



## Lakeside Fire Protection District



# FINAL BUDGET

## FISCAL YEAR 2019-2020



## Lakeside Fire Protection District

# Board of Directors and District Management



**Bob Robeson**

*Director*

*Dec. 2018 – Dec. 2022*



**Jim Bingham**

*Director*

*Dec. 2016 – Dec. 2020*



**Mark Baker**

*Director*

*Dec. 2016 – Dec. 2020*



**Pete Liebig**

*Director*

*Dec. 2018 – Dec. 2022*



**Tim Robles**

*Director*

*Dec. 2018 – Dec. 2022*



**Donald Butz, Fire Chief**  
*Chief Administrator*

### Management Staff

**John Hisaw**

Division Chief

**Humberto Lawler**

Division Chief

**Bernard Molloy**

Division Chief

**Madeline Smith**

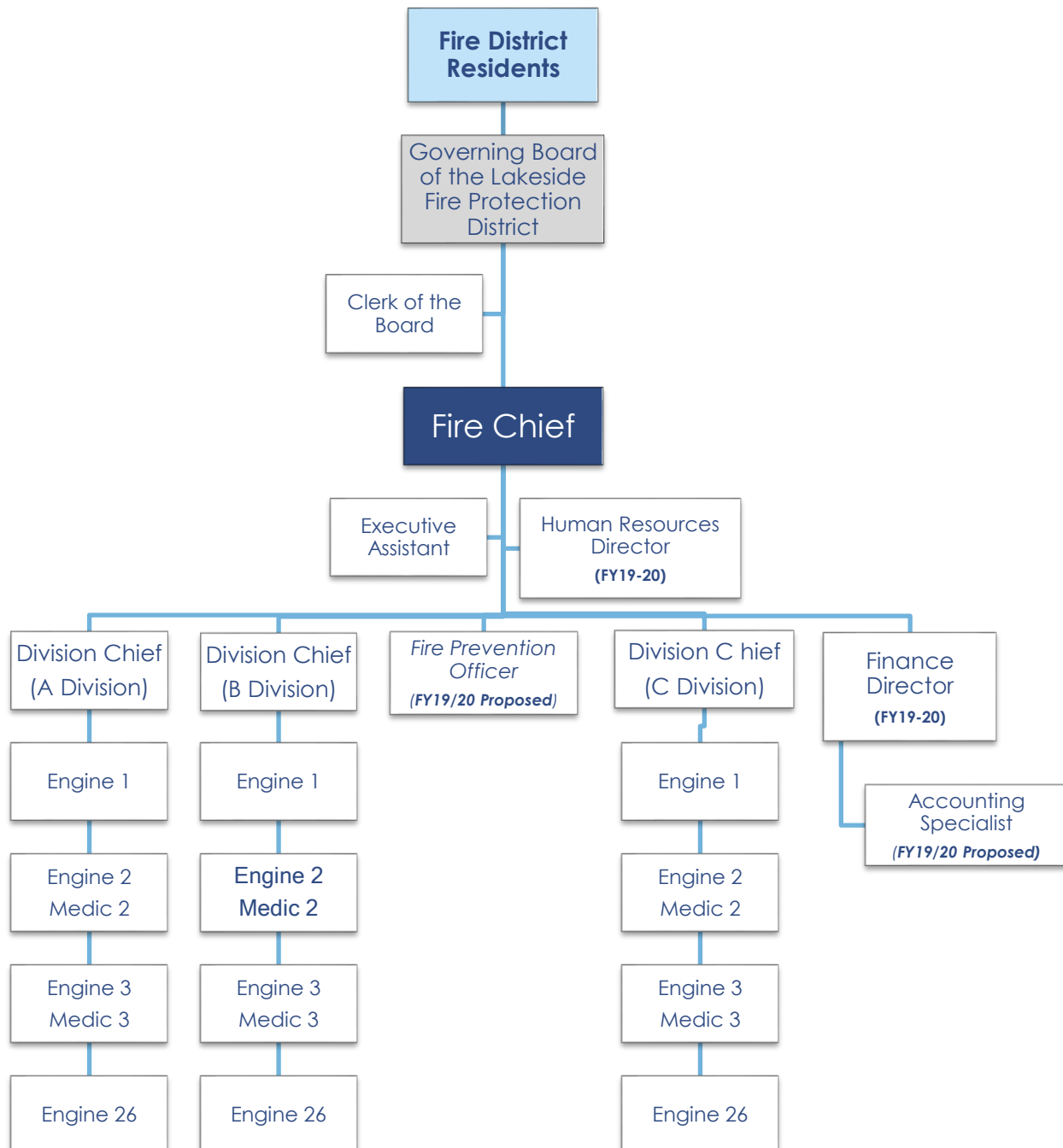
Finance Director

**Mukhtar Bari**

Human Resources Director



## Lakeside Fire Protection District Organizational Chart



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## GENERAL INFORMATION







## **Lakeside Fire Protection District**

### **About Our District**

Established in 1963, the Lakeside Fire Protection District (LFPD) has continued to be an ever-evolving organization focused on providing quality services. The District serves a population of approximately 62,000 residents. The District's coverage area is comprised of the California communities of Lakeside, Johnstown, Blossom Valley, Flinn Springs, Pepper Drive, Eucalyptus Hills, Wildcat Canyon, and other areas of unincorporated El Cajon. All of these are set within the unincorporated area of San Diego County.

The service area of LFPD is mainly residential, but also has a mix of commercial, light industrial, and rural-agricultural properties. There are also two major transportation corridors that bisect the District and a significant wildland-urban interface area for which the District considers, prepares, and deploys its resources.

The proactivity of the Lakeside Fire Protection District is proven by its rich history. The LFPD was the original participant in the Heartland Mutual Aid Pact and still boasts the longest-running transport paramedic ambulance program in San Diego County. The District has embraced the needs of its community by also hosting programs that focus on quality community outcomes. Beyond the traditional services provided, the District also has a Reserve Firefighter program, a Logistics Volunteer Group, and a Community Emergency Response Team that round out the performance of the Lakeside Fire Protection District.



Today, the District remembers its history and remains committed to protecting the lives, property, and environment of its community and providing compassionate customer service. The Lakeside Fire Protection District continues to deliver proactive, all-hazards, public safety services to the public from four stations that are located strategically throughout the 50.5-square miles of the District.



## **Mission, Vision, and Values Policy Statement**

### **Mission**

The Lakeside Fire Protection District exists to protect life, property, and the environment; and is dedicated to serving our community.

### **Vision**

Lakeside Fire Protection District's 2023 vision is to be widely known as an internationally accredited fire and emergency services agency that exists to protect life, property, and the environment for those who live, work, and play in our district.

**L**iving to exceed expectations, we will always value competency and provide for superb mission achievement through an investment in our greatest asset, our members. Through greater workforce development, the District will be prepared for the future. Additionally, through enhanced training, we will continue to be able to meet the changing times and demands of those we effectively serve.

**F**or us to demonstrate our integrity, we must always look to being more efficient in the provision of our services. With a greater focus on fiscal sustainability, growth, and accountability, we will continue to be good stewards of the resources with which we are entrusted. By embracing the use of more effective technology, we will be able to provide better performance to the community. All of this consideration to efficiency will be brought together as we find more proficient ways to communicate internally, thus remaining assured we are mission-focused.

**P**ersonifying professionalism will always remain at the forefront of what we do and who we are. By virtue of this, we will strive toward improved service delivery to reach greater outcomes. Also, we will connect further with our public through enhanced external communication efforts, ensuring they know we are here for them.





**D**edicated to compassionate customer care service always, we will embrace our history and grow for the future by holding each other accountable for fulfilling our mission, living our values, accomplishing our goals, and bringing this vision to fruition.

## **Values**

### **Professionalism**

We take pride in honorably serving our community promptly with respect, trust, and empathy.

### **Integrity**

We are committed to strong moral principles and will earn the public's trust by conducting ourselves in an honest, ethical, and fiscally responsible manner.

### **Competency**

We are dedicated to maintaining the necessary knowledge, skills, and abilities to efficiently achieve our mission in a thorough and expedient fashion.

### **Compassionate Customer Service**

We strive for an environment of customer service and community involvement that is respectful, compassionate, and friendly.



## Strategic Goals

- To enhance the revenue stream by providing short and long-term fiscal sustainability for the District.
- Ensure a highly accomplished and robust workforce to provide the highest level of services to the community, while maintaining fiscal responsibility.
- Enhance the District's ability to offer a service delivery model which exceeds the demands and expectations of the community.
- Enhance the use of technology to improve the District's service to the community.
- Enhance training to all personnel to maintain and improve competencies.
- Develop and improve internal communications to meet the District's mission.
- Enhance the District's public engagement and education program to better communicate with our community.
- Prepare for, pursue, achieve and maintain international accreditation to better serve our community and to embrace excellence.





## Budget Resolution



### Lakeside Fire Protection District

12216 Lakeside Ave  
Lakeside, CA 92040  
Business (619)390-2350  
Fax (619)443-1568

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### *RESOLUTION #19-024*

#### *RESOLUTION OF THE GOVERNING BOARD OF THE LAKESIDE FIRE PROTECTION DISTRICT ADOPTING FINAL BUDGET FOR FISCAL YEAR 2019/2020*

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**WHEREAS**, the Lakeside Fire Protection District (hereinafter referred to as "District") is required to adopt a final budget, on or before October 1 of each year, after making changes in the preliminary budget, as per Section 13895 of the Health & Safety Code; and

**WHEREAS**, the District and budget committee have made changes to the preliminary budget and submitted the proposed final budget for review and adoption at a publicly noticed meeting; and

**WHEREAS**, the District's total revenues and fund balances from all sources exceed the total expenditures for Fiscal Year 2019/2020;

**NOW, THEREFORE, BE IT RESOLVED** that the final budget for the Fiscal Year 2019/2020 will be and is hereby adopted with a total expenditure requirement of \$21,164,808; and

**BE IT FURTHER RESOLVED** that the means of financing the expenditure requirement will be by monies derived from all revenue sources, available fund balance, and designated reserve fund balances;

**BE IT FURTHER RESOLVED** that the Final Budget will be and is hereby adopted in accordance with the detail provided.


**PASSED AND ADOPTED** by the Board of Directors of the Lakeside Fire Protection District, County of San Diego, State of California, on the 10<sup>th</sup> Day of September 2019 by the following vote:


**AYES:** Baker, Bingham, Liebig, Robeson

**NOES:**

**ABSENT:** Robles

**ABSTAIN**

  
Bob Robeson  
Board President

  
Janise Bocskovits  
Clerk of the Board



# BUDGET MESSAGE



## Budget Summary

The FY2020 Final budget includes projected net operating revenues in excess of operating expenditures of just over \$200,000. Total Revenues at Final Budget are projected at about \$20.9 million, compared to total expenditures of roughly \$20.7 million, of which approximately \$550,000 is funded from assigned reserves. Capital expenditures of about \$4.7 million are proposed in the Budget, of which nearly \$1.1 million will be funded from Capital Replacement funds. See table below:

**Overall Budget Summary**  
**Fiscal Year 2018 – 2020 Multi-Year Comparison**

	<b>2017-2018 Total Activity</b>	<b>2018-2019 Approved</b>	<b>2019-2020 Final</b>
<b>Fund: 100 - General Fund</b>			
Total Revenues	\$ 16,806,946	\$ 16,583,214	\$ 20,883,348
60 - Salaries & Benefits	\$ 10,926,329	\$ 11,921,984	\$ 12,390,184
70 - Services & Supplies	2,382,874	2,829,298	3,135,032
80 - Debt Service	550,773	548,985	975,182
85 - Capital Outlay	1,103,181	3,503,411	4,664,410
99 - Transfers Out Capital Reserve	1,054,732	1,083,092	1,119,411
<b>Total Expenses &amp; Transfers out to Reserves</b>	<b>\$ 16,017,889</b>	<b>\$ 19,886,770</b>	<b>\$ 22,284,219</b>
Total Transfers In from Reserves	1,199,695	3,462,371	1,627,047
Total Transfers out to Reserves	(123,174)		
<b>Net Operating Revenue (over/Under) Budget</b>	<b>\$ 1,865,579</b>	<b>\$ 158,815</b>	<b>\$ 226,176</b>

## Budget Highlights

The FY2020 Final Budget includes several important initiatives and projects the District will undertake this next fiscal year. Including:

- Hiring, orientation and training of projected six (6) new Firefighter Paramedics to fill six (6) open positions
- Hiring, orientation and training of a Fire Prevention Officer to fill a recently approved new position
- Implementation of a new voting and agenda management software to streamline the staff report, agenda and minutes process for Board meetings



- Various position reclassifications within the Administrative Services Division, including the reclass of the Administrative Assistant/Accounting position to Accounting Specialist; this will result in savings to the District
- Investments in capital projects and acquisitions, including:
  - Purchase of new emergency medical services equipment such as defibrillators and gurneys
  - Purchase of a new Fire Prevention vehicle to be added to our fleet
  - Final stage, receipt, and outfitting of various apparatus purchased in FY18-19: Water Tender, Type III Brush, and Type I Engine
  - Final stage of Station 3 remodeling

### **Summary of Changes at Final Budget**

Based on updated projections and needs assessments, Final Budget changes from Preliminary Budget include a decrease of about \$18,000 in property tax revenues, an increase of about \$3.9 million in revenue from other agencies from a grant for volunteers and financing to fund station #3 remodel for a total increase in revenues of approximate \$3.9 million.

Expenditure changes from the Preliminary Budget to the Final Budget net is approximately \$5.2 million and it include roughly \$128,000 in savings from salaries and benefits; increase in Services and Supplies of about \$339,000 for grant related expenses for volunteers and approved one-time purchases. Additionally, the Final Budget includes the annual debt payment for the loan for station #3 remodel and total Capital Outlay of about \$4.7 million, of which \$3.9 million is offset by revenue. Net changes in Transfers In and Out of assigned reserves is about \$1.6 million resulting in about \$226,000 in the Net Operating Revenue.





