



San Miguel **Fire & Rescue** Fiscal Year 2023-24 Final Budget Adoption



Resolution 23-22

**A Resolution of the Board of Directors of the
San Miguel Consolidated Fire Protection District
Adopting the Final Budget for Fiscal Year 2023-2024**

WHEREAS, the Board of Directors of the San Miguel Consolidated Fire Protection District, County of San Diego (hereinafter referred to as "District") is required to adopt a preliminary budget, on or before July 1 of each year, as per Section 13890 of the Health and Safety Code; and

WHEREAS, the District, Finance Committee, Executive Staff, and Committee/Program Leads have made recommendations and submitted the proposed preliminary budget for review and adoption at a publicly noticed meeting; and

WHEREAS, the District has determined that there will be enough revenue and fund balance to meet total expenditures for Fiscal Year 2023-2024 adequately.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the San Miguel Consolidated Fire Protection District, a public agency in the County of San Diego, California, does hereby adopt the final budget for the Fiscal Year 2023-2024 with a total expenditure requirement of \$27,290,591.

BE IT FURTHER RESOLVED that this Final Budget is being adopted prior to October 1, 2023, in accordance with California Government Code.

PASSED AND ADOPTED by the Board of Directors of the San Miguel Consolidated Fire Protection District this 13th day of September 2023, by the following vote:

AYES: **Directors McKenna, Muns, Nelson, Pierce, Raddatz, Robles and Woodruff**

NOES: **None**

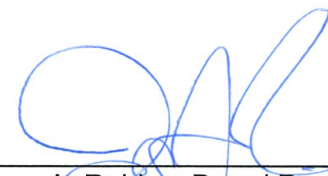
ABSTAIN: **None**

ABSENT: **None**

ATTEST:



Board Clerk



Jesse A. Robles, Board President

San Miguel **Fire & Rescue** Fiscal Year 2023-24 Draft Final Budget Adoption

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SAN MIGUEL FIRE & RESCUE



Fiscal Year 2023-2024 Draft Final Budget

The Fiscal Year 2023-2024 Draft Final Budget is being presented by the Fire Chief and Staff as a compilation of financial information with the primary budget objective to provide the highest possible level of service to all the communities we serve while maintaining a sound financial condition. If adopted by the Board of Directors, Staff will complete the Comprehensive Budget Report as outlined in the Board of Directors Policy Manual Subsection 818 – Budget Criteria.



Draft Final Budget Summary

This section of the budget provides the readers with a summary comparison of the previous Fiscal Year's Final Budget, the approved Preliminary Budget, and the Draft Final Budget for Fiscal Year 2023-2024.

Increase/Decrease Amounts and Percentages are based on the FY 2022-2023 Final Budget and FY 2023-2024 Draft Final Budget.

SAN MIGUEL FIRE & RESCUE



Budget Summary Justifications

REVENUE:

Total Revenues are showing an increase of 5.8% (Budgeted)

Line 1 Property Taxes: Property Taxes are based on the Annual Assessed Valuation Report provided by the County of San Diego and look at current Locally Secured Taxes. At the end of the year, actuals are provided and assessed.

Line 2 Benefit Assessments Revenue: Based on approved resolutions at the May 10, 2023, Regular Board Meeting. These revenues are analyzed and provided to the Board of Directors prior to approving any increase in Benefit Assessments.

Line 3 AMR Contract and Other Miscellaneous Revenue: Includes plan check fees, inspection fees, AMR contract and rental fees of various facilities, and miscellaneous reimbursements. The District's cell towers were removed, and the District will show a decrease this current fiscal year in that revenue source.

YTD for FY 2021-2022 is over budget due to COVID-19 fiscal relief monies received from the State of California Department of Finance for \$2.1M, along with OES Reimbursement of \$1.2M not budgeted for and offset by employee overtime and miscellaneous reimbursements not budgeted for.

Line 4 Interest Income: Mostly consists of the County Investment Pool and the Public Agency Self Insurance System (PASIS). It is anticipated that we will receive less interest income in the upcoming Fiscal Year.

EXPENSES:

Total Expenses are increasing by 10.1% (Budgeted)

Line 8 Employee Salaries: Employee salaries are increasing by 5.3% per the Draft Final Budget with the request of a new position (new position request submitted for Board consideration). The District also increased this line item by three (3) Firefighter Paramedics positions per the direction of the Board of Directors to include it for the Fiscal Year 2023-2024 budget and not amend the previous year's budget. This was not included in the preliminary budget due to oversight from staff. This amount does not include any adjustments for salaries affecting the Memorandums of Understanding or Terms of Employment.

Last year, employees' salaries were increased significantly due to stipend payments, Medicare refunds, and retirement payouts for annual leave and sick leave. These were one-time payments and not considered ongoing costs.

Line 8 Employee Overtime: Employee overtime increased based on salary additions and training overtime being separated out and increased, which was approved during the preliminary budget.

Line 12-14 CalPERS Pension: These line items are based on a strategy approved by the Board of Directors and includes the Pension Lease Revenue Bond. This strategy is being reviewed in September by the Fire Chief and Executive staff, and additional information will be provided to the Board of Directors for additional consideration on how to keep pension costs stable for the District.

Lines 15-23 Services and Supplies: These line items are all increasing based on inflation and reoccurring needs of the District.

San Miguel Fire & Rescue Draft Final Budget Summary

	2022-2023 FINAL Budget	2022-2023 Actual thru 6/30/23	2023-2024 PRELIMINARY Budget	2023-2024 FINAL Budget	Budget \$ increase/ decrease	Budget % increase/ decrease
Operating Revenues						
1 Property Taxes	\$ 23,749,500	\$ 25,415,295	\$ 24,500,000	\$ 25,198,200	\$ 1,448,700	106.1%
2 Benefit Assessments	2,814,800	2,815,037	2,932,000	2,932,000	117,200	104.2%
Total Operating Revenues	26,564,300	28,230,332	27,432,000	28,130,200	1,565,900	105.9%
Non-Operating Revenues						
3 AMR Contract and Other Miscellaneous	1,311,000	1,914,244	1,400,000	1,361,000	50,000	103.8%
4 Interest Income	10,000	97,332	10,000	10,000	-	100.0%
Total Non-Operating Revenues	1,321,000	2,011,576	1,410,000	1,371,000	50,000	103.8%
Total Revenues	\$ 27,885,300	\$ 30,241,908	\$ 28,842,000	\$ 29,501,200	\$ 1,615,900	105.8%
Operating Expenses						
Salaries and Benefits Costs						
5 Director Fees	20,000	15,142	20,000	20,000	-	100.0%
6 Prior Directors Benefits	21,700	26,180	24,000	24,000	2,300	110.6%
7 Retiree Benefits	1,032,300	916,354	1,414,800	1,503,100	470,800	145.6%
8 Employee Salaries	9,566,633	10,108,666	9,624,900	10,072,950	506,317	105.3%
9 Employee Overtime	2,134,200	3,112,270	2,733,100	2,736,100	601,900	128.2%
10 Employee Benefits	3,154,200	3,160,247	3,355,900	3,553,600	399,400	112.7%
11 Financial Emergency Plan	208,705	-	332,500	332,500	123,795	159.3%
12 UAL - Pension Payment	1,416,775	1,417,754	1,420,000	1,420,000	3,225	100.2%
13 Pension Bond	1,058,850	1,058,847	1,260,700	1,260,700	201,850	119.1%
14 Pension Restructuring – Reserve	1,541,150		1,339,300	1,339,300	(201,850)	86.9%

San Miguel Fire & Rescue Draft Final Budget Summary

	2022-2023 FINAL Budget	2022-2023 Actual thru 6/30/23	2023-2024 PRELIMINARY Budget	2023-2024 FINAL Budget	Budget \$ increase/ decrease	Budget % increase/ decrease
Total Salaries and Benefits Costs	\$ 20,154,513	\$ 19,815,461	\$ 21,525,200	\$ 22,262,250	\$ 2,107,737	110.5%
Services and Supplies						
15 Professional Services	2,071,600	1,715,086	2,087,974	2,138,100	66,500	103.2%
16 Special District Expense	312,530	422,867	285,950	285,950	(26,580)	91.5%
17 Maintenance	560,550	788,752	654,750	654,750	94,200	116.8%
18 Insurance	870,000	984,855	951,000	907,260	37,260	104.3%
19 Equipment	573,400	583,698	644,800	659,800	86,400	115.1%
20 Utilities	274,800	469,989	404,700	404,700	129,900	147.3%
21 Supplies	75,560	101,082	90,560	90,560	15,000	119.9%
22 Personnel Development	80,800	88,747	95,800	95,800	15,000	118.6%
23 Rents and Leases	43,300	43,670	44,400	44,400	1,100	102.5%
Total Service and Supplies	\$ 4,862,540	\$ 5,198,747	\$ 5,259,934	\$ 5,281,320	\$ 418,780	108.6%
Total Expenses	\$ 25,017,054	\$ 25,014,208	\$ 26,785,135	\$ 27,543,571	\$ 2,526,517	110.1%
Net Income before Reserve Related Activities	\$ 2,868,246	\$ 5,227,699	\$ 2,056,865	\$ 1,957,629	\$ (910,616)	68.3%



Budget vs. Actual Comparison

This section of the budget provides the readers a summary comparison overview of two budgetary cycles and actuals based on end-of-year cash-based accounting.

San Miguel Fire & Rescue Budget vs Actual Comparison

	2021-2022 Actual thru 6/30/22	2021-2022 FINAL Budget	2021-2022 Budget \$ increase/ decrease	2021-2022 Budget % increase/ decrease	2022-2023 Actual thru 6/30/23	2022-2023 FINAL Budget	2022-2023 Budget \$ increase/ decrease	2022-2023 Budget % increase/ decrease
Services and Supplies								
15 Professional Services	1,934,706	2,061,890	(127,184)	93.8%	1,715,086	2,071,600	(356,514)	82.8%
16 Special District Expense	254,426	250,230	4,196	101.7%	422,867	312,530	110,337	135.3%
17 Maintenance	627,439	522,750	104,689	120.0%	788,752	560,550	228,202	140.7%
18 Insurance	792,152	820,000	(27,848)	96.6%	984,855	870,000	114,855	113.2%
19 Equipment	356,255	505,900	(149,645)	70.4%	583,698	573,400	10,298	101.8%
20 Utilities	402,357	251,900	150,457	159.7%	469,989	274,800	195,189	171.0%
21 Supplies	95,638	71,400	24,238	133.9%	101,082	75,560	25,522	133.8%
22 Personnel Development	48,685	78,200	(29,515)	62.3%	88,747	80,800	7,947	109.8%
23 Rents and Leases	42,322	41,360	962	102.3%	43,670	43,300	370	100.9%
Total Service and Supplies	\$ 4,553,980	\$ 4,603,630	\$ (49,650)	-1.1%	\$ 5,198,747	\$ 4,862,540	\$ 336,207	6.9%
Total Expenses	\$ 24,625,551	\$ 23,607,651	\$ 1,017,900	4.3%	\$ 25,014,208	\$ 25,017,054	\$ (2,845)	0.0%
Net Income before Reserve Related Activities	\$ 6,745,803	\$ 2,596,117	\$ 4,149,686	159.8%	\$ 5,227,699	\$ 2,868,246	\$ 2,359,453	82.3%



Draft Final Budget Detail

This section of the budget provides the readers with a detailed line-item look at the budget for full transparency of what is budgeted by categories, with a final breakdown by Division and Program.

Increase/Decrease Amounts and Percentages are based on the FY 2022-2023 Final Budget and FY 2023-2024 Draft Final Budget.

SAN MIGUEL FIRE & RESCUE



Detailed Expense Budget Justifications

The Detailed Expense Budget is shown by Department and account code to help pull actual expenditure data into the budget and allow for Finance Staff to start analyzing trend analysis and determine the needs of the financial information for the implementation of the new accounting software. This format will be beneficial moving forward with continued transparency.

Line 3 Pension Restructuring – Lease Revenue Bond: Increase in Lease Revenue Bond per amortization schedule.

Line 5-6 Health Insurance Employees, Retirees, Prior Directors: Finance Staff have separated out all health insurance costs between employees, retirees, and prior Directors. There was also an increase in premiums.

Line 8-11 Retirement (Normal Costs) All Classifications: Increases/Decreases are based on salaries related to Classic and PEPRA classifications and the CalPERS rates for the year. As Classic members retire, the normal costs will decrease, and the PEPRA costs will increase with attrition. Finance Staff will be coding these costs separately for actuals to present accurate information.

Line 13 Uniform Allowance: Increase based on approved MOUs and Terms of Employment.

