

ALPINE FIRE PROTECTION DISTRICT



2018/2019

Final Budget

Adopted
September 18, 2018

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Alpine Fire Protection District

Final Budget 2018/2019

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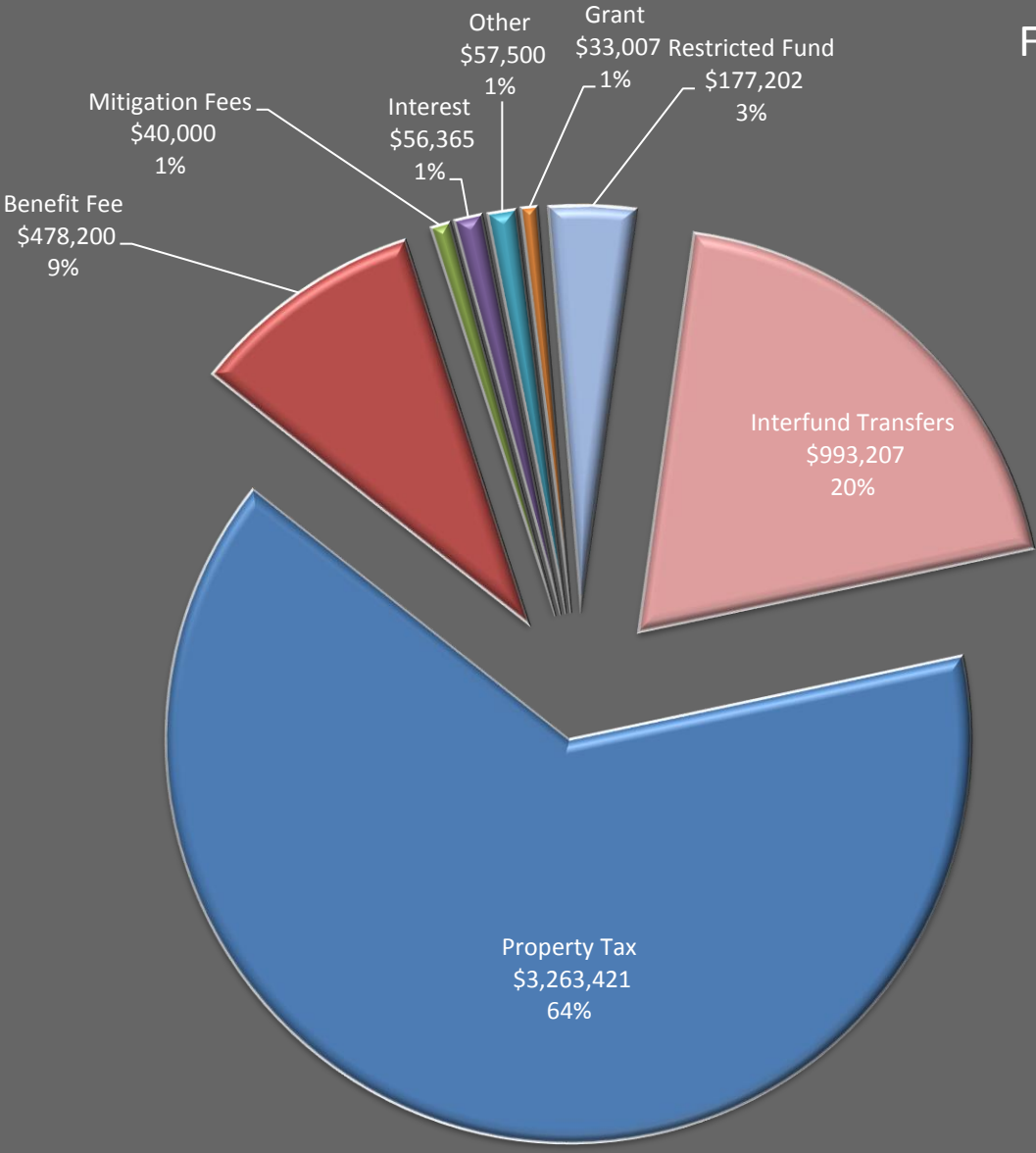
ALPINE FIRE PROTECTION DISTRICT
FINAL BUDGET
 FY 2018-2019

