

**SAN MIGUEL**



**FIRE & RESCUE**

**Quarterly Financial Update  
For the Period Ending  
June 30, 2024**

*Regular Meeting of the Board of Directors*

*June 12, 2024*

# Executive Summary

## San Miguel Fire & Rescue

### Financial Strategies & Looking Ahead

The District presents the financials for the period ended June 30, 2024, on a cash-only basis and does not include audit adjustments. The preliminary budget was approved in June 2024, with the final budget being presented on September 25, 2024. The financial performance for the Year to Date (YTD) presents a mixed outcome, with several line items trending over budget while others remained on track or under.

CalPERS finalized the health insurance premiums, which are rising due to health care costs increasing nationwide. CalPERS reported a preliminary net return of 9.3% on its investments for the 12 months ending June 30, 2024. The District continues to look at strategies for addressing rising pension costs. Executive Staff will meet with a Financial consultant later in September and bring additional information to the Board of Directors on strategies for stabilizing liability costs and capital needs, along with reviewing financial forecasting. We are requesting that the Finance Committee be involved with this discussion, along with Employee Associations and members of the community. A collaborative approach to reviewing many aspects of sustainability is important for moving the District forward with service level changes and external challenges we are currently seeing. All information will be presented to the Board of Directors in a workshop after the initial information has been compiled.

The Board of Directors gave Staff approval to move forward with some investment strategies, looking at short-term investments and, in the future, long-term investments. California Cooperative Liquid Assets Securities System (CLASS) is a Joint Powers Authority investment pool that provides public agencies the opportunity to invest funds on a cooperative basis in rated pools that are managed in accordance with state law with the primary objectives of offering participants safety, daily and next-day liquidity, and optimized returns. This strategy has been determined successful for Fiscal Year 2023-2024.

Delays in equipment continue to impact day-to-day operations. The Board of Directors approved fleet purchases in the preliminary budget that were off schedule due to significant delays in apparatus delivery.

The District's financial position remains stable despite variances across multiple revenue and expense categories. The organization has maintained a positive balance, primarily due to conservative budgeting and unanticipated revenue inflows.

The District looks forward to continually providing **Service Beyond Expectations** for everyone impacted by our services.

*Leah Harris*

Administrative Officer/Finance Officer



**San Miguel Fire & Rescue**  
**Statement of Revenues and Expenses**  
**For the Period Ending June 30, 2024**  
**(Unaudited)**

|  | YTD                 | Budget                | YTD % | Prior YTD           |
|--|---------------------|-----------------------|-------|---------------------|
| 1 Operating Revenues                         | \$ 30,022,751       | \$ 28,130,200         | 107%  | \$ 28,230,332       |
| 2 Non-Operating Revenues                     | 2,689,451           | 1,371,000             | 196%  | 2,011,576           |
| 3 Total Revenues                             | 32,712,202          | 29,501,200            | 111%  | 30,241,908          |
| 4 Total Expenses                             | (26,854,670)        | (27,330,090)          | 98%   | (24,823,043)        |
| <b>Net Income Before</b>                     |                     |                       |       |                     |
| 5 <b>Reserve Related Activities</b>          | <b>\$ 5,857,532</b> | <b>\$ 2,171,110</b>   |       | <b>\$ 5,418,865</b> |
| 6 Total Reserve Revenues                     | 1,887,877           | -                     | -     | 710,478             |
| 7 Total Reserve Expenditures                 | (4,615,940)         | (5,264,000)           | 88%   | (3,277,225)         |
| 8 <b>Increase (Decrease) in Fund Balance</b> | <b>\$ 3,129,470</b> | <b>\$ (3,092,890)</b> |       | <b>\$ 2,852,118</b> |

*Preliminary - does not include all year end adjustments*

*No assurance is provided on these financial statements.*

*The financial statements do not include a statement of cash flows.*

*Substantially all disclosures required by accounting principles generally accepted in the United States are not included.*



**San Miguel Fire & Rescue**  
**Detail Statement of Revenues and Expenses**  
**For the Period Ending June 30, 2024**  
**(Unaudited)**

