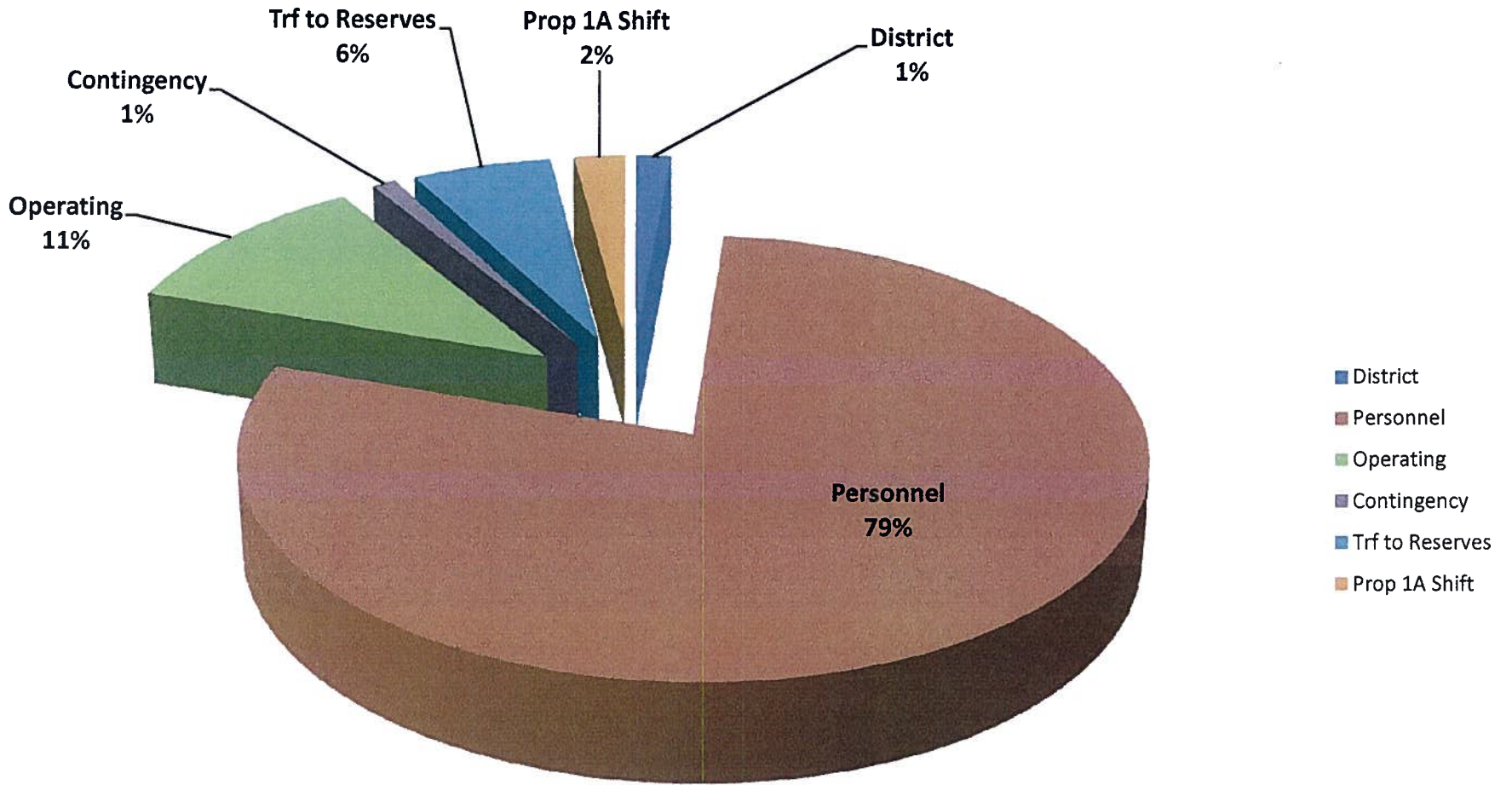


Funding Sources FY 09-10



Expenditures FY 09-10

**FUNDING SOURCES
RECAP PROJECTIONS
FALLBROOK**

	Final 08-09	YTD 5/31/2009	Prelim 09-10	Increase/ Decrease	NOTES
OUTSIDE REVENUE SOURCES					
Property Taxes	12,961,975	11,885,331	12,097,768	(864,207)	County estimate
Ambulance	1,090,169	1,166,969	1,250,000	159,831	
Prevention Fees	75,000	58,046	69,000	(6,000)	
Other Revenue Sources	122,461	113,857	118,890	(3,571)	
Interest	180,000	86,977	95,000	(85,000)	
Ranbow Div Admin Fees	25,000	22,913	25,000	0	
Strike Team Reimb - OES	0	419,183	0	0	Unknown
Mitigation Fees & Interest	150,000	105,835	150,000	0	
Cost Recovery	0	0	80,000	80,000	
Grants	0	11,900	0	0	Unknown
TOTAL GENERAL FUND	14,604,605	13,871,011	13,885,658	(718,947)	
INTERENAL REVENUE SOURCES					
Facilities Reserve	50,000	39,349	0	(50,000)	
Vehicle Reserve	321,646	321,646	0	(321,646)	
Gen Fund Rollover	583,019	583,019	300,000	(283,019)	Unknown
TOTAL INTERNAL REV SOURCES	954,665	944,014	300,000	(654,665)	
TOTAL ALL REVENUE SOURCES	15,559,270	14,815,025	14,185,658	(1,373,612)	-9%

