



San Miguel Consolidated Fire Protection District
Special Finance Committee Meeting
2850 Via Orange Way, Spring Valley, CA 91978

AGENDA

Thursday, August 29, 2024 – 10:00 a.m.

MEETINGS - The Finance Committee meets regularly on the last Wednesday of each month at 10:00 a.m. Special and Emergency meetings may be scheduled as needed, and cancelled meetings will be noticed by posting on the District website.

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

COMPLIANCE WITH THE AMERICANS WITH DISABILITIES ACT (US CODE TITLE 42) - If you need accommodation to participate in the meeting, please call or email and Board Clerk Shayna Rians will coordinate arrangements: (619) 670-0500 or info@sanmiguelfire.org

PUBLIC COMMENT - The public may attend meetings in person, complete a speaker slip, and bring an item not on the agenda forward; however, the Committee will not be able to take any action at this meeting. If appropriate, the item will be referred to the Board and/or Fire Chief to determine if the item will be placed on a future Finance Committee or Board Meeting agenda. A three (3) minute period shall be allotted to each person addressing the Committee to facilitate business proceedings.

MEETING MATERIALS (GOVERNMENT CODE §54957.5 AND AB 2647) - Documents provided to members of a Brown Act body in the 72 hours before a meeting (i.e., after the agenda is typically posted) are available to the public at the same time they are provided to the board members. The agenda and supporting documents are available online at <https://www.sanmiguelfire.org/board-meetings>

CALL TO ORDER AND ROLL CALL

APPROVAL OF AGENDA

PUBLIC COMMENT

1. CONSENT AGENDA

1.1 Approval of the Minutes: Finance Committee Meetings of May 28, 2024

2. ACTION AGENDA ITEMS

2.1 Fiscal Year 2024/2025 Draft Final Budget – The Fire Chief and Executive Staff will present the Draft Final Budget to the Finance Committee, which will determine a recommendation for the Board of Directors at a regularly scheduled meeting.

3. INFORMATIONAL AGENDA ITEMS

3.1 The Administrative Officer/Finance Officer will provide an update on ongoing projects.

4. REPORTS

- 4.1 Committee Member Comments.
- 4.2 Association of San Miguel Chief Officers Communications.
- 4.3 Association of San Miguel Firefighters Communications.
- 4.4 Action Plan Recap.

NEXT MEETING – Wednesday, October 30, 2024, 10:00 a.m., District Headquarters

ADJOURNMENT

CERTIFICATION OF POSTING I certify that on August 23, 2024, a copy of the foregoing agenda was posted on the District's website and near the meeting place of the Board of Directors of the San Miguel Consolidated Fire Protection District, said time being at least 72 hours in advance of the Board of Directors meeting (Government Code §54954.2). Executed at Spring Valley, California on August 23, 2024

/s/ *Shayna Rians*

Shayna Rians, Board Clerk

San Miguel Consolidated Fire Protection District

Finance Committee Meeting

MINUTES

Tuesday, May 28, 2024 – 10 a.m.

Director Raddatz called the meeting to order at 10:05 a.m.

BOARD MEMBERS PRESENT Directors Nelson, Raddatz (Chair), and Robles.

BOARD MEMBERS ABSENT None.

STAFF PRESENT Fire Chief Lawler, Division Chiefs Durrell and Quinlan, Administrative Officer/Finance Officer Harris, and Fire Marshal Newman, Battalion Chiefs Christiansen, Riley, and Nava, and Administrative Analyst DeRobertis

APPROVAL OF AGENDA

By Committee Consensus, the agenda was approved.

The Agenda for the Finance Committee Meeting of May 28, 2024, was posted at District Headquarters on Thursday, May 23, 2024, at 5:00 p.m.

PUBLIC COMMENT - None

1. ACTION AGENDA ITEMS (*recommendations and direction given for full Board discussion*)

Administrative Officer/Finance Officer Harris (AO/FO) presented the Fiscal Year 2024/2025 Draft Preliminary Budget. The Finance Committee discussed large budget increases and their long-term impacts on the District. AO/FO Harris explained the budget process and stated she had meetings with any lead committee/program and each division head for several months. She also mentioned that expenses have been moved to the correct categories, and some numbers on page 13 may have increased.

All percentages and spelling will be reviewed to provide a consistent percentage trend for all pages. Facilities will change from \$500,000 to \$250,000.

AO/FO Harris asked for consensus from the Finance Committee on the Budget, with changes, to be presented to the Board of Directors.

By Committee Consensus, the Draft Preliminary Fiscal Year 2024/2025 Budget will be presented to the Board of Directors with amendments.

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

2.1 Association of San Miguel Chief Officers Communications - None.

2.2 Association of San Miguel Firefighters Communications - None.

2.3 Committee Member Comments.

- Director Robles stated that the Director Policy Manual Committee is ready for the next Board of Directors meeting.
- Sleeping cabins have been put on hold.

2.4 Action Plan Recap.

- Review the Draft Preliminary Budget for FY 2024-2025 for any percentage or spelling errors. The Draft Preliminary Budget will then be sent to the Finance Committee for review before the June agenda is finalized.

Committee Chair Director Raddatz adjourned the meeting at 11:41 a.m.

Minutes approved at the Special Meeting of the Finance Committee, San Miguel Consolidated Fire Protection District, on August 29, 2024.

Attest:

Kim Raddatz, Finance Committee Chair

Diana DeRobertis, Board Clerk



Fiscal Year 2024/2025 ***DRAFT*** Final Budget
Finance Committee Review

Regular Board Meeting
August 29, 2024

San Miguel **Fire & Rescue** Board of Directors

As an independent Fire District, San Miguel 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.



