

North County Fire Protection District
 FY 2024/25 Proposed Budget
 Balance Summary

	A	B	C
	FY 24 Adopted Budget	FY 24 YTD May 31	FY 25 Proposed Budget
1	REVENUE		
2	\$ 20,604,200	\$ 19,726,387	\$ 21,634,400
3	4,213,200	4,952,032	5,210,400
4	-	1,207,728	-
5	213,700	1,870,244	650,000
6	-	253,348	-
7	-	-	-
8	25,031,100	28,009,739	27,494,800
9	EXPENSE		
10	19,376,430	17,397,462	19,832,600
11	2,980,730	2,910,870	3,180,540
12	1,382,000	1,149,531	1,444,700
13	-	-	587,640
14	1,792,710	750,000	1,414,720
15	283,100	230,847	1,034,600
16	6,252,200	3,193,331	11,871,650
17	(7,036,070)		(11,871,650)
18	25,031,100	25,632,040	27,494,800

North County Fire Protection District FY 2024/25 Proposed Budget

	A	B	C	D	E
	FY 24 Adopted Budget	FY 24 YTD May 31	FY 25 Proposed Budget	\$ Budget Variance	% Budget Variance
1 REVENUE					
2 Property Taxes	\$ 20,604,200	\$ 19,726,387	\$ 21,634,400	\$ 1,030,200	5%
3 Mitigation Fees - CFD	250,000	372,508	500,000	250,000	100%
4 Ambulance Revenue	3,750,200	4,419,543	4,500,000	749,800	20%
5 Fire Prevention Fees	213,000	159,981	210,400	(2,600)	-1%
6 OES Reimbursement	-	1,207,728	-	-	0%
7 Tower Lease Agreements	-	5,092	-	-	0%
8 GEMT - State Supplement	-	253,348	-	-	0%
9 Grant Revenue	-	1,038,978	-	-	0%
10 Other Revenues	89,200	254,839	250,000	160,800	180%
11 Interest Income	124,500	571,335	400,000	275,500	221%
12 TOTAL REVENUE	25,031,100	28,009,739	27,494,800	2,463,700	9%
13 EXPENSE					
14 Salaries and Benefits					
15 Salaries	7,766,500	6,449,518	8,400,000	633,500	8%
16 Overtime	1,295,200	1,712,906	1,440,000	144,800	11%
17 Single Role Salaries	1,369,200	887,367	1,125,400	(243,800)	-18%
18 Single Role Overtime	545,200	772,437	750,000	204,800	38%
19 FLSA	157,300	131,403	164,000	6,700	4%
20 Holiday Pay	337,500	270,903	298,000	(39,500)	-12%
21 Worker's Compensation	659,100	522,069	-	(659,100)	-100%
22 Longevity	93,400	63,010	124,400	31,000	33%
23 Education	146,600	144,000	197,100	50,500	34%
24 Bilingual	36,400	41,914	46,800	10,400	29%
25 Annual Leave Payout	205,800	180,826	148,800	(57,000)	-28%
26 Sick Leave Payout	204,500	32,761	150,800	(53,700)	-26%
27 Payroll Taxes	165,800	158,021	197,400	31,600	19%
28 PERS Classic Safety	1,504,000	1,242,799	1,436,400	(67,600)	-4%
29 PERS PEPRSA Safety	246,700	236,782	372,400	125,700	51%
30 PERS Classic Non-Safety	70,900	62,619	75,200	4,300	6%
31 PERS PEPRSA Non-Safety	154,800	135,762	171,900	17,100	11%
32 Classic UAL	397,410	397,408	907,600	510,190	128%
33 PEPRSA UAL	9,820	9,813	20,900	11,080	113%
34 Workers' Comp Insurance	650,000	980,038	688,850	38,850	6%
35 Pension Obligation Fund Int	1,264,600	1,221,677	1,264,600	-	0%
36 Uniforms	110,000	111,326	108,200	(1,800)	-2%
37 Health Insurance	1,985,700	1,632,105	1,743,850	(241,850)	-12%
38 Total Salaries & Benefits	19,376,430	17,397,462	19,832,600	456,170	2%
39 Operations Expenses					
40 Dispatch Services	473,200	457,152	506,300	33,100	7%
41 PPGEMT	393,000	417,962	400,000	7,000	2%
42 Structures & Grounds	300,000	394,802	300,000	-	0%
43 Fuel	260,000	250,912	260,000	-	0%
44 Medical Supplies	201,200	212,192	221,340	20,140	10%
45 Materials & Equipment	182,500	235,359	228,100	45,600	25%
46 Liability Insurance	175,000	132,882	185,000	10,000	6%
47 Ambulance Billing	144,600	161,101	160,000	15,400	11%
48 Repairs & Maintenance	115,900	83,875	138,200	22,300	19%
49 Firefighting Equipment	95,800	66,241	70,400	(25,400)	-27%
50 Safety Equipment & PPE	95,200	67,257	136,000	40,800	43%
51 Telephone & Cable	98,500	79,845	139,800	41,300	42%
52 Gas & Electric	49,400	74,634	72,200	22,800	46%
53 Defib Maintenance	50,530	61,466	65,000	14,470	29%
54 Kitchen & Janitorial Supplies	37,000	28,174	37,000	-	0%
55 Weed Abatement Expenses	35,000	5,208	35,000	-	0%
56 Water	33,800	22,386	25,900	(7,900)	-23%

