

**SAN MIGUEL**



**FIRE & RESCUE**

**Quarterly Financial Update  
For the Period Ending  
December 31, 2022**







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**San Miguel Fire and Rescue**  
**Cash & Investments**  
**as of December 31, 2022**  
**(Unaudited)**

	Jun-22	Dec-22
<b>District Cash &amp; Investments</b>		
<b>Unrestricted</b>		
Cash in County - General Fund	\$ 9,719,957	\$ 3,350,751
Cash in CB&T - Accounts Payable	43,815	328,353
Cash in CB&T - Pub Ed Sponsorships	1,352	1,352
Cash in CB&T - CERT Grant	9,668	9,669
Cash in CB&T - Public Funds	3,860	3,815
Cash in CB&T - Worker's Compensation	26,547	78,289
Cash in CB&T - Payroll	167,218	320,237
BNY Mellon - LRB COI Cash Account	109,805	109,805
<b>Total Unrestricted</b>	<b>10,082,221</b>	<b>4,202,271</b>
<b>Restricted</b>		
Cash in County - Fixed Equipment Replacement Fund	1,000,554	1,268,396
Cash in County - Contingency Reserve Fund	7,309,444	8,941,744
Cash in County - Uncompensated Leave Fund	1,072,211	1,113,935
Cash in County - Capital Equipment Fund	999,135	643,550
Cash in County - Facilities Replace/Renovate Fund	3,538,933	4,764,475
Cash in County - Vehicle Replacement Fund	2,566,391	3,614,375
Cash in County - Workers' Compensation Reserves	307,109	508,466
Cash in County - Fire Mitigation Fee Fund	504,030	132,959
PASIS Deposit	533,478	533,109
<b>Total Restricted</b>	<b>17,831,286</b>	<b>21,521,009</b>
<b>Total District Cash &amp; Investments</b>	<b>\$ 27,913,507</b>	<b>\$ 25,723,279</b>

# SAN MIGUEL FIRE & RESCUE

## Financial Statement Analysis

December 2022 – 50% of Fiscal Year

Unaudited

**Line 2 Property Taxes:** YTD (Year to date) is 42% compared to budget – the majority of property taxes are received in December and April, and as such, this line item can appear high or low depending upon time of the year.

**Line 3 Benefit Assessments Revenue:** YTD is at 27% compared to budget – the majority of assessments are received in April, and as such, this line item will appear low depending upon the time of the year.

**Line 6 AMR Contract and Other Miscellaneous Revenue:** Includes plan check fees, inspection fees, AMR contract and rental fees of various facilities, and miscellaneous reimbursements. YTD will trend over or under budget depending upon the timing of receipts, and if unanticipated reimbursements are received. YTD is 30% of budget.

**Line 7 Interest Income:** Mostly consists of County Investment Pool and the Public Agency Self Insurance System (PASIS). YTD will trend over or under budget depending on the market. YTD is over budget.

**Line 12 Director Fees:** Includes director fees for committee and board meetings. YTD is 33% of budget due to less meetings needed in the fiscal year.

**Line 13 Director Benefits:** Includes Board of Directors health benefits. YTD is right in with budget.

**Line 14 Employee Salaries:** Includes salaries and leave pay for all staff. YTD is right in line with budget.

**Line 15 Employee Overtime:** Includes operations, training, administration overtime, and strike teams. YTD is 80% of budget due to strike teams ongoing in the first quarter of the fiscal year and increase in workers' compensation.

**Line 16 Employee Benefits:** Includes retirement, health insurance, and uniform allowance. YTD is right in line with budget.

**Line 17 UAL – Pension Payment:** It is the employer normal cost rate (expressed as a percentage of payroll) plus the employer's Unfunded Accrued Liability (UAL) contribution amount. Payment is made annually in July.

**Line 18 Pension Bond:** Consists of payments for the pension bond that was issued June 2022. With annual payments every November and June.