**Preliminary Vs Final Budget Comparison**  
**Fiscal Year 2018 – 2020 Overall Budget Summary**

	<b>2019-2020 Preliminary</b>	<b>2019-2020 Final</b>	<b>Change</b>
<b>Fund: 100 - General Fund</b>			
<b>Revenues</b>			
40 - Property Taxes	\$ 12,338,388	\$ 12,320,550	\$ (17,838)
41 - Fees and Services	101,000	101,000	\$ -
42 - Revenue from other Agencies/Grants	4,419,688	8,351,798	\$ 3,932,110
43 - Miscellaneous Revenue	-	-	\$ -
44 - Use of Money and Property	110,000	110,000	\$ -
<b>Total Revenues</b>	<b>\$ 16,969,076</b>	<b>\$ 20,883,348</b>	<b>\$ 3,914,272</b>
<b>Expenses</b>			
60 - Salaries & Benefits	\$ 12,517,986	\$ 12,390,184	\$ (127,802)
70 - Services & Supplies	2,796,468	3,135,032	338,564
80 - Debt Service	650,000	975,182	325,182
85 - Capital Outlay	-	4,664,410	4,664,410
99 - Transfers Out Capital Reserve	-	-	-
<b>Total Expenses</b>	<b>\$ 15,964,454</b>	<b>\$ 21,164,808</b>	<b>\$ 5,200,354</b>
<b>Net Change in Fund Balance</b>	<b>\$ 1,004,622</b>	<b>\$ (281,460)</b>	<b>\$ (1,286,082)</b>
<b>Total Transfers In from Reserves</b>	<b>\$ 151,145</b>	<b>\$ 1,627,047</b>	<b>\$ 1,475,902</b>
<b>Total Transfers Out to Reserves</b>	<b>\$ (1,155,767)</b>	<b>\$ (1,119,411)</b>	<b>\$ 36,356</b>
<b>Net Operating Revenue (over/Under) Budget</b>	<b>\$ -</b>	<b>\$ 226,176</b>	<b>\$ 1,512,258</b>

## Revenue Recap

Revenues of nearly \$20.9 million in the FY2020 Final Budget represent a \$4.3 million or 26% increase over the FY2019 final approved budget revenues. The biggest variance relates to a one-time revenue of \$3.9 million; this is funding from a capital loan to remodel station #3. Excluding the funding from the loan, the operating revenue increase from FY2019 is an increase of 2.4%. Revenue includes property tax revenues (\$12.3 million), CSA-69 revenue (\$3.5 million) from a contract with the County of San Diego for Emergency Medical Services, and other revenues (\$1.2 million). A summary of revenues is as follows:



**Sources of Funds**  
**Fiscal Year 2018 – 2020 Revenue**

	<b>2017-2018 Actual</b>	<b>2018-2019 Approved</b>	<b>2019-2020 Final</b>	<b>Change</b>
<b>Fund: 100 - General Fund</b>				
<b>Revenues</b>				
40 - Property Taxes	\$ 11,199,498	\$ 11,572,181	\$ 12,320,550	\$ 748,369
41 - Fees and Services	85,432	51,000	101,000	50,000
42 - Revenue from other Agencies/Grants	4,404,609	4,453,033	8,351,798	3,898,765
43 - Miscellaneous Revenue	938,508	475,000	-	(475,000)
44 - Use of Money and Property	178,899	32,000	110,000	78,000
<b>Total Revenues</b>	<b>\$ 16,806,946</b>	<b>\$ 16,583,214</b>	<b>\$ 20,883,348</b>	<b>\$ 4,300,134</b>

Property tax revenue is the District's major source of funding accounting for 73% of the operating revenue (Total Operating Revenue is \$17.0 million). The second largest source of revenue is the CSA-69 (Emergency Medical Services) contract with the County of San Diego at about \$3.4 million and it is 21% of total operating revenue. These two sources together account for 94% of total Operating Revenue.

## **Expenditure Recap**

The Lakeside Fire Protection District is a service organization; therefore, with expenditures of nearly \$22.3 million; salaries and benefits represent 56% of total budgeted expenditures in FY2020 (\$12.4 million), and overall 4% increase in operating expenses over the FY2019 approved budget. Services and Supplies represent 14% of total budgeted expenditures in FY2020 (\$3.1 million, which includes \$314,000 of one-time requests), and overall 11% increase in operating expenses over the FY2019 approved budget. Debt Services is a non-operating budget item and represent 4% of total budgeted expenditures in FY2020 (\$975,000) and 85% is offset by revenue received from the County of San Diego. Transfers out to Capital Reserve represent 5% of total budgeted expenditures in FY2020 (\$1.1 million), and overall 3% increase over the FY2019 approved budget. The budgeted expenditure total includes Capital outlays of approximately \$4.7 million and represent 21% of total budgeted expenditures in FY2020, of which \$3.9 million is financed from Opus Bank.


**Uses of Funds**
**Fiscal Year 2018 – 2020 Expenditures**

	<b>2017-2018 Actual</b>	<b>2018-2019 Approved</b>	<b>2019-2020 Final</b>	<b>Change</b>
<b>Fund: 100 - General Fund</b>				
<b>Expenses</b>				
60 - Salaries & Benefits	\$ 10,926,329	\$ 11,921,984	\$ 12,390,184	\$ 468,200
70 - Services & Supplies	2,382,874	2,829,298	3,135,032	305,734
80 - Debt Service	550,773	548,985	975,182	426,197
85 - Capital Outlay	1,103,181	3,503,411	4,664,410	1,160,999
99 - Transfers Out Capital Reserve	1,054,732	1,083,092	1,119,411	36,319
Transfers out to Other Reserves	123,174	-	-	-
<b>Total Expenses</b>	<b>\$ 16,141,063</b>	<b>\$ 19,886,770</b>	<b>\$ 22,284,219</b>	<b>\$ 2,397,449</b>

## Encumbrance Carryover

About \$1.3 million in budgeted expenditures from FY18-19 have been identified as required expenditure carryovers in the Final Budget. These expenditures were approved by the Board last fiscal year for the acquisition of capital handheld radios, Type III Brush, Type I Engine, Water Tender, Staff vehicle, and Medic unit. The extensive lead time associated with the construction of customized apparatus and delivery of capital equipment delay these expenditures into FY2020. Since these funds were appropriated and encumbered last fiscal year (FY18-19), the outlay will not have a fiscal year impact for FY2020. Detail is as follows:

**Encumbrance Rollover**
**Fiscal Year 2018 – 2020 Expenditures**

<b>Description</b>	<b>Amount</b>
<b>Fund: 100 - General Fund</b>	
Capital Vehicles	1,282,488
Capital Equipment	33,182
<b>Total Encumbrance Carryover</b>	<b>\$ 1,315,670</b>

## Changes to Committed and Assigned Reserves

Expenses in the Supplies and Services Category of the budget include approximately \$550,000 to cover non-reimbursable incidents, one-time requests and other non-reoccurring payments. Other changes to the reserves include roughly \$1.1 million from the Capital Reserves to offset costs associated with capital outlay and annual capital debt services; and \$1.3 million of carryover of Capital encumbrances from



FY2019. The total transfers out to committed and assigned reserves of about \$1.1 million relates to the District's Reserve policy and resolution for the "Five Year Capital Funding Plan."

## **Conclusion**

The Final FY2020 Budget presents a healthy, structurally balanced and financially prudent budget for next fiscal year. This budget will allow the District to maintain high quality fire and emergency response services, while continuing to place a top priority on the health and safety of the public and our staff. The revenue proposed is achievable and take into consideration several variables and undertenancies, while the budgetary expenditures have been thoroughly vetted over a budget development process with staff and budget committee spanning over six months.



## **GANN Appropriations Limit**

Article XIII B of the California Constitution, approved by the voters in 1979, imposed the concept of spending limits on local governments. This Constitutional provision and related implementing legislation specify that annual increases in appropriations financed from “proceeds of Taxes” are limited to a base year (currently set at 1986-87) amount increased annually by an inflation factor comprised of the change in population of the unincorporated areas combined with the change in the California per capita personal income. By definition, “Proceeds of Taxes” includes such revenues as property taxes and special taxes. Revenues from other sources like fees/charges and grants are considered “Non-Proceeds of Taxes” and are not subject to the annual spending limit.

The State of California Department of Finance is charged with providing the data necessary for local jurisdictions to establish their appropriations limit. According to the information provided, for purposes of FY2019-2020 calculation, the population for the unincorporated areas increased 0.14%. California per capita personal income (Price Factor) increased by 3.85%. These figures were used in the formula to compute the limit.

## **Fiscal Year 2019-2020 Appropriations Limit**

The fiscal year 2019-2020 Appropriations Limit has been calculated below:

<b>Fiscal Year 2020 Appropriation Limit</b>		
<b>Fiscal Year 2019 Appropriations Limit</b>	\$	15,400,241
<b>Increased by an inflation factor composed of the increase in population and per capita income change</b>	X	1.03995
<b>FISCAL YEAR 2020 APPROPRIATIONS LIMIT</b>	<b>\$</b>	<b>16,015,540</b>

**Proceeds of Taxes**

The “Proceeds of Taxes” as included in the fiscal year 2019-2020 preliminary budget that are subject to the appropriations limit are estimated to be \$12.2 million. Therefore, the District has what is referred to as an appropriation “gap” of \$3,827,152 (\$16,015,549 - \$12,188,388). Simply stated, the District could collect and spend up to \$3,827,152 more in taxes during the fiscal year 2020 without exceeding the Constitutional limit.

Fiscal Year 2020 Appropriations Limit as calculated	\$	16,015,540
Fiscal Year 2020 estimated proceeds from Tax revenue	\$	12,188,388
Amount under the limit (Appropriation gap)	\$	3,827,152





## Budget Calendar

<b>Preliminary Budget Preparation Calendar – FY 2019-2020</b>			
<b>Date</b>	<b>Time</b>	<b>Prelim Budget Calendar</b>	<b>Attendance</b>
6-May	7:30	Budget Preparation/ Discussion	Chiefs and Finance Officer
14-May	7:30	Budget Preparation/ Discussion	Chiefs and Finance Officer
20-May	7:30	Budget Preparation/ Discussion	Chiefs and Finance Officer
28-May	9:00	Budget Workshop – M&O and Salaries & Benefits	Committee
4-Jun	9:00	Budget Workshop – Overall Preliminary Budget	Committee
11-Jun - 1st Brd Mtg	17:30	Board Mtg. - Submission of Preliminary Budget	Board
25 Jun - 2nd Brd Mtg	17:30	Board Mtg. - Approval of Preliminary Budget	Board

<b>Final Budget Preparation Calendar – FY 2019/2020</b>			
<b>Date</b>	<b>Time</b>	<b>Budget Calendar</b>	<b>Attendance</b>
16-Jul	9:00	Capital Budget Preparation	Staff
23-Jul	9:00	Capital Budget Preparation	Staff
30-Jul	9:00	Final Budget & Budget Policy Prep	Staff
13-Aug	9:00	Budget Workshop - Reserve Policy	Committee
20-Aug	9:00	Budget Workshop- Capital Budget	Committee
27-Aug	9:00	Budget Workshop - Capital & Final Budget	Committee
Sep 10 - 1st Brd Mtg	17:30	Board Mtg - Submission of Final Budget & Capital Plan	Board
Sep 24 - 2nd Brd Mtg	17:30	Board Mtg - Approval of Final Budget & Capital Plan	Board



## Summary of Staffing Changes

Full Time Equivalent (FTE) List	FY18-19 Authorized Positions	Changes	FY19-20 Proposed positions
<b>Administrative:</b>			
Administrative Assistant - Accountant	1.00	(1.00)	-
Accounting Specialist		1.00	1.00
Executive Assistant	1.00		1.00
Finance Officer	1.00	(1.00)	-
Finance Director	-	1.00	1.00
Fire Prevention Officer	1.00		1.00
Human Resources Analyst	1.00	(1.00)	-
Human Resources Director	-	1.00	1.00
Intern	0.50		0.50
<b>Total Administration</b>	<b>5.50</b>	<b>-</b>	<b>5.50</b>
<b>Safety/Admin:</b>			
Division/Deputy Chief	3.00		3.00
Fire Chief	1.00		1.00
<b>Total Safety/Admin</b>	<b>4.00</b>	<b>-</b>	<b>4.00</b>
<b>Safety:</b>			
Captain	12.00		12.00
Engineer	12.00		12.00
Firefighter PM	12.00		12.00
<b>Total Safety</b>	<b>36.00</b>	<b>-</b>	<b>36.00</b>
<b>Safety/CSA69:</b>			
Firefighter PM	12.00		12.00
<b>Total CSA69</b>	<b>12.00</b>	<b>-</b>	<b>12.00</b>
<b>TOTAL FTEs</b>	<b>57.50</b>	<b>-</b>	<b>57.50</b>



## Budget Account Structure

XXX-XX-XX-XXXX			
Fund	Division	Department	AccountCode
XXX	XX	XX	XXXX

### **Fund**                      **Description**

100            General Fund

### **Division**

10            Administrative Services  
20            Fire Prevention & Community Services  
60            Emergency Services  
80            Non-Operating                      *Incidents & One-time*

### **Department**

01            Administration  
11            Finance  
12            Human Resources  
13            Board of Directors  
15            Support Services  
21            Fire Prevention  
22            Logistical Volunteer Group  
23            C.E.R.T. Program  
61            Training  
62            Suppression  
63            Emergency Medical Services(EMS)  
64            LKS Emergency Medical Services

