

NORTH COUNTY FIRE PROTECTION DISTRICT

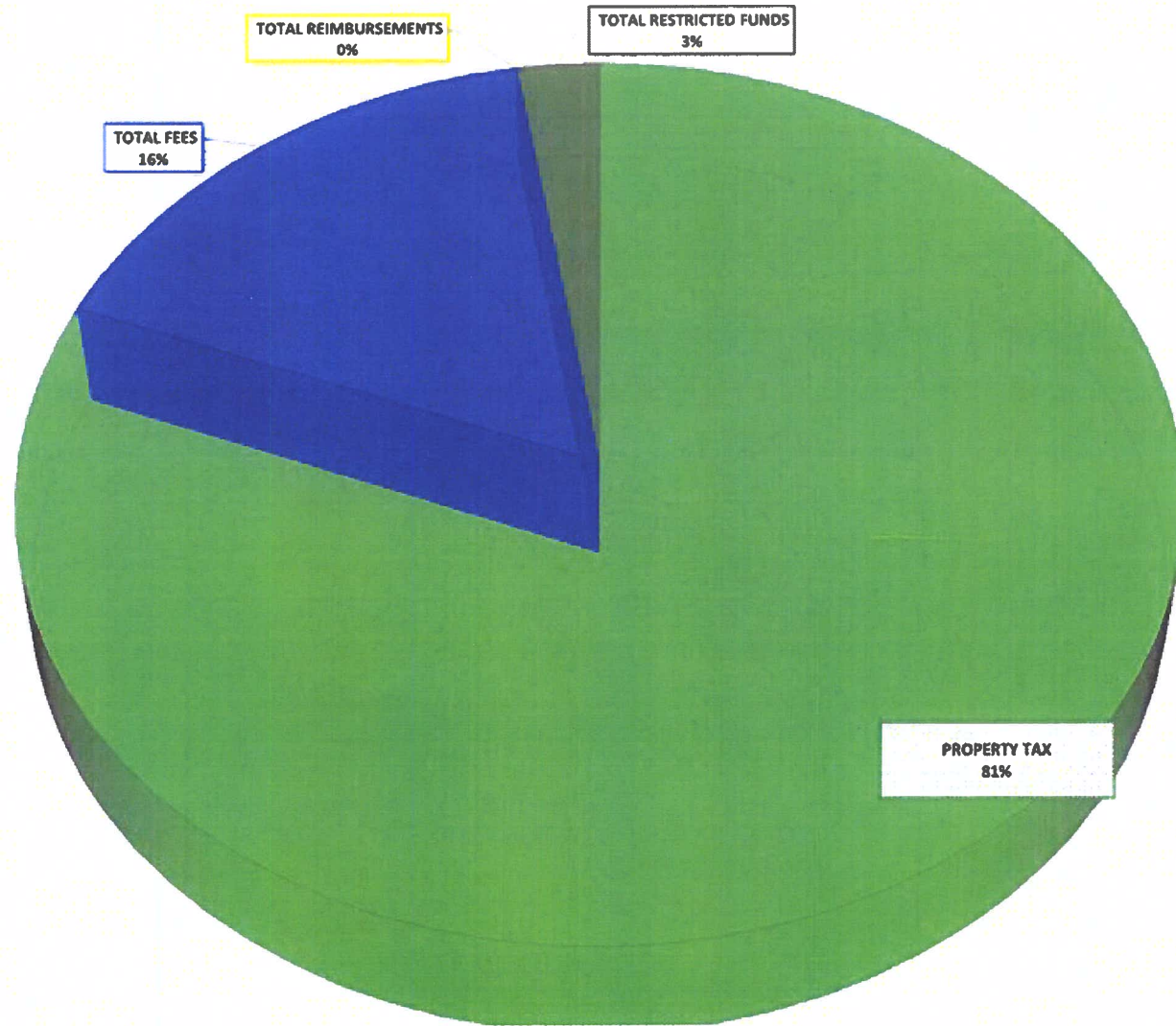


PRELIMINARY BUDGET FY 22/23

REVENUE

Funding Source	FY21/22 Budget	YTD thru 05/31/22	FY 22/23 Prelim Budget	Prelim/Final Variance	Notes
Property Tax	\$ 17,069,982	\$ 16,797,943	\$ 17,254,100	184,118	5.0% increase based on 3 yr avg
Property Tax (Rainbow)	344,250	364,505	345,400	1,150	4.5% increase based on 3 yr avg
TOTAL PROPERTY TAXES	17,414,232	17,162,448	17,599,500	\$ 185,268	
Ambulance Fees	3,100,000	2,594,846	2,827,000	(273,000)	Based on current year actuals with projection
Prevention Fees	250,000	309,854	218,700	(31,300)	Plan checks were high in 2022, not expecting 2023
Tower Lease Agreements	91,045	1,156,919	25,200	(65,845)	Only 1 cell tower remaining as of FY 2023
Other Revenue Sources	40,000	233,020	-	(40,000)	
Interest	50,000	37,760	45,000	(5,000)	
Weed Abatement/Mowing Reimbursement	-	13,021	9,000	9,000	
Cost Recovery	50,000	49,486	50,000	-	
Fallbrook Regional Health District	93,000	72,989	82,200	(10,800)	50% Salaries
Community Facilities District (CFD)	165,682	-	175,000	9,318	
Annexation Fees	-	-	-	-	
TOTAL FEES	3,839,727	4,467,895	3,509,500	(407,627)	
Strike Team Reimb - OES	198,126	904,959	-	(198,126)	
Other Reimbursements	40,782	13,869	-	(40,782)	
GEMT - State Supplement	-	-	-	-	
TOTAL REIMBURSEMENTS	238,908	1,809,919	-	(238,908)	
TOTAL GENERAL FUND REVENUE	21,492,867	23,440,262	21,109,000	(461,267)	
Donations & Grants	1,050,000	2,522,337	-	(1,050,000)	
Mitigation Fees & Interest (Fallbrook)	310,000	511,599	541,200	231,200	
Mitigation Fees & Interest (Rainbow)	-	-	-	-	
TOTAL RESTRICTED FUNDS	1,360,000	3,033,936	541,200	(818,800)	
GRAND TOTAL REVENUE	22,852,867	26,474,198	21,650,200	(1,280,067)	

