

NORTH COUNTY FIRE PROTECTION DISTRICT



FINAL BUDGET FY 20/21



North County Fire Protection District

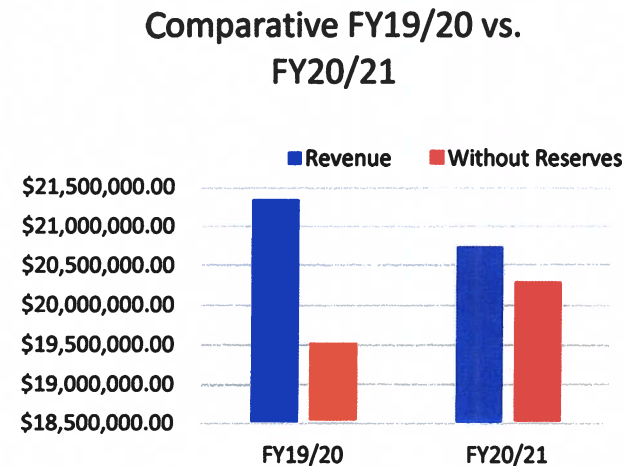
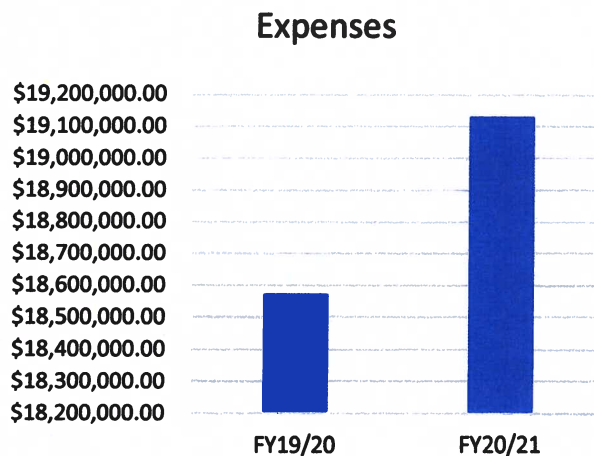
Final Budget - FY20/21

September 2020

The Fire District proposed Operating and Capital Replacement Budget for FY20/21 is submitted to the Board of Directors for its review and consideration. The annual budget serves as a foundation and is an important tool available to the District to set priorities for the North County Fire Protection District over the next year and beyond. This narrative intends to demonstrate that the District is fiscally prudent in proposing the necessary revenue and expenditures, while providing the highest level of emergency response, fire prevention and administrative services.

Overview

In evaluating the FY20/21 budget, you will notice that if you eliminate the dollars transferred from reserves the projected total revenue increased from the previous year by 4.0%; and the projected FY20/21 total operating expenditures increased 3% compared to FY19/20 expenditures.



Projected Revenues

Revenue - \$20,740,665

Taxes & Assessments - ↑ 3.5% (\$757,341): Tax revenue has continued to increase over the past year with the District projecting a 3.5% increase overall from FY19/20 tax apportionment received. The District realized a 4.89% increase in actual revenue from FY18/19 to FY19/20, but Finance has decided to increase tax revenue by 3.5% given the uncertainty of the economy at this time.

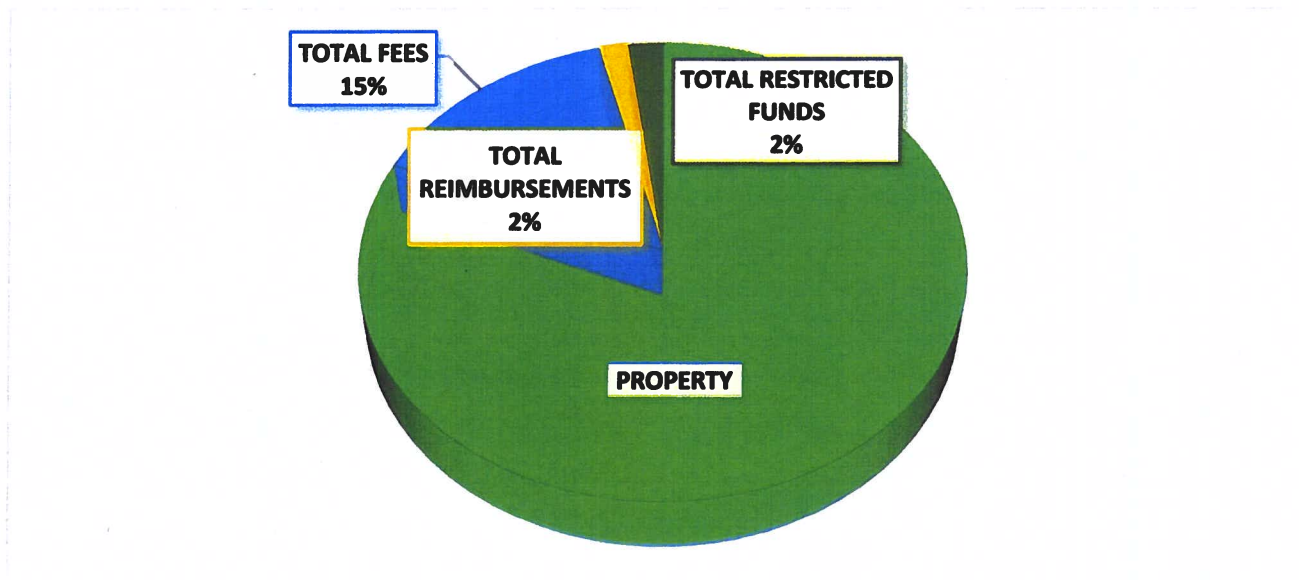
Ambulance Fees - ↑ 18.3% (\$355,000): The increase in Ambulance fees has given us significant growth in revenue. This is due in large part to QAF (Quality Assurance Fee) program. This provides supplemental Medi-Cal payments to the District. Last update from our ambulance billing company, Wittman Enterprises, the FY19/20 estimate was \$166,309.31. Another contributing factor to the increase in revenue is better billing/documentation practices.

Donations & Grants – Finance lowered the amount (\$223,969) due to the elimination of the SAFER grant.

Mitigation Fees – We estimate that we will collect \$300,000 in restricted Fire Mitigation Fees, including interest.