Chart of Accounts Schema



# BUDGET SUMMARY

## Overall Summary

### Budget Summary – Multi Year Comparison Fiscal Year 2020 Overall Summary

	2017-2018 Total Activity	2018-2019 Approved	2019-2020 Final	Change
<b>Fund: 100 - General Fund</b>				
<b>Revenues</b>				
40 - Property Taxes	\$ 11,199,498	\$ 11,572,181	\$ 12,320,550	\$ 748,369
41 - Fees and Services	85,432	51,000	101,000	50,000
42 - Revenue from other Agencies/Grants	4,404,609	4,453,033	8,351,798	3,898,765
43 - Miscellaneous Revenue	938,508	475,000	-	(475,000)
44 - Use of Money and Property	178,899	32,000	110,000	78,000
<b>Total Revenues</b>	<b>\$ 16,806,946</b>	<b>\$ 16,583,214</b>	<b>\$ 20,883,348</b>	<b>\$ 4,300,134</b>
<b>Expenses</b>				
60 - Salaries & Benefits	\$ 10,926,329	\$ 11,921,984	\$ 12,390,184	\$ 468,200
70 - Services & Supplies	2,382,874	2,829,298	3,135,032	305,734
80 - Debt Service	550,773	548,985	975,182	426,197
85 - Capital Outlay	1,103,181	3,503,411	4,664,410	1,160,999
<b>Total Expenses</b>	<b>\$ 14,963,157</b>	<b>\$ 18,803,678</b>	<b>\$ 21,164,808</b>	<b>\$ 2,361,130</b>
<b>Net Change in Fund Balance</b>	<b>\$ 1,843,790</b>	<b>\$ (2,220,464)</b>	<b>\$ (281,460)</b>	<b>\$ 1,939,004</b>
<b><u>Transfers In from Reserves:</u></b>				
Transfer from Assigned: Budget Stability Reserve	\$ 45,514	\$ 549,931	\$ 502,692	
Transfer In from Equipment Replacement Fund	712,935	2,599,686	685,000	
Transfer In from Capital Facilities Replacement Fund	390,246	279,754	392,483	
Transfer In from HCFA JPA Reserve	33,000	33,000	33,000	
Transfer in from Self-Insured Retention Reserve for	18,000	-	-	
Transfer In from CSA-69 Reserve	-	-	13,872	
<b>Total Transfers In from Reserves</b>	<b>\$ 1,199,695</b>	<b>\$ 3,462,371</b>	<b>\$ 1,627,047</b>	
<b><u>Transfers out to Reserves:</u></b>				
Transfer to Committed: Ecomonic/Budget Stability*	\$ (29,741)		\$ -	
Transfer out to Accrued Leave Reserve	(93,433)		\$ -	
Transfer to Facilities Reserve (5 year plan)	(242,170)	(254,279)	(266,992)	
Transfer to Equipment Reserve (5 year plan)	(812,562)	(828,813)	(852,419)	
<b>Total Transfers Out to Reserves</b>	<b>\$ (1,177,906)</b>	<b>\$ (1,083,092)</b>	<b>\$ (1,119,411)</b>	
<b>Net Operating Revenue (over/Under) Budget</b>	<b>\$ 1,865,579</b>	<b>\$ 158,815</b>	<b>\$ 226,176</b>	



## CSA-69 Overall Summary

### CSA-69 Multi Year Comparison Fiscal Year 2020 Overall Summary

	2017-2018 Total Activity	2018-2019 Approved	2019-2020 Final
<b>Revenues</b>			
CSA- 69 Revenue	3,107,729	3,380,533	3,447,188
<b>Total Revenues</b>	<b>\$ 3,107,729</b>	<b>\$ 3,380,533</b>	<b>\$ 3,447,188</b>
<b>Expenses</b>			
60 - Salaries & Benefits	\$ 2,178,118	\$ 2,141,020	\$ 2,375,209
70 - Services & Supplies	611,614	688,132	740,209
85 - Capital Outlay	28,328	755,181	555,000
<b>Total Expenses</b>	<b>\$ 2,818,060</b>	<b>\$ 3,584,333</b>	<b>\$ 3,670,418</b>
<b>Net Change in Fund Balance</b>	<b>\$ 289,669</b>	<b>\$ (203,800)</b>	<b>\$ (223,230)</b>
<b><u>Transfers In from Reserves:</u></b>			
Transfer In from Equipment Replacement Fund	\$ 28,328	755,181	555,000
<b><u>Transfers out to Reserves:</u></b>			
Transfer to Equipment Reserve (5 year plan)	\$ (205,662)	(209,775)	(221,000)
<b><u>Transfers out to General Fund:</u></b>			
Project Based Expenses - Admin	\$ (112,335)	(341,606)	(110,770)
<b>Net Operating Revenue (over/Under) Budget</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

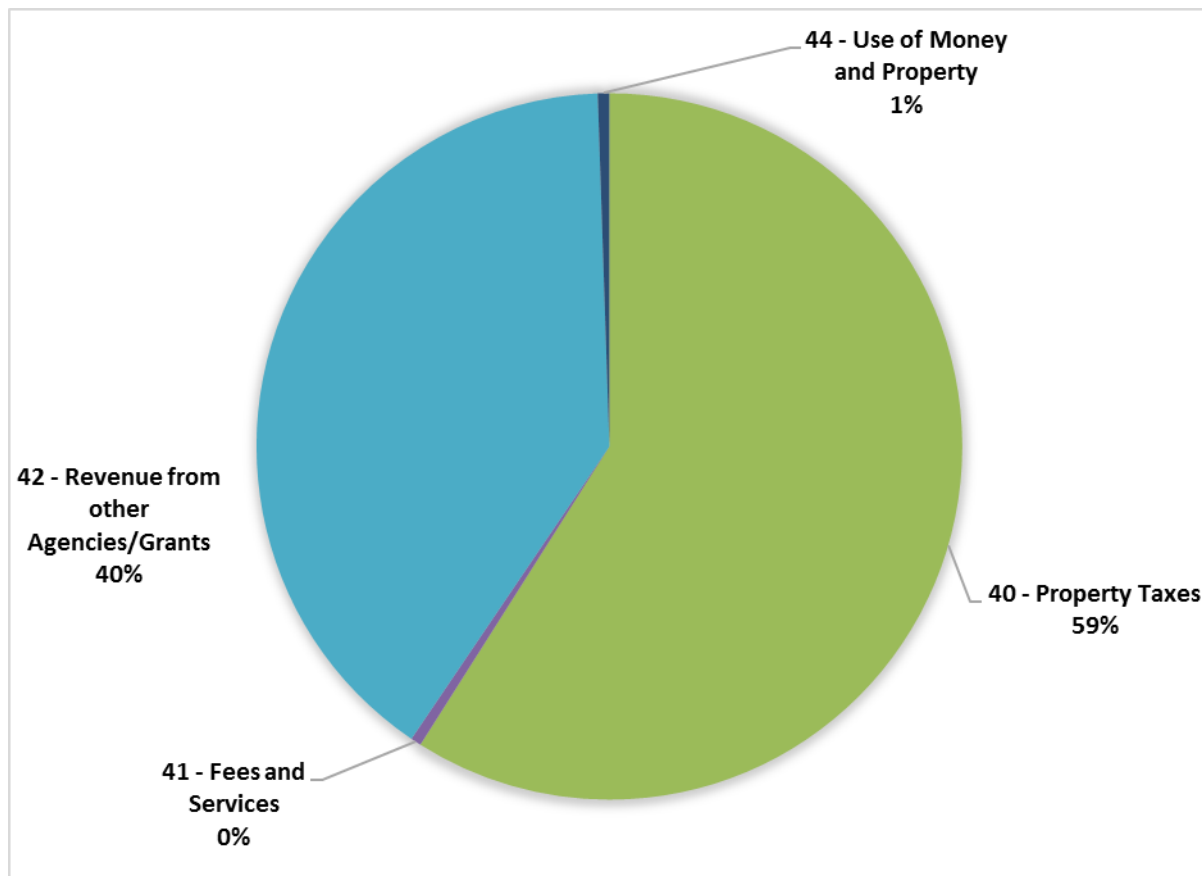


## Revenue Summary

**Sources of Funds**  
**Fiscal Year 2018 – 2020 Revenue**

	2017-2018 Actual	2018-2019 Approved	2019-2020 Final	Change
<b>Fund: 100 - General Fund</b>				
<b>Revenues</b>				
40 - Property Taxes	\$ 11,199,498	\$ 11,572,181	\$ 12,320,550	\$ 748,369
41 - Fees and Services	85,432	51,000	101,000	50,000
42 - Revenue from other Agencies/Grants	4,404,609	4,453,033	8,351,798	3,898,765
43 - Miscellaneous Revenue	938,508	475,000	-	(475,000)
44 - Use of Money and Property	178,899	32,000	110,000	78,000
<b>Total Revenues</b>	<b>\$ 16,806,946</b>	<b>\$ 16,583,214</b>	<b>\$ 20,883,348</b>	<b>\$ 4,300,134</b>

**Total Revenue Fiscal Year 2020**







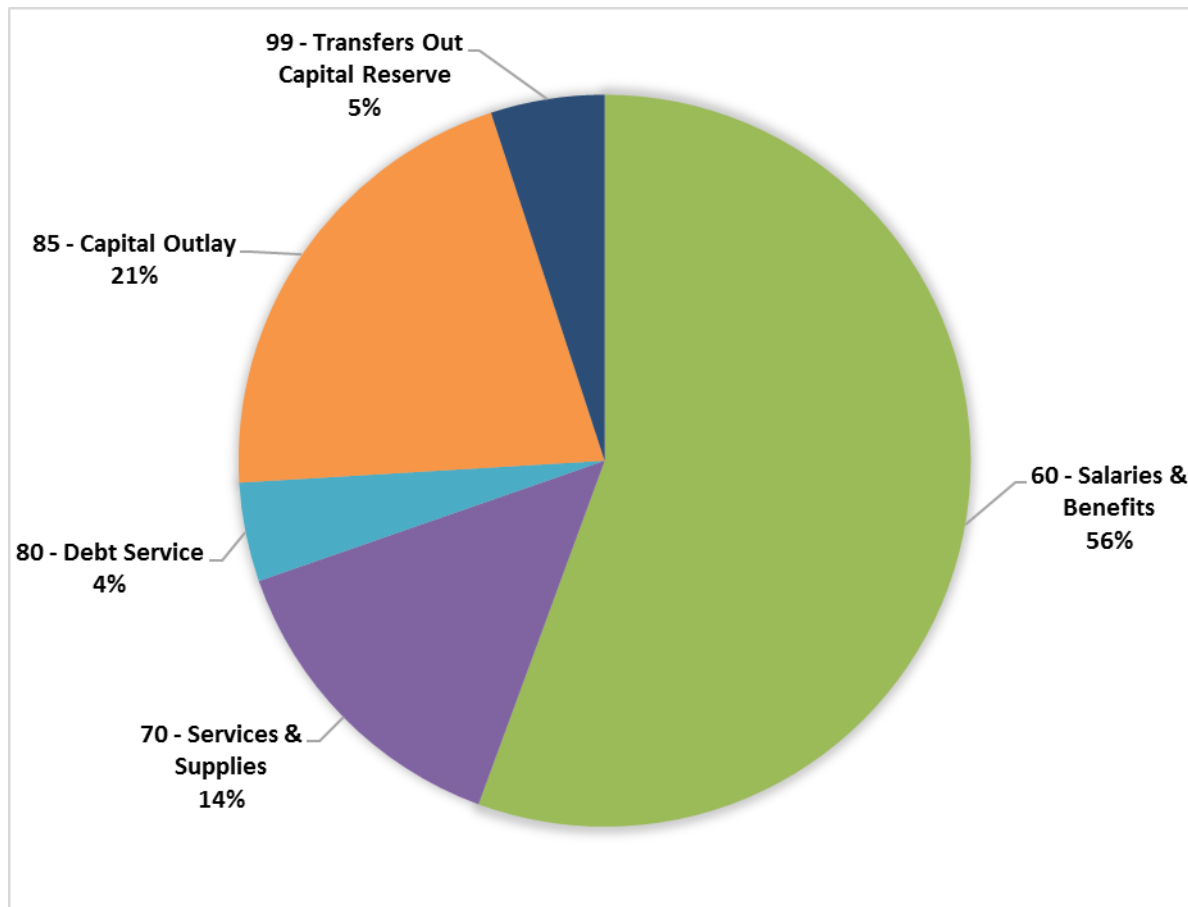
## Expenditure Summary

### Uses of Funds

#### Fiscal Year 2018 – 2020 Expenditures

	2017-2018 Actual	2018-2019 Approved	2019-2020 Final	Change
<b>Fund: 100 - General Fund</b>				
<b>Expenses</b>				
60 - Salaries & Benefits	\$ 10,926,329	\$ 11,921,984	\$ 12,390,184	\$ 468,200
70 - Services & Supplies	2,382,874	2,829,298	3,135,032	305,734
80 - Debt Service	550,773	548,985	975,182	426,197
85 - Capital Outlay	1,103,181	3,503,411	4,664,410	1,160,999
99 - Transfers Out Capital Reserve	1,054,732	1,083,092	1,119,411	36,319
Transfers out to Other Reserves	123,174	-	-	-
<b>Total Expenses</b>	<b>\$ 16,141,063</b>	<b>\$ 19,886,770</b>	<b>\$ 22,284,219</b>	<b>\$ 2,397,449</b>

#### Total Budget Fiscal Year 2020





## Changes in Fund Balance

### Changes in Fund Balance Fiscal Year 2019 & Fiscal year 2020

#### FY 18/19 - FINAL BUDGET & ACTIVITY (unaudited)

	Beginning Fund Balance 7-1-2018**	Transfers In	Transfers Out	Estimated Ending Fund Balance 6/30/2019**
<u>Assigned:</u>				
Budget Stability Reserve/UAL Reserve	\$ 1,072,000	\$ 175,651	\$ (138,993)	\$ 1,108,658
Accrued Leave Reserve	1,193,433		(172,244)	1,021,189
Capital Equipment & Vehicle Reserve	1,817,061	1,303,813	(1,368,109)	1,752,765
Capital Facilities Reserve	1,584,924	846,917	(807,431)	1,624,410
Self-Insured Retention Reserve	600,302		(17,663)	582,639
HCFA JPA Liability Reserve	717,000		(31,200)	685,800
CSA-69 Reserve	-	125,877	-	125,877
<u>Committed:</u>				
Economic Budget Stability Reserve	2,720,991	129,691		2,850,682
<u>Unassigned:</u>				
Fund Balance	37,639	779,086		816,726
Available (Budget)				
<b>Total General Fund</b>	<b>\$ 9,743,350</b>	<b>\$ 3,361,035</b>	<b>\$ (2,535,640)</b>	<b>\$ 10,568,746</b>

