

# **ALPINE FIRE PROTECTION DISTRICT**



**2017/2018**

**Final Budget**

Adopted  
September 19, 2017

Final Budget • Published September 21, 2017

# Alpine Fire Protection District

## Final Budget 2017/2018

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ALPINE FIRE PROTECTION DISTRICT  
**FINAL BUDGET**  
 FY 2017-2018

ACCT	CATEGORIES	FY16/17	FY17/18	DIFF	DIFF %
<b>GENERAL REVENUE</b>					
<b>4000</b>	<b>COUNTY OF SAN DIEGO</b>	<b>\$ 3,485,173</b>	<b>\$ 3,502,943</b>	<b>\$ 17,770</b>	<b>1%</b>
0.01	1% Property Tax	\$ 3,037,273	\$ 3,051,582	\$ 14,309	
0.06	1% Property Tax refunds	\$ (20,779)	\$ (21,000)	\$ (221)	
0.02	Interest - General Fund	\$ 11,958	\$ 7,000	\$ (4,958)	
0.05	Benefit Fee (Board approved 1.9% increase 2/21/17)	\$ 456,721	\$ 465,361	\$ 8,640	
<b>4002</b>	<b>INTEREST INCOME</b>	<b>\$ 40,701</b>	<b>\$ 46,468</b>	<b>\$ 5,767</b>	<b>14%</b>
0.01	California Bank & Trust	\$ 85	\$ 80	\$ (5)	
0.02	PASIS	\$ 3,473	\$ 3,500	\$ 27	
0.03	Investments	\$ 36,393	\$ 40,088	\$ 3,695	
0.04	LAIF	\$ 750	\$ 2,800	\$ 2,050	
<b>4005.01</b>	<b>OTHER INCOME</b>	<b>\$ 88,323</b>	<b>\$ 63,366</b>	<b>\$ (24,957)</b>	<b>-28%</b>
0.01	Plan check fees	\$ 14,513	\$ 15,000	\$ 487	
0.02	First Responder Fund	\$ 16,436	\$ 18,116	\$ 1,680	
0.04	Other	\$ 57,374	\$ 30,250	\$ (27,124)	
<b>GENERAL INCOME</b>		<b>\$ 3,614,197</b>	<b>\$ 3,612,777</b>	<b>\$ (1,420)</b>	<b>0%</b>
<b>GENERAL EXPENDITURES</b>		<b>\$ 3,676,580</b>	<b>\$ 4,371,329</b>	<b>\$ 694,749</b>	<b>19%</b>
<b>INTERFUND TRANSFERS</b> (from restricted accrual funds into general fund for budgeted expenses)					
<b>1000.01.1</b>	Vacation Sick Accrual	\$ 67,163	\$ 88,757	\$ 21,594	
	CalPERS UAL	\$ 203,329	\$ 250,344	\$ 47,015	
<b>4005.12</b>	SRPL Mitigation Funds	\$ 28,717	\$ 27,927	\$ (790)	
<b>1002.10-13</b>	Apparatus Accrual Funds	\$ 432,892	\$ 406,650	\$ (26,242)	
<b>1002</b>	RCS Backbone and Programming	\$ 115,524	\$ -	\$ (115,524)	
<b>4005.09</b>	Equipment Fund - Equipment	\$ 102,556	\$ 77,951	\$ (24,605)	
<b>TOTAL INTERFUND TRANSFERS</b>		<b>\$ 950,181</b>	<b>\$ 851,629</b>	<b>\$ (98,552)</b>	<b>-10%</b>
<b>NET OPERATING REVENUE (OVER) OR UNDER BUDGET</b>		<b>\$ 887,798</b>	<b>\$ 93,077</b>	<b>\$ (794,721)</b>	<b>-90%</b>

ALPINE FIRE PROTECTION DISTRICT  
**FINAL BUDGET**  
 FY 2017-2018

ACCT	CATEGORIES	FY16/17	FY17/18	DIFF	DIFF %
<b>SPECIAL REVENUE</b>					
<b>4006</b>	<b>GRANT INCOME</b>	\$ 187,973	\$ 113,516	\$ (74,457)	-40%
0.02	Assistance to Firefighters Grant - AFG	\$ 122,959	\$ 85,012		
0.03	San Diego Regional Fire & Emergency	\$ 15,866	\$ -		
0.04	County of San Diego SHGP 2015	\$ 7,641	\$ -		
0.04	UASI 2016	\$ -	\$ 2,152		
0.04	County of San Diego SHGP 2016	\$ -	\$ 13,176		
0.04	County of San Diego SHGP 2017	\$ -	\$ 13,176		
0.06	Office of Traffic Safety 2017	\$ 35,000	\$ -		
0.14	Alpine Fire Protection Foundation (CERT)	\$ 3,313	\$ -		
0.16	FM Global	\$ 2,194	\$ -		
0.17	Intl Assn of Fire Chiefs	\$ 1,000	\$ -		
<b>SPECIAL REVENUE INCOME</b>		<b>\$ 187,973</b>	<b>\$ 113,516</b>	<b>\$ (74,457)</b>	<b>-40%</b>
<b>SPECIAL REVENUE EXPENDITURES</b>		<b>\$ 187,973</b>	<b>\$ 113,516</b>	<b>\$ (74,457)</b>	<b>-40%</b>
<b>SPECIAL REVENUE (OVER) OR UNDER</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
<b>RESTRICTED FUND INCOME</b>					
<b>4000.03</b>	<b>MITIGATION FUND</b>	<b>\$ 45,976</b>	<b>\$ 40,700</b>	<b>\$ (5,276)</b>	<b>-11%</b>
0.03	Mitigation Fees	\$ 44,293	\$ 40,000		
0.04	Interest - Mitigation Fund	\$ 1,683	\$ 700		
<b>4005</b>	<b>RESTRICTED FUND INCOME</b>	<b>\$ 210,756</b>	<b>\$ 175,484</b>	<b>\$ (35,272)</b>	<b>-17%</b>
0.08	Ambulance Sub Lease (Building) (to UAL)	\$ 32,723	\$ 34,359		
0.09	Ambulance ALS Agreement (Equipment) (to UAL)	\$ 116,125	\$ 116,125		
0.11	Vehicle Reimbursements (Vehicle)	\$ 61,908	\$ 25,000		
<b>RESTRICTED FUND INCOME</b>		<b>\$ 256,732</b>	<b>\$ 216,184</b>	<b>\$ (40,548)</b>	<b>-16%</b>
<b>TRANSFER TO ACCRUAL ACCOUNTS (Allocated/Projected)</b>					
	<b>Fund Accrual Accounts for Capital Purchases</b>	<b>\$ 438,106</b>	<b>\$ 404,154</b>	<b>(33,952)</b>	
	Available from Restricted Fund income	\$ 210,756	\$ 175,484		
	Available from budget surplus (plus or minus)	\$ 103,838	\$ 93,077		
	Available from contingency	\$ 104,591	\$ 109,114		
<b>(OVER) OR UNDER</b>		<b>\$ (18,921)</b>	<b>\$ (26,479)</b>	<b>(7,558)</b>	
	Transfer from Mitigation Fund Income	\$ 18,921	\$ 23,928	5,007	
	Transfer from General Fund surplus	\$ -	\$ -	-	