**EXPENDITURES
RECAP PROJECTIONS
FALLBROOK**

USE OF FUNDS	Final 08-09	YTD 5/31/2009	Prelim 09-10	Increase/ Decrease	NOTES
GENERAL FUND:					
District Administration	189,867	213,930	205,695	15,828	
Personnel	11,778,975	11,023,359	11,165,320	(613,655)	
Operating	1,855,922	1,559,428	1,563,684	(292,238)	
Contingency Fund	146,021	22,459	138,857	(7,164)	
Grant Expenditures	0	13,763	0	0	
Transfer to Facility Reserve	150,000	52,176	150,000	0	
Transfer to Vehicle Reserve	540,126	0	542,908	2,782	Reduce 08-09 trf by \$300k to offset Prop 1A
Set aside for Prop 1A	0	0	300,000	300,000	Use rollover \$\$
Transfer to fund sick leave buyout	61,000	0	57,000	(4,000)	
Transfer to Vehicle Reserve - shortfall	253,200	0	0	(253,200)	Use rollover to fund Vehicle Reserve shortfall
Transfer to Equip Reserve - Defib replacement	20,000	0	20,000	0	Defib replacement - year 3 of 5-yr plan
Transfer to Equip Reserve - MDC replacement	33,853	41,480	42,194	8,341	Fund MDC replacement - year 3 of 4-yr plan
TOTAL GENERAL FUND	15,028,964	12,926,595	14,185,658	(843,306)	
CAPITAL:					
Facility Improvement/Replacement	62,827	14,657	0	(62,827)	
Vehicle Replacement	321,646	338,236	0	(321,646)	
Capital Equipment	27,500	27,758	0	(27,500)	
Capital Equipment	30,000	4,337	0	(30,000)	
Capital Equipment	88,333	62,354	0	(88,333)	
TOTAL CAPITAL	530,306	447,342	0	(530,306)	
TOTAL EXPENDITURES	15,559,270	13,373,937	14,185,658	(1,373,612)	-9%

RESERVE FUNDS

FACILITIES	
Beginning Balance 7/1/09	1,833,025
Deposits:	
Fire Mitigation Fees & interest FY 09/10 - budgeted	150,000
Interest FY 09/10 - estimated	15,000
Transfer from FY 08/09 rollover	0
Expenses:	
None budgeted	0
Ending Balance 6/30/10	1,998,025

VEHICLES	
Beginning Balance 7/1/09	739,235
Deposits:	
09/10 transfer from Gen Fund - per fleet map	542,908
Interest FY 09/10 - estimated	15,000
Transfer from FY 08/09 rollover to partially fund shortfall - 5 yr plan	0
Expenses:	
None budgeted	0
Ending Balance 6/30/10	1,297,143

CAPITAL EQUIPMENT RESERVES	
Beginning Balance 7/1/09	60,000
Deposits:	
09/10 transfer from Gen Fund for Defib replacement	20,000
Ending Balance 6/30/10	80,000

A/L - S/L LONG TERM - set at time of audit	
Beginning Balance 7/1/08 Target = 60% of liability	503,342

SICK LEAVE BUYOUT	
Beginning Balance 7/1/09	106,894
09/10 transfer from Gen Fund	57,000
Interest FY 09/10 - estimated	2,000
Expenses:	
None budgeted	0
Ending Balance 6/30/10	165,894

Description of Expenditure	Final 08-09	YTD 05/31/09	Prelim 09-10	Increase/ Decrease	Notes
DISTRICT ADMINISTRATION RECAP					
Total District Administration	189,867	213,930	205,695	15,828	
ADMINISTRATION RECAP					
Total Personnel	1,874,470	1,761,495	1,899,952	25,482	
Total Operations	508,517	460,462	465,807	(42,710)	
Total Administration	2,382,987	2,221,957	2,365,759	(17,228)	
FIRE PREVENTION RECAP					
Total Personnel	578,773	514,639	539,943	(38,830)	
Total Operations	64,700	56,049	36,800	(27,900)	
Total Fire Prevention	643,473	570,688	576,743	(66,730)	
EMERGENCY SERVICES RECAP					
Total Personnel	8,549,751	8,063,714	8,195,059	(354,692)	
Total Operations	280,063	250,289	228,587	(51,476)	
Total Emergency Services	8,829,814	8,314,003	8,423,646	(406,168)	
EMS RECAP					
Total Personnel	148,862	122,192	15,596	(133,266)	
Total Operations	176,467	134,930	136,700	(39,767)	
Total EMS	325,329	257,122	152,296	(173,033)	
RESERVES RECAP					
Total Personnel	279,215	229,459	256,215	(23,000)	
Total Operations	13,000	6,181	8,000	(5,000)	
Total Reserves	292,215	235,640	264,215	(28,000)	
COMMUNICATIONS RECAP					
Total Operations	441,676	402,061	405,540	(36,136)	
Total Communications	441,676	402,061	405,540	(36,136)	
SHOP RECAP					
Total Personnel	308,693	270,864	208,555	(100,138)	
Total Operations	284,150	215,886	229,750	(54,400)	
Total Shop	592,843	486,750	438,305	(154,538)	