|   | YTD                 | Budget                | YTD 100%    | Prior YTD           |
|---|---------------------|-----------------------|-------------|---------------------|
| <b>1 Operating Revenues</b>                   |                     |                       |             |                     |
| 2 Property Taxes                              | \$ 27,059,534       | \$ 25,198,200         | 107%        | \$ 25,415,295       |
| 3 Benefit Assessments                         | 2,963,217           | 2,932,000             | 101%        | 2,815,037           |
| <b>4 Total Operating Revenues</b>             | <b>30,022,751</b>   | <b>28,130,200</b>     | <b>107%</b> | <b>28,230,332</b>   |
| <b>5 Non-Operating Revenues</b>               |                     |                       |             |                     |
| 6 Community Facilities District Fees          | 53,190              | -                     | 0%          | 11,572              |
| 7 AMR Contract                                | 884,835             | 852,000               | 104%        | 852,442             |
| 8 OES Reimbursements                          | 680,514             | -                     | 0%          | 215,247             |
| 9 Other Miscellaneous                         | 875,012             | 509,000               | 172%        | 834,983             |
| 10 Interest Income                            | 195,900             | 10,000                | 1959%       | 97,332              |
| <b>11 Total Non-Operating Revenues</b>        | <b>2,689,451</b>    | <b>1,371,000</b>      | <b>196%</b> | <b>2,011,576</b>    |
| <b>12 Total Revenues</b>                      | <b>32,712,202</b>   | <b>29,501,200</b>     | <b>111%</b> | <b>30,241,908</b>   |
| <b>13 Operating Expenses</b>                  |                     |                       |             |                     |
| <b>14 Salaries and Benefits</b>               |                     |                       |             |                     |
| 15 Director Fees                              | 13,575              | 20,000                | 68%         | 15,142              |
| 16 Prior Director Benefits                    | 25,697              | 24,000                | 107%        | 25,862              |
| 17 Retiree Benefits                           | 1,085,638           | 1,503,100             | 72%         | 916,354             |
| 18 Employee Salaries                          | 9,490,628           | 9,905,970             | 96%         | 10,104,599          |
| 19 Employee Overtime                          | 3,252,472           | 2,736,100             | 119%        | 3,112,270           |
| 20 Employee Benefits                          | 3,259,938           | 3,507,600             | 93%         | 4,223,480           |
| 21 Financial Emergency Plan                   | -                   | 332,500               | 0%          | -                   |
| 22 UAL - Pension Payment                      | 1,159,708           | 1,420,000             | 82%         | 1,417,754           |
| 23 Pension Bond                               | 1,179,211           | 1,260,700             | 94%         | (77,056)            |
| 24 Pension Savings Reserve                    | 1,339,300           | 1,339,300             | 100%        | -                   |
| <b>25 Total Salaries and Benefits</b>         | <b>20,806,168</b>   | <b>22,049,270</b>     | <b>94%</b>  | <b>19,738,405</b>   |
| <b>26 Services and Supplies</b>               |                     |                       |             |                     |
| 27 Professional Services                      | 2,445,951           | 2,098,100             | 117%        | 1,686,891           |
| 28 Special District Expense                   | 428,437             | 285,950               | 150%        | 336,953             |
| 29 Maintenance                                | 921,306             | 655,750               | 140%        | 788,752             |
| 30 Insurance                                  | 975,070             | 907,260               | 107%        | 984,855             |
| 31 Equipment                                  | 602,036             | 698,300               | 86%         | 583,698             |
| 32 Utilities                                  | 475,896             | 404,700               | 118%        | 469,989             |
| 33 Supplies                                   | 101,166             | 90,560                | 112%        | 101,082             |
| 34 Personnel Development                      | 57,737              | 95,800                | 60%         | 88,747              |
| 35 Rents and Leases                           | 40,903              | 44,400                | 92%         | 43,670              |
| <b>36 Total Service and Supplies</b>          | <b>6,048,502</b>    | <b>5,280,820</b>      | <b>115%</b> | <b>5,084,638</b>    |
| <b>37 Total Expenses</b>                      | <b>26,854,670</b>   | <b>27,330,090</b>     | <b>98%</b>  | <b>24,823,043</b>   |
| <b>Net Income Before</b>                      |                     |                       |             |                     |
| <b>38 Reserve Related Activities</b>          | <b>\$ 5,857,532</b> | <b>\$ 2,171,110</b>   |             | <b>\$ 5,418,865</b> |
| 39 Fire Mitigation Revenue                    | \$ 366,686          | \$ -                  | 0%          | \$ 259,217          |
| 40 Miscellaneous Reserve Revenue              | 618,000             | -                     | 0%          | 103,120             |
| 41 Interest Reserve Revenue                   | 903,192             | -                     | 0%          | 348,142             |
| <b>42 Total Reserve Revenues</b>              | <b>1,887,877</b>    | <b>-</b>              | <b>0%</b>   | <b>710,478</b>      |
| <b>43 Total Reserve Expenditures</b>          | <b>4,615,940</b>    | <b>5,264,000</b>      | <b>88%</b>  | <b>3,277,225</b>    |
| <b>44 Increase (Decrease) in Fund Balance</b> | <b>\$ 3,129,470</b> | <b>\$ (3,092,890)</b> |             | <b>\$ 2,852,118</b> |

\*YTD - Year to Date

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# SAN MIGUEL FIRE & RESCUE

## *Financial Statement Analysis*

June 2024 – 100% of Fiscal Year

Unaudited

**Line 2 Property Taxes:** YTD (Year to date) ended over budget – the majority of property taxes are received in December and April, and as such, this line item can appear high or low depending upon time of the year.

**Line 3 Benefit Assessments Revenue:** YTD ended over budget – the majority of assessments are received in April, and as such, this line item can appear high or low depending upon the time of the year.

**Line 6 Community Facilities District Fees:** Includes community facilities district fee revenues. This line item was not budgeted.

**Line 7 AMR Contract:** Includes AMR contract revenues. YTD will trend over or under budget depending upon the timing of receipts. YTD ended over budget mainly due to more first responder fees received than anticipated.

**Line 8 OES Reimbursements:** Includes reimbursements from the California Governor’s Office of Emergency Services (OES) for personnel and administrative time related to state-wide emergency services. This line item was not budgeted.

**Line 9 Other Miscellaneous Revenue:** Includes plan check fees, inspection fees, rental fees of various facilities, and miscellaneous reimbursements. YTD will trend over or under budget depending upon the timing of receipts, and if unanticipated reimbursements are received.

**Line 10 Interest Income:** Consists of County Investment Pool, the Public Agency Self Insurance System (PASIS), and the California Cooperative Liquid Assets Securities System (CA CLASS). YTD ended over budget due to conservative budgeting and favorable interest rates.

**Line 15 Director Fees:** Includes director fees for committee and board meetings. YTD ended at 68% of budget due to less meetings needed in the fiscal year.

**Line 16 Prior Director Benefits:** Includes prior Board of Directors health benefits. Premiums are paid in advance; therefore, YTD ended over budget before year-end audit adjustments. YTD ended over budget due to increased benefit fees not being calculated.

**Line 17 Retiree Benefits:** Includes Retiree health benefits. Due to conservative budgeting, YTD ended at 72% of the budget. This was adjusted for the current year.

**Line 18 Employee Salaries:** Includes salaries and leave pay for all staff. YTD ended at 96% of budget.

**Line 19 Employee Overtime:** Includes operations, training, administration overtime, and strike teams. YTD ended over budget due to strike teams in the first quarter of the fiscal year and positional vacancies. Overtime trends high due to OES reimbursements not offsetting the expense. Refer to the Overtime Analysis for more detailed information.

**Line 20 Employee Benefits:** Includes retirement, health insurance, uniform allowance, and recertification. YTD ended at 93% of budget due to positional vacancies and conservative budgeting for health insurance.

**Line 21 Financial Emergency Plan:** Salaries and benefits line item based on Emergency Financial Plan budgeting of 2% as outlined in the Board of Directors Policy Manual Section 823.3 Contingency Reserve Fund (A Committed Fund). This line item is not authorized to be spent without authorization of the BOD and is a safeguard in the budget for the stabilization of the Contingency Fund.

**Line 22 UAL – Pension Payment:** It is the employer’s normal cost rate (expressed as a percentage of payroll) plus the employer’s Unfunded Accrued Liability (UAL) contribution amount. Payment is made annually in July. YTD ended at 82% of the budget due to conservative budgeting.

**Line 23 Pension Bond:** Consists of payments for the pension bond that were issued in June 2022. Semi-annual payments are made in December and June. YTD ended at 94% of budget before year-end interest accruals.

**Line 24 Pension Savings Reserve:** Consists of the savings from what the UAL payment would have been to the what the pension payment is.

**Line 27 Professional Services:** Includes financial audits, dispatching services, and apparatus contracts. YTD ended over budget due to needs and timing of services required. Dispatching services costs increased due to a billing error from the dispatch center and billing the District late from the previous fiscal year. The expenses show five (5) payments instead of four (4).

**Line 28 Special District Expense:** Includes publications and media, special district memberships, election costs, software upgrades and weed abatement services. YTD ended over budget due to more employee travel and grant expenses than expected.

