



Fiscal Year 2023/2024 Preliminary Budget
For the Board of Directors' Adoption Consideration

Regular Board Meeting
June 14, 2023

SAN MIGUEL FIRE & RESCUE



Final Budget Components

The District aims to complete a comprehensive budget document that fully represents the department's financial information, fiscal planning, and goals. Below are items that will be included in the final budget for Fiscal Year 2023/2024. The intent is to continue to provide impactful information to the citizens we proudly serve and always strive to follow our vision, **Service Beyond Expectations**.

- Vision/Mission Statement	- Revenue Information
- Fire Chief Statement	o Descriptions
- Executive Staff Statement	o Projections
- Organizational Chart	o Percent Breakdowns
- Budget Summary	- Expenses
- District Goals	o Trends
- Long-Term Forecasting/Strategies	o Priorities
- Long-Term Planning	o Percent Breakdowns
- Fund Management Information (Reserve Funds)	- Liabilities
o Reserve Fund Expenditures	o Strategies
o Replacement Schedule (5 Years)	- Budget Details by Division/Program
o Cash Flow	o Justifications Included

**** This may not be an extensive list of items that will be provided in the final budget****

SAN MIGUEL FIRE & RESCUE



Budget Summary Revenue Justifications

Line 1 Property Taxes: Preliminary Budget is based on the previous budgeted amount. This will be updated during the final budget once valuation assessments are completed and analyzed.

Line 2 Benefit Assessments Revenue: Preliminary Budget is 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.

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 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.

YTD will trend over or under budget, depending on the market. YTD is 40% of the budget due to lower interest rates than anticipated.

San Miguel Fire & Rescue Draft Final Budget Summary

	2021-2022 FINAL Budget	2021-2022 Actual thru 6/30/22	2022-2023 FINAL Budget	2023-2024 PRELIMINARY Budget	Budget \$ increase/ decrease	Budget % increase/ decrease
Operating Revenues						
1 Property Taxes	\$ 22,023,024	\$ 23,087,281	\$ 23,749,500	\$ 24,500,000	\$ 750,500	3.16%
2 Benefit Assessments	2,665,918	2,715,168	2,814,800	2,932,000	117,200	4.16%
Total Operating Revenues	24,688,942	25,802,449	26,564,300	27,432,000	867,700	3.27%
Non-Operating Revenues						
3 AMR Contract and Other Miscellaneous	1,482,533	5,547,517	1,311,000	1,400,000	89,000	6.79%
4 Interest Income	32,293	21,387	10,000	10,000	-	0.00%
Total Non-Operating Revenues	1,514,826	5,568,905	1,321,000	1,410,000	89,000	6.74%
Total Revenues	\$ 26,203,768	\$ 31,371,354	\$ 27,885,300	\$ 28,842,000	\$ 956,700	3.43%
Operating Expenses						
Salaries and Benefits Costs						
5 Director Fees	20,000	11,968	20,000	20,000	-	0%
6 Prior Directors Benefits	21,700	25,396	21,700	24,000	2,300	11%
7 Retiree Benefits	777,000	-	1,032,300	1,414,800	382,500	37%
8 Employee Salaries	9,240,191	8,827,124	9,566,633	9,624,900	58,267	1%
9 Employee Overtime	2,046,703	3,866,025	2,134,200	2,733,100	598,900	28%
10 Employee Benefits	3,117,000	3,880,360	3,154,200	3,355,900	201,700	6%
11 Emergency Financial Plan - 2% of Salaries & Benefits	201,654	-	208,705	332,500	123,795	59%
12 UAL - Pension Payment	3,579,772	3,460,697	1,416,775	1,420,000	3,225	0%
13 Pension Bond			1,058,850	1,260,700	201,850	19%
14 Pension Restructuring – Reserve			1,541,150	1,339,300	(201,850)	(13%)
Total Salaries and Benefits Costs	\$ 19,004,020	\$ 20,071,570	\$ 20,154,513	\$ 21,525,200	\$ 1,370,687	6.80%
Services and Supplies						
15 Professional Services	2,061,890	1,934,706	2,094,300	2,087,974	(6,326)	(0%)
16 Special District Expense	251,230	254,426	313,410	286,950	(26,460)	(8%)
17 Maintenance	558,750	627,439	597,050	693,250	96,200	16%
18 Insurance	820,000	792,152	870,000	951,000	156,000	18%

San Miguel Fire & Rescue
Draft Final Budget Summary

	2021-2022 FINAL Budget	2021-2022 Actual thru 6/30/22	2022-2023 FINAL Budget	2023-2024 PRELIMINARY Budget	Budget \$ increase/ decrease	Budget % increase/ decrease
19 Equipment	505,900	356,255	573,400	644,800	27,400	5%
20 Utilities	251,900	402,357	274,800	404,700	129,900	47%
21 Supplies	71,400	95,638	75,560	90,560	15,000	20%
22 Personnel Development	78,200	48,685	80,800	95,800	20,000	25%
23 Rents and Leases	41,360	42,322	43,300	44,400	16,100	37%
Total Service and Supplies	\$ 4,640,630	\$ 4,553,980	\$ 4,922,620	\$ 5,299,434	\$ 376,814	7.65%
Total Expenses	\$ 23,644,651	\$ 24,625,551	\$ 25,077,134	\$ 26,824,635	\$ 1,747,502	6.97%
Net Income before Reserve Related Activities	\$ 2,559,117	\$ 6,745,803	\$ 2,828,747	\$ 2,017,365	\$ (790,802)	

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. Finance Staff will be coding these costs separately for actuals to present accurate information.

