



# LAKE SIDE FIRE PROTECTION DISTRICT



**FINAL BUDGET  
FISCAL YEAR 2021-2022**



## Board of Directors and District Management



**Bob Robeson**  
*Director*



**Jim Bingham**  
*Director*



**Mark Baker**  
*Director*



**Pete Liebig**  
*Director*



**Tim Robles**  
*Director*



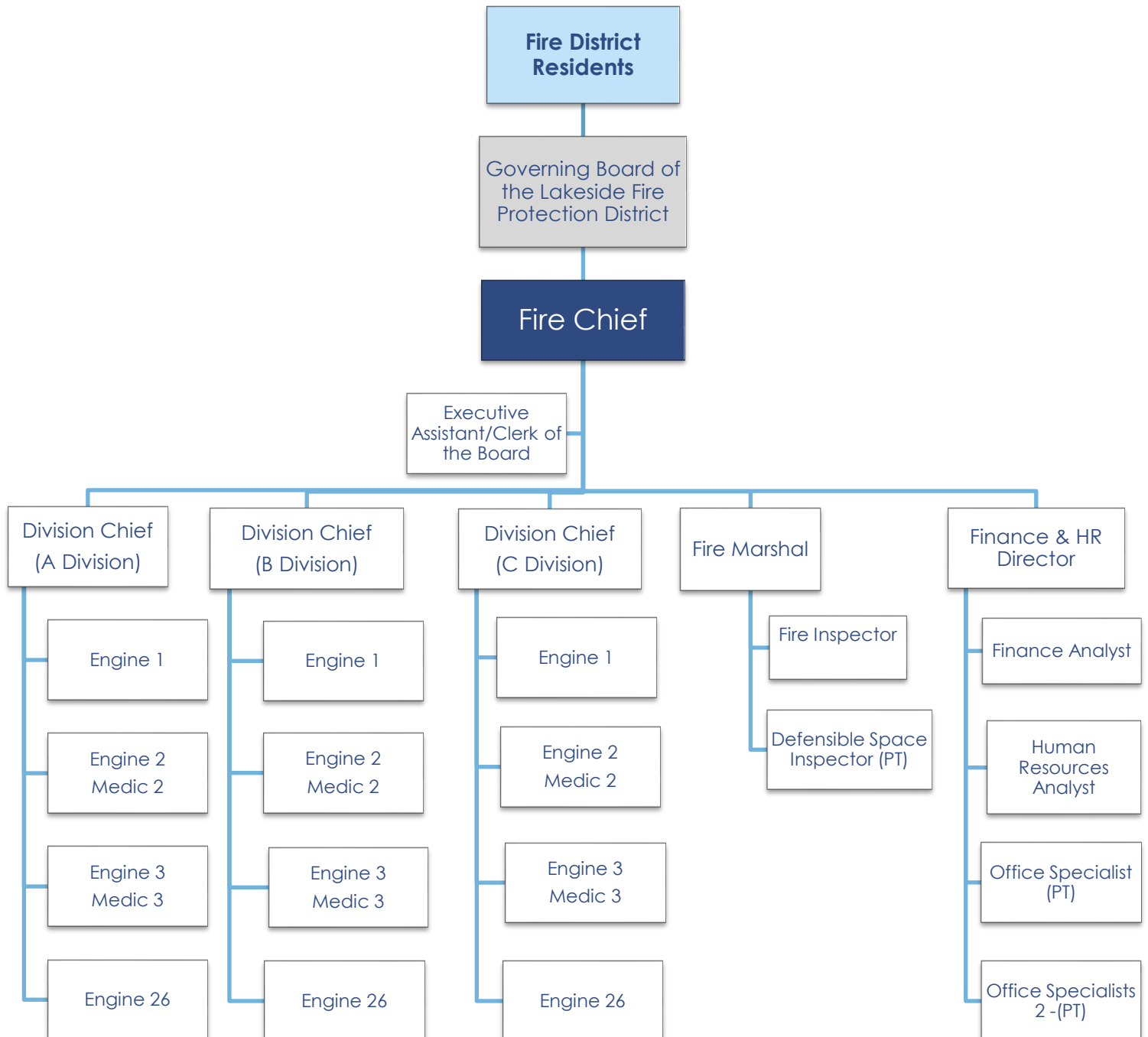
**Donald Butz, Fire Chief**  
*Chief Administrator*

### Management Staff

<b>John Hisaw</b>	Division Chief
<b>Humberto Lawler</b>	Division Chief
<b>Bernard Molloy</b>	Division Chief
<b>Madeline Smith</b>	Finance & HR Director
<b>Jeremy Davis</b>	Fire Marshal



Lakeside Fire Protection District  
Organizational Chart





### TABLE OF CONTENTS

<b>GENERAL INFORMATION.....</b>	<b>4</b>
About Our District .....	5
Mission, Vision, and Values Policy Statement .....	7
Strategic Goals .....	9
Budget Resolution .....	10
<b>BUDGET MESSAGE.....</b>	<b>11</b>
All Funds Summary .....	12
Budget Highlights .....	13
Summary of Changes at Final Budget .....	14
Revenue Recap .....	15
Expenditure Recap .....	18
Encumbrance Carryover .....	20
Fund Balance .....	21
Conclusion .....	22
<b>BUDGET INFORMATION.....</b>	<b>23</b>
GANN Appropriations Limit .....	24
Budget Calendar .....	26
Summary of Staffing Changes .....	27
Budget Account Structure .....	28
<b>GENERAL FUND .....</b>	<b>29</b>
General Fund Summary .....	29
Operating Budget .....	30
Non-Operating Budget.....	30
CSA-69 Budget.....	31
Grants Budget.....	31
<b>CAPITAL RESERVES/BUDGET .....</b>	<b>32</b>
Capital Reserves/Budget Summary .....	32
<b>OTHER RESERVES.....</b>	<b>34</b>
Other Reserves Summary .....	34
<b>BUDGET DETAIL .....</b>	<b>36</b>
Revenue Detail .....	37
Expenditure Detail .....	38
Departmental Detail .....	41
<b>PROJECT NUMBERS (CAPITAL &amp; ONE-TIME).....</b>	<b>56</b>
Capital Outlay Projects and Account Numbers .....	56
One-Time Projects and Account Numbers .....	56
<b>APPENDIX.....</b>	<b>57</b>
Appendix A: GENERAL FUND RESERVE POLICY .....	57
Appendix B: 5 - YEAR CAPITAL EXPENDITURE PLAN .....	57





## 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 65,000 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 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**

### **RESOLUTION NO. 21-038**

#### **RESOLUTION OF THE GOVERNING BOARD OF THE LAKESIDE FIRE PROTECTION DISTRICT ADOPTING FINAL BUDGET FOR FISCAL YEAR 2021-2022**

**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 2021-2022.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of the Lakeside Fire Protection District a public agency in the County of San Diego, California, find and determine that:

1. The Final Budget for the Fiscal Year 2021-2022, including all sources of estimated revenue and appropriations for all funds as set forth in Exhibit A attached will be and is hereby adopted with a total expenditure requirement of \$19,340,756.
2. All encumbrances outstanding at the end of Fiscal Year 2020-2021 for goods not yet provided or services not yet rendered are hereby re-appropriated in conformation with General Accepted Accounting Principles for the Fiscal Year 2021-2022.
3. The balances of all capital construction, renovation, improvement projects and grants currently approved and/or near completion are hereby approved for re-appropriation and carryover for Fiscal Year 2021-2022.

**BE IT FURTHER RESOLVED** by the Board of Directors of the Lakeside Fire Protection District 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** by the Board of Directors of the Lakeside Fire Protection District that the Final Budget will be and is hereby adopted in accordance with the detail provided.

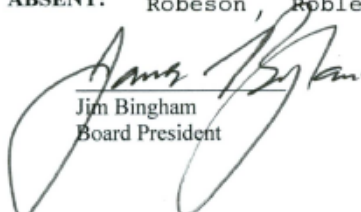
***PASSED AND ADOPTED** by the Board of Directors of the Lakeside Fire Protection District, County of San Diego, State of California, on the 28th day of September 2021 by the following vote:*

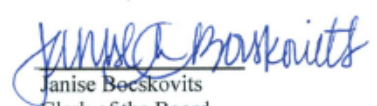
**AYES:** Baker, Bingham, Liebig

**NOES:**

**ABSTAIN:**

**ABSENT:** Robeson, Robles

  
Jim Bingham  
Board President

  
Janise Beeskovits  
Clerk of the Board





# BUDGET MESSAGE

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### All Funds Summary

The Fiscal Year 2021-2022 (FY21-22) Final Budget includes a net decrease in fund balance of approximately \$1.10 million. The combined revenue for all District funds is nearly \$18.24 million compared to total combined expenses of about \$19.34 million. Including the Transfers in and out of assigned reserves portion of Fund Balance, the net operating revenue for FY21-22 is a projected decrease of about \$70,000. The Transfers include use of assigned funds for expenditures included in the budget and approved by the Board. These include, one-time requests, capital expenditures, and carryovers. The total transfers in and out are about \$1.03 million. The ending Fund Balance is projected at nearly \$9.68 million at June 30, 2022.

#### All Funds Budget Summary – Multi Year Comparison

##### Fiscal Year 2018 - 2022 Overall Summary

	2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 Total Activity	2020-2021 Amended	2021-2022 Final	Change	% Change
<b>Resources In:</b>							
<b>Revenues</b>							
40 - Property Tax	11,199,498	11,603,755	12,341,293	12,825,373	13,276,852	451,479	3.52%
41 - Fees and Services	85,432	101,632	255,619	101,000	149,750	48,750	48.27%
42 - Revenue from other Agencies/Grants	4,404,609	5,003,859	8,795,998	5,239,340	4,702,885	(536,455)	-10.24%
43 - Miscellaneous	938,508	487,298	63,722	-	-	-	0.00%
44 - Use of Money and Property	178,899	260,814	232,544	110,000	110,000	-	0.00%
<b>Total Revenue</b>	<b>16,806,946</b>	<b>17,457,358</b>	<b>21,689,176</b>	<b>18,275,713</b>	<b>18,239,487</b>	<b>(36,226)</b>	<b>-0.20%</b>
<b>Resource Uses:</b>							
<b>Expenditures</b>							
60 - Salaries & Benefits	10,926,329	11,631,543	12,403,955	13,935,889	13,882,830	(53,059)	-0.38%
70 - Services & Supplies	2,382,816	2,530,308	2,636,213	3,108,305	2,865,041	(243,264)	-7.83%
80 - Debt Service	550,773	629,237	781,254	873,717	874,184	467	0.05%
85 - Capital Outlay	1,103,181	2,243,727	4,909,290	1,652,492	1,718,701	66,209	4.01%
<b>Total Expenditures</b>	<b>14,963,099</b>	<b>17,034,815</b>	<b>20,730,712</b>	<b>19,570,403</b>	<b>19,340,756</b>	<b>(229,647)</b>	<b>-1.17%</b>
<b>Change in Fund Balance Surplus/(Deficit)</b>	<b>1,843,847</b>	<b>422,543</b>	<b>958,464</b>	<b>(1,294,690)</b>	<b>(1,101,269)</b>	<b>(193,421)</b>	<b>14.94%</b>
Transfer In/Out From/To Assigned Reserves	21,789	(50,150)	(741,346)	645,576	1,030,996		
<b>Net Operating Revenue Over/(Under)</b>	<b>1,865,636</b>	<b>372,393</b>	<b>217,118</b>	<b>(649,114)</b>	<b>(70,273)</b>		



## **Budget Highlights**

The FY21-22 Final Budget was carefully developed to cover all District operating costs without reducing services, while taking into consideration the current National pandemic (COVID-19) and the financial effects the district will face for the next few years. The final budget includes several changes, as follows:

- A conservative approach at revenue growth projections from Property Tax due to anticipated financial impacts of the COVID-19 pandemic (Increase of approx. \$
- Cost increases due to increases in the retirement rate for active employees and the unfunded liability cost.
- Cost increases due to the cost of living and contract cost.
- Reorganization of the Administrative Services Division.
- New Fire Prevention Division and a new revenue stream for the district.
- Changes in the salary schedule and position counts in the Administrative Services Division.
- Approved one-time purchases using FY20-21 surplus, including:
  - Emergency supplies (\$30,000)
  - Upgrade to tablet command (\$25,309)
  - Office furniture for new Fire Prevention Division staff (\$5,369)
  - Retention of a records retention consultant to make improvements to the retention schedule for the District (\$9,900)
- Investment in needed capital projects and acquisitions, Including:
  - Radio purchases with Homeland Security Grant funding (\$39,550)
  - Purchases for new ambulance and emergency medical services equipment (\$240,000)
  - Upgrades to the District's IT servers, hard-drives and equipment as needed (\$25,000)
  - Purchase of a new Fire Engine Type 1, two staff vehicles, and a fire prevention truck (
  - New copier for Administrative Services





- Continued CIP on Station #1 relocation phase #2 (the ditch and Royal Road)

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

Based on updated projections and needs assessments, final budget changes result on an increase of expense over revenue of roughly \$1.63 million. As follows:

- Revenue changes from the preliminary budget net approximately \$0.14 and include the following:
  - Increase of nearly \$0.10 million in property tax revenue growth projections
  - Increase of nearly \$0.04 in revenue from other agencies from a grant award via the County of San Diego from the Homeland Security Grants (FY2020 SHGP)
- Expenditure changes from the preliminary budget to the final budget net roughly \$1.77 million and include the following:
  - Increase of roughly \$0.05 million in Services and Supplies due to increase in Heartland Dispatch contract not previously included, fire prevention furniture, and EMS supplies
  - Increase of roughly \$1.72 million in Capital Outlay of which \$0.04 million is offset by revenue, the remaining is covered by Assigned Reserves. See table below:

**Preliminary Vs Final Budget Comparison**  
**Fiscal Year 2021 – 2022 Overall Budget Summary**



	2021-2022 Approved Preliminary Budget	2021-2022 Final Budget	Change	% Change
<b>Resources In:</b>				
<b>Revenues</b>				
40 - Property Tax	13,177,765	13,276,852	99,087	0.77%
41 - Fees and Services	149,750	149,750	-	0.00%
42 - Revenue from other Agencies/Grants	4,663,335	4,702,885	39,550	0.75%
43 - Miscellaneous	-	-	-	0.00%
44 - Use of Money and Property	110,000	110,000	-	0.00%
<b>Total Revenue</b>	<b>18,100,850</b>	<b>18,239,487</b>	<b>138,637</b>	<b>0.76%</b>
<b>Resource Uses:</b>				
<b>Expenditures</b>				
60 - Salaries & Benefits	13,882,830	13,882,830	-	0.00%
70 - Services & Supplies	2,815,817	2,865,041	49,224	1.58%
80 - Debt Service	874,184	874,184	-	0.00%
85 - Capital Outlay	-	1,718,701	1,718,701	104.01%
<b>Total Expenditures</b>	<b>17,572,831</b>	<b>19,340,756</b>	<b>1,767,925</b>	<b>9.03%</b>
<b>Change in Fund Balance Surplus/(Deficit)</b>	<b>528,019</b>	<b>(1,101,269)</b>	<b>1,629,288</b>	<b>-125.84%</b>
Transfer In/Out From/To Assigned Reserves	(920,524)	1,030,996		
<b>Net Operating Revenue Over/(Under)</b>	<b>(392,505)</b>	<b>(70,273)</b>		