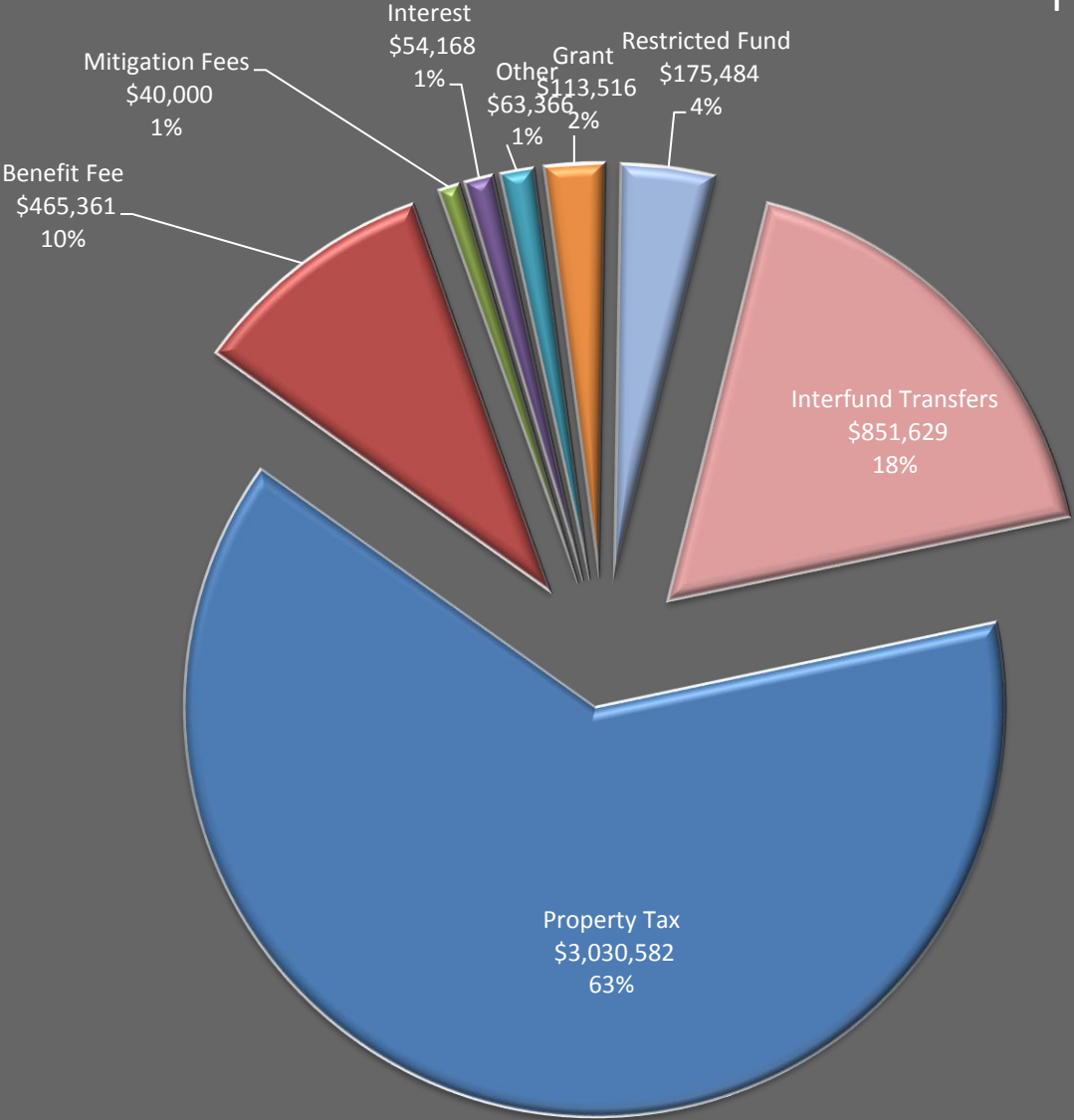
## ALPINE FIRE PROTECTION DISTRICT

## FINAL BUDGET

FY 2017-2018

ACCT	CATEGORIES	FY16/17	FY17/18	DIFF	DIFF %
<b>TOTAL BUDGET (OVER) or UNDER</b>		\$ -	\$ (2,551)	\$ (2,551)	0%
<b>APPROPRIATIONS LIMIT (PROP 4-GANN)</b>					
	Appropriation Limitation	3,259,680	3,401,594	141,914	4%
	Revenue subject to Limitation	2,894,000	3,018,941	124,941	4%
	Income under Spending Limitation	365,680	382,653	16,973	5%
	Total Operations, less mandated adjustments	3,131,063	3,327,486	196,423	6%
	Total Expenditures under Limitation	128,617	74,108	(54,509)	-42%

