

North County Fire Protection District
 FY 24/25 Final Budget
 Balance Summary

	A	B	C
	FY 24 Adopted Budget	FY 24 Actuals	FY 25 Final Budget
1	REVENUE		
2	\$ 20,424,200	\$ 20,064,094	\$ 21,356,700
3	4,213,200	5,242,594	5,210,400
4	-	1,207,728	-
5	496,500	2,476,505	650,000
6	-	253,348	-
7	25,133,900	29,244,270	27,217,100
8	EXPENSE		
9	19,376,430	19,246,731	19,893,500
10	2,980,730	2,966,645	3,165,500
11	1,202,000	1,067,630	1,376,200
12	-	-	200,000
13	1,042,700	750,000	1,547,300
14	283,100	230,847	1,034,600
15	6,252,200	3,463,284	11,665,925
16	(6,003,260)		(11,665,925)
17	25,133,900	27,725,137	27,217,100

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	A	B	C	D=C-A	E=D/A
	FY 24 Adopted Budget	FY 24 Actuals	FY 25 Final Budget	FY 24 Budget vs FY 25 Budget Variance	% Budget Variance
1 REVENUE					
2 Property Taxes	\$ 20,424,200	\$ 20,064,094	\$ 21,356,700	\$ 932,500	5%
3 Mitigation Fees - CFD	250,000	372,508	500,000	250,000	100%
4 Ambulance Revenue	3,750,200	4,692,438	4,500,000	749,800	20%
5 Fire Prevention Fees	213,000	177,648	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	-	1,550,920	-	-	0%
10 Other Revenues	372,000	264,122	250,000	(122,000)	-33%
11 Interest Income	124,500	656,371	400,000	275,500	221%
12 TOTAL REVENUE	25,133,900	29,244,270	27,217,100	2,083,200	8%
13 EXPENSE					
14 Salaries and Benefits					
15 Salaries	7,674,300	7,319,826	8,285,100	610,800	8%
16 Overtime	1,295,200	1,948,514	1,500,000	204,800	16%
17 Single Role Salaries	1,369,200	1,017,942	1,176,600	(192,600)	-14%
18 Single Role Overtime	545,200	862,650	760,700	215,500	40%
19 FLSA	157,300	148,931	162,500	5,200	3%
20 Holiday Pay	429,700	302,682	295,200	(134,500)	-31%
21 Worker's Compensation	659,100	523,580	-	(659,100)	-100%
22 Longevity	93,400	71,903	127,700	34,300	37%
23 Education	146,600	163,150	186,400	39,800	27%
24 Bilingual	36,400	47,314	52,000	15,600	43%
25 Annual Leave Payout	205,800	328,187	150,700	(55,100)	-27%
26 Sick Leave Payout	204,500	157,247	152,400	(52,100)	-25%
27 Payroll Taxes	165,800	180,008	190,200	24,400	15%
28 PERS Classic Safety	1,504,000	1,400,409	1,451,000	(53,000)	-4%
29 PERS PEPRA Safety	246,700	272,522	352,700	106,000	43%
30 PERS Classic Non-Safety	70,900	70,906	76,200	5,300	7%
31 PERS PEPRA Non-Safety	154,800	155,381	158,600	3,800	2%
32 Classic UAL	397,410	397,408	907,600	510,190	128%
33 PEPRA UAL	9,820	9,813	20,900	11,080	113%
34 Workers' Comp Insurance	650,000	957,458	688,850	38,850	6%
35 Pension Obligation Fund Int	1,264,600	1,221,677	1,242,050	(22,550)	-2%
36 Uniforms	110,000	111,326	109,600	(400)	0%
37 Health Insurance	1,985,700	1,577,899	1,846,500	(139,200)	-7%
38 Total Salaries & Benefits	19,376,430	19,246,731	19,893,500	517,070	3%
39 Operations Expenses					
40 Dispatch Services	473,200	469,152	485,300	12,100	3%
41 PPGEMT	393,000	417,962	400,000	7,000	2%
42 Structures & Grounds	300,000	299,361	300,000	-	0%
43 Fuel	260,000	271,432	300,000	40,000	15%
44 Medical Supplies	201,200	225,905	230,000	28,800	14%
45 Materials & Equipment	182,500	251,832	250,100	67,600	37%
46 Liability Insurance	175,000	133,407	150,000	(25,000)	-14%
47 Ambulance Billing	144,600	191,063	179,600	35,000	24%
48 Repairs & Maintenance	115,900	105,781	138,200	22,300	19%
49 Firefighting Equipment	95,800	66,241	90,000	(5,800)	-6%
50 Safety Equipment & PPE	95,200	77,807	118,200	23,000	24%
51 Telephone & Cable	98,500	95,064	107,600	9,100	9%
52 Gas & Electric	49,400	79,343	84,500	35,100	71%
53 Defib Maintenance	50,530	61,466	65,000	14,470	29%
54 Kitchen & Janitorial Supplies	37,000	28,942	32,000	(5,000)	-14%
55 Weed Abatement Expenses	35,000	6,653	10,000	(25,000)	-71%
56 Water	33,800	25,770	25,900	(7,900)	-23%
57 SHSP Grant Funds	28,500	3,570	28,500	-	0%
58 Public Education Material	26,000	25,880	26,200	200	1%