Line 15 Paramedic Recertification: This recertification was increased based on the approved MOU language for Firefighter Paramedics only.

Line 17-23 Employee Overtime: Finance Staff have been trending overtime costs for the past two years and are budgeting based on these trends. Training overtime is being requested to be increased due to ongoing internal training, MOU language to reflect mandatory training costs, and yearly academies for the classifications of Firefighter Paramedics (new hires), Engineer, and Captain. This includes a 12-Shift EMS rideout for new Firefighter Paramedics and promotional rideouts.

Line 23-24 Base Salaries: Request of a new 40-hour Battalion Chief position (new position request submitted for Board consideration). The District also increased this line item by three (3) Firefighter Paramedics positions per the direction of the Board of Directors to include it for the Fiscal Year 2023-2024 budget and not amend the previous year's budget. This was not included in the preliminary budget due to oversight from staff. This amount does not include any adjustments for salaries affecting the Memorandums of Understanding or Terms of Employment for the upcoming year.

Line 25 Financial Emergency Plan: This line item is to assist in the planning for a stabilized budget during an economic downturn and would need additional Board approval. This is tied to the Economic Catastrophic/Recession Plan.

Line 26 Medicare (District Portion – 1.45%): This line item is based on salaries.

Line 29-32 Communications Services and Equipment: There is an increase in fees/equipment costs for radios and ongoing replacement of equipment.

Line 33-35 Equipment Maintenance: Increase in maintenance costs.

Line 37-38 Facilities Maintenance: Increase in maintenance costs.

Line 39-40 Fleet Maintenance: Actuals are pulling outside repair costs. Finance Staff have created separate account codes moving forward to show accurate trend data.

Line 41 Fleet Maintenance (Fuel): Based on actuals and trend analysis.

Line 42 Housekeeping Services and Supplies: Based on actuals and trend analysis.

Line 43 Medical Supplies: Based on actuals and trend analysis.

Line 44-45 Insurance: An increase of approximately 16% reflects the continued deterioration in the pricing available for liability and property rates levied against all California municipalities. The District continues to monitor and assess the needs of the District. Currently, FAIRA continues to provide the most competitive rates along with the best coverage for Fire/EMS services.

Line 46-54 Minor Equipment: Increased costs/replaced on an as-needed basis for fire service equipment. Finance Staff are tracking some analytics internally and opted not to renew some contracts for analysis purposes. Training is requesting an increase in training props and equipment for internal training purposes. The Training Division continues to provide necessary internal training for the development of personnel.

Line 55 Physical Fitness Equipment: Increased costs for maintenance and requesting additional costs to replace station equipment for health and safety purposes. Assessments of all stations have been completed, and each station will be put on a replacement schedule for the equipment – the line item will be reduced once we are on a maintenance cycle for all stations.

Line 60-66 Personnel Development: Increase in Educational Reimbursement per approved MOUs and Terms of Employment, including EMT recertification for Non-Paramedics in the classifications of Captain and Engineer.

Line 67-70 Wellness Services: Increase in Wellness Program of 5% per contract. Actuals are to be split for the final budget based on classifications.

Line 71-83 Professional Services: Information Technology Support Services contract ended effective May 2023. RCCP Program cost increased based on the contract, and HCFA Dispatching increased based on preliminary estimates for the contract.

Line 86-93 Publications and Media: Increase for Fire Prevention code books based on new subscription services and updated NFPA manuals.

Line 94-95 Rents and Leases: Administrative Staff is in a new lease for the copy machine located at the administrative office – there was no change in the lease cost. Station 19 lease of property increase is based on a 3% CPI calculation. The final lease payment (rent) will be determined in the final budget.

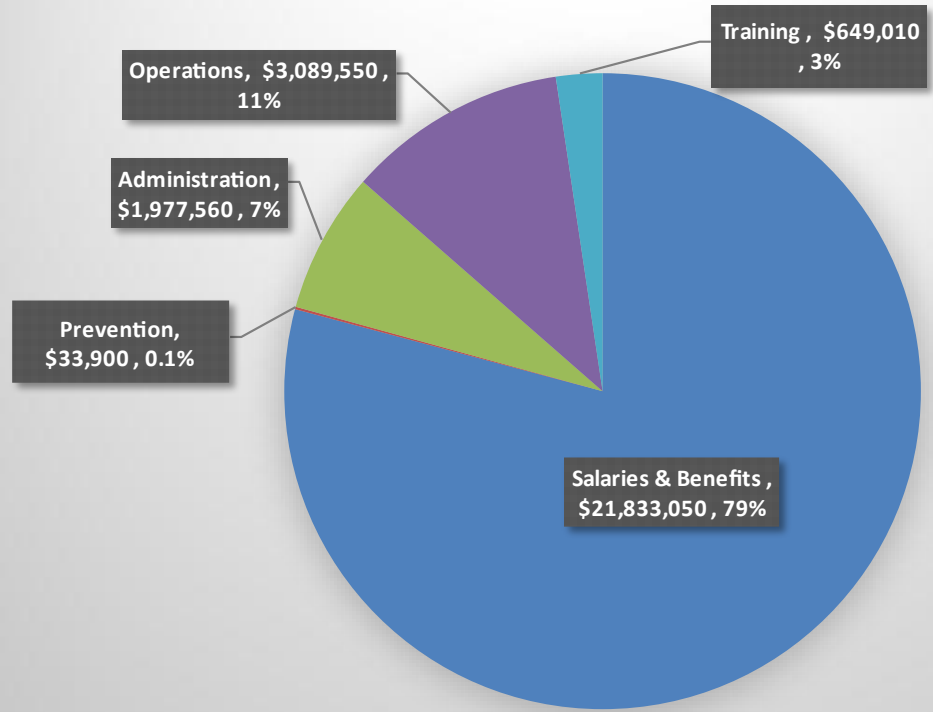
Line Item 96-101 Safety Clothing: Increase of Structure/Brush gear due to increased costs and replacement needs for personal protective equipment.

Line 102-104 Uniforms: Finance Staff will be coding these costs separately for actuals to present accurate information.

Line 105-128 Special District Expenses: Accounting Software will be paid in installments once implementation begins. The Telestaff contract (attendance program for fire service) is increasing due to additional needs for the software.

Line 132-144 Utilities: Increase based on actuals and trend analysis. Finance Staff are working on separating all utilities out per station for continued trend analysis based on actuals.

FY 24 Budgeted Expenses by Division



Total Expense by Division/Program

Salaries and Benefits	\$ 19,948,113	\$ 21,099,000	\$ 21,833,050	\$ 1,878,937	91.4%
Prevention	\$ 32,780	\$ 33,900	\$ 33,900	\$ 1,120	96.7%
Board of Directors	\$ 63,800	\$ 63,800	\$ 63,800	\$ -	100.0%
Facilities Management	\$ 447,200	\$ 594,900	\$ 594,900	\$ 147,700	75.2%
Training Program	\$ 351,450	\$ 600,024	\$ 600,150	\$ 248,700	58.6%
Peer Support/Chaplain Program	\$ 6,100	\$ 6,100	\$ 6,100	\$ -	100.0%
Community Outreach Program	\$ 36,000	\$ 36,000	\$ 79,000	\$ 43,000	45.6%
Administration Management	\$ 1,843,200	\$ 1,868,500	\$ 1,834,760	\$ (8,440)	100.5%
Operations Management	\$ 1,628,300	\$ 1,747,800	\$ 1,762,800	\$ 134,500	92.4%
Fleet Management	\$ 612,650	\$ 687,650	\$ 687,650	\$ 75,000	89.1%
SCBA Program	\$ 38,500	\$ 38,500	\$ 38,500	\$ -	100.0%
CERT	\$ 3,560	\$ 3,560	\$ 3,560	\$ -	100.0%
Explorer Program	\$ 5,700	\$ 5,700	\$ 5,700	\$ -	100.0%
Mapping	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	100.0%
Logistics Volunteer Group	\$ 1,200	\$ 1,200	\$ 1,200	\$ -	100.0%
Reserve Firefighter Program	\$ 33,500	\$ 33,500	\$ 33,500	\$ -	100.0%

San Miguel Fire & Rescue

FINAL BUDGET

Priority				2022/2023	2023/2024	2023/2024	Increase/ (Decrease)		Comments/Justification
				FINAL Budget	Preliminary Approved Budget	Final Budget	Amount	Percent	
			Employee Benefits (5030)	1,425,175	1,428,400	1,428,400	3,225	99.8%	
1	1	Salaries and Benefits	Unfunded Liability CalPERS Payment	1,416,775	1,420,000	1,420,000	3,225	100.2%	UAL Restructuring
2	1	Salaries and Benefits	Retirement - 1959 Survivor Benefit	8,400	8,400	8,400	-	100.0%	PER MOUs/TOEs
			Employee Benefits (5030)	2,600,000	2,600,000	2,600,000	-	100.0%	
3	1	Salaries and Benefits	Pension Restructuring - LRB	1,058,850	1,260,700	1,260,700	201,850	119.1%	UAL Restructuring per Schedule
4	1	Salaries and Benefits	Pension Restructuring – Reserve	1,541,150	1,339,300	1,339,300	(201,850)	86.9%	UAL Restructuring
			Employee Benefits (5031)	2,358,500	2,781,900	2,951,100	592,600	79.9%	
5	1	Salaries and Benefits	Health Insurance - Employees	1,306,200	1,344,800	1,425,700	119,500	109.1%	Increase per MOU & Premiums
6	1	Salaries and Benefits	Health Insurance - Retirees	1,032,300	1,414,800	1,503,100	470,800	145.6%	Increase of Retirees Premiums
7	1	Salaries and Benefits	Health Insurance - Prior Directors	20,000	22,300	22,300	2,300	111.5%	Previous Directors Only
			Employee Benefits (5032)	1,688,200	1,829,500	1,944,800	241,200	86.8%	
8	1	Salaries and Benefits	Retirement - Safety - Classic	955,500	1,056,000	1,171,300	215,800	122.6%	CalPERS rates and New Position
9	1	Salaries and Benefits	Retirement - Safety - PEPRA	652,300	677,700	677,700	25,400	103.9%	Based on Salaries & CalPERS Rates
10	1	Salaries and Benefits	Retirement - Non-Safety - Classic	34,800	54,200	54,200	19,400	155.7%	Based on Salaries & CalPERS Rates
11	1	Salaries and Benefits	Retirement - Non-Safety - PEPRA	45,600	41,600	41,600	(4,000)	91.2%	Based on Salaries & CalPERS Rates
			Employee Benefits (5033)	84,300	84,300	84,300	-	100.0%	
12	1	Salaries and Benefits	Dental Insurance	84,300	84,300	84,300	-	100.0%	Per MOU & Terms of Employment
			Employee Benefits (5036)	56,700	72,500	74,000	17,300	76.6%	
13	1	Salaries and Benefits	Uniform Allowance	56,700	72,500	74,000	17,300	130.5%	New Position
			Employee Benefits (5037)	10,400	10,400	10,400	-	100.0%	
14	1	Salaries and Benefits	Vision Insurance	10,400	10,400	10,400	-	0.0%	Per MOU & Terms of Employment
			Employee Benefits (5038)	-	6,000	6,000	-	0.0%	
15	1	Salaries and Benefits	Paramedic Recertification	-	6,000	6,000	-	0.0%	FFPM MOU Approved
			Employee Overtime (5040)	2,134,200	2,733,100	2,736,100	601,900	78.0%	
16	1	Salaries and Benefits	Overtime	1,728,800	2,109,800	2,109,800	381,000	122.0%	Per MOU & Terms of Employment
17	1	Salaries and Benefits	FLSA	220,700	218,800	218,800	(1,900)	99.1%	Per MOU & Terms of Employment
18	3	Prevention	Prevention Overtime	2,500	2,500	2,500	-	100.0%	Per MOU & Terms of Employment
19	5	Board of Directors	Recording Secretary - Board Minutes	500	500	500	-	100.0%	Per MOU & Terms of Employment
20	2	Facilities Management	Overtime	10,000	10,000	10,000	-	100.0%	Per MOU & Terms of Employment
21	3	Training Program	District Training (All)	164,700	384,500	384,500	219,800	233.5%	Includes Academies & 12-Shift EMS
22	4	Community Outreach Program	Community Outreach Overtime	7,000	7,000	10,000	3,000	142.9%	Needed for Events & Committee

