

NORTH COUNTY FIRE PROTECTION DISTRICT

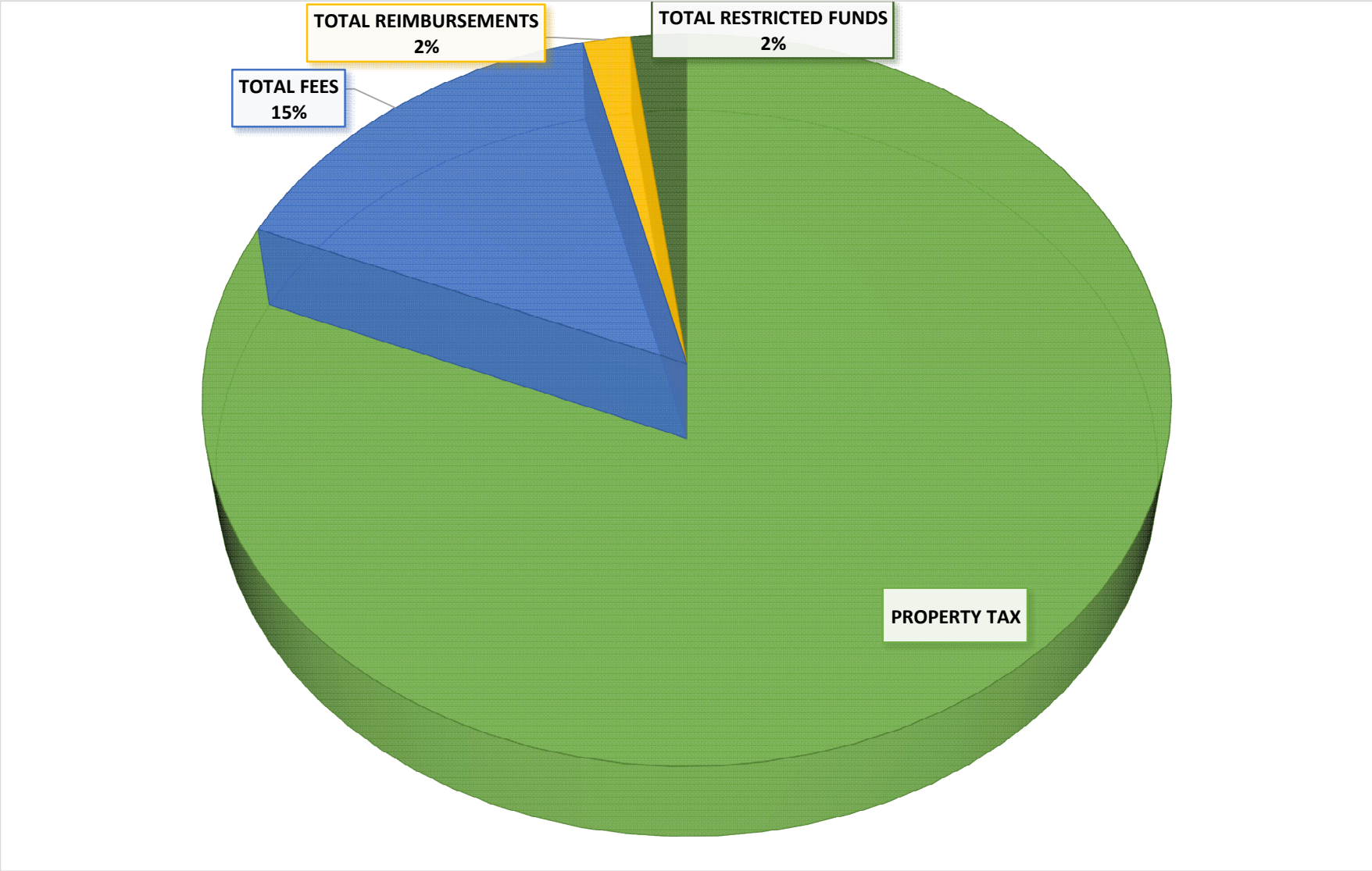


PRELIMINARY BUDGET FY 20/21

REVENUE

Funding Source	Final Budget FY 19/20	YTD thru 05/31/19	Preliminary Budget 20/21	Prelim/Final Variance	Notes
Property Tax	15,476,356	15,237,577	15,940,646	464,290	3% increase
Property Tax RBW Division	285,000	295,958	303,000	18,000	Opening Charges
Ambulance Fees	1,945,000	2,082,588	2,245,000	300,000	
Prevention Fees	200,000	191,903	185,000	(15,000)	
Tower Lease Agreements	103,000	107,054	103,000	-	
Other Revenue Sources	50,000	83,441	50,000	-	
Interest	70,000	82,524	50,000	(20,000)	
Weed Abatement/Mowing Reimbursement	-		-	-	
Cost Recovery	70,000	77,742	80,000	10,000	
Fallbrook Regional Health District	181,637	40,186	92,000	(89,637)	
Community Facilities District (CFD)	149,079	86,021	116,942	(32,137)	
Annexation Fees			-	-	
TOTAL FEES	2,768,716	2,751,460	2,921,942	153,226	
Strike Team Reimb - OES	89,000	111,369	151,523	62,523	needs to be adjusted
Other Reimbursements	150,000	155,280	100,000	(50,000)	
GEMT - State Supplement	130,000		90,000	(40,000)	
TOTAL REIMBURSEMENTS	369,000	266,649	341,523	(27,477)	