## Revenue Recap

The revenue recap is representative of all funds with the district, including grants. Revenues of nearly \$18.24 million in the FY21-22 Final Budget represent a decrease of nearly \$0.04 million or net 0.20% decrease over the FY20-21 amended budget revenues. Property tax revenue is the district's largest source of revenue accounting for nearly 73% at about \$13.28 million, and an overall 3.52% increase over the FY20-21 amended budget. The second largest source of revenue is the CSA-69 (Emergency Medical Services) contract with the County of San Diego accounting for nearly 20% at about \$3.69 million. These two sources together account for 93% of total Revenue. Other sources of revenue accounting for the remaining 7% at roughly \$1.27 million includes Mitigation fees (\$0.10 million), estimates for strike team reimbursements (\$0.37 million), pass-thru revenue from the County of San Diego to cover debt services (\$0.55 million), and miscellaneous revenue from grants, interest, first responder reimbursement, fire inspections and leases (\$0.25 million). Summary tables of sources of funds are as follows:

### Overall Summary - Sources of Funds Fiscal Year 2020 – 2022 Revenue



	2020-2021 Amended	2021-2022 Final	Change	% Change
<b>Resources In:</b>				
<b>Revenues</b>				
40 - Property Tax	12,825,373	13,276,852	451,479	3.52%
41 - Fees and Services	101,000	149,750	48,750	48.27%
42 - Revenue from other Agencies/Grants	5,239,340	4,702,885	(536,455)	-10.24%
43 - Miscellaneous	-	-	-	0.00%
44 - Use of Money and Property	110,000	110,000	-	0.00%
<b>Total Revenue</b>	<b>18,275,713</b>	<b>18,239,487</b>	<b>(36,226)</b>	<b>-0.20%</b>

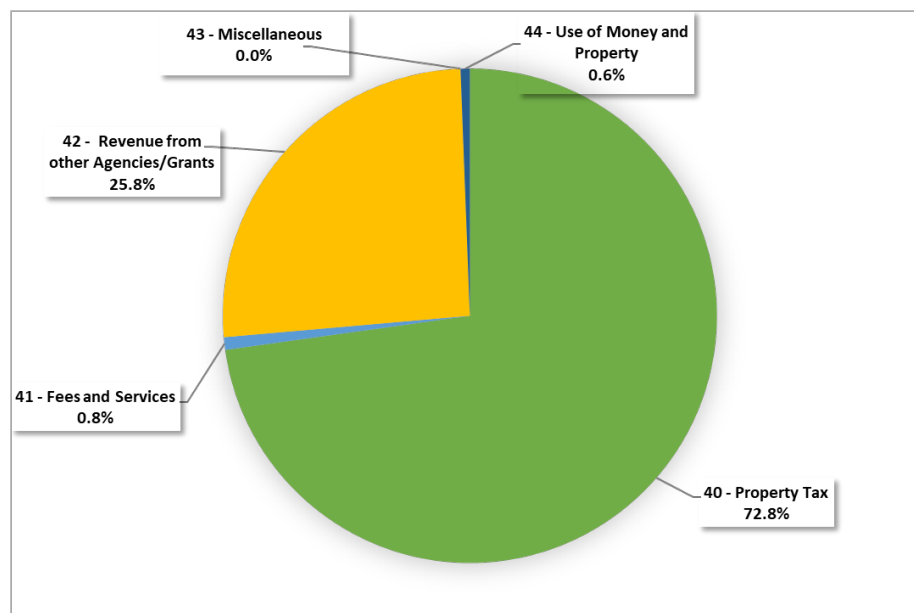




### Each Fund - Sources of Funds Fiscal Year 2021 – 2022 Revenue

	Operating Fund	Non-Operating Budget	CSA-69 Budget	Grants Fund	Total Capital Reserves	Total Other Reserves	Total General Fund & Reserves
<b>Resources In:</b>							
<b>Revenues</b>							
40 - Property Tax	13,276,852	-	-	-	-	-	13,276,852
41 - Fees and Services	149,750	-	-	-	-	-	149,750
42 - Revenue from other Agencies/Grants	602,500	372,500	3,688,335	39,550	-	-	4,702,885
43 - Miscellaneous	-	-	-	-	-	-	-
44 - Use of Money and Property	110,000	-	-	-	-	-	110,000
<b>Total Revenue</b>	<b>14,139,102</b>	<b>372,500</b>	<b>3,688,335</b>	<b>39,550</b>	<b>-</b>	<b>-</b>	<b>18,239,487</b>

**Total Revenue Fiscal Year 2021 - 2022**



In March 2020, the Governor of California declared a State Emergency due to the global outbreak of COVID-19. The negative financial effects that the district will face due to COVID-19 are still unknown, for this reason the District's revenue budget represents a conservative approach to budgeting, while at the same time conserving the same level and high quality of service to our community. It is the intent of the district to continue working with the budget committee to review all financial information and propose amendments to revenues and expenditures as appropriate.



## **Expenditure Recap**

The expenditure recap is representative of all funds with the district, including grants. Total expenditures of nearly \$19.34 million in the FY21-22 Final Budget, represent a \$0.23 million or net 1.17% decrease over the FY20-21 amended budget expenses. The Lakeside Fire Protection District is a service organization; therefore, salaries & benefits represent 72% at \$13.88 million of total budgeted expenditures in FY21-22, and an overall 0.38% decrease over the FY20-21 amended budget. In FY20-21 the Salaries & Benefits Category of the budget was amended to include higher than anticipated expenses due to Operation Collaboration with the County, where district personnel were assigned to the County's COVID-19 vaccination teams around the County. These expenses were offset by revenue. In FY21-22 these appropriations were removed from the budget. In FY21-22 ongoing Salaries & Benefits increases are primarily due to the new Fire Prevention Division and pension costs, mainly the retirement unfunded liability (UAL). Services and Supplies represent 15.0% at \$2.87 million of total budgeted expenditures in FY21-22, and an overall 7.83% decrease over the FY20-21 amended budget. Debt Services represent 4% at \$0.87 million of total budgeted expenditures in FY21-22, and nearly 60% is offset by revenue received from a cooperative agreement with the County of San Diego.

The overall expenditure summary includes Capital Outlay which represents 9% at \$1.72 million of total budgeted expenditures in FY21-22 and an overall 4% increase over the FY20-21 amended budget. Capital Outlay expenditures are partially offset by property tax revenue allocated based on the 5-Year Capital Funding Plan approved by the Board of Directors. The 5-Year Capital Funding Plan approved in FY21-22, resolution 21-039 allocates a total of \$1.23 million of property tax revenue to the Capital Reserves to be used for capital purchases. This is included as part of the transfers out of the Operating and CSA-69 Funds and into the Capital Assigned Reserves of the General Fund. The Total Capital Outlay includes vehicle, equipment and facility needs outlined on the 5-year capital plan. Also include, carryover



encumbrances for a fire prevention truck and the CIP project for Station #1 relocation, due to timing constraints, and the purchase of radios using grant funding. A summary tables of uses of funds are as follows:

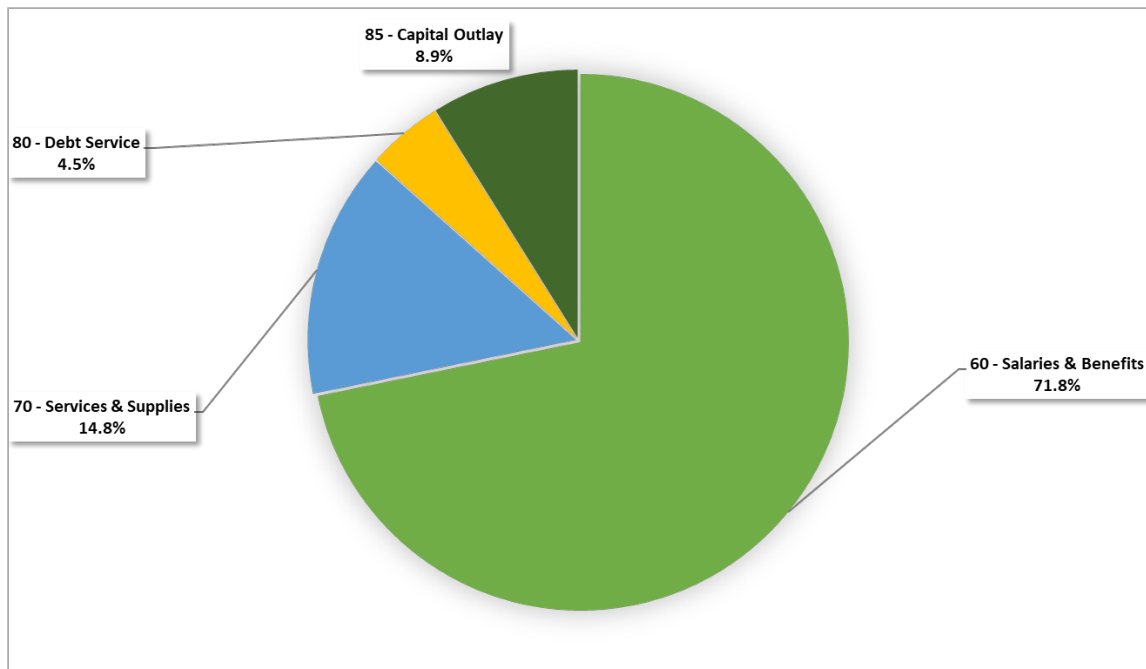
### Overall Summary - Uses of Funds Fiscal Year 2020 – 2022 Expenditures

	2020-2021 Amended	2021-2022 Final	Change	% Change
<b>Resource Uses:</b>				
<b>Expenditures</b>				
60 - Salaries & Benefits	13,935,889	13,882,830	(53,059)	-0.38%
70 - Services & Supplies	3,108,305	2,865,041	(243,264)	-7.83%
80 - Debt Service	873,717	874,184	467	0.05%
85 - Capital Outlay	1,652,492	1,718,701	66,209	4.01%
<b>Total Expenditures</b>	<b>19,570,403</b>	<b>19,340,756</b>	<b>(229,647)</b>	<b>-1.17%</b>

### Each Fund - Uses of Funds Fiscal Year 2020 – 2022 Expenditures

	Operating Fund	Non-Operating Budget	CSA-69 Budget	Grants Fund	Total Capital Reserves	Total Other Reserves	Total General Fund & Reserves
<b>Resource Uses:</b>							
<b>Expenditures</b>							
60 - Salaries & Benefits	10,956,103	325,000	2,601,727	-	-	-	13,882,830
70 - Services & Supplies	1,962,646	172,769	729,627	-	-	-	2,865,041
80 - Debt Service	548,260	-	-	-	325,924	-	874,184
85 - Capital Outlay	-	20,000	-	39,550	1,659,151	-	1,718,701
<b>Total Expenditures</b>	<b>13,467,009</b>	<b>517,769</b>	<b>3,331,353</b>	<b>39,550</b>	<b>1,985,075</b>	<b>-</b>	<b>19,340,756</b>



**Total Expenditures Fiscal Year 2021 - 2022**

## Encumbrance Carryover

Outstanding encumbrances as of June 30, 2021 for goods not yet provided and services not yet rendered were carried-over to FY21-22. Therefore, these need to be re-appropriated as part of the final budget process. These expenditures were approved by the Board in previous fiscal years for the acquisition of capital outlay and one-time expenditures. The lead time associated vehicle purchases and other delays due to the pandemic caused the need to carryover these budget and encumbrances into the FY21-22 budget. See list below:

Description	Type	Amount
ERP System Training and Continuous Implementation Updates	Software	29,411
Fire Prevention Vehicle/Truck	Vehicle	49,000
CIP - Station#1 Relation Phase #1 (Ditch & Royal Road)	Facility/CIP	37,651
Office Furniture - Fire Prevention	Furniture - non Inventory	5,369



### Fund Balance

The District's General Fund Reserve Policy (Appendix A) was developed in conjunction with Government Accounting Standards Board (GASB) Statement No. 54 to define the use of the district's existing fund balances. The Reserve Policy is designed to maintain transparency by maintaining appropriate reserve levels and categories based on prudent long-term financial and strategic goals. A summary of fund balances is as follows:

#### Fund Balance

#### Fiscal Year 2021 – 2022 Change in Fund Balance

##### FY 21/22 - FINAL BUDGET - (ESTIMATES)

Fund Balance Classification	Estimated Beginning Fund Balance 7-1-2021*	FY21-22 Revenues Budget	FY21-22 Expenses Budget	Transfers Out	Transfers In	Adjustment s	Estimated Ending Fund Balance 6/30/2022**
<u>Committed:</u>							
Nonspendable	\$ -						\$ -
<u>Assigned:</u>							
Budget Stability Reserve/UAL Reserve	\$ 911,725			(240,478)		40,478	\$ 711,725
Accrued Leave Reserve	\$ 1,472,126						1,472,126
Capital Facilities Reserve	1,410,390			(668,575)	326,000		1,067,815
LKS:Capital Equipment & Vehicle Res.	1,563,627			(1,041,000)	690,000	49,000	1,261,627
CSA: Capital Equipment & Vehicle Res.	254,896			(275,500)	239,557		218,953
HCFA JPA Liability Reserve	620,700			(31,000)			589,700
CSA-69 Reserve	333,211			(30,000)			303,211
<u>Committed:</u>							
Economic Budget Stability Reserve	3,688,752						3,688,752
<u>Unassigned:</u>							
Fund Balance	521,943					(89,478)	432,465
Available (Budget)		18,239,487	(19,340,756)	(1,255,557)	2,286,553	-	(70,273)
<b>Total General Fund</b>	<b>\$ 10,777,370</b>	<b>\$ 18,239,487</b>	<b>\$ (19,340,756)</b>	<b>\$ (1,255,557)</b>	<b>\$ 2,286,553</b>	<b>\$ -</b>	<b>\$ 9,676,102</b>
<b>*Self-Insured Retention Reserve - Liability account 100-2200</b>							<b>657,418</b>

\* Beginning Fund Balance is estimated and based on the mid-year projections. Actuals will be reflected after the FY20-21 is closed and Audited (Nov-Dec 2021)

\*\*Ending Fund Balance is estimated. Actuals will be reflected after the FY21-22 is closed and Audited (Nov-Dec 2022)

Change in Fund Balance	1,101,269
Use of Capital&other reserves for expenditures in the FY21- 22 Budget	1,030,996
<b>Operating Deficit</b>	<b>70,273</b>



The district's reserve policy is to maintain a minimum target of fifty percent 50% of property tax revenue in unrestricted General Fund Reserves to meet the cash flow needs of the district. Total estimated reserves for the district at the end of FY21-22 is roughly \$9.68 million, which represents 74% of property tax revenue.