ACCT	CATEGORIES	FY17/18	FY18/19	DIFF	DIFF %
GENERAL REVENUE					
4000	COUNTY OF SAN DIEGO	\$ 3,502,943	\$ 3,749,621	\$ 246,678	7%
0.01	1% Property Tax	\$ 3,051,582	\$ 3,284,421	\$ 232,839	
0.06	1% Property Tax refunds	\$ (21,000)	\$ (21,000)	\$ -	
0.02	Interest - General Fund	\$ 7,000	\$ 8,000	\$ 1,000	
0.05	Benefit Fee (Board approved 2.8% increase 3/20/2018)	\$ 465,361	\$ 478,200	\$ 12,839	
4002	INTEREST INCOME	\$ 46,468	\$ 46,865	\$ 397	1%
0.01	California Bank & Trust	\$ 80	\$ 32	\$ (48)	
0.02	PASIS	\$ 3,500	\$ 6,000	\$ 2,500	
0.03	Investments	\$ 40,088	\$ 35,833	\$ (4,255)	
0.04	LAIF	\$ 2,800	\$ 5,000	\$ 2,200	
4005.01	OTHER INCOME	\$ 63,366	\$ 57,500	\$ (5,866)	-9%
0.01	Plan check fees	\$ 15,000	\$ 11,000	\$ (4,000)	
0.02	First Responder Fund	\$ 18,116	\$ 16,000	\$ (2,116)	
0.04	Other	\$ 30,250	\$ 30,500	\$ 250	
GENERAL INCOME		\$ 3,612,777	\$ 3,853,986	\$ 241,209	7%
GENERAL EXPENDITURES		\$ 4,371,329	\$ 4,665,311	\$ 293,982	7%
INTERFUND TRANSFERS (from restricted accrual funds into general fund for budgeted expenses)					
1000.01.1	Vacation Sick Accrual	\$ 88,757	\$ 181,167	\$ 92,410	
	CalPERS UAL	\$ 250,344	\$ 328,683	\$ 78,339	
4005.12	SRPL Mitigation Funds	\$ 27,927	\$ 27,604	\$ (323)	
1002.10-13	Apparatus Accrual Funds	\$ 406,650	\$ 406,650	\$ -	
4005.09	Equipment Fund - Equipment	\$ 77,951	\$ 49,103	\$ (28,848)	
TOTAL INTERFUND TRANSFERS		\$ 851,629	\$ 993,207	\$ 141,578	17%
NET OPERATING REVENUE (OVER) OR UNDER BUDGET		\$ 93,077	\$ 181,882	\$ 88,805	95%
SPECIAL REVENUE					
4006	GRANT INCOME	\$ 113,516	\$ 33,007	\$ (80,509)	-71%
0.02	Assistance to Firefighters Grant - AFG	\$ 85,012	\$ -	\$ -	
0.03	San Diego Regional Fire & Emergency	\$ -	\$ -	\$ -	
0.04	UASI 2016	\$ 2,152	\$ -	\$ -	
0.04	UASI 2017	\$ -	\$ 4,753	\$ 4,753	
0.04	County of San Diego SHGP 2016	\$ 13,176	\$ -	\$ -	
0.04	County of San Diego SHGP 2017	\$ 13,176	\$ 13,176	\$ -	
0.14	Alpine Fire Protection Foundation	\$ -	\$ 7,800	\$ 7,800	
0.18	CA Fire Foundation	\$ -	\$ 7,278	\$ 7,278	
SPECIAL REVENUE INCOME		\$ 113,516	\$ 33,007	\$ (80,509)	-71%
SPECIAL REVENUE EXPENDITURES		\$ -	\$ 33,006	\$ 33,006	#DIV/0!
SPECIAL REVENUE (OVER) OR UNDER		\$ 113,516	\$ 1	\$ (113,515)	0%

ALPINE FIRE PROTECTION DISTRICT
FINAL BUDGET
 FY 2018-2019

ACCT	CATEGORIES	FY17/18	FY18/19	DIFF	DIFF %
RESTRICTED FUND INCOME					
4000.03	MITIGATION FUND	\$ 40,700	\$ 41,500	\$ 800	2%
0.03	Mitigation Fees	\$ 40,000	\$ 40,000		
0.04	Interest - Mitigation Fund	\$ 700	\$ 1,500		
4005	RESTRICTED FUND INCOME	\$ 175,484	\$ 177,202	\$ 1,718	1%
0.08	Ambulance Sub Lease (Building) (to UAL)	\$ 34,359	\$ 36,077		
0.09	Ambulance ALS Agreement (Equipment) (to UAL)	\$ 116,125	\$ 116,125		
0.11	Vehicle Reimbursements (Vehicle)	\$ 25,000	\$ 25,000		
RESTRICTED FUND INCOME		\$ 216,184	\$ 218,702	\$ 2,518	1%
TRANSFER TO ACCRUAL ACCOUNTS (Allocated/Projected)					
	Fund Accrual Accounts for Capital Purchases	\$ 404,154	\$ 477,031	72,877	
	Available from Restricted Fund income	\$ 175,484	\$ 177,202		
	Available from budget surplus (plus or minus)	\$ 93,077	\$ 181,882		
	Available from contingency	\$ 109,114	\$ 117,947		
(OVER) OR UNDER		\$ (26,479)	\$ 0	26,479	
	Transfer from Mitigation Fund Income	\$ 23,928		(23,928)	
	Transfer from General Fund surplus			-	
TOTAL BUDGET (OVER) or UNDER		\$ (2,551)	\$ 0	\$ 2,551	0%
APPROPRIATIONS LIMIT (PROP 4-GANN)					
	Appropriation Limitation	3,401,594	3,533,838	132,244	4%
	Revenue subject to Limitation	3,018,941	3,195,117	176,176	6%
	Income under Spending Limitation	382,653	338,721	(43,932)	-11%
	Total Operations, less mandated adjustments	3,327,486	3,477,482	149,996	5%
	Total Expenditures under Limitation	74,108	56,356	(17,752)	-24%