TOTAL GENERAL FUND REVENUE	18,899,072	18,551,643	19,507,111	608,039	
Donations & Grants	288,215	325,656	104,157	(184,058)	Palomar Fire 98
Mitigation Fees & Interest	300,000	451,891	300,000	-	
Transfer from Reserves			-		
TOTAL RESTRICTED FUNDS	588,215	777,546	404,157	(184,058)	
GRAND TOTAL ALL SOURCES	19,487,287	19,329,190	19,911,268	423,981	

REVENUE CHART



Personnel versus Property Tax
 2019/20 2020/21
 94%

O&M versus Property Tax
 2019/20 2020/21
 19%

Personnel versus All Revenue (minus Mitigation)
 2019/20 2020/21
 79%

O&M versus All Revenue (minus Mitigation)
 2019/20 2020/21
 16%

With Mitigation
 Personnel 101 102
 77.41% 1.38% 5.25%

EMS Section
 Personnel 864,864
 Benefits 296,569
 MSO 108,475
 Overtime 262,552
 Medicare 17,920
 105 220,202
 CIP 202,863
 Uniforms 10000
 1,983,445

Revenue
 Amb 2,245,000
 GEMT 90,000
 FHD 68909
 2,403,909

103	104	105	106	107	108	109 Contingency	Reserves
0.31%	2.13%	1.11%	0.07%	3.11%	1.79%	0.37%	1.24% 1.51%

	Prevention	
	<hr/>	
	Personnel	282,090
	Benefits	96869
	Overtime	3,050
	Medicare	4,135
	103	62,400
	uniforms	2100
		450,644