### **Changes to Fund Balance**

The net decrease in fund balance is approximately \$1.10 million, as follows:

- **Capital Reserves:** a net decrease of (\$0.68 million) to purchase Capital Outlay.
- **Other Reserves:** a net decrease of (\$0.35 million) to fund non-operating expenses (\$0.29 million), HCFA NextGen communication upgrade (\$0.03 million), EMS related expenses (\$0.3 million).
- The Difference (\$0.07 million) is the operating deficit, and it is covered by either unassigned fund balance or the Economic budget stability Reserve.

The Budget Stability Reserve is intended to offset quantifiable revenue or expense uncertainty and help balance out service levels through economic cycles. Given the unknown effects of COVID-19 on revenue, the budget includes a conservative approach to growth projections and no major reduction in expense to maintain a high level of service to our community. The district will continue monitoring the impacts of COVID-19 in revenue and will amend the budget as necessary, both revenue and expenses, to ensure minimal impact to the District and the Community.

### **Conclusion**

The FY21-22 Final Budget presents a healthy, structurally balanced, and financially prudent budget for the 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 takes into consideration several variables, while the budgetary expenditures have been thoroughly vetted over a budget development process with staff and budget committee spanning over six months.



## BUDGET INFORMATION

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## **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 GANN limit places a limit on the amount of proceeds of taxes that state and local government agencies can receive and spend each year. Each year the Board of Directors must adopt, by resolution, the appropriations limit for the following year.

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 FY21-22 calculation, the population for the unincorporated areas decreased -0.54%. California per capita personal income (Price Factor) increased by 5.73%. These figures were used in the formula to compute the limit.

### **Fiscal Year 2021-2022 Appropriations Limit Calculation**

<b>Fiscal Year 21-22 Appropriation Limit</b>		
<b>Prior Year (FY20-21) Appropriations Limit</b>	\$	16,710,936
<b>Increased by an inflation factor composed of the increase in population and per capita income change</b>	X	1.05159
<b>FISCAL YEAR 21-22 APPROPRIATIONS LIMIT</b>	\$	<b>17,573,063</b>

**Proceeds of Taxes**

The “Proceeds of Taxes” as included in the FY21-22 Preliminary Budget that are subject to the appropriations limit are estimated to be \$11.9 million. Therefore, the District has what is referred to as an appropriation “gap” of \$5.6 million (\$17,573,063 - \$11,946,886). Simply stated, the District could collect and spend up to \$5.6 million more in taxes during the FY21-22 without exceeding the Constitutional limit.

Fiscal Year 21-22 Appropriations Limit as calculated	\$	17,573,063
Fiscal Year 21-22 estimated proceeds from Tax revenue less exclusions	\$	11,946,886
Amount under the limit (Appropriation gap)	\$	5,626,177



### Budget Calendar

#### Preliminary Budget Preparation Calendar – FY 2021-2022

Date	Time	Prelim Budget Calendar	Attendance
20-Apr	9:00	Budget Preparation/ Discussion	Staff
27-Apr	9:00	Budget Preparation/ Discussion	Staff
4-May	9:00	Budget Preparation/ Discussion	Staff
11-May	9:00	Budget Workshop – M&O and Salaries & Benefits	Committee
18-May	9:00	Budget Workshop – Overall Preliminary Budget	Committee
25-May	9:00	Budget Workshop – Overall Preliminary Budget	Committee
08-Jun - 1st Brd Mtg	17:30	Board Mtg. - Submission of Preliminary Budget	Board
22 Jun - 2nd Brd Mtg	17:30	Board Mtg. - Approval of Preliminary Budget	Board

#### Final Budget Preparation Calendar – FY 2021-2022

Date	Time	Budget Calendar	Attendance
20-Jul	9:00	Capital Budget Preparation	Staff
27-Jul	9:00	Capital Budget & Reserves Discussion	Staff
3-Aug	9:00	Final Budget, Capital Budget, and Reserves	Staff
17-Aug	9:00	Budget Workshop - Reserve Policy & Capital Budget	Committee
24-Aug	9:00	Budget Workshop- Capital & Final Budget	Committee
31-Aug	9:00	Budget Workshop- Overall Budget Review	Committee
14-Sep - 1st Brd Mtg	17:30	Board Mtg - Submission of Final Budget & Capital Plan	Board
28-Sep - 2nd Brd Mtg	17:30	Board Mtg - Approval of Final Budget & Capital Plan	Board



## Summary of Staffing Changes

### FY2021-2022 Personnel Listing (FTE)

Full Time Equivalent (FTE) List	FY21-22 Prelim. Authorized Positions	Changes	FY21-22 Final positions
<b>Administrative:</b>			
Finance Analyst	1.00	-	1.00
Executive Assistant	1.00	-	1.00
Finance & HR Director	1.00	-	1.00
Fire Marshal	1.00	-	1.00
Fire Inspector I	1.00	-	1.00
Human Resources Analyst	1.00	-	1.00
Defensible Space Inspector	0.50	-	0.50
Office Specialist (retired Annuitant)	0.50	-	0.50
Office Specialist	0.50	-	0.50
<b>Total Administration</b>	<b>7.50</b>	<b>-</b>	<b>7.50</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>59.50</b>	<b>-</b>	<b>59.50</b>
<b>Board of Directors</b>			
Directors	5.00	-	5.00
<b>Total Board of Directors</b>	<b>5.00</b>	<b>-</b>	<b>5.00</b>
<b>Total FTEs &amp; Directors</b>	<b>64.50</b>	<b>-</b>	<b>64.50</b>

FUNDED VACANCIES included in FTEs	Prelim. Budget	Final Budget
Firefighter PM/LKS	2.00	5.00
HR Analyst	1.00	-
Office Specialist	0.50	-
Office Specialist	0.50	-
Fire Inspector	1.00	-
	<b>5.00</b>	<b>5.00</b>



## Budget Account Structure

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

### Fund

100

### Description

General Fund

### Division

10

Administrative Services

20

Fire Prevention &amp; Community Services

60

Emergency Services

### 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

**80**

Non-Operating

*Incidents & One-time (NEW)*

Chart of Accounts Schema





# GENERAL FUND

## General Fund Summary

The General Fund includes all revenues and expenses that are not allocated on a separate fund, such as those intended for capital funding. For purposes of illustration and transparency, the General Fund is broken down on the table below:

### General Fund Overall Summary Fiscal Year 2021 – 2022

	Operating Budget	Non-Operating Budget	CSA-69 Budget	Grants Budget	Total General Fund
<b>Resources In:</b>					
<b>Revenues</b>					
40 - Property Tax	13,276,852				13,276,852
41 - Fees and Services	149,750				149,750
42 - Revenue from other Agencies/Grants	602,500	372,500	3,688,335	39,550	4,702,885
43 - Miscellaneous	-				-
44 - Use of Money and Property	110,000				110,000
<b>Total Revenue</b>	<b>14,139,102</b>	<b>372,500</b>	<b>3,688,335</b>	<b>39,550</b>	<b>18,239,487</b>
<b>Resource Uses:</b>					
<b>Expenditures</b>					
60 - Salaries & Benefits	10,956,103	325,000	2,601,727		13,882,830
70 - Services & Supplies	1,962,646	172,769	729,627		2,865,041
80 - Debt Service	548,260				548,260
85 - Capital Outlay		20,000		39,550	59,550
<b>Total Expenditures</b>	<b>13,467,009</b>	<b>517,769</b>	<b>3,331,353</b>	<b>39,550</b>	<b>17,355,681</b>
<b>Change in Fund Balance Surplus/(Deficit)</b>	<b>672,093</b>	<b>(145,269)</b>	<b>356,982</b>	<b>-</b>	<b>883,806</b>
<b>Other Sources</b>					
Transfers In from other Funds	156,209	115,269			271,478
Transfers In from CSA-69 (admin)	117,425	30,000			147,425
Notes/Bond/Loan/Lease Proceeds					-
<b>Subtotal Other Sources</b>	<b>273,634</b>	<b>145,269</b>	<b>-</b>	<b>-</b>	<b>418,903</b>
<b>Other Uses</b>					
Transfers Out to Capital Funds	1,016,000		239,557		1,255,557
Transfers Out to Other Funds	-		147,425		147,425
<b>Subtotal Other Uses</b>	<b>1,016,000</b>	<b>-</b>	<b>386,982</b>	<b>-</b>	<b>1,402,982</b>
<b>Total Other Sources/(Uses)</b>	<b>(742,366)</b>	<b>145,269</b>	<b>(386,982)</b>	<b>-</b>	<b>(984,079)</b>
<b>Net Operating Revenue Over/(Under)</b>	<b>(70,273)</b>	<b>-</b>	<b>(30,000)</b>	<b>-</b>	<b>(100,273)</b>
<b>Change Fund Balance:</b>					
<b>Beginning Fund Balance *</b>	<b>521,943</b>	<b>-</b>	<b>333,211</b>	<b>0</b>	<b>855,154</b>
Total Operating Revenue & Transfers In	14,412,736	517,769	3,688,335	39,550	18,658,390
Total Operating Expenses & Transfers Out	(14,483,009)	(517,769)	(3,718,335)	(39,550)	(18,758,663)
Carry-over onetime - Unassigned	(89,478)	-	-	-	(89,478)
<b>Over/(Under)</b>	<b>(159,751)</b>	<b>-</b>	<b>(30,000)</b>	<b>-</b>	<b>(189,751)</b>
<b>Ending Fund Balance</b>	<b>362,192</b>	<b>-</b>	<b>303,211</b>	<b>0</b>	<b>665,404</b>



## **Operating Budget**

This fund is used to record all the operational needs of the district except those that are required or per Board Direction are to be accounted for in another fund/Reserve. The summary presented here contains budgeted operating revenues (\$14.14 million) and expenditures (\$13.47 million) for the operation of the district. The primary revenue source for the operating budget is property tax revenue (\$13.28 million). The primary operating expenses are related to salaries & benefits (\$10.96 million) and services & supplies (\$1.96 million). For illustration and transparency, the budget includes transfers in from other reserves/funds (\$0.28 million), this is because the district, via the Reserve Policy, has set aside funding for specific expenses. The fund transfers out to the Capital Reserve/Fund (\$1.02 million) are funds set aside to cover expenses for capital in the future.

The FY21-22 Operating Budget presented here represent a net deficit of nearly \$0.07 million. This deficit is a net increase in operating costs and decrease of revenue growth.

## **Non-Operating Budget**

The non-operating budget portion of the General Fund is used to record all revenue and expenditures that are non-operational in nature. Deployment of personnel for strike teams under the CFAA mutual aid contract with the State of California is allocated here. Other non-operating expenditures typically found here are one-time expenses approved by the Board and others for which reserve funding is already set aside. Non-operating expenses are funded via revenue offset from contracts with the County or the State, or by reserves assigned by Board action. The Final FY21-22 Budget includes reimbursable incident expenditures in the amount of \$0.37 million, which is 100% offset by revenue and \$0.15 million Board approved one-time expenditures covered by assigned reserves.



### **CSA-69 Budget**

The CSA-69 budget is used to record all revenues and expenditures related to the cooperative agreement with the County of San Diego for medical services to area CSA-69. This revenue represents the second largest revenue for the district, and it accounts for approximately 20% of total revenue. The FY21-22 Final budget includes a total revenue from the CSA-69 contract of about \$3.69 million. The CSA-69 contract funds a total of 12 Firefighter Paramedics, and this represents most of the Salaries & Benefits Expenses for the CSA-69 at nearly \$2.60 million. Services & Supplies are approximately \$0.73 million. The CSA-69 budget also allocates a portion of the revenue to offset admin costs and one-time expenditure requests at \$0.15 million, and funding under the 5-Year Capital Plan is nearly \$0.24 million.

### **Grants Budget**

The grants budget is used to record all revenues and expenditures related to local, state, federal, and other grants received by the district. The FY21-22 Final Budget includes a pass-through grant via the County of San Diego from the State Homeland Security Grants for the FY2020 SHGP at about \$39,550. These funds are used meet the needs of the district by purchasing handheld radios.



# CAPITAL RESERVES/BUDGET

## Capital Reserves/Budget Summary

The capital reserve is not a separate fund, but rather an assigned reserve by the Board of Directors to allow for better tracking of revenues and expenditures related to capital outlay. The capital budget includes all revenue and expenditures associated with the capital outlay and debt services for the district.

The capital reserves are broken into three categories: LKS Facilities/Stations, LKS Equipment & Vehicles, and CSA Equipment & Vehicles. The FY21-22 Final Budget includes about 1.99 million in total reserve expenditures. These include (\$1.67 million) for expenditures related to vehicles, capital equipment, and station CIP and (\$0.33 million) for capital loan debt payments for station #3. The transfers in in the amount of \$1.26 million is the amount annual property tax revenue allocated per Board Policy as part of the 5-Year Capital Funding. the Capital Reserves/Budget is broken down on the table below:



### Capital Reserves – Overall Summary

Fiscal Year 2021 – 2022

	Facilities/Stations Capital Reserve <i>(LKS)</i>	*Equipment & Vehicles Capital Reserve <i>LKS</i>	*Equipment & Vehicles Capital Reserve <i>CSA-69</i>	Total Capital Reserves
<b>Resources In:</b>				
<b>Resource Uses:</b>				
<b>Expenditures</b>				
80 - Debt Service	325,924			325,924
85 - Capital Outlay	342,651	1,041,000	275,500	1,659,151
<b>Total Expenditures</b>	<b>668,575</b>	<b>1,041,000</b>	<b>275,500</b>	<b>1,985,075</b>
<b>Change in Fund Balance Surplus/(Deficit)</b>	<b>(668,575)</b>	<b>(1,041,000)</b>	<b>(275,500)</b>	<b>(1,985,075)</b>
<b>Other Sources</b>				
Transfers In from other Funds	326,000	690,000	239,557	1,255,557
Notes/Bond/Loan/Lease Proceeds/Adjs		-		-
<b>Subtotal Other Sources</b>	<b>326,000</b>	<b>690,000</b>	<b>239,557</b>	<b>1,255,557</b>
<b>Other Uses</b>				
Transfers Out to Other Funds	-	-	-	-
<b>Subtotal Other Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Other Sources/(Uses)</b>	<b>326,000</b>	<b>690,000</b>	<b>239,557</b>	<b>1,255,557</b>
<b>Net Operating Revenue Over/(Under)</b>	<b>(342,575)</b>	<b>(351,000)</b>	<b>(35,943)</b>	<b>(729,518)</b>
<b>Change Fund Balance:</b>				
<b>Beginning Fund Balance *</b>	<b>1,410,390</b>	<b>1,563,627</b>	<b>254,896</b>	<b>3,228,913</b>
Total Capital Revenue & Transfers In	326,000	690,000	239,557	1,255,557
Total Capital Expenses & Transfers Out	(668,575)	(1,041,000)	(275,500)	(1,985,075)
Carry-over onetime - Unassigned	-	49,000	-	49,000
Over/(Under)	(342,575)	(302,000)	(35,943)	(680,518)
<b>Ending Fund Balance</b>	<b>1,067,815</b>	<b>1,261,627</b>	<b>218,953</b>	<b>2,548,395</b>





# OTHER RESERVES

## Other Reserves Summary

Other reserves are not a separate fund, but rather represent the portion of the General Fund that includes all reserves, restricted and un-restricted, excluding the Capital Reserves. For transparency and clarity, this summary is included as part of the budget, to show the full cycle of transfers in and out of the operating and other budgets.

