

NORTH COUNTY FIRE PROTECTION DISTRICT

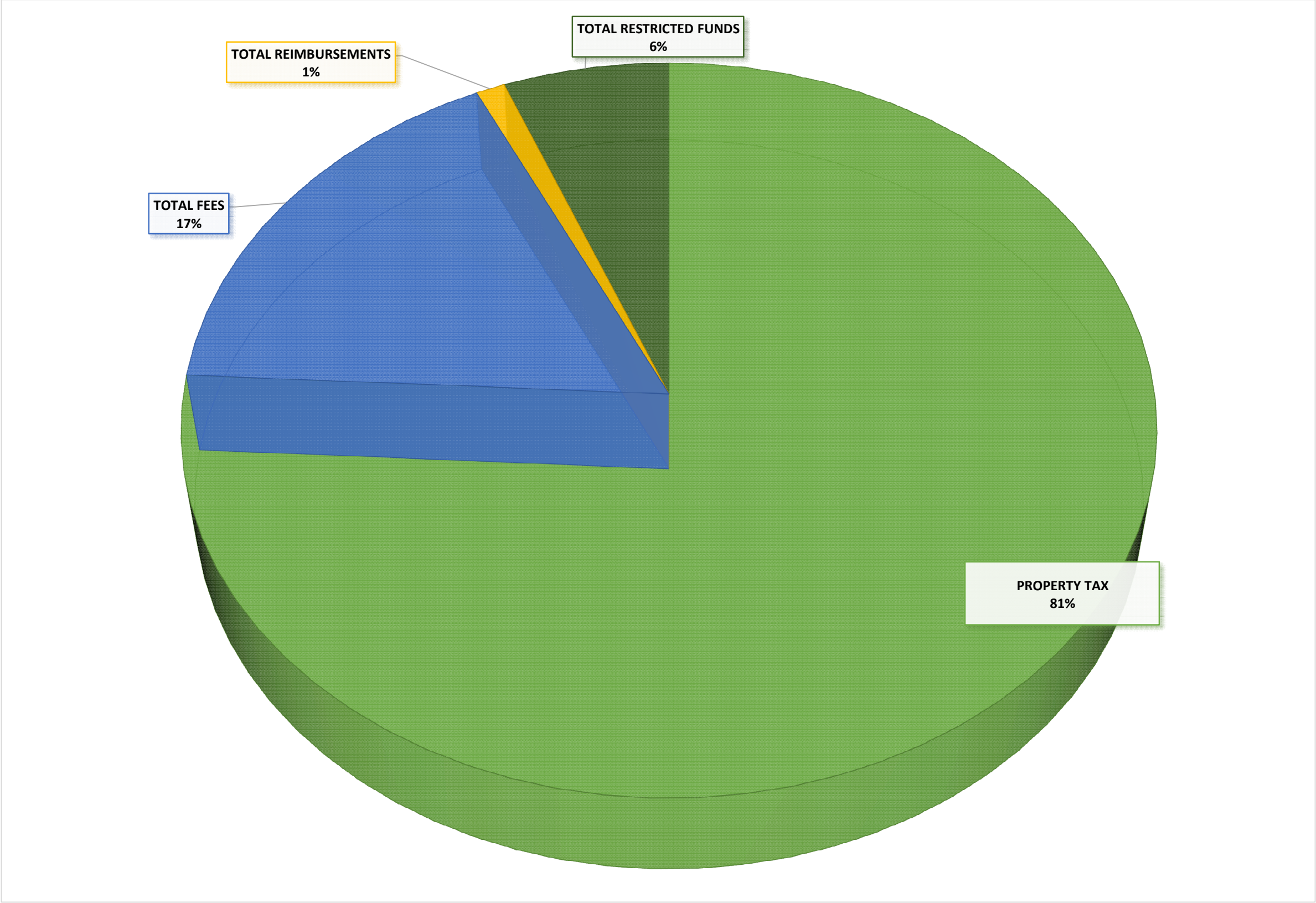


FINAL BUDGET FY 21/22

REVENUE

| Funding Source | FY20/21 Budget | YTD thru 06/30/21 | FY 21/22 Prelim Budget | FY 21/22 Final Budget | Prelim/Final Variance | Notes |
|--|-------------------|----------------------|---------------------------|--------------------------|--------------------------|--|
| Property Tax | 16,233,697 | 16,444,427 | 17,155,125 | 17,069,982 | 836,285 | 3.8% increase over final |
| Property Tax RBW Division | 310,626 | 332,608 | 346,725 | 344,250 | 33,624 | 3.5% increase over final |
| Ambulance Fees | 2,300,000 | 3,092,805 | 3,100,000 | 3,100,000 | 800,000 | Amb. Net Rev/First responder/Amer Capt. |
| Prevention Fees | 185,000 | 186,448 | 250,000 | 250,000 | 65,000 | |
| Tower Lease Agreements | 110,000 | 78,396 | 84,213 | 91,045 | (18,955) | |
| Other Revenue Sources | 50,000 | 43,294 | 40,000 | 40,000 | (10,000) | |
| Interest | 60,000 | 39,232 | 50,000 | 50,000 | (10,000) | |
| Weed Abatement/Mowing Reimbursement | - | | | - | 0 | |
| Cost Recovery | 80,000 | 49,400 | 50,000 | 50,000 | (30,000) | |
| Fallbrook Regional Health District | 92,000 | 103,935 | 93,000 | 93,000 | 1,000 | 50% Salaries |
| Community Facilities District (CFD) | 116,942 | 71,588 | 165,682 | 165,682 | 48,740 | |
| Annexation Fees | - | - | | - | 0 | |
| TOTAL FEES | 2,993,942 | 3,665,098 | 3,839,727 | 3,839,727 | 845,785 | |
| Strike Team Reimb - OES | 180,154 | 844,722 | 242,222 | 198,126 | 17,972 | Unreimbursed expenditures |
| Other Reimbursements | 100,000 | 339,059 | 100,000 | 40,782 | (59,218) | |
| GEMT - State Supplement | 90,000 | | | - | (90,000) | |
| TOTAL REIMBURSEMENTS | 370,154 | 1,183,781 | 342,222 | 238,908 | (131,246) | |
| TOTAL GENERAL FUND REVENUE | 19,908,419 | 21,625,914 | 21,683,799 | 21,492,866 | 1,584,447 | |
| Donations & Grants | 64,246 | 108,448 | 150,000 | 1,050,000 | 985,754 | Amb - Healthcare/SHSGP/UASI, \$900k from State (Sta. 3/4) |
| Mitigation Fees & Interest (Fallbrook) | 300,000 | 384,823 | 310,000 | 310,000 | 10,000 | |
| Mitigation Fees & Interest (Rainbow) | | | | | | |
| TOTAL RESTRICTED FUNDS | 364,246 | 493,271 | 460,000 | 1,360,000 | 995,754 | |
| GRAND TOTAL REVENUE | 20,272,665 | 22,119,185 | 22,143,799 | 22,852,866 | 2,580,201 | |
| Transfer from Reserves | 468,000 | | 1,159,000 | 259,000 | (209,000) | Sta.3/4 (\$25,000) + \$234,000 (Unused Capital 20/21 vehicles) |
| Sale of Sta. 3/Tower lease | | 1,148,716 | | | | |
| GRAND TOTAL ALL SOURCES | 20,740,665 | 22,119,185 | 23,302,799 | 23,111,866 | 2,371,201 | |

