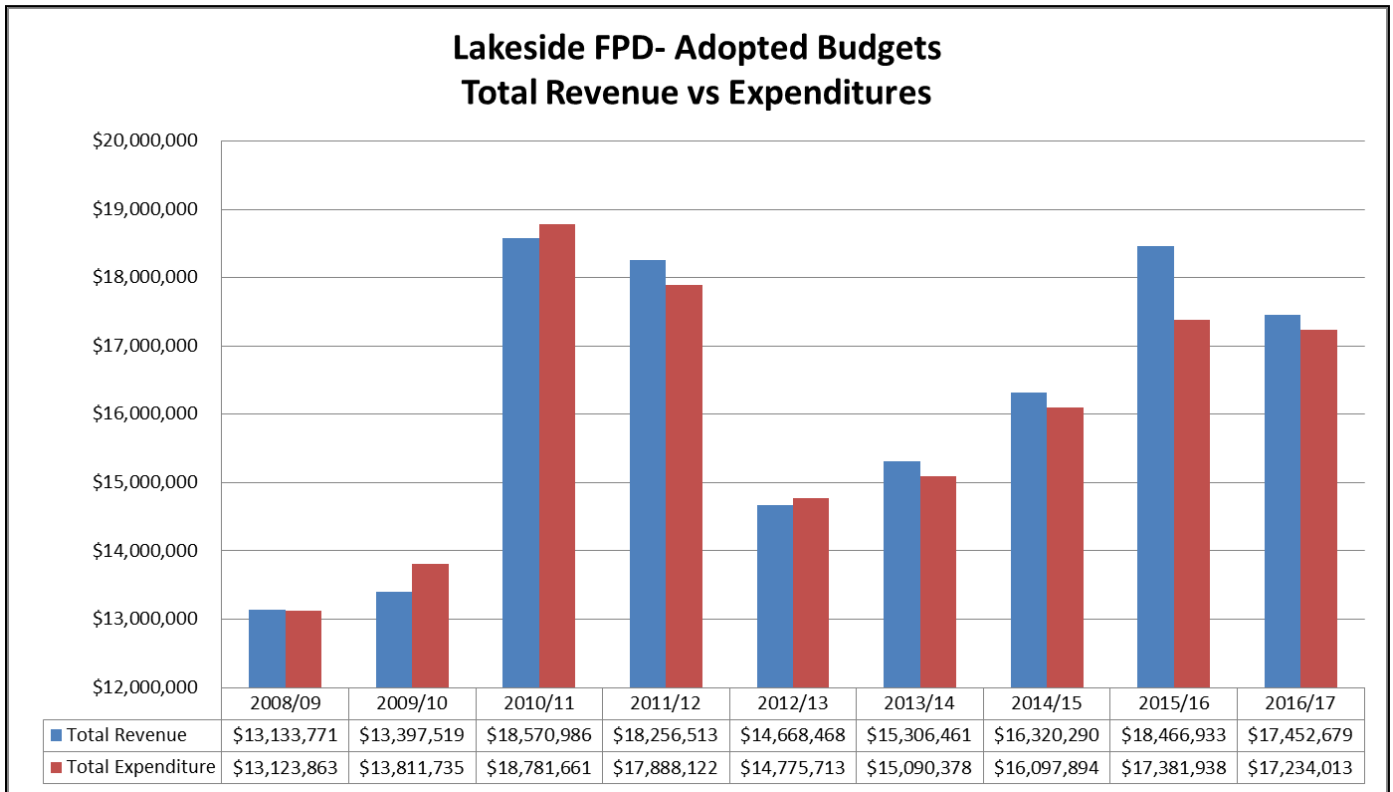
The independent financial analysis will be completed in two separate reports. The first report will focus on the historical financial performance of both districts during the last eight fiscal years (FY 2008/09 to FY 2016/17). The second report will evaluate the various factors currently affecting the short and long-term operations of the fire districts. Once finalized, all draft reports will be compiled into one comprehensive document that will be scheduled for Commission consideration on or before June 5, 2017. This report is being presented today for committee review and comment. Comments regarding the following financial analysis would be greatly appreciated and will be transmitted to the Commission.

## **LAKESIDE FIRE PROTECTION DISTRICT**

In accordance to Section 13895 of the Health and Safety Code, Lakeside Fire Protection District is required to adopt a final budget on or before October 1st of each year with an accompanying resolution. Historically, the District has adopted a final budget during the month of September. All budgets and financial statements during the last seven fiscal year cycles have been audited by Fechter & Company, a Sacramento based auditing firm. The Independent Auditor's Report since FY 2008/09 have stated that Lakeside FPD's financial statements "present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information...and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America."

Exhibit B provides an overview of the adopted budgets since 2008. As shown in the graph below, proposed revenues exceeded expenses each year excluding FY 2009/10, FY 2010/11, and FY 2012/13. During these instances, reserve funds were used to balance the final budgets. Attachment 1 of this report offers a detailed overview of each adopted budget. However, for a more precise evaluation of the District's fiscal health, LAFCO staff focused on audited financial data to thoroughly evaluate Lakeside FPD's financial performance. The following discussion on Lakeside FPD's revenue and expenditures concentrates on data derived from audited financial statements.

**Exhibit B – Adopted Budgets (FY 2008/09 to FY 2016/17)**



**District Revenue**

The audit report for fiscal year ending June 30, 2015 was received and filed by the Lakeside FPD Board of Directors on January 19, 2016. Following LAFCO staff’s analysis of the most recent audits (FY 2008/09 to FY 2014/15), it was determined that the District has a number of revenue sources to fund its operational activities. Under general financial practices, it is a local agency’s advantage to have a balance of revenue sources to mitigate the effects of economic fluctuation. Exhibit C depicts the revenue stream contributing to Lakeside FPD’s total operational revenue including the percentage of each category. Property taxes and ambulance fees are the District’s primary source of revenue. For a complete review of Lakeside FPD’s revenue since 2008, please refer to Attachment 2.

**Exhibit C – Total Operational Revenue (Audited Data)**

	2012/13		2013/14		2014/15	
Property Taxes	\$ 8,201,382	66.0%	\$ 8,044,025	66.5%	\$ 8,424,967	68.8%
Special Assessments	\$ 904,935	7.3%	\$ 905,071	7.5%	\$ 906,589	7.4%
Ambulance Services	\$ 2,613,382	21.0%	\$ 2,621,254	21.7%	\$ 2,574,578	21.0%
Mitigation Fees	\$ 78,949	0.6%	\$ 219,593	1.8%	\$ 110,738	0.9%
Use of Money & Property	\$ 51,461	0.4%	\$ 11,174	0.1%	\$ 15,311	0.1%
Miscellaneous	\$ 392,166	3.2%	\$ 302,177	2.5%	\$ 215,901	1.8%
<b>Total Revenue</b>	<b>\$ 12,430,510</b>	<b>100%</b>	<b>\$ 12,103,294</b>	<b>100%</b>	<b>\$ 12,248,084</b>	<b>100%</b>

**District Expenditure**

For discussion purposes, total operational expenses are described in three categories: (1) Salaries and Benefits, (2) Services and Supplies, and (3) Debt Service. The cost and associated percentage of each category is depicted in Exhibit D and described briefly in the following section. Refer to Attachment 2 for a detailed overview of Lakeside FPD’s expenses since 2008.

**Salaries & Benefits:** Similar to other fire districts, salaries and benefits contribute to the majority of an agency’s total expenses. As of September 27, 2016, Lakeside FPD has a total of 56 employees: 1 Fire Chief, 1 Executive Assistant, 3 Administrative personnel, 3 Division Chiefs, 12 Captains, 12 Engineers, and 24 firefighters.

**Services & Supplies:** Lakeside FPD provides structural fire protection and advanced life support-level (ALS) emergency medical services (EMS) within the unincorporated East County community of Lakeside. There are a number of costs associated to the service delivery including EMS expenses, training, equipment maintenance, and contract mechanic services. Such expenditures contribute to this category.

**Debt Service:** The District has long-term debt in the amount of approximately \$28.7 million. Less than one percent (.13%) or \$36,000 of this debt is for accrued interest. Four percent (4%) or \$1 million is for compensated absences. Five percent (5%) or \$1.3 million is for the Pension Obligation. Eighteen percent (18%) or \$5.2 million is for Other Post-Employment Benefits. Twenty-one percent (21%) or \$6 million is for capital improvement projects. Finally, fifty-three percent (53%) or \$15 million is for the agency’s Net Pension Liability. Annual contributions pay down these liabilities.

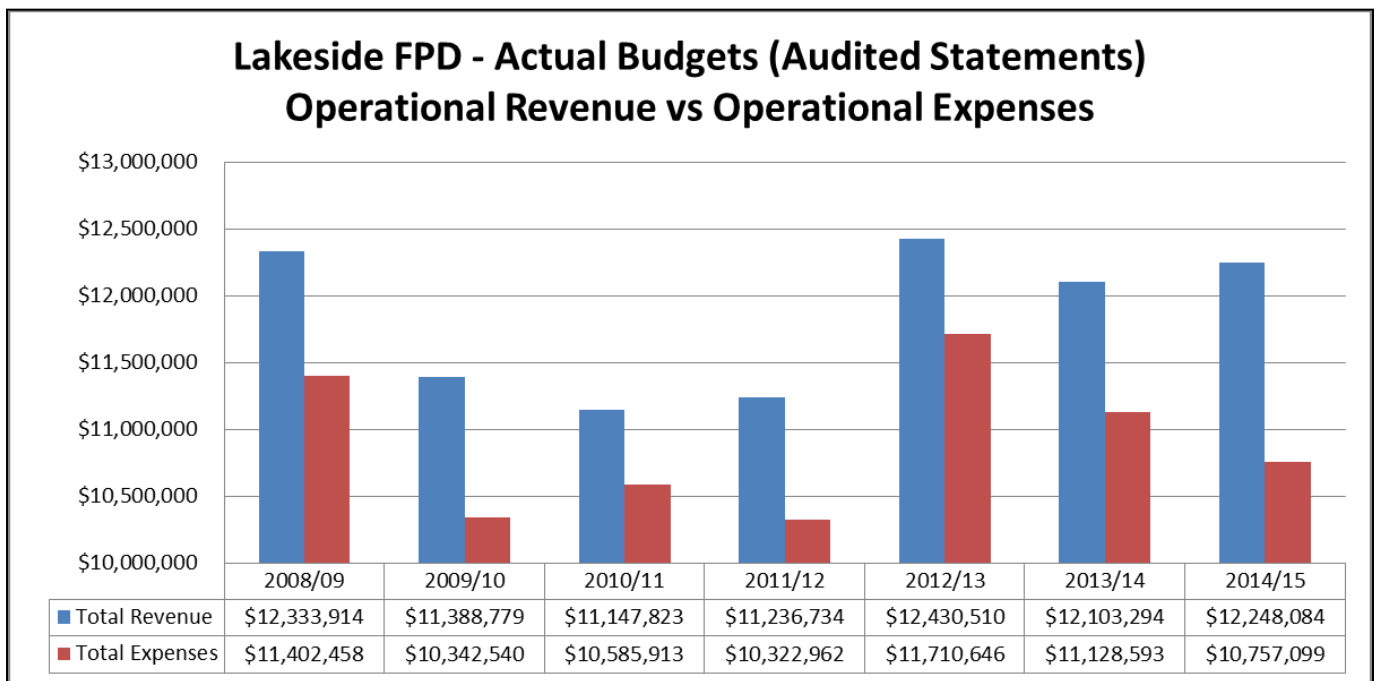
**Exhibit D – Total Operational Expenses (Audited Data)**

	2012/13			2013/14			2014/15		
Salaries and Benefits	\$ 9,253,499	79.0%	\$ 8,501,052	76.4%	\$ 8,016,224	74.5%			
Services and Supplies	\$ 1,634,434	14.0%	\$ 1,776,342	16.0%	\$ 1,860,679	17.3%			
Debt Service	\$ 822,713	7.0%	\$ 851,199	7.6%	\$ 880,196	8.2%			
<b>Total Expenses</b>	<b>\$ 11,710,646</b>	<b>100%</b>	<b>\$ 11,128,593</b>	<b>100%</b>	<b>\$ 10,757,099</b>	<b>100%</b>			

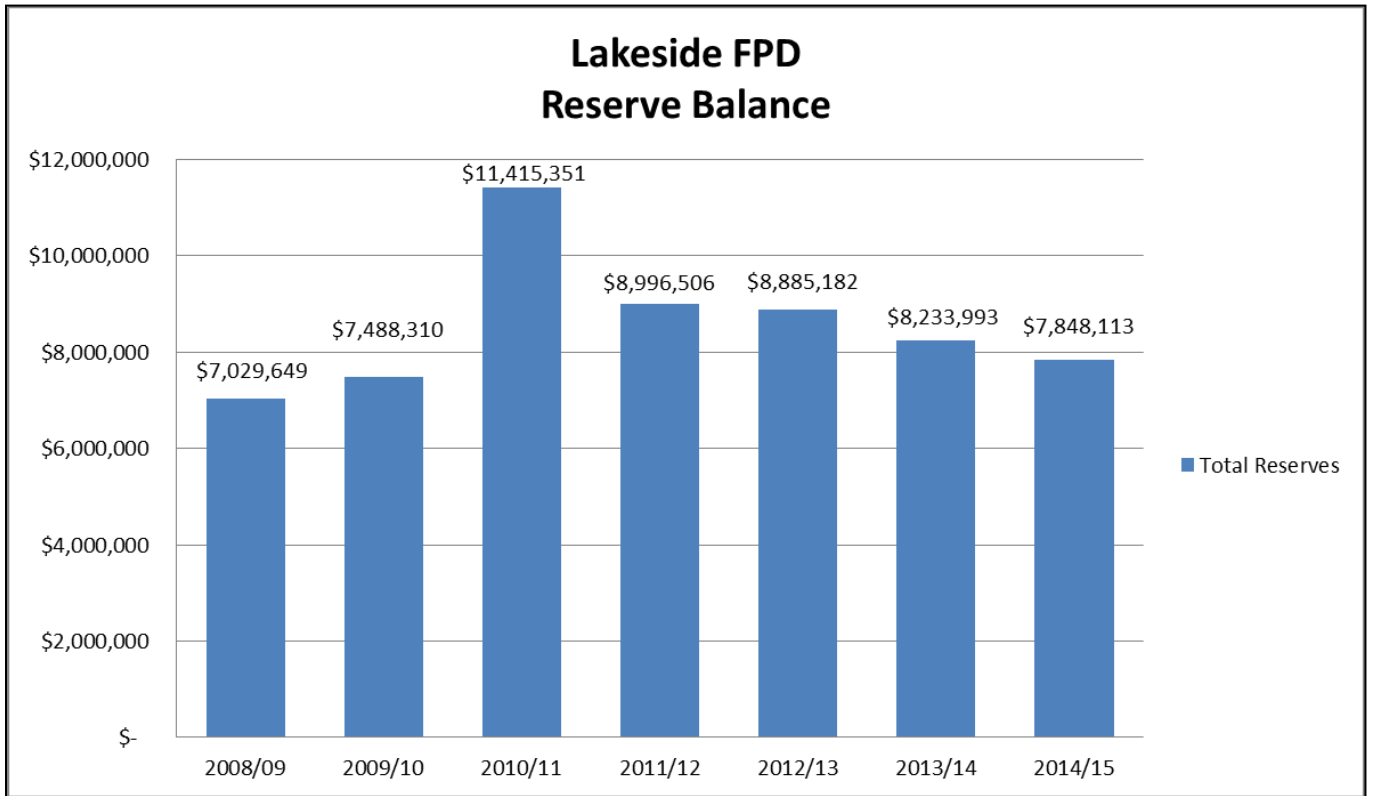
**Financial Health**

While Lakeside FPD’s actual revenue and expenditures were slightly below their projections within their adopted budgets, the District has consistently ended each fiscal year with a surplus. Exhibit E depicts Lakeside FPD’s overall financial performance since 2008. The excess funds have contributed to a healthy reserve fund balance throughout the years as shown in Exhibit F. The District has eight specific reserve funds: (1) General; (2) Emergency; (3) Capital; (4) Leave; (5) OPEB; (6) Heartland Communications Facility Authority JPA; (7) SDG&E Mitigation; and (8) Unassigned. Attachment 2 provides the balances for each reserve fund. As shown in the chart below, there was a steady decline in total reserve funds after FY 2010/11. This was primarily due to the District’s scheduled relocation and construction of its new headquarters. Other capital improvements, such as the construction of the new fire station near CSA No. 115, contribute to the reduction in total reserves. The total reserve balance for FY 2014/15 ended with \$7.8 million which is approximately 59% of the agency’s total revenue.

**Exhibit E – Actual Budget Overview (FY 2008/09 to 2014/15)**



**Exhibit F – Reserve Fund Balances (FY 2008/09 to 2014/15)**



## **SAN MIGUEL CONSOLIDATED FIRE PROTECTION DISTRICT**

San Miguel Consolidated FPD is required to adopt a final budget on or before October 1st of each year with a resolution adopting the budget pursuant to Section 13895 of the Health and Safety Code. Budgets and financial statements during the last seven fiscal year cycles have been audited by Hosaka, Rotherham & Company, formally known as Hosaka, Nagel & Company, a San Diego based auditing firm. As of February 1, 2016, San Miguel Consolidated FPD's auditing firm joined SquarMilner LLP, one of the largest Southern California based CPA firms. The District has indicated that the new auditing firm will provide services for an additional two years.

The Independent Auditor's Report by Hosaka, Rotherham & Company, since the FY 2008/09 audit, have stated that San Miguel Consolidated FPD's financial statements "present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information...and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America."

In accordance with Government Auditing Standards, the auditors also issued a report evaluating the District's internal control over financial reporting and tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of the supplemental report is to describe the scope of the auditor's testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. With that being said, since 2008, the auditors did not identify any deficiencies in the agency's internal control that would be considered material weaknesses<sup>2</sup>.

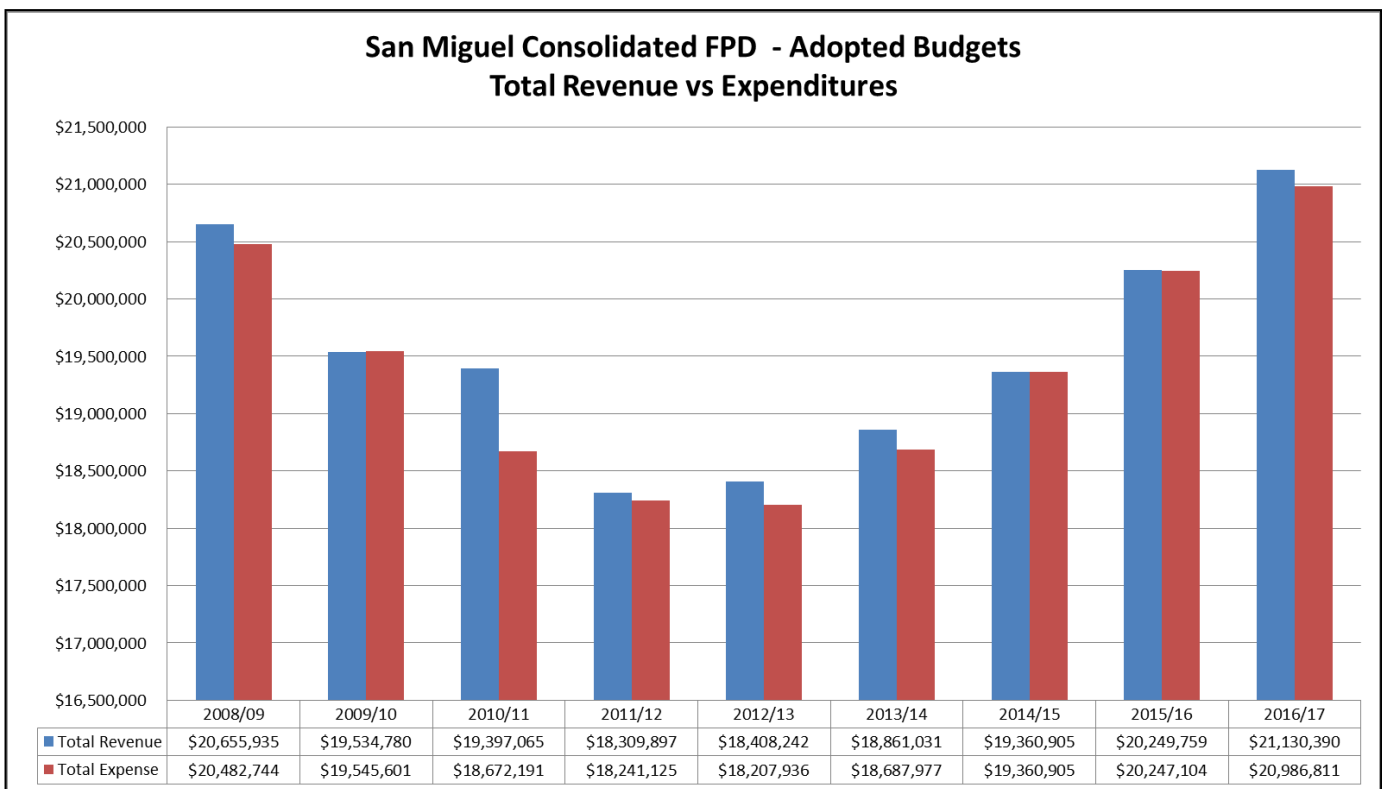
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<sup>2</sup> Material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.



Exhibit G provides an overview of the adopted budgets since 2008. Proposed revenues exceeded expenses each fiscal year excluding FY 2009/10 in which reserve funds were used to balance the final budget. As shown in Exhibit G, the District projected a steady increase in revenue starting from FY 2011/12 with an anticipated increase in property tax and other assessments. Attachment 3 of this report offers a detailed overview of each adopted budget. However, for a more precise evaluation of the District’s fiscal health, LAFCO staff focused on audited financial data to thoroughly evaluate San Miguel Consolidated FPD’s financial performance. The following discussion on the agency’s revenue and expenditures concentrates on data derived from audited financial statements.

**Exhibit G – Adopted Budgets (FY 2008/09 to FY 2016/17)**



### District Revenue

The audit report for fiscal year ending June 30, 2015 was received and filed by the Board of Directors on February 10, 2016. San Miguel Consolidated FPD has a total of seven different revenue sources to fund its operational activities. Under general financial practices, it is a local agency’s advantage to have a balance of revenue sources to mitigate the effects of economic fluctuation. Exhibit H depicts the revenue stream contributing to San Miguel Consolidated FPD’s total operational revenue including the percentage of each category. Property taxes are the District’s primary

source of revenue. For a complete review of the agency's revenue during the past seven years, please refer to Attachment 4.

**Exhibit H – Total Operational Revenue (Audited Data)**

	2012/13		2013/14		2014/15	
Property Taxes	\$ 16,505,570	88.5%	\$ 16,963,375	88.8%	\$ 17,686,120	89.7%
Benefit Assessments	\$ 669,987	3.6%	\$ 678,094	3.5%	\$ 686,998	3.5%
Contract Revenue	\$ 746,792	4.0%	\$ 747,385	3.9%	\$ 705,243	3.6%
Grant Revenue	\$ 146,659	0.8%	\$ 156,173	0.8%	\$ 73,455	0.4%
Facilities Rental	\$ 49,642	0.3%	\$ 56,779	0.3%	\$ 59,618	0.3%
Other Revenues	\$ 527,105	2.8%	\$ 506,779	2.7%	\$ 500,331	2.5%
<b>Total Revenues</b>	<b>\$ 18,645,755</b>	<b>100.0%</b>	<b>\$ 19,108,585</b>	<b>100.0%</b>	<b>\$ 19,711,765</b>	<b>100.0%</b>

**District Expenditure**

For discussion purposes, total operational expenses are described in three categories: (1) Salaries and Benefits, (2) Services and Supplies, and (3) Debt Service. The cost and associated percentage of each category is depicted in Exhibit I, below, and described briefly in the following section. Refer to Attachment 4 for a detailed overview of the agency's expenses since 2008.

**Salaries & Benefits:** Salaries and benefits remained relatively stagnant from FY 2008/09 until FY 2012/13. As a result of the transition to Cal Fire on December 31, 2012, the District's salaries and benefits dramatically decreased by seventy-three percent (73%) or approximately \$5.2 million from FY 2012/13 to FY 2013/14.

**Services & Supplies:** San Miguel Consolidated FPD provides structural fire protection and advanced life support-level (ALS) emergency medical services (EMS) within approximately 46 square miles in the unincorporated East County. There are a number of costs associated to the service delivery including communication services, fleet maintenance, personnel development and utilities. San Miguel Consolidated FPD experienced a substantial increase in this category in FY 2013/14 due to the start date of the contract between Cal Fire and the agency for fire service.

**Debt Service:** The District has long-term debt in the amount of approximately \$33.6 million. Twelve percent (12%) or \$3.9 million of this debt is for a capital lease and revenue bonds for the headquarters complex and Station 22. Twenty-one percent (21%) or \$7.2 million is for public property financing as the result of funding the District's CalPERS Side Fund and \$83,043 is for annual leave and sick leave earnings to be paid out to employees when they leave the District. Finally, sixty-seven percent (67%) or approximately \$22 million is for the agency's Net Pension Liability. Annual contributions pay down these liabilities.

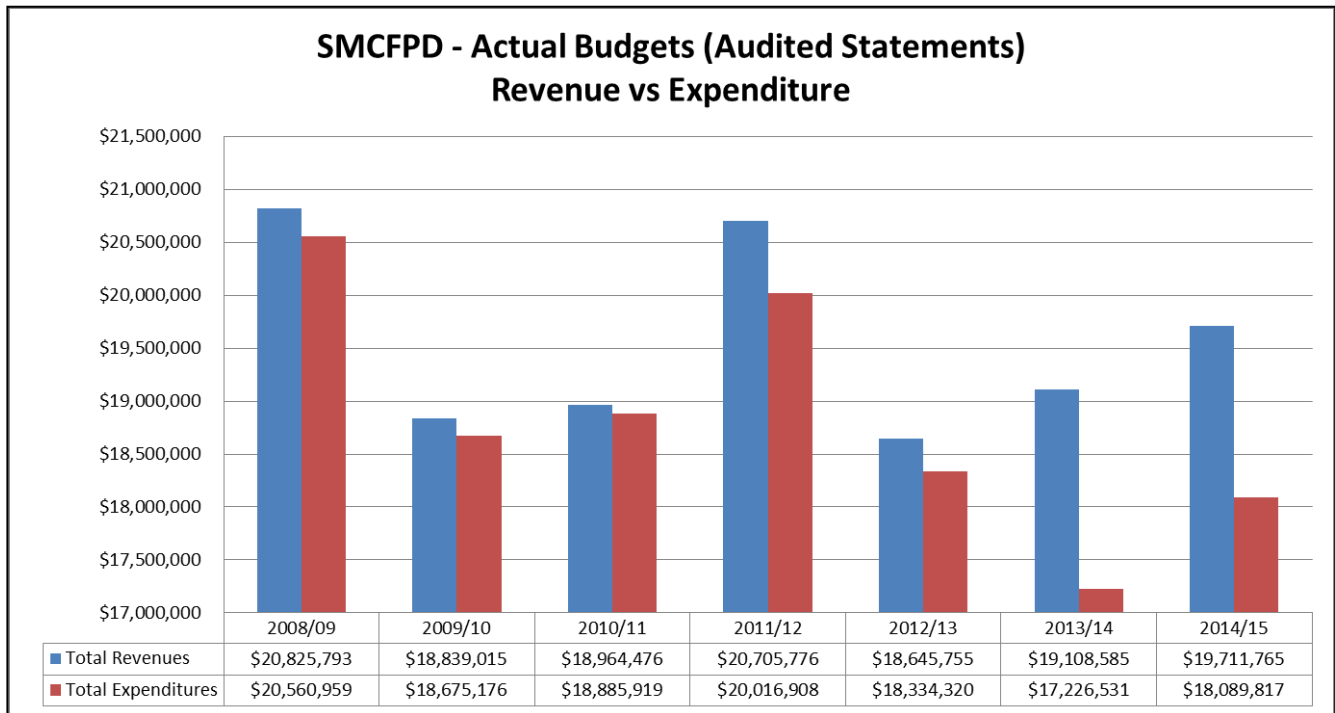
**Exhibit I – Total Operational Expenses (Audited Data)**

	2012/13		2013/14		2014/15	
Salaries and Benefits	\$ 7,229,970	39.4%	\$ 1,950,244	11.3%	\$ 1,865,687	10.3%
Services and Supplies	\$ 8,586,918	46.8%	\$ 12,692,823	73.7%	\$ 13,630,847	75.4%
Debt Service	\$ 2,517,432	<u>13.7%</u>	\$ 2,583,464	<u>15.0%</u>	\$ 2,593,283	<u>14.3%</u>
<b>Total Expenditures</b>	<b><u>\$ 18,334,320</u></b>	100.0%	<b><u>\$ 17,226,531</u></b>	100.0%	<b><u>\$ 18,089,817</u></b>	100.0%

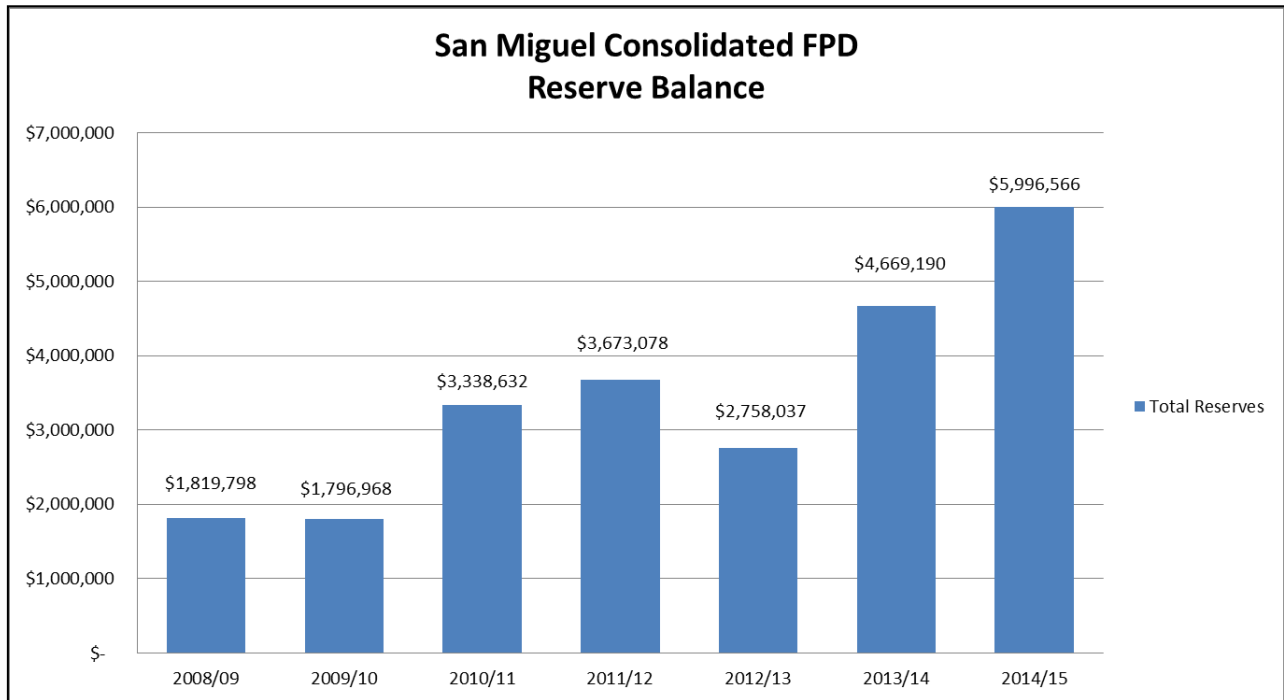
**Financial Health**

San Miguel Consolidated FPD has consistently ended their fiscal year since 2008 with a surplus as shown in Exhibit J. The excess funds have contributed to a healthy reserve fund balance throughout the years. Exhibit K illustrates the final reserve balances from FY 2008/09 to FY 2014/15. The District has six specific reserve funds: (1) General; (2) Special Projects; (3) Capital Reserve; (4) Uncompensated Leave; (5) Vehicle Replacement; and (6) Other Governmental. Attachment 4 provides the balances for each reserve fund. 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. The total reserve balance for FY 2014/15 ended with approximately \$6 million which is 30% of the agency’s total revenue.