\*\* Fund Balance is an estimate until FY17-18 is closed and Audited

#### FY 19/20 - FINAL BUDGET

	Beginning Fund Balance 7-1-2019**	Transfers In	Transfers Out	Estimated Ending Fund Balance 6/30/2020**
<u>Assigned:</u>				
Budget Stability Reserve/UAL Reserve	\$ 1,108,658	\$ 302,692	(502,692)	\$ 908,658
Accrued Leave Reserve	1,021,189		(17,663)	1,003,526
Capital Equipment & Vehicle Reserve	1,752,765	852,419	(2,000,670)	604,514
Capital Facilities Reserve	1,624,410	266,992	(392,483)	1,498,919
Self-Insured Retention Reserve	582,639		17,663	600,302
HCFA JPA Liability Reserve	685,800		(33,000)	652,800
CSA-69 Reserve	125,877		(13,872)	112,005
<u>Committed:</u>				
Economic Budget Stability Reserve	2,850,682	188,956		3,039,638
<u>Unassigned:</u>				
Fund Balance	816,726	226,176	(491,648)	551,254
Available (Budget)				
<b>Total General Fund</b>	<b>\$ 10,568,746</b>	<b>\$ 1,837,235</b>	<b>\$ (3,434,365)</b>	<b>\$ 8,971,616</b>

\*\* Fund Balance is an estimate until FY18-19 is closed and Audited



# BUDGET DETAIL



## Revenue Detail

### Revenue Detail Fiscal Year 2018 – 2020 Revenues

	2017-2018 Actual	2018-2019 Approved	2019-2020 Final	Change
<b>RPT Category: 40 - Property Taxes</b>				
4010 - Property tax - current secured	\$ 9,227,163	\$ 10,505,181	\$ 11,241,550	\$ 736,369
4020 - Property tax - current unsecured	149,893	-	-	-
4030 - Property tax - current utility	177,980	-	-	-
4040 - Property tax - prior and penalty	(11,505)	-	-	-
4050 - Property tax - home owner's exemption	65,935	-	-	-
4055 - Tax Interest	-	-	12,000	12,000
4060 - Property tax - supplemental	357,638	-	-	-
4080 - Property tax - Fixed Charge Special Assessment	916,857	917,000	917,000	-
4090 - Property tax - RDA Passthrough	180,716	150,000	150,000	-
4091 - Property tax - CSA-115 Allocation	134,820	-	-	-
<b>Total Property Tax</b>	<b>\$ 11,199,498</b>	<b>\$ 11,572,181</b>	<b>\$ 12,320,550</b>	<b>\$ 748,369</b>
<b>RPT Category: 41 - Fees and Services</b>				
4110 - Mitigation Fees	\$ 84,622	\$ 50,000	\$ 100,000	\$ 50,000
4120 - Fees for Services	810	1,000	1,000	-
<b>Total Fees and Services</b>	<b>\$ 85,432</b>	<b>\$ 51,000</b>	<b>\$ 101,000</b>	<b>\$ 50,000</b>
<b>RPT Category: 42 - Revenue from other Agencies/Grants</b>				
4200 - County of San Diego CSA-69	\$ 3,107,729	\$ 3,380,533	\$ 3,447,188	\$ 66,655
4201 - County of San Diego CSA-115	-	100,000	-	(100,000)
4205 - County of San Diego Cooperation Agreement	550,000	550,000	550,000	-
4206 - County of San Diego First Responder Claims	52,708	50,000	50,000	-
4210 - Fire Assignment Reimbursement	684,744	372,500	372,500	-
4220 - Other revenue	6,727	-	3,912,110	3,912,110
4225 - Grants	2,701	-	20,000	20,000
<b>Total Revenue from Other Agencies/Grants</b>	<b>\$ 4,404,609</b>	<b>\$ 4,453,033</b>	<b>\$ 8,351,798</b>	<b>\$ 3,898,765</b>
<b>RPT Category: 43 - Miscellaneous Revenue</b>				
4310 - Sale of fixed assets	\$ 890,963	\$ -	\$ -	\$ -
4315 - Donations	2,500	-	-	-
4316 - Insurance Proceeds	36,467	475,000	-	(475,000)
4320 - Purchasing Card Incentive Program	2,175	-	-	-
4325 - Miscellaneous Revenue	1,396	-	-	-
4326 - Training Revenue	5,007	-	-	-
<b>Total Miscellaneous Revenue</b>	<b>\$ 938,508</b>	<b>\$ 475,000</b>	<b>\$ -</b>	<b>\$ (475,000)</b>
<b>RPT Category: 44 - Use of Money and Property</b>				
4410 - Interest Revenue	\$ 129,030	\$ 12,000	\$ 70,000	\$ 58,000
4430 - Cell Tower Lease Revenue	49,636	20,000	40,000	20,000
4435 - Property Lease Revenue	232	-	-	-
<b>Total Use of Money and Property</b>	<b>\$ 178,899</b>	<b>\$ 32,000</b>	<b>\$ 110,000</b>	<b>\$ 78,000</b>
<b>Other Transfers out to Reserves</b>				
<b>Total Revenues</b>	<b>\$ 16,806,945</b>	<b>\$ 16,583,214</b>	<b>\$ 20,883,348</b>	<b>\$ 4,300,134</b>



## Expenditure Detail

### Expense Detail

#### Fiscal Year 2019 – 2020 Expenses

	2017-2018 Actual	2018-2019 Approved	2019-2020 Final	Change
<b>RPT Category: 60 - Salaries &amp; Benefits</b>				
6010 - Salaries regular	\$ 4,535,162	\$ 4,806,099	\$ 4,966,923	\$ 160,824
6015 - Salaries - part time	-	-	16,154	16,154
6033 - OT Coverage - Open	511,894	341,006	235,200	(105,806)
6034 - OT Coverage - leave	863,049	1,008,913	1,033,340	24,427
6035 - OT Coverage - training and support	108,060	186,704	188,008	1,304
6036 - OT Coverage - emergency response	1,259	-	-	-
6038 - OT Coverage - Fire Assignment - Reimbursable	434,067	255,000	255,000	-
6039 - OT Coverage-Nonreimbursed	22,700	70,000	70,000	-
6049 - Cell Phone Allowance	3,861	3,900	3,900	-
6050 - Uniform allowance	48,220	52,000	53,000	1,000
6051 - Holiday Pay	66,190	136,539	143,101	6,562
6052 - FLSA Pay	109,924	130,653	130,812	159
6053 - Paramedic Incentive / ALS Pay	38,695	64,896	67,896	3,000
6054 - Paramedic Preceptor Pay	384	3,273	3,273	-
6056 - Education Incentive	-	15,000	20,000	5,000
6090 - Annual leave buyback	-	-	-	-
6125 - PERS retirement	817,970	947,009	916,296	(30,713)
6126 - PERS retirement Unfunded Actuarial Liability	1,130,267	1,420,638	1,741,523	320,885
6210 - Long term disability	9,052	7,056	7,632	576
6220 - Health and dental insurance	833,233	1,046,520	1,046,520	-
6221 - Health Insurance Retiree Benefits	950,695	920,595	920,596	1
6225 - Social security medicare	94,578	90,234	92,993	2,759
6235 - Worker's compensation expense	347,070	415,949	478,017	62,068
<b>Total Salaries &amp; Benefits</b>	<b>\$ 10,926,329</b>	<b>\$ 11,921,984</b>	<b>\$ 12,390,184</b>	<b>\$ 468,199</b>



**Expenditure Detail (Continue)**

	<b>2017-2018 Actual</b>	<b>2018-2019 Approved</b>	<b>2019-2020 Final</b>	<b>Change</b>
<b>RPT Category: 70 - Services &amp; Supplies</b>				
7035 - Telephone	\$ 31,767	\$ 30,000	\$ 30,000	\$ -
7042 - Cellular phones	770	15,000	15,000	-
7070 - Fire Department Sustenance	4,813	6,251	6,251	-
7071 - Meetings	10,121	16,500	16,500	-
7075 - Memberships	7,298	2,400	10,400	8,000
7080 - Publications	201	2,700	3,000	300
7100 - Uniforms	21,841	10,400	22,425	12,025
7110 - Personal Protective Equipment (PPE)	69,408	196,600	141,500	(55,100)
7115 - SCBA Equipment	16,747	17,000	17,000	-
7121 - Fire Hose	6,546	-	-	-
7122 - Rescue Equipment	4,852	7,500	7,500	-
7123 - Communication Equipment	28,956	47,026	116,800	69,774
7130 - Non-inventory equipment	14,010	50,200	94,764	44,564
7135 - Special department expenses	21,367	22,500	29,035	6,535
7140 - Training	104,686	152,460	187,059	34,599
7145 - Furnishings and Fixtures	-	11,700	15,000	3,300
7180 - Utilities	102,049	105,700	108,210	2,510
7250 - General liability insurance	40,506	55,000	56,010	1,010
7305 - Office supplies	12,278	13,000	30,000	17,000
7310 - Postage	1,482	2,000	2,000	-
7330 - Household Cleaning Supplies	11,784	10,000	12,000	2,000
7405 - Services - Auditing	11,685	18,000	18,000	-
7415 - Services - County of San Diego	354,805	326,500	442,500	116,000
7440 - Services - Legal	59,238	36,200	36,200	-
7445 - Services - Communications / Dispatch	478,215	497,519	519,719	22,200
7446 - Services - Computer Maintenance	40,914	46,000	46,000	-
7450 - Services - Software Applications	90,071	97,100	90,100	(7,000)
7455 - Services-Physical Appraisals	13,335	30,000	30,000	-
7460 - Services-Professional Consultants	14,305	50,000	50,000	-
7475 - Services - Other	49,085	32,500	41,460	8,960
7525 - Services - Laundry and Linen	3,299	4,500	5,275	775
7535 - General household expense	66	-	-	-
7540 - Medical supplies	166,799	147,040	161,744	14,704
7541 - Medical Waste Control	1,318	2,500	2,500	-
7545 - ALS Engine	2,085	8,000	8,000	-
7550 - Vehicle Preventitive Maintenance	91,756	114,975	-	(114,975)
7551 - Vehicle Repairs	98,982	101,850	276,802	174,952
7555 - Equipment maintenance	21,966	34,500	34,500	-
7560 - Fuel - Diesel	86,771	85,000	71,250	(13,750)
7561 - Fuel - Gas	41,107	25,000	63,338	38,338
7570 - Station Maintenance	118,296	217,546	137,634	(79,912)
7579 - Miscellaneous	29,169	33,131	32,056	(1,075)
7580 - Emergency Incident-Vehicle	5,101	75,000	75,000	-
7581 - Emergency Incident-Admin Overhead	9,283	37,500	37,500	-
7582 - Emergency Incident-Other	311	5,000	5,000	-
7585 - Non-Reimbursable Incidents - Vehicles	209	10,000	10,000	-
7586 - Fire Assign. Non-reimbursed-Admin	-	10,000	10,000	-
7587 - Fire Assign. Non-reimbursed-Other	55,552	10,000	10,000	-
7597 - Structure rent/lease	27,669	-	-	-
<b>Total Services &amp; Supplies</b>	<b>\$ 2,382,874</b>	<b>\$ 2,829,298</b>	<b>\$ 3,135,032</b>	<b>\$ 305,734</b>





Expenditure Detail (Continue)

	2017-2018 Actual	2018-2019 Approved	2019-2020 Final	Change
<b>RPT Category: 80 - Debt Service</b>				
8010 - Debt Service C.O.P. - Principal Payment	\$ 320,000	\$ 330,000	\$ 564,000	\$ 234,000
8011 - Debt Service C.O.P. - Interest Payment	230,773	218,985	411,182	192,197
<b>Total Debt Services</b>	<b>\$ 550,773</b>	<b>\$ 548,985</b>	<b>\$ 975,182</b>	<b>\$ 426,197</b>
<b>RPT Category: 85 - Capital Outlay</b>				
8830 - Capital - structure improvements	\$ 390,246	\$ 588,754	\$ 3,979,410	\$ 3,390,656
8840 - Capital - equipment	33,105	1,139,476	495,000	(644,476)
8850 - Capital - vehicles	679,830	1,925,181	190,000	(1,735,181)
<b>Total Capital Outlay</b>	<b>\$ 1,103,181</b>	<b>\$ 3,653,411</b>	<b>\$ 4,664,410</b>	<b>\$ 1,010,999</b>
<b>RPT Category: 99 - Transfers Out</b>				
8801 - Capital Funding Transfer	\$ 242,170	\$ 254,279	\$ 266,992	\$ 12,713
8802 - Capital Funding	606,900	619,038	631,419	12,381
8803 - Capital Funding Transfer	205,662	209,775	221,000	11,225
<b>Total Transfer out to Capital Reserve</b>	<b>\$ 1,054,732</b>	<b>\$ 1,083,092</b>	<b>\$ 1,119,411</b>	<b>\$ 36,319</b>
<b>Other Transfers out to Reserves</b>	<b>123,174</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenses</b>	<b>\$ 16,141,063</b>	<b>\$ 20,036,770</b>	<b>\$ 22,284,219</b>	<b>\$ 2,247,449</b>

**Departmental Detail****Department 01 – Administration**

	<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>
	<b>Actual</b>	<b>Approved</b>	<b>Final</b>
<b>Department: 01 - Administration</b>			
<b>RPT Category: 60 - Salaries &amp; Benefits</b>			
6010 - Salaries regular	\$ 960,064	\$ 979,570	\$ 903,419
6015 - Salaries - part time	-	-	16,154
6035 - OT Coverage - training and support	3,819	7,337	3,834
6038 - OT Coverage - Fire Assignment - Reimbursable	18,245	-	-
6049 - Cell Phone Allowance	3,861	3,900	3,900
6050 - Uniform allowance	3,280	4,000	4,000
6051 - Holiday Pay	-	-	-
6053 - Paramedic Incentive / ALS Pay	3,500	3,000	2,000
6090 - Annual leave buyback	-	-	-
6125 - PERS retirement	145,199	165,233	150,972
6126 - PERS retirement Unfunded Actuarial Liability	83,311	105,225	120,783
6210 - Long term disability	373	144	720
6220 - Health and dental insurance	117,169	146,880	128,520
6221 - Health Insurance Retiree Benefits	101,860	100,429	86,306
6225 - Social security medicare	14,711	14,354	13,184
6235 - Worker's compensation expense	67,203	80,040	81,264
<b>Total Salaries &amp; Benefits</b>	<b>\$ 1,522,596</b>	<b>\$ 1,610,112</b>	<b>\$ 1,515,056</b>