Line 9-12 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 14 Uniform Allowance: Increase based on approved MOUs and Terms of Employment.

Line 16 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 24-32 Base Salaries: Based on approved Salary Schedules for FY 2022/2023 through the MOUs and Terms of Employment. Finance Staff have been separating personnel costs based on actuals, which is why you are now seeing leaves broken out on the actuals column. The budget is based on salaries only. The Emergency Financial Plan is based on 2% of Salaries and Benefits.

Line 19 Recession/Stabilization 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 36-39 Communications Services and Equipment: There is an increase in fees/equipment costs for radios and ongoing replacement of equipment.

Line 40-42 Equipment Maintenance: Increase in maintenance costs.

Line 44-45 Facilities Maintenance: Increase in maintenance costs.

Line 46-47 Fleet Maintenance: Actuals are pulling outside repair costs. Finance Staff have created separate account codes moving forward to show accurate trend data.

Line 48 Fleet Maintenance (Fuel): Based on actuals and trend analysis.

Line 49 Housekeeping Services and Supplies: Based on actuals and trend analysis.

Line 50 Medical Supplies: Based on actuals and trend analysis.

Line 51-52 Insurance: An increase of approximately 30% 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 53-61 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 62 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 68-75 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 76-80 Wellness Services: Increase in Wellness Program of 5% per contract. Actuals are to be split for the final budget based on classifications.

Line 81-92 Professional Services: It 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 95-102 Publications and Media: Increase for Fire Prevention code books based on new subscription services and updated NFPA manuals.

Line 103-104 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 111-113 Uniforms: Finance Staff will be coding these costs separately for actuals to present accurate information.

Line 114-137 Special District Expenses: Accounting Software will be paid in installments once implementation begins. Telestaff contract is increasing due to additional needs for the software.

Line 141-153 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.

<i>Total Expense by Program</i>						
<i>Salaries and Benefits</i>	\$ 18,811,120		\$ 19,948,113	\$ 21,099,000	\$ 1,150,887	5.8%
<i>Prevention - Code Enforcement</i>	\$ 35,130		\$ 32,660	\$ 33,900	\$ 1,240	3.8%
<i>Board of Directors</i>	\$ 63,800		\$ 63,800	\$ 63,800	\$ -	0.0%
<i>Facilities Management</i>	\$ 415,700		\$ 447,200	\$ 594,900	\$ 147,700	33.0%
<i>Training Program</i>	\$ 314,490		\$ 351,450	\$ 600,024	\$ 248,574	70.7%
<i>Peer Support/Chaplain Program</i>	\$ 3,700		\$ 6,100	\$ 6,100	\$ -	0.0%
<i>Community Outreach Program</i>	\$ 27,000		\$ 36,000	\$ 36,000	\$ -	0.0%
<i>Administration Management</i>	\$ 1,835,260		\$ 1,873,900	\$ 1,883,500	\$ 9,600	0.5%
<i>Operations Management</i>	\$ 1,458,600		\$ 1,618,300	\$ 1,732,800	\$ 114,500	7.1%
<i>Fleet Management</i>	\$ 596,350		\$ 612,650	\$ 687,650	\$ 75,000	12.2%
<i>SCBA Program</i>	\$ 36,000		\$ 38,500	\$ 38,500	\$ -	0.0%
<i>Community Emergency Response Team</i>	\$ 2,600		\$ 3,560	\$ 3,560	\$ -	0.0%
<i>Explorer Program</i>	\$ 5,700		\$ 5,700	\$ 5,700	\$ -	0.0%
<i>Mapping</i>	\$ 4,500		\$ 4,500	\$ 4,500	\$ -	0.0%
<i>Logistics Volunteer Group</i>	\$ 1,200		\$ 1,200	\$ 1,200	\$ -	0.0%
<i>Reserve Firefighter Program</i>	\$ 33,500		\$ 33,500	\$ 33,500	\$ -	0.0%
Total Preliminary Budget Expense	\$ 23,644,650	\$ 24,625,532	\$ 25,077,133	\$ 26,824,634	\$ 1,747,501	7.0%

