

SAN MIGUEL



FIRE & RESCUE

Service Beyond Expectations

Fiscal Year 2021/2022

Adopted Final Budget



Table of Contents

Board of Directors	1
Fire Chief's Message	2
Mission & Vision	3
Organizational Chart	4
Budget Overview	5
Timeline	6
Recession Planning	12
Board Policies - Fund Management	14
District Funds	15
Budget Discussion	17
District Revenues	18
Unfunded Annual Liability (UAL)	24
Other Post-Employment Benefits (OPEB) Liability	27
Administrative Division	33
Fire Prevention Bureau	43
Operations Division	47
Training Division	57
Reserve Fund Expenditures	67
Administrative Division	35
Fire Prevention Bureau	42
Operations Division	45
Training Division	54
Reserve Fund Expenditures	63

Board of Directors

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



Jim Ek



Theresa McKenna
Board President



Harry Muns



Kim Raddatz



Christopher Pierce



Jesse Robles
Secretary



Jeff Nelson
Vice President



Fire Chief's Message

I am very proud to present our Fiscal Year 2021/2022 Final Budget. We have reached many milestones over the last four years and this fifth budget since returning to a stand-alone fire district is fiscally responsible, provides funding for our Strategic Plan objectives, and most importantly is sustainable. Every San Miguel Fire & Rescue team member plays an active role in effectively and efficiently running this department and our community members are being served with our vision in mind.

OUR VISION



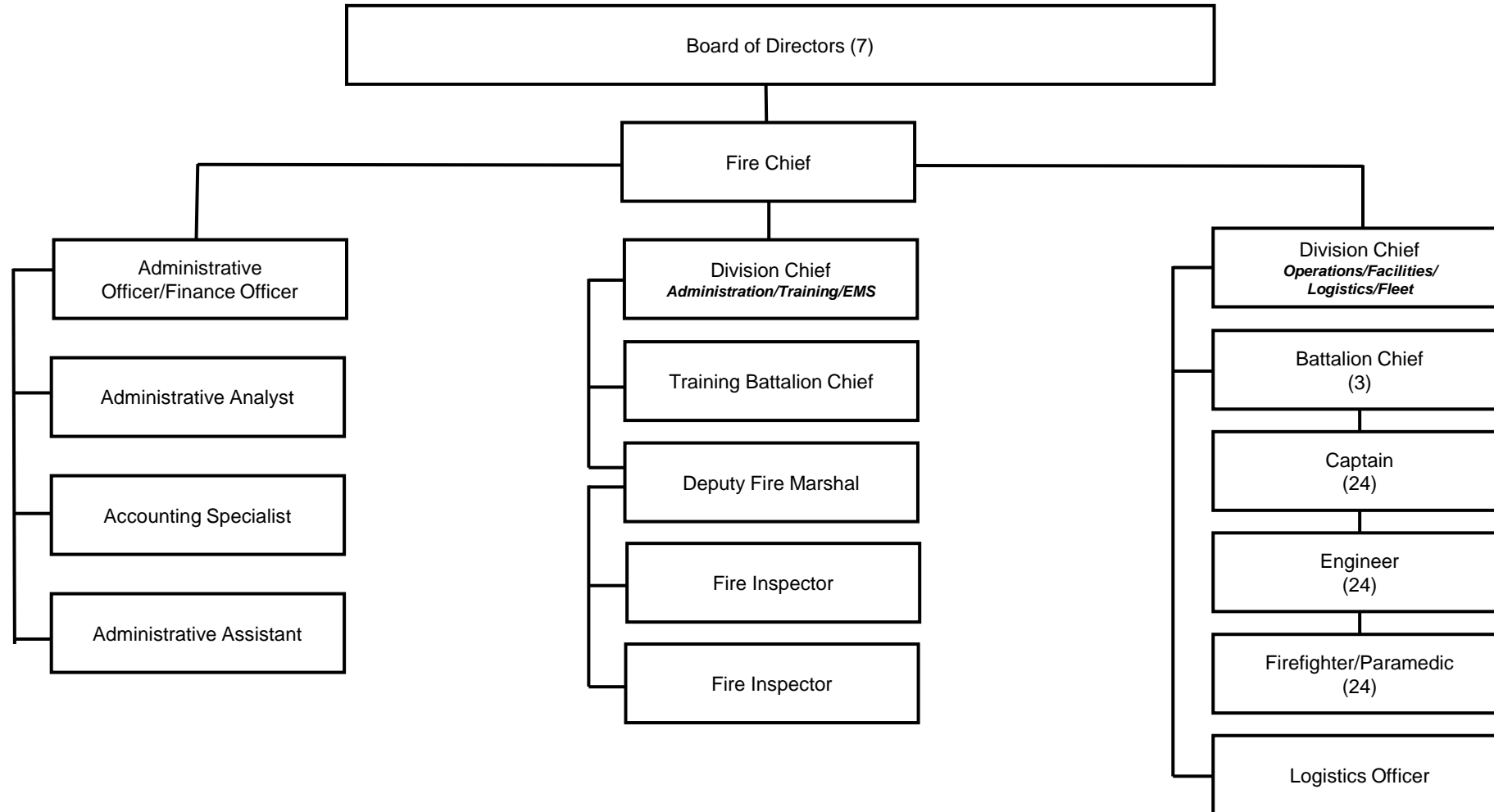
OUR MISSION

Service Beyond Expectations

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



Organizational Chart





Budget Overview

San Miguel Fire & Rescue adheres to California Government Code - GOV § 61110

Follow all local, state, and federal guidelines and Generally Accepted Accounting Principles & Governmental Accounting Principles

Must break out certain expenditures by category

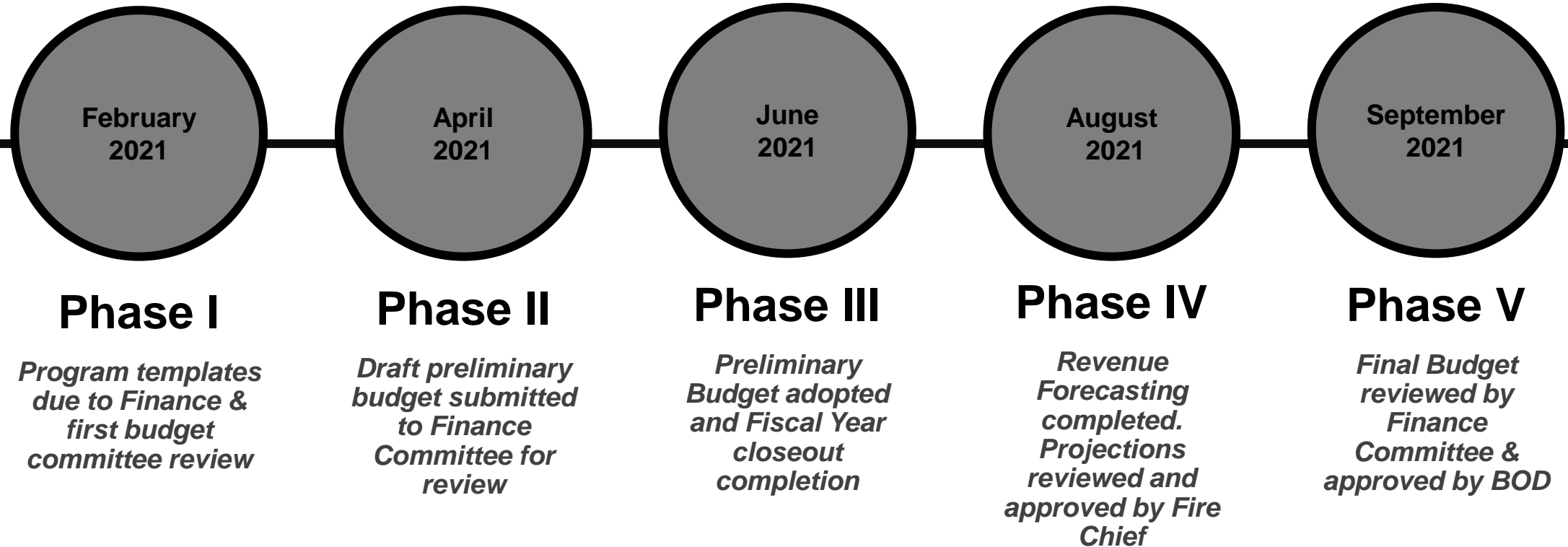
- *Salaries & Benefits*
- *Capital Outlay*
- *Services and Supplies*
- *Designated Reserves*

Preliminary must be approved by June 30th of each year & final adoption must be completed at a regularly scheduled meeting with a hearing by October 1 of each year

FY 2021/2022 budget process included a budget review with Administration, Operations, and Training Divisions.

For FY 2022/2023, the District is looking at forming a budget committee.

Budget Process Timeline



Budget's Mission

To help decision makers make informed choices about the provision of services and capital assets and to promote stakeholder participation in the process.




Internal and external plan to allocate government resources toward the outcomes desired by the community and the entity being served.

The District's Ultimate Budgetary Goal

Always Moving Forward

1. Establish Broad Goals
 - Broad goals that provide overall direction for the District and serve as a basis for decision-making
 - The District develops the budget around the Strategic Plan and long-term planning
2. Develop Approaches to Achieve Goals
 - Specific policies, plans, programs, and management strategies define how it will achieve long-term goals
3. Develop a Budget Consistent with the approaches to achieve the goals
 - A financial plan that moves toward achievement of goals within constraints of available resources.
4. Evaluate Performance and Make Adjustments
 - Program and financial performance should be monitored, and adjustments made, to encourage continuous progress



Reserves and Long-Term Forecasts

Reserve target is combined with long-term forecasts to monitor the big picture financial position.

- Operating Needs
- Debt Needs
- Capital Needs

The District's Goals:

1. Fiscal Stability and Vitality
2. Strong Community Connections
3. Sustainable Growth & Development
4. Quality of Life for Employees



Long-Term Financial Planning

The future depends on what we do in the present.

Balancing the budget – a budget that is balanced isn't always one that represents a healthy spending plan. The District wants to have a sustainable budget that allows for service solvency levels that meet the community needs and are funded on an ongoing basis.

Management continues to monitor our reserve funding levels and the Board of Directors are thinking ahead of the current fiscal year.

District's Long-Term Financial Plan in Action

Long-Term Financial Planning

- Combines financial forecasting with strategizing
- Parts of the long-term financial plan have been identified in the strategic plan
- Need to continue to build on the recession plan and incorporate it into the overall long-term plan

Forecasts are used to provide insight into future financial capacity so that strategies can be developed to achieve long-term sustainability while considering any financial challenges

- The District is currently implementing parts of its recession plan
 - Prioritizing Expenditures
 - Revenue Forecasting
 - Confronting a downturn of the economy early



Recession Planning

Beginning in Fiscal Year 2019/2020, the District took steps in implementing a recession plan. In working toward a fully implemented recession plan, the District completed the following in the last two years:

- Established priorities for each line item in the budget
- Began looking at priority numbers based on percentages of budget
 - It was identified that the budget consists of mostly priority 1 and 2 expenses, which is a risk that has been identified and will be looked at on how to address
- Completed a 3-year projected revenue document
- Established several reserve funds for the District
 - Determined the minimum and maximum funding level needs
 - Ongoing analysis is required when looking at funding levels of reserve accounts. These are reviewed on an annual basis to ensure we are meeting the needs of the communities we serve





Next Steps for Recession Plan

The District is working on a 10-year assumptions workbook that will allow management to create scenarios that include (potential) revenue decreases and the effect to our General Fund expenditures.

Staff will continue to analyze major liabilities for the District and the long-term effects of these liabilities.

Continue to review priorities and establish financial policies that discuss potential financial triggers that warrant Board notification.