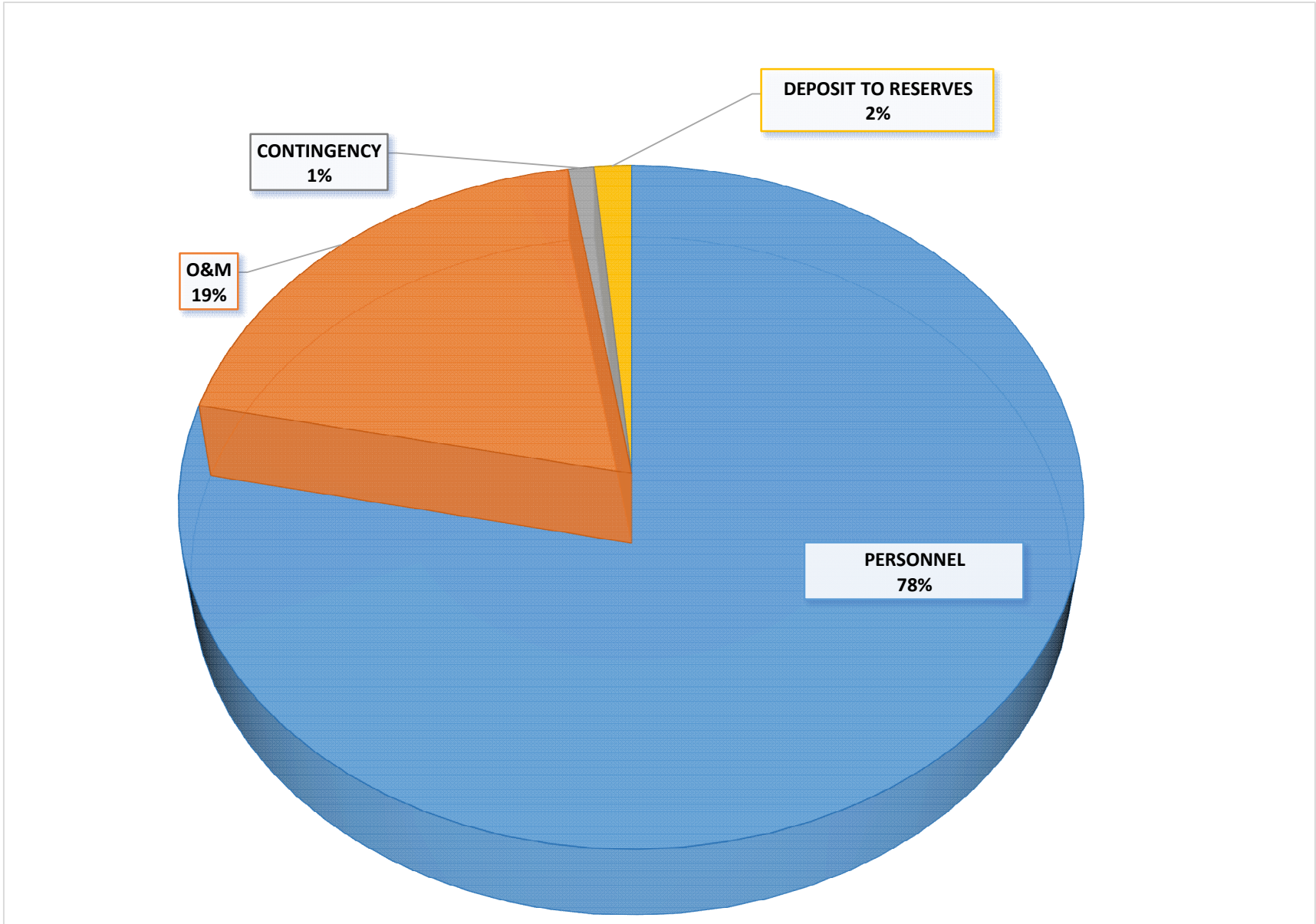
REVENUE



EXPENSE SUMMARY

| Account | Description | FY 20/21 Budget | YTD thru 06/30/21 | FY 21/22 Prelim Budget | FY 21/22 Final Budget | Prelim/Final Variance | Notes |
|---------------------------|------------------------------|-------------------|-------------------|------------------------|-----------------------|-----------------------|------------------------------------|
| Personnel | | | | | | | |
| | Salaries | 7,187,126 | 6,630,029 | 7,733,927 | 7,656,186 | 469,060 | |
| | Overtime | 1,094,299 | 2,354,200 | 1,497,000 | 1,470,663 | 376,364 | Strike Team FY20/21 (reimbursable) |
| | Other Pay | 1,001,156 | 923,637 | 1,039,400 | 1,043,900 | 42,744 | |
| | Benefits | 5,218,593 | 4,924,763 | 5,409,021 | 5,112,425 | (106,169) | |
| | Workers Comp. | 760,000 | 689,242 | 700,000 | 700,000 | (60,000) | |
| TOTAL | | 15,261,174 | 15,521,871 | 16,379,348 | 15,983,173 | 721,999 | |
| O & M | | | | | | | |
| | Board Administration 101 | 464,900 | 432,850 | 566,000 | 516,000 | 51,100 | |
| | Administration 102 | 679,303 | 516,792 | 789,700 | 1,090,162 | 410,859 | |
| | Community Risk Reduction 103 | 62,400 | 54,436 | 67,400 | 72,400 | 10,000 | |
| | Operations 104 | 457,102 | 357,495 | 586,155 | 576,155 | 119,053 | |
| | Emergency Medical 105 | 460,202 | 402,933 | 519,385 | 528,385 | 68,183 | |
| | Explorers 106 | - | - | - | 2,000 | 2,000 | |
| | Communications 107 | 620,004 | 578,189 | 664,800 | 665,800 | 45,796 | |
| | Fleet Maintenance 108 | 355,905 | 279,216 | 398,580 | 398,580 | 42,675 | |
| | Training 109 | 83,265 | 55,041 | 78,000 | 78,000 | (5,265) | |
| TOTAL | | 3,183,081 | 2,676,952 | 3,670,020 | 3,927,482 | 744,401 | |
| Contingency | | 221,953 | | 235,970 | 206,582 | (15,371) | |
| Deposit to Reserves | | 300,000 | 1,297,716 | 350,000 | 300,000 | - | Sale of Sta 3/Tower lease |
| Facilities | | | | 1,294,390 | 1,294,390 | 1,294,390 | |
| CIP | | | | 1,396,239 | 1,400,239 | 1,400,239 | |
| TOTAL | | 521,953 | 1,297,716 | 3,276,599 | 3,201,211 | 2,679,258 | |
| TOTAL GENERAL FUND | | 18,966,208 | 19,496,539 | 23,325,967 | 23,111,866 | 4,145,658 | |

EXPENSE SUMMARY



BALANCE

| Account | Description | FY 20/21 Budget | YTD 06/30/21 | FY 21/22 Prelim Budget | FY 21/22 Final Budget | Notes |
|-----------------|--------------------------|-------------------|-------------------|------------------------|-----------------------|-----------------------------------|
| Revenue | | | | | | |
| | Property Tax | 16,544,323 | 16,777,035 | 17,501,850 | 17,414,232 | |
| | Fees | 2,993,942 | 3,665,098 | 3,832,895 | 3,839,727 | |
| | Reimbursements | 370,154 | 1,183,781 | 342,222 | 238,908 | |
| | Restricted Funds | 364,246 | 493,271 | 460,000 | 1,360,000 | |
| | Transfer from Reserves | 468,000 | 0 | 1,159,000 | 259,000 | Sta. 3 modular/Sta. 4 Engineering |
| | Grand Total | 20,740,665 | 22,119,185 | 23,295,967 | 23,111,866 | |
| Expenses | | | | | | |
| | Personnel | 15,521,871 | 15,521,871 | 16,379,348 | 15,983,173 | |
| | O&M | 2,676,952 | 2,676,952 | 3,670,020 | 3,927,482 | |
| | Contingency | 0 | 0 | 235,970 | 206,582 | Small reserve for the unexpected |
| | Deposit to Reserves | 1,297,716 | 1,297,716 | 350,000 | 300,000 | Sale of Sta. 3 /Tower |