## Department 01 – Administration (Continue)

	2017-2018 Actual	2018-2019 Approved	2019-2020 Final
<b>Department: 01 - Administration</b>			
<b>RPT Category: 70 - Services &amp; Supplies</b>			
7035 - Telephone	\$ 23,778	\$ 22,500	\$ 22,500
7042 - Cellular phones	578	11,250	11,250
7070 - Fire Department Sustenance	3,605	4,688	4,688
7071 - Meetings	4,254	6,187	6,187
7075 - Memberships	6,353	1,800	9,800
7123 - Communication Equipment	-	-	-
7140 - Training	6,929	11,250	11,250
7250 - General liability insurance	30,379	41,250	41,250
7305 - Office supplies	9,548	9,750	11,250
7310 - Postage	1,123	1,500	1,500
7330 - Household Cleaning Supplies	8,803	7,500	9,000
7405 - Services - Auditing	8,764	13,500	13,500
7415 - Services - County of San Diego	110,867	93,750	93,750
7440 - Services - Legal	44,428	27,150	27,150
7445 - Services - Communications / Dispatch	358,826	302,711	319,361
7446 - Services - Computer Maintenance	30,780	34,500	34,500
7450 - Services - Software Applications	47,929	59,500	49,500
7455 - Services-Physical Appraisals	10,001	22,500	22,500
7460 - Services-Professional Consultants	11,051	37,500	37,500
7475 - Services - Other	10,047	9,375	12,375
7525 - Services - Laundry and Linen	2,474	3,375	2,775
7535 - General household expense	66	-	-
7540 - Medical supplies	997	-	-
7570 - Station Maintenance	2,209	-	-
7579 - Miscellaneous	29,169	32,831	31,831
7597 - Structure rent/lease	27,669	-	-
<b>Total Services &amp; Supplies</b>	<b>\$ 790,625</b>	<b>\$ 754,367</b>	<b>\$ 773,417</b>
<b>RPT Category: 80 - Debt Service</b>			
8010 - Debt Service C.O.P. - Principal Payment	\$ -	\$ -	\$ 100,000
<b>Total Debt Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>
<b>RPT Category: 85 - Capital Outlay</b>			
8830 - Capital - structure improvements	\$ 363,346	\$ 429,754	\$ 3,979,410
8850 - Capital - vehicles	41,017	80,000	-
<b>Total Capital Outlay</b>	<b>\$ 404,363</b>	<b>\$ 509,754</b>	<b>\$ 3,979,410</b>
<b>RPT Category: 99 - Transfers Out</b>			
8801 - Capital Funding Transfer	\$ -	\$ 254,279	\$ -
8802 - Capital Funding	-	619,038	-
<b>Total Transfers Out to Reserve</b>	<b>\$ -</b>	<b>\$ 873,317</b>	<b>\$ -</b>
<b>Total Department: 01 - Administration</b>	<b>\$ 2,717,584</b>	<b>\$ 3,747,550</b>	<b>\$ 6,367,883</b>

**Department 11 – Finance**

	2017-2018 Actual	2018-2019 Approved	2019-2020 Final
<b>Department: 11 - Finance</b>			
<b>RPT Category: 60 - Salaries &amp; Benefits</b>			
6010 - Salaries regular	\$ (300)	\$ -	\$ -
6125 - PERS retirement	83	-	-
6225 - Social security medicare	9	-	-
6235 - Worker's compensation expense	52	-	-
<b>Total Salaries &amp; Benefits</b>	<b>\$ (157)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>RPT Category: 70 - Services &amp; Supplies</b>			
7415 - Services - County of San Diego	\$ 7,717	\$ 9,000	\$ 9,000
<b>Total Services &amp; Supplies</b>	<b>\$ 7,717</b>	<b>\$ 9,000</b>	<b>\$ 9,000</b>
<b>RPT Category: 80 - Debt Service</b>			
8010 - Debt Service C.O.P. - Principal Payment	\$ 320,000	\$ 330,000	\$ 464,000
8011 - Debt Service C.O.P. - Interest Payment	230,773	218,985	411,182
<b>Total Debt Services</b>	<b>\$ 550,773</b>	<b>\$ 548,985</b>	<b>\$ 875,182</b>
<b>Total Department: 11 - Finance</b>	<b>\$ 558,333</b>	<b>\$ 557,985</b>	<b>\$ 884,182</b>



## Department 12 – Human Resources

	2017-2018 Actual	2018-2019 Approved	2019-2020 Final
<b>Department: 12 - Human Resources</b>			
<b>RPT Category: 60 - Salaries &amp; Benefits</b>			
6010 - Salaries regular	\$ -	\$ -	\$ 88,771
6035 - OT Coverage - training and support	-	-	-
6056 - Education Incentive	-	15,000	20,000
6125 - PERS retirement	-	-	12,637
6126 - PERS retirement Unfunded Actuarial Liability	-	-	7,544
6220 - Health and dental insurance	-	-	18,360
6221 - Health Insurance Retiree Benefits	-	-	12,329
6225 - Social security medicare	-	-	1,287
6235 - Worker's compensation expense	-	-	8,700
<b>Total Salaries &amp; Benefits</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ 169,628</b>
<b>RPT Category: 70 - Services &amp; Supplies</b>			
7475 - Services - Other	\$ 27,595	\$ 15,000	\$ 15,000
<b>Total Services &amp; Supplies</b>	<b>\$ 27,595</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>
<b>Total Department: 12 - Human Resources</b>	<b>\$ 27,595</b>	<b>\$ 30,000</b>	<b>\$ 184,628</b>

**Department 13 – Board of Directors**

	2017-2018 Actual	2018-2019 Approved	2019-2020 Final
<b>Department: 13 - Board of Directors</b>			
<b>RPT Category: 60 - Salaries &amp; Benefits</b>			
6010 - Salaries regular	\$ 13,821	\$ 15,009	\$ 15,009
6225 - Social security medicare	914	1,148	1,148
<b>Total Salaries &amp; Benefits</b>	<b>\$ 14,735</b>	<b>\$ 16,157</b>	<b>\$ 16,157</b>
<b>RPT Category: 70 - Services &amp; Supplies</b>			
7071 - Meetings	\$ 3,705	\$ 6,188	\$ 6,188
7075 - Memberships	\$ 443	\$ -	\$ -
7415 - Services - County of San Diego	-	46,875	156,875
7540 - Medical supplies	3,989	-	-
7579 - Miscellaneous	-	225	225
<b>Total Services &amp; Supplies</b>	<b>\$ 8,136</b>	<b>\$ 53,288</b>	<b>\$ 163,288</b>
<b>Total Department: 13 - Board of Directors</b>	<b>\$ 22,872</b>	<b>\$ 69,445</b>	<b>\$ 179,445</b>

**Department 15 – Support Services**

	2017-2018 Actual	2018-2019 Approved	2019-2020 Final
<b>Department: 15 - Support Services</b>			
<b>RPT Category: 70 - Services &amp; Supplies</b>			
7123 - Communication Equipment	\$ 22,866	\$ 24,000	\$ 108,800
7130 - Non-inventory equipment	-	-	-
7145 - Furnishings and Fixtures	-	11,700	15,000
7180 - Utilities	82,097	83,650	86,160
7445 - Services - Communications / Dispatch	-	70,428	70,428
7550 - Vehicle Preventitive Maintenance	64,721	75,115	-
7551 - Vehicle Repairs	80,427	74,425	211,040
7560 - Fuel - Diesel	56,685	45,000	56,250
7561 - Fuel - Gas	15,040	18,750	29,313
7570 - Station Maintenance	99,337	197,444	115,032
7587 - Fire Assign. Non-reimbursed-Other	53,947	-	-
<b>Total Services &amp; Supplies</b>	<b>\$ 475,120</b>	<b>\$ 600,512</b>	<b>\$ 692,023</b>
<b>RPT Category: 85 - Capital Outlay</b>			
8840 - Capital - equipment	\$ 17,434	\$ -	\$ -
<b>Total Capital Outlay</b>	<b>\$ 17,434</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Department: 15 - Support Services</b>	<b>\$ 492,554</b>	<b>\$ 600,512</b>	<b>\$ 692,023</b>

**Department 21 – Fire Prevention**

	2017-2018 Actual	2018-2019 Approved	2019-2020 Final
<b>Department: 21 - Fire Prevention</b>			
<b>RPT Category: 60 - Salaries &amp; Benefits</b>			
6010 - Salaries regular	\$ -	\$ 42,588	\$ 80,490
6035 - OT Coverage - training and support	-	4,467	3,219
6050 - Uniform allowance	-	-	1,000
6125 - PERS retirement	-	3,136	6,329
6220 - Health and dental insurance	-	18,360	18,360
6225 - Social security medicare	-	634	1,167
6235 - Worker's compensation expense	-	3,753	7,888
<b>Total Salaries &amp; Benefits</b>	<b>\$ -</b>	<b>\$ 72,938</b>	<b>\$ 118,453</b>
<b>RPT Category: 70 - Services &amp; Supplies</b>			
7080 - Publications	\$ 201	\$ 2,700	\$ 3,000
7135 - Special department expenses	6,805	7,500	7,500
7305 - Office Supplies	-	-	15,000
7415 - Services - County of San Diego	236,220	130,000	136,000
7450 - Services - Software Applications	75	3,500	6,500
<b>Total Services &amp; Supplies</b>	<b>\$ 243,301</b>	<b>\$ 143,700</b>	<b>\$ 168,000</b>
<b>RPT Category: 85 - Capital Outlay</b>			
8850 - Capital - vehicles	-	-	50,000
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>50,000</b>
<b>Total Department: 21 - Fire Prevention</b>	<b>\$ 243,301</b>	<b>\$ 216,638</b>	<b>\$ 336,453</b>



**Department 22 – Logistical Volunteer Group**

	2017-2018 Actual	2018-2019 Approved	2019-2020 Final
<b>Department: 22 - Logistical Volunteer Group</b>			
<b>RPT Category: 70 - Services &amp; Supplies</b>			
7135 - Special department expenses	\$ 12,454	\$ 11,250	\$ 11,250
7140 - Training	864	7,500	7,500
7180 - Utilities	3,737	3,500	3,500
7570 - Station Maintenance	1,239	5,000	5,000
<b>Total Services &amp; Supplies</b>	<b>\$ 18,294</b>	<b>\$ 27,250</b>	<b>\$ 27,250</b>
<b>Total Department: 22 - Logistical Volunteer Group</b>	<b>\$ 18,294</b>	<b>\$ 27,250</b>	<b>\$ 27,250</b>

**Department 23 – C.E.R.T Program**

	2017-2018 Actual	2018-2019 Approved	2019-2020 Final
<b>Department: 23 - C.E.R.T Program</b>			
<b>RPT Category: 70 - Services &amp; Supplies</b>			
7135 - Special department expenses	\$ -	\$ -	\$ 6,535
7140 - Training	-	-	8,495
7250 - General Liability Insurance	-	-	2,010
7475 - Services - Other	-	-	2,960
<b>Total Services &amp; Supplies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000</b>
<b>Total Department: 22 - Logistical Volunteer Group</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000</b>

**Department 62 – Suppression**

	<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>
	<b>Actual</b>	<b>Approved</b>	<b>Final</b>
<b>Department: 62 - Suppression</b>			
<b>RPT Category: 60 - Salaries &amp; Benefits</b>			
6010 - Salaries regular	\$ 2,740,242	\$ 2,952,899	\$ 2,996,451
6033 - OT Coverage - Open	257,188	341,006	235,200
6034 - OT Coverage - leave	708,642	823,823	825,212
6035 - OT Coverage - training and support	89,769	116,650	97,322
6036 - OT Coverage - emergency response	786	-	-
6038 - OT Coverage - Fire Assignment - Reimbursable	415,822	255,000	255,000
6039 - OT Coverage-Nonreimbursed	22,700	70,000	70,000
6050 - Uniform allowance	34,810	36,000	36,000
6051 - Holiday Pay	51,594	106,976	110,536
6052 - FLSA Pay	88,995	104,389	102,895
6053 - Paramedic Incentive / ALS Pay	28,844	49,896	53,896
6054 - Paramedic Preceptor Pay	192	-	-
6125 - PERS retirement	554,448	662,280	624,432
6126 - PERS retirement Unfunded Actuarial Liability	764,524	960,310	1,177,815
6210 - Long term disability	6,536	5,184	5,184
6220 - Health and dental insurance	557,014	660,960	660,960
6221 - Health Insurance Retiree Benefits	611,161	602,571	591,812
6225 - Social security medicare	60,474	58,574	59,314
6235 - Worker's compensation expense	217,296	260,239	293,652
<b>Total Salaries &amp; Benefits</b>	<b>\$ 7,211,037</b>	<b>\$ 8,066,757</b>	<b>\$ 8,195,680</b>



## Department 62 – Suppression (Continue)

	2017-2018 Actual	2018-2019 Approved	2019-2020 Final
<b>Department: 62 - Suppression</b>			
<b>RPT Category: 70 - Services &amp; Supplies</b>			
7070 - Fire Department Sustenance	\$ 29	\$ -	\$ -
7100 - Uniforms	16,540	9,700	15,500
7110 - Personal Protective Equipment (PPE)	52,121	176,600	121,500
7115 - SCBA Equipment	15,277	14,960	14,960
7121 - Fire Hose	6,546	-	-
7122 - Rescue Equipment	4,852	7,500	7,500
7130 - Non-inventory equipment	5,310	37,000	71,892
7140 - Training	62,555	104,460	107,664
7540 - Medical supplies	16,140	-	-
7541 - Medical Waste Control	102	-	-
7545 - ALS Engine	2,085	-	-
7555 - Equipment maintenance	2,406	7,500	7,500
7580 - Emergency Incident-Vehicle	5,101	75,000	75,000
7581 - Emergency Incident-Admin Overhead	9,283	37,500	37,500
7582 - Emergency Incident-Other	311	5,000	5,000
7585 - Non-Reimbursable Incidents - Vehicles	209	10,000	10,000
7586 - Fire Assign. Non-reimbursed-Admin	-	10,000	10,000
7587 - Fire Assign. Non-reimbursed-Other	1,605	10,000	10,000
<b>Total Services &amp; Supplies</b>	<b>\$ 200,471</b>	<b>\$ 505,220</b>	<b>\$ 494,016</b>
<b>RPT Category: 85 - Capital Outlay</b>			
8830 - Capital - structure improvements	\$ 26,900	\$ 159,000	\$ -
8840 - Capital - equipment	\$ -	\$ 742,858	\$ 80,000
8850 - Capital - vehicles	622,410	1,525,000	-
<b>Total Capital Outlay</b>	<b>622,410</b>	<b>2,267,858</b>	<b>80,000</b>
<b>Total Department: 62 - Suppression</b>	<b>\$ 8,033,917.68</b>	<b>\$ 10,839,835</b>	<b>\$ 8,769,696</b>