**San Miguel Fire & Rescue
PRELIMINARY BUDGET**

Priority			2021/2022	2021/2022	2022/2023	2023/2024	Increase/ (Decrease)		Comments/Justification
			FINAL Budget	Actuals	FINAL Budget	PROPOSED Budget	Amount	Percent	
		Employee Benefits (5030)	3,588,172	3,460,938	1,425,175	1,428,400	3,225	0.2%	
1	Salaries and Benefits	Retirement - Unfunded Liability CalPERS Payment	3,579,772	3,460,938	1,416,775	1,420,000	3,225	0.2%	UAL Restructuring
2	Salaries and Benefits	Retirement - 1959 Survivor Benefit	8,400		8,400	8,400	-	0.0%	
		Employee Benefits (5030)	-	-	2,600,000	2,600,000	-	0.0%	
3	Salaries and Benefits	Pension Restructuring - Lease Revenue Bond			1,058,850	1,260,700	201,850	19.1%	UAL Restructuring per Schedule
4	Salaries and Benefits	Pension Restructuring - Reserve			1,541,150	1,339,300	(201,850)	(13.1%)	UAL Restructuring
		Employee Benefits (5031)	2,078,300	2,137,042	2,358,500	2,781,900	423,400	18.0%	
5	Salaries and Benefits	Health Insurance - Employees	1,281,300	2,112,562	1,306,200	1,344,800	38,600	3.0%	Increase per MOU & Increase in Premiums
6	Salaries and Benefits	Health Insurance - Retirees	777,000		1,032,300	1,414,800	382,500	37.1%	Increase of Retirees Breakdown & Increase In Premiums
7	Salaries and Benefits	Health Insurance - Prior Directors	20,000	24,480	20,000	22,300	2,300	11.5%	Previous Directors Only - Increase in Premiums
		Employee Benefits (5032)	1,634,800	1,584,383	1,688,200	1,829,500	141,300	8.4%	
8	Salaries and Benefits	PERS (account used in 2022)		1,584,383			-	0.0%	
9	Salaries and Benefits	Retirement - Safety - Classic	988,700	-	955,500	1,056,000	100,500	10.5%	Based on Salaries & CalPERS Rates
10	Salaries and Benefits	Retirement - Safety - PEPR	571,800	-	652,300	677,700	25,400	3.9%	Based on Salaries & CalPERS Rates
11	Salaries and Benefits	Retirement - Non-Safety - Classic	30,000	-	34,800	54,200	19,400	55.7%	Based on Salaries & CalPERS Rates
12	Salaries and Benefits	Retirement - Non-Safety - PEPR	44,300	-	45,600	41,600	(4,000)	(8.8%)	Based on Salaries & CalPERS Rates
		Employee Benefits (5033)	84,300	79,193	84,300	84,300	-	0.0%	
13	Salaries and Benefits	Dental Insurance	84,300	79,193	84,300	84,300	-	0.0%	Per MOU & Terms of Employment
		Employee Benefits (5036)	54,600	51,800	56,700	72,500	15,800	27.9%	
14	Salaries and Benefits	Uniform Allowance	54,600	51,800	56,700	72,500	15,800	27.9%	Per MOU & Terms of Employment
		Employee Benefits (5037)	10,400	6,281	10,400	10,400	-	0.0%	
15	Salaries and Benefits	Vision Insurance	10,400	6,281	10,400	10,400	-	0.0%	Per MOU & Terms of Employment
		Employee Benefits (5038)	43,200	45,900	-	6,000	6,000	100.0%	
16	Salaries and Benefits	Paramedic Recertification	43,200	45,900	-	6,000	6,000	100.0%	FFPM MOU Approved
		Employee Overtime (5040)	2,046,703	3,866,025	2,134,200	2,733,100	598,900	28.1%	
17	Salaries and Benefits	Overtime	1,677,200	3,860,898	1,728,800	2,109,800	381,000	22.0%	Based on Pay Raises & Overtime Trend Analysis
18	Salaries and Benefits	FLSA	198,303		220,700	218,800	(1,900)	(0.9%)	Based on FY 2021/2022 Salary Schedules
19	Prevention - Code Enforcement	Prevention Overtime	2,500	5,127	2,500	2,500	-	0.0%	
20	Board of Directors	Recording Secretary - Board Minutes	500		500	500	-	0.0%	
21	Facilities Management	Overtime	10,000		10,000	10,000	-	0.0%	
22	Training Program	District Training (All)	152,700		164,700	384,500	219,800	133.5%	Includes Academies & 12-Shift EMS Rideouts
23	Community Outreach Program	Community Outreach Overtime	5,500		7,000	7,000	-	0.0%	Needed for Events & Committee Meetings
		Employee Salaries (5050)	9,285,145	8,651,066	9,609,838	9,786,000	176,162	1.8%	
24	Salaries and Benefits	Base Salaries - Safety	8,319,039	7,533,789	8,600,580	8,643,000	42,420	0.5%	Based on FY 2022/2023 Salary Schedules
25	Salaries and Benefits	Base Salaries - Non-Safety	764,452		800,553	810,500	9,947	1.2%	Based on FY 2022/2023 Salary Schedules
26	Salaries and Benefits	Annual Leave		393,578			-	0.0%	
27	Salaries and Benefits	Annual Leave Payout		2,274			-	0.0%	
28	Salaries and Benefits	Sick Leave		228,309			-	0.0%	
29	Salaries and Benefits	Bereavement Leave		9,777			-	0.0%	
30	Salaries and Benefits	Workers' Comp. Pay		449,216			-	0.0%	
31	Salaries and Benefits	District Holidays (Days Off) for Administrative Personnel		34,123			-	0.0%	
32	Salaries and Benefits	Emergency Financial Plan - 2% of Salaries & Benefits	201,654	-	208,705	332,500	123,795	59.3%	Additional Approval Needed by BOD
		Employee Benefits (5900)	156,700	176,059	165,500	171,400	5,900	3.6%	
33	Salaries and Benefits	Medicare (District Portion - 1.45%)	156,700	176,059	165,500	171,400	5,900	3.6%	Based on Salaries
		Director Benefits (5010)	1,700	916	1,700	1,700	-	0.0%	
34	Board of Directors	Medicare/Social Security	1,700	916	1,700	1,700	-	0.0%	Based on Director Fees
		Director Fees (5020)	20,000	11,968	20,000	20,000	-	0.0%	
35	Board of Directors	Meetings	20,000	11,968	20,000	20,000	-	0.0%	

