

# ALPINE FIRE PROTECTION DISTRICT



---

## FISCAL YEAR 2023-24 FINAL BUDGET

---

*SERVICE WITH PRIDE*





# ALPINE FIRE PROTECTION DISTRICT

President Taylor and Members of the Board:

On behalf of the men and women at the Alpine Fire Protection District, I am pleased to present the Fiscal Year 2023-24 Budget for your consideration. The District's primary objective is to provide the highest level of service to the community of Alpine while demonstrating fiscal responsibility and providing adequate reserves. The District's goal is to present and maintain a balanced budget while addressing changes to our operational needs.

This budget has been prepared to provide a realistic financial plan, ensuring the District will continue to deliver exceptional, yet cost-effective fire protection, emergency medical services, and community risk reduction services, while remaining receptive to the community and the current economy. As pension, healthcare, and workers compensation costs continue to rise over time. The District is committed to good financial stewardship through efficient operational and budgetary management processes.

Highlights on the income side of the budget shows an increase of approximately 8% in operating income over FY 2022-23 budgeted amounts. This reflects the strong housing market in Alpine and a Board approved increase in the benefit fee. Due to changes in the Unified Service Area (USA) contracted ambulance services, the District is projecting a decrease of approximately \$134,000 in non-operating income. Non-operating income funds the District's reserve accounts and this decrease in the non-operating income will force the District to find other means to offset the lost revenue.

On the expense side, the budget reflects an overall increase of 4% in operating expenses. This increase is mostly due to negotiated salary increases and increasing workers' compensation costs. Inflationary pressures and supply chain issues continue to stress the operational budget. Included in the budget is the purchase of a Type 1 fire engine and installation of a solar system for Station 17.

In conclusion, I am proud of the collaborative method in which we develop our budget and it truly is a team effort to produce the final product. I would like to thank the Company Officers, program leads, and supporting staff for their continued efforts in the improvement of the budget process and preparation of the annual budget document.

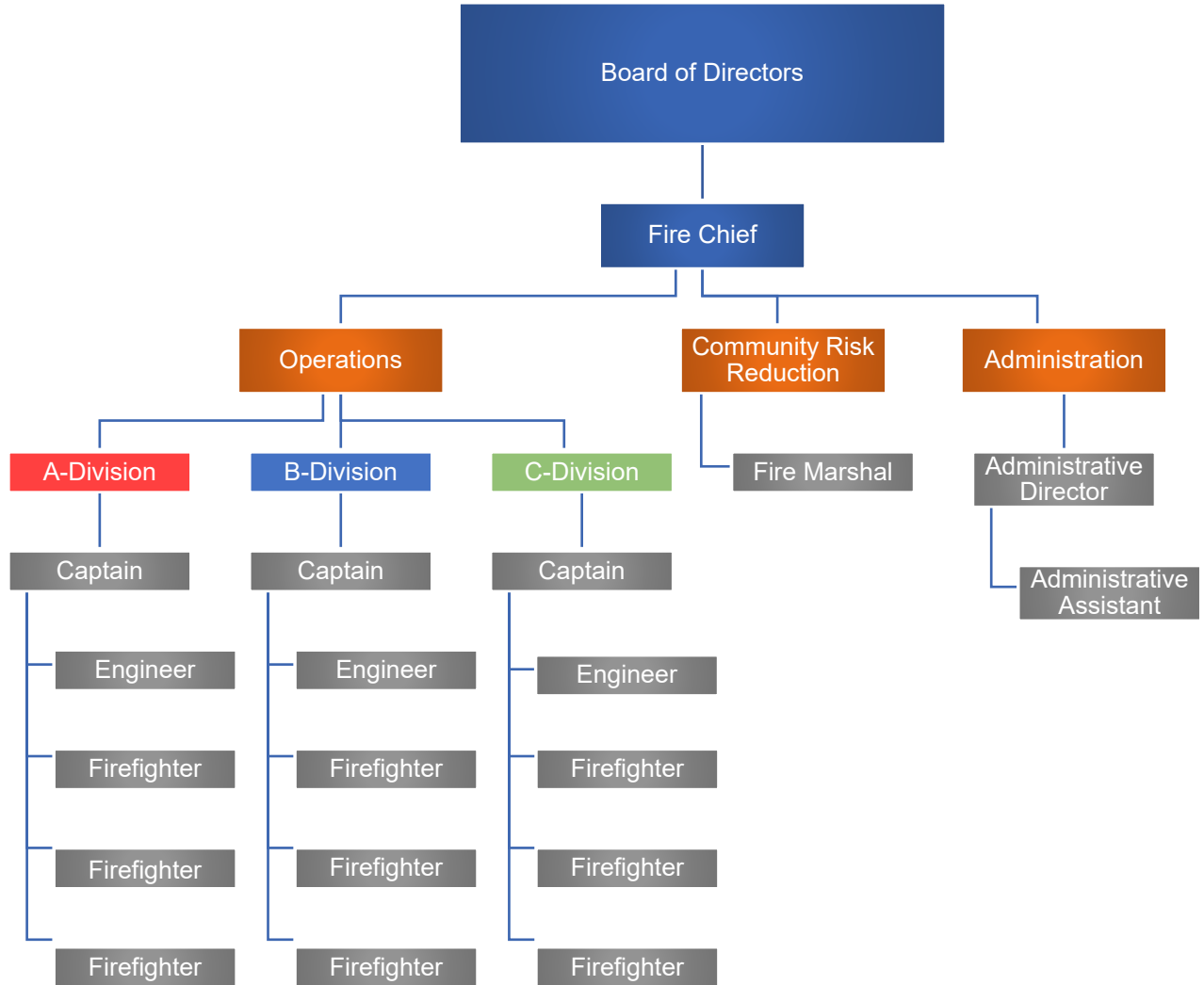
On behalf of the employees of the District, I would also like to thank the Board of Directors for their direction, support, and continued dedication to serving the Alpine community.

Sincerely,

A handwritten signature in black ink, appearing to read "Brian Boggeln".

Brian Boggeln  
Fire Chief

# ALPINE FIRE PROTECTION DISTRICT ORGANIZATIONAL CHART



## FISCAL YEAR 2023-24 BUDGET SUMMARY

	2022/23 Final Budget	2022/23 Actual Through 06/31/2023	2023/24 Prelim Budget	Budget increase (decrease)
<b>INCOME</b>				
4000 - Property Taxes	\$ 4,357,114	\$ 4,852,426	\$ 4,639,425	
4002 - Use of Money and Property	\$ 159,600	\$ 202,877	\$ 66,100	
4005 - Miscellaneous Revenue	\$ 5,000	\$ 31,798	\$ 478,790	
4006 - Grant Income	\$ 291,700	\$ 169,338	\$ 1,096,523	
4007 - Inter-governmental Revenue	\$ 26,000	\$ 263,365	\$ 50,000	
4008 - Fees and Services	\$ 37,000	\$ 78,553	\$ 45,000	
<b>Total Income</b>	<b>\$ 4,839,414</b>	<b>\$ 5,519,804</b>	<b>\$ 6,375,838</b>	<b>\$ 1,536,424 32%</b>

