

SAN MIGUEL



FIRE & RESCUE

Fiscal Year 2022/2023
Final Adopted Budget

Regular Meeting
September 14, 2022

San Miguel Fire & Rescue
Draft Final Budget Summary

	2021-2022 FINAL Budget	2021-2022 Actual thru 6/30/22	2022-2023 PRELIMINARY APPROVED Budget	2022-2023 FINAL Budget	Budget \$ increase/ decrease	Budget % increase/ decrease
Operating Revenues						
Property Taxes	\$ 22,023,024	\$ 23,087,281	\$ 22,243,254	\$ 23,749,500	\$ 1,506,246	6.84%
Benefit Assessments	2,665,918	2,715,168	2,814,800	2,814,800	-	0.00%
Total Operating Revenues	24,688,942	25,802,449	25,058,054	26,564,300	1,506,246	6.10%
Non-Operating Revenues						
AMR Contract and Other Miscellaneous	1,482,533	5,547,517	1,312,650	1,311,000	(1,650)	(0.11%)
Interest Income	32,293	21,387	10,000	10,000	-	0.00%
Total Non-Operating Revenues	1,514,826	5,568,905	1,322,650	1,321,000	(1,650)	(0.11%)
Total Revenues	\$ 26,203,768	\$ 31,371,354	\$ 26,380,704	\$ 27,885,300	\$ 1,504,596	5.74%
Operating Expenses						
Salaries and Benefits Costs						
Director Fees	20,000	11,968	20,000	20,000	-	0.00%
Director Benefits	1,700	916	1,700	1,700	-	0.00%
Employee Salaries	9,441,845	8,827,124	9,497,825	9,775,338	277,513	2.94%
Employee Overtime	2,046,703	3,866,025	2,127,000	2,134,200	7,200	0.35%
Employee Benefits	3,914,000	3,904,840	4,187,300	4,206,500	19,200	0.49%
UAL - Pension Payment	3,579,772	3,460,697	1,500,000	1,416,775	(83,225)	(2.32%)
Pension Bond			1,100,000	1,058,850	(41,150)	0.00%
Pension Savings Reserve			-	1,541,150	1,541,150	0.00%
Total Salaries and Benefits Costs	\$ 19,004,020	\$ 16,610,873	\$ 18,433,825	\$ 20,154,513	\$ 1,720,688	9.05%
Services and Supplies						
Professional Services	2,082,890	1,934,706	2,107,500	2,116,300	8,800	0.42%
Special District Expense	219,300	334,294	281,530	281,530	-	0.00%
Maintenance	523,800	627,439	565,850	565,850	-	0.00%
Insurance	820,000	792,152	870,000	870,000	-	0.00%
Equipment	474,900	356,255	536,900	536,900	-	0.00%
Utilities	283,900	402,357	286,200	306,800	20,600	7.26%
Supplies	71,400	95,638	75,560	75,560	-	0.00%
Personnel Development	30,600	48,685	80,800	80,800	-	0.00%
Rents and Leases	41,400	42,322	43,300	43,300	-	0.00%
Total Service and Supplies	\$ 4,615,790	\$ 4,633,848	\$ 4,872,640	\$ 4,902,040	\$ 29,400	0.64%
Total Expenses	\$ 23,619,811	\$ 21,244,722	\$ 23,306,465	\$ 25,056,553	\$ 1,750,088	7.41%
Net Income before Reserve Related Activities	\$ 2,583,957	\$ 10,126,632	\$ 3,074,239	\$ 2,828,747	\$ (245,492)	

San Miguel Fire & Rescue
Draft Final Budget Summary

	2021-2022 FINAL Budget	2022-2023 FINAL Budget	Budget \$ increase/ decrease	Budget % increase/ decrease
Operating Revenues				
1 Property Taxes	\$ 22,023,024	\$ 23,749,500	\$ 1,726,476	7.84%
2 Benefit Assessments	2,665,918	2,814,800	148,882	5.58%
Total Operating Revenues	24,688,942	26,564,300	1,875,358	7.60%
Non-Operating Revenues				
3 AMR Contract and Other Miscellaneous	1,482,533	1,311,000	(171,533)	(11.57%)
4 Interest Income	32,293	10,000	(22,293)	(69.03%)
Total Non-Operating Revenues	1,514,826	1,321,000	(193,826)	(12.80%)
Total Revenues	\$ 26,203,768	\$ 27,885,300	\$ 1,681,532	6.42%
Operating Expenses				
Salaries and Benefits Costs				
5 Director Fees	20,000	20,000	-	0.00%
6 Director Benefits	1,700	1,700	-	0.00%
7 Employee Salaries	9,441,845	9,775,338	333,494	3.53%
8 Employee Overtime	2,046,703	2,134,200	87,497	4.28%
9 Employee Benefits	3,914,000	4,206,500	292,500	7.47%
10 UAL - Pension Payment	3,579,772	1,416,775	(2,162,997)	(60.42%)
11 Pension Bond		1,058,850	1,058,850	100.00%
12 Pension Savings Reserve		1,541,150	1,541,150	100.00%
Total Salaries and Benefits Costs	\$ 19,004,020	\$ 20,154,513	\$ 1,150,494	6.05%
Services and Supplies				
13 Professional Services	2,082,890	2,116,300	33,410	1.60%
14 Special District Expense	219,300	281,530	62,230	28.38%
15 Maintenance	523,800	565,850	42,050	8.03%
16 Insurance	820,000	870,000	50,000	6.10%
17 Equipment	474,900	536,900	67,000	14.11%
18 Utilities	283,900	306,800	22,900	8.07%
19 Supplies	71,400	75,560	4,160	5.83%
20 Personnel Development	30,600	80,800	2,600	8.50%
21 Rents and Leases	41,400	43,300	1,900	4.59%
Total Service and Supplies	\$ 4,615,790	\$ 4,902,040	\$ 286,250	6.20%
Total Expenses	\$ 23,619,811	\$ 25,056,553	\$ 1,436,744	6.08%
Net Income before				
Reserve Related Activities	\$ 2,583,957	\$ 2,828,747	\$ 244,788	9.47%

SAN MIGUEL FIRE & RESCUE

Budget Summary Revenue Detail Comments

Line 1 Property Taxes: Property Taxes Final Revenue includes the increase from delinquent payments, CSA 115 annexation, and the property taxes increase from growth from Fiscal Year 2022/2023.

Line 2 Benefit Assessments Revenue: Approved Benefit Assessments Fees.

Line 3 AMR Contract and Other Miscellaneous Revenue: Includes plan check fees, inspection fees, AMR contract and rental fees of various facilities, and miscellaneous reimbursements. The District is anticipating a loss of revenue due to the termination of the First Responder Pool of Funds Contract through the County of San Diego and the loss of rental income for the cell towers located at Station 18 and 23.

Note: YTD Actuals were over budget due to COVID 19 fiscal relief monies received from the State of California Department of Finance for \$2.1M, along with OES expense reimbursement \$1.2M not budgeted for and offset by employee overtime, property taxes increased by delinquent payments, CSA 115 annexation, and growth.

Line 4 Interest Income: Consists of mostly 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.