| | Facilities | 369,241 | 369,241 | 1,294,390 | 1,294,390 | |
| | Capital Improvement Plan | 841,694 | 638,495 | 1,366,239 | 1,400,239 | |
| | Grand Total | 20,707,474 | 20,504,275 | 23,295,967 | 23,111,866 | |

PERSONNEL

| Dept | Account | Line Item | FY20/21 Budget | YTD thru 06/30/21 | FY 21/22 Prelim Budget | FY 21/22 Final Budget | Prelim/Final Variance | Notes |
|-------------------------|-------------|-----------------------------------|------------------|-------------------|------------------------|-----------------------|-----------------------|-------------------------|
| SAFETY | | | SALARIES | | | | | |
| 102 | 5010-01-003 | CEO/Fire Chief | 194,000 | 181,209 | 185,000 | 185,000 | (9,000) | |
| 102 | 5010-01-004 | Deputy Fire Chief | 86,636 | 88,540 | 167,496 | 171,209 | 84,573 | |
| 103 | 5010-01-008 | Fire Marshal | 125,148 | 115,734 | 144,172 | 147,368 | 22,220 | |
| 105 | 5010-01-009 | Division Chief | 161,183 | 150,556 | 155,810 | 159,264 | (1,919) | |
| 104 | 5010-01-010 | Battalion Chiefs | 414,831 | 383,983 | 407,686 | 423,555 | 8,724 | |
| 104 | 5010-01-011 | Captains/Captain Medics | 1,632,551 | 1,507,664 | 1,692,694 | 1,688,555 | 56,004 | |
| 104 | 5010-01-012 | Engineers/Engineer Medics | 1,440,365 | 1,345,640 | 1,488,905 | 1,495,530 | 55,165 | |
| 104 | 5010-01-013 | Firefighters/FF Medics | 1,204,538 | 1,097,062 | 1,441,174 | 1,344,584 | 140,046 | |
| TOTAL SAFETY | | | 5,259,252 | 4,870,388 | 5,682,937 | 5,615,065 | 355,813 | |
| MISC. (Non-Safety) | | | | | | | | |
| 102 | 5010-01-005 | Executive Assistant | 103,749 | 96,908 | 118,784 | 121,418 | 17,669 | |
| 102 | 5010-01-009 | Finance Manager | 105,000 | 90,331 | 125,464 | 128,245 | 23,245 | |
| 102 | 5010-01-007 | Human Resources Specialist | 87,833 | 74,079 | 92,292 | 94,338 | 6,505 | |
| 102 | 5010-01-010 | Accounting and Payroll Technician | 48,000 | 33,577 | 55,642 | 56,334 | 8,334 | |
| 103 | 5010-01-022 | Fire Protection Specialist | 156,942 | 143,370 | 164,911 | 164,862 | 7,920 | |
| 108 | 5010-01-018 | Fleet Supervisor | 99,666 | 99,049 | 101,161 | 103,404 | 3,738 | |
| 102 | 5010-01-025 | Administrative/IT Specialist | 85,755 | 78,943 | 96,179 | 98,311 | 12,556 | |
| 108 | 5010-01-029 | Mechanic | 76,506 | 73,089 | 90,597 | 93,064 | 16,558 | Added 2 pay periods |
| 105 | 5010-01 | MSO | 108,475 | 108,475 | 112,855 | 115,356 | 6,881 | |
| 102 | 5010-01-008 | Front/Social | 34,505 | 28,629 | 40,000 | 41,500 | 6,995 | |
| TOTAL NON-SAFETY | | | 906,431 | 826,450 | 997,885 | 1,016,832 | 110,401 | |
| SAFER | | | | | | | | |
| 104 | 5010-01-015 | SAFER II | 28,242 | 28,242 | | - | (28,242) | Closed FY20/21 |
| TOTAL SAFER | | | 28,242 | 28,242 | 0 | 0 | (28,242) | |
| SINGLE ROLE | | | | | | | | |
| 106 | 5010-03 | Single Role - EMT | 289,536 | 273,779 | 309,504 | 309,504 | 19,968 | Addition of (3) FT EMTs |
| 106 | 5010-04 | Single Role - Medic | 698,880 | 627,563 | 738,816 | 710,000 | 11,120 | FLSA included |
| TOTAL SR | | | 988,416 | 901,342 | 1,048,320 | 1,019,504 | 31,088 | |
| PART-TIME | | | | | | | | |
| 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 | 3,607 | 4,785 | 4,785 | - | |
| TOTAL PART TIME | | | 4,785 | 3,607 | 4,785 | 4,785 | 0 | |
| TOTAL PERSONNEL | | | 7,187,126 | 6,630,029 | 7,733,927 | 7,656,186 | 469,060 | |

