

**San Miguel Consolidated Fire Protection District
Finance Committee Meeting
Wednesday, September 6, 2023, 10:00 am
2850 Via Orange Way (2nd Floor), Spring Valley, CA 91978**

AGENDA

CALL TO ORDER

APPROVAL OF AGENDA

Agenda items shall be addressed in the published order unless a member of the Finance Committee or a member of the public requests a specific item be taken out of order, and the Finance Committee agrees to do so.

PUBLIC COMMENT

The public may bring an item, not on the agenda forward; however, the Finance Committee will not be able to take any action at this meeting. If appropriate, the item will be referred to the Fire Chief to determine if the item will be placed on a future Finance Committee or Board Meeting agenda. Items from Committee members or Staff may not be discussed by the Committee, but, if appropriate, will be placed on a future Finance Committee or Board Meeting agenda. To facilitate business proceedings, a three (3) minute period shall be allotted to each person addressing the Board. Any writings or documents provided to a majority of the Committee regarding any item on this agenda will be made available for public inspection in the San Miguel Consolidated Fire Protection District Headquarters located at 2850 Via Orange Way, Spring Valley, California, during normal business hours.

Compliance with the Americans with Disabilities Act (US Code Title 42) – Assistance for Those with Disabilities: If you have a disability and need an accommodation to participate in the meeting, please call Board Clerk Shayna Rians at (619) 670-0500 for assistance so the necessary arrangements can be made.

CONSENT AGENDA ITEMS *(items that are approved/accepted through consensus)*

1. Approval of Minutes: Finance Committee Meeting July 26, 2023

ACTION ITEMS *(items that may be brought forward for discussion amongst the full Board)*

2. Fiscal Year 2023/2024 Final Budget Review – The Finance Committee will review the Draft Final Budget and make recommendations prior to the adoption of the Final Budget with the full Board of Directors.

INFORMATIONAL AGENDA ITEMS *(updates and ongoing discussion items)*

3. Finance Committee Outline/Deadlines Review.
4. Association of San Miguel Chief Officers Communications.
5. Association of San Miguel Firefighters Communications.
6. Finance Committee Next Meeting Expectations.
7. Committee Member Comments.
8. Action Plan Recap.

NEXT MEETING – *To be determined*

ADJOURNMENT

**San Miguel Consolidated Fire Protection District
Finance Committee Meeting
Wednesday, July 26, 2023, at 10:00 am**

Draft Minutes

(Final minutes will be posted after approval by Finance Committee)

Chair Raddatz called the meeting to order at 10:02 am

Members Present: Directors Nelson, Raddatz (Chair), and Robles

Members Absent: None

Staff Present: Fire Chief Brainard, Division Chiefs Lawler and Quinlan, Administrative Officer/Finance Officer Harris, and Administrative Analyst Derobertis

APPROVAL OF AGENDA

By Committee consensus, the agenda was approved.

The Agenda for the Finance Committee Meeting of July 26, 2023, was posted at District Headquarters on Friday, July 21, at 10 a.m.

PUBLIC COMMENT – None

CONSENT AGENDA ITEMS

Upon a motion by Director Robles, second by Director Nelson, and vote (unanimously in favor), the Consent Agenda was approved.

1. Approval of Minutes: Finance Committee Meeting of May 31, 2023
Special Finance Committee Meeting of June 7, 2023
Special Finance Committee Meeting of June 21, 2023

INFORMATIONAL AGENDA ITEMS

1. **Draft Quarterly Financial Review** – Administrative Officer/Finance Officer (AO/FO) Harris explained that June was still being reconciled and that there were added invoices for June. Property taxes are also in review. Some expenses are being re-categorized, but this will not affect the bottom line. Salaries are up due to annual leave cash-outs and stipend payouts. County fund accounts are down slightly due to reserve fund purchases. Monies spent out of reserve fund accounts will be shown. A variance report will be provided to the Board for final review.

Director Raddatz mentioned the need for reoccurring revenue.

2. **Finance Committee Outlines and Deadlines Review**
AO/FO Harris said the Financial Management Policy is being formatted and finalized. Captain Riley will upload the policy to Lexipol.

The Draft Financial Budget is due by August 30, 2023.

3. **Association of San Miguel Chief Officers Communications** – None.
4. **Association of San Miguel Firefighters Communications** – None.
5. **Committee Member Comments** – Director Nelson shared that he had a good discussion with Representative Padilla.

Director Robles said he would be meeting with Dr. Weber today. A Master Planning meeting has been scheduled for next month, and Director Robles is looking at marketing agencies.

Director Raddatz came across an organization that works exclusively with fire agencies. He will get the information to Chief Brainard.
Director Nelson noted the need for public education on who their fire agency is as we are not associated with a city.