**San Miguel Fire & Rescue
PROPOSED FINAL BUDGET
Administrative Division**

Priority			2021/2022	2022/2023	2022/2023	Increase/ (Decrease)		
	FINAL Budget	PRELIMINARY APPROVED Budget	FINAL Budget	Amount	Percent	<i>Comments/Justification</i>		
Salaries and Benefits								
Employee Benefits (5030)								
1	1	Health Insurance - Employees	1,281,300	1,316,900	1,306,200	(10,700)	(0.8%)	Increase per MOU & Increase in Premiums
2	1	Health Insurance - Retirees & Directors	797,000	1,051,100	1,052,300	1,200	0.1%	Retirees Added to Health Insurance
3	1	Vision Insurance	10,400	10,400	10,400	-	0.0%	
4	1	Dental Insurance	84,300	84,300	84,300	-	0.0%	
5	1	Medicare (District Portion - 1.45%)	156,700	161,500	165,500	4,000	2.4%	Based on Salaries
6	1	Retirement - Safety (23.68%) - Classic	988,700	953,100	955,500	2,400	0.3%	Based on Salaries & CalPERS Rates
7	1	Retirement - Safety (13.66%) - PEPRA	571,800	628,900	652,300	23,400	3.6%	Based on Salaries & CalPERS Rates
8	1	Retirement - Non-Safety (15.44%) - Classic	30,000	34,800	34,800	-	0.0%	Based on Salaries & CalPERS Rates
9	1	Retirement - Non-Safety (7.91%) - PEPRA	44,300	44,800	45,600	800	1.8%	Based on Salaries & CalPERS Rates
10	1	Retirement - Unfunded Liability CalPERS Payment	3,579,772	1,500,000	1,416,775	(83,225)	(5.9%)	UAL Restructuring
11	1	Pension Restructuring - Lease Revenue Bond	-	1,100,000	1,058,850	(41,150)	(3.9%)	UAL Restructuring
12		Pension Restructuring Savings towards Pension Reserve			1,541,150	1,541,150	100.0%	UAL Restructuring
13	1	Retirement - 1959 Survivor Benefit	8,400	8,400	8,400	-	0.0%	
14	1	Paramedic Recertification	43,200	-	-	-	0.0%	Removed from MOU & part of Paramedic Classifications
15	1	Uniform Allowance	54,600	54,600	56,700	2,100	3.7%	
Total Employee Benefits			\$ 7,650,472	\$ 6,948,800	\$ 8,388,775	\$ 1,439,975	17.2%	
Employee Overtime (5040)								
16	1	Scheduled Overtime (17 shifts)	1,677,200	1,728,800	1,728,800	-	0.0%	Based on FY 2021/2022 Salary Schedules
17	1	FLSA	198,303	213,500	220,700	7,200	3.3%	Based on FY 2021/2022 Salary Schedules
Total Employee Overtime			\$ 1,875,503	\$ 1,942,300	\$ 1,949,500	\$ 7,200	0.4%	
Employee Salaries (5050)								
18	1	Base Salaries - Safety	8,319,039	8,333,007	8,600,580	267,573	3.1%	Based on FY 2021/2022 Salary Schedules
19	1	Base Salaries - Non-Safety	764,452	800,553	800,553	-	0.0%	Based on FY 2021/2022 Salary Schedules
20	2	Economic Catastrophic/Stabilization Plan 2% of Salaries	201,654	202,765	208,705	5,940	2.8%	Additional Approval Needed by BOD
Total Employee Salaries			\$ 9,285,145	\$ 9,336,325	\$ 9,609,838	\$ 273,513	2.8%	
Total Salaries and Benefits			\$ 18,811,120	\$ 18,227,425	\$ 19,948,113	\$ 1,720,688	8.6%	8.63%

**San Miguel Fire & Rescue
PROPOSED FINAL BUDGET
Administrative Division**

Priority			2021/2022	2022/2023	2022/2023	Increase/ (Decrease)	Percent	<i>Comments/Justification</i>
			FINAL Budget	PRELIMINARY APPROVED Budget	FINAL Budget	Amount		
Board of Directors								
Director Benefits (5010)								
21	1	Medicare/Social Security	1,700	1,700	1,700	-	0.0%	
Total Director Benefits			\$ 1,700	\$ 1,700	\$ 1,700	\$ -	0.0%	
Director Fees (5020)								
22	1	Meetings	20,000	20,000	20,000	-	0.0%	
Total Director Fees			\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.0%	
Employee Overtime (5040)								
23	5	Recording Secretary - Board Minutes	500	500	500	-	0.0%	
Total Employee Overtime			\$ 500	\$ 500	\$ 500	\$ -	0.0%	
Personnel Development (6100)								
24	5	Director Training/Workshops	1,600	1,600	1,600	-	0.0%	
Total Personnel Development			\$ 1,600	\$ 1,600	\$ 1,600	\$ -	0.0%	
Special District Expense (6150)								
25	1	Election Costs (estimate)	40,000	40,000	40,000	-	0.0%	
Total Special District Expense			\$ 40,000	\$ 40,000	\$ 40,000	\$ -	0.0%	
Utilities (6170)								
26	2	Board of Directors IT Equipment (cell phones, tablets, etc)	7,700	5,000	5,000	-	0.0%	IT needs for District -Related Activities
Total Utilities			\$ 7,700	\$ 5,000	\$ 5,000	\$ -	0.0%	
Total Director expenses			\$ 71,500	\$ 68,800	\$ 68,800	\$ -	0.0%	

San Miguel Fire & Rescue
PROPOSED FINAL BUDGET
Administrative Division

Priority	2021/2022			2022/2023			Increase/ (Decrease)	Comments/Justification
	FINAL Budget	PRELIMINARY APPROVED Budget	FINAL Budget	FINAL Budget	FINAL Budget	Amount		
Administration Management								
Equipment Maintenance (6020)								
27	4	Plotter Maintenance	600	600	600	-	0.0%	Increase in Maintenance Costs
Total Equipment Maintenance			\$ 600	\$ 600	\$ 600	\$ -	0.0%	
Insurance (6060)								
28	1	FAIRA (Fire, Liability, Collision)	220,000	270,000	270,000	-	0.0%	Actual Premium Cost
29	1	PASIS (Workers' Compensation)	600,000	600,000	600,000	-	0.0%	Premium Rate & Self-Insurance costs
Total Insurance			\$ 820,000	\$ 870,000	\$ 870,000	\$ -	0.0%	
Minor Equipment (6080)								
30	3	Information Technology Equipment	15,000	10,000	10,000	-	0.0%	Based off of Replacement Cycle
31	4	District Analytics Software (Financial)	10,000	10,000	10,000	-	0.0%	Financial Analytics Software (Pension & Long-Term)
Total Minor Equipment			\$ 25,000	\$ 20,000	\$ 20,000	\$ -	0.0%	
Office Supplies (6090)								
32	3	Office Supplies/Postage	15,000	15,000	15,000	-	0.0%	
33	4	Office Furniture	1,000	1,000	1,000	-	0.0%	
34	4	Chairs - Replacement	1,000	1,000	1,000	-	0.0%	
Total Office Supplies			\$ 17,000	\$ 17,000	\$ 17,000	\$ -	0.0%	
Personnel Development (6100)								
35	5	Admin Related Conferences	29,000	29,000	29,000	-	0.0%	
Total Personnel Development			\$ 29,000	\$ 29,000	\$ 29,000	\$ -	0.0%	