PERSONNEL

| Dept | Account | Line Item | FY20/21 Budget | YTD thru 06/30/21 | FY 21/22 Prelim Budget | FY 21/22 Final Budget | Prelim/Final Variance | Notes |
|-----------------|-------------|------------------------------|------------------|-------------------|------------------------|-----------------------|-----------------------|----------|
| OVERTIME | | | | | | | | |
| 102 | 5010-06 | Overtime/Admin | 8,000 | 2,970 | 8,000 | 8,300 | 300 | |
| 103 | 5010-06 | Overtime/Admin | 2,300 | 5,250 | 2,300 | 2,386 | 86 | |
| 103 | 5010-08 | CERT | 750 | - | 750 | 778 | 28 | |
| 103 | 5010-07 | Overtime/Fire & Arson | - | - | 3,000 | 3,113 | 3,113 | |
| 103 | 5230-40 | Community Outreach | | | - | 10,375 | | |
| 104 | 5010-02 | FLSA 56 Hour Adjustment | 127,249 | 103,176 | 133,150 | 138,143 | 10,894 | |
| 104 | 5010-03 | Overtime Promotional Testing | 20,000 | 22,269 | 20,000 | 20,750 | 750 | |
| 104 | 5010-04 | Association Leave | 11,000 | 1,254 | 11,000 | 11,413 | 413 | |
| 104 | 5010-05 | Overtime/Ambulance Callback | 2,000 | 3,775 | 5,000 | 5,188 | 3,188 | |
| 104 | 5010-06 | Lead Medic | 10,000 | 4,986 | 2,000 | 2,075 | (7,925) | |
| 104 | 5010-20 | Mentor Pay | | | 6,000 | 10,375 | 10,375 | |
| 104 | 5010-07 | Overtime/Other | 10,000 | 6,001 | 10,000 | 10,375 | 375 | |
| 104 | 5010-21 | Safety Admin Leave | | | 25,000 | 25,938 | 25,938 | |
| 104 | 5010-09 | Overtime/Replacement | 500,000 | 646,996 | 710,000 | 650,000 | 150,000 | |
| 104 | 5010-12 | Orientation/Mentorship | - | - | 8,300 | 8,611 | 8,611 | 2 FF |
| 104 | 5010-17 | Vacancy | 30,000 | 151,173 | 30,000 | 31,125 | 1,125 | FF - LTD |
| 104 | 5010-09-001 | Admin | 30,500 | 67,814 | 85,000 | 88,188 | 57,688 | |
| 104 | 5010-11 | Workers Comp | 50,000 | 85,764 | 100,000 | 103,750 | 53,750 | |
| 104 | 5010-10 | Overtime/Strike Team | - | 1,043,620 | - | - | - | |
| 104 | 5010-15 | Overtime/Fire Callback | 20,000 | 36,075 | 50,000 | 41,500 | 21,500 | |
| 104 | 5125-00 | Mapping | - | 2,656 | 2,000 | 2,075 | 2,075 | |
| 105 | 5010-06 | Overtime/Admin/Other | 1,000 | 49 | 2,500 | 2,594 | 1,594 | |
| 105 | 5010-08 | Ambulance Call back | 10,000 | 237 | 2,000 | 2,075 | (7,925) | |
| 105 | 5010-03 | Overtime/Full Time Coverage | 20,000 | 13,934 | 20,000 | 20,750 | 750 | |
| 105 | 5010-04 | Testing | 14,000 | 11,436 | 15,000 | 15,563 | 1,563 | |
| 105 | 5010-05 | SR New Hire (Mentorship) | 50,000 | 45,667 | 61,000 | 63,288 | 13,288 | |
| 105 | 5010-09 | SR New Hire (Mentorship) FT | 60,000 | 29,171 | 60,000 | 62,250 | 2,250 | |
| 105 | 5010-16 | Single Role SL/AL | 75,000 | 34,145 | 75,000 | 77,813 | 2,813 | |
| 106 | 5010-14 | Overtime/Admin-Explorers | 10,000 | 485 | 10,000 | 10,375 | 375 | |
| 107 | 5010-06 | Communication - Overtime | 1,500 | 1,573 | 1,500 | 1,556 | 56 | |
| 108 | 5010-06 | Overtime/Admin | 1,000 | 2,742 | 3,500 | 3,631 | 2,631 | |
| 109 | 5010-07 | Overtime/Training | 30,000 | 30,982 | 35,000 | 36,313 | 6,313 | |
| TOTAL | | | 1,094,299 | 2,354,200 | 1,497,000 | 1,470,663 | 365,989 | |