**Line 19 Pension Savings Reserve:** Consists of the savings from what the UAL payment would have been to the what the pension payment is.

**Line 22 Professional Services:** Includes financial audits, dispatching services, and apparatus contracts. YTD is 31% of budget due to timing of dispatching payments.

**Line 23 Special District Expense:** Includes publications and media, special district memberships, election costs, software upgrades and the lease bond payment for the administration building. YTD is 99% of budget due to a majority of memberships paid in the beginning of the fiscal year.

**Line 24 Maintenance:** Includes all equipment maintenance. YTD is 67% of budget due to maintenance being on an as needed basis.

**Line 25 Insurance:** Includes 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. YTD is 85% of budget due to annual payments.

**Line 26 Equipment:** Includes communication equipment, safety clothing, safety equipment and miscellaneous equipment purchased on an as-needed-basis. YTD is 27% of budget.

**Line 27 Utilities:** Includes all utilities associated with all Fire & Rescue facilities. YTD is over budget due to the increased costs of utilities.

**Line 28 Supplies:** Includes office, housekeeping and medical supplies for all stations and the administration building, which are purchased on an as needed basis. YTD is 57% of budget.

**Line 29 Personnel Development:** Includes all training, conferences, and seminars for all departments. YTD will trend over or under budget depending upon timing of trainings. YTD is 30% of budget due to timing of training, conferences, and seminars.

**Line 30 Rents and Leases:** Includes the lease of Station 19 and the copy machine in the administration building. YTD is over budget due to timing of payments.

**Line 33 Net Income before Reserve Related Activities:** This is Revenues minus Expenses. Overall, Fire and Rescue is showing a net loss through December as a result of the majority of property tax revenues not being received until later in the fiscal year.

**Line 34 Fire Mitigation Revenue:** Includes fire mitigation revenues in the reserve fund. This revenue is not budgeted for as it is variable each year and cannot be anticipated.

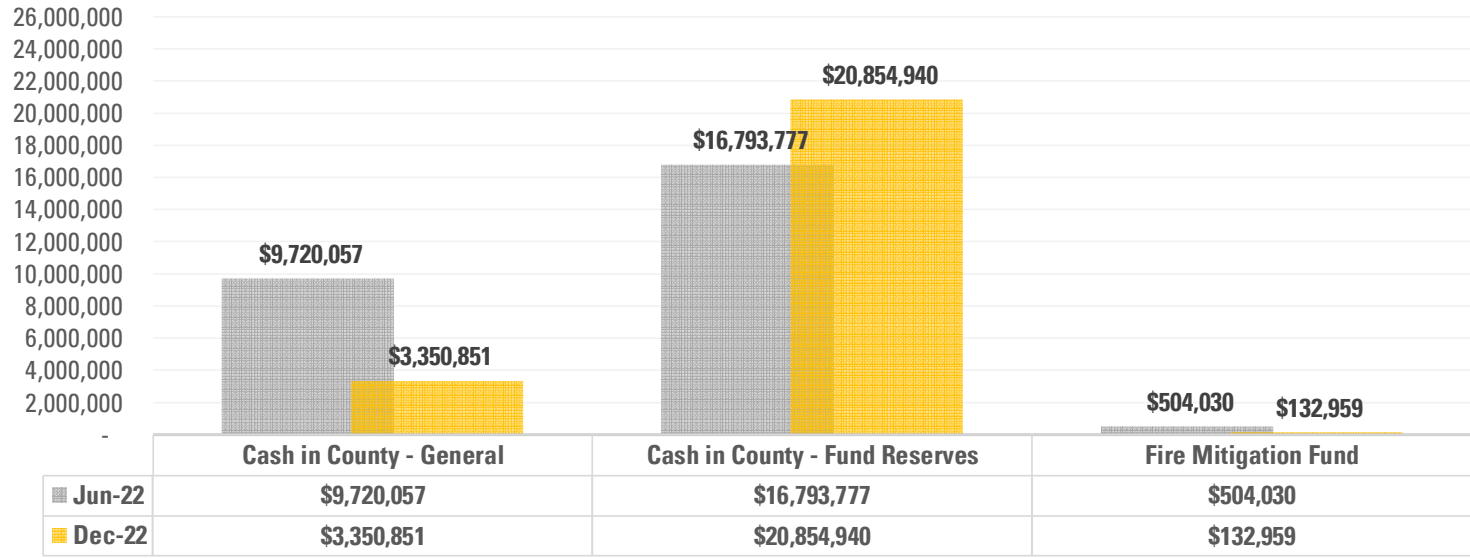
**Line 35 Miscellaneous Reserve Revenue:** Includes reimbursements recorded for the use of the fire engines on strike teams and fair share contributions on an as-needed basis.