<b>OPERATING EXPENSES</b>				
<b>Salaries and Benefits</b>				
5000 - Salaries	\$ 2,291,131	\$ 2,291,980	\$ 2,470,195	
5002 - Employee Benefits	\$ 1,120,970	\$ 1,061,853	\$ 1,140,137	
<b>Total Salaries and Benefits Costs</b>	<b>\$ 3,412,101</b>	<b>\$ 3,353,834</b>	<b>\$ 3,610,332</b>	<b>\$ 198,231 6%</b>

<b>Services and Supplies</b>				
5003 - Grant Expenses	\$ 291,700.00	\$ 169,337.81	\$ 1,096,523	
5007 - Uniforms/PPE	\$ 75,323	\$ 42,665	\$ 62,063	
5008 - Communications	\$ 123,064	\$ 125,017	\$ 126,408	
5009 - PASIS	\$ 229,250	\$ 180,655	\$ 246,900	
5010 - Household	\$ 6,000	\$ 5,691	\$ 7,000	
5011 - FAIRA	\$ 46,011	\$ 49,669	\$ 55,215	
5012 - Maintenance - Equipment	\$ 73,498	\$ 55,364	\$ 77,493	
5013 - Maintenance - Vehicles	\$ 77,745	\$ 89,209	\$ 77,972	
5014 - Maintenance - Facilities	\$ 41,336	\$ 38,497	\$ 37,326	
5015 - EMS	\$ 11,093	\$ 10,036	\$ 13,430	
5016 - Memberships	\$ 3,601	\$ 2,169	\$ 3,586	
5018 - Office Expenses	\$ 15,098	\$ 14,026	\$ 15,525	
5019 - Professional Fees and Services	\$ 124,309	\$ 102,042	\$ 98,912	
5023 - Training	\$ 41,531	\$ 29,707	\$ 40,400	
5025 - Professional Development	\$ 35,580	\$ 12,861	\$ 46,140	
5028 - Utilities	\$ 64,814	\$ 62,308	\$ 67,840	
5030 - Special District Expense	\$ 45,080	\$ 23,319	\$ 42,546	
5032 - Community Risk Reduction	\$ 10,659	\$ 4,119	\$ 7,850	
5035 - Minor Equipment	\$ 47,629	\$ 28,614	\$ 44,456	
5037 - Capital Expenses	\$ 180,061	\$ 1,033,838	\$ 1,987,195	
5038 - Contingency Fund	\$ 152,244	\$ -	\$ 152,133	
5039 - Emergency Fund	\$ 5,000	\$ -	\$ 5,000	
8000 - Debt Service	\$ 366,498	\$ 366,497	\$ 389,714	
<b>Total Services and Supplies</b>	<b>\$ 1,071,621</b>	<b>\$ 875,968</b>	<b>\$ 4,701,627</b>	<b>\$ 3,630,006 339%</b>

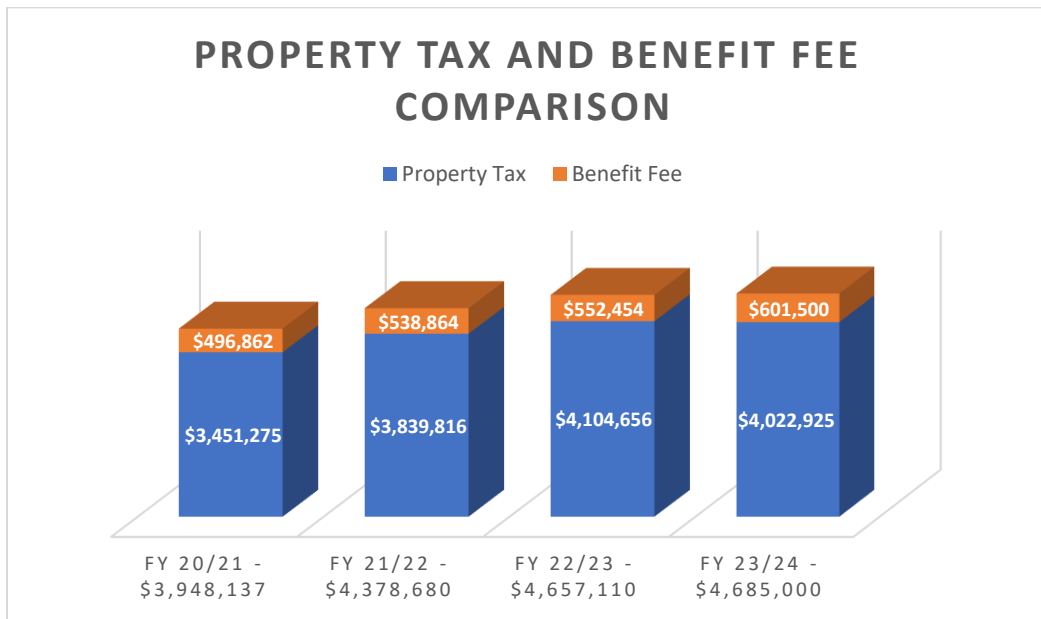
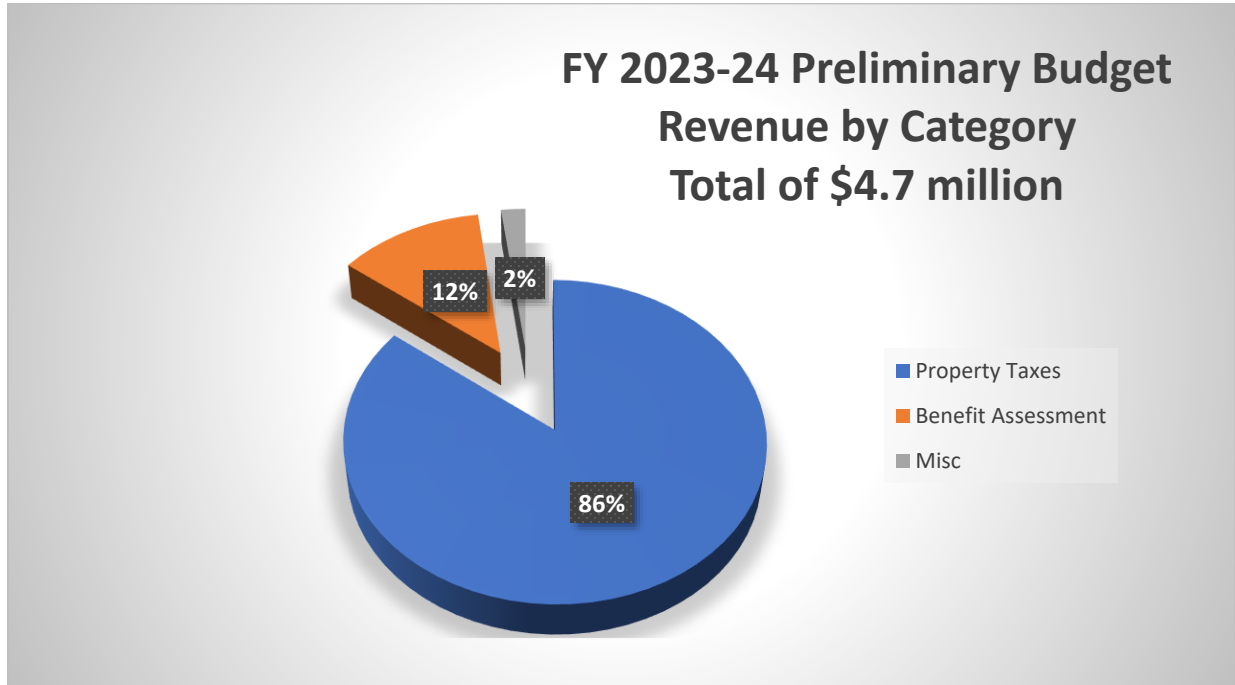
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,483,722</b>	<b>\$ 4,229,802</b>	<b>\$ 8,311,959</b>	<b>\$ 3,828,237 85%</b>
---------------------------	---------------------	---------------------	---------------------	-------------------------