Transfer from Reserves – The District budgeted \$68,000 in FY19/20 to purchase a Staff vehicle and extractor. The money will be expended in FY20/21 in the year the equipment is received.

Overall, the District is projecting an increase of 4% or \$785,378 in the projected FY20/21 Total Revenue compared to FY19/20.



Projected Operating Expenditures

The following is a summary of expenditure changes between proposed FY20/21 budget and FY19/20 expenditures:

Personnel - \$15,424,695

Overall personnel costs increased 3.6% or \$532,793 over FYE20 expenditures. The primary changes are:

Salary – increase 3.2% or \$230,564 due to the addition of 3 FF/PM’s in January 2021, but the cost is offset from the retirement of the Deputy Chief.

Benefits –increase 7.5% or \$365,666 in benefits due to PERS UAL from the POB leveling off and healthcare rate increases.

Workers Comp – FY19/20 & FY20/21 remain level due to a couple of large payouts we will incur this fiscal year. Both years are 50% increased over previous years due to these payouts.

Department 104 – increased 27.6% or \$99,006 as a result of a large increase to vehicle insurance, necessary firefighting equipment and Safety PPE.

Department 108 – shows an increase of 15% or \$47,015 attributable to an increase in fuel costs.

Facilities and Capital Improvement Plan

The District’s Capital Improvement Plan (Equipment, Facility, and Fleet) totals \$1,610,935. Facilities consists of \$769,241, which includes the loans outstanding on Station 5, Admin building and Solar systems. The District is moving forward on improving the facility out in Rainbow by purchasing a modular (\$400,000). The Capital Improvement Plan, which comprises \$841,694 of the total, will consist of the following: one set of extrication equipment, an extractor, fleet maintenance hose reel, auto-pulses, vehicle lift, and four Staff cars, which one Staff vehicle is carried over from FY19/20.

For the District to remain fiscally responsible regarding facilities and capital improvement, the budget needs to reflect at minimum \$720,000 and \$745,000 respectively per fiscal year.

Category	Line Item	FY19/20 Budget	YTD thru 06/30/20	FY 20/21 Prelim Budget	Final Budget FY 20/21	Final/Final Variance	Notes
Facilities							
	Bond - Station 5	237,163	237,163	235,508	235,508	(1,655)	13 additional years
	Note - Station 5	1,581,792	1,614,530	-	-	(1,581,792)	Paid off
	Administration Building	85,751	85,752	85,751	85,751	-	10 additional years
	Solar Loan I	35,407	35,407	35,407	35,407	-	9 additional years
	Solar Loan II	12,575	12,575	12,575	12,575	-	15 additional years
	Rainbow Station				400,000	400,000	New Modular
TOTAL		1,952,688	1,986,427	369,241	769,241	(1,183,447)	
Capital Improvement Plan							
	Ambulance I	45,661	45,661	45,661	45,661	-	Paid off this year
	Ambulance II	45,742	45,742	45,742	45,742	-	One additional year
	Ambulance Remount	50,794	40,647	50,794	50,794	-	Paid off this year
	Ambulance Remount (2nd)	150,000	183,585			(150,000)	
	EKG	60,666	60,666	60,666	60,666	-	Two additional years
	800 Radios	151,851	151,851	151,851	151,851	-	One additional year
	Type I Engines (2)	133,980	133,980	133,980	133,980	-	Large Pay off in two
	Brush Engine	-	-	-	-	-	
	Forklift	38,000	38,192			(38,000)	
	Holmatro				45,000	45,000	
	Tire Machine	20,000	19,764			(20,000)	
	Extractor				8,000	8,000	
	Fleet Maint. Hose Reel				20,000	20,000	
	Auto Pulse				40,000	40,000	
	Vehicle Lift	-			40,000	40,000	
	Staff Vehicles	87,000	26,267		200,000	113,000	carry over from 19/20
TOTAL		783,694	746,357	488,694	841,694	58,000	
Total Facilities and CIP		2,736,382	2,731,784	857,935	1,610,935	(1,125,447)	

Budget Summary

The District expects that FY20/21 tax revenue will have a moderate increase and that the refund of property taxes will remain stabilized. The FY20/21 planned expenditures are higher than FY19/20. District personnel continually evaluate and monitor all revenues and expenditures without sacrificing the high level of service we provide to the community.