6. **Action Plan Recap** –
 - a. AO/FO Harris will finalize quarterly financials and provide them at the September Regular Board Meeting.
 - b. FY 2023/2024 Draft Final Budget due to Finance Committee on August 30, 2023.
 - c. Director Raddatz will send out a document with County responsibilities.
 - d. Chief Brainard will discuss sales tax appropriations with Legal Counsel.

*The next Finance Committee meeting will be **Wednesday, August 30, 2023, at 10:00 a.m.***

Chair Raddatz adjourned the meeting at 10:47 a.m.

Prepared and Submitted by:

Diana Derobertis

Administrative Analyst
Board Recording Secretary



Fiscal Year 2023/2024 Draft Final Budget
For Finance Committee Review

Special Finance Committee Meeting
September 6, 2023

SAN MIGUEL FIRE & RESCUE



Budget Summary Revenue Justifications

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

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

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

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

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

San Miguel Fire & Rescue

Draft Final Budget Summary

	2022-2023 FINAL Budget	2022-2023 Actual thru 6/30/23	2023-2024 PRELIMINARY Budget	2023-2024 FINAL Budget	Budget \$ increase/ decrease	Budget % increase/ decrease
Operating Revenues						
1 Property Taxes	\$ 23,749,500	\$ 25,415,295	\$ 24,500,000	\$ 25,198,200	\$ 698,200	2.9%
2 Benefit Assessments	2,814,800	2,815,037	2,932,000	2,932,000	-	0.0%
Total Operating Revenues	26,564,300	28,230,332	27,432,000	28,130,200	698,200	2.6%
Non-Operating Revenues						
3 AMR Contract and Other Miscellaneous	1,311,000	1,900,172	1,400,000	1,361,000	(39,000)	(3.0%)
4 Interest Income	10,000	97,332	10,000	10,000	-	0.0%
Total Non-Operating Revenues	1,321,000	1,997,504	1,410,000	1,371,000	(39,000)	(3.0%)
Total Revenues	\$ 27,885,300	\$ 30,227,836	\$ 28,842,000	\$ 29,501,200	\$ 659,200	2.4%
Operating Expenses						
Salaries and Benefits Costs						
5 Director Fees	20,000	15,142	20,000	20,000	-	0.0%
6 Prior Directors Benefits	21,700	25,638	24,000	24,000	-	0.0%
7 Retiree Benefits	1,032,300	161,075	1,414,800	1,503,100	88,300	8.6%
8 Employee Salaries	9,566,633	10,108,666	9,624,900	9,804,950	180,050	1.9%
9 Employee Overtime	2,134,200	3,112,270	2,733,100	2,733,100	-	0.0%
10 Employee Benefits	3,154,200	4,445,856	3,355,900	3,481,200	125,300	4.0%
11 Financial Emergency Plan	208,705	-	332,500	332,500	-	0.0%
12 UAL - Pension Payment	1,416,775	1,417,754	1,420,000	1,420,000	-	0.0%
13 Pension Bond	1,058,850	529,060	1,260,700	1,260,700	-	0.0%
14 Pension Restructuring – Reserve	1,541,150	-	1,339,300	1,339,300	-	0.0%
Total Salaries and Benefits Costs	\$ 20,154,513	\$ 19,815,461	\$ 21,525,200	\$ 21,918,850	\$ 393,650	2.0%

San Miguel Fire & Rescue Draft Final Budget Summary

	2022-2023 FINAL Budget	2022-2023 Actual thru 6/30/23	2023-2024 PRELIMINARY Budget	2023-2024 FINAL Budget	Budget \$ increase/ decrease	Budget % increase/ decrease
Services and Supplies						
15 Professional Services	2,071,600	1,654,521	2,087,974	2,158,100	70,126	3.4%
16 Special District Expense	313,530	373,170	286,950	286,950	-	0.0%
17 Maintenance	599,050	797,579	693,250	693,250	-	0.0%
18 Insurance	870,000	984,855	951,000	907,260	(43,740)	(5.0%)
19 Equipment	573,400	571,024	644,800	659,800	15,000	2.6%
20 Utilities	274,800	469,989	404,700	404,700	-	0.0%
21 Supplies	75,560	101,017	90,560	90,560	-	0.0%
22 Personnel Development	80,800	85,647	95,800	95,800	-	0.0%
23 Rents and Leases	43,300	43,670	44,400	44,400	-	0.0%
Total Service and Supplies	\$ 4,902,040	\$ 5,081,473	\$ 5,299,434	\$ 5,340,820	\$ 41,386	0.8%
Total Expenses	\$ 25,056,554	\$ 24,896,934	\$ 26,824,635	\$ 27,259,671	\$ 435,036	1.7%
Net Income before Reserve Related Activities	\$ 2,828,746	\$ 5,330,902	\$ 2,017,365	\$ 2,241,529	\$ 224,164	