San Miguel Fire & Rescue

FINAL BUDGET

Priority				2022/2023	2023/2024	2023/2024	Increase/ (Decrease)		Comments/Justification
				FINAL Budget	Preliminary Approved Budget	Final Budget	Amount	Percent	
			Employee Salaries (5050)	9,609,838	9,786,000	10,228,200	618,362	94.0%	
23	1	Salaries and Benefits	Base Salaries - Safety	8,600,580	8,643,000	9,085,200	484,620	105.6%	New Position
24	1	Salaries and Benefits	Base Salaries - Non-Safety	800,553	810,500	810,500	9,947	101.2%	Based on FY 2022/2023 Salary
25	2	Salaries and Benefits	Financial Emergency Plan	208,705	332,500	332,500	123,795	159.3%	Additional Approval Needed by BOD
			Employee Benefits (5900)	165,500	171,400	177,250	11,750	93.4%	
26	1	Salaries and Benefits	Medicare (District Portion - 1.45%)	165,500	171,400	177,250	11,750	107.1%	Based on Salaries
			Director Benefits (5010)	1,700	1,700	1,700	-	100.0%	
27	1	Board of Directors	Medicare/Social Security	1,700	1,700	1,700	-	100.0%	Based on Director Fees
			Director Fees (5020)	20,000	20,000	20,000	-	100.0%	
28	1	Board of Directors	Meetings	20,000	20,000	20,000	-	100.0%	
			Communications (6010)	196,000	240,000	240,000	44,000	81.7%	
29	1	Operations Management	RCS Backbone Maintenance	69,000	75,000	75,000	6,000	108.7%	Increase in Fees
30	1	Operations Management	NextGen RCS Fee	50,000	60,000	60,000	10,000	120.0%	Increase in Fees
31	1	Operations Management	Computer Service & Equipment	25,000	25,000	25,000	-	100.0%	Computer & Equipment Needs
32	2	Operations Management	Radio Equipment and Maintenance	52,000	80,000	80,000	28,000	153.8%	Increase in Equipment Costs
			Equipment Maintenance (6020)	95,300	101,700	101,700	6,400	93.7%	
33	4	Administration Management	Plotter Maintenance	600	1,000	1,000	400	166.7%	Increase in Maintenance Costs
34	2	Operations Management	Fire Equipment Maintenance	94,000	100,000	100,000	6,000	106.4%	Increase in Maintenance Costs
35	4	CERT	Miscellaneous Supplies/Repairs	700	700	700	-	100.0%	Funded by Grants/Donations
			SCBA Expense (6021)	38,500	38,500	38,500	-	100.0%	
36	1	SCBA Program	SCBA Equipment	38,500	38,500	38,500	-	100.0%	
			Facilities Maintenance (6030)	176,200	189,000	189,000	12,800	93.2%	
37	2	Facilities Management	Facilities Maintenance	167,200	180,000	180,000	12,800	107.7%	Increase in Maintenance Costs
38	3	Facilities Management	Station Improvement Program	9,000	9,000	9,000	-	100.0%	Each station \$1,000 budget
			Fleet Maintenance (6040)	114,050	114,050	114,050	-	100.0%	
39	1	Fleet Management	Fleet Maintenance Repairs & Supplies	69,050	69,050	69,050	-	100.0%	
40	1	Fleet Management	Apparatus Parts	45,000	45,000	45,000	-	100.0%	
			Fleet Maintenance (6040)	175,000	250,000	250,000	75,000	70.0%	
41	1	Fleet Management	Fuel	175,000	250,000	250,000	75,000	142.9%	Based on Actuals & Trend Analysis

San Miguel Fire & Rescue FINAL BUDGET

Priority			2022/2023	2023/2024	2023/2024	Increase/ (Decrease)		Comments/Justification	
			FINAL Budget	Preliminary Approved Budget	Final Budget	Amount	Percent		
		Housekeeping Supplies (6050)	30,000	35,000	35,000	5,000	85.7%		
42	3	Facilities Management	Cleaning/Household Supplies (all)	30,000	35,000	35,000	5,000	116.7%	Based on Actuals & Trend Analysis
		Medical Supplies (6070)	25,000	35,000	35,000	10,000	71.4%		
43	1	Operations Management	Medical Supplies	25,000	35,000	35,000	10,000	140.0%	Based on Actuals & Trend Analysis
		Insurance (6060)	870,000	951,000	907,260	37,260	95.9%		
44	1	Administration Management	FAIRA (Fire, Liability, Collision)	270,000	351,000	307,260	37,260	113.8%	Based on Actuals
45	1	Administration Management	PASIS (Workers' Compensation)	600,000	600,000	600,000	-	100.0%	Premium Rate & Self-Insurance costs
		Minor Equipment (6080)	216,900	237,300	237,300	20,400	91.4%		
46	3	Administration Management	Information Technology Equipment	10,000	10,000	10,000	-	100.0%	Based off of Replacement Cycle
47	4	Administration Management	District Analytics Software (Financial)	10,000	-	-	(10,000)	0.0%	Internal Analytics Being Used
48	2	Prevention	Miscellaneous Minor Equipment	300	300	300	-	100.0%	
49	4	Operations Management	Analytics Software	10,000	10,000	10,000	-	100.0%	Operational Analytics
50	2	Operations Management	Fire Service Equipment	150,600	170,000	170,000	19,400	112.9%	Increased Costs/Replaced as needed
51	4	Facilities Management	Appliance Replacement	10,000	10,000	10,000	-	100.0%	Replaced as needed
52	4	Facilities Management	Landscape Maintenance Equipment	1,000	1,000	1,000	-	100.0%	Based on Actuals
53	3	Training Program	Training Props & Equipment	24,000	35,000	35,000	11,000	145.8%	Equipment Needed for Internal Use
54	5	Explorer Program	Safety Equipment (various)	1,000	1,000	1,000	-	100.0%	Equipment Needed for Internal Use
		Physical Fitness (6083)	8,000	15,000	15,000	7,000	53.3%		
55	4	Operations Management	Physical Fitness Equipment	8,000	15,000	15,000	7,000	187.5%	Per Replacement Schedule
		Office Supplies (6090)	20,560	20,560	20,560	-	100.0%		
56	3	Administration Management	Office Supplies/Equipment	17,000	17,000	17,000	-	100.0%	
57	2	Mapping	Supplemental Mapping Supplies	1,500	1,500	1,500	-	100.0%	
58	5	Explorer Program	Paper, Copies, Office supplies	100	100	100	-	100.0%	
59	4	CERT	Office Supplies/Equipment	1,960	1,960	1,960	-	100.0%	Funded by Grants/Donations
		Personnel Development (6100)	80,800	95,800	95,800	15,000	84.3%		
60	5	Board of Directors	Director Training/Workshops	1,600	1,600	1,600	-	100.0%	
61	5	Administration Management	Admin Related Conferences	29,000	29,000	29,000	-	100.0%	
62	1	Training Program	Educational Reimb - District Employees	20,000	35,000	35,000	15,000	175.0%	Per MOU & Terms of Employment
63	4	Training Program	Discretionary Training Offset	25,000	25,000	25,000	-	100.0%	
64	5	Explorer Program	Enrollment Fees & Training	2,800	2,800	2,800	-	100.0%	
65	3	Peer Support/Chaplain Program	PS Training 4 personnel	600	600	600	-	100.0%	Mandatory Training
66	3	Peer Support/Chaplain Program	Training & Outreach Materials	1,800	1,800	1,800	-	100.0%	Materials needed for Ongoing Outreach

San Miguel Fire & Rescue

FINAL BUDGET

Priority				2022/2023	2023/2024	2023/2024	Increase/ (Decrease)		Comments/Justification
				FINAL Budget	Preliminary Approved Budget	Final Budget	Amount	Percent	
Wellness Services (6105)				145,600	149,000	149,000	3,400	97.7%	
67	1	Administration Management	Employee Assistance Program	22,000	22,000	22,000	-	100.0%	
68	2	Administration Management	Wellness Program	62,000	62,500	62,500	500	100.8%	5% CPI per Agreement
69	2	Operations Management	Wellness Program	42,200	44,200	44,200	2,000	104.7%	5% CPI per Agreement
70	2	Training Program	Wellness Program	19,400	20,300	20,300	900	104.6%	5% CPI per Agreement
Professional Services (6110)				1,526,000	1,538,974	1,589,100	63,100	96.0%	
71	1	Administration Management	Annual Finance/Administrative Fees	77,600	77,600	77,600	-	100.0%	
72	1	Administration Management	Consulting Costs (All)	75,000	75,000	75,000	-	100.0%	
73	2	Administration Management	Legal Counsel	80,000	80,000	100,000	20,000	125.0%	Based on Trend Analysis
74	4	Administration Management	Strategic Plan	3,000	3,000	3,000	-	100.0%	
75	2	Administration Management	IT Support Services	30,000	10,000	-	(30,000)	0.0%	Contract Ended
76	1	Operations Management	RCCP Program Cost (ECO)	12,800	25,000	25,000	12,200	195.3%	Based on Contract/Agreement
77	1	Operations Management	HCFA Dispatching	841,100	860,000	860,000	18,900	102.2%	Based on Contract/Agreement
78	1	Operations Management	Respiratory Fit Tests (79) - (N95)	10,000	10,000	10,000	-	100.0%	
79	1	Fleet Management	Contract Apparatus Maintenance	310,000	310,000	310,000	-	100.0%	Based on Actuals
80	1	Fleet Management	Truck 15 Safety Inspection	2,000	2,000	2,000	-	100.0%	Inspection for New Truck 15 & Old Truck
81	4	Community Outreach Program	Consulting Costs	-	-	40,000	40,000	0.0%	New Program Request
82	2	Training Program	HTF Annual Assessment	71,000	72,874	73,000	2,000	102.8%	Based on Actuals
83	2	Training Program	FTES Tuition	13,500	13,500	13,500	-	100.0%	
Property Tax Refunds (6115)				150,000	150,000	150,000	-	100.0%	
84	1	Administration Management	Refunds - Property Taxes	150,000	150,000	150,000	-	100.0%	Based on Actuals
Property Tax Admin Cost (6116)				250,000	250,000	250,000	-	100.0%	
85	1	Administration Management	Property Tax - Admin Charges	250,000	250,000	250,000	-	100.0%	Based on Actuals
Publications and Media (6120)				24,560	25,800	25,800	1,240	95.2%	
86	3	Administration Management	Miscellaneous Publications and Bulletins	600	600	600	-	100.0%	
87	1	Prevention	Code books, manuals & subscriptions	6,260	7,500	7,500	1,240	119.8%	Subscription Services & Manuals
88	3	Training Program	Code books, manuals & subscriptions	3,800	3,800	3,800	-	100.0%	
89	2	Mapping	Mapping/GIS Updates	1,000	1,000	1,000	-	100.0%	
90	5	Explorer Program	IFSTA Books (5)	400	400	400	-	100.0%	
91	4	Community Outreach Program	Code books, manuals & subscriptions	2,000	2,000	2,000	-	100.0%	
92	4	Community Outreach Program	Community Outreach Supplies/Goods	10,000	10,000	10,000	-	100.0%	
93	1	Operations Management	Miscellaneous Publications and Bulletins	500	500	500	-	100.0%	
Rents and Leases (6130)				43,300	44,400	44,400	1,100	97.5%	
94	1	Administration Management	Equipment Rents & Leases	8,600	8,600	8,600	-	100.0%	
95	1	Administration Management	Station 19 Lease of Property (Rent)	34,700	35,800	35,800	1,100	103.2%	3% CPI per Lease Agreement