**Line 36 Interest Reserve Revenue:** Mostly consists of County Investment Pool and the Public Agency Self Insurance System (PASIS) related to reserve fund investments.

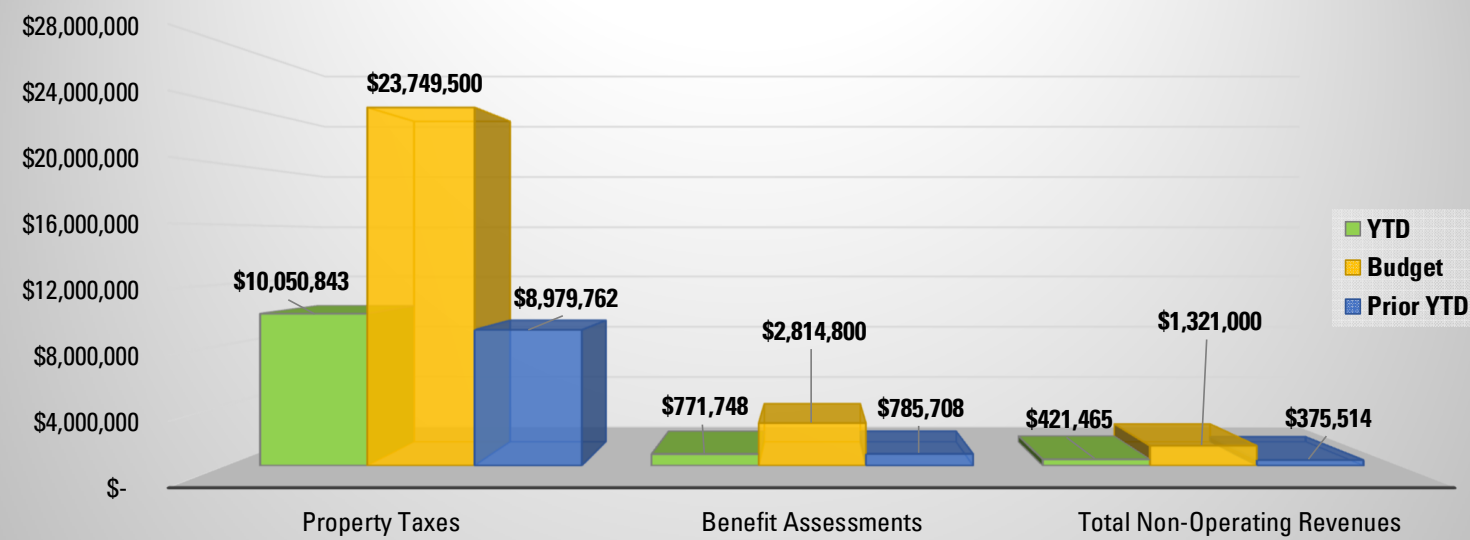
**Line 38 Total Reserve Expenditures:** This account is for Capital Expenditures from Reserve Funds. These funds are used towards replacement cycles on an as-needed basis. The District's current fiscal year budgeted projects are upgraded IT equipment for the board and conference room, new type 1 engine and associated equipment, Lucas CPR Compression Devices, Self-Contained Breathing Apparatus (SCBA) Replacement and various upgrades and renovations through the District with the largest being Station 15 renovations.