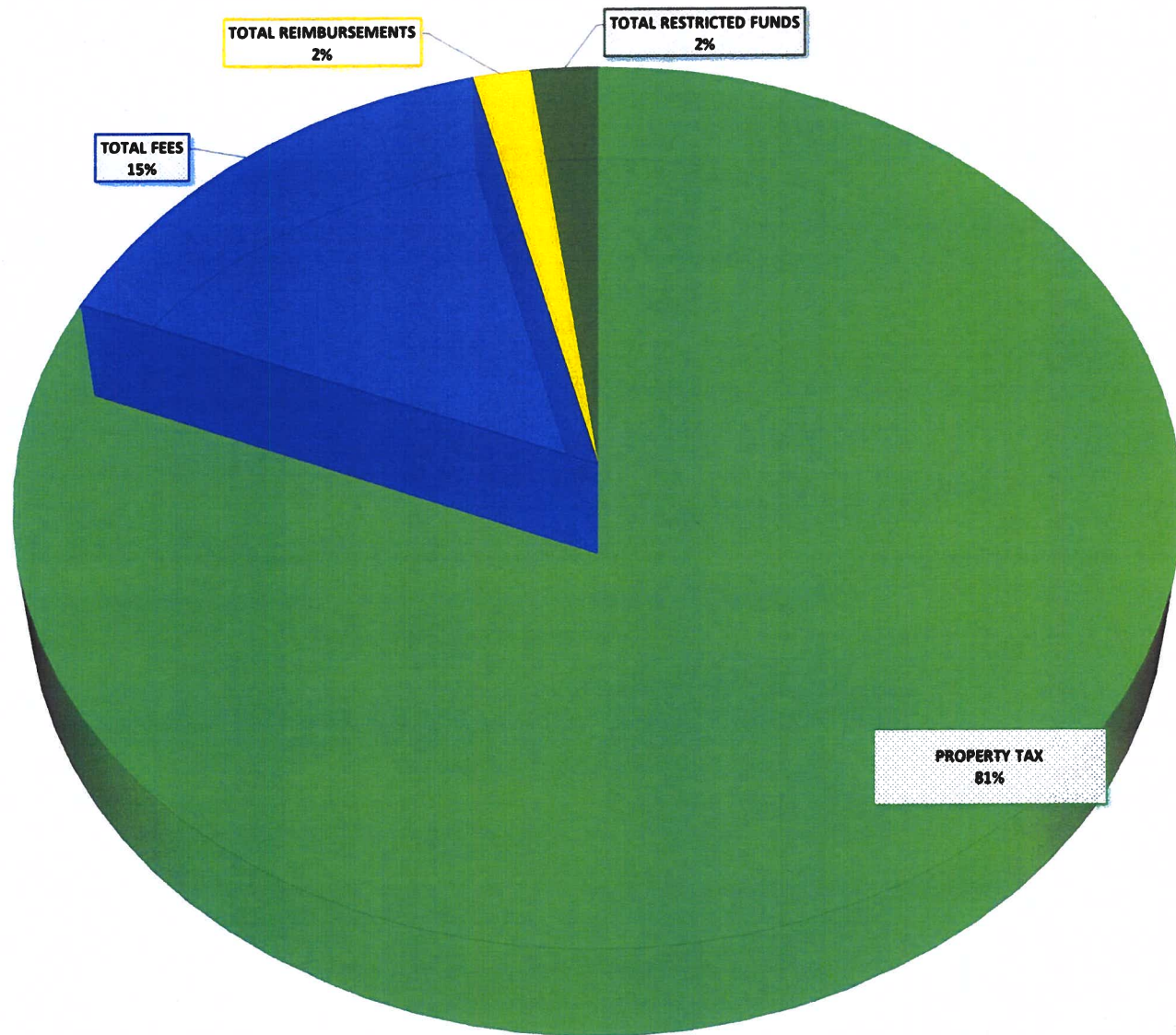
Due to strong, responsible leadership and prudent fiscal policy, the Fire District is well positioned to move forward in purchasing a modular out in Rainbow without incurring any additional debt.

District Staff is to be commended for their participation in the budget process, while always keeping in mind the District's mission and values.

REVENUE

Funding Source	FY19/20 Budget	YTD thru 06/30/20	FY 20/21 Prelim Budget	Final Budget FY 20/21	Final/Final Variance	Notes
Property Tax	15,476,356	15,684,731	15,940,646	16,233,697	757,341	3.5% increase over final
Property Tax RBW Division	285,000	304,535	303,000	310,626	25,626	
Ambulance Fees	1,945,000	2,305,194	2,245,000	2,300,000	355,000	QAF
Prevention Fees	200,000	210,271	185,000	185,000	(15,000)	
Tower Lease Agreements	103,000	107,054	103,000	110,000	7,000	
Other Revenue Sources	50,000	84,368	50,000	50,000	-	
Interest	70,000	86,757	50,000	60,000	(10,000)	
Weed Abatement/Mowing Reimbursement	-	-	-	-	-	
Cost Recovery	70,000	83,077	80,000	80,000	10,000	
Fallbrook Regional Health District	181,637	73,977	92,000	92,000	(89,637)	
Community Facilities District (CFD)	149,079	97,914	116,942	116,942	(32,137)	
Annexation Fees	-	-	-	-	-	
TOTAL FEES	2,768,716	3,048,612	2,921,942	2,993,942	225,226	
Strike Team Reimb - OES	89,000	111,369	151,523	180,154	91,154	
Other Reimbursements	150,000	155,280	100,000	100,000	(50,000)	
GEMT - State Supplement	130,000	-	90,000	90,000	(40,000)	
TOTAL REIMBURSEMENTS	369,000	266,649	341,523	370,154	1,154	
TOTAL GENERAL FUND REVENUE	18,899,072	19,304,527	19,507,111	19,908,419	1,009,347	
Donations & Grants	288,215	354,147	104,157	64,246	(223,969)	SAFER II eliminated.
Mitigation Fees & Interest (Fallbrook)	300,000	573,323	300,000	300,000	-	
Mitigation Fees & Interest (Rainbow)	-	64	-	-	-	
TOTAL RESTRICTED FUNDS	588,215	927,534	404,157	364,246	(223,969)	
GRAND TOTAL REVENUE	19,487,287	20,232,060	19,911,268	20,272,665	785,378	
Transfer from Reserves	1,852,000	1,852,000	-	468,000	(1,384,000)	Staff car and extractor, Rainbow
GRAND TOTAL ALL SOURCES	21,339,287	22,084,060	19,911,268	20,740,665	(598,622)	