San Miguel Fire & Rescue

FINAL BUDGET

Priority			2022/2023	2023/2024	2023/2024	Increase/ (Decrease)		Comments/Justification	
			FINAL Budget	Preliminary Approved Budget	Final Budget	Amount	Percent		
Safety Clothing (6140)			152,500	152,500	167,500	15,000	91.0%		
96	1	Operations Management	Structure/Brush Gear	100,000	100,000	115,000	15,000	115.0%	Increase in Costs
97	1	Operations Management	Miscellaneous Supplies/Repairs	7,000	7,000	7,000	-	100.0%	
98	1	Operations Management	PPE Cleaning (Professionally)	30,000	30,000	30,000	-	100.0%	
99	3	Reserve Firefighter Program	Reserve Firefighter Safety Clothing	13,800	13,800	13,800	-	100.0%	
100	5	Peer Support/Chaplain Program	Wildland - Jackets	700	700	700	-	100.0%	
101	5	Peer Support/Chaplain Program	Helmets	1,000	1,000	1,000	-	100.0%	
Uniforms (6145)			31,000	37,300	37,300	6,300	83.1%		
102	5	Administration Management	Non Safety Uniforms	-	6,300	6,300	6,300	0.0%	Per Terms of Employment
103	5	Operations Management	Class "A" Uniforms (24)	30,000	30,000	30,000	-	100.0%	
104	5	Logistics Volunteer Group	Uniforms (2 sets)	1,000	1,000	1,000	-	100.0%	
Special District Expense (6150)			254,750	220,750	220,750	(34,000)	115.4%		
105	1	Board of Directors	Election Costs (estimate)	40,000	40,000	40,000	-	100.0%	
106	5	Administration Management	Memberships	3,000	3,000	3,000	-	100.0%	
107	2	Administration Management	Badges, Service/Recognition Awards	1,000	1,000	1,000	-	100.0%	
108	3	Administration Management	Admin Related Supplies	38,700	38,700	38,700	-	100.0%	
109	1	Administration Management	Accounting Software	60,000	25,000	25,000	(35,000)	41.7%	
110	1	Administration Management	Telestaff Annual Maintenance	2,000	3,000	3,000	1,000	150.0%	Increase per contract/agreement
111	3	Prevention	Fire Prevention Related Memberships	900	900	900	-	100.0%	
112	2	Prevention	Software & Subscriptions	18,800	18,800	18,800	-	100.0%	Ongoing Costs Included
113	1	Operations Management	Operations Supplies	25,500	25,500	25,500	-	100.0%	
114	1	Fleet Management	District Fees	10,600	10,600	10,600	-	100.0%	Based on Actuals
115	1	Fleet Management	Permits (HazMat, Fuel, etc.)	1,000	1,000	1,000	-	100.0%	
116	5	Logistics Volunteer Group	Recruitment Materials/Supplies	200	200	200	-	100.0%	
117	5	Training Program	Miscellaneous Expenses	10,050	10,050	10,050	-	100.0%	
118	2	Mapping	Mapping Software Maintenance	2,000	2,000	2,000	-	100.0%	
119	4	Reserve Firefighter Program	Miscellaneous Expenses	19,700	19,700	19,700	-	100.0%	For New Reserves only
120	4	Explorer Program	Explorer Fees & Expenses	1,400	1,400	1,400	-	100.0%	
121	5	Peer Support/Chaplain Program	Supplies & Miscellaneous Expenses	2,000	2,000	2,000	-	100.0%	
105	5	Community Outreach Program	Station Dinners	2,000	2,000	2,000	-	100.0%	
123	5	Community Outreach Program	Open Houses	5,000	5,000	5,000	-	100.0%	Events Knockdown props, etc
124	4	Community Outreach Program	Program Development	5,000	5,000	5,000	-	100.0%	
125	5	Community Outreach Program	Fire Expo/Safety Fair (District hosted)	5,000	5,000	5,000	-	100.0%	Increase in public participation
126	4	CERT	Background Checks	500	500	500	-	100.0%	Partially Funded by Grants/Donations
127	4	CERT	Recruitment Supplies	200	200	200	-	100.0%	Partially Funded by Grants/Donations
128	4	CERT	Water/Gatorade	200	200	200	-	100.0%	Partially Funded by Grants/Donations

San Miguel Fire & Rescue

FINAL BUDGET

Priority				2022/2023	2023/2024	2023/2024	Increase/ (Decrease)		Comments/Justification
				FINAL Budget	Preliminary Approved Budget	Final Budget	Amount	Percent	
			Travel and Subsistence (6160)	3,220	3,100	3,100	(120)	103.9%	
129	5	Administration Management	Administrative Meetings	1,000	1,000	1,000	-	100.0%	
130	4	Prevention	Southern California FPO Meetings	220	100	100	(120)	45.5%	
131	4	Prevention	Prevention Institute Conference (1)	2,000	2,000	2,000	-	100.0%	

			Utilities (6170)	274,800	404,700	404,700	129,900	67.9%	
132	2	Administration Management	Board of Directors IT Equipment	5,000	5,000	5,000	-	100.0%	IT needs for BOD -Related Activities
133	2	Administration Management	iPad & IT related items	2,400	2,400	2,400	-	100.0%	
134	2	Prevention	Cell Phone Service (3)	1,800	1,800	1,800	-	100.0%	Based on actuals
135	2	Operations Management	Cell Phone Service & Equip	45,600	45,600	45,600	-	100.0%	Based on Actuals
136	1	Facilities Management	Gas and Electric/Utilities	220,000	200,700	200,700	(19,300)	91.2%	Increase in Utility Costs
137	1	Facilities Management	Utilities - Station 14	-	26,300	26,300	26,300	0.0%	Increase in Utility Costs
138	1	Facilities Management	Utilities - Station 15	-	41,600	41,600	41,600	0.0%	Increase in Utility Costs
139	1	Facilities Management	Utilities - Station 16	-	18,600	18,600	18,600	0.0%	Increase in Utility Costs
140	1	Facilities Management	Utilities - Station 18	-	14,200	14,200	14,200	0.0%	Increase in Utility Costs
141	1	Facilities Management	Utilities - Station 19	-	8,500	8,500	8,500	0.0%	Increase in Utility Costs
142	1	Facilities Management	Utilities - Station 21	-	7,400	7,400	7,400	0.0%	Increase in Utility Costs
143	1	Facilities Management	Utilities - Station 22	-	21,700	21,700	21,700	0.0%	Increase in Utility Costs
144	1	Facilities Management	Utilities - Station 23	-	10,900	10,900	10,900	0.0%	Increase in Utility Costs

Total Expense by Division/Program

Salaries and Benefits	\$ 19,948,113	\$ 21,099,000	\$ 21,833,050	\$ 1,878,937	91.4%
Prevention	\$ 32,780	\$ 33,900	\$ 33,900	\$ 1,120	96.7%
Board of Directors	\$ 63,800	\$ 63,800	\$ 63,800	\$ -	100.0%
Facilities Management	\$ 447,200	\$ 594,900	\$ 594,900	\$ 147,700	75.2%
Training Program	\$ 351,450	\$ 600,024	\$ 600,150	\$ 248,700	58.6%
Peer Support/Chaplain Program	\$ 6,100	\$ 6,100	\$ 6,100	\$ -	100.0%
Community Outreach Program	\$ 36,000	\$ 36,000	\$ 79,000	\$ 43,000	45.6%
Administration Management	\$ 1,843,200	\$ 1,868,500	\$ 1,834,760	\$ (8,440)	100.5%
Operations Management	\$ 1,628,300	\$ 1,747,800	\$ 1,762,800	\$ 134,500	92.4%
Fleet Management	\$ 612,650	\$ 687,650	\$ 687,650	\$ 75,000	89.1%
SCBA Program	\$ 38,500	\$ 38,500	\$ 38,500	\$ -	100.0%
CERT	\$ 3,560	\$ 3,560	\$ 3,560	\$ -	100.0%
Explorer Program	\$ 5,700	\$ 5,700	\$ 5,700	\$ -	100.0%
Mapping	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	100.0%
Logistics Volunteer Group	\$ 1,200	\$ 1,200	\$ 1,200	\$ -	100.0%
Reserve Firefighter Program	\$ 33,500	\$ 33,500	\$ 33,500	\$ -	100.0%

Total Budget Expense	\$ 25,056,553	\$ 26,824,634	\$ 27,583,070	\$ 2,520,517	10.1%
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*Budget % increase/ decrease is budget \$ increase/decrease divided by Preliminary Budget 2024



Reserve Fund Information

This section of the budget provides the readers with detailed information related to budget forecasting and Cash Reserve Projections, along with the Draft Final Budget requests for the Fiscal Year 2023-2024 for all Reserve Funds.

Budget-Forecasting & Cash Reserve Projections

	Contingency Reserve Fund	Uncompensated Leave Fund	Workers' Compensation Fund	Vehicle Replacement Fund	Capital Equipment Fund	Fixed Equipment Replacement Fund	Facilities Replacement/ Renovation Fund
Beginning Balance 6/30/23	\$ 8,868,965	\$ 1,051,715	\$ 515,092	\$ 3,209,791	\$ 510,529	\$ 1,261,017	\$ 3,187,365
TOTAL Projects/Expenditures	(200,000)	-		(2,130,000)	(135,000)	(873,000)	(1,985,000)
Total Transfer IN FY24 for future Capital				1,205,700	432,368	209,426	2,075,404
Ending Projected Cash Balance 6/30/24	\$ 8,668,965	\$ 1,051,715	\$ 515,092	\$ 2,285,491	\$ 807,897	\$ 597,444	\$ 3,277,769
TOTAL Projects/Expenditures				-	(64,751)		(1,776,434)
Total Transfer IN FY25 for future Capital				1,205,700	432,368	209,426	2,075,404
Ending Projected Cash Balance 6/30/25	\$ 8,668,965	\$ 1,051,715	\$ 515,092	\$ 3,491,190	\$ 1,175,513	\$ 806,870	\$ 3,576,739
TOTAL Projects/Expenditures				(878,460)	(12,295)	(718,544)	(1,835,057)
Total Transfer IN FY26 for future Capital				1,205,700	432,368	209,426	2,075,404
Ending Projected Cash Balance 6/30/26	\$ 8,668,965	\$ 1,051,715	\$ 515,092	\$ 3,818,430	\$ 1,595,587	\$ 297,752	\$ 3,817,086
TOTAL Projects/Expenditures				(3,092,179)	(1,376,794)		(1,895,614)
Total Transfer IN FY27 for future Capital				1,205,700	432,368	209,426	2,075,404
Ending Projected Cash Balance 6/30/27	\$ 8,668,965	\$ 1,051,715	\$ 515,092	\$ 1,931,950	\$ 651,161	\$ 507,178	\$ 3,996,875

San Miguel Fire & Rescue Replacement Schedule

Class	Asset Description	Original Purchase Price	Replacement Life	Current Est. Replacement Cost	2024	2025	2026	2027
Fixed Equipment	0 1000 gal. Fuel Tank / FS-15 GAS	\$ 15,000	35	\$ 60,000	-	-	73,767	-
Fixed Equipment	0 500 Gal. Fuel Tank / FS-18 DIESEL	\$ 32,625	35	\$ 60,000	-	-	-	-
Fixed Equipment	0 500 gal. Fuel Tank / FS-15 DIESEL	\$ 9,250	35	\$ 60,000	-	-	73,767	-
Fixed Equipment	0 500 gal. Fuel Tank / FS-23 DIESEL	\$ 9,250	35	\$ 60,000	-	-	73,767	-
Fixed Equipment	0 500 gal. Fuel Tank / FS-16 DIESEL	\$ 9,250	35	\$ 60,000	-	-	73,767	-
Fixed Equipment	0 Cabinets / PPE FS-21	\$ 10,033	40	\$ 15,000	-	-	-	-
Fixed Equipment	0 Diesel Exhaust System (Station 21)	\$ 21,875	15	\$ 45,000	49,896	-	-	-
Fixed Equipment	0 Diesel Exhaust System Station 22)	\$ 21,875	15	\$ 45,000	49,896	-	-	-
Fixed Equipment	0 Diesel Exhaust System (Station 23)	\$ 41,715	15	\$ 65,000	72,073	-	-	-
Fixed Equipment	0 Diesel Exhaust System (Station 18)	\$ 20,395	15	\$ 45,000	49,896	-	-	-
Fixed Equipment	0 Diesel Exhaust System (Station 19)	\$ 27,915	15	\$ 45,000	49,896	-	-	-
Fixed Equipment	0 Diesel Exhaust System (Station 15)	\$ 70,000	15	\$ 70,000	-	-	-	-
Fixed Equipment	0 Diesel Exhaust System (Station 14)	\$ 19,682	15	\$ 45,000	-	-	-	-
Fixed Equipment	0 Diesel Exhaust System (Station 16)	\$ 19,682	15	\$ 45,000	-	-	-	-
Fixed Equipment	0 PPE-Extractor / FS-15	\$ 8,838	12	\$ 15,000	-	-	-	-
Fixed Equipment	0 PPE-Extractor / FS-14	\$ 8,768	12	\$ 15,000	-	-	-	-
Fixed Equipment	0 PPE-Extractor / FS-16	\$ 9,613	12	\$ 15,000	-	-	-	-
Fixed Equipment	0 HVAC Control System (Station 15)	\$ 21,900	20	\$ 50,000	-	-	-	-
Fixed Equipment	0 HVAC Control System (Station 14)	\$ 10,000	20	\$ 25,000	-	-	-	-
Fixed Equipment	0 HVAC Control System (Station 16)	\$ 10,000	20	\$ 30,000	33,264	-	-	-
Fixed Equipment	0 HVAC Control System (Station 18)	\$ 10,000	20	\$ 30,000	33,264	-	-	-
Fixed Equipment	0 HVAC Control System (Station 19)	\$ 10,000	20	\$ 30,000	33,264	-	-	-
Fixed Equipment	0 HVAC Control System (Station 21)	\$ 10,000	20	\$ 30,000	33,264	-	-	-
Fixed Equipment	0 HVAC Control System (Station 22)	\$ 10,000	20	\$ 30,000	33,264	-	-	-
Fixed Equipment	0 HVAC Control System (Station 23)	\$ 10,000	20	\$ 30,000	-	-	-	-
Fixed Equipment	0 Voting/Recording System (HQ)	\$ 5,450	25	\$ 150,000	166,321	-	-	-
Capital Equipment	0 Thermal Imaging Cameras (FLIR-K65)	\$ 22,346	10	\$ 24,000	-	-	-	-
Capital Equipment	0 Thermal Imaging Cameras (FLIR-K65)	\$ 16,861	10	\$ 16,000	-	-	-	-
Capital Equipment	0 Thermal Imaging Cameras (FLIR-K65)	\$ 16,861	10	\$ 16,000	-	-	-	-
Capital Equipment	0 Thermal Imaging Cameras (FLIR-K65)	\$ 7,428	10	\$ 8,000	-	-	-	-
Capital Equipment	0 Thermal Imaging Cameras (FLIR-K65)	\$ 7,428	10	\$ 8,000	-	-	-	-
Capital Equipment	0 Thermal Imaging Cameras (FLIR-K65)	\$ 7,428	10	\$ 8,000	-	-	-	-
Capital Equipment	0 SENSIT Gas Monitor / Serial # 56180	\$ 3,858	8	\$ 5,000	-	-	-	6,473
Capital Equipment	0 SENSIT Gas Monitor / Serial # 56182	\$ 3,858	8	\$ 5,000	-	-	-	6,473
Capital Equipment	0 SENSIT Gas Monitor / Serial # 52892	\$ 3,858	8	\$ 5,000	-	-	-	-
Capital Equipment	0 SENSIT Gas Monitor / Serial # 56183	\$ 3,858	8	\$ 5,000	-	-	-	-
Capital Equipment	0 SENSIT Gas Monitor / Serial # 56185	\$ 3,858	8	\$ 5,000	-	-	-	-
Capital Equipment	0 SENSIT Gas Monitor / Serial # 56184	\$ 3,858	8	\$ 5,000	-	-	-	-
Capital Equipment	0 SENSIT Gas Monitor / Serial # 56649	\$ 3,858	8	\$ 5,000	-	-	-	-
Capital Equipment	0 SENSIT Gas Monitor / Serial # 56181	\$ 3,858	8	\$ 5,000	-	-	6,147	-
Capital Equipment	0 SENSIT Gas Monitor / Serial # 56648	\$ 3,858	8	\$ 5,000	-	-	6,147	-