San Miguel Fire & Rescue

FINAL BUDGET

			2022/2023	2023/2024	2023/2024	Increase/ (Decrease)			
Priority			FINAL Budget	Preliminary Approved Budget	Final Budget	Amount	Percent	Comments/Justification	
			Employee Benefits (5030)	1,425,175	1,428,400	1,428,400	-	0.0%	
1	1	Salaries and Benefits	Unfunded Liability CalPERS Payment	1,416,775	1,420,000	1,420,000	-	0.0%	UAL Restructuring
2	1	Salaries and Benefits	Retirement - 1959 Survivor Benefit	8,400	8,400	8,400	-	0.0%	PER MOUs/TOEs
			Employee Benefits (5030)	2,600,000	2,600,000	2,600,000	-	0.0%	
3	1	Salaries and Benefits	Pension Restructuring - LRB	1,058,850	1,260,700	1,260,700	-	0.0%	UAL Restructuring per Schedule
4	1	Salaries and Benefits	Pension Restructuring – Reserve	1,541,150	1,339,300	1,339,300	-	0.0%	UAL Restructuring
			Employee Benefits (5031)	2,358,500	2,781,900	2,951,100	169,200	6.1%	
5	1	Salaries and Benefits	Health Insurance - Employees	1,306,200	1,344,800	1,425,700	80,900	6.0%	Increase per MOU & Premiums
6	1	Salaries and Benefits	Health Insurance - Retirees	1,032,300	1,414,800	1,503,100	88,300	6.2%	Increase of Retirees Premiums
7	1	Salaries and Benefits	Health Insurance - Prior Directors	20,000	22,300	22,300	-	0.0%	Previous Directors Only
			Employee Benefits (5032)	1,688,200	1,829,500	1,872,400	42,900	2.3%	
8	1	Salaries and Benefits	Retirement - Safety - Classic	955,500	1,056,000	1,098,900	42,900	4.1%	Based on Salaries & CalPERS Rates
9	1	Salaries and Benefits	Retirement - Safety - PEPRA	652,300	677,700	677,700	-	0.0%	Based on Salaries & CalPERS Rates
10	1	Salaries and Benefits	Retirement - Non-Safety - Classic	34,800	54,200	54,200	-	0.0%	Based on Salaries & CalPERS Rates
11	1	Salaries and Benefits	Retirement - Non-Safety - PEPRA	45,600	41,600	41,600	-	0.0%	Based on Salaries & CalPERS Rates
			Employee Benefits (5033)	84,300	84,300	84,300	-	0.0%	
12	1	Salaries and Benefits	Dental Insurance	84,300	84,300	84,300	-	0.0%	Per MOU & Terms of Employment
			Employee Benefits (5036)	56,700	72,500	74,000	1,500	2.1%	
13	1	Salaries and Benefits	Uniform Allowance	56,700	72,500	74,000	1,500	2.1%	Per MOU & Terms of Employment
			Employee Benefits (5037)	10,400	10,400	10,400	-	0.0%	
14	1	Salaries and Benefits	Vision Insurance	10,400	10,400	10,400	-	0.0%	Per MOU & Terms of Employment
			Employee Benefits (5038)	-	6,000	6,000	-	0.0%	
15	1	Salaries and Benefits	Paramedic Recertification	-	6,000	6,000	-	0.0%	FFPM MOU Approved
			Employee Overtime (5040)	2,134,200	2,733,100	2,733,100	-	0.0%	
16	1	Salaries and Benefits	Overtime	1,728,800	2,109,800	2,109,800	-	0.0%	Per MOU & Terms of Employment
17	1	Salaries and Benefits	FLSA	220,700	218,800	218,800	-	0.0%	Per MOU & Terms of Employment
18	3	Prevention	Prevention Overtime	2,500	2,500	2,500	-	0.0%	Per MOU & Terms of Employment
19	5	Board of Directors	Recording Secretary - Board Minutes	500	500	500	-	0.0%	Per MOU & Terms of Employment
20	2	Facilities Management	Overtime	10,000	10,000	10,000	-	0.0%	Per MOU & Terms of Employment
21	3	Training Program	District Training (All)	164,700	384,500	384,500	-	0.0%	Includes Academies & 12-Shift EMS
22	4	Community Outreach Program	Community Outreach Overtime	7,000	7,000	7,000	-	0.0%	Needed for Events & Committee