Board Policies – Fund Management

The goal of the District's Fund Management Policy is to establish and maintain effective management of the District's financial resources. Each year, the prioritization of Reserve Funds are evaluated for the continued growth and sustainability of the District, including updating the minimum and maximum dollar amounts for each account. The District is currently working on updating the Board Fund Management policies with additional policies related to funding long-term liabilities.



District Reserve Funds by Priority

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



District Funds

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

Budget Discussion

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

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



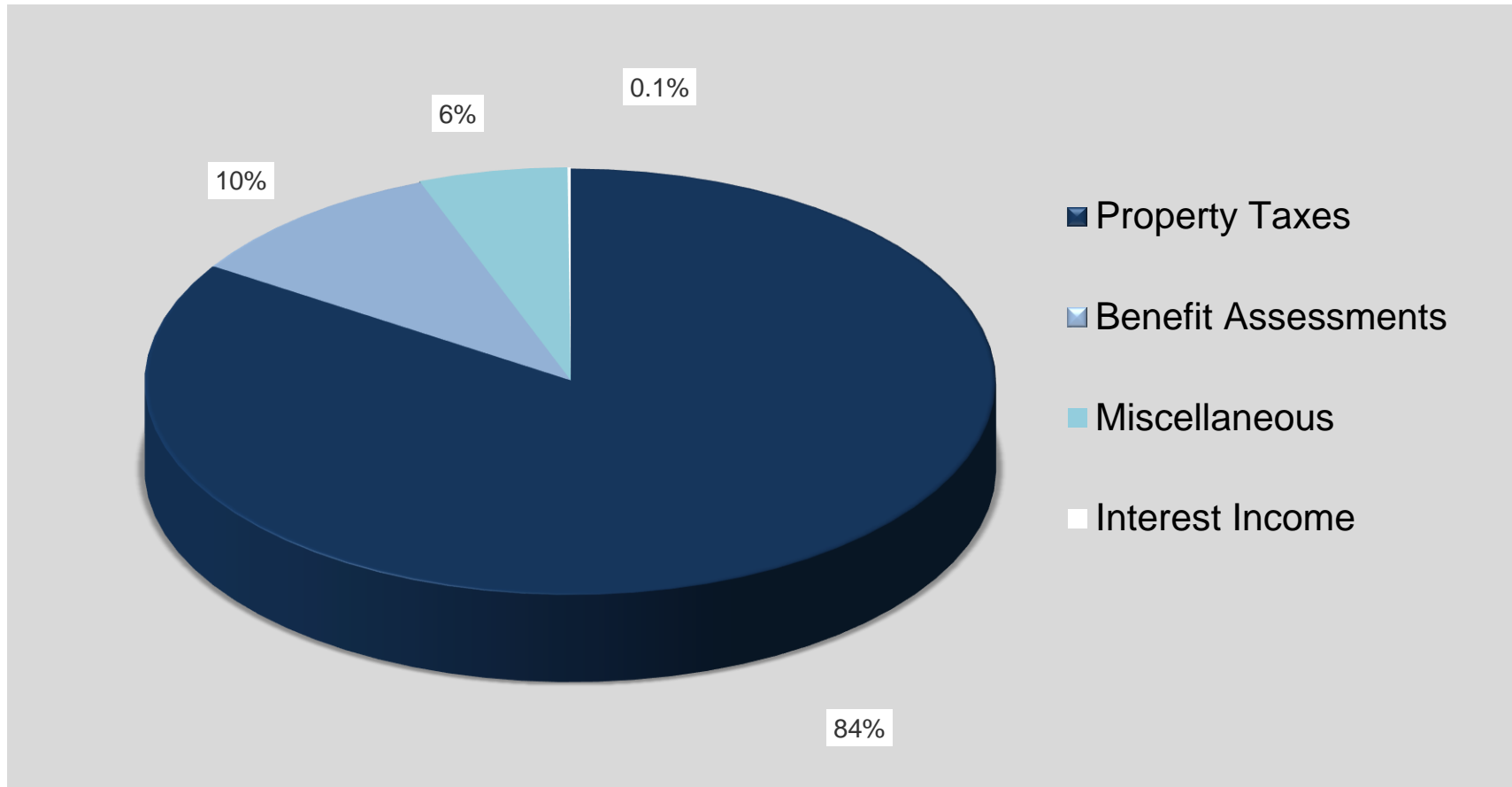
District Revenues

Analysis of revenue trends is an important tool for forecasting and looking at any potential economic downturns. Staff monitors these trends on a quarterly basis and looks at all revenue sources (not only property tax) and analyzes the potential for future use of these revenues. We look at the whole picture when it comes the financial standing of the District.



The District's main source of revenue, as is with most special districts, is property taxes. Other forms of revenue include miscellaneous revenue through contracts, rent, reimbursements, and Fire Mitigation Fees (FMF).

Total Revenue (Percentage)



Property Tax Trends							
	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21
Total Received (Actuals)	\$16,031,569	\$17,064,008	\$17,929,536	\$18,945,392	\$19,974,211	\$21,150,383	\$21,730,382
Percent (+/-) from prior year	4.38%	6.44%	5.07%	5.67%	5.43%	5.89%	2.74%



What Are Fire Mitigation Fees?

The Mitigation Fee Act (California Government Code sections 66000, et seq.) provides authority for local governments to impose fees to offset the impacts of a development project on public facilities or services. The statute regulates how public agencies may collect, maintain, and spend development impact fees, including reporting requirements.

Both the Mitigation Fee Act and FMF Ordinance contain annual and five-year reporting requirements for participating agencies, including capital improvement plans and financial disclosures.

The District's currently approved Fire Mitigation Fee Program Capital Improvement Plan is located on our website.



Revenue Analysis & Beyond

The District is in the process of creating a report to regularly analyze revenue data to ensure the needs of the District are met, both short-term and long-term.

The District adopted a Fiscal Impact Analysis (FIA) report that will provide fees to set up Community Facilities Districts (CFDs) for approved developments.

The District has reestablished the Grant Committee and will be looking at opportunities for funding through grants.

San Miguel Fire & Rescue
Revenue Budget-Forecasting & Projections

	Actual	Actual	Actual	Budget	Projected	Projected
	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Property Tax Revenue (estimate)	\$19,811,643	\$21,151,852	\$21,730,382	\$22,023,024	\$22,243,254	\$22,465,687
Total Benefit Assessments	\$2,540,953	\$2,623,416	\$2,639,523	\$2,665,918	\$2,692,577	\$2,719,503
AMR Contract and Other Miscellaneous	\$3,017,114	\$1,778,760	\$2,680,237	\$1,482,533	\$1,497,358	\$1,512,332
Interest (estimate)	\$376,367	\$56,835	\$31,973	\$32,293	\$32,616	\$32,942
Total Revenue	\$23,410,349	\$25,610,863	\$27,082,115	\$26,203,768	\$26,465,805	\$26,730,463
Transfers In - Fire Mitigation Fee Fund	Facilities	Facilities	Facilities	Facilities	Facilities	Facilities
Total Projected Funds Available - General Fund	\$23,410,349	\$25,610,863	\$27,082,115	\$26,203,768	\$26,465,805	\$26,730,463
General Fund Expenses	\$20,416,301	\$22,239,374	\$22,874,741	\$23,619,770	\$24,092,165	\$24,574,008
Net income before reserve related activities	\$2,994,048	\$3,371,489	\$4,207,374	\$2,583,998	\$2,373,640	\$2,156,455
Revenue Over Expense	\$2,994,048	\$3,371,489	\$3,768,206	TBD	TBD	TBD
<i>Transfers Per Board Policy #8 - Fund Management</i>						
Contingency Reserve Fund	\$1,200,000	\$1,300,000	\$1,600,000	TBD	TBD	TBD
Uncompensated Leave Fund	\$240,000	\$200,000	\$200,000	TBD	TBD	TBD
Workers' Compensation Fund	\$100,000	\$100,000	\$0	TBD	TBD	TBD
Vehicle Replacement Fund	\$750,000	\$900,000	\$900,000	TBD	TBD	TBD
Capital Equipment Fund	\$200,000	\$300,000	\$500,000	TBD	TBD	TBD
Fixed Equipment Replacement Fund	\$300,000	\$300,000	\$300,000	TBD	TBD	TBD
Facilities Replacement/Renovation Fund	\$200,000	\$250,000	\$250,000	TBD	TBD	TBD
Total Transfers	\$2,990,000	\$3,350,000	\$3,750,000			
Revenue Over/(Under) General Fund Budget after transfers	\$4,048	\$21,489	\$18,206	\$2,583,998	\$2,373,640	\$2,156,455



Expense Trend Highlights

Health Insurance rates have increased on average 3.16% in the past ten years. The District contracts with CalPERS for health insurance benefits. The highest increase was in 2018 at 11.22% during the ten-year analysis. Yearly increases are to be expected but need to be watched closely for large increases that can affect the budget from year to year.

Insurance rates for liability and workers' compensation are on the rise. Rates increased 80% for FAIRA (liability) and 20% for PASIS (Workers' Compensation). These increases are difficult to avoid, but management and personnel are working together to mitigate as best as possible.

Overtime trends are on the rise, but now with the overtime analysis, management can determine where overtime is being spent. The District was 4.57% over budget due mostly to COVID-related and workers' compensation expenses.

Training expenses are increasing due to the need for internal training, ongoing recruitments, and academy-based training for new hires and promotional opportunities that will allow the District to continue providing *Service Beyond Expectations*.



District's Unfunded Annual Liability (UAL)

The District's Pension liability needs to be addressed and is considered a high priority. CalPERS ended Fiscal Year 2020/2021 with a preliminary 21.3% net return on investments. This triggered a reduction in the discount rate from 7% to 6.8%. New CalPERS amortization schedules, Section 115 Trust, and Pension Obligation Bonds ("POB") are being taken into consideration for the management of the District's pension obligation. We know that this liability will never go away – the District's plan is to manage the short-term costs (yearly cash flow) and long-term liability associated with pensions (pension costs already incurred, and costs associated with salary increases) and the affects it has on the liability. A municipal advisor will be utilized to help with the management strategies best used for the District.

The District's current UAL is over \$40 Million dollars between all plans.

UAL Projected Employer Contributions

The District has four plans and is part of the risk pool for each plan. The information below is reflective of the most current CalPERS Valuation Reports for the District which are dated July 2021.

