



LAKESIDE FIRE PROTECTION DISTRICT



**FINAL BUDGET
FISCAL YEAR 2022-2023**



Lakeside Fire Protection District

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

John Hisaw	Division Chief
Humberto Lawler	Division Chief
Chris Downing	Battalion Chief
Jonathan Jordan	Battalion Chief
Eric Stamm	Battalion Chief
Robert Schiwitz	Finance & HR Director
Jeremy Davis	Fire Marshal



Organizational Chart

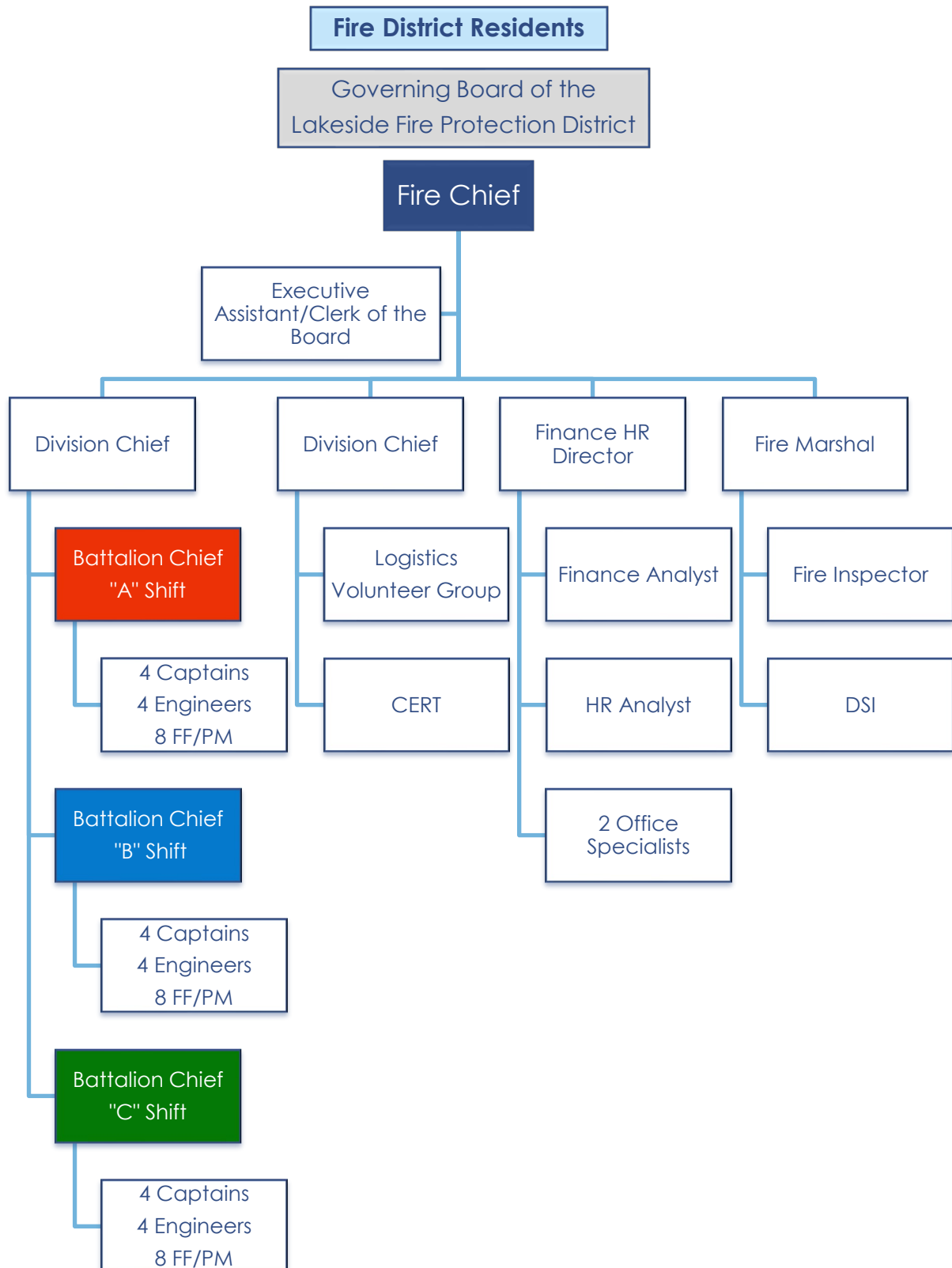




TABLE OF CONTENTS

GENERAL INFORMATION	4
About Our District	5
Mission, Vision, and Values Policy Statement	7
Strategic Goals	9
Budget Resolution	10
BUDGET MESSAGE	11
All Funds Summary	12
Budget Highlights	12
Summary of changes to the Preliminary Budget	13
Revenue Recap	14
Expenditure Recap	15
Fund Balance	19
Conclusion	21
BUDGET INFORMATION	22
GANN Appropriations Limit	23
Budget Calendar	25
Summary of Staffing Changes	26
Budget Account Structure	27
GENERAL FUND	28
General Fund Summary	28
Operating Budget	29
Non-Operating Budget	29
CSA-69 Budget	29
Grants Budget	30
CAPITAL RESERVES/BUDGET	31
Capital Reserves/Budget Summary	31
OTHER RESERVES	33
Other Reserves Summary	33
BUDGET DETAIL	35
Revenue Detail	36
Expenditure Detail	37
Departmental Detail	40
CAPITAL OUTLAY PROJECTS	55
Capital Outlay Projects and Account Numbers	55
Includes Capital Carryforward & One-Time Projects	55
APPENDIX	56
Appendix A: GENERAL FUND RESERVE POLICY	56
Appendix B: 5-YEAR CAPITAL FUNDING PLAN	56



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 68,000 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.

Living 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.

For 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.

Personifying 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.



Dedicated 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. 22-046

RESOLUTION OF THE GOVERNING BOARD OF THE LAKESIDE FIRE PROTECTION DISTRICT ADOPTING FINAL BUDGET FOR FISCAL YEAR 2022-2023

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 2022-2023.

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 2022-2023, 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 \$23,828,285.
2. All encumbrances outstanding at the end of Fiscal Year 2021-2022 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 2022-2023.
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 2022-2023.

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 27th day of September 2022 by the following vote:

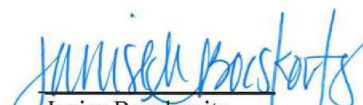
AYES: Baker, Bingham, Liebig, Robeson, Robles

NOES:

ABSTAIN:

ABSENT:


Tim Robles
Board President


Janise Bocskovits
Clerk of the Board



BUDGET MESSAGE



All Funds Summary

The FY22-23 Final Budget was carefully developed to cover all District operating costs without reducing services, while taking into consideration the impacts of the pandemic, inflation, and supply chain problems.

The Final Budget includes a net decrease in fund balance of approximately \$0.29 million. The combined revenue for all District funds is nearly \$22.1 million compared to total combined expenses of about \$23.8 million. The ending Fund Balance is projected at nearly \$10.3 million at the end of the fiscal year.

All Funds Budget Summary – Multi Year Comparison Fiscal Year 2019 - 2023 Overall Summary

	2018-2019 Total Activity	2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Amended Final	2022-2023 Proposed Final	Change	% Change
Resources In:							
Revenues							
40 - Property Tax	11,603,755	12,341,293	12,840,429	13,276,852	14,423,369	1,146,517	8.64%
41 - Fees and Services	101,632	255,619	98,343	149,750	131,000	(18,750)	-12.52%
42 - Revenue from other Agencies/Grants	5,003,859	8,795,998	6,318,174	6,268,497	7,090,204	821,707	13.11%
43 - Miscellaneous	487,298	63,722	14,305	-	386,231	386,231	0.00%
44 - Use of Money and Property	260,814	232,544	135,822	110,000	70,000	(40,000)	-36.36%
Total Revenue	17,457,358	21,689,176	19,407,073	19,805,099	22,100,804	2,295,705	11.59%
Resource Uses:							
Expenditures							
60 - Salaries & Benefits	11,631,543	12,403,955	14,152,061	15,400,127	12,987,573	(2,412,554)	-15.67%
70 - Services & Supplies	2,530,308	2,636,213	2,592,247	2,859,090	3,060,974	201,884	7.06%
80 - Debt Service - POB					1,949,571	1,949,571	0.00%
80 - Debt Service - Capital	629,237	781,254	874,777	874,184	878,503	4,319	0.49%
85 - Capital Outlay	2,243,727	4,909,290	1,596,525	1,723,441	4,951,664	3,228,223	187.31%
Total Expenditures	17,034,815	20,730,712	19,215,610	20,856,842	23,828,285	2,971,443	14.25%
Change in Fund Balance - Surplus/(Deficit)	422,543	958,464	191,463	(1,051,743)	(1,727,481)	675,738	-64.25%
Transfer In/Out From/To Assigned Reserves	(50,150)	(741,346)	-	1,030,996	1,438,671		
Net Fund Balance Change - Surplus/(Deficit)	372,393	217,118	191,463	(20,747)	(288,810)		

Budget Highlights

- District Assessed Valuation increased by 7.5%
- RDA Passthrough revenue budget increased by \$140,000 to match the actual revenue passthrough received.



- Cost increases due to increases in the retirement rate for active employees and cost savings due to the unfunded liability payment replaced with the POB payment.
- Cost increases due to inflation.
- Cost increases due to new employment agreements.

Summary of changes to the Preliminary Budget

There were only a few changes to the Preliminary Budget resulting in a increase in revenue of \$0.77 million, and an increase in expenditures of \$2.17 million. The overall change in fund balances decreased by \$1.27 million, due to the addition of \$2.07 million in additional Capital Outlay.

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

	2022-2023 Preliminary Budget	2022-2023 FINAL Budget	Change	% Change
Resources In:				
Revenues				
40 - Property Tax	13,764,638	14,423,369	658,731	4.79%
41 - Fees and Services	131,000	131,000	-	0.00%
42 - Revenue from other Agencies/Grants	7,001,032	7,090,204	89,172	1.27%
43 - Miscellaneous	360,693	386,231	25,538	7.08%
44 - Use of Money and Property	70,000	70,000	-	0.00%
Total Revenue	21,327,363	22,100,804	773,441	3.63%
Resource Uses:				
Expenditures				
60 - Salaries & Benefits	12,912,035	12,987,573	75,538	0.59%
70 - Services & Supplies	3,038,974	3,060,974	22,000	0.72%
80 - Debt Service	2,828,075	2,828,074	(0)	0.00%
85 - Capital Outlay	2,880,903	4,951,664	2,070,761	71.88%
Total Expenditures	21,659,986	23,828,285	2,168,299	10.01%
Change in Fund Balance Surplus/(Deficit)	(332,623)	(1,727,481)		
Transfer In/Out From/To Assigned Reserves	1,319,364	1,438,671		
Change in Fund Balance Surplus/(Deficit) after Transfers	986,741	(288,810)		



Revenue Recap

The revenue recap is representative of all funds with the District, including grants. Revenues of nearly \$22.1 million in the FY22-23 Final Budget represent a increase of nearly \$2.3 million or net 11.6% increase over the FY21-22 final budget revenues. Property tax revenue is the district's largest source of revenue accounting for nearly 65% at about \$14.4 million, and an overall 8.6% increase over the FY21-22 final 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 \$3.8 million. These two sources together account for 85% of total Revenue. Other sources of revenue accounting for the remaining 15% and include Mitigation fees, estimates for strike team reimbursements, pass-thru revenue from the County of San Diego to cover Station 2 debt service, and miscellaneous revenue from grants, fire prevention fees, and interest. The other sources of revenue is unusually high this year due to the sale of cell tower leases(\$1million) and grants(\$1.2 million). Normally property tax and CSA contract account for 95% of the District budget.

