

# NORTH COUNTY FIRE PROTECTION DISTRICT

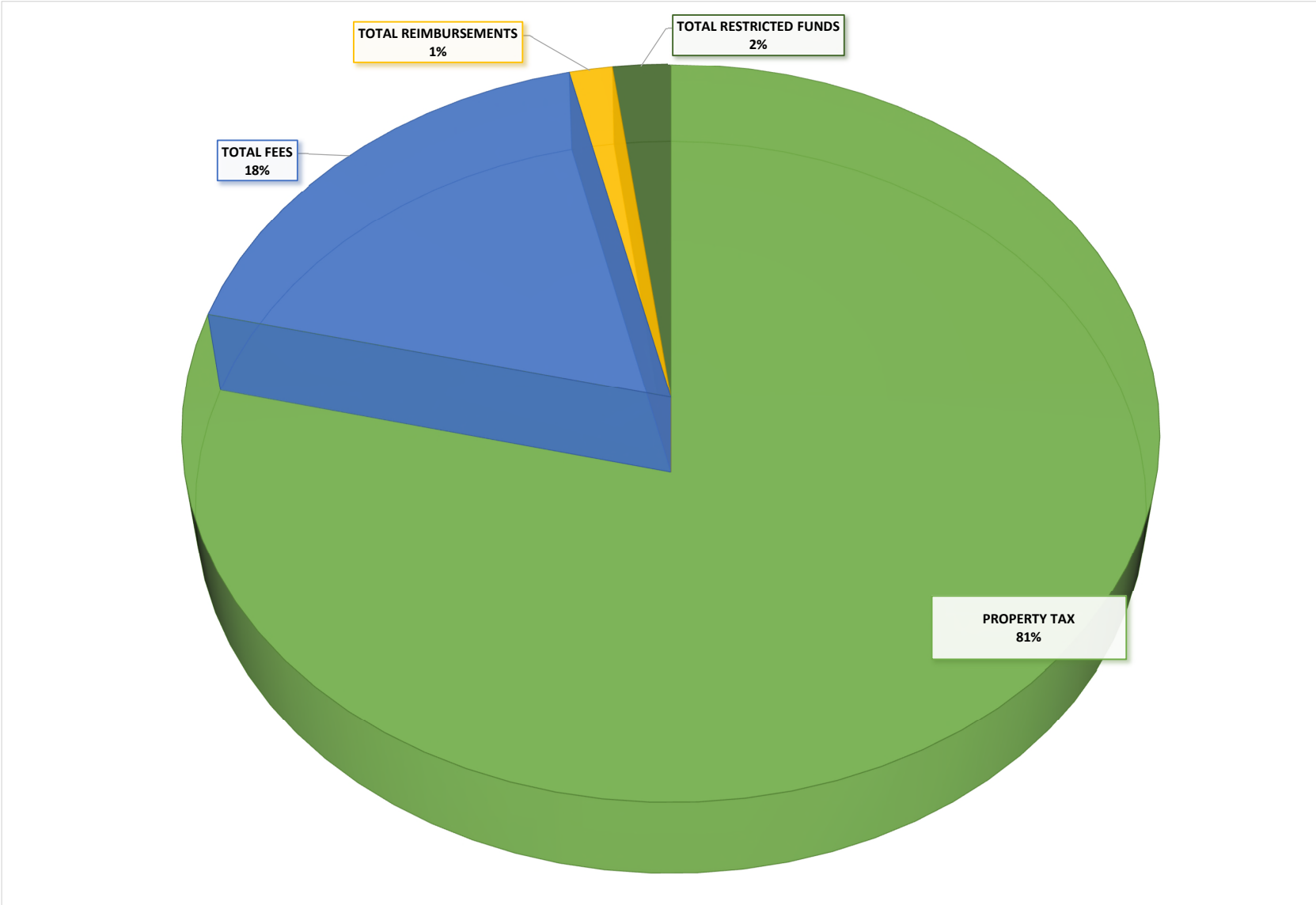


PRELIMINARY BUDGET FY 21/22

## REVENUE

Funding Source	FY20/21 Budget	YTD thru 05/31/21	FY 21/22 Prelim Budget	Prelim/Final Variance	Notes
Property Tax	16,233,697	16,575,000	17,155,125	921,428	3.5% increase over final
Property Tax RBW Division	310,626	335,000	346,725	36,099	
Ambulance Fees	2,300,000	2,513,230	3,100,000	800,000	
Prevention Fees	185,000	173,851	250,000	65,000	
Tower Lease Agreements	110,000	71,121	84,213	(25,787)	
Other Revenue Sources	50,000	40,798	40,000	(10,000)	
Interest	60,000	41,123	50,000	(10,000)	
Weed Abatement/Mowing Reimbursement	-		-	0	
Cost Recovery	80,000	41,854	50,000	(30,000)	
Fallbrook Regional Health District	92,000	79,970	93,000	1,000	50% Salaries
Community Facilities District (CFD)	116,942	71,588	165,682	48,740	
Annexation Fees	-	-	-	0	
<b>TOTAL FEES</b>	<b>2,993,942</b>	<b>3,033,534</b>	<b>3,832,895</b>	<b>838,953</b>	
Strike Team Reimb - OES	180,154	843,565	242,222	62,068	Unreimbursed expenditures
Other Reimbursements	100,000	338,475	100,000	-	
GEMT - State Supplement	90,000		-	(90,000)	
<b>TOTAL REIMBURSEMENTS</b>	<b>370,154</b>	<b>1,182,040</b>	<b>342,222</b>	<b>(27,932)</b>	
<b>TOTAL GENERAL FUND REVENUE</b>	<b>19,908,419</b>	<b>21,125,574</b>	<b>21,676,967</b>	<b>1,768,548</b>	
Donations & Grants	64,246	108,448	150,000	85,754	Amb - Healthcare/SHSGP/UASI
Mitigation Fees & Interest (Fallbrook)	300,000	245,571	310,000	10,000	
Mitigation Fees & Interest (Rainbow)					
<b>TOTAL RESTRICTED FUNDS</b>	<b>364,246</b>	<b>354,019</b>	<b>460,000</b>	<b>95,754</b>	
<b>GRAND TOTAL REVENUE</b>	<b>20,272,665</b>	<b>21,479,593</b>	<b>22,136,967</b>	<b>1,864,302</b>	
Transfer from Reserves	468,000		1,159,000	691,000	
Sale of Sta. 3/Tower lease		1,148,716			
<b>GRAND TOTAL ALL SOURCES</b>	<b>20,740,665</b>	<b>21,479,593</b>	<b>23,295,967</b>	<b>2,555,302</b>	