San Miguel Fire & Rescue

FINAL BUDGET

Priority			2022/2023	2023/2024	2023/2024	Increase/ (Decrease)		Comments/Justification	
			FINAL Budget	Preliminary Approved Budget	Final Budget	Amount	Percent		
			Employee Salaries (5050)	9,609,838	9,786,000	9,950,600	164,600	1.7%	
23	1	Salaries and Benefits	Base Salaries - Safety	8,600,580	8,643,000	8,807,600	164,600	1.9%	Based on FY 2022/2023 Salary
24	1	Salaries and Benefits	Base Salaries - Non-Safety	800,553	810,500	810,500	-	0.0%	Based on FY 2022/2023 Salary
25	2	Salaries and Benefits	Financial Emergency Plan	208,705	332,500	332,500	-	0.0%	Additional Approval Needed by BOD
			Employee Benefits (5900)	165,500	171,400	186,850	15,450	9.0%	
26	1	Salaries and Benefits	Medicare (District Portion - 1.45%)	165,500	171,400	186,850	15,450	9.0%	Based on Salaries
			Director Benefits (5010)	1,700	1,700	1,700	-	0.0%	
27	1	Board of Directors	Medicare/Social Security	1,700	1,700	1,700	-	0.0%	Based on Director Fees
			Director Fees (5020)	20,000	20,000	20,000	-	0.0%	
28	1	Board of Directors	Meetings	20,000	20,000	20,000	-	0.0%	
			Communications (6010)	196,000	240,000	240,000	-	0.0%	
29	1	Operations Management	RCS Backbone Maintenance	69,000	75,000	75,000	-	0.0%	Increase in Fees
30	1	Operations Management	NextGen RCS Fee	50,000	60,000	60,000	-	0.0%	Increase in Fees
31	1	Operations Management	Computer Service & Equipment	25,000	25,000	25,000	-	0.0%	Computer & Equipment Needs
32	2	Operations Management	Radio Equipment and Maintenance	52,000	80,000	80,000	-	0.0%	Increase in Equipment Costs
			Equipment Maintenance (6020)	95,300	101,700	101,700	-	0.0%	
33	4	Administration Management	Plotter Maintenance	600	1,000	1,000	-	0.0%	Increase in Maintenance Costs
34	2	Operations Management	Fire Equipment Maintenance	94,000	100,000	100,000	-	0.0%	Increase in Maintenance Costs
35	4	CERT	Miscellaneous Supplies/Repairs	700	700	700	-	0.0%	Funded by Grants/Donations
			SCBA Expense (6021)	38,500	38,500	38,500	-	0.0%	
36	1	SCBA Program	SCBA Equipment	38,500	38,500	38,500	-	0.0%	
			Facilities Maintenance (6030)	176,200	189,000	189,000	-	0.0%	
37	2	Facilities Management	Facilities Maintenance	167,200	180,000	180,000	-	0.0%	Increase in Maintenance Costs
38	3	Facilities Management	Station Improvement Program	9,000	9,000	9,000	-	0.0%	Each station \$1,000 budget
			Fleet Maintenance (6040)	114,050	114,050	114,050	-	0.0%	
39	1	Fleet Management	Fleet Maintenance Repairs & Supplies	69,050	69,050	69,050	-	0.0%	
40	1	Fleet Management	Apparatus Parts	45,000	45,000	45,000	-	0.0%	
			Fleet Maintenance (6040)	175,000	250,000	250,000	-	0.0%	
41	1	Fleet Management	Fuel	175,000	250,000	250,000	-	0.0%	Based on Actuals & Trend Analysis