Jeff Nelson
Division 1



Kim Raddatz
Division 2



Harry Muns
Division 3



Christopher Pierce
Division 4



Theresa McKenna
Division 5

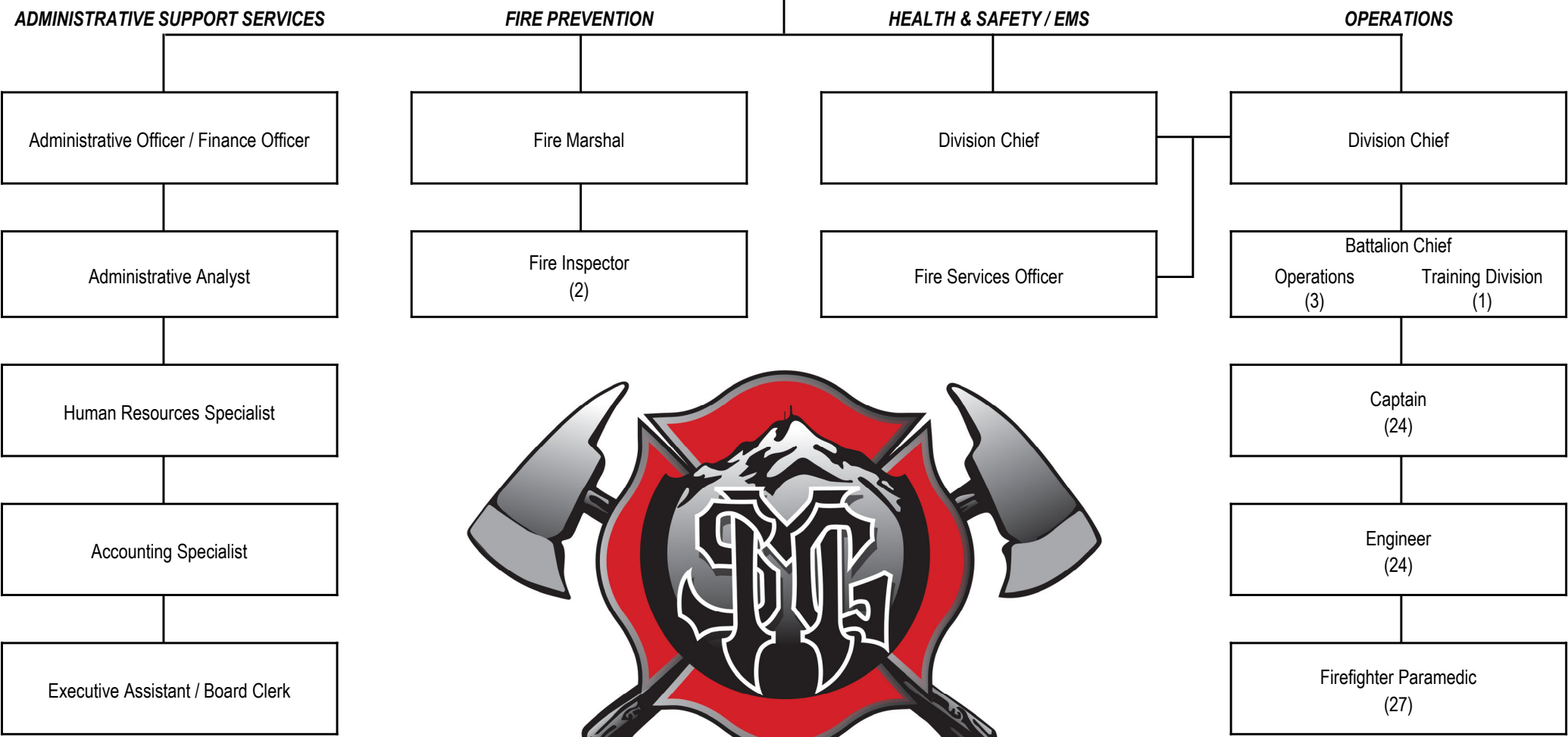
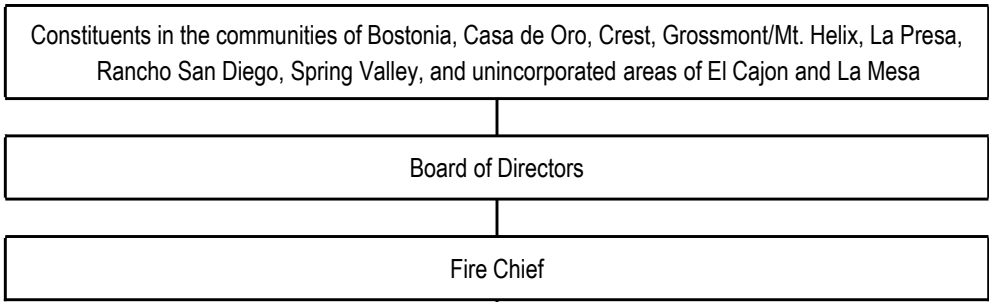


Jesse A. Robles
Division 6

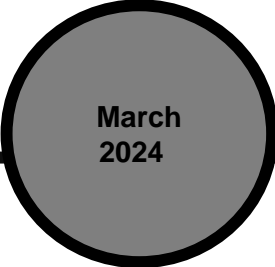


Ed Woodruff
Division 7

San Miguel Fire & Rescue Organizational Structure



Budget Process Timeline



**March
2024**

Phase I

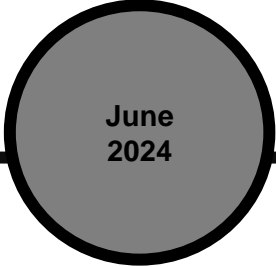
*Implementation
of new fiscal
year's
budgetary
workbook*



**May
2024**

Phase II

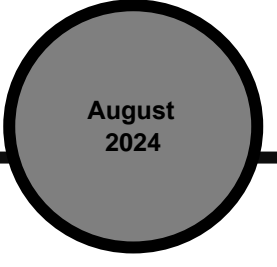
*Draft
preliminary
budget
submitted to
Finance
Committee for
review*



**June
2024**

Phase III

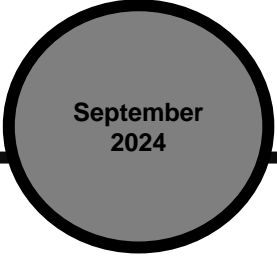
*Preliminary Budget
adoption and
Fiscal Year
closeout
completion*



**August
2024**

Phase IV

*Revenue Forecasting
completed.
Projections reviewed
and approved by the
Fire Chief*



**September
2024**

Phase V

*Final Budget
reviewed by
Finance Committee
& approved by BOD*

SAN MIGUEL FIRE & RESCUE



Final Budget Components

The District aims to complete a comprehensive budget document that fully represents the department's financial information, fiscal planning, and goals. Below are items that will be included in the Fiscal Year 2024/2025 budget presented to the full Board of Directors. The intent is to continue to provide impactful information to the citizens we proudly serve and always strive to follow our vision, ***Service Beyond Expectations.***

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

A full List of Items to be included in the Final Budget can be found in the Board of Directors Policy Manual under section 817 Comprehensive Budget/Balanced Budget

SAN MIGUEL FIRE & RESCUE



Pending/Deferred Budget Requests

Finance Staff met with Executive Staff and Program/Committee Leads throughout March and April regarding budgetary requests. These one-on-one meetings helped staff look at the current and future needs of the department from different perspectives. From there, the District held its first All Personnel Budget Workshop on May 15 & 16, 2024. It included an overview of the budgetary process from a regulation standpoint and a comprehensive look at the internal budgeting process, including a review of all budget requests. From here, the District will conduct future budgetary workshops earlier in next year's budget process to discuss in-depth revenue, expense line items, reserve funds, etc.

Below is a list of items that were considered in the preliminary budget. It was determined that more information is needed for these requests. Executive Staff and the requestors will meet in October/November to review and prepare for the Fiscal Year 2025/2026 budget process.

