

**North County Fire Protection District  
FY 2023/24 Final Budget**

	A	B	C	D	E		
	FY 22 Adopted Budget	FY 23 Adopted Budget	FY 23 YTD June 30	FY 24 Preliminary Approved Budget	FY 24 Final Budget	\$ Budget Variance	% Budget Variance
<b>1 REVENUE</b>							
2 Property Taxes	\$ 17,414,232	\$ 18,418,842	\$ 19,137,438	\$ 22,138,700	\$ 20,604,200	(1,534,500)	-7%
3 Mitigation Fees	310,000	541,200	149,128	250,000	250,000	-	0%
4 Ambulance Revenue	3,100,000	3,000,000	3,750,194	3,891,700	3,750,200	(141,500)	-4%
5 Fire Prevention Fees	250,000	218,700	212,959	203,100	213,000	9,900	5%
6 OES Reimbursement	198,126	17,240	455,680	-	-	-	0%
7 Tower Lease Agreements	91,045	25,200	95,730	-	-	-	0%
8 Grant Revenue	1,050,000	-	12,086	-	-	-	0%
9 Other Revenues	389,464	315,283	831,049	86,500	372,000	285,500	330%
10 Interest Income	50,000	45,000	228,078	124,500	124,500	-	0%
<b>11 TOTAL REVENUE</b>	<b>22,852,867</b>	<b>22,581,465</b>	<b>24,872,341</b>	<b>26,694,500</b>	<b>25,313,900</b>	<b>(1,380,600)</b>	<b>-5%</b>
<b>12 EXPENSE</b>							
<b>13 Salaries and Benefits</b>							
14 Salaries	8,336,291	8,415,177	7,940,959	8,769,200	9,043,500	274,300	3%
15 Overtime	1,155,434	1,055,800	1,662,101	2,245,900	1,840,400	(405,500)	-18%
16 FLSA	129,809	146,500	165,610	152,100	157,300	5,200	3%
17 Holiday Pay	218,963	244,039	245,579	414,400	429,700	15,300	4%
18 Worker's Compensation	103,750	300,000	618,759	670,900	659,100	(11,800)	-2%
19 Longevity	-	31,200	36,980	91,200	93,400	2,200	2%
20 Education	-	77,300	96,932	141,100	146,600	5,500	4%
21 Bilingual	-	9,200	17,200	31,200	36,400	5,200	17%
22 Annual Leave Payout	661,975	691,400	618,762	205,800	205,800	-	0%
23 Sick Leave Payout	-	-	247,169	204,500	204,500	-	0%
24 Payroll Taxes	166,766	12,500	162,103	161,600	165,800	4,200	3%
25 Classic Safety	(10,967)	1,276,600	758,960	1,450,900	1,504,000	53,100	4%
26 PEPRA Non-Safety	60,440	145,700	84,109	152,700	154,800	2,100	1%
27 Classic Non-Safety	1,428,797	47,900	654,476	68,500	70,900	2,400	4%
28 PEPRA Safety	-	191,300	104,197	238,500	246,700	8,200	3%
29 Classic UAL	802,154	945,299	945,299	410,700	397,410	(13,290)	-3%
30 PEPRA UAL	7,894	11,516	11,516	10,100	9,820	(280)	-3%
31 Workers' Comp Insurance	700,000	659,240	588,578	650,000	650,000	-	0%
32 Pension Obligation Fund Int	1,301,425	1,250,700	1,251,628	1,264,600	1,264,600	-	0%
33 115 Trust	-	280,933	-	-	-	-	0%
34 Uniforms	61,255	68,300	89,288	110,000	110,000	-	0%
35 Health Insurance	1,517,014	1,537,000	1,869,915	1,873,900	1,985,700	111,800	6%
<b>36 Total Salaries &amp; Benefits</b>	<b>16,641,000</b>	<b>17,397,604</b>	<b>18,170,122</b>	<b>19,317,800</b>	<b>19,376,430</b>	<b>58,630</b>	<b>0%</b>
<b>37 Operations Expenses</b>							
38 Dispatch Services	451,000	458,250	460,083	473,200	473,200	-	0%
39 QAF Payments - GEMT	130,000	310,000	256,822	393,000	393,000	-	0%
40 Structures & Grounds	345,000	435,000	363,292	300,000	300,000	-	0%
41 Fuel	225,000	225,000	257,950	260,000	260,000	-	0%
42 Medical Supplies	170,000	200,000	208,225	201,200	201,200	-	0%
43 Materials & Equipment	154,000	170,000	184,917	182,500	182,500	-	0%
44 Liability Insurance	350,000	160,000	133,499	175,000	175,000	-	0%
45 Ambulance Billing	165,000	170,000	197,225	168,700	144,600	(24,100)	-14%
46 Repairs & Maintenance	104,687	107,500	96,918	115,900	115,900	-	0%
47 Firefighting Equipment	110,000	65,500	90,912	95,800	95,800	-	0%
48 Safety Equipment & PPE	55,300	73,050	64,522	90,200	95,200	5,000	6%
49 Telephone & Cable	81,800	100,000	102,008	68,900	68,900	-	0%
50 Gas & Electric	50,000	47,000	69,450	49,400	49,400	-	0%
51 Defib Maintenance	19,538	25,000	36,948	41,300	50,530	9,230	22%
52 Kitchen & Janitorial Supplies	29,000	37,000	32,633	37,000	37,000	-	0%
53 Weed Abatement Expenses	35,000	35,000	6,055	35,000	35,000	-	0%
54 Water	28,000	32,200	21,802	33,800	33,800	-	0%
55 Verizon Data For Engines	20,000	41,800	8,435	29,600	29,600	-	0%
56 SHSP Grant Funds	-	32,000	-	28,500	28,500	-	0%
57 Public Education Material	23,000	26,000	18,239	26,000	26,000	-	0%
58 Maintenance - MDC & AVL	15,000	25,000	34,226	25,000	25,000	-	0%
59 Medical & Pre-Emp Exams	25,000	25,000	16,899	25,000	25,000	-	0%
60 SCBA Equipment	110,000	22,500	-	22,500	22,500	-	0%
61 Small Tools & Minor Equip	14,500	11,500	24,826	20,400	20,400	-	0%
62 Fleet Maintenance Software	5,000	12,100	25,818	12,300	12,300	-	0%
63 Trash	12,000	11,500	12,990	12,100	12,100	-	0%
64 Sewer	17,000	10,500	6,863	11,000	11,000	-	0%
65 Hazmat Disposal & Permits	10,000	10,000	4,648	10,900	10,900	-	0%
66 EMS Equipment	2,870	7,250	5,716	9,900	9,900	-	0%
67 Medical Licensing & CERT	9,227	8,600	5,622	8,300	8,300	-	0%
68 Emer Incident Meals & Misc	4,000	5,000	10,666	8,000	8,000	-	0%
69 Trauma Intervention Program	7,300	7,300	15,600	7,700	7,700	-	0%
70 CERT Program	1,900	12,500	3,513	12,500	12,500	-	0%
<b>71 Total Operations Expenses</b>	<b>2,780,122</b>	<b>2,919,050</b>	<b>2,778,588</b>	<b>2,990,600</b>	<b>2,980,730</b>	<b>(9,870)</b>	<b>0%</b>