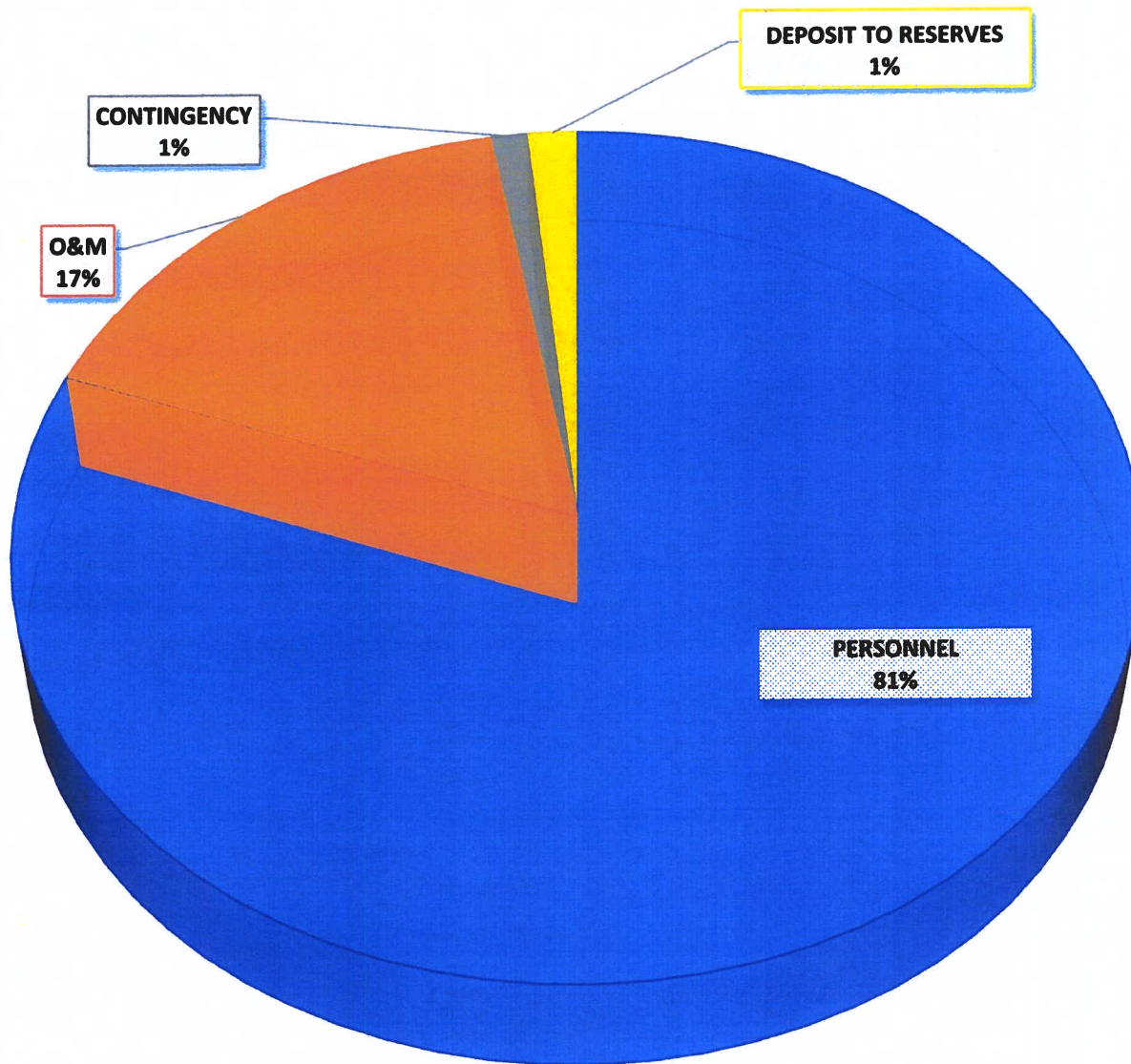
REVENUE



EXPENSE SUMMARY

Account	Description	FY19/20 Budget	YTD thru 06/30/20	FY 20/21 Prelim Budget	Final Budget FY 20/21	Final/Final Variance	Notes
Personnel							
	Salaries	7,117,746	7,018,027	7,218,959	7,348,309	230,564	
	Overtime	1,225,830	1,434,195	1,142,955	1,094,299	(131,531)	
	Other Pay	945,399	1,037,287	1,001,035	1,003,493	58,094	
	Benefits	4,852,928	4,374,621	5,350,912	5,218,593	365,666	
	Workers Comp.	750,000	775,517	700,000	760,000	10,000	
TOTAL		14,891,902	14,639,647	15,413,861	15,424,695	532,793	
O & M							
Board Administration	101	468,900	445,011	274,900	464,900	(4,000)	
Administration	102	1,090,029	1,025,418	1,045,139	679,303	(410,726)	
Prevention	103	70,400	37,475	62,400	62,400	(8,000)	
Operations	104	358,096	382,280	425,042	457,102	99,006	
Emergency Medical	105	205,233	218,124	220,202	460,202	254,969	
Explorers/Volunteers	106	62,995	45,250	14,760	-	(62,995)	
Communications	107	686,832	623,607	620,004	620,004	(66,828)	
Fleet Maintenance	108	308,890	311,699	355,905	355,905	47,015	
Training	109	75,000	87,825	83,265	83,265	8,265	
TOTAL		3,326,375	3,176,690	3,101,617	3,183,081	(143,294)	
Contingency		200,000		247,853	221,953	21,953	
Deposit to Reserves		150,000		300,000	300,000	150,000	
TOTAL		350,000	-	547,853	521,953	171,953	
TOTAL GENERAL FUND		18,568,278	17,816,337	19,063,331	19,129,729	561,451	

EXPENSE SUMMARY



BALANCE

Account	Description	FY19/20 Budget	YTD thru 06/30/20	FY 20/21 Prelim Budget	Final Budget FY 20/21	Notes
Revenue						
	Property Tax	15,761,356	15,989,266	16,243,646	16,544,323	
	Fees	2,768,716	3,048,612	2,921,942	2,993,942	
	Reimbursements	369,000	266,649	341,523	370,154	
	Restricted Funds	588,215	927,534	404,157	364,246	
	Transfer from Reserves	1,852,000	1,852,000	0	468,000	
	Grand Total	21,339,287	22,084,060	19,911,268	20,740,665	
Expenses						
	Personnel	14,891,902	14,639,647	15,413,861	15,424,695	
	O&M	3,326,375	3,176,690	3,101,617	3,183,081	
	Contingency	200,000	0	247,853	221,953	
	Deposit to Reserves	150,000	0	300,000	300,000	anticipated in June
	Facilities	1,952,688	1,985,427	369,241	769,241	
	Capital Improvement Plan	783,694	746,357	488,694	841,694	
	Grand Total	21,304,660	20,548,121	19,921,268	20,740,665	
		34,627	1,535,939	(10,000)	(0)	