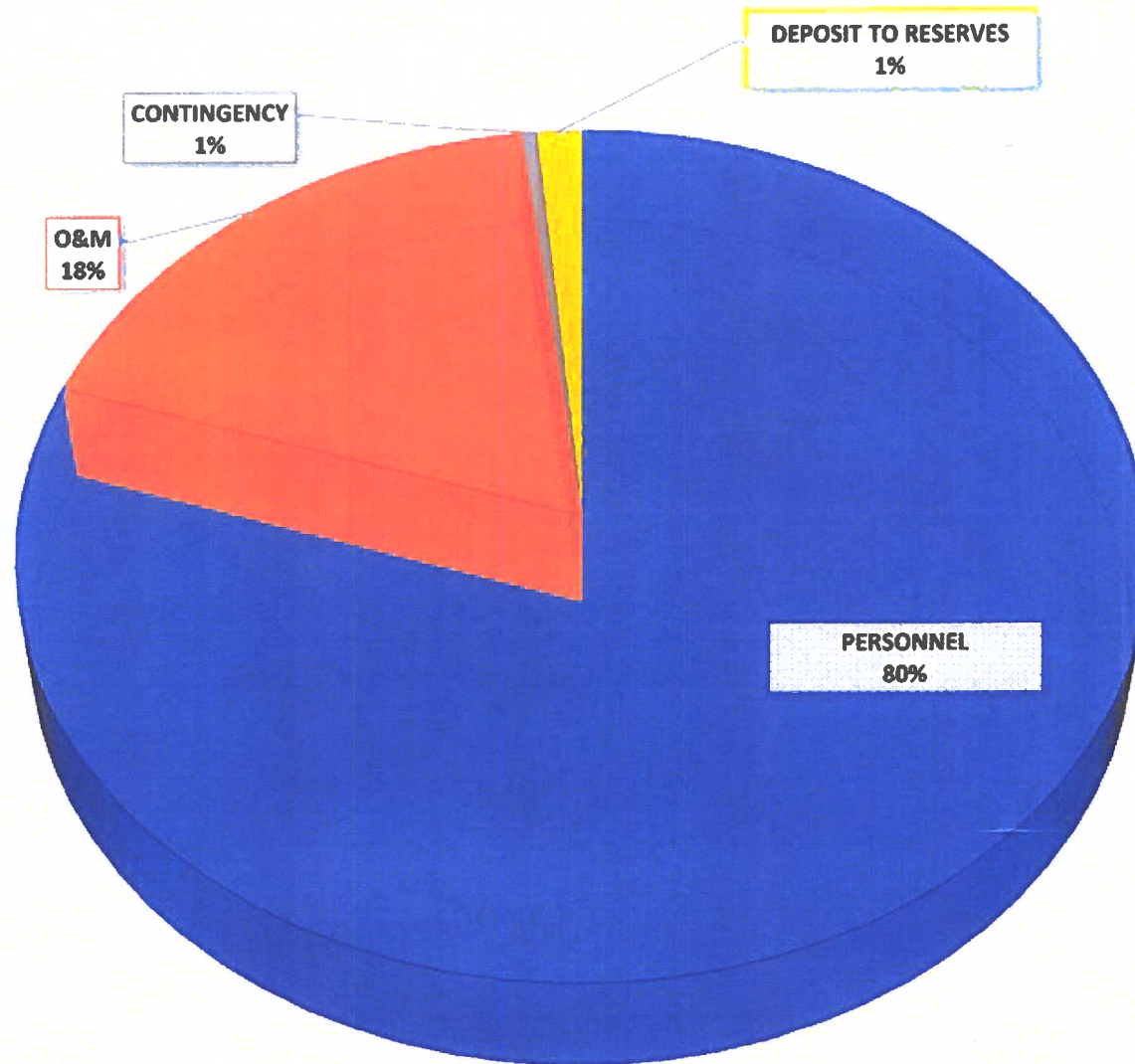
REVENUE



EXPENSE SUMMARY

Account	Description	FY 21/22 Budget	YTD thru 05/31/22	FY 22/23 Prelim Budget	Prelim/Final Variance	Notes
Personnel						
	Salaries	7,656,186	6,536,605	8,173,000	516,814	
	Overtime	1,470,666	1,967,306	1,485,700	15,034	
	Other Pay	1,043,900	829,108	983,919	(59,981)	
	Benefits	5,112,425	4,903,763	5,364,200	251,775	
	Workers Comp.	700,000	431,845	659,240	(40,760)	
TOTAL		\$ 15,983,177	\$ 14,668,627	\$ 16,666,059	682,882	
O & M						
Board Administration	101	516,000	355,044	534,000	18,000	
Administration	102	1,090,162	721,888	1,020,420	(69,742)	
Prevention	103	72,400	51,967	82,800	10,400	
Operations	104	576,155	492,632	392,850	(183,305)	
Emergency Medical	105	528,385	510,340	510,350	(18,035)	
Communications	107	665,800	546,600	711,400	45,600	
Fleet Maintenance	108	398,580	338,045	418,200	19,620	
Training	109	78,000	74,729	79,000	1,000	
TOTAL		\$ 3,925,482	\$ 3,091,244	\$ 3,749,020	(176,462)	
Contingency		206,582		100,000	(106,582)	
Deposit to Reserves Facility		300,000		300,000	-	
Deposit to Reserves CIP				745,000		
Facilities		1,294,390	312,265	4,101,450		