DIVISION	REQUEST
Health and Safety	Cold Plunge
Health and Safety	Infrared Sauna
Health and Safety	Ballistic Equipment
Reserve Firefighter Program	Paramedic School Sponsorship for Reserve Program
Training	Firefighter / Academy Sponsorship
Explorer Program	EMT Scholarship for Explorer Program
To Be Determined	New Position (Classification Unknown)

All other items brought forward during the budget process were included in the preliminary budget. Many requests were added to current line items and did not need to be separated. Those consisted of an increase in overtime for training and development of Programs/Committees and support costs for the Peer Support, Community Outreach, and CERT Programs. A new position has been considered for the past two years. Fire Chief Lawler has determined that a Staff Capacity Assessment is needed to determine what type of position would be most beneficial at this time for the District as a whole. The goal is to complete this assessment for each classification and determine high-level priorities and intent for each, including a workload review and Division Assessment for staffing increase needs. There is a current need for additional staffing, and the request will be brought forward through the appropriate channels. An amended budget will be needed for including any salary increases.

SAN MIGUEL FIRE & RESCUE



Budget Summary Revenue Narrative

Line 1 Property Taxes: Many discussions have been held throughout the year regarding property tax revenue. The District completed a comprehensive property tax analysis, and it was determined that the Preliminary Budget's property tax revenue could be based on actual trends. Once valuation assessments are completed and analyzed, this will be updated during the final budget. Finance Staff will be breaking this line item out in the Quarterly Financial Updates to show delinquent assessments. The District will see a decrease in property tax by approximately \$52,000 due to the January 2024 flooding in San Diego.

Line 2 Benefit Assessments Revenue: The Preliminary Budget is based on the approved resolutions at the May 8, 2024, Regular Board Meeting. These revenues are analyzed and provided to the Board of Directors before any Benefit Assessment increase is approved.

Line 3 AMR Contract and Other Miscellaneous Revenue: Includes plan check fees, inspection fees, AMR contract and miscellaneous reimbursements.

Line 4 Interest Income: This income mainly consists of the County Investment Pool and the Public Agency Self-Insurance System (PASIS).

SAN MIGUEL FIRE & RESCUE



Detailed Expense Budget Narrative

The Detailed Expense Budget is shown by Division and account code to help pull actual expenditure data into the budget. This format will be beneficial in moving forward with continued transparency, allowing Finance Staff to analyze trends and determine the financial information needed to implement the new accounting software.

Line 1-2 Director Fees: Meeting fees for the Board of Directors and Medicare/Social Security payroll liabilities. Decrease of budget due to budgeting based on trends.

Line 3 Prior Director Benefits: Past Directors' Health Insurance costs have decreased due to actual benefit payments in the year.

Line 4 Retiree Benefits: Retiree health insurance costs have decreased due to Retirees enrolling in Medicare and some coming off the planar.

Line 5-6 Employee Salaries: Based on approved Salary Schedules for FY 2023/2024 through the MOUs and Terms of Employment. This line item is based on salaries only and not a rolled-up cost. No significant increases will be seen until new salary rates are determined. Salaries are budgeted as actuals based on each employee.

Line 7-13 Employee Overtime: Increases in overtime due to budget requests from the Peer/Chaplain Support Program and the Community Outreach Program for annual meetings. Fire Prevention overtime increased due to work completed yearly for mandatory inspections outside of regular working periods. The Finance Staff moved FLSA out of employee salaries to better track actual costs and increased overtime based on a trend analysis considering an average of three years of overtime usage, excluding any COVID-19 overtime and strike team/overhead assignments. The District assists the State of California during major wildfires and emergency responses throughout California. These costs are reimbursed and offset through the Overtime Trend Analysis included in the Quarterly Financial Statements.

Line 14 Employee Benefits (Health Insurance): Health Insurance costs are averaged by yearly increases based on actual CalPERS costs.

Line 15-18 Employee Benefits (Retirement – Normal Costs): Increases/Decreases are based on salaries related to Classic and PEPPA classifications and the CalPERS rates for the year. As Classic members retire, the normal costs will decrease, and the PEPPA costs will increase with attrition. Finance staff will code these costs separately to present accurate information.

Line 19 Employee Benefits (Dental Insurance): Dental Insurance costs increase/decrease based on actuals.

Line 20 Employee Benefits (Uniform Allowance): Uniform Allowance per Memorandum of Understanding for employees.

Line 21 Employee Benefits (Vision Insurance): Vision Insurance costs increase/decrease based on actuals.

Line 22 Employee Benefits (Paramedic/EMT Recertification): Paramedic/EMT Recertification per Memorandum of Understanding for employees.

Line 23 Financial Emergency Plan: This line item assists in planning for economic downturns and is tied to the Emergency Financial Plan. For more information, see the Board of Director Financial Management Policy. This amount will change with the 2024/2025 Salary Schedules as a rolled-up cost.

Line 24-25 UAL-Pension Payment: These costs are associated with the annual required payments to CalPERS for the Unfunded Annual Liability (UAL) and 1959 Survivor Benefits. The CalPERS Valuation Report for the District provides more detailed information. These documents are located on our website under District Financial Information. Approved by Resolution during Preliminary Budget Adoption (Resolution 24-32).

Line 26-27 Pension Bond – Reserve: These costs are associated with the strategy to pay off part of the CalPERS UAL through a private Lease Revenue Bond to help stabilize increasing annual pension costs. The District continues researching strategies to ensure long-term financial stability for pension costs.

Line 28-30 Communications: This includes increased fees/equipment costs for radios and computer service equipment. Equipment is being replaced on an ongoing basis.

Line 31-32 Equipment Maintenance: This includes maintaining all fire equipment at the stations and apparatus.

Line 33-34 Facilities Maintenance: This includes the ongoing maintenance of all station facilities (eight fire stations and HQ Administrative Building).

Line 35 Fuel: This includes the fuel expense for all District operations. The increase is based on trend analysis and future cost assumptions per economic monitoring.

Line 36 Fleet Maintenance: This includes the costs for all fleet maintenance and repairs for the District. Line item 36 has increased due to the shift of the expenses from professional services (the fleet maintenance contract ended). These costs will be monitored and analyzed monthly.

Line 37 Housekeeping Supplies: Based on actuals and trend analysis.

Line 38 Medical Supplies: Based on actuals and trend analysis.

Line 39-40 Insurance: The final budget will provide Liability insurance rates reflecting any premium increases anticipated for the year. The District continues to monitor and assess its need to increase the budget for Workers' Compensation. The District uses a trend of three years of actuals spent for this line item. FAIRA and PASIS JPA continue to provide the most competitive rates and the best coverage for Fire/EMS services.

Line 41-49 Minor Equipment: Administrative Staff requests an increase in line item 43 due to the Enterprise Resource Planning System request, which will allow one system for all administrative needs. No other analytical platform would be needed for Administrative Support Services. Fire Prevention Software (line 44) and Operations Analytics Software (line 45) do not have an increase in the line item from last year; however, for better line-item acknowledgment, we moved the software costs under minor equipment and out of line item 85 & 86 Memberships and Subscriptions. The request for line 50 to be increased is based on replacement costs on an as-needed basis for fire service equipment.