San Miguel Fire & Rescue Replacement Schedule

Class	Asset Description	Original Purchase Price	Replacement Life	Current Est. Replacement Cost	2024	2025	2026	2027
Fixed Equipment	1 Alerting System - FS-14	\$ 5,555	20	\$ 45,000	53,465	-	-	-
Fixed Equipment	1 Alerting System - FS-15	\$ 5,555	20	\$ 60,000	71,286	-	-	-
Fixed Equipment	1 Alerting System - FS-16	\$ 5,555	20	\$ 45,000	53,465	-	-	-
Fixed Equipment	1 Alerting System - FS-18	\$ 5,555	20	\$ 45,000	53,465	-	-	-
Fixed Equipment	1 Alerting System - FS-19	\$ 5,555	20	\$ 45,000	53,465	-	-	-
Fixed Equipment	1 Alerting System - FS-21	\$ 5,555	20	\$ 45,000	53,465	-	-	-
Fixed Equipment	1 Alerting System - FS-22	\$ 5,555	20	\$ 45,000	53,465	-	-	-
Fixed Equipment	1 Alerting System - FS-23	\$ 5,555	20	\$ 45,000	53,465	-	-	-
Fixed Equipment	1 B/A Compressor (MAKO) (Station 18)	\$ 12,000	15	\$ 60,000	-	-	-	-
Fixed Equipment	1 B/A Compressor (BAUER) (Station 14)	\$ 50,388	15	\$ 60,000	-	-	-	-
Fixed Equipment	1 Emergency Backup Generator FS-14 Diesel	\$ 40,000	35	\$ 75,000	-	-	105,869	-
Fixed Equipment	1 Emergency Backup Generator FS-15 Diesel	\$ 30,000	35	\$ 75,000	-	-	105,869	-
Fixed Equipment	1 Emergency Backup Generator FS-16 Diesel	\$ 30,000	35	\$ 75,000	-	-	105,869	-
Fixed Equipment	1 Emergency Backup Generator FS-19 LPG	\$ 38,102	45	\$ 75,000	-	-	-	-
Fixed Equipment	1 Emergency Backup Generator FS-18 Diesel	\$ 10,000	35	\$ 75,000	-	-	-	-
Fixed Equipment	1 Emergency Backup Generator FS-21 LPG	\$ 38,102	45	\$ 75,000	-	-	-	-
Fixed Equipment	1 Emergency Backup Generator FS-22 Disel	\$ 30,000	35	\$ 75,000	-	-	105,869	-
Fixed Equipment	1 Emergency Backup Generator FS-23 LPG	\$ 38,102	45	\$ 75,000	-	-	-	-
Capital Equipment	1 Rescue Tool Gas Power (Halmatro)1131-1132	\$ 47,380	15	\$ 50,000	-	-	-	-
Capital Equipment	1 Rescue Tool Gas Power (Holmatro)1113-14-15	\$ 20,326	15	\$ 50,000	-	64,751	-	-
Capital Equipment	1 Rescue Tool Battery Power (Holmatro)1136-1137	\$ 34,211	18	\$ 50,000	-	-	-	-
Capital Equipment	1 Rescue Tool Gas Power (Holmatro)1135	\$ 28,133	15	\$ 25,000	-	-	-	-
Capital Equipment	1 Rescue Tool Gas Power (Holmatro)1112	\$ 7,800	15	\$ 25,000	-	-	-	-
Capital Equipment	1 Scott airpac X-3(2018 edition)	\$ 568,695	10	\$ 651,000	-	-	-	-
Capital Equipment	1 Scott 30 min Cylinders (4500)	\$ 15,810	15	\$ 18,000	-	-	-	-
Capital Equipment	1 Scott Voice Amplifiers	\$ 19,050	15	\$ 20,000	-	-	-	-
Fleet	2 2010 FORD Pick Up(CERT)(1023)	\$ 27,842	25	\$ 75,000	-	-	-	-
Fleet	2 2003 FERRARA (RERSRVE) 1120	\$ 385,000	17		-	-	-	-
Fleet	2 2004 FERRAEA (RESERVE) 1121	\$ 385,000	17		-	-	-	-
Fleet	2 2023 KME	\$ 880,000	7	\$ 960,000	-	-	-	-
Fleet	2 2023 KME	\$ 880,000	7	\$ 960,000	-	-	-	-
Fleet	2 102 x 20 SuperCoachTrailer (CERT-1024)	\$ 18,492	25	\$ 45,000	-	-	-	-
Fleet	2 1997 International Navistar(BR46) (1111)	\$ 270,126	20		-	-	-	-
Fleet	2 2005 Pierce FRONT LINE (E-23)(1115)	\$ 438,196	17	\$ 960,000	-	-	-	-
Fleet	2 2005 Pierce (RESERVE) (1113)	\$ 385,296	17		-	-	-	-
Fleet	2 2005 Pierce (RESERVE)(1114)	\$ 438,196	17		-	-	-	-
Fleet	2 2006 Expedition (log46)(1019)	\$ 15,000	25	\$ 60,000	-	-	-	-
Fleet	2 2007 Pierce FRONT LINE (E21)(1116)	\$ 438,852	20	\$ 960,000	-	-	-	1,546,090
Fleet	2 2007 Pierce FRONT LINE (E22)(1117)	\$ 438,852	20	\$ 960,000	-	-	-	1,546,090
Fleet	2 2008 Ford F350 (Service Truck)(1016)	\$ 26,994	25	\$ 135,000	-	-	-	-
Fleet	2 2012 Chevrolet (1025)	\$ 31,085	25	\$ 135,000	-	-	-	-

San Miguel Fire & Rescue Replacement Schedule

Class		Asset Description	Original Purchase Price	Replacement Life	Current Est. Replacement Cost	2024	2025	2026	2027
Fleet	2	2014 4x4 Brush Engine (BR14)(1130)	\$ 270,121	17	\$ 650,000	-	-	-	-
Fleet	2	2014 4x4 Brush Engine (BR23)(1129)	\$ 270,121	17	\$ 650,000	-	-	-	-
Fleet	2	2016 F-250 4WD XLT (B6 Reserve-R1)	\$ 55,509	17	\$ 145,000	-	-	-	-
Fleet	2	2017 Ford Focus (admin)(1030)	\$ 24,887	20	\$ 50,000	-	-	-	-
Fleet	2	2017 Ford Police Interceptor (1029)	\$ 26,888	17	\$ 135,000	-	-	-	-
Fleet	2	2017 Spartan (E18)(1132)	\$ 576,260	17	\$ 960,000	-	-	-	-
Fleet	2	2017 Spartan (E19)(1131)	\$ 576,260	17	\$ 960,000	-	-	-	-
Fleet	2	2018 Chevrolet Tahoe (4603)(1031)	\$ 60,330	17	\$ 145,000	-	-	-	-
Fleet	2	2019 F250 4X4 (B6) (1033)	\$ 133,231	17	\$ 145,000	-	-	-	-
Fleet	2	2019 Ford Explorer(Fire-P) (1032)	\$ 31,243	17	\$ 70,000	-	-	-	-
Fleet	2	2019 Pierce (E14) (1133)	\$ 814,526	17	\$ 960,000	-	-	-	-
Fleet	2	2019 Pierce (E16)(1134)	\$ 814,526	17	\$ 960,000	-	-	-	-
Fleet	2	2021 Chevrolet Tahoe (4602)(1034)	\$ 55,109	17	\$ 135,000	-	-	-	-
Fleet	2	1999 PIERCE LADDER TRUCK 215(1112)	\$ 528,162	20		-	-	-	-
Fleet	2	2019 PIERCE LADDER TRUCK-15 (1135)	\$ 650,000	17	\$ 1,100,000	-	-	-	-
Fleet	2	2023 Chevy Silverado Z-71 1036	\$75,000	17	\$ 135,000	-	-	-	-
Fleet	2	1996 EONE LIGHT & AIR 1109	\$ 305,000	30	\$ 600,000	-	-	878,460	-
Capital Equipment	3	(2) X-Series Zoll Monitors	\$ 72,795	10	\$ 90,000	-	-	-	-
Capital Equipment	3	(2) X-Series Zoll Monitors	\$ 71,295	10	\$ 90,000	-	-	-	-
Capital Equipment	3	X Series Zoll Monitor	\$ 225,600	10	\$ 360,000	416,025	-	-	-
Capital Equipment	3	X Series Defibrillator Monitor	\$ 28,200	10	\$ 45,000	-	-	-	-
Capital Equipment	3	Stryker LUCAS 3 Chest Compression System	\$ 90,000	10	\$ 90,000	-	-	-	-
Capital Equipment	3	PPE Bulk Replacement	\$ 720,000	10	\$ 950,000	-	-	-	1,363,848
Facilities		Fire Station 22			4,966,270	66,548	-	-	-
Facilities		Fire Station 19			563,150	8,383	-	-	-
Facilities		Fire Station 16 Storage			79,394	1,905	-	-	-
Facilities		Fleet Maintenance Building			5,407,248	161,136	-	-	-
Facilities		Fire Station 19 App Bay			150,063	6,136	-	-	-
Facilities		Fire Station 23			2,979,401	137,648	-	-	-
Facilities		Fire Station 14			5,864,515	277,567	-	-	-
Facilities		HQ/Fire Station 15			22,229,630	1,200,400	-	-	-
Facilities		Fire Station 16			6,165,259	347,891	-	-	-
Facilities		Fire Station 21			1,686,874	96,557	-	-	-
Facilities		Fire Station 18 App Bay			369,011	30,407	-	-	-
Facilities		Fire Station 18 Admin/Living Quarters			1,382,494	138,457	-	-	-
Facilities		Fire Station 23 Storage			11,872	11,872	-	-	-
Facilities		FCA Reinvestment Scenario 3				-	1,776,434	1,835,057	1,895,614

San Miguel Fire & Rescue Replacement Schedule

INFORMATIONAL DATA	Current Est. Replacement Cost	2024	2025	2026	2027
TOTAL	\$ 69,809,181	\$ 3,956,842	\$ 1,847,260	\$ 3,450,434	\$ 6,370,668
Fleet	\$ 13,050,000	\$ -	\$ -	\$ 878,460	\$ 3,092,179
Fixed Equipment	\$ 2,265,000	\$ 1,049,838	\$ -	\$ 718,544	\$ -
Capital Equipment	\$ 2,639,000	\$ 416,025	\$ 64,751	\$ 12,295	\$ 1,376,794
Facilities	\$ 51,855,181	\$ 2,484,907	\$ 1,776,434	\$ 1,835,057	\$ 1,895,614
<i>AVERAGE (Rolling 10 years for budget)</i>		3,925,328	3,925,328	3,925,328	3,925,328
<p><i>These amounts are based on several CPI Factors with historical data calculated. All Reserve Accounts have been averaged based on a rolling 10 years for equalization of the amounts put into the reserve accounts yearly. This tool will be adjusted every 4 years and data will be updated on a yearly basis with analytical data received from expenditure trends and CPI factors.</i></p>					
Fleet		1,205,700	1,205,700	1,205,700	1,205,700
Fixed Equipment		209,426	209,426	209,426	209,426
Capital Equipment		432,368	432,368	432,368	432,368
Facilities		2,075,404	2,075,404	2,075,404	2,075,404

SAN MIGUEL FIRE & RESCUE



Reserve Fund Expenditure Justifications

Contingency Reserve Fund:

Board Room & Conference Room I.T. Equipment – Upgrade utilizing American Rescue Plan Act (ARPA) Funding approved by the County of San Diego. These projects were deferred in the previous year due to the timing of contractors and other facility priorities. The request was approved by the Board of Directors at the January 11, 2023, Regular Board Meeting. This could not be started until the HQ renovation was completed. A service agreement has been created, but there is a delay in getting equipment received due to supply issues.