**Line 29 Maintenance:** Includes all equipment and facility maintenance. YTD ended over budget due to several costly facilities and fleet repairs.

**Line 30 Insurance:** Includes general liability insurance, automobile/fleet insurance and workers compensation claims. Annual payments are made in July for liability and auto insurance, while workers compensation is a monthly payment based on open claims. YTD ended over budget due to higher workers’ compensation claims than anticipated.

**Line 31 Equipment:** Includes communication equipment, safety clothing, safety equipment and miscellaneous equipment purchased on an as-needed-basis. YTD ended at 86% of budget due to expenses being on an as needed basis.

**Line 32 Utilities:** Includes all utilities associated with all Fire & Rescue facilities. YTD ended over budget due to the rising cost of utilities.

**Line 33 Supplies:** Includes office, housekeeping and medical supplies for all stations and the administration building, which are purchased on a monthly basis. YTD ended over budget due to the rising cost of medical supplies.

**Line 34 Personnel Development:** Includes all training, conferences, and seminars for all departments. YTD will trend over or under budget depending upon timing of trainings. YTD ended at 60% of budget due to less training and conferences attended than expected.

**Line 35 Rents and Leases:** Includes the lease of Station 19 and the copy machine in the administration building. YTD ended at 92% of budget due to timing of year-end accruals.

**Line 38 Net Income before Reserve Related Activities:** This is Revenues minus Expenses. Overall, Fire and Rescue is showing a net gain through June mainly as a result of more property tax and non-operating revenues received than expected.

**Line 39 Fire Mitigation Revenue:** Includes fire mitigation revenues in the reserve fund. This revenue is not budgeted for as it is variable each year and cannot be anticipated.

**Line 40 Miscellaneous Reserve Revenue:** Includes reimbursements recorded for the use of the fire engines on strike teams and fair share contributions on an as-needed basis.

**Line 41 Interest Reserve Revenue:** Mostly consists of California Cooperative Liquid Assets Securities System (CLASS), County Investment Pool, and the Public Agency Self Insurance System (PASIS) related to reserve fund investments.

**Line 43 Total Reserve Expenditures:** This account is for Capital Expenditures from Reserve Funds. These funds are used towards replacement cycles on an as-needed basis. The district's current fiscal year budgeted projects were upgraded IT equipment for the board and conference room, apparatus and equipment for the new Type 1 engine, a new emergency response vehicle, Type 1 engine refurbishment, cardiac monitors, along with various upgrades and renovations through the district.

**Line 44 Increase or (Decrease) in Fund Balance:** This is the increase or (decrease) to Fund Balance, including Operating and Reserve Fund changes.



**San Miguel Fire and Rescue**  
**Cash & Investments**  
**As of June 30, 2024**  
**(Unaudited)**

|   | Jun-23               | Jun-24               |
|---|----------------------|----------------------|
| <b>District Cash &amp; Investments</b>            |                      |                      |
| <b>Unrestricted</b>                               |                      |                      |
| Cash in County - General Fund                     | \$ 9,657,901         | \$ 10,043,483        |
| Cash in CB&T - Accounts Payable                   | 1,084,144            | 267,917              |
| Cash in CB&T - Pub Ed Sponsorships                | 1,352                | 1,352                |
| Cash in CB&T - CERT Grant                         | 9,669                | 9,670                |
| Cash in CB&T - Public Funds                       | 3,752                | 3,505                |
| Cash in CB&T - Worker's Compensation              | 45,050               | 150,276              |
| Cash in CB&T - Payroll                            | 750,610              | 736,784              |
| <b>Total Unrestricted</b>                         | <b>11,552,477</b>    | <b>11,212,988</b>    |
| <b>Restricted</b>                                 |                      |                      |
| CA CLASS - Contingency Fund                       | -                    | 10,895,972           |
| CA CLASS - District Liabilities Fund              | -                    | 1,555,237            |
| CA CLASS - Compensated Absences Fund              | -                    | 1,052,731            |
| Cash in County - Fixed Equipment Replacement Fund | 1,261,017            | 1,293,512            |
| Cash in County - Contingency Reserve Fund         | 8,868,965            | 207,831              |
| Cash in County - Uncompensated Leave Fund         | 1,051,715            | 11,153               |
| Cash in County - Capital Equipment Fund           | 510,529              | 805,326              |
| Cash in County - Facilities Replace/Renovate Fund | 3,187,365            | 4,155,314            |
| Cash in County - Vehicle Replacement Fund         | 3,209,791            | 2,888,672            |
| Cash in County - Workers' Compensation Reserves   | 515,092              | 532,969              |
| Cash in County - Fire Mitigation Fee Fund         | 265,444              | 699,648              |
| PASIS Deposit                                     | 561,841              | 544,421              |
| <b>Total Restricted</b>                           | <b>19,431,760</b>    | <b>24,642,785</b>    |
| <b>Total District Cash &amp; Investments</b>      | <b>\$ 30,984,237</b> | <b>\$ 35,855,772</b> |