<b>SUMMARY OF INCOME AND EXPENSES</b>				
	2022/23 Final Budget	2022/23 Actual Through 05/31/23	2023/24 Prelim Budget	
<b>Total Income</b>	\$ 4,839,414	\$ 5,519,804	\$ 6,375,838	
<b>Total Expenses</b>	\$ 4,483,722	\$ 4,229,802	\$ 8,311,959	
<b>Income vs. Expenses</b>	\$ 355,692	\$ 1,290,003	\$ (1,936,121)	
<b>Interfund Transfers (in)</b>	\$ 1,740,056	\$ -	\$ 2,099,079	
<b>Projected Net Position FYE positive/(negative)</b>	<b>\$ 2,095,748</b>	<b>\$ 1,290,003</b>	<b>\$ 162,958</b>	

# REVENUES

## OPERATING REVENUE

The District relies heavily on property tax and benefit fee income. The chart below illustrates the District's dependency on these sources of income. Property taxes are the most significant source of the District's revenues, representing 98% of total revenues. Miscellaneous revenue, use of money and property, inter-governmental revenue and fees for services comprise the remaining 2%.

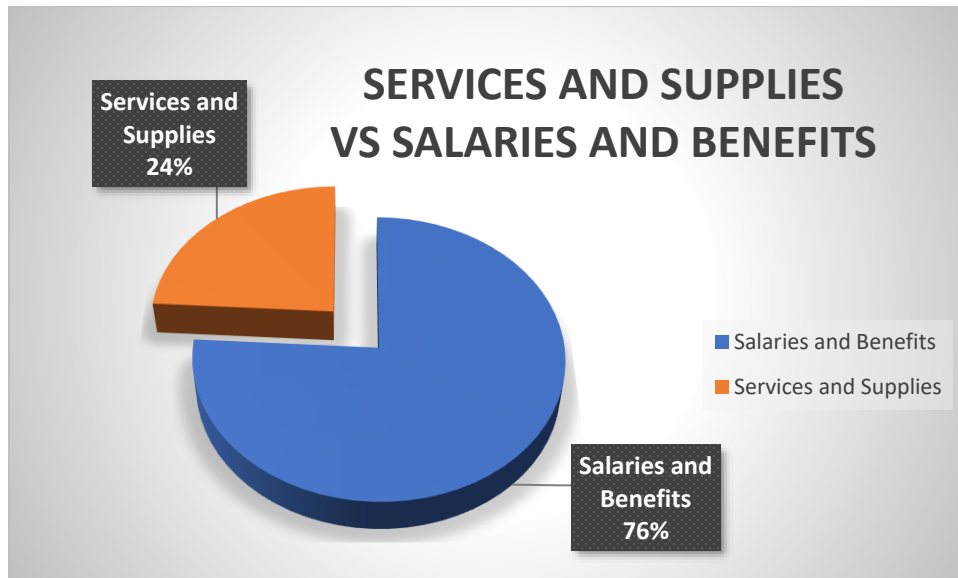


# EXPENDITURES

The District is projecting total expenditures for FY 2023-24 to be approximately \$8.1 million. Of this amount, \$4.8 million is expected to be for operating expenses (salary & benefits and services & supplies) and the remaining \$3.3 million is for non-operating expenses (debt service, capital outlay, and grants).

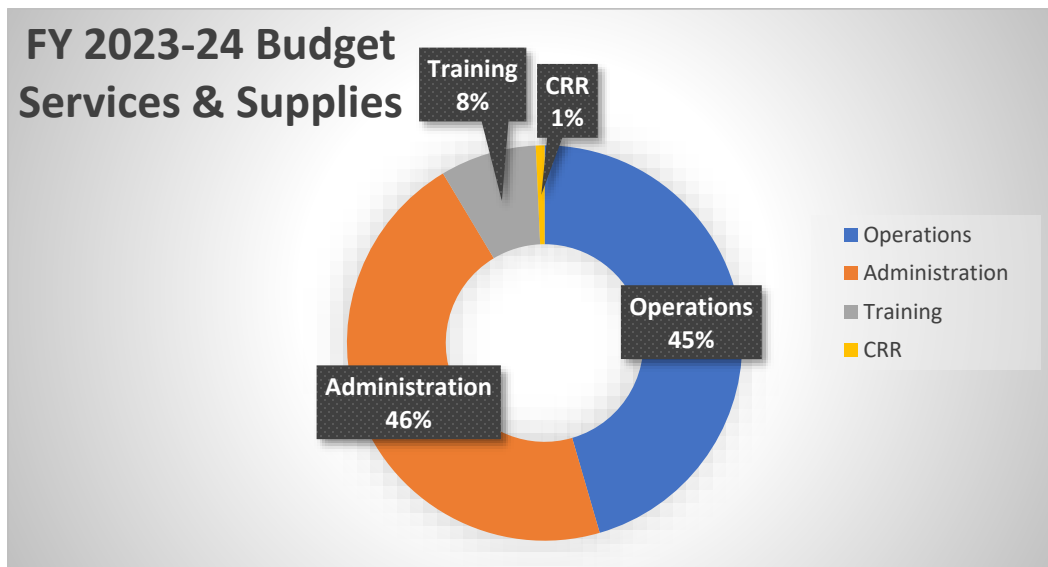
## SALARY & BENEFITS vs. SERVICES AND SUPPLIES

Total General Fund expenditures are projected to increase from \$4.5 million for FY 22/23 Budget to \$4.8 million for the FY 2023-24 Budget. Salary & Benefits increased by \$198,231 or 6% due to increased salary and benefit cost for recently approved memorandums of understanding for Local 2638 and staff. Below is an illustration of expenditures by category with salaries & benefits representing 76% of total operating expenditures and services & supplies the remaining 24%.



