

NORTH COUNTY FIRE PROTECTION DISTRICT

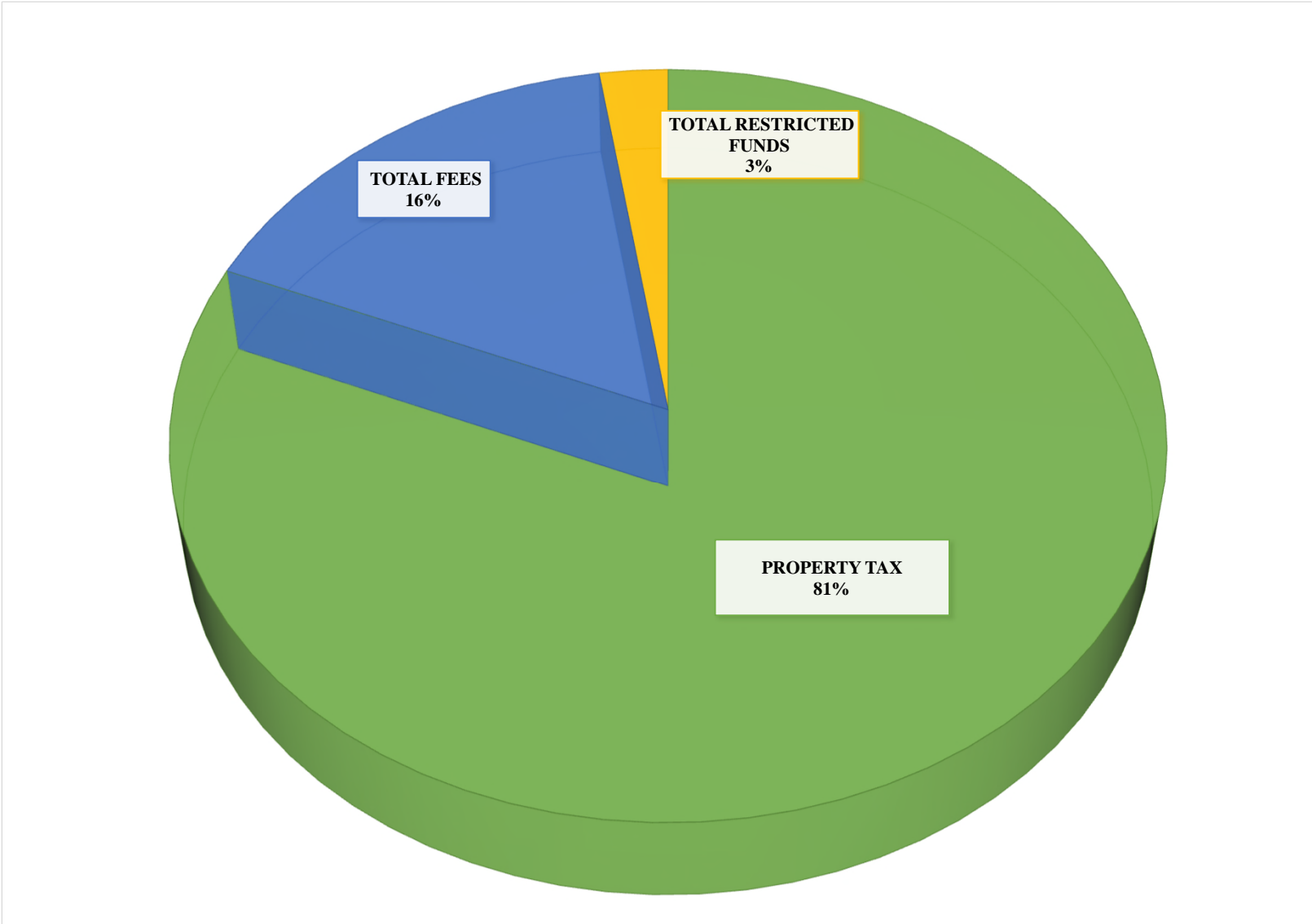


FINAL BUDGET FY 22/23

REVENUE

Funding Source	FY21/22 Budget	YTD thru 06/30/22	FY 22/23 Prelim Budget APPROVED	FY 22/23 FINAL Budget	Prelim/Final Variance	Notes
Property Tax	\$ 17,069,982	\$ 17,242,821	\$ 17,254,100	\$ 18,018,748	\$ 764,648	4.5% increase based on FY 21/22 actuals
Property Tax (Rainbow)	344,250	374,253	345,400	391,094	45,694	4.5% increase based on FY 21/22 actuals
TOTAL PROPERTY TAXES	17,414,232	17,617,074	17,599,500	18,409,842	810,342	
Ambulance Fees	3,100,000	2,848,861	2,827,000	3,000,000	173,000	Based on current year actuals with projection
Prevention Fees	250,000	349,870	218,700	218,700	-	Plan checks were high in 2022, not expecting 2023
Tower Lease Agreements	91,045	1,158,704	25,200	25,200	-	Only 1 cell tower remaining as of FY 2023
Other Revenue Sources	40,000	236,045	-	-	-	
Interest	50,000	38,301	45,000	45,000	-	
Weed Abatement/Mowing Reimbursement	-	13,021	9,000	9,000	-	
Cost Recovery	50,000	54,635	50,000	50,000	-	
Fallbrook Regional Health District	93,000	72,989	82,200	82,500	300	50% Salaries
Community Facilities District (CFD)	165,682	162,293	175,000	175,000	-	
Annexation Fees	-	-	-	-	-	
TOTAL FEES	3,839,727	4,934,719	3,432,100	3,605,400	173,300	
Strike Team Reimb - OES	198,126	891,091	-	17,240	17,240	
Other Reimbursements	40,782	13,869	-	7,783	7,783	
GEMT - State Supplement	-	-	-	-	-	
TOTAL REIMBURSEMENTS	238,908	904,959	-	25,023	25,023	
TOTAL GENERAL FUND REVENUE	21,492,867	23,456,752	21,031,600	22,040,265	1,008,665	
Donations & Grants	1,050,000	2,522,337	-	-	-	
Mitigation Fees & Interest (Fallbrook)	310,000	511,599	541,200	541,200	-	
Mitigation Fees & Interest (Rainbow)	-	-	-	-	-	
TOTAL RESTRICTED FUNDS	1,360,000	3,033,936	541,200	541,200	-	
GRAND TOTAL REVENUE	\$ 22,852,867	\$ 26,490,688	\$ 21,572,800	\$ 22,581,465	\$ 1,008,665	