**Exhibit J – Actual Budget Overview (FY 2008/09 to 2014/15)**



## Exhibit K – Reserve Fund Balances (FY 2008/09 to 2014/15)



### CONCLUSION

The proposed CSA No. 115 reorganization requires LAFCO to analyze all aspects of an agency's ability to provide municipal services. Budgets and audits offer an insight on the agency's fiscal performance and may be used as precursors of the financial condition of the agencies in the next five to ten years. By evaluating the historical data of San Miguel Consolidated and Lakeside FPDs, LAFCO can examine both agencies in a comparative manner. While the agencies have seen a decline in their reserves due to scheduled capital improvements and uncompensated leave payouts, both districts have illustrated positive fiscal performances based on the audits provided. However, due to the complexity and robust nature of this proposal, other factors will be considered as part of the LAFCO process. This initial report is merely one of many informational tools that will be available to the ad hoc committee and the Commission.

### Attachments

- 1) Lakeside FPD Adopted Budgets (FY 2008/09 to FY 2016/17)
- 2) Lakeside FPD Audited Budgets (FY 2008/09 to FY 2014/15)
- 3) San Miguel Consolidated FPD Adopted Budgets (FY 2008/09 to FY 2016/17)
- 4) San Miguel Consolidated FPD Audited Budgets (FY 2008/09 to FY 2014/15)

**Lakeside FPD**  
**Adopted Budgets (FY 2008/09 to FY 2016/17)**

	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17
	Final	Final	Final	Final	Final	Final	Final	Final	Final
<b>REVENUE</b>									
<u>Operating Revenues</u>									
Gross Property Taxes	\$ 10,686,334	\$ 10,281,289	\$ 9,830,914	\$ 9,830,914	\$ 9,830,914	\$ 10,241,914	\$ 10,247,883	\$ 10,662,883	\$ 11,119,583
Estimate of ERAF Property Tax Shift from the FD to Schools	\$ (1,900,334)	\$ (2,010,914)	\$ (2,010,914)	\$ (2,010,914)	\$ (2,010,914)	\$ (2,010,914)	\$ (1,962,883)	\$ (1,962,883)	\$ (1,962,883)
Estimate of USDRIP Redevelopment Agency	\$ (320,000)	\$ (320,000)	\$ (320,000)	\$ (320,000)	\$ (320,000)	\$ (320,000)	\$ -	\$ -	\$ -
Special Assessment - Fire Benefit Fee	\$ 954,260	\$ 894,000	\$ 900,000	\$ 900,000	\$ 900,000	\$ 905,880	\$ 905,880	\$ 905,880	\$ 915,000
Fees for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Fire Prevention Fees	\$ 55,000	\$ 55,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Fund Interest	\$ 65,000	\$ 65,000	\$ 45,000	\$ 45,000	\$ 30,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Mitigation Fees	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 185,000	\$ 50,000	\$ 50,000	\$ 50,000
True-up of Prop Tax due to the dissolution of redvlp agency	\$ -	\$ -	\$ -	\$ -	\$ 390,000	\$ -	\$ -	\$ -	\$ -
General Fund Reserves for Station 1 Relocation Project	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -
CSA 69 Contract Reimbursement	\$ 2,431,646	\$ 2,480,279	\$ 2,468,816	\$ 2,452,661	\$ 3,082,500	\$ 2,825,193	\$ 2,853,112	\$ 3,025,819	\$ 3,115,863
Reimbursement for Fire Assignments - (OT, Medicare Tax, WC)	\$ 264,865	\$ 264,865	\$ 251,070	\$ 251,070	\$ -	\$ -	\$ -	\$ -	\$ -
Contract Mechanic Services	\$ 15,000	\$ 15,000	\$ 15,000	\$ 166,047	\$ 216,258	\$ 182,378	\$ -	\$ -	\$ -
Contract with County of SD - First Responder Claim Funds	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Contract with Cellular Providers for Tower Leases	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Contract with Community Colleges for Training	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
USDRIP - Passthru Rev from Dissolution of Redvlpmnt Agencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
<b>Total Operating Revenue</b>	<b>\$ 12,374,771</b>	<b>\$ 11,862,519</b>	<b>\$ 11,347,886</b>	<b>\$ 11,472,778</b>	<b>\$ 12,256,758</b>	<b>\$ 12,107,451</b>	<b>\$ 12,191,992</b>	<b>\$ 12,779,699</b>	<b>\$ 13,470,563</b>
<u>Non-operating Revenue</u>									
RDA Passthrough after Dissolution of Redevelopment Agy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140,000	\$ -
Mitigation Fees - used to reimburse the GF for prev yrs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 116,000	\$ -
Fund Transfer from Capital Reserve Fund	\$ 320,000	\$ 1,090,000	\$ 6,755,000	\$ 6,274,835	\$ 1,025,000	\$ 1,380,500	\$ 2,149,000	\$ 2,940,520	\$ 1,870,000
Fund Transfer from Contingency Reserve Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 188,700	\$ 171,000	\$ 493,250
Fund Transfer from OPEB Fund to CERBT and Pymt	\$ -	\$ -	\$ -	\$ -	\$ 625,000	\$ 600,000	\$ 675,000	\$ 947,466	\$ 454,456
Fund Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,000	\$ 90,000	\$ 90,000	\$ 100,000
Fund Transfer from SDG&E Mitigation Fund	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Reimbursement for Emergency Service Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ 418,500	\$ 372,500
County of SD Cooperation Agreement for Debt Service	\$ -	\$ -	\$ -	\$ -	\$ 550,310	\$ 553,310	\$ 550,398	\$ 551,548	\$ 546,710
Fund Transfer from Accrued Leave Fund for payout	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 250,000	\$ 93,000
Special Fund for Retirement	\$ 264,000	\$ 270,000	\$ 293,100	\$ 333,900	\$ -	\$ -	\$ -	\$ -	\$ -
Net Rental Property Capital Fund Income	\$ -	\$ -	\$ -	\$ -	\$ 26,400	\$ 40,200	\$ 40,200	\$ 52,200	\$ 52,200
<b>Total Non-Operating Revenue</b>	<b>\$ 759,000</b>	<b>\$ 1,535,000</b>	<b>\$ 7,223,100</b>	<b>\$ 6,783,735</b>	<b>\$ 2,411,710</b>	<b>\$ 3,199,010</b>	<b>\$ 4,128,298</b>	<b>\$ 5,687,234</b>	<b>\$ 3,982,116</b>
<b>Total Revenue</b>	<b>\$ 13,133,771</b>	<b>\$ 13,397,519</b>	<b>\$ 18,570,986</b>	<b>\$ 18,256,513</b>	<b>\$ 14,668,468</b>	<b>\$ 15,306,461</b>	<b>\$ 16,320,290</b>	<b>\$ 18,466,933</b>	<b>\$ 17,452,679</b>
<b>EXPENDITURE</b>									
<u>Operating Expenses</u>									
Base Salaries	\$ 3,854,817	\$ 3,596,249	\$ 3,371,125	\$ 3,178,260	\$ 3,137,585	\$ 3,269,548	\$ 3,255,240	\$ 3,246,000	\$ 3,229,750
Overtime/FLSA	\$ 1,071,717	\$ 1,444,567	\$ 1,104,787	\$ 1,257,597	\$ 1,365,310	\$ 1,142,125	\$ 1,040,076	\$ 1,033,289	\$ 1,071,417
Benefits	\$ 3,260,232	\$ 3,068,218	\$ 3,045,855	\$ 2,915,034	\$ 3,301,651	\$ 2,766,242	\$ 2,854,825	\$ 3,126,204	\$ 3,352,848
Board of Directors	\$ 16,835	\$ 16,752	\$ 15,954	\$ 14,317	\$ 16,551	\$ 14,129	\$ 14,129	\$ 14,129	\$ 14,129
Services and Supplies	\$ 537,513	\$ 489,369	\$ 469,717	\$ 431,679	\$ 510,026	\$ 779,173	\$ 971,551	\$ 1,038,663	\$ 1,131,975
Dispatching	\$ 258,176	\$ 236,958	\$ 233,762	\$ 240,734	\$ 271,763	\$ 289,875	\$ 323,813	\$ 351,563	\$ 353,115
Liability Insurance	\$ 36,158	\$ 35,957	\$ 35,834	\$ 34,200	\$ 35,438	\$ 37,500	\$ -	\$ -	\$ -
Maintenance	\$ 226,638	\$ 239,050	\$ 198,482	\$ 247,856	\$ 299,216	\$ 179,080	\$ -	\$ -	\$ -
EMS Expense	\$ 62,412	\$ 59,418	\$ 41,202	\$ 37,200	\$ 35,200	\$ 38,800	\$ 39,500	\$ 46,960	\$ 47,780

**Lakeside FPD**  
**Adopted Budgets (FY 2008/09 to FY 2016/17)**

	<b>2008/09</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>	<b>2012/13</b>	<b>2013/14</b>	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>
Training	\$ 85,754	\$ 88,353	\$ 76,927	\$ 74,636	\$ 72,375	\$ 85,275	\$ 90,300	\$ 94,050	\$ 106,800
Community Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,250	\$ 30,250	\$ 30,250	\$ 31,250
Fire Prevention	\$ 18,100	\$ 16,700	\$ 35,030	\$ 42,530	\$ 42,530	\$ -	\$ -	\$ -	\$ -
Capital Funding	\$ 225,000	\$ 225,000	\$ 195,000	\$ 205,000	\$ 280,000	\$ 280,000	\$ 525,000	\$ 681,124	\$ 837,170
CSA 169 Contract Expense	\$ 2,431,646	\$ 2,480,279	\$ 2,468,816	\$ 2,452,661	\$ 2,831,430	\$ 2,825,193	\$ 2,853,112	\$ 3,015,672	\$ 3,115,863
Reimbursement for Fire Assignments	\$ 264,865	\$ 264,865	\$ 251,070	\$ 251,070	\$ 251,070	\$ -	\$ -	\$ -	\$ -
Contract Mechanic Services	\$ 15,000	\$ 15,000	\$ 15,000	\$ 90,000	\$ 196,258	\$ 182,378	\$ -	\$ -	\$ -
<b>Total Operating Expense</b>	<b>\$ 12,364,863</b>	<b>\$ 12,276,735</b>	<b>\$ 11,558,561</b>	<b>\$ 11,472,774</b>	<b>\$ 12,646,403</b>	<b>\$ 11,919,568</b>	<b>\$ 11,997,796</b>	<b>\$ 12,677,904</b>	<b>\$ 13,292,097</b>
<b>Non-Operating Expenses</b>									
Augmented Staffing from Reserves	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -
Emergency Incident Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,000	\$ 350,000	\$ 472,500	\$ 472,500
Total Contingency Reserve Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 188,700	\$ 105,000	\$ 493,250
Total OPEB Outlay	\$ -	\$ -	\$ -	\$ -	\$ 357,000	\$ 600,000	\$ 675,000	\$ 947,466	\$ 454,456
Total Capital Outlay	\$ 320,000	\$ 1,090,000	\$ 6,755,000	\$ 5,906,448	\$ 1,025,000	\$ 1,392,500	\$ 2,161,000	\$ 2,452,520	\$ 1,870,000
Total Accrued Leave Payout	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 93,000
Retiree Medical Benefit Payout	\$ 264,000	\$ 270,000	\$ 293,100	\$ 333,900	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service- Capital	\$ -	\$ -	\$ -	\$ -	\$ 550,310	\$ 553,310	\$ 550,398	\$ 551,548	\$ 546,710
Property Rental Expenses - Capital	\$ -	\$ -	\$ -	\$ -	\$ 12,000	\$ -	\$ -	\$ -	\$ 12,000
<b>Total Non-Operating Expense</b>	<b>\$ 759,000</b>	<b>\$ 1,535,000</b>	<b>\$ 7,223,100</b>	<b>\$ 6,415,348</b>	<b>\$ 2,129,310</b>	<b>\$ 3,170,810</b>	<b>\$ 4,100,098</b>	<b>\$ 4,704,034</b>	<b>\$ 3,941,916</b>
<b>Total Expenditure</b>	<b>\$ 13,123,863</b>	<b>\$ 13,811,735</b>	<b>\$ 18,781,661</b>	<b>\$ 17,888,122</b>	<b>\$ 14,775,713</b>	<b>\$ 15,090,378</b>	<b>\$ 16,097,894</b>	<b>\$ 17,381,938</b>	<b>\$ 17,234,013</b>
Total Governmental Activity (Surplus/Deficit)*	\$ 9,908	\$ (414,216)	\$ (210,675)	\$ 368,391	\$ (107,245)	\$ 216,083	\$ 222,396	\$ 1,084,995	\$ 218,666

**Footnotes**

\*Deficit in FY 2009/10, FY 2010/11 and FY 2012/13 were balanced by the District's Reserve Funds

**Lakeside FPD**  
**Audited Budgets (FY 2008/09 to FY 2014/15)**

	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
	Actual	Actual	Actual	Actual	Actual	Actual	Actual
<b>REVENUE</b>							
Property Taxes	\$ 8,297,122	\$ 7,704,801	\$ 7,494,781	\$ 7,531,431	\$ 8,201,382	\$ 8,044,025	\$ 8,424,967
Special Assessments	\$ 956,385	\$ 903,490	\$ 904,518	\$ 905,080	\$ 904,935	\$ 905,071	\$ 906,589
Ambulance Services	\$ 2,336,657	\$ 2,323,995	\$ 2,427,795	\$ 2,412,749	\$ 2,613,382	\$ 2,621,254	\$ 2,574,578
Reimbursements	\$ 484,227	\$ 126,174	\$ 36,932	\$ 37,424	\$ 188,235	\$ -	\$ -
Mitigation Fees	\$ 35,684	\$ 112,387	\$ 25,371	\$ 22,245	\$ 78,949	\$ 219,593	\$ 110,738
Use of Money and Property	\$ 102,433	\$ 54,602	\$ 21,581	\$ 14,791	\$ 51,461	\$ 11,174	\$ 15,311
Miscellaneous	\$ 121,406	\$ 163,330	\$ 236,845	\$ 313,014	\$ 392,166	\$ 302,177	\$ 215,901
<b>Total Revenue</b>	<b>\$ 12,333,914</b>	<b>\$ 11,388,779</b>	<b>\$ 11,147,823</b>	<b>\$ 11,236,734</b>	<b>\$ 12,430,510</b>	<b>\$ 12,103,294</b>	<b>\$ 12,248,084</b>
<b>EXPENDITURE</b>							
<u>Current</u>							
Salaries and Benefits	\$ 10,242,196	\$ 9,076,834	\$ 9,123,467	\$ 8,516,251	\$ 9,253,499	\$ 8,501,052	\$ 8,016,224
Services and Supplies	\$ 1,160,262	\$ 1,265,706	\$ 1,462,446	\$ 1,438,324	\$ 1,634,434	\$ 1,776,342	\$ 1,860,679
Debt Service - POB	\$ -	\$ -	\$ -	\$ 368,387	\$ 822,713	\$ 851,199	\$ 880,196
<b>Total Expenses</b>	<b>\$ 11,402,458</b>	<b>\$ 10,342,540</b>	<b>\$ 10,585,913</b>	<b>\$ 10,322,962</b>	<b>\$ 11,710,646</b>	<b>\$ 11,128,593</b>	<b>\$ 10,757,099</b>
<b>Excess Operational Revenue over Operational Expenses</b>	<b>\$ 931,456</b>	<b>\$ 1,046,239</b>	<b>\$ 561,910</b>	<b>\$ 913,772</b>	<b>\$ 719,864</b>	<b>\$ 974,701</b>	<b>\$ 1,490,985</b>
Transfer to Capital Fund	\$ (225,000)	\$ (225,000)	\$ (195,000)	\$ (205,000)	\$ (280,000)	\$ (280,000)	\$ (525,000)
Transfer to Leave Fund	\$ (30,000)	\$ (30,000)	\$ (30,000)	\$ (30,000)	\$ -	\$ -	\$ (146,684)
<b>Transfer to OPEB Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (324,706)</b>	<b>\$ (302,089)</b>	<b>\$ (102,535)</b>	<b>\$ (178,523)</b>	<b>\$ (168,532)</b>
<b>Increase/(Decrease) from Operations</b>	<b>\$ 676,456</b>	<b>\$ 791,239</b>	<b>\$ 12,204</b>	<b>\$ 376,683</b>	<b>\$ 337,329</b>	<b>\$ 516,178</b>	<b>\$ 650,769</b>
Fire Assignment Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 187,194	\$ 347,881
Fire Assignment Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 98,256	\$ 175,093
<b>Increase/(Decrease) after Fire Assignment</b>	<b>\$ 676,456</b>	<b>\$ 791,239</b>	<b>\$ 12,204</b>	<b>\$ 376,683</b>	<b>\$ 337,329</b>	<b>\$ 605,116</b>	<b>\$ 823,557</b>
Contingency Budget	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,227
<b>Increase/(Decrease) after Contingency Budget</b>	<b>\$ 676,456</b>	<b>\$ 791,239</b>	<b>\$ 12,204</b>	<b>\$ 376,683</b>	<b>\$ 337,329</b>	<b>\$ 605,116</b>	<b>\$ 806,330</b>
<u>Capital Fund Related</u>							
Use of Money and Property	\$ 28,799	\$ 19,355	\$ 11,683	\$ 8,221	\$ 5,909	\$ 46,765	\$ 49,012
Intergovernmental Revenues - RDA	\$ 889,587	\$ 2,323,987	\$ 846,425	\$ 550,000	\$ 550,000	\$ 550,000	\$ 550,000
Intergovernmental Revenues - CSA (ambulance services)	\$ 161,423	\$ 167,880	\$ 167,880	\$ 170,004	\$ 190,000	\$ 190,000	\$ 193,830
Gain on Sale of Assets	\$ -	\$ -	\$ -	\$ 1,185,467	\$ -	\$ -	\$ 10,475
Grant Revenues	\$ 12,185	\$ -	\$ -	\$ 39,622	\$ 103,326	\$ 74,543	\$ -
<b>Sub-Total Capital Funding</b>	<b>\$ 1,091,994</b>	<b>\$ 2,511,222</b>	<b>\$ 1,025,988</b>	<b>\$ 1,953,314</b>	<b>\$ 849,235</b>	<b>\$ 861,308</b>	<b>\$ 803,317</b>
Capital Outlay	\$ 1,220,127	\$ 2,707,437	\$ 3,717,415	\$ 4,915,789	\$ 599,284	\$ 1,027,932	\$ 1,119,625
Debt Service	\$ -	\$ -	\$ 546,850	\$ 551,445	\$ 550,307	\$ 553,308	\$ 550,387
Transfer from Operations	\$ 225,000	\$ 225,000	\$ 195,000	\$ 205,000	\$ 280,000	\$ 280,000	\$ 525,000
<b>Capital Funds Used</b>	<b>\$ 96,867</b>	<b>\$ 28,785</b>	<b>\$ (3,043,277)</b>	<b>\$ (3,308,920)</b>	<b>\$ (20,356)</b>	<b>\$ (439,932)</b>	<b>\$ (341,695)</b>

**Lakeside FPD**  
**Audited Budgets (FY 2008/09 to FY 2014/15)**

	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
<b>Leave Fund Related</b>							
Use of Money and Property	\$ 16,892	\$ 7,998	\$ 4,054	\$ 4,067	\$ 1,914	\$ 2,562	\$ 1,878
Accrued Leave Payouts	\$ 73,680	\$ 170,844	\$ 163,245	\$ 69,018	\$ 164,223	\$ 199,040	\$ 321,684
Transfer from Operations	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ 146,684
<b>Leave Funds Used</b>	<b>\$ (26,788)</b>	<b>\$ (132,846)</b>	<b>\$ (129,191)</b>	<b>\$ (34,951)</b>	<b>\$ (162,309)</b>	<b>\$ (196,478)</b>	<b>\$ (173,122)</b>
<b>OPEB Fund Related</b>							
Use of Money and Property	\$ 38,471	\$ 19,094	\$ 20,905	\$ 15,322	\$ 11,080	\$ 8,592	\$ 8,135
Payments Related to Participants	\$ 234,195	\$ 247,610	\$ 298,306	\$ 325,653	\$ 371,621	\$ 348,283	\$ 402,696
Payments to the CERBT Trust	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450,000	\$ 444,000
Transfer from Operations	\$ -	\$ -	\$ 324,706	\$ 302,089	\$ 102,535	\$ 178,523	\$ 168,532
<b>OPEB Funded Used</b>	<b>\$ (195,724)</b>	<b>\$ (228,516)</b>	<b>\$ 47,305</b>	<b>\$ (8,242)</b>	<b>\$ (258,006)</b>	<b>\$ (611,168)</b>	<b>\$ (670,029)</b>
<b>SDG&amp;E Mitigation Fund Related</b>							
Use of Money and Property	\$ -	\$ -	\$ -	\$ 61	\$ 2,018	\$ 1,929	\$ 2,171
Grant Revenues	\$ -	\$ -	\$ -	\$ 556,524	\$ -	\$ -	\$ -
Expenditures from Fund	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,658	\$ 9,535
OPEB Fund Increase/(Decrease)	\$ -	\$ -	\$ -	\$ 556,585	\$ (7,982)	\$ (8,729)	\$ (7,364)
Total Revenues*	\$ 13,481,271	\$ 13,927,093	\$ 12,198,770	\$ 13,766,022	\$ 13,294,757	\$ 13,164,879	\$ 13,411,466
Total Expenditures*	\$ 12,930,460	\$ 13,468,431	\$ 15,311,729	\$ 16,184,867	\$ 13,406,081	\$ 13,816,070	\$ 13,797,346
<b>Total Governmental Activity (Surplus/Deficit)</b>	<b>\$ 550,811</b>	<b>\$ 458,662</b>	<b>\$ (3,112,959)</b>	<b>\$ (2,418,845)</b>	<b>\$ (111,324)</b>	<b>\$ (651,191)</b>	<b>\$ (385,880)</b>
<b>RESERVES</b>							
General Reserve	\$ 1,404,649	\$ 1,863,310	\$ 1,565,309	\$ 2,446,506	\$ -	\$ -	\$ -
Emergency Reserve				\$ -	\$ 900,000	\$ 1,845,993	\$ 2,610,113
Capital Reserve	\$ 1,400,000	\$ 1,450,000	\$ 5,531,601	\$ 2,100,000	\$ 1,559,400	\$ 1,815,000	\$ 1,525,000
Leave Reserve	\$ 1,105,000	\$ 975,000	\$ 1,075,479	\$ 1,200,000	\$ 1,025,000	\$ 1,100,000	\$ 925,000
OPEB Reserve	\$ 3,120,000	\$ 3,200,000	\$ 3,242,962	\$ 3,250,000	\$ 2,268,000	\$ 1,957,000	\$ 1,282,000
HCFA JPA Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 980,000	\$ 980,000
SDG&E Mitigation Reserve	\$ -	\$ -	\$ -	\$ -	\$ 546,000	\$ 536,000	\$ 526,000
Unassigned Reserve	\$ -	\$ -	\$ -	\$ -	\$ 2,586,782	\$ -	\$ -
Total Reserves	\$ 7,029,649	\$ 7,488,310	\$ 11,415,351	\$ 8,996,506	\$ 8,885,182	\$ 8,233,993	\$ 7,848,113
Rate of Change (\$)		\$ 458,661	\$ 3,927,041	\$ (2,418,845)	\$ (111,324)	\$ (651,189)	\$ (385,880)

**Notes**

(1) \*Total Revenue = Total Operational Rev + Fire Assignment Reimbursement + Total Use of Money & Property + Total Intergovernmental Rev + Grant Revenue

(2) \*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



**SMCFPD**  
**Adopted Budgets (FY 2008/09 to FY 2016/17)**

	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17
	Final	Final	Final	Final	Final	Final	Final	Final	Final
<b>REVENUE</b>									
Property Tax Revenue (estimate)	\$ 16,439,251	\$ -	\$ -	\$ 14,720,373	\$ 14,851,887	\$ 15,118,058	\$ 15,638,411	\$ 16,478,062	\$ 17,370,139
Property Tax Mitigation (Sycuan)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 74,000	\$ 74,000	\$ -	\$ -
Benefit Assessment - Crest	\$ -	\$ -	\$ -	\$ 60,880	\$ 59,800	\$ 59,340	\$ 59,400	\$ 59,540	\$ 59,560
Benefit Assessment - Bostonia	\$ -	\$ -	\$ -	\$ 241,760	\$ 249,102	\$ 252,069	\$ 255,599	\$ 255,280	\$ 254,957
Benefit Assessment - ECO Paramedics	\$ -	\$ -	\$ -	\$ 350,886	\$ 360,839	\$ 367,258	\$ 371,822	\$ 378,917	\$ 378,394
Parcel Tax - Prop E	\$ 1,374,336	\$ -	\$ -	\$ 1,508,480	\$ 1,555,921	\$ 1,604,908	\$ 1,654,123	\$ 1,706,148	\$ 1,706,336
CSA 115	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,948
Miscellaneous Revenue (estimate)	\$ 150,000	\$ -	\$ -	\$ 236,140	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Interest (estimate)	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000
Plans Check Fees (estimate)	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 55,000	\$ 55,000
Annual Business Inspections (estimate)	\$ 160,000	\$ -	\$ -	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000
Contract Service - AMR	\$ 518,701	\$ -	\$ -	\$ 598,145	\$ 705,243	\$ 705,243	\$ 705,243	\$ 705,243	\$ 705,243
State of California - Ground Water Mitigation Super Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,669	\$ 33,669	\$ 50,000	\$ -
Contract Services - Otay Water District	\$ -	\$ -	\$ -	\$ 79,576	\$ 79,576	\$ 79,848	\$ -	\$ -	\$ -
Property Tax Offset - Prior Year (under)/over	\$ -	\$ -	\$ -	\$ (146,681)	\$ (39,972)	\$ -	\$ -	\$ -	\$ -
Benefit Assessments (combined in past budgets)	\$ 624,005	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fleet Maintenance Contracts	\$ 57,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Prevention Fees	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee - FTEs	\$ 45,000	\$ -	\$ -	\$ 40,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -
Heartland Reserve Academy	\$ 21,677	\$ -	\$ -	\$ 21,000	\$ -	\$ -	\$ -	\$ -	\$ -
Grant - Homeland Security	\$ 169,265	\$ -	\$ -	\$ 237,748	\$ -	\$ -	\$ -	\$ -	\$ -
RCCP Program	\$ 184,256	\$ -	\$ -	\$ 29,937	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Recovery	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sponsorship PIO Programs	\$ 17,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ECO Carry Over	\$ 766,186	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Tax - from audit	\$ -	\$ 15,363,273	\$ 16,066,982	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefit Assessments - from audit	\$ -	\$ 2,069,404	\$ 665,670	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contract Revenue - from audit	\$ -	\$ 815,084	\$ 1,054,384	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Revenue - from audit	\$ -	\$ 220,108	\$ 724,874	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities Rental - from audit	\$ -	\$ 48,243	\$ 50,655	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenue - from audit	\$ -	\$ 1,018,668	\$ 834,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Mitigation Fee Transfer In.	\$ -	\$ -	\$ -	\$ 68,466	\$ 50,000	\$ 50,000	\$ 50,000	\$ 75,000	\$ -
Rents and Leases	\$ 43,758	\$ -	\$ -	\$ 53,187	\$ 55,846	\$ 58,638	\$ 58,638	\$ 61,569	\$ 134,813
<b>Total Revenue</b>	<b>\$ 20,655,935</b>	<b>\$ 19,534,780</b>	<b>\$ 19,397,065</b>	<b>\$ 18,309,897</b>	<b>\$ 18,408,242</b>	<b>\$ 18,861,031</b>	<b>\$ 19,360,905</b>	<b>\$ 20,249,759</b>	<b>\$ 21,130,390</b>
<b>EXPENDITURE</b>									
<u>General Fund</u>									
5010 - Director Benefits	\$ 117,675	\$ 118,448	\$ 120,093	\$ 102,820	\$ 68,489	\$ 36,930	\$ 35,184	\$ 34,996	\$ 35,924
5020 - Director Fees	\$ 22,748	\$ 19,409	\$ 20,790	\$ 20,790	\$ 28,413	\$ 22,921	\$ 43,659	\$ 43,659	\$ 43,659
5030 - Employee Benefits	\$ 6,832,078	\$ 5,647,106	\$ 5,369,045	\$ 4,394,636	\$ 2,738,730	\$ 1,418,337	\$ 1,392,841	\$ 2,185,615	\$ 2,589,940
5040 - Employee Overtime	\$ 1,497,638	\$ 1,378,432	\$ 1,344,060	\$ 1,273,871	\$ 829,662	\$ 2,000	\$ 4,500	\$ 4,500	\$ 2,000
5050 - Employee Salaries	\$ 7,481,091	\$ 7,272,981	\$ 7,418,016	\$ 6,958,109	\$ 3,546,350	\$ 536,288	\$ 629,778	\$ 523,067	\$ 468,363
6010 - Communication Services & Equipment	\$ 58,191	\$ 58,999	\$ 43,800	\$ 42,710	\$ 42,710	\$ 42,650	\$ 52,886	\$ 59,908	\$ 62,140
6020 - Equipment Maintenance	\$ 103,760	\$ 109,325	\$ 98,030	\$ 98,542	\$ 77,714	\$ 70,525	\$ 65,175	\$ 46,150	\$ 46,175
6030 - Facilities Maintenance	\$ 140,281	\$ 163,359	\$ 123,814	\$ 158,714	\$ 166,380	\$ 177,549	\$ 152,250	\$ 131,850	\$ 115,800
6040 - Fleet Maintenance	\$ 258,202	\$ 273,472	\$ 285,109	\$ 289,609	\$ 289,049	\$ 283,037	\$ 284,700	\$ 255,632	\$ 145,470
6050 - Housekeeping Services & Supplies	\$ 29,360	\$ 31,070	\$ 31,070	\$ 31,725	\$ 28,335	\$ 28,210	\$ 28,141	\$ 20,620	\$ 20,620
6060 - Insurance	\$ 469,964	\$ 478,969	\$ 459,951	\$ 479,716	\$ 351,726	\$ 334,335	\$ 332,224	\$ 432,017	\$ 433,618