Description of Expenditure	Final 08-09	YTD 05/31/09	Prelim 09-10	Increase/ Decrease	Notes
TRAINING RECAP					
Total Personnel	52,211	60,996	50,000	(2,211)	
Total Operations	74,349	33,570	52,500	(21,849)	
Total Training	126,560	94,566	102,500	(24,060)	
FBK CONTINGENCY FUND & TRANSFER TO RESERVES RECAP					
Contingency Fund	146,021	22,459	138,857	(7,164)	
Transfer to Facility Reserves	150,000	52,176	150,000	0	
Transfer to Vehicle Reserves	793,326	0	555,891	(237,435)	
Transfer to Equipment Reserves	53,853	41,480	62,194	8,341	
Partially fund Sick Leave Liability	61,000	0	57,000	(4,000)	
Total Cont & Trf to Reserves	1,204,200	116,115	963,942	(240,258)	
FBK GRANT EXPENDITURES					
DOC Generator	0	(1,164)	0	0	
Thermal Gel	0	10,096	0	0	
Volunteer Program	0	4,831	0	0	
Total Grant Expenditures	0	13,763	0	0	
FBK GEN FUND RECAP					
Total District Administration	189,867	213,930	205,695	15,828	
Total Personnel	11,791,975	11,023,359	11,165,320	(626,655)	
Total Operations	1,842,922	1,559,428	1,563,684	(279,238)	
Total Cont & Trf to Reserves	1,204,200	116,115	963,942	(240,258)	
Total Grant Expenditures	0	13,763	0	0	
TOTAL FALLBROOK GEN FUND	15,028,964	12,926,595	13,898,641	(1,130,323)	
Total Fallbrook General Fund	15,028,964	12,926,595	13,898,641	(1,130,323)	
Total Fallbrook Capital	530,306	447,342	0	(530,306)	
TOTAL FALLBROOK	15,559,270	13,373,937	13,898,641	(1,660,629)	
Total Rainbow General Fund	235,829	107,071	172,822	(63,007)	
Total Rainbow Capital Fund	100,000	23,227	45,000	(55,000)	
TOTAL RAINBOW	335,829	130,298	217,822	(118,007)	
GRAND TOTAL DISTRICT	15,895,099	13,504,235	14,116,463	(1,778,636)	

**NORTH COUNTY FIRE
PROTECTION DISTRICT**

DEPARTMENT 101

Acct	Sub	Item	Description of Expenditure	FINAL 08-09	YTD 05/31/09	PRELIM 09-10	Increase / Decrease	Notes
			District Administration					
5010	14	000	BOARD MEMBERS	5,000	6,200	6,000	1,000	
5043	00	000	ELECTION	8,000	18,286	0	(8,000)	Even years only
5150	00	000	MEMBERSHIPS	5,100	5,383	5,000	(100)	
5170	72	000	OFFICE SUPPLIES	0	0	2,000	2,000	Separated from Dept 102 office supplies
5180	82	000	WEBSITE MAINTENANCE	0	0	2,800	2,800	Separated from Dept 102 computer support
5180	83	000	LEGAL FEES	14,000	11,688	14,000	0	
5180	84	000	NEGOTIATIONS/LABOR	5,000	89	2,500	(2,500)	
5190	00	000	PUBLICATIONS/LEGAL NOTICES	5,000	4,300	5,000	0	
5230	30	000	EMPLOYEE RECOGNITION	8,500	11,109	5,000	(3,500)	
5230	31	000	MEETINGS AND TRAVEL	2,000	5,065	5,000	3,000	
5230	32	000	COMMUNITY RELATIONS	500	696	150	(350)	Auctioned dinners, etc.
5230	38	000	PROFESSIONAL DEVELOPMENT	1,250	5,078	5,000	3,750	
5340	00	000	TAXES AND ASSESSMENTS	126,000	136,519	145,000	19,000	Admin cost increased 24% in 08/09
5340	01	000	LAFCO ASSESSMENT FEE	9,517	9,517	8,245	(1,272)	
			Total District Administration	189,867	213,930	205,695	15,828	8.34%

**NORTH COUNTY FIRE
PROTECTION DISTRICT**

DEPARTMENT 102

Acct	Sub	Item	Description of Expenditure	FINAL 08-09	YTD 05/31/09	PRELIM 09-10	Increase / Decrease	Notes
			Administration					
5010	01	003	CEO/FIRE CHIEF	173,468	153,452	173,468	0	
5010	01	004	DEPUTY CHIEF	135,385	119,767	142,154	6,769	
5010	01	005	EXECUTIVE ASSISTANT	67,832	60,005	67,832	0	
5010	01	006	FINANCE SPECIALIST	63,280	56,709	64,862	1,582	
5010	01	007	PAYROLL SPECIALIST	59,010	52,201	59,010	0	
5010	01	023	ADMINISTRATIVE CAPTAIN	94,894	83,945	94,894	0	
5010	01	025	ADMINISTRATIVE SPECIALIST	46,867	41,955	48,039	1,172	
5010	03	000	PERSONAL TIME/STRIKE TEAM	12,000	31,734	3,000	(9,000)	
5010	06	000	OVERTIME/ADMIN	2,500	596	500	(2,000)	
5010	16	000	A/L & S/L REIMBURSEMENT	475,000	288,876	475,000	0	
5020	00	000	RETIREMENT	232,408	213,105	252,412	20,004	
5030	40	000	CAFETERIA PLAN INSURANCE	102,526	98,851	104,763	2,237	Includes \$25,200 for retirees (20 @ \$1260)
5030	45	000	MEDICARE TAX	9,300	9,187	11,000	1,700	
5050	00	000	UNIFORMS	4,900	1,972	2,000	(2,900)	
5070	00	000	AMBULANCE BILLING	68,400	65,174	73,750	5,350	5.9% on projected \$1,250,000 amb revenue
5100	42	000	WORKER'S COMPENSATION INS.	400,000	551,029	400,000	0	
5100	43	000	UNEMPLOYMENT INSURANCE	0	83	3,018	3,018	
5130	66	000	STRUCTURES & GROUNDS	100,000	88,811	60,000	(40,000)	
5140	01	000	PERSONNEL JPA-ACADEMY	3,000	3,000	3,000	0	
5141	00	000	PROMOTIONAL TESTING	2,500	315	1,000	(1,500)	
5145	00	000	PERSONNEL RECRUITMENT	5,000	3,051	1,000	(4,000)	
5150	00	000	MEMBERSHIPS/SUBSCRIPTIONS	6,900	3,641	2,000	(4,900)	
5170	71	000	BANK FEES	1,000	356	500	(500)	
5170	72	000	OFFICE SUPPLIES	10,500	10,392	5,000	(5,500)	\$2,000 move to Dept 101 - reduced add'l 12%
5170	73	000	POSTAGE	5,000	2,472	3,000	(2,000)	
5170	74	000	PRINTING	6,000	3,634	2,000	(4,000)	
5180	81	000	AUDITORS	8,220	8,220	10,200	1,980	
5180	83	000	COMPUTER SUPPORT	45,000	63,437	30,000	(15,000)	
5180	84	000	COMPUTER TRAINING	4,000	621	1,000	(3,000)	
5180	85	000	COMPUTER HARDWARE/SOFTWARE	28,140	25,829	15,000	(13,140)	
5200	00	000	RENTS AND LEASES - EQUIPMENT	45,000	34,212	103,000	58,000	
5221	01	000	OFFICE FURNITURE/ERGONOMICS	5,000	3,908	2,000	(3,000)	
5230	19	000	TRAUMA INTERVENTION PROGRAM	7,257	7,257	7,257	0	
5230	37	000	PHYSICALS/WELLNESS PROGRAM	38,000	38,977	38,000	0	
5230	38	000	PROFESSIONAL DEVELOPMENT	15,000	7,314	5,000	(10,000)	