	2022/23 Final Budget	2022/23 Actual Through 06/31/2023	2023/24 Prelim Budget	Budget increase (decrease)
<b>Salaries and Benefits</b>				
5000 - Salaries	\$ 2,291,131	\$ 2,291,980	\$ 2,470,195	
5002 - Employee Benefits	\$ 1,120,970	\$ 1,061,853	\$ 1,140,137	
<b>Total Salaries and Benefits Costs</b>	<b>\$ 3,412,101</b>	<b>\$ 3,353,834</b>	<b>\$ 3,610,332</b>	<b>\$ 198,231 6%</b>

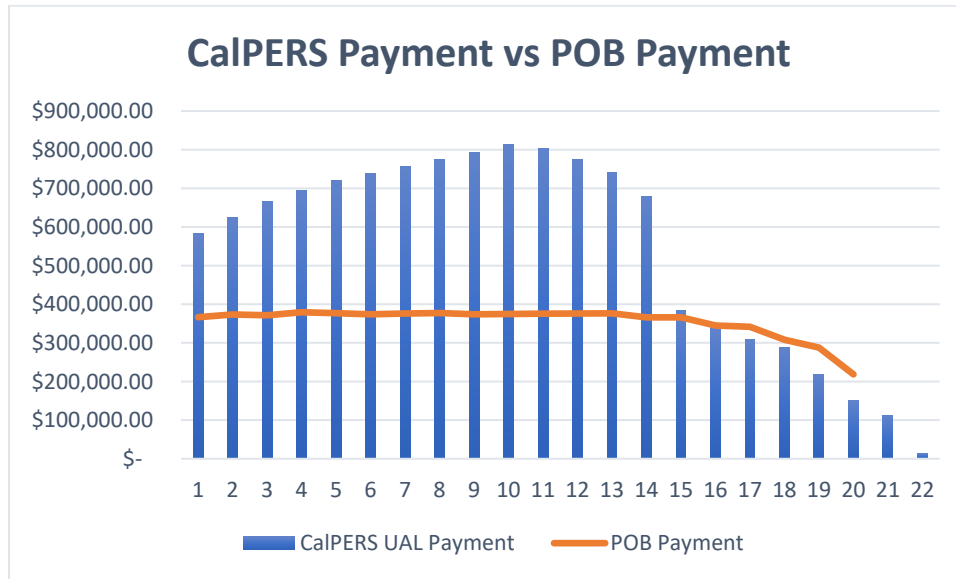
	2022/23 Final Budget	2022/23 Actual Through 06/31/2023	2023/24 Prelim Budget	Budget increase (decrease)
<b>Services and Supplies</b>				
5003 - Grant Expenses	\$ 291,700.00	\$ 169,337.81	\$ 988,168.00	
5007 - Uniforms/PPE	\$ 75,323	\$ 42,665	\$ 62,063	
5008 - Communications	\$ 123,064	\$ 125,017	\$ 126,408	
5009 - PASIS	\$ 229,250	\$ 180,655	\$ 246,900	
5010 - Household	\$ 6,000	\$ 5,691	\$ 7,000	
5011 - FAIRA	\$ 46,011	\$ 49,669	\$ 55,215	
5012 - Maintenance - Equipment	\$ 73,498	\$ 55,364	\$ 77,493	
5013 - Maintenance - Vehicles	\$ 77,745	\$ 89,209	\$ 77,972	
5014 - Maintenance - Facilities	\$ 41,336	\$ 38,497	\$ 37,326	
5015 - EMS	\$ 11,093	\$ 10,036	\$ 13,430	
5016 - Memberships	\$ 3,601	\$ 2,169	\$ 3,586	
5018 - Office Expenses	\$ 15,098	\$ 14,026	\$ 15,525	
5019 - Professional Fees and Services	\$ 124,309	\$ 102,042	\$ 98,912	
5023 - Training	\$ 41,531	\$ 29,707	\$ 40,400	
5025 - Professional Development	\$ 35,580	\$ 12,861	\$ 46,140	
5028 - Utilities	\$ 64,814	\$ 62,308	\$ 67,840	
5030 - Special District Expense	\$ 45,080	\$ 23,319	\$ 42,546	
5032 - Community Risk Reduction	\$ 10,659	\$ 4,119	\$ 7,850	
5035 - Minor Equipment	\$ 47,629	\$ 28,614	\$ 44,456	
5037 - Capital Expenses	\$ 180,061	\$ 1,033,838	\$ 1,987,195	
5038 - Contingency Fund	\$ 152,244	\$ -	\$ 152,133	
5039 - Emergency Fund	\$ 5,000	\$ -	\$ 5,000	
8000 - Debt Service	\$ 366,498	\$ 366,497	\$ 389,714	
<b>Total Services and Supplies</b>	<b>\$ 1,071,621</b>	<b>\$ 875,968</b>	<b>\$ 4,593,272</b>	<b>\$3,521,651 329%</b>



### DEBT SERVICE

**PENSION OBLIGATION BOND**

In 2022, the District took steps to ensure the future financial security of the District by financing a portion of the District’s CalPERS unfunded accrued liability at a lower interest rate than what was being charged by CalPERS. This effectively “smoothed” out the payment over the next 20 years and saved the District an estimated \$2 million in interest payments to CalPERS.



DEBT SERVICE SUMMARY & PAYMENT SCHEDULE				
TAXABLE PENSION OBLIGATION BONDS				
FISCAL YEAR 2023 - 2024				
Purpose: Reduce the Unfunded Accrued Liability as of January 2022				
CURRENT YEAR SUMMARY				
Principal Outstanding as of July 1, 2023				\$5,078,000.00
Reduction in Principal Balance				\$210,000.00
Interest Due				\$163,611.70
Total Payment Due				\$373,611.70
Principal Outstanding as of June 30, 2024				\$4,868,000.00
FISCAL YEAR	INTEREST RATE	PRINCIPAL	INTEREST	TOTAL PAYMENT
23/24	3.29%	\$210,000.00	\$163,611.70	\$373,611.70
24/25	3.29%	\$215,000.00	\$156,620.45	\$371,620.45
25/26	3.29%	\$230,000.00	\$149,300.20	\$379,300.20
26/27	3.29%	\$235,000.00	\$141,650.95	\$376,650.95
27/28	3.29%	\$240,000.00	\$133,837.20	\$373,837.20



## ENERGY CONSERVATION ASSISTANCE ACT LOAN AGREEMENT

Additionally, the District is installing a photovoltaic solar system to offset increasing electric costs. Through the California Energy Commission, the District financed a portion of the project with a 1% interest loan. The anticipated completion of the project is early 2024 with loan payments to begin 6-months after installation.

### **CAPITAL EXPENSES**

A capital expense is defined as tangible or intangible fixed asset with a value over \$5,000 that is used in operations of the District and has an initial useful life extending beyond one year. Examples of capital expenses are for vehicle purchases, equipment, building construction and improvements.

The Capital Replacement Schedule dictates the annual budgeted expenditures. This schedule is reviewed annually and revised if needed during the budget process. Generally, transfers from reserves provide funding for budgeted capital expenses.

Total expenditures of \$1.9 million are for the purchase of a new Type 1 fire engine and installation of a solar photovoltaic system at Station 17.

<b>Capital Expenses</b>		
<b>Area</b>	<b>Description</b>	<b>FY 2023-24 Budget</b>
Communications	800mhz Mobile Radios	\$12,882
Facilities	Plymovent Upgrade	\$8500
	Solar System	\$605,000
	Station Alerting Upgrade	\$10,000
Office	Copier/Printer	\$10,000
Operations	EMS Simm Mann	\$6813
Vehicles	Type 1 Engine	\$1,300,000
	U-17 Emergency Lights	\$17,000

## FUND BALANCE

The District's Fund Balance Reporting Policy was developed in conjunction with the Government Accounting Standards Board (GASB) Statement No. 54 to clearly articulate the use of the District's existing fund balances and provide a structured approach to funding levels. The Fund Balance Policy is designed to strengthen the District's oversight of its reserve funds to ensure adequate financial resources and its long-term financial health in economic downturns. Classifications of fund balance maintained by the District per Board direction are set forth as follows:

- **Non-spendable** – consists of assets that cannot be spent because they are in non-spendable form, such as prepaid items and inventories, and items that are legally or contractually required to be maintained intact, such as principal of an endowment or revolving loan fund.
  