PERSONNEL

Dept	Account	Line Item	FY19/20 Budget	YTD thru 06/30/20	FY 20/21 Prelim Budget	Final Budget FY 20/21	Final/Final Variance	Notes
SAFETY			SALARIES					
102	5010-01-003	CEO/Fire Chief	185,000	190,100	194,000	194,000	9,000	
102	5010-01-004	Deputy Fire Chief	173,393	173,099	86,636	86,636	(86,757)	
103	5010-01-008	Fire Marshal	125,235	101,530	125,148	125,148	(87)	
104	5010-01-009	Division Chief/Operations	161,295	161,022	161,183	161,183	(112)	
105	5010-01-009	Division Chief	161,295	161,022	161,183	161,183	(112)	
104	5010-01-010	Battalion Chiefs	415,120	406,734	414,831	414,831	(289)	
104	5010-01-011	Captains/Captain Medics	1,639,838	1,497,071	1,604,149	1,632,551	(7,287)	
104	5010-01-012	Engineers/Engineer Medics	1,443,282	1,378,884	1,440,365	1,440,365	(2,917)	
104	5010-01-013	Firefighters/FF Medics	1,066,427	1,233,458	1,204,538	1,204,538	138,111	
TOTAL SAFETY			5,370,885	5,302,920	5,392,033	5,420,435	49,550	
MISC. (Non-Safety)								
102	5010-01-005	Executive Assistant	103,749	102,386	103,749	103,749	-	
102	5010-01-009	Finance Manager			105,000	105,000	105,000	
102	5010-01-007	HR/Finance Specialist	177,861	168,612	87,833	87,833	(90,028)	
102	5010-01-010	Payroll & AP			48,000	48,000	48,000	
103	5010-01-022	Fire Protection Specialist	153,220	130,133	156,942	156,942	3,722	
108	5010-01-018	Mechanic III	97,429	97,209	99,666	99,666	2,237	
102	5010-01-025	Administrative/IT Specialist	85,755	80,167	85,755	85,755	-	
108	5010-01-029	Mechanic II	76,506	75,748	76,506	76,506	-	
105	5010-01	MSO	103,382	81,446	108,475	108,475	5,093	
102	5010-01-008	Front/Social	32,862	17,518	34,505	34,505	1,643	
TOTAL NON-SAFETY			830,764	753,219	906,431	906,431	75,667	
SAFER								
104	5010-01-015	SAFER II	125,071	99,725	50,846	28,242	(96,829)	
TOTAL SAFER			125,071	99,725	50,846	28,242	(96,829)	
SINGLE ROLE								
106	5010-03	Single Role - EMT	353,808	339,822	253,344	289,536	(64,272)	
106	5010-04	Single Role - Medic	432,432	495,024	611,520	698,880	266,448	FLSA included
TOTAL SR			786,240	834,846	864,864	988,416	202,176	
PART-TIME								
103	5010-01-023	PT Fire Protection Specialist		19,579				
103	5010-24	Hydrant Maint.		723				
103	5010-01-016	Plan Checker		4,913				
104	5010-01-016	Courier	4,785	2,102	4,785	4,785	-	
TOTAL PART TIME			4,785	27,317	4,785	4,785	0	
TOTAL PERSONNEL			7,117,746	7,018,027	7,218,959	7,348,309	230,563	

PERSONNEL

Dept	Account	Line Item	FY19/20 Budget	YTD thru 06/30/20	FY 20/21 Prelim Budget	Final Budget FY 20/21	Final/Final Variance	Notes
OVERTIME								
102	5010-06	Overtime/Admin	15,075	13,772	8,000	8,000	(7,075)	
103	5010-06	Overtime/Admin	4,523	2,115	2,300	2,300	(2,223)	
103	5010-08	CERT	1,256		750	750	(506)	
103	5010-07	Overtime/Fire & Arson	-		-	-	-	
104	5010-02	FLSA 56 Hour Adjustment	124,314	122,364	127,249	127,249	2,935	
104	5010-03	Overtime Promotional Testing	2,500	3,573	5,000	20,000	17,500	
104	5010-04	Association Leave	10,050	5,359	11,000	11,000	950	
104	5010-05	Overtime/Ambulance Callback	2,010	1,027	2,000	2,000	(10)	
104	5010-06	Lead Medic	9,045	8,490	10,000	10,000	955	
104	5010-07	Overtime/Other	12,000	3,973	10,000	10,000	(2,000)	
104	5010-09	Overtime/Replacement	532,650	440,214	500,000	500,000	(32,650)	
104	5010-12	Orientation/Mentorship	20,100		-	-	(20,100)	
104	5010-17	Vacancy	-	126,146	70,604	30,000	30,000	
104	5010-09-001	Admin	32,480	23,258	25,000	30,500	(1,980)	
104	5010-11	Workers Comp	60,300	117,879	50,000	50,000	(10,300)	
104	5010-10	Overtime/Strike Team	-	314,460	-	-	-	
104	5010-15	Overtime/Fire Callback	15,075	30,816	20,000	20,000	4,925	
104	5125-00	Mapping	3,136		-	-	(3,136)	
105	5010-06	Overtime/Admin/Other	1,005	279	1,000	1,000	(5)	
105	5010-02	FLSA 53/56 Hour Adjustment	112,320		123,552	-	(112,320)	Moved to salaries
105	5010-08	Ambulance Call back				10,000	10,000	
105	5010-03	Overtime/Full Time Coverage	20,100	105,408	20,000	20,000	(100)	
105	5010-04	Testing	3,317	102	14,000	14,000	10,683	
105	5010-05	SR New Hire (Mentorship)	130,000	54,570	30,000	50,000	(80,000)	
105	5010-09	SR New Hire (Mentorship) FT				60,000	60,000	
105	5010-16	Single Role SL/AL	64,800	21,684	75,000	75,000	10,200	
106	5010-13	Drills & Training Volunteers	5,000	3,154	-	-	(5,000)	
106	5010-14	Overtime/Admin-Explorers	10,000	3,887	10,000	10,000	-	
107	5010-06	Communication - Overtime	3,116	1,279	1,500	1,500	(1,616)	
108	5010-06	Overtime/Admin	1,508	3,139	1,000	1,000	(508)	
109	5010-07	Overtime/Training	30,150	27,248	25,000	30,000	(150)	
TOTAL			1,225,830	1,434,195	1,142,955	1,094,299	(131,531)	

