



San Miguel Fire & Rescue

Finance Committee Report

Date: June 10, 2020
To: Board of Directors
From: Finance Committee
Subject: 2020/2021 Proposed Preliminary Budget

Background

The District, by law, is required to adopt a preliminary budget by June 30, 2020. Approving the preliminary budget does not authorize implementation of new programs or positions; it simply allows the District to continue operating into the new fiscal year. The 2020/2021 Preliminary Budget is presented for your review and approval.

Once we receive the following items, the final budget will be developed for Board review and approval by September 20, 2020.

- 1) Close out 2019/2020 Fiscal Year
- 2) Property Tax Estimates for 2020/2021

Discussion

The Finance Committee reviewed in depth the draft preliminary budget the past few months and requested justifications on several line items. There was a final review of the Proposed Preliminary Budget at the June 1, 2020 Finance Committee. The attached document has taken all the Finance Committees recommendations into consideration.

Given the unanticipated COVID-19 pandemic costs to the District (anticipated to be less than \$172,000), the recommendation of the Finance Committee is that priority 4 and 5 items be frozen in an amount equal to the amount spent on COVID-19. The reason for this is it may take some time for the 75% Federal COVID-19 reimbursement to be received and the Committee wants to ensure the funds authorized from the General Fund for COVID-19 are replaced. Should the FEMA reimbursement come in sooner rather than later, the Chief can exercise his discretion to apply funds as necessary on the 4 and 5 items that were frozen.

Fiscal Impact

None; allows the District to continue paying necessary expenses into the new Fiscal Year.

Recommendation

Adopt the proposed preliminary budget for the 2020/2021 Fiscal Year.



Fiscal Year 2020/2021
Proposed Preliminary Budget

**San Miguel Fire & Rescue
Budget Proposed**

	March 2020 YTD	2019-2020 Budget	2020-2021 Proposed Budget (Draft)	Budget \$ increase/ decrease	Budget % increase/ decrease
Operating Expenses					
Salaries and Benefits Costs					
Director Fees	9,463	22,953	20,000	(2,953)	(12.9%)
Director Benefits	6,983	3,317	1,700	(1,617)	(48.7%)
Employee Salaries	5,718,595	8,096,480	8,548,000	451,520	5.6%
Employee Overtime	1,711,829	1,786,997	1,790,600	3,603	0.2%
Employee Benefits	5,381,531	6,591,348	6,955,100	363,752	5.5%
Total Salaries and Benefits Costs	\$ 12,828,400	\$ 16,501,095	\$ 17,315,400	\$ 814,305	4.9%
Services and Supplies					
Professional Services	2,296,508	2,851,145	2,003,700	(847,445)	(29.7%)
Special District Expense	225,369	1,138,361	213,400	(924,961)	(81.3%)
Maintenance	412,280	572,350	513,200	(59,150)	(10.3%)
Insurance	456,916	563,736	570,000	6,264	1.1%
Equipment	438,291	539,882	446,900	(92,982)	(17.2%)
Utilities	175,422	161,000	197,800	36,800	22.9%
Supplies	62,799	83,200	71,400	(11,800)	(14.2%)
Personnel Development	29,491	74,345	74,300	(45)	(0.1%)
Rents and Leases	34,715	39,523	40,400	877	2.2%
Total Service and Supplies	\$ 4,131,791	\$ 6,023,542	\$ 4,131,100	\$ (1,892,442)	(31.4%)
Total Expenses	\$ 16,960,191	\$ 22,524,637	\$ 21,446,500	\$ (1,078,137)	(4.8%)

San Miguel Fire & Rescue
Recession Plan
Priorities Overview

		2019/2020	2020/2021			
Priority Name	Priority Name	Amended Budget	Proposed Budget	Revenue Estimate	Percentage of revenue	Target Percentages
Essential Line Item	1	21,263,008	20,129,300	24,000,000	83.9%	TBD
High Priority Line Item	2	727,968	820,500	24,000,000	3.4%	TBD
Medium Priority Line Item	3	336,784	320,900	24,000,000	1.3%	TBD
Discretionary Line Item	4	85,610	79,820	24,000,000	0.3%	TBD
Non-Essential Line Item	5	111,267	98,705	24,000,000	0.4%	TBD
TOTAL		\$ 22,524,636.86	\$ 21,449,225.00	24,000,000	89.37%	TBD

Budget Decrease from Previous FY Budget (Prior to Priority Freezes)
\$1,075,412

San Miguel Fire & Rescue
Proposed Preliminary Budget
Administrative Department

Salaries and Benefits

		Employee Benefits (5030)	2019/2020	2020/2021	Increase/(Decrease)		Comments/Justification
Priority			Amended Budget	Proposed Budget	Amount	Percent	
1	1	Health Insurance - Employees	1,150,575	1,183,300	32,725	2.8%	Estimated - CalPERS rates received in August
2	1	Health Insurance - Retirees & Directors	759,668	792,700	33,032	4.3%	Estimated - CalPERS rates received in August
3	1	Vision Insurance	10,320	10,400	80	0.8%	
4	1	Dental Insurance	84,303	84,300	(3)	(0.0%)	
5	1	Medicare (District Portion - 1.45%)	142,943	143,600	657	0.5%	
6	1	Retirement - Safety (21.748%) - Classic	972,105	1,063,300	91,195	9.4%	
7	1	Retirement - Safety (13.786%) - PEPRA	434,764	471,000	36,236	8.3%	
8	1	Retirement - Non-Safety (14.451%) - Classic	49,553	39,200	(10,353)	(20.9%)	
9	1	Retirement - Non-Safety (7.831%) - PEPRA	24,172	31,500	7,328	30.3%	
10	1	Retirement - Unfunded Liability (Safety Classic)	2,692,908	2,848,000	155,092	5.8%	Rates per CalPERS Valuation Report
11	1	Retirement - Unfunded Liability (Safety-PEPRA)	-	1,200	1,200	100.0%	Rates per CalPERS Valuation Report
12	1	Retirement - Unfunded Liability (Non-Safety Classic)	159,329	174,100	14,771	9.3%	Rates per CalPERS Valuation Report
13	1	Retirement - Unfunded Liability (Non-Safety PEPRA)	4,252	4,300	48	1.1%	Rates per CalPERS Valuation Report
14	1	Retirement - 1959 Survivor Benefit	8,256	8,400	144	1.7%	
15	1	Paramedic Recertification	41,400	42,300	900	2.2%	
16	1	Uniform Allowance	56,800	57,500	700	1.2%	
Total Employee Benefits			\$ 6,591,348	\$ 6,955,100	\$ 363,752	5.5%	
Employee Overtime (5040)							
17	1	Scheduled Overtime (17 shifts)	1,553,990	1,496,300	(57,690)	(3.7%)	Based on actuals
18	1	FLSA	186,007	178,800	(7,207)	(3.9%)	
Total Employee Overtime			\$ 1,739,997	\$ 1,675,100	\$ (64,897)	(3.7%)	
Employee Salaries (5050)							
19	1	Base Salaries - Safety	7,445,453	7,715,100	269,647	3.6%	
20	1	Base Salaries - Non-Safety	651,027	647,300	(3,727)	(0.6%)	
21	2	Recession Plan - Salary & Benefits (2%)	-	185,600	185,600	100.0%	6 months of 2% increase to salaries & benefits
Total Employee Salaries			\$ 8,096,480	\$ 8,548,000	\$ 451,520	5.6%	
Total Salaries and Benefits			\$ 16,427,825	\$ 17,178,200	\$ 750,375	4.6%	