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	A	B	C	D=C-A	E=D/A	
	FY 24 Adopted Budget	FY 24 Actuals	FY 25 Final Budget	FY 24 Budget vs FY 25 Budget Variance	% Budget Variance	
59	Maintenance - MDC & AVL	25,000	31,031	15,000	(10,000)	-40%
60	Medical & Pre-Emp Exams	25,000	12,553	15,000	(10,000)	-40%
61	SCBA Equipment	22,500	10,567	12,000	(10,500)	-47%
62	Small Tools & Minor Equip	20,400	9,306	12,400	(8,000)	-39%
63	Fleet Maintenance Software	12,300	1,185	12,300	-	0%
64	Trash	12,100	12,802	12,300	200	2%
65	Sewer	11,000	5,236	5,500	(5,500)	-50%
66	Hazmat Disposal & Permits	10,900	4,313	6,000	(4,900)	-45%
67	EMS Equipment	9,900	659	9,900	-	0%
68	Medical Licensing & CERT	8,300	21,309	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	-	0%
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	1,042,700	-	1,200,000	157,300	15%
74	Contingency	-	-	200,000	200,000	0%
75	Capital - Undesignated Reserve	-	750,000	347,300	347,300	0%
76	Total Operations Expenses	4,306,530	3,947,492	5,947,400	1,640,870	38%
77	General & Administration Expenses					
78	County Admin Costs	55,000	42,624	55,000	-	0%
79	Computer Materials & Service	211,600	157,774	185,500	(26,100)	-12%
80	Professional Services	201,000	283,409	379,900	178,900	89%
81	Legal Services	150,000	105,368	150,000	-	0%
82	Professional Development	160,100	95,932	110,400	(49,700)	-31%
83	Formal Education	116,000	72,800	75,000	(41,000)	-35%
84	Physicals & Wellness Program	83,300	82,057	100,000	16,700	20%
85	Memberships & Subscriptions	65,000	64,821	70,000	5,000	8%
86	Employee Assistance Program	25,000	21,499	25,000	-	0%
87	Meetings & Travel	15,700	20,434	33,000	17,300	110%
88	Training Materials	16,600	11,700	18,000	1,400	8%
89	Labor Negotiations	15,000	-	7,500	(7,500)	-50%
90	Office Expense	13,000	17,305	21,000	8,000	62%
91	Employee Recognition Program	12,400	21,350	20,000	7,600	61%
92	LAFCO Assessment Fee	12,000	13,483	15,000	3,000	25%
93	Admin Fees	11,600	8,972	10,000	(1,600)	-14%
94	Rents & Lease Equipment	8,900	9,567	10,000	1,100	12%
95	Advertising & Legal Notices	8,000	590	1,500	(6,500)	-81%
96	Board Members Fees	7,500	6,370	7,500	-	0%
97	Personnel Recruitment	7,400	28,949	25,000	17,600	238%
98	Community Relations	6,900	2,628	11,900	5,000	72%
99	Board Election	-	-	45,000	45,000	0%
100	Total Operations & Admin Expenses	1,202,000	1,067,630	1,376,200	174,200	14%
101	TOTAL EXPENSE FROM OPERATIONS	24,884,960	24,261,853	27,217,100	2,332,140	
102	NET REVENUE / (EXPENSE) BEFORE CAPITAL	\$ 248,940	\$ 4,982,417	\$ -	\$ (248,940)	-100%
103	Capital					
104	Capital - Facilities	4,098,200	1,681,200	9,378,525	5,280,325	129%
105	Capital - Apparatus	1,436,000	1,353,974	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	3,463,284	11,665,925	5,413,725	87%
109	NET REVENUE / (EXPENSE)	\$ (6,003,260)	\$ 1,519,133	\$ (11,665,925)	\$ (5,662,665)	