**Department 63 – Emergency Medical Services (EMS)**

	2017-2018 Actual	2018-2019 Approved	2019-2020 Final
<b>Department: 63 - Emergency Medical Services(EMS)</b>			
<b>RPT Category: 60 - Salaries &amp; Benefits</b>			
6010 - Salaries regular	\$ 821,334	\$ 816,033	\$ 882,783
6033 - OT Coverage - Open	254,706	-	-
6034 - OT Coverage - leave	154,407	185,090	208,128
6035 - OT Coverage - training and support	14,472	58,250	83,633
6036 - OT Coverage - emergency response	473	-	-
6050 - Uniform allowance	10,130	12,000	12,000
6051 - Holiday Pay	14,597	29,563	32,565
6052 - FLSA Pay	20,930	26,264	27,917
6053 - Paramedic Incentive / ALS Pay	6,351	12,000	12,000
6054 - Paramedic Preceptor Pay	192	3,273	3,273
6125 - PERS retirement	118,240	116,360	121,926
6126 - PERS retirement Unfunded Actuarial Liability	282,432	355,103	435,381
6210 - Long term disability	2,143	1,728	1,728
6220 - Health and dental insurance	159,050	220,320	220,320
6221 - Health Insurance Retiree Benefits	237,674	217,595	230,149
6225 - Social security medicare	18,470	15,524	16,893
6235 - Worker's compensation expense	62,519	71,917	86,513
<b>Total Salaries &amp; Benefits</b>	<b>\$ 2,178,118</b>	<b>\$ 2,141,020</b>	<b>\$ 2,375,209</b>

**Department 63 – Emergency Medical Services (EMS) (Continue)**

	2017-2018 Actual	2018-2019 Approved	2019-2020 Final
<b>Department: 63 - Emergency Medical Services(EMS)</b>			
<b>RPT Category: 70 - Services &amp; Supplies</b>			
7035 - Telephone	\$ 7,990	\$ 7,500	\$ 7,500
7042 - Cellular phones	193	3,750	3,750
7070 - Fire Department Sustenance	1,179	1,563	1,563
7071 - Meetings	2,162	4,125	4,125
7075 - Memberships	502	600	600
7100 - Uniforms	5,301	700	6,925
7110 - Personal Protective Equipment (PPE)	17,288	20,000	20,000
7115 - SCBA Equipment	1,470	2,040	2,040
7123 - Communication Equipment	6,091	23,026	8,000
7130 - Non-inventory equipment	8,700	11,400	21,072
7135 - Special department expenses	2,108	3,750	3,750
7140 - Training	34,337	23,875	46,775
7180 - Utilities	16,216	18,550	18,550
7250 - General liability insurance	10,126	13,750	12,750
7305 - Office supplies	2,730	3,250	3,750
7310 - Postage	359	500	500
7330 - Household Cleaning Supplies	2,981	2,500	3,000
7405 - Services - Auditing	2,921	4,500	4,500
7415 - Services - County of San Diego	-	46,875	46,875
7440 - Services - Legal	14,809	9,050	9,050
7445 - Services - Communications / Dispatch	119,390	124,380	129,930
7446 - Services - Computer Maintenance	10,135	11,500	11,500
7450 - Services - Software Applications	42,067	34,100	34,100
7455 - Services-Physical Appraisals	3,334	7,500	7,500
7460 - Services-Professional Counsultants	3,254	12,500	12,500
7475 - Services - Other	11,444	8,125	11,125
7525 - Services - Laundry and Linen	825	1,125	2,500
7540 - Medical supplies	145,673	132,336	147,040
7541 - Medical Waste Control	1,216	2,250	2,250
7550 - Vehicle Preventitive Maintenance	27,034	39,860	-
7551 - Vehicle Repairs	18,555	27,425	65,762
7555 - Equipment maintenance	19,560	24,300	24,300
7560 - Fuel - Diesel	30,086	40,000	15,000
7561 - Fuel - Gas	26,067	6,250	34,025
7570 - Station Maintenance	15,511	15,102	17,602
7579 - Miscellaneous	-	75	-
<b>Total Services &amp; Supplies</b>	<b>\$ 611,614</b>	<b>\$ 688,132</b>	<b>\$ 740,209</b>

**Department 63 – Emergency Medical Services (EMS) (Continue)**

	2017-2018 Actual	2018-2019 Approved	2019-2020 Final
<b>Department: 63 - Emergency Medical Services(EMS)</b>			
<b>RPT Category: 85 - Capital Outlay</b>			
8840 - Capital - equipment	\$ 11,925	\$ 435,000	\$ 415,000
8850 - Capital - vehicles	16,403	320,181	140,000
<b>Total Capital Outlay</b>	<b>\$ 28,328</b>	<b>\$ 755,181</b>	<b>\$ 555,000</b>
<b>RPT Category: 99 - Transfers Out</b>			
8803 - Capital Funding Transfer	\$ -	\$ 209,775	\$ -
<b>Total Transfer Out to Reserves</b>	<b>\$ -</b>	<b>\$ 209,775</b>	<b>\$ -</b>
<b>Total Department: 63 - Emergency Medical Services(EMS)</b>	<b>\$ 2,818,060</b>	<b>\$ 3,794,108</b>	<b>\$ 3,670,417</b>

**Department 64 – LKS Emergency Medical Services**

	2017-2018 Actual	2018-2019 Approved	2019-2020 Final
<b>Department: 64 - LKS Emergency Medical Services</b>			
<b>RPT Category: 70 - Services &amp; Supplies</b>			
7130 - Non-inventory equipment	\$ -	\$ 1,800	\$ 1,800
7140 - Training	-	5,375	5,375
7540 - Medical supplies	-	14,704	14,704
7541 - Medical Waste Control	-	250	250
7545 - ALS Engine	-	8,000	8,000
7555 - Equipment maintenance	-	2,700	2,700
<b>Total Services &amp; Supplies</b>	<b>\$ -</b>	<b>\$ 32,829</b>	<b>\$ 32,829</b>
<b>Total Department: 64 - LKS Emergency Medical Services</b>	<b>\$ -</b>	<b>\$ 32,829</b>	<b>\$ 32,829</b>





# PROJECT NUMBERS (CAPITAL & ONE-TIME)

## Capital Outlay Project and Account Numbers

ITEM DESCRIPTION/CATEGORY	Amount	Incode Account #	Project #	Purchase order- carryforward
<b>CAPITAL OUTLAY</b>				
Engine - Type I - Carryforward	388,504	100-60-62-8850	ENGTYPE1-1819	PO604-R1
Engine - Type III Brush - - Carryforward	459,775	100-60-62-8850	ENGTYPE3-1819	PO634-R1 & PO640
Medic Unit - Carryforward	4,501	100-60-63-8850	MU-1819	PO715 - Admin Enc
Water Tender - Carryforward	400,000	100-60-62-8850	WTRTND-1819	PO635-R1 & PO639
Staff Vehicle - Carryforward	29,708	100-60-01-8850	STAFFVEH-1819	PO715 - Admin Enc
Handheld Radios - Carryforward	33,182	100-60-62-8840	RADIOS-1819	PO624-R1
Station #1 Relocation - Phase #1 carryforward	67,300	100-60-01-8830	CIP 2017-02a	PO715 - Admin Enc
Defibrillators (12 units)	385,000	100-60-63-8840	DEFIBS-1920	
Medic Unit - (Rechasis)	140,000	100-60-63-8850	MUREC-1920	
Gurneys (2 units)	30,000	100-60-63-8840	GURNEY-1920	
IT Upgrades	80,000	100-60-62-8840	ITUPG-1920	
Fire Prevention Vehicle	50,000	100-20-21-8850	FPVEH-1920	
Station #3 Remodel	3,912,110			
<b>TOTAL CAPITAL OUTLAY</b>	<b>5,980,080</b>			
<b>Funded From Financing</b>	<b>(3,912,110)</b>			
<b>From Capital Reserves</b>	<b>2,067,970</b>			



## One-Time Expense Requests Project and Account Numbers

ITEM DESCRIPTION/CATEGORY	Amount	Incode Account #	Project #
<b>NON-OPERATING/ONE TIME</b>			
Narcotics storage and accounting system Lakeside portion - 11 units	24,068	100-80-62-7130	NARC-FY1920
Narcotics storage and accounting system CSA 69 - 5 units (from CSA Reserve Fund)	10,940	100-80-63-7130	NARC-FY1920
Fire Prevention Officer office equipment	15,000	100-80-21-7305	FPO-FY1920
Carbon oxygen cylinders - for medical use - Lakeside portion - 18 units	4,320	100-80-62-7130	CARBON-FY1920
Carbon oxygen cylinders - for medical use - CSA 69 - 7 units (from CSA Reserve Fund)	1,680	100-80-63-7130	CARBON-FY1920
Pelican Drug Boxes - Lakeside Portion - 8 units	2,504	100-80-62-7130	PELICAN-FY1920
Pelican Drug Boxes - CSA 69 - 4 units	1,252	100-80-63-7130	PELICAN-FY1920
BK VHF Radios (CalFIRE Specs) - 64 radios & vehicle charges	84,800	100-80-15-7123	BK VHF-FY1920
Single Layer PPE	20,000	100-80-62-7110	SINGLEPPE-FY1920
Equipment & installation of electric pressure washers at Station 1 & 26	9,000	100-80-15-7570	STMAIN126-FY1920
4" Intake Valves - Qty 7	11,500	100-80-15-7551	VALVES-FY1920
Rebranding/purchasing uniform badges	7,500	100-80-62-7100	BADGES-FY1920
Ballot Measure - Budget 50% of cost (total cost \$220,000) the other 50% to be budgeted in FY20-21	110,000	100-80-13-7415	BALLOT-FY1920
Rapid Intervention Crew (RIC) bags - 4 units	14,000	100-80-62-7130	RICBAGS-FY1920
<b>TOTAL ONE-TIME</b>	<b>316,564</b>		



# APPENDIX

## GENERAL FUND RESERVE POLICY



12216 Lakeside Avenue  
Lakeside, CA 92040  
Business (619)390-2350  
Fax (619)443-1568

**Donald Butz**  
Fire Chief

## **Lakeside Fire Protection District**

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### ***RESOLUTION #19-022***

#### ***RESOLUTION OF THE GOVERNING BOARD OF THE LAKESIDE FIRE PROTECTION DISTRICT COMMITTING AND ASSIGNING FUND BALANCES FOR FISCAL YEAR ENDING 2018/2019***

**WHEREAS**, the Governmental Accounting Standards Board ("GASB") has adopted Statement 54 ("GASB 54"), a new standard for governmental fund balance reporting and governmental fund type definitions that became effective in governmental fiscal years starting after June 15, 2010, and

**WHEREAS**, the Lakeside Fire Protection District (hereinafter referred to as "District") has implemented GASB 54 requirements, and will apply such requirements to its financial statements for the fiscal year ending June 30, 2019; and

**WHEREAS**, the District and budget committee have recommended the assignment of funds for specific purposes that are not restricted; and the District's financial goal is to have a sufficient balance in the operating fund with sufficient working capital and a margin of safety to address local and regional emergencies without borrowing.

**NOW, THEREFORE, BE IT RESOLVED** that for the Fiscal Year Ending June 30, 2019 the following amounts of General Fund will be classified as **Committed** on the financial statements;

Economic/Budget Stability Reserve	\$ 2,850,682
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**BE IT FURTHER RESOLVED** that for the Fiscal Year Ending June 30, 2019 the following amounts of General Fund will be classified as **Assigned** on the financial statements;

Budget Stability Reserve	\$ 1,108,658
Accrued Leave Reserve	\$ 1,021,189
Capital Equipment Replacement Reserve	\$ 1,752,765
Capital Facilities Replacement Reserve	\$ 1,624,410
Self-Insured Retention Reserve (PASIS long-term liability)	\$ 685,639
HCFA Liability Reserve	\$ 685,800
CSA-69 Liability Reserve	\$ 125,877

***PASSED AND ADOPTED*** by the Board of Directors of the Lakeside Fire Protection District, County of San Diego, State of California, on the 10th Day of September 2019 by the following vote:

**AYES:** Baker, Bingham, Liebig, Robeson

**NOES:**

**ABSTAIN:**

**ABSENT:** Robles



Bob Robeson  
Board President



Janise Bocskovits  
Clerk of the Board



# Lakeside Fire Protection District General Fund Reserve Policy

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## PURPOSE

The purpose of maintaining adequate reserves is to ensure that there are appropriate levels of working capital in the District's funds to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenses) and to ensure stable services and fees.

Properly designed policies send a positive signal to the community of taxpayers, bondholders, rating agencies, and regulatory agencies that the Board is committed to the District's long-term financial health and viability. Prudent financial management and best practices dictate that the District maintain appropriate reserves for emergency use, capital projects, obligations accruing on a current basis that will be paid in the future, and those required as a result of legal or external requirements.

## POLICY

It is the policy of the Lakeside Fire Protection District to identify the various classifications of the District's governmental fund balances in its annual financial report and annual budget. These classifications take into consideration the District's long-term infrastructure needs, non-current liabilities, economic uncertainties, and possible catastrophic events. The District policy is to maintain transparency by maintaining appropriate reserve levels and categories based on prudent long-term financial and strategic goals. The District policy is to maintain a minimum target of fifty percent (50%) of property tax revenue in unrestricted General Fund Reserves order to meet the cash flow needs of the District.

## OBJECTIVES

- To establish sound formal fiscal reserve policies to ensure strong fiscal management to guide future District decisions.
- To build adequate reserves over time. This action will provide the District with resources to help stabilize the District's finances, and position it more easily to absorb economic downturns or large-scale emergencies.
- To provide funding for current and future replacement of existing assets as they reach the end of their useful lives.
- To assist the District in meeting its short-term and long-term obligations and to ensure that the District maintains the highest possible credit rating.

## **OVERVIEW**

Government Accounting Standards Board Statement NO. 54(GASB 54) requires that fund balances be classified as either nonspendable, restricted, committed, assigned or unassigned funds. The nonspendable and restricted classifications are subject to requirements outside the District's control for financial planning purposes. "Nonspendable" resources are inherently nonspendable such as prepaid items and inventories. "Restricted" resources are of no discretionary value given the restrictions placed upon them by a third-party outside of the District's control (i.e. bond payment reserve requirement and grants).