San Miguel Fire & Rescue
Proposed Preliminary Budget
Administrative Department

Director Benefits

			2019/2020	2020/2021	Increase/(Decrease)		
Priority	Director Benefits (5010)		Amended Budget	Proposed Budget	Amount	Percent	Comments/Justification
22	1	Medicare/Social Security	3,317	1,700	(1,617)	(48.7%)	
		Total Director Benefits	\$ 3,317	\$ 1,700	\$ (1,617)	(48.7%)	
Director Fees (5020)							
23	1	Meetings	22,953	20,000	(2,953)	(12.9%)	
		Total Director Fees	\$ 22,953	\$ 20,000	\$ (2,953)	(12.9%)	
Employee Overtime (5040)							
24	5	Recording Secretary - Board Minutes	500	500	-	0.0%	
		Total Employee Overtime	\$ 500	\$ 500	\$ -	0.0%	
Personnel Development (6100)							
25	5	Board Workshops	150	100	(50)	(33.3%)	
26	5	Board Training	1,000	1,000	-	0.0%	
27	5	Director Training	500	500	-	0.0%	
		Total Personnel Development	\$ 1,650	\$ 1,600	\$ (50)	(3.0%)	
Special District Expense (6150)							
28	1	Election Costs (estimate)	40,000	40,000	-	0.0%	
		Total Special District Expense	\$ 40,000	\$ 40,000	\$ -	0.0%	
		<i>Total Director expenses</i>	\$ 68,420	\$ 63,800	\$ (4,620)	(6.8%)	

San Miguel Fire & Rescue
Proposed Preliminary Budget
Administrative Department

Administration Management

			2019/2020	2020/2021	Increase/(Decrease)		
Priority		Equipment Maintenance (6020)	Amended Budget	Proposed Budget	Amount	Percent	Comments/Justification
29	4	Plotter Maintenance	550	500	(50)	(9.1%)	
		Total Equipment Maintenance	\$ 550	\$ 500	\$ (50)	(9.1%)	
Insurance (6060)							
30	1	FAIRA (Fire, Liability, Collision)	63,736	70,000	6,264	9.8%	Estimated - waiting for final premium from FAIRA
31	1	PASIS (Workers' Compensation)	500,000	500,000	-	0.0%	Based on actuals and trends
		Total Insurance	\$ 563,736	\$ 570,000	\$ 6,264	1.1%	
Minor Equipment (6080)							
32	3	Information Technology Equipment	25,000	5,000	(20,000)	(80.0%)	Accounting Server was purchased in FY 2019-2020
		Total Minor Equipment	\$ 25,000	\$ 5,000	\$ (20,000)	(80.0%)	
Office Supplies (6090)							
33	3	Office Supplies/Postage	20,000	15,000	(5,000)	(25.0%)	Based on actuals
34	4	Office Furniture	1,000	1,000	-	0.0%	
35	4	Chairs - Replacement	1,000	1,000	-	0.0%	
		Total Office Supplies	\$ 22,000	\$ 17,000	\$ (5,000)	(22.7%)	
Personnel Development (6100)							
36	5	CFCA/AFSS Conference (2; all costs)	3,000	3,000	-	0.0%	
37	5	FDAC Conference (2; all costs)	3,200	3,200	-	0.0%	
38	5	National Fire Service Behavioral Health Symposium	1,500	1,500	-	0.0%	
39	5	CFCA Conference (2; all costs)	3,000	3,000	-	0.0%	
40	5	TeleStaff Conference (3; all costs)	9,000	9,000	-	0.0%	
41	5	Government Finance Officer Conference	2,500	2,500	-	0.0%	
42	5	FAIRA Meeting (1; all costs, not reimbursed)	800	800	-	0.0%	
43	5	CalPERS Education Forum (4; all costs)	6,000	6,000	-	0.0%	
		Total Personnel Development	\$ 29,000	\$ 29,000	\$ -	0.0%	
Professional Services (6110)							
44	1	Annual Bond Administration Fee	2,500	2,000	(500)	(20.0%)	Last payment due to bond being paid off
45	1	Annual SDRBA County Audit (estimate)	3,100	3,100	-	0.0%	
46	1	Annual Financial Audit (estimate)	16,000	18,000	2,000	12.5%	Yearly Increase per Agreement
47	1	Audit/Finance Consultant	75,000	75,000	-	0.0%	
48	1	Annual Fees and Taxes Consultant	10,000	10,000	-	0.0%	
49	1	CalPERS Side Fund Refinancing Bond Payment	880,110	-	(880,110)	(100.0%)	Bond Paid off last fiscal year
50	1	GASB 75 - OPEB Actuary (estimate)	6,150	6,200	50	0.8%	
51	1	Arbitrage Rebate Computation (estimate)	600	700	100	16.7%	Based on actuals
52	1	GASB 68 - CalPERS Fee (estimate)	1,050	1,100	50	4.8%	Annual Increase by CalPERS