# FY17/18 REVENUES



ALPINE FIRE PROTECTION DISTRICT  
**FINAL BUDGET**  
2017-2018

	ACCT	CATEGORIES	FY 16/17	FY 17/18	DIFF	DIFF %
		<b>OPERATING EXPENSES</b>				
<b>1</b>	<b>5000</b>	<b>PAYROLL</b>	<b>\$ 1,811,807.00</b>	<b>\$ 1,884,570.00</b>	<b>\$ 72,763.00</b>	<b>4%</b>
	0.01	Salaries	\$ 1,538,445.00	\$ 1,584,767.00	46,322.00	
<b>1</b>	<b>0.02</b>	<b>OVERTIME</b>	<b>\$ 273,362.00</b>	<b>\$ 299,803.00</b>	<b>26,441.00</b>	
		Critical Weather	\$ 9,452.00	\$ 22,627.00	13,175.00	
		"Flores" True Up	\$ 17,650.00	\$ -		
		FLSA	\$ 27,394.00	\$ 27,514.00	120.00	
		Sick Coverage	\$ 44,491.00	\$ 46,656.00	2,165.00	
		Strike Team	\$ -	\$ 2,715.00	2,715.00	
		Training	\$ 12,796.00	\$ 27,422.00	14,626.00	
		Unclassified, Meetings, Misc.	\$ 2,417.00	\$ 10,408.00	7,991.00	
		Vacation and Holiday Coverage	\$ 149,098.00	\$ 155,673.00	6,575.00	
		Workers Comp Coverage	\$ 10,064.00	\$ 6,788.00	(3,276.00)	
<b>1</b>	<b>5002</b>	<b>EMPLOYEE BENEFITS</b>	<b>\$ 933,079.00</b>	<b>\$ 1,064,429.00</b>	<b>\$ 131,350.00</b>	<b>14%</b>
	0.01	Educational Incentive & Paramedic Licensure (MOU)	\$ 71,220.00	\$ 87,256.00	16,036.00	
<b>R</b>	0.02	Vacation and Sick Leave Cash Out (MOU)	\$ 67,084.00	\$ 88,757.00	21,673.00	
	0.03	Medicare Tax (Employer)	\$ 29,726.00	\$ 34,267.00	4,541.00	
	0.04	CalPERS Retirement (MOU)	\$ 275,997.00	\$ 272,725.00	(3,272.00)	
<b>R</b>	0.04	CalPERS Unfunded Actuarial Liability (UAL)	\$ 203,329.00	\$ 250,344.00	47,015.00	
	0.05	Health Insurance (MOU)	\$ 269,958.00	\$ 309,493.00	39,535.00	
	0.06	Life Insurance (MOU)	\$ 3,907.00	\$ 4,444.00	537.00	
	0.07	Long Term Disability Insurance (MOU)	\$ 5,224.00	\$ 5,300.00	76.00	
	0.08	Social Security Tax (Employer)	\$ 1,448.00	\$ 6,093.00	4,645.00	
	0.09	Payroll Direct Deposit	\$ 824.00	\$ 750.00	(74.00)	
	0.10	Retirement 401 (a)	\$ 4,362.00	\$ 5,000.00	638.00	
<b>1</b>	<b>5006</b>	<b>UNEMPLOYMENT</b>	<b>\$ -</b>	<b>\$ 500.00</b>	<b>\$ 500.00</b>	<b>0%</b>
<b>1</b>	<b>5007</b>	<b>CLOTHING</b>	<b>\$ 10,971.00</b>	<b>\$ 27,612.00</b>	<b>\$ 16,641.00</b>	<b>152%</b>
	0.01	Class A and Station Uniforms	\$ 3,912.00	\$ 8,550.00	4,638.00	
	0.01	Uniform Accessories	\$ 223.00	\$ 180.00	(43.00)	
	0.02	Station Boots	\$ 1,396.00	\$ 2,105.00	709.00	
	0.03	Turn Outs, Accessories, Helmets and Maintenance	\$ 2,147.00	\$ 11,827.00	9,680.00	
	0.04	Wildland Gear	\$ 3,293.00	\$ 4,950.00	1,657.00	
<b>1</b>	<b>5008</b>	<b>COMMUNICATION</b>	<b>\$ 111,471.00</b>	<b>\$ 116,504.00</b>	<b>\$ 5,033.00</b>	<b>5%</b>
	0.01	HCFA - RCS - Internet	\$ 104,187.00	\$ 107,992.00	3,805.00	
	0.02	Pagers & Mobile Phones	\$ 2,253.00	\$ 3,500.00	1,247.00	
	0.03	Mobile Data Terminals, License and Software	\$ 5,031.00	\$ 4,812.00	(219.00)	
	0.05	Emergency Operations Center (EOC)	\$ -	\$ 200.00	200.00	
<b>1</b>	<b>5009</b>	<b>PASIS</b>	<b>\$ 228,894.00</b>	<b>\$ 244,969.00</b>	<b>\$ 16,075.00</b>	<b>7%</b>
	0.01	Administration	\$ 92,672.00	\$ 69,969.00	(22,703.00)	
	0.02	Claims	\$ 136,222.00	\$ 175,000.00	38,778.00	
<b>1</b>	<b>5010</b>	<b>HOUSEHOLD</b>	<b>\$ 2,935.00</b>	<b>\$ 4,000.00</b>	<b>\$ 1,065.00</b>	<b>36%</b>
<b>1</b>	<b>5011</b>	<b>FAIRA</b>	<b>\$ 12,276.00</b>	<b>\$ 12,229.00</b>	<b>\$ (47.00)</b>	<b>0%</b>