**NORTH COUNTY FIRE
PROTECTION DISTRICT**

DEPARTMENT 102

Acct	Sub	Item	Description of Expenditure	FINAL 08-09	YTD 05/31/09	PRELIM 09-10	Increase / Decrease	Notes
5230	39	000	EMPLOYEE ASST. PROGRAM	10,000	7,935	8,000	(2,000)	
5230	49	000	PERS MEDICAL ADMIN FEES	3,300	3,645	4,200	900	
5260	23	000	WATER	7,400	6,915	7,400	0	
5260	24	000	SEWER	4,000	4,536	5,500	1,500	
5260	25	000	TRASH	7,000	7,059	8,000	1,000	
5260	26	000	GAS & ELECTRIC	68,000	57,779	68,000	0	
			Total Administration	2,382,987	2,221,957	2,365,759	(17,228)	
			Administration Recap					
			Subtotal Salaries	1,130,236	889,240	1,128,759	(1,477)	-0.13%
			Subtotal Benefits	744,234	872,255	771,193	26,959	3.62%
			Total Personnel	1,874,470	1,761,495	1,899,952	25,482	1.36%
			Total Operations	508,517	460,462	465,807	(42,710)	-8.40%
			Total Administration	2,382,987	2,221,957	2,365,759	(17,228)	-0.72%

**NORTH COUNTY FIRE
PROTECTION DISTRICT**

DEPARTMENT 103

Acct	Sub	Item	Description of Expenditure	FINAL 08-09	YTD 05/31/09	PRELIM 09-10	Increase / Decrease	Notes
			Fire Prevention					
5010	01	009	DIVISION CHIEF	133,340	117,955	133,340	0	
5010	01	022	FIRE PROTECTION SPECIALIST (3)	193,915	173,463	200,326	6,411	
5010	01	025	ADMINISTRATIVE SPECIALIST	44,635	33,425	0	(44,635)	
5010	15	000	PART-TIME SECRETARY	0	0	6,864	6,864	
5010	06	000	OVERTIME/ADMIN	15,000	13,761	10,000	(5,000)	
5010	07	000	OVERTIME/FIRE & ARSON	6,120	2,612	4,000	(2,120)	
5020	00	000	RETIREMENT	123,750	112,124	124,626	876	
5030	08	000	SOCIAL SECURITY TAX	0	134	150	150	
5030	40	000	CAFETERIA PLAN INSURANCE	56,338	55,928	55,523	(815)	
5030	45	000	MEDICARE TAX	5,675	5,237	5,114	(561)	
5050	00	000	UNIFORMS	3,500	883	1,500	(2,000)	
5150	00	000	MEMBERSHIPS	2,000	1,817	2,000	0	
5230	20	000	PUBLIC EDUCATION	3,000	993	2,000	(1,000)	
5230	30	000	VOLUNTEER PROGRAM	0	0	0	0	One time start-up costs - grant for \$14k
5230	31	000	CERT PROGRAM	7,500	5,618	6,000	(1,500)	
5230	32	000	MATERIAL	20,000	20,568	15,000	(5,000)	
5230	33	000	PHOTOGRAPHIC	1,500	0	1,000	(500)	
5230	34	000	DIST-OWNED PROP WEED ABTMT	4,500	6,162	0	(4,500)	
5230	34	001	FORCED WEED ABTMT	3,500	2,350	0	(3,500)	
5230	35	000	INVESTIGATIVE SUPPLIES/EQUIP	3,000	569	3,000	0	
5230	37	000	AIU FIREARMS TRAINING	1,300	495	1,300	0	
5230	38	000	PROFESSIONAL DEVELOPMENT	14,900	16,594	5,000	(9,900)	
			Total Fire Prevention	643,473	570,688	576,743	(66,730)	
			Fire Prevention Recap					
			Subtotal Salaries	393,010	341,216	354,530	(38,480)	-9.79%
			Subtotal Benefits	185,763	173,423	185,413	(350)	-0.19%
			Total Personnel	578,773	514,639	539,943	(38,830)	-6.71%
			Total Operations	64,700	56,049	36,800	(27,900)	-43.12%
			Total Fire Prevention	643,473	570,688	576,743	(66,730)	-10.37%