Summary tables of sources of funds are as follows:

Overall Summary - Sources of Funds Fiscal Year 2022 – 2023 Revenue Change

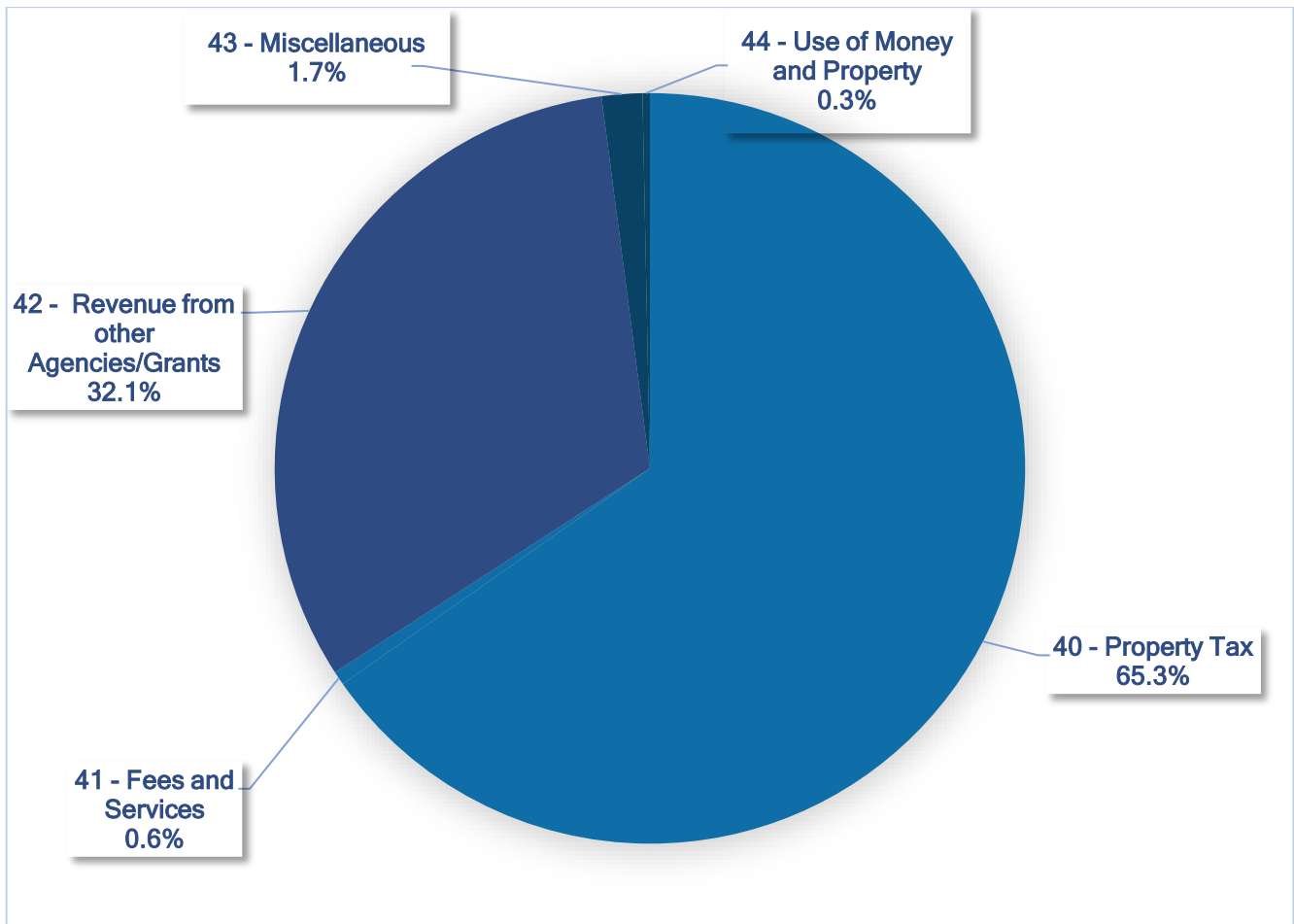
	2020-2021 Total Activity	2021-2022 Amended Final	2022-2023 Proposed Final	Change	% Change
Resources In:					
Revenues					
40 - Property Tax	12,840,429	13,276,852	14,423,369	1,146,517	8.64%
41 - Fees and Services	98,343	149,750	131,000	(18,750)	-12.52%
42 - Revenue from other Agencies/Grants	6,318,174	6,268,497	7,090,204	821,707	13.11%
43 - Miscellaneous	14,305	-	386,231	386,231	0.00%
44 - Use of Money and Property	135,822	110,000	70,000	(40,000)	-36.36%
Total Revenue	19,407,073	19,805,099	22,100,804	2,295,705	11.59%

Each Fund - Sources of Funds Fiscal Year 2022 – 2023 Revenue



	Operating Budget	Non-Operating Budget	CSA-69 Budget	Grants Fund	Total Capital Reserves	Total Other Reserves	Total General Fund & Reserves
Resources In:							
Revenues							
40 - Property Tax	14,423,369	-	-	-	-	-	14,423,369
41 - Fees and Services	131,000	-	-	-	-	-	131,000
42 - Revenue from other Agency/Grants	-	463,500	3,828,458	7,535	1,779,711	1,011,000	7,090,204
43 - Miscellaneous	125,538	-	-	-	260,693	-	386,231
44 - Use of Money and Property	70,000	-	-	-	-	-	70,000
Total Revenue	14,749,907	463,500	3,828,458	7,535	2,040,404	1,011,000	22,100,804

Total Revenue Fiscal Year 2022 - 2023



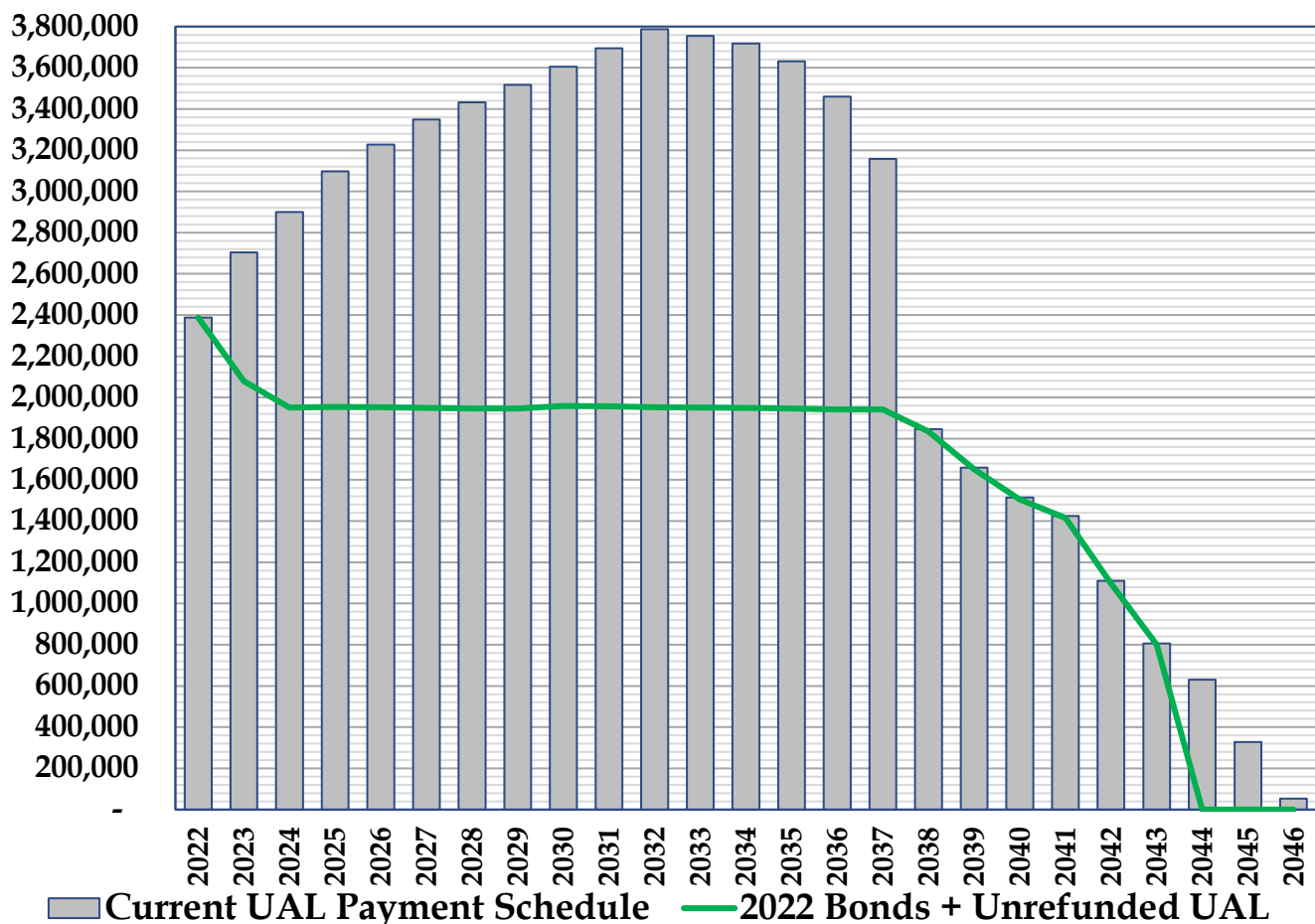
Expenditure Recap

The expenditure recap is representative of all funds with the District, including grants and capital outlay. Total expenditures of nearly \$23.83 million in the FY22-23 Final



Budget, represent a \$2.9 million or net 14% increase over the FY21-22 Final Budget expenses. The Lakeside Fire Protection District is a service organization; therefore, salaries & benefits represent a large percentage of the total budgeted expenditures in FY22-23. The FY21-22 Amended Final Budget includes a significant amount of overtime and workers compensation costs that are not expected to occur in the FY22-23 budget. The FY22-23 Final Budget includes the Debt Service for the Pension Obligation Bond(POB) which led to the significant reduction in the CalPERS Unfunded Actuarial Liability payment from prior years. The Pension Obligation Bond(POB) is expected to save the District more the \$0.59 million in FY22-23; and more than \$8.80 million (in present day dollars) over the next 23 years.

ESTIMATED SAVINGS



(Source: Lakeside Fire Protection District \$27,855,000 2022 Taxable Pension Obligation Bonds Closing Packet)



In FY22-23 ongoing Salaries & Benefits increases are primarily due to the employment agreement changes and approval of the Battalion Chief positions during FY21-22. Services and Supplies represent 12.8% at \$3.0 million of total budgeted expenditures in FY22-23, and an overall 7% increase over the FY21-22 amended final budget. Capital related debt services represent 3.7% at \$0.87 million of total budgeted expenditures and \$.55 million is offset by revenue received from a cooperative agreement with the County of San Diego. The overall expenditure summary for the FY22-23 Final budget includes Capital Outlay and can vary significantly from year to year.

The following table represents the Capital Funding Plan which funds the Capital Outlay of the District through recurring revenue:

FY2022-2023 Capital Funding Plan									
Yr	Fiscal Year	LKS Vehicles & Equipment		Facilities		EMS Vehicles & Equipment		Total Capital Funding	Annual Increase
1	FY2023	750,000	60,000	366,000	40,000	249,184	9,627	1,365,184	109,627
2	FY2024	780,000	30,000	380,640	14,640	259,151	9,967	1,419,791	54,607
3	FY2025	810,000	30,000	395,866	15,226	269,517	10,366	1,475,383	55,592
4	FY2026	840,000	30,000	411,700	15,835	280,298	10,781	1,531,998	56,615
5	FY2027	872,000	32,000	428,168	16,468	291,510	11,212	1,591,678	59,680
Total Increase		182,000		102,168		51,953			336,121

The district's 5-Year Capital Funding Plan approved allocates a total of \$1.37 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.

Summary tables of uses of funds are as follows:

Overall Summary - Uses of Funds
Fiscal Year 2022 – 2023 Expenditure Change



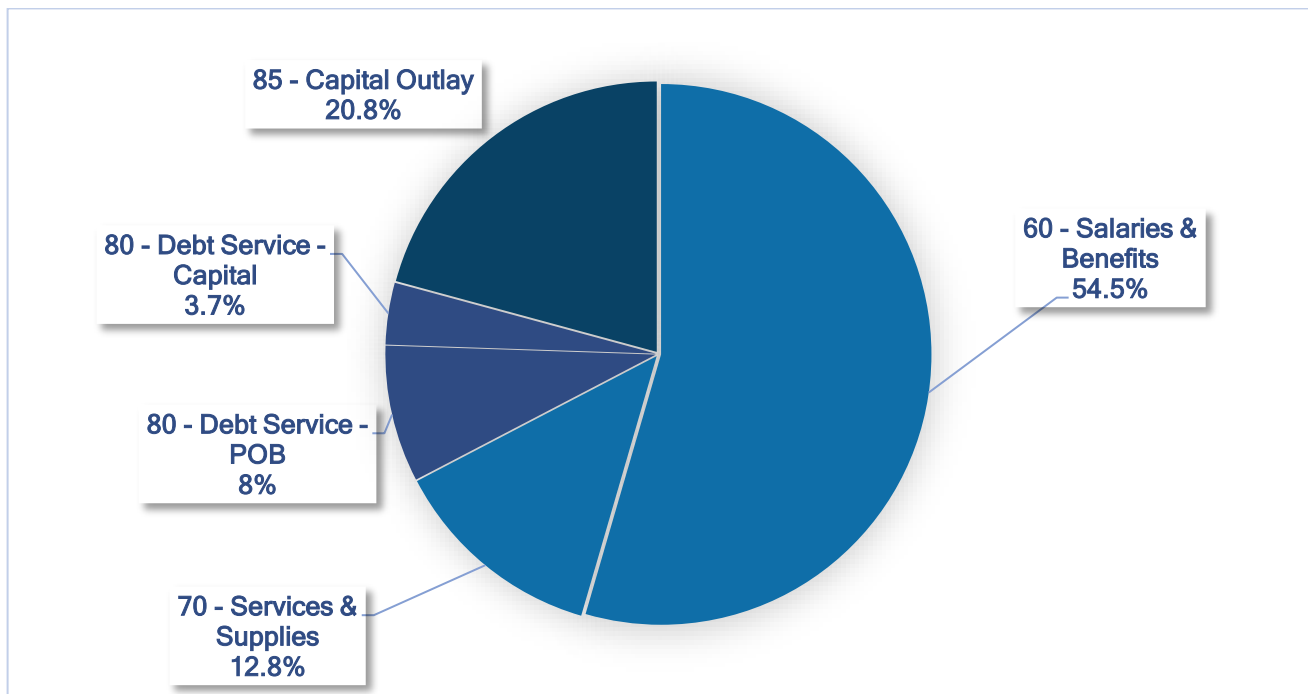
	2020-2021 Total Activity	2021-2022 Amended Final	2022-2023 Proposed Final	Change	% Change
Resource Uses:					
Expenditures					
60 - Salaries & Benefits	14,152,061	15,400,127	12,987,573	(2,412,554)	-15.67%
70 - Services & Supplies	2,592,247	2,859,090	3,060,974	201,884	7.06%
80 - Debt Service - POB			1,949,571	1,949,571	0.00%
80 - Debt Service - Capital	874,777	874,184	878,503	4,319	0.49%
85 - Capital Outlay	1,596,525	1,723,441	4,951,664	3,228,223	187.31%
Total Expenditures	19,215,610	20,856,842	23,828,285	2,971,443	14.25%