**San Miguel Fire & Rescue**  
**Balance Sheet**  
**For the Period Ending June 30, 2024**  
**(Unaudited)**

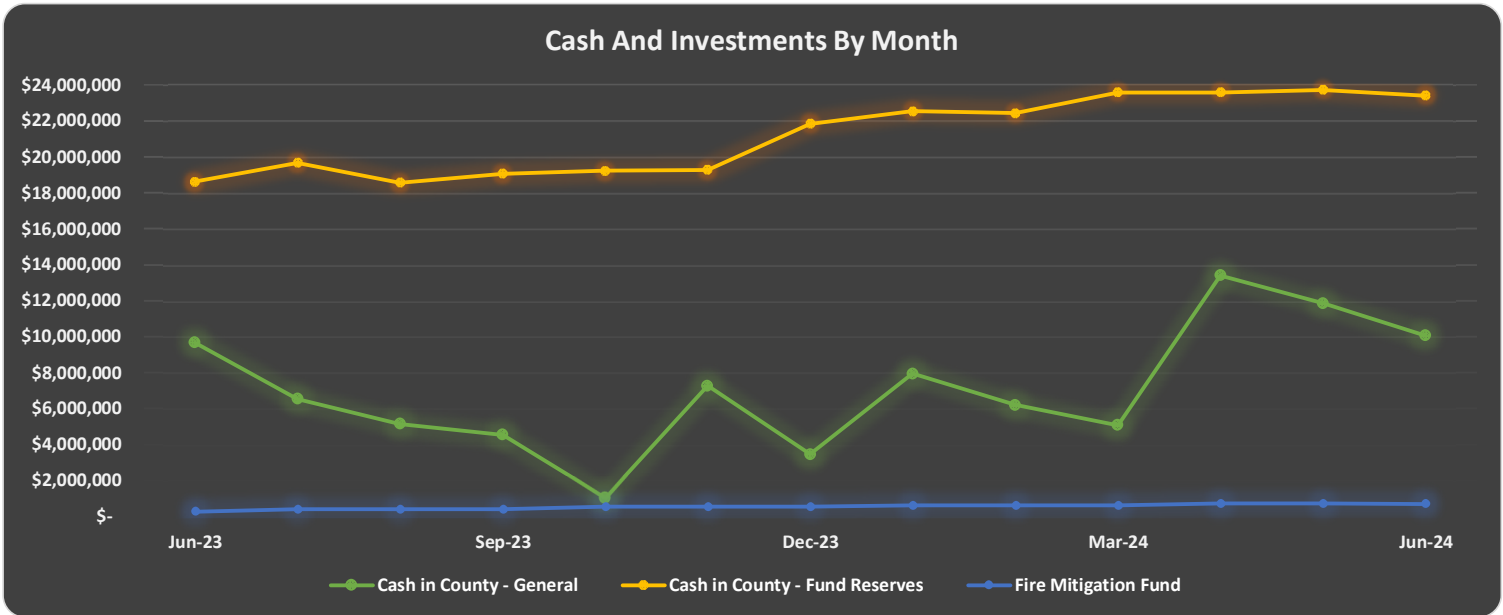
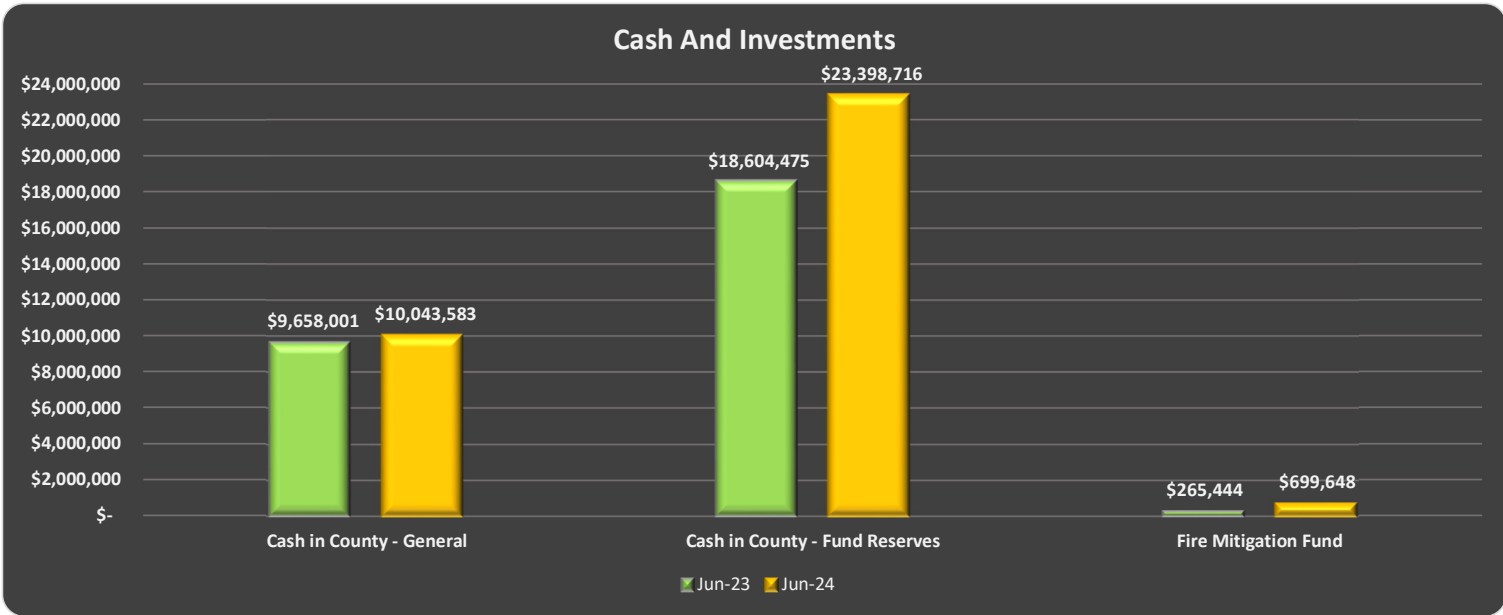
|   | Jun-23               | Jun-24               |
|---|----------------------|----------------------|
| <b>Assets</b>                               |                      |                      |
| Cash in County - General                    | \$ 9,658,001         | \$ 10,043,583        |
| Cash in County - Fund Reserves              | 18,604,475           | 23,398,716           |
| Fire Mitigation Fund                        | 265,444              | 699,648              |
| Restricted Cash and Investments             | 561,841              | 544,421              |
| Cash in CB&T                                | 1,894,577            | 1,178,416            |
| Accounts Receivable                         | 971,038              | 387,077              |
| Fixed Assets                                | 15,593,615           | 15,593,615           |
| <b>Total Assets</b>                         | <b>\$ 47,548,989</b> | <b>\$ 51,845,474</b> |
| <b>Liability</b>                            |                      |                      |
| Current Liabilities                         | 29,039,822           | 28,958,311           |
| Net Pension Liability                       | 30,031,222           | 41,576,272           |
| Deferred Revenue                            | -                    | 13                   |
| Accounts Payable                            | 1,268,572            | 1,140,058            |
| <b>Total Liability</b>                      | <b>60,339,615</b>    | <b>71,674,654</b>    |
| <b>Fund Balance</b>                         | <b>(12,790,626)</b>  | <b>(19,829,180)</b>  |
| <b>Total Liabilities &amp; Fund Balance</b> | <b>\$ 47,548,989</b> | <b>\$ 51,845,474</b> |

