



SAN MIGUEL



FIRE & RESCUE

Service Beyond Expectations

Fiscal Year 2020/2021

Adopted Final Budget



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Board of Directors

As an independent Fire District, San Miguel Fire & Rescue is governed by a 7-member Board of Directors. These individuals meet once per month to discuss District business and to make decisions by a majority vote. Our current Directors are:



Jim Ek



William Kiel



Theresa McKenna



Jeff Nelson



Kim Raddatz
Board President



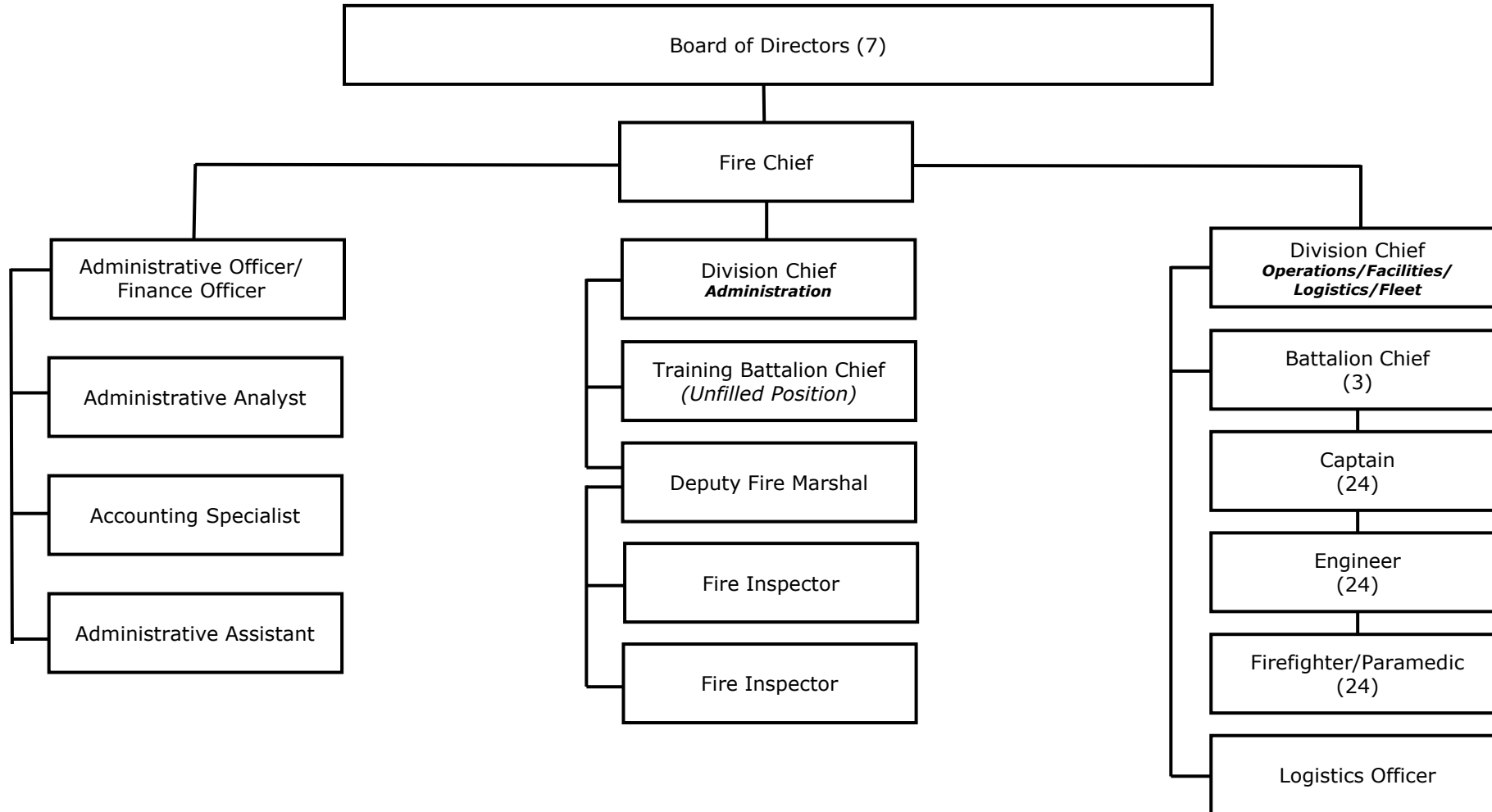
Dave Rickards
Vice President



Mike Vacio
Board Secretary



Organizational Chart





Fire Chief's Message

I am pleased to present the 2020/2021 Final Budget for adoption consideration. The objective of this budget is to provide transparency and demonstrate fiscal responsibility that is centered around our core values and guiding principles. The proposed budget represents a realistic, yet conservative financial plan to help ensure the District is able to continue delivering

Service Beyond Expectations.

A dramatic scene of firefighters in yellow gear working on the peak of a roof. Thick, dark smoke billows from the building, filling the sky. The firefighters are positioned at the ridge, with ladders visible on either side. The overall atmosphere is one of intense action and service.

Service Beyond Expectations

Dedicated professionals committed to excellent service with compassion and pride, providing for the health and safety of the communities we serve.

Our Vision -- Our Mission



District's Budget Process

The District starts the budget process in February of each year; however, each program has been looking at their needs throughout the year and prioritizing as a function of their Division. District program managers are responsible for the timely submittal of budget templates to their supervisors to ensure accurate and timely preparedness for the annual budget review meeting. The Finance Committee's review is an important part of the budget process and ensures District priorities meet the overall financial plan of the District.



Budget Process Timeline



February
2020

April
2020

June
2020

August
2020

September
2020

Phase I

*Program templates
due to Finance &
first budget
committee review*

Phase II

*Draft preliminary
budget submitted
to Finance
Committee for
review*

Phase III

*Preliminary Budget
adopted and Fiscal
Year closeout
completion*

Phase IV

*Revenue Forecasting
completed.
Projections reviewed
and approved by the
Fire Chief*

Phase V

*Final Budget
reviewed by
Finance Committee
& approved by BOD*

Board Policies – Fund Management

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 advanced planning of budgets to devise expenditures that achieve the greatest returns given the District's available sources.

The goal of the District's Fund Management policy is to establish and maintain effective management of the District's financial resources. In 2018 the Board approved the prioritization of Reserve Fund Accounts that need to be maintained for the continued growth and sustainability of the District and minimums/maximum dollar amounts for each account.

District Reserve Funds by Priority

- Contingency
- Uncompensated Leave
- Vehicle Replacement
- Workers' Compensation (est. 2018)
- Capital Equipment
- Fixed Equipment
- Facilities Replacement/Renovation

The District is currently working on updating the Board Fund Management policies with additional policies related to funding long-term liabilities.

District Funds

Fund Name	Fund Type	Fund Use	Funding Sources	Goal Level (Minimum)	Goal Level (Maximum)
General Fund	Unassigned	Used to finance the ongoing, day-to-day operations of the District	Property taxes, interest earnings, and miscellaneous revenue	Beginning Cash balance of \$500,000	N/A
Contingency	Assigned	Used to cover unexpected expenditures that may be necessary to fund Board approved expenses	Interest earning and transfers from the General Fund at the end of the year	25% of the General Fund	40% of the General Fund
Uncompensated Leave	Assigned	To fund the cash value of all employees' accrued annual and sick leave	Interest earning and transfers from the General Fund at the end of the year	100% of the previous June 30 book value of all leave credits	N/A
Vehicle Replacement	Assigned	To replace existing emergency apparatus and staff vehicles	Interest earning, transfers from the General Fund at the end of the year and out-of-county engine reimbursements	\$800,000	\$2,550,000
Workers' Compensation	Assigned	To cover SIR in the event of a serious claim	Interest earning and transfers from the General Fund at the end of the year	\$100,000	\$300,000
Capital Equipment	Assigned	Cover the cost of purchasing capital equipment (breathing apparatus, radios, mobile data computers, etc.)	Interest earning and transfers from the General Fund at the end of the year	\$500,000	Anticipated cost of capital equipment determined by replacement schedule
Fixed Equipment	Assigned	To cover the cost of ongoing fixed equipment replacement (HVAC, vehicle exhaust systems, etc.)	Interest earning and transfers from the General Fund at the end of the year	\$500,000	\$750,000
Facilities	Assigned	To replace/restore existing facilities	Interest earning, Fire Mitigation Fees, CSA 115 funds, and transfers from the General Fund at the end of the year	\$1,000,000	\$5,000,000

Long-Term Financial Planning

A process of developing a long-term financial plan for the District has been implemented that combines financial forecasting with strategizing. Some parts have been included in the Strategic Plan that is being finalized in the 2020/2021 Fiscal Year. The District will use forecasts to provide insight into future financial capacity so that strategies can be developed to achieve long-term sustainability while considering any financial challenges.

Phase I – Mobilization Phase (Completed)

This phase organizes the pieces for a successful planning process. The District has established an outline of short-term and long-term needs of the District.

Phase II – Analysis Phase (In Progress)

The District is completing long-term financial analysis on pension and health care costs, service needs for the communities, reserve funding level requirements for ongoing district essentials, yearly total compensation reviews, and economic outlooks for short-term and long-term purposes.

Phase III – Decision Phase

This phase is developing strategies for long-term health and concluding the planning process

Phase IV – Execution Phase

This phase is putting the plan into practice with tools and processes that translate your strategies into action.

Long-Term financial planning also includes a recession plan of prioritizing expenditures, revenue forecasting, and confronting a downturn of the economy early. The District put the recession plan into action for the 2020/2021 Fiscal Year.

District's Long-Term Financial Plan in Action

Quarterly Financial Committee meetings will be held to review District financial information.

- Allows for oversight of the budget and determining adjustments, if any, need to be made.
- How are the funding levels of the reserve accounts?
- Are there any revenue issues that need to be addressed?

District needs to be flexible and adaptable

- A document is currently being created to explore downturn scenarios tied to revenue and expenditures.
- Ongoing cash flow analysis vs. expenditures to date

These strategies make budgetary adjustments easier to implement

Revenue Forecasting

Analysis of revenue trends is an important tool for forecasting and looking at any potential economic downturns. Staff will be monitoring these trends on a quarterly basis. Property tax isn't the only revenue source that will be reviewed. The District has begun looking at all revenue sources and analyzing the potential for future use of these revenues. We are looking at whole picture when it comes to the financial standing of the district.

Property Tax Trends							
	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20
Total Received (Actuals)	15,358,285	16,031,569	17,064,008	17,929,536	18,945,392	19,974,211	21,150,383
Percent (+/-) from prior Year	n/a	4.38%	6.44%	5.07%	5.67%	5.43%	5.89%

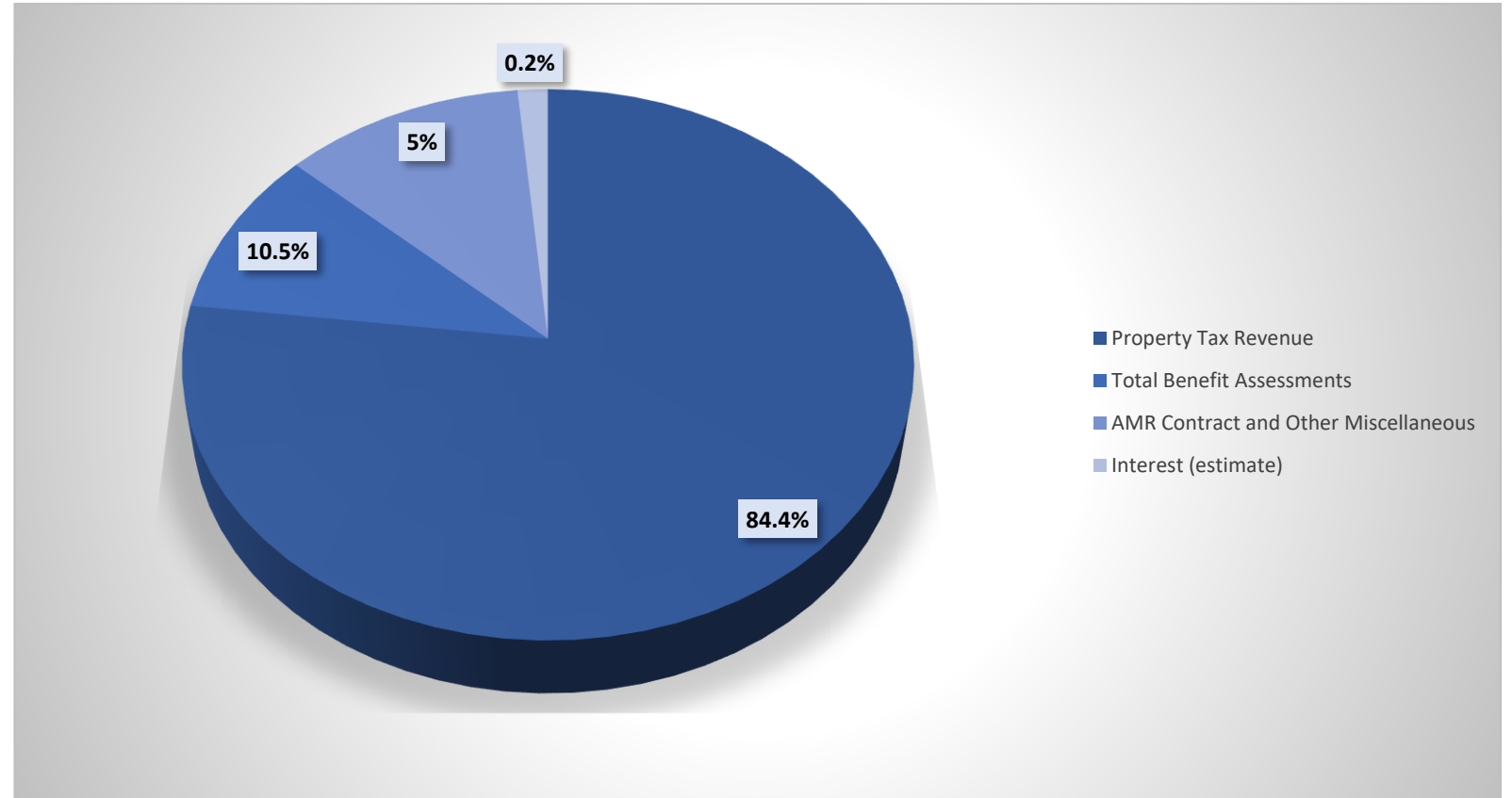
Property taxes have been trending up for the past 5 years. Delinquent payments had been a part of this increase and those payments are starting to decrease throughout the years. The District now has a forecasting tool to help breakdown the County Valuation Report in order to extract important property tax data for trends that will impact decision making in the future.