San Miguel Fire & Rescue
PROPOSED FINAL BUDGET
Administrative Division

Priority			2021/2022	2022/2023	2022/2023	Increase/ (Decrease)	Percent	Comments/Justification
			FINAL Budget	PRELIMINARY APPROVED Budget	FINAL Budget	Amount		
Professional Services (6110)								
36	1	Annual Bond Administration Fee	2,000	2,000	2,000	-	0.0%	
37	1	Annual SDRBA County Audit (estimate)	3,100	3,100	3,100	-	0.0%	
38	1	Annual Financial Audit (estimate)	18,000	18,000	18,000	-	0.0%	
39	1	Audit/Finance Consultant	75,000	75,000	75,000	-	0.0%	
40	1	Annual Fees and Taxes Consultant	10,000	10,000	10,000	-	0.0%	
41	1	GASB 75 - OPEB Actuary (estimate)	6,500	6,500	6,500	-	0.0%	Based on Actuals
42	1	Arbitrage Rebate Computation (estimate)	700	-	-	-	0.0%	No Longer Requirement for District
43	1	GASB 68 - CalPERS Fee (estimate)	1,100	1,100	1,100	-	0.0%	
44	1	GASB 68 - Actuary (estimate)	4,500	4,500	4,500	-	0.0%	Based on Actuals
45	2	Legal Counsel	80,000	80,000	80,000	-	0.0%	
46	4	Strategic Plan	3,000	3,000	3,000	-	0.0%	Including Minimal Objective Costs
47	2	IT Support Services	55,000	55,000	55,000	-	0.0%	Per Contract
48	4	Asset Tracking Software	3,500	3,500	3,500	-	0.0%	
49	1	Employee Assistance Program	22,000	22,000	22,000	-	0.0%	
50	2	Wellness Program	115,500	121,300	121,300	-	0.0%	Increase of 5% per contract each Year
51	1	California Bank & Trust - Analysis Service Fee	4,000	400	400	-	0.0%	Based on Actuals
52	1	Refunds - Property Taxes	150,000	150,000	150,000	-	0.0%	Based on Actuals
53	1	Property Tax Services - Administrative Charges	250,000	250,000	250,000	-	0.0%	Based on Actuals
54	1	Interest - County of San Diego Treasury Loans	15,000	15,000	15,000	-	0.0%	
55	1	LAFCO Funding	13,500	13,500	13,500	-	0.0%	
Total Professional Services			\$ 832,400	\$ 833,900	\$ 833,900	\$ -	0.0%	
Publications and Media (6120)								
56	3	Miscellaneous Publications and Bulletins	600	600	600	-	0.0%	
Total Publications and Media			\$ 600	\$ 600	\$ 600	\$ -	0.0%	
Rents and Leases (6130)								
57	1	Postage Meter	1,100	1,100	1,100	-	0.0%	
58	1	Copy Machine	7,300	7,500	7,500	-	0.0%	Increased Internal Printing & Maintenance Costs
59	1	Station 19 Lease of Property (Rent)	32,960	34,700	34,700	-	0.0%	Based on CPI calculation (3% Prelim.)
Total Rents and Leases			\$ 41,360	\$ 43,300	\$ 43,300	\$ -	0.0%	

San Miguel Fire & Rescue
PROPOSED FINAL BUDGET
Administrative Division

Priority			2021/2022	2022/2023	2022/2023	Increase/ (Decrease)		
	FINAL Budget	PRELIMINARY APPROVED Budget	FINAL Budget	Amount	Percent	<i>Comments/Justification</i>		
Special District Expense (6150)								
60	5	Memberships	3,000	3,000	3,000	-	0.0%	Administrative Related Memberships
61	2	Badges, Service/Recognition Awards	1,000	1,000	1,000	-	0.0%	
62	3	Employee of the Year Award	500	500	500	-	0.0%	
63	4	Meeting Support/Supplies	1,500	1,500	1,500	-	0.0%	
64	3	Advertising Expense	1,000	1,000	1,000	-	0.0%	
65	1	Employment Posters	500	500	500	-	0.0%	
66	1	FLSA Manual Updates	700	700	700	-	0.0%	
67	2	Software Program Updates	2,500	2,500	2,500	-	0.0%	
68	1	Accounting Software	10,000	60,000	60,000	-	0.0%	Implementation of New Accounting Software
69	1	Telestaff Annual Maintenance	2,000	2,000	2,000	-	0.0%	
Total Special District Expense			\$ 22,700	\$ 72,700	\$ 72,700	\$ -	0.0%	
Travel and Subsistence (6160)								
70	5	Administrative Meetings	1,000	1,000	1,000	-	0.0%	Fully Staffed Administrative Team
Total Travel and Subsistence			\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%	
Utilities (6170)								
71	2	Cell Phone Service/iPad (5)	2,400	2,400	2,400	-	0.0%	
72	1	Network Access (Cox)	15,200	15,200	15,200	-	0.0%	Utilities
73	3	Basic Television (Stations)	9,000	9,000	9,000	-	0.0%	Utilities
74	1	American Messaging	1,200	1,200	1,200	-	0.0%	Utilities
75	1	Website Support & Hosting	6,600	6,600	6,600	-	0.0%	Utilities
Total Utilities			\$ 34,400	\$ 34,400	\$ 34,400	\$ -	0.0%	
Total Administration Management			\$ 1,824,060	\$ 1,922,500	\$ 1,922,500	\$ -	0.0%	

San Miguel Fire & Rescue
PROPOSED FINAL BUDGET
Administrative Division

Priority			2021/2022	2022/2023	2022/2023	Increase/ (Decrease)	Percent	Comments/Justification
			FINAL Budget	PRELIMINARY APPROVED Budget	FINAL Budget	Amount		
Prevention - Code Enforcement								
Employee Overtime (5040)								
76	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)								
77	2	Miscellaneous Minor Equipment	300	300	300	-	0.0%	
Total Minor Equipment			\$ 300	\$ 300	\$ 300	\$ -	0.0%	
Publications and Media (6120)								
78	1	National Fire Code Update Subscription Service	2,500	2,500	2,500	-	0.0%	New Subscription Services for all FP Staff
79	4	Miscellaneous Publication	500	500	500	-	0.0%	
80	1	California Fire Code & Building Code (3 sets)	-	3,000	3,000	-	0.0%	One time every 3+ years per code cycle
81	1	Barclays Title 19 Update Service	200	210	210	-	0.0%	
82	4	Los Angeles Fire Marshal List Service	45	50	50	-	0.0%	Decrease in Members
Total Publications and Media			\$ 3,245	\$ 6,260	\$ 6,260	\$ -	0.0%	
Special District Expense (6150)								
83	3	Membership - SDCFCA/FPO Section (3 @ \$50)	150	150	150	-	0.0%	
84	3	Membership - SoCal/FPO (3 @ \$65)	195	200	200	-	0.0%	
85	3	Membership - NFPA	175	280	280	-	0.0%	
86	3	Membership - ICC	265	270	270	-	0.0%	
87	2	iPad for inspectors (3)	1,800	-	-	-	0.0%	Purchased in FY 21/22
88	1	Inspections Software	24,600	17,000	17,000	-	0.0%	Yearly Subscription - approved in previous FY
89	1	ParcelQuest Subscription		1,800	1,800	-	0.0%	Yearly Subscription
Total Special District Expense			\$ 27,185	\$ 19,700	\$ 19,700	\$ -	0.0%	
Travel and Subsistence (6160)								
90	4	Southern California FPO Meetings	100	100	100	-	0.0%	
91	4	San Diego County FPO Meetings	120	120	120	-	0.0%	
92	4	California Fire Prevention Institute Conference (1)		2,000	2,000	-	0.0%	
Total Travel and Subsistence			\$ 220	\$ 2,220	\$ 2,220	\$ -	0.0%	
Utilities (6170)								
93	2	Cell Phone Service (3)	1,800	1,800	1,800	-	0.0%	Based on actuals
Total Utilities			\$ 1,800	\$ 1,800	\$ 1,800	\$ -	0.0%	
Total Prevention - Code Enforcement			\$ 35,250	\$ 32,780	\$ 32,780	\$ -	0.0%	
Total Administration Division			\$ 20,741,930	\$ 20,251,505	\$ 21,972,193	\$ 1,720,688	7.8%	