**SMCFPD**  
**Adopted Budgets (FY 2008/09 to FY 2016/17)**

	<b>2008/09</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>	<b>2012/13</b>	<b>2013/14</b>	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>
6070 - Medical Supplies	\$ 20,000	\$ 20,800	\$ 25,800	\$ 25,800	\$ 25,800	\$ 26,950	\$ 31,950	\$ 31,950	\$ 23,250
6080 - Minor Equipment	\$ 141,411	\$ 116,306	\$ 55,830	\$ 58,225	\$ 55,135	\$ 65,900	\$ 89,650	\$ 98,894	\$ 90,400
6090 - Office Supplies	\$ 37,850	\$ 46,050	\$ 34,500	\$ 34,730	\$ 23,400	\$ 23,500	\$ 23,500	\$ 17,750	\$ 16,000
6100 - Personnel Development	\$ 60,268	\$ 69,698	\$ 42,445	\$ 52,255	\$ 24,355	\$ 35,725	\$ 59,500	\$ 48,150	\$ 29,650
6110 - Professional Services	\$ 697,903	\$ 1,170,486	\$ 1,186,510	\$ 2,001,397	\$ 8,506,133	\$ 14,312,190	\$ 14,664,938	\$ 15,043,191	\$ 15,624,342
6120 - Publications and Media	\$ 7,484	\$ 7,647	\$ 6,200	\$ 7,885	\$ 5,486	\$ 1,545	\$ 6,600	\$ 3,981	\$ 5,397
6130 - Rents and Leases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,097	\$ 1,097	\$ 1,138	\$ 5,638
6140 - Safety Clothing & Supplies	\$ 79,847	\$ 108,664	\$ 79,645	\$ 85,615	\$ 69,986	\$ 52,435	\$ 52,435	\$ 54,435	\$ 56,935
6150 - Special District Expense	\$ 1,448,283	\$ 1,466,587	\$ 986,925	\$ 1,049,615	\$ 267,492	\$ 163,326	\$ 354,715	\$ 105,852	\$ 94,675
6160 - Travel & Subsistence	\$ 2,818	\$ 3,068	\$ 625	\$ 2,990	\$ 1,145	\$ 1,120	\$ 1,120	\$ 1,020	\$ 760
6170 - Utilities	\$ 234,004	\$ 238,862	\$ 209,470	\$ 195,970	\$ 186,545	\$ 176,050	\$ 182,074	\$ 225,385	\$ 205,555
7010 Capital Expenditures	\$ 741,888	\$ 745,863	\$ 730,463	\$ 875,401	\$ 874,901	\$ 875,357	\$ 871,988	\$ 877,344	\$ 870,500
<b>General Fund Total Expense</b>	<b>\$ 20,482,744</b>	<b>\$ 19,545,601</b>	<b>\$ 18,672,191</b>	<b>\$ 18,241,125</b>	<b>\$ 18,207,936</b>	<b>\$ 18,687,977</b>	<b>\$ 19,360,905</b>	<b>\$ 20,247,104</b>	<b>\$ 20,986,811</b>
<b>Total Governmental Activity (Surplus/Deficit)</b>	<b>\$ 173,191</b>	<b>\$ (10,821)</b>	<b>\$ 724,874</b>	<b>\$ 68,772</b>	<b>\$ 200,306</b>	<b>\$ 173,054</b>	<b>\$ -</b>	<b>\$ 2,655</b>	<b>\$ 143,579</b>

**SMCFPD**  
**Actual Budgets (Audited Statements)**

	<b>2008/09</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>	<b>2012/13</b>	<b>2013/14</b>	<b>2014/15</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUE</b>							
Property Taxes	\$ 16,076,822	\$ 16,098,908	\$ 15,921,478	\$ 16,042,047	\$ 16,505,570	\$ 16,963,375	\$ 17,686,120
Benefit Assessments	\$ 2,192,733	\$ 648,370	\$ 646,547	\$ 653,746	\$ 669,987	\$ 678,094	\$ 686,998
Contract Revenue	\$ 719,233	\$ 774,074	\$ 862,468	\$ 681,506	\$ 746,792	\$ 747,385	\$ 705,243
Interest	\$ 18,920	\$ 7,038	\$ 954,120	\$ -	\$ -	\$ -	\$ -
Grant Revenue	\$ 1,296,940	\$ 781,163	\$ 54,877	\$ 2,855,545	\$ 146,659	\$ 156,173	\$ 73,455
Facilities Rental	\$ 45,946	\$ 48,243	\$ 524,986	\$ 51,711	\$ 49,642	\$ 56,779	\$ 59,618
Other Revenues	\$ 475,199	\$ 481,219	\$ -	\$ 421,221	\$ 527,105	\$ 506,779	\$ 500,331
<b>Total General Fund Revenues</b>	<b>\$ 20,825,793</b>	<b>\$ 18,839,015</b>	<b>\$ 18,964,476</b>	<b>\$ 20,705,776</b>	<b>\$ 18,645,755</b>	<b>\$ 19,108,585</b>	<b>\$ 19,711,765</b>
<b>EXPENDITURE</b>							
Salaries	\$ 8,708,493	\$ 8,452,171	\$ 8,610,170	\$ 8,321,016	\$ 4,430,844	\$ 516,121	\$ 510,653
Employee Benefits	\$ 6,497,092	\$ 5,808,833	\$ 5,706,170	\$ 4,399,507	\$ 2,799,126	\$ 1,434,123	\$ 1,355,034
Communication Services - Equipment	\$ 55,075	\$ 50,204	\$ 46,948	\$ 50,052	\$ 45,720	\$ 48,503	\$ 58,342
Interest	\$ 62,674	\$ 34,154	\$ 25,131	\$ 14,343	\$ -	\$ -	\$ -
Grant Expenditures	\$ 903,716	\$ 769,662	\$ 954,226	\$ 2,824,941	\$ 148,920	\$ 176,472	\$ 102,614
Medical Services - Supplies	\$ 28,129	\$ 22,445	\$ 27,982	\$ 8,323	\$ 10,483	\$ 5,444	\$ 6,840
Household	\$ 21,570	\$ 26,114	\$ 23,404	\$ 24,244	\$ 26,102	\$ 23,650	\$ 24,286
Insurance	\$ 890,503	\$ 509,872	\$ 443,438	\$ 535,911	\$ 607,758	\$ 558,221	\$ 449,227
Maintenance - Equipment	\$ 89,521	\$ 76,738	\$ 83,655	\$ 86,787	\$ 68,249	\$ 60,659	\$ 38,096
Maintenance - Fleet	\$ 317,243	\$ 290,256	\$ 287,862	\$ 291,914	\$ 351,548	\$ 364,147	\$ 270,790
Maintenance - Stations	\$ 146,069	\$ 149,476	\$ 110,113	\$ 126,549	\$ 128,033	\$ 134,928	\$ 143,345
Office Expense	\$ 30,464	\$ 22,515	\$ 18,184	\$ 16,162	\$ 16,399	\$ 19,653	\$ 19,652
Personnel Development	\$ 50,988	\$ 31,740	\$ 35,923	\$ 24,239	\$ 16,936	\$ 7,783	\$ 12,415
Professional Services	\$ 757,542	\$ 1,005,585	\$ 1,210,367	\$ 1,311,983	\$ 5,973,711	\$ 10,388,297	\$ 12,079,994
Publications and Media	\$ 5,811	\$ 4,886	\$ 5,785	\$ 2,562	\$ 5,869	\$ 4,880	\$ 2,157
Safety Clothing/Equipment	\$ 57,938	\$ 62,983	\$ 68,514	\$ 58,083	\$ 36,462	\$ 22,436	\$ 43,465
Special District Expense	\$ 198,059	\$ 172,795	\$ 200,357	\$ 117,122	\$ 147,695	\$ 54,621	\$ 99,496
Travel	\$ 368	\$ 189	\$ 136	\$ 52	\$ (659)	\$ 650	\$ 783
Utilities	\$ 207,431	\$ 190,034	\$ 194,631	\$ 183,136	\$ 195,932	\$ 208,619	\$ 218,386
Non-Capitalized Equipments	\$ 105,471	\$ 13,045	\$ 7,152	\$ 27,484	\$ 26,344	\$ 25,717	\$ 60,959
Capital Outlay	\$ 512,770	\$ 131,121	\$ 23,257	\$ 31,085	\$ 781,416	\$ 588,143	\$ -
Debt Service - Principal	\$ 565,842	\$ 577,462	\$ 570,000	\$ 957,000	\$ 1,746,000	\$ 1,898,000	\$ 1,998,000

**SMCFPD**  
**Actual Budgets (Audited Statements)**

	<b>2008/09</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>	<b>2012/13</b>	<b>2013/14</b>	<b>2014/15</b>
Debt Service - Interest	\$ 348,190	\$ 272,896	\$ 232,514	\$ 604,413	\$ 771,432	\$ 685,464	\$ 595,283
<b>Total General Fund Expenditures</b>	<b>\$ 20,560,959</b>	<b>\$ 18,675,176</b>	<b>\$ 18,885,919</b>	<b>\$ 20,016,908</b>	<b>\$ 18,334,320</b>	<b>\$ 17,226,531</b>	<b>\$ 18,089,817</b>
<b>Total General Fund (Surplus/Deficit)</b>	<b>\$ 264,834</b>	<b>\$ 163,839</b>	<b>\$ 78,557</b>	<b>\$ 688,868</b>	<b>\$ 311,435</b>	<b>\$ 1,882,054</b>	<b>\$ 1,621,948</b>
<b>OTHER FUNDS</b>							
Budget Stabilization Fund	\$ -	\$ -	\$ 2,165	\$ 137	\$ 2	\$ 4	\$ -
Uncompensated Leave Fund	\$ (266,280)	\$ (224,246)	\$ (247,869)	\$ (389,194)	\$ (1,353,939)	\$ (51,579)	\$ (27,689)
Fire Mitigation Fund	\$ -	\$ -	\$ (13)	\$ 57,661	\$ 18	\$ 82,929	\$ 99,137
Capital Reserve Fund	\$ 11,387	\$ 8,245	\$ 5,054	\$ 4,051	\$ 2,646	\$ 3,434	\$ 3,892
Special Projects Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 966	\$ (400,951)
Capital Facilities Fund	\$ (213,143)	\$ (25,876)	\$ (48,121)	\$ (29,949)	\$ (23,756)	\$ (32,272)	\$ (13,271)
Other Governmental Fund	\$ 93,742	\$ 6,393	\$ -	\$ -	\$ -	\$ -	\$ -
Training Facilities Fund	\$ -	\$ -	\$ -	\$ -	\$ (8,383)	\$ -	\$ -
Vehicle Replacement Fund	\$ 121,479	\$ 48,815	\$ 21,446	\$ 2,872	\$ 64,145	\$ 9,914	\$ 44,310
<b>Total Other Funds</b>	<b>\$ (252,815)</b>	<b>\$ (186,669)</b>	<b>\$ (267,338)</b>	<b>\$ (354,422)</b>	<b>\$ (1,319,267)</b>	<b>\$ 13,396</b>	<b>\$ (294,572)</b>
<b>Governmental Activity (Surplus/Deficit)</b>	<b>\$ 12,019</b>	<b>\$ (22,830)</b>	<b>\$ (188,781)</b>	<b>\$ 334,446</b>	<b>\$ (1,007,832)</b>	<b>\$ 1,895,450</b>	<b>\$ 1,327,376</b>
<b>RESERVES</b>							
General Fund	\$ 48,829	\$ (132,807)	\$ 447,191	\$ 435,143	\$ 845,546	\$ 2,222,293	\$ 2,549,632
Special Projects Fund	\$ 508,061	\$ -	\$ -	\$ -	\$ 944,620	\$ -	\$ -
Capital Reserve Fund	\$ 1,262,908	\$ 724,842	\$ 785,475	\$ 941,974	\$ 104,638	\$ 1,005,554	\$ 959,446
Uncompensated Leave Fund	\$ -	\$ -	\$ 33,135	\$ 406,456	\$ -	\$ -	\$ -
Vehicle Replacement Fund	\$ -	\$ 1,339,966	\$ 1,537,387	\$ 1,712,277	\$ 718,124	\$ 1,188,660	\$ 2,076,433
Other Governmental Funds	\$ -	\$ (135,033)	\$ 535,444	\$ 177,228	\$ 145,109	\$ 252,683	\$ 411,055
<b>Total Reserves</b>	<b>\$ 1,819,798</b>	<b>\$ 1,796,968</b>	<b>\$ 3,338,632</b>	<b>\$ 3,673,078</b>	<b>\$ 2,758,037</b>	<b>\$ 4,669,190</b>	<b>\$ 5,996,566</b>
Rate of Change (\$)		\$ (22,830)	\$ 1,541,664	\$ 334,446	\$ (915,041)	\$ 1,911,153	\$ 1,327,376

**APPENDIX D:  
Independent Financial Analysis  
(Projected Data) – 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 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 21<sup>st</sup> 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.

## **PROJECTED 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 21<sup>st</sup>, 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 (%)
<b>Total Revenue</b>	\$18,645,755	\$19,108,585	\$19,711,765	
<b>Rate of Change (%)</b>		2.48%	3.16%	<b>3%</b>
<b>Total Expenditure</b>	\$17,015,053	\$17,239,927	\$17,795,245	
<b>Rate of Change (%)</b>		1.32%	3.22%	<b>2%</b>

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
<b>Total Revenue (3% increase)</b>	\$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
<b>Total Expenses (2% increase)</b>	\$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
<b>Difference (+/-)</b>	\$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
<b>Reserve Balance</b>	\$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 (%)
<b>Total Revenue</b>	\$20.8 million	\$18.8 million	\$18.9 million	\$20.7 million	\$18.6 million	\$19.1 million	\$19.7 million	
<b>Rate of Change (%)</b>		-9.54%	0.67%	9.18%	-9.95%	2.48%	3.16%	<b>-1%</b>
<b>Total Expenditure</b>	\$20.3 million	\$18.4 million	\$18.6 million	\$19.6 million	\$17.0 million	\$17.2 million	\$17.7 million	
<b>Rate of Change (%)</b>		-8.96%	0.70%	5.61%	-13.46%	1.32%	3.22%	<b>-2%</b>

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
<b>Total Revenue</b> (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
<b>Total Expenses</b> (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
<b>Difference (+/-)</b>	\$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
<b>Reserve Balance</b>	\$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
<b>Total Revenue (2% increase)</b>	\$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
<b>Total Expenses (2% increase)</b>	\$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
<b>Difference (+/-)</b>	\$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
<b>Reserve Balance</b>	\$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
<b>Total Revenue (3% increase)</b>	\$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
<b>Total Expenses (2% increase)</b>	\$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
<b>Difference (+/-)</b>	\$3.2 million	\$3.9 million	\$2.8 million	\$1.7 million	\$1.5 million	\$1.3 million	\$1.0 million	\$800k	\$491k	\$154k
<b>Reserve Balance</b>	\$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
<b>Total Revenue</b> (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
<b>Total Expenses</b> (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
<b>Difference (+/-)</b>	\$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
<b>Reserve Balance</b>	\$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
<b>Total Revenue (2% increase)</b>	\$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
<b>Total Expenses (2% increase)</b>	\$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
<b>Difference (+/-)</b>	\$2.6 million	\$3.0 million	\$1.7 million	\$455k	-\$21k	-\$531k	-\$1.0 million	-\$1.6 million	-\$2.2 million	-\$2.9 million
<b>Reserve Balance</b>	\$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 statement<sup>3</sup> 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).

<sup>3</sup> 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
<b>Total Revenue</b>	\$18,839,015	\$18,964,476	\$20,705,776	\$18,645,755	\$19,108,585	\$19,711,765
<b>Total Expense</b>	<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>
<b>Total Govt. Activity</b>	<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 21<sup>st</sup> 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:

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

*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 (%)
<b>Total Revenue</b>	\$13,294,757	\$13,164,879	\$13,411,466	
<b>Rate of Change (%)</b>		-0.98%	1.87%	<b>0.45%</b>
<b>Total Expenditure</b>	\$13,406,081	\$13,816,070	\$13,797,346	
<b>Rate of Change (%)</b>		3.06%	-0.14%	<b>1.46%</b>

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
<b>Total Revenue (0.45% increase)</b>	\$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
<b>Total Expenses (1.46% increase)</b>	\$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
<b>Difference (+/-)</b>	\$372k	\$248k	\$121k	-\$7k	-\$138k	-\$271k	-\$408k	-\$547k	-\$688k	-\$832k
<b>Reserve Balance</b>	\$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 (%)
<b>Total Revenue</b>	\$13.4 million	\$13.9 million	\$12.1 million	\$13.7 million	\$13.2 million	\$13.1 million	\$13.4 million	
<b>Rate of Change (%)</b>		3.31%	-12.4%	12.85%	-3.42%	-0.98%	1.87%	<b>0.20%</b>
<b>Total Expenditure</b>	\$12.9 million	\$13.4 million	\$15.3 million	\$16.1 million	\$13.4 million	\$13.8 million	\$13.7 million	
<b>Rate of Change (%)</b>		4.16%	13.69%	5.70%	-17.17%	3.06%	-0.14%	<b>1.55%</b>

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
<b>Total Revenue</b> (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
<b>Total Expenses</b> (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
<b>Difference (+/-)</b>	\$243k	\$75k	-\$95k	-\$268k	-\$445k	-\$625k	-\$808k	-\$995k	-\$1.1 million	-\$1.3 million
<b>Reserve Balance</b>	\$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
<b>Total Revenue (2% increase)</b>	\$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
<b>Total Expenses (2% increase)</b>	\$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
<b>Difference (+/-)</b>	\$774k	\$790k	\$806k	\$822k	\$838k	\$855k	\$872k	\$890k	\$907k	\$925k
<b>Reserve Balance</b>	\$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
<b>Total Revenue</b>	\$13,927,093	\$12,198,770	\$13,766,022	\$13,294,757	\$13,164,879	\$13,411,466
<b>Total Expense</b>	\$13,468,431	\$15,311,729	\$16,184,867	\$13,406,081	\$13,816,070	\$13,797,346
<b>Total Govt. Activity</b>	<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 14<sup>th</sup> 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 constructive feedback from the affected agencies, which are shown in Attachment O, illustrate how variables can be improved and/or modified – potentially changes the outcome of any LAFCO's projections. It is important to consider these findings as a resource rather than concrete indicator of future financial performances. With that being said, 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 21<sup>st</sup> 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 and agency comments, 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.

**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

**Other Attachment**

- O. Agency Comments

# 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

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### **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	<b>6,527,436.00</b>	<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
<b>Medicare</b>	<b>159,611.40</b>	<b><u>PEPRA</u></b>	<b>27,387.36</b>

<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
	<b><u>Totals</u></b>
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>
<b><u>Hired on or Before 11/01/11</u></b>					
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>
<b><u>Hired on or Before 11/01/11</u></b>					
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
<b><u>Hired After 11/01/11</u></b>					
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***

<b><u>Rank</u></b>	<b><u>Estimated 2017</u></b>	<b><u>Six Month Costs</u></b>	<b><u>Estimated 2018</u></b>	<b><u>Six Month Costs</u></b>	<b><u>TOTAL</u></b>
<b><u><i>Hired After 11/01/11</i></u></b>					
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
<b><u><i>Retiring from CAL FIRE</i></u></b>					
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><b>Number</b></i></u>	<u><i><b>Rank</b></i></u>	<u><i><b>Annual</b></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>Number</u>	<u>Rank</u>	<u>Annual</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>
<b><i>Totals</i></b>	<b>\$8,034,474.84</b>

## *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*

<b><u>Transfers Into Reserve Funds</u></b>	<b><u>High</u></b>	<b><u>Low</u></b>
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
<b><i>Total Start-Up Costs</i></b>	<b>\$449,746.21</b>

## ***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: VO<sub>2</sub> 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*

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

## *Vacation Accruals*

<b>Hours Earned per Month</b>	<b>Total Hours Accrued Per Year</b>	<b>Maximum Hours</b>	<b>When Maximum Accrual Reached</b>	<b>Unused at Separation</b>
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***

<b><u>Step Level</u></b>	<b><u>Annual</u></b>	<b><u>Monthly</u></b>	<b>Semi</b> <b><u>Monthly</u></b>	<b><u>Bi-Weekly</u></b>	<b><u>Weekly</u></b>	<b><u>Daily</u></b>	<b><u>Hourly</u></b>	<b><u>Overtime</u></b>
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***

<b><u>Step Level</u></b>	<b><u>Annual</u></b>	<b><u>Monthly</u></b>	<b><u>Semi Monthly</u></b>	<b><u>Bi-Weekly</u></b>	<b><u>Weekly</u></b>	<b><u>Daily</u></b>	<b><u>Hourly</u></b>	<b><u>FLSA Rate</u></b>	<b><u>Overtime</u></b>
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***

<b><u>Step Level</u></b>	<b><u>Annual</u></b>	<b><u>Monthly</u></b>	<b><u>Semi Monthly</u></b>	<b><u>Bi-Weekly</u></b>	<b><u>Weekly</u></b>	<b><u>Daily</u></b>	<b><u>Hourly</u></b>
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***

<b><u>Step Level</u></b>	<b><u>Annual</u></b>	<b><u>Monthly</u></b>	<b>Semi <u>Monthly</u></b>	<b><u>Bi-Weekly</u></b>	<b><u>Weekly</u></b>	<b><u>Daily</u></b>	<b><u>Hourly</u></b>	<b>FLSA <u>Rate</u></b>	<b><u>Overtime</u></b>
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***

<b><u>Step Level</u></b>	<b><u>Annual</u></b>	<b><u>Monthly</u></b>	<b><u>Semi Monthly</u></b>	<b><u>Bi-Weekly</u></b>	<b><u>Weekly</u></b>	<b><u>Daily</u></b>	<b><u>Hourly</u></b>
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***

<b><u>Step Level</u></b>	<b><u>Annual</u></b>	<b><u>Monthly</u></b>	<b>Semi <u>Monthly</u></b>	<b><u>Bi-Weekly</u></b>	<b><u>Weekly</u></b>	<b><u>Daily</u></b>	<b><u>Hourly</u></b>
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***

<b><u>Step Level</u></b>	<b><u>Annual</u></b>	<b><u>Monthly</u></b>	<b>Semi</b> <b><u>Monthly</u></b>	<b><u>Bi-Weekly</u></b>	<b><u>Weekly</u></b>	<b><u>Daily</u></b>	<b><u>Hourly</u></b>	<b>FLSA</b> <b><u>Rate</u></b>	<b><u>Overtime</u></b>
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***

<b><u>Step Level</u></b>	<b><u>Annual</u></b>	<b><u>Monthly</u></b>	<b><u>Semi Monthly</u></b>	<b><u>Bi-Weekly</u></b>	<b><u>Weekly</u></b>	<b><u>Daily</u></b>	<b><u>Hourly</u></b>
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

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## 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*<sup>1</sup>, 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.”<sup>2</sup> 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.)

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

<sup>2</sup> [http://sdlafco.org/Webpages/meeting\\_schedule\\_2016.htm](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 Order<sup>3</sup>, 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 Mecham<sup>4</sup>, 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.

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

<sup>4</sup> 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	+	

<b>COST COMPARISONS</b>		
<b>HCFA Dispatch Center versus CALFIRE Command Center</b>		
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 <sup>5</sup> 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>
<b>TOTAL</b>	<b>\$787,440</b>	<b>\$615,248</b>
<b>One-time Costs/Set-up Fees:</b>		
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>
<b>TOTAL</b>	<b>\$76,684</b>	<b>0.00</b>
<b>Relevant Historical Information:</b>		
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>
<b>TOTAL</b>	<b>n/a</b>	<b>\$3,408,917</b>

<sup>5</sup> 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

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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.<sup>(14)</sup> 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.<sup>(17)</sup>

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.<sup>(15)</sup> 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 <sup>(1)</sup>
2012 – 2013	\$1.6 Million <sup>(11)</sup>
2013 – 2014	\$2.1 Million (projected) <sup>(14)</sup>

Following failed labor negotiations the District reduced their fiscal responsibilities by:<sup>(14)</sup>

- 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 <sup>(14)</sup>
  - There are currently 92 <sup>(28)</sup> 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 <sup>(12)</sup>
  - 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 <sup>(18)</sup>
- Workers Compensation and Public Agency Self-Insured System (PASIS) funding <sup>(3-10)</sup>
- Payments toward CALPERS unfunded liabilities <sup>(3-10)</sup>

- 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”.<sup>(17)</sup> In an April 25<sup>th</sup> Board Meeting, the District voted to enter into negotiations with the State agency. Those negotiations resulted in a unanimous Board vote<sup>(11)</sup> 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.<sup>(14)</sup>

## 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.<sup>(20)</sup> At that time a macro-study of the District finances was ordered. The results of the macro-study were presented at a March 17<sup>th</sup> 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.<sup>(21,22)</sup>

These findings were presented to the Board of Directors at a regular meeting on April 8<sup>th</sup>, 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.<sup>(22)</sup> 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.<sup>(22)</sup>

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 13<sup>th</sup>, 2016 Board Meeting.<sup>(19)</sup> 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”.<sup>(27)</sup> That accountability “requires measuring the outcome and results of spending the taxpayers’ money” and insuring “the long-term fiscal health of the District”.<sup>(27)</sup> 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.

<b>COOPERATIVE AGREEMENT FIXED COSTS AND POTENTIAL RETURNS</b>			
<b>FISCAL YEAR</b>	<b>AGREEMENT AMOUNT</b>	<b>ACTUAL AMOUNT BILLED</b>	<b>AGREEMENT SAVINGS</b>
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. <sup>(28)</sup>

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 <sup>(3-6)</sup>. 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 <sup>(7-10)</sup>.

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 <sup>(23)</sup>
- Making a CALPERS lump sum payment instead of monthly payments <sup>(24)</sup>
- The construction of a new Fire Station 29 on Pepper Drive <sup>(25)</sup>
- 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.

<b>DISTRICT RESERVE BUDGETS</b>			
<b>FISCAL YEAR</b>	<b>VEHICLE REPLACEMENT FUND BUDGET</b>	<b>FACILITIES REPLACEMENT FUND BUDGET</b>	<b>TOTAL</b>
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	<b>\$610,000</b>	<b>\$34,500</b>	<b>\$644,500</b>
2014 – 2015	<b>\$660,000</b>	<b>\$43,000</b>	<b>\$703,000</b>
2015 – 2016	<b>\$1,124,928</b>	<b>\$654,381</b>	<b>\$1,779,309</b>

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.

<b>ADMINISTRATIVE CHARGES</b>	
<b>FISCAL YEAR</b>	<b>ADMINISTRATIVE CHARGES INCURRED</b>
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. <sup>(3-6)</sup>

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. <sup>(19)</sup> 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.

<b>INDEPENDENT DISTRICT STAFFING LEVELS FOR SAN MIGUEL CONSOLIDATED FIRE PROTECTION DISTRICT</b>		
<b>DESCRIPTION</b>	<b>COOPERATIVE AGREEMENT</b>	<b>INDEPENDENT FIRE DISTRICT</b>
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.

<b>INDEPENDENT DISTRICT START UP COSTS FOR SAN MIGUEL CONSOLIDATED FIRE PROTECTION DISTRICT</b>	
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.

