

## 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>	<b>\$ 4,357,114</b>	<b>\$ 4,852,426.17</b>	<b>\$ 4,639,425</b>	<b>\$ 282,311</b>	<b>6%</b>
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>	<b>\$ 159,600</b>	<b>\$ 202,877.13</b>	<b>\$ 66,100</b>	<b>\$ (93,500)</b>	<b>-59%</b>
4002.01 - Interest Income	\$ 39,600	\$ 82,877.13	\$ 46,100		
4002.02 - Property Lease <i>(Restricted)</i>	\$ 120,000	\$ 120,000.00	\$ 20,000		
<b>4005 - MISCELLANEOUS INCOME</b>	<b>\$ 5,000</b>	<b>\$ 31,798.00</b>	<b>\$ 478,790</b>	<b>\$ 473,790</b>	<b>9476%</b>
4005.01 - Other	\$ 5,000	\$ 31,798.00	\$ 5,000		
4005.02 - ECAA Loan	\$ -	\$ -	\$ 473,790		
<b>4006 - GRANT INCOME</b>	<b>\$ 291,700</b>	<b>\$ 169,337.81</b>	<b>\$ 988,168</b>	<b>\$ 696,468</b>	<b>239%</b>
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		
<b>4007 - INTER-GOVERNMENTAL REVENUE</b>	<b>\$ 26,000</b>	<b>\$ 263,365.00</b>	<b>\$ 50,000</b>	<b>\$ 24,000</b>	<b>92%</b>
4007.01 - Incident Response - Personnel	\$ 10,000	\$ 183,237.00	\$ 20,000		
4007.02 - Incident Response - Vehicle <i>(Restricted)</i>	\$ 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>	<b>\$ 37,000</b>	<b>\$ 78,552.50</b>	<b>\$ 45,000</b>	<b>\$ 8,000</b>	<b>22%</b>
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>	<b>\$ 4,871,414</b>	<b>\$ 5,566,558.61</b>	<b>\$ 5,788,693</b>	<b>\$ 917,279</b>	<b>19%</b>

## FISCAL YEAR 2023-24 EXPENSES

<b>5000 - SALARIES</b>	<b>\$ 2,291,131</b>	<b>\$ 2,291,980.47</b>	<b>\$ 2,470,195</b>	<b>\$ 179,064</b>	<b>8%</b>
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>	<b>\$ 1,120,970</b>	<b>\$ 1,061,853.11</b>	<b>\$ 1,140,137</b>	<b>\$ 19,167</b>	<b>2%</b>
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>	<b>\$ 291,700</b>	<b>\$ 169,337.81</b>	<b>\$ 988,168</b>	<b>\$ 988,168</b>	<b>239%</b>
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		
<b>5007 - UNIFORMS/PPE</b>	<b>\$ 75,323</b>	<b>\$ 42,664.76</b>	<b>\$ 62,063</b>	<b>\$ (13,260)</b>	<b>-18%</b>
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>	<b>\$ 123,064</b>	<b>\$ 125,016.67</b>	<b>\$ 126,408</b>	<b>\$ 3,344</b>	<b>3%</b>
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>	<b>\$ 229,250</b>	<b>\$ 180,654.95</b>	<b>\$ 246,900</b>	<b>\$ 17,650</b>	<b>8%</b>
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>	<b>\$ 6,000</b>	<b>\$ 5,691.34</b>	<b>\$ 7,000</b>	<b>\$ 1,000</b>	<b>17%</b>
5010 - Household	\$ 6,000	\$ 5,691.34	\$ 7,000		
<b>5011 - FAIRA</b>	<b>\$ 46,011</b>	<b>\$ 49,669.16</b>	<b>\$ 55,215</b>	<b>\$ 9,204</b>	<b>20%</b>
5011 - Fire Agencies Insurance Risk Authority	\$ 46,011	\$ 49,669.16	\$ 55,215		

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<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		
5013.03 - 800 mhz Radios	\$ 3,500	\$ 2,677.94	\$ 3,500		
5013.04 - 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>
5012.10 - E17 (2015 KME)	\$ 41,695	\$ 68,683.89	\$ 28,530		
5012.20 - E217 (2005 KME)	\$ 16,495	\$ 13,323.96	\$ 28,612		
5012.30 - SQ17 (2023 Silverado)	\$ 4,000	\$ 702.00	\$ 1,000		
5012.40 - 2018 F-250	\$ 3,910	\$ 1,631.33	\$ 3,500		
5012.50 - BR17 (2019 Hi-Tech)	\$ 6,995	\$ 2,055.98	\$ 9,030		
5012.60 - 4705 (2020 Ford Explorer)	\$ 1,850	\$ 1,459.12	\$ 3,000		
5012.70 - 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>

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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>\$ 43,456</b>	<b>\$ (4,173)</b>	<b>-9%</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	\$ 12,079		
<b>5037 - CAPITALIZED EXPENSES</b>	<b>\$ 180,061</b>	<b>\$ 1,033,837.66</b>	<b>\$ 1,985,195</b>	<b>\$ 1,805,134</b>	<b>1003%</b>
5037 - Communications	\$ -	\$ -	\$ 12,882		
5037 - Vehicles	\$ 119,061	\$ 1,005,000.00	\$ 1,315,000		
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>\$ 152,103</b>	<b>\$ (141)</b>	<b>0%</b>
5038 - Contingency Fund	\$ 152,244	\$ -	\$ 152,103		
<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>
POB - Principal	\$ 200,000	\$ 200,000.00	\$ 210,002		
POB - Interest	\$ 166,498	\$ 166,497.40	\$ 163,612		
POB - Admin Fees	\$ -	\$ -	\$ 2,500		
ECAA Solar - Principal	\$ -	\$ -	\$ 10,000		
ECAA Interest - Interest	\$ -	\$ -	\$ 3,600		
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 4,483,722</b>	<b>\$ 4,229,801.58</b>	<b>\$ 6,215,379</b>		
<b>TOTAL NON-OPERATING EXPENSES</b>	<b>\$ 546,559</b>	<b>\$ 1,400,335.06</b>	<b>\$ 1,985,195</b>		
<b>TOTAL DISTRICT EXPENSES</b>	<b>\$ 5,030,281</b>	<b>\$ 5,630,136.64</b>	<b>\$ 8,200,574</b>		