FY18/19 REVENUES



ALPINE FIRE PROTECTION DISTRICT
FINAL BUDGET
2018-2019

ACCT	CATEGORIES	FY 17/18	FY 18/19	DIFF	DIFF %
	OPERATING EXPENSES				
5000	PAYROLL	\$ 1,884,570.00	\$ 1,955,588.00	\$ 71,018.00	4%
0.01	Salaries	\$ 1,584,767.00	\$ 1,609,463.00	24,696.00	0%
0.02	OVERTIME	\$ 299,803.00	\$ 346,125.00	46,322.00	
	Critical Weather	\$ 22,627.00	\$ 23,964.00	1,337.00	
	FLSA	\$ 27,514.00	\$ 28,846.00	1,332.00	
	Sick Coverage	\$ 46,656.00	\$ 61,677.00	15,021.00	
	Strike Team	\$ 2,715.00	\$ 2,847.00	132.00	
	Training	\$ 27,422.00	\$ 29,430.00	2,008.00	
	Unclassified, Meetings, Misc.	\$ 10,408.00	\$ 9,489.00	(919.00)	
	Vacation and Holiday Coverage	\$ 155,673.00	\$ 182,755.00	27,082.00	
	Workers Comp Coverage	\$ 6,788.00	\$ 7,117.00	329.00	
5002	EMPLOYEE BENEFITS	\$ 1,064,429.00	\$ 1,354,030.00	\$ 289,601.00	27%
0.01	Educational Incentive & Paramedic Licensure (MOU)	\$ 87,256.00	\$ 111,288.00	24,032.00	
0.02	Vacation and Sick Leave Cash Out (MOU)	\$ 88,757.00	\$ 181,167.00	92,410.00	
0.03	Medicare Tax (Employer)	\$ 34,267.00	\$ 37,045.00	2,778.00	
0.04	CalPERS Retirement (MOU)	\$ 272,725.00	\$ 296,274.00	23,549.00	
0.04	CalPERS Unfunded Actuarial Liability (UAL)	\$ 250,344.00	\$ 328,683.00	78,339.00	
0.05	Health Insurance (MOU)	\$ 309,493.00	\$ 380,711.00	71,218.00	
0.06	Life Insurance (MOU)	\$ 4,444.00	\$ 4,499.00	55.00	
0.07	Long Term Disability Insurance (MOU)	\$ 5,300.00	\$ 5,307.00	7.00	
0.08	Social Security Tax (Employer)	\$ 6,093.00	\$ 3,306.00	(2,787.00)	
0.09	Payroll Direct Deposit	\$ 750.00	\$ 750.00	-	
0.10	Retirement 401 (a)	\$ 5,000.00	\$ 5,000.00	-	
5006	UNEMPLOYMENT	\$ 500.00	\$ 500.00	\$ -	0%
5007	CLOTHING	\$ 27,612.00	\$ 20,500.00	\$ (7,112.00)	-26%
0.01	Class A and Station Uniforms	\$ 8,550.00	\$ 6,650.00	(1,900.00)	
0.01	Uniform Accessories	\$ 180.00	\$ 700.00	520.00	
0.02	Station Boots	\$ 2,105.00	\$ 1,875.00	(230.00)	
0.03	Turn Outs, Accessories, Helmets and Maintenance	\$ 11,827.00	\$ 9,635.00	(2,192.00)	
0.04	Wildland Gear	\$ 4,950.00	\$ 1,640.00	(3,310.00)	
5008	COMMUNICATION	\$ 116,504.00	\$ 124,275.00	\$ 7,771.00	7%
0.01	HCFA - RCS - Internet	\$ 107,992.00	\$ 117,570.00	9,578.00	
0.02	Pagers & Mobile Phones	\$ 3,500.00	\$ 3,450.00	(50.00)	
0.03	Mobile Data Terminals, License and Software	\$ 4,812.00	\$ 3,055.00	(1,757.00)	
0.05	Emergency Operations Center (EOC)	\$ 200.00	\$ 200.00	-	
5009	PASIS	\$ 244,969.00	\$ 164,383.00	\$ (80,586.00)	-33%
0.01	Administration	\$ 69,969.00	\$ 89,383.00	19,414.00	
0.02	Claims	\$ 175,000.00	\$ 75,000.00	(100,000.00)	
5010	HOUSEHOLD	\$ 4,000.00	\$ 4,563.00	\$ 563.00	14%
5011	FAIRA	\$ 12,229.00	\$ 13,531.00	\$ 1,302.00	11%

ALPINE FIRE PROTECTION DISTRICT
FINAL BUDGET
2018-2019

ACCT	CATEGORIES	FY 17/18	FY 18/19	DIFF	DIFF %
	OPERATING EXPENSES				
5012	MAINTENANCE-EQUIPMENT	\$ 97,111.00	\$ 110,085.00	\$ 12,974.00	13%
12.01	E17 (2015-KME)	\$ 12,995.00	\$ 19,822.00	6,827.00	
12.02	E217 (2002-KME)	\$ 21,345.00	\$ 19,072.00	(2,273.00)	
12.03	B17 (2002-Masterbody)	\$ 13,390.00	\$ 27,040.00	13,650.00	
12.04	U17 (1998-F150)	\$ 250.00	\$ 350.00	100.00	
12.05	Rescue Tools	\$ 1,500.00	\$ 750.00	(750.00)	
12.06	Hydrants	\$ 100.00	\$ 100.00	-	
12.07	Station Generator	\$ 2,386.00	\$ 1,886.00	(500.00)	
12.08	SCBA Compressor	\$ 2,700.00	\$ 2,200.00	(500.00)	
12.09	Portable Extinguishers	\$ 375.00	\$ 170.00	(205.00)	
12.10	Ladder testing	\$ 450.00	\$ 400.00	(50.00)	
12.11	Misc. Equipment/Shop	\$ 1,000.00	\$ 800.00	(200.00)	
12.12	Fuel	\$ 22,720.00	\$ 22,720.00	-	
12.13	Foam (Class A)	\$ 1,000.00	\$ 1,000.00	-	
12.14	Fire Hose, Brass and Nozzles	\$ 4,000.00	\$ 4,000.00	-	
12.16	Air Compressor	\$ 800.00	\$ 800.00	-	
12.18	P4706 - 2007 Ford Ranger	\$ 2,800.00	\$ 1,000.00	(1,800.00)	
12.19	SCBA's	\$ 1,900.00	\$ 1,475.00	(425.00)	
12.20	4705 - 2008 Ford Expedition	\$ 2,200.00	\$ 1,500.00	(700.00)	
12.21	4701 - 2012 Dodge Powerwagon	\$ 1,925.00	\$ 2,000.00	75.00	
12.22	4702 - 2012 Dodge Powerwagon	\$ 3,275.00	\$ 3,000.00	(275.00)	
5013	MAINTENANCE-RADIOS	\$ 3,950.00	\$ 5,600.00	\$ 1,650.00	42%
13.01	Radio Maintenance Contract	\$ 3,600.00	\$ 3,600.00	-	
13.02	Radio Accessories	\$ 350.00	\$ 2,000.00	1,650.00	
5014	MAINTENANCE-STRUCTURES	\$ 23,842.00	\$ 33,706.00	\$ 9,864.00	41%
14.01	Structure, Grounds, Plymovent, Gym maintenance	\$ 15,670.00	\$ 17,968.00	2,298.00	
14.02	HVAC maintenance	\$ 2,383.00	\$ 2,383.00	-	
14.03	Overhead Doors and Gates	\$ 2,660.00	\$ 9,640.00	6,980.00	
14.04	Alarm System	\$ 3,129.00	\$ 3,715.00	586.00	
5015	MEDICAL SUPPLIES	\$ 5,400.00	\$ 8,500.00	\$ 3,100.00	57%
15.01	Disposable supplies	\$ 4,000.00	\$ 3,000.00	(1,000.00)	
15.02	Defibrillator supplies	\$ 500.00	\$ 500.00	-	
15.03	Medic Engine Equipment	\$ 500.00	\$ 500.00	-	
15.04	Defibrillator maintenance	\$ 50.00	\$ 4,025.00	3,975.00	
15.05	Multi Casualty/CERT Trailer	\$ -	\$ -	-	
15.06	EMS Records System	\$ -	\$ -	-	
15.07	Narcotic Disposal	\$ 350.00	\$ 475.00	125.00	
5016	MEMBERSHIP	\$ 2,544.00	\$ 3,269.00	\$ 725.00	28%
	Maintenance Division	\$ 40.00	\$ 40.00	-	
	Fire Prevention	\$ 475.00	\$ 660.00	185.00	
	Division Chief	\$ 150.00	\$ 150.00	-	
	District	\$ 650.00	\$ 600.00	(50.00)	
	Fire Chief	\$ 780.00	\$ 980.00	200.00	
	Finance Division	\$ 449.00	\$ 839.00	390.00	

