

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

	A	B	C		
	FY 23 Adopted Budget	FY 23 YTD May 31	FY 24 Proposed Budget	\$ Budget Variance	% Budget Variance
<b>1</b>	<b>REVENUE</b>				
2	\$ 18,418,842	\$ 18,692,975	\$ 22,138,700	3,719,858	20%
3	541,200	149,128	250,000	(291,200)	-54%
4	3,000,000	3,335,737	3,891,700	891,700	30%
5	218,700	174,132	203,100	(15,600)	-7%
6	17,240	390,420	-	(17,240)	-100%
7	25,200	95,730	-	(25,200)	-100%
8	-	12,086	-	-	0%
9	315,283	540,845	86,500	(228,783)	-73%
10	45,000	165,725	124,500	79,500	177%
<b>11</b>	<b>22,581,465</b>	<b>23,556,777</b>	<b>26,694,500</b>	<b>4,113,035</b>	<b>15%</b>
<b>12</b>	<b>EXPENSE</b>				
<b>13</b>	<b>Salaries and Benefits</b>				
14	8,415,177	7,094,958	8,769,200	354,023	4%
15	1,055,800	1,395,707	2,245,900	1,190,100	113%
16	146,500	149,166	152,100	5,600	4%
17	244,039	215,766	414,400	170,361	70%
18	300,000	540,610	670,900	370,900	124%
19	31,200	31,051	91,200	60,000	192%
20	77,300	79,265	141,100	63,800	83%
21	9,200	13,200	31,200	22,000	239%
22	691,400	559,275	205,800	(485,600)	-70%
23	-	59,642	204,500	204,500	0%
24	12,500	143,223	161,600	149,100	1193%
25	1,276,600	611,124	1,450,900	174,300	14%
26	145,700	67,880	152,700	7,000	5%
27	47,900	645,521	68,500	20,600	43%
28	191,300	79,583	238,500	47,200	25%
29	945,299	945,299	410,700	(534,599)	-57%
30	11,516	11,516	10,100	(1,416)	-12%
31	659,240	335,590	650,000	(9,240)	-1%
32	1,250,700	1,251,628	1,264,600	13,900	1%
33	280,933	-	-	(280,933)	-100%
34	68,300	90,132	110,000	41,700	61%
35	1,537,000	1,553,662	1,873,900	336,900	22%
<b>36</b>	<b>17,397,604</b>	<b>15,873,796</b>	<b>19,317,800</b>	<b>1,920,196</b>	<b>11%</b>
<b>37</b>	<b>Operations Expenses</b>				
38	458,250	387,313	473,200	14,950	3%
39	310,000	144,789	393,000	83,000	27%
40	435,000	323,837	300,000	(135,000)	-31%
41	225,000	232,467	260,000	35,000	16%
42	200,000	179,945	201,200	1,200	1%
43	170,000	157,045	182,500	12,500	7%
44	160,000	133,499	175,000	15,000	9%
45	170,000	175,863	168,700	(1,300)	-1%
46	107,500	87,332	115,900	8,400	8%
47	65,500	85,337	95,800	30,300	46%
48	73,050	51,839	90,200	17,150	23%
49	100,000	93,223	68,900	(31,100)	-31%
50	47,000	66,374	49,400	2,400	5%
51	25,000	36,948	41,300	16,300	65%
52	37,000	26,310	37,000	-	0%
53	35,000	5,515	35,000	-	0%
54	32,200	19,371	33,800	1,600	5%
55	41,800	8,433	29,600	(12,200)	-29%
56	32,000	-	28,500	(3,500)	-11%
57	26,000	15,363	26,000	-	0%
58	25,000	34,226	25,000	-	0%
59	25,000	16,899	25,000	-	0%
60	22,500	-	22,500	-	0%
61	11,500	20,640	20,400	8,900	77%
62	12,100	22,476	12,300	200	2%
63	11,500	11,854	12,100	600	5%
64	10,500	6,863	11,000	500	5%