San Miguel Fire & Rescue
Proposed Preliminary Budget
Administrative Department

Administration Management

	Priority	Professional Services (6110)	2019/2020	2020/2021	Increase/(Decrease)		Comments/Justification
			Amended Budget	Proposed Budget	Amount	Percent	
53	1	GASB 68 - Actuary (estimate)	2,500	2,500	-	0.0%	
54	2	Legal Counsel	80,000	80,000	-	0.0%	
55	4	Strategic Plan	3,000	3,000	-	0.0%	
56	2	IT Support Services	53,688	65,000	11,312	21.1%	Per Contract
57	4	Asset Trakcing Software	3,500	3,500	-	0.0%	
58	1	Employee Assistance Program	22,000	22,000	-	0.0%	
59	2	Wellness Program	104,550	110,000	5,450	5.2%	Increase of 5% per contract each Fiscal Year
60	1	California Bank & Trust - Analysis Service Fee	4,000	4,000	-	0.0%	
61	1	Refunds - Property Taxes	110,000	110,000	-	0.0%	
62	1	Property Tax Services - Administrative Charges	210,000	210,000	-	0.0%	
63	1	Interest - County of San Diego Treasury Loans	15,000	15,000	-	0.0%	
64	1	LAFCO Funding	13,285	13,500	215	1.6%	

Total Professional Services

\$ 1,616,033 \$ 754,600 \$ (861,433) (53.3%)

Publications and Media (6120)

65	3	Miscellaneous Publications and Bulletins	600	600	-	0.0%	
----	---	--	-----	-----	---	------	--

Total Publications and Media

\$ 600 \$ 600 \$ - 0.0%

Rents and Leases (6130)

66	1	Postage Meter	1,138	1,100	(38)	(3.3%)	
67	1	Copy Machine	7,245	7,300	55	0.8%	
68	1	Station 19 Lease of Property (Rent)	31,140	32,000	860	2.8%	Based on CPI calculated in July (Assumed 3% Prelim.)

Total Rents and Leases

\$ 39,523 \$ 40,400 \$ 877 2.2%

Special District Expense (6150)

69	5	Membership - CFCA	900	900	-	0.0%	
70	5	Membership - SDCFCA	100	100	-	0.0%	
71	5	Membership - CSDA/San Diego Chapter	150	200	50	33.3%	
72	5	Membership - GFOA (1)	175	200	25	14.3%	
73	5	Membership - IPMA	149	100	(49)	(32.9%)	
74	5	Membership - IAAP	150	200	50	33.3%	
75	5	Membership - CSMFO	110	100	(10)	(9.1%)	
76	5	Membership - FDAC	550	600	50	9.1%	
77	5	Membership - APT US&C	145	100	(45)	(31.0%)	
78	5	Membership - SDCFCA Admin Section (1 @ \$30; 3 @ \$15)	75	100	25	33.3%	
79	5	Membership - CFCA AFSS/Southern California (4 @ \$65)	260	300	40	15.4%	
80	5	Membership - Costco	65	100	35	53.8%	
81	2	Badges, Service/Recognition Awards	2,000	1,000	(1,000)	(50.0%)	

San Miguel Fire & Rescue
Proposed Preliminary Budget
Administrative Department

Administration Management

	Priority	Special District Expense (6150)	2019/2020	2020/2021	Increase/(Decrease)		Comments/Justification
			Amended Budget	Proposed Budget	Amount	Percent	
82	3	Employee of the Year Award	500	500	-	0.0%	
83	4	Meeting Support/Supplies	3,000	1,500	(1,500)	(50.0%)	Based on actuals
84	3	Advertising Expense	1,000	1,000	-	0.0%	
85	1	Employment Posters	500	500	-	0.0%	
86	1	FLSA Manual Updates	687	700	13	1.9%	
87	2	Software Program Updates	3,700	2,500	(1,200)	(32.4%)	Based on actuals
88	1	Accounting Software Maintenance	10,000	10,000	-	0.0%	
89	1	TeleStaff Annual Maintenance	2,000	2,000	-	0.0%	
90	1	Network Access (Cox)	15,200	15,200	-	0.0%	
91	3	Basic Television (Stations)	8,460	9,000	540	6.4%	Based on actuals - increase in basic service costs
92	1	American Messaging	1,200	1,200	-	0.0%	
93	1	Website Support & Hosting	700	6,600	5,900	842.9%	New website hosting and platform - New Requirements
94	1	Website Hosting	1,500	-	(1,500)	(100.0%)	Moved into Website Support & Hosting
Total Special District Expense			\$ 53,276	\$ 54,700	\$ 1,424	2.7%	
Travel and Subsistence (6160)							
95	5	SDCFCA - Admin Section Meetings	90	100	10	11.1%	
96	5	CFCA/AFSS Quarterly Meetings	280	280	-	0.0%	
97	5	Miscellaneous Meetings	500	500	-	0.0%	
Total Travel and Subsistence			\$ 870	\$ 880	\$ 10	1.1%	
Utilities (6170)							
98	2	Cell Phone Service	1,600	2,400	800	50.0%	Based on actuals
Total Utilities			\$ 1,600	\$ 2,400	\$ 800	50.0%	
Total Administration Management			\$ 2,352,188	\$ 1,475,080	\$ (877,108)	(37.3%)	