CIP		1,400,239	762,453	3,120,900		
TOTAL		\$ 3,201,211	\$ 1,074,718	\$ 8,367,350	(106,582)	
TOTAL GENERAL FUND		\$ 23,109,870	\$ 18,834,588	\$ 28,782,429	5,672,559	

EXPENSE SUMMARY



BALANCE

Account	Description	FY 21/22 Budget	YTD thru 05/31/22	FY 22/23 Prelim Budget	Notes
Revenue					
	Property Tax	17,414,232	17,162,448	17,599,500	
	Fees	3,839,727	4,467,895	3,509,500	
	Reimbursements	238,908	1,809,919	-	
	Restricted Funds	1,360,000	3,033,936	541,200	
	Deposit from Reserves			295,729	
	Deposit from Reserves Facility			300,000	
	Deposit from Reserves CIP			745,000	
	One time monies	259,000	-	3,930,000	includes 900K, \$1M tower, \$1.4 CSDA, etc
	Transfer from Rainbow			1,861,500	
	Grand Total Revenue	\$ 23,111,867	\$ 26,474,198	\$ 28,782,429	
Expenses					
	Personnel	15,983,177	14,668,627	16,666,059	
	O&M	3,925,482	3,091,244	3,749,020	
	Contingency	206,582	-	100,000	
	Deposit to Reserves Facility	300,000	-	300,000	
	Deposit to Reserves CIP			745,000	
	Facilities	1,294,390	312,265	4,101,450	
	Capital Improvement Plan	1,159,722	762,453	3,120,900	
	Grand Total Expenses	\$ 22,869,353	\$ 18,834,588	\$ 28,782,429	

