

**SOUTHERN MARIN FIRE PROTECTION DISTRICT
BUDGET DETAIL**

BUDGET - LINE ITEM SUMMARY		BUDGET	ACTUAL	FINAL	% Change	\$ Incr/(Decr)
DESCRIPTION		2015/2016	as of 6/30/16	BUDGET	PY	\$ Incr/(Decr)
REVENUES				2016/17	Budget	15/16 Budget
Schiffmann	Property Taxes	11,261,000	11,501,025	11,986,000	6.4%	725,000
Schiffmann	Special Assessment	850,000	869,415	855,000	0.6%	5,000
Schiffmann	ERAF	750,000	786,676	775,000	3.3%	25,000
Schiffmann	Interest	7,000	15,839	7,000	0.0%	0
Schiffmann	Grant Funds	0	0	0	#DIV/0!	0
	<i>General Revenues:</i>					0
Schiffmann	Ambulance Service (SMEmps)	484,039	484,039	480,000	-0.8%	(4,039)
Schiffmann	Cell Site Rental	87,000	100,977	102,997	18.4%	15,997
Schiffmann	OT Reimbursements	475,000	521,839	300,000	-36.8%	(175,000)
Schiffmann	Plan Fees	90,000	100,751	100,000	11.1%	10,000
Schiffmann	GGNRA	322,592	322,592	322,592	0.0%	0
Schiffmann	SFD OPEB Payment	58,000	58,000	58,000	0.0%	0
Schiffmann	Other General Revenues	72,000	150,481	105,000	45.8%	33,000
Schiffmann	Total General Revenues:	1,588,631	1,738,679	1,468,589	-7.6%	(120,042)
	Total Revenues	14,456,631	14,911,633	15,091,589	4.4%	634,958
SALARIES & BENEFITS						
501	SALARIES					
Schiffmann	501-A · Base Salaries	4,850,000	4,910,972	5,150,000	6%	300,000
Schiffmann	501-B · Sick Buy-Out	40,000	16,160	20,000	-50%	(20,000)
Schiffmann	501-C · Vacation Buy-Out	56,000	57,334	30,000	-46%	(26,000)
	Subtotals	4,946,000	4,984,466	5,200,000	5%	254,000
501-O	OVERTIME					
Tubbs	501-0A · Overtime	1,400,000	1,588,699	1,200,000	-14%	(200,000)
Schiffmann	501-0B · FLSA	126,000	242,323	135,000	7%	9,000
Tubbs	501-0C · Out of Grade	25,000	17,709	30,000	20%	5,000
	Subtotals	1,551,000	1,848,732	1,365,000	-12%	(186,000)
504	BENEFITS					
Schiffmann	504-A · Health Benefits	1,045,000	998,744	1,095,000	5%	50,000
Schiffmann	504-AB · Retiree Health Savings	20,000	0	45,000	125%	25,000
Schiffmann	504-AA · Retiree Medical	332,000	327,858	370,000	11%	38,000
Schiffmann	504-AAA · Retiree Medical (OPEB)	343,000	365,000	321,000	-6%	(22,000)
Kim	504-B · Dental	115,000	99,664	110,000	-4%	(5,000)
Kim	504-C · Vision	11,000	9,796	11,000	0%	0
Schiffmann	504-D · Holiday Pay	227,000	220,787	246,000	8%	19,000
Schiffmann	504-E · District Share Retirement	2,105,000	2,072,079	2,110,000	0%	5,000
Schiffmann	504-G · Educational Allowance	229,000	221,371	230,000	0%	1,000
Schiffmann	504-H · Clothing Allowance	20,400	20,400	20,400	0%	0
Schiffmann	504-K · Workers Compensation	516,000	514,250	643,296	25%	127,296
Schiffmann	504-L · Def.Comp. Employer %	250,000	243,983	260,000	4%	10,000
Kim	504-N · Long Term Disability	12,500	13,273	16,000	28%	3,500
Kim	504-O · Long Term Care Insurance	23,750	22,815	24,000	1%	250
Schiffmann	504-S · Longevity	8,000	9,846	8,500	6%	500
Schiffmann	504-V · W/C Payroll Audit Adjustment	31,000	39,215	31,000	0%	0
Kim	504-X · Life Insurance	7,250	7,918	8,000	10%	750
Schiffmann	504-Y · Payroll Taxes	105,000	94,112	105,000	0%	0
	Subtotals	5,400,900	5,281,111	5,654,196	4.7%	253,296
	SALARY & BENEFITS TOTAL:	11,897,900	12,114,308	12,219,196	2.7%	321,296