### Other Reserves – Overall Summary

Fiscal Year 2021 – 2022

	Non-Spendable <i>Committed</i>	Economic Stability Reserve <i>Committed</i>	Budget Stability Reserve <i>Assigned</i>	Accrued Leave Reserve <i>Assigned</i>	HCFA JPA Liability Reserve <i>Assigned</i>	Total Other Reserves
<b>Resources In:</b>						
<b>Revenues</b>						
<b>Total Revenue</b>	-	-	-	-	-	-
<b>Resource Uses:</b>						
<b>Change in Fund Balance Surplus/(Deficit)</b>	-	-	-	-	-	-
<b>Other Sources</b>						
Transfers In from other Funds			-			-
Notes/Bond/Loan/Lease Proceeds						-
<b>Subtotal Other Sources</b>	-	-	-	-	-	-
<b>Other Uses</b>						
<b>Transfers Out to Other Funds</b>						
<i>Balance Operating Budget</i>						-
<i>Non-Reimbursable Incidents</i>			100,000			100,000
<i>One-Time Board Approved Purchases</i>			40,478			40,478
<i>Contract with San Miguel - CSA115</i>			100,000			100,000
<i>Leave Cashouts/Final Pay</i>						-
<i>Funding Leave Liability</i>						-
<i>HCFA JPA - NexGen Upgrade P25</i>					31,000	31,000
<b>Subtotal Other Uses</b>	-	-	240,478	-	31,000	271,478
<b>Total Other Sources/(Uses)</b>	-	-	(240,478)	-	(31,000)	(271,478)
<b>Net Operating Revenue Over/(Under)</b>	-	-	(240,478)	-	(31,000)	(271,478)
<b>Change Fund Balance:</b>						
<b>Beginning Fund Balance *</b>	- 3,688,752	911,725	1,472,126	620,700	6,693,303	
Total Other Revenue & Transfers In	-	-	-	-	-	-
Total Other Expenses & Transfers Out	-	-	(240,478)	-	(31,000)	(271,478)
Carry-over onetime - Unassigned	-	-	40,478	-		40,478
Over/(Under)	-	-	(200,000)	-	(31,000)	(231,000)
<b>Ending Fund Balance</b>	- 3,688,752	711,725	1,472,126	589,700	6,462,303	



The Budget Stability Reserve is intended to offset quantifiable revenue or expense uncertainty and help balance out service levels through economic cycles. Given the unknown effects of COVID-19 on revenue, the budget includes a conservative approach to growth projections and no major reduction in expense to maintain a high level of service to our community. This reserve will offset the Net Operating Revenue for FisFY21-22 which is a projected decrease of about \$0.07 million. Other expenditure transfers from other reserves to the operating and non-operating budgets net approximately \$0.27 million and include a payment under contract to San Miguel Fire (\$0.10 million), year one funding for tablet command (\$0.03 million), non-reimbursed incidents (\$0.10 million) and other miscellaneous (\$0.04 million).



## BUDGET DETAIL

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### Revenue Detail

#### Revenue Detail

#### Fiscal Year 2018 – 2022 Revenues

	2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 Total Activity	2020-2021 Amended	2021-2022 Final	Change
<b>RPT Category: 40 - Property Taxes</b>						
4010 - Property tax - current secured	\$ 9,227,163	\$ 9,577,782	\$ 10,430,296	\$ 10,820,959	\$ 11,269,892	\$ 448,933
4020 - Property tax - current unsecured	149,893	308,375	170,440	340,663	340,000	(663)
4030 - Property tax - current utility	177,980	178,497	180,796	170,000	170,000	-
4040 - Property tax - prior and penalty	(11,505)	(3,430)	6,065	5,750	5,750	(0)
4050 - Property tax - home owner's exemption	65,935	65,910	68,792	60,000	60,000	-
4055 - Tax Interest	-	-	17,756	12,000	12,000	-
4060 - Property tax - supplemental	357,638	358,262	344,930	349,000	349,000	-
4080 - Property tax - Fixed Charge Special Asses	916,857	917,331	919,312	917,000	920,210	3,210
4090 - Property tax - RDA Passthrough	180,716	201,029	202,905	150,000	150,000	-
4091 - Property tax - CAS-115 Allocation	134,820	-	-	-	-	-
<b>Total Property Tax</b>	<b>\$ 11,199,498</b>	<b>\$ 11,603,755</b>	<b>\$ 12,341,293</b>	<b>\$ 12,825,373</b>	<b>\$ 13,276,852</b>	<b>\$ 451,479</b>
<b>RPT Category: 41 - Fees and Services</b>						
4110 - Mitigation Fees	\$ 84,622	\$ 100,912	\$ 254,895	\$ 100,000	\$ 100,000	\$ -
4120 - Fees for Services	810	720	724	1,000	1,000	-
4121 - Permit and inspection fees	-	-	-	-	48,750	48,750
<b>Total Fees and Services</b>	<b>\$ 85,432</b>	<b>\$ 101,632</b>	<b>\$ 255,619</b>	<b>\$ 101,000</b>	<b>\$ 149,750</b>	<b>\$ 48,750</b>
<b>RPT Category: 42 - Revenue from other Agencies/Grants</b>						
4200 - County of San Diego CSA-69	\$ 3,107,729	\$ 3,383,330	\$ 3,474,586	\$ 3,561,527	\$ 3,688,335	\$ 126,808
4201 - County of San Diego CSA-115	-	377,241	-	-	-	-
4205 - County of San Diego Cooperation Agree	550,000	550,000	550,000	550,000	550,000	-
4206 - County of San Diego First Responder Cla	52,708	43,642	46,864	50,000	50,000	-
4210 - Fire Assignment Reimbursement	684,744	507,204	186,716	671,160	372,500	(298,660)
4211 - Other Assignment Reimbursement	-	-	-	80,000	-	(80,000)
4220 - Other revenue	6,727	95,096	4,530,975	235,000	-	(235,000)
4225 - Grants	2,701	47,346	6,856	91,653	42,050	(49,603)
<b>Total Revenue from Other Agencies/Grants</b>	<b>\$ 4,404,609</b>	<b>\$ 5,003,859</b>	<b>\$ 8,795,998</b>	<b>\$ 5,239,340</b>	<b>\$ 4,702,885</b>	<b>\$ (536,455)</b>
<b>RPT Category: 43 - Miscellaneous Revenue</b>						
4310 - Sale of fixed assets	\$ 890,963	\$ 5,400	\$ 68	\$ -	\$ -	\$ -
4315 - Donations	2,500	-	-	-	-	\$ -
4316 - Insurance Proceeds	36,467	475,000	47,789	-	-	\$ -
4320 - Purchasing Card Incentive Program	2,175	2,752	3,239	-	-	\$ -
4325 - Miscellaneous Revenue	1,396	976	9,723	-	-	\$ -
4326 - Training Revenue	5,007	3,170	2,903	-	-	\$ -
<b>Total Miscellaneous Revenue</b>	<b>\$ 938,508</b>	<b>\$ 487,298</b>	<b>\$ 63,722</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>RPT Category: 44 - Use of Money and Property</b>						
4410 - Interest Revenue	\$ 129,030	\$ 212,702	\$ 183,328	\$ 70,000	\$ 70,000	\$ -
4430 - Cell Tower Lease Revenue	49,636	48,112	49,216	40,000	40,000	-
4435 - Property Lease Revenue	232	-	-	-	-	-
<b>Total Use of Money and Property</b>	<b>\$ 178,899</b>	<b>\$ 260,814</b>	<b>\$ 232,544</b>	<b>\$ 110,000</b>	<b>\$ 110,000</b>	<b>\$ -</b>
<b>Total Revenues</b>	<b>\$ 16,806,945</b>	<b>\$ 17,457,358</b>	<b>\$ 21,689,176</b>	<b>\$ 18,275,713</b>	<b>\$ 18,239,487</b>	<b>\$ (36,226)</b>



### Expenditure Detail

#### Expense Detail – Salaries & Benefits

##### Fiscal Year 2018 – 2022 Expenses

	2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 Total Activity	2020-2021 Amended	2021-2022 Final	Change
<b>RPT Category: 60 - Salaries &amp; Benefits</b>						
6010 - Salaries regular	\$ 4,535,162	\$ 4,568,093	\$ 4,984,319	\$ 5,132,969	\$ 5,278,982	\$ 146,013
6015 - Salaries - part time	-	7,995	3,561	16,000	50,218	34,217
6020 - Longevity	-	-	-	78,836	80,872	2,036
6033 - OT Coverage - Open	511,894	685,733	889,066	378,200	-	(378,200)
6034 - OT Coverage - leave	863,049	765,430	761,980	1,040,909	1,089,738	48,829
6035 - OT Coverage - training and support	108,060	213,549	124,807	211,893	212,357	464
6036 - OT Coverage - emergency response	1,259	-	-	-	-	-
6038 - OT Coverage - Fire Assignment - Reimbursable	434,067	290,665	100,088	633,660	255,000	(378,660)
6039 - OT Coverage-Nonreimbursed	22,700	55,354	95,285	70,000	70,000	-
6049 - Cell Phone Allowance	3,861	3,911	4,623	4,300	3,900	(400)
6050 - Uniform allowance	48,220	49,080	38,700	53,000	56,000	3,000
6051 - Holiday Pay	66,190	128,939	131,242	154,320	155,346	1,026
6052 - FLSA Pay	109,924	113,762	123,985	143,984	144,638	654
6053 - Paramedic Incentive / ALS Pay	38,695	38,000	38,039	51,000	49,000	(2,000)
6054 - Paramedic Preceptor Pay	384	1,414	295	3,300	3,025	(275)
6055 - Special compensation	-	-	18,757	77,675	99,875	22,200
6056 - Education Incentive	-	-	626	25,000	30,000	5,000
6090 - Annual leave buyback	-	172,244	46,227	-	-	-
6105 - Occupational injury - 4850 Pay	-	-	12,844	-	-	-
6125 - PERS retirement	817,970	882,626	974,936	1,118,831	1,150,701	31,871
6126 - PERS retirement Unfunded Actuarial Liability	1,130,267	1,420,238	1,741,523	2,054,229	2,388,479	334,250
6210 - Long term disability	9,052	10,640	10,254	11,520	11,520	-
6220 - Health and dental insurance	833,233	822,163	916,147	1,111,620	1,204,315	92,695
6221 - Health Insurance Retiree Benefits	950,695	920,595	920,596	890,206	890,795	589
6225 - Social security medicare	94,578	103,518	108,327	140,754	106,765	(33,989)
6235 - Worker's compensation expense	347,070	377,596	357,730	507,682	551,303	43,621
6318 - Deferred Comp Benefit	-	-	-	26,000	-	(26,000)
<b>Total Salaries &amp; Benefits</b>	<b>\$ 10,926,329</b>	<b>\$ 11,631,543</b>	<b>\$ 12,403,955</b>	<b>\$ 13,935,889</b>	<b>\$ 13,882,830</b>	<b>\$ (53,059)</b>





### Expenditure Detail (Continue)

#### Expense Detail – Services & Supplies

#### Fiscal Year 2018 – 2022 Expenses

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Change
	Total Activity	Total Activity	Total Activity	Amended	Final	
<b>RPT Category: 70 - Services &amp; Supplies</b>						
7035 - Telephone	\$ 31,767	\$ 34,308	\$ 36,488	\$ 35,890	\$ 35,890	\$ -
7042 - Cellular phones	770	4,404	4,718	8,410	9,010	\$ 600
7070 - Fire Department Sustenance	4,813	8,029	3,626	6,251	6,251	\$ -
7071 - Meetings	10,121	17,933	5,265	16,000	16,000	\$ -
7075 - Memberships	7,298	14,996	13,014	17,350	17,350	\$ -
7080 - Publications	201	3,318	-	2,500	2,500	\$ -
7100 - Uniforms	21,841	13,310	9,122	19,385	14,625	\$ (4,760)
7110 - Personal Protective Equipment	69,408	96,232	187,955	141,309	121,500	\$ (19,809)
7115 - SCBA Equipment	16,747	5,882	16,725	18,440	18,440	\$ -
7120 - Small tools and equipment	-	303	-	-	-	\$ -
7121 - Fire Hose	6,546	-	-	-	-	\$ -
7122 - Rescue Equipment	4,852	9,868	2,390	7,500	7,500	\$ -
7123 - Communication Equipment	28,956	32,648	24,120	32,000	44,000	\$ 12,000
7130 - Non-inventory equipment	14,010	23,906	74,717	36,000	46,000	\$ 10,000
7135 - Special department expenses	21,367	21,650	8,889	25,791	23,000	\$ (2,791)
7140 - Training	104,686	121,420	94,016	199,375	211,538	\$ 12,163
7145 - Furnishings and Fixtures	-	10,935	17,850	15,000	15,000	\$ -
7180 - Utilities	102,049	106,642	109,268	111,560	130,660	\$ 19,100
7250 - General liability insurance	40,506	46,543	49,692	64,250	64,250	\$ -
7305 - Office supplies	12,278	21,991	42,855	15,250	20,619	\$ 5,369
7310 - Postage	1,482	1,817	1,189	2,000	2,000	\$ -
7330 - Household Cleaning Supplies	11,784	13,008	13,026	12,000	12,000	\$ -
7400 - Tax Penalty	-	3,130	833	-	-	\$ -
7405 - Services - Auditing	11,685	13,350	15,263	18,000	18,000	\$ -
7415 - Services - County of San Diego	354,805	272,858	261,714	375,500	147,500	\$ (228,000)
7440 - Services - Legal	59,238	47,404	65,785	47,000	47,000	\$ -
7445 - Services - Communications / D	478,215	483,904	507,642	525,421	522,294	\$ (3,127)
7446 - Services - Computer Maintena	40,914	24,998	32,168	42,000	42,000	\$ -
7450 - Services - Software Applicatio	90,071	80,565	89,688	110,945	99,640	\$ (11,305)
7455 - Services-Physical Appraisals	13,335	16,549	20,345	30,000	30,000	\$ -
7460 - Services-Professional Consult	14,305	30,997	40,942	87,150	47,050	\$ (40,100)
7475 - Services - Other	49,085	35,482	46,112	59,743	43,375	\$ (16,368)
7525 - Services - Laundry and Linen	3,299	2,610	1,738	5,275	5,275	\$ -
7535 - General household expense	66	-	-	-	-	\$ -
7540 - Medical supplies	166,799	175,839	184,627	159,704	171,518	\$ 11,814
7541 - Medical Waste Control	1,318	2,755	2,250	2,750	2,750	\$ -
7545 - ALS Engine	2,085	1,324	-	8,000	8,000	\$ -
7550 - Vehicle Preventitive Maintena	91,756	134,439	-	-	-	\$ -
7551 - Vehicle Repairs	98,982	157,611	246,989	265,302	266,302	\$ 1,000
7555 - Equipment maintenance	21,966	24,178	32,824	34,500	34,500	\$ -
7560 - Fuel - Diesel	86,771	85,753	54,611	67,000	67,000	\$ -
7561 - Fuel - Gas	41,107	56,518	75,624	102,775	102,775	\$ -
7570 - Station Maintenance	118,296	123,056	123,344	130,834	141,784	\$ 10,950
7579 - Miscellaneous	29,169	102,526	110,139	102,645	102,645	\$ -
7580 - Emergency Incident-Vehicle	5,101	39,423	3,287	75,000	75,000	\$ -
7581 - Emergency Incident-Admin Ov	9,283	1,612	-	37,500	37,500	\$ -
7582 - Emergency Incident-Other	311	867	2,798	5,000	5,000	\$ -
7585 - Non-Reimbursable Incidents -	209	305	-	10,000	10,000	\$ -
7586 - Fire Assign. Non-reimbursed-/	-	-	-	10,000	10,000	\$ -
7587 - Fire Assign. Non-reimbursed-C	55,552	3,115	2,566	10,000	10,000	\$ -
7597 - Structure rent/lease	27,669	-	-	-	-	\$ -
<b>Total Services &amp; Supplies</b>	<b>\$ 2,382,874</b>	<b>\$ 2,530,308</b>	<b>\$ 2,636,213</b>	<b>\$ 3,108,302</b>	<b>\$ 2,865,041</b>	<b>\$ (243,264)</b>