**NORTH COUNTY FIRE
PROTECTION DISTRICT**

DEPARTMENT 104

Acct	Sub	Item	Description of Expenditure	FINAL 08-09	YTD 05/31/09	PRELIM 09-10	Increase / Decrease	Notes
			Emergency Services					
5010	01	009	DIVISION CHIEF/OPERATIONS	133,340	117,954	0	(133,340)	
5010	01	010	BATTALION CHIEF (3)	344,205	310,305	344,205	0	
5010	01	011	CAPTAINS/CAPT. PARAMEDIC (15)	1,338,556	1,000,710	1,333,860	(4,696)	
5010	01	012	FIRE ENGINEERS/ENG. PARAMEDICS (15)	1,171,815	1,029,275	1,170,839	(976)	
5010	01	013	FIREFIGHTERS/FF PARAMEDICS (21)	1,497,273	1,474,852	1,466,181	(31,092)	
5010	03	000	OVERTIME PROMOTIONAL TESTING	11,555	18,329	10,400	(1,155)	propose to reduce 10% by reducing personnel #'s
5010	02	000	FLSA 56 HOUR ADJUSTMT.	113,458	99,767	112,500	(958)	
5010	05	000	OVERTIME/AMB. CALLBACK	5,000	4,091	4,500	(500)	10% reduction
5010	07	000	OVERTIME/ADMIN/OTHER	101,400	92,196	30,700	(70,700)	50% reduction
5010	09	000	OVERTIME - REPLACEMENT	940,000	1,264,797	820,000	(120,000)	50% reduction of administrative leave
5010	15	000	OVERTIME-FIRE CALLBACK	3,000	2,245	3,000	0	dictated by incident and staffing requirements
5010	16	000	HOLIDAY TIME ADJUSTMT.	197,440	173,541	195,720	(1,720)	
5010	18	000	CERTIFICATION PAY	1,000	0	0	(1,000)	propose to eliminate line item & absorb costs in 5010-07
5020	00	000	RETIREMENT	1,947,411	1,770,987	1,910,602	(36,809)	
5030	40	000	CAFETERIA PLAN/INS.	684,628	636,182	727,552	42,924	
5030	45	000	MEDICARE TAX	59,670	68,483	65,000	5,330	
5050	00	000	UNIFORMS	31,350	24,724	28,215	(3,135)	10% reduction
5080	00	000	EMER INCIDENT MEALS & PROVISIONS	1,500	1,745	1,500	0	
5090	21	000	KITCHEN/JANITOR SUPPLY	15,342	16,834	13,808	(1,534)	10% reduction
5090	22	000	LAUNDRY/LINEN SUPPLY	2,000	1,916	1,800	(200)	10% reduction
5100	44	000	FACILITY/VEHICLES-INSURANCE	80,000	80,689	70,000	(10,000)	Select higher deductible - estimate
5120	12	000	FIREFIGHTING EQUIPMENT	65,288	55,873	48,966	(16,322)	20% reduction
5120	52	000	REPAIR PARTS/ SERVICE	2,000	1,285	1,700	(300)	15% reduction
5150	00	000	MEMBERSHIPS	1,330	610	665	(665)	50% reduction to cover pertinent memberships
5220	00	000	SMALL TOOLS/ MINOR EQMT.	950	0	0	(950)	propose to eliminate line item and absorb in 5120-12
5221	00	000	SAFETY EQUIPMENT	38,125	42,471	34,313	(3,812)	10% reduction (15k requested to comply w/1851)
5223	00	000	DISASTER PREPAREDNESS	8,778	0	2,500	(6,278)	08/09 included 5,278 in rollover \$\$ - EOC project
5230	38	000	PROFESSIONAL DEVELOPMENT	2,000	903	0	(2,000)	unfilled position - no funding necessary
5300	00	000	PRE-FIRE PLAN	31,400	23,239	25,120	(6,280)	Change to ongoing expense? Possibly SHSG funded
			Total Emergency Services	8,829,814	8,314,003	8,423,646	(406,168)	
			Emergency Services Recap					
			Subtotal Salaries	5,858,042	5,588,062	5,491,905	(366,137)	-6.25%
			Subtotal Benefits	2,691,709	2,475,652	2,703,154	11,445	0.43%
			Total Personnel	8,549,751	8,063,714	8,195,059	(354,692)	-4.15%
			Total Operations	280,063	250,289	228,587	(51,476)	-18.38%
			Total Emergency Services	8,829,814	8,314,003	8,423,646	(406,168)	-4.60%