BUDGET - LINE ITEM SUMMARY		BUDGET	ACTUAL	FINAL	% Change	
DESCRIPTION		2015/2016	as of 6/30/16	BUDGET	PY	\$ Incr/(Decr)
OPERATING BUDGET				2016/17	Budget	15/16 Budget
511	OFFICE EXPENSE					
Kim	511-A · General Office Supply	7,000	6,353	7,000	0%	0
Kim	511-B · Copier/Printer Expenses	2,200	1,984	2,200	0%	0
Pope	511-C · Maps & Run Books	500	110	1,500	200%	1,000
	Subtotals	9,700	8,448	10,700	10%	1,000
512	POSTAGE					
Kim	512 · Postage	2,000	2,121	2,200	10%	200
	Subtotals	2,000	2,121	2,200	10%	200
513	SPECIAL DEPARTMENTAL EXPENSE					
Kim	513-C · Public Education	3,000	2,973	3,000	0%	0
Kim	513-F · Subscriptions	400	571	600	50%	200
Kim	513-G · Awards	3,200	4,160	4,100	28%	900
Kim	513-H · Office Equipment Replacement	2,000	1,944	2,000	0%	0
Barnes	513-L · Photos	4,000	3,897	4,000	0%	0
Kim	513-O · Misc. Celebrations/flowers	400	272	1,400	250%	1,000
Kim	513-P · Shift Calendars	350	245	300	-14%	(50)
Frazier	513-Q · Station Flags	700	879	4,150	493%	3,450
O'Reilly	513-S · Hydrant Supplies	4,000	624	4,750	19%	750
Tubbs	513-T · Computer Upgrades/Programs	8,000	2,217	8,000	0%	0
Tubbs	513-U · Misc. Computer Supplies	1,500	1,150	1,500	0%	0
Tubbs	513-V · Software Subscriptions Services	42,500	42,164	40,000	-6%	(2,500)
	Subtotals	71,050	61,097	73,800	4%	2,750
515	CLOTHING & PERSONNEL SUPPLIES					
Sullivan	515-A · Uniforms/Boots	19,600	20,574	30,000	53%	10,400
Kim	515-B · Badges	1,500	1,879	1,200	-20%	(300)
	515-D · Helmets, Gloves, Eye Protection	0	0	0	#DIV/0!	0
Martinez	515-F · Reserve Uniforms & Equipment	4,500	5,232	0	-100%	(4,500)
Martinez	515-G · Structure Clothing	36,000	36,000	43,750	22%	7,750
Martinez	515-H · Misc Repairs/struc cloth	12,100	12,100	12,000	-1%	(100)
Martinez	515-I · Wildland - Safety Clothing	6,000	5,073	21,500	258%	15,500
Pasquale	515-M · Linens	800	139	0	-100%	(800)
Martinez	515-N · Strike Team Equipment (OOC)	3,400	3,305	3,400	0%	0
Moran	515-O · Raingear	1,000	1,013	1,000	0%	0
Martinez	515-P · New Employees	8,000	10,352	6,000	-25%	(2,000)
Martinez	515-T · Wildland Shelters	1,500	1,513	1,500	0%	0
Pasquale	515-U · Swiftwater Rescue Gear	2,500	3,379	2,500	0%	0
Pasquale	515-V · USAR Equipment	3,000	0	3,000	0%	0
	Subtotals	99,900	100,559	125,850	26%	25,950
517	COMMUNICATIONS					
Hilliard	517-A · Telephone	36,000	21,539	29,000	-19%	(7,000)
Tubbs	517-B · Dispatch including CAD Service	169,222	177,647	196,293	16%	27,071
Hilliard	517-C · Pagers + Voice Mail	700	678	700	0%	0
Hilliard	517-D · Cell Phones	6,000	7,470	16,000	167%	10,000
Tubbs	517-E · MERA Operating Costs	43,713	43,713	45,569	4%	1,856
Tubbs	517-F · MERA Bond Service	51,786	51,791	51,855	0%	69
Barnes	517-G · Internet/IDSL	16,000	15,718	16,000	0%	0
Hilliard	517-I · Phone Repairs/Replacement	2,500	1,658	2,500	0%	0
Tubbs	517-K · MERA-New Project Financing	5,430	5,430	5,430	0%	0
Tubbs	517-L · MDC Connection	9,100	4,152	9,300	2%	200
Barnes	517-M · MDC Service Contract	8,500	7,707	10,000	18%	1,500
	Subtotals	348,951	337,502	382,647	10%	33,696