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		A	B	C		
		FY 23 Adopted Budget	FY 23 YTD May 31	FY 24 Proposed Budget	\$ Budget Variance	% Budget Variance
65	Hazmat Disposal & Permits	10,000	4,648	10,900	900	9%
66	EMS Equipment	7,250	5,716	9,900	2,650	37%
67	Medical Licensing & CERT	8,600	4,557	8,300	(300)	-3%
68	Emer Incident Meals & Misc	5,000	10,640	8,000	3,000	60%
69	Trauma Intervention Program	7,300	15,600	7,700	400	5%
70	CERT Program	12,500	3,140	12,500	-	0%
71	<b>Total Operations Expenses</b>	<b>2,919,050</b>	<b>2,388,096</b>	<b>2,990,600</b>	<b>71,550</b>	<b>2%</b>
72	<b>General &amp; Administration Expenses</b>					
73	County Admin Costs	275,000	198,049	235,000	(40,000)	-15%
74	Computer Materials & Service	197,800	120,428	211,600	13,800	7%
75	Professional Services	193,500	226,891	201,000	7,500	4%
76	Legal Services	150,000	53,641	150,000	-	0%
77	Professional Development	102,400	67,935	148,100	45,700	45%
78	Formal Education	70,000	41,899	116,000	46,000	66%
79	Physicals & Wellness Program	65,000	54,772	83,300	18,300	28%
80	Memberships & Subscriptions	55,950	47,484	65,000	9,050	16%
81	Employee Assistance Program	20,000	21,706	25,000	5,000	25%
82	Meetings & Travel	11,500	12,597	15,700	4,200	37%
83	Training Materials	15,500	9,481	14,500	(1,000)	-6%
84	Labor Negotiations	15,000	2,387	15,000	-	0%
85	Office Expense	12,500	17,058	13,000	500	4%
86	Employee Recognition Program	12,000	9,741	12,400	400	3%
87	LAFCO Assessment Fee	12,000	12,053	12,000	-	0%
88	Admin Fees	11,000	17,315	11,600	600	5%
89	Rents & Lease Equipment	8,500	5,960	8,900	400	5%
90	Advertising & Legal Notices	8,000	1,407	8,000	-	0%
91	Board Members Fees	7,500	5,343	7,500	-	0%
92	Personnel Recruitment	7,000	10,079	7,400	400	6%
93	Community Relations	6,900	5,932	6,900	-	0%
94	Board Election	30,000	-	-	(30,000)	-100%
95	<b>Total Operations &amp; Admin Expenses</b>	<b>1,287,050</b>	<b>942,158</b>	<b>1,367,900</b>	<b>80,850</b>	<b>6%</b>
96	<b>TOTAL EXPENSE FROM OPERATIONS</b>	<b>21,603,704</b>	<b>19,204,050</b>	<b>23,676,300</b>	<b>2,072,596</b>	<b>10%</b>
97	<b>NET REVENUE / (EXPENSE) BEFORE CAPITAL</b>	<b>\$ 977,761</b>	<b>\$ 4,352,727</b>	<b>\$ 3,018,200</b>	<b>\$ 2,040,439</b>	<b>209%</b>
98	<b>Capital</b>					
99	Capital - Facilities	2,353,000	141,817	3,584,900	1,231,900	52%
100	Capital - Apparatus	1,301,500	792,946	1,436,000	134,500	10%
101	Capital - Equipment	296,000	6,054	513,000	217,000	73%
102	Capital - Vehicle	280,000	1,261	190,000	(90,000)	-32%
103	Debt Service - Facilities	369,450	768,319	368,850	(600)	0%
104	Debt Service - Apparatus	1,182,700	33,495	-	(1,182,700)	-100%
105	Debt Service - Equipment	60,700	248,819	-	(60,700)	-100%
106	<b>Total Capital</b>	<b>5,843,350</b>	<b>1,992,712</b>	<b>6,092,750</b>	<b>249,400</b>	<b>4%</b>
107	<b>TOTAL EXPENSE FROM CAPITAL</b>	<b>6,988,350</b>	<b>1,992,712</b>	<b>6,092,750</b>	<b>(895,600)</b>	<b>-13%</b>
108	<b>NET REVENUE / (EXPENSE)</b>	<b>\$ (6,010,589)</b>	<b>\$ 2,360,015</b>	<b>\$ (3,074,550)</b>	<b>\$ 2,936,039</b>	<b>-49%</b>
<b>Beginning Cash</b>				<b>20,528,425</b>		
<b>Ending Cash</b>				<b>\$ 20,528,425</b>	<b>\$ 17,453,875</b>	