San Miguel Fire & Rescue
PROPOSED FINAL BUDGET
Operations Division

Priority				2021/2022	2022/2023	2022/2023	Increase/ (Decrease)		
		FINAL Budget	PRELIMINARY APPROVED Budget	FINAL Budget	FINAL Budget	Amount	Percent	Comments/Justification	
Operations Management									
Communications Services and Equipment (6010)									
94	1	RCS Backbone Maintenance	62,000	69,000	69,000	-	0.0%	Contract Increase	
95	1	NextGen RCS Fee	50,000	50,000	50,000	-	0.0%		
96	2	Radio Service Equipment and Maintenance	45,000	52,000	52,000	-	0.0%	Increase in Equipment Costs	
Total Communications Services and Equipment			\$ 157,000	\$ 171,000	\$ 171,000	\$ -	0.0%		
Equipment Maintenance (6020)									
97	1	Ladder Maintenance and Annual Testing	5,000	6,000	6,000	-	0.0%	Increase in Maintenance Costs	
98	2	Fire Equipment Maintenance	78,500	86,000	86,000	-	0.0%	Increase in Maintenance Costs	
99	4	Physical Fitness Equipment Repair/Maint.	1,000	3,000	3,000	-	0.0%	Increase in Maintenance Costs	
Total Equipment Maintenance			\$ 84,500	\$ 95,000	\$ 95,000	\$ -	0.0%		
Medical Supplies (6070)									
100	1	Medical Supplies	22,000	25,000	25,000	-	0.0%	Based on Actuals	
Total Medical Services and Supplies			\$ 22,000	\$ 25,000	\$ 25,000	\$ -	0.0%		
Minor Equipment (6080)									
101	3	Swift Water Rescue Equipment	5,000	5,000	5,000	-	0.0%	Replace strobes, life jackets (victims), etc.	
102	3	Accountability Equipment	400	600	600	-	0.0%	Increase in Equipment Cost	
103	3	Fire Hose	20,000	22,000	22,000	-	0.0%	Increase in Equipment Cost	
104	3	Flashlights and Chargers	2,500	3,000	3,000	-	0.0%	Increase in Equipment Cost	
105	4	Physical Fitness Equipment	2,500	5,000	5,000	-	0.0%	Increase in Replacement Costs	
106	4	Analytics Software	10,000	10,000	10,000	-	0.0%	Operational Analytics (call data, response times)	
107	2	Fire Service Equipment	110,000	120,000	120,000	-	0.0%	Increase in Equipment Cost	
Total Minor Equipment			\$ 150,400	\$ 165,600	\$ 165,600	\$ -	0.0%		
Professional Services (6110)									
108	1	RCCP Program Cost (ECO)	12,200	12,800	12,800	-	0.0%	Based on Contract/Agreement	
109	1	HCFA Dispatching	812,000	832,300	841,100	8,800	1.0%	Based on Contract/Agreement	
110	1	Respiratory Fit Tests (79) - (N95)	10,000	10,000	10,000	-	0.0%		
Total Professional Services			\$ 834,200	\$ 855,100	\$ 863,900	\$ 8,800	1.0%		
Publications and Media (6120)									
111	1	Miscellaneous Publications and Bulletins	500	500	500	-	0.0%		
Total Publications and Media			\$ 500	\$ 500	\$ 500	\$ -	0.0%		
Safety Clothing (6140)									
112	1	Structure/Brush Gear	70,000	100,000	100,000	-	0.0%	Increase in Equipment Costs	
113	1	Miscellaneous Supplies/Repairs	5,000	7,000	7,000	-	0.0%	Increase in Equipment Costs	
114	1	PPE Cleaning (Professionally)	27,700	30,000	30,000	-	0.0%	Increase in Equipment Costs	
Total Safety Clothing			\$ 102,700	\$ 137,000	\$ 137,000	\$ -	0.0%		

**San Miguel Fire & Rescue
PROPOSED FINAL BUDGET
Operations Division**

			2021/2022	2022/2023	2022/2023	Increase/ (Decrease)		
Priority			FINAL Budget	PRELIMINARY APPROVED Budget	FINAL Budget	Amount	Percent	<i>Comments/Justification</i>
Special District Expense (6150)								
115	1	Emergency Food/Water Supplies	5,000	5,000	5,000	-	0.0%	
116	1	F-500 Foam	9,000	9,000	9,000	-	0.0%	
117	5	Class "A" Uniforms (24)	30,000	30,000	30,000	-	0.0%	Firefighter Paramedics Rotation
Total Special District Expense			\$ 44,000	\$ 44,000	\$ 44,000	\$ -	0.0%	
Utilities (6170)								
118	2	Cell Phone Service & Equip (20 phones/ 33 devices)	30,000	25,000	45,600	20,600	45.2%	Based on Actuals
Total Utilities			\$ 30,000	\$ 25,000	\$ 45,600	\$ 20,600	45.2%	
Total Operations Management			\$ 1,425,300	\$ 1,518,200	\$ 1,547,600	\$ 29,400	1.9%	

San Miguel Fire & Rescue
PROPOSED FINAL BUDGET
Operations Division

		2021/2022	2022/2023	2022/2023	Increase/ (Decrease)			
Priority		FINAL Budget	PRELIMINARY APPROVED Budget	FINAL Budget	Amount	Percent	Comments/Justification	
Facilities Management								
Employee Overtime (5040)								
119	2	Overtime	10,000	10,000	10,000	-	0.0%	
		Total Employee Overtime	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.0%	
Facilities Maintenance (6030)								
120	3	HVAC Maintenance (all facilities)	15,000	20,000	20,000	-	0.0%	Increase in Maintenance Costs
121	2	Vehicle Exhaust System Maintenance	10,000	10,000	10,000	-	0.0%	
122	2	Apparatus Facility Maintenance	5,000	5,000	5,000	-	0.0%	
123	3	Facilities Miscellaneous Maintance	50,000	50,000	50,000	-	0.0%	
124	2	Overhead Door Maintenance (all facilities)	7,500	10,000	10,000	-	0.0%	Increase in Maintenance Costs
125	2	Pest/Termite Control (all stations)	4,000	4,000	4,000	-	0.0%	
126	2	Electrical Gate Repair	5,000	5,000	5,000	-	0.0%	
127	3	Elevator Maintenance	1,800	1,800	1,800	-	0.0%	
128	3	Fuel Tank/Pump Maintenance	6,000	6,000	6,000	-	0.0%	
129	2	5-Year Sprinkler Certification (Stations 14, 15, 16, 22)	1,000	1,000	1,000	-	0.0%	
130	2	Station 15 Solar Panel Maintenance	1,500	1,500	1,500	-	0.0%	
131	2	Backflow Test (Station 14, 15, 16, 22) (Annual)	2,000	4,000	4,000	-	0.0%	Increase in Maintenance Costs
132	2	Sprinkler Testing and Repairs (Annual)	1,400	1,400	1,400	-	0.0%	
133	2	Alarm Testing and Repairs (annual)	4,000	4,000	4,000	-	0.0%	
134	5	Carpet Replacement/Cleaning	6,500	6,500	6,500	-	0.0%	1x per year/station
135	3	Station Improvement Program	9,000	9,000	9,000	-	0.0%	Each station \$1,000 budget
136	5	Painting and Repair (Interior/Exterior)	5,000	15,000	15,000	-	0.0%	Increase in Maintenance Costs
137	2	Keypad Entry System Maintenance & Security	2,000	2,000	2,000	-	0.0%	(2) Stations per year
138	2	Ice Machines Maintenance	5,000	5,000	5,000	-	0.0%	High Use item
139	4	Landscape Maintenance	10,000	10,000	10,000	-	0.0%	Station Renovations - Water Conservation
140	3	Tree Maintenance	5,000	5,000	5,000	-	0.0%	Annual Tree Maintenance (all stations)
		Total Facilities Maintenance	\$ 156,700	\$ 176,200	\$ 176,200	\$ -	0.0%	
Housekeeping Services and Supplies (6050)								
141	3	Cleaning/Household Supplies (all facilities)	30,000	30,000	30,000	-	0.0%	Based on Actuals
		Total Housekeeping Services and Supplies	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	0.0%	
Minor Equipment (6080)								
142	4	Appliance Replacement	8,000	10,000	10,000	-	0.0%	Increased Costs/Replaced on an as-needed basis
143	4	Landscape Maintenance Equipment	1,000	1,000	1,000	-	0.0%	Based on Actuals
		Total Minor Equipment	\$ 9,000	\$ 11,000	\$ 11,000	\$ -	0.0%	
Special District Expense (6150)								
144	4	Beds/Bedding/Covers	2,500	2,500	2,500	-	0.0%	Increased Costs/Replaced on an as-needed basis
145	4	Recliners	2,000	3,000	3,000	-	0.0%	Increased Costs/Replaced on an as-needed basis
146	3	Station Security Systems	2,000	5,000	5,000	-	0.0%	Increased Costs/Replaced on an as-needed basis
147	4	Flags - US and California	1,000	1,000	1,000	-	0.0%	(2) replaced each station each year