**San Miguel Fire & Rescue
PRELIMINARY BUDGET**

Priority			2021/2022	2021/2022	2022/2023	2023/2024	Increase/ (Decrease)		Comments/Justification	
			FINAL Budget	Actuals	FINAL Budget	PROPOSED Budget	Amount	Percent		
		Communications Services and Equipment (6010)	182,000	131,346	196,000	240,000	44,000	22.4%		
36	1	Operations Management	RCS Backbone Maintenance	62,000	131,346	69,000	75,000	6,000	8.7%	Increase in Fees
37	1	Operations Management	NextGen RCS Fee	50,000	-	50,000	60,000	10,000	20.0%	Increase in Fees
38	1	Operations Management	Computer Service & Equipment	25,000	-	25,000	25,000	-	0.0%	Computer & Equipment Needs
39	2	Operations Management	Radio Service Equipment and Maintenance	45,000	-	52,000	80,000	28,000	53.8%	Increase in Equipment Costs
		Equipment Maintenance (6020)	89,300	73,731	93,300	101,700	8,400	9.0%		
40	4	Administration Management	Plotter Maintenance	600	1,572	600	1,000	400	66.7%	Increase in Maintenance Costs
41	2	Operations Management	Fire Equipment Maintenance	87,800	71,262	92,000	100,000	8,000	8.7%	Increase in Maintenance Costs
42	4	Community Emergency Response Team	Miscellaneous Supplies/Repairs	900	897	700	700	-	0.0%	Partially Funded by Grants/Donations
		SCBA Expense (6021)	36,000	-	38,500	38,500	-	0.0%		
43	1	SCBA Program	SCBA Equipment	36,000	-	38,500	38,500	-	0.0%	
		Facilities Maintenance (6030)	156,700	147,516	176,200	189,000	12,800	7.3%		
44	2	Facilities Management	Facilities Maintenance	147,700	147,516	167,200	180,000	12,800	7.7%	Increase in Maintenance Costs
45	2	Facilities Management	Station Improvement Program	9,000	-	9,000	9,000	-	0.0%	Each station \$1,000 budget
		Fleet Maintenance (6040)	111,750	389,150	114,050	114,050	-	0.0%		
46	1	Fleet Management	Fleet Maintenance Repairs & Supplies	66,750	389,150	69,050	69,050	-	0.0%	
47	1	Fleet Management	Apparatus Parts	45,000	-	45,000	45,000	-	0.0%	
		Fleet Maintenance (6040)	165,000	17,043	175,000	250,000	75,000	42.9%		
48	1	Fleet Management	Fuel	165,000	17,043	175,000	250,000	75,000	42.9%	Based on Actuals & Trend Analysis
		Housekeeping Services and Supplies (6050)	30,000	30,911	30,000	35,000	5,000	16.7%		
49	3	Facilities Management	Cleaning/Household Supplies (all facilities)	30,000	30,911	30,000	35,000	5,000	16.7%	Based on Actuals & Trend Analysis
		Medical Supplies (6070)	22,000	52,770	25,000	35,000	10,000	40.0%		
50	1	Operations Management	Medical Supplies	22,000	52,770	25,000	35,000	10,000	40.0%	Based on Actuals & Trend Analysis
		Insurance (6060)	820,000	792,152	870,000	951,000	81,000	9.3%		
51	1	Administration Management	FAIRA (Fire, Liability, Collision)	220,000	792,152	270,000	351,000	81,000	30.0%	Premium Rates Estimated to Increase
52	1	Administration Management	PASIS (Workers' Compensation)	600,000	-	600,000	600,000	-	0.0%	Premium Rate & Self-Insurance costs
		Minor Equipment (6080)	202,200	116,692	216,900	237,300	20,400	9.4%		
53	3	Administration Management	Information Technology Equipment	15,000	10,964	10,000	10,000	-	0.0%	Based off of Replacement Cycle
54	4	Administration Management	District Analytics Software (Financial)	10,000	-	10,000	-	(10,000)	(100.0%)	Internal Analytics Being Used
55	2	Prevention - Code Enforcement	Miscellaneous Minor Equipment	300	-	300	300	-	0.0%	
56	4	Operations Management	Analytics Software	10,000	68,434	10,000	10,000	-	0.0%	Operational Analytics (call data, response times)
57	2	Operations Management	Fire Service Equipment	137,900	-	150,600	170,000	19,400	12.9%	Increased Costs/Replaced on an as-needed basis
58	4	Facilities Management	Appliance Replacement	8,000	-	10,000	10,000	-	0.0%	
59	4	Facilities Management	Landscape Maintenance Equipment	1,000	-	1,000	1,000	-	0.0%	Based on Actuals
60	3	Training Program	Training Props & Equipment	19,000	37,294	24,000	35,000	11,000	45.8%	Training Equipment Needed for Internal Use
61	5	Explorer Program	Safety Equipment (various)	1,000	-	1,000	1,000	-	0.0%	
		Physical Fitness (6083)	3,500	-	8,000	15,000	7,000	87.5%		
62	4	Administration Management	Physical Fitness Equipment	3,500	-	8,000	15,000	7,000	87.5%	Per Internal Replacement Schedule & Upgrades Needed
		Office Supplies (6090)	19,400	11,956	20,560	20,560	-	0.0%		
63	3	Administration Management	Office Supplies/Equipment	17,000	11,829	17,000	17,000	-	0.0%	
64	4	Prevention - Code Enforcement	Office Supplies/Postage	-	-	-	-	-	0.0%	
65	2	Mapping	Supplemental Mapping Supplies	1,500	128	1,500	1,500	-	0.0%	
66	5	Explorer Program	Paper, Copies, Office supplies	100	-	100	100	-	0.0%	
67	4	Community Emergency Response Team	Office Supplies/Equipment	800	-	1,960	1,960	-	0.0%	Partially Funded by Grants/Donations