**Line 39 Increase or (Decrease) to Fund Balance:** This is the increase or (decrease) to Fund Balance, including Operating and Reserve Fund changes.

### Cash And Investments

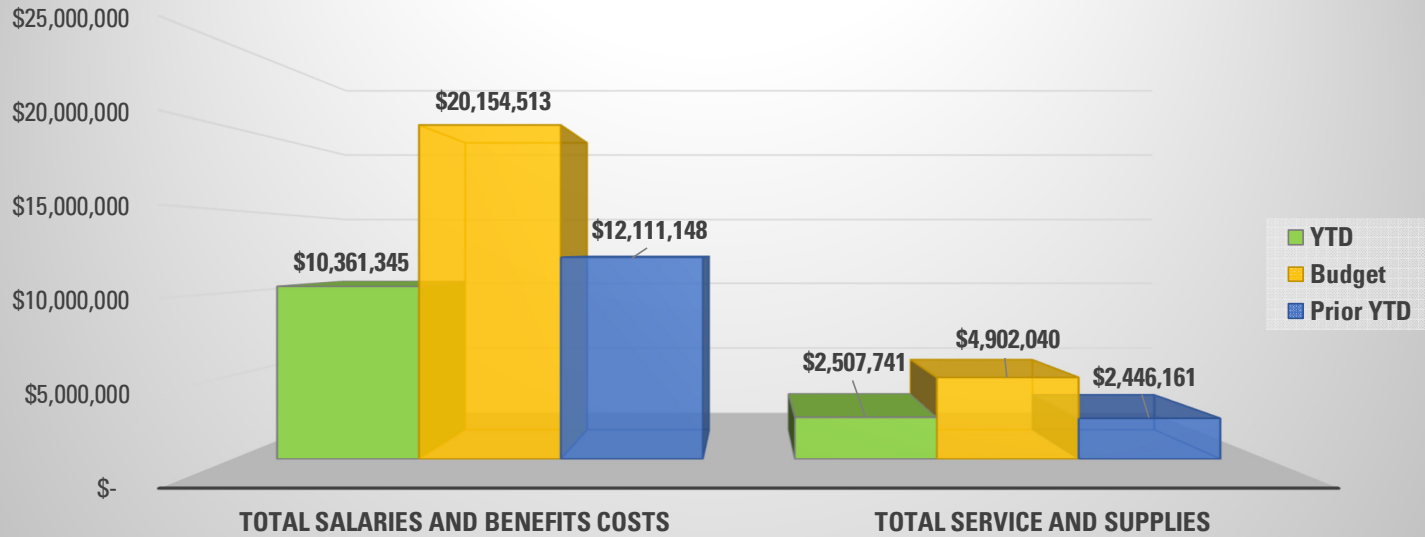


### Revenues

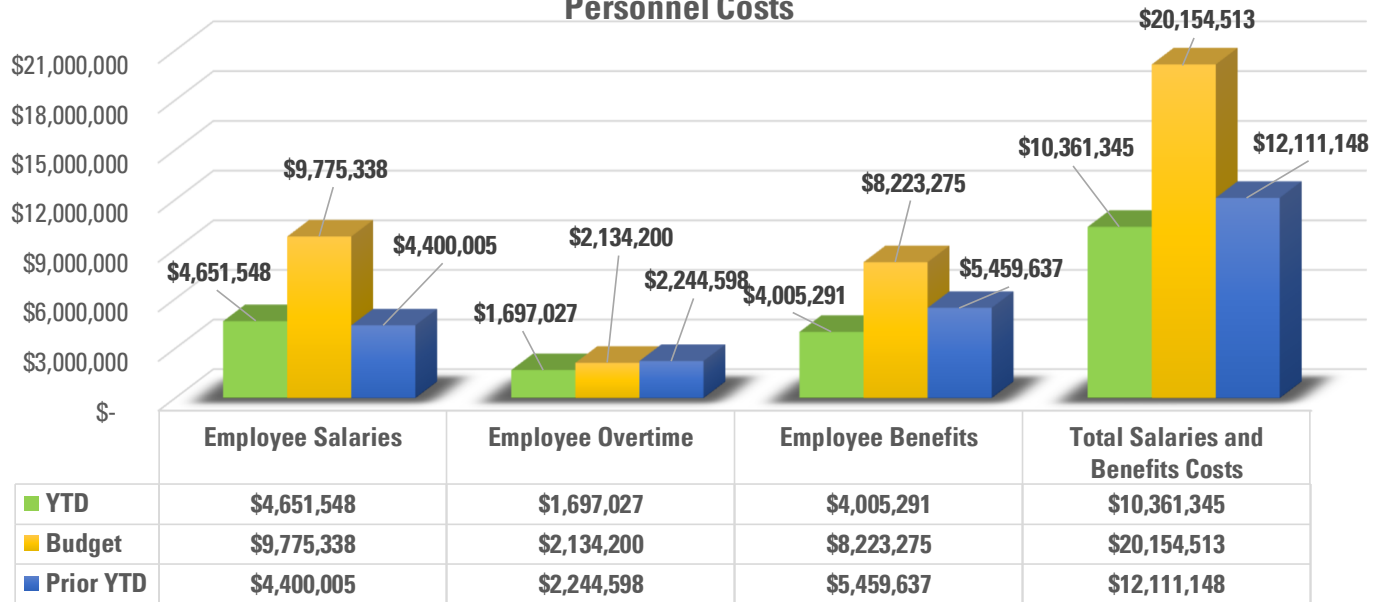




## Expenses



## Personnel Costs





**San Miguel Fire & Rescue**  
**Benefit Assessment**  
**Statement of Revenues and Expenses**  
**For the Period Ending December 31, 2022**  
**(Unaudited)**

	YTD
<b>Operating Revenues</b>	
Benefit Assessment - Crest	13,880
Benefit Assessment - Bostonia	86,191
Benefit Assessment - Paramedic (ECO)	125,749
Parcel Tax (ECO)	545,929
<b>Total Operating Revenues</b>	<b>771,748</b>
<b>Operating Expenses</b>	
<b>Salaries and Benefits Costs</b>	
Director Fees	1,658
Director Benefits	106
Employee Salaries	2,087,478
Employee Benefits	833,225
<b>Total Salaries and Benefits Costs</b>	<b>2,925,889</b>
<b>Services and Supplies</b>	
Professional Services	164,940
Special District Expense	66,475
Maintenance	95,324
Insurance	185,850
Equipment	37,006
Utilities	39,413
Supplies	10,672
Personnel Development	6,146
Rents and Leases	19,948
<b>Total Service and Supplies</b>	<b>625,774</b>
<b>Total Expenses</b>	<b>3,551,662</b>
<b>Net Income/ (Loss) Before</b>	
<b>Reserve Related Activities</b>	<b>\$ (2,779,914)</b>