**San Miguel Fire & Rescue
PROPOSED FINAL BUDGET
Operations Division**

Priority	2021/2022			2022/2023			Increase/ (Decrease)	Comments/Justification	
	FINAL Budget	PRELIMINARY APPROVED Budget	FINAL Budget	FINAL Budget	FINAL Budget	Amount			Percent
Total Special District Expense									
	\$	7,500	\$	11,500	\$	11,500	\$ -	0.0%	
Utilities (6170)									
148	1	Gas and Electric/Utilities	210,000	220,000	220,000	220,000	-	0.0%	Increase in utility costs
		Total Utilities	\$ 210,000	\$ 220,000	\$ 220,000	\$ 220,000	\$ -	0.0%	
		<i>Total Facilities Management</i>	\$ 423,200	\$ 458,700	\$ 458,700	\$ 458,700	\$ -	0.0%	

San Miguel Fire & Rescue
PROPOSED FINAL BUDGET
Operations Division

Priority	2021/2022			2022/2023			Increase/ (Decrease)	Comments/Justification
	FINAL Budget	PRELIMINARY APPROVED Budget	FINAL Budget	FINAL Budget	FINAL Budget	Amount		
Fleet Management								
Equipment Maintenance (6020)								
149	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)								
150	1	Miscellaneous Fleet Maintenance (In-House Repairs)	15,000	15,000	15,000	-	0.0%	
151	1	Apparatus Parts	45,000	45,000	45,000	-	0.0%	
152	1	Towing	1,500	2,500	2,500	-	0.0%	Increase in Costs
153	5	Car Washes	750	750	750	-	0.0%	
154	1	Fuel	165,000	175,000	175,000	-	0.0%	Increase in Fuel Costs
155	1	Tires (Heavy Fleet)	35,000	35,000	35,000	-	0.0%	
156	1	Tires (Light Fleet)	6,000	6,000	6,000	-	0.0%	
157	3	Body Work	5,000	5,000	5,000	-	0.0%	
158	3	Decals	700	2,000	2,000	-	0.0%	Ongoing Costs & Strat Plan Implementation
159	3	Apparatus Cleaning Supplies and Waxes	1,000	1,000	1,000	-	0.0%	
160	4	Linen Service (rags/towels)	1,800	1,800	1,800	-	0.0%	
Total Fleet Maintenance			\$ 276,750	\$ 289,050	\$ 289,050	\$ -	0.0%	
Professional Services (6110)								
161	1	Contract Apparatus Maintenance	310,000	310,000	310,000	-	0.0%	Based on Actuals
162	1	Truck 15 Safety Inspection	900	2,000	2,000	-	0.0%	Inspection for New Truck 15 & Old Truck
Total Professional Services			\$ 310,900	\$ 312,000	\$ 312,000	\$ -	0.0%	
Special District Expense (6150)								
163	1	Air Pollution Control Fees - Fuel	200	1,500	1,500	-	0.0%	Based on Actuals
164	1	Air Pollution Control Fees - Generators	2,500	3,500	3,500	-	0.0%	Based on Actuals
165	1	Environmental Health Fees - Fuel	1,000	1,600	1,600	-	0.0%	Based on Actuals
166	1	Unleaded Fuel Tank Testing and Fees	4,000	4,000	4,000	-	0.0%	
167	1	Miscellaneous Permits (HazMat, Fuel, etc.)	1,000	1,000	1,000	-	0.0%	
Total Special District Expense			\$ 8,700	\$ 11,600	\$ 11,600	\$ -	0.0%	
Total Fleet Management			\$ 598,350	\$ 614,650	\$ 614,650	\$ -	0.0%	

**San Miguel Fire & Rescue
PROPOSED FINAL BUDGET
Operations Division**

Priority		2021/2022	2022/2023	2022/2023	Increase/ (Decrease)			<i>Comments/Justification</i>
		FINAL Budget	PRELIMINARY APPROVED Budget	FINAL Budget	Amount	Percent		
<i>Logistics Volunteer Group</i>								
Special District Expense (6150)								
168	5	Recruitment Materials/Supplies	200	200	200	-	0.0%	
169	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
PROPOSED FINAL BUDGET
Operations Division**

Priority	2021/2022			2022/2023			Increase/ (Decrease)	Comments/Justification
	FINAL Budget	PRELIMINARY APPROVED Budget	FINAL Budget	2022/2023	FINAL Budget	Amount		
SCBA Program								
Equipment Maintenance (6020)								
170	1	Hydro Testing	2,300	2,300	2,300	-	0.0%	
Total Equipment Maintenance			\$ 2,300	\$ 2,300	\$ 2,300	\$ -	0.0%	
Minor Equipment (6080)								
171	1	SCBA In-House Repairs	2,500	2,500	2,500	-	0.0%	
172	1	SCBA Masks	2,500	4,000	4,000	-	0.0%	Increase in Costs
173	1	SCBA Equipment Upgrades	10,000	10,000	10,000	-	0.0%	
Total Minor Equipment			\$ 15,000	\$ 16,500	\$ 16,500	\$ -	0.0%	
Professional Services (6110)								
174	1	SCBA Contract Repairs	15,000	15,000	15,000	-	0.0%	
175	1	SCBA Annual Flow Testing	6,000	7,000	7,000	-	0.0%	Increase in Costs
Total Professional Services			\$ 21,000	\$ 22,000	\$ 22,000	\$ -	0.0%	
Total SCBA Program			\$ 38,300	\$ 40,800	\$ 40,800	\$ -	0.0%	
Total Operations Division			\$ 2,486,350	\$ 2,633,550	\$ 2,662,950	\$ 29,400	1.10%	