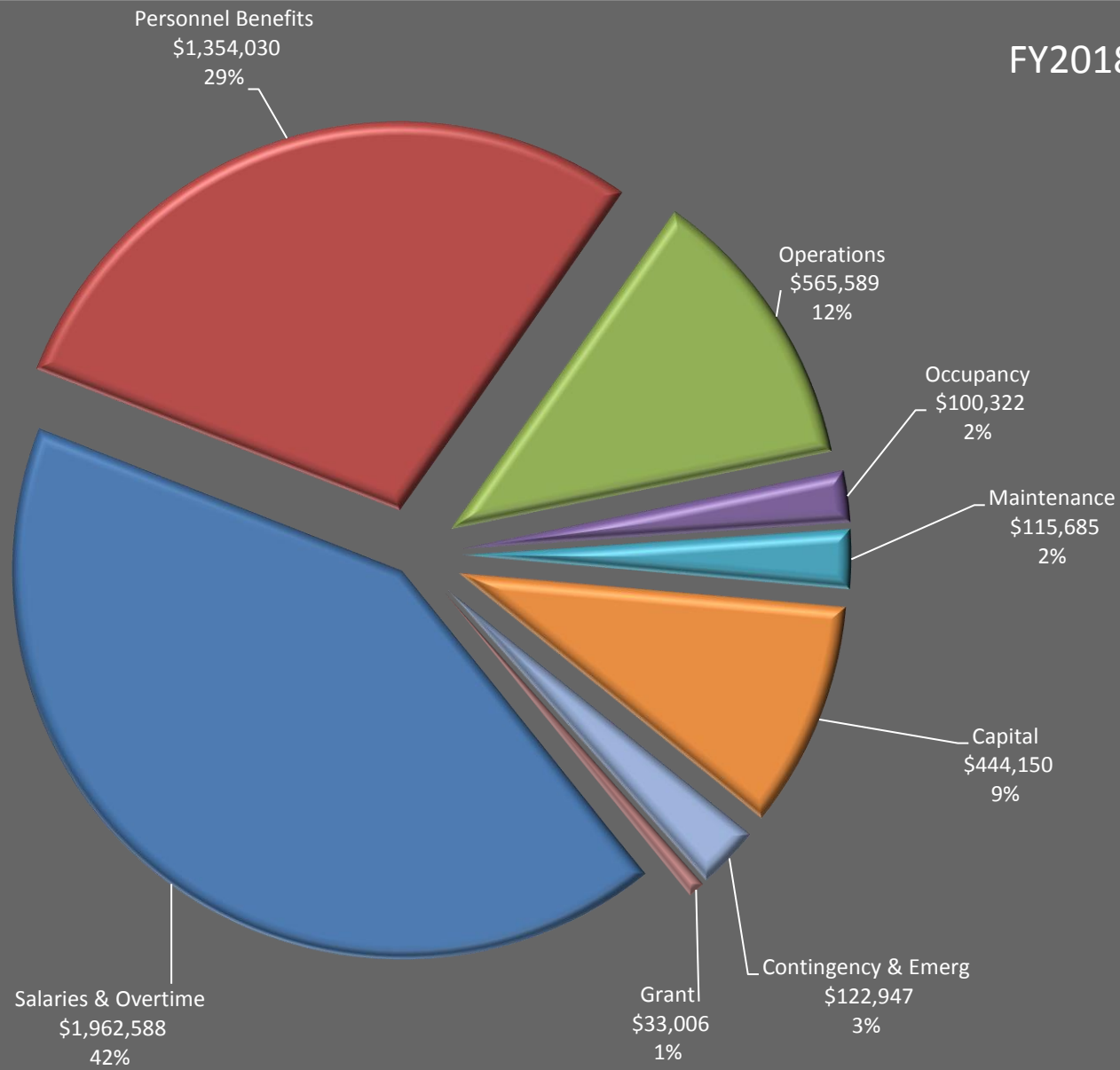
ALPINE FIRE PROTECTION DISTRICT
FINAL BUDGET
2018-2019