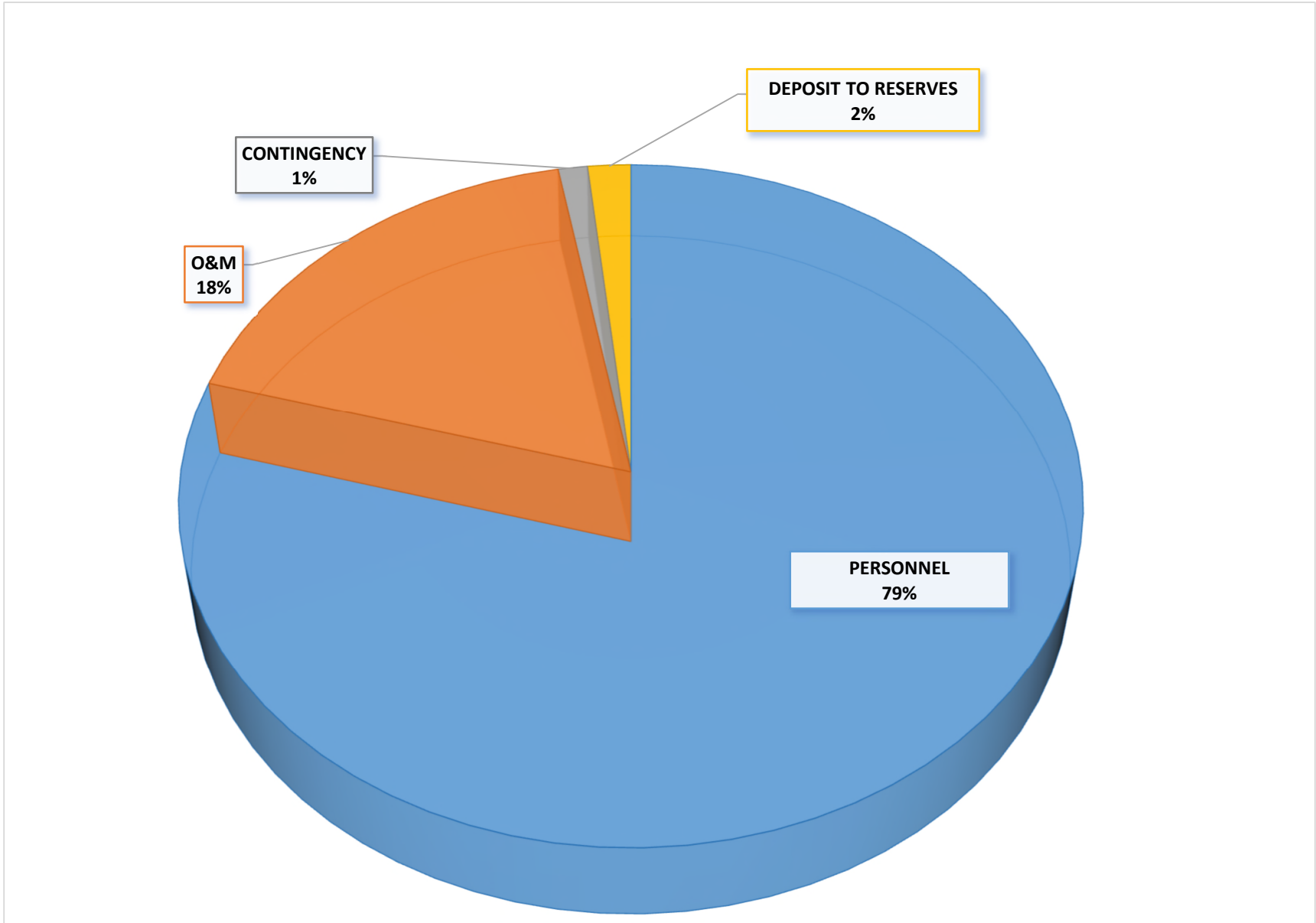
REVENUE



## EXPENSE SUMMARY

Account	Description	FY 20/21 Budget	YTD thru 05/31/21	FY 21/22 Prelim Budget	Prelim/Final Variance	Notes
Personnel						
	Salaries	7,187,126	6,332,780	7,733,927	546,801	
	Overtime	1,094,299	2,268,505	1,497,000	402,701	Strike Team FY20/21 (reimbursable)
	Other Pay	1,001,156	792,994	1,038,000	36,844	
	Benefits	5,218,593	4,809,942	5,409,021	190,428	
	Workers Comp.	760,000	603,729	700,000	(60,000)	
<b>TOTAL</b>		<b>15,261,174</b>	<b>14,807,949</b>	<b>16,377,948</b>	<b>1,116,774</b>	
<b>O &amp; M</b>						
Board Administration	101	464,900	410,002	566,000	101,100	
Administration	102	679,303	467,003	789,700	110,397	
Prevention	103	62,400	51,638	67,400	5,000	
Operations	104	457,102	326,180	586,155	129,053	
Emergency Medical	105	460,202	428,575	519,385	59,183	
Communications	107	620,004	562,787	664,800	44,796	
Fleet Maintenance	108	355,905	251,989	398,580	42,675	
Training	109	83,265	43,474	78,000	(5,265)	
<b>TOTAL</b>		<b>3,183,081</b>	<b>2,541,648</b>	<b>3,670,020</b>	<b>486,939</b>	
Contingency		221,953		237,370	15,417	