San Miguel Fire & Rescue

FINAL BUDGET

Priority			2022/2023	2023/2024	2023/2024	Increase/ (Decrease)		Comments/Justification	
			FINAL Budget	Preliminary Approved Budget	Final Budget	Amount	Percent		
			30,000	35,000	35,000	-	0.0%		
42	3	Facilities Management	Cleaning/Household Supplies (all)	30,000	35,000	35,000	-	0.0%	Based on Actuals & Trend Analysis
			25,000	35,000	35,000	-	0.0%		
43	1	Operations Management	Medical Supplies	25,000	35,000	35,000	-	0.0%	Based on Actuals & Trend Analysis
			870,000	951,000	907,260	(43,740)	-4.6%		
44	1	Administration Management	FAIRA (Fire, Liability, Collision)	270,000	351,000	307,260	(43,740)	-12.5%	Based on Actuals
45	1	Administration Management	PASIS (Workers' Compensation)	600,000	600,000	600,000	-	0.0%	Premium Rate & Self-Insurance costs
			216,900	237,300	237,300	-	0.0%		
46	3	Administration Management	Information Technology Equipment	10,000	10,000	10,000	-	0.0%	Based off of Replacement Cycle
47	4	Administration Management	District Analytics Software (Financial)	10,000	-	-	-	0.0%	Internal Analytics Being Used
48	2	Prevention	Miscellaneous Minor Equipment	300	300	300	-	0.0%	
49	4	Operations Management	Analytics Software	10,000	10,000	10,000	-	0.0%	Operational Analytics
50	2	Operations Management	Fire Service Equipment	150,600	170,000	170,000	-	0.0%	Increased Costs/Replaced as needed
51	4	Facilities Management	Appliance Replacement	10,000	10,000	10,000	-	0.0%	Replaced as needed
52	4	Facilities Management	Landscape Maintenance Equipment	1,000	1,000	1,000	-	0.0%	Based on Actuals
53	3	Training Program	Training Props & Equipment	24,000	35,000	35,000	-	0.0%	Equipment Needed for Internal Use
54	5	Explorer Program	Safety Equipment (various)	1,000	1,000	1,000	-	0.0%	Equipment Needed for Internal Use
			8,000	15,000	15,000	-	0.0%		
55	4	Operations Management	Physical Fitness Equipment	8,000	15,000	15,000	-	0.0%	Per Replacement Schedule
			20,560	20,560	20,560	-	0.0%		
56	3	Administration Management	Office Supplies/Equipment	17,000	17,000	17,000	-	0.0%	
57	2	Mapping	Supplemental Mapping Supplies	1,500	1,500	1,500	-	0.0%	
58	5	Explorer Program	Paper, Copies, Office supplies	100	100	100	-	0.0%	
59	4	CERT	Office Supplies/Equipment	1,960	1,960	1,960	-	0.0%	Funded by Grants/Donations
			80,800	95,800	95,800	-	0.0%		
60	5	Board of Directors	Director Training/Workshops	1,600	1,600	1,600	-	0.0%	
61	5	Administration Management	Admin Related Conferences	29,000	29,000	29,000	-	0.0%	
62	1	Training Program	Educational Reimb - District Employees	20,000	35,000	35,000	-	0.0%	Per MOU & Terms of Employment
63	4	Training Program	Discretionary Training Offset	25,000	25,000	25,000	-	0.0%	
64	5	Explorer Program	Enrollment Fees & Training	2,800	2,800	2,800	-	0.0%	
65	3	Peer Support/Chaplain Program	PS Training 4 personnel	600	600	600	-	0.0%	Mandatory Training
66	3	Peer Support/Chaplain Program	Training & Outreach Materials	1,800	1,800	1,800	-	0.0%	Materials needed for Ongoing Outreach

San Miguel Fire & Rescue

FINAL BUDGET

			2022/2023	2023/2024	2023/2024	Increase/ (Decrease)			
Priority			FINAL Budget	Preliminary Approved Budget	Final Budget	Amount	Percent	Comments/Justification	
			Wellness Services (6105)	145,600	149,000	149,000	-	0.0%	
67	1	Administration Management	Employee Assistance Program	22,000	22,000	22,000	-	0.0%	
68	2	Administration Management	Wellness Program	62,000	62,500	62,500	-	0.0%	5% CPI per Agreement
69	2	Operations Management	Wellness Program	42,200	44,200	44,200	-	0.0%	5% CPI per Agreement
70	2	Training Program	Wellness Program	19,400	20,300	20,300	-	0.0%	5% CPI per Agreement
			Professional Services (6110)	1,526,000	1,538,974	1,609,100	70,126	4.6%	
71	1	Administration Management	Annual Finance/Administrative Fees	77,600	77,600	77,600	-	0.0%	
72	1	Administration Management	Consulting Costs (All)	75,000	75,000	75,000	-	0.0%	
73	2	Administration Management	Legal Counsel	80,000	80,000	100,000	20,000	25.0%	Based on Trend Analysis
74	4	Administration Management	Strategic Plan	3,000	3,000	3,000	-	0.0%	
75	2	Administration Management	IT Support Services	30,000	10,000	-	(10,000)	-100.0%	Contract Ended
76	1	Operations Management	RCCP Program Cost (ECO)	12,800	25,000	25,000	-	0.0%	Based on Contract/Agreement
77	1	Operations Management	HCFA Dispatching	841,100	860,000	860,000	-	0.0%	Based on Contract/Agreement
78	1	Operations Management	Respiratory Fit Tests (79) - (N95)	10,000	10,000	10,000	-	0.0%	
79	1	Fleet Management	Contract Apparatus Maintenance	310,000	310,000	310,000	-	0.0%	Based on Actuals
80	1	Fleet Management	Truck 15 Safety Inspection	2,000	2,000	2,000	-	0.0%	Inspection for New Truck 15 & Old Truck
81	4	Community Outreach Program	Consulting Costs	-	-	60,000	60,000	100.0%	New Program Request
82	2	Training Program	HTF Annual Assessment	71,000	72,874	73,000	126	0.2%	Based on Actuals
83	2	Training Program	FTES Tuition	13,500	13,500	13,500	-	0.0%	
			Property Tax Refunds (6115)	150,000	150,000	150,000	-	0.0%	
84	1	Administration Management	Refunds - Property Taxes	150,000	150,000	150,000	-	0.0%	Based on Actuals
			Property Tax Admin Cost (6116)	250,000	250,000	250,000	-	0.0%	
85	1	Administration Management	Property Tax - Admin Charges	250,000	250,000	250,000	-	0.0%	Based on Actuals
			Publications and Media (6120)	24,560	25,800	25,800	-	0.0%	
86	3	Administration Management	Miscellaneous Publications and Bulletins	600	600	600	-	0.0%	
87	1	Prevention	Code books, manuals & subscriptions	6,260	7,500	7,500	-	0.0%	Subscription Services & Manuals
88	3	Training Program	Code books, manuals & subscriptions	3,800	3,800	3,800	-	0.0%	
89	2	Mapping	Mapping/GIS Updates	1,000	1,000	1,000	-	0.0%	
90	5	Explorer Program	IFSTA Books (5)	400	400	400	-	0.0%	
91	4	Community Outreach Program	Code books, manuals & subscriptions	2,000	2,000	2,000	-	0.0%	
92	4	Community Outreach Program	Community Outreach Supplies/Goods	10,000	10,000	10,000	-	0.0%	
93	1	Operations Management	Miscellaneous Publications and Bulletins	500	500	500	-	0.0%	
			Rents and Leases (6130)	43,300	44,400	44,400	-	0.0%	
94	1	Administration Management	Equipment Rents & Leases	8,600	8,600	8,600	-	0.0%	
95	1	Administration Management	Station 19 Lease of Property (Rent)	34,700	35,800	35,800	-	0.0%	3% CPI per Lease Agreement