EMS against Revenue
82.51%

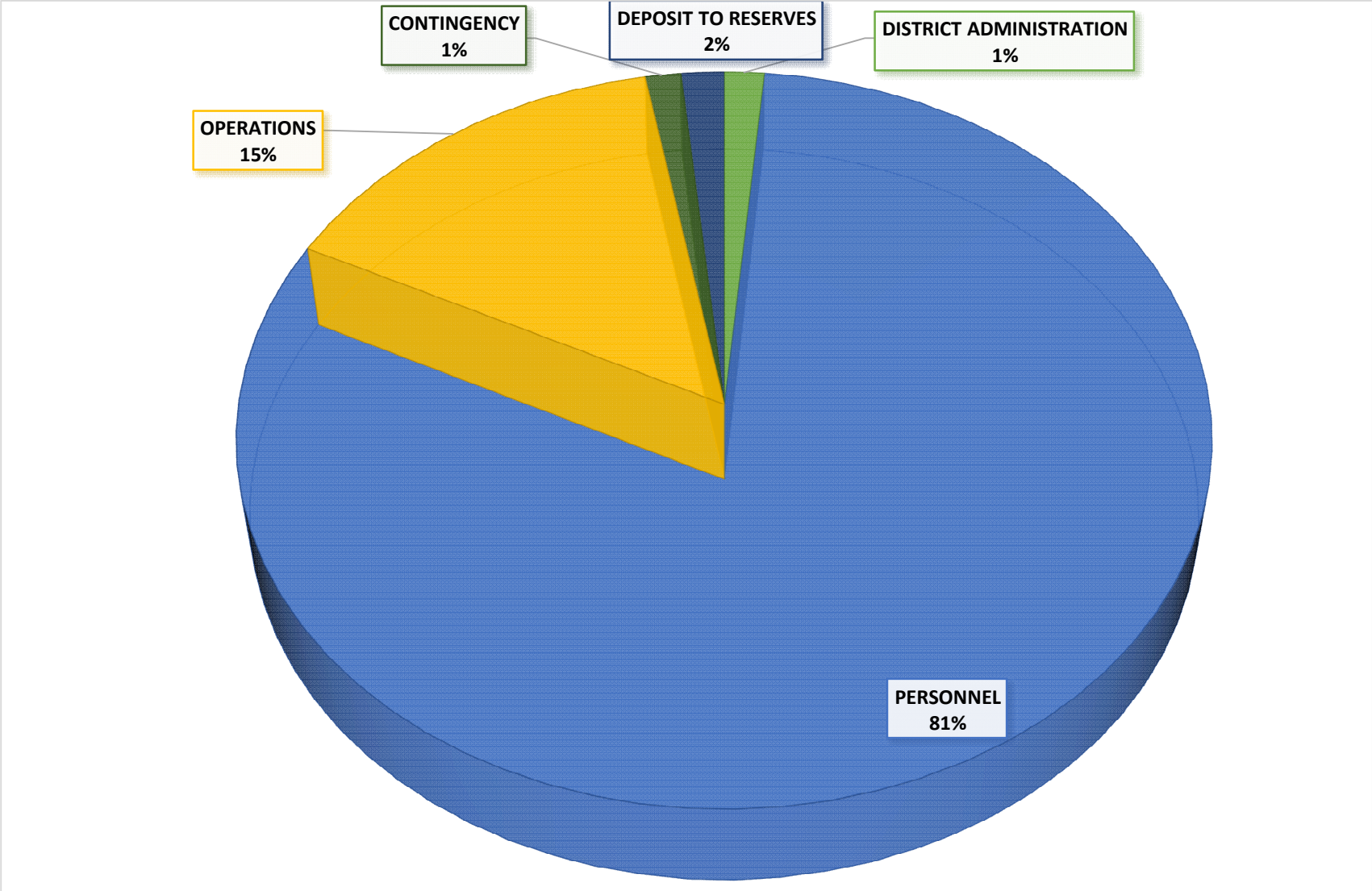
	Revenue	
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	Prevention fees	185,000
	Mitigation	300,000
		485,000
		92.92%

CIP	Facilities
2.76%	1.85%

EXPENSE SUMMARY

Account	Description	FY19/20 Budget	YTD thru 05/31/20	FY 20/21 Prelim Budget	Prelim/Final Variance	Notes
District Administration		468,900	423,282	274,900	(194,000)	
TOTAL		468900	423282	274900	-194000	
Personnel						
	Salaries	7,117,746	6,206,362	7,218,959	101,213	
	Overtime	1,225,830	1,114,376	1,142,955	(82,875)	
	Other Pay	945,399	861,250	1,001,035	55,636	
	Benefits	4,852,928	3,901,451	5,350,912	497,984	
	Workers Comp.	750,000	778,540	700,000	(50,000)	
TOTAL		14,891,902	12,861,979	15,413,861	521,959	
Operations						
	102	1,090,029	939,001	1,045,139	(44,890)	
	103	70,400	33,091	62,400	(8,000)	
	104	358,096	337,442	425,042	66,946	
	105	205,233	200,209	220,202	14,969	
	106	62,995	43,765	14,760	(48,235)	
	107	686,832	505,827	620,004	(66,828)	
	108	308,890	284,305	355,905	47,015	
	109	75,000	81,699	73,265	(1,735)	
TOTAL		2,857,475	2,425,338	2,816,717	(40,758)	
Contingency		200,000		247,853	47,853	
Deposit to Reserves		150,000	661,891	300,000	150,000	anticipated in June (mitigation and staff veh)
TOTAL		350,000	661,891	547,853	197,853	
TOTAL GENERAL FUND		18,568,278	16,372,490	19,053,331	485,053	

EXPENSE CHART



BALANCE SHEET

Account	Description	FY19/20 Budget	YTD thru 05/31/20	FY 20/21 Prelim Budget	Notes
Revenue					
	Property Tax	15,761,356	15,533,535	16,243,646	
	Fees	2,768,716	2,751,460	2,921,942	
	Reimbursements	369,000	266,649	341,523	
	Restricted Funds	588,215	777,546	404,157	
	Transfer from Reserves	1,667,373	1,667,374	60,000	carry over from 19/20 staff veh
	Grand Total	21,154,660	20,996,564	19,971,268	
Expenses					
	District Administration	468,900	423,282	274,900	
	Personnel	14,891,902	12,861,979	15,413,861	
	Operations	2,857,475	2,425,338	2,816,717	
	Contigency	200,000	0	247,853	
	Deposit to Reserves	150,000	661,891	300,000	anticipated in June
	Facilities	1,952,688	1,773,063	369,241	
	Capital Improvement Plan	633,694	494,974	548,694	
	Grand Total	21,154,660	18,640,528	19,971,266	
		0	2,356,036	2	