**San Miguel Fire & Rescue
PROPOSED FINAL BUDGET
Training Division**

Priority		Description	2021/2022	2022/2023	2022/2023	Increase/ (Decrease)	Percent	Comments/Justification
			FINAL Budget	PRELIMINARY APPROVED Budget	FINAL Budget	Amount		
Training Program								
Employee Overtime (5040)								
176	3	District Training (All)	150,000	150,000	150,000	-	0.0%	Includes Academies & 12-Shift EMS Rideouts
		Total Employee Overtime	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	0.0%	
Minor Equipment (6080)								
177	4	Training Software	4,000	4,000	4,000	-	0.0%	First Arriving Software
178	3	Training Props & Equipment	15,000	20,000	20,000	-	0.0%	Training Equipment Needed for Internal Use
		Total Minor Equipment	\$ 19,000	\$ 24,000	\$ 24,000	\$ -	0.0%	
Personnel Development (6100)								
179	1	Educational Reimbursement - District Employees	19,800	20,000	20,000	-	0.0%	Per MOUs & Terms of Employment
180	4	Discretionary Training Offset	25,000	25,000	25,000	-	0.0%	
		Total Personnel Development	\$ 44,800	\$ 45,000	\$ 45,000	\$ -	0.0%	
Professional Services (6110)								
181	2	HTF Annual Assessment	70,890	71,000	71,000	-	0.0%	Estimated 2% increase
182	2	FTES Tuition	13,500	13,500	13,500	-	0.0%	
		Total Professional Services	\$ 84,390	\$ 84,500	\$ 84,500	\$ -	0.0%	
Publications and Media (6120)								
183	3	Protocols and Medication Handbooks	500	500	500	-	0.0%	
184	3	Field Operations Guide Books	300	300	300	-	0.0%	
185	3	IFSTA Manuals	500	500	500	-	0.0%	
186	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)								
187	5	Lunches - All Day Training	1,000	1,000	1,000	-	0.0%	
188	5	Membership - CFCA/EMS (1)	200	200	200	-	0.0%	
189	5	Membership - CFCA/TO	100	100	100	-	0.0%	
190	1	Membership - Target Solutions	7,500	7,500	7,500	-	0.0%	
191	3	Hydration - Training Events	1,000	1,250	1,250	-	0.0%	Based on Actuals
		Total Special District Expense	\$ 9,800	\$ 10,050	\$ 10,050	\$ -	0.0%	
		Total Training Program	\$ 311,790	\$ 317,350	\$ 317,350	\$ -	0.0%	

**San Miguel Fire & Rescue
PROPOSED FINAL BUDGET
Training Division**

Priority			2021/2022	2022/2023	2022/2023	Increase/ (Decrease)	Percent	<i>Comments/Justification</i>
			FINAL Budget	PRELIMINARY APPROVED Budget	FINAL Budget	Amount		
<i>Mapping Program</i>								
Office Supplies (6090)								
192	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)								
193	2	Mapping/GIS Updates	1,000	1,000	1,000	-	0.0%	
		Total Publications and Media	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%	
Special District Expense (6150)								
194	2	Mapping Software Maintenance	2,000	2,000	2,000	-	0.0%	
		Total Special District Expense	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%	
		<i>Total Mapping</i>	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	0.0%	

**San Miguel Fire & Rescue
PROPOSED FINAL BUDGET
Training Division**

Priority			2021/2022	2022/2023	2022/2023	Increase/ (Decrease)	Percent	Comments/Justification
			FINAL Budget	PRELIMINARY APPROVED Budget	FINAL Budget	Amount		
<i>Reserve Firefighter Program</i>								
Safety Clothing (6140)								
195	3	Structure - Jackets and Pants	5,800	5,800	5,800	-	0.0%	
196	3	Wildland - Jackets and Pants	900	900	900	-	0.0%	
197	3	Nomex Hoods - PBI Gold	100	100	100	-	0.0%	
198	3	Helmets	600	600	600	-	0.0%	
199	3	Turnout Boots	700	700	700	-	0.0%	
200	3	Gloves - Structural	700	700	700	-	0.0%	
201	3	Gloves - Brush	700	700	700	-	0.0%	
202	3	Web Gear/Hydration Packs	2,000	2,000	2,000	-	0.0%	
203	3	EMS Jackets	200	200	200	-	0.0%	
204	3	Gear Bags	100	100	100	-	0.0%	
205	3	Miscellaneous Supplies/Repairs	2,000	2,000	2,000	-	0.0%	
Total Safety Clothing			\$ 13,800	\$ 13,800	\$ 13,800	\$ -	0.0%	
Special District Expense (6150)								
206	4	Pre-Employment Physicals	10,000	10,000	10,000	-	0.0%	For New Reserves only
207	4	Pre-Employment Background Checks	900	900	900	-	0.0%	
208	4	Yearly Spirometry test	3,200	3,200	3,200	-	0.0%	Mandatory for all Reserve Firefighters
209	4	Membership - Target Solutions	800	800	800	-	0.0%	
210	4	Recruitment Materials/Supplies	500	500	500	-	0.0%	
211	4	Fit Testing	700	700	700	-	0.0%	
212	4	Training Materials/Supplies	3,600	3,600	3,600	-	0.0%	
Total Special District Expense			\$ 19,700	\$ 19,700	\$ 19,700	\$ -	0.0%	
Total Reserve Firefighter Program			\$ 33,500	\$ 33,500	\$ 33,500	\$ -	0.0%	

**San Miguel Fire & Rescue
PROPOSED FINAL BUDGET
Training Division**

Priority			2021/2022	2022/2023	2022/2023	Increase/ (Decrease)		
			FINAL Budget	PRELIMINARY APPROVED Budget	FINAL Budget	Amount	Percent	
<i>Explorer Program</i>								
Personnel Development (6100)								
213	5	Post Advisor Enrollment Fee (1)	300	300	300	-	0.0%	
214	5	Explorer Enrollments Fee (1)	1,500	1,500	1,500	-	0.0%	
215	5	Post Advisor Lodging	1,000	1,000	1,000	-	0.0%	
Total Personnel Development			\$ 2,800	\$ 2,800	\$ 2,800	\$ -	0.0%	
Publications and Media (6120)								
216	5	IFSTA Books (5)	400	400	400	-	0.0%	
Total Publications and Media Expense			\$ 400	\$ 400	\$ 400	\$ -	0.0%	
Special District Expense (6150)								
217	4	Explorer Post Charter Renewal Fee	100	100	100	-	0.0%	
218	4	Explorer Post Youth - Participation Fee	700	700	700	-	0.0%	
219	4	Explorer Post Adult - Participation Fee	300	300	300	-	0.0%	
220	4	Explorer Post - Insurance All Participants	100	100	100	-	0.0%	
221	5	Academy SCBA Fit Test	200	200	200	-	0.0%	
Total Special District Expense			\$ 1,400	\$ 1,400	\$ 1,400	\$ -	0.0%	
Office Supplies (6090)								
222	5	Paper, Copies, Office supplies	100	100	100	-	0.0%	
Total Office supplies			\$ 100	\$ 100	\$ 100	\$ -	0.0%	
Minor Equipment (6080)								
223	5	Safety Equipment (various)	1,000	1,000	1,000	-	0.0%	
Total Minor Equipment			\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%	
Total Explorer Program			\$ 5,700	\$ 5,700	\$ 5,700	\$ -	0.0%	