The District's Reserve Policy will only address the three classifications that are subject to control by the Governing Board, which are:

- **Committed Fund Balance**: The committed fund balance classification reflects specific purposes pursuant to constraints imposed by formal action of the District's highest level of decision-making authority (generally the Governing Board). Also, such constraints can only be removed or changed by the same form of formal action.
- **Assigned Fund Balance**: The assigned fund balance classification reflects amounts that are constrained by the government's intent to be used for specific purposes, but meet neither the restricted nor committed forms of constraint.
- **Unassigned Fund Balance**: The unassigned fund balance classification is the residual classification for the general fund only. It is also where *negative residual amounts* for all *other* governmental funds would be reported.

## **PROCEDURE**

This section provides the protocol for maintaining the unrestricted reserves or spendable General Fund balances. This policy requires the assignment to be made as part of the annual budget and "Five Year Capital Funding Plan" adoption which identifies the reserves needed.

Any requests for the use of reserve funds will be accompanied by a current status report of the affected reserve fund and impact on the recommended target balance. Reserve impacts will be identified as a part of the quarterly budget reports.

## **Committed Reserve Funds**

### ***1. Economic/Budget Stability Reserve***

Committed funds describe the portion of the fund balance that is constrained by limitations imposed by the Lakeside Fire Protection District Governing Board (Board). The Economic/Budget Stability Reserve is intended to offset quantifiable revenue/expense uncertainty and help stabilize service levels through economic cycles. The Board imposed limitation must occur no later than the close of the fiscal year and remains binding unless removed under the same manner. A commitment is made by Board resolution that states the amount and purpose of the commitment.

Generally, appropriations and access to these funds will be reserved for emergency situations. Examples of such emergencies include, but are not limited to:



- Reduction in revenue equal to or greater than 10% of adopted General Fund appropriations
- An unplanned, major, catastrophic event such as a natural disaster requiring expenditures over 10% of General Fund adopted appropriations
- Unfunded and/or unpredictable State or Federal legislative or judicial mandates
- Any other unforeseen event that causes the District to expend funds in excess of 10% of General Fund adopted appropriations

***Recommendation:***

Maintain a target reserve balance of 25% of annual property tax revenue. The reserve amount is determined by estimating the level of financial risk associated with the economy. If the Economic/Budget Stability Reserve falls below a minimum of 25% of annual property tax revenue, the Fire Chief will prepare a plan within three months of the submission of the Audited Financial Report to replenish the Reserve balance to the 25% level within 48 months. The formal action required to commit fund balance and/or access committed funds shall be by board resolution requiring 4/5 majority vote.

## **Assigned Reserve Funds**

### ***2. Budget Stability Reserve***

Assigned funds describe the portion of General Fund reserves that reflect the use of resources to provide a source of funding for near-term needs. The District's annual operating budget has inherent risk for fluctuations due to unusual circumstances i.e. extended leave due to injury or illness, or more fire activity than is budgeted for in a normal year. The Budget Stability Reserve provides for short-term "one-time" funding for extraordinary items that are not part of the normal operating budget. These funds are not to be used for recurring expenses.

***Recommendation:***

Maintain a target reserve balance of 2.5% of annual property tax revenue. If the Budget Stability Reserve falls below 1%, the Fire Chief will prepare a plan within three months of the submission of the Audited Financial Report to replenish the Leave Liability Reserve to the 2.5% level within 24 months.

### ***3. Leave Liability Reserve***

Assigned funds describe the portion of General Fund reserves that reflect the use of resources to provide a source of funding for near-term and long-term needs. The District accrues liability based on the unused leave benefit of the employees which is a combined near-term and long-term liability.

***Recommendation:***

Maintain a target reserve balance of 100% of the annual accrued liability as determined by the annual audited financial statements. If the Leave Liability Reserve falls below 100%, the Fire Chief will prepare a plan within three months of the submission of the Audited Financial Report to replenish the Leave Liability Reserve to 100% level within 24 months.

### ***4. Capital Equipment Reserve***

Assigned funds describe the portion of General Fund reserves that reflect the use of resources to provide a source of funding for near-term and long-term needs. The District needs to



purchase equipment and vehicles in order to carry out the mission and strategic objectives as directed by the Board. A 5-Year Capital Funding Plan must be maintained and considered when calculating the annual reserve requirements for capital equipment.

***Recommendation:***

Maintain a target reserve balance of 5% of the estimated value of the District's equipment and vehicles as recorded on the annual audited financial statements. If the Capital Equipment Reserve falls below 5%, the Fire Chief will prepare a plan within three months of the submission of the Audited Financial Report to replenish the Capital Equipment Reserve to 5% level within 24 months.

**5. *Capital Facilities Reserve***

Assigned funds describe the portion of General Fund reserves that reflect the use of resources to provide a source of funding for near-term and long-term needs. The District needs essential services buildings in order to carry out the mission and strategic objectives as directed by the Board. A 5-Year Capital Funding Plan must be maintained and considered when calculating the annual reserve requirements for capital facilities.

***Recommendation:***

Maintain a target reserve balance of 10% of the estimated replacement value of the District's facilities. If the Capital Facilities Reserve falls below 5%, the Fire Chief will prepare a plan within three months of the submission of the Audited Financial Report to replenish the Capital Equipment Reserve to the 10% level within a maximum of 60 months.

**6. *Fire Mitigation Fee Reserve***

Assigned funds describe the portion of General Fund reserves that reflect the use of resources to provide a source of funding for near-term and long-term needs. The District participates in the San Diego County Fire Mitigation Fee Program and receives revenue on a quarterly basis from the County. The funds must be used for capital facilities and equipment to serve the development which paid the fees. The Fire Mitigation Fees will first be applied to reimburse District General Funds that were used to make-up a shortfall of the fee portion of prior years.

***Recommendation:***

Maintain a target reserve balance based on the "Annual Fire Mitigation Fee Expenditure Report" which is due to the County of San Diego annually in August. The report will identify the funds that need to be maintained in the Fire Mitigation Fee Reserve. The 2015 report showed a negative balance of \$2,237,000 which represents the amount of Fire Mitigation Fee Revenue that is due to the General Fund for projects already completed and approved. Based on current revenue it is estimated that the Mitigation Fee revenue will be transferred to the General Fund for the next 15-20 years to reimburse for projects completed.

**7. *Self-Insured Retention Reserve***

Assigned funds describe the portion of General Fund reserves that reflect the use of resources to provide a source of funding for near-term and long-term needs. The District is a member of Public Agency Self Insurance System (PASIS) JPA for workers compensation which requires that the District maintain a Self-Insurance Retention (SIR) amount for payment of claims prior to the Excess Insurance coverage. The SIR amount is a liability that is calculated by the PASIS third-party administrator on all outstanding claims. The SIR amount is the estimated cost of the claim over the life of the claim which is the long-term liability of the claim.

***Recommendation:***

Maintain a target reserve balance of a minimum 100% of the estimated SIR amount as estimated by the PASIS TPA at the end of the Fiscal Year. The reserve amount is calculated by subtracting the liability booked on the annual audited financial report from the SIR liability for estimated claims calculated by the third party administrator. If the Self-Insured Retention Reserve falls below 100%, the Fire Chief will prepare a plan within three months of the submission of the Audited Financial Report to replenish the Self-Insured Retention Reserve to 100% level within 24 months.

**8. *HCFA Liability Reserve***

Assigned funds describe the portion of General Fund reserves that reflect the use of resources to provide a source of funding for near-term and long-term needs. The District is a member of Heartland Communications Facility Authority (HCFA) JPA to provide emergency communications. HCFA has identified long-term liability amounts for each of the member agencies related to the employee benefit costs and emergency radio system backbone.

***Recommendation:***

Maintain a target reserve balance of 100% of the liability identified by HCFA in their audited annual financial report. The cost of the emergency radio system backbone may need to be estimated based on a reasonable assessment of the cost & life of the system. The Fire Chief will assess the utilization and need for this reserve on an annual basis. If the HCFA Liability Reserve falls below 100% of the targeted amount, the Fire Chief will prepare a plan within three months of the submission of the District's Audited Financial Report to replenish the HCFA Liability Reserve within 24 months.

**9. *CSA 69 Liability Reserve***

The CSA-69 is the District's second largest source of revenue. Starting FY18-19 the contract with the County for Paramedic Ambulance Services for County Service Area 69 (CSA-69) went to a fixed cost based on the budget set at the time of contract review. As a result of the CSA-69 fixed budget contract, there is the possibility of excess funds at the end of the fiscal year. After the financial audit has been issued and a detailed review of the CSA-69 fund is conducted, any revenues in excess of expenditures will be assigned to the "CSA 69 Reserve". These funds will be used specifically for CSA-69 related expenses that fall outside of the normal operating budget, such as surge staffing and unaddressed or unforeseen capital expenditures. The intent is to cover all CSA-69 related expenses for the fiscal year with revenues for that year and reserves without impacting the general fund reserves.

***Recommendation:***

Maintain a reserve balance of the carryover of excess revenue over expenses for the CSA-69 contract. For the terms of the contract these funds will be utilized specifically to meet the needs of delivering medical services to the citizens of the CSA-69 geographical area. The Fire Chief will assess the utilization and need for this reserve on an annual basis. This fund does not have a percentage based minimum reserve balance due to its variable funding model.

## **Unassigned Reserve Funds**

The General Fund may have net resources in excess of what is classified in nonspendable, restricted, committed, or assigned. This amount is presented as the “Unassigned Fund Balance” amount on the annual financial report. This policy dictates that any amount of fund balance will be classified as “Unassigned” after funding the “Economic/Budget Stability Reserve”, plus the various “Assigned Reserves” made in accordance with the preceding section.

## **Use of Resources**

The District operates on reserves for the first five months of the year due to the timing of property tax apportionment revenue by the County. General Fund Reserves will be used for working capital in the order of Unassigned, Assigned, and Committed for cash flow purposes, and the reserve funds will be replenished based on the annual budgeted requirement as soon as adequate property tax revenue is received.



**Lakeside Fire Protection District**

12216 Lakeside Avenue  
Lakeside, CA 92040  
Business (619)390-2350  
Fax (619)443-1568

**Bob Robeson**  
President of the Board

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**RESOLUTION #19-023**

**RESOLUTION OF THE GOVERNING BOARD OF THE LAKESIDE FIRE  
PROTECTION DISTRICT – ADOPTING FIVE YEAR CAPITAL FUNDING PLAN**

**WHEREAS**, the Lakeside Fire Protection District (hereinafter referred to as “District”) is required to replace existing assets at the end of their useful life; and

**WHEREAS**, a Capital Funding Plan is needed to meet the funding needs of the District when assets reach the end of their life; and

**WHEREAS**, the District has evaluated the assets and criteria used to determine adequate funding levels for the existing assets, and determined that funding should come from future property tax revenue growth;

**NOW, THEREFORE, BE IT RESOLVED:** that the Board of Directors find and determine that a portion of property tax revenue should be set aside to replace existing assets; and

**HEREBY FIND AND DETERMINE** that the following amounts shall be allocated from property tax and CSA contract revenue for each of the following years:

1. FY2019-2020 \$1,119,411
2. FY2020-2021 \$1,151,122
3. FY2021-2022 \$1,210,370
4. FY2022-2023 \$1,247,011
5. FY2023-2024 \$1,258,472

**BE IT FURTHER RESOLVED** that the Capital Funding Plan be evaluated annually during the budget process to determine if the funding level is adequate to meet the needs of the District.

**BE IT FURTHER RESOLVED** that this resolution supersede Resolution #18-031 to adopt a five-year capital funding plan adopted on the 25<sup>th</sup> day of September 2018.

**PASSED AND ADOPTED** by the Board of Directors of the Lakeside Fire Protection District, County of San Diego, State of California, on the 10<sup>th</sup> Day of September 2019 by the following vote:

**AYES:** Baker, Bingham, Liebig, Robeson

**NOES:**

**ABSTAIN:**

**ABSENT:** Robles

Bob Robeson  
Board President

Janise Bocskovits  
Clerk of the Board

**LAKESIDE FIRE PROTECTION DISTRICT - Five Year Plan for Capital Purchases**

Description	Expenditures		Annual Funding				Capital Fund Cash	Station Fund Cash	Total Capital Fund Cash Balance
	LKS	EMS	Vehicles & Equipment	Stations	EMS Vehicles & Equipment	Total			
APPROVED ASSIGNED RESERVED AT END OF FY2017-2018							\$1,817,061	\$1,584,924	\$3,401,985
APPROVED ASSIGNED RESERVED AT END OF FY2018-2019							\$1,752,764	\$1,624,410	\$3,377,174
Engine -	\$0		\$631,419	\$266,992	\$221,000	\$1,119,411			
Engine - Type III Brush - Carryover	\$459,775								
Engine - Type I - remaining purchase cost - Carryover	\$388,504								
Medic Unit - Carryover		\$4,501							
Staff Vehicle - Carryover	\$29,708								
Hand-held Radios(6) - Carryover	\$33,182								
Water Tender - Carryover	\$400,000								
Defibrillators (12)		\$385,000							
Medic Unit (Rechasis)		\$140,000							
Gurneys (2)		\$30,000							
IT upgrades (servers, digital storage, cooling system, other related)	\$80,000								
Fire Prevention Vehicle	\$50,000								
Station #1 Relocation - Phase #2 carryforward				(\$67,300)					
Station #1 Relocation - Phase #2 Additional (NOT IN THE BUDGET)				(\$740,000)					
Facilities - \$4.585 million project fund -20years (completion FY19/20)				(\$325,183)					
Station #3 Remodel Expenses				(\$3,912,110)					
Station #3 Remodel Loan Funding				\$3,912,110					
<b>FY-2019/2020 Total Expenditures =</b>	<b>\$1,441,169</b>	<b>\$559,501</b>	<b>\$631,419</b>	<b>(\$865,491)</b>	<b>\$221,000</b>	<b>\$1,119,411</b>	<b>\$604,513</b>	<b>\$758,919</b>	<b>\$1,363,432</b>
Engine -	\$0		\$644,047	\$280,342	\$226,733	\$1,151,122			
Medic Unit-rechasis		\$160,000							
EMS Software		\$15,000							
Gurneys (2)		\$30,000							
Motorola Radios (10)	\$55,000								
Firefighting Equipment	\$70,000								
Facilities - \$4.85 million project fund -20years (completion FY19/20)				(\$325,957)					
<b>FY-2020/2021 Total Expenditures =</b>	<b>\$125,000</b>	<b>\$205,000</b>	<b>\$644,047</b>	<b>(\$45,615)</b>	<b>\$226,733</b>	<b>\$1,151,122</b>	<b>\$1,145,293</b>	<b>\$713,304</b>	<b>\$1,858,597</b>