PERSONNEL

Dept	Account	Line Item	FY19/20 Budget	YTD thru 05/31/20	FY 20/21 Prelim Budget	Prelim/Final Variance	Notes
SAFETY			SALARIES				
102	5010-01-003	CEO/Fire Chief	185,000	171,457	194,000	9,000	
102	5010-01-004	Deputy Fire Chief	173,393	156,007	86,636	(86,757)	
104	5010-01-009	Division Chief/Operations	161,295	145,122	161,183	(112)	
105	5010-01-009	Division Chief	161,295	145,122	161,183	(112)	
104	5010-01-010	Battalion Chiefs	415,120	363,438	414,831	(289)	
104	5010-01-011	Captains/Captain Medics	1,639,838	1,337,807	1,604,149	(35,689)	
104	5010-01-012	Engineers/Engineer Medics	1,443,282	1,241,489	1,440,365	(2,917)	
104	5010-01-013	Firefighters/FF Medics	1,066,427	1,110,964	1,204,538	138,111	
TOTAL SAFETY			5,245,650	4,671,407	5,266,885	21,235	
MISC. (Non-Safety)							
102	5010-01-005	Executive Assistant	103,749	92,478	103,749	-	
102	5010-01-009	Finance Manager			105,000		
102	5010-01-007	HR/Finance Specialist	177,861	151,626	87,833	(90,028)	
102	5010-01-010	Payroll & AP			48,000		
103	5010-01-008	Fire Marshal	125,235	90,132	125,148	(87)	
103	5010-01-022	Fire Protection Specialist	153,220	121,226	156,942	3,722	
108	5010-01-018	Mechanic III	97,429	89,636	99,666	2,237	
102	5010-01-025	Administrative/IT Specialist	85,755	72,393	85,755	-	
108	5010-01-029	Mechanic II	76,506	69,935	76,506	-	
105	5010-01	MSO	103,382	77,473	108,475	5,093	
102	5010-01-008	Front/Social	32,862	16,191	34,505	1,643	
TOTAL NON-SAFETY			956,000	781,089	1,031,579	(77,421)	
SAFER							
104	5010-01-015	SAFER II	125,071	95,032	50,846	(74,225)	
TOTAL SAFER			125,071	95,032	50,846	(74,225)	
SINGLE ROLE							
106	5010-03	Single Role - EMT	353,808	279,806	253,344	(100,464)	
106	5010-04	Single Role - Medic	432,432	377,018	611,520	179,088	
TOTAL SR			786,240	656,824	864,864	78,624	
PART-TIME							
104	5010-01-016	Courier	4,785	2,011	4,785	-	
TOTAL PART TIME			4,785	2,011	4,785	0	
TOTAL PERSONNEL			7,117,746	6,206,362	7,218,959	(51,787)	