<b>INDEPENDENT DISTRICT OPERATING BUDGET FOR SAN MIGUEL CONSOLIDATED FIRE PROTECTION DISTRICT</b>			
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. <sup>(3)</sup>
  - 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 <sup>(26)</sup>



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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

Account Title	Explanation for Removal/Amendment by 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Special District Expense</b>		\$ 1,064,175	\$ 94,675	\$ 115,473	\$ 117,267	\$ 119,097	\$ 120,963	\$ 122,867	\$ 124,809	\$ 126,789	\$ 128,810	\$ 130,870	\$ 132,972
<b>Travel &amp; Subsistence (6160)</b>													
SDCFCA - Admin Section Meetings (Based on actuals)*	<i>Based on Actuals</i>	\$ 150	\$ 90	\$ 92	\$ 94	\$ 96	\$ 98	\$ 100	\$ 102	\$ 104	\$ 106	\$ 108	\$ 110
CFCA/AFSS Quarterly Meetings (No cost escalator)*	<i>No escalator</i>	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
Rotary Meetings (No longer members)*	<i>N/A - no longer members</i>	\$ 540	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

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

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

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

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

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

Footnote:

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

**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
<b>REVENUE</b>													
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
<b>Total Revenue</b>		<b>\$ 18,309,897</b>	<b>\$ 21,330,390</b>	<b>\$ 20,984,823</b>	<b>\$ 20,791,116</b>	<b>\$ 20,599,771</b>	<b>\$ 20,410,785</b>	<b>\$ 20,224,157</b>	<b>\$ 20,039,887</b>	<b>\$ 19,857,976</b>	<b>\$ 19,678,426</b>	<b>\$ 19,501,240</b>	<b>\$ 19,326,424</b>
<b>EXPENDITURE</b>													
<b>Director Benefits (5010)</b>													
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
<b>Total Director Benefits</b>		\$ 102,820	\$ 35,924	\$ 35,341	\$ 34,770	\$ 34,210	\$ 33,662	\$ 33,124	\$ 32,597	\$ 32,081	\$ 31,575	\$ 31,079	\$ 30,593
<b>Director Fees (5020)</b>													
Meetings (Board Policy Revision)*	<i>Reduced - Board Policy Revision (committee meeting are no longer paid)</i>	\$ 20,790	\$ 43,659	\$ 29,148	\$ 28,565	\$ 27,994	\$ 27,434	\$ 26,885	\$ 26,347	\$ 25,821	\$ 25,304	\$ 24,798	\$ 24,302
<b>Total Director Fees</b>		\$ 20,790	\$ 43,659	\$ 29,148	\$ 28,565	\$ 27,994	\$ 27,434	\$ 26,885	\$ 26,347	\$ 25,821	\$ 25,304	\$ 24,798	\$ 24,302
<b>Employee Benefits (5030)</b>													
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
<b>Health Insurance - Employees Sub-total</b>		\$ 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
<b>Dental Insurance*</b>	<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
<b>Vision Insurance*</b>	<i>See Transitional Terms of Employment - Returning Employees (4) and Micro Study Summary</i>	\$ -	\$ -	\$ 11,160	\$ 11,160	\$ 11,160	\$ 11,160	\$ 11,160	\$ 11,160	\$ 11,160	\$ 11,160	\$ 11,160	\$ 11,160
<b>Medicare (District Portion - 1.45%)*</b>	<i>Omitted current employees</i>	\$ 110,561	\$ 5,663	\$ 122,875	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Retirement - Safety (23.006%)*</b>	<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
<b>Retirement - Non-Safety (7.024%) - PEPPRA*</b>		\$ -	\$ 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 PEPPRA)		\$ -	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4
<b>Retirement - 1959 Survivor Benefit (No cost escalator set by CalPERS)*</b>	<i>Missed current District employees. No cost escalator set by CalPERS</i>	\$ 2,102	\$ 539	\$ 7,140	\$ 7,140	\$ 7,140	\$ 7,140	\$ 7,140	\$ 7,140	\$ 7,140	\$ 7,140	\$ 7,140	\$ 7,140
Severance Agreement - CAL FIRE Transition (Payments end at Transition and/or 12/13/17)*	<i>Payments end at Transition and/or 12/31/17</i>	\$ -	\$ 89,671	\$ 4,630	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Holiday Pay (Eliminated - Transitional Terms of Employment)*	<i>Imposed item - See Unilaterally Imposed Terms - Local #1434 11/01/11</i>	\$ 278,324	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Employee Benefits</b>		\$ 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
<b>Employee Overtime (5040)</b>													
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Employee Overtime</b>		\$ 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
<b>Employee Salaries (5050)</b>													
<b>Base Salaries - Safety</b>		\$ 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)*	<i>Imposed item - See Attachment #7</i>	\$ (13,286)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Training Captain		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Battalion Chief (40 hour)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hourly Contract Labor - Administration		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hourly Contract Labor - Logistical Support (position became full time district employee)*	<i>N/A - Position became Full Time District employee</i>	\$ 17,280	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hourly Contract Labor - Mechanic (District contracts for fleet maintenance)*	<i>N/A - District contracts for fleet maintenance - See Row #367</i>	\$ 15,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hourly Contract Labor - Shop Support		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Base Salaries - Part-Time Inspector (Not applicable after FY 2016/17)*	<i>N/A after 2016/17</i>	\$ -	\$ 28,736	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hourly Contract Labor - VIPER/PIO Intern (Grant completed - no future funding)*	<i>Grant completed - no future funding</i>	\$ 9,020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hourly Contract Labor - EMPC (Grant completed - no future funding)*	<i>Grant completed - no future funding</i>	\$ 24,154	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Employee Salaries</b>		\$ 6,991,283	\$ 468,363	\$ 6,958,270	\$ 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
<b>Communication Services &amp; Equipment (6010)</b>													
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
<b>Total Communications Services &amp; Equipment</b>		\$ 42,710	\$ 62,140	\$ 60,897	\$ 59,679	\$ 58,486	\$ 57,316	\$ 56,170	\$ 55,046	\$ 53,945	\$ 52,866	\$ 51,809	\$ 50,773
<b>Equipment Maintenance (6020)</b>													
Copier Maintenance Contract (includes toner) (No longer own copy machine)*	<i>No longer own copy machine</i>	\$ 9,000	\$ 2,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Network/Computer Maintenance (IT Support)</b>	<b>Micro Study - Ongoing Funding Requirements - See Attachment #4 (page 25-IT Support) - See Row #610</b>	\$ 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	\$ 867	\$ 847	\$ 830	\$ 814	\$ 797	\$ 781	\$ 766	\$ 750	\$ 735
SCBA Compressor Maintenance		\$ 1,412	\$ 3,100	\$ 3,038	\$ 2,974	\$ 2,918	\$ 2,859	\$ 2,802	\$ 2,746	\$ 2,691	\$ 2,637	\$ 2,585	\$ 2,533
<b>Total Equipment Maintenance</b>		\$ 98,542	\$ 46,175	\$ 103,047	\$ 100,986	\$ 98,966	\$ 96,987	\$ 95,047	\$ 93,146	\$ 91,283	\$ 89,457	\$ 87,668	\$ 85,915
<b>Facilities Maintenance (6030)</b>													
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
<b>Total Facilities Maintenance</b>		\$ 158,714	\$ 115,800	\$ 113,484	\$ 111,214	\$ 108,990	\$ 106,810	\$ 104,674	\$ 102,581	\$ 100,529	\$ 98,518	\$ 96,548	\$ 94,617
<b>Fleet Maintenance (6040)</b>													
Light Fleet Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sedan Maintenance (Under Contract Apparatus Maintenance)*	N/A - See Row #367	\$ 8,287	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Apparatus Maintenance (Under Contract Apparatus Maintenance)*	N/A - See Row #367	\$ 30,160	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Major Part Replacement (Under Contract Apparatus Maintenance)*	N/A - See Row #367	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Vehicle Battery Replacement (Under Contract Apparatus Maintenance)*	N/A - See Row #367	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contract Apparatus Maintenance (Under Contract Apparatus Maintenance)*	N/A - See Row #367	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trailer Maintenance (Public Ed.) (Under Contract Apparatus Maintenance)*	N/A - See Row #367	\$ 525	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile Fire/Search and Rescue Trailer		\$ 500	\$ 9,400	\$ 9,212	\$ 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
<b>Total Fleet Maintenance</b>		\$ 289,609	\$ 145,470	\$ 142,561	\$ 139,709	\$ 136,915	\$ 134,177	\$ 131,493	\$ 128,863	\$ 126,286	\$ 123,760	\$ 121,285	\$ 118,860
<b>Housekeeping Services &amp; Supplies (6050)</b>													
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
<b>Total Housekeeping Services &amp; Supplies</b>		\$ 31,725	\$ 20,620	\$ 20,208	\$ 19,803	\$ 19,407	\$ 19,019	\$ 18,639	\$ 18,266	\$ 17,901	\$ 17,543	\$ 17,192	\$ 16,848
<b>Insurance (6060)</b>													
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
<b>Total Insurance</b>		\$ 479,716	\$ 433,618	\$ 424,946	\$ 416,447	\$ 408,118	\$ 399,955	\$ 391,956	\$ 384,117	\$ 376,435	\$ 368,906	\$ 361,528	\$ 354,297
<b>Medical Supplies (6070)</b>													
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
<b>Total Medical Supplies</b>		\$ 25,800	\$ 23,250	\$ 22,785	\$ 22,329	\$ 21,883	\$ 21,445	\$ 21,016	\$ 20,596	\$ 20,184	\$ 19,780	\$ 19,385	\$ 18,997
<b>Minor Equipment (6080)</b>													
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
<b>Flashlights and Chargers (5)</b>		\$ 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		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Ventilation Prop Materials</b>	<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
<b>Auto Extrication Vehicles</b>	<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		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Minor Equipment</b>		\$ 58,225	\$ 90,400	\$ 88,637	\$ 86,864	\$ 85,127	\$ 83,424	\$ 81,756	\$ 80,121	\$ 78,518	\$ 76,948	\$ 75,409	\$ 73,901
<b>Office Supplies (6090)</b>													
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Office Supplies</b>		\$ 35,190	\$ 16,000	\$ 15,680	\$ 15,366	\$ 15,059	\$ 14,758	\$ 14,463	\$ 14,173	\$ 13,890	\$ 13,612	\$ 13,340	\$ 13,073
<b>Personnel Development (6100)</b>													
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		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Educational Reimbursement - District Employees</b>	<i>Current Employees - Additional in Micro Study - Ongoing Funding Requirements (page #25-Education Reimbursement-Employee) - See Row #610</i>	\$ 25,455	\$ 750	\$ 19,800	\$ 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
CCAI Seminar San Luis Obispo (all costs)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Specialized Training Classes (all costs) (No longer attended)*	<i>No longer attended - See Row #315 and #327</i>	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Personnel Development</b>		\$ 52,255	\$ 29,650	\$ 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
<b>Professional Services (6110)</b>													
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
<b>Legal Counsel</b>	<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
<b>Respiratory Fit (79) and DMV Exams</b>	<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		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>EMT CE Provider Renewal Fee</b>	<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
<b>Total Professional Services</b>		\$ 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
<b>Publications and Media (6120)</b>													
<b>FLSA Manual Updates</b>	<i>Micro Study - Ongoing Funding Requirements (page #25-FLSA Manual Updates) - See Row #610</i>	\$ 455	\$ -	\$ 687	\$ 673	\$ 660	\$ 647	\$ 634	\$ 621	\$ 609	\$ 596	\$ 584	\$ 573
<b>Employment Posters</b>	<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
<b>Map Books (Thomas Brothers - 25)</b>	<i>Micro Study - Ongoing Funding Requirements (page #26-Thomas Brothers Map Books) - See Row #610</i>	\$ 760	\$ 500	\$ 975	\$ 956	\$ 936	\$ 918	\$ 899	\$ 881	\$ 864	\$ 846	\$ 829	\$ 813
<b>Protocols and Medication Handbooks</b>	<i>Micro Study - Ongoing Funding Requirements (page #25-Protocols and Medication Handbooks) - See Row #610</i>	\$ 310	\$ 600	\$ 240	\$ 235	\$ 230	\$ 226	\$ 221	\$ 217	\$ 213	\$ 208	\$ 204	\$ 200
<b>ICS 420-1 Field Operations Guide Books (20)</b>	<i>Micro Study - Ongoing Funding Requirements (page #25-ICS 420-1 Field Operations Guide Books) - See Row #610</i>	\$ 300	\$ -	\$ 300	\$ 294	\$ 288	\$ 282	\$ 277	\$ 271	\$ 266	\$ 260	\$ 255	\$ 250
<b>IFSTA Manuals</b>	<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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Publications and Media</b>		\$ 7,885	\$ 5,397	\$ 7,283	\$ 7,137	\$ 6,995	\$ 6,855	\$ 6,718	\$ 6,583	\$ 6,452	\$ 6,323	\$ 6,196	\$ 6,072
<b>Rents &amp; Leases (6130)</b>													
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
<b>Total Rents &amp; Leases</b>		\$ -	\$ 5,638	\$ 5,525	\$ 5,415	\$ 5,306	\$ 5,200	\$ 5,096	\$ 4,994	\$ 4,894	\$ 4,797	\$ 4,701	\$ 4,607
<b>Safety Clothing &amp; Supplies (6140)</b>													
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
<b>Turnout Coats (10)</b>	<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
<b>Turnout Pants (10)</b>	<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
<b>Brush Pants (Wildland Pants - 10)</b>	<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
<b>Brush Jackets (Wildland Jackets - 10)</b>	<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
<b>Helmets - Structural (10)</b>	<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
<b>Helmets - Brush (Wildland - 10)</b>	<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
<b>Turnout Boots (15)</b>	<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
<b>Gloves - Structural (40)</b>		\$ 2,160	\$ 2,160	\$ 2,960	\$ 2,901	\$ 2,843	\$ 2,786	\$ 2,730	\$ 2,676	\$ 2,622	\$ 2,570	\$ 2,518	\$ 2,468
<b>Gloves - Brush (10)</b>		\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Safety Clothing &amp; Supplies</b>		\$ 85,975	\$ 56,935	\$ 96,935	\$ 94,996	\$ 93,096	\$ 91,234	\$ 89,409	\$ 87,621	\$ 85,869	\$ 84,151	\$ 82,468	\$ 80,819
<b>Special District Expense (6150)</b>													
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
<b>Badges, Service/Recognition Awards, Refreshments</b>	<i>Additional in Micro Study - Ongoing Funding Requirements (page #25- Badges, Service/Recognition Awards, Refreshments) - See Row #610</i>	\$ 3,000	\$ 2,500	\$ 3,000	\$ 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
<b>Meeting Support/Supplies</b>	<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
<b>TeleStaff/WebStaff Annual Maintenance</b>	<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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Employee Assistance Program</b>	<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		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Shift Calendars</b>	<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
<b>Class "A" Dress Uniforms (4)</b>	<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
<b>Emergency Food/Water Supplies</b>	<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
<b>Membership - CFCA/EMS</b>	<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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Personal Exposure Records (79)</b>	<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
<b>Membership - CFCA/TO Southern Division</b>	<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
<b>Membership - SDCFCA TOA (2)</b>	<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
<b>Lunches (All Day Training)</b>	<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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Special District Expense</b>		\$ 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
<b>Travel &amp; Subsistence (6160)</b>													
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
<b>Total Travel Subsistence</b>		\$ 2,990	\$ 760	\$ 749	\$ 738	\$ 727	\$ 717	\$ 706	\$ 696	\$ 686	\$ 676	\$ 667	\$ 658
<b>Utilities (6170)</b>													
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Utilities</b>		\$ 195,274	\$ 205,375	\$ 201,268	\$ 197,242	\$ 193,297	\$ 189,431	\$ 185,643	\$ 181,930	\$ 178,291	\$ 174,725	\$ 171,231	\$ 167,806
<b>Capital Expenditures (7010)</b>													
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Capital Expenditures</b>		\$ 876,097	\$ 870,680	\$ 871,589	\$ 868,898	\$ 169	\$ 166	\$ 163	\$ 159	\$ 156	\$ 153	\$ 150	\$ 147
<b>Budget Additions (As Shown in the Micro Study)</b>													
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
<b>One-time Budget Reduction - Severance Stipend</b>		\$ -	\$ -	\$ (93,063)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Budget Additions</b>		\$ -	\$ -	\$ 586,280	\$ 225,005	\$ 220,505	\$ 216,095	\$ 211,773	\$ 207,538	\$ 203,387	\$ 199,319	\$ 195,333	\$ 191,426
<b>HCFA Dispatch Center Costs (As Shown in the SMCFPD's Comparison Report)</b>													
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
<b>Total HCFA Dispatch Center Costs</b>		\$ -	\$ -	\$ 715,883.00	\$ 701,565	\$ 687,534	\$ 673,783	\$ 660,308	\$ 647,102	\$ 634,160	\$ 621,476	\$ 609,047	\$ 596,866
<b>Other One-time Costs (As Shown in the SMCFPD's Comparison Report)</b>													
VPN Connection from Fire Stations to*		\$ -	\$ -	\$ 5,250.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Firehouse Cost - One-time VPN set-up fee		\$ -	\$ -	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Firehouse Cost - One-time project set-up fee		\$ -	\$ -	\$ 1,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Buy-in Cost - One-time fee (as of 3/21/17)*		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -
<b>Total Other One-time Costs</b>		\$ -	\$ -	\$ 7,250.00	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -
<b>OTHER FUNDS EXPENDITURE SUMMARY</b>													
Budget Offset Account (Election costs and OPEB Actuary)*	<i>Election Costs and OPEB Actuary - no escalator</i>	\$ 36,500	\$ 25,000	\$ 25,500	\$ 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
<b>Total Other Funds</b>		\$ 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
<b>Total Expenditures</b>		\$ 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
<b>DIFFERENCE +/-</b>		\$ (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
<b>Reserve Balance</b>	<i>Reserve Funds are self sustaining - no expenditure if no funds</i>	\$ 3,338,632	\$ 2,886,401 <b>(as of 6/30/16)</b> <b>Reserve Balance</b>	\$ 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**

Account Title	Explanation for Removal/Amendment by SMCFPD	FY 11/12	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27
<b>REVENUE</b>													
Property Tax Revenue (estimate)		\$ 14,720,373	\$ 17,370,139	\$ 17,717,542	\$ 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
<b>Total Revenue</b>		<b>\$ 18,309,897</b>	<b>\$ 21,150,390</b>	<b>\$ 21,587,702</b>	<b>\$ 22,003,160</b>	<b>\$ 22,426,927</b>	<b>\$ 22,859,169</b>	<b>\$ 23,300,057</b>	<b>\$ 23,749,762</b>	<b>\$ 24,208,461</b>	<b>\$ 24,676,334</b>	<b>\$ 25,153,565</b>	<b>\$ 25,640,340</b>
<b>EXPENDITURE</b>													
<b>Director Benefits (5010)</b>													
Health Insurance - Retired on or before 11/01/11		\$ 83,432	\$ 12,773	\$ 13,028	\$ 13,289	\$ 13,555	\$ 13,826	\$ 14,102	\$ 14,384	\$ 14,672	\$ 14,966	\$ 15,265	\$ 15,570
Health Insurance - Retired After 11/01/11		\$ 14,637	\$ 13,028	\$ 13,289	\$ 13,554	\$ 13,825	\$ 14,102	\$ 14,384	\$ 14,672	\$ 14,965	\$ 15,264	\$ 15,570	\$ 15,881
Dental Insurance (District pays \$80.75 per month per Director via MOU)*	<i>District pays \$80.75 per month per Director</i>	\$ 2,827	\$ 6,783	\$ 6,783	\$ 6,783	\$ 6,783	\$ 6,783	\$ 6,783	\$ 6,783	\$ 6,783	\$ 6,783	\$ 6,783	\$ 6,783
Retirement - Miscellaneous (16.567%) - (1)		\$ 493	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retirement - 1959 Survivor Benefit -4th Level		\$ 24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Medicare (District Portion - 1.45%) (7)		\$ 302	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



**San Miguel Consolidated Fire Protection District**  
**Stand-alone Scenario: Rate of Change - 2% 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
<b>Total Director Benefits</b>		\$ 102,820	\$ 35,924	\$ 36,507	\$ 37,101	\$ 37,708	\$ 38,326	\$ 38,957	\$ 39,600	\$ 40,257	\$ 40,926	\$ 41,609	\$ 42,306
<b>Director Fees (5020)</b>													
Meetings (Board Policy Revision)*	<i>Reduced - Board Policy Revision (committee meeting are no longer paid)</i>	\$ 20,790	\$ 43,659	\$ 29,148	\$ 29,731	\$ 30,326	\$ 30,932	\$ 31,551	\$ 32,182	\$ 32,825	\$ 33,482	\$ 34,152	\$ 34,835
<b>Total Director Fees</b>		\$ 20,790	\$ 43,659	\$ 29,148	\$ 29,731	\$ 30,326	\$ 30,932	\$ 31,551	\$ 32,182	\$ 32,825	\$ 33,482	\$ 34,152	\$ 34,835
<b>Employee Benefits (5030)</b>													
Health Insurance - Employees Hired before 11/01/11*	<i>Added back current District employees</i>	\$ -	\$ 39,753	\$ 40,548	\$ 41,359	\$ 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
<b>Health Insurance - Employees Sub-total</b>		\$ 1,180,309	\$ -	\$ 1,200,600	\$ 1,224,612	\$ 1,249,104	\$ 1,274,086	\$ 1,299,568	\$ 1,325,559	\$ 1,352,071	\$ 1,379,112	\$ 1,406,694	\$ 1,434,828
Health Insurance - Retired on or Before 11/01/11		\$ -	\$ 580,586	\$ 592,198	\$ 604,042	\$ 616,123	\$ 628,445	\$ 641,014	\$ 653,834	\$ 666,911	\$ 680,249	\$ 693,854	\$ 707,731
Health Insurance - Retired After 11/01/11		\$ -	\$ 196,753	\$ 200,688	\$ 204,702	\$ 208,796	\$ 212,972	\$ 217,231	\$ 221,576	\$ 226,007	\$ 230,527	\$ 235,138	\$ 239,841
Health Insurance - Retired/Hired After 11/01/11		\$ -	\$ 1,526	\$ 1,557	\$ 1,588	\$ 1,619	\$ 1,652	\$ 1,685	\$ 1,719	\$ 1,753	\$ 1,788	\$ 1,824	\$ 1,860
Health Insurance - Retirees Sub-total		\$ 665,612	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Health Insurance - Lemon Grove Retirees		\$ 66,847	\$ 53,691	\$ 54,765	\$ 55,860	\$ 56,977	\$ 58,117	\$ 59,279	\$ 60,465	\$ 61,674	\$ 62,908	\$ 64,166	\$ 65,449
<b>Dental Insurance*</b>	<i>Omitted current District employees - See Terms of Employment - Current District Employees</i>	\$ 84,465	\$ 6,299	\$ 82,365	\$ 84,012	\$ 85,693	\$ 87,406	\$ 89,155	\$ 90,938	\$ 92,756	\$ 94,611	\$ 96,504	\$ 98,434
<b>Vision Insurance*</b>	<i>See Transitional Terms of Employment - Returning Employees (4) and Micro Study Summary</i>	\$ -	\$ -	\$ 11,160	\$ 11,383	\$ 11,611	\$ 11,843	\$ 12,080	\$ 12,322	\$ 12,568	\$ 12,819	\$ 13,076	\$ 13,337
<b>Medicare (District Portion - 1.45%)*</b>	<i>Omitted current employees</i>	\$ 110,561	\$ 5,663	\$ 122,875	\$ 125,333	\$ 127,839	\$ 130,396	\$ 133,004	\$ 135,664	\$ 138,377	\$ 141,145	\$ 143,968	\$ 146,847
Medicare (District Portion - 1.45%) - Furlough Savings (Imposed item in 2011/12 only)*	<i>Imposed item - See Unilaterally Imposed Terms - SMFSP 11/01/11 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
<b>Retirement - Safety (23.006%)*</b>	<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
<b>Retirement - Non-Safety (7.024%) - PEPR*</b>		\$ -	\$ 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
<b>Retirement - 1959 Survivor Benefit (No cost escalator set by CalPERS)*</b>	<i>Missed current District employees. No cost escalator set by CalPERS</i>	\$ 2,102	\$ 539	\$ 7,140	\$ 7,140	\$ 7,140	\$ 7,140	\$ 7,140	\$ 7,140	\$ 7,140	\$ 7,140	\$ 7,140	\$ 7,140
Severance Agreement - CAL FIRE Transition (Payments end at Transition and/or 12/13/17)*	<i>Payments end at Transition and/or 12/31/17</i>	\$ -	\$ 89,671	\$ 4,630	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Holiday Pay (Eliminated - Transitional Terms of Employment)*	<i>Imposed item - See Unilaterally Imposed Terms - Local #1434 11/01/11</i>	\$ 278,324	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**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
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Employee Benefits</b>		\$ 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
<b>Employee Overtime (5040)</b>													
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Employee Overtime</b>		\$ 1,281,215	\$ 2,000	\$ 1,509,080	\$ 1,539,262	\$ 1,570,047	\$ 1,601,448	\$ 1,633,477	\$ 1,666,146	\$ 1,699,469	\$ 1,733,459	\$ 1,768,128	\$ 1,803,490
<b>Employee Salaries (5050)</b>													
<b>Base Salaries - Safety</b>		\$ 6,214,039	\$ -	\$ 6,527,436	\$ 6,657,985	\$ 6,791,144	\$ 6,926,967	\$ 7,065,507	\$ 7,206,817	\$ 7,350,953	\$ 7,497,972	\$ 7,647,932	\$ 7,800,890
	<i>The 2011/12 budget included the following positions that are not part of the 2016/17 budget: Fire Marshal, Public Information Officer, Fleet Maintenance Supervisor and Fire Apparatus Mechanic. Those positions have been eliminated from the District.</i>												
Base Salaries - Non-Safety (Based on current employees)*		\$ 724,476	\$ 439,627	\$ 448,420	\$ 457,388	\$ 466,536	\$ 475,866	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Employee Salaries</b>		\$ 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
<b>Communication Services &amp; Equipment (6010)</b>													
Radio Repairs		\$ 1,000	\$ 2,500	\$ 2,550	\$ 2,601	\$ 2,653	\$ 2,706	\$ 2,760	\$ 2,815	\$ 2,872	\$ 2,929	\$ 2,988	\$ 3,047
RCS Backbone Maintenance (128 Radios @ \$27.50)		\$ 38,160	\$ 42,240	\$ 43,085	\$ 43,946	\$ 44,825	\$ 45,722	\$ 46,636	\$ 47,569	\$ 48,520	\$ 49,491	\$ 50,481	\$ 51,490
RCS Paging (See HCFA revised numbers document)*	<i>See HCFA Revised Numbers Document</i>	\$ 60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pagers Replacement (See HCFA revised numbers document)*	<i>See HCFA Revised Numbers Document</i>	\$ 240	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Radio Service		\$ -	\$ 11,500	\$ 11,730	\$ 11,965	\$ 12,204	\$ 12,448	\$ 12,697	\$ 12,951	\$ 13,210	\$ 13,474	\$ 13,744	\$ 14,018
Batteries, Antennae, Parts		\$ 2,350	\$ 3,000	\$ 3,060	\$ 3,121	\$ 3,184	\$ 3,247	\$ 3,312	\$ 3,378	\$ 3,446	\$ 3,515	\$ 3,585	\$ 3,657
First Watch Response Time Triggers		\$ 900	\$ 900	\$ 918	\$ 936	\$ 955	\$ 974	\$ 994	\$ 1,014	\$ 1,034	\$ 1,054	\$ 1,076	\$ 1,097
David Clark Headset Replacement		\$ -	\$ 2,000	\$ 2,040	\$ 2,081	\$ 2,122	\$ 2,165	\$ 2,208	\$ 2,252	\$ 2,297	\$ 2,343	\$ 2,390	\$ 2,438
<b>Total Communications Services &amp; Equipment</b>		\$ 42,710	\$ 62,140	\$ 63,383	\$ 64,650	\$ 65,943	\$ 67,262	\$ 68,608	\$ 69,980	\$ 71,379	\$ 72,807	\$ 74,263	\$ 75,748
<b>Equipment Maintenance (6020)</b>													
Copier Maintenance Contract (includes toner) (No longer own copy machine)*	<i>No longer own copy machine</i>	\$ 9,000	\$ 2,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

**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
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
<b>Total Facilities Maintenance</b>		\$ 158,714	\$ 115,800	\$ 118,116	\$ 120,478	\$ 122,888	\$ 125,346	\$ 127,853	\$ 130,410	\$ 133,018	\$ 135,678	\$ 138,392	\$ 141,160
<b>Fleet Maintenance (6040)</b>													
Light Fleet Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sedan Maintenance (Under Contract Apparatus Maintenance)*	<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
<b>Total Fleet Maintenance</b>		\$ 289,609	\$ 145,470	\$ 148,583	\$ 151,555	\$ 154,586	\$ 157,678	\$ 160,831	\$ 164,048	\$ 167,329	\$ 170,676	\$ 174,089	\$ 177,571
<b>Housekeeping Services &amp; Supplies (6050)</b>													
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
<b>Total Housekeeping Services &amp; Supplies</b>		\$ 31,725	\$ 20,620	\$ 21,032	\$ 21,453	\$ 21,882	\$ 22,320	\$ 22,766	\$ 23,221	\$ 23,686	\$ 24,160	\$ 24,643	\$ 25,136
<b>Insurance (6060)</b>													
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
<b>Total Insurance</b>		\$ 479,716	\$ 433,618	\$ 442,290	\$ 451,136	\$ 460,159	\$ 469,362	\$ 478,749	\$ 488,324	\$ 498,091	\$ 508,053	\$ 518,214	\$ 528,578
<b>Medical Supplies (6070)</b>													
Zoll Replacement Batteries		\$ -	\$ 1,250	\$ 1,275	\$ 1,301	\$ 1,327	\$ 1,353	\$ 1,380	\$ 1,408	\$ 1,436	\$ 1,465	\$ 1,494	\$ 1,524
Zoll Replacement Items		\$ -	\$ 6,000	\$ 6,120	\$ 6,242	\$ 6,367	\$ 6,495	\$ 6,624	\$ 6,757	\$ 6,892	\$ 7,030	\$ 7,171	\$ 7,314
Medical Supplies (Based on Actuals)*	<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
<b>Total Medical Supplies</b>		\$ 25,800	\$ 23,250	\$ 23,715	\$ 24,189	\$ 24,673	\$ 25,167	\$ 25,670	\$ 26,183	\$ 26,707	\$ 27,241	\$ 27,786	\$ 28,342
<b>Minor Equipment (6080)</b>													
Information Techn. Equipment		\$ 15,000	\$ 15,000	\$ 15,300	\$ 15,606	\$ 15,918	\$ 16,236	\$ 16,561	\$ 16,892	\$ 17,230	\$ 17,575	\$ 17,926	\$ 18,285
Miscellaneous Minor Equipment		\$ 200	\$ 300	\$ 306	\$ 312	\$ 318	\$ 325	\$ 331	\$ 338	\$ 345	\$ 351	\$ 359	\$ 366
Surefire Lithium Batteries		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Strobes, Handheld (2)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Swift Water Rescue Equipment		\$ 1,000	\$ 1,000	\$ 1,020	\$ 1,040	\$ 1,061	\$ 1,082	\$ 1,104	\$ 1,126	\$ 1,149	\$ 1,172	\$ 1,195	\$ 1,219
Rope Rescue Gear		\$ 1,200	\$ 1,500	\$ 1,530	\$ 1,561	\$ 1,592	\$ 1,624	\$ 1,656	\$ 1,689	\$ 1,723	\$ 1,757	\$ 1,793	\$ 1,828