**NORTH COUNTY FIRE
PROTECTION DISTRICT**

DEPARTMENT 105

Acct	Sub	Item	Description of Expenditure	FINAL 08-09	YTD 05/31/09	PRELIM 09-10	Increase / Decrease	Notes
			Emergency Med Svcs					
5010	01	010	MEDICAL SERVICES OFFICER	88,213	69,553	0	(88,213)	Do not fund 1st quarter
5010	06	000	OVERTIME/ADMIN/OTHER	8,050	4,553	8,050	0	MSO loss=OT EMS personnel for admin. duties
5010	07	000	EMT/CE ALL PERSONNEL	3,000	2,366	6,000	3,000	MSO loss=less in-house CE, more off duty CE
5010	15	000	PART-TIME SECRETARY	6,864	9,240	0	(6,864)	
5020	00	000	RETIREMENT	25,767	21,325	0	(25,767)	
5030	08	000	SOCIAL SECURITY TAX	500	582	426	(74)	
5030	40	000	CAFETERIA PLAN INSURANCE	14,928	13,373	0	(14,928)	
5030	45	000	MEDICARE TAX	1,540	1,200	1,120	(420)	
5050	00	000	UNIFORMS	700	812	700	0	
5120	52	000	REPAIR PARTS AND SERVICE	500	0	500	0	
5140	00	000	MEDICAL SUPPLIES/EQUIPMENT	123,719	96,920	100,000	(23,719)	Eliminated 4% CPI for medical
5150	00	000	MEMBERSHIPS	1,000	354	500	(500)	
5221	00	000	PERSONAL PROTECTIVE EQUIP	4,000	260	2,000	(2,000)	Delay EMS coats-ANSI 207 compliant
5230	32	000	MATERIAL	1,000	1,040	1,000	0	
5230	34	000	MEDICAL LICENSING & CERT	8,548	3,156	7,000	(1,548)	State incr. by \$65.00 per employee relicense fee
5230	35	000	DEFIB MAINT & MAINT AGMNT	11,000	9,435	11,000	0	
5230	36	000	ELEC DATA AGMNT/MAINT	17,000	15,625	10,000	(7,000)	Only need partial PDA replacement
5230	38	000	PROFESSIONAL DEVELOPMENT	9,000	7,328	4,000	(5,000)	Will be fully expended w. year end conferences
			Total Emergency Med Svcs	325,329	257,122	152,296	(173,033)	
			EMS Recap					
			Subtotal Salaries	106,127	85,712	14,050	(92,077)	-86.76%
			Subtotal Benefits	42,735	36,480	1,546	(41,189)	-96.38%
			Total Personnel	148,862	122,192	15,596	(133,266)	-89.52%
			Total Operations	176,467	134,930	136,700	(39,767)	-22.54%
			Total EMS	325,329	257,122	152,296	(173,033)	-53.19%

**NORTH COUNTY FIRE
PROTECTION DISTRICT**

DEPARTMENT 106

Acct	Sub	Item	Description of Expenditure	FINAL 08-09	YTD 05/31/09	PRELIM 09-10	Increase / Decrease	Notes
			Reserves					
5010	01	000	REGULAR SALARIES	183,960	165,184	183,960	0	
5010	02	000	FLSA 53/56 HOUR ADJUSTMENT	25,000	17,159	20,000	(5,000)	
5010	05	000	OVERTIME CALLBACK	500	0	500	0	
5010	06	000	OVERTIME/ADMIN - RESERVES	15,000	5,578	7,000	(8,000)	
5010	13	000	DRILLS/TRNG/ORIENTATION	15,000	1,635	5,000	(10,000)	
5010	14	000	OVERTIME/ADMIN - EXPLORERS	3,255	6,080	3,255	0	
5020	00	000	RETIREMENT	29,000	24,951	29,000	0	
5030	08	000	SOCIAL SECURITY TAX	3,000	5,879	3,000	0	
5030	45	000	MEDICARE TAX	4,500	2,993	4,500	0	
5120	12	000	EXPLORER/MATERIALS & EQUIPMT	4,000	365	2,000	(2,000)	
5180	82	000	MEDICAL & PRE-EMP EXAMS	7,000	4,616	5,000	(2,000)	
5230	38	000	PROFESSIONAL DEVELOPMENT	2,000	1,200	1,000	(1,000)	
			Total Reserves	292,215	235,640	264,215	(28,000)	
			Reserves Recap					
			Subtotal Salaries	242,715	195,636	219,715	(23,000)	-9.48%
			Subtotal Benefits	36,500	33,823	36,500	0	0.00%
			Total Personnel	279,215	229,459	256,215	(23,000)	-8.24%
			Total Operations	13,000	6,181	8,000	(5,000)	-38.46%
			Total Reserves	292,215	235,640	264,215	(28,000)	-9.58%

**NORTH COUNTY FIRE
PROTECTION DISTRICT**

DEPARTMENT 107

Acct	Sub	Item	Description of Expenditure	FINAL 08-09	YTD 05/31/09	PRELIM 09-10	Increase / Decrease	Notes
			Communications					
5060	26	000	PAGERS	7,500	5,877	7,500	0	
5060	27	000	TELEPHONE/CABLE TV/ IP TELEPHONY	61,100	58,498	55,000	(6,100)	
5060	28	000	TOWER RENTAL FOR ANTENNAS	2,400	2,200	2,400	0	
5060	29	000	AIRTIME FOR SPRINT CARDS	9,000	10,584	9,000	0	
5060	30	000	MDC & AVL MAINT COSTS	4,800	87	0	(4,800)	Inc in MDC replacement reserve Dept 120
5060	31	000	WIRELESS COMMUNICATIONS	0	0	0	0	New line item for anything wireless
5120	52	000	RADIOS/PARTS & SERVICE	30,000	18,070	25,000	(5,000)	
5120	54	000	ALARM SERVICES & SUPPLIES	2,030	1,989	2,030	0	
5120	56	000	T-1 PHONE LINE MAINTENANCE	30,000	15,622	30,000	0	
5120	69	000	RCS 800 MHZ MAINT. FEE	45,474	37,760	42,000	(3,474)	
5125	00	000	MAP MAINTENANCE PROGRAM	12,400	14,018	13,139	739	4 ESRI addtl licenses
5150	00	000	MEMBERSHIPS	400	235	200	(200)	
5180	00	000	DISPATCH SERVICES	227,572	227,572	212,091	(15,481)	Reduction of 9%
5180	83	000	VIDEO CONFERENCING SUPPORT/NEXUS	7,000	9,463	5,680	(1,320)	
5230	38	000	PROFESSIONAL DEVELOPMENT	2,000	86	1,500	(500)	
			Total Communications	441,676	402,061	405,540	(36,136)	
			Communications Recap					
			Total Operations	441,676	402,061	405,540	(36,136)	
			Total Communications	441,676	402,061	405,540	(36,136)	-8.18%