San Miguel Fire & Rescue
Revenue Budget - Forecasting & Projections

	Actual	Actual	Budget	Projected	Projected
	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
Property Tax Revenue (estimate)	\$19,811,643	\$21,151,852	\$21,195,273	\$21,407,226	\$21,621,298
Benefit Assessment - Crest	\$59,480	\$59,329	\$59,620	\$59,620	\$59,620
Benefit Assessment - Bostonia	\$268,148	\$277,233	\$283,302	\$286,135	\$288,996
Benefit Assessment - ECO Paramedics (Crest and Bostonia)	\$399,095	\$413,042	\$422,083	\$426,304	\$430,567
Parcel Tax - Proposition E (Crest and Bostonia)	\$1,814,230	\$1,873,813	\$1,872,562	\$1,891,288	\$1,910,200
Total Benefit Assessments	\$2,540,953	\$2,623,416	\$2,637,567	\$2,663,346	\$2,689,384
AMR Contract and Other Miscellaneous	\$3,017,114	\$1,778,760	\$1,223,532	\$1,234,767	\$1,246,115
Interest (estimate)	\$376,367	\$56,835	\$57,972	\$58,551	\$59,137
Total Revenue	\$23,410,349	\$25,610,863	\$25,114,344	\$25,363,891	\$25,615,933
General Fund Expenses	\$20,416,301	\$22,239,374	\$21,446,500	\$22,518,825	\$22,969,202
Net income before reserve related activities	\$2,994,048	\$3,371,489	\$3,667,844	\$2,845,066	\$2,646,732
<i>Transfers Per Board Policy #8 - Fund Management</i>					
Contingency Reserve Fund	\$1,200,000	\$1,300,000	\$1,100,000	\$1,000,000	\$500,000
Uncompensated Leave Fund	\$240,000	\$200,000	\$200,000	\$150,000	\$200,000
Vehicle Replacement Fund	\$750,000	\$900,000	\$900,000	\$900,000	\$900,000
Workers' Compensation Fund	\$100,000	\$100,000	\$100,000	No Transfers	No Transfers
Capital Equipment Fund	\$200,000	\$300,000	\$500,000	\$300,000	\$300,000
Fixed Equipment Replacement Fund	\$300,000	\$300,000	\$300,000	\$200,000	\$300,000
Facilities Replacement/Renovation Fund	\$200,000	\$250,000	\$250,000	\$250,000	\$250,000
Total Transfers	\$2,990,000	\$3,350,000	\$3,350,000	\$2,800,000	\$2,450,000
Revenue Over/(Under) General Fund Budget after transfers	\$4,048	\$21,489	\$317,844	\$45,066	\$196,732

Revenue Sources

The District's main revenue sources are property taxes, benefit assessments, AMR contract and other miscellaneous revenue sources.





District's Unfunded Annual Liability (UAL)

The District's Pension liability needs to be addressed and is considered a high priority. The COVID-19 pandemic has only exasperated potential increases in pension costs due to unknown viability of the investment portfolio with CalPERS. New CalPERS amortization schedules, Section 115 Trust and Pension Obligation Bond ("POB") are being taken into consideration for the management of the District's pension obligation. We know that this liability will never go away – the District's plan is to manage the short-term costs (yearly cash flow) and long-term liability associated with pensions (pension costs already incurred, and costs associated with salary increases) and the affects it has on the liability.

The District's current UAL is over \$35 Million dollars between all plans.

UAL Projected Employer Contributions

The District has four plans and is part of the risk pool for each plan. The information below is reflective of the most current CalPERS Valuation Reports for the District which are dated July 2019.

Projected Employer Contributions							
SAFETY - Classic	Required Contributions	Projected Future Employer Contributions (Assumes 7.00% Return for Fiscal Year 2018-19)					Funded Status
Fiscal Year	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	70.8%
Normal Cost %	23.558%	23.6%	23.6%	23.6%	23.6%	23.6%	
UAL Payment	\$3,119,375	\$3,205,000	\$3,293,000	\$3,384,000	\$3,477,000	\$3,573,000	
SAFETY - PEPRA	Required Contributions	Projected Future Employer Contributions (Assumes 7.00% Return for Fiscal Year 2018-19)					Funded Status
Fiscal Year	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	97.2%
Normal Cost %	13.884%	13.9%	13.9%	13.9%	13.9%	13.9%	
UAL Payment	\$6,035	\$6,200	\$6,400	\$6,500	\$6,700	\$6,900	
Misc. - Classic	Required Contributions	Projected Future Employer Contributions (Assumes 7.00% Return for Fiscal Year 2018-19)					Funded Status
Fiscal Year	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	71.1%
Normal Cost %	15.578%	15.6%	15.6%	15.6%	15.6%	15.6%	
UAL Payment	\$180,096	\$205,000	\$226,000	\$239,000	\$252,000	\$259,000	
Misc. - PEPRA	Required Contributions	Projected Future Employer Contributions (Assumes 7.00% Return for Fiscal Year 2018-19)					Funded Status
Fiscal Year	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	76.2%
Normal Cost %	7.918%	7.9%	7.9%	7.9%	7.9%	7.9%	
UAL Payment	\$5,091	\$5,200	\$5,400	\$5,500	\$5,700	\$5,800	

Other Post-Employment Benefits (OPEB) Liability



The District manages its health costs on a monthly basis. There are prefunding programs available through CalPERS which can reduce unfunded liabilities and future contributions while improving financial reporting outcomes. Though this liability is on the District's radar, a full analysis of the liability has not started. It has been determined that the pension liability is a higher priority to look into at this time.

The OPEB liability is currently at approximately \$18 Million.

A photograph of three firefighters in full protective gear working on a roof. One firefighter in the foreground is using a chainsaw to cut through a wooden board. Another firefighter stands to the left, holding a ladder. A third firefighter is partially visible in the background. The scene is set on a flat roof with a metal railing and a concrete parapet wall. In the background, there are residential buildings and a parking lot with cars. The text "Financials for Fiscal Year Ended June 30, 2020" is overlaid in white on a semi-transparent dark rectangle.

Financials for Fiscal Year Ended June 30, 2020

San Miguel Fire & Rescue
Statement of Revenues and Expenses
For the Period Ending June 30, 2020
(Unaudited)

	YTD	Budget	YTD %	Prior YTD
1 Operating Revenues	\$ 23,775,268	\$ 22,714,159	105%	\$ 22,352,595
2 Non-Operating Revenues	1,835,595	1,336,932	137%	2,586,477
3 Total Revenues	25,610,863	24,051,091	106%	24,939,072
4 Total Expenses	22,239,374	22,524,637	99%	20,611,275
Net Income before				
5 Reserve Related Expenditures	\$ 3,371,489	\$ 1,526,454	221%	\$ 4,327,797
6 Total Reserve Revenues	520,271	-	-	825,959
7 Total Reserve Expenditures	939,549	1,898,154	49%	3,362,585
8 Increase (Decrease) in Fund Balance	\$ 2,952,211	\$ (371,700)		\$ 1,791,170

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, 2020
(Unaudited)

	YTD	Budget	YTD 100%	Prior YTD
1 Operating Revenues				
2 Property Taxes	\$ 21,151,852	\$ 20,096,101	105%	\$ 19,811,643
3 Benefit Assessments	2,623,416	2,618,058	100%	2,540,953
4 Total Operating Revenues	23,775,268	22,714,159	105%	22,352,595
5 Non-Operating Revenues				
6 AMR Contract and Other Miscellaneous	1,778,760	1,321,932	135%	2,382,150
7 Interest Income	56,835	15,000	379%	204,327
8 Total Non-Operating Revenues	1,835,595	1,336,932	137%	2,586,477
9 Total Revenues	25,610,863	24,051,091	106%	24,939,072
10 Operating Expenses				
11 Salaries and Benefits Costs				
12 Director Fees	12,954	22,953	56%	14,653
13 Director Benefits	13,741	16,193	85%	26,015
14 Employee Salaries	7,773,719	8,096,480	96%	6,659,323
15 Employee Overtime	2,118,207	1,786,997	119%	2,090,390
16 Employee Benefits	6,597,149	6,578,472	100%	5,086,682
17 Total Salaries and Benefits Costs	16,515,770	16,501,095	100%	13,877,063
18 Services and Supplies				
19 Professional Services	2,790,149	3,744,620	75%	4,532,033
20 Special District Expense	324,214	244,886	132%	294,698
21 Maintenance	578,828	572,350	101%	589,282
22 Insurance	958,032	563,736	170%	551,642
23 Equipment	581,786	539,882	108%	389,046
24 Utilities	226,685	161,000	141%	203,177
25 Supplies	159,028	83,200	191%	79,071
26 Personnel Development	59,688	74,345	80%	58,762
27 Rents and Leases	45,194	39,523	114%	36,500
28 Total Service and Supplies	5,723,604	6,023,542	95%	6,734,213
29 Total Expenses	22,239,374	22,524,637	99%	20,611,275
30 Net Income before Reserve Related Activities	\$ 3,371,489	\$ 1,526,454	221%	\$ 4,327,797

San Miguel Fire & Rescue
Detail Statement of Revenues and Expenses
For the Period Ending June 30, 2020
(Unaudited)

	YTD	Budget	YTD 100%	Prior YTD
31 Fire Mitigation Revenue	\$ 178,447	\$ -	0%	\$ 194,603
32 Miscellaneous Reserve Revenue	179,480	-	0%	440,361
33 Interest Reserve Revenue	162,344	-	0%	190,994
34 Total Reserve Revenues	520,271	-	0%	825,959
35 Total Reserve Expenditures	939,549	1,898,154	49%	3,362,585
36 Increase (Decrease) in Fund Balance	\$ 2,952,211	\$ (371,700)		\$ 1,791,170

*YTD - Year to Date

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
Balance Sheet
For the Period Ending June 30, 2020
(Unaudited)

	Jun-19	Jun-20
Assets		
Cash in County - General	\$ 4,268,164	\$ 5,959,908
Cash in County - Fund Reserves	7,365,606	9,913,478
Fire Mitigation Fund	157,245	331,453
Restricted Cash and Investments	922,347	922,347
Cash in CB&T	615,426	402,967
Accounts Receivable	944,158	694,731
Net Pension Asset	1,756,010	1,756,010
Fixed Assets	14,074,086	14,074,086
Total Assets	30,103,042	34,054,979
Liability		
Current Liabilities	4,340,616	5,147,319
Accounts Payable	165,271	358,296
Total Liability	4,505,887	5,505,614
Fund Balance	\$ 25,625,525	\$ 28,577,735

SAN MIGUEL FIRE & RESCUE

Financial Statement Analysis – Preliminary unadjusted for audit, Actual results will vary

June 2020 – 100% of Fiscal Year

Line 2 Taxes: Property taxes revenue ended the year a little over budget at 105%.

Line 3 Benefit Assessments Revenue: Benefit assessment revenue ended the year at 100% of the budget.

Line 6 AMR Contract and Other Miscellaneous Revenue: This revenue includes plan check fees, Inspection fees, AMR contract and rental fees of various facilities, and miscellaneous reimbursements. This account ended the year over budget at 135% due to OES and Self Containing Breathing Apparatus reimbursements for prior year expenses not budgeted for.

Line 7 Interest Income: The majority of interest revenues come from the County Investment Pool and the Public Agency Self Insurance System (PASIS). This account was over budget all year due to being under budgeted.

Line 12 Director Fees: This account is for director fees for committee and board meetings. It ended the year under budget at 56% due to less meetings needed in the fiscal year.

Line 13 Director Benefits: This account is for the retired Board of Directors health benefits. It is under budget at 85% since not all the directors needed health benefits.

Line 14 Employee Salaries: This category includes salaries and leave pay for all staff. This category ended slightly under budget at 96% due to vacant positions in the operations department.

Line 15 Employee Overtime: This account is for all employee overtime including operations, training, administration and strike teams. It ended the year over budget at 119% due to strike teams being requested in October and November, as well as staff covering shifts of vacant positions.

Line 16 Employee Benefits: This account is for employee benefits such as retirement, health insurance, uniform allowance and Recertification. This account ended the year at budget.

Line 19 Professional Services: This category is for professional services which includes the CalPERS side fund pay off, financial audits, dispatching services, apparatus contracts, and the lease bond payment for the administration building. This account is under budget at 75% due to less services rendered during the year due to COVID-19.

Line 20 Special District Expense: This account includes publications and media, special district memberships, election costs, software upgrades, and COVID-19 costs. This account is over budget due to COVID-19 costs not being budgeted for.

Line 21 Maintenance: This account is for maintenance of all equipment. It is slightly over budget at 101% due to facilities upgrades.

Line 22 Insurance: This account is for general liability insurance, automobile/fleet insurance and workers compensation claims. Annual payments are made in July for liability and auto insurance, while workers compensation is a monthly payment based on open claims. This account is over budget due to Worker's Compensation yearly adjustment being made for year end and not budgeted for.

Line 23 Equipment: This account includes communication equipment, safety clothing, safety equipment and miscellaneous equipment. This is on an as needed basis and ended the year over budget.

Line 24 Utilities: This account includes all utilities associated with all Fire & Rescue facilities, which is over budget at 141% due to the budget being under projected. There is now trend analysis for each utility account, which can better estimate budget amounts in future years.

Line 25 Supplies: This account is for office, housekeeping and medical supplies for all stations and the administration building, which are purchased on a monthly basis except the medical supplies which are purchased in bulk in July after the inventory is completed. This account is over budget at 191% due to medical supplies needing to be purchased for COVID-19 protocol.

Line 26 Personnel Development: This account is for all training, conferences and seminars for all departments. This account is under budget at 80% due to less training, conferences and seminars rendered due to COVID-19.

Line 27 Rents and Leases: This account is for the lease of Station 19 and the copy machine in the administration building. This is over budget at 114% due to the copier being over its allotted usage due to projects being done by staff instead of being contracted out.

Line 30 Net Income before Reserve Related Activities: This is Revenues minus Expenses. Overall, Fire and Rescue is showing a net revenue for fiscal year 2019-2020.

Line 31 Fire Mitigation Revenue: This is the revenue received for fire mitigation in the reserve fund. This revenue is not budgeted for as it is variable each year and cannot be anticipated.

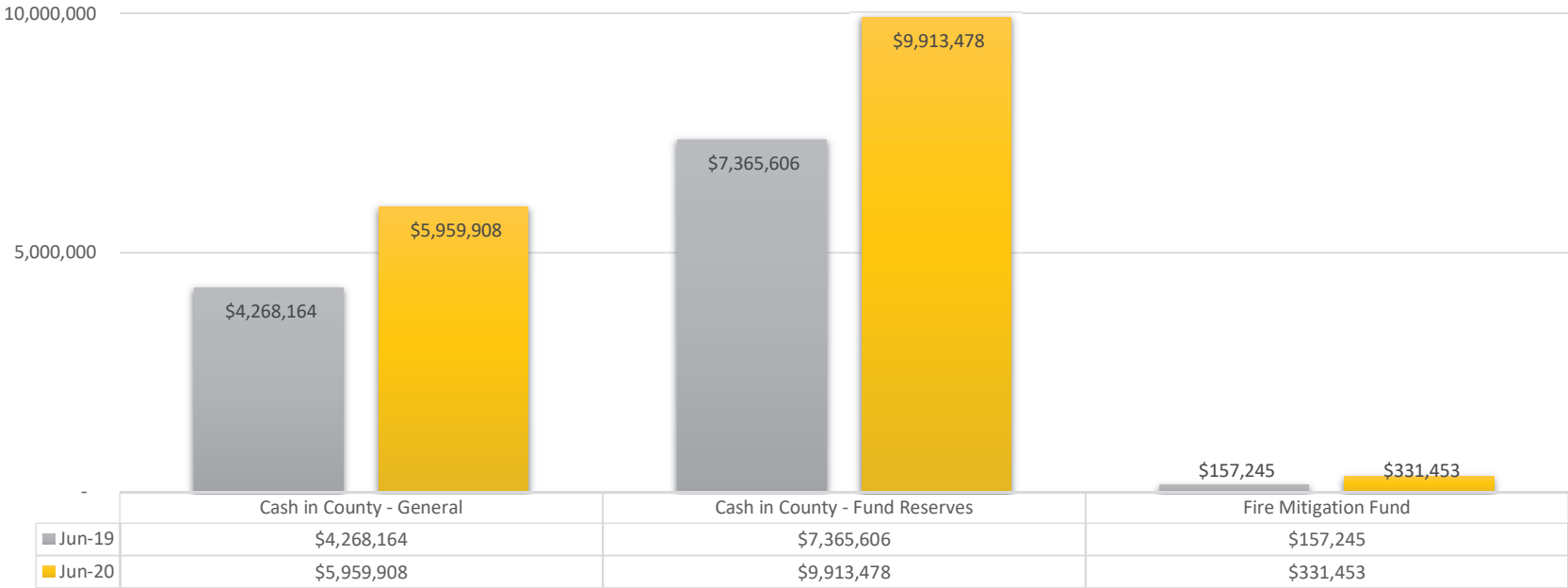
Line 32 Miscellaneous Reserve Revenue: This account records reimbursements for the use of the fire engines on strike teams on an as needed basis.