ACCT	CATEGORIES	FY 17/18	FY 18/19	DIFF	DIFF %
	OPERATING EXPENSES				
5018	OFFICE EXPENSE	\$ 41,125.00	\$ 38,678.00	\$ (2,447.00)	-6%
18.01	Expendable Supplies & Printing	\$ 1,600.00	\$ 1,300.00	(300.00)	
18.01	Fire Prevention - Printing	\$ 300.00	\$ 300.00	-	
18.02	District postage	\$ 250.00	\$ 300.00	50.00	
18.02	Fire Prevention - Postage	\$ 500.00	\$ 500.00	-	
18.03	Office Machines, Equipment and Software	\$ 36,313.00	\$ 34,578.00	(1,735.00)	
18.04	TeleStaff	\$ 2,162.00	\$ 1,700.00	(462.00)	
5019	PROFESSIONAL FEES	\$ 23,178.00	\$ 33,650.00	\$ 10,472.00	45%
19.01	Legal Counsel	\$ 15,145.00	\$ 14,500.00	(645.00)	
19.02	Auditor	\$ 8,033.00	\$ 10,150.00	2,117.00	
19.05	Election	\$ -	\$ 9,000.00	9,000.00	
5023	TRAINING	\$ 41,844.00	\$ 29,530.00	\$ (12,314.00)	-29%
23.01	Manuals, Software, Training tools	\$ 2,940.00	\$ 2,500.00	(440.00)	
23.02	Medical Training	\$ -	\$ 400.00	400.00	
23.03	Heartland Training	\$ 15,919.00	\$ 14,945.00	(974.00)	
23.04	MOU - Education	\$ 17,000.00	\$ 8,000.00	(9,000.00)	
23.05	Training workshops	\$ 5,985.00	\$ 3,685.00	(2,300.00)	
5025	WORKSHOPS - MANAGEMENT	\$ 22,615.00	\$ 32,070.00	\$ 9,455.00	42%
25.01	Finance Officer	\$ 4,170.00	\$ 4,170.00	-	
25.02	Fire Chief, Division Chief	\$ 11,745.00	\$ 17,400.00	5,655.00	
25.03	Board Members	\$ 1,300.00	\$ 4,650.00	3,350.00	
25.04	In House and Succession Training	\$ 5,400.00	\$ 5,850.00	450.00	
5028	UTILITIES	\$ 45,773.00	\$ 48,522.00	\$ 2,749.00	6%
28.01	Gas and Electric	\$ 33,492.00	\$ 35,166.00	1,674.00	
28.02	Telephone	\$ 4,565.00	\$ 4,565.00	-	
28.03	Water	\$ 5,961.00	\$ 7,000.00	1,039.00	
28.04	Trash	\$ 1,205.00	\$ 1,205.00	-	
28.05	Sewer	\$ 550.00	\$ 586.00	36.00	
5030	SPECIAL DISTRICT EXPENSE	\$ 84,505.00	\$ 86,788.90	\$ 2,283.91	3%
30.01	District Operations	\$ 3,130.00	\$ 3,490.00	360.00	
30.02	Fire Prevention - Publishing	\$ 500.00	\$ 500.00	-	
30.02	District Publishing	\$ 160.00	\$ 160.00	-	
30.04	Tax Collection Fees	\$ 47,468.00	\$ 50,786.90	3,318.91	
30.05	Rehab Fireground Meals	\$ 1,000.00	\$ 1,000.00	-	
30.06	Wellness Fitness	\$ 23,502.00	\$ 24,103.00	601.00	
30.08	LAFCO Budget	\$ 2,207.00	\$ 2,516.00	309.00	
30.10	Web Site	\$ 159.00	\$ 160.00	1.00	
30.11	Recruitment	\$ 2,879.00	\$ 573.00	(2,306.00)	
30.15	Annexation Costs (LAFCO)	\$ 3,500.00	\$ 3,500.00	-	
30.16	Reimbursable expenses	\$ -	\$ -	-	
5031	DIRECTORS FEES	\$ 7,000.00	\$ 7,000.00	\$ -	0%