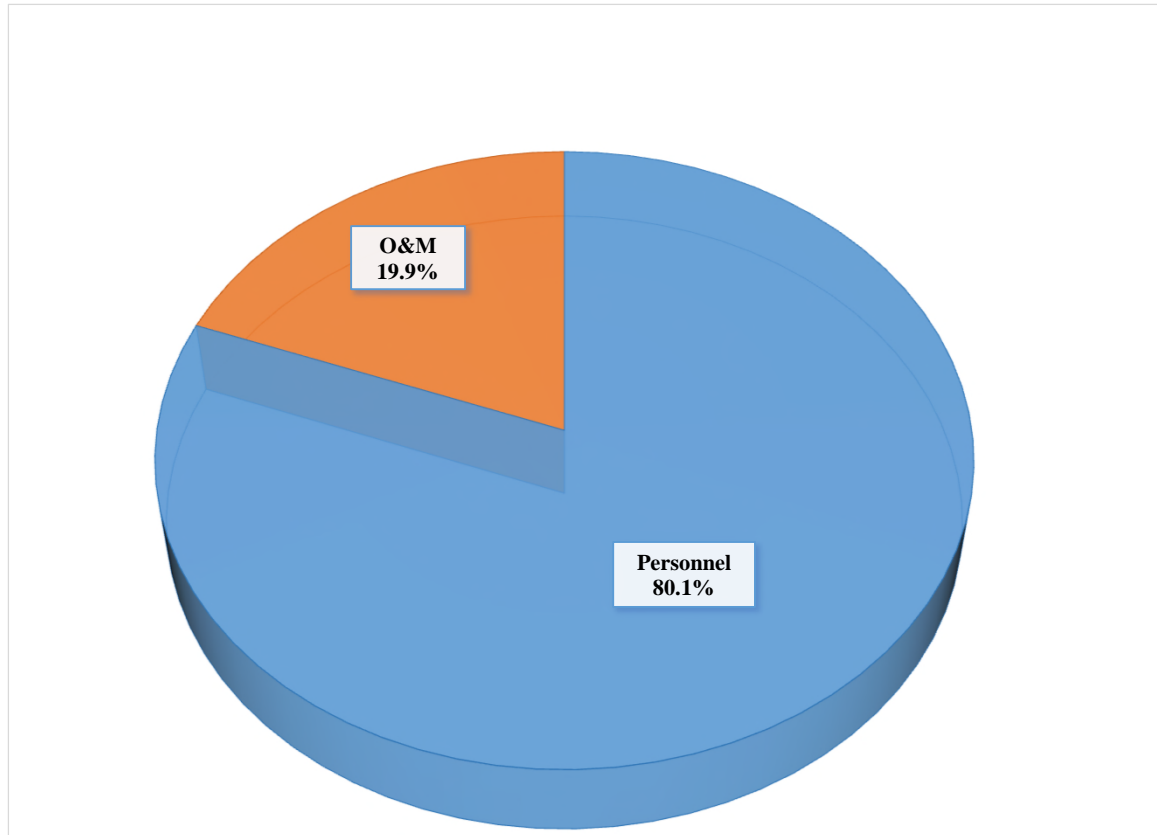
REVENUE



EXPENSE SUMMARY

Account	Description	FY 21/22 Budget	YTD thru 06/30/22	FY 22/23 Prelim Budget APPROVED	FY 22/23 FINAL Budget	Prelim/Final Variance	Notes
Personnel							
	Salaries	\$ 7,656,186	\$ 7,119,684	\$ 8,173,000	\$ 8,691,077	\$ 518,077	
	Overtime	1,470,666	1,925,069	1,485,700	1,489,400	3,700	
	Other Pay	1,043,900	1,025,886	983,919	1,397,340	413,421	
	Benefits	5,112,425	5,035,023	5,364,200	5,613,948	249,748	
	Workers Comp.	700,000	445,861	659,240	659,240	-	
TOTAL		15,983,177	15,551,522	16,666,059	17,851,005	1,184,946	
O & M							
Board Administration	101	516,000	376,501	534,000	535,000	1,000	
Administration	102	1,090,162	868,267	1,020,420	1,152,200	131,780	
Prevention	103	72,400	62,927	82,800	103,400	20,600	
Operations	104	686,155	535,069	392,850	435,350	42,500	
Emergency Medical	105	528,385	606,720	510,350	755,100	244,750	
Communications	107	662,800	645,068	711,400	726,850	15,450	
Fleet Maintenance	108	398,580	373,229	418,200	418,200	-	
Training	109	78,000	86,108	79,000	126,500	47,500	
TOTAL		4,032,482	3,553,888	3,749,020	4,252,600	503,580	
Contingency		206,582		100,000	100,000	-	
Deposit to Reserves Facility		300,000		300,000	300,000	-	
Deposit to Reserves CIP				745,000	745,000	-	
Facilities		1,294,390	336,257	4,101,450	4,101,450	-	
CIP		1,400,239	823,119	3,120,900	3,120,900	-	
TOTAL		3,201,211	1,159,376	8,367,350	8,367,350	-	