BUDGET - LINE ITEM SUMMARY		BUDGET	ACTUAL	FINAL	% Change	
DESCRIPTION		2015/2016	as of 6/30/16	BUDGET	PY	\$ Incr/(Decr)
				2016/17	Budget	15/16 Budget
518	UTILITIES					
Pasquale	518-A · PG&E Station 4	12,000	13,342	13,500	13%	1,500
Pasquale	518-B · PG&E Station 9	15,000	14,644	15,000	0%	0
Pasquale	518-C · MMWD Station 4	1,800	1,715	1,800	0%	0
Pasquale	518-D · MMWD Station 9	1,800	1,693	1,600	-11%	(200)
Pasquale	518-E · Richardson Bay Sanitation	600	666	1,060	77%	460
Pasquale	518-F · PG&E Station 1	5,000	6,311	6,500	30%	1,500
Pasquale	518-G · MMWD - Station 1	1,800	2,467	2,400	33%	600
Pasquale	518-H · Sanitation - Station 1	5,000	3,824	4,000	-20%	(1,000)
	Subtotals	43,000	44,662	45,860	7%	2,860
520	BUILDINGS & GROUNDS MAINTENANCE					
Frazier	520-B · Janitorial Supplies	23,000	16,577	21,000	-9%	(2,000)
Pasquale	520-C · Unscheduled Repairs & Maint.	20,000	26,061	25,000	25%	5,000
Pasquale	520-D · Sprinklers/Alarm System	2,400	1,929	2,100	-13%	(300)
Pasquale	520-E · Elevator Contract	5,000	5,257	5,500	10%	500
Pasquale	520-H · Carpets - Cleaning	3,000	750	3,000	0%	0
Pasquale	520-J · Bed Replacement	0	0	0	#DIV/0!	0
Frazier	520-K · Kitchen Supplies	3,000	2,258	5,500	83%	2,500
Pasquale	520-L · Sign Changes	650	1,062	650	0%	0
	Subtotals	57,050	53,893	62,750	10%	5,700
521	EQUIPMENT MAINTENANCE					
Coleman	521-A · Radio Repair	10,000	6,904	12,000	20%	2,000
Falk	521-B · Air Pak Maintenance	5,650	5,886	11,000	95%	5,350
Kim	521-C · Office Equip. Maint.	250	0	250	0%	0
Pasquale	521-E · Mechanical Systems - Contract	6,000	10,245	8,500	42%	2,500
Pasquale	521-H · Repairs & Unscheduled Maint.	15,000	20,292	16,000	7%	1,000
Pasquale	521-I · Ladder Testing	3,000	946	2,000	-33%	(1,000)
Treat	521-J · Portable Equipment	6,000	4,518	6,000	0%	0
Pasquale	521-K · Extinguishers/Annual Maint.	900	704	900	0%	0
Moore	521-M · Gym Equipment Maintenance	6,350	5,885	5,000	-21%	(1,350)
Kim	521-O · Copier Maint. Contract - Sta 9	7,000	9,279	8,000	14%	1,000
Falk	521-R · Hose Maint/Nozzle & Fittings	1,000	869	1,000	0%	0
Bouchard	521-W · Dive Team Maintenance	8,300	7,258	8,800	6%	500
	Subtotals	69,450	72,787	79,450	14%	10,000
521-1	VEHICLE MAINTENANCE					
Pasquale	521-1A · Vehicle Repair	95,000	103,753	99,800	5%	4,800
Pasquale	521-1B · Fuel	40,000	30,754	40,000	0%	0
Bouchard	521-1C · Marine Division	22,000	20,537	22,000	0%	0
Schiffmann	521-1D · Fireboat Docking Fee	3,532	3,532	3,533	0%	1
	Subtotals	160,532	158,576	165,333	3%	4,801
522	MISCELLANEOUS EXPENSES					
Hilliard	522-A · Prevention	0	0	0	#DIV/0!	0
Pasquale	522-B · Logistics	500	455	500	0%	0
Tubbs	522-C · Administration	500	304	500	0%	0
Barnes	522-D · Training	500	119	750	50%	250
	Subtotals	1,500	879	1,750	17%	250
523	SPECIALIZED SERVICES					
Kim	523-A · Board Per Diem	8,400	6,400	8,400	0%	0
Schiffmann	523-B · Payroll Processing/Bank Fees	10,500	10,615	10,600	1%	100
Tubbs	523-C · Legal/Professional Fees	67,000	149,594	60,000	-10%	(7,000)
Kim	523-D · Legal Postings	500	251	500	0%	0
Kim	523-E · Elections	23,000	35,583	85,000	270%	62,000
Tubbs	523-F · Haz Mat JPA	6,941	6,900	7,850	13%	909
Schiffmann	523-G · Tax Collection Fees	190,000	161,139	190,000	0%	0
Barnes	523-H · Flu Shots	3,000	166	3,100	3%	100
Kim	523-J · District Dinner	8,000	7,781	6,500	-19%	(1,500)