Line 50 Physical Fitness Equipment: All stations have been assessed, and each station will be put on a replacement schedule for the equipment—no increase is being requested.

Line 51 Office Supplies: Office supplies for all District needs. The division/Program/Committee does not separate these costs because it does not need those analytics separated.

Line 52-55 Personnel Development: Personnel Development includes education/tuition reimbursements, discretionary training for all personnel, and training for programs/committees when approved.

Line 56-57 Wellness Services: Costs associated with the Wellness Program, available to all employees, and the Employee Assistance Program, which provides services for all employees through several different avenues. Wellness in the fire service continues to be at the forefront of discussions within the District and throughout California.

Line 58-65 Professional Services: These services include dispatching, legal counsel, audit fees, support services costs (i.e., fees paid to the COSD, scanning projects), monitoring fees for bond issuance, training annual assessments, and training fees. Line 63 did include the previous fleet maintenance contract but was removed, and fleet costs are now under Line 36 Fleet Maintenance. A new line item has been included for Nurse Navigator (line 59). The entire Central Zone is adopting Nurse Navigator, becoming a nationally recognized program. The purpose of the Nurse Navigator is to divert non-emergency calls to a nurse so that the 9-11 System is not overstressed. This will help reduce call volumes throughout the Central Zone. Approved by Resolution during Preliminary Budget Adoption (Resolution 24-31).

Line 66 Property Tax Refunds: This line item accounts for any refund fees reduced from property tax received through the County of San Diego Tax Apportionment. These costs are separated to ensure accurate reporting of property tax revenue.

Line 67 Property Tax Administrative Cost: This line item accounts for any administrative fees reduced from property tax received through the County of San Diego Tax Apportionment. These costs are separated to ensure accurate reporting of property tax revenue.

Line 68-71 Publications and Media: Required publications (public notices and hearings) and media necessities (flyers, programs) separated by Division. The District is working to transition some administrative management items into the correct division (i.e., RFP notice costs for facilities will be moved into the Health & Safety Division under the Facilities Management Program).

Line 72-73 Rents and Leases: Equipment rent and leases for miscellaneous equipment (copier/printer) and Station 19 Lease of Property, which has a 5% CPI increase.

Line 74-76 Safety Clothing: No increase in safety clothing budget per trend analysis and yearly needs.

Line 77-81 Uniforms: Uniform Reimbursement per Memorandum of Understanding and Terms of Employment for employees. Line item #79 was decreased based on actuals.

Line 82-93 District Support Costs: Miscellaneous support costs for providing necessary services for each division of the District. These include permitting fees, election costs, membership and subscription fees, and recruitment materials.

Line 94-96 Travel Expenses: These line items are for meeting costs associated with miscellaneous associations that personnel are assigned to and travel costs for professional development for conferences for all divisions. This line item has been put into one line item for better tracking of the expenses, and a member of the Executive Staff must approve all travel.

Line 97-106 Utilities: The increase is based on actuals and trend analysis. Finance Staff are separating all utilities per station for continued trend analysis based on actuals.



San Miguel Fire & Rescue 2024/2025 Proposed Budget Summary

Proposed

	2022-2023 FINAL Budget	2023-2024 FINAL Budget	2024-2025 PROPOSED Budget	Budget \$ increase/ decrease	Budget % increase/ decrease
Operating Revenues					
1 Property Taxes	\$ 23,749,500	\$ 25,198,200	\$ 26,447,700	\$ 1,249,500	5.0%
2 Benefit Assessments	2,814,800	2,932,000	3,039,151	107,151	3.7%
Total Operating Revenues	26,564,300	28,130,200	29,486,851	1,356,651	4.8%
Non-Operating Revenues					
3 AMR Contract and Other Miscellaneous	1,311,000	1,361,000	1,376,300	15,300	1.1%
4 Interest Income	10,000	10,000	10,200	200	2.0%
Total Non-Operating Revenues	1,321,000	1,371,000	1,386,500	15,500	1.1%
Total Revenues	\$ 27,885,300	\$ 29,501,200	\$ 30,873,351	\$ 1,372,151	4.7%
Operating Expenses					
Salaries and Benefits Costs					
5 Director Fees	20,000	20,000	14,600	(5,400)	-27.0%
6 Prior Directors Benefits	21,700	24,000	17,333	(6,667)	-27.8%
7 Retiree Benefits	1,032,300	1,503,100	1,057,127	(445,973)	-29.7%
8 Employee Salaries	9,566,633	10,072,950	10,228,800	155,850	1.5%
9 Employee Overtime	2,134,200	2,736,100	3,413,900	677,800	24.8%
10 Employee Benefits	3,154,200	3,553,600	3,889,549	335,949	9.5%
11 Financial Emergency Plan	208,705	332,500	332,500	-	0.0%
12 UAL - Pension Payment	1,416,775	1,420,000	1,658,061	238,061	16.8%
13 Pension Bond	1,058,850	1,260,700	1,439,600	178,900	14.2%
14 Pension Restructuring – Reserve	1,541,150	1,339,300	1,160,400	(178,900)	-13.4%
Total Salaries and Benefits Costs	\$ 20,154,513	\$ 22,262,250	\$ 23,211,870	\$ 949,620	4.3%

San Miguel Fire & Rescue 2024/2025 Proposed Budget Summary

Proposed

	2022-2023 FINAL Budget	2023-2024 FINAL Budget	2024-2025 PROPOSED Budget	Budget \$ increase/ decrease	Budget % increase/ decrease
Services and Supplies					
15 Professional Services	2,071,600	2,138,100	1,920,500	(217,600)	-10.2%
16 Special District Expense	312,410	285,950	184,750	(101,200)	-35.4%
17 Maintenance	560,550	654,750	1,045,000	390,250	59.6%
18 Insurance	870,000	907,260	907,260	-	0.0%
19 Equipment	573,400	659,800	852,500	192,700	29.2%
20 Utilities	274,800	404,700	500,500	95,800	23.7%
21 Supplies	75,560	90,560	90,600	40	0.0%
22 Personnel Development	80,800	95,800	117,350	21,550	22.5%
23 Rents and Leases	43,300	44,400	46,190	1,790	4.0%
Total Service and Supplies	\$ 4,862,420	\$ 5,281,320	\$ 5,664,650	\$ 383,330	7.3%
Total Expenses	\$ 25,016,934	\$ 27,543,571	\$ 28,876,520	\$ 1,332,949	4.8%
Net Income before Reserve Related Activities	\$ 2,868,366	\$ 1,957,629	\$ 1,996,831	\$ 39,202	2.0%
Fire Mitigation Revenue	\$ -	\$ -	\$ -	\$ -	0.0%
Miscellaneous Reserve Revenue	-	-	-	-	0.0%
Interest Reserve Revenue	-	-	-	-	0.0%
Total Reserve Revenues	-	-	-	-	0.0%
Total Reserve Expenditures	3,504,000	5,263,000	5,602,000	339,000	6.4%
Increase (Decrease) in Fund Balance	\$ (635,634)	\$ (3,305,371)	\$ (3,605,169)	\$ (299,798)	