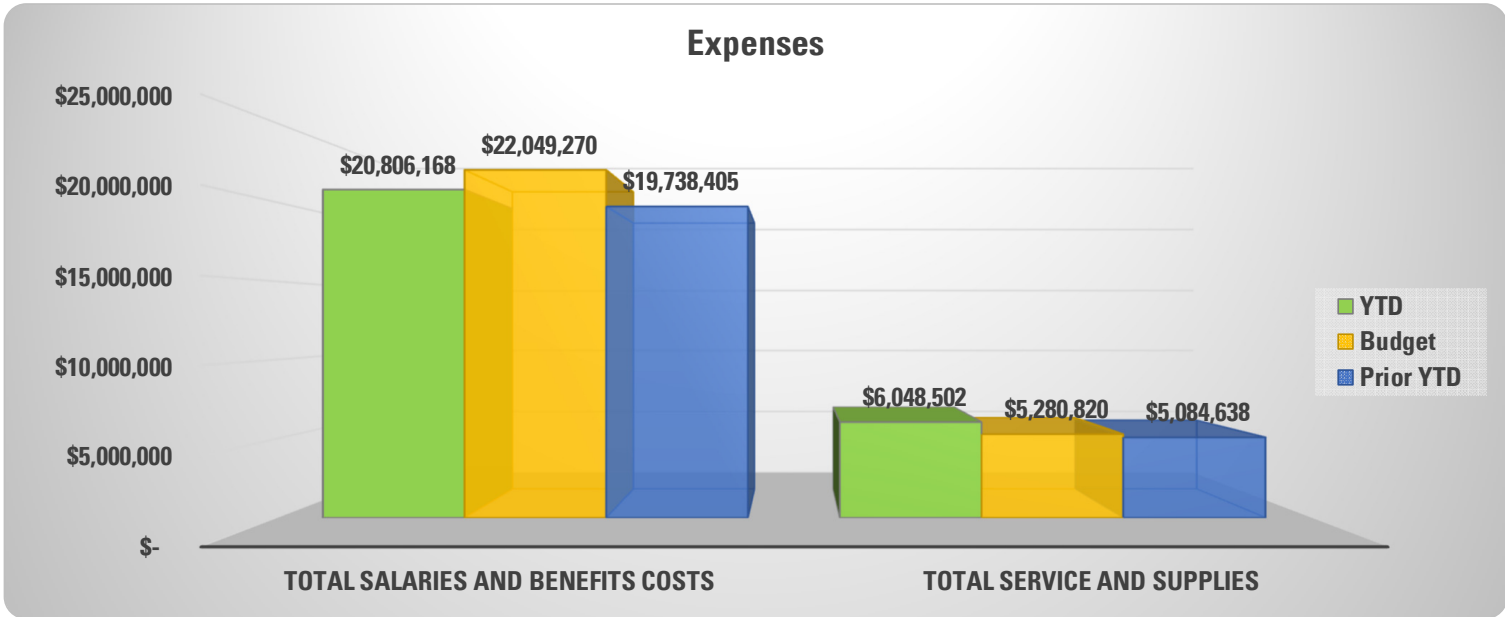
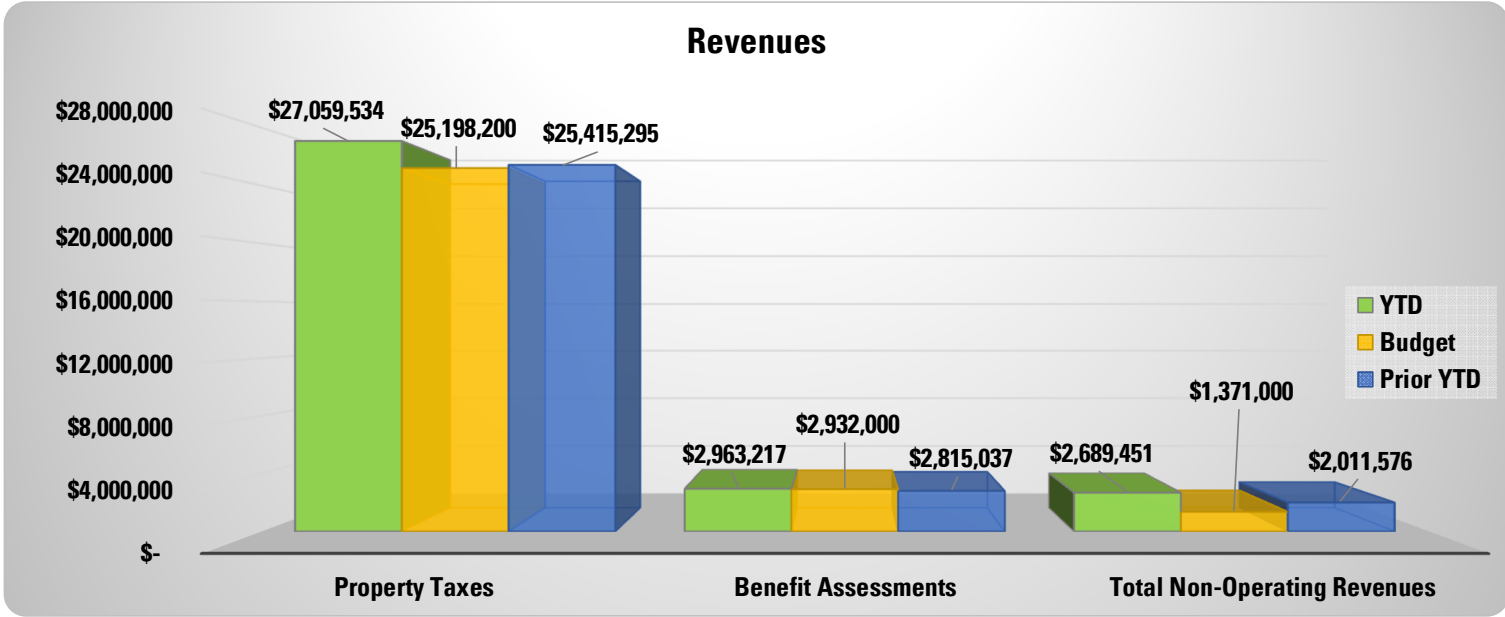
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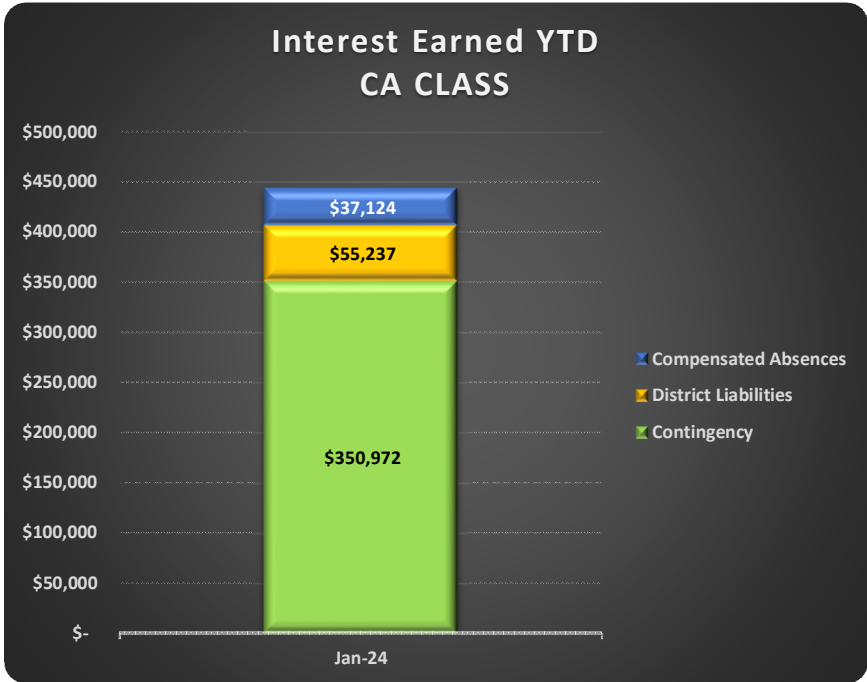
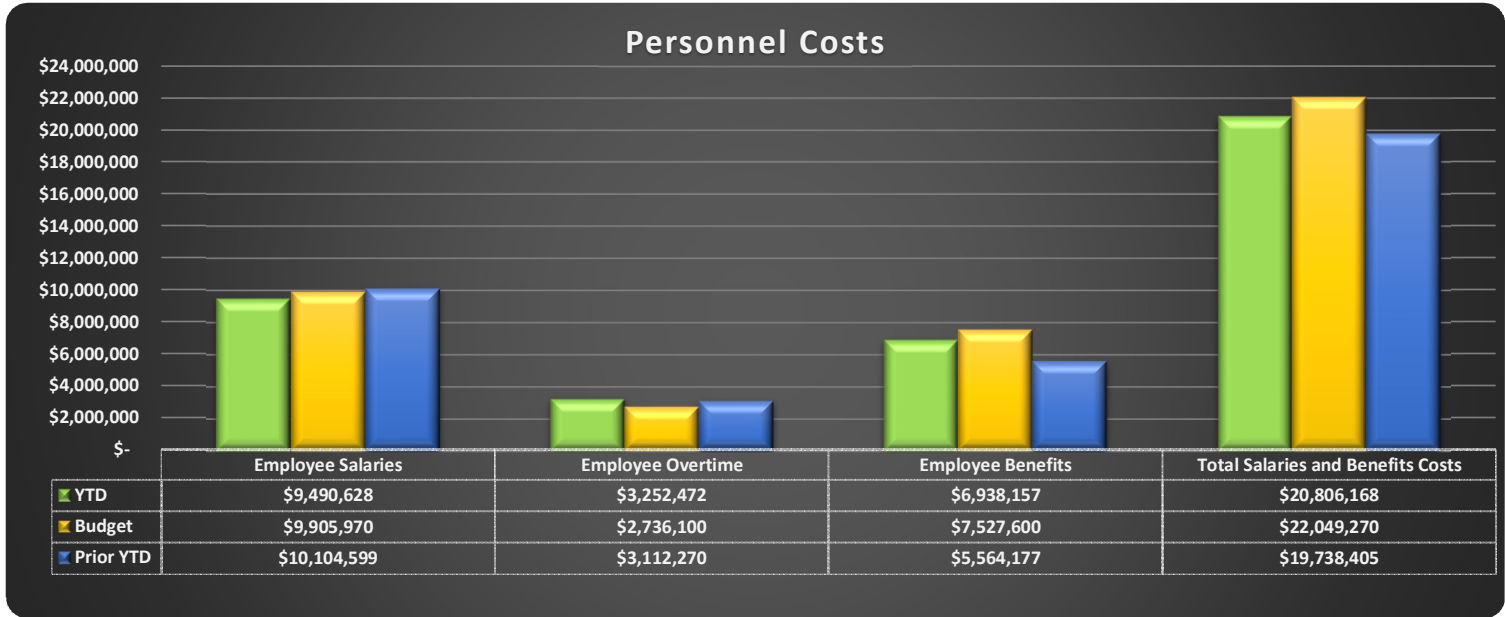
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**San Miguel Fire & Rescue  
Benefit Assessment  
Statement of Revenues and Expenses  
(Unaudited)**