*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.*

**Reserve Fund Expenditures  
2022/2023 Final Budget  
Quarterly Financial Update**

	<b>2021/2022 Final Budget</b>	<b>2022/2023 Approved Prelim</b>	<b>2022/2023 Final Budget</b>	<b><u>Comments/Justification</u></b>
<b><i>Contingency Reserve Fund Expenditures</i></b>				
Board Room & Conference Room IT Equipment	250,000	400,000	400,000	\$200,000 Approved at January Board Meeting
<b><i>Total Contingency Reserve Expenditures</i></b>	<b>\$ 250,000</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	
<b><i>Uncompensated Leave Fund Expenditures</i></b>				
No Expenditures	-	-	-	
<b><i>Total Uncompensated Leave Expenditures</i></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b><i>Vehicle Replacement Fund Expenditures</i></b>				
Apparatus - Major Repairs	50,000	50,000	50,000	As Needed Basis
Apparatus Type 1 Engine (Lease Payment)	-	-	-	
Apparatus Type 1 Engine	-	-	-	Ongoing Purchases Purchased
Apparatus Type 1 Engine	825,000	-	-	
Type 1 Engine Equipment (2)	400,000	400,000	400,000	
Emergency Response Vehicle	80,000	-	73,000	
<b><i>Total Vehicle Replacement Expenditures</i></b>	<b>\$ 1,355,000</b>	<b>\$ 450,000</b>	<b>\$ 523,000</b>	
<b><i>Capital Equipment Fund Expenditures</i></b>				
Lucas CPR Compression Devices	-	250,000	250,000	Purchased Purchased Purchased
Self-Contained Breathing Apparatus (SCBA)		650,000	650,000	
Tablet Command (10)	25,000	25,000	25,000	
<b><i>Total Capital Equipment Expenditures</i></b>	<b>\$ 25,000</b>	<b>\$ 925,000</b>	<b>\$ 925,000</b>	
<b><i>Fixed Equipment Fund Expenditures</i></b>				
Overhead Door Replacement	22,000	22,000	22,000	As Needed Basis As Needed Basis
Asphalt/Concrete Work	15,000	15,000	15,000	
Lease Payment - Solar Equipment	66,000	68,000	68,000	Monthly Invoices Paid Completed
Station 23 HVAC System Upgrade		25,000	25,000	
Vehicle Exhaust System	65,000	85,000	85,000	Completed Submitting Grant through County Supervisors
Station Alerting Upgrades (8 Stations)	120,000	120,000	120,000	
<b><i>Total Fixed Equipment Expenditures</i></b>	<b>\$ 288,000</b>	<b>\$ 335,000</b>	<b>\$ 335,000</b>	
<b><i>Facilities Replacement/Renovation Fund Expenditures</i></b>				
Facility - Major Repairs/Emergency Needs	100,000	100,000	100,000	As Needed Basis Completed \$250,000 Approved at the January Board Meeting
Station 15 Renovation	250,000	250,000	970,000	
District HQ Renovation	250,000	250,000	250,000	
<b><i>Total Facilities Replacement/Renovations Expenditures</i></b>	<b>\$ 600,000</b>	<b>\$ 600,000</b>	<b>\$ 1,320,000</b>	
<b><i>Fire Mitigation Fee Fund Expenditures</i></b>				
Mapping Update	1,000			Mapping needs through Fire Mitigation Fees
<b><i>Total Fire Mitigation Fee Expenditures</i></b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	
<b><i>Total Reserve Fund Expenditures</i></b>	<b>\$ 2,519,000</b>	<b>\$ 2,711,000</b>	<b>\$ 3,504,000</b>	