TOTAL GENERAL FUND		\$ 23,216,870	\$ 20,264,786	\$ 28,782,429	\$ 30,470,955	\$ 1,688,526	

EXPENSE CHART



BALANCE

Account	Description	FY 21/22 Budget	YTD thru 06/30/22	FY 22/23 Prelim Budget APPROVED	FY 22/23 FINAL Budget	Difference	Notes
Revenue							
	Property Tax	\$ 17,414,232	\$ 17,617,074	\$ 17,599,500	\$ 18,409,842	\$ 810,342	
	Fees	3,839,727	4,934,719	3,509,500	3,605,400	95,900	
	Reimbursements	238,908	904,959	-	25,023	25,023	
	Restricted Funds	1,360,000	3,033,936	541,200	215,189	(326,011)	
	Deposit from Reserves			295,729		(295,729)	
	Deposit from Reserves Facility			300,000	300,000	-	
	Deposit from Reserves CIP			745,000	745,000	-	
	One time monies	259,000	-	3,930,000	3,930,000	-	includes 900K, \$1M tower, \$1.4 CSDA, etc
	Transfer from Rainbow			1,861,500	1,861,500	-	
	Grand Total Revenue	23,111,867	26,490,688	28,782,429	29,091,955	309,525	
Expenses							
	Personnel	15,983,177	15,551,522	16,666,059	17,851,005	1,184,946	
	O&M	4,032,482	3,553,888	3,749,020	4,252,600	503,580	
	Contingency	206,582	-	100,000	100,000	-	
	Deposit to Reserves Facility	300,000	-	300,000	300,000	-	
	Deposit to Reserves CIP			745,000	745,000	-	
	Facilities	1,294,390	336,257	4,101,450	2,722,450	(1,379,000)	
	Capital Improvement Plan	1,159,722	823,119	3,120,900	3,120,900	-	
	Grand Total Expenses	\$ 22,976,353	\$ 20,264,786	\$ 28,782,429	\$ 29,091,955	\$ 309,526	