|   | Jun-24                | Jun-23                |
|---|-----------------------|-----------------------|
| <b>Operating Revenues</b>                                   |                       |                       |
| Benefit Assessment - Crest                                  | \$ 60,396             | \$ 59,794             |
| Benefit Assessment - Bostonia                               | 330,595               | 303,223               |
| Benefit Assessment - Paramedic (ECO)                        | 492,991               | 452,702               |
| Parcel Tax (ECO)  | 2,079,235             | 1,999,317             |
| <b>Total Operating Revenues</b>                             | <b>2,963,217</b>      | <b>2,815,037</b>      |
| <b>Operating Expenses</b>                                   |                       |                       |
| <b>Salaries and Benefits Costs</b>                          |                       |                       |
| Director Fees   | 3,394                 | 3,785                 |
| Director Benefits   | 6,424                 | 425                   |
| Employee Salaries   | 3,152,913             | 2,966,982             |
| Employee Benefits   | 1,078,488             | 1,573,333             |
| <b>Total Salaries and Benefits Costs</b>                    | <b>4,241,219</b>      | <b>4,544,951</b>      |
| <b>Services and Supplies</b>                                |                       |                       |
| Professional Services                                       | 192,728               | 214,876               |
| Special District Expense                                    | 45,396                | 42,872                |
| Maintenance   | 173,647               | 180,926               |
| Insurance   | 243,768               | 246,214               |
| Equipment   | 130,897               | 61,083                |
| Utilities   | 93,891                | 89,014                |
| Supplies  | 25,292                | 26,572                |
| Personnel Development                                       | 14,434                | 22,320                |
| Rents and Leases  | 35,141                | 37,139                |
| <b>Total Service and Supplies</b>                           | <b>955,194</b>        | <b>921,016</b>        |
| <b>Total Expenses</b>                                       | <b>5,196,414</b>      | <b>5,465,967</b>      |
| <b>Net Income/ (Loss) Before Reserve Related Activities</b> | <b>\$ (2,233,197)</b> | <b>\$ (2,650,930)</b> |
| <b>Station 18 Renovation</b>                                | <b>\$ 352,618</b>     | <b>\$ -</b>           |
| <b>Net Income/ (Loss) After Reserve Related Activities</b>  | <b>\$ (2,585,815)</b> | <b>\$ (2,650,930)</b> |