ALPINE FIRE PROTECTION DISTRICT  
**FINAL BUDGET**  
2017-2018

	ACCT	CATEGORIES	FY 16/17	FY 17/18	DIFF	DIFF %
		<b>OPERATING EXPENSES</b>				
<b>1</b>	<b>5012</b>	<b>MAINTENANCE-EQUIPMENT</b>	<b>\$ 96,480.00</b>	<b>\$ 97,111.00</b>	<b>\$ 631.00</b>	<b>1%</b>
	12.01	E17 (2005-KME)	\$ 24,259.00	\$ 12,995.00	(11,264.00)	
	12.02	E217 (2002-KME)	\$ 14,597.00	\$ 21,345.00	6,748.00	
	12.03	B17 (2002-Masterbody)	\$ 16,623.00	\$ 13,390.00	(3,233.00)	
	12.04	U17 (1998-F150)	\$ -	\$ 250.00	250.00	
	12.05	Rescue Tools	\$ 575.00	\$ 1,500.00	925.00	
	12.06	Hydrants	\$ 88.00	\$ 100.00	12.00	
	12.07	Station Generator	\$ 3,404.00	\$ 2,386.00	(1,018.00)	
	12.08	SCBA Compressor	\$ 2,245.00	\$ 2,700.00	455.00	
	12.09	Portable Extinguishers	\$ 310.00	\$ 375.00	65.00	
	12.10	Ladder testing	\$ 353.00	\$ 450.00	97.00	
	12.11	Misc. Equipment/Shop	\$ 869.00	\$ 1,000.00	131.00	
	12.12	Fuel	\$ 18,992.00	\$ 22,720.00	3,728.00	
	12.13	Foam (Class A)	\$ 1,471.00	\$ 1,000.00	(471.00)	
	12.14	Fire Hose, Brass and Nozzles	\$ 3,410.00	\$ 4,000.00	590.00	
	12.16	Air Compressor	\$ 805.00	\$ 800.00	(5.00)	
	12.18	P4706 - 2007 Ford Ranger	\$ 248.00	\$ 2,800.00	2,552.00	
	12.19	SCBA's	\$ 657.00	\$ 1,900.00	1,243.00	
	12.20	4705 - 2008 Ford Expedition	\$ 1,443.00	\$ 2,200.00	757.00	
	12.21	4701 - 2012 Dodge Powerwagon	\$ 3,973.00	\$ 1,925.00	(2,048.00)	
	12.22	4702 - 2012 Dodge Powerwagon	\$ 2,158.00	\$ 3,275.00	1,117.00	
<b>1</b>	<b>5013</b>	<b>MAINTENANCE-RADIOS</b>	<b>\$ 4,458.00</b>	<b>\$ 3,950.00</b>	<b>\$ (508.00)</b>	<b>-11%</b>
	13.01	Radio Maintenance Contract	\$ 3,168.00	\$ 3,600.00	432.00	
	13.02	Radio Accessories	\$ 1,290.00	\$ 350.00	(940.00)	
<b>1</b>	<b>5014</b>	<b>MAINTENANCE-STRUCTURES</b>	<b>\$ 28,657.00</b>	<b>\$ 23,842.00</b>	<b>\$ (4,815.00)</b>	<b>-17%</b>
	14.01	Structure, Grounds, Plymovent, Gym maintenance	\$ 18,743.00	\$ 15,670.00	(3,073.00)	
	14.02	HVAC maintenance	\$ 2,714.00	\$ 2,383.00	(331.00)	
	14.03	Overhead Doors and Gates	\$ 5,830.00	\$ 2,660.00	(3,170.00)	
	14.04	Alarm System	\$ 1,370.00	\$ 3,129.00	1,759.00	
<b>1</b>	<b>5015</b>	<b>MEDICAL SUPPLIES</b>	<b>\$ 2,931.00</b>	<b>\$ 5,400.00</b>	<b>\$ 2,469.00</b>	<b>84%</b>
	15.01	Disposable supplies	\$ 524.00	\$ 4,000.00	3,476.00	
	15.02	Defibrillator supplies	\$ 354.00	\$ 500.00	146.00	
	15.03	Medic Engine Equipment	\$ 83.00	\$ 500.00	417.00	
	15.04	Defibrillator maintenance	\$ 1,858.00	\$ 50.00	(1,808.00)	
	15.05	Multi Casualty/CERT Trailer	\$ -	\$ -	-	
	15.06	EMS Records System	\$ -	\$ -	-	
	15.07	Narcotic Disposal	\$ 112.00	\$ 350.00	238.00	
<b>1</b>	<b>5016</b>	<b>MEMBERSHIP</b>	<b>\$ 1,889.00</b>	<b>\$ 2,544.00</b>	<b>\$ 655.00</b>	<b>35%</b>
<b>2</b>		Maintenance Division	\$ -	\$ 40.00	40.00	
		Fire Prevention	\$ 350.00	\$ 475.00	125.00	
		Division Chief	\$ 150.00	\$ 150.00	-	
		District	\$ 639.00	\$ 650.00	11.00	
		Fire Chief	\$ 500.00	\$ 780.00	280.00	
		Finance Division	\$ 250.00	\$ 449.00	199.00	



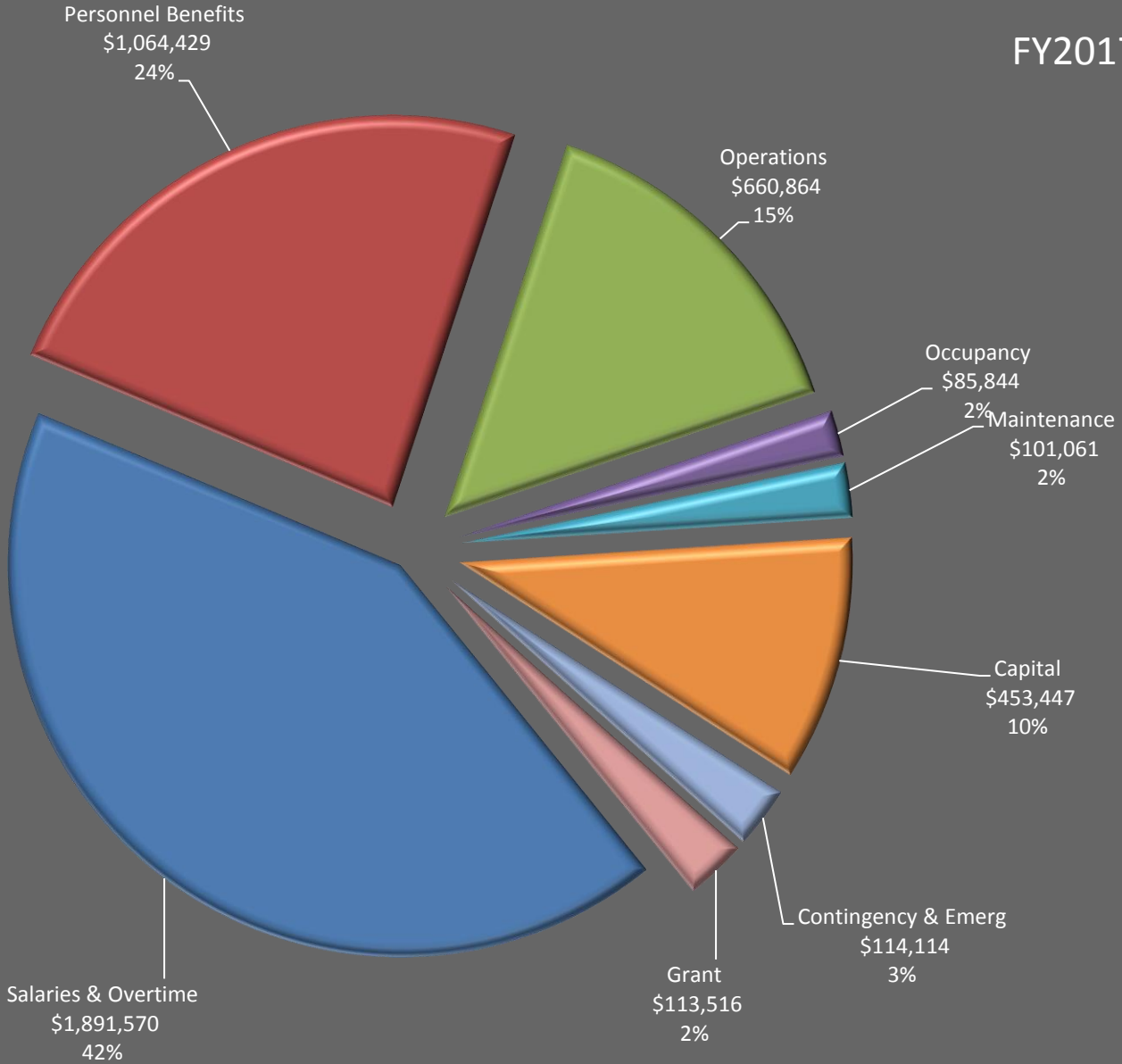
ALPINE FIRE PROTECTION DISTRICT  
**FINAL BUDGET**  
2017-2018