Projected Employer Contributions							
SAFETY - Classic	Required Contribution	Projected Future Employer Contributions (Assumes 7.00% Return for Fiscal Year 2020-21)					Funded Status
Fiscal Year	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	69.20%
Normal Cost %	23.62%	23.68%	23.70%	23.70%	23.70%	23.70%	
UAL Payment	\$3,362,114	\$3,719,984	\$3,888,000	\$4,062,000	\$4,142,000	\$4,211,000	
SAFETY - PEPRA	Required Contribution	Projected Future Employer Contributions (Assumes 7.00% Return for Fiscal Year 2020-21)					Funded Status
Fiscal Year	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	93.80%
Normal Cost %	13.98%	13.66%	13.70%	13.70%	13.70%	13.70%	
UAL Payment	\$3,258	\$6,631	\$9,400	\$12,000	\$14,000	\$15,000	
MISC - Classic	Required Contribution	Projected Future Employer Contributions (Assumes 7.00% Return for Fiscal Year 2020-21)					Funded Status
Fiscal Year	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	68.50%
Normal Cost %	15.41%	15.44%	15.40%	15.40%	15.40%	15.40%	
UAL Payment	\$209,666	\$238,291	\$256,000	\$273,000	\$285,000	\$296,000	
MISC - Classic	Required Contribution	Projected Future Employer Contributions (Assumes 7.00% Return for Fiscal Year 2020-21)					Funded Status
Fiscal Year	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	77.30%
Normal Cost %	7.77%	7.91%	7.90%	7.90%	7.90%	7.90%	
UAL Payment	\$4,734	\$5,137	\$5,500	\$5,800	\$6,100	\$6,300	

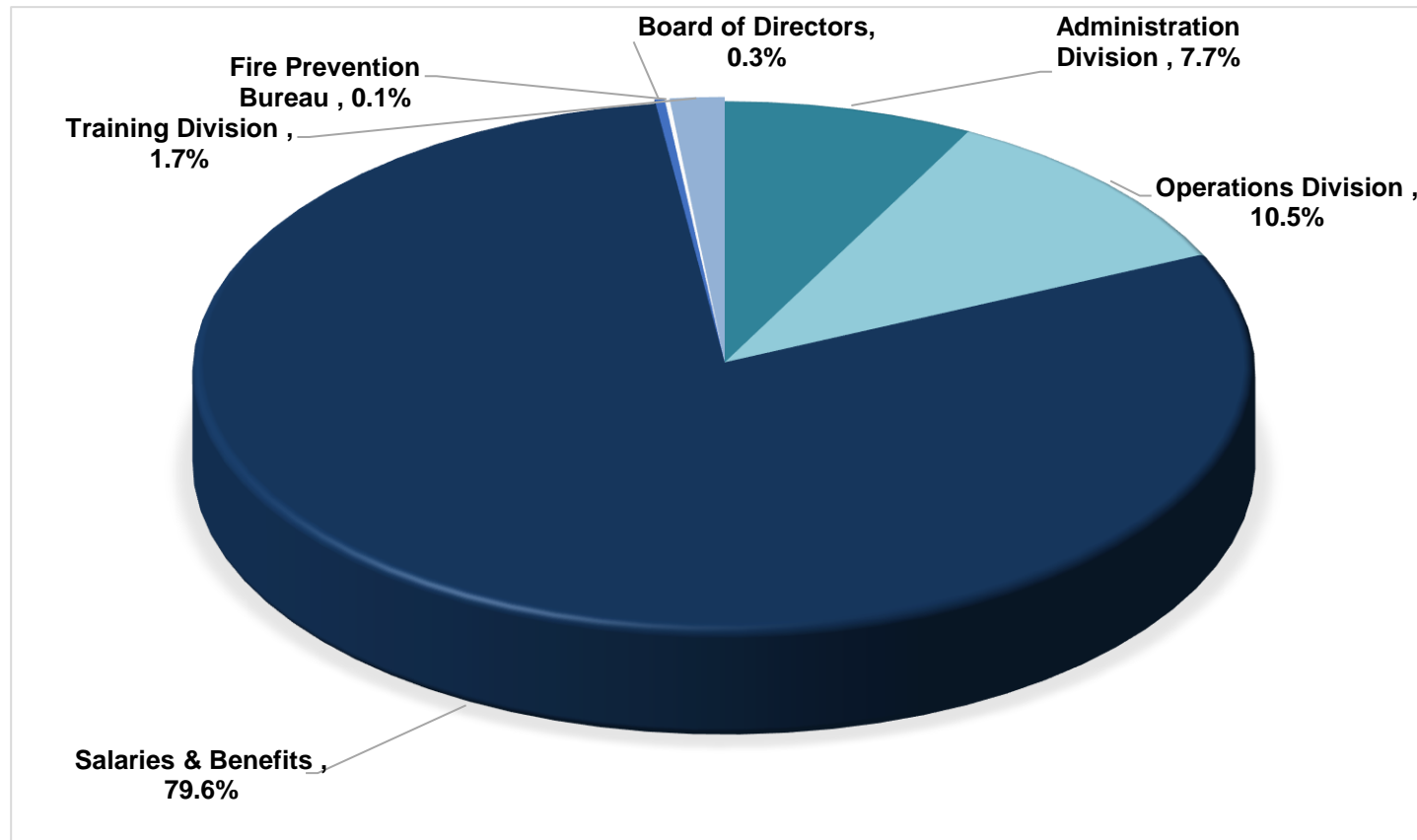
Other Post-Employment Benefits (OPEB) Liability

The letters 'OPEB' are rendered in a 3D, metallic, sans-serif font. They are positioned on a light blue gradient background with a subtle reflection effect below them.

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

The OPEB liability is currently at approximately \$22 Million and is higher than expected due to the discount rate being decreased from 3.51% to 2.66%

Expenses (Percentages)



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

Director Benefits

Remained at 0.3% of total expenses

Salaries and Benefits

decreased from 79.9% to 79.6% of total expenses

Administration Division

Increased from 7.1% to 7.7% of total expenses

Fire Prevention Bureau

Remained at 0.1% of total expenses

Operations Division

Decreased from 11.2% to 10.5% of total expenses

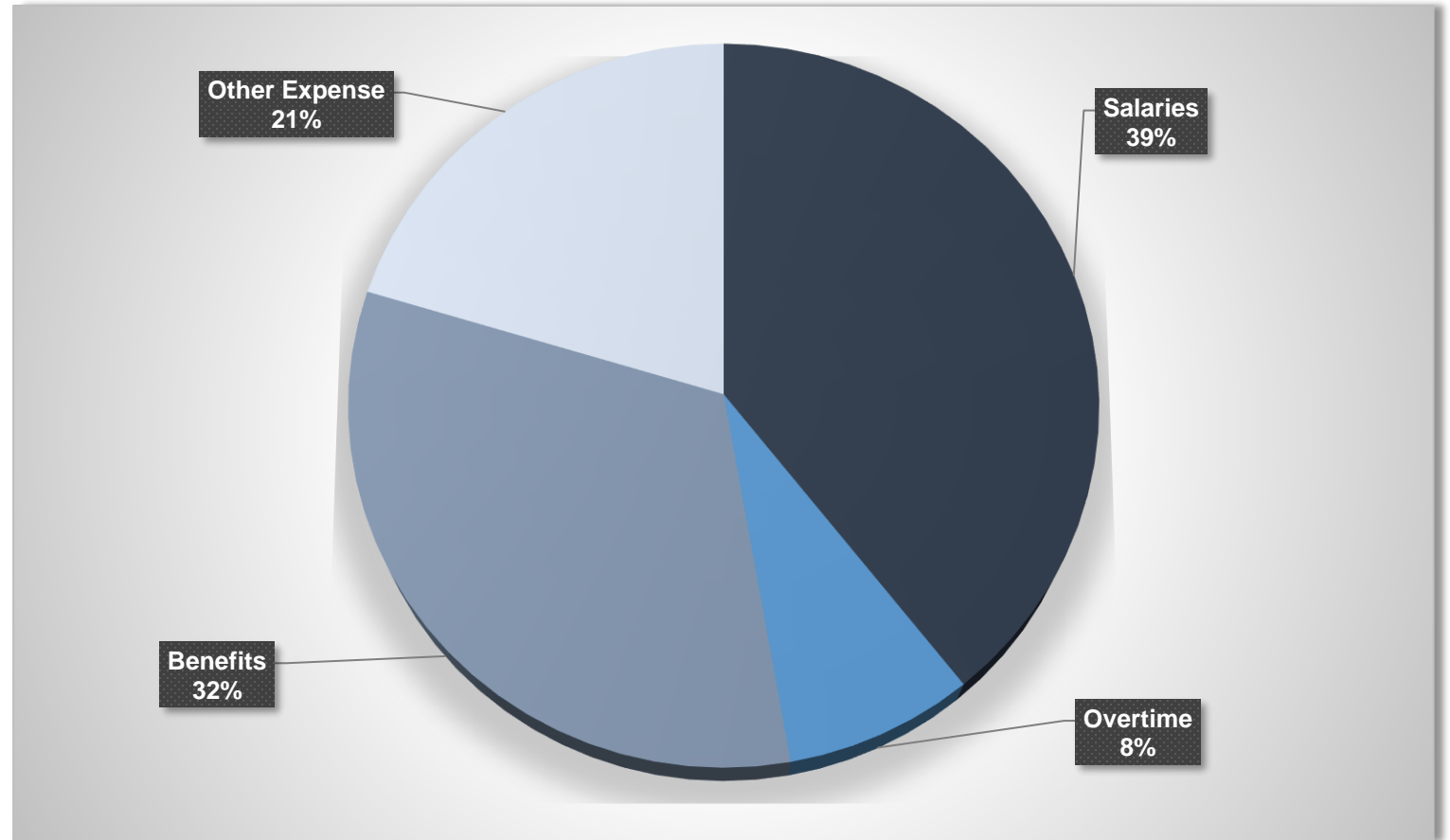
Training Division

Increased from 1.4% to 1.7% of total expenses

Salaries/Benefits of Total Budget

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

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



The Unfunded Annual Liability Expense is also included in benefits

**San Miguel Fire & Rescue
Budget Summary**

	2020-2021 FINAL Budget	2020-2021 Actual thru June 2021	2021-2022 FINAL Budget	Budget \$ increase/ decrease	Budget % increase/ decrease
Operating Revenues					
Property Taxes	\$ 21,195,273	\$ 21,730,382	\$ 22,023,024	\$ 827,751	4%
Benefit Assessments	2,637,567	2,639,523	2,665,918	28,351	1%
Total Operating Revenues	23,832,840	24,369,905	24,688,942	856,102	4%
Non-Operating Revenues					
AMR Contract and Other Miscellaneous	1,223,532	2,680,237	1,482,533	205,501	17%
Interest Income	57,972	31,973	32,293	(25,679)	-44%
Total Non-Operating Revenues	1,281,504	2,712,210	1,514,826	179,822	14%
Total Revenues	\$ 25,114,344	\$ 27,082,115	\$ 26,203,768	\$ 1,035,924	4%
Operating Expenses					
Salaries and Benefits Costs					
Director Fees	20,000	15,128	20,000	-	0%
Director Benefits	1,700	1,157	1,700	-	0%
Employee Salaries	8,548,000	8,559,243	9,285,100	737,100	9%
Employee Overtime	1,790,600	3,406,488	2,044,000	253,400	14%
Employee Benefits	6,955,100	6,656,512	7,650,500	695,400	10%
Total Salaries and Benefits Costs	\$ 17,315,400	\$ 18,638,529	\$ 19,001,300	\$ 1,685,900	10%

San Miguel Fire & Rescue
Budget Summary

	2020-2021 FINAL Budget	2020-2021 Actual thru June 2021	2021-2022 FINAL Budget	Budget \$ increase/ decrease	Budget % increase/ decrease
Services and Supplies					
Professional Services	2,003,700	1,972,366	2,082,900	79,200	4%
Special District Expense	213,400	360,315	251,300	37,900	18%
Maintenance	513,200	534,204	523,800	10,600	2%
Insurance	625,000	691,399	820,000	195,000	31%
Equipment	446,900	287,530	480,900	34,000	8%
Utilities	197,800	253,054	244,200	46,400	23%
Supplies	71,400	70,813	71,400	-	0%
Personnel Development	74,300	27,557	80,900	6,600	9%
Rents and Leases	40,400	38,974	41,400	1,000	2%
Total Service and Supplies	\$ 4,186,100	\$ 4,236,212	\$ 4,596,800	\$ 410,700	10%
Total Expenses	\$ 21,431,225	\$ 22,874,741	\$ 23,619,770	\$ 2,096,600	10%

Budget Priorities Overview

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

San Miguel Fire & Rescue					
Priorities Overview					
		2021/2022			
Priority Number	Priority Name	FINAL Budget	Revenue Estimate	Percentage of revenue	Target Percentages
1	Essential Line Item	22,124,526	26,000,000	85.1%	TBD
2	High Priority Line Item	872,744	26,000,000	3.4%	TBD
3	Medium Priority Line Item	366,085	26,000,000	1.4%	TBD
4	Discretionary Line Item	106,665	26,000,000	0.4%	TBD
5	Non-Essential Line Item	98,050	26,000,000	0.4%	TBD
TOTAL		\$23,619,770	26,000,000	90.85%	TBD
Budget Increase From Previous FY Budget \$2,096,600					