### Expenditure Detail (Continue)

#### Expense Detail – Debt Services & Capital Outlay

#### Fiscal Year 2018 – 2022 Expenses

	2017-2018	Total Active	2019	Total Active	2020	Total Active	2021	Amended	2021-2022	Final	Change
<b>RPT Category: 80 - Debt Service</b>											
8010 - Debt Service C.O.P. - Principa	\$	320,000	\$	330,000	\$	527,000	\$	532,000	\$	553,000	\$ 21,000
8011 - Debt Service C.O.P. - Interest		230,773		299,237		254,254		341,717		321,184	(20,533)
<b>Total Debt Services</b>	<b>\$</b>	<b>550,773</b>	<b>\$</b>	<b>629,237</b>	<b>\$</b>	<b>781,254</b>	<b>\$</b>	<b>873,717</b>	<b>\$</b>	<b>874,184</b>	<b>\$ 467</b>
<b>RPT Category: 85 - Capital Outlay</b>											
8830 - Capital - structure improvemen	\$	390,246	\$	837,097	\$	3,941,254	\$	713,000	\$	342,651	\$ (370,349)
8840 - Capital - equipment		33,105		788,779		117,831		145,009		137,050	(7,959)
8850 - Capital - vehicles		679,830		617,841		850,205		794,483		1,239,000	444,517
<b>Total Capital Outlay</b>	<b>\$</b>	<b>1,103,181</b>	<b>\$</b>	<b>2,243,717</b>	<b>\$</b>	<b>4,909,290</b>	<b>\$</b>	<b>1,652,492</b>	<b>\$</b>	<b>1,718,701</b>	<b>\$ 66,209</b>
<b>Total Expenses</b>	<b>\$</b>	<b>14,963,157</b>	<b>\$</b>	<b>17,034,804</b>	<b>\$</b>	<b>20,730,712</b>	<b>\$</b>	<b>19,570,400</b>	<b>\$</b>	<b>19,340,756</b>	<b>\$ (197,936)</b>



### Departmental Detail

#### Department 01 - Administration

#### Salaries & benefits

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
	Total Activity	Total Activity	Total Activity	Amended	Final
<b>Department: 01 - Administration</b>					
<b>RPT Category: 60 - Salaries &amp; Benefits</b>					
6010 - Salaries regular	\$ 960,064	\$ 954,959	\$ 937,672	\$ 864,702	\$ 878,859
6015 - Salaries - part time	-	7,995	3,561	-	33,304
6020 - Longevity	-	-	-	78,836	80,872
6035 - OT Coverage - training and support	3,819	3,422	2,877	3,940	4,382
6049 - Cell Phone Allowance	3,861	3,911	4,623	4,300	3,900
6050 - Uniform allowance	3,280	4,280	3,440	4,000	4,000
6051 - Holiday Pay	-	1,989	-	-	-
6053 - Paramedic Incentive / ALS Pay	3,500	3,000	3,000	2,000	3,000
6055 - Special compensation	-	-	1,251	4,961	8,827
6090 - Annual leave buyback	-	16,644	27,262	-	-
6125 - PERS retirement	145,199	151,707	160,256	185,337	188,838
6126 - PERS retirement Unfunded Actuarial Li	83,311	104,869	120,783	156,716	257,537
6210 - Long term disability	373	247	20	-	-
6220 - Health and dental insurance	117,169	119,263	130,291	147,663	144,893
6221 - Health Insurance Retiree Benefits	101,860	87,875	86,306	93,706	146,841
6225 - Social security medicare	14,711	15,133	14,711	19,197	18,793
6235 - Worker's compensation expense	67,203	75,310	70,984	84,013	92,280
6318 - Deferred comp benefit	-	-	-	26,000	-
<b>Total Salaries &amp; Benefits</b>	<b>\$ 1,504,351</b>	<b>\$ 1,550,603</b>	<b>\$ 1,567,036</b>	<b>\$ 1,675,370</b>	<b>\$ 1,866,326</b>



### Department 01 - Administration (Continue)

#### Services & Supplies, Debt Services & Capital Outlay

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
	Total Activity	Total Activity	Total Activity	Amended	Final
<b>Department: 01 - Administration</b>					
<b>RPT Category: 70 - Services &amp; Supplies</b>					
7035 - Telephone	\$ 23,778	\$ 25,731	\$ 27,366	\$ 26,928	\$ 26,928
7042 - Cellular phones	578	3,705	3,944	6,510	6,960
7070 - Fire Department Sustenance	3,605	6,057	2,489	4,688	4,688
7071 - Meetings	4,254	10,745	4,055	5,812	5,812
7075 - Memberships	6,353	11,349	10,798	15,050	15,050
7123 - Communication Equipment	-	65	-	-	-
7140 - Training	6,929	7,805	14,308	40,661	37,661
7250 - General liability insurance	30,379	34,907	37,477	48,187	48,187
7305 - Office supplies	9,548	15,538	22,515	11,250	11,250
7310 - Postage	1,123	1,497	894	1,500	1,500
7330 - Household Cleaning Supplies	8,803	9,755	9,769	9,000	9,000
7400 - Tax Penalty	-	3,130	833	-	-
7405 - Services - Auditing	8,764	10,013	11,447	13,500	13,500
7415 - Services - County of San Diego	110,867	135,112	88,423	102,000	102,000
7440 - Services - Legal	44,428	35,553	57,929	35,250	35,250
7445 - Services - Communications / Dispatch	358,826	345,988	315,798	323,517	309,267
7446 - Services - Computer Maintenance	30,780	19,039	26,019	31,500	31,500
7450 - Services - Software Applications	47,929	52,924	59,972	52,125	52,125
7455 - Services-Physical Appraisals	10,001	12,412	15,259	22,500	22,500
7460 - Services-Professional Counsultants	11,051	27,585	38,386	27,525	27,525
7475 - Services - Other	10,047	20,812	16,729	12,375	12,375
7525 - Services - Laundry and Linen	2,474	1,960	1,334	2,775	2,775
7535 - General household expense	66	-	-	-	-
7540 - Medical supplies	997	-	-	-	-
7570 - Station Maintenance	2,209	2,420	-	-	-
7579 - Miscellaneous	29,169	102,466	9,976	2,420	2,420
7597 - Structure rent/lease	27,669	-	-	-	-
<b>Total Services &amp; Supplies</b>	<b>\$ 790,625</b>	<b>\$ 896,568</b>	<b>\$ 775,721</b>	<b>\$ 795,073</b>	<b>\$ 778,273</b>
<b>RPT Category: 80 - Debt Service</b>					
8010 - Debt Service C.O.P. - Principal Paymer	\$ -	\$ -	\$ -	\$ -	\$ -
8011 - Debt Service C.O.P. - Interest Payment	\$ -	\$ 80,252	\$ -	\$ -	\$ -
<b>Total Debt Services</b>	<b>\$ -</b>	<b>\$ 80,252</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>RPT Category: 85 - Capital Outlay</b>					
8830 - Capital - structure improvements	\$ 363,346	\$ 805,640	\$ 3,941,254	\$ 713,000	\$ 312,651
8840 - Capital - equipment	\$ -	\$ -	\$ -	\$ -	\$ 42,000
8850 - Capital - vehicles	41,017	50,291	25,317	-	200,000
<b>Total Capital Outlay</b>	<b>\$ 404,363</b>	<b>\$ 855,930</b>	<b>\$ 3,966,571</b>	<b>\$ 713,000</b>	<b>\$ 554,651</b>
<b>Total Department: 01 - Administration</b>	<b>\$ 2,699,338</b>	<b>\$ 3,383,354</b>	<b>\$ 6,309,327</b>	<b>\$ 3,183,443</b>	<b>\$ 3,199,250</b>



Department 11 - Finance

Salaries & Benefits, Services & Supplies, Debt Services and Capital Outlay

	2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 Total Activity	2020-2021 Amended	2021-2022 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>\$ -</b>	<b>\$ -</b>
<b>RPT Category: 70 - Services &amp; Supplies</b>					
7415 - Services - County of San Diego	\$ 7,717	\$ 8,745	\$ 6,377	\$ 9,000	\$ 9,000
7475 - Services - Other	-	120	35	-	-
<b>Total Services &amp; Supplies</b>	<b>\$ 7,717</b>	<b>\$ 8,865</b>	<b>\$ 6,412</b>	<b>\$ 9,000</b>	<b>\$ 9,000</b>
<b>RPT Category: 80 - Debt Service</b>					
8010 - Debt Service C.O.P. - Principal Paymer	\$ 320,000	\$ 330,000	\$ 527,000	\$ 532,000	\$ 553,000
8011 - Debt Service C.O.P. - Interest Payment	230,773	218,985	254,254	341,717	321,184
<b>Total Debt Services</b>	<b>\$ 550,773</b>	<b>\$ 548,985</b>	<b>\$ 781,254</b>	<b>\$ 873,717</b>	<b>\$ 874,184</b>
<b>RPT Category: 85 - Capital Outlay</b>					
8840 - Capital - equipment	3,746	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$ 3,746</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Department: 11 - Finance</b>	<b>\$ 562,080</b>	<b>\$ 557,850</b>	<b>\$ 787,666</b>	<b>\$ 882,717</b>	<b>\$ 883,184</b>



### Department 12 - Human Resources Salaries & Benefits and Services & Supplies

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
	Total Activity	Total Activity	Total Activity	Amended	Final
<b>Department: 12 - Human Resources</b>					
<b>RPT Category: 60 - Salaries &amp; Benefits</b>					
6010 - Salaries regular	\$ -	\$ 29,231	\$ 77,239	\$ 81,905	\$ 71,365
6035 - OT Coverage - training and support	-	2,918	2,016	-	2,134
6055 - Education Pay	-	-	-	-	3,568
6056 - Education Incentive	-	-	626	25,000	30,000
6125 - PERS retirement	-	3,928	10,493	12,573	11,375
6126 - PERS retirement Unfunded Actuarial Li	-	-	7,544	9,363	9,186
6220 - Health and dental insurance	-	6,908	20,150	20,169	21,380
6221 - Health Insurance Retiree Benefits	-	-	12,329	15,617	14,307
6225 - Social security medicare	-	454	1,126	1,864	1,397
6235 - Worker's compensation expense	-	3,429	6,686	7,530	6,473
<b>Total Salaries &amp; Benefits</b>	<b>\$ -</b>	<b>\$ 46,868</b>	<b>\$ 138,208</b>	<b>\$ 174,022</b>	<b>\$ 171,185</b>
<b>RPT Category: 70 - Services &amp; Supplies</b>					
7135 - Special department expenses			145	-	-
7140 - Training			-	-	3,000
7475 - Services - Other	\$ 27,595	\$ 6,626	\$ 12,927	\$ 15,000	\$ 15,000
<b>Total Services &amp; Supplies</b>	<b>\$ 27,595</b>	<b>\$ 6,626</b>	<b>\$ 13,072</b>	<b>\$ 15,000</b>	<b>\$ 18,000</b>
<b>Total Department: 12 - Human Resources</b>	<b>\$ 27,595</b>	<b>\$ 53,493</b>	<b>\$ 151,280</b>	<b>\$ 189,022</b>	<b>\$ 189,185</b>





### Department 13 - Board of Directors Salaries & Benefits and Services & Supplies

	2017-2018		2018-2019		2019-2020		2020-2021		2021-2022	
	Total Activity		Total Activity		Total Activity		Amended		Final	
Department: 13 - Board of Directors										
RPT Category: 60 - Salaries & Benefits										
6010 - Salaries regular	\$	13,821	\$	14,524	\$	18,745	\$	18,761	\$	18,761
6220 - Insurance Benefit - Reimbursement					\$	-	\$	-	\$	-
6225 - Social security medicare		914		942		1,320		1,435		1,435
Total Salaries & Benefits	\$	14,735	\$	15,466	\$	20,065	\$	20,197	\$	20,197
RPT Category: 70 - Services & Supplies										
7071 - Meetings	\$	3,705	\$	3,353	\$	1,009	\$	6,188	\$	6,188
7075 - Memberships	\$	443	\$	-	\$	-	\$	-	\$	-
7415 - Services - County of San Diego		-		-		-		-		-
7540 - Medical supplies		3,989		-		-		-		-
7579 - Miscellaneous		-		45		162		225		225
Total Services & Supplies	\$	8,136	\$	3,398	\$	1,172	\$	6,413	\$	6,413
Total Department: 13 - Board of Directors	\$	22,872	\$	18,864	\$	21,237	\$	26,610	\$	26,610



### Department 15 - Support Services Services & Supplies and Capital Outlay

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
	Total Activity	Total Activity	Total Activity	Amended	Final
<b>Department: 15 - Support Services</b>					
<b>RPT Category: 70 - Services &amp; Supplies</b>					
7070 - Fire Department Sustenance	\$ -	\$ 38	\$ -	\$ -	\$ -
7120 - Small tools and equipment	-	227	-	-	-
7123 - Communication Equipment	22,866	13,771	18,113	24,000	36,000
7130 - Non-inventory equipment	-	325	-	-	-
7145 - Furnishings and Fixtures	-	469	17,850	15,000	15,000
7180 - Utilities	82,097	82,608	88,766	86,160	107,160
7445 - Services - Communications / Dispatch	-	30,484	72,167	70,588	93,532
7550 - Vehicle Preventive Maintenance	64,721	99,586	-	-	-
7551 - Vehicle Repairs	80,427	124,757	174,702	199,540	200,540
7560 - Fuel - Diesel	56,685	75,024	50,611	52,000	52,000
7561 - Fuel - Gas	15,040	27,556	20,130	68,750	68,750
7570 - Station Maintenance	99,337	98,452	95,330	106,332	116,032
7587 - Fire Assign. Non-reimbursed-Other	53,947	-	-	-	-
<b>Total Services &amp; Supplies</b>	<b>\$ 475,120</b>	<b>\$ 553,297</b>	<b>\$ 537,669</b>	<b>\$ 622,370</b>	<b>\$ 689,014</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>\$ -</b>	<b>\$ -</b>
<b>Total Department: 15 - Support Services</b>	<b>\$ 492,554</b>	<b>\$ 553,297</b>	<b>\$ 537,669</b>	<b>\$ 622,370</b>	<b>\$ 689,014</b>