PERSONNEL

Dept	Account	Line Item	FY 21/22 Budget	YTD thru 06/30/22	FY 22/23 Prelim Budget APPROVED	FY 22/23 FINAL Budget	Prelim/Final Variance	Notes	
SAFETY			SALARIES						
	102	5000	CEO/Fire Chief	\$ 185,000	\$ 173,060	\$ 189,700	\$ 230,000	\$ 40,300	Increase salaries from 2.5% to 4.67%
	102	5000	Deputy Fire Chief	171,209	157,087	184,300	188,200	3,900	Increase salaries from 2.5% to 4.67%
	103	5000	Fire Marshal	147,368	136,383	151,100	154,300	3,200	Increase salaries from 2.5% to 4.67%
	103	5000	Deputy Fire Marshal			85,500	94,500	9,000	Increase salaries from 2.5% to 4.67%
	104	5000	Division Chief	159,264	163,178	171,500	175,100	3,600	Increase salaries from 2.5% to 4.67%
	104	5000	Admin Battalion Chief	-	-	-	150,877	150,877	Increase salaries from 2.5% to 4.67%
	104	5000	Battalion Chiefs	423,555	392,038	437,700	463,000	25,300	Increase salaries from 2.5% to 4.67%
	104	5000	Captains/Captain Medics	1,688,555	1,564,987	1,805,700	1,840,500	34,800	Increase salaries from 2.5% to 4.67%
	104	5000	Engineers/Engineer Medics	1,495,530	1,375,691	1,573,400	1,608,200	34,800	Increase salaries from 2.5% to 4.67%
	104	5000	Firefighters/FF Medics	1,344,584	1,222,595	1,428,000	1,468,200	40,200	Increase salaries from 2.5% to 4.67%
TOTAL SAFETY			5,615,065	5,185,020	6,026,900	6,372,877	345,977		
MISC. (Non-Safety)									
	102	5000	Executive Assistant	121,418	112,367	120,100	127,100	7,000	Increase salaries from 2.5% to 4.67%
	102	5000	Finance Manager	128,245	117,684	131,500	134,300	2,800	Increase salaries from 2.5% to 4.67%
	102	5000	HR/Finance Specialist	94,338	87,331	96,700	99,700	3,000	Increase salaries from 2.5% to 4.67%
	102	5000	Payroll & AP	56,334	58,815	60,700	62,700	2,000	Increase salaries from 2.5% to 4.67%
	103	5000	Fire Protection Specialist	164,862	147,440	84,500	87,100	2,600	Increase salaries from 2.5% to 4.67%
	108	5000	Mechanic III	103,404	53,603	106,000	108,600	2,600	Increase salaries from 2.5% to 4.67%
	102	5000	Administrative/IT Specialist	98,311	91,231	100,800	103,900	3,100	Increase salaries from 2.5% to 4.67%
	108	5000	Mechanic II	93,064	124,053	84,400	90,600	6,200	Increase salaries from 2.5% to 4.67%
	105	5000	Medical Services Officer	115,356	104,154	119,800	118,900	(900)	Increase salaries from 2.5% to 4.67%
	102	5000	Public Outreach/ Communication Specialist	41,500	28,731	44,700	46,100	1,400	Increase salaries from 2.5% to 4.67%
TOTAL NON-SAFETY			1,016,832	925,408	949,200	979,000	29,800		
SINGLE ROLE									
	106	5000	Single Role EMT	309,504	329,570	542,700	673,100	130,400	
	106	5000	Single Role Paramedic	710,000	676,099	649,200	661,100	11,900	FLSA included
TOTAL SINGLE ROLE			1,019,504	1,005,669	1,191,900	1,334,200	142,300		
PART-TIME									
	104	5000	Courier	4,785	3,587	5,000	5,000	-	
TOTAL PART TIME			4,785	3,587	5,000	5,000	-		