**San Miguel Fire & Rescue
PRELIMINARY BUDGET**

Priority			2021/2022	2021/2022	2022/2023	2023/2024	Increase/ (Decrease)		Comments/Justification
			FINAL Budget	Actuals	FINAL Budget	PROPOSED Budget	Amount	Percent	
Personnel Development (6100)			78,200	48,685	80,800	95,800	15,000	18.6%	
68	5	Board of Directors		1,600	1,600	1,600	-	0.0%	
69	5	Administration Management	29,000	8,487	29,000	29,000	-	0.0%	
69	5	Operations Management		300			-	100.0%	
70	1	Training Program	19,800	39,898	20,000	35,000	15,000	75.0%	Per MOUs & Terms of Employment
72	4	Training Program	25,000	-	25,000	25,000	-	0.0%	
73	5	Explorer Program	2,800	-	2,800	2,800	-	0.0%	
74	3	Peer Support/Chaplain Program	-	-	600	600	-	0.0%	Mandatory Training for Peer Support Committee
75	3	Peer Support/Chaplain Program	-	-	1,800	1,800	-	0.0%	Materials needed for Ongoing Outreach
Wellness Services (6105)			137,500	72,573	143,300	149,000	5,700	4.0%	
76	1	Administration Management	22,000	-	22,000	22,000	-	0.0%	
77	1	Administration Management	-	-	-	-	-	0.0%	
78	2	Administration Management	115,500	35,733	59,700	62,500	2,800	4.7%	Increase of 5% per contract each Year
79	2	Operations Management				44,200	2,000	4.7%	Actuals to be Split for Final Budget
80	2	Training Program		11,585	19,400	20,300	900	4.6%	Actuals to be Split for Final Budget
Professional Services (6110)			1,524,390	1,489,267	1,551,000	1,538,974	(12,026)	(0.8%)	
81	1	Administration Management	81,900	356,981	77,600	77,600	-	0.0%	
82	1	Administration Management	75,000	-	75,000	75,000	-	0.0%	
83	2	Administration Management	80,000	-	80,000	80,000	-	0.0%	
84	4	Administration Management	3,000	-	3,000	3,000	-	0.0%	Including Minimal Objective Costs
85	2	Administration Management	55,000	-	55,000	10,000	(45,000)	(81.8%)	Contract Ended
86	1	Operations Management	12,200	-	12,800	25,000	12,200	95.3%	Based on Contract/Agreement
87	1	Operations Management	812,000	-	841,100	860,000	18,900	2.2%	Based on Contract/Agreement
88	1	Operations Management	10,000	-	10,000	10,000	-	0.0%	
89	1	Fleet Management	310,000	1,078,147	310,000	310,000	-	0.0%	Based on Actuals
90	1	Fleet Management	900	-	2,000	2,000	-	0.0%	Inspection for New Truck 15 & Old Truck
91	2	Training Program	70,890	54,138	71,000	72,874	1,874	2.6%	Estimated 2.6% increase
92	2	Training Program	13,500	-	13,500	13,500	-	0.0%	
Property Tax Refunds (6115)			150,000	126,109	150,000	150,000	-	0.0%	
93	1	Administration Management	150,000	126,109	150,000	150,000	-	0.0%	Based on Actuals
Property Tax Admin Cost (6116)			250,000	246,739	250,000	250,000	-	0.0%	
94	1	Administration Management	250,000	246,739	250,000	250,000	-	0.0%	Based on Actuals
Publications and Media (6120)			16,045	2,571	24,560	25,800	1,240	5.0%	
95	3	Administration Management	600	1,690	600	600	-	0.0%	
96	1	Prevention - Code Enforcement	3,245	688	6,250	7,500	1,240	19.8%	New Subscription Services & Updated NFPA Manuals
97	3	Training Program	3,800	-	3,800	3,800	-	0.0%	
98	2	Mapping	1,000	-	1,000	1,000	-	0.0%	
99	5	Explorer Program	400	-	400	400	-	0.0%	
100	4	Community Outreach Program	1,500	-	2,000	2,000	-	0.0%	
101	4	Community Outreach Program	5,000	-	10,000	10,000	-	0.0%	
102	1	Operations Management	500	193	500	500	-	0.0%	
Rents and Leases (6130)			41,360	42,322	43,300	44,400	1,100	2.5%	
103	1	Administration Management	8,400	8,228	8,600	8,600	-	0.0%	
104	1	Administration Management	32,960	34,094	34,700	35,800	1,100	3.2%	Based on CPI calculation (3% Prelim.)
Safety Clothing (6140)			118,200	108,218	152,500	152,500	-	0.0%	
105	1	Operations Management	70,000	90,514	100,000	100,000	-	0.0%	
106	1	Operations Management	5,000	-	7,000	7,000	-	0.0%	
107	1	Operations Management	27,700	-	30,000	30,000	-	0.0%	
108	5	Reserve Firefighter Program	13,800	17,904	13,800	13,800	-	0.0%	
109	5	Peer Support/Chaplain Program	700	-	700	700	-	0.0%	
110	5	Peer Support/Chaplain Program	1,000	-	1,000	1,000	-	0.0%	
Uniforms (6145)			31,000	9,491	31,000	37,300	6,300	20.3%	
111	5	Administration Management		2,667	-	6,300	6,300	100.0%	Per Terms of Employment
112	5	Operations Management	30,000	6,824	30,000	30,000	0	0.0%	