PERSONNEL

Dept	Account	Line Item	FY 21/22 Budget	YTD thru 05/31/22	FY 22/23 Prelim Budget	Prelim/Final Variance	Notes
SAFETY			SALARIES				
102	5000	CEO/Fire Chief	185,000	158,830	189,700	4,700	
102	5000	Deputy Fire Chief	171,209	143,917	184,300	13,091	
103	5000	Fire Marshal	147,368	125,047	151,100	3,732	
103	5000	Deputy Fire Marshal			85,500	85,500	
104	5000	Division Chief	159,264	150,927	171,500	12,236	
104	5000	Battalion Chiefs	423,555	359,457	437,700	14,145	
104	5000	Captains/Captain Medics	1,688,555	1,434,994	1,805,700	117,145	
104	5000	Engineers/Engineer Medics	1,495,530	1,260,833	1,573,400	77,870	
104	5000	Firefighters/FF Medics	1,344,584	1,122,262	1,428,000	83,416	
TOTAL SAFETY			5,615,065	4,756,267	6,026,900	411,835	
MISC. (Non-Safety)							
102	5000	Executive Assistant	121,418	103,027	120,100	(1,318)	
102	5000	Finance Manager	128,245	107,819	131,500	3,255	
102	5000	HR/Finance Specialist	94,338	80,074	96,700	2,362	
102	5000	Payroll & AP	56,334	54,208	60,700	4,366	
103	5000	Fire Protection Specialist	164,862	140,129	84,500	(80,362)	
108	5000	Mechanic III	103,404	53,603	106,000	2,596	
102	5000	Administrative/IT Specialist	98,311	83,668	100,800	2,489	
108	5000	Mechanic II	93,064	109,768	84,400	(8,664)	
105	5000	Medical Services Officer	115,356	95,497	119,800	4,444	
102	5000	Public Outreach/ Communication Specialist	41,500	25,538	44,700	3,200	
TOTAL NON-SAFETY			1,016,832	853,331	949,200	(67,632)	
SINGLE ROLE							
106	5000	Single Role EMT	309,504	303,024	542,700	233,196	
106	5000	Single Role Paramedic	710,000	620,792	649,200	(60,800)	FLSA included
TOTAL SINGLE ROLE			1,019,504	923,815	1,191,900	172,396	
PART-TIME							
104	5000	Courier	4,785	3,192	5,000	215	
TOTAL PART TIME			4,785	3,192	5,000	215	
TOTAL PERSONNEL			7,656,186	6,536,605	8,173,000	516,814	

PERSONNEL

Dept	Account	Line Item	FY 21/22 Budget	YTD thru 05/31/22	FY 22/23 Prelim Budget	Prelim/Final Variance	Notes
OTHER PAY							
104	5003	Holiday Time Adjustment	225,000	186,028	237,919	12,919	
102	5050	A/L & S/L Reimbursement	610,000	454,989	556,400	(53,600)	
102	5070	Total Medicare Tax	140,000	123,794	118,900	(21,100)	
102	5070	Total Social Security	7,500	5,147	7,500	-	
102	5155	Total Uniforms	47,900	49,562	49,700	1,800	
105	5155	SR Uniforms	12,000	8,193	12,000	-	
102	5540	FSA	1,500	1,396	1,500	-	
TOTAL			1,043,900	829,108	983,919	(59,981)	
BENEFITS							
102	5060	Retirement	1,483,938	1,221,339	1,586,700	102,762	
102	5064	Classic UAL (Misc.)	374,607	374,607	411,900	37,293	
104	5064	Classic UAL (Safety)	427,547	427,547	565,900	138,353	
102	5065	PEPRA UAL (Misc.)	1,985	1,985	2,900	915	
104	5065	PEPRA UAL Safety	5,909	5,909	9,100	3,191	
102	5080	Flexible Plan Insurance	1,448,014	1,502,171	1,464,000	15,986	5% increase
102	5082	Flexible Plan Insurance-	69,000	67,780	73,000	4,000	
104	8005	Pension Obligation Bond	1,301,425	1,302,425	1,250,700	(50,725)	
TOTAL			5,112,425	4,903,763	5,364,200	251,775	
WORKERS COMPENSATION							
102		Worker's Compensation	700,000	431,845	659,240	(40,760)	