*Budget % increase/ decrease is budget \$ increase/decrease divided by prior year final budget

San Miguel Fire & Rescue 2024/2025 Proposed Budget

Priority	Division	Program	Account Description	2022/2023	2023/2024	2024/2025	Increase/ (Decrease)	Percent
				FINAL Budget	FINAL Budget	PROPOSED Budget	Budget FY 24 vs Budget FY 25 Amount	
			Director Fees (5020)	21,700	21,700	15,800	(5,900)	-27.2%
1	1	Board of Directors	Meetings	20,000	20,000	14,600	(5,400)	-27.0%
2	1	Board of Directors	Medicare/Social Security	1,700	1,700	1,200	(500)	-29.4%
			Prior Director Benefits (5010)	20,000	22,300	16,133	(6,167)	-27.7%
3	1	Salaries and Benefits	Past Directors - Health Insurance	20,000	22,300	16,133	(6,167)	-27.7%
			Retiree Benefits (5012)	1,032,300	1,503,100	1,057,127	(445,973)	-29.7%
4	1	Salaries and Benefits	Health Insurance - Retirees	1,032,300	1,503,100	1,057,127	(445,973)	-29.7%
			Employee Salaries (5050)	9,566,633	10,072,950	10,228,800	155,850	1.5%
5	1	Salaries and Benefits	Base Salaries - Safety	8,600,580	9,087,580	9,141,400	53,820	0.6%
6	1	Salaries and Benefits	Base Salaries - Non-Safety	800,553	810,500	891,500	81,000	10.0%
			Employee Overtime (5040)	2,134,200	2,736,100	3,413,900	677,800	24.8%
7	1	Salaries and Benefits	Suppression Overtime	1,728,800	2,109,800	2,526,300	416,500	19.7%
8	1	Admin Support Services	Community Outreach Overtime	7,000	10,000	10,000	-	0.0%
9	1	Salaries and Benefits	FLSA	220,700	218,800	470,600	251,800	115.1%
10	3	Fire Prevention	Prevention Overtime	2,500	2,500	7,000	4,500	180.0%
11	5	Board of Directors	Administrative Overtime	500	500	-	(500)	-100.0%
12	2	Operations	Facilities Overtime	10,000	10,000	10,000	-	0.0%
13	3	Operations	District Training (All)	164,700	384,500	390,000	5,500	1.4%
			Employee Benefits (5031)	1,306,200	1,425,700	1,773,500	347,800	24.4%
14	1	Salaries and Benefits	Health Insurance - Employees	1,306,200	1,425,700	1,773,500	347,800	24.4%
			Employee Benefits (5032)	1,688,200	1,947,800	1,929,700	(18,100)	-0.9%
15	1	Salaries and Benefits	Retirement - Safety - Classic	955,500	1,174,300	1,021,000	(153,300)	-13.1%
16	1	Salaries and Benefits	Retirement - Safety - PEPRA	652,300	677,700	802,100	124,400	18.4%
17	1	Salaries and Benefits	Retirement - Non-Safety - Classic	34,800	54,200	58,600	4,400	8.1%
18	1	Salaries and Benefits	Retirement - Non-Safety - PEPRA	45,600	41,600	48,000	6,400	15.4%

San Miguel Fire & Rescue 2024/2025 Proposed Budget

Priority	Division	Program	Account Description	2022/2023	2023/2024	2024/2025	Increase/ (Decrease)	Percent	
				FINAL Budget	FINAL Budget	PROPOSED Budget	Budget FY 24 vs Budget FY 25 Amount		
19	1	Salaries and Benefits	Salaries and Benefits	Employee Benefits (5033)	84,300	84,300	90,549	6,249	7.4%
				Dental Insurance	84,300	84,300	90,549	6,249	7.4%
20	1	Salaries and Benefits	Salaries and Benefits	Employee Benefits (5036)	56,700	71,000	71,000	-	0.0%
				Uniform Allowance	56,700	71,000	71,000	-	0.0%
21	1	Salaries and Benefits	Salaries and Benefits	Employee Benefits (5037)	10,400	10,400	10,400	-	0.0%
				Vision Insurance	10,400	10,400	10,400	-	0.0%
22	1	Salaries and Benefits	Salaries and Benefits	Employee Benefits (5038)	-	6,000	6,000	-	0.0%
				Paramedic Recertification	-	6,000	6,000	-	0.0%
23	2	Salaries and Benefits	Salaries and Benefits	Financial Emergency Plan (5201)	208,705	332,500	332,500	-	0.0%
				Financial Emergency Plan	208,705	332,500	332,500	-	0.0%
24	1	Salaries and Benefits	Salaries and Benefits	Pension Benefit Costs (5030)	1,425,175	1,428,400	1,666,461	238,061	16.7%
				UAL Payment - CalPERS	1,416,775	1,420,000	1,658,061	238,061	16.8%
25	1	Salaries and Benefits	Salaries and Benefits	Retirement - 1959 Survivor Benefit	8,400	8,400	8,400	-	0.0%
26	1	Salaries and Benefits	Salaries and Benefits	Pension Bond - Reserve (5030)	2,600,000	2,600,000	2,600,000	-	0.0%
				Pension Restructuring - LRB	1,058,850	1,260,700	1,439,600	178,900	14.2%
27	1	Salaries and Benefits	Salaries and Benefits	Pension Restructuring – Reserve	1,541,150	1,339,300	1,160,400	(178,900)	-13.4%
28	1	Operations	Ops Management	Communications (6010)	196,000	240,000	260,000	20,000	8.3%
				RCS Backbone Maint. & Fees	119,000	135,000	150,000	15,000	11.1%
				Radio Equip. and Maint.	52,000	80,000	80,000	-	0.0%
29	2	Operations	Ops Management	Computer Service & Equip.	25,000	25,000	30,000	5,000	20.0%
30	1	Operations	Ops Management						
31	4	Admin Support Services	Admin Management	Equipment Maintenance (6020)	95,300	101,700	101,000	(700)	-0.7%
				Scanner/Plotter Maint.	600	1,000	1,000	-	0.0%
32	2	Operations	Ops Management	Fire Equipment Maint.	94,700	100,700	100,000	(700)	-0.7%