PERSONNEL

| Dept | Account | Line Item | FY20/21 Budget | YTD thru 06/30/21 | FY 21/22 Prelim Budget | FY 21/22 Final Budget | Prelim/Final Variance | Notes |
|-----------------------------|-------------|----------------------------------|------------------|-------------------|------------------------|-----------------------|-----------------------|--|
| OTHER PAY | | | | | | | | |
| 102 | 5030-45 | Total Medicare Tax | 120,081 | 133,444 | 140,000 | 140,000 | 19,919 | |
| 102 | 5030-08 | Total Social Security | 7,500 | 8,311 | 7,500 | 7,500 | - | |
| 102 | 5030-09 | FSA | 1,500 | 1,326 | 1,500 | 1,500 | - | |
| 102 | 5010-16 | A/L & S/L Reimbursement | 607,486 | 538,243 | 610,000 | 610,000 | 2,514 | |
| 104 | 5010-16 | Holiday Time Adjustment | 213,289 | 196,929 | 225,000 | 225,000 | 11,711 | |
| 102 | 5050-00 | Total Uniforms | 41,300 | 39,225 | 43,400 | 47,900 | 6,600 | |
| 105 | 5050-00 | SR Uniforms | 10,000 | 6,159 | 12,000 | 12,000 | 2,000 | |
| TOTAL | | | 1,001,156 | 923,637 | 1,039,400 | 1,043,900 | 42,744 | |
| BENEFITS | | | | | | | | |
| 102 | 5020-00 | Retirement (Misc. - Classic) | 82,033 | 58,875 | 85,049 | 70,071 | (11,962) | |
| 102 | 5020-00-001 | PEPRA Retirement (Misc.) | 38,546 | 34,275 | 49,210 | 42,392 | 3,846 | |
| 102 | 5020-00-102 | Classic UAL (Misc.) | 354,514 | 354,514 | 387,497 | 374,607 | 20,093 | |
| 102 | 5020-00-103 | PEPRA UAL (Misc.) | 1,522 | 1,522 | 2,053 | 1,985 | 463 | |
| 104 | 5020-00 | Retirement (Safety - Classic) | 1,192,577 | 1,192,809 | 1,198,720 | 1,144,169 | (48,408) | |
| 104 | 5020-00-001 | PEPRA (Safety - PEPRA) | 98,409 | 92,906 | 118,852 | 146,271 | 47,862 | |
| 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 | 427,547 | 130,782 | |
| 104 | 5020-00-103 | PEPRA UAL Safety | 3,577 | 3,577 | 6,112 | 5,909 | 2,332 | |
| 104 | 5020-00-104 | Pension Obligation Bond | 1,406,016 | 1,406,016 | 1,301,425 | 1,301,425 | (104,591) | |
| 105 | 5020-00 | Retirement | 77,828 | 51,614 | 81,035 | 81,035 | 3,207 | |
| 102 | 5030-40 | Flexible Plan Insurance | 1,592,200 | 1,365,021 | 1,671,810 | 1,448,014 | (144,186) | Down 4.13% |
| 102 | 5030-41 | Flexible Plan Insurance-Retirees | 62,628 | 60,197 | 65,000 | 69,000 | 6,372 | Increase of \$6 to \$149/person (2022) |
| TOTAL | | | 5,218,593 | 4,924,763 | 5,409,021 | 5,112,425 | (106,169) | |
| WORKERS COMPENSATION | | | | | | | | |
| 102 | 5100-42 | Worker's Compensation | 760,000 | 689,242 | 700,000 | 700,000 | (60,000) | Potential large payout |

FACILITIES CIP

| Category | Line Item | FY 20/21 Budget | YTD thru 06/30/21 | FY 21/22 Prelim Budget | FY 21/22 Final Budget | Prelim/Final Variance | Notes |
|---------------------------------|-------------------------|------------------|-------------------|------------------------|-----------------------|-----------------------|-----------------------------|
| Facilities | | | | | | | |
| | Bond - Station 5 | 235,508 | 235,508 | 235,657 | 235,657 | 149 | 12 additional years |
| | Note - Station 5 | - | - | - | - | - | Paid off |
| | Administration Building | 85,751 | 85,751 | 85,751 | 85,751 | - | 9 additional years |
| | Solar Loan I | 35,407 | 35,407 | 35,407 | 35,407 | - | 8 additional years |
| | Solar Loan II | 12,575 | 12,575 | 12,575 | 12,575 | - | 14 additional years |
| | Rainbow Station | 400,000 | - | 425,000 | 425,000 | 25,000 | New Modular |
| | Sta. 4 | - | - | 500,000 | 500,000 | 500,000 | Engineering |
| TOTAL | | 769,241 | 369,241 | 1,294,390 | 1,294,390 | 525,149 | |
| Apparatus | | | | | | | |
| | Ambulance I | 45,661 | 45,661 | - | - | (45,661) | |
| | Ambulance II | 45,742 | 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 | 110,000 | Health District cost share |
| | Type I Engines (2) | 133,980 | 133,980 | 133,980 | 133,980 | - | Large Pay off in one |
| | Brush Engine | | | 400,000 | 400,000 | 400,000 | |
| | Staff Vehicles | 200,000 | 50,519 | 401,000 | 470,000 | 270,000 | Shop Truck/Staff/Carry Over |
| TOTAL | | 476,177 | 326,696 | 1,090,722 | 1,159,722 | 683,545 | |
| Equipment | | | | | | | |
| | EKG | 60,666 | 60,666 | 60,666 | 60,666 | - | One additional year |
| | 800 Radios | 151,851 | 151,851 | 151,851 | 151,851 | - | Paid off this year |
| | 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 | 28,000 | |
| | Vehicle Lift | 40,000 | 47,540 | - | | (40,000) | |
| | Station Generator | | | 35,000 | | 35,000 | |
| TOTAL | | 365,517 | 311,799 | 275,517 | 240,517 | (90,000) | |
| Total Facilities and CIP | | 1,610,935 | 1,007,736 | 2,660,629 | 2,694,629 | 1,118,694 | |