- **Restricted** – consists of amounts that are subject to externally enforceable legal restrictions. This includes externally imposed restrictions by creditors, such as through debt covenants, grantors, contributors, laws or regulations of other governments, as well as restrictions imposed by law through constitutional provisions or enabling legislations.
  - **Sunrise Powerlink Mitigation Fund:** The Sunrise Powerlink Mitigation Fund was established in 2012 to provide funding for wildfire response operations. The grant stipulates that funding can only be used for extra staffing, PPE, and wildland firefighting equipment.
  - **PASIS Risk Pool Deposit – SIR:** The PASIS Risk Pool Deposit fund was established to meet the bylaw requirements of the PASIS JPA. The District is required to maintain with PASIS 125% of our self-insured retention fee.
  - **San Diego County Mitigation Fund:** The SD County Mitigation fund was established by the County of San Diego to mitigate new development. Funds can only be used for new capital projects.
  - **PARS Section-115 Trust:** The District established a Section 115 trust to fund future retirement benefits. Funds deposited can only be withdrawn for the purpose of CalPERS retirement costs.
  
- **Committed** – consists of amounts that are subject to a purpose constraint imposed by a formal action of the government's highest level of decision-making authority before the end of the fiscal year, and that require the same level of formal action to remove the constraint.
  - **Economic Stability Fund:** The Economic Stability Fund is intended to offset quantifiable revenue/expense uncertainty and help stabilize service levels through economic cycles.
  - **Apparatus/Vehicle Replacement Fund:** The Apparatus/Vehicle Replacement Reserve is maintained to fund replacement of engines and staff vehicles. Replacement of the District's apparatus is based upon three criteria: age, mileage,

and condition. Generally, replacement occurs when either the age exceeds ten (10) years, the mileage exceeds 100,000 miles, or the condition is deemed to be poor or insufficient for safe operation.

- **Equipment Fund:** The District uses a wide variety of equipment in its everyday operations. The equipment has a useful life ranging from five to twenty years. Replacement of various equipment will result in different levels of expenditures in different years and maintaining sufficient reserve funds will ensure adequate resources are available without adverse budgetary impacts. The District's equipment reserve covers:
  - Communication Radios/MDCs
  - Emergency Equipment
  - Emergency Medical Equipment
  - Information Technology Equipment
- **Capital Improvement Fund:** The Capital Improvement Fund was established for the purpose of funding capital improvement projects to repair, upgrade, and replace the District's fixed facilities.
- **Assigned** – consists of the portion of net fund resources reflecting the government's intended use of resources. Assignment of resources can be done by the highest level of decision making or by a committee or official designated for that purpose. The District's assigned fund balances include the following:
  - **Budget Stability Reserve:** The Budget Stability Reserve provides for short-term "one-time" funding for extraordinary items that are not part of the normal operating budget.
  - **Compensated Absences:** The Compensated Absences assigned fund balance was established for payment of employees accrued annual leave upon separation of service or for use at the end of the fiscal year to compensate employees for unused leave time.
  - **PASIS Risk Pool Deposit:** Balance of funds with PASIS not required by the JPA to be on deposit but will be used to cover unanticipated workers' comp claims.
  - **Encumbrance Account:** The Encumbrance Account is established to account for open purchase orders carried from one fiscal year to the next fiscal year.
- **Unassigned** – represents any portion of the fund balances that do not fall into one of the above categories. The General Fund is the only fund that reports a positive unassigned fund balance. The unassigned fund balance can be used for any purposes that the District deems appropriate and beneficial to operations. It is the goal of the District to achieve and maintain an unassigned fund balance in the general fund at a minimum of five months of the General Fund Operating Expenditures at the end of each fiscal year to ensure the District has adequate cash flow and avoid short-term borrowing during the "Dry Tax Period" which typically occurs from July to December.

**Use and Replenishment of Fund Balances** – Committed and assigned fund balance are available for uses when purchases or disbursements are specific to the fund balance classifications. Assigned and committed fund balances require approval authorization for use from the Board of Directors.

Replenishments of fund balances are contingent on the annual budget savings at the end of the fiscal year. The allocation of annual budget savings to replenish the fund balances are determined by the District’s staff and approved by the Board of Directors on an annual basis when funds are available for allocation.

**FUND BALANCE DESIGNATION AMOUNTS**

Fund Name	Type	Goal Amount	Total Accrued	Allocated to FY 23/24 Budget	Balance
Compensated Absences	Assigned	\$ 100,000	\$ 100,000	\$ 30,000	\$ 70,000
Budget Stability Reserve	Assigned	\$ 152,000	\$ 152,000	\$ -	\$ 152,000
PASIS Risk Pool Deposit (Acct 2)	Assigned	\$ 350,000	\$ 353,229	\$ -	\$ 353,229
Apparatus/Vehicle Fund	Committed	\$ 1,750,000	\$ 1,517,018	\$ 1,317,000	\$ 200,018
Equipment Replacement Fund	Committed	\$ 300,000	\$ 220,210	\$ 39,274	\$ 180,936
Capital Building Fund	Committed	\$ 500,000	\$ 590,806	\$ 179,422	\$ 411,384
CalPERS Retirement	Committed	\$ 1,000,000	\$ 1,417,598	\$ 501,430	\$ 916,168
Economic Stability Fund	Committed	\$ 1,500,000	\$ 1,500,000	\$ -	\$ 1,500,000
OPEB (Retiree Health)	Committed	\$ 50,000	\$ 38,000	\$ -	\$ 38,000
PASIS Risk Pool Deposit (Acct 1)	Restricted	\$ 175,000	\$ 175,000	\$ -	\$ 175,000
Section 115 PARS	Restricted	\$ 9,417,958	\$ 18,056	\$ -	\$ 18,056
		\$ 15,294,958	\$ 6,081,917	\$ 2,067,126	\$ 4,014,791