**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
<b>Flashlights and Chargers (5)</b>		\$ 200	\$ 500	\$ 675	\$ 689	\$ 702	\$ 716	\$ 731	\$ 745	\$ 760	\$ 775	\$ 791	\$ 807
Physical Fitness Equipment		\$ -	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412	\$ 5,520	\$ 5,631	\$ 5,743	\$ 5,858	\$ 5,975	\$ 6,095
DeWalt Batteries*	<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		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Ventilation Prop Materials</b>	<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
<b>Auto Extrication Vehicles</b>	<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		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Minor Equipment</b>		\$ 58,225	\$ 90,400	\$ 92,113	\$ 93,955	\$ 95,834	\$ 97,751	\$ 99,706	\$ 101,700	\$ 103,734	\$ 105,809	\$ 107,925	\$ 110,084
<b>Office Supplies (6090)</b>													
Office Supplies/Postage*	<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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Office Supplies</b>		\$ 35,190	\$ 16,000	\$ 16,320	\$ 16,646	\$ 16,979	\$ 17,319	\$ 17,665	\$ 18,019	\$ 18,379	\$ 18,747	\$ 19,121	\$ 19,504
<b>Personnel Development (6100)</b>													
Board Workshops		\$ -	\$ 300	\$ 306	\$ 312	\$ 318	\$ 325	\$ 331	\$ 338	\$ 345	\$ 351	\$ 359	\$ 366
Board Training		\$ -	\$ 7,000	\$ 7,140	\$ 7,283	\$ 7,428	\$ 7,577	\$ 7,729	\$ 7,883	\$ 8,041	\$ 8,202	\$ 8,366	\$ 8,533
Director Training		\$ -	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412	\$ 5,520	\$ 5,631	\$ 5,743	\$ 5,858	\$ 5,975	\$ 6,095
CFCA/AFSS Conference (1; all costs)		\$ 1,500	\$ 1,500	\$ 1,530	\$ 1,561	\$ 1,592	\$ 1,624	\$ 1,656	\$ 1,689	\$ 1,723	\$ 1,757	\$ 1,793	\$ 1,828
FDAC Conference (1; all costs) (No longer attended)*	<i>No longer attended - See Row #315 and #327</i>	\$ 1,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CFCA Conference		\$ 1,000	\$ 1,500	\$ 1,530	\$ 1,561	\$ 1,592	\$ 1,624	\$ 1,656	\$ 1,689	\$ 1,723	\$ 1,757	\$ 1,793	\$ 1,828
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		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Educational Reimbursement - District Employees</b>	<i>Current Employees - Additional in Micro Study - Ongoing Funding Requirements (page #25-Education Reimbursement-Employee) - See Row #610</i>	\$ 25,455	\$ 750	\$ 19,800	\$ 20,196	\$ 20,600	\$ 21,012	\$ 21,432	\$ 21,861	\$ 22,298	\$ 22,744	\$ 23,199	\$ 23,663
Discretionary Training Offset (No cost escalator)*	<i>Based on Actuals - No cost escalators</i>	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
CCAI Seminar San Luis Obispo (all costs)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Specialized Training Classes (all costs) (No longer attended)*	<i>No longer attended - See Row #315 and #327</i>	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Personnel Development</b>		\$ 52,255	\$ 29,650	\$ 51,178	\$ 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
<b>Professional Services (6110)</b>													
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
<b>Legal Counsel</b>	<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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Respiratory Fit (79) and DMV Exams</b>	<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		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>EMT CE Provider Renewal Fee</b>	<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 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	\$ 81,187	\$ 82,811	\$ 84,467	\$ 86,156	\$ 87,879	\$ 89,637	\$ 91,430	\$ 93,258	\$ 95,123	\$ 97,026
<b>Total Professional Services</b>		\$ 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
<b>Publications and Media (6120)</b>													
<b>FLSA Manual Updates</b>	<i>Micro Study - Ongoing Funding Requirements (page #25-FLSA Manual Updates) - See Row #610</i>	\$ 455	\$ -	\$ 687	\$ 701	\$ 715	\$ 729	\$ 744	\$ 759	\$ 774	\$ 789	\$ 805	\$ 821
<b>Employment Posters</b>	<i>See Row #479</i>	\$ 300	\$ -	\$ 270	\$ 275	\$ 281	\$ 287	\$ 292	\$ 298	\$ 304	\$ 310	\$ 316	\$ 323
Miscellaneous Publications and Bulletins (Based on actuals)*	<i>Based on Actuals</i>	\$ 500	\$ 300	\$ 306	\$ 312	\$ 318	\$ 325	\$ 331	\$ 338	\$ 345	\$ 351	\$ 359	\$ 366
National Fire Code Update Subscription Service		\$ 900	\$ 1,425	\$ 1,454	\$ 1,483	\$ 1,512	\$ 1,542	\$ 1,573	\$ 1,605	\$ 1,637	\$ 1,670	\$ 1,703	\$ 1,737
Miscellaneous Updated Code Handbooks (Project completed)*	<i>N/A - Project completed</i>	\$ 258	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NFPA Publications		\$ 70	\$ 400	\$ 408	\$ 416	\$ 424	\$ 433	\$ 442	\$ 450	\$ 459	\$ 469	\$ 478	\$ 488
California Fire Code & Building Code (3 sets)		\$ 298	\$ 1,852	\$ 1,889	\$ 1,927	\$ 1,965	\$ 2,005	\$ 2,045	\$ 2,086	\$ 2,127	\$ 2,170	\$ 2,213	\$ 2,258
Fire Code for Stations (6 @ \$114)(Services no longer utilized)*	<i>N/A - services no longer utilized</i>	\$ 684	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Publications (No longer purchased)*	<i>N/A - no longer purchased</i>	\$ 70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Real Quest Subscription(Services no longer utilized)*	<i>N/A - services no longer utilized</i>	\$ 2,075	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Barclays Title 19 Update Service		\$ 150	\$ 290	\$ 296	\$ 302	\$ 308	\$ 314	\$ 320	\$ 327	\$ 333	\$ 340	\$ 347	\$ 354
Los Angeles Fire Marshal Lise Service		\$ -	\$ 30	\$ 31	\$ 31	\$ 32	\$ 32	\$ 33	\$ 34	\$ 34	\$ 35	\$ 36	\$ 37
<b>Map Books (Thomas Brothers - 25)</b>	<i>Micro Study - Ongoing Funding Requirements (page #26-Thomas Brothers Map Books) - See Row #610</i>	\$ 760	\$ 500	\$ 975	\$ 995	\$ 1,014	\$ 1,035	\$ 1,055	\$ 1,076	\$ 1,098	\$ 1,120	\$ 1,142	\$ 1,165
<b>Protocols and Medication Handbooks</b>	<i>Micro Study - Ongoing Funding Requirements (page #25-Protocols and Medication Handbooks) - See Row #610</i>	\$ 310	\$ 600	\$ 240	\$ 245	\$ 250	\$ 255	\$ 260	\$ 265	\$ 270	\$ 276	\$ 281	\$ 287
<b>ICS 420-1 Field Operations Guide Books (20)</b>	<i>Micro Study - Ongoing Funding Requirements (page #25-ICS 420-1 Field Operations Guide Books) - See Row #610</i>	\$ 300	\$ -	\$ 300	\$ 306	\$ 312	\$ 318	\$ 325	\$ 331	\$ 338	\$ 345	\$ 351	\$ 359
<b>IFSTA Manuals</b>	<i>Micro Study - Ongoing Funding Requirements (page #25-IFSTA Manuals) - See Row #610</i>	\$ 530	\$ -	\$ 600	\$ 612	\$ 624	\$ 637	\$ 649	\$ 662	\$ 676	\$ 689	\$ 703	\$ 717
Training Aids/Manuals/DVDs		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Union Tribune (East County Edition)(No longer purchased)*	<i>N/A - no longer purchased</i>	\$ 225	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Publications and Media</b>		\$ 7,885	\$ 5,397	\$ 7,455	\$ 7,604	\$ 7,756	\$ 7,911	\$ 8,069	\$ 8,231	\$ 8,395	\$ 8,563	\$ 8,735	\$ 8,909
<b>Rents &amp; Leases (6130)</b>													
Postage Meter		\$ -	\$ 1,138	\$ 1,161	\$ 1,184	\$ 1,208	\$ 1,232	\$ 1,256	\$ 1,282	\$ 1,307	\$ 1,333	\$ 1,360	\$ 1,387
Copy Machine		\$ -	\$ 4,500	\$ 4,590	\$ 4,682	\$ 4,775	\$ 4,871	\$ 4,968	\$ 5,068	\$ 5,169	\$ 5,272	\$ 5,378	\$ 5,485
<b>Total Rents &amp; Leases</b>		\$ -	\$ 5,638	\$ 5,751	\$ 5,866	\$ 5,983	\$ 6,103	\$ 6,225	\$ 6,349	\$ 6,476	\$ 6,606	\$ 6,738	\$ 6,873
<b>Safety Clothing &amp; Supplies (6140)</b>													
Structure/Brush Gear		\$ -	\$ 38,000	\$ 38,760	\$ 39,535	\$ 40,326	\$ 41,132	\$ 41,955	\$ 42,794	\$ 43,650	\$ 44,523	\$ 45,414	\$ 46,322
<b>Turnout Coats (10)</b>	<i>Included in Row #401</i>	\$ 22,500	\$ -	\$ 18,150	\$ 18,513	\$ 18,883	\$ 19,261	\$ 19,646	\$ 20,039	\$ 20,440	\$ 20,849	\$ 21,266	\$ 21,691
<b>Turnout Pants (10)</b>	<i>Included in Row #401</i>	\$ 12,650	\$ -	\$ 9,180	\$ 9,364	\$ 9,551	\$ 9,742	\$ 9,937	\$ 10,135	\$ 10,338	\$ 10,545	\$ 10,756	\$ 10,971
Nomex Hoods - PBI Gold		\$ 975	\$ 975	\$ 995	\$ 1,014	\$ 1,035	\$ 1,055	\$ 1,076	\$ 1,098	\$ 1,120	\$ 1,142	\$ 1,165	\$ 1,189
<b>Brush Pants (Wildland Pants - 10)</b>	<i>Included in Row #401</i>	\$ 5,075	\$ -	\$ 1,780	\$ 1,816	\$ 1,852	\$ 1,889	\$ 1,927	\$ 1,965	\$ 2,005	\$ 2,045	\$ 2,086	\$ 2,127
<b>Brush Jackets (Wildland Jackets - 10)</b>	<i>Included in Row #401</i>	\$ 6,650	\$ -	\$ 2,030	\$ 2,071	\$ 2,112	\$ 2,154	\$ 2,197	\$ 2,241	\$ 2,286	\$ 2,332	\$ 2,378	\$ 2,426
<b>Helmets - Structural (10)</b>	<i>Included in Row #410</i>	\$ 1,200	\$ -	\$ 2,620	\$ 2,672	\$ 2,726	\$ 2,780	\$ 2,836	\$ 2,893	\$ 2,951	\$ 3,010	\$ 3,070	\$ 3,131
<b>Helmets - Brush (Wildland - 10)</b>	<i>Included in Row #410</i>	\$ 600	\$ -	\$ 700	\$ 714	\$ 728	\$ 743	\$ 758	\$ 773	\$ 788	\$ 804	\$ 820	\$ 837
Helmets*		\$ -	\$ 3,000	\$ 3,060	\$ 3,121	\$ 3,184	\$ 3,247	\$ 3,312	\$ 3,378	\$ 3,446	\$ 3,515	\$ 3,585	\$ 3,657
<b>Turnout Boots (15)</b>	<i>Based on Actuals</i>	\$ 2,500	\$ 2,000	\$ 4,305	\$ 4,391	\$ 4,479	\$ 4,569	\$ 4,660	\$ 4,753	\$ 4,848	\$ 4,945	\$ 5,044	\$ 5,145
<b>Gloves - Structural (40)</b>		\$ 2,160	\$ 2,160	\$ 2,960	\$ 3,019	\$ 3,080	\$ 3,141	\$ 3,204	\$ 3,268	\$ 3,333	\$ 3,400	\$ 3,468	\$ 3,537
<b>Gloves - Brush (10)</b>		\$ 400	\$ 400	\$ 440	\$ 449	\$ 458	\$ 467	\$ 476	\$ 486	\$ 496	\$ 505	\$ 516	\$ 526

**San Miguel Consolidated Fire Protection District**  
**Stand-alone Scenario: Rate of Change - 2% 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)*	<i>N/A - Project Ended at Transition to CAL FIRE</i>	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Helmet Shields (3 @ \$100) (Project ended at transition to CALFIRE)*	<i>N/A - Project Ended at Transition to CAL FIRE</i>	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EMS Jackets (3 @ \$200) (Project ended at transition to CALFIRE)*	<i>N/A - Project Ended at Transition to CAL FIRE</i>	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Web Gear (3 @ \$125) (Project ended at transition to CALFIRE)*	<i>N/A - Project Ended at Transition to CAL FIRE</i>	\$ 375	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gear Bags (3 @ \$133) (Project ended at transition to CALFIRE)*	<i>N/A - Project Ended at Transition to CAL FIRE</i>	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Structure Ensemble Inspection/Cleaning (Project ended at transition to CALFIRE)*	<i>N/A - Project Ended at Transition to CAL FIRE</i>	\$ 3,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Supplies & Repairs (Project ended at transition to CALFIRE)*	<i>N/A - Project Ended at Transition to CAL FIRE</i>	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
All Weather Books (65) (Grant completed - no future funding)*	<i>Grant completed - no future funding</i>	\$ 360	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Safety Clothing &amp; Supplies</b>		\$ 85,975	\$ 56,935	\$ 98,840	\$ 100,816	\$ 102,833	\$ 104,889	\$ 106,987	\$ 109,127	\$ 111,309	\$ 113,536	\$ 115,806	\$ 118,122
<b>Special District Expense (6150)</b>													
Spirit of Courage Awards		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Blackberry Data Access*	<i>N/A - See Row #452</i>	\$ 812	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smart Phone Data Access		\$ -	\$ 3,024	\$ 3,084	\$ 3,146	\$ 3,209	\$ 3,273	\$ 3,339	\$ 3,406	\$ 3,474	\$ 3,543	\$ 3,614	\$ 3,686
Election Costs (Based on actuals)*	<i>Based on Actuals - No cost escalators</i>	\$ 31,500	\$ 25,000	\$ 25,000	\$ 25,500	\$ 26,010	\$ 26,530	\$ 27,061	\$ 27,602	\$ 28,154	\$ 28,717	\$ 29,291	\$ 29,877
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	\$ 255	\$ 260	\$ 265	\$ 271	\$ 276	\$ 282	\$ 287	\$ 293	\$ 299
Membership - SDFCA*	<i>Based on Actuals - No cost escalators</i>	\$ 350	\$ 100	\$ 100	\$ 102	\$ 104	\$ 106	\$ 108	\$ 110	\$ 113	\$ 115	\$ 117	\$ 120
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	\$ 77	\$ 78	\$ 80	\$ 81	\$ 83	\$ 84	\$ 86	\$ 88	\$ 90
Membership - CFCA AFSS/Southern CA (No cost escalators)*	<i>No cost escalators</i>	\$ 160	\$ 200	\$ 200	\$ 204	\$ 208	\$ 212	\$ 216	\$ 221	\$ 225	\$ 230	\$ 234	\$ 239
Membership - Costco (Based on actuals)*	<i>Based on Actuals</i>	\$ 150	\$ 110	\$ 112	\$ 114	\$ 117	\$ 119	\$ 121	\$ 124	\$ 126	\$ 129	\$ 131	\$ 134
<b>Badges, Service/Recognition Awards, Refreshments</b>	<i>Additional in Micro Study - Ongoing Funding Requirements (page #25- Badges, Service/Recognition Awards, Refreshments) - See Row #610</i>	\$ 3,000	\$ 2,500	\$ 3,000	\$ 3,060	\$ 3,121	\$ 3,184	\$ 3,247	\$ 3,312	\$ 3,378	\$ 3,446	\$ 3,515	\$ 3,585
Employee of the Year Award (Based on actuals)*	<i>Based on Actuals</i>	\$ 600	\$ 450	\$ 459	\$ 468	\$ 478	\$ 487	\$ 497	\$ 507	\$ 517	\$ 527	\$ 538	\$ 549

**San Miguel Consolidated Fire Protection District**  
**Stand-alone Scenario: Rate of Change - 2% 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
<b>Meeting Support/Supplies</b>	<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
<b>TeleStaff/WebStaff Annual Maintenance</b>	<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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Employee Assistance Program</b>	<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		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Shift Calendars</b>	<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
<b>Class "A" Dress Uniforms (4)</b>	<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
<b>Emergency Food/Water Supplies</b>	<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
<b>Membership - CFCA/EMS</b>	<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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Personal Exposure Records (79)</b>	<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
<b>Membership - CFCA/TO Southern Division</b>	<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
<b>Membership - SDCFCA TOA (2)</b>	<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
<b>Lunches (All Day Training)</b>	<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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Special District Expense</b>		\$ 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
<b>Travel &amp; Subsistence (6160)</b>													
SDCFCA - Admin Section Meetings (Based on actuals)*	<i>Based on Actuals</i>	\$ 150	\$ 90	\$ 92	\$ 94	\$ 96	\$ 98	\$ 100	\$ 102	\$ 104	\$ 106	\$ 108	\$ 110
CFCA/AFSS Quarterly Meetings (No cost escalator)*	<i>No escalator</i>	\$ 200	\$ 200	\$ 200	\$ 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
<b>Total Travel Subsistence</b>		\$ 2,990	\$ 760	\$ 771	\$ 787	\$ 803	\$ 819	\$ 835	\$ 852	\$ 869	\$ 886	\$ 904	\$ 922
<b>Utilities (6170)</b>													
Cell Phone Service (Based on actuals)*	<i>Based on Actuals</i>	\$ 2,500	\$ 975	\$ 995	\$ 1,015	\$ 1,035	\$ 1,056	\$ 1,077	\$ 1,099	\$ 1,121	\$ 1,143	\$ 1,166	\$ 1,189
Cell Phone Service (RCCP Program) (No longer utilized)*	<i>N/A - No longer utilized</i>	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cell Phone Service (Based on actuals)*	<i>Based on Actuals</i>	\$ 5,500	\$ 2,400	\$ 2,448	\$ 2,497	\$ 2,547	\$ 2,598	\$ 2,650	\$ 2,703	\$ 2,757	\$ 2,812	\$ 2,868	\$ 2,926
Access Fees for MDC's (Verizon)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gas and Electric	<i>Reduction from Solar installation, will adjust when actuals are known</i>	\$ 135,000	\$ 150,000	\$ 153,000	\$ 156,060	\$ 159,181	\$ 162,365	\$ 165,612	\$ 168,924	\$ 172,303	\$ 175,749	\$ 179,264	\$ 182,849
Telephone		\$ 15,000	\$ 20,000	\$ 20,400	\$ 20,808	\$ 21,224	\$ 21,649	\$ 22,082	\$ 22,523	\$ 22,974	\$ 23,433	\$ 23,902	\$ 24,380
Water and Sewer		\$ 20,000	\$ 22,000	\$ 22,440	\$ 22,889	\$ 23,347	\$ 23,814	\$ 24,290	\$ 24,776	\$ 25,271	\$ 25,777	\$ 26,292	\$ 26,818
Refuse Removal (Based on actuals)*	<i>Based on Actuals</i>	\$ 14,000	\$ 10,000	\$ 10,200	\$ 10,404	\$ 10,612	\$ 10,824	\$ 11,041	\$ 11,262	\$ 11,487	\$ 11,717	\$ 11,951	\$ 12,190
Cell Phone Service (1) (Expensed under Cell Phone Service - District Admin)*	<i>See Row #590</i>	\$ 720	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cell Phone Service (Position eliminated)*	<i>N/A - position eliminated</i>	\$ 854	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cell Phone Service (1)(Position eliminated)*	<i>N/A - position eliminated</i>	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Utilities</b>		\$ 195,274	\$ 205,375	\$ 209,483	\$ 213,673	\$ 217,946	\$ 222,305	\$ 226,751	\$ 231,286	\$ 235,912	\$ 240,630	\$ 245,443	\$ 250,352
<b>Capital Expenditures (7010)</b>													
Cell Phone Service (3) (Based on actuals)*	<i>Based on Actuals</i>	\$ 696	\$ 180	\$ 184	\$ 188	\$ 191	\$ 195	\$ 199	\$ 203	\$ 207	\$ 211	\$ 216	\$ 220
US Bank (December - Principal and Interest) (See Footnote #6)	<i>Wrong amounts used</i>	\$ 742,638	\$ 813,575	\$ 831,925	\$ 849,488	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
US Bank (June - Interest) (See Footnote #6)	<i>Wrong amounts used</i>	\$ 132,763	\$ 56,925	\$ 39,488	\$ 19,237	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Capital Expenditures</b>		\$ 876,097	\$ 870,680	\$ 871,597	\$ 868,913	\$ 191	\$ 195	\$ 199	\$ 203	\$ 207	\$ 211	\$ 216	\$ 220
<b>Budget Additions (As Shown in the Micro Study)</b>													
Worker's Comp - Administrative Charges		\$ -	\$ -	\$ 220,999	\$ 225,419	\$ 229,927	\$ 234,526	\$ 239,216	\$ 244,001	\$ 248,881	\$ 253,858	\$ 258,936	\$ 264,114
Ongoing Funding Requirements (New Budget Line Items)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EMT - 1 Recertification		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Investigations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Live Fire Training Trailer - Material (4 burns)		\$ -	\$ -	\$ 1,074	\$ 1,095	\$ 1,117	\$ 1,140	\$ 1,163	\$ 1,186	\$ 1,209	\$ 1,234	\$ 1,258	\$ 1,284
Miscellaneous Supplies/Repairs		\$ -	\$ -	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412	\$ 5,520	\$ 5,631	\$ 5,743	\$ 5,858	\$ 5,975
NFPA Advanced Inspections		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wildland Shroud (attaches to helmet)(3)		\$ -	\$ -	\$ 580	\$ 592	\$ 603	\$ 616	\$ 628	\$ 640	\$ 653	\$ 666	\$ 680	\$ 693
Body Amor		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SCBA Mask (with Voice Amp)(3)		\$ -	\$ -	\$ 1,944	\$ 1,983	\$ 2,023	\$ 2,063	\$ 2,104	\$ 2,146	\$ 2,189	\$ 2,233	\$ 2,278	\$ 2,323
Training		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wall Maps		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
One-time Start-Up Costs (Fiscal Year Prior to Return)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pre-Employment Physicals (35)		\$ -	\$ -	\$ 43,925	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pre-Employment Physicals (45)		\$ -	\$ -	\$ 20,745	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Background Checks		\$ -	\$ -	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Badges (80)		\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Safety Clothing - Full Sets (35)		\$ -	\$ -	\$ 192,885	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dispatch - HCFA Buy-in (7-10 year commitment)		\$ -	\$ -	\$ 74,684	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dispatch - HCFA Firehouse		\$ -	\$ -	\$ 9,990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TeleStaff		\$ -	\$ -	\$ 9,443	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising Expense		\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legal Fees		\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IFSTA Manuals		\$ -	\$ -	\$ 5,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Apparatus ReDecals		\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accountability Tag		\$ -	\$ -	\$ 395	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Training/Orientation		\$ -	\$ -	\$ 56,279	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**San Miguel Consolidated Fire Protection District**  
**Stand-alone Scenario: Rate of Change - 2% 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
<b>One-time Budget Reduction - Severance Stipend</b>		\$ -	\$ -	\$ (93,063)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Budget Additions</b>		\$ -	\$ -	\$ 586,280	\$ 234,189	\$ 238,873	\$ 243,650	\$ 248,523	\$ 253,494	\$ 258,564	\$ 263,735	\$ 269,009	\$ 274,390
<b>HCFA Dispatch Center Costs (As Shown in the SMCFPD's Comparison Report)</b>													
GST server connectivity		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Verizon Broadband Service		\$ -	\$ -	\$ 11,250.00	\$ 11,475	\$ 11,705	\$ 11,939	\$ 12,177	\$ 12,421	\$ 12,669	\$ 12,923	\$ 13,181	\$ 13,445
Pagers (30 units)		\$ -	\$ -	\$ 150.00	\$ 153	\$ 156	\$ 159	\$ 162	\$ 166	\$ 169	\$ 172	\$ 176	\$ 179
3.5 ECC Com Operator positions		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0.5 Associate Information System Analysis		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12,500 calls @ \$55.90 cost per call (reduced to 11,325 calls)*		\$ -	\$ -	\$ 633,068.00	\$ 645,729	\$ 658,644	\$ 671,817	\$ 685,253	\$ 698,958	\$ 712,937	\$ 727,196	\$ 741,740	\$ 756,575
12,500 calls @ \$5.00 per call (CIP CPC) (reduced to 11,325 calls)*		\$ -	\$ -	\$ 56,625.00	\$ 57,758	\$ 58,913	\$ 60,091	\$ 61,293	\$ 62,519	\$ 63,769	\$ 65,044	\$ 66,345	\$ 67,672
Firehouse Cost - (\$1,186.25 x 8 stations)		\$ -	\$ -	\$ 9,490.00	\$ 9,680	\$ 9,873	\$ 10,071	\$ 10,272	\$ 10,478	\$ 10,687	\$ 10,901	\$ 11,119	\$ 11,341
Firehouse Cost - VPN annual fee		\$ -	\$ -	\$ 300.00	\$ 306	\$ 312	\$ 318	\$ 325	\$ 331	\$ 338	\$ 345	\$ 351	\$ 359
OMEGA Advanced Reporting Module		\$ -	\$ -	\$ 5,000.00	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412	\$ 5,520	\$ 5,631	\$ 5,743	\$ 5,858	\$ 5,975
<b>Total HCFA Dispatch Center Costs</b>		\$ -	\$ -	\$ 715,883.00	\$ 730,201	\$ 744,805	\$ 759,701	\$ 774,895	\$ 790,393	\$ 806,201	\$ 822,325	\$ 838,771	\$ 855,546
<b>Other One-time Costs (As Shown in the SMCFPD's Comparison Report)</b>													
VPN Connection from Fire Stations to*		\$ -	\$ -	\$ 5,250.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Firehouse Cost - One-time VPN set-up fee		\$ -	\$ -	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Firehouse Cost - One-time project set-up fee		\$ -	\$ -	\$ 1,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Buy-in Cost - One-time fee (as of 3/21/17)*		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -
<b>Total Other One-time Costs</b>		\$ -	\$ -	\$ 7,250.00	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -
<b>OTHER FUNDS EXPENDITURE SUMMARY</b>													
Budget Offset Account (Election costs and OPEB Actuary)*	<i>Election Costs and OPEB Actuary - no escalator</i>	\$ 36,500	\$ 25,000	\$ 25,500	\$ 26,010	\$ 26,530	\$ 27,061	\$ 27,602	\$ 28,154	\$ 28,717	\$ 29,291	\$ 29,877	\$ 30,475
Special Funded Programs Budget (Expenses will only occur if funds are replenished)*	<i>Expenses will only occur if funds are replenished</i>	\$ 630,917	\$ 12,887	\$ 12,887	\$ 13,145	\$ 13,408	\$ 13,676	\$ 13,949	\$ 14,228	\$ 14,513	\$ 14,803	\$ 15,099	\$ 15,401
Contingency Reserves Fund Budget	<i>No expenditures</i>	\$ -	\$ -	\$ 4,333	\$ 4,420	\$ 4,508	\$ 4,598	\$ 4,690	\$ 4,784	\$ 4,880	\$ 4,977	\$ 5,077	\$ 5,178
Uncompensated Leave Budget (Expenditures only upon separation from District employment)*	<i>Expenditures only upon separation from District employment</i>	\$ 61,411	\$ -	\$ 100,000	\$ 102,000	\$ 104,040	\$ 106,121	\$ 108,243	\$ 110,408	\$ 112,616	\$ 114,869	\$ 117,166	\$ 119,509
Special Projects Budget Training Facility (Account no longer exists)*	<i>Not applicable - Account no longer exists</i>	\$ 250,262	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Equipment Fund Budget (Capital expenditures if necessary)*	<i>Capital Expenditures if necessary</i>	\$ -	\$ 115,000	\$ 50,000	\$ 51,000	\$ 52,020	\$ 53,060	\$ 54,122	\$ 55,204	\$ 56,308	\$ 57,434	\$ 58,583	\$ 59,755
Fixed Equipment Replacement Fund Budget (Overhead doors and solar payments)*	<i>Overhead Doors and Solar Payments</i>	\$ -	\$ 284,121	\$ 78,044	\$ 79,605	\$ 81,197	\$ 82,821	\$ 84,477	\$ 86,167	\$ 87,890	\$ 89,648	\$ 91,441	\$ 93,270
Facilities Replacement/Renovation Fund Budget (Facility Renovations if necessary)*	<i>Facility Renovations if necessary</i>	\$ 33,000	\$ 1,470,748	\$ 50,000	\$ 51,000	\$ 52,020	\$ 53,060	\$ 54,122	\$ 55,204	\$ 56,308	\$ 57,434	\$ 58,583	\$ 59,755
Vehicle Replacement Fund Budget (Apparatus & Vehicle Replacement every 2nd Yr truck financed in FY 18/19)*	<i>Apparatus and Vehicle Replacement every 2nd year truck financed in 18/19</i>	\$ 35,000	\$ 1,166,536	\$ -	\$ 975,000	\$ -	\$ 1,072,500	\$ -	\$ 1,170,000	\$ -	\$ 1,170,000	\$ -	\$ 1,267,500
Fire Mitigation Fee Fund Budget (Map Book updated - no cost escalator)*	<i>Map Book updated - no escalator</i>	\$ 10,000	\$ 1,000	\$ 1,000	\$ 1,020	\$ 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
<b>Total Other Funds</b>		\$ 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
<b>Total Expenditures</b>		\$ 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
<b>DIFFERENCE +/-</b>		\$ (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
<b>Reserve Balance</b>	<i>Reserve Funds are self sustaining - no expenditure if no funds</i>	\$ 3,338,632	\$ 2,886,401 <small>(as of 6/30/16)</small>	\$ 5,479,618 <small>Year 1</small>	\$ 5,759,293 <small>Year 2</small>	\$ 8,844,349 <small>Year 3</small>	\$ 11,784,639 <small>Year 4</small>	\$ 15,875,895 <small>Year 5</small>	\$ 18,864,497 <small>Year 6</small>	\$ 23,084,293 <small>Year 7</small>	\$ 26,221,656 <small>Year 8</small>	\$ 30,600,488 <small>Year 9</small>	\$ 33,776,717 <small>Year 10</small>