San Miguel Fire & Rescue
Proposed Preliminary Budget
Administrative Department

Prevention - Code Enforcement						
Priority	Employee Overtime (5040)	2019/2020 Amended Budget	2020/2021 Proposed Budget	Increase/(Decrease) Amount Percent		Comments/Justification
99	3	Prevention Overtime	2,500	2,500	- 0.0%	
		Total Employee Overtime	\$ 2,500	\$ 2,500	\$ - 0.0%	
Minor Equipment (6080)						
100	2	Miscellaneous Minor Equipment	300	300	- 0.0%	
		Total Minor Equipment	\$ 300	\$ 300	\$ - 0.0%	
Personnel Development (6100)						
101	5	CFCA/FPO Workshop (2; all costs)	1,500	1,500	- 0.0%	
102	5	ICC Building & Fire Code Update Seminars	750	700	(50) (6.7%)	
103	5	Unannounced Local Seminars	300	300	- 0.0%	
104	3	San Diego County FPO Meetings	120	100	(20) (16.7%)	New Deputy Fire Marshal Training Opportunities
105	5	Automatic Sprinkler Systems Plans Review Training (2)	1,550	1,600	50 3.2%	
		Total Personnel Development	\$ 4,220	\$ 4,200	\$ (20) (0.5%)	
Publications and Media (6120)						
106	1	National Fire Code Update Subscription Service	1,645	1,500	(145) (8.8%)	
107	4	Miscellaneous Publication	150	100	(50) (33.3%)	Update of reference material (all)
108	1	NFPA Publications	400	400	- 0.0%	
109	1	California Fire Code & Building Code (3 sets)	1,950	-	(1,950) (100.0%)	One time every 3+ years per code cycle (FY 2022-2023)
110	1	Barclays Title 19 Update Service	290	200	(90) (31.0%)	Reduction in material cost by supplier
111	1	Los Angeles Fire Marshal List Service	45	100	55 122.2%	
		Total Publications and Media	\$ 4,480	\$ 2,300	\$ (2,180) (48.7%)	
Special District Expense (6150)						
112	3	Membership - SDCFCA/FPO Section (3 @ \$50)	150	200	50 33.3%	
113	3	Membership - NFPA	185	200	15 8.1%	
114	3	Membership - ICC	50	100	50 100.0%	
115	2	Code Pal Software Maintenance - Software Upgrade	24,600	1,900	(22,700) (92.3%)	
		Total Special District Expense	\$ 24,985	\$ 2,400	\$ (22,585) (90.4%)	
Travel and Subsistence (6160)						
116	4	Southern California FPO Meetings	100	100	- 0.0%	
117	4	San Diego County FPO Meetings	120	120	- 0.0%	
		Total Travel and Subsistence	\$ 220	\$ 220	\$ - 0.0%	
Utilities (6170)						
118	2	Cell Phone Service	1,600	1,800	200 12.5%	Based on actuals
		Total Utilities	\$ 1,600	\$ 1,800	\$ 200 12.5%	
		Total Prevention - Code Enforcement	\$ 38,305	\$ 13,720	\$ (24,585) (64.2%)	
Total Administration Department		\$ 18,886,738	\$ 18,730,800	\$ (155,938) (0.8%)		

San Miguel Fire & Rescue
Proposed Preliminary Budget
Operations Department

Operations Management

			2019/2020	2020/2021	Increase/(Decrease)		<i>Comments/Justification</i>
Priority	Communications Services and Equipment (6010)		Amended	Proposed	Amount	Percent	
119	2	Radio Repairs	6,000	6,000	-	0%	
120	1	RCS Backbone Maintenance	55,224	62,000	6,776	12%	<i>Contract Increase</i>
121	1	NextGen RCS Fee	45,864	50,000	4,136	9%	<i>Contract Increase</i>
122	2	Radio Service	15,000	20,000	5,000	33%	<i>Aging inventory & cost increase for equipment</i>
123	2	Batteries, Antennae, Parts	5,500	6,000	500	9%	<i>Aging inventory & cost increase for equipment</i>
124	2	First Watch Response Time Triggers	900	5,000	4,100	456%	<i>Activate triggers and build additional 200ea/900ea</i>
125	2	Sigtronics Headset Replacement	3,000	3,000	-	0%	
126	2	David Clark Headset Replacement	3,000	3,000	-	0%	
127	2	Headset Parts and repair (In-House)	2,000	2,000	-	0%	
Total Communications Services and Equipment			\$ 136,488	\$ 157,000	\$ 20,512	15%	

Equipment Maintenance (6020)

128	1	Ladder Maintenance and Annual Testing	5,000	5,000	-	0%	
129	2	Batteries (all types)	3,000	3,000	-	0%	
130	2	Fire Equipment Maintenance	10,000	10,000	-	0%	
131	2	Fire Extinguisher Maintenance	2,000	2,000	-	0%	
132	2	Fire Hose Repair and Maintenance	1,000	1,000	-	0%	
133	2	Fire Hose Testing	10,000	15,000	5,000	50%	<i>Added hose for New T-15, NFPA compliant</i>
134	3	Hydrant Maintenance	1,000	-	(1,000)	(100%)	<i>No longer do hydrant maintenance</i>
135	2	Nozzle Repair/Maintenance	750	1,000	250	33%	<i>Increase in parts cost</i>
136	2	Gas Detector Maintenance	4,500	2,000	(2,500)	(56%)	<i>Decrease based on actuals</i>
137	2	Chainsaw Chain and Equipment	4,000	4,000	-	0%	
138	2	Rotary Saw Maintenance	1,500	1,500	-	0%	
139	2	Generator Maintenance	10,000	10,000	-	0%	
140	2	Portable Generator/Light Repairs	3,000	3,000	-	0%	
141	2	Compressor Maintenance	4,000	4,000	-	0%	
142	2	Rescue Tool Maintenance	6,500	6,500	-	0%	
143	2	Defibrillator Warranty and Maintenance	12,500	12,500	-	0%	
144	4	Physical Fitness Equipment Repair/Maint.	5,000	1,000	(4,000)	(80%)	
Total Equipment Maintenance			\$ 83,750	\$ 81,500	\$ (2,250)	(3%)	

Medical Supplies (6070)

145	1	Medical Supplies	29,250	22,000	(7,250)	(25%)	<i>Decrease based on actuals</i>
Total Medical Services and Supplies			\$ 29,250	\$ 22,000	\$ (7,250)	(25%)	

San Miguel Fire & Rescue
Proposed Preliminary Budget
Operations Department

Operations Management

	Priority	Minor Equipment (6080)	2019/2020 Amended	2020/2021 Proposed	Increase/(Decrease) Amount	Percent	Comments/Justification
146	3	Swift Water Rescue Equipment	6,900	5,000	(1,900)	(28%)	Replace strobes, life jackets (victims), etc.
147	3	Accountability Equipment	395	400	5	1%	
148	3	Fire Hose	25,000	20,000	(5,000)	(20%)	Based on actuals
149	3	Flashlights and Chargers	2,500	2,500	-	0%	
150	4	Physical Fitness Equipment	2,500	2,500	-	0%	
151	2	Fire Service Equipment	139,500	100,000	(39,500)	(28%)	Bulk purchase of replacement items last Fiscal Year
Total Minor Equipment			\$ 176,795	\$ 130,400	\$ (46,395)	(26%)	