ALPINE FIRE PROTECTION DISTRICT
FINAL BUDGET
2018-2019

ACCT	CATEGORIES	FY 17/18	FY 18/19	DIFF	DIFF %
	OPERATING EXPENSES				
5032	FIRE PREVENTION	\$ 11,715.00	\$ 9,965.00	\$ (1,750.00)	-15%
32.01	Public Education	\$ 4,250.00	\$ 4,250.00	-	
32.02	Supplies	\$ 575.00	\$ 575.00	-	
32.03	Classes/Workshops - Fire Prevention	\$ 4,190.00	\$ 4,440.00	250.00	
32.04	Mapping	\$ 700.00	\$ 700.00	-	
32.05	Weed Abatement	\$ 2,000.00	\$ -	(2,000.00)	
5035	UNCAPITALIZED EQUIPMENT	\$ 38,353.00	\$ 13,480.00	\$ (24,873.00)	
	Communications	\$ 29,930.00	\$ 3,249.00	(26,681.00)	
	Facilities	\$ -	\$ 2,831.00		
	Office	\$ 1,852.00	\$ 2,400.00	548.00	
	Operations	\$ 6,571.00	\$ 5,000.00	(1,571.00)	
	TOTAL OPERATING BUDGET	\$ 3,803,768.00	\$ 4,098,213.90	\$ 294,445.91	8%
	CAPITAL EXPENSES				
5037	CAPITAL EQUIPMENT	\$ 453,447.00	\$ 444,150.00	\$ (9,297.00)	0%
	Capital Equipment	\$ 453,447.00	\$ 444,150.00	\$ (9,297.00)	
5038	CONTINGENCY FUND - EMERGENCY FUND	\$ 109,114.00	\$ 117,947.00	\$ 8,833.00	
	<i>3% of Operating Budget - minus emergency fund.</i>	\$ 114,114.00	\$ 122,947.00		
	<i>Board direction reduce contingency to balance budget</i>		\$ -		
5039	EMERGENCY FUND	\$ 5,000.00	\$ 5,000.00	\$ -	
	TOTAL GENERAL EXPENDITURES	\$ 4,371,329.00	\$ 4,665,310.90	\$ 293,981.91	7%
	SPECIAL REVENUE EXPENSES				
5003	GRANT EXPENSES	\$ 113,516.00	\$ 33,006.00	\$ (80,510.00)	-71%
0.02	ASSISTANCE TO FIREFIGHTER GRANT (AFG)	\$ 85,012.00	\$ -		
0.03	SD REGIONAL FIRE & EMERGENCY	\$ -	\$ -		
0.04	COSD - SHSGP 2016	\$ 13,176.00	\$ -		
0.04	COSD - SHGP 2017	\$ 13,176.00	\$ 13,176.00		
0.04	UASI 2016	\$ 2,152.00	\$ -		
0.04	UASI 2017	\$ -	\$ 4,753.00		
0.14	ALPINE FIRE FOUNDATION	\$ -	\$ 7,800.00		
0.18	CA FIRE FOUNDATION	\$ -	\$ 7,277.00		
5003	GRANT EXPENSES	\$ 113,516.00	\$ 33,006.00	\$ (80,510.00)	-71%

FY2018/19 EXPENSES



ALPINE FIRE PROTECTION DISTRICT
FINAL BUDGET
 FY 2018-2019

ACCT	CATEGORIES	FY17/18	FY18/19	DIFF
RESTRICTED FUNDS - AUXILIARY BUDGET				
1000.01.1	VACATION SICK CASH OUT	\$ 88,757.00	\$ 181,167.00	\$ 92,410.00
	Vacation Holiday / Potential Annual Estimate	\$ 22,115.00	\$ 32,425.00	
5002.02	Sick / Potential Retirement Estimate	\$ 10,774.00	\$ 112,242.00	
	Sick leave conversion to 401(a) MOU	\$ 55,868.00	\$ 36,500.00	
	CalPERS UAL	\$ 250,344.00	\$ 328,683.00	\$ 78,339.00
5002.04	CalPERS Unfunded Actuarial Liability	\$ 250,344.00	\$ 328,683.00	
2003.12	SRPL - SUNRISE MITIGATION FUND	\$ 27,927.00	\$ 27,604.00	\$ (323.00)
5000.02	Overtime - Critical Weather	\$ 22,627.00	\$ 23,964.00	
5007.04	Wildland Gear (<i>new hire \$1600.00</i>)	\$ 4,950.00	\$ 1,640.00	
5013.02	Radios - Repairs/Batteries	\$ 350.00	\$ 2,000.00	
5030.16	Reimbursable expenses	\$ -	\$ -	
1002	APPARATUS ACCRUAL FUND	\$ 406,650.00	\$ 406,650.00	\$ -
5037	Brush 17	\$ 400,000.00	\$ 400,000.00	
	NCEVS consulting fee	\$ 6,650.00	\$ 6,650.00	
	EQUIPMENT FUND	\$ 77,951.00	\$ 49,103.00	\$ (28,848.00)
5012.19	NFPA 2018 Pak-Alert Upgrade 2 portable, rechargeable scene lights E17.	\$ 700.00	\$ 700.00	
5012.01	Fox Fury Scene Lights (Restricted equipment fund) 2 portable, rechargeable scene lights E217.		\$ 1,327.00	
5012.02	Fox Fury Scene Lights (Restricted equipment fund)	\$ -	\$ 1,327.00	
5035 - Uncapitalized (Equipment)		\$ 36,501.00	\$ 8,249.00	
<i>Operations</i>	Portable Scene Lights & PPV Fans	\$ -	\$ -	
	Equipment for B17	\$ 5,000.00	\$ 5,000.00	
	MIG Welder	\$ 1,571.00	\$ -	
<i>Communications</i>	Radios for B17	\$ 23,369.00	\$ -	
	3 Bendix King Radios - VHF	\$ -	\$ 3,249.00	
	MDC - 4702	\$ 6,561.00	\$ -	
5037 - Capitalized (Equipment)		\$ 40,750.00	\$ 37,500.00	
<i>Medical</i>		\$ -	\$ -	
<i>Operations</i>	AFG District portion of award (compressor)	\$ 4,250.00	\$ -	
		\$ -	\$ -	
<i>Vehicles</i>	U17 Vehicle (includes graphics)	\$ 36,500.00	\$ 37,500.00	
1002	ECONOMIC UNCERTAINTY FUND			\$ -

ALPINE FIRE PROTECTION DISTRICT
FINAL BUDGET
 FY 2018-2019

CAPITAL VEHICLE & CAPITAL EXPENSE FUND - COMMITTED FUNDS RESOLUTION		18/19-01		
		Committed	Assigned	Total
Economic Uncertainty	Fully funded	800,000		800,000
CalPERS Unfunded Liability		398,179	322,968	721,147
Capital Building		233,547		233,547
Equipment Replacement		152,272		152,272
OPEB (PERS healthcare)		38,000		38,000
PASIS Risk Pool		484,414		484,414
Vacation Sick Liability	Fully funded	152,661	55,429	208,090
4701/4702 Vehicles	FY19/20	120,580		120,580
4706 Vehicle	Fully funded	40,000		40,000
4705 Vehicle	Fully funded	57,000		57,000
U17	Fully funded		36,500	36,500
Brush 17	Fully funded		671,774	671,774
Engine 17	FY23/24	221,639		221,639
Radios/MDT's	Fully funded	65,050		65,050
Radios/MDT's	FY24/25	28,000		28,000
TOTAL		\$ 2,791,342	\$ 1,086,671	\$ 3,878,013