Deposit to Reserves		300,000	1,297,716	350,000	50,000	Sale of Sta 3/Tower lease
Facilities				1,294,390		
CIP				1,396,239		
<b>TOTAL</b>		<b>521,953</b>	<b>1,297,716</b>	<b>3,277,999</b>	<b>65,417</b>	
<b>TOTAL GENERAL FUND</b>		<b>18,966,208</b>	<b>18,647,314</b>	<b>23,325,967</b>	<b>4,359,759</b>	

# EXPENSE SUMMARY



## BALANCE

Account	Description	FY 20/21 Budget	YTD 05/31/21	FY 21/22 Prelim Budget	Notes
<b>Revenue</b>					
	Property Tax	16,544,323	16,910,000	17,501,850	
	Fees	2,993,942	3,033,534	3,832,895	
	Reimbursements	370,154	1,182,040	342,222	
	Restricted Funds	364,246	354,019	460,000	
	Transfer from Reserves	468,000	0	1,159,000	Sta. 3 modular/Sta. 4 Engineering
	<b>Grand Total</b>	<b>20,740,665</b>	<b>21,479,593</b>	<b>23,295,967</b>	
<b>Expenses</b>					
	Personnel	15,261,174	14,807,949	16,377,948	
	O&M	3,183,081	2,541,648	3,670,020	
	Contingency	221,953	0	237,370	Small reserve for the unexpected
	Deposit to Reserves	300,000	1,297,716	350,000	Sale of Sta. 3 /Tower
	Facilities	769,241	369,241	1,294,390	
	Capital Improvement Plan	841,694	638,495	1,366,239	
	<b>Grand Total</b>	<b>20,577,143</b>	<b>19,655,050</b>	<b>23,295,967</b>	