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
<b>REVENUE</b>												
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
<b>Total Revenues</b>	<b>\$ 20,303,118</b>	<b>\$ 20,912,211</b>	<b>\$ 21,539,578</b>	<b>\$ 22,185,765</b>	<b>\$ 22,851,338</b>	<b>\$ 23,536,878</b>	<b>\$ 24,242,985</b>	<b>\$ 24,970,274</b>	<b>\$ 25,719,382</b>	<b>\$ 26,490,964</b>	<b>\$ 27,285,693</b>	<b>\$ 28,104,264</b>
<b>EXPENDITURE</b>												
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
<b>Total Expenditures</b>	<b>\$ 18,814,013</b>	<b>\$ 19,570,813</b>	<b>\$ 17,722,158</b>	<b>\$ 17,697,695</b>	<b>\$ 19,426,016</b>	<b>\$ 21,174,772</b>	<b>\$ 22,083,918</b>	<b>\$ 23,035,529</b>	<b>\$ 24,031,669</b>	<b>\$ 25,074,504</b>	<b>\$ 26,166,305</b>	<b>\$ 27,309,458</b>
<b>OTHER FUNDS</b>												
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
<b>Total Other Funds</b>	<b>\$ 1,740,938</b>	<b>\$ 1,775,757</b>	<b>\$ 535,829</b>	<b>\$ 546,546</b>	<b>\$ 557,476</b>	<b>\$ 568,626</b>	<b>\$ 579,999</b>	<b>\$ 591,599</b>	<b>\$ 603,430</b>	<b>\$ 615,499</b>	<b>\$ 627,809</b>	<b>\$ 640,365</b>
<b>Total Expenditures</b>	<b>\$ 20,554,951</b>	<b>\$ 21,346,570</b>	<b>\$ 18,257,987</b>	<b>\$ 18,244,241</b>	<b>\$ 19,983,492</b>	<b>\$ 21,743,398</b>	<b>\$ 22,663,916</b>	<b>\$ 23,627,127</b>	<b>\$ 24,635,100</b>	<b>\$ 25,690,003</b>	<b>\$ 26,794,114</b>	<b>\$ 27,949,823</b>
<b>DIFFERENCE +/-</b>	<b>\$ (251,833)</b>	<b>\$ (434,359)</b>	<b>\$ 3,281,591</b>	<b>\$ 3,941,524</b>	<b>\$ 2,867,846</b>	<b>\$ 1,793,480</b>	<b>\$ 1,579,068</b>	<b>\$ 1,343,147</b>	<b>\$ 1,084,283</b>	<b>\$ 800,961</b>	<b>\$ 491,579</b>	<b>\$ 154,441</b>
<b>Reserve Balance</b>		<b>\$ 2,886,401</b>	\$ 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
		<b>(as of 6/30/16)</b>	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
		<b>Reserve Balance</b>										

Footnote:

- (1) 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**

	<b>FY 15/16</b>	<b>FY 16/17</b>	<b>FY 17/18</b>	<b>FY 18/19</b>	<b>FY 19/20</b>	<b>FY 20/21</b>	<b>FY 21/22</b>	<b>FY 22/23</b>	<b>FY 23/24</b>	<b>FY 24/25</b>	<b>FY 25/26</b>	<b>FY 26/27</b>
	<b>Projections</b>	<b>Projections</b>	<b>Projections</b>	<b>Projections</b>	<b>Projections</b>	<b>Projections</b>	<b>Projections</b>	<b>Projections</b>	<b>Projections</b>	<b>Projections</b>	<b>Projections</b>	<b>Projections</b>
<b>REVENUE</b>												
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
<b>Total Revenues</b>	<b>\$ 19,514,647</b>	<b>\$ 19,319,501</b>	<b>\$ 19,126,306</b>	<b>\$ 18,935,043</b>	<b>\$ 18,745,692</b>	<b>\$ 18,558,235</b>	<b>\$ 18,372,653</b>	<b>\$ 18,188,927</b>	<b>\$ 18,007,037</b>	<b>\$ 17,826,967</b>	<b>\$ 17,648,697</b>	<b>\$ 17,472,210</b>
<b>EXPENDITURE</b>												
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
<b>Total Expenditures</b>	<b>\$ 18,573,620</b>	<b>\$ 19,090,027</b>	<b>\$ 17,000,883</b>	<b>\$ 16,769,702</b>	<b>\$ 18,324,870</b>	<b>\$ 19,900,103</b>	<b>\$ 20,635,285</b>	<b>\$ 21,412,423</b>	<b>\$ 22,233,510</b>	<b>\$ 23,100,643</b>	<b>\$ 24,016,022</b>	<b>\$ 24,981,964</b>
<b>OTHER FUNDS</b>												
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
<b>Total Other Funds</b>	<b>\$ 1,740,938</b>	<b>\$ 1,706,119</b>	<b>\$ 535,829</b>	<b>\$ 525,112</b>	<b>\$ 514,610</b>	<b>\$ 504,318</b>	<b>\$ 494,232</b>	<b>\$ 484,347</b>	<b>\$ 474,660</b>	<b>\$ 465,167</b>	<b>\$ 455,863</b>	<b>\$ 446,746</b>
<b>Total Expenditures</b>	<b>\$ 20,314,558</b>	<b>\$ 20,796,147</b>	<b>\$ 17,536,712</b>	<b>\$ 17,294,814</b>	<b>\$ 18,839,480</b>	<b>\$ 20,404,421</b>	<b>\$ 21,129,517</b>	<b>\$ 21,896,770</b>	<b>\$ 22,708,170</b>	<b>\$ 23,565,810</b>	<b>\$ 24,471,886</b>	<b>\$ 25,428,711</b>
<b>DIFFERENCE +/-</b>	<b>\$ (799,911)</b>	<b>\$ (1,476,646)</b>	<b>\$ 1,589,594</b>	<b>\$ 1,640,229</b>	<b>\$ (93,788)</b>	<b>\$ (1,846,186)</b>	<b>\$ (2,756,864)</b>	<b>\$ (3,707,844)</b>	<b>\$ (4,701,133)</b>	<b>\$ (5,738,843)</b>	<b>\$ (6,823,189)</b>	<b>\$ (7,956,500)</b>
<b>Reserve Balance</b>		<b>\$ 2,886,401</b>	\$ 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)
		<b>(as of 6/30/16)</b>	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
		<b>Reserve Balance</b>										

Footnote:

- (1) 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
<b>REVENUE</b>												
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
<b>Total Revenues</b>	<b>\$ 20,106,000</b>	<b>\$ 20,508,120</b>	<b>\$ 20,918,283</b>	<b>\$ 21,336,648</b>	<b>\$ 21,763,381</b>	<b>\$ 22,198,649</b>	<b>\$ 22,642,622</b>	<b>\$ 23,095,474</b>	<b>\$ 23,557,384</b>	<b>\$ 24,028,532</b>	<b>\$ 24,509,102</b>	<b>\$ 24,999,284</b>
<b>EXPENDITURE</b>												
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
<b>Total Expenditures</b>	<b>\$ 18,814,013</b>	<b>\$ 19,570,813</b>	<b>\$ 17,722,158</b>	<b>\$ 17,697,695</b>	<b>\$ 19,426,016</b>	<b>\$ 21,174,772</b>	<b>\$ 22,083,918</b>	<b>\$ 23,035,529</b>	<b>\$ 24,031,669</b>	<b>\$ 25,074,504</b>	<b>\$ 26,166,305</b>	<b>\$ 27,309,458</b>
<b>OTHER FUNDS</b>												
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
<b>Total Other Funds</b>	<b>\$ 1,740,938</b>	<b>\$ 1,775,757</b>	<b>\$ 535,829</b>	<b>\$ 546,546</b>	<b>\$ 557,476</b>	<b>\$ 568,626</b>	<b>\$ 579,999</b>	<b>\$ 591,599</b>	<b>\$ 603,430</b>	<b>\$ 615,499</b>	<b>\$ 627,809</b>	<b>\$ 640,365</b>
<b>Total Expenditures</b>	<b>\$ 20,554,951</b>	<b>\$ 21,346,570</b>	<b>\$ 18,257,987</b>	<b>\$ 18,244,241</b>	<b>\$ 19,983,492</b>	<b>\$ 21,743,398</b>	<b>\$ 22,663,916</b>	<b>\$ 23,627,127</b>	<b>\$ 24,635,100</b>	<b>\$ 25,690,003</b>	<b>\$ 26,794,114</b>	<b>\$ 27,949,823</b>
<b>DIFFERENCE +/-</b>	<b>\$ (448,951)</b>	<b>\$ (838,450)</b>	<b>\$ 2,660,296</b>	<b>\$ 3,092,407</b>	<b>\$ 1,779,889</b>	<b>\$ 455,251</b>	<b>\$ (21,294)</b>	<b>\$ (531,653)</b>	<b>\$ (1,077,716)</b>	<b>\$ (1,661,471)</b>	<b>\$ (2,285,012)</b>	<b>\$ (2,950,539)</b>
<b>Reserve Balance</b>		<b>\$ 2,886,401</b> (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:

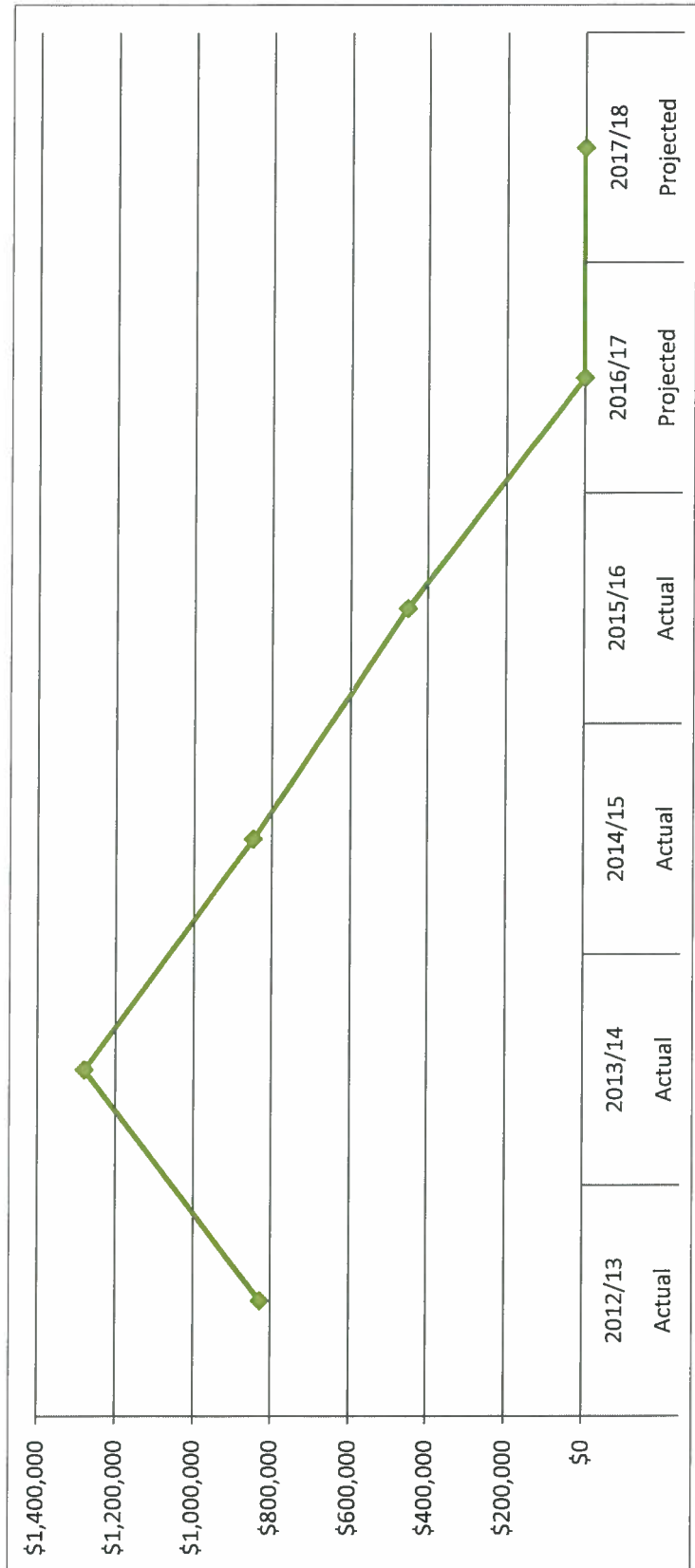
- (1) FY 2014/15 audit data used as the base year for projections
- (2) The CAL FIRE Contract is expensed under Professional Services. For projection purposes, this budget line item includes a 5% annual increase in accordance to SMCFPD's March 1, 2017 letter indicating that the contract has a 5% cost 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
<b>Total</b>	\$ 827,707.92	\$ 1,281,026.05	\$ 848,552.03	\$ 451,309.23	\$ -	\$ -

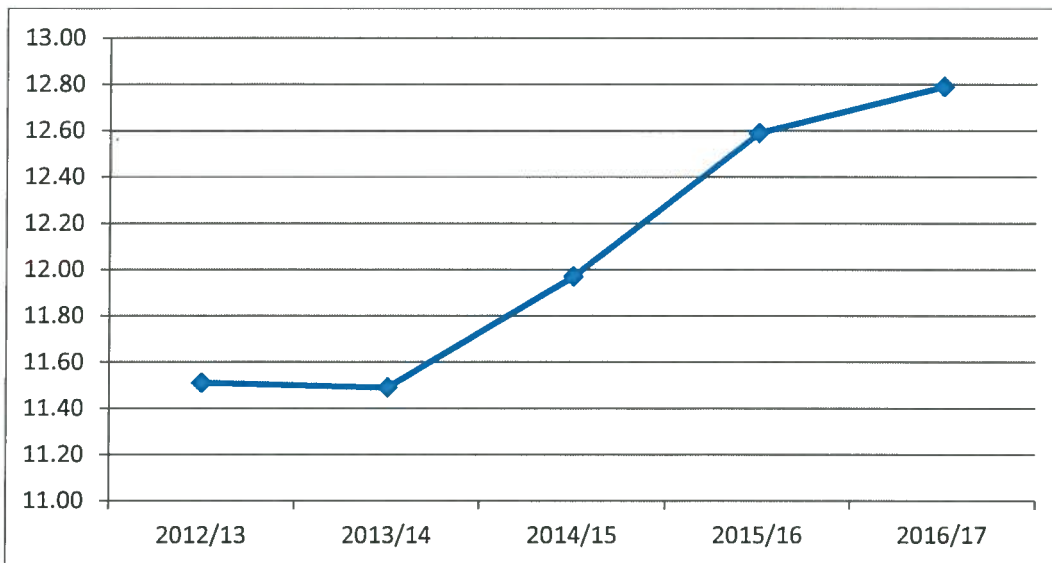
	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
Percentage Under Budget	14.49%	10.84%	6.97%	3.60%	0.00%	0.00%





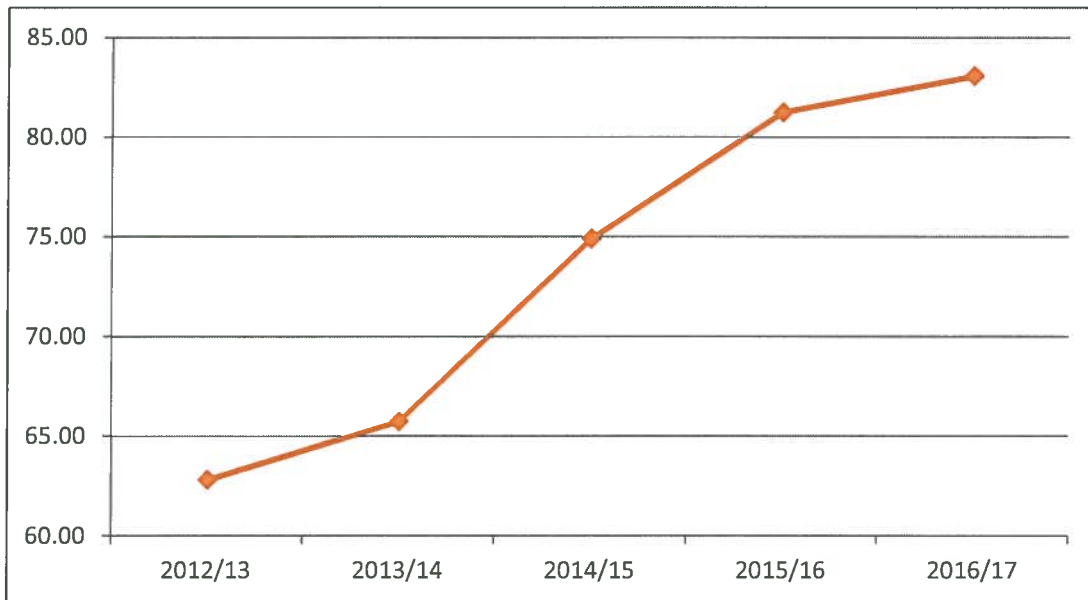
## *Administrative Charge*

<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>
<b>Total</b>	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>
<b>Total</b>	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

<b>Cooperative Agreement between San Miguel FPD and CAL FIRE (FY 12/13 to FY 17/18 – Not to Exceed \$68,475,565)</b>		
<b>Fiscal Year</b>	<b>Budget Amount Per FY (as adopted by SMCFPD)</b>	<b>Actual Amount Per FY (as stated in Invoices)</b>
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 <sup>2</sup>
<i>FY 2017/18</i>	<i>\$13,305,483.00<sup>1</sup></i>	<i>\$13,772,898.88<sup>2</sup></i>
<b>Total Cost</b>	<b>\$68,475,565.00</b>	<b>\$65,520,690.29</b>
<b>Overall Savings (5-year contract)</b>		<b>\$2,954,874.71</b>
<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.

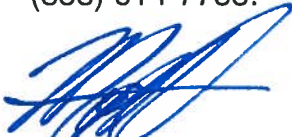
**Staff Benefit Rates Chart**

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

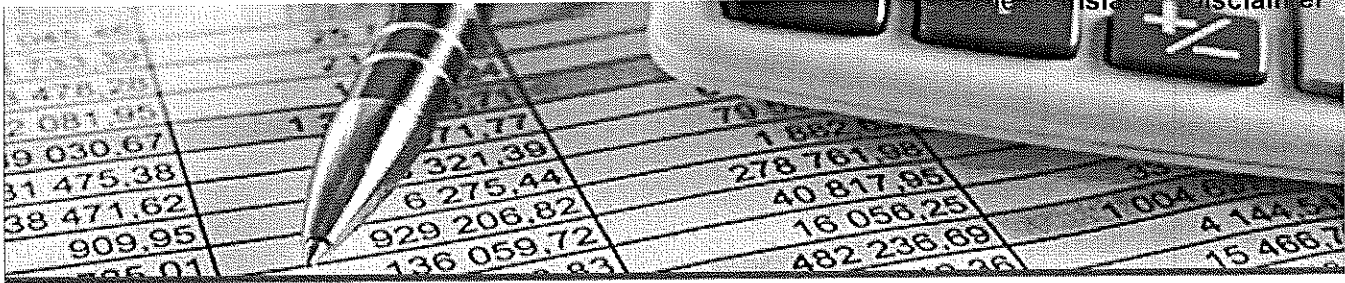




State of California  
DEPARTMENT OF FINANCE

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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](mailto: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.

<b>Overhead Rate</b>	<b>FY11-12</b>	<b>FY12-13</b>	<b>FY13-14</b>	<b>FY14-15</b>	<b>FY15-16</b>	<b>FY16-17</b>
<b>ICRP (Federal)</b>						
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%
<b>Totals -</b>	<b>12.87%</b>	<b>12.25%</b>	<b>10.23%</b>	<b>11.29%</b>	<b>12.53%</b>	<b>12.31%</b>
<b>Emergency Response</b>						
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%
<b>Totals -</b>	<b>9.36%</b>	<b>11.72%</b>	<b>11.06%</b>	<b>9.36%</b>	<b>11.57%</b>	<b>10.91%</b>
<b>Departmental</b>						
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%
<b>Totals -</b>	<b>12.59%</b>	<b>12.98%</b>	<b>12.77%</b>	<b>12.69%</b>	<b>14.24%</b>	<b>14.31%</b>
<b>Schedule A</b>						
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%
<b>Totals -</b>	<b>11.96%</b>	<b>11.51%</b>	<b>11.49%</b>	<b>11.97%</b>	<b>12.59%</b>	<b>12.79%</b>
<b>State Fire Marshal</b>						
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%
<b>Totals -</b>	<b>26.43%</b>	<b>25.36%</b>	<b>25.10%</b>	<b>21.74%</b>	<b>21.62%</b>	<b>22.13%</b>

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, 2012

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**

<b>STAFF BENEFIT RATES</b>	<b>MISC.</b>	<b>SAFETY</b>	<b>POF</b>
RETIREMENT <sup>^</sup>	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%
<b>SUBTOTAL</b>	<b>59.50%</b>	<b>48.48%</b>	<b>65.98%</b>
WORKERS' COMPENSATION	8.49%	8.93%	8.93%
<b>TOTAL</b>	<b>67.99%</b>	<b>57.41%</b>	<b>74.91%</b>

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

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

<b>STAFF BENEFIT RATES</b>	<b>MISC.</b>	<b>SAFETY</b>	<b>POF</b>
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% *

<sup>^</sup> 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%
<b>SUBTOTAL</b>	<b>65.52%</b>	<b>53.22%</b>	<b>72.60%</b>
WORKERS' COMPENSATION	8.49%	8.65%	8.65%
<b>TOTAL</b>	<b>74.01%</b>	<b>61.87%</b>	<b>81.25%</b>

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%
<b>TOTAL</b>	<b>12.59%</b>	<b>12.59%</b>	<b>12.59%</b>

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 <sup>^</sup>	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%
<b>SUBTOTAL</b>	<b>65.39%</b>	<b>51.91%</b>	<b>73.99%</b>
WORKERS' COMPENSATION	10.24%	9.08%	9.08%
<b>TOTAL</b>	<b>75.63%</b>	<b>60.99%</b>	<b>83.07%</b>

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%
<b>TOTAL</b>	<b>12.79%</b>	<b>12.79%</b>	<b>12.79%</b>

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% *

<sup>^</sup> 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. Calousos</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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<b>Gross Expenditures:</b>		\$712,667.82
<b>Administrative Charge:</b>	.0652	46,465.94
<b>Statewide Pro Rata:</b>	.0499	35,562.12
		<hr/>
<b>GRAND TOTAL:</b>		<b>\$794,695.88</b>

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:		<del>\$699,265.52</del>	696,515.29
Administrative Charge:	.0652	<del>45,592.11</del>	45,412.80
Statewide Pro Rata:	.0499	<del>34,893.35</del>	34,756.11
<b>GRAND TOTAL:</b>		<del>\$779,750.98</del>	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:		<del>\$694,438.77</del>	694,584.33
Administrative Charge:	.0652	<del>45,277.41</del>	45,286.70
Statewide Pro Rata:	.0499	<del>34,652.49</del>	34,659.76
<b>GRAND TOTAL:</b>		<del>\$774,368.67</del>	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:		<del>\$750,665.43</del>	755,729.56
Administrative Charge:	.0657	<del>49,318.72</del>	49,651.43
Statewide Pro Rata:	.0492	<del>36,932.74</del>	37,181.89
<b>GRAND TOTAL:</b>		<del>\$836,916.89</del>	\$ 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:		<del>\$740,880.44</del>	751,008.69
Administrative Charge:	.0657	<del>48,875.84</del>	49,341.27
Statewide Pro Rata:	.0492	<del>36,451.32</del>	36,949.63
<b>GRAND TOTAL:</b>		<del>\$826,007.60</del>	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:		<del>\$727,043.08</del>	737,171.33
Administrative Charge:	.0657	<del>47,766.73</del>	48,432.16
Statewide Pro Rata:	.0492	<del>35,770.52</del>	36,268.83
<b>GRAND TOTAL:</b>		<del>\$810,580.33</del>	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:		<del>\$742,708.44</del>	744,736.51
Administrative Charge:	.0657	<del>48,801.86</del>	48,929.19
Statewide Pro Rata:	.0492	<del>36,545.68</del>	36,641.04
<b>GRAND TOTAL:</b>		<del>\$828,145.98</del>	\$830,306.74

Prepared by: <i>Cheryl B. Cabansing</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:		<del>\$837,871.88</del>	865,924.08
Administrative Charge:	.0657	<del>55,048.18</del>	56,891.21
Statewide Pro Rata:	.0492	<del>41,223.30</del>	42,603.46
<b>GRAND TOTAL:</b>		<del>\$934,143.36</del>	965,418.75

Prepared by: <i>Cheryl R. Cabony</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:		<del>\$780,858.38</del>	790,986.63
Administrative Charge:	.0657	<del>51,302.40</del>	51,967.82
Statewide Pro Rata:	.0492	<del>38,418.23</del>	38,916.54
<b>GRAND TOTAL:</b>		<del>\$870,579.01</del>	881,870.99

Add: 2nd Quarter Operating Expenses  
(see attached)

GRAND TOTAL

3,369.86  
\$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:		<del>\$752,099.27</del>	761,769.38
Administrative Charge:	.0657	<del>49,412.92</del>	50,048.25
Statewide Pro Rata:	.0492	<del>37,003.28</del>	37,479.05
<b>GRAND TOTAL:</b>		<del>\$838,515.47</del>	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:		<del>\$747,839.96</del>	757,862.95
Administrative Charge:	.0657	<del>49,133.09</del>	49,791.60
Statewide Pro Rata:	.0492	<del>36,793.73</del>	37,286.86
<b>GRAND TOTAL:</b>		<del>\$833,766.78</del>	844,941.41
Less: IDL Credit on M. Hays (see attached)			(1,360.86)
<b>GRAND TOTAL</b>			<b>\$ 843,581.05</b>

Prepared by: <i>Cheryl B. Cabanero</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:		<del>\$1,028,994.41</del>	1,039,017.40
Administrative Charge:	.0657	<del>67,604.93</del>	68,263.44
Statewide Pro Rata:	.0492	<del>50,626.52</del>	51,119.66
<b>GRAND TOTAL:</b>		<del>\$1,147,225.86</del>	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:		<del>\$750,845.49</del>	759,812.51
Administrative Charge:	.0657	<del>49,330.55</del>	49,919.68
Statewide Pro Rata:	.0492	<del>36,941.60</del>	37,382.78
<b>GRAND TOTAL:</b>		<del>\$837,117.64</del>	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:		<del>\$738,282.70</del>	748,907.19
Administrative Charge:	.0657	<del>48,503.20</del>	49,203.20
Statewide Pro Rata:	.0492	<del>36,322.03</del>	36,846.23
<b>GRAND TOTAL:</b>		<del>\$823,077.93</del>	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:		<del>\$723,396.19</del>	734,867.72
Administrative Charge:	.0657	<del>47,527.13</del>	48,280.81
Statewide Pro Rata:	.0492	<del>35,591.09</del>	36,155.49
<del>GRAND TOTAL:</del>		<del>\$806,514.41</del>	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:		<del>\$757,602.44</del>	764,902.98
Administrative Charge:	.0698	<del>52,880.65</del>	53,390.23
Statewide Pro Rata:	.0499	<del>37,804.36</del>	38,168.66
<b>GRAND TOTAL:</b>		<del>\$848,287.45</del>	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:		<del>\$749,651.88</del>	<del>749,663.57</del>
Administrative Charge:	.0698	<del>52,325.70</del>	<del>52,396.32</del>
Statewide Pro Rata:	.0499	<del>37,407.63</del>	<del>37,458.11</del>
<b>GRAND TOTAL:</b>		<del>\$839,385.21</del>	<del>840,518.00</del>

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:		<del>\$787,110.09</del>	800,092.98
Administrative Charge:	.0698	<del>54,840.28</del>	55,846.49
Statewide Pro Rata:	.0499	<del>39,276.79</del>	39,924.64

<del>GRAND TOTAL:</del>		<del>\$881,327.16</del>	895,864.11
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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
-----	-----------------	------------	-----------	---

Gross Expenditures:		<del>\$936,738.40</del>	952,464.28
Administrative Charge:	.0698	<del>65,384.34</del>	66,482.01
Statewide Pro Rata:	.0499	<del>46,743.25</del>	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)*

---

*TOTAL \$ 857,862.26*

*Add: 2nd Quarter Operating  
Expenses 4,285.47*

---

**GRAND TOTAL \$ 862,147.73**

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

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:		<del>\$824,798.09</del>	831,364.73
Administrative Charge:	.0698	<del>57,570.91</del>	58,029.26
Statewide Pro Rata:	.0499	<del>41,157.42</del>	41,485.10
<b>GRAND TOTAL:</b>		<del>\$923,526.42</del>	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)
<b>GRAND TOTAL</b>			<u>\$ 913,197.07</u>

Prepared by: <i>Cheryl E. Cal</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:		<del>\$826,535.03</del>	835,364.03
Administrative Charge:	.0698	<del>57,692.15</del>	58,308.41
Statewide Pro Rata:	.0499	<del>41,244.10</del>	41,684.67
<b>GRAND TOTAL:</b>		<del>\$925,471.28</del>	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:		<del>\$1,092,250.25</del>	<u>1,097,572.17</u>
Administrative Charge:	.0698	<del>76,239.07</del>	<u>76,610.54</u>
Statewide Pro Rata:	.0499	<del>54,503.29</del>	<u>54,768.85</u>
<b>GRAND TOTAL:</b>		<del>\$1,222,992.61</del>	<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: <i>4/24/15</i>
Approved by: <i>John Hull</i>	Date: <i>4-24-15</i>