North County Fire Protection District
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Capital Detail

	A	B	C	D	E
	FY 24	FY 24	FY 25	\$	%
	Adopted	Actuals	Final	Budget	Budget
	Budget		Budget	Variance	Variance
1	EXPENSE				
2	Capital - Facilities				
3	-	-	-	-	0%
4	2,016,800	465,016	5,749,425	3,732,625	185%
5	1,268,100	499,260	3,489,100	2,221,000	175%
6	463,300	321,420	140,000	(323,300)	-70%
7	350,000	499,232	-	(350,000)	-100%
8	-	-	-	-	0%
9	4,098,200	1,681,200	9,378,525	5,280,325	129%
10	Capital - Apparatus				
11	-	-	-	-	0%
12	-	-	210,000	210,000	0%
13	262,000	313,177	-	(262,000)	-100%
14	400,000	-	410,000	10,000	3%
15	774,000	975,257	800,000	26,000	3%
16	1,436,000	1,288,434	1,420,000	(16,000)	-1%
17	Capital - Equipment				
18	192,000	208,039	308,000	116,000	60%
19	-	-	-	-	0%
20	20,000	-	192,000	172,000	860%
21	-	-	-	-	0%
22	63,000	66,536	80,000	17,000	27%
23	45,000	-	-	(45,000)	-100%
24	68,000	65,541	-	(68,000)	-100%
25	-	-	-	-	0%
26	15,000	-	-	(15,000)	-100%
27	125,000	82,308	62,400	(62,600)	-50%
28	528,000	422,424	642,400	114,400	22%
29	Capital - Vehicle				
30	190,000	71,227	225,000	35,000	18%
31	190,000	71,227	225,000	35,000	18%
32	6,252,200	3,463,284	11,665,925	5,413,725	87%

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 Reserve Balance

Description	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	\$ 2,504,874			\$ (2,484,525)		\$ 20,349
Rainbow General & Mitigation	20,886					20,886
CLASS - Grant Monies for Station 3	904,118		(904,118)			-
CLASS - Grant Monies for Station 4	1,004,575			(1,004,575)		-
CLASS - Rainbow Monies for Station 3	2,388,278		(2,388,278)			-
Debt Service Reserve from FY 25 Budgeted Expenses		750,000				750,000
Committed:						
Compensated Absences	2,123,454					2,123,454
PASIS Deposit	74,283					74,283
Workers Comp	4,013,381					4,013,381
Undesignated Reserves	773,862	347,300			(998,958)	122,204
Capital Reserve Funding		1,200,000			(1,200,000)	-
Assigned:						
Operating Reserve (Dry yield)	2,225,000					2,225,000
Unassigned:						
AR - cash not received but owed	2,201,978		(2,109,729)		(92,249)	-
General Fund	483,493				(483,493)	-
Total	\$ 18,718,182	\$ 2,297,300	\$ (5,402,125)	\$ (3,489,100)	\$ (2,774,700)	\$ 9,349,557

*Used for Apparatus and Other CIP	
Station 1 Expansion	\$ 140,000
Ambulance Remount	210,000
Brush Engine	410,000
Type I Engine	800,000
Mobile Radios	308,000
Equipment	192,000
Gurney	80,000
New Engine Equipment	62,400
Staff Vehicles	225,000
Total	\$ 2,427,400

**Station 3 projected to cost \$5,749,425 and will be completed in June 2025

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Revenue

Line 2 – Property Taxes includes tax revenue less refunds assessed by San Diego County for all properties annexed to the district. Currently projecting a 5% increase from prior year budget. Loan estimate from the county was \$17,397,800 this covers in any cash shortfall before receiving most of the property tax payments in November and December.