PERSONNEL

Dept	Account	Line Item	FY 21/22 Budget	YTD thru 06/30/22	FY 22/23 Prelim Budget APPROVED	FY 22/23 FINAL Budget	Prelim/Final Variance	Notes
OVERTIME								
102	5010	Overtime/Admin	8,300	3,685	5,500	5,500	-	
103	5010	Overtime/Admin	2,386	1,043	3,000	3,000	-	
103	5010	CERT	778	-	500	500	-	
103	5010	Overtime/Fire & Arson	3,113	-	2,000	2,000	-	
103	5010	Community Outreach	10,375	1,824	5,000	5,000	-	
104	5002	FLSA 56 Hour Adjustment	138,143	120,337	142,800	146,500	3,700	Increase salaries from 2.5% to 4.67%
104	5011	Overtime Promotional Testing	20,750	-	15,000	15,000	-	
104	5019	Association Leave	11,413	8,308	6,500	6,500	-	
104	5012	Overtime/Ambulance Callback	5,188	754	4,200	4,200	-	
104	5013	Lead Medic	2,075	1,258	2,500	2,500	-	
104	5010	Mentor Pay	10,375	10,366	10,400	10,400	-	
104	5014	Overtime/Other	10,375	11,309	8,500	8,500	-	
104	5010	Safety Admin Leave	25,938	6,956	26,000	26,000	-	
104	5021	Overtime/Replacement	650,000	598,114	650,000	650,000	-	
104	5010	Orientation/Mentorship	8,611	-	5,000	5,000	-	
104	5016	Vacancy	31,125	-	50,000	50,000	-	
104	5010	Admin	90,263	26,102	30,000	30,000	-	
104	5004	Workers Comp	103,750	319,716	300,000	300,000	-	
104	5000	Overtime/Strike Team	-	602,349	-	-	-	
104	5015	Overtime/Fire Callback	41,500	5,008	15,000	15,000	-	
105	5010	Overtime/Admin/Other	2,594	-	2,000	2,000	-	
105	5010	Ambulance Call back	2,075	-	2,100	2,100	-	
105	5017	Overtime/Full Time Coverage	20,750	77,687	75,000	75,000	-	
105	5011	Testing	15,563	6,041	3,500	3,500	-	
105	5000	SR New Hire (Mentorship)	63,288	27,482	30,000	30,000	-	
105	5010	SR New Hire (Mentorship) FT	62,250	-	-	-	-	
105	5050	Single Role SL/AL	77,813	37,123	35,000	35,000	-	
106	5010	Overtime/Admin-Explorers	10,375	6,696	5,000	5,000	-	
107	5010	Communication - Overtime	1,556	43	2,000	2,000	-	
108	5010	Overtime/Admin	3,631	4,848	5,000	5,000	-	
109	5011	FF/Promotional Testing	-	5,714	5,200	5,200	-	FF/Promotional Testing
109	5018	Overtime/Training	36,313	42,307	39,000	39,000	-	
TOTAL			1,470,666	1,925,069	1,485,700	1,489,400	3,700	

PERSONNEL

Dept	Account	Line Item	FY 21/22 Budget	YTD thru 06/30/22	FY 22/23 Prelim Budget APPROVED	FY 22/23 FINAL Budget	Prelim/Final Variance	Notes
OTHER PAY								
104	5000	Negotiation additions				271,501	271,501	
104	5003	Holiday Time Adjustment	225,000	203,154	237,919	244,039	6,120	Increase salaries from 2.5% to 4.67%
102	5050	A/L & S/L Reimbursement	610,000	619,714	556,400	656,400	100,000	due to potetial retirements
102	5070	Total Medicare Tax	140,000	134,276	118,900	126,400	7,500	
102	5070	Total Social Security	7,500	5,716	7,500	7,500	-	
102	5155	Total Uniforms	47,900	52,288	49,700	75,000	25,300	
105	5155	SR Uniforms	12,000	9,167	12,000	15,000	3,000	
102	5540	FSA	1,500	1,570	1,500	1,500	-	
TOTAL			1,043,900	1,025,886	983,919	1,397,340	413,421	
RETIREMENT								
102	5060	Retirement	1,483,938	1,334,534	1,586,700	1,661,500	74,800	
102	5064	Classic UAL (Misc.)	374,607	374,607	411,900	398,175	(13,725)	
104	5064	Classic UAL (Safety)	427,547	427,547	565,900	547,124	(18,776)	
102	5065	PEPRA UAL (Misc.)	1,985	1,985	2,900	2,730	(170)	
104	5065	PEPRA UAL Safety	5,909	5,909	9,100	8,786	(314)	
102	5080	Flexible Plan Insurance	1,448,014	1,520,237	1,464,000	1,464,000	-	6.4% decrease from actuals
102	5082	Flexible Plan Insurance-Retirees	69,000	67,780	73,000	-	(73,000)	
104	8005	115 Trust				280,933	280,933	
104	8005	Pension Obligation Bond	1,301,425	1,302,425	1,250,700	1,250,700	-	
TOTAL			5,112,425	5,035,023	5,364,200	5,613,948	249,748	
WORKERS COMPENSATION								
102		Worker's Compensation	700,000	445,861	659,240	659,240	-	
TOTAL			700,000	445,861	659,240	659,240	-	
AL PERSONNEL EXPEN			15,983,177	15,551,522	16,666,059	17,851,005	1,184,946	