PERSONNEL

Dept	Account	Line Item	FY20/21 Budget	YTD thru 05/31/21	FY 21/22 Prelim Budget	Prelim/Final Variance	Notes
<b>SAFETY</b>			<b>SALARIES</b>				
102	5010-01-003	CEO/Fire Chief	194,000	173,474	185,000	(9,000)	
102	5010-01-004	Deputy Fire Chief	86,636	88,540	167,496	80,860	
103	5010-01-008	Fire Marshal	125,148	110,920	144,172	19,024	
105	5010-01-009	Division Chief	161,183	144,356	155,810	(5,373)	
104	5010-01-010	Battalion Chiefs	414,831	368,028	407,686	(7,145)	
104	5010-01-011	Captains/Captain Medics	1,632,551	1,444,432	1,692,694	60,143	
104	5010-01-012	Engineers/Engineer Medics	1,440,365	1,293,634	1,488,905	48,540	
104	5010-01-013	Firefighters/FF Medics	1,204,538	1,044,220	1,441,174	236,636	
<b>TOTAL SAFETY</b>			<b>5,259,252</b>	<b>4,667,604</b>	<b>5,682,937</b>	<b>423,685</b>	
<b>MISC. (Non-Safety)</b>							
102	5010-01-005	Executive Assistant	103,749	92,918	118,784	15,035	
102	5010-01-009	Finance Manager	105,000	85,814	125,464	20,464	
102	5010-01-007	HR/Finance Specialist	87,833	70,616	92,292	4,459	
102	5010-01-010	Payroll & AP	48,000	31,488	55,642	7,642	
103	5010-01-022	Fire Protection Specialist	156,942	135,982	164,911	7,969	
108	5010-01-018	Mechanic III	99,666	87,154	101,161	1,495	
102	5010-01-025	Administrative/IT Specialist	85,755	72,348	96,179	10,424	
108	5010-01-029	Mechanic II	76,506	66,294	90,597	14,091	
105	5010-01	MSO	108,475	100,131	112,855	4,380	
102	5010-01-008	Front/Social	34,505	28,629	40,000	5,495	
<b>TOTAL NON-SAFETY</b>			<b>906,431</b>	<b>771,374</b>	<b>997,885</b>	<b>91,454</b>	
<b>SAFER</b>							
104	5010-01-015	SAFER II	28,242	28,242	-	(28,242)	Closed FY20/21
<b>TOTAL SAFER</b>			<b>28,242</b>	<b>28,242</b>	<b>0</b>	<b>(28,242)</b>	
<b>SINGLE ROLE</b>							
106	5010-03	Single Role - EMT	289,536	261,059	309,504	19,968	
106	5010-04	Single Role - Medic	698,880	601,065	738,816	39,936	FLSA included
<b>TOTAL SR</b>			<b>988,416</b>	<b>862,124</b>	<b>1,048,320</b>	<b>59,904</b>	
<b>PART-TIME</b>							
103	5010-01-023	PT Fire Protection Specialist					
103	5010-24	Hydrant Maint.					
103	5010-01-016	Plan Checker					
104	5010-01-016	Courier	4,785	3,436	4,785	-	
<b>TOTAL PART TIME</b>			<b>4,785</b>	<b>3,436</b>	<b>4,785</b>	<b>0</b>	
<b>TOTAL PERSONNEL</b>			<b>7,187,126</b>	<b>6,332,780</b>	<b>7,733,927</b>	<b>546,801</b>	

PERSONNEL

Dept	Account	Line Item	FY20/21 Budget	YTD thru 05/31/21	FY 21/22 Prelim Budget	Prelim/Final Variance	Notes
<b>OVERTIME</b>							
102	5010-06	Overtime/Admin	8,000	2,686	8,000	-	
103	5010-06	Overtime/Admin	2,300	5,250	2,300	-	
103	5010-08	CERT	750	-	750	-	
103	5010-07	Overtime/Fire & Arson	-	-	3,000	3,000	
104	5010-02	FLSA 56 Hour Adjustment	127,249	103,176	133,150	5,901	
104	5010-03	Overtime Promotional Testing	20,000	18,302	20,000	-	
104	5010-04	Association Leave	11,000	1,254	11,000	-	
104	5010-05	Overtime/Ambulance Callback	2,000	3,755	5,000	3,000	
104	5010-06	Lead Medic	10,000	5,950	2,000	(8,000)	
104	5010-20	Preceptor Pay			6,000	6,000	
104	5010-07	Overtime/Other	10,000	6,001	10,000	-	
104	5010-21	Safety Admin Leave			25,000	25,000	
104	5010-09	Overtime/Replacement	500,000	631,814	710,000	210,000	
104	5010-12	Orientation/Mentorship	-	-	8,300	8,300	2 FF
104	5010-17	Vacancy	30,000	126,496	30,000	-	FF - LTD
104	5010-09-001	Admin	30,500	62,175	85,000	54,500	
104	5010-11	Workers Comp	50,000	79,535	100,000	50,000	
104	5010-10	Overtime/Strike Team	-	1,043,620	-	-	
104	5010-15	Overtime/Fire Callback	20,000	36,075	50,000	30,000	
104	5125-00	Mapping	-	2,656	2,000	2,000	
105	5010-06	Overtime/Admin/Other	1,000	-	2,500	1,500	
105	5010-08	Ambulance Call back	10,000	237	2,000	(8,000)	
105	5010-03	Overtime/Full Time Coverage	20,000	13,934	20,000	-	
105	5010-04	Testing	14,000	7,856	15,000	1,000	
105	5010-05	SR New Hire (Mentorship)	50,000	45,667	61,000	11,000	
105	5010-09	SR New Hire (Mentorship) FT	60,000	7,176	60,000	-	
105	5010-16	Single Role SL/AL	75,000	34,145	75,000	-	
106	5010-14	Overtime/Admin-Explorers	10,000	384	10,000	-	
107	5010-06	Communication - Overtime	1,500	1,175	1,500	-	
108	5010-06	Overtime/Admin	1,000	2,562	3,500	2,500	
109	5010-07	Overtime/Training	30,000	26,625	35,000	5,000	
<b>TOTAL</b>			<b>1,094,299</b>	<b>2,268,505</b>	<b>1,497,000</b>	<b>402,701</b>	