DEPARTMENT 101- BOARD ADMINISTRATION

| Dept | Account | Line Item | FY 20/21 Budget | YTD thru 06/30/2021 | FY 21/22 Prelim Budget | FY 21/22 Final Budget | Prelim/Final Variance | Notes |
|--------------|---------|---------------------------|-----------------|---------------------|------------------------|-----------------------|-----------------------|----------------------|
| 101 | 5010-14 | Board Members | 7,500 | 6,600 | 7,500 | 7,500 | - | |
| 101 | 5043-00 | Elections | 25,000 | 6,000 | - | - | (25,000) | |
| 101 | 5150-00 | Memberships/Subscriptions | 7,900 | 9,859 | 10,000 | 10,000 | 2,100 | |
| 101 | 5170-72 | Office Supplies | 2,000 | 578 | 2,000 | 2,000 | - | |
| 101 | 5180-83 | Legal Fees | 60,000 | 101,094 | 150,000 | 100,000 | 40,000 | |
| 101 | 5180-84 | Negotiations/Labor | 15,000 | 22,185 | 15,000 | 15,000 | - | |
| 101 | 5190-00 | Advertising/Notices | 4,000 | 1,388 | 8,000 | 8,000 | 4,000 | |
| 101 | 5230-30 | Employee Recognition | 5,000 | 1,349 | 5,000 | 5,000 | - | |
| 101 | 5230-31 | Meetings/Travel | 9,000 | - | 5,000 | 5,000 | (4,000) | |
| 101 | 5230-32 | Community Relations | 5,000 | 1,893 | 5,000 | 5,000 | - | |
| 101 | 5230-38 | Professional Development | 2,500 | 2,600 | 7,500 | 7,500 | 5,000 | |
| 101 | 5340-00 | Refunds and Interest | 121,000 | 90,595 | 140,000 | 140,000 | 19,000 | |
| 101 | 5170-70 | County Admin Costs | 190,000 | 178,106 | 200,000 | 200,000 | 10,000 | Moved from 102 Admin |
| 101 | 5340-01 | LAFCO Assessment Fee | 11,000 | 10,604 | 11,000 | 11,000 | - | |
| TOTAL | | | 464,900 | 432,850 | 566,000 | 516,000 | 51,100 | |

DEPARTMENT 102 - ADMINISTRATION

| Dept | Account | Line Item | FY20/21 Budget | YTD thru 06/30/2021 | FY 21/22 Prelim Budget | FY 21/22 Final Budget | Prelim/Final Variance | Notes |
|--------------|---------|------------------------------|----------------|---------------------|------------------------|-----------------------|-----------------------|--|
| 102 | 5100-43 | Unemployment Insurance | 1,500 | 6,573 | 10,000 | 10,000 | 8,500 | Currently disputing outstanding claims |
| 102 | 5130-66 | Structures & Grounds | 175,000 | 143,549 | 200,000 | 320,000 | 145,000 | Admin upgrades |
| 102 | 5130-68 | Facility Expenses | 25,000 | 18,917 | 25,000 | 25,000 | - | |
| 102 | 5140-01 | Personnel/JPA Academy | 3,000 | - | 3,000 | 3,000 | - | |
| 102 | 5145-00 | Personnel Recruitment | 7,000 | 3,964 | 7,000 | 7,000 | - | |
| 102 | 5150-00 | Memberships/Subscriptions | 4,500 | 6,599 | 6,000 | 6,000 | 1,500 | |
| 102 | 5170-71 | Bank Fees | 500 | 278 | 500 | 500 | - | |
| 102 | 5170-72 | Office Supplies | 7,500 | 4,539 | 7,500 | 7,500 | - | |
| 102 | 5170-73 | Postage | 5,000 | 3,164 | 5,000 | 5,000 | - | |
| 102 | 5170-74 | Printing | 4,500 | 2,890 | 4,500 | 4,500 | - | |
| 102 | 5180-81 | Auditors | 18,000 | 14,000 | 14,000 | 14,000 | (4,000) | |
| 102 | 5180-82 | Professional Services | 76,000 | 55,964 | 150,000 | 125,462 | 49,462 | Master/Strategic plans |
| 102 | 5180-83 | Computer Support | 140,000 | 55,291 | 125,600 | 125,600 | (14,400) | |
| 102 | 5180-85 | Computer Hardware/Software | 30,000 | 57,561 | 30,000 | 230,000 | 200,000 | Financial software |
| 102 | 5200-00 | Rents and Leases/Equipment | 10,000 | 7,601 | 10,000 | 10,000 | - | |
| 102 | 5221-01 | Office Furniture/Supplies | 5,000 | 1,323 | 5,000 | 10,000 | 5,000 | |
| 102 | 5230-19 | Trauma Interventions Program | 7,300 | 7,257 | 7,300 | 7,300 | - | |
| 102 | 5230-30 | Employee Recognition | 3,500 | 1,031 | 3,500 | 3,500 | - | |
| 102 | 5230-37 | Physicals/Wellness Program | 35,000 | 14,230 | 35,000 | 35,000 | - | |
| 102 | 5230-38 | Professional Development | 7,500 | 2,123 | 7,500 | 7,500 | - | |
| 102 | 5230-39 | Employee Asst Program | 7,000 | 12,518 | 8,000 | 8,000 | 1,000 | |
| 102 | 5230-41 | Meetings and Misc. Expenses | 5,000 | 306 | 4,500 | 4,500 | (500) | |
| 102 | 5230-49 | PERS Medical Admin Fees | 9,871 | 3,462 | 9,300 | 9,300 | (571) | |
| 102 | 5230-50 | Post-Retirement Admin Fee | 3,982 | 4,275 | 4,500 | 4,500 | 518 | |
| 102 | 5260-23 | Water | 28,000 | 23,334 | 28,000 | 28,000 | - | |
| 102 | 5260-24 | Sewer | 12,650 | 15,963 | 17,000 | 17,000 | 4,350 | |
| 102 | 5260-25 | Trash | 12,000 | 10,639 | 12,000 | 12,000 | - | |
| 102 | 5260-26 | Gas & Electric | 35,000 | 39,440 | 50,000 | 50,000 | 15,000 | |
| TOTAL | | | 679,303 | 516,792 | 789,700 | 1,090,162 | 410,859 | |