Line 33 Interest Reserve Revenue: The majority of interest revenues come from the County Investment Pool and the Public Agency Self Insurance System (PASIS) related to reserve fund investments.

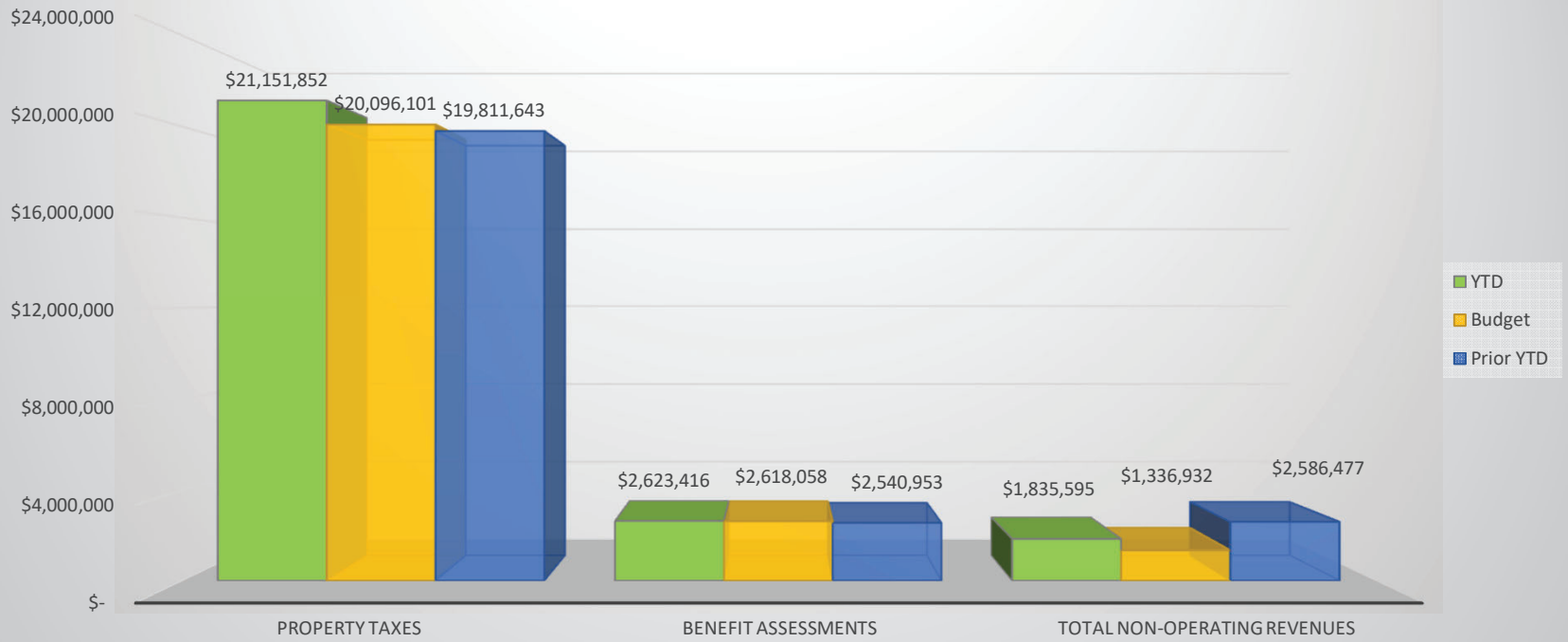
Line 35 Total Reserve Expenditures: This account is the Total Capital Expenditures from Reserve Funds. During the fiscal year there has been Station Renovations, EMS Equipment replacement and other miscellaneous equipment purchased. Due to the COVID-19 National Emergency all remaining projects and equipment budgeted for will not be purchased, those items will be reviewed in the 2020/2021 budget for priority.

Line 36 Increase or (Decrease) to Fund Balance: This is the increase or (decrease) to Fund Balance, including Operating and Reserve Fund changes.

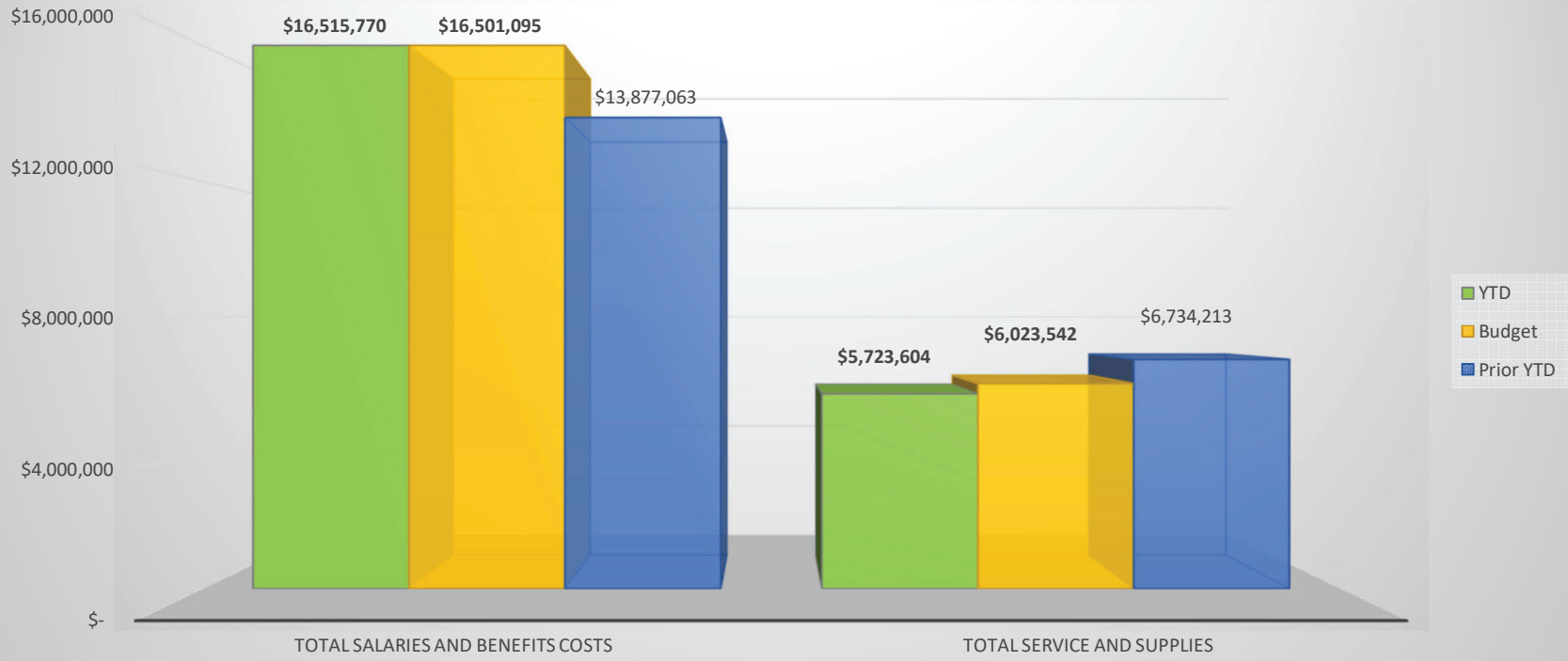
Cash And Investments



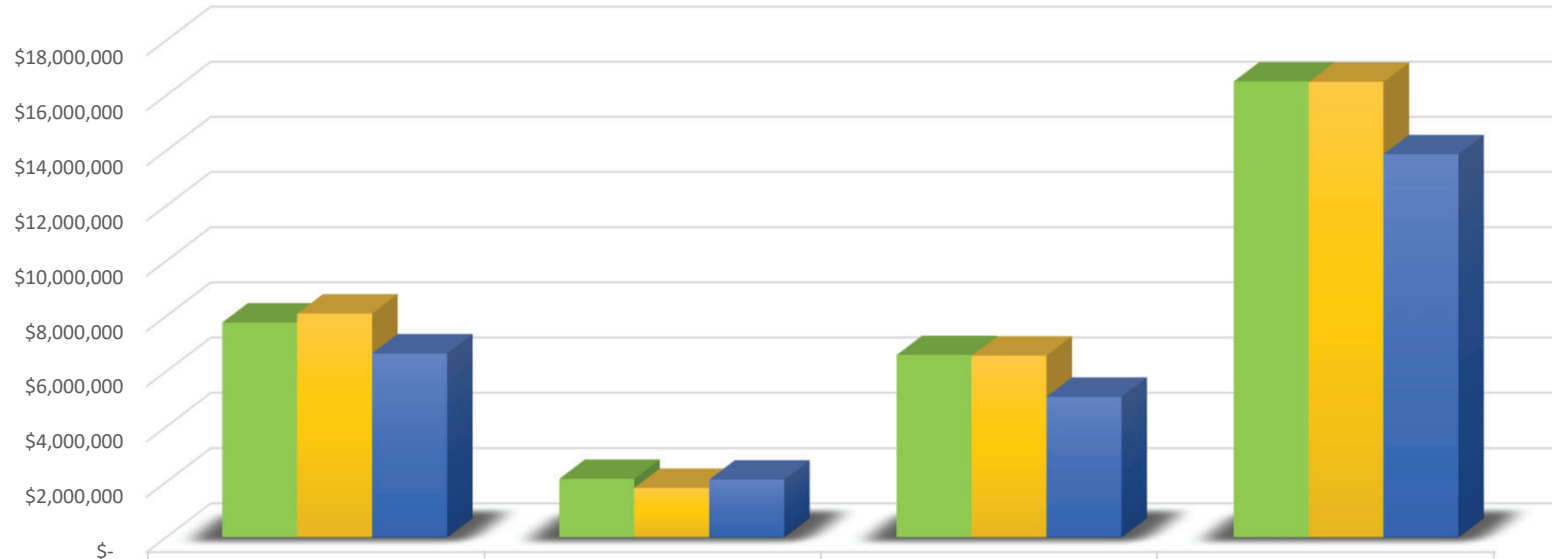
Revenues



Expenses



Personnel Costs



	Employee Salaries	Employee Overtime	Employee Benefits	Total Salaries and Benefits Costs
■ YTD	\$7,773,719	\$2,118,207	\$6,597,149	\$16,515,770
■ Budget	\$8,096,480	\$1,786,997	\$6,578,472	\$16,501,095
■ Prior YTD	\$6,659,323	\$2,090,390	\$5,086,682	\$13,877,063

Budget Discussion



The District has multiple accounts to keep funds organized. Each major division has a line-item budget that tracks every dollar spent for personnel, operating, and equipment costs (broken down further into more detail by program).

The District has been working to improve its local government budgeting, moving toward the best practices of Government Finance Officers Association (GFOA). Establishment of a budget that follows these recommended budget practices allows the budget process to be consistent with our goals, policies, and plan and maintains transparency for constituents.

Changes from Preliminary Budget to Proposed Final Budget

- **Increases/Decreases**

- Administrative Division

- Health Insurance Line Item – Received CalPERS actuals in August 2020
- Insurance Line Item (FAIRA) – Increase of premium rates

- Operations Division

- Station Improvement Line Item – Increase from \$1,000 to \$3,000 for each station

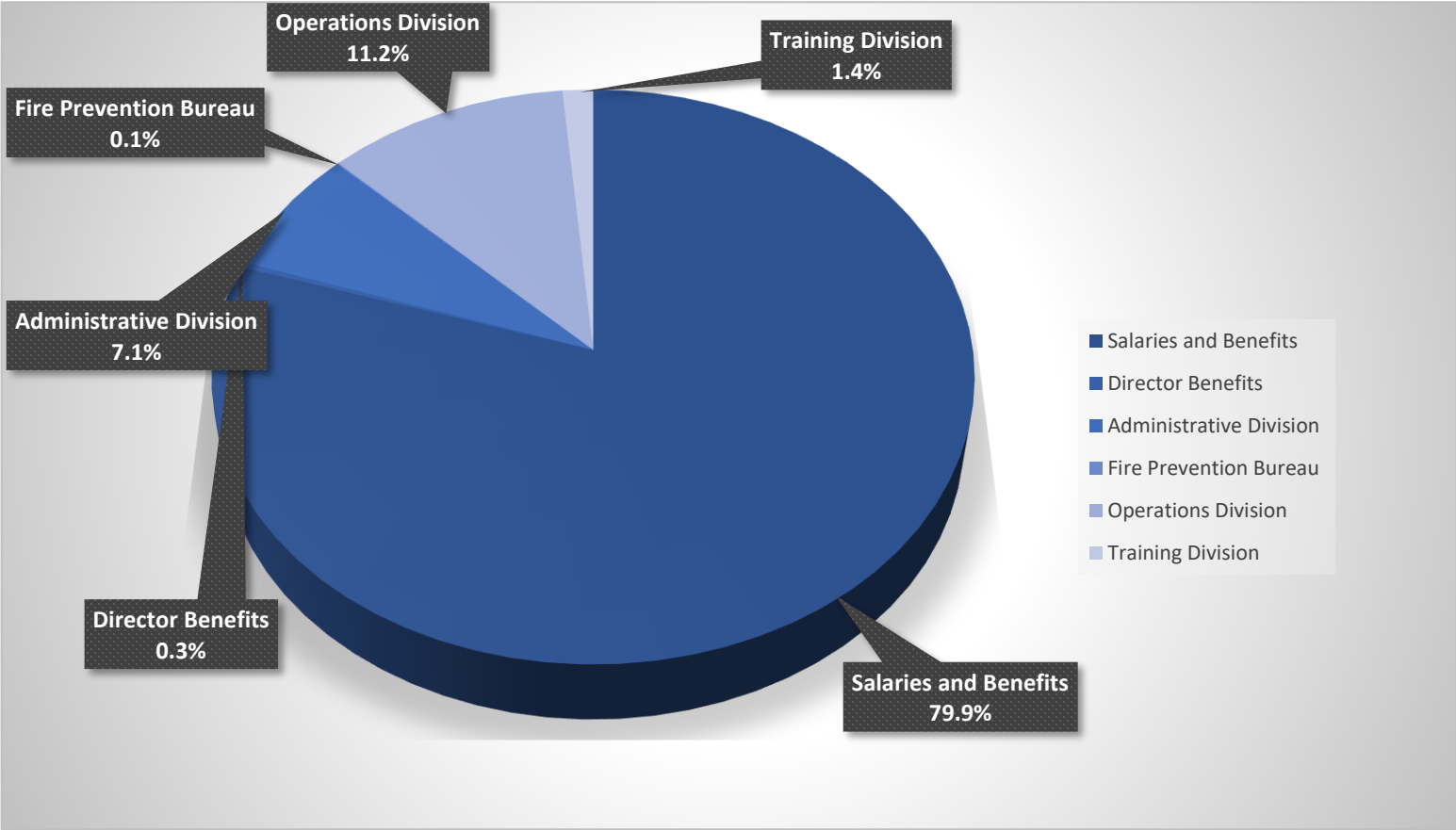
There were no other changes to the General Fund Budget