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:		<del>\$865,138.59</del>	874,102.70
Administrative Charge:	.0698	<del>60,386.32</del>	61,012.37
Statewide Pro Rata:	.0499	<del>43,170.17</del>	43,617.72
<b>GRAND TOTAL:</b>		<del>\$968,690.08</del>	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:		<del>\$864,337.26</del>	872,359.52
Administrative Charge:	.0698	<del>60,330.74</del>	60,890.69
Statewide Pro Rata:	.0499	<del>43,130.43</del>	43,530.74
<b>GRAND TOTAL:</b>		<del>\$967,798.43</del>	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:		<del>\$847,482.58</del>	851,455.72
Administrative Charge:	.0698	<del>58,154.28</del>	59,431.61
Statewide Pro Rata:	.0499	<del>42,289.38</del>	42,487.64
<b>GRAND TOTAL:</b>		<del>\$948,926.24</del>	953,374.97
Add: 4th Quarter Operating Expenses (see attached)			8,083.56
<b>GRAND TOTAL</b>			<b>\$ 961,458.53</b>

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:		<del>\$877,483.80</del>	883,105.00
Administrative Charge:	.0710	<del>62,301.35</del>	62,700.46
Statewide Pro Rata:	.0549	<del>48,173.86</del>	48,482.46
<b>GRAND TOTAL:</b>		<del>\$987,959.01</del>	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:		<del>\$862,821.68</del>	867,295.72
Administrative Charge:	.0710	<del>61,260.34</del>	61,578.00
Statewide Pro Rata:	.0549	<del>47,368.91</del>	47,614.54
<b>GRAND TOTAL:</b>		<del>\$971,450.93</del>	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:		<del>\$888,258.81</del>	903,805.01
Administrative Charge:	.0710	<del>63,776.38</del>	64,170.16
Statewide Pro Rata:	.0549	<del>49,314.41</del>	49,618.90
GRAND TOTAL:		<del>\$1,011,349.60</del>	1,017,594.07

Prepared by: <i>Cherry 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:		<del>\$1,007,174.52</del>	<u>1,027,481.53</u>
Administrative Charge:	.0710	<del>71,509.39</del>	<u>72,951.19</u>
Statewide Pro Rata:	.0549	<del>55,293.88</del>	<u>56,408.74</u>
<b>GRAND TOTAL:</b>		<del>\$1,133,977.79</del>	<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:		<del>\$1,108,889.61</del>	<i>1,125,121.06</i>
Administrative Charge:	.0710	<del>78,731.16</del>	<i>79,883.60</i>
Statewide Pro Rata:	.0549	<del>60,878.04</del>	<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:		<del>\$816,806.05</del>	<del>825,222.64</del>
Administrative Charge:	.0710	<del>57,993.23</del>	<del>58,590.81</del>
Statewide Pro Rata:	.0549	<del>44,842.65</del>	<del>45,304.72</del>
<b>GRAND TOTAL:</b>		<del>\$919,641.93</del>	<del>929,118.17</del>

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:		<del>\$834,738.78</del>	843,205.35
Administrative Charge:	.0710	<del>59,266.45</del>	59,867.58
Statewide Pro Rata:	.0549	<del>48,827.16</del>	46,291.97
<b>GRAND TOTAL:</b>		<del>\$939,832.39</del>	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:		<del>\$850,604.89</del>	866,547.93
Administrative Charge:	.0710	<del>60,392.95</del>	61,524.90
Statewide Pro Rata:	.0549	<del>48,698.21</del>	47,573.48
<b>GRAND TOTAL:</b>		<del>\$957,696.05</del>	975,646.31

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

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:		<del>\$807,900.61</del>	823,843.65
Administrative Charge:	.0710	<del>57,360.94</del>	58,492.90
Statewide Pro Rata:	.0549	<del>44,353.74</del>	45,229.02
<b>GRAND TOTAL:</b>		<del>\$909,615.29</del>	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:		<del>\$816,009.71</del>	828,530.35
Administrative Charge:	.0710	<del>57,936.69</del>	58,825.65
Statewide Pro Rata:	.0549	<del>44,798.93</del>	45,486.32
<b>GRAND TOTAL:</b>		<del>\$818,745.33</del>	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: <i>7/7/16</i>
Approved by: <i>CMU</i>	Date: <i>7/7/16</i>

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:		<del>\$845,475.70</del>	861,641.50
Administrative Charge:	.0714	<del>60,366.96</del>	61,521.20
Statewide Pro Rata:	.0565	<del>47,769.38</del>	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>Cheryl E. Cabana</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
-----	-----------------	------------	-----------	---

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

<b>Re-establishment of Stand-alone Agency</b>	<b>Account Title</b>	<b>FY 17/18 Year 1</b>	<b>FY 18/19 Year 2</b>	<b>FY 19/20 Year 3</b>	<b>FY 20/21 Year 4</b>	<b>FY 21/22 Year 5</b>	<b>FY 22/23 Year 6</b>	<b>FY 23/24 Year 7</b>	<b>FY 24/25 Year 8</b>	<b>FY 25/26 Year 9</b>	<b>FY 26/27 Year 10</b>
<b>2 Yr Avg</b>	<b>Total Revenues (3% increase)</b>	\$ 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
	<b>Total Expenditures (2% increase)</b>	\$ 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
	<b>DIFFERENCE +/-</b>	\$ 1,025,833	\$ 720,980	\$ 3,755,247	\$ 3,850,593	\$ 5,253,325	\$ 4,414,538	\$ 5,922,155	\$ 5,129,178	\$ 6,673,626	\$ 5,788,036
	<b>Reserve Balance</b>	\$ 3,912,234	\$ 4,633,215	\$ 8,388,462	\$ 12,239,054	\$ 17,492,380	\$ 21,906,918	\$ 27,829,072	\$ 32,958,251	\$ 39,631,877	\$ 45,419,913
<b>6 Yr Avg</b>	<b>Total Revenues (1% decrease)</b>	\$ 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
	<b>Total Expenditures (2% decrease)</b>	\$ 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
	<b>DIFFERENCE +/-</b>	\$ 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
	<b>Reserve Balance</b>	\$ 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
<b>Inflation Rate</b>	<b>Total Revenues (2% increase)</b>	\$ 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
	<b>Total Expenditures (2% increase)</b>	\$ 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
	<b>DIFFERENCE +/-</b>	\$ 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
	<b>Reserve Balance</b>	\$ 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

<b>Status Quo Using Audit Data</b>	<b>Account Title</b>	<b>FY 17/18 Year 1</b>	<b>FY 18/19 Year 2</b>	<b>FY 19/20 Year 3</b>	<b>FY 20/21 Year 4</b>	<b>FY 21/22 Year 5</b>	<b>FY 22/23 Year 6</b>	<b>FY 23/24 Year 7</b>	<b>FY 24/25 Year 8</b>	<b>FY 25/26 Year 9</b>	<b>FY 26/27 Year 10</b>
<b>2 Yr Avg</b>	<b>Total Revenues (3% increase)</b>	\$ 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
	<b>Total Expenditures (2% increase)</b>	\$ 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
	<b>DIFFERENCE +/-</b>	\$ 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
	<b>Reserve Balance</b>	\$ 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
<b>6 Yr Avg</b>	<b>Total Revenues (1% decrease)</b>	\$ 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
	<b>Total Expenditures (2% decrease)</b>	\$ 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
	<b>DIFFERENCE +/-</b>	\$ 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)
	<b>Reserve Balance</b>	\$ 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)
<b>Inflation Rate</b>	<b>Total Revenues (2% increase)</b>	\$ 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
	<b>Total Expenditures (2% increase)</b>	\$ 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
	<b>DIFFERENCE +/-</b>	\$ 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)
	<b>Reserve Balance</b>	\$ 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
<b>REVENUE</b>													
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
<b>Total Revenue</b>	<b>\$ 12,248,084</b>	<b>\$ 12,303,200</b>	<b>\$ 12,358,565</b>	<b>\$ 12,414,178</b>	<b>\$ 12,470,042</b>	<b>\$ 12,526,157</b>	<b>\$ 12,582,525</b>	<b>\$ 12,639,146</b>	<b>\$ 12,696,023</b>	<b>\$ 12,753,155</b>	<b>\$ 12,810,544</b>	<b>\$ 12,868,191</b>	<b>\$ 12,926,098</b>
<b>EXPENDITURE</b>													
<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
<b>Total Expenses</b>	<b>\$ 10,757,099</b>	<b>\$ 10,914,153</b>	<b>\$ 11,073,499</b>	<b>\$ 11,235,172</b>	<b>\$ 11,399,206</b>	<b>\$ 11,565,634</b>	<b>\$ 11,734,493</b>	<b>\$ 11,905,816</b>	<b>\$ 12,079,641</b>	<b>\$ 12,256,004</b>	<b>\$ 12,434,941</b>	<b>\$ 12,616,492</b>	<b>\$ 12,800,692</b>
<b>Excess Operational Revenue over Operational Expenses</b>	<b>\$ 1,490,985</b>	<b>\$ 1,389,047.73</b>	<b>\$ 1,285,065.51</b>	<b>\$ 1,179,005.96</b>	<b>\$ 1,070,836.24</b>	<b>\$ 960,523.03</b>	<b>\$ 848,032.47</b>	<b>\$ 733,330.25</b>	<b>\$ 616,381.49</b>	<b>\$ 497,150.83</b>	<b>\$ 375,602.37</b>	<b>\$ 251,699.67</b>	<b>\$ 125,405.76</b>
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)
<b>Increase/(Decrease) from Operations</b>	<b>\$ 650,769</b>	<b>\$ 536,565</b>	<b>\$ 420,136</b>	<b>\$ 301,449</b>	<b>\$ 180,467</b>	<b>\$ 57,154</b>	<b>\$ (68,526)</b>	<b>\$ (196,610)</b>	<b>\$ (327,136)</b>	<b>\$ (460,142)</b>	<b>\$ (595,667)</b>	<b>\$ (733,750)</b>	<b>\$ (874,431)</b>
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
<b>Increase/(Decrease) after Fire Assignment</b>	<b>\$ 823,557</b>	<b>\$ 708,362</b>	<b>\$ 590,912</b>	<b>\$ 471,173</b>	<b>\$ 349,107</b>	<b>\$ 224,679</b>	<b>\$ 97,852</b>	<b>\$ (31,412)</b>	<b>\$ (163,152)</b>	<b>\$ (297,406)</b>	<b>\$ (434,213)</b>	<b>\$ (573,614)</b>	<b>\$ (715,649)</b>
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
<b>Increase/(Decrease) after Contingency Budget</b>	<b>\$ 806,330</b>	<b>\$ 691,057</b>	<b>\$ 573,530</b>	<b>\$ 453,712</b>	<b>\$ 331,568</b>	<b>\$ 207,061</b>	<b>\$ 80,155</b>	<b>\$ (49,189)</b>	<b>\$ (181,009)</b>	<b>\$ (315,343)</b>	<b>\$ (452,231)</b>	<b>\$ (591,713)</b>	<b>\$ (733,830)</b>
<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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sub-Total Capital Funding</b>	<b>\$ 803,317</b>	<b>\$ 814,550</b>	<b>\$ 825,946</b>	<b>\$ 837,505</b>	<b>\$ 849,231</b>	<b>\$ 861,126</b>	<b>\$ 873,192</b>	<b>\$ 885,432</b>	<b>\$ 897,848</b>	<b>\$ 910,444</b>	<b>\$ 923,221</b>	<b>\$ 936,182</b>	<b>\$ 949,330</b>
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
<b>Capital Funds Used</b>	<b>\$ (341,695)</b>	<b>\$ (347,179)</b>	<b>\$ (352,745)</b>	<b>\$ (358,394)</b>	<b>\$ (364,129)</b>	<b>\$ (369,949)</b>	<b>\$ (375,856)</b>	<b>\$ (381,853)</b>	<b>\$ (387,938)</b>	<b>\$ (394,115)</b>	<b>\$ (400,385)</b>	<b>\$ (406,748)</b>	<b>\$ (413,207)</b>
<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
<b>Leave Funds Used</b>	<b>\$ (173,122)</b>	<b>\$ (175,669)</b>	<b>\$ (178,252)</b>	<b>\$ (180,874)</b>	<b>\$ (183,534)</b>	<b>\$ (186,233)</b>	<b>\$ (188,971)</b>	<b>\$ (191,750)</b>	<b>\$ (194,569)</b>	<b>\$ (197,429)</b>	<b>\$ (200,331)</b>	<b>\$ (203,276)</b>	<b>\$ (206,264)</b>
<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
<b>OPEB Funded Used</b>	<b>\$ (670,029)</b>	<b>\$ (679,894)</b>	<b>\$ (689,903)</b>	<b>\$ (700,058)</b>	<b>\$ (710,362)</b>	<b>\$ (720,817)</b>	<b>\$ (731,425)</b>	<b>\$ (742,188)</b>	<b>\$ (753,109)</b>	<b>\$ (764,190)</b>	<b>\$ (775,432)</b>	<b>\$ (786,840)</b>	<b>\$ (798,414)</b>



**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&amp;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)
<b>Total Revenues (1)</b>	<b>\$ 13,411,466</b>	<b>\$ 13,479,436</b>	<b>\$ 13,547,823</b>	<b>\$ 13,616,631</b>	<b>\$ 13,685,863</b>	<b>\$ 13,755,523</b>	<b>\$ 13,825,614</b>	<b>\$ 13,896,139</b>	<b>\$ 13,967,104</b>	<b>\$ 14,038,511</b>	<b>\$ 14,110,365</b>	<b>\$ 14,182,668</b>	<b>\$ 14,255,425</b>
<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)
<b>Total Revenues - Adjusted</b>	<b>\$ 12,850,991</b>	<b>\$ 12,910,778</b>	<b>\$ 12,970,863</b>	<b>\$ 13,031,247</b>	<b>\$ 13,091,932</b>	<b>\$ 13,152,921</b>	<b>\$ 13,214,214</b>	<b>\$ 13,275,813</b>	<b>\$ 13,337,721</b>	<b>\$ 13,399,939</b>	<b>\$ 13,462,469</b>	<b>\$ 13,525,313</b>	<b>\$ 13,588,473</b>
<b>Total Expenditures (3)</b>	<b>\$ 13,797,346</b>	<b>\$ 13,998,613</b>	<b>\$ 14,202,818</b>	<b>\$ 14,410,004</b>	<b>\$ 14,620,214</b>	<b>\$ 14,833,491</b>	<b>\$ 15,049,883</b>	<b>\$ 15,269,432</b>	<b>\$ 15,492,186</b>	<b>\$ 15,718,192</b>	<b>\$ 15,947,496</b>	<b>\$ 16,180,148</b>	<b>\$ 16,416,195</b>
<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)
<b>Total Expenditures - Adjusted</b>	<b>\$ 12,120,854</b>	<b>\$ 12,297,644</b>	<b>\$ 12,477,015</b>	<b>\$ 12,659,004</b>	<b>\$ 12,843,649</b>	<b>\$ 13,030,989</b>	<b>\$ 13,221,064</b>	<b>\$ 13,413,913</b>	<b>\$ 13,609,576</b>	<b>\$ 13,808,096</b>	<b>\$ 14,009,513</b>	<b>\$ 14,213,870</b>	<b>\$ 14,421,209</b>
<b>Total Governmental Activity (Surplus/Deficit)</b>	<b>\$ 730,137</b>	<b>\$ 613,134</b>	<b>\$ 493,848</b>	<b>\$ 372,243</b>	<b>\$ 248,283</b>	<b>\$ 121,931</b>	<b>\$ (6,850)</b>	<b>\$ (138,100)</b>	<b>\$ (271,855)</b>	<b>\$ (408,157)</b>	<b>\$ (547,043)</b>	<b>\$ (688,556)</b>	<b>\$ (832,736)</b>
<b>RESERVES</b>													
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
<b>REVENUE</b>													
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
<b>Total Revenue</b>	<b>\$ 12,248,084</b>	<b>\$ 12,272,580</b>	<b>\$ 12,297,125</b>	<b>\$ 12,321,720</b>	<b>\$ 12,346,363</b>	<b>\$ 12,371,056</b>	<b>\$ 12,395,798</b>	<b>\$ 12,420,589</b>	<b>\$ 12,445,431</b>	<b>\$ 12,470,321</b>	<b>\$ 12,495,262</b>	<b>\$ 12,520,253</b>	<b>\$ 12,545,293</b>
<b>EXPENDITURE</b>													
<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
<b>Total Expenses</b>	<b>\$ 10,757,099</b>	<b>\$ 10,923,834</b>	<b>\$ 11,093,153</b>	<b>\$ 11,265,097</b>	<b>\$ 11,439,706</b>	<b>\$ 11,617,022</b>	<b>\$ 11,797,086</b>	<b>\$ 11,979,940</b>	<b>\$ 12,165,630</b>	<b>\$ 12,354,197</b>	<b>\$ 12,545,687</b>	<b>\$ 12,740,145</b>	<b>\$ 12,937,617</b>
<b>Excess Operational Revenue over Operational Expenses</b>	<b>\$ 1,490,985</b>	<b>\$ 1,348,746.13</b>	<b>\$ 1,203,971.87</b>	<b>\$ 1,056,622.24</b>	<b>\$ 906,656.67</b>	<b>\$ 754,033.95</b>	<b>\$ 598,712.22</b>	<b>\$ 440,648.99</b>	<b>\$ 279,801.09</b>	<b>\$ 116,124.69</b>	<b>\$ (50,424.71)</b>	<b>\$ (219,892.34)</b>	<b>\$ (392,324.08)</b>
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)
<b>Increase/(Decrease) from Operations</b>	<b>\$ 650,769</b>	<b>\$ 495,507</b>	<b>\$ 337,507</b>	<b>\$ 176,727</b>	<b>\$ 13,124</b>	<b>\$ (153,349)</b>	<b>\$ (322,735)</b>	<b>\$ (495,081)</b>	<b>\$ (670,432)</b>	<b>\$ (848,837)</b>	<b>\$ (1,030,344)</b>	<b>\$ (1,215,000)</b>	<b>\$ (1,402,856)</b>
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
<b>Increase/(Decrease) after Fire Assignment</b>	<b>\$ 823,557</b>	<b>\$ 666,277</b>	<b>\$ 506,218</b>	<b>\$ 343,338</b>	<b>\$ 177,592</b>	<b>\$ 8,935</b>	<b>\$ (162,679)</b>	<b>\$ (337,297)</b>	<b>\$ (514,966)</b>	<b>\$ (695,733)</b>	<b>\$ (879,648)</b>	<b>\$ (1,066,760)</b>	<b>\$ (1,257,119)</b>
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
<b>Increase/(Decrease) after Contingency Budget</b>	<b>\$ 806,330</b>	<b>\$ 649,015</b>	<b>\$ 488,922</b>	<b>\$ 326,008</b>	<b>\$ 160,227</b>	<b>\$ (8,465)</b>	<b>\$ (180,114)</b>	<b>\$ (354,767)</b>	<b>\$ (532,470)</b>	<b>\$ (713,273)</b>	<b>\$ (897,223)</b>	<b>\$ (1,084,370)</b>	<b>\$ (1,274,764)</b>
<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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sub-Total Capital Funding</b>	<b>\$ 803,317</b>	<b>\$ 815,107</b>	<b>\$ 827,078</b>	<b>\$ 839,233</b>	<b>\$ 851,576</b>	<b>\$ 864,108</b>	<b>\$ 876,834</b>	<b>\$ 889,755</b>	<b>\$ 902,875</b>	<b>\$ 916,197</b>	<b>\$ 929,725</b>	<b>\$ 943,460</b>	<b>\$ 957,408</b>
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
<b>Capital Funds Used</b>	<b>\$ (341,695)</b>	<b>\$ (347,653)</b>	<b>\$ (353,705)</b>	<b>\$ (359,851)</b>	<b>\$ (366,095)</b>	<b>\$ (372,436)</b>	<b>\$ (378,877)</b>	<b>\$ (385,419)</b>	<b>\$ (392,064)</b>	<b>\$ (398,814)</b>	<b>\$ (405,669)</b>	<b>\$ (412,632)</b>	<b>\$ (419,704)</b>
<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
<b>Leave Funds Used</b>	<b>\$ (173,122)</b>	<b>\$ (175,831)</b>	<b>\$ (178,582)</b>	<b>\$ (181,375)</b>	<b>\$ (184,212)</b>	<b>\$ (187,093)</b>	<b>\$ (190,018)</b>	<b>\$ (192,989)</b>	<b>\$ (196,006)</b>	<b>\$ (199,070)</b>	<b>\$ (202,181)</b>	<b>\$ (205,341)</b>	<b>\$ (208,550)</b>
<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
<b>OPEB Funded Used</b>	<b>\$ (670,029)</b>	<b>\$ (680,524)</b>	<b>\$ (691,182)</b>	<b>\$ (702,006)</b>	<b>\$ (712,998)</b>	<b>\$ (724,160)</b>	<b>\$ (735,495)</b>	<b>\$ (747,006)</b>	<b>\$ (758,696)</b>	<b>\$ (770,568)</b>	<b>\$ (782,623)</b>	<b>\$ (794,866)</b>	<b>\$ (807,299)</b>

**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&amp;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)
<b>Total Revenues (1)</b>	<b>\$ 13,411,466</b>	<b>\$ 13,448,472</b>	<b>\$ 13,485,710</b>	<b>\$ 13,523,183</b>	<b>\$ 13,560,893</b>	<b>\$ 13,598,844</b>	<b>\$ 13,637,039</b>	<b>\$ 13,675,481</b>	<b>\$ 13,714,172</b>	<b>\$ 13,753,117</b>	<b>\$ 13,792,318</b>	<b>\$ 13,831,779</b>	<b>\$ 13,871,503</b>
<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)
<b>Total Revenues - Adjusted</b>	<b>\$ 12,850,991</b>	<b>\$ 12,879,310</b>	<b>\$ 12,907,726</b>	<b>\$ 12,936,239</b>	<b>\$ 12,964,852</b>	<b>\$ 12,993,565</b>	<b>\$ 13,022,378</b>	<b>\$ 13,051,292</b>	<b>\$ 13,080,309</b>	<b>\$ 13,109,429</b>	<b>\$ 13,138,653</b>	<b>\$ 13,167,982</b>	<b>\$ 13,197,417</b>
<b>Total Expenditures (3)</b>	<b>\$ 13,797,346</b>	<b>\$ 14,010,972</b>	<b>\$ 14,227,909</b>	<b>\$ 14,448,208</b>	<b>\$ 14,671,922</b>	<b>\$ 14,899,102</b>	<b>\$ 15,129,803</b>	<b>\$ 15,364,080</b>	<b>\$ 15,601,987</b>	<b>\$ 15,843,582</b>	<b>\$ 16,088,920</b>	<b>\$ 16,338,061</b>	<b>\$ 16,591,064</b>
<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)
<b>Total Expenditures - Adjusted</b>	<b>\$ 12,120,854</b>	<b>\$ 12,308,495</b>	<b>\$ 12,499,043</b>	<b>\$ 12,692,545</b>	<b>\$ 12,889,045</b>	<b>\$ 13,088,591</b>	<b>\$ 13,291,230</b>	<b>\$ 13,497,008</b>	<b>\$ 13,705,976</b>	<b>\$ 13,918,182</b>	<b>\$ 14,133,677</b>	<b>\$ 14,352,512</b>	<b>\$ 14,574,738</b>
<b>Total Governmental Activity (Surplus/Deficit)</b>	<b>\$ 730,137</b>	<b>\$ 570,815</b>	<b>\$ 408,682</b>	<b>\$ 243,694</b>	<b>\$ 75,807</b>	<b>\$ (95,027)</b>	<b>\$ (268,852)</b>	<b>\$ (445,716)</b>	<b>\$ (625,667)</b>	<b>\$ (808,753)</b>	<b>\$ (995,024)</b>	<b>\$ (1,184,530)</b>	<b>\$ (1,377,321)</b>
<b>RESERVES</b>													
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
<b>REVENUE</b>													
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
<b>Total Revenue</b>	<b>\$ 12,248,084</b>	<b>\$ 12,493,046</b>	<b>\$ 12,742,907</b>	<b>\$ 12,997,765</b>	<b>\$ 13,257,720</b>	<b>\$ 13,522,874</b>	<b>\$ 13,793,332</b>	<b>\$ 14,069,199</b>	<b>\$ 14,350,583</b>	<b>\$ 14,637,594</b>	<b>\$ 14,930,346</b>	<b>\$ 15,228,953</b>	<b>\$ 15,533,532</b>
<b>EXPENDITURE</b>													
<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
<b>Total Expenses</b>	<b>\$ 10,757,099</b>	<b>\$ 10,972,241</b>	<b>\$ 11,191,686</b>	<b>\$ 11,415,520</b>	<b>\$ 11,643,830</b>	<b>\$ 11,876,707</b>	<b>\$ 12,114,241</b>	<b>\$ 12,356,525</b>	<b>\$ 12,603,656</b>	<b>\$ 12,855,729</b>	<b>\$ 13,112,844</b>	<b>\$ 13,375,101</b>	<b>\$ 13,642,603</b>
<b>Excess Operational Revenue over Operational Expenses</b>	<b>\$ 1,490,985</b>	<b>\$ 1,520,804.70</b>	<b>\$ 1,551,220.79</b>	<b>\$ 1,582,245.21</b>	<b>\$ 1,613,890.11</b>	<b>\$ 1,646,167.92</b>	<b>\$ 1,679,091.27</b>	<b>\$ 1,712,673.10</b>	<b>\$ 1,746,926.56</b>	<b>\$ 1,781,865.09</b>	<b>\$ 1,817,502.40</b>	<b>\$ 1,853,852.44</b>	<b>\$ 1,890,929.49</b>
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)
<b>Increase/(Decrease) from Operations</b>	<b>\$ 650,769</b>	<b>\$ 663,784</b>	<b>\$ 677,060</b>	<b>\$ 690,601</b>	<b>\$ 704,413</b>	<b>\$ 718,502</b>	<b>\$ 732,872</b>	<b>\$ 747,529</b>	<b>\$ 762,480</b>	<b>\$ 777,729</b>	<b>\$ 793,284</b>	<b>\$ 809,149</b>	<b>\$ 825,332</b>
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
<b>Increase/(Decrease) after Fire Assignment</b>	<b>\$ 823,557</b>	<b>\$ 840,028</b>	<b>\$ 856,829</b>	<b>\$ 873,965</b>	<b>\$ 891,445</b>	<b>\$ 909,273</b>	<b>\$ 927,459</b>	<b>\$ 946,008</b>	<b>\$ 964,928</b>	<b>\$ 984,227</b>	<b>\$ 1,003,911</b>	<b>\$ 1,023,990</b>	<b>\$ 1,044,469</b>
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
<b>Increase/(Decrease) after Contingency Budget</b>	<b>\$ 806,330</b>	<b>\$ 822,457</b>	<b>\$ 838,906</b>	<b>\$ 855,684</b>	<b>\$ 872,798</b>	<b>\$ 890,253</b>	<b>\$ 908,059</b>	<b>\$ 926,220</b>	<b>\$ 944,744</b>	<b>\$ 963,639</b>	<b>\$ 982,912</b>	<b>\$ 1,002,570</b>	<b>\$ 1,022,621</b>
<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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sub-Total Capital Funding</b>	<b>\$ 803,317</b>	<b>\$ 819,383</b>	<b>\$ 835,771</b>	<b>\$ 852,486</b>	<b>\$ 869,536</b>	<b>\$ 886,927</b>	<b>\$ 904,665</b>	<b>\$ 922,759</b>	<b>\$ 941,214</b>	<b>\$ 960,038</b>	<b>\$ 979,239</b>	<b>\$ 998,824</b>	<b>\$ 1,018,800</b>
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
<b>Capital Funds Used</b>	<b>\$ (341,695)</b>	<b>\$ (348,529)</b>	<b>\$ (355,499)</b>	<b>\$ (362,609)</b>	<b>\$ (369,862)</b>	<b>\$ (377,259)</b>	<b>\$ (384,804)</b>	<b>\$ (392,500)</b>	<b>\$ (400,350)</b>	<b>\$ (408,357)</b>	<b>\$ (416,524)</b>	<b>\$ (424,855)</b>	<b>\$ (433,352)</b>
<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
<b>Leave Funds Used</b>	<b>\$ (173,122)</b>	<b>\$ (176,584)</b>	<b>\$ (180,116)</b>	<b>\$ (183,718)</b>	<b>\$ (187,393)</b>	<b>\$ (191,141)</b>	<b>\$ (194,963)</b>	<b>\$ (198,863)</b>	<b>\$ (202,840)</b>	<b>\$ (206,897)</b>	<b>\$ (211,035)</b>	<b>\$ (215,255)</b>	<b>\$ (219,561)</b>
<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
<b>OPEB Funded Used</b>	<b>\$ (670,029)</b>	<b>\$ (683,430)</b>	<b>\$ (697,098)</b>	<b>\$ (711,040)</b>	<b>\$ (725,261)</b>	<b>\$ (739,766)</b>	<b>\$ (754,561)</b>	<b>\$ (769,653)</b>	<b>\$ (785,046)</b>	<b>\$ (800,747)</b>	<b>\$ (816,762)</b>	<b>\$ (833,097)</b>	<b>\$ (849,759)</b>

**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&amp;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)
<b>Total Revenues (1)</b>	<b>\$ 13,411,466</b>	<b>\$ 13,679,695</b>	<b>\$ 13,953,289</b>	<b>\$ 14,232,355</b>	<b>\$ 14,517,002</b>	<b>\$ 14,807,342</b>	<b>\$ 15,103,489</b>	<b>\$ 15,405,559</b>	<b>\$ 15,713,670</b>	<b>\$ 16,027,943</b>	<b>\$ 16,348,502</b>	<b>\$ 16,675,472</b>	<b>\$ 17,008,982</b>
<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)
<b>Total Revenues - Adjusted</b>	<b>\$ 12,850,991</b>	<b>\$ 13,108,011</b>	<b>\$ 13,370,171</b>	<b>\$ 13,637,574</b>	<b>\$ 13,910,326</b>	<b>\$ 14,188,532</b>	<b>\$ 14,472,303</b>	<b>\$ 14,761,749</b>	<b>\$ 15,056,984</b>	<b>\$ 15,358,124</b>	<b>\$ 15,665,286</b>	<b>\$ 15,978,592</b>	<b>\$ 16,298,164</b>
<b>Total Expenditures (3)</b>	<b>\$ 13,797,346</b>	<b>\$ 14,073,293</b>	<b>\$ 14,354,759</b>	<b>\$ 14,641,854</b>	<b>\$ 14,934,691</b>	<b>\$ 15,233,385</b>	<b>\$ 15,538,053</b>	<b>\$ 15,848,814</b>	<b>\$ 16,165,790</b>	<b>\$ 16,489,106</b>	<b>\$ 16,818,888</b>	<b>\$ 17,155,266</b>	<b>\$ 17,498,371</b>
<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)
<b>Total Expenditures - Adjusted</b>	<b>\$ 12,120,854</b>	<b>\$ 12,363,271</b>	<b>\$ 12,610,537</b>	<b>\$ 12,862,747</b>	<b>\$ 13,120,002</b>	<b>\$ 13,382,402</b>	<b>\$ 13,650,050</b>	<b>\$ 13,923,051</b>	<b>\$ 14,201,512</b>	<b>\$ 14,485,543</b>	<b>\$ 14,775,253</b>	<b>\$ 15,070,758</b>	<b>\$ 15,372,174</b>
<b>Total Governmental Activity (Surplus/Deficit)</b>	<b>\$ 730,137</b>	<b>\$ 744,740</b>	<b>\$ 759,635</b>	<b>\$ 774,827</b>	<b>\$ 790,324</b>	<b>\$ 806,130</b>	<b>\$ 822,253</b>	<b>\$ 838,698</b>	<b>\$ 855,472</b>	<b>\$ 872,581</b>	<b>\$ 890,033</b>	<b>\$ 907,834</b>	<b>\$ 925,990</b>
<b>RESERVES</b>													
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
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- (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.