DEPARTMENT 103 - COMMUNITY RISK REDUCTION

| Dept | Account | Line Item | FY20/21 Budget | YTD thru 06/30/21 | FY 21/22 Prelim Budget | FY 21/22 Final Budget | Prelim/Final Variance | Notes |
|--------------|---------|------------------------------|----------------|-------------------|------------------------|-----------------------|-----------------------|--|
| 103 | 5150-00 | Memberships/Subscriptions | 4,100 | 1,042 | 4,100 | 4,100 | - | Weed Abatement/Inspection software support |
| 103 | 5230-30 | Fire Safety Council | 1,900 | | 1,900 | 1,900 | - | |
| 103 | 5230-31 | CERT Program | 1,900 | | 1,900 | 1,900 | - | |
| 103 | 5230-32 | Materials/Public Education | 22,000 | 10,142 | 17,000 | 17,000 | (5,000) | |
| 103 | 5230-34 | Required Weed Abatement | 30,000 | 41,312 | 35,000 | 35,000 | 5,000 | |
| 103 | 5230-35 | Investigative Supplies | 1,000 | 1,101 | 1,000 | 1,000 | - | |
| 103 | 5230-36 | Arson Investigative Training | 1,500 | 839 | 6,500 | 6,500 | 5,000 | |
| 103 | 5230-40 | Community Outreach | - | | - | 5,000 | 5,000 | |
| TOTAL | | | 62,400 | 54,436 | 67,400 | 72,400 | 10,000 | |

DEPARTMENT 104 - OPERATIONS

| Dept | Account | Line Item | FY20/21 Budget | YTD thru 06/30/21 | FY 21/22 Prelim Budget | FY 21/22 Final Budget | Prelim/Final Variance | Notes |
|--------------|---------|----------------------------------|----------------|-------------------|------------------------|-----------------------|-----------------------|------------------------------------|
| 104 | 5080-00 | Emerg. Incident Meals/Provisions | 2,000 | 13,016 | 20,000 | 2,000 | - | |
| 104 | 5090-21 | Kitchen/Janitorial Supplies | 28,960 | 22,446 | 29,000 | 29,000 | 40 | |
| 104 | 5100-44 | Facility/Vehicle Insurance | 243,344 | 246,341 | 350,000 | 350,000 | 106,656 | SDRMA increase 42% |
| 104 | 5120-12 | Firefighting Equipment | 102,550 | 48,852 | 102,000 | 110,000 | 7,450 | includes SHSGP rope rescue + taxes |
| 104 | 5125-00 | Map Maintenance Program | 4,550 | 2,656 | 13,687 | 13,687 | 9,137 | |
| 104 | 5150-00 | Memberships/Subscriptions | 6,088 | 7,595 | 6,838 | 6,838 | 750 | |
| 104 | 5221-00 | Safety Equipment/PPE | 62,780 | 15,166 | 55,300 | 55,300 | (7,480) | |
| 104 | 5230-41 | Meetings and misc. | 2,000 | 1,303 | 2,000 | 2,000 | - | |
| 104 | 5223-00 | Disaster Preparedness | 2,000 | | 2,000 | 2,000 | - | |
| 104 | 5230-38 | Professional Development | 2,830 | 120 | 5,330 | 5,330 | 2,500 | |
| TOTAL | | | 457,102 | 357,495 | 586,155 | 576,155 | 119,053 | |

DEPARTMENT 105 - EMS

| Dept | Account | Line Item | FY20/21 Budget | YTD thru 06/30/21 | FY 21/22 Prelim Budget | FY 21/22 Final Budget | Prelim/Final Variance | Notes |
|--------------|---------|-------------------------------|----------------|-------------------|------------------------|-----------------------|-----------------------|---|
| 105 | 5070-00 | Ambulance Billing | 150,000 | 123,513 | 165,000 | 165,000 | 15,000 | |
| 105 | 5160-00 | QAF | 90,000 | 101,067 | 130,000 | 130,000 | 40,000 | \$ increased per call now \$32.30/transport |
| 105 | 5140-00 | Medical Supplies/Equipment | 161,674 | 148,432 | 161,000 | 170,000 | 8,326 | |
| 105 | 5150-00 | Memberships/Subscriptions | 50 | 250 | 250 | 250 | 200 | |
| 105 | 5180-82 | Professional Services | - | | 3,000 | 3,000 | 3,000 | |
| 105 | 5221-01 | Medical & Pre-Emp Exams | 25,000 | 12,394 | 25,000 | 25,000 | - | |
| 105 | 5230-32 | Material | 900 | | 1,000 | 1,000 | 100 | |
| 105 | 5230-33 | EMS Equipment | 1,099 | | 2,870 | 2,870 | 1,771 | |
| 105 | 5230-34 | Medical Licensing/Certs | 8,548 | 5,030 | 9,227 | 9,227 | 679 | |
| 105 | 5230-35 | Defib Maint & Maint Agreement | 20,431 | 12,182 | 19,538 | 19,538 | (893) | Water - EMS ePCR (\$7,000) |
| 105 | 5230-38 | Professional Development | 2,500 | 65 | 2,500 | 2,500 | - | |
| TOTAL | | | 460,202 | 402,933 | 519,385 | 528,385 | 68,183 | |

Department 106 - Explorers

| Dept | Account | Line Item | FY20/21 Budget | YTD thru 06/30/21 | FY 21/22 Final Budget | Prelim/Final Variance | Notes |
|--------------|---------|----------------------------|----------------|-------------------|-----------------------|-----------------------|-------|
| 106 | 5120-12 | Explorer/Materials & Equip | - | - | 2,000 | 2,000 | |
| TOTAL | | | - | - | 2,000 | 2,000 | |