**San Miguel Fire & Rescue
PRELIMINARY BUDGET**

Priority			2021/2022	2021/2022	2022/2023	2023/2024	Increase/ (Decrease)		<i>Comments/Justification</i>
			FINAL Budget	Actuals	FINAL Budget	PROPOSED Budget	Amount	Percent	
113	5	<i>Logistics Volunteer Group</i>	1,000	-	1,000	1,000	0	0.0%	
Special District Expense (6150)			203,085	242,244	254,750	220,750	(34,000)	(13.3%)	
114	1	<i>Board of Directors</i>	40,000	169,949	40,000	40,000	-	0.0%	
115	5	<i>Administration Management</i>	3,000	-	3,000	3,000	-	0.0%	Administrative Related Memberships
116	2	<i>Administration Management</i>	1,000	-	1,000	1,000	-	0.0%	
117	3	<i>Administration Management</i>	38,700	-	38,700	38,700	-	0.0%	
118	1	<i>Administration Management</i>	10,000	-	60,000	25,000	(35,000)	(58.3%)	Implementation of New Accounting Software
119	1	<i>Administration Management</i>	2,000	-	2,000	3,000	1,000	50.0%	Increase per contract/agreement
120	3	<i>Prevention - Code Enforcement</i>	785	-	900	900	-	0.0%	
121	2	<i>Prevention - Code Enforcement</i>	26,400	25,857	18,800	18,800	-	0.0%	Purchased in FY 21/22 & Ongoing Costs Included
122	1	<i>Operations Management</i>	21,500	34,062	25,500	25,500	-	0.0%	
123	1	<i>Fleet Management</i>	7,700	-	10,600	10,600	-	0.0%	Based on Actuals
124	1	<i>Fleet Management</i>	1,000	-	1,000	1,000	-	0.0%	
125	5	<i>Logistics Volunteer Group</i>	200	-	200	200	-	0.0%	
126	5	<i>Training Program</i>	9,800	-	10,050	10,050	-	0.0%	
127	2	<i>Mapping</i>	2,000	-	2,000	2,000	-	0.0%	
128	4	<i>Reserve Firefighter Program</i>	19,700	12,374	19,700	19,700	-	0.0%	For New Reserves only
129	4	<i>Explorer Program</i>	1,400	-	1,400	1,400	-	0.0%	
130	5	<i>Peer Support/Chaplain Program</i>	2,000	-	2,000	2,000	-	0.0%	
131	5	<i>Community Outreach Program</i>	2,000	-	2,000	2,000	-	0.0%	
132	5	<i>Community Outreach Program</i>	3,000	-	5,000	5,000	-	0.0%	Events Knockdown fire props, bleeding control, etc.
133	4	<i>Community Outreach Program</i>	5,000	-	5,000	5,000	-	0.0%	
134	5	<i>Community Outreach Program</i>	5,000	-	5,000	5,000	-	0.0%	Increase in public participation
135	4	<i>Community Emergency Response Team</i>	500	-	500	500	-	0.0%	Partially Funded by Grants/Donations
136	4	<i>Community Emergency Response Team</i>	200	-	200	200	-	0.0%	Partially Funded by Grants/Donations
137	4	<i>Community Emergency Response Team</i>	200	-	200	200	-	0.0%	Partially Funded by Grants/Donations
Travel and Subsistence (6160)			1,100	120	3,100	3,100	-	0.0%	
138	5	<i>Administration Management</i>	1,000	120	1,000	1,000	-	0.0%	
139	4	<i>Prevention - Code Enforcement</i>	100	-	100	100	-	0.0%	
140	4	<i>Prevention - Code Enforcement</i>	-	-	2,000	2,000	-	0.0%	
Utilities (6170)			251,900	402,357	274,800	404,700	129,900	47.3%	
141	2	<i>Administration Management</i>	7,700	-	5,000	5,000	-	0.0%	IT needs for District -Related Activities