FACILITIES CIP

Category	Line Item	FY 21/22 Budget	YTD thru 05/31/22	FY 22/23 Prelim Budget	Prelim/Final Variance	Notes
Facilities						
	Bond - Station 5	\$ 235,657	\$ 203,389	\$ 235,700	\$ 43	11 additional years
	Administration Building	85,751	84,923	85,750	(1)	8 additional years
	Solar Loan I	35,407	17,665	35,400	(7)	7 additional years
	Solar Loan II	12,575	6,288	12,600	25	13 additional years
	Station 2			353,000	353,000	
	Station 3 (Rainbow)	425,000	-	3,379,000	2,954,000	Remodel
	Station 4	500,000	-	-	(500,000)	Engineering
TOTAL		1,294,390	312,265	4,101,450	2,807,060	
Apparatus						
	Emergency Vehicles	689,722	336,478	2,484,200	1,666,978	
	Staff Vehicles	470,000	145,122	280,000	(190,000)	Shop Truck/BC/Carry Over
TOTAL		1,159,722	481,600	2,764,200	1,476,978	
Equipment						
	EKG	60,666	60,666	60,700	34	Last payment 08/22
	800 radios	151,851	150,049			
	AED's	28,000	26,762			
	Equipment			15,000		Rolling Bridge Jack
	Alerting Equipment			155,000		
	Gurney	-	-	51,000		
	New Engine Equipment		43,376	75,000	75,000	
TOTAL		240,517	280,853	356,700	75,034	
Total Facilities and CIP		\$ 2,694,629	\$ 1,074,718	\$ 7,222,350	\$ 4,359,072	

DEPARTMENT 101- BOARD ADMINISTRATION

Dept	Account	Line Item	FY 21/22 Budget	YTD thru 05/31/22	FY 22/23 Prelim Budget	Prelim/Final Variance	Notes
101	5049	Board Members	7,500	5,459	7,500	-	
101	5530	Meetings/Travel	5,000	5,407	5,000	-	
101	5532	Professional Development	7,500	2,242	10,000	2,500	
101	5535	Employee Recognition	5,000	924	5,000	-	
101	5537	Community Relations	5,000	1,200	5,000	-	
101	5545	LAFCO Assessment Fee	11,000	10,834	11,000	-	
101	5550	Memberships/Subscriptions	10,000	3,902	10,000	-	
101	5570	County Admin Costs	340,000	270,993	275,000	(65,000)	
101	5575	Office Supplies	2,000	866	2,500	500	
101	5581	Legal Fees	100,000	43,813	150,000	50,000	
101	5584	Negotiations/Labor	15,000	7,285	15,000	-	
101	5590	Advertising/Notices	8,000	2,117	8,000	-	
101	5695	Elections	-	-	30,000	30,000	2 Districts for re-election
TOTAL			516,000	355,044	534,000	18,000	

DEPARTMENT 102 - ADMINISTRATION

Dept	Account	Line Item	FY 21/22 Budget	YTD thru 05/31/22	FY 22/23 Prelim Budget	Prelim/Final Variance	Notes
102	5040	Personnel/JPA Academy	3,000	-	3,000	-	
102	5071	Unemployment Insurance	10,000	1,839	6,500	(3,500)	
102	5140	Employee Asst Program	8,000	16,563	10,000	2,000	
102	5160	Personnel Recruitment	7,000	3,996	7,000	-	
102	5170	Physicals/Wellness Program	35,000	4,814	65,000	30,000	
102	5245	Structures & Grounds	345,000	278,352	335,000	(10,000)	
102	5250	Trauma Interventions Program	7,300	7,257	7,300	-	
102	5270	Water	28,000	27,574	32,200	4,200	
102	5271	Sewer	17,000	6,967	15,120	(1,880)	
102	5272	Trash	12,000	9,580	12,600	600	
102	5273	Gas & Electric	50,000	44,162	47,000	(3,000)	
102	5325	Office Furniture/Supplies	10,000	5,793	7,000	(3,000)	
102	5340	Computer Materials & Service	355,600	108,717	184,000	(171,600)	
102	5510	Rents and Leases/Equipment	10,000	6,952	8,000	(2,000)	
102	5530	Meetings and Misc. Expenses	4,500	1,879	4,500	-	
102	5532	Professional Development	7,500	22,318	20,400	12,900	
102	5535	Employee Recognition	3,500	3,829	6,000	2,500	
102	5540	Admin Fees	13,800	8,196	8,500	(5,300)	
102	5550	Memberships/Subscriptions	6,000	7,093	7,000	1,000	
102	5575	Office Expense	17,500	6,505	11,800	(5,700)	
102	5580	Professional Services	125,462	143,004	175,000	49,538	
102	5585	Auditors	14,000	6,500	13,500	(500)	
TOTAL			1,090,162	721,888	1,020,420	(103,742)	