DEPARTMENT 107 - COMMUNICATIONS

| Dept | Account | Line Item | FY20/21 Budget | YTD thru 06/30/21 | FY 21/22 Prelim Budget | FY 21/22 Final Budget | Prelim/Final Variance | Notes |
|--------------|---------|----------------------------|----------------|-------------------|------------------------|-----------------------|-----------------------|---------------------------|
| 107 | 5060-27 | Telephone/Cable TV/ IPTele | 46,454 | 60,102 | 45,800 | 45,800 | (654) | |
| 107 | 5060-29 | Verizon Data | 20,808 | 11,834 | 20,000 | 20,000 | (808) | |
| 107 | 5060-30 | MDC & AVL Maint Cost | 12,016 | 11,173 | 15,000 | 15,000 | 2,984 | |
| 107 | 5120-52 | Radios/Parts & Service | 20,000 | 15,955 | 20,000 | 20,000 | - | |
| 107 | 5120-54 | Alarm Services & Supplies | 1,500 | 378 | 1,500 | 1,500 | - | |
| 107 | 5120-56 | T-1 Phone Line Maintenance | 36,000 | 18,108 | 36,000 | 36,000 | - | |
| 107 | 5120-69 | RCS 800 MHZ Maint Fee | 73,059 | 51,334 | 75,000 | 75,000 | 1,941 | |
| 107 | 5150-00 | Memberships/Subscriptions | 1,704 | 1,342 | 1,500 | 1,500 | (204) | |
| 107 | 5180-00 | Dispatch Services | 407,963 | 407,963 | 450,000 | 451,000 | 43,037 | Disp and Medical Director |
| 107 | 5230-31 | Meetings & Travel | 500 | | - | - | (500) | |
| 107 | 5230-38 | Professional Development | - | | - | - | - | |
| TOTAL | | | 620,004 | 578,189 | 664,800 | 665,800 | 45,796 | |

DEPARTMENT 108 - SHOP

| Dept | Account | Line Item | FY20/21 Budget | YTD thru 06/30/21 | FY 21/22 Prelim Budget | FY 21/22 Final Budget | Prelim/Final Variance | Notes |
|--------------|---------|-----------------------------|----------------|-------------------|------------------------|-----------------------|-----------------------|-------|
| 108 | 5090-22 | Laundry/Linen Supplies | 1,000 | | - | - | (1,000) | |
| 108 | 5090-53 | Hazmat Disposal & Permits | 9,625 | 7,237 | 10,000 | 10,000 | 375 | |
| 108 | 5120-52 | Parts & Accessories | 122,600 | 101,595 | 125,000 | 125,000 | 2,400 | |
| 108 | 5120-53 | Fuel | 183,000 | 150,918 | 225,000 | 225,000 | 42,000 | |
| 108 | 5120-54 | Oils & Lubricants | 7,600 | 5,263 | 8,000 | 8,000 | 400 | |
| 108 | 5120-59 | Sublet Repairs | 16,000 | 8,893 | 16,000 | 16,000 | - | |
| 108 | 5150-00 | Memberships/Subscriptions | 80 | 80 | 80 | 80 | - | |
| 108 | 5180-52 | Fleet Maint Software | 6,500 | 2,484 | 5,000 | 5,000 | (1,500) | |
| 108 | 5220-00 | Small Tools/Minor Equipment | 4,500 | 2,739 | 4,500 | 4,500 | - | |
| 108 | 5230-38 | Professional Development | 5,000 | 7 | 5,000 | 5,000 | - | |
| 108 | 5230-39 | Formal Education | - | | - | - | - | |
| TOTAL | | | 355,905 | 279,216 | 398,580 | 398,580 | 42,675 | |

DEPARTMENT 109 - TRAINING

| Dept | Account | Line Item | FY20/21 Budget | YTD thru 06/30/21 | FY 21/22 Prelim Budget | FY 21/22 Final Budget | Prelim/Final Variance | Notes |
|--------------|---------|---------------------------|----------------|-------------------|------------------------|-----------------------|-----------------------|-------|
| 109 | 5150-00 | Memberships/Subscriptions | - | 50 | - | | - | |
| 109 | 5230-20 | Training Materials | 4,000 | 4,688 | 8,000 | 8,000 | 4,000 | |
| 109 | 5230-38 | Professional Development | 29,265 | 19,128 | 30,000 | 30,000 | 735 | |
| 109 | 5230-31 | Meeting and misc. | - | | - | - | - | |
| 109 | 5230-39 | Formal Education | 50,000 | 31,175 | 40,000 | 40,000 | (10,000) | |
| TOTAL | | | 83,265 | 55,041 | 78,000 | 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 | 12,117,889 | |
| 2020/21 revenue actual | 22,119,185 | | 2021/22 revenue projected | 23,111,866 | |
| 2020/21 expense actual | (18,198,823) | | 2021/22 expense projected | (20,117,237) | |
| Deposit to Reserves | 1,297,716 | Sta 3/Tower sale | Deposit to Reserves | 300,000 | |
| | (19,496,539) | | | | |
| Total Debt service 2020/21 | (857,935) | | Total Debt service 2021/22 | (761,629) | |
| Capital Projects: | | | Capital Projects: | | |
| CIP | (149,801) | | CIP | (1,008,000) | |
| Facilities | - | | Facilities | (925,000) | |
| Total Capital Projects | (149,801) | | Total Capital Projects | (1,933,000) | |
| Total Capital/Debt Service | (1,007,736) | | Total Capital/Debt Service | (2,694,629) | |
| New Debt: | | | New Debt: | | <u>Loans</u> |
| Proceeds Apparatus | | | Proceeds Apparatus | | |
| Proceeds modular | | | Proceeds modular | | |
| Total Proceeds | - | | Total Proceeds | - | |
| Net Operations | 1,614,910 | | Net Operations | - | |
| Change in Reserves | 2,912,626 | | Change in Reserves | 300,000 | |
| 2020/21 Reserve Balance | 12,117,889 | | 2021/22 Reserve Balance | 12,417,889 | |

RESERVE SUMMARY

| Description | FY 20/21 | Notes | Description | FY 21/22 | Notes |
|-------------------------------|-------------------|-------|-------------------------------|-------------------|-------|
| Restricted: | | | Restricted: | | |
| Fallbrook Mitigation | 981,370 | | Fallbrook Mitigation | 981,370 | |
| Rainbow Mitigation | 4,074 | | Rainbow Mitigation | 4,074 | |
| Committed: | | | Committed: | | |
| 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 | |
| Assigned: | | | Assigned: | | |
| Operating Reserve (Dry yield) | 3,225,000 | | Operating Reserve (Dry yield) | 4,225,000 | |
| Unassigned: | | | Unassigned: | | |
| General Fund | 1,017,625 | | General Fund | 1,244,419 | |
| Total | 12,117,889 | | Total | 12,417,889 | |

FY 20/21 Reserve Balance tied to Final Audit June 30, 2020: Balance Sheet Gov. Funds page 12, Total Fund Balance