	ACCT	CATEGORIES	FY 16/17	FY 17/18	DIFF	DIFF %
		<b>OPERATING EXPENSES</b>				
<b>1</b>	<b>5018</b>	<b>OFFICE EXPENSE</b>	<b>\$ 32,155.00</b>	<b>\$ 41,125.00</b>	<b>\$ 8,970.00</b>	<b>28%</b>
	18.01	Expendable Supplies & Printing	\$ 1,808.00	\$ 1,600.00	(208.00)	
	18.01	Fire Prevention - Printing	\$ 300.00	\$ 300.00	-	
	18.02	District postage	\$ 250.00	\$ 250.00	-	
	18.02	Fire Prevention - Postage	\$ 469.00	\$ 500.00	31.00	
	18.03	Office Machines, Equipment and Software	\$ 27,208.00	\$ 36,313.00	9,105.00	
	18.04	TeleStaff	\$ 2,120.00	\$ 2,162.00	42.00	
<b>1</b>	<b>5019</b>	<b>PROFESSIONAL FEES</b>	<b>\$ 27,502.00</b>	<b>\$ 23,178.00</b>	<b>\$ (4,324.00)</b>	<b>-16%</b>
	19.01	Legal Counsel	\$ 12,580.00	\$ 15,145.00	2,565.00	
	19.02	Auditor	\$ 8,700.00	\$ 8,033.00	(667.00)	
	19.05	Election	\$ 6,222.00	\$ -	(6,222.00)	
<b>1</b>	<b>5023</b>	<b>TRAINING</b>	<b>\$ 20,604.00</b>	<b>\$ 41,844.00</b>	<b>\$ 21,240.00</b>	<b>103%</b>
	23.01	Manuals, Software, Training tools	\$ 1,582.00	\$ 2,940.00	1,358.00	
	23.02	Medical Training	\$ 216.00	\$ -	(216.00)	
	23.03	Heartland Training	\$ 15,919.00	\$ 15,919.00	-	
	23.04	MOU - Education	\$ 1,283.00	\$ 17,000.00	15,717.00	
<b>2</b>	23.05	Training workshops	\$ 1,604.00	\$ 5,985.00	4,381.00	
<b>2</b>	<b>5025</b>	<b>WORKSHOPS - MANAGEMENT</b>	<b>\$ 16,019.00</b>	<b>\$ 22,615.00</b>	<b>\$ 6,596.00</b>	<b>41%</b>
	25.01	Finance Officer	\$ 2,760.00	\$ 4,170.00	1,410.00	
	25.02	Fire Chief, Division Chief	\$ 8,681.00	\$ 11,745.00	3,064.00	
	25.03	Board Members	\$ -	\$ 1,300.00	1,300.00	
	25.04	In House and Succession Training	\$ 4,578.00	\$ 5,400.00	822.00	
<b>1</b>	<b>5028</b>	<b>UTILITIES</b>	<b>\$ 42,550.00</b>	<b>\$ 45,773.00</b>	<b>\$ 3,223.00</b>	<b>8%</b>
	28.01	Gas and Electric	\$ 31,896.00	\$ 33,492.00	1,596.00	
	28.02	Telephone	\$ 4,076.00	\$ 4,565.00	489.00	
	28.03	Water	\$ 4,790.00	\$ 5,961.00	1,171.00	
	28.04	Trash	\$ 1,122.00	\$ 1,205.00	83.00	
	28.05	Sewer	\$ 666.00	\$ 550.00	(116.00)	
<b>1</b>	<b>5030</b>	<b>SPECIAL DISTRICT EXPENSE</b>	<b>\$ 80,755.00</b>	<b>\$ 84,505.00</b>	<b>\$ 3,750.00</b>	<b>5%</b>
	30.01	District Operations	\$ 2,756.00	\$ 3,130.00	374.00	
	30.02	Fire Prevention - Publishing	\$ 239.00	\$ 500.00	261.00	
	30.02	District Publishing	\$ 150.00	\$ 160.00	10.00	
	30.04	Tax Collection Fees	\$ 38,594.00	\$ 47,468.00	8,874.00	
	30.05	Rehab Fireground Meals	\$ -	\$ 1,000.00	1,000.00	
	30.06	Wellness Fitness	\$ 20,894.00	\$ 23,502.00	2,608.00	
	30.08	LAFCO Budget	\$ 2,035.00	\$ 2,207.00	172.00	
	30.10	Web Site	\$ 344.00	\$ 159.00	(185.00)	
	30.11	Recruitment	\$ 1,108.00	\$ 2,879.00	1,771.00	
	30.15	Annexation Costs (LAFCO)	\$ 14,635.00	\$ 3,500.00	(11,135.00)	
	30.16	Reimbursable expenses	\$ -	\$ -		
<b>1</b>	<b>5031</b>	<b>DIRECTORS FEES</b>	<b>\$ 6,400.00</b>	<b>\$ 7,000.00</b>	<b>\$ 600.00</b>	<b>9%</b>