San Miguel Fire & Rescue
Proposed 2020/2021 General Fund Budget

	2019-2020 Actual	2019-2020 Budget	Preliminary Budget (Approved)	Proposed FINAL Budget	Budget \$ increase/ decrease	Budget % increase/ decrease
Operating Revenues						
Property Taxes	\$ 21,151,852	\$ 20,096,101	\$ -	\$ 21,195,273	\$ 1,099,172	100%
Benefit Assessments	2,623,416	2,618,058	-	2,637,567	19,509	99%
Total Operating Revenues	23,775,268	22,714,159	-	23,832,840	1,118,681	95%
Non-Operating Revenues						
AMR Contract and Other Miscellaneous	1,778,760	1,321,932	-	1,223,532	(98,400)	108%
Interest Income	56,835	15,000	-	57,972	42,972	26%
Total Non-Operating Revenues	1,835,595	1,336,932	-	1,281,504	(55,428)	104%
Total Revenues	\$ 25,610,863	\$ 24,051,091	\$ -	\$ 25,114,344	\$ 1,063,253	96%
Operating Expenses						
Salaries and Benefits Costs						
Director Fees	12,954	22,953	20,000	20,000	(2,953)	(12.9%)
Director Benefits	13,741	3,317	1,700	1,700	(1,617)	(48.7%)
Employee Salaries	7,773,719	8,096,480	8,548,000	8,548,000	451,520	5.6%
Employee Overtime	2,118,207	1,786,997	1,790,600	1,790,600	3,603	0.2%
Employee Benefits	6,597,149	6,591,348	6,955,100	6,949,400	358,052	5.4%
Total Salaries and Benefits Costs	\$ 16,515,770	\$ 16,501,095	\$ 17,315,400	\$ 17,309,700	\$ 808,605	4.9%
Services and Supplies						
Professional Services	2,790,149	3,744,620	2,003,700	2,003,700	(1,740,920)	(46.5%)
Special District Expense	324,214	244,886	213,400	213,400	(31,486)	(12.9%)
Maintenance	578,828	572,350	513,200	530,200	(42,150)	(7.4%)
Insurance	958,032	563,736	570,000	625,000	61,264	10.9%
Equipment	581,786	539,882	446,900	446,900	(92,982)	(17.2%)
Utilities	226,685	161,000	197,800	197,800	36,800	22.9%
Supplies	159,028	83,200	71,400	71,400	(11,800)	(14.2%)
Personnel Development	59,688	74,345	74,300	74,300	(45)	(0.1%)
Rents and Leases	45,194	39,523	40,400	40,400	877	2.2%
Total Service and Supplies	\$ 5,723,604	\$ 6,023,542	\$ 4,131,100	\$ 4,203,100	\$ (1,820,442)	(30.2%)
Total Expenses	\$ 22,239,374	\$ 22,524,637	\$ 21,446,500	\$ 21,512,800	\$ (1,011,837)	(4.5%)

Budget by Division (Percentages)

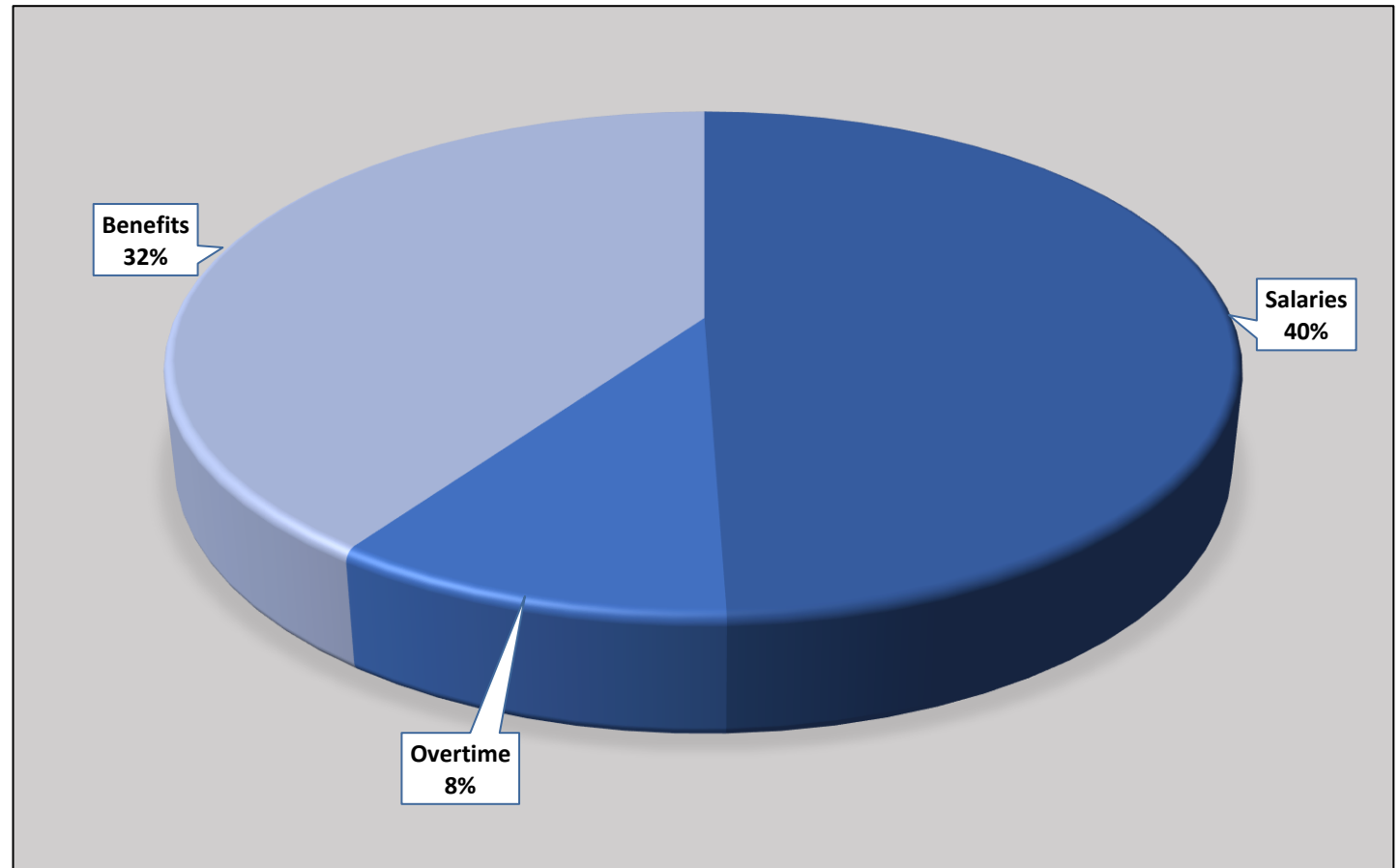


The budget is broken down by Divisions and programs. This graph shows percentages by Division and breaks salaries and benefits out for further detail.

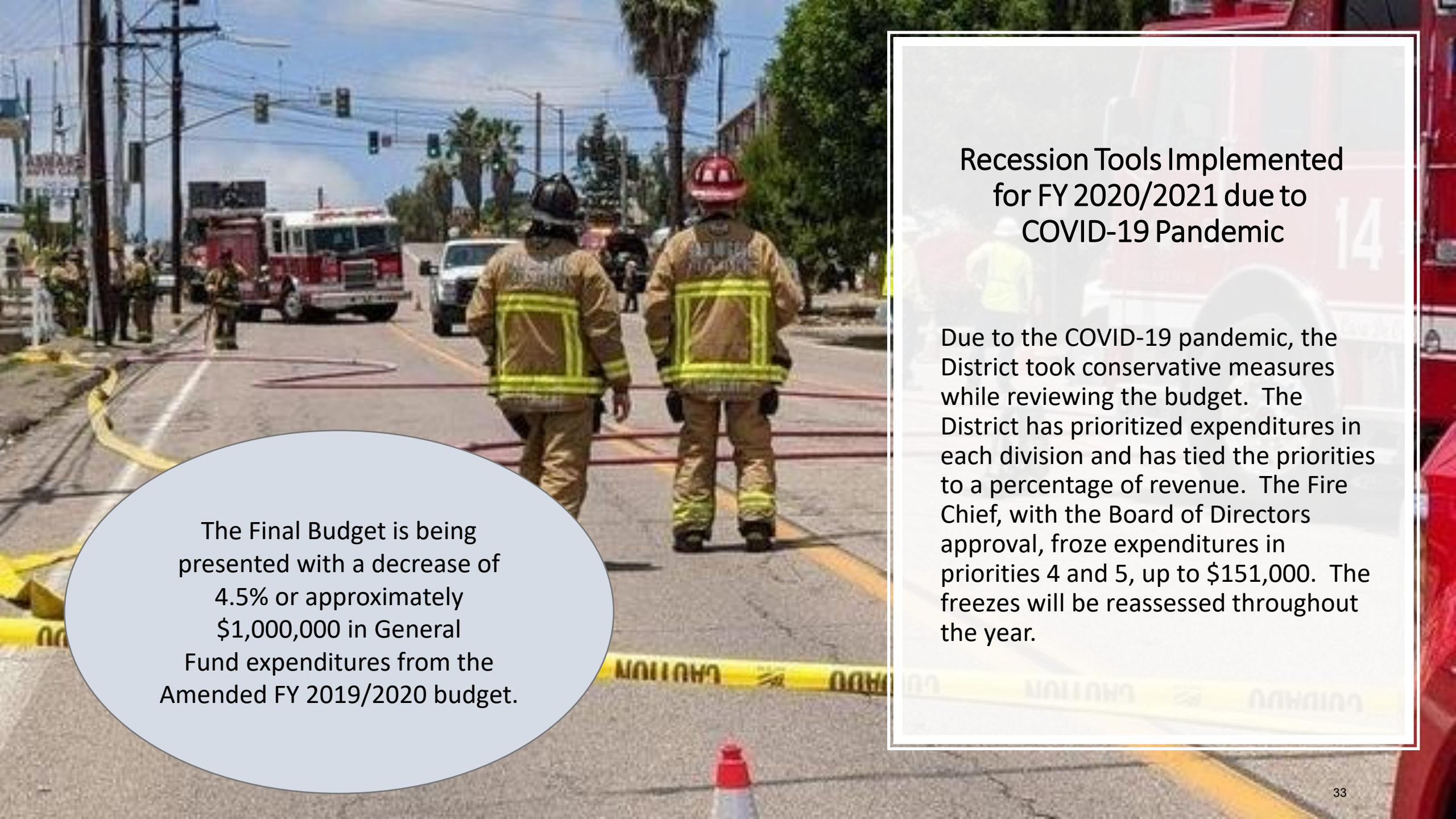
Salaries/Benefits of Total Budget

Salaries and benefits equal approximately 80% of the overall budget. Salaries and benefits include the following:

- Retirement for all classifications
- Health Insurance costs for active and retirees
- Vision and Dental costs
- Salaries for all classifications
- Overtime and FLSA pay
- Other misc. salary related expenses



The Unfunded Annual Liability Expense is also included in benefits



Recession Tools Implemented for FY 2020/2021 due to COVID-19 Pandemic

Due to the COVID-19 pandemic, the District took conservative measures while reviewing the budget. The District has prioritized expenditures in each division and has tied the priorities to a percentage of revenue. The Fire Chief, with the Board of Directors approval, froze expenditures in priorities 4 and 5, up to \$151,000. The freezes will be reassessed throughout the year.

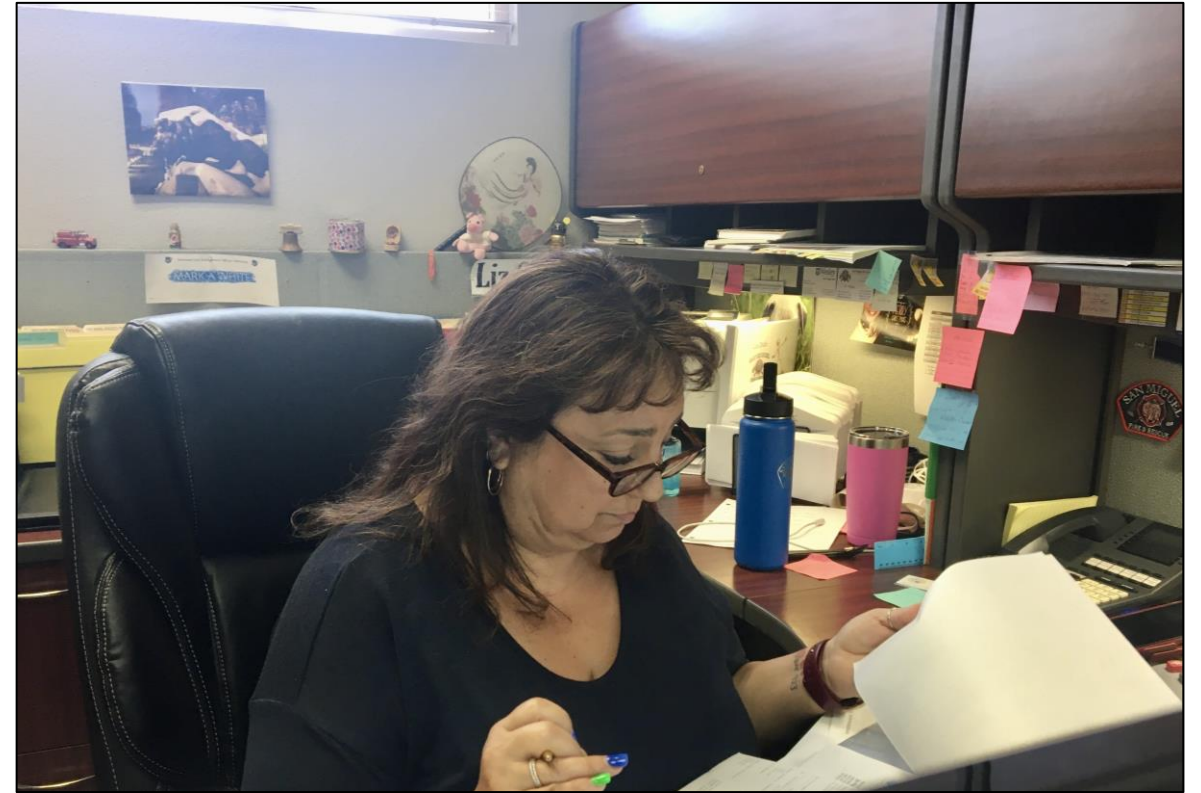
The Final Budget is being presented with a decrease of 4.5% or approximately \$1,000,000 in General Fund expenditures from the Amended FY 2019/2020 budget.

Budget Priorities Overview

The District began prioritizing expenditure line items in the 2019/2020 budget. Five categories have been established; however, the prioritization of line items continues to be reviewed and a budget committee will be developed to help with this process, with other budgetary discussions as part of the process.

A recommendation by the Finance Committee and Fire Chief was to freeze priorities 4 & 5 items equal to the amount spent on COVID-19 (approximately \$151,000). The Board approved this recommendation with the adopted preliminary budget.

Priorities Overview							
		2019/2020	2020/2021				
Priority Number	Priority Name	Amended Budget	Proposed Budget	Revenue Estimate	Percentage of revenue	Target Percentage	
1	Essential Line Item	21,263,008	20,178,600	24,000,000	84.1%	TBD	
2	High Priority Line Item	727,968	820,500	24,000,000	3.4%	TBD	
3	Medium Priority Line Item	336,784	337,900	24,000,000	1.4%	TBD	
4	Discretionary Line Item	85,610	77,020	24,000,000	0.3%	TBD	
5	Non-Essential Line Item	111,267	98,705	24,000,000	0.4%	TBD	
TOTAL		\$ 22,524,636.86	\$ 21,512,725.00	24,000,000	89.64%	TBD	
Budget Decrease From Previous FY Budget (Prior to Priority Freezes)							
\$1,011,912							



Administrative Division

Responsible for all adjunct services that support fire personnel, as well as the District's citizens and businesses. Responsible for integrating the goals and objectives established by the Board of Directors and Fire Chief for all Divisions of the District; management of monetary and human resources; establishing department policies and procedures in accordance with state and local laws.