Administrative Division

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

Administrative Division

Justifications for Fiscal Year 2021/2022

- Salaries and Benefits increased 9.5%
 - This was due to increase in salaries for finalized MOU's/Terms of Employment and Unfunded Annual Liability increase of approximately \$500,000
- Director Benefits increased 12%
 - Request from Finance Committee for IT equipment for District-related activities
- Administration Management increased 19.2%
 - Insurance rates increase \$95,000 due to actuals
 - Minor Equipment for replacement of computers and financial analytics software

Administrative Division

Highlights for Fiscal Year 2021/2022

- Implementation of a new policies and procedures process per the current strategic plan
- Began to develop “The 5S System” for workplace organization and standardization through desk reviews and classification task reviews
- Long-term financial planning remains a top financial priority for the current Fiscal Year
- A Board Budget/Finance Workshop is being held for additional oversight and strategies moving forward by the Board of Directors
- Workers’ Compensation Analysis

San Miguel Fire & Rescue

Final Budget

Administrative Division

Priority			2020/2021	2021/2022	2021/2022	Increase/ (Decrease)		<i>Comments/Justification</i>
			FINAL Budget	Proposed Budget	FINAL Budget	Amount	Percent	
Salaries and Benefits								
Employee Benefits (5030)								
1	1	Health Insurance - Employees	1,183,300	1,198,500	1,281,300	82,800	6.9%	Increase per MOU & Increase in Premiums
2	1	Health Insurance - Retirees & Directors	792,700	797,000	797,000	-	0.0%	
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%)	143,600	154,200	156,700	2,500	1.6%	Based on Salaries
6	1	Retirement - Safety (23.62%) - Classic	1,063,300	1,105,600	988,700	(116,900)	(10.6%)	Based on Salaries & CalPERS Rates
7	1	Retirement - Safety (13.98%) - PEPRA	471,000	489,200	571,800	82,600	16.9%	Based on Salaries & CalPERS Rates
8	1	Retirement - Non-Safety (15.41%) - Classic	39,200	40,800	30,000	(10,800)	(26.5%)	Based on Salaries & CalPERS Rates
9	1	Retirement - Non-Safety (7.77%) - PEPRA	31,500	32,700	44,300	11,600	35.5%	Based on Salaries & CalPERS Rates
10	1	Retirement - Unfunded Liability (Safety Classic)	2,848,000	3,362,114	3,362,114	-	0.0%	Rates per CalPERS Valuation Report
11	1	Retirement - Unfunded Liability (Safety-PEPRA)	1,200	3,258	3,258	-	0.0%	Rates per CalPERS Valuation Report
12	1	Retirement - Unfunded Liability (Non-Safety Classic)	174,100	209,666	209,666	-	0.0%	Rates per CalPERS Valuation Report
13	1	Retirement - Unfunded Liability (Non-Safety PEPRA)	4,300	4,734	4,734	-	0.0%	Rates per CalPERS Valuation Report
14	1	Retirement - 1959 Survivor Benefit	8,400	8,400	8,400	-	0.0%	
15	1	Paramedic Recertification	42,300	43,200	43,200	-	0.0%	
16	1	Uniform Allowance	57,500	54,600	54,600	-	0.0%	
Total Employee Benefits			\$ 6,955,100	\$ 7,598,672	\$ 7,650,472	\$ 51,800	0.7%	
Employee Overtime (5040)								
17	1	Scheduled Overtime (17 shifts)	1,496,300	1,646,800	1,677,200	30,400	1.8%	Based on FY 2021/2022 Salary Schedules
18	1	FLSA	178,800	188,500	198,303	9,803	5.2%	Based on FY 2021/2022 Salary Schedules
Total Employee Overtime			\$ 1,675,100	\$ 1,835,300	\$ 1,875,503	\$ 40,203	2.2%	
Employee Salaries (5050)								
19	1	Base Salaries - Safety	7,715,100	8,146,600	8,319,039	172,439	2.1%	Based on FY 2021/2022 Salary Schedules
20	1	Base Salaries - Non-Safety	647,300	665,700	764,452	98,752	14.8%	Based on FY 2021/2022 Salary Schedules
21	2	Recession Plan - Salary & Benefits (2%)	185,600	195,633	201,654	6,021	3.1%	Additional Approval Needed by BOD
Total Employee Salaries			\$ 8,548,000	\$ 9,007,933	\$ 9,285,145	\$ 277,212	3.1%	
Total Salaries and Benefits			\$ 17,178,200	\$ 18,441,905	\$ 18,811,120	\$ 369,215	2.0%	

Administrative Division

Priority	2020/2021			2021/2022		2021/2022		Increase/ (Decrease)		Comments/Justification	
	FINAL Budget	Proposed Budget	FINAL Budget	Proposed Budget	FINAL Budget	Amount	Percent				
<i>Board of Directors</i>											
Director Benefits (5010)											
22	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)											
23	1	Meetings		20,000	20,000	20,000	-	0.0%			
Total Director Fees			\$	20,000	\$	20,000	\$	20,000	\$	-	0.0%
Employee Overtime (5040)											
24	5	Recording Secretary - Board Minutes		500	500	500	-	0.0%			
Total Employee Overtime			\$	500	\$	500	\$	500	\$	-	0.0%
Personnel Development (6100)											
25	5	Board Workshops		100	100	100	-	0.0%			
26	5	Board Training		1,000	1,000	1,000	-	0.0%			
27	5	Director Training		500	500	500	-	0.0%			
Total Personnel Development			\$	1,600	\$	1,600	\$	1,600	\$	-	0.0%
Special District Expense (6150)											
28	1	Election Costs (estimate)		40,000	40,000	40,000	-	0.0%			
Total Special District Expense			\$	40,000	\$	40,000	\$	40,000	\$	-	0.0%
Utilities (6170)											
29	2	Board of Directors IT Equipment (cell phones, tablets, etc.)		-	-	7,700	7,700	100.0%	IT needs for District -related Activities		
Total Utilities			\$	-	\$	-	\$	7,700	\$	7,700	100.0%
<i>Total Director expenses</i>			\$	63,800	\$	63,800	\$	71,500	\$	7,700	12.1%

Administrative Division

Priority				2020/2021	2021/2022	2021/2022	Increase/ (Decrease)		Comments/Justification
				FINAL Budget	Proposed Budget	FINAL Budget	Amount	Percent	
Administration Management									
Equipment Maintenance (6020)									
30	4	Plotter Maintenance		500	600	600	-	0.0%	Increase in Maintenance Costs
Total Equipment Maintenance				\$ 500	\$ 600	\$ 600	\$ -	0.0%	
Insurance (6060)									
31	1	FAIRA (Fire, Liability, Collision)		125,000	225,000	220,000	(5,000)	(2.2%)	Actual Premium Cost
32	1	PASIS (Workers' Compensation)		500,000	500,000	600,000	100,000	20.0%	Premium Rate \$217,000 plus self-insurance costs
Total Insurance				\$ 625,000	\$ 725,000	\$ 820,000	\$ 95,000	13.1%	
Minor Equipment (6080)									
33	3	Information Technology Equipment		5,000	5,000	15,000	10,000	200.0%	Replacement Computers for Stations & Staff
34	4	District Analytics Software (Financial)		-	-	10,000	10,000	100.0%	Financial Analytics Software (Pension & Long-Term)
Total Minor Equipment				\$ 5,000	\$ 5,000	\$ 25,000	\$ 20,000	400.0%	
Office Supplies (6090)									
35	3	Office Supplies/Postage		15,000	15,000	15,000	-	0.0%	
36	4	Office Furniture		1,000	1,000	1,000	-	0.0%	
37	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)									
38	5	Admin Related Conferences (2; all costs)		3,000	3,000	3,000	-	0.0%	
39	5	FDAC Conference (2; all costs)		3,200	3,200	3,200	-	0.0%	
40	5	National Fire Service Behavioral Health Symposium		1,500	1,500	1,500	-	0.0%	
41	5	CFCA Conference (2; all costs)		3,000	3,000	3,000	-	0.0%	
42	5	TeleStaff Conference (3; all costs)		9,000	9,000	9,000	-	0.0%	
43	5	Finance Related Conferences		2,500	2,500	2,500	-	0.0%	
44	5	FAIRA Meeting (1; all costs, not reimbursed)		800	800	800	-	0.0%	
45	5	CalPERS Education Forum (4; all costs)		6,000	6,000	6,000	-	0.0%	
Total Personnel Development				\$ 29,000	\$ 29,000	\$ 29,000	\$ -	0.0%	

Administrative Division

Priority			2020/2021	2021/2022	2021/2022	Increase/ (Decrease)		<i>Comments/Justification</i>
			FINAL Budget	Proposed Budget	FINAL Budget	Amount	Percent	
Professional Services (6110)								
46	1	Annual Bond Administration Fee	2,000	2,000	2,000	-	0.0%	
47	1	Annual SDRBA County Audit (estimate)	3,100	3,100	3,100	-	0.0%	
48	1	Annual Financial Audit (estimate)	18,000	18,000	18,000	-	0.0%	
49	1	Audit/Finance Consultant	75,000	75,000	75,000	-	0.0%	
50	1	Annual Fees and Taxes Consultant	10,000	10,000	10,000	-	0.0%	
51	1	GASB 75 - OPEB Actuary (estimate)	6,200	6,200	6,500	300	4.8%	Based on Actuals
52	1	Arbitrage Rebate Computation (estimate)	700	700	700	-	0.0%	
53	1	GASB 68 - CalPERS Fee (estimate)	1,100	1,100	1,100	-	0.0%	
54	1	GASB 68 - Actuary (estimate)	2,500	2,500	4,500	2,000	80.0%	Based on Actuals
55	2	Legal Counsel	80,000	80,000	80,000	-	0.0%	
56	4	Strategic Plan	3,000	3,000	3,000	-	0.0%	Including Minimal Objective Costs
57	2	IT Support Services	65,000	55,000	55,000	-	0.0%	Per Contract
58	4	Asset Tracking Software	3,500	3,500	3,500	-	0.0%	
59	1	Employee Assistance Program	22,000	22,000	22,000	-	0.0%	
60	2	Wellness Program	110,000	115,500	115,500	-	0.0%	Increase of 5% per contract each Year
61	1	California Bank & Trust - Analysis Service Fee	4,000	4,000	4,000	-	0.0%	
62	1	Refunds - Property Taxes	110,000	110,000	150,000	40,000	36.4%	Based on Actuals
63	1	Property Tax Services - Administrative Charges	210,000	210,000	250,000	40,000	19.0%	Based on Actuals
64	1	Interest - County of San Diego Treasury Loans	15,000	15,000	15,000	-	0.0%	
65	1	LAFCO Funding	13,500	13,500	13,500	-	0.0%	
Total Professional Services			\$ 754,600	\$ 750,100	\$ 832,400	\$ 82,300	11.0%	
Publications and Media (6120)								
66	3	Miscellaneous Publications and Bulletins	600	600	600	-	0.0%	
Total Publications and Media			\$ 600	\$ 600	\$ 600	\$ -	0.0%	
Rents and Leases (6130)								
67	1	Postage Meter	1,100	1,100	1,100	-	0.0%	
68	1	Copy Machine	7,300	7,300	7,300	-	0.0%	
69	1	Station 19 Lease of Property (Rent)	32,000	32,960	32,960	-	0.0%	Based on CPI calculation (3% Prelim.)
Total Rents and Leases			\$ 40,400	\$ 41,360	\$ 41,360	\$ -	0.0%	