DEPARTMENT 103 - PREVENTION

Dept	Account	Line Item	FY 21/22 Budget	YTD thru 05/31/22	FY 22/23 Prelim Budget	Prelim/Final Variance	Notes
103	5145	CERT Program	1,900	-	1,900	-	
103	5240	Required Weed Abatement	35,000	28,152	35,000	-	
103	5320	Investigative Supplies	1,000	810	2,500	1,500	
103	5536	Arson Investigative Training	6,500	3,127	6,500	-	
103	5537	Fire Safety Council	1,900	-	1,900	-	
103	5539	Materials/Public Education	22,000	12,036	25,000	3,000	
103	5550	Memberships/Subscriptions	4,100	7,842	10,000	5,900	Weed Abatement/Inspection software support
TOTAL			72,400	51,967	82,800	10,400	

DEPARTMENT 104 - OPERATIONS

Dept	Account	Line Item	FY 21/22 Budget	YTD thru 05/31/22	FY 22/23 Prelim Budget	Prelim/Final Variance	Notes
104	5223	Disaster Preparedness/ DOC	2,000	-	2,000	-	
104	5280	Emerg. Incident Meals/Provisions	2,000	8,512	3,000	1,000	
104	5320	Firefighting Equipment	110,000	64,200	120,000	10,000	includes SHSGP rope rescue + taxes
104	5330	Safety Equipment/PPE	55,300	28,026	73,050	17,750	
104	5335	Map Maintenance Program	13,687	6,891	13,700	13	
104	5350	Kitchen/Janitorial Supplies	29,000	23,212	37,000	8,000	
104	5530	Meetings and misc.	2,000	803	2,000	-	
104	5532	Professional Development	5,330	4,237	7,500	2,170	
104	5550	Memberships/Subscriptions	6,838	3,963	4,600	(2,238)	
104	5600	Facility/Vehicle Insurance	350,000	352,789	130,000	(220,000)	new property casualty insurance
TOTAL			576,155	492,632	392,850	(183,305)	

DEPARTMENT 105 - EMS

Dept	Account	Line Item	FY 21/22 Budget	YTD thru 05/31/22	FY 22/23 Prelim Budget	Prelim/Final Variance	Notes
105	5175	Medical & Pre-Emp Exams	25,000	15,076	25,000	-	
105	5200	Ambulance Billing	165,000	131,368	140,000	(25,000)	
105	5225	EMS Equipment	2,870	126	7,250	4,380	
105	5230	Medical Licensing/Certs	9,227	6,726	8,600	(627)	
105	5235	Defib Maint & Maint Agreement	19,538	25,171	17,550	(1,988)	Water - EMS ePCR (\$7,000)
105	5295	QAF	130,000	165,350	115,000	(15,000)	\$ increased per call now \$32.30/transport
105	5320	Medical Supplies/Equipment	170,000	163,202	189,900	19,900	
105	5532	Professional Development	2,500	467	3,000	500	
105	5539	Material	1,000	372	1,000	-	
105	5550	Memberships/Subscriptions	250	163	50	(200)	
105	5580	Professional Services	3,000	2,320	3,000	-	
TOTAL			528,385	510,340	510,350	(18,035)	