**NORTH COUNTY FIRE
PROTECTION DISTRICT**

DEPARTMENT 108

Acct	Sub	Item	Description of Expenditure	FINAL 08-09	YTD 05/31/09	PRELIM 09-10	Increase / Decrease	Notes
			Shop/Maintenance					
5010	01	018	MECHANIC III	81,789	72,352	72,460	(9,329)	One Mechanic II promoted to Mechanic III
5010	01	029	MECHANIC II	129,096	114,025	65,307	(63,789)	Eliminated one position
5010	06	000	OVERTIME/ADMIN	11,854	4,641	6,000	(5,854)	
5020	00	000	RETIREMENT	61,723	56,888	47,985	(13,738)	
5030	40	000	CAFETERIA PLAN/INSURANCE	21,021	19,863	14,858	(6,163)	
5030	45	000	MEDICARE TAX	3,210	3,095	1,945	(1,265)	
5050	00	000	UNIFORMS	500	388	300	(200)	
5090	22	000	LAUNDRY/LINEN SUPPLIES	7,300	5,735	5,000	(2,300)	
5090	53	000	HAZARDOUS MATERIAL DISP.	6,200	8,263	6,200	0	YTD includes \$2,600 one-time cost
5120	52	000	PARTS & ACCESSORIES	80,000	59,946	67,000	(13,000)	
5120	53	000	FUEL	105,000	77,990	90,000	(15,000)	
5120	54	000	OILS & LUBRICANTS	4,150	2,175	3,000	(1,150)	
5120	56	000	HYDRANTS	35,600	21,627	20,000	(15,600)	
5120	59	000	SUBLET REPAIRS	35,000	31,881	30,000	(5,000)	
5150	00	000	MEMBERSHIPS	400	133	250	(150)	
5220	00	000	SMALL TOOLS/ MINOR EQUIPMT	6,000	3,149	4,000	(2,000)	
5230	38	000	PROFESSIONAL DEVELOPMENT	4,000	4,599	4,000	0	
			Total Shop/Maintenance	592,843	486,750	438,305	(154,538)	
			Shop Recap					
			Subtotal Salaries	222,739	191,018	143,767	(78,972)	-35.45%
			Subtotal Benefits	85,954	79,846	64,788	(21,166)	-24.62%
			Total Personnel	308,693	270,864	208,555	(100,138)	-32.44%
			Total Operations	284,150	215,886	229,750	(54,400)	-19.14%
			Total Shop	592,843	486,750	438,305	(154,538)	-26.07%

**NORTH COUNTY FIRE
PROTECTION DISTRICT**

DEPARTMENT 109

Acct	Sub	Item	Description of Expenditure	FINAL 08-09	YTD 05/31/09	PRELIM 09-10	Increase / Decrease	Notes
			Training					
5010	07	000	OVERTIME TRAINING	52,211	60,996	50,000	(2,211)	
5150	00	000	MEMBERSHIPS	800	25	500	(300)	IAFC due 6/09 - renew So Cal T.O.'s? no paperwork
5230	20	000	TRAINING MATERIALS	12,000	7,887	12,000	0	
5230	38	000	PROFESSIONAL DEVELOPMENT	61,549	25,658	40,000	(21,549)	
			Total Training	126,560	94,566	102,500	(24,060)	
			Training RecapRecap					
			Subtotal Salaries	52,211	60,996	50,000	(2,211)	-4.23%
			Total Personnel	52,211	60,996	50,000	(2,211)	-4.23%
			Total Operations	74,349	33,570	52,500	(21,849)	-29.39%
			Total Training	126,560	94,566	102,500	(24,060)	-19.01%

**NORTH COUNTY FIRE
PROTECTION DISTRICT**

DEPARTMENT 120

Acct	Sub	Item	Description of Expenditure	FINAL 08-09	YTD 05/31/09	PRELIM 09-10	Increase / Decrease	Notes
			Contingency Fund & Transfer to Reserves					
5400	00	000	Contingency Fund	146,021	22,459	138,857	(7,164)	1% of new revenue
5400	01	000	Transfer to Facility Reserve	150,000	52,176	150,000	0	FMF
5400	02	000	Transfer to Vehicle Reserve	540,126	0	555,891	15,765	Fleet map
5400	03	000	Transfer to fund S/L buyout	61,000	0	57,000	(4,000)	
5400	04	000	Transfer to Vehicle Reserve	253,200	0	0	(253,200)	Shortfall - fund with rollover \$\$
5400	05	000	Transfer to Equipment Reserve	20,000	0	20,000	0	Defib replacement - includes \$20,000 for shortfall
5400	06	000	North Zone Video Equip Rplmt	0	0	0	0	
5400	07	000	Transfer to Equipment Reserve	33,853	41,480	42,194	8,341	MDC replacement & maintenance costs
			Total Cont & Trf to Reserves	1,204,200	116,115	963,942	(240,258)	
			Grant Expenditures					
5600	02	000	DOC Generator	0	(1,164)	0	0	
5600	03	000	Thermal Gel	0	10,096	0	0	
5600	04	000	Volunteer Program	0	4,831	0	0	
			Total Grant Expenditures	0	13,763	0	0	