PERSONNEL

Dept	Account	Line Item	FY19/20 Budget	YTD thru 05/31/20	FY 20/21 Prelim Budget	Prelim/Final Variance	Notes
OVERTIME							
102	5010-06	Overtime/Admin	15,075	13,772	8,000	(7,075)	
103	5010-06	Overtime/Admin	4,523	2,448	2,300	(2,223)	
103	5010-08	CERT	1,256		750	(506)	
103	5010-07	Overtime/Fire & Arson	-		-	-	
104	5010-02	FLSA 56 Hour Adjustment	124,314	107,275	127,249	2,935	
104	5010-03	Overtime Promotional Testing	2,500	4,499	5,000	2,500	
104	5010-04	Association Leave	10,050	6,532	11,000	950	
104	5010-05	Overtime/Ambulance Callback	2,010	814	2,000	(10)	
104	5010-06	Lead Medic	9,045	7,685	10,000	955	
104	5010-07	Overtime/Other	12,000	4,660	10,000	(2,000)	
104	5010-09	Overtime/Replacement	532,650	359,765	500,000	(32,650)	
104	5010-12	Orientation/Mentorship	20,100		-	(20,100)	
104	5010-17	Vacancy	-	95,346	70,604	70,604	
104	5010-09-001	Admin	32,480	23,923	25,000	(7,480)	
104	5010-11	Workers Comp	60,300	90,291	50,000	(10,300)	
104	5010-10	Overtime/Strike Team	-	220,793	-	-	
104	5010-15	Overtime/Fire Callback	15,075	21,729	20,000	4,925	
104	5125-00	Mapping	3,136		-	(3,136)	
105	5010-06	Overtime/Admin/Other	1,005	186	1,000	(5)	
105	5010-02	FLSA 53/56 Hour Adjustment	112,320		123,552	11,232	
105	5010-03	Overtime/Full Time Coverage*	20,100	89,345	20,000	(100)	
105	5010-04	Testing	3,317	2,879	14,000	10,683	
105	5010-05	SR New Hire (Mentorship)	130,000	38,566	30,000	(100,000)	
105	5010-16	Replacement Reserve SL/AL	64,800		75,000	10,200	
106	5010-13	Drills & Training Volunteers	5,000		-	(5,000)	
106	5010-14	Overtime/Admin-Explorers	10,000	2,284	10,000	-	
107	5010-06	Communication - Overtime	3,116	1,279	1,500	(1,616)	
108	5010-06	Overtime/Admin	1,508	1,345	1,000	(508)	
109	5010-07	Overtime/Training	30,150	18,961	25,000	(5,150)	
TOTAL			1,225,830	1,114,376	1,142,955	(82,875)	

PERSONNEL

Dept	Account	Line Item	FY19/20 Budget	YTD thru 05/31/20	FY 20/21 Prelim Budget	Prelim/Final Variance	Notes
OTHER PAY							
102	5030-45	Total Medicare Tax	120,982	91,103	121,248	266	
102	5030-08	Total Social Security	7,500	6,413	7,500	-	
102	5030-09	FSA	1,500		1,500	-	
102	5010-16	A/L & S/L Reimbursement	563,518	535,821	607,486	43,968	
104	5010-16	Holiday Time Adjustment	207,139	180,335	212,001	4,862	
102	5050-00	Total Uniforms	24,000	37,954	41,300	17,300	
105	5050-00	SR Uniforms	20,760	9,624	10,000	(10,760)	
TOTAL			945,399	861,250	1,001,035	55,636	
BENEFITS							
102	5020-00	Retirement (Misc. - Classic)	63,800	44,991	82,033	18,233	
102	5020-00-001	PEPRA Retirement (Misc.)	34,991	30,270	38,546	3,555	
102	5020-00-102	Classic UAL (Misc.)	350,933	299,438	-	(350,933)	
102	5020-00-103	PEPRA UAL (Misc.)	1,250	1,207	1,900	650	
104	5020-00	Retirement (Safety - Classic)	1,242,371	931,578	1,192,577	(49,794)	
104	5020-00-001	PEPRA (Safety - PEPRA)	163,433	64,156	98,409	(65,024)	
104	5020-00-003	SAFER II Retirement	17,339	21,620	11,978	(5,361)	
104	5020-00-102	Classic UAL (Safety)	1,382,438	1,334,894	-	(1,382,438)	
104	5020-00-103	PEPRA UAL Safety	1,829	1,766	5,600	3,771	
104	5020-00-104	Pension Obligation Bond			2,191,941	2,191,941	
105	5020-00	Retirement	55,603	39,426	77,828	22,225	
102	5030-40	Flexible Plan Insurance	1,476,940	1,082,741	1,585,000	108,060	7.5% increase
102	5030-41	Flexible Plan Insurance-Retirees	62,000	49,364	65,100	3,100	5% increase
TOTAL			4,852,928	3,901,451	5,350,912	497,984	
WORKERS COMPENSATION							
102	5100-42	Worker's Compensation	750,000	778,540	700,000	(50,000)	Large payout

FACILITIES / CIP

Category	Line Item	FY19/20 Budget	YTD thru 5/31/2020	FY 20/21 Prelim Budget	Prelim/Final Variance	Notes
Facilities						
	Bond - Station 5	237,163	119,396	235,508	(1,655)	
	Note - Station 5	1,581,792	1,581,792	-	(1,581,792)	
	Administration Building	85,751	48,008	85,751	-	
	Solar Loan I	35,407	17,624	35,407	-	
	Solar Loan II	12,575	6,244	12,575	-	
TOTAL		1,952,688	1,773,063	369,241	(1,583,447)	
Capital Improvement Plan						
	Ambulance I	45,661	45,661	45,661	-	
	Ambulance II	45,742	45,742	45,742	-	
	Ambulance Remount	50,794	40,647	50,794	-	
	EKG	60,666	60,666	60,666	-	
	800 Radios	151,851	151,851	151,851	-	
	Type I Engines (2)	133,980	66,990	133,980	-	
	Brush Engine	-			-	
	Forklift	38,000	38,192		(38,000)	
	Holmatro				-	
	Tire Machine	20,000	18,956		(20,000)	
	Fleet Maint. Hose Reel				-	
	Vehicle Lift	-			-	
	Staff Vehicles	87,000	26,267	60,000	(27,000)	carry over from 19/20
TOTAL		633,694	494,974	548,694	(85,000)	
Total Facilities and CIP		2,586,382	2,268,037	917,935	(1,668,447)	