ALPINE FIRE PROTECTION DISTRICT  
**FINAL BUDGET**  
 2017-2018

	ACCT	CATEGORIES	FY 16/17	FY 17/18	DIFF	DIFF %
		<b>OPERATING EXPENSES</b>				
	<b>5032</b>	<b>FIRE PREVENTION</b>	\$ 6,544.00	\$ 11,715.00	\$ 5,171.00	79%
2	32.01	Public Education	\$ 3,979.00	\$ 4,250.00	271.00	
1	32.02	Supplies	\$ 600.00	\$ 575.00	(25.00)	
2	32.03	Classes/Workshops - Fire Prevention	\$ 1,835.00	\$ 4,190.00	2,355.00	
1	32.04	Mapping	\$ 130.00	\$ 700.00	570.00	
1	32.05	Weed Abatement	\$ -	\$ 2,000.00	2,000.00	
1	<b>5035</b>	<b>UNCAPITALIZED EQUIPMENT</b>	\$ 38,661.00	\$ 38,353.00	\$ (308.00)	
R		Communications	\$ 29,930.00	\$ 29,930.00	-	
		Office	\$ 4,481.00	\$ 1,852.00	(2,629.00)	
R		Operations	\$ 4,250.00	\$ 6,571.00	2,321.00	
		<b>TOTAL OPERATING BUDGET</b>	\$ 3,517,038.00	\$ 3,803,768.00	\$ 286,730.00	8%
		<b>CAPITAL EXPENSES</b>				
1	<b>5037</b>	<b>CAPITAL EQUIPMENT</b>	\$ 159,542.00	\$ 453,447.00	\$ 293,905.00	0%
R		Capital Equipment	\$ 159,542.00	\$ 453,447.00	\$ 293,905.00	
	<b>5038</b>	<b>CONTINGENCY FUND - EMERGENCY FUND</b>	\$ -	\$ 109,114.00	\$ 109,114.00	
		<i>3% of Operating Budget - minus emergency fund.</i>	\$ -	\$ 114,114.00		
		<i>Board direction reduce contingency to balance budget</i>		\$ -		
	<b>5039</b>	<b>EMERGENCY FUND</b>	\$ -	\$ 5,000.00	\$ 5,000.00	
		<b>TOTAL GENERAL EXPENDITURES</b>	\$ 3,676,580.00	\$ 4,371,329.00	\$ 694,749.00	19%
		<b>SPECIAL REVENUE EXPENSES</b>				
1	<b>5003</b>	<b>GRANT EXPENSES</b>	\$ 187,973.00	\$ 113,516.00	\$ (74,457.00)	-40%
	0.02	ASSISTANCE TO FIREFIGHTER GRANT (AFG)	\$ 122,959.00	\$ 85,012.00		
	0.03	SD REGIONAL FIRE & EMERGENCY	\$ 15,866.00	\$ -		
	0.04	COSD - SHSGP 2015	\$ 7,641.00	\$ -		
	0.04	COSD - SHSGP 2016	\$ -	\$ 13,176.00		
	0.04	COSD - SHGP 2017	\$ -	\$ 13,176.00		
	0.04	UASI 2016	\$ -	\$ 2,152.00		
	0.06	OFFICE OF TRAFFIC SAFETY 2017	\$ 35,000.00	\$ -		
	0.14	ALPINE FIRE FOUNDATION	\$ 3,313.00	\$ -		
	0.16	FM GLOBAL	\$ 2,194.00	\$ -		
	0.17	INTERNATIONAL ASSN OF FIRE CHIEFS	\$ 1,000.00	\$ -		
	<b>5003</b>	<b>GRANT EXPENSES</b>	\$ 187,973.00	\$ 113,516.00	\$ (74,457.00)	-40%
		<b>Special Revenue Expense</b>	<b>Capital Expense</b>	<b>Capital Expense</b>	<b>Total by Priority</b>	
	1	\$113,516.00	\$3,620,455.00	\$453,447.00	\$4,187,418.00	
	2	\$0.00	\$645,476.00	\$0.00	\$645,476.00	
	3	\$0.00	\$0.00	\$0.00	\$0.00	

# FY2017/18 EXPENSES



ALPINE FIRE PROTECTION DISTRICT  
**FINAL BUDGET**  
 FY 2017-2018

ACCT	CATEGORIES	FY16/17	FY17/18	DIFF
<b>RESTRICTED FUNDS - AUXILIARY BUDGET</b>				
<b>1000.01.1</b>	<b>VACATION SICK CASH OUT</b>	\$ 67,084.00	\$ 88,757.00	\$ 21,673.00
<b>5002.02</b>	Vacation Holiday / Potential Annual Estimate	\$ 4,784.00	\$ 22,115.00	
<b>5002.02</b>	Sick / Potential Retirement Estimate	\$ 62,300.00	\$ 10,774.00	
	Sick leave conversion to 401(a) MOU	\$ -	\$ 55,868.00	
	<b>CalPERS UAL</b>	\$ 203,329.00	\$ 250,344.00	\$ 47,015.00
<b>5002.04</b>	CalPERS Unfunded Actuarial Liability	\$ 203,329.00	\$ 250,344.00	
<b>2003.12</b>	<b>SRPL - SUNRISE MITIGATION FUND</b>	\$ 14,035.00	\$ 27,927.00	\$ 13,892.00
<b>5000.02</b>	Overtime - Critical Weather	\$ 9,452.00	\$ 22,627.00	
<b>5007.04</b>	Wildland Gear <i>(new hire \$1850.00, 14 pr station/wildland pants \$3,100)</i>	\$ 3,293.00	\$ 4,950.00	
<b>5013.02</b>	Radios - Repairs/Batteries	\$ 1,290.00	\$ 350.00	
<b>5030.16</b>	Reimbursable expenses	\$ -	\$ -	
<b>1002</b>	<b>APPARATUS ACCRUAL FUND</b>	\$ -	\$ 406,650.00	\$ 406,650.00
<b>5037</b>	Brush 17	\$ -	\$ 400,000.00	
	NCEVS consulting fee	\$ -	\$ 6,650.00	
<b>1002</b>	<b>RCS BACKBONE &amp; PROGRAMMING</b>	\$ 115,524.00	\$ -	\$ (115,524.00)
<b>5037</b>	RCS Backbone and Programming	\$ 115,524.00	\$ -	
	<b>EQUIPMENT FUND</b>	\$ 74,954.00	\$ 77,951.00	\$ 2,997.00
<b>5012.19</b>	NFPA 2018 Pak-Alert Upgrade	\$ -	\$ 700.00	
<b>5035 - Uncapitalized (Equipment)</b>		\$ 45,763.00	\$ 36,501.00	
<i>Operations</i>	Portable Scene Lights & PPV Fans	\$ 5,812.00	\$ -	
	Equipment for B17	\$ -	\$ 5,000.00	
	MIG Welder	\$ -	\$ 1,571.00	
<i>Communications</i>	Radios for B17	\$ -	\$ 23,369.00	
	VHF Portable, Mobile, Chargers	\$ 39,951.00	\$ -	
	MDC - 4702	\$ -	\$ 6,561.00	
<b>5037 - Capitalized (Equipment)</b>		\$ 29,191.00	\$ 40,750.00	
<i>Medical</i>	Zoll X series monitor	\$ 14,780.00	\$ -	
<i>Operations</i>	AFG District portion of award (compressor)	\$ 6,147.00	\$ 4,250.00	
	Thermal Imaging Camera	\$ 4,196.00	\$ -	
	OTS District portion Rescue Equip	\$ 4,068.00	\$ -	
<i>Vehicles</i>	U17 Vehicle (includes graphics)	\$ -	\$ 36,500.00	
<b>1002</b>	<b>ECONOMIC UNCERTAINTY FUND</b>	\$ -	\$ -	\$ -