PERSONNEL

Dept	Account	Line Item	FY19/20 Budget	YTD thru 06/30/20	FY 20/21 Prelim Budget	Final Budget FY 20/21	Final/Final Variance	Notes
OTHER PAY								
102	5030-45	Total Medicare Tax	120,982	123,762	121,248	122,418	1,436	
102	5030-08	Total Social Security	7,500	8,561	7,500	7,500	-	
102	5030-09	FSA	1,500		1,500	1,500	-	
102	5010-16	A/L & S/L Reimbursement	563,518	650,362	607,486	607,486	43,968	
104	5010-16	Holiday Time Adjustment	207,139	203,534	212,001	213,289	6,150	
102	5050-00	Total Uniforms	24,000	40,281	41,300	41,300	17,300	
105	5050-00	SR Uniforms	20,760	10,787	10,000	10,000	(10,760)	
TOTAL			945,399	1,037,287	1,001,035	1,003,493	58,094	
BENEFITS								
102	5020-00	Retirement (Misc. - Classic)	63,800	53,782	82,033	82,033	18,233	
102	5020-00-001	PEPRA Retirement (Misc.)	34,991	33,090	38,546	38,546	3,555	
102	5020-00-102	Classic UAL (Misc.)	350,933	338,864	-	354,514	3,581	
102	5020-00-103	PEPRA UAL (Misc.)	1,250	1,207	1,900	1,522	272	
104	5020-00	Retirement (Safety - Classic)	1,242,371	1,123,506	1,192,577	1,192,577	(49,794)	
104	5020-00-001	PEPRA (Safety - PEPRA)	163,433	79,813	98,409	98,409	(65,024)	
104	5020-00-003	SAFER II Retirement	17,339	23,673	11,978	11,978	(5,361)	
104	5020-00-102	Classic UAL (Safety)	1,382,438	1,334,894	-	296,765	(1,085,673)	
104	5020-00-103	PEPRA UAL Safety	1,829	1,766	5,600	3,577	1,748	
104	5020-00-104	Pension Obligation Bond			2,191,941	1,406,016	1,406,016	
105	5020-00	Retirement	55,603	41,210	77,828	77,828	22,225	
102	5030-40	Flexible Plan Insurance	1,476,940	1,283,553	1,585,000	1,592,200	115,260	
102	5030-41	Flexible Plan Insurance-Retirees	62,000	59,264	65,100	62,628	628	
TOTAL			4,852,928	4,374,621	5,350,912	5,218,593	365,666	
WORKERS COMPENSATION								
102	5100-42	Worker's Compensation	750,000	775,517	700,000	760,000	10,000	Large payout

DEPARTMENT 101- BOARD ADMINISTRATION

Dept	Account	Line Item	FY19/20 Budget	YTD thru 06/30/20	FY 20/21 Prelim Budget	Final Budget FY 20/21	Final/Final Variance	Notes
101	5010-14	Board Members	7,500	5,200	7,500	7,500	-	
101	5043-00	Elections	-		25,000	25,000	25,000	Needs clarification
101	5150-00	Memberships/Subscriptions	7,900	6,919	7,900	7,900	-	
101	5170-72	Office Supplies	2,000	656	2,000	2,000	-	
101	5180-83	Legal Fees	70,000	73,836	60,000	60,000	(10,000)	
101	5180-84	Negotiations/Labor	-	2,377	15,000	15,000	15,000	
101	5190-00	Advertising/Notices	4,000	3,067	4,000	4,000	-	
101	5230-30	Employee Recognition	5,000	361	5,000	5,000	-	
101	5230-31	Meetings/Travel	9,000	568	9,000	9,000	-	
101	5230-32	Community Relations	235,000	254,290	5,000	5,000	(230,000)	
101	5230-38	Professional Development	2,500	1,364	2,500	2,500	-	
101	5340-00	Refunds and Interest	115,000	86,244	121,000	121,000	6,000	
101	5170-70	County Admin Costs				190,000		Moved from 102 Admin
101	5340-01	LAFCO Assessment Fee	11,000	10,130	11,000	11,000	-	
TOTAL			468,900	445,011	274,900	464,900	(194,000)	

DEPARTMENT 102 - ADMINISTRATION

Dept	Account	Line Item	FY19/20 Budget	YTD thru 06/30/20	FY 20/21 Prelim Budget	Final Budget FY 20/21	Final/Final Variance	Notes
102	5070-00	Ambulance Billing	115,000	146,816	130,000	-	(115,000)	Moved to 105 EMS
102	5100-43	Unemployment Insurance	750	1,456	1,400	1,500	750	
102	5130-66	Structures & Grounds	200,000	168,828	140,000	175,000	(25,000)	
102	5130-68	Facility Expenses			25,000	25,000	25,000	
102	5140-01	Personnel/JPA Academy	3,000	-	3,000	3,000	-	
102	5145-00	Personnel Recruitment	5,000	4,946	7,000	7,000	2,000	
102	5150-00	Memberships/Subscriptions	4,500	3,914	4,500	4,500	-	
102	5160-00	QAF	87,690	82,850	80,000	-	(87,690)	Moved to 105 EMS
102	5170-70	County Admin Costs	210,000	176,752	221,000	-	(210,000)	Moved into 101 Board Admin.
102	5170-71	Bank Fees	500	435	500	500	-	
102	5170-72	Office Supplies	7,500	7,570	7,500	7,500	-	
102	5170-73	Postage	5,000	3,176	5,000	5,000	-	
102	5170-74	Printing	4,500	3,625	4,500	4,500	-	
102	5180-81	Auditors	18,000	13,500	18,000	18,000	-	
102	5180-82	Professional Services	81,000	53,646	76,000	76,000	(5,000)	
102	5180-83	Computer Support	125,000	112,742	120,000	140,000	15,000	GP upgrade for full system
102	5180-84	Computer Training	-	-	-	-	-	
102	5180-85	Computer Hardware/Software	30,000	27,418	30,000	30,000	-	
102	5200-00	Rents and Leases/Equipment	10,000	9,196	10,000	10,000	-	
102	5221-01	Office Furniture/Supplies	5,000	884	5,000	5,000	-	
102	5230-19	Trauma Interventions Program	7,300		7,300	7,300	-	
102	5230-30	Employee Recognition	3,500	8,094	3,500	3,500	-	
102	5230-31	Disciplinary Training	6,500		-	-	(6,500)	
102	5230-37	Physicals/Wellness Program	35,000	60,388	35,000	35,000	-	
102	5230-38	Professional Development	25,000	19,486	7,500	7,500	(17,500)	
102	5230-39	Employee Asst Program	7,000	23,115	7,000	7,000	-	
102	5230-40	Formal Education	-		-	-	-	
102	5230-41	Meetings and Misc. Expenses	5,000	1,353	5,000	5,000	-	
102	5230-49	PERS Medical Admin Fees	4,000	3,423	4,000	9,871	5,871	
102	5230-50	Post-Retirement Admin Fee	3,789	4,707	3,789	3,982	193	
102	5260-23	Water	28,000	26,158	28,000	28,000	-	
102	5260-24	Sewer	11,500	13,736	12,650	12,650	1,150	
102	5260-25	Trash	10,000	12,341	12,000	12,000	2,000	
102	5260-26	Gas & Electric	31,000	34,862	31,000	35,000	4,000	
TOTAL			1,090,029	1,025,418	1,045,139	679,303	(410,726)	