Administrative Division

Priority			2020/2021	2021/2022	2021/2022	Increase/ (Decrease)		<i>Comments/Justification</i>
			FINAL Budget	Proposed Budget	FINAL Budget	Amount	Percent	
Special District Expense (6150)								
70	5	Membership - CFCA	900	900	900	-	0.0%	
71	5	Membership - SDCFCA	100	100	100	-	0.0%	
72	5	Membership - CSDA/San Diego Chapter	200	200	200	-	0.0%	
73	5	Membership - GFOA (1)	200	200	200	-	0.0%	
74	5	Membership - IPMA	100	100	100	-	0.0%	
75	5	Membership - IAAP	200	200	200	-	0.0%	
76	5	Membership - CSMFO	100	100	100	-	0.0%	
77	5	Membership - FDAC	600	600	600	-	0.0%	
78	5	Membership - APT US&C	100	100	100	-	0.0%	
79	5	Membership - SDCFCA Admin Section (1 @ \$30; 3 @ \$15)	100	100	100	-	0.0%	
80	5	Membership - CFCA AFSS/Southern California (4 @ \$65)	300	300	300	-	0.0%	
81	5	Membership - Costco	100	100	100	-	0.0%	
82	2	Badges, Service/Recognition Awards	1,000	1,000	1,000	-	0.0%	
83	3	Employee of the Year Award	500	500	500	-	0.0%	
84	4	Meeting Support/Supplies	1,500	1,500	1,500	-	0.0%	
85	3	Advertising Expense	1,000	1,000	1,000	-	0.0%	
86	1	Employment Posters	500	500	500	-	0.0%	
87	1	FLSA Manual Updates	700	700	700	-	0.0%	
88	2	Software Program Updates	2,500	2,500	2,500	-	0.0%	
89	1	Accounting Software Maintenance	10,000	10,000	10,000	-	0.0%	
90	1	Telestaff Annual Maintenance	2,000	2,000	2,000	-	0.0%	
91	1	Network Access (Cox)	15,200	15,200	15,200	-	0.0%	
92	3	Basic Television (Stations)	9,000	9,000	9,000	-	0.0%	
93	1	American Messaging	1,200	1,200	1,200	-	0.0%	
94	1	Website Support & Hosting	6,600	6,600	6,600	-	0.0%	Website hosting
Total Special District Expense			\$ 54,700	\$ 54,700	\$ 54,700	\$ -	0.0%	
Travel and Subsistence (6160)								
95	5	Administrative Meetings	880	880	1,000	120	13.6%	Fully Staffed Administrative Team
Total Travel and Subsistence			\$ 880	\$ 880	\$ 1,000	\$ 120	13.6%	
Utilities (6170)								
96	2	Cell Phone Service/iPad (5)	2,400	2,400	2,400	-	0.0%	
Total Utilities			\$ 2,400	\$ 2,400	\$ 2,400	\$ -	0.0%	
Total Administration Management			\$ 1,530,080	\$ 1,626,640	\$ 1,824,060	\$ 197,420	12.1%	

Administrative Division

Priority				2020/2021	2021/2022	2021/2022	Increase/ (Decrease)		Comments/Justification
				FINAL Budget	Proposed Budget	FINAL Budget	Amount	Percent	
Prevention - Code Enforcement									
Employee Overtime (5040)									
97	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)									
98	2	Miscellaneous Minor Equipment		300	300	300	-	0.0%	
Total Minor Equipment				\$ 300	\$ 300	\$ 300	\$ -	0.0%	
Publications and Media (6120)									
99	1	National Fire Code Update Subscription Service		1,500	2,500	2,500	-	0.0%	New Subscription Services for all FP Staff
100	4	Miscellaneous Publication		500	500	500	-	0.0%	
101	1	California Fire Code & Building Code (3 sets)		-	-	-	-	0.0%	One time every 3+ years per code cycle
102	1	Barclays Title 19 Update Service		200	200	200	-	0.0%	
103	4	Los Angeles Fire Marshal List Service		100	45	45	-	0.0%	Decrease in Members
Total Publications and Media				\$ 2,300	\$ 3,245	\$ 3,245	\$ -	0.0%	
Special District Expense (6150)									
104	3	Membership - SDCFCA/FPO Section (3 @ \$50)		200	150	150	-	0.0%	
105	3	Membership-SoCal/FPO (3 @ \$65)		-	195	195	-	100.0%	New membership
106	3	Membership - NFPA		200	175	175	-	0.0%	Decrease in Members
107	3	Membership - ICC		100	265	265	-	0.0%	
108	2	iPad for inspectors (3)			1,800	1,800	-	100.0%	Support Inspection Software Program
109	1	Software Upgrade		1,900	24,600	24,600	-	0.0%	Fire Prevention Software Upgrade for Inspections
Total Special District Expense				002-6150-000 \$ 2,400	\$ 27,185	\$ 27,185	\$ -	0.0%	
Travel and Subsistence (6160)									
110	4	Southern California FPO Meetings		100	100	100	-	0.0%	
111	4	San Diego County FPO Meetings		120	120	120	-	0.0%	
Total Travel and Subsistence				\$ 220	\$ 220	\$ 220	\$ -	0.0%	
Utilities (6170)									
112	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				\$ 9,520	\$ 35,250	\$ 35,250	\$ -	0.0%	
Total Administration Division				\$ 18,781,600	\$ 20,167,595	\$ 20,741,930	\$ 574,335	2.8%	



Fire Prevention Bureau

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

Fire Prevention Bureau

Justifications for Fiscal Year 2021/2022

- Total budget increased due to software purchase for inspections
- Expenditures for the Fire Prevention Bureau trend on budget throughout the years and has one of the smallest total budgets in the District
 - Falls under the Administrative Division
- Overtime expenses are minimal with most overtime being expended during Independence Day firework displays and some mandatory training to keep updated with current codes and regulations

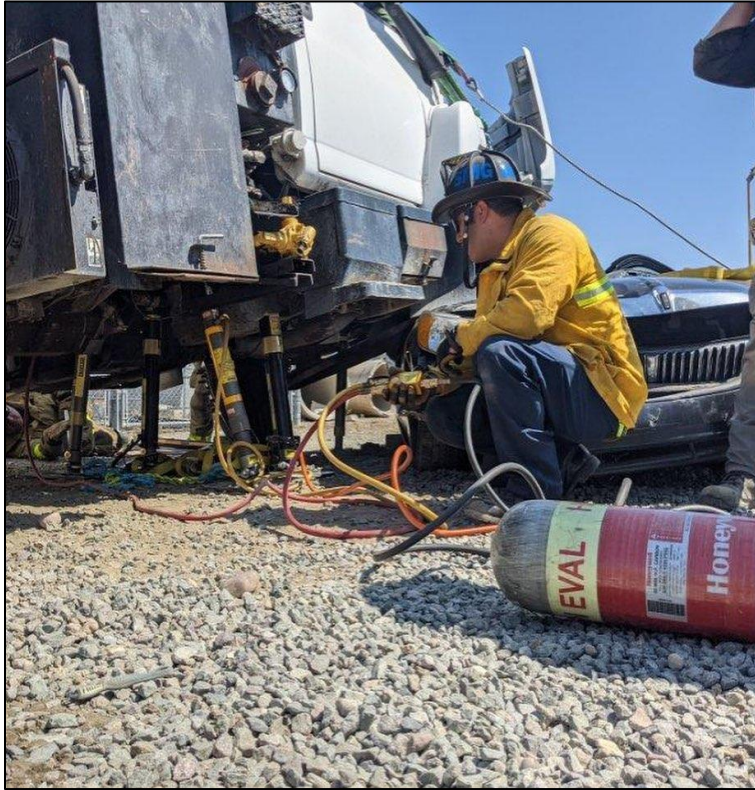
Fire Prevention Bureau

Highlights for Fiscal Year 2021/2022

- New inspection type added to the workload for staff
 - Defensible Space Inspections – Assembly Bill 38 (AB-38)
 - AB-38 Defensible Space Inspections and Compliance Reports for Real Estate Transactions in High or Very High Fire Hazard Severity Zone
- Reinstated the Company Inspection Program
- Implementing new inspection software for streamlined processes and moving toward a paperless inspection process
 - Will be able to store more data that is required to be kept for the life of the building
 - Better communication processes with the business owners
 - Invoices can be emailed directly to the responsible party for fees
 - Ongoing annual cost is \$21,000

Administrative Division

Priority	2020/2021			2021/2022			Increase/ (Decrease)		Comments/Justification
	FINAL Budget	Proposed Budget	FINAL Budget	FINAL Budget	Proposed Budget	FINAL Budget	Amount	Percent	
Prevention - Code Enforcement									
Employee Overtime (5040)									
97	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)									
98	2	Miscellaneous Minor Equipment		300	300	300	-	0.0%	
Total Minor Equipment			\$	300	\$	300	\$	300	\$ - 0.0%
Publications and Media (6120)									
99	1	National Fire Code Update Subscription Service		1,500	2,500	2,500	-	0.0%	New Subscription Services for all FP Staff
100	4	Miscellaneous Publication		500	500	500	-	0.0%	
101	1	California Fire Code & Building Code (3 sets)		-	-	-	-	0.0%	One time every 3+ years per code cycle
102	1	Barclays Title 19 Update Service		200	200	200	-	0.0%	
103	4	Los Angeles Fire Marshal List Service		100	45	45	-	0.0%	Decrease in Members
Total Publications and Media			\$	2,300	\$	3,245	\$	3,245	\$ - 0.0%
Special District Expense (6150)									
104	3	Membership - SDCFCA/FPO Section (3 @ \$50)		200	150	150	-	0.0%	
105	3	Membership-SoCal/FPO (3 @ \$65)		-	195	195	-	100.0%	New membership
106	3	Membership - NFPA		200	175	175	-	0.0%	Decrease in Members
107	3	Membership - ICC		100	265	265	-	0.0%	
108	2	iPad for inspectors (3)			1,800	1,800	-	100.0%	Support Inspection Software Program
109	1	Software Upgrade		1,900	24,600	24,600	-	0.0%	Fire Prevention Software Upgrade for Inspections
Total Special District Expense			002-6150-000 \$	2,400	\$	27,185	\$	27,185	\$ - 0.0%
Travel and Subsistence (6160)									
110	4	Southern California FPO Meetings		100	100	100	-	0.0%	
111	4	San Diego County FPO Meetings		120	120	120	-	0.0%	
Total Travel and Subsistence			\$	220	\$	220	\$	220	\$ - 0.0%
Utilities (6170)									
112	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			\$	9,520	\$	35,250	\$	35,250	\$ - 0.0%
Total Administration Division			\$	18,781,600	\$	20,167,595	\$	20,741,930	\$ 574,335 2.8%



Operations Division

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

Operations Division

Justifications for Fiscal Year 2021/2022

The total Operations Division Budget increased 3.2% from last Fiscal Year

- Total Equipment Maintenance increased 3.7%
 - Fire hose testing costs increasing
- Total Minor Equipment increased 15.3%
 - Implementation of software for operational analytics
 - Increase of fire service equipment based on actual expenditures
- Utilities increased 733%
 - Budget was \$3,600 and increased to \$30,000 due to needing to purchase engine specific cell phones and equipment for the use of District-related activities
- Facilities Maintenance increased 5%
 - Landscaping maintenance increased \$10,000 for station renovations for water conservation landscaping
 - Annual tree maintenance increased by \$2,500 for increased costs of tree maintenance – quotes are received prior to the work being awarded. Prevailing wages are applicable.