142	2	<i>Administration Management</i>	2,400	21,465	2,400	2,400	-	0.0%	
143	2	<i>Prevention - Code Enforcement</i>	1,800	-	1,800	1,800	-	0.0%	Based on actuals
144	2	<i>Operations Management</i>	30,000	-	45,600	45,600	-	0.0%	Based on Actuals
145	1	<i>Facilities Management</i>	210,000	218,365	220,000	200,700	(19,300)	(8.8%)	Increase in Utility Costs
146	1	<i>Facilities Management</i>	-	28,630	-	26,300	26,300	100.0%	Increase in Utility Costs
147	1	<i>Facilities Management</i>	-	45,266	-	41,600	41,600	100.0%	Increase in Utility Costs
148	1	<i>Facilities Management</i>	-	20,291	-	18,600	18,600	100.0%	Increase in Utility Costs
149	1	<i>Facilities Management</i>	-	15,498	-	14,200	14,200	100.0%	Increase in Utility Costs
150	1	<i>Facilities Management</i>	-	9,272	-	8,500	8,500	100.0%	Increase in Utility Costs
151	1	<i>Facilities Management</i>	-	8,072	-	7,400	7,400	100.0%	Increase in Utility Costs
152	1	<i>Facilities Management</i>	-	23,646	-	21,700	21,700	100.0%	Increase in Utility Costs
153	1	<i>Facilities Management</i>	-	11,851	-	10,900	10,900	100.0%	Increase in Utility Costs

**San Miguel Fire & Rescue
PRELIMINARY BUDGET**

Priority		2021/2022	2021/2022	2022/2023	2023/2024	Increase/ (Decrease)		
		FINAL Budget	Actuals	FINAL Budget	PROPOSED Budget	Amount	Percent	Comments/Justification
	<i>Total Expense by Program</i>							
	<i>Salaries and Benefits</i>	\$ 18,811,120		\$ 19,948,113	\$ 21,099,000	\$ 1,150,887	5.8%	
	<i>Prevention - Code Enforcement</i>	\$ 35,130		\$ 32,660	\$ 33,900	\$ 1,240	3.8%	
	<i>Board of Directors</i>	\$ 63,800		\$ 63,800	\$ 63,800	\$ -	0.0%	
	<i>Facilities Management</i>	\$ 415,700		\$ 447,200	\$ 594,900	\$ 147,700	33.0%	
	<i>Training Program</i>	\$ 314,490		\$ 351,450	\$ 600,024	\$ 248,574	70.7%	
	<i>Peer Support/Chaplain Program</i>	\$ 3,700		\$ 6,100	\$ 6,100	\$ -	0.0%	
	<i>Community Outreach Program</i>	\$ 27,000		\$ 36,000	\$ 36,000	\$ -	0.0%	
	<i>Administration Management</i>	\$ 1,835,260		\$ 1,873,900	\$ 1,883,500	\$ 9,600	0.5%	
	<i>Operations Management</i>	\$ 1,458,600		\$ 1,618,300	\$ 1,732,800	\$ 114,500	7.1%	
	<i>Fleet Management</i>	\$ 596,350		\$ 612,650	\$ 687,650	\$ 75,000	12.2%	
	<i>SCBA Program</i>	\$ 36,000		\$ 38,500	\$ 38,500	\$ -	0.0%	
	<i>Community Emergency Response Team</i>	\$ 2,600		\$ 3,560	\$ 3,560	\$ -	0.0%	
	<i>Explorer Program</i>	\$ 5,700		\$ 5,700	\$ 5,700	\$ -	0.0%	
	<i>Mapping</i>	\$ 4,500		\$ 4,500	\$ 4,500	\$ -	0.0%	
	<i>Logistics Volunteer Group</i>	\$ 1,200		\$ 1,200	\$ 1,200	\$ -	0.0%	
	<i>Reserve Firefighter Program</i>	\$ 33,500		\$ 33,500	\$ 33,500	\$ -	0.0%	
	Total Preliminary Budget Expense	\$ 23,644,650	\$ 24,625,532	\$ 25,077,133	\$ 26,824,634	\$ 1,747,501	7.0%	

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.