# Budget Detail

## FISCAL YEAR 2023-24 INCOME

	2022/23 Final Budget	2022/23 Actual Through 06/30/2023	2023/24 Prelim Budget	Budget increase	(decrease)
<b>4000 - PROPERTY TAXES</b>	\$ 4,357,114	\$ 4,852,426.17	\$ 4,639,425	\$ 282,311	6%
4000.01 - Property Taxes	\$ 3,778,114	\$ 4,204,838.24	\$ 4,022,925		
4000.02 - Interest General Fund	\$ 15,000	\$ 82,838.00	\$ 15,000		
4000.03 - Benefit Fee	\$ 564,000	\$ 564,749.93	\$ 601,500		
<b>4002 - USE OF MONEY AND PROPERTY</b>	\$ 159,600	\$ 202,877.13	\$ 66,100	\$ (93,500)	-59%
4002.01 - Interest Income	\$ 39,600	\$ 82,877.13	\$ 46,100		
4002.02 - Property Lease (Restricted)	\$ 120,000	\$ 120,000.00	\$ 20,000		
<b>4005 - MISCELLANEOUS INCOME</b>	\$ 5,000	\$ 31,798.00	\$ 478,790	\$ 473,790	9476%
4005.01 - Other	\$ 5,000	\$ 31,798.00	\$ 5,000		
4005.02 - ECAA Loan	\$ -	\$ -	\$ 473,790		
<b>4006 - GRANT INCOME</b>	\$ 291,700	\$ 169,337.81	\$ 1,096,523	\$ 804,823	276%
4006.01 - San Diego River Conservancy	\$ -	\$ -	\$ 800,000		
4006.02 - American Rescue Plan Act	\$ 100,000	\$ 129,496.52	\$ 14,054		
4006.03 - City of San Diego - OES	\$ 4,240	\$ -	\$ 8,616		
4006.04 - County of San Diego	\$ 40,860	\$ 27,122.00	\$ 23,998		
4006.05 - Alpine Fire Foundation	\$ 11,600	\$ 12,719.29	\$ 6,500		
4006.06 - FEMA Hazardous Grant Program	\$ 135,000	\$ -	\$ 135,000		
4006.07 - San Diego Fire Foundation	\$ -	\$ -	\$ 108,355		
<b>4007 - INTER-GOVERNMENTAL REVENUE</b>	\$ 26,000	\$ 263,365.00	\$ 50,000	\$ 24,000	92%
4007.01 - Incident Response - Personnel	\$ 10,000	\$ 183,237.00	\$ 20,000		
4007.02 - Incident Response - Vehicle (Restricted)	\$ 15,000	\$ 28,475.00	\$ 15,000		
4007.03 - Incident Response - Other	\$ 1,000	\$ 51,653.00	\$ 15,000		
<b>4008 - FEES AND SERVICES</b>	\$ 37,000	\$ 78,552.50	\$ 45,000	\$ 8,000	22%
4008.01 - Mitigation Fees	\$ 26,000	\$ 42,111.00	\$ 30,000		
4008.02 - Fees for Services	\$ 11,000	\$ 36,441.50	\$ 15,000		
<b>TOTAL INCOME</b>	\$ 4,871,414	\$ 5,566,558.61	\$ 5,897,048	\$ 1,025,634	21%

## FISCAL YEAR 2023-24 EXPENSES

<b>5000 - SALARIES</b>	\$ 2,291,131	\$ 2,291,980.47	\$ 2,470,195	\$ 179,064	8%
5000.01 - Payroll	\$ 1,783,721	\$ 1,740,483.47	\$ 2,002,527		
5000.02 - Overtime	\$ 498,830	\$ 545,547.00	\$ 459,088		
5000.03 - Director Compensation	\$ 8,580	\$ 5,950.00	\$ 8,580		
<b>5002 - EMPLOYEE BENEFITS</b>	\$ 1,120,970	\$ 1,061,853.11	\$ 1,140,137	\$ 19,167	2%
5002.01 - Educational Incentive	\$ 100,576	\$ 94,802.58	\$ 105,908		
5002.02 - Vacation/Sick Leave Expense	\$ 95,000	\$ 99,514.64	\$ 30,000		
5002.03 - Medicare (Employer)	\$ 41,545	\$ 36,142.02	\$ 44,550		
5002.04 - CalPERS Retirement	\$ 455,066	\$ 439,120.18	\$ 516,241		
5002.05 - Group Medical Insurance	\$ 409,455	\$ 375,333.17	\$ 414,120		
5002.06 - Life Insurance	\$ 6,480	\$ 6,219.99	\$ 6,820		
5002.07 - LTD Insurance	\$ 6,840	\$ 6,370.38	\$ 8,490		
5002.08 - SSI (Employer)	\$ 508	\$ 368.90	\$ 508		
5002.10 - Retirement 401a	\$ 5,000	\$ 3,481.25	\$ 13,250		
5002.11 - Uniform Allowance	\$ 500	\$ 500.00	\$ 250		
<b>5003 - GRANT EXPENSES</b>	\$ 291,700	\$ 169,337.81	\$ 1,096,523	\$ 988,168	276%
5003.01 - San Diego River Conservancy	\$ -	\$ -	\$ 800,000		
5003.02 - American Rescue Plan Act	\$ 100,000	\$ 129,496.52	\$ 14,054		
5003.03 - City of San Diego - OES	\$ 4,240	\$ -	\$ 8,616		
5003.04 - County of San Diego	\$ 40,860	\$ 27,122.00	\$ 23,998		
5003.05 - Alpine Fire Foundation	\$ 11,600	\$ 12,719.29	\$ 6,500		
5003.06 - FEMA Hazardous Grant Program	\$ 135,000	\$ -	\$ 135,000		
5003.07 - San Diego Fire Foundation	\$ -	\$ -	\$ 108,355		
<b>5007 - UNIFORMS/PPE</b>	\$ 75,323	\$ 42,664.76	\$ 62,063	\$ (13,260)	-18%
5007.01 - Uniforms	\$ 22,866	\$ 19,572.15	\$ 15,520		
5007.03 - Structure PPE	\$ 43,663	\$ 23,092.61	\$ 43,343		
5007.04 - Wildland PPE	\$ 8,794	\$ -	\$ 3,200		
<b>5008 - COMMUNICATIONS</b>	\$ 123,064	\$ 125,016.67	\$ 126,408	\$ 3,344	3%
5008.01 - Heartland Communications Facility	\$ 104,931	\$ -	\$ 105,113		
5008.02 - Mobile Communications	\$ 3,400	\$ -	\$ 8,240		
5008.05 - Emergency Operations Center	\$ 200	\$ -	\$ 200		
5008.07 - Regional Communications System	\$ 8,208	\$ -	\$ 8,208		
5008.08 - Cox Communications	\$ 2,485	\$ -	\$ 4,647		
<b>5009 - PASIS (Workers Comp)</b>	\$ 229,250	\$ 180,654.95	\$ 246,900	\$ 17,650	8%
5009.01 - Administrative Costs	\$ 104,250	\$ 106,470.00	\$ 121,900		
5009.02 - Claim Related Expenses	\$ 125,000	\$ 74,184.95	\$ 125,000		
<b>5010 - HOUSEHOLD</b>	\$ 6,000	\$ 5,691.34	\$ 7,000	\$ 1,000	17%
5010 - Household	\$ 6,000	\$ 5,691.34	\$ 7,000		
<b>5011 - FAIRA</b>	\$ 46,011	\$ 49,669.16	\$ 55,215	\$ 9,204	20%