FACILITIES CIP

Category	Line Item	FY 21/22 Budget	YTD thru 06/30/22	FY 22/23 Prelim Budget APPROVED	FY 22/23 FINAL Budget	Prelim/Final Variance	Notes
Facilities							
	Bond - Station 5	\$ 235,657	\$ 203,389	\$ 235,700	\$ 235,700	\$ -	11 additional years
	Administration Building	85,751	84,923	85,750	85,750	-	8 additional years
	Solar Loan I	35,407	41,657	35,400	35,400	-	7 additional years
	Solar Loan II	12,575	6,288	12,600	12,600	-	13 additional years
	Station 2			353,000	353,000	-	
	Station 3 (Rainbow)	425,000	-	3,379,000	2,000,000	(1,379,000)	Remodel
	Station 4	500,000	-	-	-	-	Engineering
	TOTAL	1,294,390	336,257	4,101,450	2,722,450	(1,379,000)	
Apparatus							
	Emergency Vehicles	689,722	336,478	2,484,200	2,484,200	-	
	Staff Vehicles	470,000	145,122	280,000	280,000	-	Shop Truck/BC/Carry Over
	TOTAL	1,159,722	481,600	2,764,200	2,764,200	-	
Equipment							
	EKG	60,666	121,333	60,700	60,700	-	Last payment 08/22
	800 radios	151,851	150,049			-	
	AED's	28,000	26,762			-	
	Equipment			15,000	15,000	-	Rolling Bridge Jack
	Alerting Equipment			155,000	155,000	-	
	Gurney	-	-	51,000	51,000	-	
	New Engine Equipment		43,376	75,000	75,000	-	
	TOTAL	240,517	341,519	356,700	356,700	-	
	Total Facilities and CIP	\$ 2,694,629	\$ 1,159,376	\$ 7,222,350	\$ 5,843,350	\$ (1,379,000)	

DEPARTMENT 101 - BOARD ADMINISTRATION

Dept	Account	Line Item	FY 21/22 Budget	YTD thru 06/30/22	FY 22/23 Prelim Budget APPROVED	FY 22/23 FINAL Budget	Prelim/Final Variance	Notes
101	5049	Board Members	\$ 7,500	\$ 5,859	\$ 7,500	\$ 7,500	\$ -	
101	5530	Meetings/Travel	5,000	5,407	5,000	5,000	-	
101	5532	Professional Development	7,500	2,242	10,000	10,000	-	Chief taking BOD to conf
101	5535	Employee Recognition	5,000	1,450	5,000	5,000	-	
101	5537	Community Relations	5,000	1,270	5,000	5,000	-	
101	5545	LAFCO Assessment Fee	11,000	10,834	11,000	12,000	1,000	Based on actual bill received
101	5550	Memberships/Subscriptions	10,000	3,902	10,000	10,000	-	
101	5570	County Admin Costs	340,000	286,502	275,000	275,000	-	
101	5575	Office Supplies	2,000	987	2,500	2,500	-	
101	5581	Legal Fees	100,000	48,395	150,000	150,000	-	Potential new counsel
101	5584	Negotiations/Labor	15,000	7,285	15,000	15,000	-	
101	5590	Advertising/Notices	8,000	2,367	8,000	8,000	-	
101	5695	Elections	-	-	30,000	30,000	-	2 Districts for re-election
TOTAL			\$ 516,000	\$ 376,501	\$ 534,000	\$ 535,000	\$ 1,000	

DEPARTMENT 102 - ADMINISTRATION

Dept	Account	Line Item	FY 21/22 Budget	YTD thru 06/30/22	FY 22/23 Prelim Budget APPROVED	FY 22/23 FINAL Budget	Prelim/Final Variance	Notes
102	5040	Personnel/JPA Academy	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ -	JPA firefighter recruitment
102	5071	Unemployment Insurance	10,000	1,839	6,500	2,500	(4,000)	Based on average
102	5140	Employee Asst Program	8,000	21,450	10,000	20,000	10,000	Based on average
102	5160	Personnel Recruitment	7,000	4,140	7,000	7,000	-	
102	5170	Physicals/Wellness Program	35,000	48,865	65,000	65,000	-	
102	5245	Structures & Grounds	345,000	326,594	335,000	448,600	113,600	100k for Admin bldg
102	5250	Trauma Interventions Program	7,300	7,257	7,300	7,300	-	
102	5270	Water	28,000	30,261	32,200	32,200	-	
102	5271	Sewer	17,000	8,101	15,120	10,500	(4,620)	Based on average
102	5272	Trash	12,000	10,611	12,600	11,500	(1,100)	Based on average
102	5273	Gas & Electric	50,000	47,656	47,000	47,000	-	
102	5325	Office Furniture/Supplies	10,000	6,294	7,000	7,000	-	
102	5340	Computer Materials & Service	355,600	124,015	184,000	197,800	13,800	based on additional needs
102	5510	Rents and Leases/Equipment	10,000	8,470	8,000	8,500	500	based on prior year
102	5530	Meetings and Misc. Expenses	4,500	2,267	4,500	4,500	-	
102	5532	Professional Development	7,500	16,652	20,400	27,400	7,000	based on more conferences available
102	5535	Employee Recognition	3,500	4,766	6,000	7,000	1,000	
102	5540	Admin Fees	13,800	8,494	8,500	11,000	2,500	based on increase in admin fee percentage
102	5550	Memberships/Subscriptions	6,000	8,360	7,000	8,500	1,500	based on prior year
102	5575	Office Expense	17,500	8,295	11,800	10,000	(1,800)	based on prior year
102	5580	Professional Services	125,462	167,380	175,000	175,000	-	
102	5585	Auditors	14,000	6,500	13,500	13,500	-	
TOTAL			\$ 1,090,162	\$ 868,267	\$ 1,020,420	\$ 1,152,200	\$ 138,380	