Operations Division

Highlights for Fiscal Year 2021/2022

Operations is focusing on analytics to identify areas of opportunity to better serve our citizens in communities that make up San Miguel Fire & Rescue

- Final implementation of analytical software will help with mining data that normally takes many hours to compile and analyze
- Implementing incident and tactical command software and moving away from the use of Mobile Device Computers (MDCs) will improve emergency scene safety and accountability for our responding personnel

Operations Division

Priority			2020/2021	2021/2022	2021/2022	Increase/ (Decrease)		<i>Comments/Justification</i>
			FINAL Budget	Proposed Budget	FINAL Budget	Amount	Percent	
Operations Management								
Communications Services and Equipment (6010)								
113	2	Radio Repairs	6,000	6,000	6,000	-	0%	
114	1	RCS Backbone Maintenance	62,000	62,000	62,000	-	0%	
115	1	NextGen RCS Fee	50,000	50,000	50,000	-	0%	
116	2	Radio Service	20,000	20,000	20,000	-	0%	
117	2	Batteries, Antennae, Parts	6,000	6,000	6,000	-	0%	
118	2	First Watch Response Time Triggers	5,000	5,000	5,000	-	0%	
119	2	Sigtronics Headset Replacement	3,000	3,000	3,000	-	0%	
120	2	David Clark Headset Replacement	3,000	3,000	3,000	-	0%	
121	2	Headset Parts and repair (In-House)	2,000	2,000	2,000	-	0%	
Total Communications Services and Equipment			\$ 157,000	\$ 157,000	\$ 157,000	\$ -	0%	
Equipment Maintenance (6020)								
122	1	Ladder Maintenance and Annual Testing	5,000	5,000	5,000	-	0%	
123	2	Batteries (all types)	3,000	3,000	3,000	-	0%	
124	2	Fire Equipment Maintenance	10,000	10,000	10,000	-	0%	
125	2	Fire Extinguisher Maintenance	2,000	2,000	2,000	-	0%	
126	2	Fire Hose Repair and Maintenance	1,000	1,000	1,000	-	0%	
127	2	Fire Hose Testing	15,000	18,000	18,000	-	0%	Added hose for New T-15, NFPA compliant
128	2	Nozzle Repair/Maintenance	1,000	1,000	1,000	-	0%	
129	2	Gas Detector Maintenance	2,000	2,000	2,000	-	0%	
130	2	Chainsaw Chain and Equipment	4,000	4,000	4,000	-	0%	
131	2	Rotary Saw Maintenance	1,500	1,500	1,500	-	0%	
132	2	Generator Maintenance	10,000	10,000	10,000	-	0%	
133	2	Portable Generator/Light Repairs	3,000	3,000	3,000	-	0%	
134	2	Compressor Maintenance	4,000	4,000	4,000	-	0%	
135	2	Rescue Tool Maintenance	6,500	6,500	6,500	-	0%	
136	2	Defibrillator Warranty and Maintenance	12,500	12,500	12,500	-	0%	
137	4	Physical Fitness Equipment Repair/Maint.	1,000	1,000	1,000	-	0%	
Total Equipment Maintenance			\$ 81,500	\$ 84,500	\$ 84,500	\$ -	0%	
Medical Supplies (6070)								
138	1	Medical Supplies	22,000	22,000	22,000	-	0%	Decrease based on actuals
Total Medical Services and Supplies			\$ 22,000	\$ 22,000	\$ 22,000	\$ -	0%	
Minor Equipment (6080)								
139	3	Swift Water Rescue Equipment	5,000	5,000	5,000	-	0%	Replace strobes, life jackets (victims), etc.
140	3	Accountability Equipment	400	400	400	-	0%	
141	3	Fire Hose	20,000	20,000	20,000	-	0%	Based on actuals
142	3	Flashlights and Chargers	2,500	2,500	2,500	-	0%	
143	4	Physical Fitness Equipment	2,500	2,500	2,500	-	0%	
	4	Analytics Software	-	-	10,000	10,000	100%	Operational Analytics (call data, response times)
144	2	Fire Service Equipment	100,000	110,000	110,000	-	0%	Based on actuals
Total Minor Equipment			\$ 130,400	\$ 140,400	\$ 150,400	\$ 10,000	7%	

Operations Division

Priority				2020/2021	2021/2022	2021/2022	Increase/ (Decrease)	Percent	Comments/Justification
				FINAL Budget	Proposed Budget	FINAL Budget	Amount		
Professional Services (6110)									
145	1	RCCP Program Cost (ECO)		12,200	12,200	12,200	-	0%	
146	1	HCFA Dispatching		812,000	812,000	812,000	-	0%	Based on estimates
147	1	Respiratory Fit Tests (79) - (N95)		10,000	10,000	10,000	-	0%	
Total Professional Services				\$ 834,200	\$ 834,200	\$ 834,200	\$ -	0%	
Publications and Media (6120)									
148	1	Miscellaneous Publications and Bulletins		500	500	500	-	0%	
Total Publications and Media				\$ 500	\$ 500	\$ 500	\$ -	0%	
Safety Clothing (6140)									
149	1	Structure/Brush Gear		70,000	70,000	70,000	-	0%	
150	1	Miscellaneous Supplies/Repairs		5,000	5,000	5,000	-	0%	
151	1	PPE Cleaning (Professionally)		27,700	27,700	27,700	-	0%	
Total Safety Clothing				\$ 102,700	\$ 102,700	\$ 102,700	\$ -	0%	
Special District Expense (6150)									
152	1	Emergency Food/Water Supplies		5,000	5,000	5,000	-	0%	
161	1	F-500 Foam		9,000	9,000	9,000	-	0%	
162	5	Class "A" Uniforms (24)		30,000	30,000	30,000	-	0%	Firefighter Paramedics Rotation
Total Special District Expense				\$ 44,000	\$ 44,000	\$ 44,000	\$ -	0%	
Utilities (6170)									
163	2	Cell Phone Service & Equipment (40 phones/devices)		3,600	3,600	30,000	26,400	733%	Engine Cell Phones & Equipment
Total Utilities				\$ 3,600	\$ 3,600	\$ 30,000	\$ 26,400	733%	
Total Operations Management				\$ 1,375,900	\$ 1,388,900	\$ 1,425,300	\$ 36,400	2.6%	

Operations Division

Priority			2020/2021	2021/2022	2021/2022	Increase/ (Decrease)		<i>Comments/Justification</i>
			FINAL Budget	Proposed Budget	FINAL Budget	Amount	Percent	
Facilities Management								
Employee Overtime (5040)								
164	2	Overtime	10,000	10,000	10,000	-	0%	
Total Employee Overtime			\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0%	
Facilities Maintenance (6030)								
165	3	HVAC Maintenance (all facilities)	15,000	15,000	15,000	-	0%	
166	2	Vehicle Exhaust System Maintenance	10,000	10,000	10,000	-	0%	
167	2	Apparatus Facility Maintenance	5,000	5,000	5,000	-	0%	
168	3	Facilities Miscellaneous Maintance	50,000	50,000	50,000	-	0%	
169	2	Overhead Door Maintenance (all facilities)	7,500	7,500	7,500	-	0%	Based on actuals
170	2	Pest/Termite Control (all stations)	4,000	4,000	4,000	-	0%	
171	2	Emergency Repairs (all facilities)	-	-	-	-	0%	Emergency repairs out of Reserve Fund
172	2	Electrical Gate Repair	5,000	5,000	5,000	-	0%	
173	3	Elevator Maintenance	1,800	1,800	1,800	-	0%	
174	3	Fuel Tank/Pump Maintenance	6,000	6,000	6,000	-	0%	
175	2	5-Year Sprinkler Certification (Stations 14, 15, 16, 22)	1,000	1,000	1,000	-	0%	
176	2	Station 15 Solar Panel Maintenance	1,500	1,500	1,500	-	0%	
177	2	Backflow Test (Station 14, 15, 16, 22) (Annual)	2,000	2,000	2,000	-	0%	
178	2	Sprinkler Testing and Repairs (Annual)	1,400	1,400	1,400	-	0%	
179	2	Alarm Testing and Repairs (annual)	4,000	4,000	4,000	-	0%	
180	5	Carpet Replacement/Cleaning	6,500	6,500	6,500	-	0%	1x per year/station
181	3	Station Improvement Program	9,000	9,000	9,000	-	0%	Each station \$1,000 budget
182	5	Painting and Repair (Interior/Exterior)	5,000	5,000	5,000	-	0%	
183	2	Keypad Entry System Maintenance & Security	2,000	2,000	2,000	-	0%	(2) Stations per year
184	2	Ice Machines Maintenance	5,000	5,000	5,000	-	0%	High Use item
185	4	Landscape Maintenance	5,000	5,000	10,000	5,000	100%	Station Renovations - Water Conservation
186	3	Tree Maintenance	2,500	2,500	5,000	2,500	100%	Annual Tree Maintenance (all stations)
Total Facilities Maintenance			\$ 149,200	\$ 149,200	\$ 156,700	\$ 7,500	5.0%	
Housekeeping Services and Supplies (6050)								
187	3	Cleaning/Household Supplies (all facilities)	30,000	30,000	30,000	-	0%	Based on actuals
Total Housekeeping Services and Supplies			\$ 30,000	\$ 30,000	\$ 30,000	\$ -	0.0%	
Minor Equipment (6080)								
188	4	Appliance Replacement	8,000	8,000	8,000	-	0%	Replaced on an as-needed basis
189	4	Landscape Maintenance Equipment	1,000	1,000	1,000	-	0%	Based on actuals
Total Minor Equipment			\$ 9,000	\$ 9,000	\$ 9,000	\$ -	0.0%	
Special District Expense (6150)								
190	4	Beds/Bedding/Covers	2,500	2,500	2,500	-	0%	Replaced on an as-needed basis
191	4	Recliners	2,000	2,000	2,000	-	0%	Replaced on an as-needed basis
192	5	Fire Station Office Chairs	-	-	-	-	0%	
193	3	Station Security Systems	2,000	2,000	2,000	-	0%	
194	4	Flags - US and California	1,000	1,000	1,000	-	0%	(2) replaced each station each year

Operations Division

Priority	2020/2021		2021/2022		2021/2022		Increase/ (Decrease)	Comments/Justification
	FINAL Budget	Proposed Budget	FINAL Budget	FINAL Budget	Amount	Percent		
Total Special District Expense			\$ 7,500	\$ 7,500	\$ 7,500	\$ -	0.0%	
Utilities (6170)								
195	1	Gas and Electric	110,000	120,000	120,000	-	0%	Increase in utility costs
196	1	Telephone	30,000	30,000	30,000	-	0%	
197	1	Water and Sewer	35,000	40,000	40,000	-	0%	Increase in utility costs
198	1	Refuse Removal	15,000	20,000	20,000	-	0%	Increase in utility costs
Total Utilities			\$ 190,000	\$ 210,000	\$ 210,000	\$ -	0.0%	
Total Facilities Management			\$ 395,700	\$ 415,700	\$ 423,200	\$ 7,500	1.9%	