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**San Miguel Fire & Rescue**  
**Fire Prevention Revenue vs. Expense**  
**FY 2022 through 2024 (Unaudited)**

|                                       | <u>FY2022</u>          | <u>FY2023</u>          | <u>FY2024</u>          |
|---------------------------------------|------------------------|------------------------|------------------------|
| 1 <b>Revenues:</b>                    |                        |                        |                        |
| 2 Plans                               | \$ 190,795.40          | \$ 188,411.36          | \$ 217,601.73          |
| 3 Inspections                         | 110,830.68             | 112,492.93             | 100,900.48             |
| 4 <b>Total Revenues</b>               | <b>301,626.08</b>      | <b>300,904.29</b>      | <b>318,502.21</b>      |
| 5 <b>Expenses:</b>                    |                        |                        |                        |
| 6 <b>Salaries and Benefits</b>        |                        |                        |                        |
| 7 Fire Marshal                        |                        |                        |                        |
| 8 Salary                              | 96,240.00              | 75,069.00              | 155,994.44             |
| 9 Benefits                            | 80,409.00              | 63,000.00              | 44,496.23              |
| 10 Total Fire Marshal                 | 176,649.00             | 138,069.00             | 200,490.67             |
| 11 Fire Inspector (2)                 |                        |                        |                        |
| 12 Salary                             | 167,376.00             | 130,554.00             | 182,739.16             |
| 13 Benefits                           | 144,946.00             | 113,613.00             | 54,241.79              |
| 14 Total Fire Inspector               | 312,322.00             | 244,167.00             | 236,980.95             |
| 15 Accounting Specialist (25%)        |                        |                        |                        |
| 16 Salary                             | 16,224.00              | 12,656.25              | 19,029.22              |
| 17 Benefits                           | 15,077.50              | 11,620.69              | 7,055.38               |
| 18 Total Accounting Specialist        | 31,301.50              | 24,276.94              | 26,084.60              |
| 19 Administrative Assistant (25%)     |                        |                        |                        |
| 20 Salary                             | 15,009.00              | 13,950.00              | 21,240.64              |
| 21 Benefits                           | 14,309.25              | 12,438.94              | 5,564.50               |
| 22 Total Administrative Asst.         | 29,318.25              | 26,388.94              | 26,805.14              |
| 23 <b>Total Salaries and Benefits</b> | <b>549,590.75</b>      | <b>432,901.88</b>      | <b>490,361.36</b>      |
| 24 <b>Other Expenses</b>              |                        |                        |                        |
| 25 Minor Equipment                    | 5,286.40               | 1,702.72               | 4,167.58               |
| 26 Office Supplies                    | 597.82                 | 1,524.17               | 954.35                 |
| 27 Personnel Development              | 2,009.91               | 3,372.74               | 1,643.27               |
| 28 Publications and Media             | 687.51                 | 5,570.79               | -                      |
| 29 Special District Expenses          | 25,857.25              | 27,306.45              | 9,609.10               |
| 30 Travel and Subsistence             | -                      | 5.00                   | 2,354.41               |
| 31 Vehicle                            | 20,309.63              | 29,167.79              | 30,270.19              |
| 32 Utilities                          | 1,073.24               | 670.11                 | -                      |
| 33 <b>Total Other Expenses</b>        | <b>55,821.76</b>       | <b>69,319.77</b>       | <b>48,998.90</b>       |
| 34 <b>Total Expenses</b>              | <b>605,412.51</b>      | <b>502,221.65</b>      | <b>539,360.26</b>      |
| 35 <b>Net Profit / (Loss)</b>         | <b>\$ (303,786.43)</b> | <b>\$ (201,317.36)</b> | <b>\$ (220,858.05)</b> |
| 36 <b>Fire Mitigation Fees</b>        | <b>\$ 170,451.62</b>   | <b>\$ 385,976.01</b>   | <b>\$ 366,685.62</b>   |