DEPARTMENT 103 - COMMUNITY RISK REDUCTION

Dept	Account	Line Item	FY 21/22 Budget	YTD thru 06/30/22	FY 22/23 Prelim Budget APPROVED	FY 22/23 FINAL Budget	Prelim/Final Variance	Notes
103	5145	CERT Program	\$ 1,900	\$ -	\$ 1,900	\$ 12,500	\$ 10,600	
103	5240	Required Weed Abatement	35,000	28,788	35,000	35,000	-	
103	5320	Investigative Supplies	1,000	1,653	2,500	2,500	-	
103	5536	Arson Investigative Training	6,500	7,195	6,500	6,500	-	
103	5537	Fire Safety Council	1,900	-	1,900	1,900	-	
103	5539	Materials/Public Education	22,000	17,177	25,000	25,000	-	
103	5550	Memberships/Subscriptions	4,100	8,114	10,000	20,000	10,000	Weed Abatement/Inspection software support
TOTAL			\$ 72,400	\$ 62,927	\$ 82,800	\$ 103,400	\$ 20,600	

DEPARTMENT 104 - OPERATIONS

Dept	Account	Line Item	FY 21/22 Budget	YTD thru 06/30/22	FY 22/23 Prelim Budget APPROVED	FY 22/23 FINAL Budget	Prelim/Final Variance	Notes
104	5223	Disaster Preparedness/ DOC	2,000	-	2,000	2,000	-	
104	5280	Emerg. Incident Meals/Provisions	2,000	8,630	3,000	3,000	-	
104	5310	SHSP Grant Funds			32,000	32,000		New account separated from firefighting equip
104	5320	Firefighting Equipment	110,000	70,485	65,500	65,500	-	
104	5325	SCBA Equipment	110,000		22,500	22,500	-	New account separated from firefighting equip
104	5330	Safety Equipment/PPE	55,300	54,145	73,050	73,050	-	
104	5335	Map Maintenance Program	13,687	8,586	13,700	13,700	-	
104	5350	Kitchen/Janitorial Supplies	29,000	29,853	37,000	37,000	-	
104	5530	Meetings and misc.	2,000	860	2,000	2,000	-	
104	5532	Professional Development	5,330	5,759	7,500	7,500	-	
104	5550	Memberships/Subscriptions	6,838	3,963	4,600	17,100	12,500	
104	5600	Facility/Vehicle Insurance	350,000	352,789	130,000	160,000	30,000	New property casualty insurance, due to station improvements & cyber security
TOTAL			686,155	535,069	392,850	435,350	42,500	

DEPARTMENT 105 - EMS

Dept	Account	Line Item	FY 21/22 Budget	YTD thru 06/30/22	FY 22/23 Prelim Budget APPROVED	FY 22/23 FINAL Budget	Prelim/Final Variance	Notes
105	5175	Medical & Pre-Emp Exams	\$ 25,000	\$ 19,534	\$ 25,000	\$ 25,000	\$ -	
105	5200	Ambulance Billing	165,000	162,053	140,000	170,000	30,000	
105	5225	EMS Equipment	2,870	126	7,250	7,250	-	
105	5230	Medical Licensing/Certs	9,227	7,372	8,600	8,600	-	
105	5235	Defib Maint & Maint Agreement	19,538	25,494	17,550	25,000	7,450	Water - EMS ePCR (\$7,000)
105	5295	QAF	130,000	192,019	115,000	310,000	195,000	6 months QAF, buy in PP-GEMT
105	5320	Medical Supplies/Equipment	170,000	193,507	189,900	200,000	10,100	
105	5532	Professional Development	2,500	1,419	3,000	3,000	-	
105	5539	Material	1,000	372	1,000	1,000	-	
105	5550	Memberships/Subscriptions	250	163	50	250	200	
105	5580	Professional Services	3,000	4,662	3,000	5,000	2,000	
TOTAL			\$ 528,385	\$ 606,720	\$ 510,350	\$ 755,100	\$ 244,750	