	2022/23 Final Budget	2022/23 Actual Through 06/30/2023	2023/24 Prelim Budget	Budget increase (decrease)	
5011 - Fire Agencies Insurance Risk Authority	\$ 46,011	\$ 49,669.16	\$ 55,215		
<b>5012 - MAINTENANCE - EQUIPMENT</b>	<b>\$ 73,498</b>	<b>\$ 55,364.38</b>	<b>\$ 77,493</b>	<b>\$ 3,995</b>	<b>5%</b>
5012.01 - Self Contained Breathing Apparatus	\$ 3,555	\$ 1,925.26	\$ 3,705		
5012.02 - Station Air Compressor	\$ 820	\$ 269.52	\$ 1,420		
5012.03 - 800 mhz Radios	\$ 3,500	\$ 2,677.94	\$ 3,500		
5012.04 - VHF Radios	\$ 2,000	\$ 499.75	\$ 2,000		
5012.05 - Rescue Tools	\$ 1,515	\$ 1,007.19	\$ 1,585		
5012.06 - Hydrant Maintenance	\$ 160	\$ 235.82	\$ 500		
5012.07 - Station Generator	\$ 2,119	\$ 4,026.94	\$ 3,680		
5012.08 - SCBA Compressor	\$ 3,100	\$ 1,668.17	\$ 3,678		
5012.09 - Portable Extinguishers	\$ 336	\$ 314.00	\$ 870		
5012.10 - Hose & Ladder Testing	\$ 3,605	\$ 3,910.40	\$ 4,000		
5012.11 - Miscellaneous Equipment	\$ 1,000	\$ 982.49	\$ 1,000		
5012.12 - Fuel	\$ 43,298	\$ 31,915.76	\$ 41,555		
5012.13 - Foam	\$ 2,000	\$ 1,837.14	\$ 2,000		
5012.14 - Fire Hose	\$ 6,490	\$ 4,094.00	\$ 8,000		
<b>5013 - MAINTENANCE - VEHICLES</b>	<b>\$ 77,745</b>	<b>\$ 89,209.21</b>	<b>\$ 77,972</b>	<b>\$ 227.00</b>	<b>0%</b>
5013.10 - E17 (2015 KME)	\$ 41,695	\$ 68,683.89	\$ 28,530		
5013.20 - E217 (2005 KME)	\$ 16,495	\$ 13,323.96	\$ 28,612		
5013.30 - SQ17 (2023 Silverado)	\$ 4,000	\$ 702.00	\$ 1,000		
5013.40 - 2018 F-250	\$ 3,910	\$ 1,631.33	\$ 3,500		
5013.50 - BR17 (2019 Hi-Tech)	\$ 6,995	\$ 2,055.98	\$ 9,030		
5013.60 - 4705 (2020 Ford Explorer)	\$ 1,850	\$ 1,459.12	\$ 3,000		
5013.70 - 4701 (2021 Silverado)	\$ 2,800	\$ 1,352.93	\$ 4,300		
<b>5014 - MAINTENANCE - FACILITIES</b>	<b>\$ 41,336</b>	<b>\$ 38,497.28</b>	<b>\$ 37,326</b>	<b>\$ (4,010)</b>	<b>-10%</b>
5014.01 - Station 17	\$ 16,217	\$ 18,725.17	\$ 13,900		
5014.02 - HVAC Maintenance	\$ 2,890	\$ 4,938.00	\$ 2,620		
5014.03 - Apparatus Bay Doors/Gates	\$ 4,900	\$ 525.00	\$ 4,900		
5014.04 - ST17 Life Safety Systems	\$ 6,764	\$ 6,130.92	\$ 5,296		
5014.05 - Plymovent	\$ 1,350	\$ -	\$ 1,350		
5014.06 - Gym Equipment	\$ 1,350	\$ 996.51	\$ 1,350		
5014.07 - Grounds Maintenance	\$ 7,865	\$ 7,181.68	\$ 7,910		
<b>5015 - EMERGENCY MEDICAL SERVICES</b>	<b>\$ 11,093</b>	<b>\$ 10,035.92</b>	<b>\$ 13,430</b>	<b>\$ 2,337</b>	<b>21%</b>
5015.01 - EMS Supplies	\$ 3,269	\$ 2,978.92	\$ 8,500		
5015.04 - EMS Maintenance Contracts	\$ 7,359	\$ 6,309.00	\$ 4,008		
5015.03 - Medication Disposal	\$ 465	\$ 748.00	\$ 922		
<b>5016 - AGENCY MEMBERSHIPS</b>	<b>\$ 3,601</b>	<b>\$ 2,169.00</b>	<b>\$ 3,586</b>	<b>\$ (15)</b>	<b>0%</b>
<b>5018 - OFFICE EXPENSE</b>	<b>\$ 15,098</b>	<b>\$ 14,025.55</b>	<b>\$ 15,525</b>	<b>\$ 427</b>	<b>3%</b>
5018.01 - Expendable Supplies	\$ 2,900	\$ 2,528.55	\$ 2,900		
5018.02 - Postage	\$ 900	\$ 510.00	\$ 900		
5018.03 - IT Equipment	\$ 10,638	\$ 10,530.00	\$ 11,065		
5018.04 - Publishing	\$ 660	\$ 457.00	\$ 660		
<b>5019 - PROFESSIONAL SERVICES AND FEES</b>	<b>\$ 124,309</b>	<b>\$ 102,041.66</b>	<b>\$ 98,912</b>	<b>\$ (25,397)</b>	<b>-20%</b>
5019.01 - Legal Counsel	\$ 28,400	\$ 29,909.14	\$ 26,012		
5019.02 - Auditor	\$ 11,000	\$ 11,729.00	\$ 11,800		
5019.03 - Election	\$ 18,000	\$ 15,000.00	\$ -		
5019.04 - IT Services	\$ 25,000	\$ 25,000.00	\$ 25,000		
5019.05 - Investment Management Fees	\$ -	\$ -	\$ 500		
5019.06 - Wellness	\$ 39,260	\$ 17,754.52	\$ 32,500		
5019.07 - SD LAFCO	\$ 2,649	\$ 2,649.00	\$ 3,100		
<b>5023 - TRAINING</b>	<b>\$ 41,531</b>	<b>\$ 29,707.27</b>	<b>\$ 40,400</b>	<b>\$ (1,131)</b>	<b>-3%</b>
5023.01 - Training Incidentals	\$ 2,000	\$ 1,664.00	\$ 2,000		
5023.02 - EMS Training	\$ 17,680	\$ 11,291.27	\$ 13,700		
5023.03 - Heartland Training Facility	\$ 14,351	\$ 14,358.00	\$ 18,200		
5023.04 - Education	\$ 7,500	\$ 2,394.00	\$ 6,500		
<b>5025 - PROFESSIONAL DEVELOPMENT</b>	<b>\$ 35,580</b>	<b>\$ 12,860.96</b>	<b>\$ 46,140</b>	<b>\$ 10,560</b>	<b>30%</b>
5025.01 - Administration	\$ 11,360	\$ 7,072.78	\$ 9,860		
5025.02 - Chief Officers	\$ 6,000	\$ 243.01	\$ 5,000		
5025.03 - Board of Directors	\$ 7,500	\$ 1,240.01	\$ 3,000		
5025.04 - In-house Training	\$ 4,220	\$ 3,305.00	\$ 4,220		
5025.05 - Community Risk Reduction	\$ 6,500	\$ 897.53	\$ 7,800		
5025.06 - Workshops - Operations	\$ -	\$ 102.63	\$ 16,260		
<b>5028 - UTILITIES</b>	<b>\$ 64,814</b>	<b>\$ 62,308.40</b>	<b>\$ 67,840</b>	<b>\$ 3,026</b>	<b>5%</b>
5028.01 - SDG&E	\$ 48,189	\$ 47,921.63	\$ 51,216		
5028.02 - Telephone	\$ 2,500	\$ 2,162.63	\$ 2,500		
5028.03 - Water	\$ 8,678	\$ 6,339.33	\$ 7,593		
5028.04 - Trash	\$ 1,412	\$ 2,136.35	\$ 2,496		
5028.05 - Sewer	\$ 4,035	\$ 3,748.46	\$ 4,035		
<b>5030 - SPECIAL DISTRICT EXPENSE</b>	<b>\$ 45,080</b>	<b>\$ 23,318.84</b>	<b>\$ 42,546</b>	<b>\$ (2,534)</b>	<b>-6%</b>