BUDGET - LINE ITEM SUMMARY		BUDGET	ACTUAL	FINAL	% Change	
DESCRIPTION		2015/2016	as of 6/30/16	BUDGET	PY	\$ Incr/(Decr)
				2016/17	Budget	15/16 Budget
Barnes	523-K · New Employment	12,500	10,223	24,000	92%	11,500
Kim	523-L · Computer Consulting Services	30,000	26,318	30,000	0%	0
Schiffmann	523-M · Audit	10,500	12,309	10,500	0%	0
Kim	523-N · Parcel Tax Refunds	600	720	600	0%	0
Barnes	523-P · Dept. Physical Exams	35,000	25,808	31,000	-11%	(4,000)
Golden	523-Q · Fitness Testing	28,100	13,045	28,000	0%	(100)
Hilliard	523-R · Fire Investigation JPA	2,000	15	2,000	0%	0
Tubbs	523-S · LAFCO Operating Expenses	5,481	7,332	8,231	50%	2,750
Tubbs	523-T · Team Building	7,000	7,480	7,000	0%	0
Pasquale	523-U · Volunteer Physicals	7,000	0	0	-100%	(7,000)
Barnes	523-X · Promotional Test	3,500	0	3,700	6%	200
Tubbs	523-Z · Disaster Preparedness	10,000	4,965	12,500	25%	2,500
Schiffmann	523-ZA · Actuary	4,000	4,000	0	-100%	(4,000)
Hilliard	523-ZB · Vegetation Management	10,000	9,970	11,250	13%	1,250
Hilliard	523-ZC · Fire Prevention	10,000	10,898	11,500	15%	1,500
C. Hilliard	523-ZG · Public Outreach	5,000	1,850	5,000	0%	0
	Subtotal	498,022	513,362	557,231	12%	59,209
524	INSURANCE					
Pasquale	524-A · Comprehensive Insurance	90,200	84,696	85,000	-6%	(5,200)
Kim	524-B · Volunteer Insurance	0	0	0	#DIV/0!	0
	Subtotal	90,200	84,696	85,000	-6%	(5,200)
526	TRAINING & CONFERENCES					
Barnes	526-A · Training	67,000	70,001	100,000	49%	33,000
Barnes	526-B · Safety	0	0	0	#DIV/0!	0
Barnes	526-I · EMS Recertifications	3,100	2,495	3,100	0%	0
	Subtotal	70,100	72,496	103,100	47%	33,000
526-1	MEMBERSHIPS/CONFERENCES					
Kim	526-1A · General	1,600	1,165	2,100	31%	500
Kim	526-1B · FDAC	440	440	440	0%	0
Kim	526-1C · Costco	110	110	110	0%	0
	Subtotal	2,150	1,715	2,650	23%	500
526-2	MEETINGS, MEALS & TRAVEL EXPENSES					
Kim	526-2A · Food/Meetings/Training	5,550	4,942	5,550	0%	0
Kim	526-2B · Transportation/Bridge Tolls	1,250	2,685	3,700	196%	2,450
Pasquale	526-2C · Bi-Monthly Reserve Meeting	1,000	0	1,000	0%	0
Tubbs	526-2D · Strike Team Expenses	3,000	2,971	3,000	0%	0
	Subtotal	10,800	10,598	13,250	23%	2,450
527	RENT					
Tubbs	527 · RENT	100,000	100,000	100,000	0%	0
	Subtotal	100,000	100,000	100,000	0%	0
585	LOAN PAYMENTS					
	Subtotal	58,869	58,870	58,870	0%	1
589	589 · CONTINGENCY	50,000	41,543	50,000	0%	0
	OPERATING BUDGET	1,743,274	\$ 1,723,804	1,920,441	10.2%	\$ 177,167
TOTAL SALARIES/BENEFITS & OPERATING BUDGET		13,641,174	\$ 13,838,112	14,139,637	3.7%	\$ 498,463