**LAKESIDE FIRE PROTECTION DISTRICT - Five Year Plan for Capital Purchases**

Description	<u>Expenditures</u>		<u>Annual Funding</u>				<u>Capital Fund</u> <u>Cash</u>	<u>Station Fund</u> <u>Cash</u>	<u>Total Capital</u> <u>Fund Cash</u> <u>Balance</u>
	<u>LKS</u>	<u>EMS</u>	<u>Vehicles &amp; Equipment</u>	<u>Stations</u>	<u>EMS Vehicles &amp; Equipment</u>	<u>Total</u>			
Engine -	\$0		\$676,454	\$294,359	\$239,557	\$1,210,370			
Medic Unit		\$240,000							
Staff Vehicle (3) - DCs	\$240,000								
Gurneys (2)		\$30,000							
Firefighting Equipment	\$50,000								
Copier - Admin	\$17,000								
Turnout Washer	\$18,000								
Turnout Dryer	\$12,000								
Facilities - \$4.85 million project fund -20years (completion FY19/20)				(\$325,924)					
<b>FY-2021/2022 Total Expenditures =</b>	<b>\$337,000</b>	<b>\$270,000</b>	\$676,454	(\$31,565)	\$239,557	\$1,210,370	\$1,454,304	\$681,739	\$2,136,043
Engine -	\$0		\$703,513	\$294,359	\$249,139	\$1,247,011			
Medic Unit-rechasis		\$160,000							
Motorola Radios (6)	\$38,000								
Staff Vehicle	\$0								
TIC (4)	\$40,000								
Firefighting Equipment	\$80,000								
Patrol Unit - Type VI	\$180,000								
Facilities - \$4.85 million project fund -20years (completion FY19/20)				(\$325,687)					
<b>FY-2022/2023 Total Expenditures =</b>	<b>\$338,000</b>	<b>\$160,000</b>	\$703,513	(\$31,328)	\$249,139	\$1,247,011	\$1,908,956	\$650,411	\$2,559,367
Autopulses (3)		\$63,000	\$703,513	\$294,359	\$260,600	\$1,258,472			
IT upgrades for Capital	\$50,000								
Radios - 800Mhz - 10	\$63,000								
Medic Unit-rechasis		\$160,000							
Facilities - \$4.85 million project fund -20years (completion FY19/20)				(\$325,248)					
<b>FY-2023/2024 Total Expenditures =</b>	<b>\$113,000</b>	<b>\$223,000</b>	\$703,513	(\$30,889)	\$260,600	\$1,258,472	\$2,537,069	\$619,522	\$3,156,591
<b>Total Purchases over 5 Years =</b>			<b>\$3,771,671</b>						
			<b>\$3,551,087</b>						



**LAKESIDE FIRE PROTECTION DISTRICT - CAPITAL ASSET REPLACEMENT SCHEDULE**

For Fiscal Year End = 6/30/2019		This color highlight changes from the FY18-19 schedule								FY-19/20	FY-20/21	FY-21/22	FY-22/23	FY-23/24
	Acquisition Date	Cost	Life	Age	Unused Life	Replace Date	Escalator	Inflation adjusted cost	Replacement Cost	Annual Cost	Annual inflated Cost	Annual inflated Cost	Annual inflated Cost	Annual inflated Cost
<b>Suppression Vehicles</b>		<b>3,451,098</b>						<b>\$ 4,121,114</b>	<b>\$ 4,780,000</b>	<b>\$ 330,894</b>	<b>\$ 344,129</b>	<b>\$ 357,894</b>	<b>\$ 372,210</b>	<b>\$ 387,099</b>
1 Engine - Type I	Mar-18	626,156	13	1	12	Mar-31	4.00%	659,277	700,000	53,846	56,000	58,240	60,570	62,992
Brush - Type III	Aug-05	265,000	13	14	(1)	Aug-18	4.00%	456,785	500,000	38,462	40,000	41,600	43,264	44,995
3 Rescue	Jun-07	360,000	21	12	9	Jul-28	4.00%	575,816	1,000,000	47,619	49,524	51,505	53,565	55,708
4 Engine - Type I	Aug-19	625,000	13	(0)	13	Aug-32	4.00%	622,860	650,000	50,000	52,000	54,080	56,243	58,493
5 Engine - Type I	May-14	500,000	13	5	8	Jun-27	4.00%	610,024	650,000	50,000	52,000	54,080	56,243	58,493
6 Engine - Type I	Jun-15	515,000	13	4	9	Jul-28	4.00%	602,284	650,000	50,000	52,000	54,080	56,243	58,493
7 UTV Offroad Vehicle	Jun-17	39,942	9	2	7	Jul-26	4.00%	43,192	50,000	5,556	5,778	6,009	6,249	6,499
8 Patrol Unit - Type VI	May-13	120,000	11	6	5	Jun-24	4.00%	152,246	180,000	16,364	17,018	17,699	18,407	19,143
9 Water Tender	Aug-19	400,000	21	(0)	21	Aug-40	4.00%	398,631	400,000	19,048	19,810	20,602	21,426	22,283
<b>Staff Vehicles</b>		<b>407,000</b>						<b>\$ 485,500</b>	<b>\$ 410,000</b>	<b>62,917</b>	<b>65,433</b>	<b>68,051</b>	<b>70,773</b>	<b>73,604</b>
1 Staff Vehicle - SUV - Expedition	Feb-06	59,000	8	13	(5)	Mar-14	4.00%	99,447	50,000	6,250	6,500	6,760	7,030	7,312
1 Front Line Command - Chief	Jun-19	80,000	6	0	6	Jul-25	4.00%	80,000	70,000	11,667	12,133	12,619	13,123	13,648
2 LVG - Support Vehicle	Dec-17	41,000	10	2	8	Dec-27	4.00%	43,587	50,000	5,000	5,200	5,408	5,624	5,849
4 Front Line Command - DC	Jul-15	79,000	6	4	2	Jul-21	4.00%	92,379	80,000	13,333	13,867	14,421	14,998	15,598
5 Front Line Command - DC	Jul-15	76,000	6	4	2	Jul-21	4.00%	88,871	80,000	13,333	13,867	14,421	14,998	15,598
6 Front Line Command - DC	Jun-16	72,000	6	3	3	Jun-22	4.00%	81,216	80,000	13,333	13,867	14,421	14,998	15,598
<b>Sub-Total Vehicles</b>		<b>3,858,098</b>						<b>4,606,614</b>	<b>5,190,000</b>	<b>393,810</b>	<b>409,563</b>	<b>425,945</b>	<b>442,983</b>	<b>460,702</b>
<b>Equipment</b>		<b>1,657,752</b>						<b>\$ 1,875,272</b>	<b>\$ 2,026,682</b>	<b>\$ 198,201</b>	<b>\$ 206,129</b>	<b>\$ 214,374</b>	<b>\$ 222,949</b>	<b>\$ 231,867</b>
2 B.A.s (58)	Jun-19	553,642	10	0	10	Jul-29	4.00%	553,879	580,000	58,000	60,320	62,733	65,242	67,852
3 Fuel Tank - Station 3	Jan-88	8,000	30	31	(1)	Jan-18	4.00%	27,443	20,000	667	693	721	750	780
4 Holmatro Equipment	Sep-18	90,000	7	1	6	Oct-25	4.00%	92,712	92,712	13,245	13,774	14,325	14,898	15,494
5 Defibrillators-(8 Eng.)	Mar-14	198,121	6	5	1	Mar-20	4.00%	244,086	280,000	46,667	48,533	50,475	52,494	54,593
6 Thermal Imag. Cam.(2)	Mar-19	14,839	7	0	7	Mar-26	4.00%	15,023	20,000	2,857	2,971	3,090	3,214	3,342
6 Thermal Imag. Cam.(2)	Jun-19	15,038	7	0	7	Jul-26	4.00%	15,044	20,000	2,857	2,971	3,090	3,214	3,342
7 Generator - Sta. 26	Oct-18	25,448	30	1	29	Oct-48	4.00%	26,195	55,000	1,833	1,907	1,983	2,062	2,145
8 Turnout Dryer	Jan-12	8,000	10	7	3	Jan-22	4.00%	10,727	12,000	1,200	1,248	1,298	1,350	1,404
9 Turnout Washer	Jan-12	12,000	10	7	3	Jan-22	4.00%	16,090	18,000	1,800	1,872	1,947	2,025	2,106
10 Copier Administration	Jun-17	15,000	5	2	3	Jun-22	4.00%	16,243	17,000	3,400	3,536	3,677	3,825	3,978
11 Station 3 warning lights	Apr-03	10,000	20	16	4	May-23	4.00%	18,841	10,500	525	546	568	591	614
12 Thermal Imag. Cam.(4)	Jun-16	40,000	7	3	4	Jun-23	4.00%	45,120	40,000	5,714	5,943	6,181	6,428	6,685
13 Radios (800Mhz) - (6)	Jun-13	30,650	10	6	4	Jun-23	4.00%	38,857	37,800	3,780	3,931	4,088	4,252	4,422
13 Radios (800Mhz) - (6) - Grants	Jun-19	36,455	10	0	10	Jul-29	4.00%	36,455	40,000	4,000.00	4,160.00	4,326.40	4,499.46	4,679.43
13 Radios (800Mhz) - (6) - LKS	Jul-19	36,000	10	(0)	10	Jul-29	4.00%	35,996	37,800	3,780.00	3,931.20	4,088.45	4,251.99	4,422.07
14 Radios (800Mhz) - (10)	Mar-14	53,359	10	5	5	Apr-24	4.00%	65,528	63,000	6,300	6,552	6,814	7,087	7,370
15 IT upgrades/Implementation of Tech	Mar-14	50,000	10	5	5	Mar-24	4.00%	61,600	50,000	5,000	5,200	5,408	5,624	5,849
16 Radios (800Mhz) - (10)	Mar-15	41,000	10	4	6	Mar-25	4.00%	48,575	63,000	6,300	6,552	6,814	7,087	7,370
17 Radios (800Mhz) - (10)	Mar-16	41,000	10	3	7	Mar-26	4.00%	46,706	63,000	6,300	6,552	6,814	7,087	7,370
18 Radios (800Mhz) - (10)	Jun-17	60,000	10	2	8	Jun-27	4.00%	65,084	63,000	6,300	6,552	6,814	7,087	7,370
19 Solar Panels	Jun-15	100,000	20	4	16	Jul-35	4.00%	116,948	116,948	5,847	6,081	6,325	6,578	6,841
20 Fuel Tank - Station 2	Jan-12	65,000	25	7	18	Jan-37	4.00%	87,155	87,155	3,486	3,626	3,771	3,921	4,078
21 BA filling station/Compressor	Jun-16	64,200	25	3	22	Jun-41	4.00%	72,418	52,500	2,100	2,184	2,271	2,362	2,457
22 Generator - Sta. 2	Jan-12	80,000	30	7	23	Jan-42	4.00%	107,267	107,267	3,576	3,719	3,867	4,022	4,183
23 Generator - Sta. 1	Jun-16	10,000	30	3	27	Jun-46	4.00%	11,280	80,000	2,667	2,773	2,884	3,000	3,120
<b>Sub-Total Vehicles &amp; Equipment</b>		<b>5,515,850</b>						<b>6,481,886</b>	<b>7,216,682</b>	<b>592,011</b>	<b>615,691</b>	<b>640,319</b>	<b>665,932</b>	<b>692,569</b>

**LAKESIDE FIRE PROTECTION DISTRICT - CAPITAL ASSET REPLACEMENT SCHEDULE**

For Fiscal Year End = 6/30/2019		This color highlight changes from the FY18-19 schedule								FY-19/20	FY-20/21	FY-21/22	FY-22/23	FY-23/24	
	Acquisition Date	Cost	Life	Age	Unused Life	Replace Date	Escalator	inflation adjusted cost	Replacement Cost	Annual Cost	Annual inflated Cost	Annual inflated Cost	Annual inflated Cost	Annual inflated Cost	
EMS - CSA-69 related		636,911						\$ 701,438	\$ 703,398	222,748	231,657	240,924	250,561	260,583	
1	B.A.s( Medic Units)(6)	Jun-19	51,916	10	0	10	Jul-29	4.00%	51,938	60,000	6,000	6,240	6,490	6,749	7,019
2	Medic Unit - re-chassis	Aug-18	122,951	2	1	1	Aug-20	4.00%	127,131	140,000	70,000	72,800	75,712	78,740	81,890
3	Radios(800Mhz)(8)	Aug-08	33,333	10	11	(1)	Aug-18	4.00%	50,992	50,400	5,040	5,242	5,451	5,669	5,896
4	Defibrillators-(4 M.U.)	Mar-14	113,212	6	5	1	Mar-20	4.00%	139,478	140,000	23,333	24,267	25,237	26,247	27,297
5	Medic Unit - New	Jun-19	206,498	2	0	2	Jun-21	4.00%	206,587	206,498	103,249	107,379	111,674	116,141	120,787
6	Gurneys - (2)	Feb-14	14,500	6	5	1	Feb-20	4.00%	17,918	14,500	2,417	2,513	2,614	2,718	2,827
8	Gurneys - (2)	Jun-15	22,500	6	4	2	Jun-21	4.00%	26,395	14,500	2,417	2,513	2,614	2,718	2,827
9	Gurneys - (2)	Jun-16	12,000	6	3	3	Jun-22	4.00%	13,536	14,500	2,417	2,513	2,614	2,718	2,827
10	Auto Pulse - (3)	Jul-16	60,000	8	3	5	Jul-24	4.00%	67,463	63,000	7,875	8,190	8,518	8,858	9,213
Totals		6,152,761						7,183,323	7,920,080	814,758	847,349	881,243	916,492	953,152	