Each Fund - Uses of Funds

Fiscal Year 2022 – 2023 Expenditures

	Operating Budget	Non-Operating Budget	CSA-69 Budget	Grants Fund	Total Capital Reserves	Total Other Reserves	Total General Fund & Reserves
Resource Uses:							
Expenditures							
60 - Salaries & Benefits	10,204,368	325,000	2,458,205	-	-	-	12,987,573
70 - Services & Supplies	2,124,669	138,500	790,270	7,535	-	-	3,060,974
80 - Debt Service	1,501,170	-	448,401	-	878,503	-	2,828,074
85 - Capital Outlay	-	-	-	-	4,951,664	-	4,951,664
Total Expenditures	13,830,207	463,500	3,696,876	7,535	5,830,167	-	23,828,285

Total Expenditures Fiscal Year 2022 - 2023



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 2022 – 2023 Change in Fund Balance



FY 22/23 - FINAL BUDGET - (ESTIMATES)

Fund Balance Classification	Estimated Beginning Fund Balance 7-1-2022*	FY22-23 Revenues Budget	FY22-23 Expenses Budget	Transfers Out	Transfers In	Estimated Ending Fund Balance 6/30/2023**	Fund Balance Change
<u>Assigned:</u>							
Budget Stability Reserve	\$ 1,689,166	\$ 1,011,000	-	-	-	2,700,166	1,011,000
Accrued Leave Reserve	\$ 1,472,126	-	-	-	-	1,472,126	0
Capital Facilities Reserve	1,094,718	1,141,300	(1,538,667)	-	434,865	1,132,216	37,498
Capital Equip & Veh Reserve	1,758,309	899,104	(4,291,500)	-	2,368,991	734,904	(1,023,405)
HCFA JPA Liability Reserve	589,700	-	-	-	-	589,700	0
CSA-69 Reserve	303,211	3,828,458	(3,696,876)	(249,184)	-	185,609	(117,602)
<u>Committed:</u>							
Economic Stability Reserve	3,688,752					3,688,752	0
<u>Unassigned:</u>							
Fund Balance	-	15,213,407	(14,293,707)	(1,116,000)	-	(196,300)	(196,300)
Total General Fund							
	\$10,595,982	\$22,093,269	\$ (23,820,750)	\$ (1,365,184)	\$ 2,803,856	\$ 10,307,173	\$ (288,810)

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 FY22-23 is roughly \$10.3 million, which represents 72% of property tax revenue.

Changes to Fund Balance

The District projects a net decrease of \$0.28 million in fund balance, as follows:

- **Capital Reserves:** a net decrease of \$0.99 million to fund over \$5.0 million in capital projects.
- **Budget Stability Reserves:** a net increase of \$0.8 million after using \$196,300 to offset the operating deficit. Large increase due to the sale of cell tower leases which will reduce future recurring revenue to the District operating budget.

The Budget Stability Reserve is intended to offset quantifiable revenue or expense uncertainty and help balance out service levels through economic cycles. The District will continue monitoring the impacts of the pandemic and inflation on the District and will routinely review the Reserve Policy as necessary in order to maintain a strong financial basis for serving the Community.



Conclusion

The FY22-23 Final Budget presents a healthy, structurally balanced, and financially prudent budget for next fiscal year. This budget will allow the District to maintain high quality fire and emergency response services, while continuing to place a top priority on the health and safety of the public and our staff. The revenue proposed is achievable and takes into consideration several variables, while the budgetary expenditures have been thoroughly vetted over a budget development process with staff and the budget committee.



BUDGET INFORMATION



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 FY22-23 calculation, the population for the unincorporated areas decreased -0.35%. California per capita personal income (Price Factor) increased by 7.55%. These figures were used in the formula to compute the limit.

Fiscal Year 2022-2023 Appropriations Limit Calculation

Fiscal Year 22-23 Appropriation Limit		
Prior Year (FY21-22) Appropriations Limit	\$	17,573,063
Increased by an inflation factor composed of the increase in population and per capita income change	X	1.07174
FISCAL YEAR 22-23 APPROPRIATIONS LIMIT	\$	18,833,755

**Proceeds of Taxes**

The “Proceeds of Taxes” as included in the FY22-23 Final Budget that are subject to the appropriations limit are estimated to be \$12.0 million. Therefore, the District has what is referred to as an appropriation “gap” of \$6.8 million (\$18,833,755 - \$12,028,050). Simply stated, the District could collect and spend up to \$6.8 million more in taxes during the FY22-23 without exceeding the Constitutional limit.

Fiscal Year 22-23 Appropriations Limit as calculated	\$	18,833,755
Fiscal Year 22-23 estimated proceeds from Tax revenue less exclusions	\$	12,028,050
Amount under the limit (Appropriation gap)	\$	6,805,705



Budget Calendar

Modified: Preliminary Budget Preparation Calendar – FY 2022-2023

Date	Time	Prelim Budget Calendar	Attendance
26-Apr	9:00	Budget Preparation/ Discussion	Staff
3-May	9:00	Budget Preparation/ Discussion	Staff
13-May	9:00	Budget Preparation/ Discussion (MS Final Day)	Staff
24-May	9:00	Budget Workshop – Personnel and Services & Supplies budget	Committee
31-May	9:00	Budget Workshop – Overall Preliminary Budget	Committee
8-Jun	9:00	<i>(Tentative)</i> Budget Workshop – Overall Preliminary Budget	Committee
14-Jun - 1st Brd Mtg	17:30	Board Mtg. - Submission of Preliminary Budget	Board
28 Jun - 2nd Brd Mtg	17:30	Board Mtg. - Approval of Preliminary Budget	Board

Final Budget Preparation Calendar – FY 2022-2023

Date	Time	Budget Calendar	Attendance
19-Jul	9:00	Revenue, Personel and Services & Supplies	Staff
26-Jul	9:00	Capital Budget & Reserves Discussion	Staff
2-Aug	9:00	Final Budget, Capital Budget, and Reserves	Staff
16-Aug	9:00	Budget Workshop- Capital, Reserves & Final Budget	Committee
23-Aug	9:00	Budget Workshop- Capital, Reserves & Final Budget	Committee
13-Sep - 1st Brd Mtg	17:30	Board Mtg - Submission of Final Budget & Capital Plan	Board
27-Sep - 2nd Brd Mtg	17:30	Board Mtg - Approval of Final Budget & Capital Plan	Board



Summary of Staffing Changes

FY2022-2023 Personnel Listing (FTE)

Full Time Equivalent (FTE) List	FY21-22 Authorized Positions	Changes	FY22-23 Authorized positions
Administrative:			
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 - Part Time	0.50	-	0.50
Office Specialist - Part Time	0.50	-	0.50
Total Administration	7.50	-	7.50
Safety/Admin:			
Battalion Chief	-	3.00	3.00
Division/Deputy Chief	3.00	(1.00)	2.00
Fire Chief	1.00	-	1.00
Total Safety/Admin	4.00	2.00	6.00
Safety:			
Captain	12.00	-	12.00
Engineer	12.00	-	12.00
Firefighter PM	12.00	-	12.00
Total Safety	36.00	-	36.00
Safety/CSA69:			
Firefighter PM	12.00	-	12.00
Total CSA69	12.00	-	12.00
TOTAL FTEs	59.50	2.00	61.50
Board of Directors			
Directors	5.00	-	5.00
Total Board of Directors	5.00	-	5.00
Total FTEs & Directors	64.50	2.00	66.50
FUNDED VACANCIES included in FTEs			
	FY21-22	FY22-23	
Firefighter PM/LKS	5.00	-	-
HR Analyst	1.00	-	-
Office Specialist - 2 PT Positions	1.00	-	-
Fire Inspector	1.00	-	-
	8.00	-	-

**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 & 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 2022 – 2023

	Operating Budget	Non-Operating Budget	CSA-69 Budget	Grants Budget	Total General Fund
Resources In:					
Revenues					
40 - Property Tax	14,423,369				14,423,369
41 - Fees and Services	131,000				131,000
42 - Revenue from other Agencies/Grants	-	463,500	3,828,458	7,535	4,299,493
43 - Miscellaneous	125,538				125,538
44 - Use of Money and Property	70,000				70,000
Total Revenue	14,749,907	463,500	3,828,458	7,535	19,049,400
Resource Uses:					
Expenditures					
60 - Salaries & Benefits	10,204,368	325,000	2,458,205		12,987,573
70 - Services & Supplies	2,124,669	138,500	790,270	7,535	3,060,974
80 - Debt Service - P.O.B.	1,501,170		448,401		1,949,571
85 - Capital Outlay		-		-	-
Total Expenditures	13,830,207	463,500	3,696,876	7,535	17,998,118
Change in Fund Balance Surplus/(Deficit)	919,700	-	131,582	-	1,051,283
Other Sources					
Transfers In from Budget Stability Reserve	-	-			-
Transfers In from CSA-69					-
Notes/Bond/Loan/Lease Proceeds					-
Subtotal Other Sources	-	-	-	-	-
Other Uses					
Transfers Out to Capital Funds	1,116,000		249,184		1,365,184
Transfers Out - CSA Funding of Admin	-				-
Subtotal Other Uses	1,116,000		249,184	-	1,365,184
Total Other Sources/(Uses)	(1,116,000)	-	(249,184)	-	(1,365,184)
Net Operating Revenue Over/(Under)	(196,300)	-	(117,602)	-	(313,902)
Change Fund Balance:					
Beginning Fund Balance *	-	-	303,211	0	303,211
Total Operating Revenue & Transfers In	14,749,907	463,500	3,828,458	7,535	19,049,400
Total Operating Expenses & Transfers Out	(14,946,207)	(463,500)	(3,946,060)	(7,535)	(19,363,302)
Carry-over onetime - Unassigned	-	-	-	-	-
Over/(Under)	(196,300)	-	(117,602)	-	(313,902)
Ending Fund Balance	(196,300)	-	185,609	0	(10,690)

* Beginning Fund Balance is estimated, final figures will be reflected after the FY21-22 Audit (Nov-Dec 2022)



Operating Budget

This fund is used to record all the operational needs of the district except those that are required to be accounted for in another fund. The summary presented here contains budgeted operating revenues (\$14.7 million) and expenditures (\$13.8 million) for the operation of the district, before capital funding. The primary revenue source for the operating budget is property tax revenue (\$14.4 million). The primary operating expenses are related to salaries & benefits (\$11.7 million) and services & supplies (\$2.1 million). For illustration and transparency, the operating budget includes transfers in from other reserves/funds, 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 (\$1.1 million) are funds set aside to cover expenses for capital in the future. The FY22-23 Operating Budget presented here represent a net deficit of nearly \$0.2 million.

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.

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 contract includes \$3.8 million in FY22-23 and accounts for approximately 20% of total revenue. 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 \$2.90 million. Services & Supplies are approximately \$0.79 million. The CSA-69 budget also allocates a portion of the revenue to offset admin costs, and funding under the 5-Year Capital Plan is nearly \$0.25 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 that are not Capital related.

The grants for capital are included in the capital budget. The FY22-23 Final Budget includes a \$600,000 grant from the San Diego River Conservancy for installation of three radio repeater towers and associated equipment within the Eucalyptus Hills, Wildcat Canyon and El Monte Valley areas of the County of San Diego's unincorporated area, in the community of Lakeside. And a \$591,300 grant from American Rescue Plan Act(ARPA) for Station 1 improvements.



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 facilities debt services for the District.