PERSONNEL

Dept	Account	Line Item	FY20/21 Budget	YTD thru 05/31/21	FY 21/22 Prelim Budget	Prelim/Final Variance	Notes
<b>OTHER PAY</b>							
102	5030-45	Total Medicare Tax	120,081	123,759	140,000	19,919	
102	5030-08	Total Social Security	7,500	9,182	7,500	-	
102	5030-09	FSA	1,500	1,092	1,500	-	
102	5010-16	A/L & S/L Reimbursement	607,486	429,442	610,000	2,514	
104	5010-16	Holiday Time Adjustment	213,289	188,713	225,000	11,711	
102	5050-00	Total Uniforms	41,300	31,548	42,000	700	
105	5050-00	SR Uniforms	10,000	9,258	12,000	2,000	
<b>TOTAL</b>			<b>1,001,156</b>	<b>792,994</b>	<b>1,038,000</b>	<b>36,844</b>	
<b>BENEFITS</b>							
102	5020-00	Retirement (Misc. - Classic)	82,033	53,877	85,049	3,016	
102	5020-00-001	PEPRA Retirement (Misc.)	38,546	31,456	49,210	10,664	
102	5020-00-102	Classic UAL (Misc.)	354,514	354,514	387,497	32,983	
102	5020-00-103	PEPRA UAL (Misc.)	1,522	1,522	2,053	531	
104	5020-00	Retirement (Safety - Classic)	1,192,577	1,104,618	1,198,720	6,143	
104	5020-00-001	PEPRA (Safety - PEPRA)	98,409	83,185	118,852	20,443	
104	5020-00-003	SAFER II Retirement	11,978	6,672	-	(11,978)	
104	5020-00-102	Classic UAL (Safety)	296,765	296,765	442,258	145,493	
104	5020-00-103	PEPRA UAL Safety	3,577	3,577	6,112	2,535	
104	5020-00-104	Pension Obligation Bond	1,406,016	1,406,016	1,301,425	(104,591)	
105	5020-00	Retirement	77,828	47,669	81,035	3,207	
102	5030-40	Flexible Plan Insurance	1,592,200	1,365,021	1,671,810	79,610	5% increase
102	5030-41	Flexible Plan Insurance-Retirees	62,628	55,049	65,000	2,372	Increase of \$6 to \$149/person (2022)
<b>TOTAL</b>			<b>5,218,593</b>	<b>4,809,942</b>	<b>5,409,021</b>	<b>190,428</b>	
<b>WORKERS COMPENSATION</b>							
102	5100-42	Worker's Compensation	760,000	603,729	700,000	(60,000)	Large payout