Line 3 – Mitigation Fees - CFD include fees for annexing properties to the district that are currently outside of the district boundaries. Projection increased from prior year budget due to new builds.

Line 4 – Ambulance Revenue includes all fees owed, less refunds from ambulance services provided by from the district. Projection for revenue is a 20% increase from prior year budget based on the new program and actuals.

Line 5 – Fire Prevention Fees includes all fees received for building plans, burn permits, and site inspections. Decrease from prior year budget based on actuals from prior three years.

Line 6 – OES Reimbursements includes all reimbursements received for strike team deployments. This is not budgeted for, as it is on an as-needed basis per year. Offsetting costs will be in overtime and repairs and maintenance on apparatus.

Line 7 – Tower Lease Agreements includes agreements for property use for cell towers. This is not budgeted for, as all monies have been received in advance on a 20-year lease.

Line 8 – GEMT – State Supplement (Ground Emergency Medical Transportation) California Welfare and Institutions enacted it back in 2011. It is a supplemental reimbursement. This program ended December 2023. New program is PPGEMT - Public Provider Ground Emergency Medical Transportation Intergovernmental Transfer program. The income from PPGEMT will offset ambulance billing, this is currently not budgeted for due to the reimbursement being unknown.

Line 9 – Grant Revenue includes all revenue received for grants. There are currently many grants that the district is engaged with. This is currently not budgeted for due to no confirmed receipts.

Line 10 – Other Revenue includes Cost Recovery for Fires and Sale of Equipment and Fallbrook Health reimbursements. Fallbrook Health agreement has ended for any salaries. Cost Recovery and Sale of Equipment is budgeted at \$50,000, which is received every year, along with \$200,000 for ambulance reimbursements from Fallbrook Health.

Line 11 – Interest Income includes all interest received from balances in associated accounts. Estimate based on reducing cash balances in CLASS account for facilities.

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Expense

Salaries and Benefits

Line 15 – Salaries includes salaries for all non-Single Role employees. This budget includes a 6% increase for all non-single role employees, along with three new firefighter positions.

Line 16 – Overtime includes the overtime for all non-Single Role employees. Includes overtime trend from prior year with 6% salary increase.

Line 17 – Single Role Salaries includes salaries for all Single Role employees. Estimated based off increased rates for all single role employees.

Line 18 – Single Role Overtime includes the amount of time a Single Role employee works after 40 hours per week. Estimated based off increased rates for all single role employees.

Line 19 – FLSA (Fair Labor Standards Act) United States labor law that creates the right to a minimum wage, and "time-and-a-half" overtime pay when employees work over forty hours a week. Amount is driven by base pay and paid out bi-weekly. Increased from prior year budget based on 6% salary increases.

Line 20 – Holiday Pay is paid out to safety employees only evenly over 26 pay periods due to all safety employees working holidays. Decreased from prior year budget due to prior year budget being miscalculated.

Line 21 – Worker’s Compensation provides safety employees with medical and wage replacement (4850 pay) benefits that arise from workplace injuries. This expense will not be budgeted for as salaries accounts for all salaries paid for any wage replacements on 4850 pay.

Line 22 – Longevity includes additional incentive pay given to employees based on their length of service with the district. Increased from prior year budget due to the introduction of an additional tier to the longevity pay scale and 6% salary increase.

Line 23 Education includes additional incentive pay given to employees based on their completion of an associates, bachelor’s or master’s degree. Increased from prior year budget due to the introduction of an additional tier for master’s degree and 6% salary increase.

Line 24 Bilingual includes additional incentive pay given to employees for having additional communication skills in Spanish. Increased from prior year budget due to more employees qualifying.