Uncompensated Leave Fund:

The District does not project expenditures in this account but rather uses it on an as-needed basis to reimburse the General Fund account for employee payouts.

Vehicle Replacement Fund:

Apparatus Type 1 Engine – See the Division Chief Report for more information on this budget item request.

Type 1 Engine Equipment – Replacement equipment and new equipment for Apparatus Type 1 request.

Emergency Response Vehicle (Fully Outfitted, including lights) – See the Division Chief Report for more information on this budget item request.

Type 1 Engine Refurbishment (Requested in FY 22/23) – Approved by the Board of Directors at the March 8, 2023, Regular Board Meeting. The contract has not been signed, and the refurbishment will not be completed until Fiscal Year 2023-2024.

Type 1 Engine Refurbishment (New Request) – See the Division Chief Report for more information on this budget item request.

Apparatus – Major Repairs – Budgeted ongoing for emergency repairs if needed throughout the year to stabilize the General Fund.

Capital Equipment Fund:

(3) Zoll X Series Advanced Cardiac Monitors – per replacement schedule.

Fixed Equipment Fund:

Station 16 & 21 HVAC Systems Upgrade – need to be upgraded due to the age of the unit and a lack of function. Energy costs have increased at the station, and it was determined that some of that cost is due to the unit not performing at optimal efficiency. The units are not cooling the station well, and it is recommended to be replaced before it becomes a health and safety issue.

Solar Equipment (Stations 14, 22, 23) – Solar Equipment request per the Board of Directors to start moving all stations to have solar.

Station Alerting Upgrades – Station alerting systems need to be replaced due to the age of the equipment and failing systems.

Lease Payment – Solar Equipment has one year left on the lease agreement, and the payments are based on a fixed amortization schedule.

Overhead Door Replacement – Emergency replacement if needed.

Asphalt/Concrete Work – Emergency Repair if needed.

Lease Payment – Solar Equipment – Final payment year for Headquarters/Station 15.

Facilities Replacement/Renovations Fund:

Station 16 Renovation is being requested in the preliminary budget per the Facilities Condition Assessment. This project will need to be bid through a formal Request For Proposal per the District's procurement processes.

Facility – Major Repairs/Emergency Needs – For major repairs and/or emergency repairs.

Station 23 Kitchen Remodel – Per facilities condition assessment.

Station 18 Renovation – Phase I tear down and temporary facility.

Reserve Fund Expenditures
2023/2024 Preliminary Final Budget
THESE EXPENDITURES ARE COMMITTED IN THE BUDGET & PURCHASED THROUGHOUT THE YEAR
THERE IS NO GUARANTEE THESE ITEMS WILL BE PROCURED

	2022/2023 <u>Final</u>	2023/2024 <u>Preliminary Final</u>	2023/2024 <u>Final</u>	<u>Comments/Justification</u>
Contingency Reserve Fund				
Expenditures				
Board Room & Conference Room IT Equipment	400,000	200,000	200,000	Approved by BOD on January 11, 2023
Total Contingency Reserve Expenditures	\$ 400,000	\$ 200,000	\$ 200,000	
Uncompensated Leave Fund				
Expenditures				
No Expenditures	-	-	-	No Expenditures
Total Uncompensated Leave Expenditures	\$ -	\$ -	\$ -	
Vehicle Replacement Fund				
Expenditures				
Apparatus Type 1 Engine	-	975,000	975,000	Approved by BOD on June 14, 2023
Type 1 Engine Equipment	400,000	300,000	300,000	Type 1 & Replacement Equipment
Emergency Response Vehicle (Fully Outfitted, including lights)	73,000	130,000	130,000	Approved by BOD on June 14, 2023
Type 1 Engine Refurbishment (Requested in FY 22/23)		325,000	325,000	Approved by BOD on March 8, 2023
Type 1 Engine Refurbishment (New Request)		350,000	350,000	Approved by BOD on June 14, 2023
Apparatus - Major Repairs	50,000	50,000	50,000	For Major/Emergency Repairs
Total Vehicle Replacement Expenditures	\$ 523,000	\$ 2,130,000	\$ 2,130,000	
Capital Equipment Fund				
Expenditures				
(3) Zoll X Series Advanced Cardiac Monitors			135,000	Per Replacement Schedule
Lucas CPR Compression Devices	250,000			Purchased in FY 22/23
Self-Contained Breathing Apparatus (SCBA) Replacement	650,000			Purchased in FY 22/23
Tablet Command (10)	25,000			Purchased in FY 22/23
Total Capital Equipment Expenditures	\$ 925,000	\$ -	\$ 135,000	
Fixed Equipment Fund				
Expenditures				
Station 16 & 21 HVAC System Upgrade	-	40,000	40,000	Approved by BOD on June 14, 2023
Solar Equipment (Stations 14)			100,000	Solar Equipment Request
Solar Equipment (Stations 22)			100,000	Solar Equipment Request
Solar Equipment (Stations 23)			60,000	Solar Equipment Request
Station Alerting Replacement (Stations 14,15,19,21,22,23)	120,000	186,000	300,000	Replacement of Failing Systems
Overhead Door Replacement	22,000	22,000	22,000	Emergency Replacement (if needed)
Asphalt/Concrete Work	15,000	15,000	15,000	Emergency Repair (if needed)
Lease Payment - Solar Equipment	68,000	236,000	236,000	Lease Agreement - Balloon Payment Due
Station 23 HVAC System Upgrade	25,000	-	-	HVAC System Upgrade
Vehicle Exhaust System	85,000	-	-	Completed in FY 22/23
Total Fixed Equipment Expenditures	\$ 335,000	\$ 499,000	\$ 873,000	

Reserve Fund Expenditures
2023/2024 Preliminary Final Budget
THESE EXPENDITURES ARE COMMITTED IN THE BUDGET & PURCHASED THROUGHOUT THE YEAR
THERE IS NO GUARANTEE THESE ITEMS WILL BE PROCURED

	2022/2023 Final	2023/2024 Preliminary Final	2023/2024 Final	<i>Comments/Justification</i>
<i>Facilities Replacement/Renovation Fund</i>				
<u>Expenditures</u>				
Station 16 Renovation	-	1,000,000	1,000,000	Per Facilities Condition Assessment
Facility - Major Repairs/Emergency Needs	100,000	100,000	100,000	For major/emergency repairs
Station 23 Kitchen Remodel			75,000	Per Facilities Condition Assessment
Station 18 Renovation	-	-	810,000	Phase I – Tear Down & Temporary Facility
Station 15 Renovation	970,000	-	-	Completed in FY 22/23
District HQ Renovation	250,000	-	-	Completed in FY 22/23
<i>Total Facilities Replacement/Renovations Expenditures</i>	\$ 1,320,000	\$ 1,100,000	\$ 1,985,000	
<i>Fire Mitigation Fee Fund</i>				
<u>Expenditures</u>				
Mapping Update	1,000	1,000	1,000	Mapping needs through Fire Mitigation Fees
<i>Total Fire Mitigation Fee Expenditures</i>	\$ 1,000	\$ 1,000	\$ 1,000	
<i>Total Reserve Fund Expenditures</i>	\$ 3,431,000	\$ 3,930,000	\$ 5,324,000	

Per the Board of Director Policy Manual, Subsection 802.1 Fiscal Management and Responsibility, some Reserve Fund purchases require Board of Director approval prior to moving forward with the procurement process. These items have been placed on the agenda under "Action Item" for approval.

All Facilities Replacement/Renovation Requests are per the Facilities Condition Assessment and must be bid at prevailing wage. These items will follow the formal bid process and be sent out as a Request For Proposal ("RFP")



Quarterly Financial Update

This section of the budget provides the readers with the financial statements as provided to the Board of Directors for the Period Ending June 30, 2023. These documents are also provided as a stand-alone document and available on our website with an Executive Summary from the Administrative Officer/Finance Officer.

San Miguel Fire & Rescue
Statement of Revenues and Expenses
For the Period Ending June 30, 2023
(Unaudited– Results Do Not Include All Year End Adjustments)

	YTD	Budget	YTD %	Prior YTD
1 Operating Revenues	\$ 28,230,332	\$ 26,564,300	106%	\$ 25,802,449
2 Non-Operating Revenues	2,011,576	1,321,000	152%	5,568,905
3 Total Revenues	30,241,908	27,885,300	108%	31,371,354
4 Total Expenses	(25,014,208)	(25,056,553)	100%	(24,705,418)
Net Income Before				
5 Reserve Related Expenditures	\$ 5,227,700	\$ 2,828,747	185%	\$ 6,665,935
6 Total Reserve Revenues	710,478	-	-	459,127
7 Total Reserve Expenditures	(3,086,059)	(3,431,000)	90%	(988,036)
8 Increase (Decrease) in Fund Balance	\$ 2,852,118	\$ (602,253)		\$ 6,137,026

Preliminary - does not include all year end adjustments

No assurance is provided on these financial statements.

The financial statements do not include a statement of cash flows.

Substantially all disclosures required by accounting principles generally accepted in the United States are not included.

San Miguel Fire & Rescue
Detail Statement of Revenues and Expenses
For the Period Ending June 30, 2023
(Unaudited– Results Do Not Include All Year End Adjustments)

	YTD	Budget	YTD 100%	Prior YTD
1 Operating Revenues				
2 Property Taxes	\$ 25,415,295	\$ 23,749,500	107%	\$ 23,087,281
3 Benefit Assessments	2,815,037	2,814,800	100%	2,715,168
4 Total Operating Revenues	28,230,332	26,564,300	106%	25,802,449
5 Non-Operating Revenues				
6 AMR Contract and Other Miscellaneous	1,914,244	1,311,000	146%	5,547,517
7 Interest Income	97,332	10,000	973%	21,387
8 Total Non-Operating Revenues	2,011,576	1,321,000	152%	5,568,905
9 Total Revenues	30,241,908	27,885,300	108%	31,371,354
10 Operating Expenses				
11 Salaries and Benefits				
12 Director Fees	15,142	20,000	76%	11,968
13 Prior Director Benefits	26,180	1,700	1540%	25,396
14 Retiree Benefits	916,354	1,032,300	89%	-
15 Employee Salaries	10,108,666	9,775,338	103%	8,827,124
16 Employee Overtime	3,112,270	2,134,200	146%	3,866,025
17 Employee Benefits	3,160,247	3,174,200	100%	3,880,360
18 UAL - Pension Payment	1,417,754	1,416,775	100%	3,460,697
19 Pension Bond	1,058,847	1,058,850	100%	-
20 Pension Savings Reserve	-	1,541,150	0%	-
21 Total Salaries and Benefits	19,815,461	20,154,513	98%	20,071,570
22 Services and Supplies				
23 Professional Services	1,715,086	2,116,300	81%	1,934,706
24 Special District Expense	422,867	281,530	150%	334,294
25 Maintenance	788,752	565,850	139%	627,439
26 Insurance	984,855	870,000	113%	792,152

San Miguel Fire & Rescue
Detail Statement of Revenues and Expenses
For the Period Ending June 30, 2023
(Unaudited– Results Do Not Include All Year End Adjustments)

	YTD	Budget	YTD 100%	Prior YTD
27 Equipment	583,698	561,900	104%	356,255
28 Utilities	469,989	306,800	153%	402,357
29 Supplies	101,082	75,560	134%	95,638
30 Personnel Development	88,747	80,800	110%	48,685
31 Rents and Leases	43,670	43,300	101%	42,322
32 Total Service and Supplies	5,198,747	4,902,040	106%	4,633,848
33 Total Expenses	25,014,208	25,056,553	100%	24,705,418
Net Income Before				
34 Reserve Related Activities	\$ 5,227,700	\$ 2,828,747		\$ 6,665,935

Preliminary - does not include all year end adjustments

No assurance is provided on these financial statements.