North County Fire Protection District FY 2024/25 Proposed Budget

	A	B	C	D	E	
	FY 24	FY 24	FY 25	\$	%	
	Adopted	YTD	Proposed	Budget	Budget	
	Budget	May 31	Budget	Variance	Variance	
57	SHSP Grant Funds	28,500	3,570	28,500	-	0%
58	Public Education Material	26,000	25,880	26,200	200	1%
59	Maintenance - MDC & AVL	25,000	31,031	15,000	(10,000)	-40%
60	Medical & Pre-Emp Exams	25,000	12,423	15,000	(10,000)	-40%
61	SCBA Equipment	22,500	10,567	12,000	(10,500)	-47%
62	Small Tools & Minor Equip	20,400	8,291	17,400	(3,000)	-15%
63	Fleet Maintenance Software	12,300	-	12,300	-	0%
64	Trash	12,100	11,637	12,300	200	2%
65	Sewer	11,000	4,416	4,500	(6,500)	-59%
66	Hazmat Disposal & Permits	10,900	4,313	10,900	-	0%
67	EMS Equipment	9,900	659	9,900	-	0%
68	Medical Licensing & CERT	8,300	20,309	26,300	18,000	217%
69	Emer Incident Meals & Misc	8,000	17,632	5,000	(3,000)	-38%
70	Trauma Intervention Program	7,700	-	-	(7,700)	-100%
71	CERT Program	12,500	3,421	5,000	(7,500)	-60%
72	Debt Service - Facilities	283,100	230,847	1,034,600	751,500	265%
73	Capital Reserve Funding	1,042,710	-	1,414,720	372,010	36%
74	Contingency	-	-	587,640	-	-
75	Capital - Undesignated Reserve	750,000	750,000	-	(750,000)	-100%
76	Total Operations Expenses	5,056,540	3,891,717	6,217,500	1,160,960	23%
77	General & Administration Expenses					
78	County Admin Costs	235,000	227,093	235,000	-	0%
79	Computer Materials & Service	211,600	150,021	185,500	(26,100)	-12%
80	Professional Services	201,000	218,932	214,900	13,900	7%
81	Legal Services	150,000	93,967	150,000	-	0%
82	Professional Development	160,100	88,268	160,400	300	0%
83	Formal Education	116,000	58,895	75,000	(41,000)	-35%
84	Physicals & Wellness Program	83,300	81,962	100,000	16,700	20%
85	Memberships & Subscriptions	65,000	76,785	70,000	5,000	8%
86	Employee Assistance Program	25,000	18,011	25,000	-	0%
87	Meetings & Travel	15,700	19,847	33,000	17,300	110%
88	Training Materials	16,600	10,717	18,000	1,400	8%
89	Labor Negotiations	15,000	-	7,500	(7,500)	-50%
90	Office Expense	13,000	16,361	22,500	9,500	73%
91	Employee Recognition Program	12,400	21,350	20,000	7,600	61%
92	LAFCO Assessment Fee	12,000	13,483	14,000	2,000	17%
93	Admin Fees	11,600	8,462	11,600	-	0%
94	Rents & Lease Equipment	8,900	7,982	8,900	-	0%
95	Advertising & Legal Notices	8,000	590	4,000	(4,000)	-50%
96	Board Members Fees	7,500	5,270	7,500	-	0%
97	Personnel Recruitment	7,400	28,949	25,000	17,600	238%
98	Community Relations	6,900	2,587	11,900	5,000	72%
99	Board Election	-	-	45,000	45,000	0%
100	Total Operations & Admin Expenses	1,382,000	1,149,531	1,444,700	62,700	5%
101	TOTAL EXPENSE FROM OPERATIONS	25,814,970	22,438,710	27,494,800	2,772,020	11%
102	NET REVENUE / (EXPENSE) BEFORE CAPITAL	\$ (783,870)	\$ 5,571,029	\$ -	\$ (308,320)	39%
103	Capital					
104	Capital - Facilities	4,098,200	1,412,176	9,584,250	5,486,050	134%
105	Capital - Apparatus	1,436,000	1,353,045	1,420,000	(16,000)	-1%
106	Capital - Equipment	528,000	356,883	642,400	114,400	22%
107	Capital - Vehicle	190,000	71,227	225,000	35,000	18%
108	Total Capital	6,252,200	3,193,331	11,871,650	5,619,450	90%
109	CAPITAL EXPENSES	6,252,200	3,193,331	11,871,650	5,619,450	90%
110	NET REVENUE / (EXPENSE)	\$ (7,036,070)	\$ 2,377,699	\$ (11,871,650)	\$ (4,835,580)	69%