DEPARTMENT 101 - BOARD ADMINISTRATION

Dept	Account	Line Item	FY19/20 Budget	YTD thru 5/31/2020	FY 20/21 Prelim Budget	Prelim/Final Variance	Notes
101	5010-14	Board Members	7,500	4,300	7,500	-	
101	5043-00	Elections	-		25,000	25,000	Needs clarification
101	5150-00	Memberships/Subscriptions	7,900	5,015	7,900	-	
101	5170-72	Office Supplies	2,000	656	2,000	-	
101	5180-83	Legal Fees	70,000	61,361	60,000	(10,000)	
101	5180-84	Negotiations/Labor	-	325	15,000	15,000	
101	5190-00	Advertising/Notices	4,000	2,947	4,000	-	
101	5230-30	Employee Recognition	5,000	361	5,000	-	
101	5230-31	Meetings/Travel	9,000	568	9,000	-	
101	5230-32	Community Relations	235,000	254,290	5,000	(230,000)	
101	5230-38	Professional Development	2,500	1,364	2,500	-	
101	5340-00	Refunds and Interest	115,000	81,967	121,000	6,000	
101	5340-01	LAFCO Assessment Fee	11,000	10,130	11,000	-	
TOTAL			468,900	423,282	274,900	(194,000)	

DEPARTMENT 102 - ADMINISTRATION

Dept	Account	Line Item	FY19/20 Budget	YTD thru 5/31/2020	FY 20/21 Prelim Budget	Prelim/Final Variance	Notes
102	5070-00	Ambulance Billing	115,000	124,158	130,000	15,000	
102	5100-43	Unemployment Insurance	750	1,456	1,400	650	
102	5130-66	Structures & Grounds	200,000	137,739	140,000	(60,000)	
102	5130-68	Facility Expenses			25,000	25,000	
102	5140-01	Personnel/JPA Academy	3,000		3,000	-	
102	5145-00	Personnel Recruitment	5,000	4,347	7,000	2,000	
102	5150-00	Memberships/Subscriptions	4,500	3,659	4,500	-	
102	5160-00	QAF	87,690	82,850	80,000	(7,690)	
102	5170-70	County Admin Costs	210,000	175,485	221,000	11,000	
102	5170-71	Bank Fees	500	435	500	-	
102	5170-72	Office Supplies	7,500	7,123	7,500	-	
102	5170-73	Postage	5,000	2,668	5,000	-	
102	5170-74	Printing	4,500	3,625	4,500	-	
102	5180-81	Auditors	18,000	13,000	18,000	-	
102	5180-82	Professional Services	81,000	48,743	76,000	(5,000)	
102	5180-83	Computer Support	125,000	108,341	120,000	(5,000)	
102	5180-84	Computer Training	-		-	-	
102	5180-85	Computer Hardware/Software	30,000	19,748	30,000	-	
102	5200-00	Rents and Leases/Equipment	10,000	8,317	10,000	-	
102	5221-01	Office Furniture/Supplies	5,000	884	5,000	-	
102	5230-19	Trauma Interventions Program	7,300		7,300	-	
102	5230-30	Employee Recognition	3,500	8,094	3,500	-	
102	5230-31	Disciplinary Training	6,500		-	(6,500)	
102	5230-37	Physicals/Wellness Program	35,000	59,698	35,000	-	
102	5230-38	Professional Development	25,000	19,829	7,500	(17,500)	
102	5230-39	Employee Asst Program	7,000	21,615	7,000	-	
102	5230-40	Formal Education	-		-	-	
102	5230-41	Meetings and Misc. Expenses	5,000	1,353	5,000	-	
102	5230-49	PERS Medical Admin Fees	4,000	3,112	4,000	-	
102	5230-50	Post-Retirement Admin Fee	3,789	4,336	3,789	-	
102	5260-23	Water	28,000	23,273	28,000	-	
102	5260-24	Sewer	11,500	12,025	12,650	1,150	
102	5260-25	Trash	10,000	10,425	12,000	2,000	
102	5260-26	Gas & Electric	31,000	32,661	31,000	-	
TOTAL			1,090,029	939,001	1,045,139	(44,890)	