**2023-24 Overtime Costs  
San Miguel Fire & Rescue**

|                          | Overtime: Behind Light Duty | Overtime: Fire    | Overtime: EMS   | Overtime: Late Call | Overtime: Late Relief | Overtime: Mandatory Hold | Overtime: Mandatory Hold-Fire | Overtime: Union Time Bank | Overtime: Annual Leave | Overtime: Backfill Fire | Overtime: Bereavement | Overtime: Jury Duty | Overtime: Meeting | Overtime: Recruitment | Overtime: Sick Leave | Overtime: Public Education | Overtime: Training | Overtime: Up Staffing | Overtime: Operations | Overtime: SMG Academy | Overtime: Vacancy | Overtime: Workers' Comp | Overtime: Workers' Comp - COVID 19 | Overtime: Admin  | Overtime: Heartland Instruction | Total:                |
|--------------------------|-----------------------------|-------------------|-----------------|---------------------|-----------------------|--------------------------|-------------------------------|---------------------------|------------------------|-------------------------|-----------------------|---------------------|-------------------|-----------------------|----------------------|----------------------------|--------------------|-----------------------|----------------------|-----------------------|-------------------|-------------------------|------------------------------------|------------------|---------------------------------|-----------------------|
| July-23                  | 12,883.20                   | 18,640.37         | 0.00            | 77.99               | 754.35                | 8,095.25                 | 1,403.76                      | 0.00                      | 109,208.01             | 13,564.70               | 0.00                  | 0.00                | 802.52            | 0.00                  | 30,719.01            | 0.00                       | 1,212.84           | 0.00                  | 1,730.50             | 0.00                  | 34,467.90         | 24,345.30               | 0.00                               | 906.11           | 0.00                            | \$258,811.79          |
| August-23                | 4,106.16                    | 40,634.66         | 0.00            | 74.32               | 443.09                | 13,924.92                | 0.00                          | 0.00                      | 72,474.00              | 36,671.50               | 0.00                  | 0.00                | 674.29            | 0.00                  | 43,955.11            | 457.80                     | 2,073.64           | 18,887.02             | 195.54               | 10,437.14             | 42,611.12         | 22,217.50               | 4,166.22                           | 13,797.36        | 0.00                            | \$327,801.36          |
| September-23             | 0.00                        | 110,295.38        | 731.19          | 99.18               | 1,138.44              | 9,972.11                 | 8,751.63                      | 0.00                      | 84,601.26              | 30,241.10               | 0.00                  | 1,247.76            | 50.45             | 457.80                | 38,610.74            | 0.00                       | 4,640.70           | 1,459.92              | 1,361.92             | 935.84                | 43,749.60         | 15,743.69               | 1,013.81                           | 103.98           | 0.00                            | \$355,206.47          |
| October-23               | 0.00                        | 13,200.00         | 114.45          | 192.66              | 767.25                | 7,564.95                 | 0.00                          | 292.45                    | 88,454.14              | 8,774.16                | 0.00                  | 0.00                | 2,796.62          | 1,820.44              | 50,883.39            | 0.00                       | 15,461.48          | 469.92                | 441.48               | 0.00                  | 21,534.66         | 20,454.09               | 0.00                               | 103.98           | 0.00                            | \$233,326.12          |
| November-23              | 0.00                        | 27,180.36         | 210.59          | 435.22              | 437.11                | 2,468.64                 | 2,776.08                      | 600.00                    | 64,788.09              | 12,620.35               | 0.00                  | 228.90              | 732.35            | 0.00                  | 54,104.16            | 121.66                     | 12,171.88          | 0.00                  | 6,458.95             | 0.00                  | 8,833.92          | 16,119.95               | 0.00                               | 0.00             | 0.00                            | \$210,288.19          |
| December-23              | 0.00                        | 704.88            | 710.16          | 232.23              | 366.57                | 5,278.50                 | 0.00                          | 0.00                      | 86,533.38              | 0.00                    | 0.00                  | 0.00                | 524.09            | 2,951.79              | 44,906.88            | 0.00                       | 6,781.50           | 0.00                  | 4,390.96             | 0.00                  | 18,228.21         | 14,686.08               | 0.00                               | 1,988.97         | 0.00                            | \$188,284.19          |
| January-24               | 0.00                        | 309.73            | 289.62          | 949.36              | 266.64                | 1,401.00                 | 0.00                          | 0.00                      | 72,421.20              | 1,276.56                | 5,960.64              | 0.00                | 362.05            | 0.00                  | 44,364.05            | 219.36                     | 6,802.75           | 0.00                  | 421.92               | 0.00                  | 27,114.27         | 18,264.36               | 0.00                               | 1,291.23         | 0.00                            | \$181,714.73          |
| February-24              | 0.00                        | 43,942.52         | 226.98          | 117.12              | 515.00                | 128.32                   | 0.00                          | 0.00                      | 72,736.95              | 15,800.95               | 0.00                  | 0                   | 62.22             | 0.00                  | 32,013.56            | 281.58                     | 32,014.29          | 4,409.78              | 183.06               | 1,276.56              | 30,763.20         | 44,068.32               | 0.00                               | 1,287.96         | 1,398.69                        | \$281,227.05          |
| March-24                 | 7,940.16                    | 0.00              | 814.05          | 54.84               | 455.88                | 3,940.32                 | 0.00                          | 0.00                      | 58,498.89              | 0.00                    | 4,318.92              | 0                   | 1,597.89          | 1,151.79              | 35,557.71            | 609.09                     | 24,880.36          | 0.00                  | 3,129.84             | 0.00                  | 33,461.08         | 21,350.40               | 0.00                               | 1,145.22         | 3,699.34                        | \$202,605.76          |
| April-24                 | 12,840.24                   | 309.73            | 883.41          | 341.33              | 172.24                | 1,480.32                 | 0.00                          | 4,178.04                  | 80,243.37              | 1,647.72                | 1,316.16              | 0                   | 1,341.78          | 0.00                  | 50,583.57            | 386.24                     | 29,288.13          | 0.00                  | 6,979.98             | 127.37                | 33,624.96         | 10,843.08               | 0.00                               | 4,020.32         | 627.53                          | \$241,235.50          |
| May-24                   | 7,745.04                    | 0.00              | 295.44          | 162.93              | 436.75                | 7,394.54                 | 0                             | 0.00                      | 61,238.37              | 0.00                    | 3,897.84              | 0                   | 375.04            | 415.39                | 45,642.54            | 1,251.23                   | 43,076.55          | 0.00                  | 3,441.95             | 11,870.55             | 44,507.37         | 19,391.76               | 0.00                               | 120.60           | 0.00                            | \$251,263.88          |
| June-24                  | 15,472.56                   | 27,673.78         | 559.98          | 455.70              | 388.66                | 4,211.30                 | 1316.16                       | 0.00                      | 74,387.63              | 9,114.62                | 2,581.68              | 0                   | 621.48            | 0.00                  | 51,157.81            | 246.78                     | 24,214.21          | 0.00                  | 8,167.33             | 4,868.25              | 45,360.80         | 13,555.80               | 0.00                               | 2,018.01         | 229.29                          | \$286,601.81          |
| <b>Totals:</b>           | <b>60,987.36</b>            | <b>282,891.39</b> | <b>4,835.87</b> | <b>3,192.86</b>     | <b>6,141.94</b>       | <b>65,860.17</b>         | <b>14,247.63</b>              | <b>5,070.49</b>           | <b>925,585.27</b>      | <b>129,711.65</b>       | <b>18,075.24</b>      | <b>1,476.66</b>     | <b>9,940.78</b>   | <b>6,797.21</b>       | <b>522,498.52</b>    | <b>3,573.74</b>            | <b>202,618.31</b>  | <b>25,226.64</b>      | <b>36,903.42</b>     | <b>29,515.70</b>      | <b>384,257.08</b> | <b>241,040.33</b>       | <b>5,180.03</b>                    | <b>26,783.74</b> | <b>5,954.85</b>                 | <b>\$3,018,366.83</b> |
| <i>Percent of Total:</i> | <i>2.02%</i>                | <i>9.37%</i>      | <i>0.16%</i>    | <i>0.11%</i>        | <i>0.20%</i>          | <i>2.18%</i>             | <i>0.47%</i>                  | <i>0.17%</i>              | <i>30.67%</i>          | <i>4.30%</i>            | <i>0.60%</i>          | <i>0.05%</i>        | <i>0.33%</i>      | <i>0.23%</i>          | <i>17.31%</i>        | <i>0.12%</i>               | <i>6.71%</i>       | <i>0.84%</i>          | <i>1.22%</i>         | <i>0.98%</i>          | <i>12.73%</i>     | <i>7.99%</i>            | <i>0.17%</i>                       | <i>0.89%</i>     | <i>0.20%</i>                    | <i>100.00%</i>        |

Less OES Paid: \$ (81,239)  
Less OES Owed: \$ (333,141)

|                                   |
|-----------------------------------|
| Workers' Comp/Light Duty          |
| Strike Teams/Overhead Assignments |
| Operations                        |
| Training                          |
| Leaves                            |

**\*\* Note: FLSA OT paid (not included in total):**  
**April: \$5,054.04 8 shifts**  
**June: \$3,475.68 2 shifts**

|  |                     |                   |
|--|---------------------|-------------------|
| <b>Net Overtime Expense:</b>           | <b>\$ 2,603,987</b> |                   |
| <b>Percent of Budget</b>               | <b>104.11%</b>      | 120.67%           |
| <b>2023-24 Budget</b>                  | <b>\$ 2,501,300</b> | Not including OES |
| <b>Percent of Fiscal Year-to-Date:</b> | <b>100.00%</b>      |                   |