Capital Reserves – Overall Summary

Fiscal Year 2022 – 2023

	Facilities/Stations Capital Reserve (LKS)	*Equipment & Vehicles Capital Reserve LKS	*Equipment & Vehicles Capital Reserve CSA-69	Total Capital Reserves
Resources In:				
Revenues				
42 - Revenue from other Agencies/Grants	1,141,300	638,411		1,779,711
43 - Sale of Fixed Assets	-	-	260,693	260,693
Total Revenue	1,141,300	638,411	260,693	2,040,404
Resource Uses:				
Expenditures				
80 - Debt Service - Station 2	552,816			552,816
80 - Debt Service - Station 3	325,687			325,687
85 - Capital Outlay	660,164	3,536,000	755,500	4,951,664
Total Expenditures	1,538,667	3,536,000	755,500	5,830,167
Change in Fund Balance Surplus/(Deficit)	(397,367)	(2,897,589)	(494,807)	(3,789,763)
Other Sources				
Transfers In from other Funds	366,000	750,000		1,116,000
Transfer in from CSA Funding			249,184	249,184
Transfer in "Carry Forward Capital Items"	68,864	1,025,000	344,807	1,438,671
Subtotal Other Sources	434,864	1,775,000	593,991	2,803,855
Other Uses				
Transfers Out to Other Funds	-	-	-	-
Subtotal Other Uses	-	-	-	-
Total Other Sources/(Uses)	434,864	1,775,000	593,991	2,803,855
Net Operating Revenue Over/(Under)	37,497	(1,122,589)	99,184	(985,908)
Change Fund Balance:				
Beginning Fund Balance *	1,094,718	1,478,828	279,481	2,853,027
Total Capital Revenue & Transfers In	1,576,164	2,413,411	854,684	4,844,259
Total Capital Expenses & Transfers Out	(1,538,667)	(3,536,000)	(755,500)	(5,830,167)
Over/(Under)	37,497	(1,122,589)	99,184	(985,908)
Ending Fund Balance	1,132,215	356,239	378,665	1,867,119

* Beginning Fund Balance is estimated, final figures will be reflected after the FY21-22 Audit (Nov-Dec 2022)



Revenue includes agreements with other agencies for reimbursements, loan proceeds, sale of capital assets, and others, for FY22-23 the total revenue expected to be received is about \$2.0 million and it includes pass-thru revenue from the County of San Diego to cover debt services. Debt services in the amount of \$0.87 million covers the debt services for station #2 and station #3. Additionally, the district's General Fund Reserve Policy allocates a portion of the annual property tax revenue as part of the 5-Year Capital Funding Plan and shown on the table above as "Transfers In from other Funds" at nearly \$1.1 million and Transfer in from CSA Funding of \$0.24 million.



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 2022 – 2023

	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
Resources In:						
Revenues						
42 - Cell Tower Lease Sale			1,011,000			1,011,000
Total Revenue	-	-	1,011,000	-	-	1,011,000
Resource Uses:						
Change in Fund Balance Surplus/(Deficit)	-	-	1,011,000	-	-	1,011,000
Other Sources						
Transfers In from other Funds			-			-
Notes/Bond/Loan/Lease Proceeds						-
Subtotal Other Sources	-	-	-	-	-	-
Other Uses						
Transfers Out to Other Funds						
<i>Balance Operating Budget</i>			-			-
<i>Non-Reimbursable Incidents</i>			-			-
<i>One-Time Board Approved Purchases</i>						-
<i>Leave Cashouts/Final Pay</i>						-
<i>Funding Leave Liability</i>						-
<i>HCFA JPA - NexGen Upgrade P25</i>					-	-
Subtotal Other Uses	-	-	-	-	-	-
Total Other Sources/(Uses)	-	-	-	-	-	-
Net Operating Revenue Over/(Under)	-	-	1,011,000	-	-	1,011,000
Change Fund Balance:						
Beginning Fund Balance *	-	3,688,752	1,689,166	1,472,126	589,700	7,439,744
Total Other Revenue & Transfers In	-	-	1,011,000	-	-	1,011,000
Total Other Expenses & Transfers Out	-	-	-	-	-	-
Carry-over onetime - Unassigned	-	-		-		-
Over/(Under)	-	-	1,011,000	-	-	1,011,000
Ending Fund Balance	-	3,688,752	2,700,166	1,472,126	589,700	8,450,744

The Budget Stability Reserve is intended to offset quantifiable revenue or expense uncertainty and help balance out service levels through economic cycles. This reserve will offset the Net Operating Revenue for Fiscal Year 2022-2023 which is a



projected decrease of about \$0.2 million. The District sold cellular tower leases which will add \$1.01 million to the Budget Stability Reserve in FY22-23 when the transaction finalizes.



BUDGET DETAIL



Revenue Detail

Revenue Detail Fiscal Year 2019 – 2023 Revenues

	2018-2019 Total Activity	2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Amended Final	2022-2023 Final	Change
RPT Category: 40 - Property Taxes						
4010 - Property tax - current secured	\$ 9,577,782	\$ 10,430,296	\$ 10,724,944	\$ 11,269,892	\$ 12,238,585	\$ 968,693
4020 - Property tax - current unsecured	308,375	170,440	340,811	340,000	353,907	13,907
4030 - Property tax - current utility	178,497	180,796	213,309	170,000	176,953	6,953
4040 - Property tax - prior and penalty	(3,430)	6,065	2,041	5,750	5,985	235
4050 - Property tax - home owner's exemption	65,910	68,792	66,409	60,000	62,454	2,454
4055 - Tax Interest	-	17,756	9,190	12,000	12,000	-
4060 - Property tax - supplemental	358,262	344,930	344,376	349,000	363,275	14,275
4080 - Property tax - Fixed Charge Special Assessment	917,331	919,312	919,815	920,210	920,210	-
4090 - Property tax - RDA Passthrough	201,029	202,905	219,533	150,000	290,000	140,000
4091 - Property tax - CAS-115 Allocation	-	-	-	-	-	-
Total Property Tax	\$ 11,603,755	\$ 12,341,293	\$ 12,840,429	\$ 13,276,852	\$ 14,423,369	\$ 1,146,517
RPT Category: 41 - Fees and Services						
4110 - Mitigation Fees	\$ 100,912	\$ 254,895	\$ 96,978	\$ 100,000	\$ 100,000	\$ -
4120 - Fees for Services	720	724	1,365	1,000	1,000	-
4121 - Permit and inspection fees	-	-	-	48,750	30,000	(18,750)
Total Fees and Services	\$ 101,632	\$ 255,619	\$ 98,343	\$ 149,750	\$ 131,000	\$ (18,750)
RPT Category: 42 - Revenue from other Agencies/Grants						
4200 - County of San Diego CSA-69	\$ 3,383,330	\$ 3,474,586	\$ 3,595,751	\$ 3,688,335	\$ 3,828,458	\$ 140,123
4201 - County of San Diego CSA-115	377,241	-	-	-	-	-
4205 - County of San Diego Cooperation Agreement	550,000	550,000	550,000	550,000	550,000	-
4206 - County of San Diego First Responder Claims	43,642	46,864	39,486	50,000	-	(50,000)
4210 - Fire Assignment Reimbursement	507,204	186,716	1,094,170	572,500	463,500	(109,000)
4211 - Other Assignment Reimbursement	-	-	711,590	-	-	-
4220 - Other revenue	95,096	4,530,975	244,763	1,365,612	1,011,000	(354,612)
4225 - Grants	10,891	6,856	91,544	42,050	1,237,246	1,195,196
Total Revenue from Other Agencies/Grants	\$ 4,967,404	\$ 8,795,998	\$ 6,327,304	\$ 6,268,497	\$ 7,090,204	\$ 821,707
RPT Category: 43 - Miscellaneous Revenue						
4310 - Sale of fixed assets	\$ 5,400	\$ 68	\$ 8,615	\$ -	\$ 260,693	\$ 260,693
4315 - Donations	-	-	-	-	-	-
4316 - Insurance Proceeds	475,000	47,789	-	-	-	-
4320 - Purchasing Card Incentive Program	2,752	3,239	2,943	-	-	-
4325 - Miscellaneous Revenue	976	9,723	1,803	-	125,538	125,538
4326 - Training Revenue	3,170	2,903	944	-	-	-
Total Miscellaneous Revenue	\$ 487,298	\$ 63,722	\$ 14,305	\$ -	\$ 386,231	\$ 386,231
RPT Category: 44 - Use of Money and Property						
4410 - Interest Revenue	\$ 212,702	\$ 183,328	\$ 79,879	\$ 70,000	\$ 70,000	\$ -
4430 - Cell Tower Lease Revenue	48,112	49,216	46,812	40,000	-	(40,000)
4435 - Property Lease Revenue	-	-	-	-	-	-
Total Use of Money and Property	\$ 260,814	\$ 232,544	\$ 126,692	\$ 110,000	\$ 70,000	\$ (40,000)
Total Revenues	\$ 17,420,903	\$ 21,689,176	\$ 19,407,073	\$ 19,805,099	\$ 22,100,804	\$ 2,295,705



Expenditure Detail

Expense Detail – Salaries & Benefits

Fiscal Year 2019 – 2023 Expenses

	2018-2019 Total Activity	2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Amended Final	2022-2023 Final	Change
RPT Category: 60 - Salaries & Benefits						
6010 - Salaries regular	\$ 4,568,093	\$ 4,984,319	\$ 5,111,774	\$ 5,467,899	\$ 6,056,504	\$ 588,605
6011 - Out of Rate Pay	\$ -	\$ -	\$ -	\$ 18,497	\$ -	\$ -
6015 - Salaries - part time	7,995	3,561	8,702	36,243	53,782	17,539
6020 - Longevity	-	-	84,503	79,142	67,917	(11,225)
6033 - OT Coverage - Open	685,733	889,066	590,598	779,903	-	(779,903)
6034 - OT Coverage - leave	765,430	761,980	823,111	1,277,801	1,220,507	(57,294)
6035 - OT Coverage - training and support	213,549	124,807	95,281	149,531	183,898	34,367
6036 - OT Coverage - emergency response	-	-	-	-	-	-
6038 - OT Coverage - Fire Assignment - Reimbursable	290,665	100,088	1,147,830	255,000	255,000	-
6039 - OT Coverage-Nonreimbursed	55,354	95,285	84,913	8,501	70,000	61,499
6049 - Cell Phone Allowance	3,911	4,623	6,129	6,328	5,200	(1,128)
6050 - Uniform allowance	49,080	38,700	45,000	47,000	5,000	(42,000)
6051 - Holiday Pay	128,939	131,242	146,870	146,866	188,008	41,142
6052 - FLSA Pay	113,762	123,985	130,724	139,210	166,954	27,744
6053 - Paramedic Incentive / ALS Pay	38,000	38,039	42,570	42,602	101,750	59,148
6054 - Paramedic Preceptor Pay	1,414	295	2,460	1,272	3,300	2,028
6055 - Special compensation	-	18,757	90,735	112,549	121,069	8,520
6056 - Education Incentive	-	626	1,415	1,513	30,000	28,487
6090 - Annual leave buyback	172,244	46,227	49,000	250,393	-	(250,393)
6105 - Occupational injury - 4850 Pay	-	12,844	9,377	243,418	-	(243,418)
6125 - PERS retirement	882,626	974,936	1,106,420	1,141,459	1,327,695	186,236
6126 - PERS retirement Unfunded Actuarial Liability	1,420,238	1,741,523	1,985,899	2,388,479	125,538	(2,262,941)
6210 - Long term disability	10,640	10,254	10,850	11,060	11,520	460
6220 - Health and dental insurance	822,163	916,147	1,046,017	1,194,748	1,256,750	62,002
6221 - Health Insurance Retiree Benefits	920,595	920,596	890,206	890,794	890,795	1
6225 - Social security medicare	103,518	108,327	125,266	138,432	118,243	(20,189)
6235 - Worker's compensation expense	377,596	357,730	486,411	560,482	728,143	167,661
6318 - Deferred Comp Benefit	-	-	30,000	11,000	-	(11,000)
Total Salaries & Benefits	\$ 11,631,543	\$ 12,403,955	\$ 14,152,061	\$ 15,400,122	\$ 12,987,573	\$ (2,394,052)



Expenditure Detail (Continue)