North County Fire Protection District
FY 2024/25 Proposed Budget
Capital Detail

	A	B	C	D
	FY 24	FY 25	\$	%
	Adopted	Proposed	Budget	Budget
	Budget	Budget	Variance	Variance
1 EXPENSE				
2 Capital - Facilities				
3 Station 2	-	-	-	0%
4 Station 3 (Rainbow)	2,016,800	5,907,650	3,890,850	193%
5 Station 4	1,268,100	3,489,100	2,221,000	175%
6 Station Expansion	463,300	-	(463,300)	-100%
7 Admin Remodel	350,000	-	(350,000)	-100%
8 Station 1 Design Project	-	-	-	0%
9 EV Stations	-	187,500	187,500	0%
10 Total Capital - Facilities	4,098,200	9,584,250	5,486,050	134%
11 Capital - Apparatus				
12 Ambulance II	-	-	-	0%
13 Ambulance Remount (new)	-	210,000	210,000	0%
14 New Ambulance	262,000	-	(262,000)	-100%
15 Brush Engine	400,000	410,000	10,000	3%
16 Type I Engine	774,000	800,000	26,000	3%
17 Total Capital - Apparatus	1,436,000	1,420,000	(16,000)	-1%
18 Capital - Equipment				
19 Mobile radios	192,000	308,000	116,000	60%
20 AED's	-	-	-	0%
21 Equipment	20,000	192,000	172,000	860%
22 Alerting Equipment	-	-	-	0%
23 Gurney	63,000	80,000	17,000	27%
24 Extrication Unit	45,000	-	(45,000)	-100%
25 Wheel Lift	68,000	-	(68,000)	-100%
26 Portable Radios	-	-	-	0%
27 Generator	15,000	-	(15,000)	-100%
28 New Engine Equipment	125,000	62,400	(62,600)	-50%
29 Total Capital - Equipment	528,000	642,400	114,400	22%
30 Capital - Vehicle				
31 Staff Vehicles	190,000	225,000	35,000	18%
32 Total Capital - Vehicle	190,000	225,000	35,000	18%
33 TOTAL EXPENSE	6,252,200	11,871,650	5,619,450	90%

North County Fire Protection District

Description	Projected Cash & Investments 7/1/24	Budgeted Expenses in FY 25 for Funding	Used for Station 3**	Used for Station 4	Used for Apparatus and Other CIP*	Projected Cash & Investments 6/30/25
Restricted:						
Fallbrook Mitigation	\$ 2,489,123			\$ (2,489,123)		\$ -
Rainbow General & Mitigation	2,392,585		(2,392,585)			-
CLASS - Grant Monies Not Allocated	900,000		(900,000)			-
CLASS - Grant Monies for Station 4	1,000,000			(1,000,000)		-
Debt Service Reserve from FY 25 Budgeted Expenses		750,000				750,000
Committed:						
Compensated Absences	2,123,454					2,123,454
PASIS Deposit	221,683					221,683
Workers Comp	4,013,381					4,013,381
Undesignated Reserves	766,949				(7,419)	759,530
CIP Funding from FY 25 Budgeted Expenses		1,414,720			(1,414,720)	-
Assigned:						
Operating Reserve (Dry yield)	2,225,000					2,225,000
Unassigned:						
AR - cash not received but owed	2,201,978		(2,201,978)			-
General Fund	1,465,848		(413,087)		(1,052,761)	0
Total	\$ 19,800,000	\$ 2,164,720	\$ (5,907,650)	\$ (3,489,123)	\$ (2,474,900)	\$ 10,093,047

*Used for Apparatus and Other CIP	
EV Stations	\$ 187,500
Ambulance Remount	210,000
Brush Engine	410,000
Type I Engine	800,000
Gurney	80,000
New Engine Equipment	62,400
Staff Vehicles	225,000
Total	\$ 1,974,900

**Station 3 projected to cost \$5,907,650 and will be completed in June 2025