Professional Services (6110)

152	1	RCCP Program Cost (ECO)	12,200	12,200	-	0%	
153	1	HCFA Dispatching	789,907	812,000	22,093	3%	Based on HCFA Member Agency Assessments
154	1	Respiratory Fit Tests (79) - (N95)	15,000	10,000	(5,000)	(33%)	Budget for 110 (Personnel. Reserves, Explorers)
Total Professional Services			\$ 817,107	\$ 834,200	\$ 17,093	2%	

Publications and Media (6120)

155	1	Miscellaneous Publications and Bulletins	500	500	-	0%	
156	5	Shift Calendars	760	-	(760)	(100%)	Internal printing of all Shift Calendars
Total Publications and Media			\$ 1,260	\$ 500	\$ (760)	(60%)	

Safety Clothing (6140)

157	1	Structure/Brush Gear	71,660	70,000	(1,660)	(2%)	Structure/Brush gear, helmets, boots, gear bags, etc.
158	1	Miscellaneous Supplies/Repairs	5,000	5,000	-	0%	
159	1	PPE Cleaning (Professionally)	27,650	27,700	50	0%	
Total Safety Clothing			\$ 104,310	\$ 102,700	\$ (1,610)	(2%)	

Special District Expense (6150)

160	1	Emergency Food/Water Supplies	5,000	5,000	-	0%	
161	1	F-500 Foam	9,500	9,000	(500)	(5%)	Cost Increase based on actuals
162	5	Class "A" Uniforms (24)	30,000	30,000	-	0%	Firefighter Paramedics Rotation
Total Special District Expense			\$ 44,500	\$ 44,000	\$ (500)	(1%)	

Utilities (6170)

163	2	Cell Phone Service	5,800	3,600	(2,200)	(38%)	Based on actuals
Total Utilities			\$ 5,800	\$ 3,600	\$ (2,200)	(38%)	

Total Operations Management **\$ 1,399,260** **\$ 1,375,900** **\$ (23,360)** **(2%)**

San Miguel Fire & Rescue
Proposed Preliminary Budget
Operations Department

Facilities Management

	Priority	Employee Overtime (5040)	2019/2020 Amended	2020/2021 Proposed	Increase/(Decrease) Amount Percent		Comments/Justification
164	2	Overtime	10,000	10,000	-	0.0%	
Total Employee Overtime			\$ 10,000	\$ 10,000	\$ -	0.0%	

Facilities Maintenance (6030)

165	3	HVAC Maintenance (all facilities)	15,000	15,000	-	0.0%	
166	2	Vehicle Exhaust System Maintenance	10,000	10,000	-	0.0%	
167	2	Apparatus Facility Maintenance	5,000	5,000	-	0.0%	
168	3	Facilities Miscellaneous Maintance	50,000	50,000	-	0.0%	
169	2	Overhead Door Maintenance (all facilities)	13,000	7,500	(5,500)	(42.3%)	Based on actuals
170	2	Pest/Termite Control (all stations)	4,000	4,000	-	0.0%	
171	2	Emergency Repairs (all facilities)	50,000	-	(50,000)	(100.0%)	Emergency repairs would be out of the Facilities Fund
172	2	Electrical Gate Repair	5,000	5,000	-	0.0%	
173	3	Elevator Maintenance	1,800	1,800	-	0.0%	
174	3	Fuel Tank/Pump Maintenance	6,000	6,000	-	0.0%	
175	2	5-Year Sprinkler Certification (Stations 14, 15, 16, 22)	1,000	1,000	-	0.0%	
176	2	Station 15 Solar Panel Maintenance	1,500	1,500	-	0.0%	
177	2	Backflow Test (Station 14, 15, 16, 22) (Annual)	2,000	2,000	-	0.0%	
178	2	Sprinkler Testing and Repairs (Annual)	1,400	1,400	-	0.0%	
179	2	Alarm Testing and Repairs (annual)	4,000	4,000	-	0.0%	
180	5	Carpet Replacement/Cleaning	13,000	6,500	(6,500)	(50.0%)	Carpet/hard floor cleanings (1x per year/station)
181	3	Station Improvement Program	9,000	9,000	-	0.0%	Each station \$1,000 budget
182	5	Painting and Repair (Interior/Exterior)	7,000	5,000	(2,000)	(28.6%)	
183	2	Keypad Entry System Maintenance & Security	3,000	2,000	(1,000)	(33.3%)	(2) Stations per year for new system/replacement
184	2	Ice Machines Maintenance	2,000	5,000	3,000	150.0%	High Use item/increase costs - based on actuals
185	4	Landscape Maintenance	7,000	5,000	(2,000)	(28.6%)	Deferral of maintenance
186	3	Tree Maintenance	5,000	2,500	(2,500)	(50.0%)	Deferral of maintenance
Total Facilities Maintenance			\$ 215,700	\$ 149,200	\$ (66,500)	(30.8%)	

Housekeeping Services and Supplies (6050)

187	3	Cleaning/Household Supplies (all facilities)	30,450	30,000	(450)	(1.5%)	Based on actuals
Total Housekeeping Services and Supplies			\$ 30,450	\$ 30,000	\$ (450)	(1.5%)	

San Miguel Fire & Rescue
Proposed Preliminary Budget
Operations Department

Facilities Management

	Priority	Minor Equipment (6080)	2019/2020 Amended	2020/2021 Proposed	Increase/(Decrease) Amount Percent		Comments/Justification
188	4	Appliance Replacement	8,000	8,000	-	0.0%	replaced on an as-needed basis
189	4	Landscape Maintenance Equipment	1,500	1,000	(500)	(33.3%)	Based on actuals
Total Minor Equipment			\$ 9,500	\$ 9,000	\$ (500)	(5.3%)	

Special District Expense (6150)