BUDGET - LINE ITEM SUMMARY		BUDGET	ACTUAL	FINAL	% Change	
DESCRIPTION		2015/2016	as of 6/30/16	BUDGET	PY	\$ Incr/(Decr)
CAPITAL BUDGET - LINE ITEM SUMMARY				2016/17	Budget	15/16 Budget
TOTAL OPERATING BUDGET		13,641,174	13,838,112	14,139,637	3.7%	498,463
525	GRANT-FUNDED EXPENDITURES					0
	525-A · Grant-Funded Expenditures	0	0	0	#DIV/0!	0
	Subtotal	0	0	0	#DIV/0!	0
583-4	CAPITAL EQUIPMENT					
	EQUIPMENT:					
Kim	583-4A · Admin Infrastructure (Intranet/Internet transition)	25,000	\$ 23,101	0	-100%	\$ (25,000)
Barnes	583-4B · Non-SMEMPS EMS Equipment		\$ -		#DIV/0!	\$ -
Hilliard	583-4C · Knox Box Key Replacement	1,000	\$ -		-100%	\$ (1,000)
O'Reilly	583-4D · Hydrants	33,000	\$ -	66,500	102%	\$ 33,500
Fischer	583-4F · Hoses	22,000	\$ 18,599	10,000	-55%	\$ (12,000)
Pasquale	583-4G · Gas Detectors, Sensors	4,200	\$ 4,366	0	-100%	\$ (4,200)
Coleman	583-4H · Radios	17,450	\$ 12,922	17,450	0%	\$ -
Kim	583-4K · Office Equipment		\$ -	8,500	#DIV/0!	\$ 8,500
Kim	583-4P · Station 4 Chairs		\$ -		#DIV/0!	\$ -
Barnes	583-4R · New Workstations	3,500	\$ 4,525	97,000	2671%	\$ 93,500
Barnes	583-4V · MDC iPad Program	4,050	\$ 5,388	6,500	60%	\$ 2,450
	Equipment Total	110,200	68,902	218,250	98.0%	108,050
	OPERATING BUDGET TOTAL	13,751,374	13,907,014	14,357,887	4%	606,513
	AVAILABLE TO FUND RESERVES	705,257	1,004,619	733,702	4%	28,445
583-5	FUNDED FROM RESERVES					
Pasquale	583-5H · Other Repairs	40,000	-	40,000	0%	-
Pasquale	583-5J · New Apparatus		-	181,050	#DIV/0!	181,050
Martinez	583-5M · Sta 1 Sign		-		#DIV/0!	-
Pasquale	583-5E · Type One Engine		-	0	#DIV/0!	-
Pasquale	583-5N · Type 3 Engine			415,000		415,000
Hilliard	583-5R · Signage	0	-		#DIV/0!	-
Pasquale	583-5T · Apparatus Door Replacement		-	36,000	#DIV/0!	36,000
Barnes	583-5U · Telestaff	28,268	28,998	26,000	-8%	(2,268)
Pasquale	583-5V · Station 4 Remodel	142,130	-	143,000	1%	870
Tubbs	583-5W · Miscellaneous One-Time Projects	45,000	39,318	65,000	44%	20,000
	Reserves Total	255,398	68,316	936,050	267%	680,652
	TOTAL EXPENDITURES	14,006,772	13,975,330	15,293,937	9%	1,287,165
	Net Cash Flow	449,859	936,303	-202,348	-145%	-652,207