Expense Detail – Services & Supplies

Fiscal Year 2018 – 2022 Expenses

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Change
	Total Activity	Total Activity	Total Activity	Amended Final	Final	
RPT Category: 70 - Services & Supplies						
7035 - Telephone	\$ 34,308	\$ 36,488	\$ 42,116	\$ 52,954	\$ 52,000	\$ (954)
7042 - Cellular phones	4,404	4,718	7,888	12,075	9,510	\$ (2,565)
7070 - Fire Department Sustenance	8,029	3,626	5,340	5,895	6,251	\$ 356
7071 - Meetings	17,933	5,265	1,188	8,240	16,000	\$ 7,760
7075 - Memberships	14,996	13,014	15,713	17,329	17,350	\$ 21
7080 - Publications	3,318	-	2,036	417	2,500	\$ 2,083
7100 - Uniforms	13,310	9,122	13,247	9,325	14,625	\$ 5,300
7110 - Personal Protective Equip (PPE)	96,232	187,955	109,844	120,399	147,732	\$ 27,333
7115 - SCBA Equipment	5,882	16,725	16,250	18,446	18,440	\$ (6)
7120 - Small tools and equipment	303	-	-	-	-	\$ -
7122 - Rescue Equipment	9,868	2,390	2,151	8,694	10,000	\$ 1,306
7123 - Communication Equipment	32,648	24,120	25,072	29,013	44,811	\$ 15,798
7130 - Non-inventory equipment	15,528	38,965	15,684	18,205	46,000	\$ 27,795
7135 - Special department expenses	21,650	8,889	16,638	4,923	22,000	\$ 17,077
7140 - Training	121,420	94,016	87,505	178,769	228,124	\$ 49,355
7145 - Furnishings and Fixtures	10,935	17,850	17,970	15,916	20,275	\$ 4,359
7180 - Utilities	106,642	109,268	123,201	132,737	143,376	\$ 10,639
7250 - General liability insurance	46,543	49,692	71,595	143,113	165,000	\$ 21,887
7305 - Office supplies	21,991	42,855	15,403	24,527	30,619	\$ 6,092
7310 - Postage	1,817	1,189	1,537	1,104	2,000	\$ 896
7330 - Household Cleaning Supplies	13,008	13,026	18,042	15,571	12,000	\$ (3,571)
7400 - Tax Penalty / 7401 Use Tax	3,130	833	700	958	-	\$ (958)
7402 - Processing Fees	-	-	-	683	1,000	\$ 317
7405 - Services - Auditing	13,350	15,263	16,430	16,835	18,000	\$ 1,165
7415 - Services - County of San Diego	272,858	261,714	295,547	144,496	147,500	\$ 3,004
7440 - Services - Legal	47,404	65,785	47,291	47,467	47,000	\$ (467)
7445 - Services - Comm. / Dispatch	483,904	507,642	511,696	521,975	512,489	\$ (9,486)
7446 - Services - Computer Maintenance	24,998	32,168	18,534	39,657	42,000	\$ 2,343
7450 - Services - Software Applications	80,565	89,688	87,672	80,759	99,640	\$ 18,881
7455 - Services-Physical Appraisals	16,549	20,345	11,622	15,095	30,000	\$ 14,905
7460 - Services-Professional Counsultants	30,997	40,942	88,085	52,263	47,050	\$ (5,213)
7475 - Services - Other	35,482	46,112	20,394	68,523	50,875	\$ (17,648)
7525 - Services - Laundry and Linen	2,610	1,738	295	-	-	\$ -
7540 - Medical supplies	175,839	184,627	199,276	173,649	176,645	\$ 2,996
7541 - Medical Waste Control	2,755	2,250	2,354	2,463	3,250	\$ 787
7545 - ALS Engine	1,324	-	-	-	8,000	\$ 8,000
7550 - Vehicle Preventitive Maintenance	134,439	-	-	-	-	\$ -
7551 - Vehicle Repairs	157,611	246,989	247,479	265,712	287,967	\$ 22,255
7555 - Equipment maintenance	24,178	32,824	36,914	20,190	36,600	\$ 16,410
7560 - Fuel - Diesel	85,753	54,611	62,244	141,454	102,000	\$ (39,454)
7561 - Fuel - Gas	56,518	75,624	78,577	125,154	117,775	\$ (7,379)
7570 - Station Maintenance	123,056	123,344	129,872	158,549	174,425	\$ 15,876
7579 - Miscellaneous	102,526	110,139	100,250	100,125	2,645	\$ (97,480)
7580 - Emergency Incident-Vehicle	39,423	3,287	15,026	43,724	75,000	\$ 31,276
7581 - Emergency Inc-Admin Overh	1,612	-	-	-	37,500	\$ 37,500
7582 - Emergency Incident-Other	867	2,798	13,253	3,963	5,000	\$ 1,037
7585 - Non-Reimbursable Inci - Vehicles	305	-	-	1,500	10,000	\$ 8,500
7586 - Fire Assign. Non-reimbursed-Admin	-	-	-	-	10,000	\$ 10,000
7587 - Fire Assign. Non-reimbursed-Other	3,115	2,566	315	16,251	10,000	\$ (6,251)
Total Services & Supplies	\$ 2,521,930	\$ 2,600,461	\$ 2,592,247	\$ 2,859,094	\$ 3,060,974	\$ 201,877



Expenditure Detail (Continue)

Expense Detail – Debt Services & Capital Outlay

Fiscal Year 2019 – 2023 Expenses

	2018-2019 Total Activity	2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Amended Final	2022-2023 Final	Change
RPT Category: 80 - Debt Service						
8010 - Debt Service C.O.P. & POB - Principal Payment	\$ 330,000	\$ 527,000	\$ 532,000	\$ 553,000	\$ 1,739,000	\$ 1,186,000
8011 - Debt Service C.O.P. & POB - Interest Payment	299,237	254,254	342,777	321,184	1,089,074	767,890
Total Debt Services	\$ 629,237	\$ 781,254	\$ 874,777	\$ 874,184	\$ 2,828,074	\$ 1,953,890
RPT Category: 85 - Capital Outlay						
8830 - Capital - structure improvements	\$ 837,097	\$ 3,941,254	\$ 679,926	\$ 347,392	\$ 660,164	\$ 312,772
8840 - Capital - equipment	788,779	117,831	157,894	137,050	1,196,500	1,059,450
8850 - Capital - vehicles	617,841	850,205	758,705	1,239,000	3,095,000	1,856,000
Total Capital Outlay	\$ 2,243,717	\$ 4,909,290	\$ 1,596,525	\$ 1,723,442	\$ 4,951,664	\$ 3,228,222
Total Expenses	\$ 17,026,427	\$ 20,694,960	\$ 19,215,609	\$ 20,856,842	\$ 23,828,285	\$ 2,989,937



Departmental Detail

Department 01 - Administration

Salaries & benefits

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
	Total Activity	Total Activity	Total Activity	Amended Final	Final
Department: 01 - Administration					
RPT Category: 60 - Salaries & Benefits					
6010 - Salaries regular	\$ 954,959	\$ 937,672	\$ 889,292	\$ 913,547	\$ 815,692
6015 - Salaries - part time	7,995	3,561	-	27,200	36,868
6020 - Longevity	-	-	84,503	79,142	67,917
6035 - OT Coverage - training and support	3,422	2,877	2,147	10,000	4,999
6049 - Cell Phone Allowance	3,911	4,623	7,112	6,328	5,200
6050 - Uniform allowance	4,280	3,440	6,129	4,000	3,000
6051 - Holiday Pay	1,989	-	4,000	-	-
6053 - Paramedic Incentive / ALS Pay	3,000	3,000	3,000	2,000	2,000
6055 - Special compensation	-	1,251	9,763	17,479	1,776
6090 - Annual leave buyback	16,644	27,262	8,658	187,000	-
6125 - PERS retirement	151,707	160,256	180,305	171,130	160,872
6126 - PERS retirement Unfunded Actuarial Liab	104,869	120,783	156,715	257,537	125,538
6210 - Long term disability	247	20	-	-	-
6220 - Health and dental insurance	119,263	130,291	144,456	159,722	128,600
6221 - Health Insurance Retiree Benefits	87,875	86,306	93,706	139,806	138,922
6225 - Social security medicare	15,133	14,711	15,564	21,000	16,975
6235 - Worker's compensation expense	75,310	70,984	86,377	93,000	102,869
6318 - Deferred comp benefit	-	-	30,000	11,000	-



Department 01 - Administration (Continue) Services & Supplies, Debt Services & Capital Outlay

	2018-2019 Total Activity	2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Amended Final	2022-2023 Final
Department: 01 - Administration					
RPT Category: 70 - Services & Supplies					
7035 - Telephone	\$ 25,731	\$ 27,366	\$ 31,587	\$ 39,715	\$ 39,000
7042 - Cellular phones	3,705	3,944	5,556	8,250	7,335
7070 - Fire Department Sustenance	6,057	2,489	4,121	4,324	4,688
7071 - Meetings	10,745	4,055	1,188	4,317	5,812
7075 - Memberships	11,349	10,798	12,741	14,048	15,050
7123 - Communication Equipment	65	-	-	-	-
7140 - Training	7,805	14,308	2,301	37,500	37,661
7250 - General liability insurance	34,907	37,477	53,696	107,335	125,000
7305 - Office supplies	15,538	22,515	11,671	19,899	21,250
7310 - Postage	1,497	894	1,164	828	1,500
7330 - Household Cleaning Supplies	9,755	9,769	13,532	11,678	9,000
7400 - Tax Penalty	3,130	833	700	958	-
7405 - Services - Auditing	10,013	11,447	12,323	12,626	13,500
7415 - Services - County of San Diego	135,112	88,423	87,567	103,000	102,000
7440 - Services - Legal	35,553	57,929	35,469	35,600	35,250
7445 - Services - Communications / Dispatch	345,988	315,798	319,954	310,000	301,912
7446 - Services - Computer Maintenance	19,039	26,019	14,212	31,500	31,500
7450 - Services - Software Applications	52,924	59,972	48,815	43,014	52,125
7455 - Services-Physical Appraisals	12,412	15,259	8,717	11,321	22,500
7460 - Services-Professional Consultants	27,585	38,386	37,396	42,810	27,525
7475 - Services - Other	20,812	16,729	11,830	24,523	12,375
7525 - Services - Laundry and Linen	1,960	1,334	221	-	-
7535 - General household expense	-	-	-	-	-
7540 - Medical supplies	-	-	-	-	-
7570 - Station Maintenance	2,420	-	-	-	-
7579 - Miscellaneous	102,466	9,976	250	125	2,420
7597 - Structure rent/lease	-	-	-	-	-
Total Services & Supplies	\$ 896,568	\$ 775,721	\$ 715,010	\$ 863,371	\$ 867,403
RPT Category: 80 - Debt Service					
8010 - Debt Service C.O.P. - Principal Payment	\$ -	\$ -	\$ -	\$ -	\$ -
8011 - Debt Service C.O.P. - Interest Payment	\$ 80,252	\$ -	\$ -	\$ -	\$ -
Total Debt Services	\$ 80,252	\$ -	\$ -	\$ -	\$ -
RPT Category: 85 - Capital Outlay					
8830 - Capital - structure improvements	\$ 805,640	\$ 3,941,254	\$ 679,926	\$ 317,392	\$ 38,864
8840 - Capital - equipment	\$ -	\$ -	\$ -	\$ 42,000	\$ 25,000
8850 - Capital - vehicles	50,291	25,317	-	200,000	425,000
Total Capital Outlay	\$ 855,930	\$ 3,966,571	\$ 679,926	\$ 559,392	\$ 488,864
Total Department: 01 - Administration	\$ 3,383,354	\$ 6,309,327	\$ 3,116,661	\$ 3,522,653	\$ 2,967,495



Department 11 - Finance

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

	2018-2019		2019-2020		2020-2021		2021-2022		2022-2023	
	Total Activity		Total Activity		Total Activity		Amended Final		Final	
Department: 11 - Finance										
RPT Category: 60 - Salaries & Benefits										
6010 - Salaries regular	\$	-	\$	-	\$	-	\$	-	\$	-
6125 - PERS retirement		-		-		-		-		-
6225 - Social security medicare		-		-		-		-		-
6235 - Worker's compensation expense		-		-		-		-		-
Total Salaries & Benefits	\$	-	\$	-	\$	-	\$	-	\$	-
RPT Category: 70 - Services & Supplies										
7415 - Services - County of San Diego	\$	8,745	\$	6,377	\$	6,526	\$	7,399	\$	9,000
7475 - Services - Other		120		35		-		-		-
Total Services & Supplies	\$	8,865	\$	6,412	\$	6,526	\$	7,399	\$	9,000
RPT Category: 80 - Debt Service										
8010 - Debt Service C.O.P. - Principal Payment	\$	330,000	\$	527,000	\$	532,000	\$	553,000	\$	579,000
8010 - Debt Service P.O.B. - Principal Payment							\$	-	\$	1,160,000
8011 - Debt Service C.O.P. - Interest Payment	\$	218,985	\$	254,254	\$	342,777	\$	321,184	\$	299,503
8011 - Debt Service P.O.B. - Interest Payment								-		789,571
Total Debt Services	\$	548,985	\$	781,254	\$	874,777	\$	874,184	\$	2,828,074
RPT Category: 85 - Capital Outlay										
8840 - Capital - equipment		-		-		-		-		-
Total Capital Outlay	\$	-	\$	-	\$	-			\$	-
Total Department: 11 - Finance	\$	557,850	\$	787,666	\$	881,303	\$	881,583	\$	2,837,074



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

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
	Total Activity	Total Activity	Total Activity	Amended Final	Final
Department: 12 - Human Resources					
RPT Category: 60 - Salaries & Benefits					
6010 - Salaries regular	\$ 29,231	\$ 77,239	\$ 30,548	\$ 36,489	\$ 80,000
6035 - OT Coverage - training and support	2,918	2,016	56	3,500	2,134
6055 - Education Pay		-	47	1,550	-
6056 - Education Incentive	-	626	1,415	1,513	30,000
6125 - PERS retirement	3,928	10,493	632	1,670	-
6126 - PERS retirement Unfunded Actuarial Liat	-	7,544	9,363	9,186	-
6220 - Health and dental insurance	6,908	20,150	1,682	14,000	20,000
6221 - Health Insurance Retiree Benefits	-	12,329	15,618	14,000	14,459
6225 - Social security medicare	454	1,126	444	1,000	-
6235 - Worker's compensation expense	3,429	6,686	912	800	-
Total Salaries & Benefits	\$ 46,868	\$ 138,208	\$ 60,715	\$ 83,708	\$ 146,593
RPT Category: 70 - Services & Supplies					
7135 - Special department expenses		145	-	-	-
7140 - Training		-	-	4,500	10,000
7475 - Services - Other	\$ 6,626	\$ 12,927	\$ 2,393	\$ 22,000	\$ 20,000
Total Services & Supplies	\$ 6,626	\$ 13,072	\$ 2,393	\$ 26,500	\$ 30,000
Total Department: 12 - Human Resources	\$ 53,493	\$ 151,280	\$ 63,108	\$ 110,208	\$ 176,593