### Department 21 - Fire Prevention

#### Salaries & Benefits, Services & Supplies, and Capital Outlay

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
	Total Activity	Total Activity	Total Activity	Amended	Final
<b>Department: 21 - Fire Prevention</b>					
<b>RPT Category: 60 - Salaries &amp; Benefits</b>					
6010 - Salaries regular	\$ -	\$ -	\$ 60,290	\$ 82,467	\$ 175,469
6015 - Salaries - part time	-	-	-	16,000	16,914
6035 - OT Coverage - training and support	-	-	1,248	4,996	3,312
6050 - Uniform allowance	-	-	-	1,000	2,000
6125 - PERS retirement	-	-	8,080	12,660	26,940
6126 - PERS retirement Unfunded Actuarial Li	-	-	-	9,363	18,372
6220 - Health and dental insurance	-	-	13,971	20,169	42,780
6221 - Health Insurance Retiree Benefits	-	-	-	15,618	28,614
6225 - Social security medicare	-	-	892	2,104	4,459
6235 - Worker's compensation expense	-	-	4,760	7,625	18,424
<b>Total Salaries &amp; Benefits</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 89,240</b>	<b>\$ 172,003</b>	<b>\$ 337,283</b>
<b>RPT Category: 70 - Services &amp; Supplies</b>					
7080 - Publications	\$ 201	\$ 3,318	\$ -	\$ 2,500	\$ 2,500
7135 - Special department expenses	\$ 6,805	\$ 7,600	\$ 2,779	\$ 1,350	\$ 7,250
7140 - Training	-	-	951	340	5,000
7305 - Office supplies	-	-	15,000	12,830	-
7415 - Services - County of San Diego	236,220	129,000	136,000	143,000	-
7450 - Services - Software Applications	75	4,476	4,850	23,845	12,540
<b>Total Services &amp; Supplies</b>	<b>\$ 243,301</b>	<b>\$ 144,394</b>	<b>\$ 159,580</b>	<b>\$ 183,865</b>	<b>\$ 27,290</b>
<b>RPT Category: 85 - Capital Outlay</b>					
8850 - Capital - vehicles	-	-	36,478	-	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>36,478</b>	<b>-</b>	<b>-</b>
<b>Total Department: 21 - Fire Prevention</b>	<b>\$ 243,301</b>	<b>\$ 144,394</b>	<b>\$ 285,298</b>	<b>\$ 355,869</b>	<b>\$ 364,573</b>



### Department 22 - Logistical Volunteer Group Services & Supplies

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
	Total Activity	Total Activity	Total Activity	Amended	Final
<b>Department: 22 - Logistical Volunteer Group</b>					
<b>RPT Category: 70 - Services &amp; Supplies</b>					
7042 - Cellular phones	\$ -	\$ 45	\$ -	\$ -	\$ -
7135 - Special department expenses	12,454	11,198	1,852	3,915	9,500
7140 - Training	864	1,383	112	-	4,500
7180 - Utilities	3,737	2,552	2,628	5,400	3,500
7570 - Station Maintenance	1,239	3,430	3,395	6,900	5,000
<b>Total Services &amp; Supplies</b>	<b>\$ 18,294</b>	<b>\$ 18,607</b>	<b>\$ 7,987</b>	<b>\$ 16,215</b>	<b>\$ 22,500</b>
<b>Total Department: 22 - Logistical Volunteer</b>	<b>\$ 18,294</b>	<b>\$ 18,607</b>	<b>\$ 7,987</b>	<b>\$ 16,215</b>	<b>\$ 22,500</b>



### Department 23 - C.E.R.T Program

#### Services & Supplies

	2017-2018		2018-2019		2019-2020		2020-2021		2021-2022	
	Total Activity		Total Activity		Total Activity		Amended		Final	
Department: 23 - C.E.R.T Program										
RPT Category: 70 - Services & Supplies										
7135 - Special department expenses	\$	-	\$	-	\$	3,362	\$	16,776	\$	2,500
7140 - Training		-		-		-		-		3,000
7250 - General liability insurance		-		-		-		-		-
7475 - Services - Other		-		-		994		1,368		-
Total Services & Supplies	\$	-	\$	-	\$	4,357	\$	18,144	\$	5,500
Department: 23 - C.E.R.T Program										
	\$	-	\$	-	\$	4,357	\$	18,144	\$	5,500



### Department 62 - Suppression

#### Salaries & Benefits

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
	Total Activity	Total Activity	Total Activity	Amended	Final
<b>Department: 62 - Suppression</b>					
<b>RPT Category: 60 - Salaries &amp; Benefits</b>					
6010 - Salaries regular	\$ 2,740,242	\$ 2,765,216	\$ 2,997,468	\$ 3,192,638	\$ 3,196,390
6033 - OT Coverage - Open	257,188	366,017	747,430	235,200	-
6034 - OT Coverage - leave	708,642	653,311	626,242	903,909	874,950
6035 - OT Coverage - training and support	89,769	185,289	115,960	122,957	117,854
6036 - OT Coverage - emergency response	786	-	-	-	-
6050 - Uniform allowance	34,810	34,890	25,800	36,000	38,000
6051 - Holiday Pay	51,594	99,382	97,801	115,740	121,005
6052 - FLSA Pay	88,995	89,524	97,867	115,020	114,122
6053 - Paramedic Incentive / ALS Pay	28,844	25,000	24,996	37,000	34,000
6054 - Paramedic Preceptor Pay	192	31	65	1,650	1,375
6055 - Special compensation	-	-	14,950	62,015	75,827
6090 - Annual leave buyback	-	155,599	18,966	-	-
6105 - Occupational injury - 4850 Pay	-	-	7,477	-	-
6125 - PERS retirement	554,448	617,170	684,403	760,860	769,130
6126 - PERS retirement Unfunded Actuarial Li	764,524	960,310	1,177,815	1,409,440	1,560,401
6210 - Long term disability	6,536	7,857	8,035	8,640	8,640
6220 - Health and dental insurance	557,014	536,059	535,682	680,762	736,702
6221 - Health Insurance Retiree Benefits	611,161	602,571	591,812	562,236	515,045
6225 - Social security medicare	60,474	67,972	71,299	89,917	62,052
6235 - Worker's compensation expense	217,296	232,005	201,535	319,264	335,621
<b>Total Salaries &amp; Benefits</b>	<b>\$ 6,772,515</b>	<b>\$ 7,398,203</b>	<b>\$ 8,045,601</b>	<b>\$ 8,653,246</b>	<b>\$ 8,561,113</b>



### Department 62 - Suppression (Continue) Services & Supplies and Capital Outlay

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
	Total Activity	Total Activity	Total Activity	Amended	Final
<b>Department: 62 - Suppression</b>					
<b>RPT Category: 70 - Services &amp; Supplies</b>					
7070 - Fire Department Sustenance	\$ 29	\$ 214	\$ -	\$ -	\$ -
7071 - Meetings	-	(131)	-	-	-
7100 - Uniforms	16,540	4,500	5,121	7,700	7,700
7110 - Personal Protective Equipment (PPE)	52,121	60,169	66,381	101,500	101,500
7115 - SCBA Equipment	15,277	4,894	13,338	16,400	16,400
7121 - Fire Hose	6,546	-	-	-	-
7122 - Rescue Equipment	4,852	9,868	2,390	7,500	7,500
7130 - Non-inventory equipment	5,310	13,668	19,573	27,000	27,000
7140 - Training	62,555	88,321	57,892	106,224	106,227
7305 - Office supplies	-	740	-	-	-
7310 - Postage	-	122	-	-	-
7540 - Medical supplies	16,140	20,801	-	-	-
7541 - Medical Waste Control	102	6	-	-	-
7545 - ALS Engine	2,085	172	-	-	-
7550 - Vehicle Preventitive Maintenance	-	5	-	-	-
7555 - Equipment maintenance	2,406	7,374	7,174	7,500	7,500
7561 - Fuel - Gas	-	59	-	-	-
7570 - Station Maintenance	-	133	-	-	-
7579 - Miscellaneous	-	-	100,000	100,000	100,000
7580 - Emergency Incident-Vehicle	5,101	-	-	-	-
7581 - Emergency Incident-Admin Overhead	9,283	1,612	-	-	-
7582 - Emergency Incident-Other	311	215	-	-	-
7585 - Non-Reimbursable Incidents - Vehicles	209	78	-	-	-
7586 - Fire Assign. Non-reimbursed-Admin	-	-	-	-	-
7587 - Fire Assign. Non-reimbursed-Other	1,605	348	-	-	-
<b>Total Services &amp; Supplies</b>	<b>\$ 200,471</b>	<b>\$ 213,166</b>	<b>\$ 271,869</b>	<b>\$ 373,824</b>	<b>\$ 373,827</b>
<b>RPT Category: 85 - Capital Outlay</b>					
8830 - Capital - structure improvements	\$ 26,900	\$ 31,395	\$ -	\$ -	\$ 30,000
8840 - Capital - equipment	\$ -	\$ 736,873	\$ 117,831	\$ 76,009	\$ -
8850 - Capital - vehicles	622,410	247,728	783,498	493,923	799,000
<b>Total Capital Outlay</b>	<b>649,310</b>	<b>1,015,996</b>	<b>901,329</b>	<b>569,932</b>	<b>829,000</b>
<b>Total Department: 62 - Suppression</b>	<b>\$ 7,622,295.45</b>	<b>\$ 8,627,365</b>	<b>\$ 9,218,799</b>	<b>\$ 9,597,002</b>	<b>\$ 9,763,940</b>





### Department 63 - Emergency Medical Services (EMS)

#### Salaries & Benefits

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
	Total Activity	Total Activity	Total Activity	Amended	Final
<b>Department: 63 - Emergency Medical Services(EMS)</b>					
<b>RPT Category: 60 - Salaries &amp; Benefits</b>					
6010 - Salaries regular	\$ 821,334	\$ 804,163	\$ 892,905	\$ 892,496	\$ 938,139
6033 - OT Coverage - Open	254,706	319,716	141,636	143,000	-
6034 - OT Coverage - leave	154,407	112,119	135,739	137,000	214,788
6035 - OT Coverage - training and support	14,472	21,920	2,706	80,000	84,675
6036 - OT Coverage - emergency response	473	-	-	-	-
6050 - Uniform allowance	10,130	9,910	9,460	12,000	12,000
6051 - Holiday Pay	14,597	27,568	33,441	38,580	34,341
6052 - FLSA Pay	20,930	24,238	26,118	28,964	30,516
6053 - Paramedic Incentive / ALS Pay	6,351	10,000	10,042	12,000	12,000
6054 - Paramedic Preceptor Pay	192	1,383	230	1,650	1,650
6055 - Special compensation	-	-	2,556	10,699	11,653
6090 - Annual leave buyback	-	-	-	-	-
6105 - Occupational injury - 4850 Pay	-	-	5,367	-	-
6125 - PERS retirement	118,240	109,821	111,704	147,401	154,418
6126 - PERS retirement Unfunded Actuarial Li	282,432	355,060	435,381	469,349	542,983
6210 - Long term disability	2,143	2,535	2,199	2,880	2,880
6220 - Health and dental insurance	159,050	159,933	216,054	242,857	258,560
6221 - Health Insurance Retiree Benefits	237,674	230,149	230,149	203,029	185,988
6225 - Social security medicare	18,470	19,017	18,980	26,237	18,630
6235 - Worker's compensation expense	62,519	66,852	73,766	89,250	98,505
<b>Total Salaries &amp; Benefits</b>	<b>\$ 2,178,118</b>	<b>\$ 2,274,384</b>	<b>\$ 2,348,433</b>	<b>\$ 2,537,391</b>	<b>\$ 2,601,727</b>



### Department 63 - Emergency Medical Services (EMS) (Continue)

#### Services & Supplies and Capital Outlay

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
	Total Activity	Total Activity	Total Activity	Amended	Final
<b>Department: 63 - Emergency Medical Services(EMS)</b>					
<b>RPT Category: 70 - Services &amp; Supplies</b>					
7035 - Telephone	\$ 7,990	\$ 8,577	\$ 9,122	\$ 8,962	\$ 8,962
7042 - Cellular phones	193	654	774	1,900	2,050
7070 - Fire Department Sustenance	1,179	1,719	1,137	1,563	1,563
7071 - Meetings	2,162	3,966	188	4,000	4,000
7075 - Memberships	502	3,646	2,216	2,300	2,300
7100 - Uniforms	5,301	2,279	1,405	6,925	6,925
7110 - Personal Protective Equipment (PPE)	17,288	20,068	22,105	20,000	20,000
7115 - SCBA Equipment	1,470	988	3,387	2,040	2,040
7120 - Small tools and equipment	-	76	-	-	-
7123 - Communication Equipment	6,091	18,812	6,007	8,000	8,000
7130 - Non-inventory equipment	8,700	1,536	1,389	7,200	7,200
7135 - Special department expenses	2,108	2,852	751	3,750	3,750
7140 - Training	34,337	22,269	19,111	46,775	46,775
7180 - Utilities	16,216	21,482	17,874	20,000	20,000
7250 - General liability insurance	10,126	11,636	12,216	16,063	16,063
7305 - Office supplies	2,730	5,713	7,510	4,000	4,000
7310 - Postage	359	198	295	500	500
7330 - Household Cleaning Supplies	2,981	3,254	3,256	3,000	3,000
7405 - Services - Auditing	2,921	3,338	3,816	4,500	4,500
7415 - Services - County of San Diego	-	-	30,913	36,500	36,500
7440 - Services - Legal	14,809	11,851	7,856	11,750	11,750
7445 - Services - Communications / Dispatch	119,390	107,431	119,678	131,316	119,496
7446 - Services - Computer Maintenance	10,135	5,958	6,149	10,500	10,500
7450 - Services - Software Applications	42,067	23,165	24,866	34,975	34,975
7455 - Services-Physical Appraisals	3,334	4,137	5,086	7,500	7,500
7460 - Services-Professional Consultants	3,254	3,412	2,556	9,625	9,625
7475 - Services - Other	11,444	7,925	15,427	16,000	16,000
7525 - Services - Laundry and Linen	825	650	404	2,500	2,500
7540 - Medical supplies	145,673	144,188	162,090	145,000	156,814
7541 - Medical Waste Control	1,216	2,479	2,250	2,500	2,500
7550 - Vehicle Preventitive Maintenance	27,034	34,849	-	-	-
7551 - Vehicle Repairs	18,555	32,854	61,735	65,762	65,762
7555 - Equipment maintenance	19,560	16,804	25,365	24,300	24,300
7560 - Fuel - Diesel	30,086	10,729	3,999	15,000	15,000
7561 - Fuel - Gas	26,067	28,902	55,494	34,025	34,025
7570 - Station Maintenance	15,511	18,622	18,606	17,602	20,752
7579 - Miscellaneous	-	15	-	-	-
<b>Total Services &amp; Supplies</b>	<b>\$ 611,614</b>	<b>\$ 587,034</b>	<b>\$ 655,032</b>	<b>\$ 726,333</b>	<b>\$ 729,627</b>
<b>RPT Category: 85 - Capital Outlay</b>					
8830 - Capital - structure improvements	-	62	-	-	-
8840 - Capital - equipment	\$ 11,925	\$ 51,978	\$ -	\$ 69,000	\$ 35,500
8850 - Capital - vehicles	16,403	319,823	4,913	300,560	240,000
<b>Total Capital Outlay</b>	<b>\$ 28,328</b>	<b>\$ 371,801</b>	<b>\$ 4,913</b>	<b>\$ 369,560</b>	<b>\$ 275,500</b>
<b>Total Department: 63 - Emergency Medical</b>	<b>\$ 2,818,060</b>	<b>\$ 3,233,218</b>	<b>\$ 3,008,378</b>	<b>\$ 3,633,284</b>	<b>\$ 3,606,853</b>