190	4	Beds/Bedding/Covers	5,000	2,500	(2,500)	(50.0%)	Replaced on an as-needed basis
191	4	Recliners	4,000	2,000	(2,000)	(50.0%)	Replaced on an as-needed basis
192	5	Fire Station Office Chairs	1,000	-	(1,000)	(100.0%)	
193	3	Station Security Systems	2,000	2,000	-	0.0%	Continued increase in security for all facilities
194	4	Flags - US and California	700	1,000	300	42.9%	(2) replaced each station each year
Total Special District Expense			\$ 12,700	\$ 7,500	\$ (5,200)	(40.9%)	

Utilities (6170)

195	1	Gas and Electric	100,000	110,000	10,000	10.0%	Increase in utility costs
196	1	Telephone	20,000	30,000	10,000	50.0%	Increase in utility costs
197	1	Water and Sewer	22,000	35,000	13,000	59.1%	Increase in utility costs
198	1	Refuse Removal	10,000	15,000	5,000	50.0%	Increase in utility costs
Total Utilities			\$ 152,000	\$ 190,000	\$ 38,000	25.0%	

Total Facilities Management \$ 430,350 \$ 395,700 \$ (69,300) (16.1%)

San Miguel Fire & Rescue
Proposed Preliminary Budget
Operations Department

Fleet Management

Priority Equipment Maintenance (6020)

199	3	Light and Air Fill Station	2,000	2,000	-	0.0%	
Total Equipment Maintenance			\$ 2,000	\$ 2,000	\$ -	0.0%	

Fleet Maintenance (6040)

200	1	Miscellaneous Fleet Maintenance (In-House Repairs)	15,000	15,000	-	0.0%	
201	1	Apparatus Parts	45,000	45,000	-	0.0%	
202	1	Towing	1,500	1,500	-	0.0%	
203	5	Car Washes	750	750	-	0.0%	
204	1	Fuel	160,000	165,000	5,000	3.1%	<i>Cost Increase based on actuals</i>
205	1	Tires (Heavy Fleet)	30,000	35,000	5,000	16.7%	<i>Cost Increase based on actuals</i>
206	1	Tires (Light Fleet)	6,000	6,000	-	0.0%	
207	3	Body Work	5,000	5,000	-	0.0%	
208	3	Decals	2,000	700	(1,300)	(65.0%)	<i>Ongoing costs when needed</i>
209	3	Apparatus Cleaning Supplies and Waxes	1,000	1,000	-	0.0%	
210	4	Linen Service (rags/towels)	1,800	1,800	-	0.0%	
Total Fleet Maintenance			\$ 268,050	\$ 276,750	\$ 8,700	3.2%	

Professional Services (6110)

211	1	Contract Apparatus Maintenance	310,000	310,000	-	0.0%	<i>Based on actuals</i>
212	1	Truck 15 Safety Inspection	900	900	-	0.0%	<i>Inspection for new truck 15 & old truck (training)</i>
Total Professional Services			\$ 310,900	\$ 310,900	\$ -	0.0%	

Special District Expense (6150)

213	1	Air Pollution Control Fees - Fuel	112	200	88	78.6%	<i>Increase in fee costs - based on actuals</i>
214	1	Air Pollution Control Fees - Generators	2,337	2,500	163	7.0%	<i>Increase in fee costs - based on actuals</i>
215	1	Environmental Health Fees - Fuel	597	1,000	403	67.5%	<i>Increase in fee costs - based on actuals</i>
216	1	Unleaded Fuel Tank Testing and Fees	3,250	4,000	750	23.1%	<i>Increase in fee costs - based on actuals</i>
217	1	Miscellaneous Permits (HazMat, Fuel, etc.)	716	1,000	284	39.7%	<i>Increase in fee costs - based on actuals</i>
Total Special District Expense			\$ 7,012	\$ 8,700	\$ 1,688	24.1%	

Total Fleet Management \$ 587,962 \$ 598,350 \$ 10,388 1.8%

San Miguel Fire & Rescue Proposed Preliminary Budget Operations Department

Logistics Volunteer Group

Priority Special District Expense (6150)

218	5	Recruitment Materials/Supplies	200	200	-	0.0%	
219	5	Uniforms (2 sets)	1,000	1,000	-	0.0%	

Total Special District Expense	\$	1,200	\$	1,200	\$	-	0.0%
---------------------------------------	-----------	--------------	-----------	--------------	-----------	----------	-------------

Total Logistics Volunteer Program	\$	1,200	\$	1,200	\$	-	0.0%
--	----	-------	----	-------	----	---	------

San Miguel Fire & Rescue
Proposed Preliminary Budget
Operations Department

SCBA Program

Priority Equipment Maintenance (6020)

220	1	Hydro Testing	2,300	2,300	-	0.0%	
Total Equipment Maintenance			\$ 2,300	\$ 2,300	0	0.0%	

Minor Equipment (6080)

221	1	SCBA In-House Repairs	2,500	2,500	-	0.0%	
222	1	SCBA Masks	2,500	2,500	-	0.0%	
223	1	SCBA Equipment Upgrades	10,000	10,000	0	0.0%	<i>Evaluation on new inventory being discussed</i>
Total Minor Equipment			\$ 15,000	\$ 15,000	\$ -	0.0%	

Professional Services (6110)

224	1	SCBA Contract Repairs	15,000	15,000	-	0.0%	
225	1	SCBA Annual Flow Testing	6,000	6,000	-	0.0%	
Total Professional Services			\$ 21,000	\$ 21,000	\$ -	0.0%	

Total SCBA Program

\$ 38,300 \$ 38,300 \$ - 0.0%

Capital Expenditures (7010)

226	1	U.S. Bank (December - Principal and Interest)	874,238	-	(874,238)	(100.0%)	<i>Bond Paid off last fiscal year</i>
227	1	U.S. Bank (June - Interest)	19,238	-	(19,238)	(100.0%)	<i>Bond Paid off last fiscal year</i>
Total Capital Expenditures			\$ 893,475	\$ -	\$ (893,475)	(100.0%)	

Total Operations Department			\$ 3,350,547	\$ 2,409,450	\$ (87,056)	(2.6%)	
------------------------------------	--	--	---------------------	---------------------	--------------------	---------------	--