Operations Division

Priority			2020/2021	2021/2022	2021/2022	Increase/ (Decrease)		<i>Comments/Justification</i>
			FINAL Budget	Proposed Budget	FINAL Budget	Amount	Percent	
Fleet Management								
Equipment Maintenance (6020)								
199	3	Light and Air Fill Station	2,000	2,000	2,000	-	0%	
Total Equipment Maintenance			\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%	
Fleet Maintenance (6040)								
200	1	Miscellaneous Fleet Maintenance (In-House Repairs)	15,000	15,000	15,000	-	0%	
201	1	Apparatus Parts	45,000	45,000	45,000	-	0%	
202	1	Towing	1,500	1,500	1,500	-	0%	
203	5	Car Washes	750	750	750	-	0%	
204	1	Fuel	165,000	165,000	165,000	-	0%	
205	1	Tires (Heavy Fleet)	35,000	35,000	35,000	-	0%	
206	1	Tires (Light Fleet)	6,000	6,000	6,000	-	0%	
207	3	Body Work	5,000	5,000	5,000	-	0%	
208	3	Decals	700	700	700	-	0%	Ongoing costs when needed
209	3	Apparatus Cleaning Supplies and Waxes	1,000	1,000	1,000	-	0%	
210	4	Linen Service (rags/towels)	1,800	1,800	1,800	-	0%	
Total Fleet Maintenance			\$ 276,750	\$ 276,750	\$ 276,750	\$ -	0.0%	
Professional Services (6110)								
211	1	Contract Apparatus Maintenance	310,000	310,000	310,000	-	0%	Based on actuals
212	1	Truck 15 Safety Inspection	900	900	900	-	0%	Inspection for new truck 15 & old truck
Total Professional Services			\$ 310,900	\$ 310,900	\$ 310,900	\$ -	0.0%	
Special District Expense (6150)								
213	1	Air Pollution Control Fees - Fuel	200	200	200	-	0%	
214	1	Air Pollution Control Fees - Generators	2,500	2,500	2,500	-	0%	
215	1	Environmental Health Fees - Fuel	1,000	1,000	1,000	-	0%	
216	1	Unleaded Fuel Tank Testing and Fees	4,000	4,000	4,000	-	0%	
217	1	Miscellaneous Permits (HazMat, Fuel, etc.)	1,000	1,000	1,000	-	0%	
Total Special District Expense			\$ 8,700	\$ 8,700	\$ 8,700	\$ -	0.0%	
Total Fleet Management			\$ 598,350	\$ 598,350	\$ 598,350	\$ -	0.0%	

Operations Division

Priority			2020/2021	2021/2022	2021/2022	Increase/ (Decrease)		<i>Comments/Justification</i>
			FINAL Budget	Proposed Budget	FINAL Budget	Amount	Percent	
<i>Logistics Volunteer Group</i>								
Special District Expense (6150)								
218	5	Recruitment Materials/Supplies	200	200	200	-	0%	
219	5	Uniforms (2 sets)	1,000	1,000	1,000	-	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%	

Operations Division

Priority	2020/2021		2021/2022		2021/2022		Increase/ (Decrease)		Comments/Justification
	FINAL Budget	Proposed Budget	FINAL Budget	Proposed Budget	Amount	Percent			
SCBA Program									
Equipment Maintenance (6020)									
220	1	Hydro Testing	2,300	2,300	2,300	-	0%		
Total Equipment Maintenance			\$ 2,300	\$ 2,300	\$ 2,300	\$ -	0.0%		
Minor Equipment (6080)									
221	1	SCBA In-House Repairs	2,500	2,500	2,500	-	0%		
222	1	SCBA Masks	2,500	2,500	2,500	-	0%		
223	1	SCBA Equipment Upgrades	10,000	10,000	10,000	-	0%		
Total Minor Equipment			\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.0%		
Professional Services (6110)									
224	1	SCBA Contract Repairs	15,000	15,000	15,000	-	0%		
225	1	SCBA Annual Flow Testing	6,000	6,000	6,000	-	0%		
Total Professional Services			\$ 21,000	\$ 21,000	\$ 21,000	\$ -	0.0%		
Total SCBA Program			\$ 38,300	\$ 38,300	\$ 38,300	\$ -	0.0%		
Total Operations Division			\$ 2,409,450	\$ 2,442,450	\$ 2,486,350	\$ 43,900	1.8%		



Training Division

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

Training Division

Justifications for Fiscal Year 2021/2022

The total Training Division Budget increased 63% from last Fiscal Year

- Total Training Overtime increased 341.2%
 - Includes new hire academies and 12-shift EMS Rideout for new Firefighter Paramedics prior to their probationary period
 - Includes promotional academies
- Total Minor Equipment increased 65.22%
 - Requesting implementation of training software for First Arriving that is a multi-media platform for commination of mission critical information to all on-duty personnel
- Personnel Development increased 28.7%
 - Budget was \$34,800 and increased to \$44,800 (\$10,000 increase) due to increased internal succession planning and promotional training. The District is focusing strongly on training, and we will start to see this budget stabilize
- Explorer Program increased 41.8%
 - Increase in costs of overall budget by \$825

Training Division

Highlights for Fiscal Year 2021/2022

As a newer department, it is important to deepen the succession planning efforts of developing employees with specialized and focused training. We need to provide more frontloaded training.

- Implemented a four (4) week academy and 12-shift EMS Rideout
- Implementing promotional workshops and academies for Engineers and Captains
- Standardized training to support State and Federal mandates, as well as NFPA recommendations
- Mandatory training
 - Equal Employment Opportunity (EEO)
 - Sexual Harassment
 - Emotional Intelligence (Respectful Workplace Training) – Newly Implemented

Training Division

Priority			2020/2021	2021/2022	2021/2022	Increase/ (Decrease)	Percent	Comments/Justification
			FINAL Budget	Proposed Budget	FINAL Budget	Amount		
Training Program								
Employee Overtime (5040)								
226	3	District Training (All)	34,000	100,000	150,000	50,000	50%	Includes Academies & 12-Shift EMS Rideouts
Total Employee Overtime			\$ 34,000	\$ 100,000	\$ 150,000	\$ 50,000	50.0%	
Minor Equipment (6080)								
	4	Training Software			4,000	4,000		First Arriving Software
227	3	Training Props & Equipment	11,500	6,000	15,000	9,000	150%	Training Equipment Needed for Internal Use
Total Minor Equipment			\$ 11,500	\$ 6,000	\$ 19,000	\$ 13,000	216.7%	
Personnel Development (6100)								
228	1	Educational Reimbursement - District Employees	19,800	19,800	19,800	-	0%	
229	4	Discretionary Training Offset	15,000	15,000	25,000	10,000	67%	Increase in Internal Training
Total Personnel Development			\$ 34,800	\$ 34,800	\$ 44,800	\$ 10,000	28.7%	
Professional Services (6110)								
230	2	HTF Annual Assessment	69,500	70,890	70,890	-	0%	Estimated 2% increase
231	2	FTES Tuition	13,500	13,500	13,500	-	0%	
Total Professional Services			\$ 83,000	\$ 84,390	\$ 84,390	\$ -	0.0%	
Publications and Media (6120)								
232	3	Protocols and Medication Handbooks	500	500	500	-	0%	
233	3	Field Operations Guide Books	300	300	300	-	0%	
234	3	IFSTA Manuals	500	500	500	-	0%	
235	3	Training Aids/Manuals	2,500	2,500	2,500	-	0%	
Total Publications and Media			\$ 3,800	\$ 3,800	\$ 3,800	\$ -	0.0%	
Special District Expense (6150)								
236	5	Lunches - All Day Training	1,000	1,000	1,000	-	0%	
237	5	Membership - CFCA/EMS (1)	200	200	200	-	0%	
238	5	Membership - CFCA/TO	100	100	100	-	0%	
239	1	Membership - Target Solutions	7,500	7,500	7,500	-	0%	
240	3	Hydration - Training Events	2,000	1,000	1,000	-	0%	Based on Actuals
Total Special District Expense			\$ 10,800	\$ 9,800	\$ 9,800	\$ -	0.0%	
Total Training Program			\$ 177,900	\$ 238,790	\$ 311,790	\$ 73,000	30.6%	

Training Division

Priority			2020/2021	2021/2022	2021/2022	Increase/ (Decrease)			<i>Comments/Justification</i>
			FINAL Budget	Proposed Budget	FINAL Budget	Amount	Percent		
<i>Mapping Program</i>									
Office Supplies (6090)									
241	2	Supplemental Mapping Supplies	1,500	1,500	1,500	-	0%		
Total Office Supplies			\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.0%		
Publications and Media (6120)									
242	2	Mapping/GIS Updates	1,000	1,000	1,000	-	0%		
Total Publications and Media			\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%		
Special District Expense (6150)									
243	2	Mapping Software Maintenance	2,000	2,000	2,000	-	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%		

Training Division

			2020/2021	2021/2022	2021/2022	Increase/ (Decrease)		
Priority			FINAL Budget	Proposed Budget	FINAL Budget	Amount	Percent	Comments/Justification

Reserve Firefighter Program

Safety Clothing (6140)

244	3	Structure - Jackets and Pants	5,800	5,800	5,800	-	0%	
245	3	Wildland - Jackets and Pants	900	900	900	-	0%	
246	3	Nomex Hoods - PBI Gold	100	100	100	-	0%	
247	3	Helmets	600	600	600	-	0%	
248	3	Turnout Boots	700	700	700	-	0%	
249	3	Gloves - Structural	700	700	700	-	0%	
250	3	Gloves - Brush	700	700	700	-	0%	
251	3	Web Gear/Hydration Packs	2,000	2,000	2,000	-	0%	
252	3	EMS Jackets	200	200	200	-	0%	
253	3	Gear Bags	100	100	100	-	0%	
254	3	Miscellaneous Supplies/Repairs	2,000	2,000	2,000	-	0%	
Total Safety Clothing			\$ 13,800	\$ 13,800	\$ 13,800	\$ -	0.0%	

Special District Expense (6150)

255	4	Pre-Employment Physicals	2,000	10,000	10,000	-	0%	For New Reserves only
256	4	Pre-Employment Background Checks	900	900	900	-	0%	
257	4	Yearly Spirometry test	-	3,200	3,200	-	100%	Mandatory for all Reserve Firefighters
258	4	Membership - Target Solutions	800	800	800	-	0%	
259	4	Recruitment Materials/Supplies	500	500	500	-	0%	
260	4	Fit Testing	700	700	700	-	0%	
261	4	Training Materials/Supplies	1,000	1,000	1,000	-	0%	
262	4	Academy Supplies	2,000	2,000	2,000	-	0%	
263	4	Lunches	200	300	300	-	0%	
264	4	Water/Gatorade	500	300	300	-	0%	
Total Special District Expense			\$ 8,600	\$ 19,700	\$ 19,700	\$ -	0.0%	

Total Reserve Firefighter Program \$ 22,400 \$ 33,500 \$ 33,500 \$ - 0.0%

Training Division

Priority			2020/2021	2021/2022	2021/2022	Increase/ (Decrease)			<i>Comments/Justification</i>
			FINAL Budget	Proposed Budget	FINAL Budget	Amount	Percent		
Explorer Program									
Personnel Development (6100)									
265	5	Post Advisor Enrollment Fee (1)	75	75	300	225	300%	Increase in Academy Advisors	
266	5	Explorer Enrollments Fee (1)	1,400	1,400	1,500	100	7%	Increase in Academy Costs	
267	5	Post Advisor Lodging	500	500	1,000	500	100%	Increase in Advisors for Youth Protection for Academy	
Total Personnel Development			\$ 1,975	\$ 1,975	\$ 2,800	\$ 825	41.8%		
Publications and Media (6120)									
268	5	IFSTA Books (5)	400	400	400	-	0%		
Total Publications and Media Expense			\$ 400	\$ 400	\$ 400	\$ -	0.0%		
Special District Expense (6150)									
269	4	Explorer Post Charter Renewal Fee	100	100	100	-	0%		
270	4	Explorer Post Youth - Participation Fee	700	700	700	-	0%		
271	4	Explorer Post Adult - Participation Fee	300	300	300	-	0%		
272	4	Explorer Post - Insurance All Participants	100	100	100	-	0%		
273	5	Academy SCBA Fit Test	200	200	200	-	0%		
Total Special District Expense			\$ 1,400	\$ 1,400	\$ 1,400	\$ -	0.0%		
Office Supplies (6090)									
274	5	Paper, Copies, Office supplies	100	100	100	-	0%		
Total Office supplies			\$ 100	\$ 100	\$ 100	\$ -	0.0%		
Minor Equipment (6080)									
275	5	Safety Equipment (various)	500	1,000	1,000	-	0%		
Total Minor Equipment			\$ 500	\$ 1,000	\$ 1,000	\$ -	0.0%		
Total Explorer Program			\$ 4,375	\$ 4,875	\$ 5,700	\$ 825	16.9%		