Administrative Division Budget Justification

The Administrative Division's budget decreased by a total of 35% from last Fiscal Year

- Salaries increased by 4.5% due to mid-contract salary adjustments, increase in Unfunded Annual Liability (UAL) payments, and earmarked recession plan.
- Directors benefits decreased by 6.8% due to actuals for director fees decreased and board development decreased.
- Administrative Division decreased by 35% due to last bond payments paid in Fiscal Year 2019/2020, decrease in professional services, and a decrease of equipment maintenance due to informational technology costs decreasing.

**San Miguel Fire & Rescue
Final Budget
Administrative Division**

Salaries and Benefits

			2019/2020	2020/2021	2020/2021	Increase/(Decrease)		
Priority	Employee Benefits (5030)		Amended Budget	Budget Approved	Proposed FINAL Budget	Amount	Percent	Comments/Justification
1	1	Health Insurance - Employees	1,150,575	1,183,300	1,178,000	27,425	2.4%	Per CalPERS Rates received in August 2020
2	1	Health Insurance - Retirees & Directors	759,668	792,700	792,300	32,632	4.3%	Per CalPERS Rates received in August 2020
3	1	Vision Insurance	10,320	10,400	10,400	80	0.8%	
4	1	Dental Insurance	84,303	84,300	84,300	(3)	(0.0%)	
5	1	Medicare (District Portion - 1.45%)	142,943	143,600	143,600	657	0.5%	
6	1	Retirement - Safety (21.748%) - Classic	972,105	1,063,300	1,063,300	91,195	9.4%	
7	1	Retirement - Safety (13.786%) - PEPRA	434,764	471,000	471,000	36,236	8.3%	
8	1	Retirement - Non-Safety (14.451%) - Classic	49,553	39,200	39,200	(10,353)	(20.9%)	
9	1	Retirement - Non-Safety (7.831%) - PEPRA	24,172	31,500	31,500	7,328	30.3%	
10	1	Retirement - Unfunded Liability (Safety Classic)	2,692,908	2,848,000	2,848,000	155,092	5.8%	Rates per CalPERS Valuation Report
11	1	Retirement - Unfunded Liability (Safety-PEPRA)	-	1,200	1,200	1,200	100.0%	Rates per CalPERS Valuation Report
12	1	Retirement - Unfunded Liability (Non-Safety Classic)	159,329	174,100	174,100	14,771	9.3%	Rates per CalPERS Valuation Report
13	1	Retirement - Unfunded Liability (Non-Safety PEPRA)	4,252	4,300	4,300	48	1.1%	Rates per CalPERS Valuation Report
14	1	Retirement - 1959 Survivor Benefit	8,256	8,400	8,400	144	1.7%	
15	1	Paramedic Recertification	41,400	42,300	42,300	900	2.2%	
16	1	Uniform Allowance	56,800	57,500	57,500	700	1.2%	
Total Employee Benefits			\$ 6,591,348	\$ 6,955,100	\$ 6,949,400	\$ 358,052	5.4%	
Employee Overtime (5040)								
17	1	Scheduled Overtime (17 shifts)	1,553,990	1,496,300	1,496,300	(57,690)	(3.7%)	Based on actuals
18	1	FLSA	186,007	178,800	178,800	(7,207)	(3.9%)	
Total Employee Overtime			\$ 1,739,997	\$ 1,675,100	\$ 1,675,100	\$ (64,897)	(3.7%)	
Employee Salaries (5050)								
19	1	Base Salaries - Safety	7,445,453	7,715,100	7,715,100	269,647	3.6%	
20	1	Base Salaries - Non-Safety	651,027	647,300	647,300	(3,727)	(0.6%)	
21	2	Recession Plan - Salary & Benefits (2%)	-	185,600	185,600	185,600	100.0%	6 months of 2% increase to salaries & benefits
Total Employee Salaries			\$ 8,096,480	\$ 8,548,000	\$ 8,548,000	\$ 451,520	5.6%	
Total Salaries and Benefits			\$ 16,427,825	\$ 17,178,200	\$ 17,172,500	\$ 744,675	4.5%	

San Miguel Fire & Rescue
Final Budget
Administrative Division

Director Benefits

			2019/2020	2020/2021	2020/2021	Increase/(Decrease)		
Priority	Director Benefits (5010)		Amended Budget	Budget Approved	Proposed FINAL Budget	Amount	Percent	<i>Comments/Justification</i>
22	1	Medicare/Social Security	3,317	1,700	1,700	(1,617)	(48.7%)	
Total Director Benefits			\$ 3,317	\$ 1,700	\$ 1,700	\$ (1,617)	(48.7%)	
Director Fees (5020)								
23	1	Meetings	22,953	20,000	20,000	(2,953)	(12.9%)	
Total Director Fees			\$ 22,953	\$ 20,000	\$ 20,000	\$ (2,953)	(12.9%)	
Employee Overtime (5040)								
24	5	Recording Secretary - Board Minutes	500	500	500	-	0.0%	
Total Employee Overtime			\$ 500	\$ 500	\$ 500	\$ -	0.0%	
Personnel Development (6100)								
25	5	Board Workshops	150	100	100	(50)	(33.3%)	
26	5	Board Training	1,000	1,000	1,000	-	0.0%	
27	5	Director Training	500	500	500	-	0.0%	
Total Personnel Development			\$ 1,650	\$ 1,600	\$ 1,600	\$ (50)	(3.0%)	
Special District Expense (6150)								
28	1	Election Costs (estimate)	40,000	40,000	40,000	-	0.0%	
Total Special District Expense			\$ 40,000	\$ 40,000	\$ 40,000	\$ -	0.0%	
Total Director expenses			\$ 68,420	\$ 63,800	\$ 63,800	\$ (4,620)	(6.8%)	

**San Miguel Fire & Rescue
Final Budget
Administrative Division**

Administration Division

			2019/2020	2020/2021	2020/2021	Increase/(Decrease)		
Priority	Equipment Maintenance (6020)		Amended Budget	Budget Approved	Proposed FINAL Budget	Amount	Percent	Comments/Justification
29	4	Plotter Maintenance	550	500	500	(50)	(9.1%)	
Total Equipment Maintenance			\$ 550	\$ 500	\$ 500	\$ (50)	(9.1%)	
Insurance (6060)								
30	1	FAIRA (Fire, Liability, Collision)	63,736	70,000	125,000	61,264	96.1%	Final Premium from FAIRA
31	1	PASIS (Workers' Compensation)	500,000	500,000	500,000	-	0.0%	Based on actuals and trends
Total Insurance			\$ 563,736	\$ 570,000	\$ 625,000	\$ 61,264	10.9%	
Minor Equipment (6080)								
32	3	Information Technology Equipment	25,000	5,000	5,000	(20,000)	(80.0%)	Accounting Server was purchased in FY 2019-2020
Total Minor Equipment			\$ 25,000	\$ 5,000	\$ 5,000	\$ (20,000)	(80.0%)	
Office Supplies (6090)								
33	3	Office Supplies/Postage	20,000	15,000	15,000	(5,000)	(25.0%)	Based on actuals
34	4	Office Furniture	1,000	1,000	1,000	-	0.0%	
35	4	Chairs - Replacement	1,000	1,000	1,000	-	0.0%	
Total Office Supplies			\$ 22,000	\$ 17,000	\$ 17,000	\$ (5,000)	(22.7%)	
Personnel Development (6100)								
36	5	CFCA/AFSS Conference (2; all costs)	3,000	3,000	3,000	-	0.0%	
37	5	FDAC Conference (2; all costs)	3,200	3,200	3,200	-	0.0%	
38	5	National Fire Service Behavioral Health Symposium	1,500	1,500	1,500	-	0.0%	
39	5	CFCA Conference (2; all costs)	3,000	3,000	3,000	-	0.0%	
40	5	TeleStaff Conference (3; all costs)	9,000	9,000	9,000	-	0.0%	
41	5	Government Finance Officer Conference	2,500	2,500	2,500	-	0.0%	
42	5	FAIRA Meeting (1; all costs, not reimbursed)	800	800	800	-	0.0%	
43	5	CalPERS Education Forum (4; all costs)	6,000	6,000	6,000	-	0.0%	
Total Personnel Development			\$ 29,000	\$ 29,000	\$ 29,000	\$ -	0.0%	
Professional Services (6110)								
44	1	Annual Bond Administration Fee	2,500	2,000	2,000	(500)	(20.0%)	Last payment due to bond being paid off
45	1	Annual SDRBA County Audit (estimate)	3,100	3,100	3,100	-	0.0%	
46	1	Annual Financial Audit (estimate)	16,000	18,000	18,000	2,000	12.5%	Yearly Increase per Agreement
47	1	Audit/Finance Consultant	75,000	75,000	75,000	-	0.0%	
48	1	Annual Fees and Taxes Consultant	10,000	10,000	10,000	-	0.0%	
49	1	CalPERS Side Fund Refinancing Bond Payment	880,110	-	-	(880,110)	(100.0%)	Bond Paid off last fiscal year
50	1	GASB 75 - OPEB Actuary (estimate)	6,150	6,200	6,200	50	0.8%	
51	1	Arbitrage Rebate Computation (estimate)	600	700	700	100	16.7%	Based on actuals
52	1	GASB 68 - CalPERS Fee (estimate)	1,050	1,100	1,100	50	4.8%	Annual Increase by CalPERS

**San Miguel Fire & Rescue
Final Budget
Administrative Division**

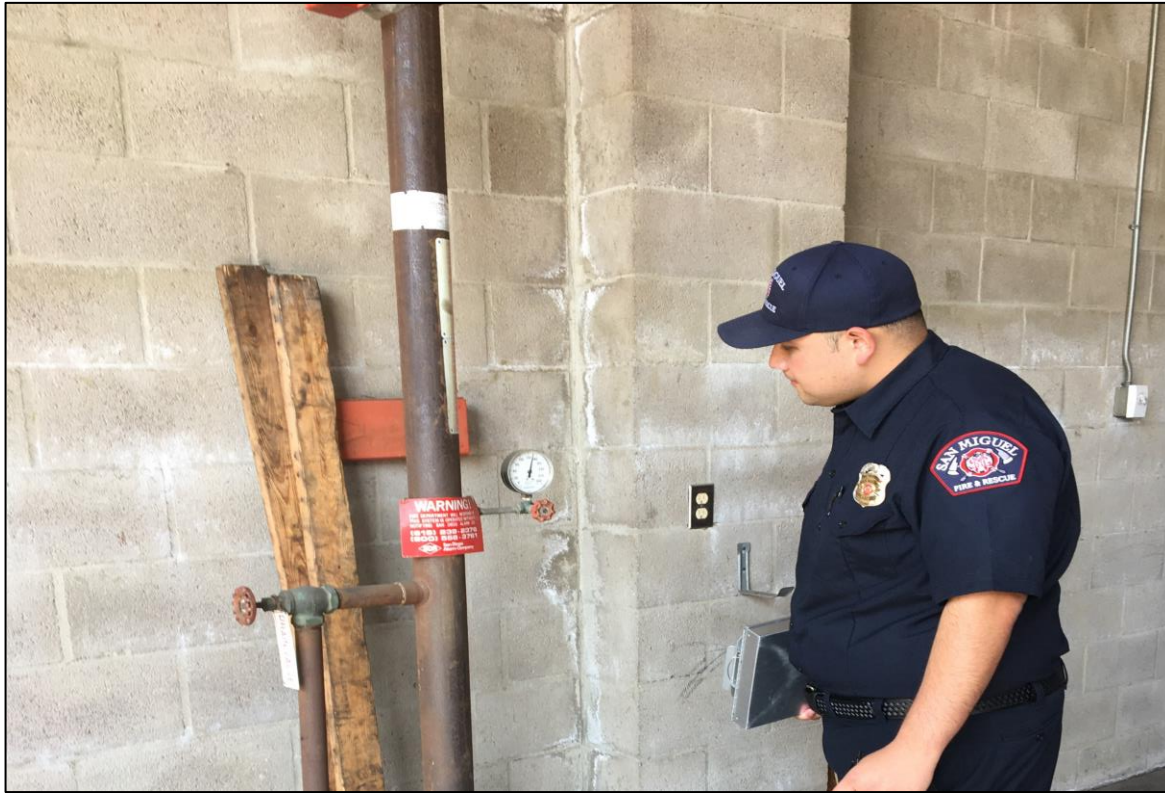
Administration Division

			2019/2020	2020/2021	2020/2021	Increase/(Decrease)		
Priority	Professional Services (6110)	Amended Budget	Budget Approved	Proposed FINAL Budget	Amount	Percent	<i>Comments/Justification</i>	
53	1	GASB 68 - Actuary (estimate)	2,500	2,500	2,500	-	0.0%	
54	2	Legal Counsel	80,000	80,000	80,000	-	0.0%	
55	4	Strategic Plan	3,000	3,000	3,000	-	0.0%	
56	2	IT Support Services	53,688	65,000	65,000	11,312	21.1%	<i>Per Contract</i>
57	4	Asset Traking Software	3,500	3,500	3,500	-	0.0%	
58	1	Employee Assistance Program	22,000	22,000	22,000	-	0.0%	
59	2	Wellness Program	104,550	110,000	110,000	5,450	5.2%	<i>Increase of 5% per contract each Fiscal Year</i>
60	1	California Bank & Trust - Analysis Service Fee	4,000	4,000	4,000	-	0.0%	
61	1	Refunds - Property Taxes	110,000	110,000	110,000	-	0.0%	
62	1	Property Tax Services - Administrative Charges	210,000	210,000	210,000	-	0.0%	
63	1	Interest - County of San Diego Treasury Loans	15,000	15,000	15,000	-	0.0%	
64	1	LAFCO Funding	13,285	13,500	13,500	215	1.6%	
Total Professional Services			\$ 1,616,033	\$ 754,600	\$ 754,600	\$ (861,433)	(53.3%)	
Publications and Media (6120)								
65	3	Miscellaneous Publications and Bulletins	600	600	600	-	0.0%	
Total Publications and Media			\$ 600	\$ 600	\$ 600	\$ -	0.0%	
Rents and Leases (6130)								
66	1	Postage Meter	1,138	1,100	1,100	(38)	(3.3%)	
67	1	Copy Machine	7,245	7,300	7,300	55	0.8%	
68	1	Station 19 Lease of Property (Rent)	31,140	32,000	32,000	860	2.8%	<i>Based on CPI calculated in July (Assumed 3% Prelim.)</i>
Total Rents and Leases			\$ 39,523	\$ 40,400	\$ 40,400	\$ 877	2.2%	
Special District Expense (6150)								
69	5	Membership - CFCA	900	900	900	-	0.0%	
70	5	Membership - SDCFCA	100	100	100	-	0.0%	
71	5	Membership - CSDA/San Diego Chapter	150	200	200	50	33.3%	
72	5	Membership - GFOA (1)	175	200	200	25	14.3%	
73	5	Membership - IPMA	149	100	100	(49)	(32.9%)	
74	5	Membership - IAAP	150	200	200	50	33.3%	
75	5	Membership - CSMFO	110	100	100	(10)	(9.1%)	
76	5	Membership - FDAC	550	600	600	50	9.1%	
77	5	Membership - APT US&C	145	100	100	(45)	(31.0%)	
78	5	Membership - SDCFCA Admin Section (1 @ \$30; 3 @ \$15)	75	100	100	25	33.3%	
79	5	Membership - CFCA AFSS/Southern California (4 @ \$65)	260	300	300	40	15.4%	
80	5	Membership - Costco	65	100	100	35	53.8%	
81	2	Badges, Service/Recognition Awards	2,000	1,000	1,000	(1,000)	(50.0%)	