Budget Workbook - Recap of totals from individual budget sheets

	2017/18	2018/19	Increase or Decrease
A Division	\$ 96,351.00	\$ 106,671.00	9.67%
B Division	\$ 75,366.00	\$ 68,160.00	-10.57%
C Division	\$ 51,424.00	\$ 57,529.00	10.61%
Fire Prevention	\$ 12,790.00	\$ 11,225.00	-13.94%
Division Chief	\$ 77,324.00	\$ 78,006.00	0.87%
Fire Chief	\$ 151,738.00	\$ 170,986.00	11.26%
Finance	\$ 2,940,593.00	\$ 3,056,579.90	3.79%
Contingency	\$ 109,114.00	\$ 117,947.00	7.49%
Emergency	\$ 5,000.00	\$ 5,000.00	0.00%
Restricted/Designated Funds	\$ 851,629.00	\$ 993,207.00	14.25%
Total Operating Expense	\$ 4,371,329.00	\$ 4,665,310.90	
Total Operating Income	\$ 3,612,777.00	\$ 3,853,986.00	
Special Revenue Expenses	\$ 113,516.00	\$ 33,006.00	
Special Revenue Income (Restricted)	\$ 113,516.00	\$ 33,006.72	
Interfund Transfers (Restricted/Desig)	\$ 851,629.00	\$ 993,207.00	
Total	\$ 93,077.00	\$ 181,882.82	

ALPINE FIRE PROTECTION DISTRICT
3 YEAR FINAL BUDGET

ACCT	CATEGORIES	FY16/17	FY17/18	FY18/19
5000.01	SALARIES	\$ 1,538,445.00	\$ 1,584,767.00	\$ 1,609,463.00
5000.02	OVERTIME	\$ 273,362.00	\$ 299,803.00	\$ 346,125.00
5002.01	EDUCATIONAL INCENTIVE	\$ 71,220.00	\$ 87,256.00	\$ 111,288.00
5002.02	VACATION/SICK LEAVE	\$ 67,084.00	\$ 88,757.00	\$ 181,167.00
5002.03	MEDICARE	\$ 29,726.00	\$ 34,267.00	\$ 37,045.00
5002.04/08	RETIREMENT	\$ 480,774.00	\$ 529,162.00	\$ 628,263.00
5002.05/06	GROUP INSURANCE	\$ 273,865.00	\$ 313,937.00	\$ 385,210.00
5002.07	LTD INSURANCE	\$ 5,224.00	\$ 5,300.00	\$ 5,307.00
5002.09	PAYROLL EXPENSE	\$ 4,362.00	\$ 5,000.00	\$ 5,000.00
5006	UNEMPLOYMENT	\$ -	\$ 500.00	\$ 500.00
5007	CLOTHING	\$ 10,971.00	\$ 27,612.00	\$ 20,500.00
5008	COMMUNICATIONS	\$ 111,471.00	\$ 116,504.00	\$ 124,275.00
5009	PASIS - WORKERS COMP	\$ 228,894.00	\$ 244,969.00	\$ 164,383.00
5010	HOUSEHOLD	\$ 2,935.00	\$ 4,000.00	\$ 4,563.00
5011	FAIRA	\$ 12,276.00	\$ 12,229.00	\$ 13,531.00
5012	MAINT-EQUIP	\$ 96,480.00	\$ 97,111.00	\$ 110,085.00
5013	MAINT-RADIOS	\$ 4,458.00	\$ 3,950.00	\$ 5,600.00
5014	MAINT-STRUCTURES	\$ 28,657.00	\$ 23,842.00	\$ 33,706.00
5015	MEDICAL SUPPLIES	\$ 2,931.00	\$ 5,400.00	\$ 8,500.00
5016	MEMBERSHIP	\$ 1,889.00	\$ 2,544.00	\$ 3,269.00
5018	OFFICE EXPENSE	\$ 32,155.00	\$ 41,125.00	\$ 38,678.00
5019	PROFESSIONAL FEES	\$ 27,502.00	\$ 23,178.00	\$ 33,650.00
5023	TRAINING	\$ 20,604.00	\$ 41,844.00	\$ 29,530.00
5025	WORKSHOPS - MANAGEMENT	\$ 16,019.00	\$ 22,615.00	\$ 32,070.00
5028	UTILITIES	\$ 42,550.00	\$ 45,773.00	\$ 48,522.00
5030	SPECIAL DISTRICT EXPENSES	\$ 80,755.00	\$ 84,505.00	\$ 86,788.90
5031	DIRECTORS FEES	\$ 6,400.00	\$ 7,000.00	\$ 7,000.00
5032	FIRE PREVENTION	\$ 6,544.00	\$ 11,715.00	\$ 9,965.00
5035	UNCAPITALIZED EQUIPMENT	\$ 38,661.00	\$ 38,353.00	\$ 13,480.00
TOTAL OPERATING EXPENSES		\$ 3,516,214.00	\$ 3,803,018.00	\$ 4,097,463.90
5036	CAPITAL EXPENSES	\$ -	\$ -	\$ 444,150.00
5037	CAPITAL EQUIPMENT	\$ 159,542.00	\$ 453,447.00	\$ 444,150.00
5038	CONTINGENCY FUND	\$ -	\$ 109,114.00	\$ 117,947.00
5039	EMERGENCY FUND	\$ -	\$ 5,000.00	\$ 5,000.00
TOTAL CAPITAL EXPENSES		\$ 159,542.00	\$ 567,561.00	\$ 1,011,247.00
5003	GRANT EXPENSES	\$ 187,973.00	\$ 113,516.00	\$ 33,006.00
TOTAL SPECIAL REVENUE EXPENSES		\$ 187,973.00	\$ 113,516.00	\$ 33,006.00
TOTAL EXPENDITURES		\$ 3,863,729.00	\$ 4,484,095.00	\$ 5,141,716.90