San Miguel Fire & Rescue

FINAL BUDGET

			2022/2023	2023/2024	2023/2024	Increase/ (Decrease)			
Priority			FINAL Budget	Preliminary Approved Budget	Final Budget	Amount	Percent	Comments/Justification	
			Safety Clothing (6140)	152,500	152,500	167,500	15,000	9.8%	
96	1	Operations Management	Structure/Brush Gear	100,000	100,000	115,000	15,000	15.0%	Increase in Costs
97	1	Operations Management	Miscellaneous Supplies/Repairs	7,000	7,000	7,000	-	0.0%	
98	1	Operations Management	PPE Cleaning (Professionally)	30,000	30,000	30,000	-	0.0%	
99	3	Reserve Firefighter Program	Reserve Firefighter Safety Clothing	13,800	13,800	13,800	-	0.0%	
100	5	Peer Support/Chaplain Program	Wildland - Jackets	700	700	700	-	0.0%	
101	5	Peer Support/Chaplain Program	Helmets	1,000	1,000	1,000	-	0.0%	
			Uniforms (6145)	31,000	37,300	37,300	-	0.0%	
102	5	Administration Management	Non Safety Uniforms	-	6,300	6,300	-	0.0%	Per Terms of Employment
103	5	Operations Management	Class "A" Uniforms (24)	30,000	30,000	30,000	-	0.0%	
104	5	Logistics Volunteer Group	Uniforms (2 sets)	1,000	1,000	1,000	-	0.0%	
			Special District Expense (6150)	254,750	220,750	220,750	-	0.0%	
105	1	Board of Directors	Election Costs (estimate)	40,000	40,000	40,000	-	0.0%	
106	5	Administration Management	Memberships	3,000	3,000	3,000	-	0.0%	
107	2	Administration Management	Badges, Service/Recognition Awards	1,000	1,000	1,000	-	0.0%	
108	3	Administration Management	Admin Related Supplies	38,700	38,700	38,700	-	0.0%	
109	1	Administration Management	Accounting Software	60,000	25,000	25,000	-	0.0%	
110	1	Administration Management	Telestaff Annual Maintenance	2,000	3,000	3,000	-	0.0%	Increase per contract/agreement
111	3	Prevention	Fire Prevention Related Memberships	900	900	900	-	0.0%	
112	2	Prevention	Software & Subscriptions	18,800	18,800	18,800	-	0.0%	Ongoing Costs Included
113	1	Operations Management	Operations Supplies	25,500	25,500	25,500	-	0.0%	
114	1	Fleet Management	District Fees	10,600	10,600	10,600	-	0.0%	Based on Actuals
115	1	Fleet Management	Permits (HazMat, Fuel, etc.)	1,000	1,000	1,000	-	0.0%	
116	5	Logistics Volunteer Group	Recruitment Materials/Supplies	200	200	200	-	0.0%	
117	5	Training Program	Miscellaneous Expenses	10,050	10,050	10,050	-	0.0%	
118	2	Mapping	Mapping Software Maintenance	2,000	2,000	2,000	-	0.0%	
119	4	Reserve Firefighter Program	Miscellaneous Expenses	19,700	19,700	19,700	-	0.0%	For New Reserves only
120	4	Explorer Program	Explorer Fees & Expenses	1,400	1,400	1,400	-	0.0%	
121	5	Peer Support/Chaplain Program	Supplies & Miscellaneous Expenses	2,000	2,000	2,000	-	0.0%	
105	5	Community Outreach Program	Station Dinners	2,000	2,000	2,000	-	0.0%	
123	5	Community Outreach Program	Open Houses	5,000	5,000	5,000	-	0.0%	Events Knockdown props, etc
124	4	Community Outreach Program	Program Development	5,000	5,000	5,000	-	0.0%	
125	5	Community Outreach Program	Fire Expo/Safety Fair (District hosted)	5,000	5,000	5,000	-	0.0%	Increase in public participation
126	4	CERT	Background Checks	500	500	500	-	0.0%	Partially Funded by Grants/Donations
127	4	CERT	Recruitment Supplies	200	200	200	-	0.0%	Partially Funded by Grants/Donations
128	4	CERT	Water/Gatorade	200	200	200	-	0.0%	Partially Funded by Grants/Donations