Line 25 Annual Leave Payout includes lump sum payment for any additional annual leave hours above the set limit and retirement pay outs. Decreased from prior year budget due to less expected retirements than in prior years and less payouts projected.

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Line 26 Sick Leave Payout includes lump sum payment for any additional sick leave hours above the set limit and retirement pay outs. Decreased from prior year budget due to less expected retirements than in prior years and less payouts projected.

Line 27 Payroll Taxes includes taxes for employer portion on all pay. Increase from prior year budget due to increase in specialty pay and 6% salary increase.

Line 28 PERS Classic Safety includes employer portion of CalPERS payment made on behalf of the employees. Decrease from prior year budget due to recent retirements resulting in fewer Classic members.

Line 29 PERS PEPRA Safety includes employer portion of CalPERS payment made on behalf of the employees. Increase from prior year budget due to potential new hires, budgeted for, and 6% salary increase.

Line 30 PERS Classic Non-Safety includes employer portion of CalPERS payment made on behalf of the employees. Increase from prior year budget due to 6% salary increases and increases in specialty pay.

Line 31 PERS PEPRA Non-Safety includes employer portion of CalPERS payment made on behalf of the employees. Increase from prior year budget due to single role rate increases.

Line 32 Classic UAL is the difference between accrued assets (employer contributions and investment earnings) and accrued liabilities (the cost of pension benefits earned) as of the valuation date for all Classic classification employees. Increase from prior year budget due to CalPERS underperforming in 2022.

Line 33 PEPRA UAL is the difference between accrued assets (employer contributions and investment earnings) and accrued liabilities (the cost of pension benefits earned) as of the valuation date for all PEPRA classification employees. Increase from prior year budget due to CalPERS underperforming in 2022.

Line 34 Workers' Comp Insurance provides all employees (past and present) with medical benefits that arise from workplace injuries. Estimated projection includes premium and all PASIS payments outside of the premium.

Line 35 Pension Obligation Fund are taxable bonds that some state and local governments have issued as part of an overall strategy to fund the unfunded accrued liability (UAL). Based on payment schedule.

Line 36 Uniforms are provided to the employees to purchase required work attire, reimbursements and paid directly to employee. No significant changes from prior year budget.

Line 37 Health Insurance includes health, dental, vision and life insurance provided to employees and Retirees through CalPERS. District pays 90% of the Blue Shield Access+ plan; in lieu of health paid to employees is also included. Decreased from prior year budget due to prior year budget being miscalculated. Based on an 8% increase as of January 1st.

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Operations Expenses

Line 40 Dispatch Services includes fire and medical emergency dispatch services. Increased based on rates received from North County Dispatch JPA.

Line 41 PP-GEMT (ground emergency medical transport) QAF/GEMT program terminated at the end of 2022. DHCS developed the Public Provider Ground Emergency Medical Transport (PP-GEMT) Intergovernmental Transfer Program (IGT) to provide increased reimbursements. Slight increase from prior year budget, estimated costs \$100k per quarter.

Line 42 Structures and Grounds includes all building repairs and maintenance. No change from prior year budget.

Line 43 Fuel costs of fuel for all staff vehicles. Increase from prior year budget due to actuals.

Line 44 Medical Supplies includes all costs for medical supplies in facilities, vehicles, apparatus, and equipment. Increase from prior year budget due to actuals.

Line 45 Materials & Equipment includes materials and equipment used for all safety personnel vehicles and equipment. Increase from prior year budget due to actuals.

Line 46 Liability Insurance includes cost to protect the district from claims related to other's bodily injury, property damage, and more. Decrease from prior year budget due to new liability insurance in prior year with lower premium.

Line 47 Ambulance billing are services to recover the costs of emergency medical services associated with transporting a patient to the hospital by ambulance. Currently paying Wittman Enterprises 3.99% of all billings. Increase from prior year budget due to higher ambulance billings. Ambulance revenue of \$4.5 million times 3.99% billing.

Line 48 Repairs and Maintenance includes maintenance and subscriptions for all GIS mapping, RCS and pagers. Increase from prior year budget due to maintenance needs.