San Miguel Fire & Rescue 2024/2025 Proposed Budget

Priority	Division	Program	Account Description	2022/2023	2023/2024	2024/2025	Increase/ (Decrease)	Percent
				FINAL Budget	FINAL Budget	PROPOSED Budget	Budget FY 24 vs Budget FY 25 Amount	
			Facilities Maintenance (6030)	176,200	189,000	189,000	-	0.0%
33	2	Health & Safety	Facilities Management	167,200	180,000	180,000	-	0.0%
34	3	Health & Safety	Facilities Management	9,000	9,000	9,000	-	0.0%
			Fuel (6031)	175,000	250,000	300,000	50,000	20.0%
35	1	Operations	Fleet Management	175,000	250,000	300,000	50,000	20.0%
			Fleet Maintenance (6040)	114,050	114,050	445,000	330,950	290.2%
36	1	Operations	Fleet Management	114,050	114,050	445,000	330,950	290.2%
			Housekeeping Supplies (6050)	30,000	35,000	35,000	-	0.0%
37	3	Health & Safety	Facilities Management	30,000	35,000	35,000	-	0.0%
			Medical Supplies (6070)	25,000	35,000	35,000	-	0.0%
38	1	Operations	Ops Management	25,000	35,000	35,000	-	0.0%
			Insurance (6060)	870,000	907,260	907,260	-	0.0%
39	1	Admin Support Services	Admin Management	270,000	307,260	307,260	-	0.0%
40	1	Admin Support Services	Admin Management	600,000	600,000	600,000	-	0.0%
			Minor Equipment (6080)	216,900	237,300	410,000	172,700	72.8%
41	3	Admin Support Services	Admin Management	10,000	10,000	10,000	-	0.0%
42	4	Admin Support Services	Admin Management	10,000	-	71,000	71,000	100.0%
43	2	Fire Prevention	Prevention	300	300	22,000	21,700	7233.3%
44	4	Operations	Ops Management	10,000	10,000	50,000	40,000	400.0%
45	4	Health & Safety	Facilities Management	10,000	10,000	10,000	-	0.0%
46	4	Health & Safety	Facilities Management	1,000	1,000	1,000	-	0.0%
47	3	Operations	Training Program	24,000	35,000	35,000	-	0.0%
48	5	Operations	Explorer Program	1,000	1,000	1,000	-	0.0%
49	2	Operations	Ops Management	150,600	170,000	210,000	40,000	23.5%

San Miguel Fire & Rescue 2024/2025 Proposed Budget

Priority	Division	Program	Account Description	2022/2023	2023/2024	2024/2025	Increase/ (Decrease)	Percent	
				FINAL Budget	FINAL Budget	PROPOSED Budget	Budget FY 24 vs Budget FY 25 Amount		
50	4	Health & Safety	Facilities Management	Physical Fitness (6083)	8,000	15,000	15,000	-	0.0%
				Physical Fitness Equip.	8,000	15,000	15,000	-	0.0%
51	3	Admin Support Services	Admin Management	Office Supplies (6090)	20,560	20,560	20,600	40	0.2%
				Office Supplies/Equip.	20,560	20,560	20,600	40	0.2%
52	1	Operations	Training Program	Personnel Development (6100)	50,200	65,200	69,350	4,150	6.4%
				Education Reimb - All Employees	20,000	35,000	35,000	-	0.0%
53	4	Operations	Training Program	Discretionary Training Offset	25,000	25,000	25,000	-	0.0%
54	5	Operations	Explorer Program	Enrollment Fees & Training	2,800	2,800	2,800	-	0.0%
55	3	Health & Safety	Peer/Chaplain Support	Training & Outreach	2,400	2,400	6,550	4,150	172.9%
56	2	Health & Safety	Facilities Management	Wellness Services (6105)	145,600	149,000	149,000	-	0.0%
				Wellness Program	123,600	127,000	127,000	-	0.0%
57	1	Health & Safety	Facilities Management	Employee Assistance Program	22,000	22,000	22,000	-	0.0%
58	1	Operations	Ops Management	Professional Services (6110)	1,526,000	1,589,100	1,321,500	(267,600)	-16.8%
				HCFA Dispatching	841,100	860,000	903,000	43,000	5.0%
59	1	Operations	Ops Management	Nurse Navigator	-	-	25,000	25,000	100.0%
60	1	Admin Support Services	Admin Management	Consulting Costs (All)	75,000	75,000	75,000	-	0.0%
61	2	Admin Support Services	Admin Management	Legal Counsel	80,000	100,000	100,000	-	0.0%
62	1	Admin Support Services	Admin Management	Administrative Support Services	110,600	80,600	80,000	(600)	-0.7%
63	1	Operations	Ops Management	Professional Services	334,800	387,000	40,000	(347,000)	-89.7%
64	2	Operations	Training Program	HTF Annual Assessment	71,000	73,000	85,000	12,000	16.4%
65	2	Operations	Training Program	FTES Tuition	13,500	13,500	13,500	-	0.0%
66	1	Admin Support Services	Admin Management	Property Tax Refunds (6115)	150,000	150,000	200,000	50,000	33.3%
				Refunds - Property Taxes	150,000	150,000	200,000	50,000	33.3%
67	1	Admin Support Services	Admin Management	Property Tax Admin Cost (6116)	250,000	250,000	250,000	-	0.0%
				Property Tax - Admin Charges	250,000	250,000	250,000	-	0.0%