**2022-23 Overtime Costs  
San Miguel Fire & Rescue**

	Overtime: Behind Light Duty	Overtime: Fire	Overtime: EMS	Overtime: Late Call	Overtime: Late Relief	Overtime: Mandatory Hold	Overtime: Mandatory Hold-Fire	Overtime: Union Time Bank	Overtime: Union Time Negotiations	Overtime: Overhead Assignment	Overtime: Annual Leave	Overtime: Backfill Fire	Overtime: Bereavement	Overtime: Meeting	Overtime: Recruitment	Overtime: Sick Leave	Overtime: Sick Leave COVID19	Overtime: COVID 19	Overtime: Public Education	Overtime: Special Assignment	Overtime: Strike Team Relief	Overtime: Training	Overtime: Up Staffing	Overtime: SMG Academy	Overtime: Vacancy	Overtime: Workers' Comp	Overtime: Workers' Comp - COVID 19	Overtime: Admin	Overtime: LOA	Overtime: Heartland Instruction	Total:	
July-22	26,193.71	4,049.28		322.38	1,036.17	35,227.35	1,156.32	2,184.00	0.00	0.00	68,169.82	5,198.76	4,887.60	0.00	1,520.44	16,429.36	2,185.60	1,317.48	234.56	13,507.35	0.00	2,678.27	2,394.24	0.00	43,885.92	23,976.66	1,912.20	0.00	0.00	0.00	\$258,467.46	
August-22	34,078.80	42,063.84		570.69	1,524.93	21,585.23	0.00	0.00	0.00	0.00	67,618.85	14,823.72	0.00	598.56	0.00	42,638.36	9,946.50	5,267.34	0.00	13,547.25	0.00	601.44	3,148.98	0.00	40,969.62	14,162.44	5,460.00	0.00	0.00	0.00	\$318,606.53	
September-22	37,399.52	129,335.26		352.41	1,082.30	30,064.44	15,787.63	300.72	220.44	1,818.60	73,841.80	52,702.28	0.00	139.31	0.00	50,366.71	1,137.40	225.48	0.00	12,071.29	8,694.13	777.94	3,110.04	0.00	25,699.44	2,399.92	1,092.00	0.00	0.00	0.00	\$448,619.04	
October-22	30,573.26	0.00		286.39	680.02	13,421.52	0.00	0.00	493.85	0.00	57,268.71	0.00	2,634.96	0.00	171.00	56,513.82	0.00	1,026.00	1,922.40	21,490.77	0.00	1,247.90	455.00	2,387.34	27,657.36	876.79	0.00	0.00	0.00	0.00	\$219,107.06	
November-22	29,867.04	0.00		336.35	667.70	28,495.50	0.00	0.00	0.00	0.00	46,736.24	383.24	1,364.88	588.28	384.75	43,356.69	1,130.88	1,156.32	0.00	22,338.19	0.00	2,144.22	0.00	6,313.15	28,711.44	20,613.32	3,515.52	0.00	0.00	0.00	\$238,103.70	
December-22	6,036.24	0.00	264.75	74.82	696.13	10,108.56	0.00	0.00	789.85	0.00	47,145.71	0.00	1,058.88	976.48	251.53	45,702.18	0.00	0.00	0.00	15,648.46	0.00	5,042.83	0.00	0.00	19,326.24	16,839.46	4,294.14	1,773.65	0.00	0.00	\$176,029.89	
January-23																																
February-23																																
March-23																																
April-23																																
May-23																																
June-23																																
<b>Totals:</b>	<b>164,148.56</b>	<b>175,448.38</b>	<b>264.75</b>	<b>1,943.03</b>	<b>5,687.24</b>	<b>138,902.60</b>	<b>16,943.95</b>	<b>2,484.72</b>	<b>1,504.14</b>	<b>1,818.60</b>	<b>360,781.12</b>	<b>73,108.00</b>	<b>9,946.32</b>	<b>2,302.63</b>	<b>2,327.72</b>	<b>255,007.11</b>	<b>14,400.38</b>	<b>8,992.62</b>	<b>2,156.96</b>	<b>98,603.30</b>	<b>8,694.13</b>	<b>12,492.59</b>	<b>9,108.26</b>	<b>8,700.49</b>	<b>186,250.02</b>	<b>78,868.59</b>	<b>16,273.86</b>	<b>1,773.65</b>	<b>0.00</b>	<b>0.00</b>	<b>\$1,658,933.67</b>	
<i>Percent of Total:</i>	9.89%	10.58%	0.02%	0.12%	0.34%	8.37%	1.02%	0.15%	0.09%	0.11%	21.75%	4.41%	0.60%	0.14%	0.14%	15.37%	0.87%	0.54%	0.13%	5.94%	0.52%	0.75%	0.55%	0.52%	11.23%	4.75%	0.98%	0.11%	0.00%	0.00%	100.00%	

Less OES Paid: \$ (58,654)  
Less OES Owed: \$ (149,146)

**Net Overtime Expense: \$ 1,451,134**

**Percent of Budget 68.22%**

**2022-23 Budget \$ 2,127,000**

**Percent of Fiscal Year-to-Date: 50.00%**