	2022/23 Final Budget	2022/23 Actual Through 06/30/2023	2023/24 Prelim Budget	Budget increase (decrease)	
5030.01 - District Operations	\$ 7,800	\$ 3,826.94	\$ 10,300		
5030.02 - Incident Operations	\$ 8,500	\$ 9,642.36	\$ 4,000		
5030.03 - Web Site	\$ 1,020	\$ 1,020.00	\$ 1,020		
5030.04 - Recruitment	\$ 750	\$ 692.00	\$ 750		
5030.05 - Reimbursable Expenses	\$ -	\$ 6,359.53	\$ -		
5030.06 - Software/Licenses	\$ 27,010	\$ 1,778.01	\$ 22,066		
5030.07 - Benefit Fee Administration	\$ -	\$ -	\$ 4,410		
<b>5032 - COMMUNITY RISK REDUCTION</b>	<b>\$ 10,659</b>	<b>\$ 4,118.73</b>	<b>\$ 7,850</b>	<b>\$ (2,809)</b>	<b>-26%</b>
5032.01 - Public Education	\$ 5,974	\$ 1,559.16	\$ 5,100		
5032.02 - Supplies	\$ 4,685	\$ 2,059.57	\$ 2,250		
5032.04 - Mapping	\$ -	\$ 500.00	\$ 500		
<b>5035 - MINOR EQUIPMENT</b>	<b>\$ 47,629</b>	<b>\$ 28,613.92</b>	<b>\$ 44,456</b>	<b>\$ (3,173)</b>	<b>-7%</b>
5035 - Communications	\$ 10,851	\$ 7,881.53	\$ 3,000		
5035 - Vehicles	\$ -	\$ -	\$ 1,997		
5035 - Facilities	\$ 12,282	\$ 9,908.97	\$ 20,280		
5035 - Office	\$ 13,846	\$ 6,979.59	\$ 6,100		
5035 - Operations	\$ 10,650	\$ 3,843.83	\$ 13,079		
<b>5037 - CAPITALIZED EXPENSES</b>	<b>\$ 180,061</b>	<b>\$ 1,033,837.66</b>	<b>\$ 1,987,195</b>	<b>\$ 1,807,134</b>	<b>1004%</b>
5037 - Communications	\$ -	\$ -	\$ 12,882		
5037 - Vehicles	\$ 119,061	\$ 1,005,000.00	\$ 1,317,000		
5037 - Facilities	\$ 51,000	\$ 20,244.60	\$ 640,500		
5037 - Office	\$ -	\$ -	\$ 10,000		
5037 - Operations	\$ 10,000	\$ 8,593.06	\$ 6,813		
<b>5038 - CONTINGENCY FUND</b>	<b>\$ 152,244</b>	<b>\$ -</b>	<b>\$ 152,133</b>	<b>\$ (111)</b>	<b>0%</b>
5038 - Contingency Fund	\$ 152,244	\$ -	\$ 152,133		
<b>5039 - EMERGENCY FUND</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>0%</b>
5039 - Emergency Fund	\$ 5,000	\$ -	\$ 5,000		
<b>8000 - DEBT SERVICE FUND</b>	<b>\$ 366,498</b>	<b>\$ 366,497.40</b>	<b>\$ 389,714</b>	<b>\$ 23,216</b>	<b>6%</b>
8000.01 - Pension Obligation Bond			\$ 376,114		
POB - Principal	\$ 200,000	\$ 200,000.00	\$ 210,002		
POB - Interest	\$ 166,498	\$ 166,497.40	\$ 163,612		
POB - Admin Fees	\$ -	\$ -	\$ 2,500		
8000.02 - ECAA Solar			\$ 13,600		
ECAA - Principal	\$ -	\$ -	\$ 10,000		
ECAA - Interest	\$ -	\$ -	\$ 3,600		
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 4,483,722</b>	<b>\$ 4,229,801.58</b>	<b>\$ 4,681,394</b>		
<b>TOTAL NON-OPERATING EXPENSES</b>	<b>\$ 546,559</b>	<b>\$ 1,400,335.06</b>	<b>\$ 3,630,565</b>		
<b>TOTAL DISTRICT EXPENSES</b>	<b>\$ 5,030,281</b>	<b>\$ 5,630,136.64</b>	<b>\$ 8,311,959</b>		

## FISCAL YEAR 2023-24 INTER-FUND TRANSFERS

<b>Sunrise Powerlink Mitigation Grant</b>			
Fund Name	Description		Amount
5000.02 - Overtime (Critical Weather)		\$	26,753
5007.04 - Wildland PPE		\$	3,200
5013.02 - Radios		\$	2,000
Total			\$ 31,953
<b>PARS Section 115 Trust Account</b>			
Total			\$ -
<b>SD County Mitigation Fund</b>			
Total			\$ -
<b>Economic Stability Fund</b>			
Total			\$ -
<b>Apparatus/Vehicle Replacement</b>			
Fund Name	Description		Amount
5037 - Capital Expense (Vehicle)	Type 1 Engine	\$	1,300,000
5037 - Capital Expense (Vehicle)	Squad 17 Vehicle	\$	17,000
Total			\$ 1,317,000
<b>Equipment Fund</b>			
Fund Name	Description		Amount
5037 - Capital Expense (Communications)	800mhz Radio Mobiles	\$	12,882
5037 - Capital Expense (Operations)	EMS Sim Man	\$	6,813
5037 - Capital Expense (Office)	Copier	\$	10,000
5035 - Uncapitalized Expense (Operations)	Rescue Equipment	\$	7,500
5035 - Uncapitalized Expense (Operations)	Narcotic Vault	\$	2,079
Total			\$ 39,274
<b>Capital Improvement Fund</b>			
Fund Name	Description		Amount
5035 - Uncapitalized Expense (Facilities)	Gate Replacement	\$	4,500
5035 - Uncapitalized Expense (Facilities)	Refrigerator Replacement	\$	10,000
5037 - Capital Expense (Facilities)	Solar System	\$	146,422
5037 - Capital Expense (Facilities)	Station Alerting Upgrade	\$	10,000
5037 - Capital Expense (Facilities)	Plymovent Upgrade	\$	8,500
Total			\$ 179,422
<b>PASIS Risk Pool Deposit - SIR</b>			
Total			\$ -
<b>CaIPERS UAL</b>			
Fund Name	Description		Amount
8000.1 - Pension Obligation Bond - Principal		\$	210,000
8000.1b - Pension Obligation Bond - Interest		\$	163,612
8002 - Admin Fees		\$	2,500
5002.4a - UAL Payment		\$	125,318
Total			\$ 501,430
<b>Budget Stability Reserve</b>			
Total			\$ -
<b>Compensated Absences</b>			
Fund Name	Description		Amount
5002.02 - Vacation/SL Liability	Liabilities	\$	30,000
Total			\$ 30,000
Total Inter-Fund Transfer		\$	2,099,079