DEPARTMENT 107 - COMMUNICATIONS

Dept	Account	Line Item	FY 21/22 Budget	YTD thru 06/30/22	FY 22/23 Prelim Budget APPROVED	FY 22/23 FINAL Budget	Prelim/Final Variance	Notes
107	5260	Verizon Data	\$ 20,000	\$ 5,428	\$ 41,800	\$ 41,800	\$ -	
107	5265	MDC & AVL Maint Cost	15,000	12,039	25,000	25,000	-	
107	5274	Telephone/Cable TV/ IPTele	81,800	98,796	83,050	100,000	16,950	T1 lines increase costs
107	5285	Dispatch Services	451,000	439,792	458,250	458,250	-	Disp and Medical Director
107	5320	Radios/Parts & Service	20,000	20,333	26,500	26,500	-	
107	5335	RCS 800 MHZ Maint Fee	75,000	68,680	75,300	75,300	-	
TOTAL			\$ 662,800	\$ 645,068	\$ 709,900	\$ 726,850	\$ 16,950	

DEPARTMENT 108 - SHOP

Dept	Account	Line Item	FY 21/22 Budget	YTD thru 06/30/22	FY 22/23 Prelim Budget APPROVED	FY 22/23 FINAL Budget	Prelim/Final Variance	Notes
108	5220	Fuel	\$ 225,000	\$ 211,209	\$ 225,000	\$ 225,000	-	
108	5290	Fleet Maint Software	5,000	6,406	12,100	12,100	-	New software
108	5320	Parts & Accessories	125,000	125,018	133,000	133,000	-	
108	5320	Oils & Lubricants	8,000	3,304	8,000	8,000	-	
108	5325	Small Tools/Minor Equipment	4,500	3,187	4,500	4,500	-	
108	5335	Sublet Repairs	16,000	18,008	18,500	18,500	-	
108	5360	Hazmat Disposal & Permits	10,000	3,569	10,000	10,000	-	
108	5532	Professional Development	5,000	2,529	7,000	7,000	-	
108	5550	Memberships/Subscriptions	80	-	100	100	-	
TOTAL			\$ 398,580	\$ 373,229	\$ 418,200	\$ 418,200	-	

DEPARTMENT 109 - TRAINING

Dept	Account	Line Item	FY 21/22 Budget	YTD thru 06/30/22	FY 22/23 Prelim Budget APPROVED	FY 22/23 FINAL Budget	Prelim/Final Variance	Notes
109	5531	Formal Education	\$ 40,000	\$ 35,427	\$ 30,000	\$ 70,000	\$ 40,000	Additional \$40k
109	5532	Professional Development	30,000	41,021	40,000	47,500	7,500	
109	5536	Training Materials	8,000	9,661	9,000	9,000	-	
TOTAL			\$ 78,000	\$ 86,108	\$ 79,000	\$ 126,500	\$ 47,500	

RESERVE SUMMARY

Description	FY 21/22	Notes	Description	FY 22/23	Notes
2020/21 Reserve Balance	11,790,456		2021/22 Reserve Balance	18,016,359	
2021/22 revenue <u>actual</u>	26,490,688	thru May 22	2022/23 revenue <u>projected</u>	22,040,265	
2021/22 expense <u>actual</u>	(19,105,410)	thru May 22	2022/23 expense <u>projected</u>	(22,103,605)	
Total Debt service 2021/22	(634,400)		Total Debt service 2022/23	(430,150)	
Capital Projects:			Capital Projects:		
CIP	(524,976)	Appartus, Veh, Equip	CIP	(3,060,200)	
Facilities			Facilities	(2,353,000)	
Total Capital Projects	(524,976)		Total Capital Projects	(5,413,200)	
Total Capital/Debt Service	(1,159,376)		Total Capital/Debt Service	(5,843,350)	
New Debt:			New Debt:		
Net Operations	6,225,903		Net Operations	(5,906,690)	
Change in Reserves	6,225,903		Change in Reserves	(5,906,690)	
2021/22 Reserve Balance	18,016,359	20/21 Reserve Balance + Change in Reserves	2022/23 Reserve Balance	12,109,669	21/22 Reserve Balance + Change in Reserves

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	1,887,891		Rainbow General & Mitigation - Projected	2,278,986	
Committed:			Committed:		
Compensated Absences	2,214,461		Compensated Absences	2,057,314	Draft until audit
PASIS Deposit	490,311		PASIS Deposit	478,612	Draft until audit
Workers Comp	3,516,697		Workers Comp	3,135,192	Draft until audit
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	Unreceived cash included in reserve balance
General Fund	1,480,707		General Fund	(1,075,926)	
Total	18,016,359		Total	12,109,669	