Department 103 - Prevention

Dept	Account	Line Item	FY19/20 Budget	YTD thru 5/31/2020	FY 20/21 Prelim Budget	Prelim/Final Variance	Notes
103	5120-56	Hydrants	-	696	-	-	
103	5150-00	Memberships/Subscriptions	4,100	1,244	4,100	-	
103	5230-30	Fire Safety Council	1,900		1,900	-	
103	5230-31	CERT Program	1,900	1,653	1,900	-	
103	5230-32	Materials/Public Education	22,000	13,293	22,000	-	
103	5230-34	Required Weed Abatement	30,000	9,877	30,000	-	
103	5230-35	Investigative Supplies	1,000	80	1,000	-	
103	5230-36	Arson Investigative Training	1,500	52	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	33,091	62,400	(8,000)	

DEPARTMENT 104 - OPERATIONS

Dept	Account	Line Item	FY19/20 Budget	YTD thru 5/31/2020	FY 20/21 Prelim Budget	Prelim/Final Variance	Notes
104	5080-00	Emerg. Incident Meals/Provisions	2,000	1,831	2,000	-	
104	5090-21	Kitchen/Janitorial Supplies	26,200	25,596	28,960	2,760	
104	5100-44	Facility/Vehicle Insurance	166,945	174,519	243,344	76,399	
104	5120-12	Firefighting Equipment	77,836	83,066	96,800	18,964	includes SHSGP rope rescue
104	5125-00	Map Maintenance Program	15,280	9,147	4,550	(10,730)	
104	5150-00	Memberships/Subscriptions	4,625	2,847	6,088	1,463	
104	5221-00	Safety Equipment/PPE	58,650	35,947	36,470	(22,180)	
104	5230-41	Meetings and misc.	2,985	2,660	2,000	(985)	
104	5223-00	Disaster Preparedness	1,000		2,000	1,000	
104	5230-38	Professional Development	2,575	1,828	2,830	255	
TOTAL			358,096	337,442	425,042	66,946	

DEPARTMENT 105 - EMS

Dept	Account	Line Item	FY19/20 Budget	YTD thru 5/31/2020	FY 20/21 Prelim Budget	Prelim/Final Variance	Notes
105	5140-00	Medical Supplies/Equipment	136,122	160,598	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	16,363	25,000	800	
105	5230-32	Material	1,500	1,412	900	(600)	
105	5230-33	EMS Equipment	4,498	718	1,099	(3,399)	
105	5230-34	Medical Licensing/Certs	10,432	7,928	8,548	(1,884)	
105	5230-35	Defib Maint & Maint Agreement	20,431	10,490	20,431	-	
105	5230-38	Professional Development	5,000		2,500	(2,500)	
TOTAL			205,233	200,209	220,202	14,969	

DEPARTMENT 106 - VOLUNTEERS / EXPLORERS

Dept	Account	Line Item	FY19/20 Budget	YTD thru 5/31/2020	FY 20/21 Prelim Budget	Prelim/Final Variance	Notes
106	5120-12	Explorer/Materials & Equip	-	1,170	-	-	
106	5050-00	PPE for volunteers	42,495		14,760	(27,735)	
106	5180-82	Medical & Pre-Emp Exams	14,500	5,899	-	(14,500)	
106	5221-00	PPE- Single Role	-	33,100	-	-	
106	5230-38	Professional Development	6,000	3,595	-	(6,000)	
TOTAL			62,995	43,765	14,760	(48,235)	

DEPARTMENT 107 - COMMUNICATIONS

Dept	Account	Line Item	FY19/20 Budget	YTD thru 5/31/2020	FY 20/21 Prelim Budget	Prelim/Final Variance	Notes
107	5060-27	Telephone/Cable TV/ IPTele	48,800	51,360	46,454	(2,346)	
107	5060-29	Verizon Data	33,581	15,959	20,808	(12,773)	
107	5060-30	MDC & AVL Maint Cost	37,400	11,689	12,016	(25,384)	
107	5120-52	Radios/Parts & Service	25,600	8,301	20,000	(5,600)	
107	5120-54	Alarm Services & Supplies	1,500	756	1,500	-	
107	5120-56	T-1 Phone Line Maintenance	36,000	24,770	36,000	-	
107	5120-69	RCS 800 MHZ Maint Fee	72,534	66,350	73,059	525	
107	5150-00	Memberships/Subscriptions	1,700	1,984	1,704	4	
107	5180-00	Dispatch Services	429,717	324,659	407,963	(21,754)	
107	5230-31	Meetings & Travel	-	-	500	500	
107	5230-38	Professional Development	-	-	-	-	
TOTAL			686,832	505,827	620,004	(66,828)	