Budget Workbook - Recap of totals from individual budget sheets

	2016/17	2017/18	Increase or Decrease
A Division	\$ 96,392.00	\$ 96,351.00	-0.04%
B Division	\$ 36,461.00	\$ 75,366.00	51.62%
C Division	\$ 39,345.00	\$ 51,424.00	23.49%
Fire Prevention	\$ 7,772.00	\$ 12,790.00	39.23%
Division Chief	\$ 82,902.00	\$ 77,324.00	-7.21%
Fire Chief	\$ 140,897.00	\$ 151,738.00	7.14%
Finance	\$ 2,809,678.00	\$ 2,940,593.00	4.45%
Contingency	\$ -	\$ 109,114.00	100.00%
Emergency	\$ -	\$ 5,000.00	100.00%
Restricted/Designated Funds	\$ 474,926.00	\$ 851,629.00	44.23%
<b>Total Operating Expense</b>	<b>\$ 3,688,373.00</b>	<b>\$ 4,371,329.00</b>	
<b>Total Operating Income</b>	<b>\$ 3,614,197.00</b>	<b>\$ 3,612,777.00</b>	
<b>Special Revenue Expenses</b>	<b>\$ 187,973.00</b>	<b>\$ 113,516.00</b>	
<b>Special Revenue Income (Restricted)</b>	<b>\$ 187,973.00</b>	<b>\$ 113,516.00</b>	
<b>Interfund Transfers (Restricted/Desig)</b>	<b>\$ 950,181.00</b>	<b>\$ 851,629.00</b>	
<b>Total</b>	<b>\$ 876,005.00</b>	<b>\$ 93,077.00</b>	

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

ACCT	CATEGORIES	FY15/16	FY16/17	FY17/18
5000.01	SALARIES	\$ 1,428,034.00	\$ 1,538,445.00	\$ 1,584,767.00
5000.02	OVERTIME	\$ 245,117.00	\$ 273,362.00	\$ 299,803.00
5002.01	EDUCATIONAL INCENTIVE	\$ 62,996.00	\$ 71,220.00	\$ 87,256.00
5002.02	VACATION/SICK LEAVE	\$ 35,580.00	\$ 67,084.00	\$ 88,757.00
5002.03	MEDICARE	\$ 28,983.00	\$ 29,726.00	\$ 34,267.00
5002.04/08	RETIREMENT	\$ 423,654.00	\$ 480,774.00	\$ 529,162.00
5002.05/06	GROUP INSURANCE	\$ 264,665.00	\$ 273,865.00	\$ 313,937.00
5002.07	LTD INSURANCE	\$ 4,677.00	\$ 5,224.00	\$ 5,300.00
5002.09	PAYROLL EXPENSE	\$ 24,031.00	\$ 4,362.00	\$ 5,000.00
5006	UNEMPLOYMENT	\$ -	\$ -	\$ 500.00
5007	CLOTHING	\$ 24,705.00	\$ 10,971.00	\$ 27,612.00
5008	COMMUNICATIONS	\$ 102,216.00	\$ 111,471.00	\$ 116,504.00
5009	PASIS - WORKERS COMP	\$ 74,305.00	\$ 228,894.00	\$ 244,969.00
5010	HOUSEHOLD	\$ 3,929.00	\$ 2,935.00	\$ 4,000.00
5011	FAIRA	\$ 12,433.00	\$ 12,276.00	\$ 12,229.00
5012	MAINT-EQUIP	\$ 75,919.00	\$ 96,480.00	\$ 97,111.00
5013	MAINT-RADIOS	\$ 2,022.00	\$ 4,458.00	\$ 3,950.00
5014	MAINT-STRUCTURES	\$ 20,905.00	\$ 28,657.00	\$ 23,842.00
5015	MEDICAL SUPPLIES	\$ 7,335.00	\$ 2,931.00	\$ 5,400.00
5016	MEMBERSHIP	\$ 1,959.00	\$ 1,889.00	\$ 2,544.00
5018	OFFICE EXPENSE	\$ 34,392.00	\$ 32,155.00	\$ 41,125.00
5019	PROFESSIONAL FEES	\$ 15,769.00	\$ 27,502.00	\$ 23,178.00
5023	TRAINING	\$ 24,623.00	\$ 20,604.00	\$ 41,844.00
5025	WORKSHOPS - MANAGEMENT	\$ 14,383.00	\$ 16,019.00	\$ 22,615.00
5028	UTILITIES	\$ 40,108.00	\$ 42,550.00	\$ 45,773.00
5030	SPECIAL DISTRICT EXPENSES	\$ 92,684.00	\$ 80,755.00	\$ 84,505.00
5031	DIRECTORS FEES	\$ 5,700.00	\$ 6,400.00	\$ 7,000.00
5032	FIRE PREVENTION	\$ 10,177.00	\$ 6,544.00	\$ 11,715.00
5035	UNCAPITALIZED EQUIPMENT	\$ 8,096.00	\$ 38,661.00	\$ 38,353.00
<b>TOTAL OPERATING EXPENSES</b>		<b>\$ 3,089,397.00</b>	<b>\$ 3,516,214.00</b>	<b>\$ 3,803,018.00</b>
5036	CAPITAL EXPENSES	\$ 481,929.00	\$ -	\$ 453,447.00
5037	CAPITAL EQUIPMENT	\$ 11,638.00	\$ 159,542.00	\$ 453,447.00
5038	CONTINGENCY FUND	\$ 92,959.00	\$ -	\$ 109,114.00
5039	EMERGENCY FUND	\$ 5,000.00	\$ -	\$ 5,000.00
<b>TOTAL CAPITAL EXPENSES</b>		<b>\$ 591,526.00</b>	<b>\$ 159,542.00</b>	<b>\$ 1,021,008.00</b>
5003	GRANT EXPENSES	\$ 26,194.00	\$ 187,973.00	\$ 113,516.00
<b>TOTAL SPECIAL REVENUE EXPENSES</b>		<b>\$ 26,194.00</b>	<b>\$ 187,973.00</b>	<b>\$ 113,516.00</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 3,707,117.00</b>	<b>\$ 3,863,729.00</b>	<b>\$ 4,937,542.00</b>