San Miguel Fire & Rescue 2024/2025 Proposed Budget

Priority	Division	Program	Account Description	2022/2023	2023/2024	2024/2025	Increase/ (Decrease)	Percent	
				FINAL Budget	FINAL Budget	PROPOSED Budget	Budget FY 24 vs Budget FY 25 Amount		
Publications and Media (6120)				24,560	25,400	25,400	-	0.0%	
68	3	Admin Support Services	Admin Management	Publication & Media Needs	600	12,600	12,600	-	0.0%
69	1	Fire Prevention	Prevention	Publication & Media Needs	6,260	8,500	8,500	-	0.0%
70	1	Operations	Ops Management	Publication & Media Needs	500	500	500	-	0.0%
71	3	Operations	Training Program	Publication & Media Needs	17,200	3,800	3,800	-	0.0%
Rents and Leases (6130)				43,300	44,400	46,190	1,790	4.0%	
72	1	Admin Support Services	Admin Management	Equipment Rents & Leases	8,600	8,600	8,600	-	0.0%
73	1	Admin Support Services	Admin Management	Station 19 Lease of Property (Rent)	34,700	35,800	37,590	1,790	5.0%
Safety Clothing (6140)				152,500	167,500	167,500	-	0.0%	
74	1	Operations	Ops Management	Structure/Brush PPE Expense	137,000	152,000	152,000	-	0.0%
75	3	Operations	Reserve FF Program	Reserve Firefighter PPE Expense	13,800	13,800	13,800	-	0.0%
76	5	Health & Safety	Peer/Chaplain Support	Wildland Gear	1,700	1,700	1,700	-	0.0%
Uniforms (6145)				31,000	37,300	29,200	(8,100)	-21.7%	
77	5	Admin Support Services	Admin Management	Non Safety Uniforms	-	6,300	14,000	7,700	122.2%
78	5	Fire Prevention	Prevention	Uniform Expense			4,500	4,500	100.0%
79	5	Operations	Ops Management	Class "A" Uniform Expense	31,000	31,000	7,500	(23,500)	-75.8%
80	5	Health & Safety	Peer/Chaplain Support	Uniform Expense (Polos)			200	200	100.0%
81	5	Operations	Explorer Program	Uniform Expense			3,000	3,000	100.0%
District Support Costs (6150)				253,750	220,150	137,050	(83,100)	-37.7%	
82	1	Operations	Fleet Management	Permits (HazMat, Fuel, etc.)	-	-	10,000	10,000	100.0%
83	1	Board of Directors	Board of Directors	Election Costs (estimate)	40,000	40,000	40,000	-	0.0%
84	2	Admin Support Services	Admin Management	Memberships and Subscriptions	104,700	70,700	20,000	(50,700)	-71.7%
85	2	Fire Prevention	Prevention	Software & Subscriptions	19,700	21,700	500	(21,200)	-97.7%
86	1	Operations	Ops Management	Memberships and Subscriptions	36,100	36,100	10,000	(26,100)	-72.3%
87	5	Operations	Training Program	Recruitment Materials/Supplies	200	200	5,000	4,800	2400.0%
88	5	Operations	Training Program	Miscellaneous Expenses	10,050	10,050	10,050	-	0.0%
89	4	Operations	Reserve FF Program	Reserve FF Expenses	21,700	19,700	19,700	-	0.0%
90	4	Operations	Explorer Program	Explorer Fees & Expenses	1,400	1,800	1,800	-	0.0%
91	5	Health & Safety	Peer/Chaplain Support	Supplies & Misc Expenses	2,000	2,000	2,000	-	0.0%

San Miguel Fire & Rescue 2024/2025 Proposed Budget

Priority	Division	Program	Account Description	2022/2023	2023/2024	2024/2025	Increase/ (Decrease)	Percent	
				FINAL Budget	FINAL Budget	PROPOSED Budget	Budget FY 24 vs Budget FY 25 Amount		
92	4	Admin Support Services	Community Outreach	Program Development	17,000	17,000	16,000	(1,000)	-5.9%
93	4	Operations	CERT	Support Costs	900	900	2,000	1,100	122.2%
Meeting & Travel Expenses (6160)				33,700	33,700	51,100	17,400	51.6%	
94	5	Admin Support Services	Admin Management	Administrative Meetings	1,000	1,000	1,000	-	0.0%
95	4	Fire Prevention	Prevention	Southern California FPO Meetings	100	100	100	-	0.0%
96	1	Admin Support Services	Admin Management	Professional Development	32,600	32,600	50,000	17,400	53.4%
Utilities (6170)				274,800	404,700	500,500	95,800	23.7%	
97	2	Admin Support Services	Admin Management	iPad & IT	7,400	7,400	7,400	-	0.0%
98	1	Operations	Ops Management	Cell Phone Service & Equip	267,400	248,100	248,100	-	0.0%
99	1	Health & Safety	Facilities Management	Utilities - Station 14	-	26,300	30,000	3,700	14.1%
100	1	Health & Safety	Facilities Management	Utilities - Station 15	-	41,600	60,000	18,400	44.2%
101	1	Health & Safety	Facilities Management	Utilities - Station 16	-	18,600	25,000	6,400	34.4%
102	1	Health & Safety	Facilities Management	Utilities - Station 18	-	14,200	50,000	35,800	252.1%
103	1	Health & Safety	Facilities Management	Utilities - Station 19	-	8,500	15,000	6,500	76.5%
104	1	Health & Safety	Facilities Management	Utilities - Station 21	-	7,400	15,000	7,600	102.7%
105	1	Health & Safety	Facilities Management	Utilities - Station 22	-	21,700	30,000	8,300	38.2%
106	1	Health & Safety	Facilities Management	Utilities - Station 23	-	10,900	20,000	9,100	83.5%
Total Budget Expense				\$ 25,016,933	\$ 27,543,570	\$ 28,876,520	\$ 1,332,950	4.8%	
Total Expense by Division									
Board of Directors				62,200	62,200	55,800	(6,400)	-10.3%	
Salaries and Benefits				19,948,113	21,833,050	22,779,070	946,020	4.3%	
Admin Support Services				1,790,360	1,796,420	1,892,050	95,630	5.3%	
Fire Prevention				28,860	33,100	42,600	9,500	28.7%	
Operations				2,810,500	3,264,500	3,452,550	188,050	5.8%	
Health & Safety				376,900	554,300	654,450	100,150	18.1%	
Total Budget Expense by Division/Program				\$ 25,016,933	\$ 27,543,570	\$ 28,876,520	\$ 1,332,950	4.8%	



SAN MIGUEL FIRE & RESCUE

Account Balances as of August 23, 2024			
Account Name	Holding Entity	Reserve Fund Type	Cash Amount
Fixed Equipment	County of San Diego	Assigned Account	1,302,475
*Contingency Reserves	County of San Diego	Assigned Account	1,094,571
*Uncompensated Leave	County of San Diego	Assigned Account	11,215
Capital Equipment	County of San Diego	Assigned Account	810,542
Facilities	County of San Diego	Assigned Account	4,480,893
Vehicle Depreciation	County of San Diego	Assigned Account	2,906,822
Workers' Compensation	County of San Diego	Assigned Account	536,174
Fire Mitigation Fees	County of San Diego	Restricted	777,606
Contingency	CLASS	Assigned Account	10,945,999
District Liabilities	CLASS	Assigned Account	1,562,378
Compensated Absences	CLASS	Assigned Account	995,240
Total:			\$25,423,915

* Contingency and Uncompensated Leave from County will be transferred to CLASS Accounts

SAN MIGUEL FIRE & RESCUE



Reserve Fund Expenditure Narrative

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").

Contingency Reserve Fund:

The Administrative Division is transitioning its Accounting Software to an Enterprise Resource Planning System (ERP) approved by the BOD in Fiscal Year 2022-2023. After multiple demos, research, and discussions with other special districts, it was determined that a consultant would be needed to implement the system. This cost includes the implementation fees from the software vendor as well. The new system will also reduce software costs in other administrative areas within the budget. The yearly amount of this system is approximately \$71,000, which has been budgeted through the General Fund. This system will move many manual related tasks to be completed in the system, including, but not limited to, the following: time off requests, timesheet approvals, requisition requests/approvals, online payment source for customers, line-item budgetary tracking to actuals, forecasting trends, budgetary request submission, human resources components, grant tracking, workers' compensation claim tracking, more automation in payroll processing, including the overtime analysis. All these components are currently being done using spreadsheets by administrative staff. Expenditures for this request will be on an as-needed basis, not to exceed \$100,000.