DEPARTMENT 108 - SHOP MAINTENANCE

Dept	Account	Line Item	FY19/20 Budget	YTD thru 5/31/2020	FY 20/21 Prelim Budget	Prelim/Final Variance	Notes
108	5090-22	Laundry/Linen Supplies	1,000		1,000	-	
108	5090-53	Hazmat Disposal & Permits	9,100	13,569	9,625	525	
108	5120-52	Parts & Accessories	112,000	91,897	122,600	10,600	
108	5120-53	Fuel	150,000	147,147	183,000	33,000	
108	5120-54	Oils & Lubricants	7,210	5,946	7,600	390	
108	5120-59	Sublet Repairs	15,000	10,378	16,000	1,000	
108	5150-00	Memberships/Subscriptions	80		80	-	
108	5180-52	Fleet Maint Software	5,000	2,058	6,500	1,500	
108	5220-00	Small Tools/Minor Equipment	4,500	8,004	4,500	-	
108	5230-38	Professional Development	5,000	5,305	5,000	-	
108	5230-39	Formal Education	-		-	-	
TOTAL			308,890	284,305	355,905	47,015	

DEPARTMENT 109 - TRAINING

Dept	Account	Line Item	FY19/20 Budget	YTD thru 5/31/2020	FY 20/21 Prelim Budget	Prelim/Final Variance	Notes
109	5150-00	Memberships/Subscriptions	-		-	-	
109	5230-20	Training Materials	9,000	4,459	4,000	(5,000)	
109	5230-38	Professional Development	45,000	37,090	34,265	(10,735)	
109	5230-31	Meeting and misc.	1,000	66	-	(1,000)	
109	5230-39	Formal Education	20,000	40,083	35,000	15,000	
TOTAL			75,000	81,699	73,265	(1,735)	

RESERVE SUMMARY

Description	FY 19/20	Notes	Description	FY 20/21	Notes
2018/19 Reserve Balance	9,451,478		2019/20 Reserve Balance	9,880,426	
2019/20 revenue projected	19,329,190		2020/21 revenue projected	19,911,268	
2019/20 expense projected	(16,222,490)		2020/21 expense projected	(18,753,331)	
Deposit to Reserves	(150,000)		Deposit to Reserves	(300,000)	
Net operations	2,956,699		Net operations	857,937	
Total Debt service 2019/20	(859,590)		Total Debt service 2020/21	(857,935)	
Capital Projects:			Capital Projects:		
Apparatus	(150,000)	Ambulance	Apparatus		
Vehicles	(87,000)	2 staff vehicles	Vehicles	60,000	
Other Equipment	(58,000)	Forklift and engine lifts	Other Equipment		
Station Improvements	(1,523,161)	Pay off station 5 bond	Station Improvements		
Total Capital Projects	(1,818,161)		Total Capital Projects	60,000	
New Debt:			New Debt:		<u>Loans</u>
Proceeds Apparatus			Proceeds Apparatus		
Proceeds modular			Proceeds modular		
Total Proceeds	-		Total Proceeds	-	
Change in Reserves	428,948		Change in Reserves	360,002	
2019/20 Reserve Balance	9,880,426		2020/21 Reserve Balance	10,240,428	

RESERVE SUMMARY

Description	FY 19/20	Notes	Description	FY 20/21	Notes
Restricted:			Restricted:		
Mitigation	494,117		Fallbrook Mitigation	751,891	
			Rainbow Mitigation	3,927	
Committed:			Committed:		
Compensated Absences	1,933,977		Compensated Absences	1,641,928	75% Funding
Workers Comp	450,000		Workers Comp	450,000	
Facility and CIP	2,355,000		Facility and CIP	2,060,000	
Assigned:			Assigned:		
Operating Reserve (Dry yield)	2,225,000		Operating Reserve (Dry yield)	2,565,000	
Unassigned:			Unassigned:		
General Fund	2,422,332		General Fund	2,767,683	
Total	9,880,426		Total	10,240,428	

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