DEPARTMENT 103 - PREVENTION

Dept	Account	Line Item	FY19/20 Budget	YTD thru 06/30/20	FY 20/21 Prelim Budget	Final Budget FY 20/21	Final/Final Variance	Notes
103	5120-56	Hydrants	-	696	-	-	-	
103	5150-00	Memberships/Subscriptions	4,100	3,502	4,100	4,100	-	
103	5230-30	Fire Safety Council	1,900		1,900	1,900	-	
103	5230-31	CERT Program	1,900	2,128	1,900	1,900	-	
103	5230-32	Materials/Public Education	22,000	13,293	22,000	22,000	-	
103	5230-34	Required Weed Abatement	30,000	10,973	30,000	30,000	-	
103	5230-35	Investigative Supplies	1,000	635	1,000	1,000	-	
103	5230-36	Arson Investigative Training	1,500	52	1,500	1,500	-	
103	5230-38	Professional Development	3,000	1,366	-	-	(3,000)	
103	5230-39	Formal Education	5,000	4,831	-	-	(5,000)	
TOTAL			70,400	37,475	62,400	62,400	(8,000)	

DEPARTMENT 104 - OPERATIONS

Dept	Account	Line Item	FY19/20 Budget	YTD thru 06/30/20	FY 20/21 Prelim Budget	Final Budget FY 20/21	Final/Final Variance	Notes
104	5080-00	Emerg. Incident Meals/Provisions	2,000	1,861	2,000	2,000	-	
104	5090-21	Kitchen/Janitorial Supplies	26,200	26,772	28,960	28,960	2,760	
104	5100-44	Facility/Vehicle Insurance	166,945	174,519	243,344	243,344	76,399	
104	5120-12	Firefighting Equipment	77,836	89,105	96,800	102,550	24,714	includes SHSGP rope rescue + taxes
104	5125-00	Map Maintenance Program	15,280	9,147	4,550	4,550	(10,730)	
104	5150-00	Memberships/Subscriptions	4,625	5,262	6,088	6,088	1,463	
104	5221-00	Safety Equipment/PPE	58,650	70,955	36,470	62,780	4,130	
104	5230-41	Meetings and misc.	2,985	2,830	2,000	2,000	(985)	
104	5223-00	Disaster Preparedness	1,000		2,000	2,000	1,000	
104	5230-38	Professional Development	2,575	1,828	2,830	2,830	255	
TOTAL			358,096	382,280	425,042	457,102	99,006	

DEPARTMENT 105 - EMS

Dept	Account	Line Item	FY19/20 Budget	YTD thru 06/30/20	FY 20/21 Prelim Budget	Final Budget FY 20/21	Final/Final Variance	Notes
105	5070-00	Ambulance Billing				150,000	150,000	Moved from 102 admin
105	5160-00	QAF				90,000	90,000	Moved from 102 admin
105	5140-00	Medical Supplies/Equipment	136,122	175,196	161,674	161,674	25,552	
105	5150-00	Memberships/Subscriptions	50	-	50	50	-	
105	5180-82	Professional Services	3,000	2,651	-	-	(3,000)	
105	5221-01	Medical & Pre-Emp Exams	24,200	19,015	25,000	25,000	800	
105	5230-32	Material	1,500	1,412	900	900	(600)	
105	5230-33	EMS Equipment	4,498	718	1,099	1,099	(3,399)	
105	5230-34	Medical Licensing/Certs	10,432	8,643	8,548	8,548	(1,884)	
105	5230-35	Defib Maint & Maint Agreement	20,431	10,490	20,431	20,431	-	
105	5230-38	Professional Development	5,000		2,500	2,500	(2,500)	
TOTAL			205,233	218,124	220,202	460,202	254,969	

DEPARTMENT 106 - SINGLE ROLE/EXPLORERS

Dept	Account	Line Item	FY19/20 Budget	YTD thru 06/30/20	FY 20/21 Prelim Budget	Final Budget FY 20/21	Final/Final Variance	Notes
106	5120-12	Explorer/Materials & Equip	-	1,170	-	-	-	
106	5050-00	PPE for volunteers	42,495		14,760	-	(42,495)	
106	5180-82	Medical & Pre-Emp Exams	14,500	5,914	-	-	(14,500)	
106	5221-00	PPE- Single Role	-	34,571	-	-	-	
106	5230-38	Professional Development	6,000	3,595	-	-	(6,000)	
TOTAL			62,995	45,250	14,760	-	(62,995)	

DEPARTMENT 107 - COMMUNICATIONS

Dept	Account	Line Item	FY19/20 Budget	YTD thru 06/30/20	FY 20/21 Prelim Budget	Final Budget FY 20/21	Final/Final Variance	Notes
107	5060-27	Telephone/Cable TV/ IPTele	48,800	57,962	46,454	46,454	(2,346)	
107	5060-29	Verizon Data	33,581	17,060	20,808	20,808	(12,773)	
107	5060-30	MDC & AVL Maint Cost	37,400	11,689	12,016	12,016	(25,384)	
107	5120-52	Radios/Parts & Service	25,600	8,301	20,000	20,000	(5,600)	
107	5120-54	Alarm Services & Supplies	1,500	756	1,500	1,500	-	
107	5120-56	T-1 Phone Line Maintenance	36,000	26,713	36,000	36,000	-	
107	5120-69	RCS 800 MHZ Maint Fee	72,534	72,394	73,059	73,059	525	
107	5150-00	Memberships/Subscriptions	1,700	2,146	1,704	1,704	4	
107	5180-00	Dispatch Services	429,717	426,586	407,963	407,963	(21,754)	
107	5230-31	Meetings & Travel	-	-	500	500	500	
107	5230-38	Professional Development	-	-	-	-	-	
TOTAL			686,832	623,607	620,004	620,004	(66,828)	