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

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

Capital Equipment Fund:

Items are being reviewed for final budget considerations.

Fixed Equipment Fund:

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

Station 16 & 21 HVAC systems 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.

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

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.

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	<i>Comments/Justification</i>
Contingency Reserve Fund			
Expenditures			
Board Room & Conference Room IT Equipment	400,000	200,000	Approved by BOD on January 11, 2023
Total Contingency Reserve Expenditures	\$ 400,000	\$ 200,000	
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	-	975,000	Request for Type 1 Purchase
Type 1 Engine Equipment	400,000	300,000	Outfit One Type 1 Engine & Replacement Equipment
Emergency Response Vehicle (Fully Outfitted, including lights)	73,000	130,000	Emergency Response Vehicle for Chief Officer
Type 1 Engine Refurbishment (Requested in FY 22/23)		325,000	Approved by BOD on March 8, 2023
Type 1 Engine Refurbishment (New Request)		350,000	Request for Type 1 Refurbishment
Total Vehicle Replacement Expenditures	\$ 523,000	\$ 2,130,000	
Capital Equipment Fund			
Expenditures			
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	\$ -	
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	68,000	236,000	Lease Agreement - Balloon Payment Due
Station 23 HVAC System Upgrade	25,000	-	HVAC System Upgrade
Station 16 & 21 HVAC System Upgrade	-	40,000	HVAC System Upgrade
Vehicle Exhaust System	85,000	-	Completed in FY 22/23
Station Alerting Replacement (Stations 14,15,21,22)	120,000	186,000	Replacement of Failing Systems

Total Fixed Equipment Expenditures \$ 335,000 \$ 499,000

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	<i>Comments/Justification</i>
<i>Facilities Replacement/Renovation Fund</i>			
Expenditures			
Facility - Major Repairs/Emergency Needs	100,000	100,000	For major/emergency repairs
Station 15 Renovation	970,000	-	Completed in FY 22/23
District HQ Renovation	250,000	-	Completed in FY 22/23
Station 16 Renovation	-	1,000,000	Per Facilities Condition Assessment
<i>Total Facilities Replacement/Renovations Expenditures</i>	\$ 1,320,000	\$ 1,100,000	
<i>Fire Mitigation Fee Fund</i>			
Expenditures			
Mapping Update	1,000	1,000	Mapping needs through Fire Mitigation Fees
<i>Total Fire Mitigation Fee Expenditures</i>	\$ 1,000	\$ 1,000	
<i>Total Reserve Fund Expenditures</i> \$ 3,431,000 \$ 3,930,000			

Additional Reserve Expenses are currently being reviewed and will be brought forward in the FY 2024 Proposed Final Budget
 Personal Protective Equipment
 Zoll Monitors
 Generators
 Station 18 Construction

SAN MIGUEL FIRE & RESCUE



County of San Diego Accounts Account Balances as of May 8, 2023		
Account Name	Reserve Type	Cash Amount
SAN MIGUEL FPD FIXED EQUIPMENT	Assigned Account	\$1,277,614.00
SAN MIGUEL FPD CONTINGENCY RESERVES	Assigned Account	\$8,809,522.00
SAN MIGUEL FPD UNCOMPENSATED LEAVE	Assigned Account	\$1,098,155.00
SAN MIGUEL FPD CAPITAL EQUIPMENT	Assigned Account	\$650,156.00
SAN MIGUEL FPD FACILITIES	Assigned Account	\$3,397,156.00
SAN MIGUEL FPD VEHICLE DEPRECIATION	Assigned Account	\$3,688,889.00
SAN MIGUEL FPD WORKERS' COMPENSATION	Assigned Account	\$511,645.00
SAN MIGUEL FPD FIRE MITIGATION FEES	Restricted Account	\$264,354.00
Total:		<u>\$19,697,491.00</u>

Resolution 23-15

A Resolution of the Board of Directors of the San Miguel Consolidated Fire Protection District Adopting the Preliminary 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 preliminary budget for the Fiscal Year 2023-2024 with a total expenditure requirement of \$26,824,635.

BE IT FURTHER RESOLVED that the Final Budget will be adopted in accordance with California Government Code prior to October 1, 2023.

PASSED AND ADOPTED by the Board of Directors of the San Miguel Consolidated Fire Protection District this 14th day of June 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