**San Miguel Fire & Rescue
PROPOSED FINAL BUDGET
Training Division**

Priority			2021/2022	2022/2023	2022/2023	Increase/ (Decrease)	Percent	Comments/Justification
			FINAL Budget	PRELIMINARY APPROVED Budget	FINAL Budget	Amount		
Peer Support/Chaplain Program								
Employee Overtime (5040)								
224	4	Peer Support Training	2,700	14,700	14,700	-	0.0%	Education for Peer Support Members
Total Employee Overtime			\$ 2,700	\$ 14,700	\$ 14,700	\$ -	0.0%	
Personnel Development (6100)								
225	3	PS Training 4 personnel	-	600	600	-	100.0%	Mandatory Training for Peer Support Committee
226	3	Training & Outreach Materials	-	1,800	1,800	-	100.0%	Materials needed for Ongoing Outreach
Total Personnel Development			\$ -	\$ 2,400	\$ 2,400	\$ -	100.0%	
Safety Clothing (6140)								
227	5	Wildland - Jackets	700	700	700	-	0.0%	
228	5	Helmets	1,000	1,000	1,000	-	0.0%	
Total Safety Clothing			\$ 1,700	\$ 1,700	\$ 1,700	\$ -	0.0%	
Special District Expense (6150)								
229	5	Pre-Employment Background Checks	200	200	200	-	0.0%	
230	5	Recruitment Materials/Supplies	500	500	500	-	0.0%	
231	5	Training Materials/Supplies	500	500	500	-	0.0%	
232	5	Badges	300	300	300	-	0.0%	
233	5	Uniforms (3)	500	500	500	-	0.0%	
Total District Expenses			\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%	
Total Peer Support/Chaplain Program			\$ 6,400	\$ 20,800	\$ 20,800	\$ -	0.0%	

**San Miguel Fire & Rescue
PROPOSED FINAL BUDGET
Training Division**

Priority			2021/2022	2022/2023	2022/2023	Increase/ (Decrease)		<i>Comments/Justification</i>
			FINAL Budget	PRELIMINARY APPROVED Budget	FINAL Budget	Amount	Percent	
<i>Community Outreach Program</i>								
Employee Overtime (5040)								
234	4	Community Outreach Overtime	5,500	7,000	7,000	-	0.0%	Needed for Events & Committee Meetings
Total Employee Overtime Expense			\$ 5,500	\$ 7,000	\$ 7,000	\$ -	0.0%	
Publications and Media (6120)								
235	4	Public Education Media	1,500	2,000	2,000	-	0.0%	Increase in Community Outreach
236	4	Public Relations		-	-	-	0.0%	BOD declined \$60k in Prelim
237	4	Community Outreach Supplies/Goods	5,000	10,000	10,000	-	0.0%	Increase in Community Outreach
Total Publications and Media Expense			\$ 6,500	\$ 12,000	\$ 12,000	\$ -	0.0%	
Special District Expense (6150)								
238	5	Station Dinners	2,000	2,000	2,000	-	0.0%	
239	5	Open Houses	3,000	5,000	5,000	-	0.0%	Events Knockdown fire props, bleeding control, etc.
240	4	Program Development (handouts, banners, etc.)	5,000	5,000	5,000	-	0.0%	
241	5	Fire Expo/Safety Fair (District hosted)	5,000	5,000	5,000	-	0.0%	Increase in public participation
Total Special District Expense			\$ 15,000	\$ 17,000	\$ 17,000	\$ -	0.0%	
Total Community Outreach Program			\$ 27,000	\$ 36,000	\$ 36,000	\$ -	0.0%	

San Miguel Fire & Rescue
PROPOSED FINAL BUDGET
Training Division

			2021/2022	2022/2023	2022/2023	Increase/ (Decrease)		
Priority			FINAL Budget	PRELIMINARY APPROVED Budget	FINAL Budget	Amount	Percent	<i>Comments/Justification</i>
<i>Community Emergency Response Team</i>								
Office supplies (6090)								
242	4	Binders	100	100	100	-	0.0%	Partially Funded by Grants/Donations
243	4	Backpack Supplies	200	1,360	1,360	-	0.0%	Partially Funded by Grants/Donations
244	4	EMS Consumables	200	200	200	-	0.0%	Partially Funded by Grants/Donations
245	4	Extinguisher Refilled	200	200	200	-	0.0%	Partially Funded by Grants/Donations
246	4	Miscellaneous Supplies/Repairs	100	100	100	-	0.0%	Partially Funded by Grants/Donations
Total Office Supplies Expense			\$ 800	\$ 1,960	\$ 1,960	\$ -	0.0%	
Special District Expense (6150)								
247	4	Background Checks	500	500	500	-	0.0%	Partially Funded by Grants/Donations
248	4	Recruitment Supplies	200	200	200	-	0.0%	Partially Funded by Grants/Donations
249	4	Water/Gatorade	200	200	200	-	0.0%	Partially Funded by Grants/Donations
Total Special District Expense			\$ 900	\$ 900	\$ 900	\$ -	0.0%	
Equipment Maintenance (6020)								
250	4	Generator Fuel	500	300	300	-	0.0%	Partially Funded by Grants/Donations
251	4	Trailer Maintenance	200	200	200	-	0.0%	Partially Funded by Grants/Donations
252	4	Miscellaneous Supplies/Repairs	200	200	200	-	0.0%	Partially Funded by Grants/Donations
Total Equipment Maintenance			\$ 900	\$ 700	\$ 700	\$ -	0.0%	
<i>Total CERT Program</i>			<i>\$ 2,600</i>	<i>\$ 3,560</i>	<i>\$ 3,560</i>	<i>\$ -</i>	<i>0.0%</i>	
Total Training Division			\$ 391,490	\$ 421,410	\$ 421,410	\$ -	0.0%	
Total Expense Budget			\$ 23,619,770	\$ 23,306,465	\$ 25,056,553	\$ 1,750,088	7.0%	

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Detailed Expense Budget Comments

Salaries & Benefits

Line 1 Health Insurance - Employees: Decrease in health insurance premiums due to retirements in addition to increases in the District-paid premium.

Line 2 Health Insurance Retirees & Directors: Tier 2 retirees have been added to health insurance – this line item is anticipated to increase each year.

Line 6-9 Retirement (Normal Costs): 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.

Line 10 & 11 Unfunded Liability (CalPERS Payment & Lease Revenue Bond): The District adopted a strategy to help stabilize the growing costs of the pension liability. A lump sum payment is being made through a Lease Revenue Bond to payoff a portion of the UAL to CalPERS. This strategy will allow savings to be put aside for future pension obligations.

Line 13 Paramedic Recertification: This recertification was removed from the MOU based on negotiations and has been incorporated into the Captain & Engineer Paramedic differentials.

Line 15 Scheduled Overtime: These costs are tied to approved salaries based on MOU's.

Line 17-18 Base Salaries: Based on approved Salary Schedules for through the MOU's and Terms of Employment.

Line 19 Economic Catastrophe/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 that is currently being drafted.

Board of Directors

Line 25 Board of Directors IT Equipment: Board of Directors IT equipment was not expended last year; therefore, it was determined a decrease in the budget was appropriate.

Administration Management

Line 27 FAIRA (Fire, Liability, Collision): Increase of approximately 23% 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 29 Information Technology Equipment: This line item is based on a replacement schedule and new technology equipment will be replacement on an as-needed basis.

Line 49 Wellness Program: Per the current contract there will be an increase of 5% yearly. This contract is currently being reviewed.

Line 67 Accounting Software: Implementation of new accounting program due to reoccurring issues with current software. District needs to utilize new technology to improve output of information and streamline financial processes. This will allow for a new chart of accounts to be established and automate reporting for more accountability. Manual reporting and processing of information will be eliminated with the new program. This also ensures that checks and balances are continually being monitored for accuracy and to prevent fraud. The \$60,000 includes the implementation and training. Yearly reoccurring cost will be \$16,000, which is \$6,000 more a year than our current software. Our current software is due for an upgrade and no longer has a support team. This is the recommendation from the Administrative Officer/Finance Officer.