Line 49 Firefighting Equipment includes equipment used for safety employees to perform their job effectively and efficiently including, but not limited to, foam, equipment testing, maintenance, chainsaw, clamps, and hoses. Decrease from prior year budget based on actuals and needs.

Line 50 Safety Equipment & PPE is safety and personal protective equipment worn to minimize exposure to a variety of hazards. Increased from prior budget year based off the needs of personnel and potential new personnel needs for PPE.

Line 51 Telephone & Cable includes costs for yearly charge for the T1 lines (dispatch) at all the stations and all monthly costs for iPads and tablets. Increase from prior year budget due to increase in monthly costs.

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Line 52 Gas & Electric includes costs for utilities on all facilities. Increase from prior year budget due to actuals.

Line 53 Defibrillators Maintenance - Defibrillators are devices that send an electric pulse or shock to the heart to restore a normal heartbeat, this cost includes service of maintenance of this equipment. Increase from prior year budget due to actuals.

Line 54 Kitchen and Janitorial Supplies include costs for supplies on all facilities. Decrease from prior year budget due to actuals.

Line 55 Weed Abatement Expenses includes contracts for services when property owners have not kept their grasses and weeds within maintenance requirements for a defensible space around their home's clearance for firefighters, all costs are invoiced to homeowners. Decrease from prior year budget due to trends of actual expenses in prior three years.

Line 56 Water include costs for water on all facilities. Decrease from prior year budget based on actuals.

Line 57 SHSP Grant Funds includes grant funds for specific training and equipment. No change from prior year budget.

Line 58 Public Education Material includes informative material printed or electronic to protect the public in the community. No significant change from prior year budget.

Line 59 Maintenance – MDC & AVL are mobile data computer (MDC) – an in-car computer terminal used to transmit calls and automatic vehicle location (AVL) a device that makes use of the Global Positioning System (GPS) to enable remote tracking of a vehicle's location by using the internet. Decrease from prior year budget due to delaying the GPS remote tracking.

Line 60 Medical & Pre-Emp Exams includes cost prior to employment for potential employees, requiring a medical exam. Decrease from prior year budget based on actuals.

Line 61 SCBA Equipment (self-contained breathing apparatus) a respiratory device that contains and delivers breathable compressed air. Decrease from prior year budget based on actuals.

Line 62 Small Tools and Minor Equip includes tools and equipment for safety personnel. Decrease from prior year budget due to planned equipment replacement purchases in the prior year.

Line 63 Fleet Maintenance Software which is a software to manage fleet with GPS tracking, routing, and maintenance, currently contracted with Fleetio. No change from prior year budget.

Line 64 Trash include costs for trash on all facilities. Increase from prior year budget based on actuals.

Line 65 Sewer include costs for sewer on all facilities. Decrease from prior year budget based on actuals.

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Line 66 Hazmat Disposal & Permits include costs for all hazmat disposal and permits for on all facilities and equipment. Decrease from prior year budget based on actuals.

Line 67 EMS Equipment is emergency medical service equipment for ambulances. No change from prior year budget.

Line 68 Medical Licensing and CERT includes certifications for all paramedics, emergency medical technician (EMT) and CPR certifications for all safety personnel. Increase from prior year budget based on more certifications for personnel.

Line 69 Emer Incident Meals and Misc. includes costs for meals and accommodations for crews while on a strike team out of the area. Decrease from prior year budget based on trends from prior years.

Line 70 Trauma Intervention Program (TIP) is a non-profit organization committed to ensure emotionally traumatized victims receive the assistance needed in emergency situations. No change from prior year budget.

Line 71 CERT Program (Community Emergency Response Team) educates volunteers about disaster preparedness for the hazards that may occur in the community. Decrease from prior year budget based off actuals.

Line 72 Debt Service – Facilities includes payments for debt service and potential new debt service to improve all facilities. Debt service on Station 5 and solar, additional \$750,000 for potential debt service on Station 4.

Line 73 Capital Reserve Funding for all capital planned needs.

Line 74 Contingency includes potential expenses for the district to allocate in case of unexpected costs.

Line 75 Undesignated Reserve includes digressionary funds for the district to allocate in case of unexpected costs.