**NORTH COUNTY FIRE
PROTECTION DISTRICT**

DEPARTMENT 200

Acct	Sub	Item	Description of Expenditure	FINAL 08-09	YTD 05/31/09	PRELIM 09-10	Increase / Decrease	Notes
			Fallbrook Capital					
5500	01	000	AMBULANCE	175,823	171,929	0	(175,823)	
5500	02	000	AMBULANCE	175,823	171,866	0	(175,823)	
5500	44	000	FACILITIES STUDY	62,827	14,657	0	(62,827)	
5500	45	000	TYPE I ENGINE - 2007/2008	61,971	40,725	0	(61,971)	
5500	46	000	BRUSH ENGINE	22,025	16,070	0	(22,025)	
5500	49	000	PLOTTER/SCANNER	4,337	4,337	0	(4,337)	
5500	53	000	AUTO EXTRICATION TOOL	27,500	27,758	0	(27,500)	
			Total Capital Equipment	530,306	447,342	0	(530,306)	

**NORTH COUNTY FIRE
PROTECTION DISTRICT**

**FUNDING SOURCES
RECAP PROJECTIONS
RAINBOW**

RAINBOW DIVISION	Final	YTD	Prelim	Increase/	
OUTSIDE REVENUE SOURCES	08-09	5/31/2009	09-10	Decrease	NOTES
Property Taxes	212,829	194,569	197,822	(15,007)	County estimate
Other Revenue Sources	15,000	12,255	12,000	(3,000)	Interest
Mitigations Fees & Interest	8,000	9,731	8,000	0	
Strike Team Reimb - OES	0	0	0	0	
Donations & Grants	0	25	0	0	Unknown
TOTAL OUTSIDE REVENUE	235,829	216,580	217,822	(18,007)	
INTERNAL REVENUE SOURCES					
Capital Reserve	20,000	0	0	(20,000)	
Vehicle Reserve	80,000	0	0	(80,000)	
TOTAL INTERNAL REV SOURCES	100,000	0	0	(100,000)	
TOTAL ALL REVENUE SOURCES	335,829	216,580	217,822	118,007	

**NORTH COUNTY FIRE
PROTECTION DISTRICT**

**EXPENDITURE
RECAP PROJECTIONS
RAINBOW**

RAINBOW DIVISION	Final	YTD	Prelim	Increase/	
GENERAL FUND:	08-09	5/31/2009	09-10	Decrease	NOTES
Personnel	20,800	8,310	21,100	(300)	Salary, uniforms, W/C, emp recog
Operating	110,300	78,304	97,200	13,100	
Fallbrook Admin Fees	25,000	20,833	25,000	0	
Contingency	79,729	0	29,522	50,207	
TOTAL GENERAL FUND	235,829	107,447	172,822	63,007	
CAPITAL:					
Equipment Replacement	5,000	3,836	5,000	0	
Capital Equipment	15,000	0	5,000	10,000	
Transfer to Vehicle Reserve	40,000	0	35,000	5,000	
Storage Building	40,000	0	0	40,000	
TOTAL CAPITAL	100,000	3,836	45,000	55,000	
TOTAL EXPENDITURES	335,829	111,283	217,822	118,007	

**NORTH COUNTY FIRE
PROTECTION DISTRICT**

DEPARTMENT 111

Acct	Sub	Item	Description of Expenditure	FINAL 08-09	YTD 05/31/09	PRELIM 09-10	Increase / Decrease	Notes
			Rainbow General Fund					
5010	09	000	Salary	600	191	600	0	
5050	00	000	Uniforms	2,000	342	2,000	0	
5060	27	000	Telephone	1,300	567	1,000	(300)	
5080	00	000	Emerg Incident Meals & Provisions	1,500	208	1,500	0	
5100	42	000	Workers comp ins	15,200	3,602	15,200	0	
5100	44	000	Ins struc/vehicles	28,000	24,768	30,000	2,000	
5100	45	000	Employee Insurance	3,000	0	0	(3,000)	
5120	52	000	Repair/parts service	9,000	7,823	9,000	0	
5120	54	000	Motor/fuel/lubricant	9,000	6,141	9,000	0	
5120	69	000	RCS 800 Mhz Maint Fee	0	0	1,000	1,000	3 addt'l radios
5130	00	000	Maint/struct/grounds	15,000	2,561	6,000	(9,000)	
5170	72	000	General office expense	1,300	1,121	1,300	0	
5180	91	000	Unscheduled Expenditures	1,500	160	1,500	0	
5220	00	000	Small tools/equipment	5,000	12,450	4,000	(1,000)	
5221	00	000	Safety equipment	10,000	8,208	10,000	0	
5230	30	000	Employee recognition program	3,000	3,705	3,300	300	
5230	37	000	Wellness program	10,000	3,486	8,000	(2,000)	
5240	38	000	Professional dev	7,500	4,456	7,500	0	
5240	72	000	General expense	1,000	126	0	(1,000)	Eliminate account
5260	23	000	Utilities-water	1,400	1,094	1,400	0	
5260	26	000	Utilities-gas/electric	3,600	3,076	3,800	200	
5270	00	000	Fallbrook services	25,000	20,833	25,000	0	
5340	00	000	Taxes/assessments	2,200	2,153	2,200	0	
5400	00	000	Contingency	79,729	0	29,522	(50,207)	
			Total Rainbow General Fund	235,829	107,071	172,822	(63,007)	

**NORTH COUNTY FIRE
PROTECTION DISTRICT**

DEPARTMENT 112

Acct	Sub	Item	Description of Expenditure	FINAL 08-09	YTD 05/31/09	PRELIM 09-10	Increase / Decrease	Notes
			Rainbow Capital Fund					
5370	00	386	EQUIPMENT REPLACEMENT	5,000	3,836	5,000	0	
5370	00	387	TOOLS&EQUIPMENT	15,000	15,099	5,000	(10,000)	
5420	00	000	TRF TO VEHICLE RESERVE	40,000	4,292	35,000	(5,000)	
5500	02	000	STORAGE BUILDING	40,000	0	0	(40,000)	
			Total Rainbow Capital Fund	100,000	23,227	45,000	(55,000)	