Operations Management

Line 111-113 Safety Clothing: Increased costs in Personal Protective Equipment/Clothing is due to vendor inflationary increases.

Line 117 Cell Phone Service & Equipment: Cell phones and iPads for fire personnel for use on apparatuses. iPads being utilized for Tablet Command which will replace the MDCs through the replacement cycles.

Facilities Management

Line 145 Station Security Systems: Security systems to be replaced/updated based on improvements in technology. Security continues to be assessed and addressed when needed.

Training Program

Line 177 Training Props & Equipment: Increased costs for props/materials/equipment is due to vendor inflationary increases. The Training Division continues to provide necessary internal training for the development of personnel.

Peer Support/Chaplain Program

Line 223 Peer Support Training: In depth education to include structured seminars and classes that are required to become a certified Peer Support Member.

Community Outreach Program

Line 233 Community Outreach Overtime: Includes overtime for committee to meet throughout the year to establish goals and objectives along with required personnel needed for community events after-hours/off-duty.

Line 235 Public Relations: Board of Directors did not accept the line-item for a public relations consultant, and it was removed from the Preliminary Budget.

Line 236 Community Outreach Supplies/Goods: Increase in Community Outreach supplies/goods for public events (school visits, open houses, etc.). This line item would consist of public education flyers, children logo items, and other miscellaneous needs.

Line 238 Open Houses: To include interactive activities for the open houses at multiple stations over the year.

**Reserve Fund Expenditures
2022/2023 Proposed Final Budget**

THESE EXPENDITURES ARE COMMITTED IN THE BUDGET & PURCHASED THROUGHOUT THE YEAR
THERE IS NO GUARANTEE THESE ITEMS WILL BE PROCURED

	<u>2021/2022 Final Budget</u>	<u>2022/2023 Approved Prelim</u>	<u>2022/2023 Adopted Final</u>	<u>Comments/Justification</u>
Contingency Reserve Fund Expenditures				
Board Room & Conference Room IT Equipment	250,000	400,000	400,000	COVID-19 Related Expenditures
Total Contingency Reserve Expenditures	\$ 250,000	\$ 400,000	\$ 400,000	
Uncompensated Leave Fund Expenditures				
No Expenditures	-	-	-	No Expenditures
Total Uncompensated Leave Expenditures	\$ -	\$ -	\$ -	
Vehicle Replacement Fund Expenditures				
Apparatus - Major Repairs	50,000	50,000	50,000	For Major/Emergency Repairs Paid off in Fiscal Year 2020/2021 Purchased in Fiscal Year 2020/2021 Approved in Fiscal Year 2021/2022 Prelim Budget Outfit Two Type 1 Engines Emergency Response Vehicle for Chief Officer
Apparatus Type 1 Engine (Lease Payment)	-	-	-	
Apparatus Type 1 Engine	-	-	-	
Apparatus Type 1 Engine	825,000	-	-	
Type 1 Engine Equipment (2)	400,000	400,000	400,000	
Emergency Response Vehicle	80,000	-	73,000	
Total Vehicle Replacement Expenditures	\$ 1,355,000	\$ 450,000	\$ 523,000	
Capital Equipment Fund Expenditures				
Lucas CPR Compression Devices	-	250,000	250,000	Frontline Engine Equipment Replacement of SCBAs Takes place of the MDC's (Zone Approved)
Self-Contained Breathing Apparatus (SCBA) Replacement		650,000	650,000	
Tablet Command (10)	25,000	25,000	25,000	
Total Capital Equipment Expenditures	\$ 25,000	\$ 925,000	\$ 925,000	
Fixed Equipment Fund Expenditures				
Overhead Door Replacement	22,000	22,000	22,000	Emergency Replacement (if needed) Emergency Repair (if needed) 2 years left on the Lease Agreement HVAC System Upgrade Not completed in Fiscal Year 2021/2022 Replacement of Failing Systems
Asphalt/Concrete Work	15,000	15,000	15,000	
Lease Payment - Solar Equipment	66,000	68,000	68,000	
Station 23 HVAC System Upgrade		25,000	25,000	
Vehicle Exhaust System	65,000	85,000	85,000	
Station Alerting Upgrades (8 Stations)	120,000	120,000	120,000	
Total Fixed Equipment Expenditures	\$ 288,000	\$ 335,000	\$ 335,000	
Facilities Replacement/Renovation Fund Expenditures				
Facility - Major Repairs/Emergency Needs	100,000	100,000	100,000	For major/emergency repairs Kitchen, Day Room, & Bathroom Updates Not Completed in Fiscal Year 2021/2022
Station 15 Renovation	250,000	250,000	970,000	
District HQ Renovation	250,000	250,000	250,000	
Total Facilities Replacement/Renovations Expenditures	\$ 600,000	\$ 600,000	\$ 1,320,000	
Fire Mitigation Fee Fund Expenditures				
Mapping Update	1,000			Mapping needs through Fire Mitigation Fees
Total Fire Mitigation Fee Expenditures	\$ 1,000	\$ 1,000	\$ 1,000	
Total Reserve Fund Expenditures	\$ 2,519,000	\$ 2,711,000	\$ 3,504,000	

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Reserve Fund Expenditure Detail Additional Comments

Contingency Reserve Fund:

Board Room & Conference Room IT 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 timing of contractors and other facility priorities. The request is being increased due to supply/material cost increases.

Uncompensated Leave Fund:

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

Vehicle Replacement Fund:

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

Type 1 Engine Equipment (2) was budgeted last year, but due to delayed delivery of equipment, it will need to be expended in Fiscal Year 2022/2023.

Emergency Response Vehicle is being requested in the current budget but is scheduled for replacement and budgeted for Fiscal Year 2023/2024. Due to the current supply chain issues, it is being requested that the District moves forward with the purchase because if ordered now, it will not be in service until the middle of 2023.

Capital Equipment Fund:

Lucas CPR Compression Devices deliver guideline consistent, high-quality chest compressions at recommended rate and depth while allowing for chest recoil. There are fewer interruptions, compared to manual CPR, leading to higher compression ratios. This allows the 3-0 staffing model to benefit as the device assumes the role of a “4th person” during CPR. The District is looking at grant opportunities for the initial purchase but requesting it in the budget.

Self-Contained Breathing Apparatus Replacement (SCBA) for all current equipment. It has been determined that the District cannot purchase another generation without being out of compliance with OSHA & NFPA standards. The District established a committee to review quotes and manufacturers. The Board of Directors were made aware that the replacement would be coming forward, and it was anticipated that it would cost over \$1,000,000. Due to the work of the committee, it was determined that staying with the current manufacturer, there is a cost savings, along with better training opportunities. The District has submitted a grant proposal for replacement of 38 SCBA packs and it was approved in September 2022.

Tablet Command (10) is the new incident management devices/software that increases situational awareness and streamlines incident management. These devices will replace Mobile Data Computers.

SAN MIGUEL FIRE & RESCUE

Reserve Fund Expenditure Detail Addition Comments

Fixed Equipment Fund:

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

Station 23 HVAC system needs to be upgraded due to the age of 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 unit is not cooling the station well, and it is recommended to be replaced before it becomes a health and safety issue.

Vehicle Exhaust System at Station 15 needs to be replaced due to changes in equipment and service life of current system. It was deferred and an increase of \$20,000 to this budget item is recommended for any cost adjustments.

Facilities Replacement/Renovations Fund:

Station 15 Renovation was deferred due to lack of submitted Request For Proposals (RFPs). The Board of Directors approved the project at the August 10, 2022, Regular Board Meeting when the bids were discussed in open session. The final budget includes demolition and construction.