## FACILITIES CIP

Category	Line Item	FY 20/21 Budget	YTD thru 05/31/21	FY 21/22 Prelim Budget	Prelim/Final Variance	Notes
<b>Facilities</b>						
	Bond - Station 5	235,508	235,508	235,657	149	12 additional years
	Note - Station 5	-			-	Paid off
	Administration Building	85,751	85,751	85,751	-	9 additional years
	Solar Loan I	35,407	35,407	35,407	-	8 additional years
	Solar Loan II	12,575	12,575	12,575	-	14 additional years
	Rainbow Station	400,000	-	425,000	25,000	New Modular
	Sta. 4	-	-	500,000	500,000	Engineering
<b>TOTAL</b>		<b>769,241</b>	<b>369,241</b>	<b>1,294,390</b>	<b>525,149</b>	
<b>Capital Improvement Plan</b>						
	Ambulance I	45,661	45,661	-	(45,661)	
	Ambulance II	45,742	45,742	45,742	-	Paid off this year
	Ambulance Remount	50,794	50,794	-	(50,794)	
	Ambulance Remount (new)			110,000	110,000	Health District cost share
	EKG	60,666	60,666	60,666	-	One additional year
	800 Radios	151,851	151,851	151,851	-	Paid off this year
	Type I Engines (2)	133,980	133,980	133,980	-	Large Pay off in one
	Brush Engine			400,000	400,000	
	Holmatro	45,000			(45,000)	Covered by NRP
	Extractor	8,000	7,996		(8,000)	
	Fleet Maint. Hose Reel	20,000	15,446		(20,000)	
	CPR Compression device	40,000	28,300		(40,000)	CARES grant
	AED's	-	-	28,000	28,000	
	Vehicle Lift	40,000	47,540		(40,000)	
	Station Generator			35,000	35,000	
	Staff Vehicles	200,000	50,519	401,000	201,000	Shop Truck/Staff/Carry Over
<b>TOTAL</b>		<b>841,694</b>	<b>638,495</b>	<b>1,366,239</b>	<b>524,545</b>	
<b>Total Facilities and CIP</b>		<b>1,610,935</b>	<b>1,007,736</b>	<b>2,660,629</b>	<b>1,049,694</b>	

DEPARTMENT 101- BOARD ADMINISTRATION

Dept	Account	Line Item	FY 20/21 Budget	YTD thru 05/31/2021	FY 21/22 Prelim Budget	Prelim/Final Variance	Notes
101	5010-14	Board Members	7,500	6,100	7,500	-	
101	5043-00	Elections	25,000	6,000	-	(25,000)	Needs clarification
101	5150-00	Memberships/Subscriptions	7,900	9,859	10,000	2,100	
101	5170-72	Office Supplies	2,000	407	2,000	-	
101	5180-83	Legal Fees	60,000	101,094	150,000	90,000	
101	5180-84	Negotiations/Labor	15,000	7,153	15,000	-	
101	5190-00	Advertising/Notices	4,000	1,288	8,000	4,000	
101	5230-30	Employee Recognition	5,000	1,344	5,000	-	
101	5230-31	Meetings/Travel	9,000	-	5,000	(4,000)	
101	5230-32	Community Relations	5,000	1,893	5,000	-	
101	5230-38	Professional Development	2,500	2,600	7,500	5,000	
101	5340-00	Refunds and Interest	121,000	88,225	140,000	19,000	
101	5170-70	County Admin Costs	190,000	173,436	200,000	10,000	Moved from 102 Admin
101	5340-01	LAFCO Assessment Fee	11,000	10,604	11,000	-	
<b>TOTAL</b>			464,900	410,002	566,000	101,100	

DEPARTMENT 102 - ADMINISTRATION

Dept	Account	Line Item	FY20/21 Budget	YTD thru 05/31/2021	FY 21/22 Prelim Budget	Prelim/Final Variance	Notes
102	5100-43	Unemployment Insurance	1,500	6,573	10,000	8,500	Currently disputing outstanding claims
102	5130-66	Structures & Grounds	175,000	125,340	200,000	25,000	
102	5130-68	Facility Expenses	25,000	13,827	25,000	-	
102	5140-01	Personnel/JPA Academy	3,000	-	3,000	-	
102	5145-00	Personnel Recruitment	7,000	3,908	7,000	-	
102	5150-00	Memberships/Subscriptions	4,500	6,089	6,000	1,500	
102	5170-71	Bank Fees	500	201	500	-	
102	5170-72	Office Supplies	7,500	4,069	7,500	-	
102	5170-73	Postage	5,000	2,867	5,000	-	
102	5170-74	Printing	4,500	2,890	4,500	-	
102	5180-81	Auditors	18,000	14,000	14,000	(4,000)	
102	5180-82	Professional Services	76,000	53,760	150,000	74,000	Master/Strategic plans
102	5180-83	Computer Support	140,000	50,701	125,600	(14,400)	
102	5180-85	Computer Hardware/Software	30,000	50,328	30,000	-	
102	5200-00	Rents and Leases/Equipment	10,000	6,603	10,000	-	
102	5221-01	Office Furniture/Supplies	5,000	1,323	5,000	-	
102	5230-19	Trauma Interventions Program	7,300	7,257	7,300	-	
102	5230-30	Employee Recognition	3,500	595	3,500	-	
102	5230-37	Physicals/Wellness Program	35,000	14,230	35,000	-	
102	5230-38	Professional Development	7,500	2,123	7,500	-	
102	5230-39	Employee Asst Program	7,000	12,188	8,000	1,000	
102	5230-41	Meetings and Misc. Expenses	5,000	306	4,500	(500)	
102	5230-49	PERS Medical Admin Fees	9,871	3,171	9,300	(571)	
102	5230-50	Post-Retirement Admin Fee	3,982	3,903	4,500	518	
102	5260-23	Water	28,000	20,290	28,000	-	
102	5260-24	Sewer	12,650	13,256	17,000	4,350	
102	5260-25	Trash	12,000	9,727	12,000	-	
102	5260-26	Gas & Electric	35,000	37,477	50,000	15,000	
<b>TOTAL</b>			679,303	467,003	789,700	110,397	