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

	2018-2019		2019-2020		2020-2021		2021-2022		2022-2023	
	Total Activity		Total Activity		Total Activity		Amended Final		Final	
Department: 13 - Board of Directors										
RPT Category: 60 - Salaries & Benefits										
6010 - Salaries regular	\$	14,524	\$	18,745	\$	22,648	\$	30,766	\$	28,000
6220 - Insurance Benefit - Reimbursement			\$	-	\$	-	\$	-	\$	-
6225 - Social security medicare		942		1,320		1,608		3,000		2,142
Total Salaries & Benefits	\$	15,466	\$	20,065	\$	24,256	\$	33,766	\$	30,142
RPT Category: 70 - Services & Supplies										
7071 - Meetings	\$	3,353	\$	1,009	\$	-	\$	2,500	\$	6,188
7075 - Memberships	\$	-	\$	-	\$	-	\$	-	\$	-
7415 - Services - County of San Diego		-		-		-		-		-
7540 - Medical supplies		-		-		-		-		-
7579 - Miscellaneous		45		162		-		-		225
Total Services & Supplies	\$	3,398	\$	1,172	\$	-	\$	2,500	\$	6,413
Total Department: 13 - Board of Directors	\$	18,864	\$	21,237	\$	24,256	\$	36,266	\$	36,555



Department 15 - Support Services Services & Supplies and Capital Outlay

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
	Total Activity	Total Activity	Total Activity	Amended Final	Final
Department: 15 - Support Services					
RPT Category: 70 - Services & Supplies					
7070 - Fire Department Sustenance	\$ 38	\$ -	\$ -	\$ -	\$ -
7120 - Small tools and equipment	227	-	-	-	-
7123 - Communication Equipment	13,771	18,113	19,691	25,673	36,000
7130 - Non-inventory equipment	325	-	-	-	-
7145 - Furnishings and Fixtures	469	17,850	17,970	15,916	20,275
7180 - Utilities	82,608	88,766	99,733	108,540	117,876
7445 - Services - Communications / Dispatch	30,484	72,167	71,352	92,798	93,532
7550 - Vehicle Preventive Maintenance	99,586	-	-	-	-
7551 - Vehicle Repairs	124,757	174,702	192,515	195,804	215,540
7560 - Fuel - Diesel	75,024	50,611	50,855	128,954	87,000
7561 - Fuel - Gas	27,556	20,130	25,685	95,154	83,750
7570 - Station Maintenance	98,452	95,330	98,244	123,244	141,201
7587 - Fire Assign. Non-reimbursed-Other	-	-	-	-	-
Total Services & Supplies	\$ 553,297	\$ 537,669	\$ 576,045	\$ 786,083	\$ 795,174
RPT Category: 85 - Capital Outlay					
8840 - Capital - equipment	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department: 15 - Support Services	\$ 553,297	\$ 537,669	\$ 576,045	\$ 786,083	\$ 795,174



Department 21 - Fire Prevention

Salaries & Benefits, Services & Supplies, and Capital Outlay

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
	Total Activity	Total Activity	Total Activity	Amended Final	Final
Department: 21 - Fire Prevention					
RPT Category: 60 - Salaries & Benefits					
6010 - Salaries regular	\$ -	\$ 60,290	\$ 83,486	\$ 192,883	\$ 188,275
6015 - Salaries - part time	-	-	8,702	9,043	16,914
6035 - OT Coverage - training and support	-	1,248	782	-	3,674
6050 - Uniform allowance	-	-	1,000	1,000	2,000
6055 - Education Pay	-	-	-	1,600	1,762
6090 - Annual Leave Buyback	-	-	-	13,700	-
6125 - PERS retirement	-	8,080	13,635	27,200	29,151
6126 - PERS retirement Unfunded Actuarial Liab	-	-	9,363	18,372	-
6220 - Health and dental insurance	-	13,971	20,169	43,000	43,900
6221 - Health Insurance Retiree Benefits	-	-	15,618	30,000	28,918
6225 - Social security medicare	-	892	1,457	3,000	3,392
6235 - Worker's compensation expense	-	4,760	8,637	20,000	26,652
Total Salaries & Benefits	\$ -	\$ 89,240	\$ 162,848	\$ 359,798	\$ 344,638
RPT Category: 70 - Services & Supplies					
7080 - Publications	\$ 3,318	\$ -	\$ 2,036	\$ -	\$ 2,500
7135 - Special department expenses	\$ 7,600	\$ 2,779	\$ 1,311	\$ 3,210	\$ 6,250
7140 - Training	-	951	395	7,000	5,000
7305 - Office supplies	-	-	-	683	1,000
7415 - Services - County of San Diego	129,000	136,000	143,000	-	-
7450 - Services - Software Applications	4,476	4,850	13,302	7,000	12,540
Total Services & Supplies	\$ 144,394	\$ 144,580	\$ 160,044	\$ 17,893	\$ 27,290
RPT Category: 85 - Capital Outlay					
8850 - Capital - vehicles	-	36,478	-	-	-
Total Capital Outlay	-	36,478	-	-	-
Total Department: 21 - Fire Prevention	\$ 144,394	\$ 270,298	\$ 322,892	\$ 377,691	\$ 371,928



Department 22 - Logistical Volunteer Group Services & Supplies

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
	Total Activity	Total Activity	Total Activity	Amended Final	Final
Department: 22 - Logistical Volunteer Group					
RPT Category: 70 - Services & Supplies					
7042 - Cellular phones	\$ 45	\$ -	\$ -	\$ -	\$ -
7135 - Special department expenses	11,198	1,852	621	743	9,500
7140 - Training	1,383	112	470	1,000	4,500
7180 - Utilities	2,552	2,628	3,774	2,120	3,500
7570 - Station Maintenance	3,430	3,395	10,459	8,600	5,500
Total Services & Supplies	\$ 18,607	\$ 7,987	\$ 15,324	\$ 12,463	\$ 23,000
Total Department: 22 - Logistical Volunteer	\$ 18,607	\$ 7,987	\$ 15,324	\$ 12,463	\$ 23,000

**Department 23 - C.E.R.T Program****Services & Supplies**

	2018-2019		2019-2020		2020-2021		2021-2022		2022-2023	
	Total Activity		Total Activity		Total Activity		Amended Final		Final	
Department: 23 - C.E.R.T Program										
RPT Category: 70 - Services & Supplies										
7135 - Special department expenses	\$	-	\$	3,362	\$	14,633	\$	650	\$	2,500
7140 - Training		-		-		-		-		3,000
7250 - General liability insurance		-		-		-		-		-
7475 - Services - Other		-		994		1,368		-		-
Total Services & Supplies	\$	-	\$	4,357	\$	16,001	\$	650	\$	5,500
Department: 23 - C.E.R.T Program	\$	-	\$	4,357	\$	16,001	\$	650	\$	5,500



Department 62 - Suppression Salaries & Benefits

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
	Total Activity	Total Activity	Total Activity	Amended Final	Final
Department: 62 - Suppression					
RPT Category: 60 - Salaries & Benefits					
6010 - Salaries regular	\$ 2,765,216	\$ 2,997,468	\$ 3,219,939	\$ 3,506,401	\$ 3,759,302
6011 - Out of Rate Pay	\$ -	\$ -	\$ -	\$ 18,497	\$ -
6033 - OT Coverage - Open	366,017	747,430	403,758	492,487	-
6034 - OT Coverage - leave	653,311	626,242	684,816	1,013,935	979,944
6035 - OT Coverage - training and support	185,289	115,960	82,830	113,543	108,097
6036 - OT Coverage - emergency response	258,953	-	-	-	-
6050 - Uniform allowance	34,890	25,800	33,000	32,000	-
6051 - Holiday Pay	99,382	97,801	117,538	122,861	144,207
6052 - FLSA Pay	89,524	97,867	105,444	113,336	130,042
6053 - Paramedic Incentive / ALS Pay	25,000	24,996	30,570	31,602	73,750
6054 - Paramedic Preceptor Pay	31	65	504	72	1,788
6055 - Special compensation	-	14,950	70,014	78,000	95,623
6090 - Annual leave buyback	155,599	18,966	28,562	8,783	-
6105 - Occupational injury - 4850 Pay	-	7,477	9,377	165,457	-
6125 - PERS retirement	617,170	684,403	773,563	808,918	916,531
6126 - PERS retirement Unfunded Actuarial Liat	960,310	1,177,815	1,342,444	1,560,401	-
6210 - Long term disability	7,857	8,035	8,250	8,366	8,640
6220 - Health and dental insurance	536,059	535,682	656,781	734,700	798,450
6221 - Health Insurance Retiree Benefits	602,571	591,812	562,235	521,000	520,528
6225 - Social security medicare	67,972	71,299	77,849	87,708	72,546
6235 - Worker's compensation expense	232,005	201,535	307,365	360,763	462,320
Total Salaries & Benefits	\$ 7,657,156	\$ 8,045,601	\$ 8,514,840	\$ 9,778,831	\$ 8,071,767



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

	2018-2019 Total Activity	2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Amended Final	2022-2023 Final
Department: 62 - Suppression					
RPT Category: 70 - Services & Supplies					
7070 - Fire Department Sustenance	\$ 214	\$ -	\$ -	\$ -	\$ -
7071 - Meetings / 7080 - Publications	(131)	-	-	417	-
7100 - Uniforms	4,500	5,121	7,551	6,999	7,700
7110 - Personal Protective Equipment (PPE)	60,169	66,381	67,557	92,799	126,500
7115 - SCBA Equipment	4,894	13,338	12,305	13,919	16,400
7122 - Rescue Equipment	9,868	2,390	2,151	8,694	10,000
7130 - Non-inventory equipment	13,668	19,573	13,614	17,843	27,000
7140 - Training	88,321	57,892	70,755	83,254	106,227
7305 - Office supplies	740	-	-	-	-
7310 - Postage	122	-	-	-	-
7540 - Medical supplies	20,801	-	-	-	-
7541 - Medical Waste Control	6	-	-	-	-
7545 - ALS Engine	172	-	-	-	-
7550 - Vehicle Preventitive Maintenance	5	-	-	-	-
7555 - Equipment maintenance	7,374	7,174	4,703.44	2,898	7,500
7561 - Fuel - Gas	59	-	0.00	-	-
7570 - Station Maintenance	133	-	0.00	-	-
7579 - Miscellaneous	-	100,000	100,000.00	100,000	-
7580 - Emergency Incident-Vehicle	-	-	-	-	-
7581 - Emergency Incident-Admin Overhead	1,612	-	-	-	-
7582 - Emergency Incident-Other	215	-	-	-	-
7585 - Non-Reimbursable Incidents - Vehicles	78	-	-	-	-
7586 - Fire Assign. Non-reimbursed-Admin	-	-	-	-	-
7587 - Fire Assign. Non-reimbursed-Other	348	-	-	-	-
Total Services & Supplies	\$ 213,166	\$ 271,869	\$ 278,636	\$ 326,823	\$ 301,327
RPT Category: 85 - Capital Outlay					
8830 - Capital - structure improvements	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000
8840 - Capital - equipment	\$ 736,873	\$ 117,831	\$ 86,051	\$ -	\$ -
8850 - Capital - vehicles	247,728	783,498	458,711	799,000	750,000
Total Capital Outlay	984,601	901,329	544,763	829,000	780,000
Total Department: 62 - Suppression	\$ 8,854,922.91	\$ 9,218,799	\$ 9,338,238	\$ 10,934,654	\$ 9,153,094



Department 63 - Emergency Medical Services (EMS) Salaries & Benefits

	2018-2019 Total Activity	2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Amended Final	2022-2023 Final
Department: 63 - Emergency Medical Services(EMS)					
RPT Category: 60 - Salaries & Benefits					
6010 - Salaries regular	\$ 804,163	\$ 892,905	\$ 876,571	\$ 787,813	\$ 1,185,236
6033 - OT Coverage - Open	319,716	141,636	186,840	287,416	-
6034 - OT Coverage - leave	112,119	135,739	138,295	263,866	240,563
6035 - OT Coverage - training and support	21,920	2,706	9,466	22,488	64,994
6036 - OT Coverage - emergency response	-	-	-	-	-
6050 - Uniform allowance	9,910	9,460	7,000	10,000	-
6051 - Holiday Pay	27,568	33,441	29,332	24,005	43,801
6052 - FLSA Pay	24,238	26,118	25,280	25,874	36,912
6053 - Paramedic Incentive / ALS Pay	10,000	10,042	9,000	9,000	26,000
6054 - Paramedic Preceptor Pay	1,383	230	1,956	1,200	1,513
6055 - Special compensation	-	2,556	10,911	13,920	21,909
6090 - Annual leave buyback	-	-	1,071	40,910	-
6105 - Occupational injury - 4850 Pay	-	5,367	-	77,961	-
6125 - PERS retirement	109,821	111,704	138,285	132,541	201,140
6126 - PERS retirement Unfunded Actuarial Liab	355,060	435,381	468,015	542,983	-
6210 - Long term disability	2,535	2,199	2,600	2,694	2,880
6220 - Health and dental insurance	159,933	216,054	222,930	243,326	285,800
6221 - Health Insurance Retiree Benefits	230,149	230,149	203,029	185,988	187,968
6225 - Social security medicare	19,017	18,980	19,627	22,724	23,188
6235 - Worker's compensation expense	66,852	73,766	83,120	85,919	136,302
Total Salaries & Benefits	\$ 2,274,384	\$ 2,348,433	\$ 2,433,329	\$ 2,780,628	\$ 2,458,205