**San Miguel Fire & Rescue
Final Budget
Administrative Division**

Administration Division

			2019/2020	2020/2021	2020/2021	Increase/(Decrease)		
Priority	Special District Expense (6150)	Amended Budget	Budget Approved	Proposed FINAL Budget	Amount	Percent	<i>Comments/Justification</i>	
82	3	Employee of the Year Award	500	500	500	-	0.0%	
83	4	Meeting Support/Supplies	3,000	1,500	1,500	(1,500)	(50.0%)	<i>Based on actuals</i>
84	3	Advertising Expense	1,000	1,000	1,000	-	0.0%	
85	1	Employment Posters	500	500	500	-	0.0%	
86	1	FLSA Manual Updates	687	700	700	13	1.9%	
87	2	Software Program Updates	3,700	2,500	2,500	(1,200)	(32.4%)	<i>Based on actuals</i>
88	1	Accounting Software Maintenance	10,000	10,000	10,000	-	0.0%	
89	1	TeleStaff Annual Maintenance	2,000	2,000	2,000	-	0.0%	
90	1	Network Access (Cox)	15,200	15,200	15,200	-	0.0%	
91	3	Basic Television (Stations)	8,460	9,000	9,000	540	6.4%	<i>Based on actuals - increase in basic service costs</i>
92	1	American Messaging	1,200	1,200	1,200	-	0.0%	
93	1	Website Support & Hosting	700	6,600	6,600	5,900	842.9%	<i>New website hosting and platform - New Requirements</i>
94	1	Website Hosting	1,500	-	-	(1,500)	(100.0%)	<i>Moved into Website Support & Hosting</i>
Total Special District Expense			\$ 53,276	\$ 54,700	\$ 54,700	\$ 1,424	2.7%	
Travel and Subsistence (6160)								
95	5	SDCFCA - Admin Section Meetings	90	100	100	10	11.1%	
96	5	CFCA/AFSS Quarterly Meetings	280	280	280	-	0.0%	
97	5	Miscellaneous Meetings	500	500	500	-	0.0%	
Total Travel and Subsistence			\$ 870	\$ 880	\$ 880	\$ 10	1.1%	
Utilities (6170)								
98	2	Cell Phone Service	1,600	2,400	2,400	800	50.0%	<i>Based on actuals</i>
Total Utilities			\$ 1,600	\$ 2,400	\$ 2,400	\$ 800	50.0%	
Total Administration Division			\$ 2,352,188	\$ 1,475,080	\$ 1,530,080	\$ (822,108)	(35.0%)	



Fire Prevention Bureau

Responsible for working with local businesses and private citizens to achieve a fire-safe community. This Bureau processes new building plans for adherence to the latest Fire Safe building codes. Fire Inspectors conduct site inspections for code compliance and provide resources to achieve a safe environment. On-duty crews conduct business inspections, perform safety preplans, and provide public education.

Fire Prevention Bureau Budget Justification

**The Fire Prevention Bureau budget decreased
by a total of 64.2% from last Fiscal Year**

- Publications and Media decreased by 48.7% due to purchasing code books last fiscal year.
- Special District expense decrease by 90.4 due to removing the software upgrade being removed during Finance Committee review. This software upgrade is being deferred and will be discussed next Fiscal Year.



**San Miguel Fire & Rescue
Final Budget
Fire Prevention Bureau**

<i>Fire Prevention Bureau</i>			2019/2020	2020/2021	2020/2021	Increase/(Decrease)		
Priority	Employee Overtime (5040)		Amended Budget	Budget Approved	Proposed FINAL Budget	Amount	Percent	<i>Comments/Justification</i>
99	3	Prevention Overtime	2,500	2,500	2,500	-	0.0%	
		Total Employee Overtime	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.0%	
		Minor Equipment (6080)						
100	2	Miscellaneous Minor Equipment	300	300	300	-	0.0%	
		Total Minor Equipment	\$ 300	\$ 300	\$ 300	\$ -	0.0%	
		Personnel Development (6100)						
101	5	CFCA/FPO Workshop (2; all costs)	1,500	1,500	1,500	-	0.0%	
102	5	ICC Building & Fire Code Update Seminars	750	700	700	(50)	(6.7%)	
103	5	Unannounced Local Seminars	300	300	300	-	0.0%	
104	3	San Diego County FPO Meetings	120	100	100	(20)	(16.7%)	<i>New Deputy Fire Marshal Training Opportunities</i>
105	5	Automatic Sprinkler Systems Plans Review Training (2)	1,550	1,600	1,600	50	3.2%	
		Total Personnel Development	\$ 4,220	\$ 4,200	\$ 4,200	\$ (20)	(0.5%)	
		Publications and Media (6120)						
106	1	National Fire Code Update Subscription Service	1,645	1,500	1,500	(145)	(8.8%)	
107	4	Miscellaneous Publication	150	100	100	(50)	(33.3%)	<i>Update of reference material (all)</i>
108	1	NFPA Publications	400	400	400	-	0.0%	
109	1	California Fire Code & Building Code (3 sets)	1,950	-	-	(1,950)	(100.0%)	<i>One time every 3+ years per code cycle (FY 2022-2023)</i>
110	1	Barclays Title 19 Update Service	290	200	200	(90)	(31.0%)	<i>Reduction in material cost by supplier</i>
111	1	Los Angeles Fire Marshal List Service	45	100	100	55	122.2%	
		Total Publications and Media	\$ 4,480	\$ 2,300	\$ 2,300	\$ (2,180)	(48.7%)	
		Special District Expense (6150)						
112	3	Membership - SDCFCA/FPO Section (3 @ \$50)	150	200	200	50	33.3%	
113	3	Membership - NFPA	185	200	200	15	8.1%	
114	3	Membership - ICC	50	100	100	50	100.0%	
115	2	Code Pal Software Maintenance - Software Upgrade	24,600	1,900	1,900	(22,700)	(92.3%)	
		Total Special District Expense	\$ 24,985	\$ 2,400	\$ 2,400	\$ (22,585)	(90.4%)	
		Travel and Subsistence (6160)						
116	4	Southern California FPO Meetings	100	100	100	-	0.0%	
117	4	San Diego County FPO Meetings	120	120	120	-	0.0%	
		Total Travel and Subsistence	\$ 220	\$ 220	\$ 220	\$ -	0.0%	
		Utilities (6170)						
118	2	Cell Phone Service	1,600	1,800	1,800	200	12.5%	<i>Based on actuals</i>
		Total Utilities	\$ 1,600	\$ 1,800	\$ 1,800	\$ 200	12.5%	
		Total Fire Prevention Bureau	\$ 38,305	\$ 13,720	\$ 13,720	\$ (24,585)	(64.2%)	



Operations Division

The most visible element of the department, as they are interacting with the public on a daily basis. Respond to all 9-1-1 calls and are responsible for responding to and mitigating a wide variety of hazardous situations, not limited to Emergency Medical Services, structural and wildland fires, automobile collisions, natural disasters, and rescues. Beyond emergency responses, Operations personnel are responsible for conducting many public events.

Operations Division Budget Justification

**The Operations Division budget decreased
by a total of 1.6% from last Fiscal Year**

- Total medical supplies decreased by 25% based on actuals per trends.
- Communications and Services/Equipment increased by 15% due to contract increases for NextGen.
- Fleet maintenance increased by 1.8% due to fees and maintenance increases based on actual trends.
- Minor Equipment decreased by 8.2% due to actual costs in this program.



San Miguel Fire & Rescue
Final Budget
Operations Division

Operations Management

			2019/2020	2020/2021	2020/2021	Increase/(Decrease)		
Priority Communications Services and Equipment (6010)			Amended Budget	Budget Approved	Proposed FINAL Budget	Amount	Percent	Comments/Justification
119	2	Radio Repairs	6,000	6,000	6,000	-	0%	
120	1	RCS Backbone Maintenance	55,224	62,000	62,000	6,776	12%	Contract Increase
121	1	NextGen RCS Fee	45,864	50,000	50,000	4,136	9%	Contract Increase
122	2	Radio Service	15,000	20,000	20,000	5,000	33%	Aging inventory & cost increase for equipment
123	2	Batteries, Antennae, Parts	5,500	6,000	6,000	500	9%	Aging inventory & cost increase for equipment
124	2	First Watch Response Time Triggers	900	5,000	5,000	4,100	456%	Activate triggers and build additional 200ea/900ea
125	2	Sigtronics Headset Replacement	3,000	3,000	3,000	-	0%	
126	2	David Clark Headset Replacement	3,000	3,000	3,000	-	0%	
127	2	Headset Parts and repair (In-House)	2,000	2,000	2,000	-	0%	
Total Communications Services and Equipment			\$ 136,488	\$ 157,000	\$ 157,000	\$ 20,512	15%	

Equipment Maintenance (6020)

128	1	Ladder Maintenance and Annual Testing	5,000	5,000	5,000	-	0%	
129	2	Batteries (all types)	3,000	3,000	3,000	-	0%	
130	2	Fire Equipment Maintenance	10,000	10,000	10,000	-	0%	
131	2	Fire Extinguisher Maintenance	2,000	2,000	2,000	-	0%	
132	2	Fire Hose Repair and Maintenance	1,000	1,000	1,000	-	0%	
133	2	Fire Hose Testing	10,000	15,000	15,000	5,000	50%	Added hose for New T-15, NFPA compliant
134	3	Hydrant Maintenance	1,000	-	-	(1,000)	(100%)	No longer do hydrant maintenance
135	2	Nozzle Repair/Maintenance	750	1,000	1,000	250	33%	Increase in parts cost
136	2	Gas Detector Maintenance	4,500	2,000	2,000	(2,500)	(56%)	Decrease based on actuals
137	2	Chainsaw Chain and Equipment	4,000	4,000	4,000	-	0%	
138	2	Rotary Saw Maintenance	1,500	1,500	1,500	-	0%	
139	2	Generator Maintenance	10,000	10,000	10,000	-	0%	
140	2	Portable Generator/Light Repairs	3,000	3,000	3,000	-	0%	
141	2	Compressor Maintenance	4,000	4,000	4,000	-	0%	
142	2	Rescue Tool Maintenance	6,500	6,500	6,500	-	0%	
143	2	Defibrillator Warranty and Maintenance	12,500	12,500	12,500	-	0%	
144	4	Physical Fitness Equipment Repair/Maint.	5,000	1,000	1,000	(4,000)	(80%)	
Total Equipment Maintenance			\$ 83,750	\$ 81,500	\$ 81,500	\$ (2,250)	(3%)	

Medical Supplies (6070)

145	1	Medical Supplies	29,250	22,000	22,000	(7,250)	(25%)	Decrease based on actuals
Total Medical Services and Supplies			\$ 29,250	\$ 22,000	\$ 22,000	\$ (7,250)	(25%)	

San Miguel Fire & Rescue
Final Budget
Operations Division

Operations Management

			2019/2020	2020/2021	2020/2021	Increase/(Decrease)		
Priority	Minor Equipment (6080)		Amended Budget	Budget Approved	Proposed FINAL Budget	Amount	Percent	Comments/Justification
146	3	Swift Water Rescue Equipment	6,900	5,000	5,000	(1,900)	(28%)	Replace strobes, life jackets (victims), etc.
147	3	Accountability Equipment	395	400	400	5	1%	
148	3	Fire Hose	25,000	20,000	20,000	(5,000)	(20%)	Based on actuals
149	3	Flashlights and Chargers	2,500	2,500	2,500	-	0%	
150	4	Physical Fitness Equipment	2,500	2,500	2,500	-	0%	
151	2	Fire Service Equipment	139,500	100,000	100,000	(39,500)	(28%)	Bulk purchase of replacement items last Fiscal Year
Total Minor Equipment			\$ 176,795	\$ 130,400	\$ 130,400	\$ (46,395)	(26%)	
Professional Services (6110)								
152	1	RCCP Program Cost (ECO)	12,200	12,200	12,200	-	0%	
153	1	HCFA Dispatching	789,907	812,000	812,000	22,093	3%	Based on HCFA Member Agency Assessments
154	1	Respiratory Fit Tests (79) - (N95)	15,000	10,000	10,000	(5,000)	(33%)	Budget for 110 (Personnel, Reserves, Explorers)
Total Professional Services			\$ 817,107	\$ 834,200	\$ 834,200	\$ 17,093	2%	
Publications and Media (6120)								
155	1	Miscellaneous Publications and Bulletins	500	500	500	-	0%	
156	5	Shift Calendars	760	-	-	(760)	(100%)	Internal printing of all Shift Calendars
Total Publications and Media			\$ 1,260	\$ 500	\$ 500	\$ (760)	(60%)	
Safety Clothing (6140)								
157	1	Structure/Brush Gear	71,660	70,000	70,000	(1,660)	(2%)	Structure/Brush gear, helmets, boots, gear bags, etc.
158	1	Miscellaneous Supplies/Repairs	5,000	5,000	5,000	-	0%	
159	1	PPE Cleaning (Professionally)	27,650	27,700	27,700	50	0%	
Total Safety Clothing			\$ 104,310	\$ 102,700	\$ 102,700	\$ (1,610)	(2%)	
Special District Expense (6150)								
160	1	Emergency Food/Water Supplies	5,000	5,000	5,000	-	0%	
161	1	F-500 Foam	9,500	9,000	9,000	(500)	(5%)	Cost Increase based on actuals
162	5	Class "A" Uniforms (24)	30,000	30,000	30,000	-	0%	Firefighter Paramedics Rotation
Total Special District Expense			\$ 44,500	\$ 44,000	\$ 44,000	\$ (500)	(1%)	
Utilities (6170)								
163	2	Cell Phone Service	5,800	3,600	3,600	(2,200)	(38%)	Based on actuals
Total Utilities			\$ 5,800	\$ 3,600	\$ 3,600	\$ (2,200)	(38%)	
Total Operations Management			\$ 1,399,260	\$ 1,375,900	\$ 1,375,900	\$ (23,360)	(2%)	

San Miguel Fire & Rescue
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Operations Division

Facilities Management

Priority	Employee Overtime (5040)		2019/2020	2020/2021	2020/2021	Increase/(Decrease)		Comments/Justification
			Amended Budget	Budget Approved	Proposed FINAL Budget	Amount	Percent	
164	2	Overtime	10,000	10,000	10,000	-	0.0%	
Total Employee Overtime			\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.0%	
Facilities Maintenance (6030)								
165	3	HVAC Maintenance (all facilities)	15,000	15,000	15,000	-	0.0%	
166	2	Vehicle Exhaust System Maintenance	10,000	10,000	10,000	-	0.0%	
167	2	Apparatus Facility Maintenance	5,000	5,000	5,000	-	0.0%	
168	3	Facilities Miscellaneous Maintance	50,000	50,000	50,000	-	0.0%	
169	2	Overhead Door Maintenance (all facilities)	13,000	7,500	7,500	(5,500)	(42.3%)	Based on actuals
170	2	Pest/Termite Control (all stations)	4,000	4,000	4,000	-	0.0%	
171	2	Emergency Repairs (all facilities)	50,000	-	-	(50,000)	(100.0%)	Emergency repairs would be out of the Facilities Fund
172	2	Electrical Gate Repair	5,000	5,000	5,000	-	0.0%	
173	3	Elevator Maintenance	1,800	1,800	1,800	-	0.0%	
174	3	Fuel Tank/Pump Maintenance	6,000	6,000	6,000	-	0.0%	
175	2	5-Year Sprinkler Certification (Stations 14, 15, 16, 22)	1,000	1,000	1,000	-	0.0%	
176	2	Station 15 Solar Panel Maintenance	1,500	1,500	1,500	-	0.0%	
177	2	Backflow Test (Station 14, 15, 16, 22) (Annual)	2,000	2,000	2,000	-	0.0%	
178	2	Sprinkler Testing and Repairs (Annual)	1,400	1,400	1,400	-	0.0%	
179	2	Alarm Testing and Repairs (annual)	4,000	4,000	4,000	-	0.0%	
180	5	Carpet Replacement/Cleaning	13,000	6,500	6,500	(6,500)	(50.0%)	Carpet/hard floor cleanings (1x per year/station)
181	3	Station Improvement Program	9,000	9,000	26,000	17,000	188.9%	Each station \$3,000 budget - \$2,000 for BC Office/HQ
182	5	Painting and Repair (Interior/Exterior)	7,000	5,000	5,000	(2,000)	(28.6%)	
183	2	Keypad Entry System Maintenance & Security	3,000	2,000	2,000	(1,000)	(33.3%)	(2) Stations per year for new system/replacement
184	2	Ice Machines Maintenance	2,000	5,000	5,000	3,000	150.0%	High Use item/increase costs - based on actuals
185	4	Landscape Maintenance	7,000	5,000	5,000	(2,000)	(28.6%)	Deferral of maintenance
186	3	Tree Maintenance	5,000	2,500	2,500	(2,500)	(50.0%)	Deferral of maintenance
Total Facilities Maintenance			\$ 215,700	\$ 149,200	\$ 166,200	\$ (49,500)	(22.9%)	
Housekeeping Services and Supplies (6050)								
187	3	Cleaning/Household Supplies (all facilities)	30,450	30,000	30,000	(450)	(1.5%)	Based on actuals
Total Housekeeping Services and Supplies			\$ 30,450	\$ 30,000	\$ 30,000	\$ (450)	(1.5%)	