Southern Marin Fire District

2016/2017 Summary Operating + Capital Analysis

2016/2017 Analysis	Budget	% Change 2015/16
2015/16 Base Budget	13,641,174	
Plus General Inflationary Increases	0	0.0%
Plus (Less) 2016/17 Other Significant Changes:		
501 - Salaries	254,000	
501-O - Overtime	(186,000)	
504 - Benefits	253,296	
511 - Office Expenses	1,000	
512 - Postage	200	
513 - Special Departmental Expenses	2,750	
515 Clothing & Personnel Supplies	25,950	
517 Communications	33,696	
518 Utilities	2,860	
520 Buildings & Grounds Maintenance	5,700	
521 Equipment Maintenance	10,000	
521-1 - Vehicle Maintenance	4,801	
522 - Miscellaneous Expenses	250	
523 - Specialized Services	59,209	
524 - Insurance	(5,200)	
526 - Training & Conferences	33,000	
526-1 - Membership/conferences	500	
526-2 - Meetings, Meals & Travel Expenses	2,450	
527 - Rent	0	
585 - Loan Payments	0	
Subtotal	498,462	3.7%
2016/17 Base Budget	14,139,636	3.7%
Plus 2016/17 Equipment		
583-4A · Admin Infrastructure (Intranet/Internet transition)	(25,000)	
583-4C · Knox Box Key Replacement	(1,000)	

Southern Marin Fire District

2016/2017 Summary Operating + Capital Analysis

583-4D · Hydrants	33,500
583-4F · Hoses	(12,000)
583-4G · Gas Detectors, Sensors	(4,200)
583-4H · Radios	0
583-4K · Office Equipment	8,500
583-4R · New Workstations	93,500
583-4T · Tool Upgrades	4,000
583-4U · Thermal Image Camera	8,300
583-4V · MDC iPad Program	2,450

Subtotal

108,050

98.0%

Plus 2016/17 Capital from Reserves:

583-5B · Station 4 Exterior Paint	30,000
583-5H · Other Repairs	0
583-5J · New Apparatus	181,050
583-5N · Type 3 Engine	415,000
583-5T · Apparatus Door Replacement	36,000
583-5U · Telestaff	(2,268)
583-5V · Station 4 Remodel	870
583-5W · Miscellaneous One-Time Projects	20,000

Subtotal

680,652

266.5%

2016/17 Total Budget

15,293,936

1,287,165

9.2%