San Miguel Fire & Rescue
Proposed Preliminary Budget
Training Department

Training Program

	Priority	Employee Overtime (5040)	2019/2020 Amended	2020/2021 Proposed	Increase/(Decrease) Amount	Percent	Comments/Justification
228	3	District Training (All)	34,000	100,000	66,000	194.1%	Breakout of Training Overtime from Original Overtime Budget
Total Employee Overtime			\$ 34,000	\$ 100,000	\$ 66,000	194.1%	
Minor Equipment (6080)							
229	3	Ventilation Prop Materials	5,000	5,000	-	0.0%	
230	3	Live Fire Training Trailer Materials	2,500	2,500	-	0.0%	
231	3	Auto Extrication Vehicles	2,000	2,000	-	0.0%	
232	3	EMS Miscellaneous Training Equipment	6,500	2,000	(4,500)	(69.2%)	Purchased Replacement Items in FY 19/20
Total Minor Equipment			\$ 16,000	\$ 11,500	\$ (4,500)	(28.1%)	
Personnel Development (6100)							
233	1	Educational Reimbursement - District Employees	19,800	19,800	-	0.0%	
234	4	Discretionary Training Offset	15,000	15,000	-	0.0%	
Total Personnel Development			\$ 34,800	\$ 34,800	\$ -	0.0%	
Professional Services (6110)							
235	2	HTF Annual Assessment	72,605	69,500	(3,105)	(4.3%)	Per HTF Assessment
236	2	FTES Tuition	13,500	13,500	-	0.0%	
Total Professional Services			\$ 86,105	\$ 83,000	\$ (3,105)	(3.6%)	
Publications and Media (6120)							
237	3	Protocols and Medication Handbooks	500	500	-	0.0%	
238	3	Field Operations Guide Books	300	300	-	0.0%	
239	3	IFSTA Manuals	500	500	-	0.0%	
240	3	Training Aids/Manuals	2,500	2,500	-	0.0%	
Total Publications and Media			\$ 3,800	\$ 3,800	\$ -	0.0%	
Special District Expense (6150)							
241	5	Lunches - All Day Training	2,000	1,000	(1,000)	(50.0%)	Based on Actuals
242	5	Membership - CFCA/EMS (1)	155	200	45	29.0%	Increase in Membership Costs
243	5	Membership - CFCA/TO	50	100	50	100.0%	Increase in Membership Costs
244	1	Membership - Target Solutions	7,500	7,500	-	0.0%	
245	3	Hydration - Training Events	2,000	2,000	-	0.0%	
Total Special District Expense			\$ 11,705	\$ 10,800	\$ (905)	(7.7%)	
Total Training Program			\$ 186,410	\$ 243,900	\$ 57,490	30.8%	

San Miguel Fire & Rescue
Proposed Preliminary Budget
Training Department

Mapping Program

			2019/2020	2020/2021	Increase/(Decrease)		<i>Comments/Justification</i>
Priority Office Supplies (6090)			Amended	Proposed	Amount	Percent	
246	2	Supplemental Mapping Supplies	1,500	1,500	-	0.0%	
Total Office Supplies			\$ 1,500	\$ 1,500	\$ -	0.0%	
Publications and Media (6120)							
247	2	Mapping/GIS Updates	975	1,000	25	2.6%	
Total Publications and Media			\$ 975	\$ 1,000	\$ 25	2.6%	
Special District Expense (6150)							
248	2	Mapping Software Maintenance	2,000	2,000	-	0.0%	
Total Special District Expense			\$ 2,000	\$ 2,000	\$ -	0.0%	
<i>Total Mapping</i>			\$ 4,475	\$ 4,500	\$ 25	0.6%	

San Miguel Fire & Rescue
Proposed Preliminary Budget
Training Department

Reserve Firefighter Program

Priority Safety Clothing (6140)			2019/2020 Amended	2020/2021 Proposed	Increase/(Decrease) Amount Percent		Comments/Justification
249	3	Structure - Jackets and Pants	28,160	5,800	(22,360)	(79.4%)	
250	3	Wildland - Jackets and Pants	5,390	900	(4,490)	(83.3%)	
251	3	Nomex Hoods - PBI Gold	369	100	(269)	(72.9%)	
252	3	Helmets	4,565	600	(3,965)	(86.9%)	
253	3	Turnout Boots	4,455	700	(3,755)	(84.3%)	
254	3	Gloves - Structural	660	700	40	6.1%	
255	3	Gloves - Brush	660	700	40	6.1%	
256	3	Web Gear/Hydration Packs	5,115	2,000	(3,115)	(60.9%)	
257	3	EMS Jackets	2,750	200	(2,550)	(92.7%)	
258	3	Gear Bags	550	100	(450)	(81.8%)	
259	3	Miscellaneous Supplies/Repairs	2,000	2,000	-	0.0%	
Total Safety Clothing			\$ 54,674	\$ 13,800	\$ (40,874)	(74.8%)	

Special District Expense (6150)

260	4	Pre-Employment Physicals	2,000	2,000	-	0.0%	<i>For New Reserves Only</i>
261	4	Pre-Employment Background Checks	900	900	-	0.0%	
262	4	Membership - Target Solutions	800	800	-	0.0%	
263	4	Recruitment Materials/Supplies	500	500	-	0.0%	
264	4	Fit Testing	700	700	-	0.0%	
265	4	Training Materials/Supplies	1,000	1,000	-	0.0%	
266	4	Academy Supplies	3,000	2,000	(1,000)	(33.3%)	<i>Based on Actuals</i>
267	4	Lunches	200	200	-	0.0%	
268	4	Water/Gatorade	1,200	500	(700)	(58.3%)	<i>Based on Actuals</i>
Total Special District Expense			\$ 10,300	\$ 8,600	\$ (1,700)	(16.5%)	

Total Reserve Firefighter Program \$ 64,974 \$ 22,400 \$ (42,574) (65.5%)