DEPARTMENT 107 - COMMUNICATIONS

Dept	Account	Line Item	FY 21/22 Budget	YTD thru 05/31/22	FY 22/23 Prelim Budget	Prelim/Final Variance	Notes
107	5260	Verizon Data	20,000	4,998	41,800	21,800	
107	5265	MDC & AVL Maint Cost	15,000	12,039	25,000	10,000	
107	5274	Telephone/Cable TV/ IPTele	81,800	83,339	83,050	1,250	
107	5285	Dispatch Services	451,000	376,139	458,250	7,250	Disp and Medical Director
107	5320	Radios/Parts & Service	20,000	11,559	26,500	6,500	
107	5335	RCS 800 MHZ Maint Fee	75,000	57,233	75,300	300	
TOTAL			665,800	546,600	711,400	45,600	

DEPARTMENT 108 - SHOP

Dept	Account	Line Item	FY 21/22 Budget	YTD thru 05/31/22	FY 22/23 Prelim Budget	Final Budget FY21/22	Notes
108	5220	Fuel	225,000	184,373	225,000	-	
108	5290	Fleet Maint Software	5,000	3,072	12,100	7,100	new software
108	5320	Parts & Accessories	125,000	123,226	133,000	8,000	
108	5320	Oils & Lubricants	8,000	1,118	8,000	-	
108	5325	Small Tools/Minor Equipment	4,500	5,355	4,500	-	
108	5335	Sublet Repairs	16,000	15,098	18,500	2,500	
108	5360	Hazmat Disposal & Permits	10,000	3,275	10,000	-	
108	5532	Professional Development	5,000	2,529	7,000	2,000	
108	5550	Memberships/Subscriptions	80	-	100	20	
TOTAL			398,580	338,045	418,200	19,620	

DEPARTMENT 109 - TRAINING

Dept	Account	Line Item	FY 21/22 Budget	YTD thru 05/31/22	FY 22/23 Prelim Budget	Prelim/Final Variance	Notes
109	5531	Formal Education	40,000	27,403	30,000	(10,000)	
109	5532	Professional Development	30,000	38,181	40,000	10,000	
109	5536	Training Materials	8,000	9,146	9,000	1,000	
TOTAL			78,000	74,729	79,000	1,000	

RESERVE SUMMARY

Description	FY 21/22	Notes	Description	FY 22/23	Notes
2020/21 Reserve Balance	11,790,456		2021/22 Reserve Balance	19,430,066	
2021/22 revenue actual	26,474,198	thru May 22	2022/23 revenue projected	21,650,200	
2021/22 expense actual	(17,759,871)	thru May 22	2022/23 expense projected	(20,415,079)	
Total Debt service 2021/22	(549,742)		Total Debt service 2022/23	(430,150)	
Capital Projects:			Capital Projects:		
CIP	(524,976)	Appartus, Veh, Equip	CIP	(3,060,200)	
Facilities			Facilities	(3,732,000)	
Total Capital Projects	(524,976)		Total Capital Projects	(6,792,200)	
Total Capital/Debt Service	(1,074,718)		Total Capital/Debt Service	(7,222,350)	
New Debt:			New Debt:		
Net Operations	7,639,610		Net Operations	(5,987,229)	
Change in Reserves	7,639,610		Change in Reserves	(5,987,229)	
2021/22 Reserve Balance	19,430,066	Cash balance plus AR	2022/23 Reserve Balance	13,442,837	

RESERVE SUMMARY

Description	FY 21/22	Notes	Description	FY 22/23	Notes
Restricted:			Restricted:		
Fallbrook Mitigation	1,365,321		Fallbrook Mitigation - Projected	1,906,521	
Rainbow General & Mitigation	1,880,732		Rainbow General & Mitigation - Projected	2,226,132	
Committed:			Committed:		
Compensated Absences	2,214,461		Compensated Absences	2,214,461	change 6/30
PASIS Deposit	490,311		PASIS Deposit	490,311	change 6/30
Workers Comp	3,516,697		Workers Comp	3,516,697	change 6/30
Facility and CIP	3,325,583		Facility and CIP	(406,417)	
Assigned:			Assigned:		
Operating Reserve (Dry yield)	2,225,000		Operating Reserve (Dry yield)	2,225,000	
Unassigned:			Unassigned:		
AR - cash not received but owed	1,510,387	unreceived cash included in reserve balance	AR - cash not received but owed	1,510,387	
General Fund	2,901,574		General Fund	(240,255)	
Total	19,430,066		Total	13,442,837	