DEPARTMENT 103 - PREVENTION

Dept	Account	Line Item	FY20/21 Budget	YTD thru 05/31/21	FY 21/22 Prelim Budget	Prelim/Final Variance	Notes
103	5150-00	Memberships/Subscriptions	4,100	1,042	4,100	-	Weed Abatement/Inspection software support
103	5230-30	Fire Safety Council	1,900		1,900	-	
103	5230-31	CERT Program	1,900		1,900	-	
103	5230-32	Materials/Public Education	22,000	9,154	17,000	(5,000)	
103	5230-34	Required Weed Abatement	30,000	40,492	35,000	5,000	
103	5230-35	Investigative Supplies	1,000	111	1,000	-	
103	5230-36	Arson Investigative Training	1,500	839	6,500	5,000	
<b>TOTAL</b>			62,400	51,638	67,400	5,000	

DEPARTMENT 104 - OPERATIONS

Dept	Account	Line Item	FY20/21 Budget	YTD thru 05/31/21	FY 21/22 Prelim Budget	Prelim/Final Variance	Notes
104	5080-00	Emerg. Incident Meals/Provisions	2,000	13,016	20,000	18,000	
104	5090-21	Kitchen/Janitorial Supplies	28,960	21,768	29,000	40	
104	5100-44	Facility/Vehicle Insurance	243,344	246,227	350,000	106,656	SDRMA increase 42%
104	5120-12	Firefighting Equipment	102,550	19,753	102,000	(550)	includes SHSGP rope rescue + taxes
104	5125-00	Map Maintenance Program	4,550	2,656	13,687	9,137	
104	5150-00	Memberships/Subscriptions	6,088	7,595	6,838	750	
104	5221-00	Safety Equipment/PPE	62,780	14,580	55,300	(7,480)	
104	5230-41	Meetings and misc.	2,000	465	2,000	-	
104	5223-00	Disaster Preparedness	2,000		2,000	-	
104	5230-38	Professional Development	2,830	120	5,330	2,500	
<b>TOTAL</b>			457,102	326,180	586,155	129,053	

DEPARTMENT 105 - EMS

Dept	Account	Line Item	FY20/21 Budget	YTD thru 05/31/21	FY 21/22 Prelim Budget	Prelim/Final Variance	Notes
105	5070-00	Ambulance Billing	150,000	134,741	165,000	15,000	
105	5160-00	QAF	90,000	110,255	130,000	40,000	\$ increased per call now \$32.30/transport
105	5140-00	Medical Supplies/Equipment	161,674	151,697	161,000	(674)	
105	5150-00	Memberships/Subscriptions	50	250	250	200	
105	5180-82	Professional Services	-		3,000	3,000	
105	5221-01	Medical & Pre-Emp Exams	25,000	13,521	25,000	-	
105	5230-32	Material	900		1,000	100	
105	5230-33	EMS Equipment	1,099		2,870	1,771	
105	5230-34	Medical Licensing/Certs	8,548	4,751	9,227	679	
105	5230-35	Defib Maint & Maint Agreement	20,431	13,289	19,538	(893)	Water - EMS ePCR (\$7,000)
105	5230-38	Professional Development	2,500	71	2,500	-	
<b>TOTAL</b>			460,202	428,575	519,385	59,183	