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Facilities Management

			2019/2020	2020/2021	2020/2021	Increase/(Decrease)		
Priority	Minor Equipment (6080)		Amended Budget	Budget Approved	Proposed FINAL Budget	Amount	Percent	Comments/Justification
188	4	Appliance Replacement	8,000	8,000	8,000	-	0.0%	replaced on an as-needed basis
189	4	Landscape Maintenance Equipment	1,500	1,000	1,000	(500)	(33.3%)	Based on actuals
Total Minor Equipment			\$ 9,500	\$ 9,000	\$ 9,000	\$ (500)	(5.3%)	
Special District Expense (6150)								
190	4	Beds/Bedding/Covers	5,000	2,500	2,500	(2,500)	(50.0%)	Replaced on an as-needed basis
191	4	Recliners	4,000	2,000	2,000	(2,000)	(50.0%)	Replaced on an as-needed basis
192	5	Fire Station Office Chairs	1,000	-	-	(1,000)	(100.0%)	
193	3	Station Security Systems	2,000	2,000	2,000	-	0.0%	Continued increase in security for all facilities
194	4	Flags - US and California	700	1,000	1,000	300	42.9%	(2) replaced each station each year
Total Special District Expense			\$ 12,700	\$ 7,500	\$ 7,500	\$ (5,200)	(40.9%)	
Utilities (6170)								
195	1	Gas and Electric	100,000	110,000	110,000	10,000	10.0%	Increase in utility costs
196	1	Telephone	20,000	30,000	30,000	10,000	50.0%	Increase in utility costs
197	1	Water and Sewer	22,000	35,000	35,000	13,000	59.1%	Increase in utility costs
198	1	Refuse Removal	10,000	15,000	15,000	5,000	50.0%	Increase in utility costs
Total Utilities			\$ 152,000	\$ 190,000	\$ 190,000	\$ 38,000	25.0%	
Total Facilities Management			\$ 430,350	\$ 395,700	\$ 412,700	\$ (35,300)	(8.2%)	

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Fleet Management

Priority	Equipment Maintenance (6020)	2019/2020	2020/2021	2020/2021	Increase/(Decrease)		Comments/Justification	
		Amended Budget	Budget Approved	Proposed FINAL Budget	Amount	Percent		
199	3	Light and Air Fill Station	2,000	2,000	2,000	-	0.0%	
Total Equipment Maintenance		\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%		
Fleet Maintenance (6040)								
200	1	Miscellaneous Fleet Maintenance (In-House Repairs)	15,000	15,000	15,000	-	0.0%	
201	1	Apparatus Parts	45,000	45,000	45,000	-	0.0%	
202	1	Towing	1,500	1,500	1,500	-	0.0%	
203	5	Car Washes	750	750	750	-	0.0%	
204	1	Fuel	160,000	165,000	165,000	5,000	3.1%	<i>Cost Increase based on actuals</i>
205	1	Tires (Heavy Fleet)	30,000	35,000	35,000	5,000	16.7%	<i>Cost Increase based on actuals</i>
206	1	Tires (Light Fleet)	6,000	6,000	6,000	-	0.0%	
207	3	Body Work	5,000	5,000	5,000	-	0.0%	
208	3	Decals	2,000	700	700	(1,300)	(65.0%)	<i>Ongoing costs when needed</i>
209	3	Apparatus Cleaning Supplies and Waxes	1,000	1,000	1,000	-	0.0%	
210	4	Linen Service (rags/towels)	1,800	1,800	1,800	-	0.0%	
Total Fleet Maintenance		\$ 268,050	\$ 276,750	\$ 276,750	\$ 8,700	3.2%		
Professional Services (6110)								
211	1	Contract Apparatus Maintenance	310,000	310,000	310,000	-	0.0%	<i>Based on actuals</i>
212	1	Truck 15 Safety Inspection	900	900	900	-	0.0%	<i>Inspection for new truck 15 & old truck (training)</i>
Total Professional Services		\$ 310,900	\$ 310,900	\$ 310,900	\$ -	0.0%		
Special District Expense (6150)								
213	1	Air Pollution Control Fees - Fuel	112	200	200	88	78.6%	<i>Increase in fee costs - based on actuals</i>
214	1	Air Pollution Control Fees - Generators	2,337	2,500	2,500	163	7.0%	<i>Increase in fee costs - based on actuals</i>
215	1	Environmental Health Fees - Fuel	597	1,000	1,000	403	67.5%	<i>Increase in fee costs - based on actuals</i>
216	1	Unleaded Fuel Tank Testing and Fees	3,250	4,000	4,000	750	23.1%	<i>Increase in fee costs - based on actuals</i>
217	1	Miscellaneous Permits (HazMat, Fuel, etc.)	716	1,000	1,000	284	39.7%	<i>Increase in fee costs - based on actuals</i>
Total Special District Expense		\$ 7,012	\$ 8,700	\$ 8,700	\$ 1,688	24.1%		
Total Fleet Management		\$ 587,962	\$ 598,350	\$ 598,350	\$ 10,388	1.8%		

San Miguel Fire & Rescue
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Operations Division

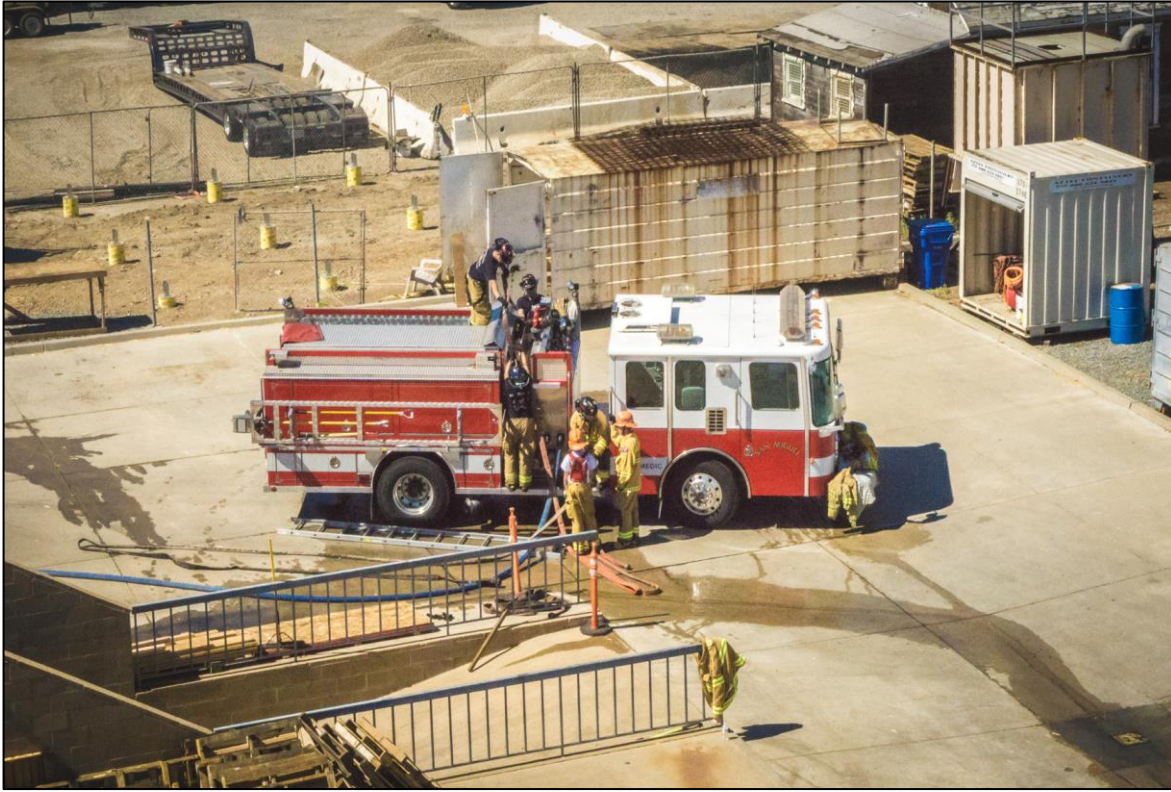
Logistics Volunteer Group

			2019/2020	2020/2021	2020/2021	Increase/(Decrease)		<i>Comments/Justification</i>
Priority	Special District Expense (6150)		Amended Budget	Budget Approved	Proposed FINAL Budget	Amount	Percent	
218	5	Recruitment Materials/Supplies	200	200	200	-	0.0%	
219	5	Uniforms (2 sets)	1,000	1,000	1,000	-	0.0%	
Total Special District Expense			\$ 1,200	\$ 1,200	\$ 1,200	\$ -	0.0%	
<i>Total Logistics Volunteer Program</i>			\$ 1,200	\$ 1,200	\$ 1,200	\$ -	0.0%	

San Miguel Fire & Rescue
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SCBA Program

Priority	Equipment Maintenance (6020)	2019/2020	2020/2021	2020/2021	Increase/(Decrease)		Comments/Justification	
		Amended Budget	Budget Approved	Proposed FINAL Budget	Amount	Percent		
220	1	Hydro Testing	2,300	2,300	2,300	-	0.0%	
		Total Equipment Maintenance	\$ 2,300	\$ 2,300	\$ 2,300	0	0.0%	
Minor Equipment (6080)								
221	1	SCBA In-House Repairs	2,500	2,500	2,500	-	0.0%	
222	1	SCBA Masks	2,500	2,500	2,500	-	0.0%	
223	1	SCBA Equipment Upgrades	10,000	10,000	10,000	0	0.0%	<i>Evaluation on new inventory being discussed</i>
		Total Minor Equipment	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.0%	
Professional Services (6110)								
224	1	SCBA Contract Repairs	15,000	15,000	15,000	-	0.0%	
225	1	SCBA Annual Flow Testing	6,000	6,000	6,000	-	0.0%	
		Total Professional Services	\$ 21,000	\$ 21,000	\$ 21,000	\$ -	0.0%	
		Total SCBA Program	\$ 38,300	\$ 38,300	\$ 38,300	\$ -	0.0%	
Capital Expenditures (7010)								
226	1	U.S. Bank (December - Principal and Interest)	874,238	-	-	(874,238)	(100.0%)	<i>Bond Paid off last fiscal year</i>
227	1	U.S. Bank (June - Interest)	19,238	-	-	(19,238)	(100.0%)	<i>Bond Paid off last fiscal year</i>
		Total Capital Expenditures	\$ 893,475	\$ -	\$ -	\$ (893,475)	(100.0%)	
		Total Operations Department	\$ 3,350,547	\$ 2,409,450	\$ 2,426,450	\$ (53,056)	(1.6%)	



Training Division

Training is an essential function of the District. The hazards of modern construction design, new suppression methods and technologies, and advancements in emergency medical field care require an engaged and high functioning training division that can plan and implement routine training while introducing new progressive concepts.



Training Division Budget Justification

**The Training Division budget decreased
by a total of 4.5% from last Fiscal Year**

- Overtime expense is broken out for training and not included in the 17 shifts of overtime.
- Minor equipment decreased by 28.1% due to reduction of EMS training equipment.
- The Reserve Firefighter Program decreased by 65.5% due to reduction in safety clothing needs. A bulk order was completed last Fiscal Year.
- The Community Emergency Response Team budget is now included as a program in the General Fund.

San Miguel Fire & Rescue
Final Budget
Training Division

Training Division

		2019/2020	2020/2021	2020/2021	Increase/(Decrease)		<i>Comments/Justification</i>	
Priority	Employee Overtime (5040)	Amended Budget	Budget Approved	Proposed FINAL Budget	Amount	Percent		
228	3	District Training (All)	34,000	100,000	100,000	66,000		194.1%
Total Employee Overtime		\$ 34,000	\$ 100,000	\$ 100,000	\$ 66,000	194.1%		
Minor Equipment (6080)								
229	3	Ventilation Prop Materials	5,000	5,000	5,000	-	0.0%	
230	3	Live Fire Training Trailer Materials	2,500	2,500	2,500	-	0.0%	
231	3	Auto Extrication Vehicles	2,000	2,000	2,000	-	0.0%	
232	3	EMS Miscellaneous Training Equipment	6,500	2,000	2,000	(4,500)	(69.2%)	<i>Purchased Replacement Items in FY 19/20</i>
Total Minor Equipment		\$ 16,000	\$ 11,500	\$ 11,500	\$ (4,500)	(28.1%)		
Personnel Development (6100)								
233	1	Educational Reimbursement - District Employee	19,800	19,800	19,800	-	0.0%	
234	4	Discretionary Training Offset	15,000	15,000	15,000	-	0.0%	
Total Personnel Development		\$ 34,800	\$ 34,800	\$ 34,800	\$ -	0.0%		
Professional Services (6110)								
235	2	HTF Annual Assessment	72,605	69,500	69,500	(3,105)	(4.3%)	<i>Per HTF Assessment</i>
236	2	FTES Tuition	13,500	13,500	13,500	-	0.0%	
Total Professional Services		\$ 86,105	\$ 83,000	\$ 83,000	\$ (3,105)	(3.6%)		
Publications and Media (6120)								
237	3	Protocols and Medication Handbooks	500	500	500	-	0.0%	
238	3	Field Operations Guide Books	300	300	300	-	0.0%	
239	3	IFSTA Manuals	500	500	500	-	0.0%	
240	3	Training Aids/Manuals	2,500	2,500	2,500	-	0.0%	
Total Publications and Media		\$ 3,800	\$ 3,800	\$ 3,800	\$ -	0.0%		
Special District Expense (6150)								
241	5	Lunches - All Day Training	2,000	1,000	1,000	(1,000)	(50.0%)	<i>Based on Actuals</i>
242	5	Membership - CFCA/EMS (1)	155	200	200	45	29.0%	<i>Increase in Membership Costs</i>
243	5	Membership - CFCA/TO	50	100	100	50	100.0%	<i>Increase in Membership Costs</i>
244	1	Membership - Target Solutions	7,500	7,500	7,500	-	0.0%	
245	3	Hydration - Training Events	2,000	2,000	2,000	-	0.0%	
Total Special District Expense		\$ 11,705	\$ 10,800	\$ 10,800	\$ (905)	(7.7%)		
Total Training Program		\$ 186,410	\$ 243,900	\$ 243,900	\$ 57,490	30.8%		