Vehicle Replacement Fund:

Type I Engine Refurbishment – Approved by Resolution during Preliminary Budget Adoption (Resolution 24-25).

Emergency Command Vehicle – Approved by Resolution during Preliminary Budget Adoption (Resolution 24-26).

Staff Vehicles (Fire Prevention) – Approved by Resolution during Preliminary Budget Adoption (Resolution 24-27).

Apparatus – Major Repairs are 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 – Approved by Resolution during Preliminary Budget Adoption (Resolution 24-28).

Personal Protective Equipment (PPE) – Approved by Resolution during Preliminary Budget Adoption (Resolution 24-29).

A scanner/printer is being requested to replace outdated equipment and allow plans to be scanned as the district progresses toward a fully digitized plan check process.

Fixed Equipment Fund:

Solar Equipment installation was budgeted for Fiscal Year 2023/2024; however, this project is not anticipated to be completed by the close of the fiscal year.

Station Alerting Upgrades was budgeted for Fiscal Year 2023/2024; however, this project is not anticipated to be completed by the end of the fiscal year.

If needed, Overhead Door Replacement and Asphalt/Concrete Work is based on emergency replacement.

Facilities Replacement/Renovations Fund:

**** With the ongoing Facilities Replacement and Renovations, the District will have dropped below its minimum funding reserve amount for Fiscal Year 2024/2025. There is enough money for the requested budgeted items; however, it brings the reserve fund to less than \$250,000. This is before any end-of-the-year transfers occurring for Fiscal Year 2023/2024. Chief Lawler is working on funding opportunities for facilities replacement/renovations.**

Station 21 Physical Fitness Room/Wall Repair – Approved by Resolution during Preliminary Budget Adoption (Resolution 24-30).

Station 23's Bathrooms need to be remodeled per the Facilities Condition Assessment. This request is being reviewed and will be brought forward for consideration of an RFP at a later date.

District Facilities Security (all stations) Project to review and provide additional security measures for the stations. This request is being reviewed and will be brought forward for consideration of an RFP at a later date.

Shop Dedication Project for Bob Houston, San Miguel Mechanic. Mechanic Bob Houston was a pillar in the fire mechanic industry, and the shop's dedication will allow his memory to be honored.

HQ/Station 15 Landscaping is a request to finish the renovation. This request is being reviewed and will be brought forward for consideration of an RFP at a later date.

Station 18 Renovation Final Phase of II, beginning phases of III & IV.

Facility Major Repairs/Emergency Needs are done on an as-needed basis.

SAN MIGUEL FIRE & RESCUE 2024/2025 Proposed Reserve Fund Expenditures

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

	2023/2024 FINAL Budget	2024/2025 PROPOSED Budget	<u>Comments/Justification</u>
Contingency Reserve Fund			
Enterprise Resource Planning System (ERP) Implementation		100,000	Implementation of ERP System
Board Room & Conference Room IT Equipment	200,000	-	
Total Contingency Reserve Expenditures	\$ 200,000	\$ 100,000	
Vehicle Replacement Fund			
Type 1 Engine Refurbishment (Request for Refurbishment #3)		450,000	New Request
Apparatus Type 1 Engine	975,000	-	
Type 1 Engine Equipment	300,000	-	
Emergency Response Vehicle (Fully Outfitted, including lights)	130,000	-	
Type 1 Engine Refurbishment (Requested in FY 22/23)	325,000	-	
Type 1 Engine Refurbishment (New Request)	350,000	-	
Apparatus - Major Repairs	50,000	50,000	
Total Vehicle Replacement Expenditures	\$ 2,130,000	\$ 500,000	
Capital Equipment Fund			
(3) Zoll X Series Advanced Cardiac Monitors	135,000	150,000	
Personal Protective Equipment (PPE)		110,000	
Scanner/Printer		10,000	
Total Capital Equipment Expenditures	\$ 135,000	\$ 270,000	
Fixed Equipment Fund			
Station 16 & 21 HVAC System Upgrade	40,000	-	Completed Last Fiscal Year
Solar Equipment (Stations 14)	80,000	80,000	In Progress From Last Fiscal Year
Solar Equipment (Stations 22)	80,000	80,000	In Progress From Last Fiscal Year
Solar Equipment (Stations 23)	40,000	40,000	In Progress From Last Fiscal Year
Station Alerting Replacement (Stations 14,15,19,21,22,23)	300,000	300,000	In Progress From Last Fiscal Year
Overhead Door Replacement	22,000	22,000	Emergency Replacement (if needed)
Asphalt/Concrete Work	15,000	30,000	Emergency Replacement (if needed)
Lease Payment - Solar Equipment	236,000	-	Paid off in Last Fiscal Year
Total Fixed Equipment Expenditures	\$ 813,000	\$ 552,000	

SAN MIGUEL FIRE & RESCUE 2024/2025 Proposed Reserve Fund Expenditures

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

Facilities Replacement/Renovation Fund

Station 21 Physical Fitness Room/Wall Repair		50,000	Per Facilities Condition Assessment
Station 23 Bathrooms Remodel		100,000	Per Facilities Condition Assessment
District Facilities Security (all stations)		55,000	Upgrade Security Measures
Shop Dedication Project		5,000	Request to Complete Dedication Project
HQ/Station 15 - Exterior Renovation/Landscaping		150,000	Request to finish HQ/Station 15 Renovation
Station 16 Renovation	1,000,000	-	In Progress From Last Fiscal Year
Facility - Major Repairs/Emergency Needs	100,000	200,000	For Major/Emergency Repairs
Station 23 Kitchen Remodel	75,000	-	
Station 18 Renovation	810,000	3,500,000	Phase II, III, and IV
Station 15 Renovation	-	-	
District HQ Renovation	-	-	
Total Facilities Replacement/Renovations Expenditures	\$ 1,985,000	\$ 4,060,000	

Fire Mitigation Fee Fund

(2) Fire Prevention Vehicles		120,000	Approved by BOD through Fire Mitigation Fee Plan
Emergency Response Vehicle (Fully Outfitted, including lights)			Approved by BOD through Fire Mitigation Fee Plan
Total Fire Mitigation Fee Expenditures	\$ -	\$ 120,000	

Total Reserve Fund Expenditures **\$ 5,263,000** **\$ 5,602,000**

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.

SAN MIGUEL FIRE & RESCUE



Fiscal Year 2024-2025 Final Budget

Acknowledgments

Fire Chief Lawler and Executive Staff want to give a shout-out!

The budget process would not be possible without the following individuals/groups:

- ❖ San Miguel Firefighters Association Local 1434
 - ❖ Program/Committee Leads
 - ❖ Chief Officers Association
- ❖ Administrative Analyst Diana DeRobertis
- ❖ Accounting Specialist Laura Fernandez
- ❖ Fire Services Officer Arthur Camarena

Special Thank You to the Communities we proudly serve!

SERVICE BEYOND EXPECTATIONS