DEPARTMENT 107 - COMMUNICATIONS

Dept	Account	Line Item	FY20/21 Budget	YTD thru 05/31/21	FY 21/22 Prelim Budget	Prelim/Final Variance	Notes
107	5060-27	Telephone/Cable TV/ IPTele	46,454	51,631	45,800	(654)	
107	5060-29	Verizon Data	20,808	9,730	20,000	(808)	
107	5060-30	MDC & AVL Maint Cost	12,016	11,173	15,000	2,984	
107	5120-52	Radios/Parts & Service	20,000	11,173	20,000	-	
107	5120-54	Alarm Services & Supplies	1,500	378	1,500	-	
107	5120-56	T-1 Phone Line Maintenance	36,000	18,108	36,000	-	
107	5120-69	RCS 800 MHZ Maint Fee	73,059	51,334	75,000	1,941	
107	5150-00	Memberships/Subscriptions	1,704	1,297	1,500	(204)	
107	5180-00	Dispatch Services	407,963	407,963	450,000	42,037	Disp and Medical Director
107	5230-31	Meetings & Travel	500		-		
107	5230-38	Professional Development	-		-		
<b>TOTAL</b>			620,004	562,787	664,800	45,296	



DEPARTMENT 108 - SHOP

Dept	Account	Line Item	FY20/21 Budget	YTD thru 05/31/21	FY 21/22 Prelim Budget	Final Budget FY21/22	Notes
108	5090-22	Laundry/Linen Supplies	1,000		-	(1,000)	
108	5090-53	Hazmat Disposal & Permits	9,625	7,077	10,000	375	
108	5120-52	Parts & Accessories	122,600	90,081	125,000	2,400	
108	5120-53	Fuel	183,000	135,901	225,000	42,000	
108	5120-54	Oils & Lubricants	7,600	5,204	8,000	400	
108	5120-59	Sublet Repairs	16,000	8,423	16,000	-	
108	5150-00	Memberships/Subscriptions	80	80	80	-	
108	5180-52	Fleet Maint Software	6,500	2,484	5,000	(1,500)	
108	5220-00	Small Tools/Minor Equipment	4,500	2,739	4,500	-	
108	5230-38	Professional Development	5,000	-	5,000	-	
108	5230-39	Formal Education	-	-	-	-	
<b>TOTAL</b>			355,905	251,989	398,580	42,675	

DEPARTMENT 109 - TRAINING

Dept	Account	Line Item	FY20/21 Budget	YTD thru 05/31/21	FY 21/22 Prelim Budget	Prelim/Final Variance	Notes
109	5150-00	Memberships/Subscriptions	-	50		-	
109	5230-20	Training Materials	4,000	3,888	8,000	4,000	
109	5230-38	Professional Development	29,265	12,415	30,000	735	
109	5230-31	Meeting and misc.	-		-	-	
109	5230-39	Formal Education	50,000	27,122	40,000	(10,000)	
<b>TOTAL</b>			83,265	43,474	78,000	(5,265)	

## RESERVE SUMMARY

Description	FY 20/21	Notes	Description	FY 21/22	Notes
2019/20 Reserve Balance	9,205,263		2020/21 Reserve Balance	12,279,269	
2020/21 revenue <u>projected</u>	21,479,593		2021/22 revenue <u>projected</u>	23,295,967	
2020/21 expense <u>projected</u>	(18,647,314)		2021/22 expense <u>projected</u>	(20,635,338)	
Total Debt service 2020/21	(857,935)		Total Debt service 2021/22	(761,629)	
Capital Projects:			Capital Projects:		
CIP	(198,055)		CIP	(836,000)	
Facilities	-		Facilities	(925,000)	
Total Capital Projects	(198,055)		Total Capital Projects	(1,761,000)	
Total Capital/Debt Service	(1,055,990)		Total Capital/Debt Service	(2,522,629)	
New Debt:			New Debt:		<u>Loans</u>
Proceeds Apparatus			Proceeds Apparatus		
Proceeds modular			Proceeds modular		
Total Proceeds	-		Total Proceeds	-	
Net Operations	1,776,290		Net Operations	138,000	
Change in Reserves	3,074,006		Change in Reserves	(1,159,000)	
2020/21 Reserve Balance	12,279,269		2021/22 Reserve Balance	11,120,269	

## RESERVE SUMMARY

Description	FY 20/21	Notes	Description	FY 21/22	Notes
<b>Restricted:</b>			<b>Restricted:</b>		
Fallbrook Mitigation	981,370		Fallbrook Mitigation	981,370	
Rainbow Mitigation	4,074		Rainbow Mitigation	4,074	
<b>Committed:</b>			<b>Committed:</b>		
Compensated Absences	2,189,237		Compensated Absences	2,187,443	
Workers Comp	450,000		Workers Comp	450,000	
Facility and CIP	4,250,583		Facility and CIP	3,325,583	
<b>Assigned:</b>			<b>Assigned:</b>		
Operating Reserve (Dry yield)	2,225,000		Operating Reserve (Dry yield)	2,225,000	
<b>Unassigned:</b>			<b>Unassigned:</b>		
General Fund	2,179,005		General Fund	1,946,799	
<b>Total</b>	<b>12,279,269</b>		<b>Total</b>	<b>11,120,269</b>	