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

Services & Supplies and Capital Outlay

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
	Total Activity	Total Activity	Total Activity	Amended Final	Final
Department: 63 - Emergency Medical Services(EMS)					
RPT Category: 70 - Services & Supplies					
7035 - Telephone	\$ 8,577	\$ 9,122	\$ 10,529	\$ 13,238	\$ 13,000
7042 - Cellular phones	654	774	2,332	3,824	2,175
7070 - Fire Department Sustenance	1,719	1,137	1,219	1,570	1,563
7071 - Meetings	3,966	188	-	1,423	4,000
7075 - Memberships	3,646	2,216	2,972	3,281	2,300
7100 - Uniforms	2,279	1,405	2,388	2,326	6,925
7110 - Personal Protective Equipment (PPE)	20,068	22,105	22,479	27,600	21,232
7115 - SCBA Equipment	988	3,387	3,945	4,527	2,040
7120 - Small tools and equipment	76	-	-	-	-
7123 - Communication Equipment	18,812	6,007	5,382	3,340	8,811
7130 - Non-inventory equipment	1,536	1,389	1,783	347	7,200
7135 - Special department expenses	2,852	751	73	320	3,750
7140 - Training	22,269	19,111	12,070	42,915	56,361
7180 - Utilities	21,482	17,874	19,694	22,077	22,000
7250 - General liability insurance	11,636	12,216	17,899	35,778	40,000
7305 - Office supplies	5,713	7,510	3,731	4,628	4,000
7310 - Postage	198	295	374	276	500
7330 - Household Cleaning Supplies	3,254	3,256	4,511	3,893	3,000
7405 - Services - Auditing	3,338	3,816	4,108	4,209	4,500
7415 - Services - County of San Diego	-	30,913	31,364	34,097	36,500
7440 - Services - Legal	11,851	7,856	11,823	11,867	11,750
7445 - Services - Communications / Dispatch	107,431	119,678	120,390	119,177	117,046
7446 - Services - Computer Maintenance	5,958	6,149	4,321	8,157	10,500
7450 - Services - Software Applications	23,165	24,866	25,556	30,745	34,975
7455 - Services-Physical Appraisals	4,137	5,086	2,906	3,774	7,500
7460 - Services-Professional Counsultants	3,412	2,556	1,958	9,453	9,625
7475 - Services - Other	7,925	15,427	4,803	22,000	18,500
7525 - Services - Laundry and Linen	650	404	74	-	-
7540 - Medical supplies	144,188	162,090	159,350	166,590	161,941
7541 - Medical Waste Control	2,479	2,250	2,354	2,463	3,000
7550 - Vehicle Preventitive Maintenance	34,849	-	-	-	-
7551 - Vehicle Repairs	32,854	61,735	54,964	69,908	72,427
7555 - Equipment maintenance	16,804	25,365	31,791	16,708	26,400
7560 - Fuel - Diesel	10,729	3,999	11,389	12,500	15,000
7561 - Fuel - Gas	28,902	55,494	52,892	30,000	34,025
7570 - Station Maintenance	18,622	18,606	21,169	26,705	27,724
7579 - Miscellaneous	15	-	-	-	-
Total Services & Supplies	\$ 587,034	\$ 655,032	\$ 652,591	\$ 739,716	\$ 790,270
RPT Category: 85 - Capital Outlay					
8830 - Capital - structure improvements	62	-	-	-	-
8840 - Capital - equipment	\$ 51,978	\$ -	\$ 71,843	\$ 35,500	\$ 185,500
8850 - Capital - vehicles	319,823	4,913	299,994	240,000	570,000
Total Capital Outlay	\$ 371,801	\$ 4,913	\$ 371,837	\$ 275,500	\$ 755,500
Total Department: 63 - Emergency Medical	\$ 3,233,218	\$ 3,008,378	\$ 3,457,756	\$ 3,795,844	\$ 4,003,975



Department 64 - LKS Emergency Medical Services Services & Supplies

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
	Total Activity	Total Activity	Total Activity	Amended Final	Final
Department: 64 - LKS Emergency Medical Services					
RPT Category: 70 - Services & Supplies					
7071 - Meetings		13	-	-	-
7130 - Non-inventory equipment	-	2,695	287	15	1,800
7140 - Training	1,642	1,642	1,513	2,600	5,375
7540 - Medical supplies	10,850	22,538	39,926	7,059	14,704
7541 - Medical Waste Control	269	-	-	-	250
7545 - ALS Engine	1,152	-	-	-	8,000
7555 - Equipment maintenance	-	285	420	584	2,700
Total Services & Supplies	\$ 13,914	\$ 27,172	\$ 42,146	\$ 10,258	\$ 32,829
Total Department: 64 - LKS EMS	\$ 13,914	\$ 27,172	\$ 42,146	\$ 10,258	\$ 32,829



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

	2018-2019 Total Activity	2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Amended Final	2022-2023 Final
Department: 80 - Non-Operating					
RPT Category: 60 - Salaries and Benefits					
6038 - OT Coverage - Fire Assignment - Reimbu	290,665	100,088	1,140,718	255,000	255,000
6039 - OT Coverage-Nonreimbursed	55,354	95,285	93,630	8,501	70,000
Total Salaries and Benefits \$	\$ 346,019	\$ 195,373	\$ 1,234,348	\$ 263,501	\$ 325,000
RPT Category: 70 - Services & Supplies					
7100 - Uniforms	6,531	2,597	3,308	-	-
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	-	-	27,089	-	-
7450 - Services - Software Applications	7,600	-	-	-	-
7460 - Services-Professional Consultants	-	-	48,730	-	9,900
7475 - Services - Other	-	-	-	-	-
7551 - Vehicle Repairs	-	10,552	15,026	-	-
7570 - Station Maintenance	-	6,013	-	-	-
7580 - Emergency Incident-Vehicle	39,423	3,287	13,253	43,724	75,000
7581 - Emergency Incident-Admin Overhead	-	-	-	-	37,500
7582 - Emergency Incident-Other	652	2,798	-	3,963	5,000
7585 - Non-Reimbursable Incidents - Vehicles	227	-	-	1,500	10,000
7586 - Fire Assign. Non-reimbursed-Admin	-	-	-	-	10,000
7587 - Fire Assign. Non-reimbursed-Other	2,768	2,566	315	16,251	10,000
Total Services & Supplies \$	\$ 92,039	\$ 191,171	\$ 127,530	\$ 65,438	\$ 172,769
RPT Category: 85 - Capital Outlay					
8830 - Capital - structure improvements	31,395	-	-	-	591,300
8840 - Capital - equipment/ 8850 - Vehicles	-	-	-	59,550	2,336,000
Total Capital Outlay \$	\$ 31,395	\$ -	\$ -	\$ 59,550	\$ 2,927,300
Total Department: 80 - Non-Operating	\$ 92,039	\$ 386,544	\$ 1,361,879	\$ 388,489	\$ 3,425,069



CAPITAL OUTLAY PROJECTS

Capital Outlay Projects and Account Numbers

Includes Capital Carryforward & One-Time Projects

CAPITAL OUTLAY - Vehicles / Equipment

ITEM DESCRIPTION/CATEGORY	Amount Approved by Board	Type of Capital	Incode Account #	Purchase order-carryforward
Gurneys (2)	35,500	Equipment-EMS	100-60-63-8840	X
Medic Unit - Rechassis (2)	69,307	Vehicle-EMS	100-60-63-8850	X
Medic Unit-New	240,000	Vehicle-EMS	100-60-63-8850	X
Technology Upgrades	25,000	Equipment	100-10-01-8840	X
Engine Type 1	750,000	Vehicle	100-60-62-8850	X
Staff Vehicles (2)	250,000	Vehicle	100-10-01-8850	X
Defibrillators (4)	150,000	Equipment-EMS	100-60-63-8840	
Defibrillators (8)	300,000	Equipment	100-60-62-8840	
Fire 800 MHz Radios(6) Partial Grant Funding	11,589	Equipment	100-60-62-8840	
Thermal Imaging Cameras (3)	36,000	Equipment	100-60-62-8840	
Staff Vehicle - Administration	50,000	Vehicle	100-10-01-8850	
Staff Vehicle - Division Chief	125,000	Vehicle	100-10-01-8850	
Light Air Unit Type VI	450,000	Vehicle	100-60-62-8850	
Rescue Rig	900,000	Vehicle	100-60-62-8850	

Capital Outlay - Vehicles / Equipment 3,392,396

CAPITAL OUTLAY - Facilities/CIP

ITEM DESCRIPTION/CATEGORY	Amount Approved by Board	Type of Capital	Incode Account #	Purchase order-carryforward
Station #1 Relocation - Phase #2 Ditch	38,864	Facilities/CIP	100-60-01-8830	X
Station #1 - Apparatus bay Doors	30,000	Facilities/CIP	100-60-62-8830	X
Sta. 3 - \$4.85 million project fund -20years	325,687	Facilities/CIP	100-60-01-8830	

Capital Outlay - Facilities/CIP 394,551

CAPITAL OUTLAY - Grants

ITEM DESCRIPTION/CATEGORY	Amount	Type of Capital	Incode Account #	Purchase order-carryforward
VHF - Radio Towers(3) - transferred to HFCA	600,000	Equipment	100-60-80-8840	X
Station #1 - Purchase of temporary housing	591,300	Facilities	100-60-80-8840	
APX8000 Radios (FY20 SHGP)	38,411	Equipment	100-60-80-8840	

Grants Capital Outlay 1,229,711

Total Capital Outlay 5,016,658



APPENDIX

Appendix A: GENERAL FUND RESERVE POLICY

Appendix B: 5-YEAR CAPITAL FUNDING PLAN

RESOLUTION NO. 22-045

RESOLUTION OF THE GOVERNING BOARD OF THE LAKESIDE FIRE PROTECTION DISTRICT COMMITTING AND ASSIGNING FUND BALANCES FOR FISCAL YEAR ENDING 2021-2022

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, 2022; 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, 2022 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, 2022 the following amounts of General Fund will be classified as **Assigned** on the financial statements;

Budget Stability Reserve	\$ 1,689,166
Accrued Leave Reserve	\$ 1,472,126
Capital Facilities Replacement Reserve	\$ 1,094,718
Capital Equipment Replacement Reserve	\$ 1,758,309
HCFA Liability Reserve	\$ 589,700
CSA-69 Liability Reserve	\$ 303,211
Fire Mitigation Fund Reserve	\$0

PASSED AND ADOPTED by the Board of Directors of the Lakeside Fire Protection District, County of San Diego, State of California, on the 13th day of September 2022 by the following vote:

AYES: Baker, Liebig, Robeson, Robles

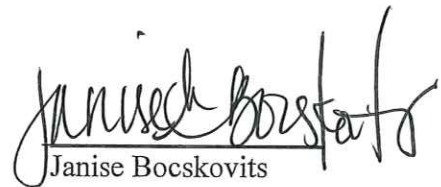
NOES:

ABSTAIN:

ABSENT: Bingham



Tim Robles
Board President



Janise Bocskovits
Clerk of the Board



Lakeside Fire Protection District

General Fund Reserve Policy

PURPOSE

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

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

POLICY

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

OBJECTIVES

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

OVERVIEW

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

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

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

PROCEDURE

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

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

Committed Reserve Funds

1. *Economic/Budget Stability Reserve*

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

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

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

Recommendation:

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

Assigned Reserve Funds

2. Budget Stability Reserve

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

Recommendation:

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

3. Leave Liability Reserve

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

Recommendation:

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

4. Capital Equipment Reserve

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

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

Recommendation:

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

5. *Capital Facilities Reserve*

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

Recommendation:

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

6. *Fire Mitigation Fee Reserve*

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

Recommendation:

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

7. *Self-Insured Retention Reserve*

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

Recommendation:

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

8. *HCFA Liability Reserve*

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

Recommendation:

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

9. *CSA 69 Liability Reserve*

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

Recommendation:

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

Unassigned Reserve Funds

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

Use of Resources

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

RESOLUTION NO. 22-044

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:

FY2022-2023 Capital Funding Plan		
Yr.	Fiscal Year	Total Capital Funding
1	FY2023	\$1,365,184
2	FY2024	\$1,419,791
3	FY2025	\$1,475,383
4	FY2026	\$1,531,998
5	FY2027	\$1,591,678