The financial statements do not include a statement of cash flows.

Substantially all disclosures required by accounting principles generally accepted in the United States are not included.

35 Fire Mitigation Revenue	\$ 259,217	\$ -	0%	\$ 170,452
36 Miscellaneous Reserve Revenue	103,120	-	0%	220,715
37 Interest Reserve Revenue	348,142	-	0%	67,961
38 Total Reserve Revenues	710,478	-	0%	459,127
39 Total Reserve Expenditures	3,086,059	3,431,000	90%	988,036
40 Increase (Decrease) in Fund Balance	\$ 2,852,118	\$ (602,253)		\$ 6,137,026

*YTD - Year to Date

Preliminary - does not include all year end adjustments

No assurance is provided on these financial statements.

Substantially all disclosures required by accounting principles generally accepted in the United States are not included.

San Miguel Fire & Rescue
Balance Sheet
For the Period Ending June 30, 2023
(Unaudited– Results Do Not Include All Year End Adjustments)

	Jun-22	Jun-23
Assets		
Cash in County - General	\$ 9,718,910	\$ 9,658,001
Cash in County - Fund Reserves	16,793,777	18,604,475
Fire Mitigation Fund	504,030	265,444
Restricted Cash and Investments	545,771	533,109
Cash in CB&T	253,046	1,894,577
Accounts Receivable	43,398	164,180
Fixed Assets	13,394,186	13,404,910
Total Assets	\$ 41,253,118	\$ 44,524,695
Liability		
Current Liabilities	2,878,362	29,112,443
Net Pension Liability	53,964,863	30,031,222
Accounts Payable	(88,678)	903,316
Total Liability	56,754,549	60,046,984
Fund Balance	(15,501,431)	(15,522,289)
Total Liabilities & Fund Balance	\$ 41,253,118	\$ 44,524,695

Preliminary - does not include all year end adjustments

No assurance is provided on these financial statements.

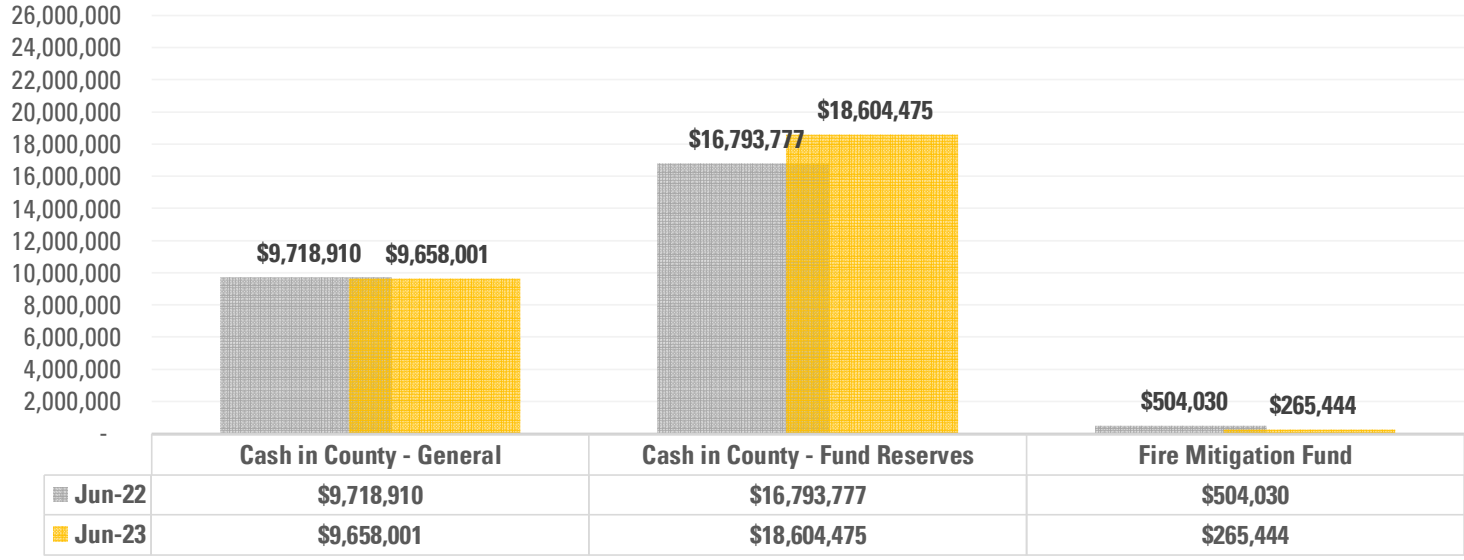
The financial statements do not include a statement of cash flows.

Substantially all disclosures required by accounting principles generally accepted in the United States are not included.

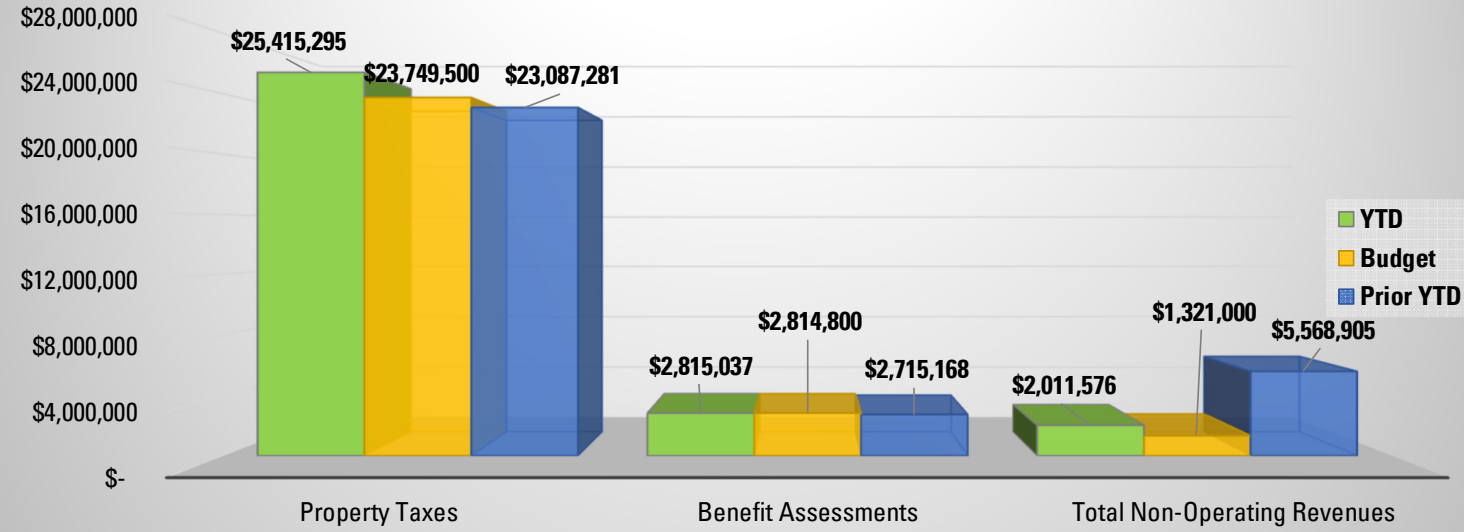
San Miguel Fire & Rescue
Cash & Investments
as of June 30, 2023
(Unaudited– Results Do Not Include All Year End Adjustments)

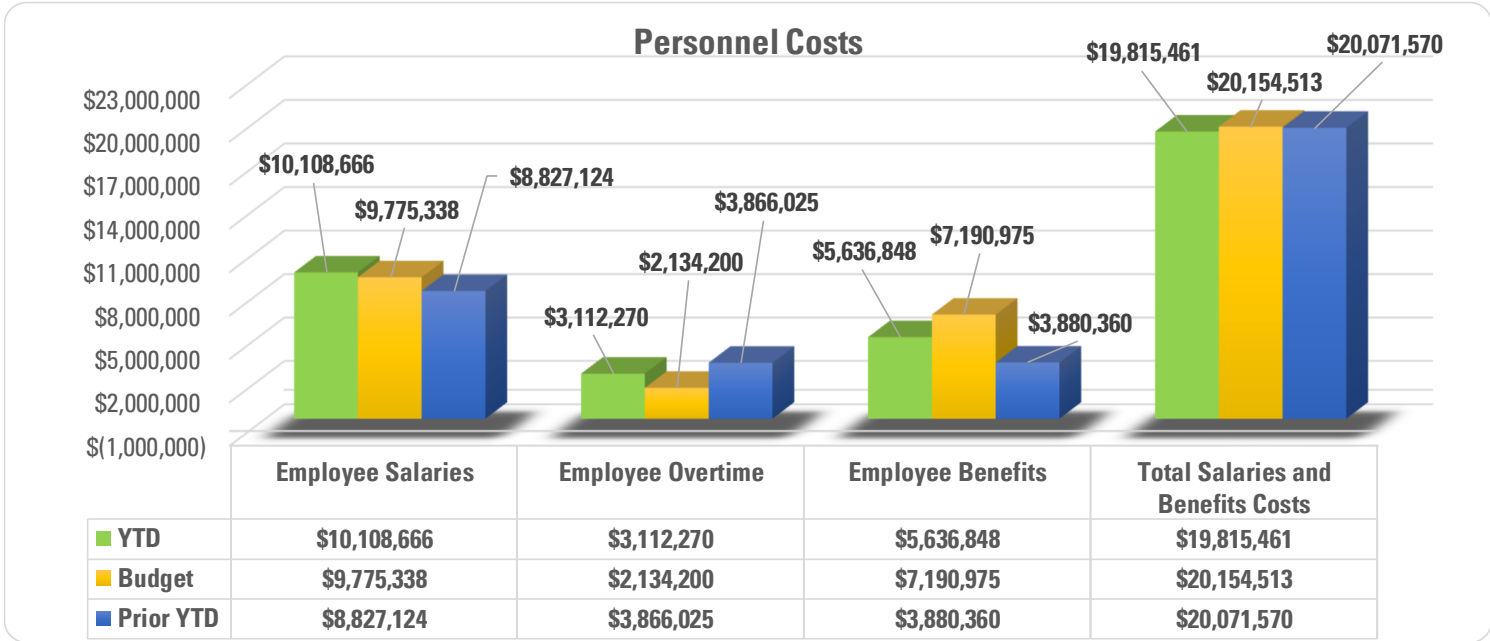
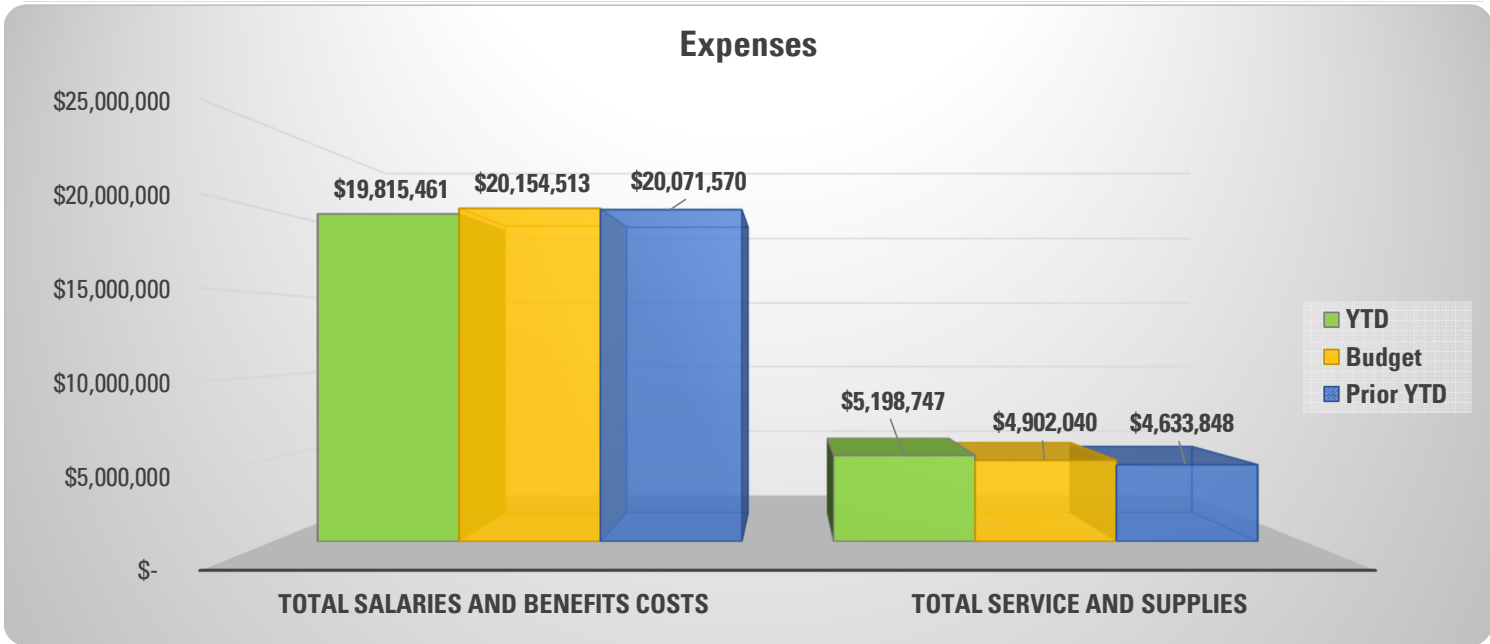
	Jun-22	Jun-23
District Cash & Investments		
Unrestricted		
Cash in County - General Fund	\$ 9,718,810	\$ 9,657,901
Cash in CB&T - Accounts Payable	44,148	1,084,144
Cash in CB&T - Pub Ed Sponsorships	1,352	1,352
Cash in CB&T - CERT Grant	9,668	9,669
Cash in CB&T - Public Funds	3,869	3,752
Cash in CB&T - Worker's Compensation	26,546	45,050
Cash in CB&T - Payroll	167,463	750,610
BNY Mellon - LRB COI Cash Account	-	-
Total Unrestricted	9,971,856	11,552,477
Restricted		
Cash in County - Fixed Equipment Replacement Fund	1,000,554	1,261,017
Cash in County - Contingency Reserve Fund	7,309,444	8,868,965
Cash in County - Uncompensated Leave Fund	1,072,211	1,051,715
Cash in County - Capital Equipment Fund	999,135	510,529
Cash in County - Facilities Replace/Renovate Fund	3,538,933	3,187,365
Cash in County - Vehicle Replacement Fund	2,566,391	3,209,791
Cash in County - Workers' Compensation Reserves	307,109	515,092
Cash in County - Fire Mitigation Fee Fund	504,030	265,444
PASIS Deposit	545,771	533,109
Total Restricted	17,843,579	19,403,027
Total District Cash & Investments	\$ 27,815,435	\$ 30,955,505