Training Division

Priority			2020/2021	2021/2022	2021/2022	Increase/ (Decrease)	Percent	<i>Comments/Justification</i>
			FINAL Budget	Proposed Budget	FINAL Budget	Amount		
Peer Support/Chaplain Program								
Personnel Development (6100)								
276	3	ICISF Peer Support Training	2,700	2,700	2,700	-	0%	<i>Peer Support Training - Requirement</i>
Total Personnel Development			\$ 2,700	\$ 2,700	\$ 2,700	\$ -	0.0%	
Safety Clothing (6140)								
277	5	Wildland - Jackets	700	700	700	-	0%	
278	5	Helmets	1,000	1,000	1,000	-	0%	
Total Safety Clothing			\$ 1,700	\$ 1,700	\$ 1,700	\$ -	0.0%	
Special District Expense (6150)								
279	5	Pre-Employment Background Checks	200	200	200	-	0%	
280	5	Recruitment Materials/Supplies	500	500	500	-	0%	
281	5	Training Materials/Supplies	500	500	500	-	0%	
282	5	Badges	300	300	300	-	0%	
283	5	Uniforms (3)	500	500	500	-	0%	
Total District Expenses			\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%	
Total Peer Support/Chaplain Program			\$ 6,400	\$ 6,400	\$ 6,400	\$ -	0.0%	

Training Division

Priority	2020/2021			2021/2022			Increase/ (Decrease)	Percent	Comments/Justification
	FINAL Budget	Proposed Budget	FINAL Budget	FINAL Budget	Proposed Budget	FINAL Budget			
Public Education Program									
Employee Overtime (5040)									
284	4	Overtime	2,500	5,500	5,500	-	0%	Needed for events & committee meetings	
Total Employee Overtime Expense			\$ 2,500	\$ 5,500	\$ 5,500	\$ -	0.0%		
Publications and Media (6120)									
285	4	Public Education Media	1,500	1,500	1,500	-	0%		
286	4	Community Outreach Items	5,000	5,000	5,000	-	0%		
Total Publications and Media Expense			\$ 6,500	\$ 6,500	\$ 6,500	\$ -	0.0%		
Special District Expense (6150)									
287	5	Station Dinners	2,000	2,000	2,000	-	0%		
288	5	Open Houses	2,000	3,000	3,000	-	0%	Events Knockdown fire props, bleeding control, etc.	
289	4	Program Development (handouts, banners, etc.)	5,000	5,000	5,000	-	0%		
290	5	Fire Expo/Safety Fair (District hosted)	4,000	5,000	5,000	-	0%	Increase in public participation	
Total Special District Expense			\$ 13,000	\$ 15,000	\$ 15,000	\$ -	0.0%		
Total Public Education Program			\$ 22,000	\$ 27,000	\$ 27,000	\$ -	0.0%		

Training Division

Priority	2020/2021	2021/2022	2021/2022	Increase/ (Decrease)	Percent	<i>Comments/Justification</i>
	FINAL Budget	Proposed Budget	FINAL Budget	Amount		

Community Emergency Response Team

Office supplies (6090)

291	4	Binders	100	100	100	-	0%	Partially Funded by Grants/Donations
292	4	Backpack Supplies	200	200	200	-	0%	Partially Funded by Grants/Donations
293	4	EMS Consumables	200	200	200	-	0%	Partially Funded by Grants/Donations
294	4	Extinguisher Refilled	200	200	200	-	0%	Partially Funded by Grants/Donations
295	4	Miscellaneous Supplies/Repairs	100	100	100	-	0%	Partially Funded by Grants/Donations
Total Office Supplies Expense			\$ 800	\$ 800	\$ 800	\$ -	0.0%	

Special District Expense (6150)

296	4	Background Checks	500	500	500	-	0%	Partially Funded by Grants/Donations
297	4	Recruitment Supplies	200	200	200	-	0%	Partially Funded by Grants/Donations
298	4	Water/Gatorade	200	200	200	-	0%	Partially Funded by Grants/Donations
Total Special District Expense			\$ 900	\$ 900	\$ 900	\$ -	0.0%	

Equipment Maintenance (6020)

299	4	Generator Fuel	500	500	500	-	0%	Partially Funded by Grants/Donations
300	4	Trailer Maintenance	200	200	200	-	0%	Partially Funded by Grants/Donations
301	4	Miscellaneous Supplies/Repairs	200	200	200	-	0%	Partially Funded by Grants/Donations
Total Equipment Maintenance			\$ 900	\$ 900	\$ 900	\$ -	0.0%	

Total CERT Program \$ 2,600 \$ 2,600 \$ 2,600 \$ - 0.0%

Total Training Division			\$ 240,175	\$ 317,665	\$ 391,490	\$ 73,825	23.2%	
--------------------------------	--	--	-------------------	-------------------	-------------------	------------------	--------------	--

Total Expense Budget			\$ 21,431,225	\$ 22,927,710	\$ 23,619,770	\$ 692,060	3.0%	
-----------------------------	--	--	----------------------	----------------------	----------------------	-------------------	-------------	--



District Reserve Fund Expenditures

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

Large Expenditures in the Next Five (5) Years

The District has identified large expenditures for the next five (5) years and is currently updating the equipment replacement schedules for capital and fixed equipment.

Large Purchase Requests in Current Fiscal Year

- Station Alerting
- Exhaust System
- Tablet Command (replaces MDC's) – Phased In

Large Purchase Request in Fiscal Year 2022/2023

- Self-Contained Breathing Apparatus (SCBA)
Anticipated to be a \$500,000 expense that will be funded by the Capital Equipment Reserve Fund



San Miguel Fire Rescue
Reserve Fund Cash Balances

	Contingency	Uncompensated Leave	Workers' Compensation	Vehicle	Capital Equipment	Fixed Equipment	Facilities	GRAND TOTAL OF CASH BALANCES
Cash Balance 07/01/21	\$4,556,916	\$969,246	\$305,885	\$1,421,404	\$495,125	\$750,776	\$3,269,328	\$11,768,680
Transfers In (06/30/21)	\$1,600,000	\$200,000	\$0	\$900,000	\$500,000	\$300,000	\$250,000	\$3,750,000
Budgeted Expenses 2021/2022	\$250,000	\$0	\$0	\$1,355,000	\$50,000	\$288,000	\$600,000	\$2,543,000
Encumbered Amounts	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Cash Balance 06/30/22	\$5,906,916	\$1,169,246	\$305,885	\$966,404	\$945,125	\$762,776	\$2,919,328	\$12,975,680
Minimum Funding Level (Per Policy)	25% of General Fund	100% of Leave Liability as of 06/30/21	Self-Insured Retention Amount	Per Replacement Cycle	Per Replacement Cycle	Per Replacement Cycle	Per Replacement Cycle	
Minimum Funding Level (Dollar Amount)	\$5,906,868	\$1,069,542	\$100,000	\$800,000	\$500,000	\$500,000	\$1,000,000	
Goal Funding Level (Dollar Amount)	\$9,450,988	N/A	\$300,000	\$2,550,000	\$750,000	\$750,000	\$5,000,000	
Goal Funding Level (Percentage)	40% of General Fund	N/A	100%	38%	100%	100%	58%	
Current Funding Status	Has not met Minimum Funding Goal	Met Funding Goal	Met Funding Goal	Met Minimum Funding Goal	Met Funding Goal	Met Funding Goal	Met Minimum Funding Goal	

Funding Levels are under review by the Board of Directors for new funding strategies to be implemented

Reserve Fund Expenditures 2021/2022 Adopted Final Budget

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

	2020/2021 Final Budget	2021/2022 Final Budget	
Contingency Reserve Fund			
Expenditures			
Board Room & Conference Room IT Equipment	-	250,000	COVID-19 Related Expenditures
Total Contingency Reserve Expenditures	\$ -	\$ 250,000	
Uncompensated Leave Fund			
Expenditures			
No Expenditures	-	-	No Expenditures
Total Uncompensated Leave Expenditures	\$ -	\$ -	
Vehicle Replacement Fund			
Expenditures			
Apparatus - Major Repairs	50,000	50,000	For Major/Emergency Repairs
Apparatus Type 1 Engine (Lease Payment)	257,601	-	Paid off in Fiscal Year 2020/2021
Apparatus Type 1 Engine	900,000	-	Purchased in Fiscal Year 2020/2021
Apparatus Type 1 Engine	-	825,000	Approved in Fiscal Year 2021/2022 Prelim Budget
Type 1 Engine Equipment (2)	-	400,000	Outfit Two Type 1 Engines
Emergency Response Vehicle (Fully Outfitted, including lights)	-	80,000	Emergency Response Vehicle for Chief Officer
Total Vehicle Replacement Expenditures	\$ 1,207,601	\$ 1,355,000	
Capital Equipment Fund			
Expenditures			
Zoll-X Series Monitor	84,000	-	Purchased in Fiscal Year 2020/2021
Motorola APX 6000 Portable Radios	68,000	-	Purchased in Fiscal Year 2020/2021
Kenwood VHF Mobile Radios	11,000	-	Purchased in Fiscal Year 2020/2021
MDC with docking station	15,000	-	Switching to Tablet Command
Phone System Upgrade - Headquarters	25,000	25,000	Was not completed in Fiscal Year 2020/2021
VHF P150 Portable Radio	21,000	-	Purchased in Fiscal Year 2020/2021
Tablet Command (10)	-	25,000	Takes place of the MDC's (Zone Approved)
Total Capital Equipment Expenditures	\$ 224,000	\$ 50,000	
Fixed Equipment Fund			
Expenditures			
Overhead Door Replacement	22,000	22,000	Emergency Replacement (if needed)
Asphalt/Concrete Work	15,000	15,000	Emergency Repair (if needed)
Lease Payment - Solar Equipment	63,448	66,000	3 years left on the Lease Agreement
Generators	25,000	-	Purchased in Fiscal Year 2020/2021
Vehicle Exhaust System	65,000	65,000	Not completed in Fiscal Year 2020/2021
Station Alerting Upgrades (8 Stations)	-	120,000	Replacement of Failing Systems
Total Fixed Equipment Expenditures	\$ 190,448	\$ 288,000	
Facilities Replacement/Renovation Fund			
Expenditures			
Facility - Major Repairs/Emergency Needs	100,000	100,000	For major/emergency repairs
Station 15 Renovation	-	250,000	Kitchen, Day Room, & Bathroom Updates
District HQ Renovation	-	250,000	Renovation of 2nd Floor
Total Facilities Replacement/Renovations Expenditures	\$ 100,000	\$ 600,000	
Fire Mitigation Fee Fund			
Expenditures			
Mapping Update	1,000	1,000	Mapping needs through Fire Mitigation Fees
Total Fire Mitigation Fee Expenditures	\$ 1,000	\$ 1,000	
Total Reserve Fund Expenditures	\$ 1,723,049	\$ 2,544,000	



Acknowledgements

This budget would not have been possible without the help of the following individuals/teams:

Operations Division Chief Gehrig Browning

Administrative Division Chief Andy Lawler

Administrative Officer/Finance Officer Leah Harris

Administrative Analyst Diana Herron

Accounting Specialist Laura Fernandez

Administrative Assistant Shayna Rians

Chief Officer's Association

Local 1434

SAN MIGUEL



FIRE & RESCUE