San Miguel Fire & Rescue
Proposed Preliminary Budget
Training Department

Explorer Program

			2019/2020	2020/2021	Increase/(Decrease)		Comments/Justification
Priority		Personnel Development (6100)	Amended	Proposed	Amount	Percent	
269	5	Post Advisor Enrollment Fee (1)	75	75	-	0.0%	
270	5	Explorer Enrollments Fee (1)	1,400	1,400	-	0.0%	
271	5	Post Advisor Lodging	500	500	-	0.0%	
Total Special District Expense			\$ 1,975	\$ 1,975	\$ -	0.0%	
Publications and Media (6120)							
272	5	IFSTA Books (5)	345	400	55	15.9%	
Total Publications and Media Expense			\$ 345	\$ 400	\$ 55	15.9%	
Special District Expense (6150)							
273	4	Explorer Post Charter Renewal Fee	40	100	60	150.0%	<i>Increase in Program Costs</i>
274	4	Explorer Post Youth - Participation Fee (21 @ \$33	495	700	205	41.4%	<i>Increase in Program Costs</i>
275	4	Explorer Post Adult - Participation Fee (10 @ \$33	330	300	(30)	(9.1%)	
276	4	Explorer Post - Insurance All Participants (25 @ \$	25	100	75	300.0%	
277	5	Academy SCBA Fit Test	204	200	(4)	(2.0%)	
Total Special District Expense			\$ 1,094	\$ 1,400	\$ 306	28.0%	
Office Supplies (6090)							
278	5	Paper, Copies, Office supplies	-	100	100	100.0%	<i>Miscellaneous office supply needs</i>
Total Office supplies			\$ -	\$ 100	\$ 100	100.0%	
Minor Equipment (6080)							
279	5	Safety Equipment (various)	-	500	500	100.0%	<i>Miscellaneous Equipment</i>
Total Minor Equipment			\$ -	\$ 500	\$ 500	100.0%	
Total Explorer Program			\$ 3,414	\$ 4,375	\$ 961	28.1%	

San Miguel Fire & Rescue
Proposed Preliminary Budget
Training Department

Peer Support/Chaplain Program

Priority Personnel Development (6100)			2019/2020 Amended	2020/2021 Proposed	Increase/(Decrease) Amount Percent		Comments/Justification
280	3	ICISF Peer Support Training	2,700	2,700	-	0.0%	Required Training for Peer Support individuals
Total Personnel Development			\$ 2,700	\$ 2,700	\$ -	0.0%	

Safety Clothing (6140)

281	5	Wildland - Jackets	765	700	(65)	(8.5%)	
282	5	Helmets	1,050	1,000	(50)	(4.8%)	
Total Safety Clothing			\$ 1,815	\$ 1,700	\$ (115)	(6.3%)	

Special District Expense (6150)

283	5	Pre-Employment Background Checks	240	200	(40)	(16.7%)	
284	5	Recruitment Materials/Supplies	500	500	-	0.0%	
285	5	Training Materials/Supplies	500	500	-	0.0%	
286	5	Badges	324	300	(24)	(7.4%)	
287	5	Uniforms (3)	500	500	-	0.0%	
Total District Expenses			\$ 2,064	\$ 2,000	\$ (64)	(3.1%)	

Total Peer Support/Chaplain Program **\$ 6,579 \$ 6,400 \$ (179) (2.7%)**

San Miguel Fire & Rescue
Proposed Preliminary Budget
Training Department

Public Education Program

Priority Employee Overtime (5040)			2019/2020 Amended	2020/2021 Proposed	Increase/(Decrease) Amount Percent		Comments/Justification
288	4	Overtime	-	2,500	2,500	0.0%	
Total Employee Overtime Expense			\$ -	\$ 2,500	\$ 2,500	0.0%	
Publications and Media (6120)							
289	4	Public Education Media	1,500	1,500	-	0.0%	
290	4	Community Outreach Items	5,000	5,000	-	0.0%	
Total Publications and Media Expense			\$ 6,500	\$ 6,500	\$ -	0.0%	
Special District Expense (6150)							
291	5	Station Dinners	2,000	2,000	-	0.0%	
292	5	Open Houses	2,000	2,000	-	0.0%	
293	4	Program Development (handouts, banners, etc.)	5,000	5,000	-	0.0%	
294	5	Fire Expo/Safety Fair (District hosted)	6,000	4,000	(2,000)	(33.3%)	
Total Special District Expense			\$ 15,000	\$ 13,000	\$ (2,000)	(13.3%)	
<i>Total Public Education Program</i>			\$ 21,500	\$ 22,000	\$ 3,000	14.0%	

San Miguel Fire & Rescue
Proposed Preliminary Budget
Training Department

Community Emergency Response Team

Priority Office supplies (6090)			2019/2020 Amended	2020/2021 Proposed	Increase/(Decrease) Amount Percent		Comments/Justification
295	4	Binders (20)	-	100	100	100.0%	Partially Funded by Grants/Donations
296	4	Backpack Supplies	-	200	200	100.0%	Partially Funded by Grants/Donations
297	4	EMS Consumables	-	200	200	100.0%	Partially Funded by Grants/Donations
298	4	Extinguisher Refilled (10)	-	200	200	100.0%	Partially Funded by Grants/Donations
299	4	Miscellaneous Supplies/Repairs	-	100	100	100.0%	Partially Funded by Grants/Donations
Total Office Supplies Expense			\$ -	\$ 800	\$ 800	100.0%	

Special District Expense (6150)

300	4	Background Checks	-	500	500	100.0%	Partially Funded by Grants/Donations
301	4	Recruitment Supplies	-	200	200	100.0%	Partially Funded by Grants/Donations
302	4	Water/Gatorade	-	200	200	100.0%	Partially Funded by Grants/Donations
Total Special District Expense			\$ -	\$ 900	\$ 900	100.0%	

Equipment Maintenance (6020)

303	4	Generator Fuel	-	500	500	100.0%	Partially Funded by Grants/Donations
304	4	Trailer Maintenance	-	200	200	100.0%	Partially Funded by Grants/Donations
305	4	Miscellaneous Supplies/Repairs	-	200	200	100.0%	Partially Funded by Grants/Donations
Total Equipment Maintenance			\$ -	\$ 900	\$ 900	100.0%	

Total CERT Program \$ - \$ 1,700 \$ 1,700 100.0%

Total Training Department	\$ 287,352	\$ 306,175	\$ 21,324	7.4%	
----------------------------------	-------------------	-------------------	------------------	-------------	--

Total Expense Budget	\$ 22,524,637	\$ 21,446,425	\$ (1,078,212)	(4.8%)	
-----------------------------	----------------------	----------------------	-----------------------	---------------	--