Cash And Investments



Revenues





San Miguel Fire & Rescue Budget vs Actual Comparison

	2021-2022		2021-2022		2022-2023		2022-2023	
	Actual thru	2021-2022	Budget \$	Budget %	Actual thru	2022-2023	Budget \$	Budget %
	6/30/22	FINAL Budget	increase/ decrease	increase/ decrease	6/30/23	FINAL Budget	increase/ decrease	increase/ decrease
Operating Revenues								
1	\$ 23,087,281	\$ 22,023,024	\$ 1,064,257	104.8%	\$ 25,415,295	\$ 23,749,500	\$ 1,665,795	107.0%
2	2,715,168	2,665,918	49,250	101.8%	2,815,037	2,814,800	237	100.0%
Total Operating Revenues	25,802,449	24,688,942	1,113,507	104.5%	28,230,332	26,564,300	1,666,032	106.3%
Non-Operating Revenues								
3	5,547,517	1,482,533	4,064,984	374.2%	1,914,244	1,311,000	603,244	146.0%
4	21,387	32,293	(10,905)	66.2%	97,332	10,000	87,332	973.3%
Total Non-Operating Revenues	5,568,905	1,514,826	4,054,079	367.6%	2,011,576	1,321,000	690,576	152.3%
Total Revenues	\$ 31,371,354	\$ 26,203,768	\$ 5,167,586	19.7%	\$ 30,241,908	\$ 27,885,300	\$ 2,356,608	8.5%
Operating Expenses								
Salaries and Benefits Costs								
5	11,968	20,000	(8,032)	59.8%	15,142	20,000	(4,858)	75.7%
6	25,396	21,700	3,696	117.0%	26,180	21,700	4,480	120.6%
7	-	777,000	(777,000)	0.0%	916,354	1,032,300	(115,946)	88.8%
8	8,827,124	9,240,191	(413,067)	95.5%	10,108,666	9,566,633	542,033	105.7%
9	3,866,025	2,046,703	1,819,322	188.9%	3,112,270	2,134,200	978,070	145.8%
10	3,880,360	3,117,000	763,360	124.5%	3,160,247	3,154,200	6,047	100.2%
11	-	201,654	(201,654)	0.0%	-	208,705	(208,705)	0.0%
12	3,460,697	3,579,772	(119,075)	96.7%	1,417,754	1,416,775	979	100.1%
13	-	-	-	0.0%	1,058,847	1,058,850	(3)	100.0%
14	-	-	-	0.0%	-	1,541,150	(1,541,150)	0.0%
Total Salaries and Benefits Costs	\$ 20,071,570	\$ 19,004,020	\$ 1,067,550	5.6%	\$ 19,815,461	\$ 20,154,513	\$ (339,053)	-1.7%



June 30th Comparisons

This section of the budget provides the readers with a comparison of financial information for the period ending June 30th of each Fiscal Year beginning with Fiscal Year 2019-2020.

San Miguel Fire & Rescue
Statement of Revenues and Expenses
(Unaudited)

	Jun-23	Jun-22	Jun-21	Jun-20
1 Operating Revenues	\$ 28,230,332	\$ 25,802,449	\$ 24,719,905	\$ 23,773,818
2 Non-Operating Revenues	2,011,576	5,568,905	3,082,419	2,026,487
3 Total Revenues	30,241,908	31,371,354	27,802,324	25,800,305
4 Total Expenses	(25,014,208)	(24,705,418)	(22,874,741)	(20,354,450)
Net Income Before				
5 Reserve Related Expenditures	\$ 5,227,700	\$ 6,665,935	\$ 4,927,583	\$ 5,445,855
6 Total Reserve Revenues	710,478	459,127	887,850	507,409
7 Total Reserve Expenditures	(3,086,059)	(988,036)	(1,327,018)	(926,357)
8 Increase (Decrease) in Fund Balance	\$ 2,852,118	\$ 6,137,026	\$ 4,488,415	\$ 5,026,907

*Preliminary - does not include all year end adjustments
No assurance is provided on these financial statements.
The financial statements do not include a statement of cash flows.*

Substantially all disclosures required by accounting principles generally accepted in the United States are not included.

San Miguel Fire & Rescue
Detail Statement of Revenues and Expenses Comparison
(Unaudited)

	Jun-23	Jun-22	Jun-21	Jun-20
1 Operating Revenues				
2 Property Taxes	\$ 25,415,295	\$ 23,087,281	\$ 22,080,382	\$ 21,150,402
3 Benefit Assessments	2,815,037	2,715,168	2,639,523	2,623,416
4 Total Operating Revenues	28,230,332	25,802,449	24,719,905	23,773,818
5 Non-Operating Revenues				
6 AMR Contract and Other Miscellaneous	1,698,997	1,926,365	1,652,345	1,729,155
7 CARES Act		2,129,691		
8 OES Reimbursement	215,247	1,491,461	1,398,101	240,666
9 Interest Income	97,332	21,387	31,973	56,667
10 Total Non-Operating Revenues	2,011,576	5,568,905	3,082,419	2,026,487
11 Total Revenues	30,241,908	31,371,354	27,802,324	25,800,305
12 Operating Expenses				
13 Salaries and Benefits				
14 Director Fees	15,142	11,968	15,128	12,954
15 Director Benefits	26,180	25,396	23,274	13,741
16 Retiree Benefits	916,354	-	-	-
16 Employee Salaries	10,108,666	8,827,124	8,559,243	7,749,414
17 Employee Overtime	3,112,270	3,866,025	3,406,488	2,117,332
18 Employee Benefits	3,160,247	3,880,360	3,606,779	2,968,620
19 UAL - Pension Payment	1,417,754	3,460,697	3,027,616	2,758,252
20 Pension Bond	1,058,847	-	-	-
21 Pension Savings Reserve	-	-	-	-
22 Total Salaries and Benefits	19,815,461	20,071,570	18,638,529	15,620,313

San Miguel Fire & Rescue
Detail Statement of Revenues and Expenses Comparison
(Unaudited)

	Jun-23	Jun-22	Jun-21	Jun-20
23 Services and Supplies				
24 Professional Services	1,715,086	1,934,706	1,972,366	1,786,812
25 Special District Expense	422,867	334,294	360,315	464,350
26 Maintenance	788,752	627,439	534,204	576,148
27 Insurance	984,855	792,152	691,399	870,117
28 Equipment	583,698	356,255	287,530	573,144
29 Utilities	469,989	402,357	253,054	221,745
30 Supplies	101,082	95,638	70,813	154,014
31 Personnel Development	88,747	48,685	27,557	42,611
32 Rents and Leases	43,670	42,322	38,974	45,194
33 Total Service and Supplies	5,198,747	4,633,848	4,236,212	4,734,137
34 Total Expenses	25,014,208	24,705,418	22,874,741	20,354,450
	Net Income Before			
35 Reserve Related Activities	\$ 5,227,700	\$ 6,665,935	\$ 4,927,583	\$ 5,445,855
36 Fire Mitigation Revenue	\$ 259,217	\$ 170,452	\$ 328,815	\$ 169,486
37 Miscellaneous Reserve Revenue	103,120	220,715	446,739	175,579
38 Interest Reserve Revenue	348,142	67,961	112,296	162,344
39 Total Reserve Revenues	710,478	459,127	887,850	507,409
40 Total Reserve Expenditures	3,086,059	988,036	1,327,018	926,357
41 Increase (Decrease) in Fund Balance	\$ 2,852,118	\$ 6,137,026	\$ 4,488,415	\$ 5,026,907

*YTD - Year to Date

Preliminary - does not include all year end adjustments

No assurance is provided on these financial statements.

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San Miguel Fire & Rescue
Balance Sheet Comparison
(Unaudited)

	Jun-23	Jun-22	Jun-21	Jun-20
Assets				
Cash in County - General	\$ 9,658,001	\$ 9,718,910	\$ 8,995,428	\$ 5,965,908
Cash in County - Fund Reserves	18,604,475	16,793,777	11,387,177	9,084,362
Fire Mitigation Fund	265,444	504,030	248,217	331,453
Restricted Cash and Investments	533,109	545,771	354,783	527,821
Cash in CB&T	1,894,577	-	-	-
Accounts Receivable	164,180	43,398	496,132	305,612
Fixed Assets	13,404,910	13,394,186	13,361,222	14,074,086
Total Assets	44,524,695	41,253,118	35,481,461	30,692,208
Liability				
Current Liabilities	29,112,443	2,878,362	3,036,226	4,340,615
Net Pension Liability	30,031,222	53,964,863	51,495,820	(1,739,390)
Accounts Payable	903,316	(88,678)	582,328	(710,221)
Total Liability	60,046,984	56,754,549	55,114,376	1,891,010
Fund Balance	(15,522,289)	(15,501,431)	(19,632,915)	28,801,198
Total Liabilities & Fund Balance	\$ 44,524,695	\$ 41,253,118	\$ 35,481,461	\$ 30,692,208

Preliminary - does not include all year end adjustments
No assurance is provided on these financial statements.
The financial statements do not include a statement of cash flows.
accounting principles generally

SAN MIGUEL FIRE & RESCUE



Fiscal Year 2023-2024 Draft Final Budget

Acknowledgments

The budget process wouldn't be possible without the following individuals:

- ❖ Division Chief Andy Lawler
- ❖ Division Chief Ron Quinlan
- ❖ Division Chief Gehrig Browning – Retired
- ❖ Administrative Officer/Finance Officer Leah Harris
 - ❖ Deputy Fire Marshal Jonathan Newman
 - ❖ Chief Officers Association
- ❖ San Miguel Firefighters Association Local 1434
 - ❖ Fire Services Officer Arthur Camarena
 - ❖ Administrative Analyst Diana Derobertis
 - ❖ Accounting Specialist Laura Fernandez
- ❖ Executive Assistant/Board Clerk Shayna Rians

Special Thank You to the Communities we proudly serve!

SERVICE BEYOND EXPECTATIONS