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72	<b>General &amp; Administration Expenses</b>						
73	340,000	275,000	200,925	235,000	235,000	-	0%
74	355,600	197,800	128,708	211,600	211,600	-	0%
75	142,462	193,500	235,084	201,000	201,000	-	0%
76	100,000	150,000	54,891	150,000	150,000	-	0%
77	57,830	102,400	84,156	148,100	160,100	12,000	8%
78	40,000	70,000	48,986	116,000	116,000	-	0%
79	35,000	65,000	59,101	83,300	83,300	-	0%
80	27,268	55,950	66,266	65,000	65,000	-	0%
81	8,000	20,000	25,306	25,000	25,000	-	0%
82	11,500	11,500	12,786	15,700	15,700	-	0%
83	14,500	15,500	15,410	14,500	16,600	2,100	14%
84	15,000	15,000	2,387	15,000	15,000	-	0%
85	19,500	12,500	21,379	13,000	13,000	-	0%
86	8,500	12,000	10,562	12,400	12,400	-	0%
87	11,000	12,000	12,053	12,000	12,000	-	0%
88	13,800	11,000	18,037	11,600	11,600	-	0%
89	10,000	8,500	6,431	8,900	8,900	-	0%
90	8,000	8,000	1,407	8,000	8,000	-	0%
91	7,500	7,500	5,343	7,500	7,500	-	0%
92	7,000	7,000	11,808	7,400	7,400	-	0%
93	6,900	6,900	6,515	6,900	6,900	-	0%
94	-	30,000	-	-	-	-	0%
95	<b>1,239,360</b>	<b>1,287,050</b>	<b>1,027,541</b>	<b>1,367,900</b>	<b>1,382,000</b>	<b>14,100</b>	<b>1%</b>
96	<b>20,660,482</b>	<b>21,603,704</b>	<b>21,976,251</b>	<b>23,676,300</b>	<b>23,739,160</b>	<b>62,860</b>	<b>0%</b>
97	<b>NET REVENUE / (EXPENSE) BEFORE CAPITAL</b>						
	<b>\$ 2,192,385</b>	<b>\$ 977,761</b>	<b>\$ 2,896,090</b>	<b>\$ 3,018,200</b>	<b>\$ 1,574,740</b>	<b>\$ (1,443,460)</b>	<b>-48%</b>
98	<b>Capital</b>						
99				1,119,400	1,042,700		
100	1,425,000	2,353,000	189,504	3,584,900	4,098,200	513,300	14%
101	555,742	1,301,500	1,921,246	1,436,000	1,436,000	-	0%
102	179,851	296,000	15,929	513,000	528,000	15,000	3%
103	470,000	280,000	1,261	190,000	190,000	-	0%
104	369,390	369,450	816,638	368,850	283,100	(85,750)	-23%
105	133,980	1,182,700	33,495	-	-	-	0%
106	60,666	60,700	248,819	-	-	-	0%
107	<b>3,194,629</b>	<b>5,843,350</b>	<b>3,226,892</b>	<b>7,212,150</b>	<b>7,578,000</b>	<b>442,550</b>	<b>6%</b>
108	<b>3,701,211</b>	<b>5,843,350</b>	<b>3,226,892</b>	<b>7,212,150</b>	<b>7,578,000</b>	<b>442,550</b>	<b>6%</b>
109	<b>NET REVENUE / (EXPENSE)</b>						
	<b>\$ (1,508,825)</b>	<b>\$ (4,865,589)</b>	<b>\$ (330,802)</b>	<b>\$ (4,193,950)</b>	<b>\$ (6,003,260)</b>	<b>\$ (1,809,310)</b>	<b>43%</b>
	<b>Beginning Cash</b>			<b>13,268,403</b>	<b>13,268,403</b>		
	<b>Ending Cash</b>			<b>\$ 13,268,403</b>	<b>\$ 9,074,453</b>	<b>\$ 7,265,143</b>	