General and Administrative Expenses

Line 78 County Admin Costs are the fees for county loans used by the district. No change from prior year budget.

Line 79 Computer Materials & Service includes materials and services for all computer related purchases. Decrease from prior year budget due to additional equipment budgeted and purchased in prior year - management laptops, Board tablets and updated computers.

Line 80 Professional Services includes services needed outside the scope of the district. Increase from prior year budget due to multiple outside services needed for grants, lobbyist and accounting services.

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Line 81 Legal Services include general legal fees paid by the district. No change from prior year budget.

Line 82 Professional Development includes opportunities for staff to gain new skills through continuing education and career training. Decrease from prior year budget based on actuals.

Line 83 Formal Education includes opportunities for staff to get formal education with reimbursement available through the district. Decrease from prior year budget based on actuals.

Line 84 Physicals and Wellness Program includes worksite health and wellness program to help employees modify their lifestyle and move toward an optimal state of wellness. Increase from prior year budget to purchase equipment and the increase in cost for physicals.

Line 85 Memberships and Subscriptions includes all memberships and subscriptions the district partakes in to keep involvement in organizations and the community. Slight increase from prior year budget due to increasing costs of memberships and subscriptions.

Line 86 Employee Assistance Program provides mental health assessment, short-term counseling, referral, management consultation, and coaching services available 24 hours a day, 365 days a year. No change from prior year budget.

Line 87 Meetings and Travel includes offsite meetings and mileage for staff to attend meetings, education, and conferences etc. Increase from prior year budget due to employees and board of directors attending more meetings and conferences, as needed.

Line 88 Training Materials includes content that are a necessary part of any training program or activity that involves learning acquisition and retention. Slight increase from prior year budget due to needs.

Line 89 Labor Negotiations includes negotiating contracts between Labor and the District to determine terms of employment, including pay, benefits, hours, leave, job health and safety policies, ways to balance work and home life, etc. Decrease from prior year budget due to not having labor negotiations scheduled in current year.

Line 90 Office Expense includes costs related to the operation of the administration building and office supplies needed for district business. Increase from prior year budget based on actuals.

Line 91 Employee Recognition Program a system through which the achievements and actions of employees are recognized by the District/Board. Increase from prior year budget based on actuals.

Line 92 LAFCO Assessment Fee (Local Agency Formation Commissions) responsible for coordinating logical and timely changes in local government boundaries. Increase from prior year budget due to actual invoice for current year.

Line 93 Admin Fees includes fees for health increase, trust payments and any other services provided by the district. Slight decrease from prior year budget based on actuals.

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Line 94 Rents & Lease Equipment includes costs to rent or lease additional equipment. Increase from prior year budget due to more needs on Xerox printer lease.

Line 95 Advertising and Legal Notices are formal communications and important subject matters that are of significant interest to members of the community. Decrease from prior year budget based on actuals.

Line 96 Board Member Fees are fees paid to the Board members to attend meetings. No change from prior year budget.

Line 97 Personnel Recruitment includes costs to recruit new personnel for available positions. Increase from prior year budget based on actuals.

Line 98 Community Relations includes all costs to partake in community activities and outreach. Increase from prior year budget due to higher participation in more community events.

Line 99 Board Election includes costs from the County to have election of the Board members. Increase from prior year budget due to FY 24/25 being an election year for three directors.

Capital

Line 104 Capital – Facilities includes all costs to update facilities. Current budget includes fire station #3 remodel, fire station #4 and finalizing station 1 expansion.

Line 105 Capital – Apparatus includes all costs to purchase and replace apparatus. Current budget includes Type 1, Brush engine, and Ambulance remount.

Line 106 Capital – Equipment includes all costs to purchase and replace equipment. Current budget includes new fire engine equipment, mobile radios and gurneys.

Line 107 Capital – Vehicle includes all costs to purchase and replace staff vehicles. Current budget includes a new battalion chief vehicle and a new fire chief vehicle.

Line 109 NET REVENUE/(EXPENSE) – all capital is being funded by funds received in prior years and capital funds to cover capital expenses.