



NORTH COUNTY FIRE PROTECTION DISTRICT

RESOLUTION 2023-11

RESOLUTION OF THE BOARD OF DIRECTORS OF THE NORTH COUNTY FIRE PROTECTION DISTRICT, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, APPROVING THE BUDGET FOR FISCAL TAX YEAR 2023/2024

WHEREAS, the Board of Directors of the North County Fire Protection District has heretofore adopted a Preliminary Budget in accordance with the Uniform Accounting Procedures of the Administrative Code of the State of California, and

WHEREAS, said Board has held a Public Hearing and made appropriate deductions, increases and deletions, and

WHEREAS, said Board must adopt a Final Budget pursuant to Section 61110 of the California Government Code.

NOW THEREFORE, the Board of Directors of the North County Fire Protection District does hereby find, resolve, order and determine as follows:

SECTION 1: The Budget of Fiscal Tax Year 2023/2024 attached hereto, is hereby approved and adopted.

SECTION 2: The sum of **\$20,604,200** is required to be raised for said Budget by property taxes, with a total of **\$25,313,900** from all revenue sources, for the purposes of operation and maintenance of the North County Fire Protection District for the Fiscal Tax Year of 2023/2024. Further, the Board has determined said amount is necessary to provide the same level of fire protection actually provided by FY 1977/78. The Board has also determined that said amount meets the intent and provisions of SB 154, Article 3, Section 162746 (a) (1).

SECTION 3: The Board Clerk is hereby authorized and directed to file a certified copy of this Resolution with the Auditor and Controller of the County of San Diego at 1600 Pacific Highway, San Diego, California 92101.

ADOPTED, SIGNED AND APPROVED by the Board of Directors of the North County Fire Protection District, County of San Diego, State of California, on this **26th day of September 2023** by the following vote:

AYES: Acosta, Egkan, Munson, Shaw and Pike

NOES: None

ABSENT: None

ABSTAIN: None

RECUSED: None



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Cindy Acosta, Board President

ATTEST:

I **HEREBY CERTIFY** that the foregoing is a true and correct copy of the Resolution duly and regularly adopted by the Board of Directors of the North County Fire Protection District thereof held on the **26th day of September 2023**, and that the same now appears on record in my office.

IN WITNESS THEREOF, I hereunto set my hand and affixed by official seal this **26th day of September 2023**.


Mavis Canpinar, Board Clerk

Official Seal

**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
1 REVENUE							
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%
11 TOTAL REVENUE	22,852,867	22,581,465	24,872,341	26,694,500	25,313,900	(1,380,600)	-5%
12 EXPENSE							
13 Salaries and Benefits							
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%
36 Total Salaries & Benefits	16,641,000	17,397,604	18,170,122	19,317,800	19,376,430	58,630	0%
37 Operations Expenses							
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%
71 Total Operations Expenses	2,780,122	2,919,050	2,778,588	2,990,600	2,980,730	(9,870)	0%

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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
72	General & Administration Expenses						
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	1,239,360	1,287,050	1,027,541	1,367,900	1,382,000	14,100	1%
96	20,660,482	21,603,704	21,976,251	23,676,300	23,739,160	62,860	0%
97	NET REVENUE / (EXPENSE) BEFORE CAPITAL						
	\$ 2,192,385	\$ 977,761	\$ 2,896,090	\$ 3,018,200	\$ 1,574,740	\$ (1,443,460)	-48%
98	Capital						
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	3,194,629	5,843,350	3,226,892	7,212,150	7,578,000	442,550	6%
108	3,701,211	5,843,350	3,226,892	7,212,150	7,578,000	442,550	6%
109	NET REVENUE / (EXPENSE)						
	\$ (1,508,825)	\$ (4,865,589)	\$ (330,802)	\$ (4,193,950)	\$ (6,003,260)	\$ (1,809,310)	43%
	Beginning Cash			13,268,403	13,268,403		
	Ending Cash			\$ 13,268,403	\$ 9,074,453	\$ 7,265,143	