San Miguel Fire & Rescue

FINAL BUDGET

Priority				2022/2023	2023/2024	2023/2024	Increase/ (Decrease)		
				FINAL Budget	Preliminary Approved Budget	Final Budget	Amount	Percent	Comments/Justification
			Travel and Subsistence (6160)	3,220	3,100	3,100	-	0.0%	
129	5	Administration Management	Administrative Meetings	1,000	1,000	1,000	-	0.0%	
130	4	Prevention	Southern California FPO Meetings	220	100	100	-	0.0%	
131	4	Prevention	Prevention Institute Conference (1)	2,000	2,000	2,000	-	0.0%	

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

Total Expense by Division/Program

Salaries and Benefits	\$ 19,948,113	\$ 21,099,000	\$ 21,492,650	\$ 393,650	1.9%
Prevention	\$ 32,780	\$ 33,900	\$ 33,900	\$ -	0.0%
Board of Directors	\$ 63,800	\$ 63,800	\$ 63,800	\$ -	0.0%
Facilities Management	\$ 447,200	\$ 594,900	\$ 594,900	\$ -	0.0%
Training Program	\$ 351,450	\$ 600,024	\$ 600,150	\$ 126	0.0%
Peer Support/Chaplain Program	\$ 6,100	\$ 6,100	\$ 6,100	\$ -	0.0%
Community Outreach Program	\$ 36,000	\$ 36,000	\$ 96,000	\$ 60,000	166.7%
Administration Management	\$ 1,843,200	\$ 1,868,500	\$ 1,834,760	\$ (33,740)	(1.8%)
Operations Management	\$ 1,628,300	\$ 1,747,800	\$ 1,762,800	\$ 15,000	0.9%
Fleet Management	\$ 612,650	\$ 687,650	\$ 687,650	\$ -	0.0%
SCBA Program	\$ 38,500	\$ 38,500	\$ 38,500	\$ -	0.0%
CERT	\$ 3,560	\$ 3,560	\$ 3,560	\$ -	0.0%
Explorer Program	\$ 5,700	\$ 5,700	\$ 5,700	\$ -	0.0%
Mapping	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	0.0%
Logistics Volunteer Group	\$ 1,200	\$ 1,200	\$ 1,200	\$ -	0.0%
Reserve Firefighter Program	\$ 33,500	\$ 33,500	\$ 33,500	\$ -	0.0%

Total Budget Expense	\$ 25,056,553	\$ 26,824,634	\$ 27,259,670	\$ 435,036	1.7%
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*Budget % increase/ decrease is budget \$ increase/decrease divided by Preliminary Budget 2024

SAN MIGUEL FIRE & RESCUE



Reserve Fund Expenditure Justifications

Contingency Reserve Fund:

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

Uncompensated Leave Fund:

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

Vehicle Replacement Fund:

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

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

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

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

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

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

Capital Equipment Fund:

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

Fixed Equipment Fund:

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

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

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

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

Overhead Door Replacement – Emergency replacement if needed.

Asphalt/Concrete Work – Emergency Repair if needed.

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

Facilities Replacement/Renovations Fund:

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

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

Station 23 Kitchen Remodel – Per facilities condition assessment.