DEPARTMENT 108 - SHOP

Dept	Account	Line Item	FY19/20 Budget	YTD thru 06/30/20	FY 20/21 Prelim Budget	Final Budget FY 20/21	Final/Final Variance	Notes
108	5090-22	Laundry/Linen Supplies	1,000		1,000	1,000	-	
108	5090-53	Hazmat Disposal & Permits	9,100	15,761	9,625	9,625	525	
108	5120-52	Parts & Accessories	112,000	99,221	122,600	122,600	10,600	
108	5120-53	Fuel	150,000	158,928	183,000	183,000	33,000	
108	5120-54	Oils & Lubricants	7,210	5,946	7,600	7,600	390	
108	5120-59	Sublet Repairs	15,000	17,460	16,000	16,000	1,000	
108	5150-00	Memberships/Subscriptions	80		80	80	-	
108	5180-52	Fleet Maint Software	5,000	2,058	6,500	6,500	1,500	
108	5220-00	Small Tools/Minor Equipment	4,500	8,019	4,500	4,500	-	
108	5230-38	Professional Development	5,000	4,305	5,000	5,000	-	
108	5230-39	Formal Education	-		-	-	-	
TOTAL			308,890	311,699	355,905	355,905	47,015	

DEPARTMENT 109 - TRAINING

Dept	Account	Line Item	FY19/20 Budget	YTD thru 06/30/20	FY 20/21 Prelim Budget	Final Budget FY 20/21	Final/Final Variance	Notes
109	5150-00	Memberships/Subscriptions	-		-	-	-	
109	5230-20	Training Materials	9,000	4,459	4,000	4,000	(5,000)	
109	5230-38	Professional Development	45,000	38,267	34,265	29,265	(15,735)	
109	5230-31	Meeting and misc.	1,000	66	-	-	(1,000)	
109	5230-39	Formal Education	20,000	45,033	45,000	50,000	30,000	
TOTAL			75,000	87,825	83,265	83,265	8,265	

FACILITIES CIP

Category	Line Item	FY19/20 Budget	YTD thru 06/30/20	FY 20/21 Prelim Budget	Final Budget FY 20/21	Final/Final Variance	Notes
Facilities							
	Bond - Station 5	237,163	237,163	235,508	235,508	(1,655)	13 additional years
	Note - Station 5	1,581,792	1,614,530	-	-	(1,581,792)	Paid off
	Administration Building	85,751	85,752	85,751	85,751	-	10 additional years
	Solar Loan I	35,407	35,407	35,407	35,407	-	9 additional years
	Solar Loan II	12,575	12,575	12,575	12,575		15 additional years
	Rainbow Station				400,000	400,000	New Modular
TOTAL		1,952,688	1,985,427	369,241	769,241	(1,183,447)	
Capital Improvement Plan							
	Ambulance I	45,661	45,661	45,661	45,661	-	Paid off this year
	Ambulance II	45,742	45,742	45,742	45,742	-	One additional year
	Ambulance Remount	50,794	40,647	50,794	50,794	-	Paid off this year
	Ambulance Remount (2nd)	150,000	183,585			(150,000)	
	EKG	60,666	60,666	60,666	60,666	-	Two additional years
	800 Radios	151,851	151,851	151,851	151,851	-	One additional year
	Type I Engines (2)	133,980	133,980	133,980	133,980	-	Large Pay off in two
	Brush Engine	-				-	
	Forklift	38,000	38,192			(38,000)	
	Holmatro				45,000	45,000	
	Tire Machine	20,000	19,764			(20,000)	
	Extractor				8,000	8,000	
	Fleet Maint. Hose Reel				20,000	20,000	
	Auto Pulse				40,000	40,000	
	Vehicle Lift	-			40,000	40,000	
	Staff Vehicles	87,000	26,267		200,000	113,000	carry over from 19/20
TOTAL		783,694	746,357	488,694	841,694	58,000	
Total Facilities and CIP							
		2,736,382	2,731,784	857,935	1,610,935	(1,125,447)	

RESERVE SUMMARY

Description	FY 19/20	Notes	Description	FY 20/21	Notes
2018/19 Reserve Balance	9,451,478		2019/20 Reserve Balance	9,135,418	
2019/20 revenue	20,232,060		2020/21 revenue <u>projected</u>	20,272,664	
Withdraw from Reserves	1,852,000		Withdraw from Reserves	468,000	
2019/20 expense	(17,816,337)		2020/21 expense <u>projected</u>	(19,129,729)	
Total Debt service 2019/20	(849,445)		Total Debt service 2020/21	(857,935)	
Capital Projects:			Capital Projects:		
Apparatus	(183,585)	Ambulance	Apparatus		
Vehicles	(26,267)	1staff vehicles	Vehicles	(200,000)	4 staff vehicles
Other Equipment	(57,956)	Forklift and engine lifts	Other Equipment	(153,000)	extractor, autopulse, veh lift
Station Improvements	(1,614,530)	Pay off station 5 bond	Station Improvements	(400,000)	Rainbow
Total Capital Projects	(1,882,338)		Total Capital Projects	(753,000)	
New Debt:			New Debt:		<u>Loans</u>
Proceeds Apparatus			Proceeds Apparatus		
Proceeds modular			Proceeds modular		
Total Proceeds	-		Total Proceeds	-	
Net Operations	1,535,940		Net Operations	0	
Change in Reserves	(316,060)		Change in Reserves	(468,000)	
2019/20 Reserve Balance	9,135,418		2020/21 Reserve Balance	8,667,418	

RESERVE SUMMARY

Description	FY 19/20	Notes	Description	FY 20/21	Notes
Restricted:			Restricted:		
Fallbrook Mitigation	751,891		Fallbrook Mitigation	751,891	
Rainbow Mitigation	3,927		Rainbow Mitigation	3,927	
Committed:			Committed:		
Compensated Absences	1,933,977		Compensated Absences	2,189,237	
Workers Comp	450,000		Workers Comp	450,000	
Facility and CIP	3,250,583		Facility and CIP	2,850,583	
Assigned:			Assigned:		
Operating Reserve (Dry yield)	2,225,000		Operating Reserve (Dry yield)	2,225,000	
Unassigned:			Unassigned:		
General Fund	520,040		General Fund	196,780	
Total	9,135,418		Total	8,667,418	

2018/19 Reserve Balance tied to Final Audit June 30, 2019: Balance Sheet Gov. Funds page 12, Total Fund Balance