**DEPARTMENT OF FORESTRY AND FIRE PROTECTION**

San Diego Unit  
 2249 Jamacha Rd.  
 El Cajon, CA 92019  
 (619)590-3100  
 Website: [www.fire.ca.gov](http://www.fire.ca.gov)



June 9, 2017

Michael D. Ott, Executive Officer  
 San Diego LAFCO  
 9335 Hazard Way Suite 200  
 San Diego, CA 92123

**RE: PROPOSED CSA115 – PEPPER DRIVE REORGANIZATION (RO14-12 AND RO14-13)  
 COMPREHENSIVE INDEPENDENT FINANCIAL REPORT**

Mr. Ott,

After reviewing the Comprehensive Independent Financial Report, discussed by LAFCO during the April 3 and June 5 Stakeholder Committee Meetings, the CAL FIRE San Diego Unit has the following concerns:

1. In a letter dated June 5, Fire Chief Criss Brainard of the San Miguel Consolidated Fire Protection District raised concerns regarding salary increases in the Statewide Bargaining Contract. To clarify:
  - All CAL FIRE firefighters, including those transitioning to the San Miguel Consolidated Fire Protection District, have received an average of 5.4% salary increase retroactive to January 1, 2017.
    - Per the Transitional MOU this salary increase should be included in the starting salaries for personnel transitioning from State employment to District employment.
    - Many questions and concerns remain regarding the execution of the Transitional MOU. There is the potential that future legal challenges to this process will have unknown financial implications for the District as a stand alone agency.
  - All CAL FIRE firefighters will receive the following average salary increases:
    - 5% average increase in Fiscal Year 17/18
    - 3% average increase in Fiscal Year 18/19
    - 2.75% average increase in Fiscal Year 19/20
    - 2.5% average increase in Fiscal Year 20/21

- Although CAL FIRE recommends agencies use 5% as an annual escalator, the agency is billed for actual costs. With the signing of a long term Collective Bargaining Agreement, CAL FIRE requests the average increases shown above be used. Additionally, the Governor has announced a one time \$6 billion dollar payment to CAL PERS (see enclosure 1). It is anticipated that this payment will reduce the staff benefit rate borne by local government agencies by up to 6% of the staff benefit rate, in future years. Furthermore, CAL FIRE has already reduced the FY 17/18 Administrative Rate from 12.59% to 12.01%, further dampening the financial effect of the salary increases.
2. Attachment G, Attachment H, and Attachment I of the Financial Report include the cost of the CAL FIRE Cooperative Agreement as a part of line item 14 of the Expenditure section, titled "Professional Services". This line item begins with FY16/17 as \$13,318,193, decreases in FY17/18 to \$12,193,554 and is then increased by 5.8% for FY18/19, 12.7% for FY19/20, 11.4% for FY20/21, and 5% for each year thereafter.
- While this line item includes multiple expenses, CAL FIRE is concerned that these increases may account for both the salary increases and the 5% escalator; this would be inaccurate as the 5% escalator already provides for the salary, health care, retirement and workers compensation increases.
  - CAL FIRE requests that the cost of the Cooperative Agreement be listed on a separate line item so that true comparisons can be made between the scenarios. This line item should be updated to reflect the FY16/17 Cooperative Agreement not to exceed amount of \$12,917,994 with the known salary increases used.
  - Since CAL FIRE budgets all positions at top step and bills for actual costs, any cost escalator should be based on the previous year's actual expenditures, this provides the best estimate of actual costs.
3. Attachment D, Attachment E, and Attachment F of the Financial Report estimate the cost of salaries and benefits for the safety employees of the San Miguel Consolidated Fire Protection District; these line items are estimated to increase 2% year over year. Attachment L, Attachment M, and Attachment N of the Financial Report identify the cost of salaries and benefits for the safety employees of the Lakeside Fire Protection District; these line items are estimated to increase 1.46% year over year.
- CAL FIRE believes that the estimated increases are insufficient based on the actual, historical increases of salaries, healthcare, and retirement for fire personnel in San Diego County. For equity, CAL FIRE believes that all agencies in the study should have the cost of safety personnel salaries, healthcare, workers compensation and retirement be increased by 5% year over year.
4. In a letter dated June 5, Fire Chief Criss Brainard of the San Miguel Consolidated Fire Protection District stated that the District examined six thousand five hundred budgetary costs while preparing their Micro Study dated July 27, 2017.

- Has LAFCO independently verified and reviewed the six thousand five hundred items considered important enough to include or negligible enough to exclude from the District's Micro Study?
5. Due to the fact that the San Miguel Consolidated Fire Protection District has maintained a Cooperative Agreement for fire protection with CAL FIRE since 2013, many of the District's forecasted expenses as a stand alone agency are estimates based on conjecture. CAL FIRE has concerns regarding the following items:
- As a Cooperative Agreement partner with no safety employees of their own, workers compensation is covered within the Staff Benefit Rate. As a stand alone agency with 79 safety employees the San Miguel Consolidated Fire Protection District budgeted \$400,000 to PASIS for workers compensation or \$5,063 per employee. There is concern that this line item is severely underestimated with no accounting for a rise in costs when claims are processed or the cost of catastrophic claims.
    - For comparison, in FY16/17 the Lakeside Fire Protection District, with 52 safety employees, contributed \$600,000 to PASIS, \$11,538 per employee.
    - For comparison, in FY16/17 the North County Fire Protection District, with 62 safety employees, contributed \$500,000 to PASIS, \$8,064 per employee.
  - Included in the Financial Report is a Dispatch Service Comparison provided by Board Member Theresa McKenna dated January 25, 2017. The San Miguel Consolidated Fire Protection District Board has voted to transition to the Heartland Communications Facility Authority JPA. The HCFA JPA bills their members on a per call basis, the estimate in the HCFA Dispatch Center Cost section of Attachment D, Attachment E, and Attachment F allows for 11,325 emergency incidents and increases by 2% year over year.
    - In calendar year 2016 there were 12,515 emergency incidents within the boundary of the District.
    - On average, emergency incidents are increasing 7% year over year; especially in population dense areas such as Spring Valley, La Mesa, and unincorporated El Cajon.
  - The San Miguel Consolidated Fire Protection District is hiring 79 safety employees without a collective bargaining agreement in place. It is highly likely that these employees will enter into collective bargaining with the District with unknown financial impacts on the operations of the District.
6. In a previous LAFCO East County Fire Protection Committee meeting, Board President Theresa McKenna provided documentation of rising costs within the CAL FIRE Cooperative Agreement and a narrowing gap between the actual costs and the contracted not to exceed costs which was portrayed as a reduction in savings year over year.
- This portrayal is, respectfully, inaccurate. Since the inception of the Cooperative Agreement the San Miguel Consolidated Fire District Board of Directors has authorized several changes to the agreement, including upgrading multiple safety employees to the paramedic classification to meet the growing demands of the District.



- Significant expenditures were also made in training to restore the Districts Truck Company, Technical Rescue, and Water Rescue Programs. These programs and virtually all training related to them were eliminated during the District's financial problems in 2010, 2011, and 2012.

Respectfully,

A handwritten signature in black ink, appearing to read "Tony Mecham". The signature is fluid and cursive, with the first name "Tony" being more prominent than the last name "Mecham".

Tony Mecham  
Fire Chief  
CAL FIRE San Diego

ENC: Stabilization of State Retirement Contributions



SAN DIEGO COUNTY FIRE  
IN COOPERATION WITH CAL FIRE

5510 Overland Avenue | Suite 250, San Diego | CA 92123-1239  
[www.sdcountyfire.org](http://www.sdcountyfire.org)

TONY MECHAM  
FIRE CHIEF  
(619) 590-3100

HERMAN REDDICK  
PROGRAM MANAGER  
(858) 974-5999

June 7, 2017

Michael D. Ott, Executive Officer  
San Diego LAFCO  
9335 Hazard Way Suite 200  
San Diego, CA 92123

**RE: PROPOSED CSA115 – PEPPER DRIVE REORGANIZATION (RO14-12 and RO14-13)  
COMPREHENSIVE INDEPENDENT FINANCIAL REPORT**

Mr. Ott,

After reviewing the Comprehensive Independent Financial Report, discussed by LAFCO during the April 3 and June 5 Stakeholder Committee Meetings, San Diego County Fire has developed concerns with the accuracy of the financial analysis conducted by LAFCO. In only one of the three scenarios was an increase in the salary and benefits of agency personnel considered. It is the position of San Diego County Fire that the 1.45% escalator utilized in the Lakeside Fire District financial forecast and the 2% escalator utilized in the San Miguel Fire District financial forecast are inadequate to represent the true fluctuations of providing salary and benefits for safety employees.

As historical data will show, the cost to provide employee benefits, such as healthcare and PERS Safety Retirement and Workers Compensation, have increased significantly in the last ten years, often with unforeseeable increases occurring year over year. Additionally, a ten year retrospective look at the average salary increase of fire personnel in San Diego County will demonstrate that the escalators utilized will be inadequate in measuring the true rising costs.

The CAL FIRE analysis includes an annual 5% escalator; however, the Cooperative Agreement is billed for actual costs. As part of responsible budgeting by both the County of San Diego and the State of California, it is assumed that the costs of providing salary and benefits will rise by 5% annually, this allows for sufficient funding to be available each year to cover the cost of services. It is only through the inclusion of this 5% escalator that the San Diego County

Cooperative Agreement with CAL FIRE has been able to weather the recent changes in CAL PERS funding and bargained for salary increases.

It is the position of San Diego County Fire that the financial analysis for each agency should include an annual 5% escalator. This will allow for a fair and equitable analysis of each agency based on actual trends in the provision of salary and benefits for safety employees.

Respectfully,



Herman Reddick  
Program Manager  
San Diego County Fire

[Herman.Reddick@sdcounty.ca.gov](mailto:Herman.Reddick@sdcounty.ca.gov)



Tony Mecham  
Unit and County Fire Chief  
CAL FIRE / San Diego County Fire

[Tony.Mecham@fire.ca.gov](mailto:Tony.Mecham@fire.ca.gov)



# San Miguel Fire & Rescue

2850 Via Orange Way, Spring Valley, California 91978 • (619) 670-0500 • (619) 670-5331 Fax • [www.sanmiguelfire.org](http://www.sanmiguelfire.org)

June 5, 2017

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

Subject: Comprehensive Independent Financial Report – Additional Information

Dear Mr. Ott and Mr. Serrano,

As you know, LAFCO staff met with San Miguel FPD staff on several occasions to discuss and receive information regarding the District's revenues and expenditures as related to San Miguel FPD's financial health as a stand-alone agency and under a contract with CAL FIRE. San Miguel FPD agrees with the June 5, 2017 Comprehensive Independent Financial Report – Part 2 of 2, except as related to the following points.

- San Miguel FPD conducted an extensive analysis of more than 6,500 budgetary costs over a 10-year period prior to reaching the conclusions stated in the District's Micro Study dated July 27, 2016 and included as Attachment A to the LAFCO report. The 10-year historical analysis provided the basis for what items needed to be included in the Micro Study forecast and, just as important, what should not be included.
- On page 4, bullet #1 – Under the "Existing Conditions Scenario (2-year Average)", the report indicates....San Miguel FPD would be a self-sustaining fire agency.... with a projected revenue surplus of approximately \$1.7 million as referred to in Attachment G. This is, respectfully, incorrect.

Charts provided by the District with the Actual Costs of the CAL FIRE Contract show a downward trend and, beginning in Year 1 (FY2017/18), the amount of money that the District would realize under the amount budgeted for the CAL FIRE Contract would be zero. If a budget were used to project the amount for professional services, the minimum amount would be \$15,095,932, which represents an increase to the forecasted LAFCO projection by \$2,903,379 (CAL FIRE = \$13,305,383 plus CalPERS Side Fund Bond Payment = \$1,790,549 = Total \$15,095,932). This would completely eliminate the \$1.7 million that was forecast to increase reserve balances each year.

- The negative financial impacts of continuing with a CAL FIRE Contract acknowledged by LAFCO staff does not take into consideration the retroactive salary increases granted to CAL FIRE employees of 23% over the next few years. These salary increases are not subject to discussion and/or local control by San Miguel FPD's Board and would have further significant negative impacts to the District's budget and reserves.

If you have any questions or desire additional information, please contact me.

Respectfully submitted,



Criss Brainard, Fire Chief  
San Miguel Fire & Rescue

**Updated Bargaining Unit 08 Agreement Summary  
May 19, 2017**

**Contract Duration:** January 1, 2017 through July 1, 2021

**Compensation:**

➤ **Special Salary Adjustments:**

**Effective January 1, 2017, employees in the following classifications will receive special salary adjustments as listed below:**

- Fire Fighter II – **4.50%**
- Fire Apparatus Engineer – **6.50%**
- Fire Captain – **5.30%**
- Battalion Chief – **4.54%**
- Fire Fighter II/PM – **4.50%** - This classification will also receive an additional **5.10% on the same date.**
- Fire Apparatus ENG/PM – **6.50%**
- Fire Captain/PM – **5.30%** - This classification will also receive an additional **0.41% on the same date.**
- Forestry Fire Pilot – **2.50%**
- Heavy Fire Equipment Operator – **5.30%**

**Effective July 1, 2017, employees in the following classifications will receive special salary adjustments as listed below:**

- Fire Fighter II – **4.20%**
- Fire Apparatus Engineer – **6.00%**
- Fire Captain – **5.00%**
- Fire Fighter II/PM – **4.20%**
- Fire Apparatus ENG/PM – **6.00%**
- Fire Captain/PM – **5.00%**
- Forestry Fire Pilot – **2.5%**
- Heavy Fire Equipment Operator – **5.00%**

**Effective July 1, 2018, employees in the following classifications will receive special salary adjustments as listed below:**

- Fire Fighter II – **3.5%**
- Fire Apparatus Engineer – **3.00%**
- Fire Captain – **2.50%**
- Fire Fighter II/PM – **3.50%**
- Fire Apparatus ENG/PM – **3.00%**
- Fire Captain/PM – **2.50%**
- Forestry Fire Pilot – **2.50%**
- Heavy Fire Equipment Operator – **2.50%**

**Compensation (continued):**

**Effective July 1, 2019, employees in the following classifications will receive special salary adjustments as listed below:**

- Fire Fighter II – **2.75%**
- Fire Apparatus Engineer – **2.75%**
- Fire Captain – **2.75%**
- Battalion Chief – **2.00%**
- Fire Fighter II/PM – **2.75%**
- Fire Apparatus ENG/PM – **2.75%**
- Fire Captain/PM – **2.75%**
- Forestry Fire Pilot – **2.75%**
- Heavy Fire Equipment Operator – **2.75%**

**Effective July 1, 2020, employees in the following classifications will receive a special salary adjustment of 2.5%:**

- Fire Fighter II
- Fire Apparatus Engineer
- Fire Captain
- Battalion Chief
- Fire Fighter II/PM
- Fire Apparatus ENG/PM
- Fire Captain/PM
- Forestry Fire Pilot
- Heavy Fire Equipment Operator

**Effective January 1, 2017, employees in specialty classifications (Section 8.4) will receive a special salary adjustment of 2.0%. Additionally, these employees will receive a special salary adjustment of 2.0% effective July 1, 2017, July 1, 2018, July 1, 2019, and July 1, 2020.**

➤ **Overtime Compensation**

- Effective **July 1, 2017**, extended duty week compensation for Battalion Chiefs shall be compensated at the time and one-half rate based on a 56-hour clock.
- Effective **July 1, 2017**, all overtime (extended duty week and unplanned) for Firefighter I employees shall be compensated at the time and one-half rate based on a 65-hour clock.
- Effective **July 1, 2018**, all overtime (extended duty week and unplanned) for Firefighter I employees shall be compensated at the time and one-half rate based on a 60-hour clock.
- Effective **July 1, 2019**, all overtime (extended duty week and unplanned) for Firefighter I employees shall be compensated at the time and one-half rate based on a 56-hour clock.

**Compensation (continued):**

➤ **Uniform Allowance**

Effective May 2, 2017, the annual uniform allowance for permanent full time employees shall be increased from \$540 to \$1650 and the annual boot allowance shall increase from \$290 to \$480. The uniform and boot allowances will no longer be considered as compensation for purposes of retirement contributions (Section 12.3).

➤ **Miscellaneous Compensation**

- Effective upon ratification (May 2, 2017), all employees in specialty classifications (excluding Forester I) will receive a one-step fire mission pay differential for summer months. (Section 8.4)
- Effective upon ratification (May 2, 2017), employees in specialty classifications will now be eligible for Immediate Response Status and receive compensation for all hours assigned to an incident. (Section 8.4)

**Benefits:**

➤ **Employer Contribution for Future Retirees**

Employees first hired on or after January 1, 2017, will receive an employer contribution for retiree health benefits based on an "80/80" formula. Retirees and their dependents enrolled in a basic health benefit plan will receive an employer contribution equal to 80 percent of the weighted average premium of the four largest basic health benefit plans based on state active employee enrollment. Retirees and their dependents enrolled in a Medicare health benefit plan will receive an employer contribution equal to 80 percent of the weighted average premium of the four largest Medicare health benefit plans based on state retiree enrollment.

➤ **Prefunding of Other Post-Employment Benefits**

The State and Bargaining Unit (Unit) 8 members will prefund retiree healthcare with the goal of reaching 50 percent cost sharing of actuarially determined total normal cost for employer and employees by July 1, 2019. The state and employees will each make the following contributions:

1. Effective July 1, 2017, 1.5 percent of pensionable compensation.
2. Effective July 1, 2018, an additional 1.5 percent for a total of 3.0 percent of pensionable compensation.
3. Effective July 1, 2019, an additional 1.4 percent for a total of 4.4 percent of pensionable compensation.

➤ **Post-Employment Health and Dental Vesting Schedule**

All employees first hired by the State on or after January 1, 2017, will be subject to an extended vesting schedule providing 50 percent of the employer contribution upon completion of 15 years of State service, increasing 5 percent for each additional year of service, until the employee is 100 percent vested at 25 years of State service.



**Benefits (continued):**

➤ **Medicare Part B Supplemental Benefit**

All employees first hired on or after January 1, 2017, will no longer be eligible to use the employer contribution for a retiree health benefit plan for Medicare Part B premiums.

**Miscellaneous:**

- Eliminates the Voluntary Personal Leave Program (Section 10.17).
- Effective May 1, 2017, and depending on the availability of Departmental funds, employees will now be eligible to cash out up to 80 hours of leave (new language; section number pending).
- Incorporates the Wounded Warriors Transitional Leave Act (Chap. 794, Stat. of 2015) which provides up to 96 hours of additional sick leave for an employee hired on or after January 1, 2016, who is a military veteran with a service-connected disability rated 30 percent (new language; section number pending).
- Eliminates the use of Industrial Disability Leave for time off to attend medical appointments once the employee has returned to work or has been deemed able to return to work (Section 11.21).
- Effective the first day of the pay period following ratification, the lodging reimbursement rates shall increase from \$90 to \$110 for Marin County, from \$125 to \$140 for Alameda, San Mateo, and Santa Clara Counties and from \$150 to \$250 for San Francisco County (Section 12.1).
- Updates the Substance Abuse Testing program consistent with federal standards (Appendix A).



## Lakeside Fire Protection District

12216 Lakeside Ave  
Lakeside, CA 92040  
Business (619)390-2350  
Fax (619)443-1568

**Donald H. Butz**  
Fire Chief

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June 5, 2017

San Diego LAFCO East County Fire Protection Committee  
c/o Executive Officer  
9335 Hazard Way, Suite 200  
San Diego, CA 92123

Re: Comprehensive Independent Financial Report- Part 2 of 2

The Lakeside Fire Protection District is formally requesting the changes below to provide clarity and perspective to the Comprehensive Independent Financial Report – Part 2 of 2.

The Lakeside Fire Protection District would like to have the following incorporated into the final report currently referenced as the “Comprehensive Independent Financial Report – Part 2 of 2.”

1. Remove the term “comprehensive” from the title. The premise of the report is the use of historical data projected forward with static conditions. This approach is not realistic as any change of conditions would merit a corresponding response to adjust to those changing conditions. Furthermore, the static data points being utilized are not grounded in any type of economic forecast.
2. Include the term “forecast” in the title of the report. The use of the term “forecast” reflects the report is a predication or extrapolation. The new title would read “Independent Financial Forecast Report.” We understand the intent of the report is to provide an estimate or conclude that the District is a self-sustaining fire agency. With this purpose in mind, the term forecast is appropriate in the title.
3. Remove the impression of a comparison of the two agencies which the report infers. The preferred solution to bifurcate the report creating a forecast report for agency separately. An alternative is the inclusion of very clear and direct language which states this is a predicative analysis or forecast of each District.

The Lakeside Fire Protection District considers with the edits, the Report accurately depicts and supports the intended purpose of providing a predictive analysis or forecast of two Fire Districts.

Sincerely,

Bob Robeson, President  
Lakeside Fire Protection District



## Lakeside Fire District

12216 Lakeside Ave  
Lakeside, CA 92040  
Business (619) 390-2350

## San Miguel Fire District

2850 Via Orange Way  
Spring Valley, CA 91978  
Business (619) 670-0500

June 21, 2017

Michael D. Ott, Executive Officer  
San Diego LAFCO  
9335 Hazard Way, Suite 200  
San Diego, CA 92123

Subject: CSA No. 115 Joint Application Consideration

Dear Mr. Ott,

The Lakeside Fire Protection District and the San Miguel Consolidated Fire Protection District are requesting consideration for the joint application regarding the dissolution of CSA No.115 and the subsequent annexation of dissolved portions of CSA No.115 to each of the Districts.

To facilitate the processing of the joint application, both Districts are requesting the support of LAFCO to proceed with the proposed reorganization and coordinate with the Department of Planning & Development Services for the completion and adoption of the property tax change resolution by the San Diego County Board of Supervisors.

Approving and implementing the joint application will benefit the public and provide the following advantages:

1. Administrative Cost Reduction - With the dissolution of CSA No.115, administrative costs associated with contracting for emergency responses into CSA No.115 will be eliminated. The funds associated with the administrative costs could be reallocated to direct services for constituents.
2. Elimination of Medical Response Delays - Currently, Monte Vista Command Center (Cal Fire/County Fire) dispatches fire apparatus for CSA No.115, and Heartland Communications dispatches ambulances for CSA No.115. With the dissolution of CSA No.115, Heartland Communications would be the single point of dispatch for all 911 responses into CSA No.115. This single point of dispatching simplifies and eliminates delays in transferring the 911 call from Cal Fire's Monte Vista Communications Center to Heartland Communications.
3. Consolidation of Services to CSA No.115 – CSA No.115 receives emergency services from a multitude of service providers. Also, non-emergency services are delivered in a fragmented system. There will be greater collaboration and coordination of these services once implemented by one provider for each of respective area.

In conclusion, we respectfully request your review and support of our CSA No. 115 Joint Application. If you have any questions or require further information, please reach out to either of us.

Sincerely,

Don Butz, Fire Chief  
Lakeside Fire Protection District

Criss Brainard, Fire Chief  
San Miguel Fire Protection District

Fire District	Number of Fire Stations	Number of Employees	Personnel Expense	Maintenance & Operations	Capital Outlay	General Fund Expenditures
Del Mar	1	9	\$ 1,512,420	\$ 470,230	\$ -	\$ 1,982,650
Imperial Beach	1	15	\$ 1,805,763	\$ 260,850	\$ -	\$ 2,066,613
SD County Fire	15	21	\$ 2,969,666	\$ 26,070,640	\$ -	\$ 29,040,306
SMCFPD (2017 Budget)	6	7	\$ 3,139,886	\$ 16,976,425	\$ 870,500	\$ 20,986,811
Solana Beach	1	20	\$ 3,154,500	\$ 521,000	\$ 718,700	\$ 4,394,200
Lemon Grove	1	20	\$ 3,465,000	\$ 750,200	\$ -	\$ 4,215,200
Coronado	2	41	\$ 7,341,779	\$ 753,306	\$ 42,400	\$ 8,137,485
Lakeside	4	56	\$ 7,654,015	\$ 1,685,049	\$ 837,170	\$ 10,176,234
La Mesa	3	48	\$ 8,019,830	\$ 1,620,950	\$ -	\$ 9,640,780
Poway	3	52	\$ 8,811,960	\$ 1,271,810	\$ 554,610	\$ 10,638,380
El Cajon	4	60	\$ 8,883,138	\$ 2,788,185	\$ -	\$ 11,671,323
National City	2	52	\$ 9,234,107	\$ 716,866	\$ 99,490	\$ 10,050,463
Santee	2	58	\$ 10,280,140	\$ 1,406,960	\$ 312,330	\$ 11,999,430
SMCFPD (Micro Study Verison)	6	84	\$ 10,736,517	\$ 1,089,528	\$ -	\$ 11,826,045
Encinitas	6	64	\$ 11,943,701	\$ 1,068,871	\$ -	\$ 13,012,572
Rancho Santa Fe	6	67	\$ 12,326,938	\$ 2,982,585	\$ 1,303,500	\$ 16,613,023
North County	6	22	\$ 13,363,796	\$ 2,334,153	\$ 1,435,218	\$ 17,133,167
SMCFPD (Revised Version)	6	84	\$ 13,732,148	\$ 5,042,366	\$ 871,597	\$ 19,646,111
SMCFPD (LAFCO Original Projection)	6	84	\$ 14,936,083	\$ 6,966,139	\$ 849,778	\$ 22,752,000
Vista	6	86	\$ 15,209,116	\$ 4,946,470	\$ 7,000	\$ 20,162,586
Carlsbad	6	90	\$ 16,718,800	\$ 4,327,210	\$ 92,660	\$ 21,138,670
Escondido	7	124	\$ 20,024,780	\$ 2,776,665	\$ -	\$ 22,801,445
Oceanside	8	126	\$ 23,073,279	\$ 5,847,352	\$ 62,000	\$ 28,982,631
Chula Vista	9	136	\$ 24,780,677	\$ 2,548,064	\$ 150,000	\$ 27,478,741

	Worker's Comp Cost	Total GF Expenditures	%
Imperial Beach	\$ 24,655	\$ 2,066,613	1.2%
Del Mar	\$ 55,280	\$ 1,982,650	2.8%
Lemon Grove	\$ 68,800	\$ 4,215,200	1.6%
Rancho Santa Fe	\$ 172,000	\$ 16,613,023	1.0%
Solana Beach	\$ 184,800	\$ 4,394,200	4.2%
SMCFPD (Micro Study Verison)	\$ 220,999	\$ 11,826,045	1.9%
Lakeside	\$ 253,915	\$ 10,176,234	2.5%
La Mesa	\$ 331,950	\$ 9,640,780	3.4%
Santee	\$ 335,000	\$ 11,999,430	2.8%
SMCFPD (2017)	\$ 400,000	\$ 20,986,811	1.9%
SMCFPD (Revised Version)	\$ 408,000	\$ 20,181,940	2.0%
SMCFPD (LAFCO Original Projection)	\$ 433,500	\$ 24,492,938	1.8%
Escondido	\$ 495,385	\$ 22,801,445	2.2%
North County	\$ 500,000	\$ 17,133,167	2.9%
Coronado	\$ 533,703	\$ 8,137,485	6.6%
El Cajon	\$ 857,552	\$ 11,671,323	7.3%

Footnotes:

- (1) Tables shown by Category in Numerical Order
- (2) Data based on FY 2016/2017 adopted budgets
- (3) Worker's Compensation based on available data
- (4) Coronado Fire Services include 7 lifeguard-related positions
- (5) Evaluation of Encinitas Fire Services excludes the marine safety positions and associated expenditures
- (6) Oceanside Fire Services include 7 lifeguard-related positions
- (7) Rancho Santa Fe FPD added a Elfin Forest Division which will include 1 Division Chief and no more than 40 volunteer firefighters. Volunteers were excluded in the total number of employees and personnel expenses
- (8) North County FPD's Station Six has 30 volunteer firefighters. Volunteers were excluded in the total number of employees and personnel expenses
- (9) The following fire districts provide ALS transport services in which costs are included in the analysis: Carlsbad, Coronado, Escondido, Lakeside FPD, North County FPD, Oceanside, Poway, Santee and Vista.