### Department 64 - LKS Emergency Medical Services Services & Supplies

	2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 Total Activity	2020-2021 Amended	2021-2022 Final
<b>Department: 64 - LKS Emergency Medical Services</b>					
<b>RPT Category: 70 - Services &amp; Supplies</b>					
7071 - Meetings			13	-	-
7130 - Non-inventory equipment	-	-	2,695	1,800	1,800
7140 - Training	-	1,642	1,642	5,375	5,375
7540 - Medical supplies	-	10,850	22,538	14,704	14,704
7541 - Medical Waste Control	-	269	-	250	250
7545 - ALS Engine	-	1,152	-	8,000	8,000
7555 - Equipment maintenance	-	-	285	2,700	2,700
<b>Total Services &amp; Supplies</b>	<b>\$ -</b>	<b>\$ 13,914</b>	<b>\$ 27,172</b>	<b>\$ 32,829</b>	<b>\$ 32,829</b>
<b>Total Department: 64 - LKS EMS</b>	<b>\$ -</b>	<b>\$ 13,914</b>	<b>\$ 27,172</b>	<b>\$ 32,829</b>	<b>\$ 32,829</b>



### Department 80 - Non-Operating Salaries & Benefits and Services & Supplies

	2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 Total Activity	2020-2021 Amended	2021-2022 Final
<b>Department: 80 - Non-Operating</b>					
<b>RPT Category: 60 - Salaries and Benefits</b>					
6038 - OT Coverage - Fire Assignment - Reiml	434,067	290,665	100,088	633,660	255,000
6039 - OT Coverage-Nonreimbursed	22,700	55,354	95,285	70,000	70,000
<b>Total Salaries and Benefits</b>	<b>\$ 456,767</b>	<b>\$ 346,019</b>	<b>\$ 195,373</b>	<b>\$ 703,660</b>	<b>\$ 325,000</b>
<b>RPT Category: 70 - Services &amp; Supplies</b>					
7100 - Uniforms	-	6,531	2,597	4,760	-
7110 - Personal Protective Equipment (PPE)	-	15,995	99,469	19,809	-
7130 - Non-inventory equipment	-	8,378	51,060	-	10,000
7145 - Furnishings and Fixtures	-	10,466	-	-	-
7305 - Office supplies	-	-	12,830	-	5,369
7415 - Services - County of San Diego	-	-	-	85,000	-
7450 - Services - Software Applications	-	7,600	-	-	-
7460 - Services-Professional Consultants	-	-	-	50,000	9,900
7475 - Services - Other	-	-	-	15,000	-
7551 - Vehicle Repairs	-	-	10,552	-	-
7570 - Station Maintenance	-	-	6,013	-	-
7580 - Emergency Incident-Vehicle	-	39,423	3,287	75,000	75,000
7581 - Emergency Incident-Admin Overhead	-	-	-	37,500	37,500
7582 - Emergency Incident-Other	-	652	2,798	5,000	5,000
7585 - Non-Reimbursable Incidents - Vehicles	-	227	-	10,000	10,000
7586 - Fire Assign. Non-reimbursed-Admin	-	-	-	10,000	10,000
7587 - Fire Assign. Non-reimbursed-Other	-	2,768	2,566	10,000	10,000
<b>Total Services &amp; Supplies</b>	<b>\$ -</b>	<b>\$ 92,039</b>	<b>\$ 191,171</b>	<b>\$ 322,069</b>	<b>\$ 172,769</b>
<b>RPT Category: 85 - Capital Outlay</b>					
8830 - Capital - structure improvements	-	31,395	-	-	-
8840 - Capital - equipment	\$ -	\$ -	\$ -	\$ -	\$ 59,550
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ 31,395</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 59,550</b>
<b>Total Department: 80 - Non-Operating</b>	<b>\$ -</b>	<b>\$ 469,453</b>	<b>\$ 386,544</b>	<b>\$ 1,025,729</b>	<b>\$ 557,319</b>



# PROJECT NUMBERS (CAPITAL & ONE-TIME)

## Capital Outlay Projects and Account Numbers

### CAPITAL OUTLAY - General Fund

ITEM DESCRIPTION/CATEGORY	Amount Approved by Board	Type of Capital	Incode Account #	Project #	Purchase order-carryforward
Engine Type I	750,000	Vehicle	100-60-62-8850	ENGTYPE1-2122	
Fire Prevention Vehicle - Inspector (Carryover)	37,173	Vehicle	100-60-62-8850	FPB-FY2021	PO01085-R1
Fire Prevention Vehicle - Inspector (Carryover)	11,827	Vehicle	100-60-62-8850	FPB-FY2021	Other POs
Medic Unit	240,000	Vehicle	100-10-01-8850	MU-2122	
Staff Vehicle (2) - DCs	200,000	Vehicle	100-60-63-8850	STAFFVEH-2122	
Gurneys (2)	35,500	Equipment	100-60-63-8840	GURNEY-2122	
Copier - Admin	17,000	Equipment	100-10-01-8840	COPY-2122	
IT upgrades (servers, digital storage, cooling system, other related)	25,000	Equipment	100-10-01-8840	ITUPG-2122	

**Capital Outlay - General Fund 1,316,500**

### CAPITAL OUTLAY - Facilities/CIP

ITEM DESCRIPTION/CATEGORY	Amount Approved by Board	Type of Capital	Incode Account #	Project #	Purchase order-carryforward
Station #1 Relocation - Phase #2 Ditch Add'l - (Carryover)	37,651	Facilities/CIP	100-60-01-8830	CIP 2017-02a	PO-01031-R1
Station #1 - Apparatus bay Doors	30,000	Facilities/CIP	100-60-62-8830	ST1DOOR-2122	
Station #1 - Continue Ditch - (planned)	275,000	Facilities/CIP	100-60-01-8830	CIP 2017-02a	

**Capital Outlay - Facilities/CIP 342,651**

### CAPITAL OUTLAY - GRANTS

ITEM DESCRIPTION/CATEGORY	Amount	Type of Capital	Incode Account #	Project #	Purchase order-carryforward
APX8000 Radios (FY20 SHGP)	39,550	Equipment	100-60-80-8840	FY20-SHGP	

**Grants Capital Outlay 39,550**

**Total Capital Outlay 1,698,701**

## One-Time Projects and Account Numbers

### ONE-TIME GENERAL FUND

ITEM DESCRIPTION/CATEGORY	Amount Approved by Board	Type of Capital	Incode Account #	Project #	Purchase order-carryforward
Zoll Defibrillator for OES 418 - Fixed Asset	20,000	Equipment	100-60-80-8840	DEFIBS-2122	
EMS Bags for OES 418	10,000	-	100-60-80-7130	EMS BAGS-2122	
Tablet Command - Software related (Approved at Prelim. Budget)	13,309	-	100-60-15-7445	TABLETCFY2021	
Tablet Command - Equipment/monthly fee (Approved at Prelim. Budget)	12,000	-	100-60-15-7123	TABLETCFY2021	
Records Retention Consultant (approved at prelim. budget)	9,900	-	100-10-80-7460	RECRETIFY2021	
Office Furniture - Fire Prevention (Carryover)	5,369	-	100-20-80-7305	-	

**General Fund One-Time 70,578**



# APPENDIX

Appendix A: GENERAL FUND RESERVE POLICY

Appendix B: 5 – YEAR CAPITAL EXPENDITURE PLAN

## RESOLUTION NO. 21-040

### RESOLUTION OF THE GOVERNING BOARD OF THE LAKESIDE FIRE PROTECTION DISTRICT COMMITTING AND ASSIGNING FUND BALANCES FOR FISCAL YEAR ENDING 2020-2021

**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, 2021; 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** by the Board of Directors of the Lakeside Fire Protection District a public agency in the County of San Diego, California, that for the Fiscal Year Ending June 30, 2021 the following amounts of General Fund will be classified as **Committed** on the financial statements;

Economic/Budget Stability Reserve	\$ 3,688,752
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**BE IT FURTHER RESOLVED** by the Board of Directors of the Lakeside Fire Protection District that for the Fiscal Year Ending June 30, 2021 the following amounts of General Fund will be classified as **Assigned** on the financial statements;

Budget Stability Reserve	\$ 911,725
Accrued Leave Reserve	\$ 1,472,126
Capital Facilities Replacement Reserve	\$ 1,410,390
Capital Equipment Replacement Reserve	\$ 1,818,523
HCFA Liability Reserve	\$ 620,700
CSA-69 Liability Reserve	\$ 333,211

\*Self-Insured Retention is a Long-Term liability and it is assigned as a liability (\$657,418), rather than a reserve on the balance sheet.

Self-Insured Retention Reserve (PASIS long-term liability)	\$ 0.00
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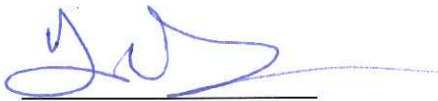
***PASSED AND ADOPTED*** by the Board of Directors of the Lakeside Fire Protection District, County of San Diego, State of California, on the 14th day of September 2021 by the following vote:

**AYES:** Baker, Liebig, Robles

**NOES:**

**ABSTAIN:**

**ABSENT:** Bingham, Robeson



Jim Bingham  
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% if 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.



## RESOLUTION NO. 21-039

### RESOLUTION OF THE GOVERNING BOARD OF THE LAKESIDE FIRE PROTECTION DISTRICT ADOPTING THE 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** by the Board of Directors of the Lakeside Fire Protection District a public agency in the County of San Diego, California, find and determine that a portion of property tax revenue should be set aside to replace existing assets; and

**BE IT FURTHER RESOLVED** by the Board of Directors of the Lakeside Fire Protection District that the following amounts shall be allocated from property tax and CSA contract revenue for each of the following years:

FY2021-2022 Capital Funding Plan		
Yr.	Fiscal Year	Total Capital Funding
1	FY2022	1,255,557
2	FY2023	1,292,184
3	FY2024	1,329,332
4	FY2025	1,392,000
5	FY2026	1,434,600

***PASSED AND ADOPTED*** by the Board of Directors of the Lakeside Fire Protection District, County of San Diego, State of California, on the 14th day of September 2021 by the following vote:


**AYES:** Baker, Liebig, Robles, Robeson

**NOES:**

**ABSTAIN:**

**ABSENT:** Bingham

  
Jim Bingham  
Board President  
Tim Robles  
Vice President

  
Janise Bocskovits  
Clerk of the Board

# ATTACHMENT A

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

Fiscal Year 2021-2022

Description	Expenditures		Annual Funding				CASH BALANCE			
	LKS	EMS	Vehicles & Equipment	Stations	EMS Vehicles & Equipment	Total	LKS - Capital Equip/Veh Fund Cash	CSA - Capital Equip/Veh Fund Cash	Station Fund Cash	Total Capital Fund Cash Balance
BALANCE - APPROVED ASSIGNED RESERVED AT JUNE 30, 2020 Reso 20-030							\$1,369,637	\$400,000	\$1,632,333	\$3,401,970
<b>ACTUALS FY20-21</b>										
FY-2020/2021 Total Expenditures =	\$1,551,705	\$371,837	\$738,751	\$785,000	\$226,733	\$1,750,484	\$1,563,626	\$254,896	\$1,410,390	\$3,228,912
<b>BUDGET FY21-22</b>			\$690,000	\$326,000	\$239,557	\$1,255,557				
Engine Type I	\$750,000									
Fire Prevention Vehicle - Inspector	\$49,000		\$49,000			\$49,000				
Medic Unit		\$240,000								
Staff Vehicle (2) - DCs	\$200,000									
Gurneys (2)		\$35,500								
Copier - Admin	\$17,000									
IT upgrades (servers, digital storage, cooling system, other related)	\$25,000									
Station #1 Relocation - Phase #2 Ditch Add'l - (Carryover)	\$37,651									
Station #1 - Apparatus bay Doors	\$30,000									
Station #1 - Continue Ditch - (planned)	\$275,000									
Facilities - \$4.85 million project fund -20years	\$325,924									
FY-2021/2022 Total Expenditures =	\$1,709,575	\$275,500	\$739,000	\$326,000	\$239,557	\$1,304,557	\$1,261,626	\$218,953	\$1,067,815	\$2,548,394
<b>BUDGET FY22-23</b>			\$717,000	\$326,000	\$249,184	\$1,292,184				
Medic Unit-rechasis		\$160,000								
Defibrillators (12)	\$300,000	\$150,000								
Motorola Radios (6) - Grant??	\$43,000									
Staff Vehicle (1) - DCs	\$100,000									
Station 3 Warning lights	\$10,500									
TIC (3)	\$36,000									
Patrol Unit - Type VI	\$180,000									
Rescue Rig	\$850,000									
Facilities - \$4.85 million project fund -20years	\$325,687									
Station #26 - remodel (kitchen & bathroom)	\$300,000									
Station #1 - Purchase of temp. housing	\$100,000									
Stations - Build - Debt Payment estimated \$8.03M @ 4.0% 20 yrs										
FY-2022/2023 Total Expenditures =	\$2,145,187	\$310,000	\$717,000	\$326,000	\$249,184	\$1,292,184	\$459,126	\$158,137	\$668,128	\$1,285,391