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

ACCT	CATEGORIES	FY14/15	FY15/16	FY16/17
5000.01	PAYROLL	\$ 1,403,613.00	\$ 1,428,034.00	\$ 1,538,445.00
5000.02/3/4	OVERTIME	\$ 245,848.00	\$ 245,117.00	\$ 273,362.00
5002.01	EDUCATIONAL INCENTIVE	\$ 27,002.00	\$ 62,996.00	\$ 71,220.00
5002.02	VACATION/SICK LEAVE/HOLIDAY	\$ -	\$ 35,580.00	\$ 67,084.00
5002.03	MEDICARE	\$ 26,486.00	\$ 28,983.00	\$ 29,726.00
5002.04	RETIREMENT	\$ 376,970.00	\$ 423,203.00	\$ 479,326.00
5002.05	GROUP MEDICAL INSURANCE	\$ 236,089.00	\$ 260,732.00	\$ 269,958.00
5002.06	LIFE INSURANCE	\$ 3,833.00	\$ 3,933.00	\$ 3,907.00
5002.07	LTD INSURANCE	\$ 3,818.00	\$ 4,677.00	\$ 5,224.00
5002.08	SOCIAL SECURITY	\$ 391.00	\$ 450.00	\$ 1,448.00
5002.09	PAYROLL EXPENSE	\$ 679.00	\$ 724.00	\$ 824.00
4002.1	RETIREMENT 401(a)	\$ -	\$ 24,031.00	\$ 4,362.00
5007	CLOTHING	\$ 11,439.00	\$ 24,705.00	\$ 10,971.00
5008	COMMUNICATION	\$ 101,709.00	\$ 102,217.00	\$ 111,471.00
5009	PASIS	\$ 58,728.00	\$ 74,304.00	\$ 228,894.00
5010	HOUSEHOLD	\$ 3,705.00	\$ 3,929.00	\$ 2,935.00
5011	FAIRA	\$ 11,738.00	\$ 12,433.00	\$ 12,276.00
5012	MAINT-EQUIP	\$ 84,359.00	\$ 75,919.00	\$ 96,480.00
5013	MAINT-RADIOS	\$ 2,022.00	\$ 2,022.00	\$ 4,458.00
5014	MAINT-STRUCTURES	\$ 18,028.00	\$ 20,905.00	\$ 26,657.00
5015	MEDICAL SUPPLIES	\$ 9,583.00	\$ 7,335.00	\$ 2,931.00
5016	MEMBERSHIP	\$ 1,922.00	\$ 1,959.00	\$ 1,889.00
5018	OFFICE EXPENSE	\$ 30,096.00	\$ 34,391.00	\$ 32,155.00
5019	PROFESSIONAL FEES	\$ 17,725.00	\$ 15,769.00	\$ 27,502.00
5023	TRAINING	\$ 23,811.00	\$ 24,623.00	\$ 20,604.00
5025	WORKSHOPS - MANAGEMENT	\$ 10,122.00	\$ 14,383.00	\$ 16,019.00
5028	UTILITIES	\$ 38,481.00	\$ 40,107.00	\$ 42,550.00
5030	SPECIAL DISTRICT EXPENSES	\$ 72,636.00	\$ 92,683.00	\$ 80,755.00
5031	DIRECTORS FEES	\$ 6,300.00	\$ 5,700.00	\$ 6,400.00
5032	FIRE PREVENTION	\$ 9,457.00	\$ 10,177.00	\$ 6,544.00
<b>TOTAL OPERATING</b>		<b>\$ 2,836,590.00</b>	<b>\$ 3,082,021.00</b>	<b>\$ 3,476,377.00</b>
5003	GRANT EXPENSE	\$ 35,978.00	\$ -	\$ 187,973.00
5035	UNCAPALIZED EXPENSE: EQUIPMENT	\$ 8,031.00	\$ 8,095.00	\$ 38,661.00
5036	CAPITAL EXPENSE. STRUCTURE	\$ 126,196.00	\$ 481,928.00	\$ 8,492.00
5037	CAPITAL EXPENSE: EQUIPMENT	\$ 15,140.00	\$ 11,638.00	\$ 151,050.00
<b>TOTAL EXPENDITURES</b>		<b>\$ 3,021,935.00</b>	<b>\$ 3,583,682.00</b>	<b>\$ 3,862,553.00</b>

ALPINE FIRE PROTECTION DISTRICT  
**FINAL BUDGET FY17/18**  
 OVERVIEW OF REVENUE EXPENSE TOTALS

	<b>FY17/18</b>	
Property Tax	\$ 3,030,582	63%
Benefit Fee	\$ 465,361	10%
Mitigation Fees	\$ 40,000	1%
Interest	\$ 54,168	1%
Other	\$ 63,366	1%
Grant	\$ 113,516	2%
Restricted Fund	\$ 175,484	4%
Interfund Transfers	\$ 851,629	18%
<b>Total Income</b>	<b>\$ 4,794,106</b>	<b>100%</b>

	<b>FY17/18</b>	
Salaries & Overtime	\$ 1,891,570	42%
Personnel Benefits	\$ 1,064,429	24%
Operations	\$ 660,864	15%
Occupancy	\$ 85,844	2%
Maintenance	\$ 101,061	2%
Capital	\$ 453,447	10%
Contingency & Emerg	\$ 114,114	3%
Grant	\$ 113,516	3%
<b>Total Expense</b>	<b>\$ 4,484,845</b>	<b>100%</b>