**ALPINE FIRE PROTECTION DISTRICT
3 YEAR ACTUAL BUDGET**

ACCT	CATEGORIES	FY15/16	FY16/17	FY17/18
5000.01	PAYROLL	\$ 1,428,034.00	\$ 1,538,445.00	\$ 1,549,967.00
5000.02/3/4	OVERTIME	\$ 245,117.00	\$ 273,362.00	\$ 281,406.00
5002.01	EDUCATIONAL INCENTIVE	\$ 62,996.00	\$ 71,220.00	\$ 81,078.00
5002.02	VACATION/SICK LEAVE/HOLIDAY	\$ 35,580.00	\$ 67,084.00	\$ 83,360.00
5002.03	MEDICARE	\$ 28,983.00	\$ 29,726.00	\$ 32,839.00
5002.04	RETIREMENT	\$ 423,203.00	\$ 479,326.00	\$ 811,787.40
5002.05	GROUP MEDICAL INSURANCE	\$ 260,732.00	\$ 269,958.00	\$ 274,303.00
5002.06	LIFE INSURANCE	\$ 3,933.00	\$ 3,907.00	\$ 4,218.00
5002.07	LTD INSURANCE	\$ 4,677.00	\$ 5,224.00	\$ 5,242.00
5002.08	SOCIAL SECURITY	\$ 450.00	\$ 1,448.00	\$ 2,463.00
5002.09	PAYROLL EXPENSE	\$ 724.00	\$ 824.00	\$ 804.00
4002.1	RETIREMENT 401(a)	\$ 24,031.00	\$ 4,362.00	\$ 4,435.00
5007	CLOTHING	\$ 24,705.00	\$ 10,971.00	\$ 6,582.00
5008	COMMUNICATION	\$ 102,217.00	\$ 111,471.00	\$ 115,226.00
5009	PASIS	\$ 74,304.00	\$ 228,894.00	\$ 99,788.00
5010	HOUSEHOLD	\$ 3,929.00	\$ 2,935.00	\$ 4,405.00
5011	FAIRA	\$ 12,433.00	\$ 12,276.00	\$ 12,229.00
5012	MAINT-EQUIP	\$ 75,919.00	\$ 96,480.00	\$ 112,584.00
5013	MAINT-RADIOS	\$ 2,022.00	\$ 4,458.00	\$ 3,600.00
5014	MAINT-STRUCTURES	\$ 20,905.00	\$ 26,657.00	\$ 30,658.00
5015	MEDICAL SUPPLIES	\$ 7,335.00	\$ 2,931.00	\$ 3,436.00
5016	MEMBERSHIP	\$ 1,959.00	\$ 1,889.00	\$ 2,078.00
5018	OFFICE EXPENSE	\$ 34,391.00	\$ 32,155.00	\$ 35,254.00
5019	PROFESSIONAL FEES	\$ 15,769.00	\$ 27,502.00	\$ 18,520.00
5023	TRAINING	\$ 24,623.00	\$ 20,604.00	\$ 22,821.00
5025	WORKSHOPS - MANAGEMENT	\$ 14,383.00	\$ 16,019.00	\$ 15,080.00
5028	UTILITIES	\$ 40,107.00	\$ 42,550.00	\$ 46,137.00
5030	SPECIAL DISTRICT EXPENSES	\$ 92,683.00	\$ 80,755.00	\$ 93,929.00
5031	DIRECTORS FEES	\$ 5,700.00	\$ 6,400.00	\$ 5,600.00
5032	FIRE PREVENTION	\$ 10,177.00	\$ 6,544.00	\$ 8,322.00
TOTAL OPERATING		\$ 3,082,021.00	\$ 3,476,377.00	\$ 3,768,151.40
5003	GRANT EXPENSE	\$ -	\$ 187,973.00	\$ 38,172.00
5035	UNCAPALIZED EXPENSE: EQUIPMENT	\$ 8,095.00	\$ 38,661.00	\$ 4,228.00
5036	CAPITAL EXPENSE. STRUCTURE	\$ 481,928.00	\$ 8,492.00	\$ -
5037	CAPITAL EXPENSE: EQUIPMENT	\$ 11,638.00	\$ 151,050.00	\$ 2,366.00
TOTAL EXPENDITURES		\$ 3,583,682.00	\$ 3,862,553.00	\$ 3,812,917.40

ALPINE FIRE PROTECTION DISTRICT
FINAL BUDGET FY18/19
 OVERVIEW OF REVENUE EXPENSE TOTALS

	FY18/19	
Property Tax	\$ 3,263,421	64%
Benefit Fee	\$ 478,200	9%
Mitigation Fees	\$ 40,000	1%
Interest	\$ 56,365	1%
Other	\$ 57,500	1%
Grant	\$ 33,007	1%
Restricted Fund	\$ 177,202	3%
Interfund Transfers	\$ 993,207	19%
Total Income	\$ 5,098,902	100%

	FY18/19	
Salaries & Overtime	\$ 1,962,588	42%
Personnel Benefits	\$ 1,354,030	29%
Operations	\$ 565,589	12%
Occupancy	\$ 100,322	2%
Maintenance	\$ 115,685	2%
Capital	\$ 444,150	9%
Contingency & Emerg	\$ 122,947	3%
Grant	\$ 33,006	1%
Total Expense	\$ 4,698,317	100%