# ATTACHMENT A

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

Fiscal Year 2021-2022

Description	Expenditures		Annual Funding				CASH BALANCE			
	LKS	EMS	Vehicles & Equipment	Stations	EMS Vehicles & Equipment	Total	LKS - Capital Equip/Veh Fund Cash	CSA - Capital Equip/Veh Fund Cash	Station Fund Cash	Total Capital Fund Cash Balance
BALANCE - APPROVED ASSIGNED RESERVEDAT JUNE 30,2020 Reso 20-030							\$1,369,637	\$400,000	\$1,632,333	\$3,401,970
<b>BUDGET FY23-24</b>			\$746,000	\$326,000	\$257,332	\$1,329,332				
Autopulses (3)		\$63,000								
IT upgrades for Capital	\$50,000									
Radios - 800Mhz - 10	\$63,000									
Medic Unit		\$240,000								
Facilities - \$4.85 million project fund -20years	\$325,248									
Stations - Build - Debt Payment estimated \$8.03M @ 4.0% 20 yrs										
<b>FY-2023/2024 Total Expenditures =</b>	<b>\$438,248</b>	<b>\$303,000</b>	<b>\$746,000</b>	<b>\$326,000</b>	<b>\$257,332</b>	<b>\$1,329,332</b>	<b>\$1,142,126</b>	<b>\$112,469</b>	<b>\$668,880</b>	<b>\$1,923,475</b>
<b>BUDGET FY24-25</b>			\$776,000	\$326,000	\$290,000	\$1,392,000				
Medic Unit-rechasis		\$160,000								
Radios - 800Mhz - 10	\$63,000									
Facilities - \$4.85 million project fund -20years	\$325,248									
Stations - Build - Debt Payment estimated \$8.03M @ 4.0% 20 yrs										
<b>FY-2024/2025 Total Expenditures =</b>	<b>\$388,248</b>	<b>\$160,000</b>	<b>\$776,000</b>	<b>\$326,000</b>	<b>\$290,000</b>	<b>\$1,392,000</b>	<b>\$1,855,126</b>	<b>\$242,470</b>	<b>\$669,632</b>	<b>\$2,767,228</b>
<b>BUDGET FY25-26</b>			\$807,000	\$326,000	\$301,600	\$1,434,600				
Medic Unit		\$240,000								
TIC (2)	\$24,000									
Radios - 800Mhz - 10	\$63,000									
Holmatro Equipment	\$100,300									
Fire Prevention Truck - Fire Marshal	\$60,000									
Staff Vehicle (1) - Chief	\$80,000									
Facilities - \$4.85 million project fund -20years	\$325,248									
Stations - Build - Debt Payment estimated \$8.03M @ 4.0% 20 yrs										
<b>FY-2025/2026 Total Expenditures =</b>	<b>\$652,548</b>	<b>\$240,000</b>	<b>\$807,000</b>	<b>\$326,000</b>	<b>\$301,600</b>	<b>\$1,434,600</b>	<b>\$2,334,826</b>	<b>\$304,070</b>	<b>\$670,384</b>	<b>\$3,309,280</b>
<b>Total Purchases over 5 Years =</b>			<b>\$7,653,300</b>				<b>\$7,068,558</b>			

# LAKESIDE FIRE PROTECTION DISTRICT - CAPITAL ASSET REPLACEMENT SCHEDULE

ATTACHMENT B

discussing about engine life 12 years, start purchasing in year 10. payment is due 1/2 year 10 and 1/2 in year 11

For Fiscal Year End = 6/30/2021		This color highlight changes from the FY20-21 schedule								FY-21/22	FY-22/23	FY-23/24	FY-24/25	FY-25/26
	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>3,635,662</b>						<b>\$ 4,395,228</b>	<b>\$ 5,280,000</b>	<b>\$ 383,032</b>	<b>\$ 398,353</b>	<b>\$ 414,287</b>	<b>\$ 430,859</b>	<b>\$ 448,093</b>
1	Brush - Type III	452,171	12	0	12	Jan-33	4.00%	459,991	500,000	41,667	43,333	45,067	46,869	48,744
2	Engine - Type I	626,156	12	3	9	Mar-30	4.00%	712,998	750,000	62,500	65,000	67,600	70,304	73,116
3	Engine - Type I	500,000	12	7	5	Jun-26	4.00%	659,731	750,000	62,500	65,000	67,600	70,304	73,116
4	Engine - Type I	515,000	12	6	6	Jul-27	4.00%	651,360	750,000	62,500	65,000	67,600	70,304	73,116
5	Engine - Type I - St#26	629,000	12	1	11	Mar-32	4.00%	662,626	750,000	62,500	65,000	67,600	70,304	73,116
6	Patrol Unit - Type VI	120,000	15	8	7	Jun-28	4.00%	164,651	180,000	12,000	12,480	12,979	13,498	14,038
7	Rescue Rig	360,000	21	14	7	Jul-28	4.00%	622,736	850,000	40,476	42,095	43,779	45,530	47,351
8	UTV Offroad Vehicle	39,942	9	4	5	Jul-26	4.00%	46,711	50,000	5,556	5,778	6,009	6,249	6,499
9	Water Tender	393,393	21	1	20	Mar-41	4.00%	414,424	700,000	33,333	34,667	36,053	37,495	38,995
<b>Staff Vehicles</b>		<b>444,000</b>						<b>\$ 564,679</b>	<b>\$ 540,000</b>	<b>84,583</b>	<b>87,967</b>	<b>91,485</b>	<b>95,145</b>	<b>98,951</b>
1	Expedition SUV Staff Vehicle	59,000	8	15	(7)	Mar-14	4.00%	107,550	50,000	6,250	6,500	6,760	7,030	7,312
2	Fire Prevention Vehicle/Truck	37,000	6	2	4	Oct-25	4.00%	39,618	60,000	10,000	10,400	10,816	11,249	11,699
3	Ford Transit - LVG Support Veh	41,000	10	4	6	Dec-27	4.00%	47,139	50,000	5,000	5,200	5,408	5,624	5,849
4	Front Line Command - Chief	80,000	6	2	4	Jul-25	4.00%	86,519	80,000	13,333	13,867	14,421	14,998	15,598
5	Front Line Command - DC	79,000	6	6	0	Jul-21	4.00%	99,907	100,000	16,667	17,333	18,027	18,748	19,498
6	Front Line Command - DC	76,000	6	6	0	Jul-21	4.00%	96,113	100,000	16,667	17,333	18,027	18,748	19,498
7	Front Line Command - DC	72,000	6	5	1	Jun-22	4.00%	87,834	100,000	16,667	17,333	18,027	18,748	19,498
<b>Sub-Total Vehicles</b>		<b>4,079,662</b>						<b>4,959,907</b>	<b>5,820,000</b>	<b>467,615</b>	<b>486,320</b>	<b>505,772</b>	<b>526,003</b>	<b>547,044</b>
<b>Equipment</b>		<b>1,877,016</b>						<b>\$ 2,210,136</b>	<b>\$ 2,388,090</b>	<b>\$ 221,884</b>	<b>\$ 230,759</b>	<b>\$ 239,990</b>	<b>\$ 249,589</b>	<b>\$ 259,573</b>
1	B.A.s (58)	549,135	10	2	8	Jul-29	4.00%	594,135	580,000	58,000	60,320	62,733	65,242	67,852
2	BA filling station/Compressor	64,200	25	5	20	Jun-41	4.00%	78,319	78,319	3,133	3,258	3,388	3,524	3,665
3	BVHF Radios - (64)	84,700	10	1	9	Apr-30	4.00%	88,932	100,000	10,000	10,400	10,816	11,249	11,699
4	Copier Administration	15,000	5	5	0	Oct-21	4.00%	18,061	17,000	3,400	3,536	3,677	3,825	3,978
5	Defibrillators-(1 Eng.)	18,900	6	4	2	Jun-23	4.00%	22,172	37,500	6,250	6,500	6,760	7,030	7,312
6	Defibrillators-(7 Eng.)	198,121	6	7	(1)	Mar-20	4.00%	263,975	262,500	43,750	45,500	47,320	49,213	51,181
7	Fuel Tank - Station 2	65,000	25	9	16	Jan-37	4.00%	94,256	94,256	3,770	3,921	4,078	4,241	4,411
8	Fuel Tank - Station 3	75,000	30	1	29	Jun-50	4.00%	78,234	85,000	2,833	2,947	3,065	3,187	3,315
9	Generator - Sta. 1 - Portable	10,000	30	5	25	Jun-46	4.00%	12,199	80,000	2,667	2,773	2,884	3,000	3,120
10	Generator - Sta. 2/admin	84,255	30	6	24	Apr-45	4.00%	107,596	107,596	3,587	3,730	3,879	4,034	4,196
11	Generator - Sta. 26	25,448	30	3	27	Oct-48	4.00%	28,330	55,000	1,833	1,907	1,983	2,062	2,145
12	Generator - Sta. 3	82,680	30	1	29	Jun-50	4.00%	86,246	100,000	3,333	3,467	3,605	3,750	3,900
13	Holmatro Equipment	90,000	7	3	4	Oct-25	4.00%	100,266	100,266	14,324	14,897	15,493	16,112	16,757
14	IT upgrades/Implementation of Tech	50,000	10	7	3	Mar-24	4.00%	66,620	50,000	5,000	5,200	5,408	5,624	5,849
15	Radios (800Mhz) - (1)	5,833	10	3	7	Jun-28	4.00%	6,581	30,000	3,000.00	3,120.00	3,244.80	3,374.59	3,509.58
16	Radios (800Mhz) - (10)	53,359	10	7	3	Apr-24	4.00%	70,867	63,000	6,300	6,552	6,814	7,087	7,370
17	Radios (800Mhz) - (10)	41,000	10	6	4	Mar-25	4.00%	52,533	63,000	6,300	6,552	6,814	7,087	7,370
18	Radios (800Mhz) - (10)	41,000	10	5	5	Mar-26	4.00%	50,512	63,000	6,300	6,552	6,814	7,087	7,370
19	Radios (800Mhz) - (10)	57,000	10	4	6	Jun-27	4.00%	66,868	63,000	6,300	6,552	6,814	7,087	7,370
20	Radios (800Mhz) - (6)	30,650	10	8	2	Jun-23	4.00%	42,023	43,000	4,300	4,472	4,651	4,837	5,030
21	Radios (800Mhz) - (6) - Grants	36,455	10	2	8	Jul-29	4.00%	39,426	40,000	4,000.00	4,160.00	4,326.40	4,499.46	4,679.43
22	Solar Panels	78,000	20	6	14	Jul-35	4.00%	98,653	98,653	4,933	5,130	5,335	5,549	5,770

LAKESIDE FIRE PROTECTION DISTRICT - CAPITAL ASSET REPLACEMENT SCHEDULE

ATTACHMENT B

For Fiscal Year End = 6/30/2021		This color highlight changes from the FY20-21 schedule								FY-21/22	FY-22/23	FY-23/24	FY-24/25	FY-25/26	
	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	
23	Thermal Imag. Cam.(1)	Jun-16	8,000	7	5	2	Jun-23	4.00%	9,759	12,000	1,714	1,783	1,854	1,928	2,005
24	Thermal Imag. Cam.(2)	Mar-19	14,839	7	2	5	Mar-26	4.00%	16,247	24,000	3,429	3,566	3,708	3,857	4,011
25	Thermal Imag. Cam.(2)	Jun-19	15,038	7	2	5	Jul-26	4.00%	16,270	24,000	3,429	3,566	3,708	3,857	4,011
26	Thermal Imag. Cam.(2)	May-13	19,000	10	8	2	May-23	4.00%	26,154	24,000	2,400	2,496	2,596	2,700	2,808
27	Turnout Dryer - St#2	Jan-12	8,000	15	9	6	Jan-27	4.00%	11,601	12,000	800	832	865	900	936
28	Turnout Dryer - St#3	Jun-20	7,650	15	1	14	Jun-35	4.00%	7,980	12,000	800	832	865	900	936
29	Turnout Washer - St#2	Jan-12	12,000	15	9	6	Jan-27	4.00%	17,401	18,000	1,200	1,248	1,298	1,350	1,404
30	Turnout Washer - St#3	Jun-20	16,600	15	1	14	Jun-35	4.00%	17,316	18,000	1,200	1,248	1,298	1,350	1,404
31	Warning Lights - St#3	Jun-20	10,000	20	1	19	Jul-40	4.00%	10,399	20,000	1,000	1,040	1,082	1,125	1,170
32	Fire Prevention Plans Display	May-21	10,152	5	0	5	May-26	4.00%	10,205	13,000	2,600	2,704	2,812	2,925	3,042
Sub-Total Vehicles & Equipment		5,956,678						7,170,043	8,208,090	689,499	717,079	745,762	775,593	806,616	
EMS - CSA-69 related		720,116						\$ 799,616	\$ 830,398	257,809	268,122	278,846	290,000	301,600	
1	Auto Pulse - (3)	Jul-16	48,825	8	5	3	Jul-24	4.00%	59,371	63,000	7,875	8,190	8,518	8,858	9,213
2	B.A.s( Medic Units) - (6)	Jun-19	56,807	10	2	8	Jul-29	4.00%	61,462	60,000	6,000	6,240	6,490	6,749	7,019
3	Defibrillators-(4 M.U.)	Mar-14	113,212	6	7	(1)	Mar-20	4.00%	150,843	150,000	25,000	26,000	27,040	28,122	29,246
4	Gurneys - (4)	Mar-21	71,843	6	0	6	Mar-27	4.00%	72,781	80,000	13,333	13,867	14,421	14,998	15,598
6	Gurneys - (2)	Jun-16	12,000	6	5	1	Jun-22	4.00%	14,639	35,500	5,917	6,153	6,399	6,655	6,922
7	Medic Unit - New	Jun-19	211,411	2	2	(0)	Jun-21	4.00%	228,736	228,736	114,368	118,943	123,701	128,649	133,794
9	Medic Unit - re-chassis	Apr-21	159,351	2	0	2	Apr-23	4.00%	160,775	160,000	80,000	83,200	86,528	89,989	93,589
10	Radios (800Mhz) - (6)	Jul-19	35,000	10	2	8	Jul-29	4.00%	37,848	40,000	4,000.00	4,160.00	4,326.40	4,499.46	4,679.43
11	Radios(800Mhz) - (2)	Jun-18	11,667	10	3	7	Jun-28	4.00%	13,161	13,161	1,316	1,369	1,424	1,480	1,540
Station - Replacement/Remodel							Based on 25 yrs								
1	Annex	Jun-10	207,477	25	11	14	Jun-10	8.00%	485,902	300,000	12,000	12,960	13,997	15,117	16,326
2	Station 1	Jun-63	40,000	25	58	(33)	Jun-63	8.00%	3,462,257	1,300,000	52,000	56,160	60,653	65,505	70,745
3	Station 2 - Remodel	Feb-12	9,747,196	25	9	16	Feb-12	8.00%	20,079,482	3,240,000	129,600	139,968	151,165	163,259	176,319
4	Administration - (Orig. cost inc. w St#2) - Remodel	Feb-12	-	25	9	16	Feb-12	8.00%	0	1,296,000	51,840	55,987	60,466	65,303	70,528
5	Station 3 - Remodel	Jun-20	4,507,000	25	1	24	Jun-20	8.00%	4,896,303	1,458,000	58,320	62,986	68,024	73,466	79,344
6	Station 3 - Shop - Remodel	Jun-20	100,000	25	1	24	Jun-20	8.00%	108,638	108,000	4,320	4,666	5,039	5,442	5,877
7	Station 26 - Remodel	Jul-90	957,660	25	31	(6)	Jul-90	8.00%	10,355,142	300,000	12,000	12,960	13,997	15,117	16,326
Sub-Total Structures		15,559,333						39,387,724	8,002,000	320,080	345,686	373,341	403,209	435,465	
Totals		22,236,127						47,357,383	17,040,488	1,267,388	1,330,887	1,397,950	1,468,802	1,543,682	
								capital plan fy2021 approved		1,429,433	1,512,557	1,597,139	1,687,800	1,790,100	