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

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

	2022/2023 Final	2023/2024 Preliminary Final	2023/2024 Final	<i>Comments/Justification</i>
Contingency Reserve Fund Expenditures				
Board Room & Conference Room IT Equipment	400,000	200,000	200,000	Approved by BOD on January 11, 2023
Total Contingency Reserve Expenditures	\$ 400,000	\$ 200,000	\$ 200,000	

Uncompensated Leave Fund Expenditures				
No Expenditures	-	-	-	No Expenditures
Total Uncompensated Leave Expenditures	\$ -	\$ -	\$ -	

Vehicle Replacement Fund Expenditures				
Apparatus Type 1 Engine	-	975,000	975,000	Approved by BOD on June 14, 2023
Type 1 Engine Equipment	400,000	300,000	300,000	Type 1 & Replacement Equipment
Emergency Response Vehicle (Fully Outfitted, including lights)	73,000	130,000	130,000	Approved by BOD on June 14, 2023
Type 1 Engine Refurbishment (Requested in FY 22/23)		325,000	325,000	Approved by BOD on March 8, 2023
Type 1 Engine Refurbishment (New Request)		350,000	350,000	Approved by BOD on June 14, 2023
Apparatus - Major Repairs	50,000	50,000	50,000	For Major/Emergency Repairs
Total Vehicle Replacement Expenditures	\$ 523,000	\$ 2,130,000	\$ 2,130,000	

Capital Equipment Fund Expenditures				
(3) Zoll X Series Advanced Cardiac Monitors			135,000	Per Replacement Schedule
Lucas CPR Compression Devices	250,000			Purchased in FY 22/23
Self-Contained Breathing Apparatus (SCBA) Replacement	650,000			Purchased in FY 22/23
Tablet Command (10)	25,000			Purchased in FY 22/23
Total Capital Equipment Expenditures	\$ 925,000	\$ -	\$ 135,000	

Fixed Equipment Fund Expenditures				
Station 16 & 21 HVAC System Upgrade	-	40,000	40,000	Approved by BOD on June 14, 2023
Solar Equipment (Stations 14)			100,000	Solar Equipment Request
Solar Equipment (Stations 22)			100,000	Solar Equipment Request
Solar Equipment (Stations 23)			60,000	Solar Equipment Request
Station Alerting Replacement (Stations 14,15,19,21,22,23)	120,000	186,000	300,000	Replacement of Failing Systems
Overhead Door Replacement	22,000	22,000	22,000	Emergency Replacement (if needed)
Asphalt/Concrete Work	15,000	15,000	15,000	Emergency Repair (if needed)
Lease Payment - Solar Equipment	68,000	236,000	236,000	Lease Agreement - Balloon Payment Due

Station 23 HVAC System Upgrade	25,000	-	-	HVAC System Upgrade
Vehicle Exhaust System	85,000	-	-	Completed in FY 22/23
Total Fixed Equipment Expenditures	\$ 335,000	\$ 499,000	\$ 873,000	

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

	2022/2023 Final	2023/2024 Preliminary Final	2023/2024 Final	<i>Comments/Justification</i>
Facilities Replacement/Renovation Fund Expenditures				
Station 16 Renovation	-	1,000,000	1,000,000	Per Facilities Condition Assessment
Facility - Major Repairs/Emergency Needs	100,000	100,000	100,000	For major/emergency repairs
Station 23 Kitchen Remodel			75,000	Per Facilities Condition Assessment
Station 18 Renovation	-	-	500,000	Phase I – Tear Down & Temporary Facility
Station 15 Renovation	970,000	-	-	Completed in FY 22/23
District HQ Renovation	250,000	-	-	Completed in FY 22/23
Total Facilities Replacement/Renovations Expenditures	\$ 1,320,000	\$ 1,100,000	\$ 1,675,000	

Fire Mitigation Fee Fund Expenditures

Mapping Update	1,000	1,000	1,000	Mapping needs through Fire Mitigation Fees
Total Fire Mitigation Fee Expenditures	\$ 1,000	\$ 1,000	\$ 1,000	

Total Reserve Fund Expenditures \$ 3,431,000 \$ 3,930,000 \$ 5,014,000

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

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



SMFR

Finance Committee Outline/Deadlines

- FY 2023-24 Draft Final Budget
 - Documents to be included for Finance Committee Review
 - Budget Summary
 - Detail Budget page
 - Reserve Fund Expenditures
 - Hardcopies to be delivered by **September 1, 2023**, to Finance Committee
 - Documents Still Pending for Board Final Draft

REMINDER: THESE ITEMS ARE FINALIZED AFTER THE FINANCE COMMITTEE REVIEW.

 - Justification pages
 - Final Revenue Projection
 - Cash Projections for Reserve Funds
 - Budget presentation
 - Including justification pages for new positions and/or new programs, if applicable
 - Hardcopies to be delivered by **September 8, 2023**, to the Board of Directors, if requested
 - Board of Directors Policy Manual – Financial Management, Subsection 818 Budget Criteria
 - Per the policy, a final comprehensive budget document will be developed after the Board of Directors has adopted the final budget