**San Miguel Fire & Rescue
Final Budget
Training Division**

Mapping Program

			2019/2020	2020/2021	2020/2021	Increase/(Decrease)		<i>Comments/Justification</i>
Priority Office Supplies (6090)			Amended Budget	Budget Approved	Proposed FINAL Budget	Amount	Percent	
246	2	Supplemental Mapping Supplies	1,500	1,500	1,500	-	0.0%	
Total Office Supplies			\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.0%	
Publications and Media (6120)								
247	2	Mapping/GIS Updates	975	1,000	1,000	25	2.6%	
Total Publications and Media			\$ 975	\$ 1,000	\$ 1,000	\$ 25	2.6%	
Special District Expense (6150)								
248	2	Mapping Software Maintenance	2,000	2,000	2,000	-	0.0%	
Total Special District Expense			\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%	
Total Mapping			\$ 4,475	\$ 4,500	\$ 4,500	\$ 25	0.6%	

San Miguel Fire & Rescue
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Training Division

Reserve Firefighter Program

			2019/2020	2020/2021	2020/2021	Increase/(Decrease)		
Priority Safety Clothing (6140)			Amended Budget	Budget Approved	Proposed FINAL Budget	Amount	Percent	<i>Comments/Justification</i>
249	3	Structure - Jackets and Pants	28,160	5,800	5,800	(22,360)	(79.4%)	
250	3	Wildland - Jackets and Pants	5,390	900	900	(4,490)	(83.3%)	
251	3	Nomex Hoods - PBI Gold	369	100	100	(269)	(72.9%)	
252	3	Helmets	4,565	600	600	(3,965)	(86.9%)	
253	3	Turnout Boots	4,455	700	700	(3,755)	(84.3%)	
254	3	Gloves - Structural	660	700	700	40	6.1%	
255	3	Gloves - Brush	660	700	700	40	6.1%	
256	3	Web Gear/Hydration Packs	5,115	2,000	2,000	(3,115)	(60.9%)	
257	3	EMS Jackets	2,750	200	200	(2,550)	(92.7%)	
258	3	Gear Bags	550	100	100	(450)	(81.8%)	
259	3	Miscellaneous Supplies/Repairs	2,000	2,000	2,000	-	0.0%	
Total Safety Clothing			\$ 54,674	\$ 13,800	\$ 13,800	\$ (40,874)	(74.8%)	
Special District Expense (6150)								
260	4	Pre-Employment Physicals	2,000	2,000	2,000	-	0.0%	<i>For New Reserves Only</i>
261	4	Pre-Employment Background Checks	900	900	900	-	0.0%	
262	4	Membership - Target Solutions	800	800	800	-	0.0%	
263	4	Recruitment Materials/Supplies	500	500	500	-	0.0%	
264	4	Fit Testing	700	700	700	-	0.0%	
265	4	Training Materials/Supplies	1,000	1,000	1,000	-	0.0%	
266	4	Academy Supplies	3,000	2,000	2,000	(1,000)	(33.3%)	<i>Based on Actuals</i>
267	4	Lunches	200	200	200	-	0.0%	
268	4	Water/Gatorade	1,200	500	500	(700)	(58.3%)	<i>Based on Actuals</i>
Total Special District Expense			\$ 10,300	\$ 8,600	\$ 8,600	\$ (1,700)	(16.5%)	
Total Reserve Firefighter Program			\$ 64,974	\$ 22,400	\$ 22,400	\$ (42,574)	(65.5%)	

San Miguel Fire & Rescue
Final Budget
Training Division

Explorer Program

			2019/2020	2020/2021	2020/2021	Increase/(Decrease)		
Priority Personnel Development (6100)			Amended Budget	Budget Approved	Proposed FINAL Budget	Amount	Percent	Comments/Justification
269	5	Post Advisor Enrollment Fee (1)	75	75	75	-	0.0%	
270	5	Explorer Enrollments Fee (1)	1,400	1,400	1,400	-	0.0%	
271	5	Post Advisor Lodging	500	500	500	-	0.0%	
Total Special District Expense			\$ 1,975	\$ 1,975	\$ 1,975	\$ -	0.0%	
Publications and Media (6120)								
272	5	IFSTA Books (5)	345	400	400	55	15.9%	
Total Publications and Media Expense			\$ 345	\$ 400	\$ 400	\$ 55	15.9%	
Special District Expense (6150)								
273	4	Explorer Post Charter Renewal Fee	40	100	100	60	150.0%	<i>Increase in Program Costs</i>
274	4	Explorer Post Youth - Participation Fee (21 @ \$33)	495	700	700	205	41.4%	<i>Increase in Program Costs</i>
275	4	Explorer Post Adult - Participation Fee (10 @ \$33)	330	300	300	(30)	(9.1%)	
276	4	Explorer Post - Insurance All Participants (25 @ \$3)	75	100	100	25	33.3%	
277	5	Academy SCBA Fit Test	204	200	200	(4)	(2.0%)	
Total Special District Expense			\$ 1,094	\$ 1,400	\$ 1,400	\$ 306	28.0%	
Office Supplies (6090)								
278	5	Paper, Copies, Office supplies	-	100	100	100	100.0%	<i>Miscellaneous office supply needs</i>
Total Office supplies			\$ -	\$ 100	\$ 100	\$ 100	100.0%	
Minor Equipment (6080)								
279	5	Safety Equipment (various)	-	500	500	500	100.0%	<i>Miscellaneous Equipment</i>
Total Minor Equipment			\$ -	\$ 500	\$ 500	\$ 500	100.0%	
Total Explorer Program			\$ 3,414	\$ 4,375	\$ 4,375	\$ 961	28.1%	

San Miguel Fire & Rescue
Final Budget
Training Division

Peer Support/Chaplain Program

			2019/2020	2020/2021	2020/2021	Increase/(Decrease)		
Priority Personnel Development (6100)			Amended Budget	Budget Approved	Proposed FINAL Budget	Amount	Percent	Comments/Justification
280	3	ICISF Peer Support Training	2,700	2,700	2,700	-	0.0%	Required Training for Peer Support individuals
Total Personnel Development			\$ 2,700	\$ 2,700	\$ 2,700	\$ -	0.0%	
Safety Clothing (6140)								
281	5	Wildland - Jackets	765	700	700	(65)	(8.5%)	
282	5	Helmets	1,050	1,000	1,000	(50)	(4.8%)	
Total Safety Clothing			\$ 1,815	\$ 1,700	\$ 1,700	\$ (115)	(6.3%)	
Special District Expense (6150)								
283	5	Pre-Employment Background Checks	240	200	200	(40)	(16.7%)	
284	5	Recruitment Materials/Supplies	500	500	500	-	0.0%	
285	5	Training Materials/Supplies	500	500	500	-	0.0%	
286	5	Badges	324	300	300	(24)	(7.4%)	
287	5	Uniforms (3)	500	500	500	-	0.0%	
Total District Expenses			\$ 2,064	\$ 2,000	\$ 2,000	\$ (64)	(3.1%)	
Total Peer Support/Chaplain Program			\$ 6,579	\$ 6,400	\$ 6,400	\$ (179)	(2.7%)	

San Miguel Fire & Rescue
Final Budget
Training Division

Public Education Program

			2019/2020	2020/2021	2020/2021	Increase/(Decrease)		
Priority Employee Overtime (5040)			Amended Budget	Budget Approved	Proposed FINAL Budget	Amount	Percent	Comments/Justification
288	4	Overtime	-	2,500	2,500	2,500	0.0%	
Total Employee Overtime Expense			\$ -	\$ 2,500	\$ 2,500	\$ 2,500	0.0%	
Publications and Media (6120)								
289	4	Public Education Media	1,500	1,500	1,500	-	0.0%	
290	4	Community Outreach Items	5,000	5,000	5,000	-	0.0%	
Total Publications and Media Expense			\$ 6,500	\$ 6,500	\$ 6,500	\$ -	0.0%	
Special District Expense (6150)								
291	5	Station Dinners	2,000	2,000	2,000	-	0.0%	
292	5	Open Houses	2,000	2,000	2,000	-	0.0%	
293	4	Program Development (handouts, banners, etc.)	5,000	5,000	5,000	-	0.0%	
294	5	Fire Expo/Safety Fair (District hosted)	6,000	4,000	4,000	(2,000)	(33.3%)	
Total Special District Expense			\$ 15,000	\$ 13,000	\$ 13,000	\$ (2,000)	(13.3%)	
Total Public Education Program			\$ 21,500	\$ 22,000	\$ 22,000	\$ 3,000	14.0%	

San Miguel Fire & Rescue
Final Budget
Training Division

Community Emergency Response Team

			2019/2020	2020/2021	2020/2021	Increase/(Decrease)		
Priority Office supplies (6090)			Amended Budget	Budget Approved	Proposed FINAL Budget	Amount	Percent	Comments/Justification
295	4	Binders (20)	-	100	100	100	100.0%	Partially Funded by Grants/Donations
296	4	Backpack Supplies	-	200	200	200	100.0%	Partially Funded by Grants/Donations
297	4	EMS Consumables	-	200	200	200	100.0%	Partially Funded by Grants/Donations
298	4	Extinguisher Refilled (10)	-	200	200	200	100.0%	Partially Funded by Grants/Donations
299	4	Miscellaneous Supplies/Repairs	-	100	100	100	100.0%	Partially Funded by Grants/Donations
Total Office Supplies Expense			\$ -	\$ 800	\$ 800	\$ 800	100.0%	
Special District Expense (6150)								
300	4	Background Checks	-	500	500	500	100.0%	Partially Funded by Grants/Donations
301	4	Recruitment Supplies	-	200	200	200	100.0%	Partially Funded by Grants/Donations
302	4	Water/Gatorade	-	200	200	200	100.0%	Partially Funded by Grants/Donations
Total Special District Expense			\$ -	\$ 900	\$ 900	\$ 900	100.0%	
Equipment Maintenance (6020)								
303	4	Generator Fuel	-	500	500	500	100.0%	Partially Funded by Grants/Donations
304	4	Trailer Maintenance	-	200	200	200	100.0%	Partially Funded by Grants/Donations
305	4	Miscellaneous Supplies/Repairs	-	200	200	200	100.0%	Partially Funded by Grants/Donations
Total Equipment Maintenance			\$ -	\$ 900	\$ 900	\$ 900	100.0%	
Total CERT Program			\$ -	\$ 1,700	\$ 1,700	\$ 1,700	100.0%	
Total Training Department			\$ 287,352	\$ 306,175	\$ 306,175	\$ 21,324	7.4%	
Total Expense Budget			\$ 22,524,637	\$ 21,446,425	\$ 21,512,725	\$ (1,011,912)	(4.5%)	



Expenses that come out of the Reserve Funds are budgeted differently than General Fund expenditures. These expenditures follow specific replacement schedules and cannot be budgeted unless there is money set aside for the purchase in its assigned account.

District Reserve Fund Expenditures

San Miguel Fire Rescue
Reserve Fund Cash Balances

	Contingency	Uncompensated Leave	Vehicle	Workers' Compensation	Capital Equipment	Fixed Equipment	Facilities	GRAND TOTAL OF CASH BALANCES
Cash Balance 07/01/20	\$3,209,588	\$869,542	\$2,201,715	\$103,992	\$470,892	\$559,378	\$2,489,794	\$9,904,901
Transfers In Recommendation (06/30/20)	\$1,500,000	\$200,000	\$700,000	\$100,000	\$300,000	\$300,000	\$250,000	\$3,350,000
YTD Interest/ Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
YTD Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Budgeted Expenses 2020/2021	\$0	\$0	\$1,407,601	\$0	\$224,000	\$190,448	\$100,000	
Encumbered Amounts	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Cash Balance 06/30/21	\$4,709,588	\$1,069,542	\$1,494,114	\$203,992	\$546,892	\$668,930	\$2,639,794	\$11,332,852
Minimum Funding Level (Per Policy)	25% of General Fund	100% of Leave Liability as of 06/30/20	Per Replacement Schedule	Per Replacement Schedule	Per Replacement Schedule	Per Replacement Schedule	Per Replacement Schedule	
Minimum Funding Level (Dollar Amount)	\$5,378,200	\$1,069,542	\$800,000	\$100,000	\$500,000	\$500,000	\$1,000,000	
Goal Funding Level (Dollar Amount)	\$8,578,600	N/A	\$2,550,000	\$300,000	\$750,000	\$750,000	\$5,000,000	
Goal Funding Level (Percentage)	40% of General Fund	N/A	59%	33%	73%	89%	53%	
Current Funding Status	Has not met Minimum Funding Goal	Met Funding Goal	Met Minimum Funding Goal	Met Minimum Funding Goal	Met Minimum Funding Goal	Met Minimum Funding Goal	Met Minimum Funding Goal	

Funding Levels are still being reviewed by staff and a complete replacement cycle is currently being developed for all large expenditures. This will be completed by mid-year.

Reserve Fund Expenditures 2020/2021 Proposed Final Budget

	2019/2020 Final Budget	2020/2021 Proposed	<i>Comments/Justification</i>
Contingency Reserve Fund			
Expenditures			
No Expenditures	-	-	No Expenditures
Total Contingency Reserve Expenditures	\$ -	\$ -	
Uncompensated Leave Fund			
Expenditures			
No Expenditures	-	-	No Expenditures
Total Uncompensated Leave Expenditures	\$ -	\$ -	
Vehicle Replacement Fund			
Expenditures			
Apparatus - Major Repairs	50,000	50,000	For Major/Emergency Repairs
Apparatus Type 1 Engine	515,202	257,601	Last Payment of Lease Option
Outfitting of Truck	300,000	-	Purchased in Fiscal Year 2019/2020
Truck - Change Order Request (5% contingency)	70,000	-	Purchased in Fiscal Year 2019/2020
Apparatus Type 1 Engine	-	900,000	Purchase of new Engine per replacement cycle
Total Vehicle Replacement Expenditures	\$ 935,202	\$ 1,207,601	
Capital Equipment Fund			
Expenditures			
Zoll-X Series Monitor	84,000	84,000	Continuing Replacement Cycle
Motorola APX 6000 Portable Radios	61,500	68,000	Continuing Replacement Cycle
Kenwood VHF Mobile Radios	35,000	11,000	Continuing Replacement Cycle
MDC with docking station	24,000	15,000	Continuing Replacement Cycle
Phone System Upgrade - Headquarters	25,000	25,000	Was not able to upgrade system last Fiscal Year
VHF P150 Portable Radio	-	21,000	
Total Capital Equipment Expenditures	\$ 229,500	\$ 224,000	
Fixed Equipment Fund			
Expenditures			
Overhead Door Replacement	22,000	22,000	Emergency Replacement (if needed)
Asphalt/Concrete Work	15,000	15,000	Emergency Repair (if needed)
Lease Payment - Solar Equipment	61,452	63,448	4 years left on the lease agreement
Generators	75,000	25,000	Purchased (2) in FY 19/20 - Need to purchase (1)
Vehicle Exhaust System	60,000	65,000	Replacement of Station 15 system
Total Fixed Equipment Expenditures	\$ 233,452	\$ 190,448	
Facilities Replacement/Renovation Fund			
Expenditures			
Facility - Major Repairs/Emergency Needs	50,000	100,000	For major/emergency repairs
Station 18 Renovation	100,000	-	No renovations due to economic state
Station 21 Renovation	100,000	-	No renovations due to economic state
Station 15 & HQ Remodel/Upgrades	250,000	-	No renovations due to economic state
Total Facilities Replacement/Renovations Expenditures	\$ 500,000	\$ 100,000	
Fire Mitigation Fee Fund			
Expenditures			
Mapping Update	1,000	1,000	Mapping needs through Fire Mitigation Fees
Total Fire Mitigation Fee Expenditures	\$ 1,000	\$ 1,000	
Total Reserve Fund Expenditures	\$ 1,899,154	\$ 1,723,049	

A close-up photograph of a firefighter's gear. A silver helmet with a brass shell is the central focus, resting on a dark green jacket with reflective yellow-green stripes. A yellow calculator is placed on top of the helmet. The helmet has "SING" printed on the side and "Miller" embossed on the brim. An American flag is visible on the side of the helmet. The background is a light-colored, textured surface.

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Chief Officers Association

Local 1434

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