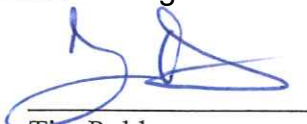
PASSED AND ADOPTED by the Board of Directors of the Lakeside Fire Protection District, County of San Diego, State of California, on the 13th day of September 2022 by the following vote:


AYES: Baker, Liebig, Robeson, Robles

NOES:

ABSTAIN:

ABSENT: Bingham



Tim Robles
Board President

Janise Bocskovits
Clerk of the Board

ATTACHMENT A

LAKESIDE FIRE PROTECTION DISTRICT - Five Year Plan for Capital Purchases

Fiscal Year 2022-2023

Description	Expenditures		Annual Funding				CASH BALANCE			
	LKS	EMS	Vehicles & Equipment	Stations	EMS Vehicles & Equipment	Total	LKS - Capital Equip/Vehicle Fund Cash	CSA - Capital Equip/Vehicle Fund Cash	Station Fund Cash	Total Capital Fund Cash Balance
BALANCE - APPROVED ASSIGNED RESERVEDAT JUNE 30,2021 Reso 21-040							\$1,818,523	\$333,211	\$1,410,390	\$3,562,124
ACTUALS FY21-22			\$690,000	\$326,000	\$239,557	\$1,255,557	\$690,000	\$239,557	\$326,000	\$1,255,557
FY-2021/2022 Total Expenditures - Vehicles =	\$41,180									
FY-2021/2022 Total Expenditures - Equipment =	\$13,515	\$18,287					(\$54,695)	(\$18,287)	(\$572,808)	(\$645,789)
FY-2021/2022 Total Expenditures - Facilities =	\$572,808						\$2,453,828	\$554,481	\$1,163,582	\$4,171,892
BUDGET FY22-23			\$730,000	\$366,000	\$249,184	\$1,345,184	\$730,000	\$249,184	\$366,000	\$1,345,184
Medic Unit-New		\$232,137								
Defibrillators (12)	\$300,000	\$150,000								
Motorola Radios (6) - Grant Funded	\$43,000		\$39,493				\$39,493			\$39,493
Staff Vehicle (1) - Admin	\$50,000									
Staff Vehicle (1) - DCs	\$125,000									
TIC (3)	\$36,000									
Light Air Unit to replace Patrol- Type VI (\$100k down-Total Price \$450k)	\$450,000									
Rescue Rig - (\$200k Down Payment on Chassis - Total Price = \$900k)	\$900,000									
Carry Forward - Engine Type 1	\$750,000									
Carry Forward - Medic Unit (2) - PO#1202-R1		\$69,307								
Carry Forward - Gurneys (2)		\$35,500								
Carry Forward - Technology Upgrades	\$25,000									
Carry Forward - Staff Vehicles (2)	\$250,000									
Carry Forward - Station 1- Ditch	\$38,864									
Carry Forward - Apparatus Bay Doors	\$30,000									
Facilities - \$4.85 million project fund -20years	\$325,687									
Station #1 - Purchase of temp. housing	\$591,300			\$591,300					\$591,300	\$591,300
FY-2022/2023 Total Expenditures =	\$3,914,851	\$486,944	\$769,493	\$957,300	\$249,184	\$1,345,184	(\$2,929,000)	(\$486,944)	(\$985,851)	(\$4,401,795)
BUDGET FY23-24			\$760,000	\$380,640	\$259,151	\$1,399,791	\$760,000	\$259,151	\$380,640	\$1,399,791
Autopulses (3)		\$63,000								
Radios - 800Mhz - 10	\$63,000									
Medic Unit		\$240,000								
Facilities - \$4.85 million project fund -20years	\$325,248									
FY-2023/2024 Total Expenditures =	\$388,248	\$303,000	\$760,000	\$380,640	\$259,151	\$1,399,791	(\$63,000)	(\$303,000)	(\$325,248)	(\$691,248)
BUDGET FY24-25			\$790,000	\$395,866	\$269,517	\$1,455,383	\$790,000	\$269,517	\$395,866	\$1,455,383
Medic Unit-rechassis		\$160,000								
Radios - 800Mhz - 10	\$63,000									
Facilities - \$4.85 million project fund -20years	\$325,248									
							(\$63,000)	(\$160,000)	(\$325,248)	(\$548,248)

ATTACHMENT A

LAKESIDE FIRE PROTECTION DISTRICT - Five Year Plan for Capital Purchases

Fiscal Year 2022-2023

Description	Expenditures		Annual Funding				CASH BALANCE			
	LKS	EMS	Vehicles & Equipment	Stations	EMS Vehicles & Equipment	Total	LKS - Capital Equip/Vehicle Fund Cash	CSA - Capital Equip/Vehicle Fund Cash	Station Fund Cash	Total Capital Fund Cash Balance
BALANCE - APPROVED ASSIGNED RESERVED AT JUNE 30, 2021 Reso 21-040							\$1,818,523	\$333,211	\$1,410,390	\$3,562,124
FY-2024/2025 Total Expenditures =	\$388,248	\$160,000	\$790,000	\$395,866	\$269,517	\$1,455,383	\$1,718,321	\$382,390	\$1,261,041	\$3,361,753
BUDGET FY25-26			\$820,000	\$411,700	\$280,298	\$1,511,998	\$820,000	\$280,298	\$411,700	\$1,511,998
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									
							(\$327,300)	(\$240,000)	(\$325,248)	(\$892,548)
FY-2025/2026 Total Expenditures =	\$652,548	\$240,000	\$820,000	\$411,700	\$280,298	\$1,511,998	\$2,211,021	\$422,688	\$1,347,493	\$3,981,203
BUDGET FY26-27			\$852,000	\$428,168	\$291,510	\$1,571,678	\$852,000	\$291,510	\$428,168	\$1,571,678
Medic Unit		\$252,000								
Engine Type I	\$750,000									
Radios - 800Mhz - 10	\$70,000									
LVG Support Vehicle	\$60,000									
Facilities - \$4.85 million project fund -20years	\$325,248									
							(\$880,000)	(\$252,000)	(\$325,248)	(\$1,457,248)
FY-2025/2026 Total Expenditures =	\$1,205,248	\$252,000	\$852,000	\$428,168	\$291,510	\$1,571,678	\$2,425,828	\$593,991	\$1,266,503	\$4,286,323
Total Purchases over 5 Years =							\$7,284,035	\$3,952,000	\$1,349,661	\$1,982,374
										\$7,284,035

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

discussing about engine life 12 years, start purchasing in year 10. payment is due 1/2 year 10 and 1/2 in year 11										1	2	3	4	5	
For Fiscal Year End = 6/30/2023										FY-22/23	FY-23/24	FY-24/25	FY-25/26	FY-26/27	
	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	
	Suppression Vehicles	3,635,662						\$ 4,752,860	\$ 5,600,000	\$ 413,497	\$ 430,037	\$ 447,238	\$ 465,128	\$ 483,733	
1	Brush - Type III	Jan-21	452,171	12	2	10	Jan-33	4.00%	497,419	500,000	41,667	43,333	45,067	46,869	48,744
2	Engine - Type I	Mar-18	626,156	12	5	7	Mar-30	4.00%	771,013	750,000	62,500	65,000	67,600	70,304	73,116
3	Engine - Type I	May-14	500,000	12	9	3	Jun-26	4.00%	713,412	750,000	62,500	65,000	67,600	70,304	73,116
4	Engine - Type I	Jun-15	515,000	12	8	4	Jul-27	4.00%	704,360	750,000	62,500	65,000	67,600	70,304	73,116
5	Engine - Type I - St#26	Mar-20	629,000	12	3	9	Mar-32	4.00%	716,543	750,000	62,500	65,000	67,600	70,304	73,116
6	Light Air Unit - Type VI	May-13	120,000	15	10	5	Jun-28	4.00%	178,049	450,000	30,000	31,200	32,448	33,746	35,096
7	Rescue Rig	Jun-07	360,000	17	16	1	Jul-24	4.00%	673,407	900,000	52,941	55,059	57,261	59,552	61,934
8	UTV Offroad Vehicle	Jun-17	39,942	9	6	3	Jul-26	4.00%	50,512	50,000	5,556	5,778	6,009	6,249	6,499
9	Water Tender	Mar-20	393,393	21	3	18	Mar-41	4.00%	448,145	700,000	33,333	34,667	36,053	37,495	38,995
	Staff Vehicles	486,000						\$ 655,152	\$ 590,000	90,833	94,467	98,245	102,175	106,262	
1	Expedition SUV Staff Vehicle	Feb-06	59,000	8	17	(9)	Mar-14	4.00%	116,301	50,000	6,250	6,500	6,760	7,030	7,312
2	Fire Prevention Vehicle/Truck	Jan-22	42,000	8	1	7	Jan-30	4.00%	44,526	50,000	6,250	6,500	6,760	7,030	7,312
3	Fire Prevention Vehicle/Truck	Oct-19	37,000	6	4	2	Oct-25	4.00%	42,842	60,000	10,000	10,400	10,816	11,249	11,699
4	Ford Transit - LVG Support Veh	Dec-17	41,000	10	6	4	Dec-27	4.00%	50,974	50,000	5,000	5,200	5,408	5,624	5,849
5	Front Line Command - Chief	Jun-19	80,000	6	4	2	Jul-25	4.00%	93,559	80,000	13,333	13,867	14,421	14,998	15,598
6	Front Line Command - DC	Jul-15	79,000	6	8	(2)	Jul-21	4.00%	108,036	100,000	16,667	17,333	18,027	18,748	19,498
7	Front Line Command - DC	Jul-15	76,000	6	8	(2)	Jul-21	4.00%	103,933	100,000	16,667	17,333	18,027	18,748	19,498
8	Front Line Command - DC	Jun-16	72,000	6	7	(1)	Jun-22	4.00%	94,981	100,000	16,667	17,333	18,027	18,748	19,498
	Sub-Total Vehicles	4,121,662						5,408,012	6,190,000	504,330	524,503	545,483	567,303	589,995	
	Equipment	1,877,016						\$ 2,386,500	\$ 2,427,073	\$ 224,304	\$ 233,277	\$ 242,608	\$ 252,312	\$ 262,404	
1	B.A.s (58)	Jun-19	549,135	10	4	6	Jul-29	4.00%	642,479	580,000	58,000	60,320	62,733	65,242	67,852
2	BA filling station/Compressor	Jun-16	64,200	25	7	18	Jun-41	4.00%	84,691	84,691	3,388	3,523	3,664	3,811	3,963
3	BVHF Radios - (64)	Apr-20	84,700	10	3	7	Apr-30	4.00%	96,168	100,000	10,000	10,400	10,816	11,249	11,699
4	Copier Administration	Oct-21	15,000	5	2	3	Oct-26	4.00%	16,060	17,000	3,400	3,536	3,677	3,825	3,978
5	Defibrillators-(1 Eng.)	Jun-17	18,900	6	6	(0)	Jun-23	4.00%	23,976	37,500	6,250	6,500	6,760	7,030	7,312
6	Defibrillators-(7 Eng.)	Mar-14	198,121	6	9	(3)	Mar-20	4.00%	285,454	262,500	43,750	45,500	47,320	49,213	51,181
7	Fuel Tank - Station 2	Jan-12	65,000	25	11	14	Jan-37	4.00%	101,926	101,926	4,077	4,240	4,410	4,586	4,770
8	Fuel Tank - Station 3	Jun-20	75,000	30	3	27	Jun-50	4.00%	84,600	85,000	2,833	2,947	3,065	3,187	3,315
9	Generator - Sta. 1 - Portable	Jun-16	10,000	30	7	23	Jun-46	4.00%	13,192	80,000	2,667	2,773	2,884	3,000	3,120
10	Generator - Sta. 2/admin	Apr-15	84,255	30	8	22	Apr-45	4.00%	116,351	116,351	3,878	4,034	4,195	4,363	4,537
11	Generator - Sta. 26	Oct-18	25,448	30	5	25	Oct-48	4.00%	30,635	55,000	1,833	1,907	1,983	2,062	2,145
12	Generator - Sta. 3	Jun-20	82,680	30	3	27	Jun-50	4.00%	93,263	100,000	3,333	3,467	3,605	3,750	3,900
13	Holmatro Equipment	Sep-18	90,000	7	5	2	Oct-25	4.00%	108,425	108,425	15,489	16,109	16,753	17,423	18,120
14	IT upgrades/Implementation of Tech	Mar-14	50,000	10	9	1	Mar-24	4.00%	72,040	50,000	5,000	5,200	5,408	5,624	5,849
15	Radios (800Mhz) - (1)	Jun-18	5,833	10	5	5	Jun-28	4.00%	7,116	30,000	3,000.00	3,120.00	3,244.80	3,374.59	3,509.58
16	Radios (800Mhz) - (10)	Mar-14	53,359	10	9	1	Apr-24	4.00%	76,634	63,000	6,300	6,552	6,814	7,087	7,370
17	Radios (800Mhz) - (10)	Mar-15	41,000	10	8	2	Mar-25	4.00%	56,807	63,000	6,300	6,552	6,814	7,087	7,370
18	Radios (800Mhz) - (10)	Mar-16	41,000	10	7	3	Mar-26	4.00%	54,622	63,000	6,300	6,552	6,814	7,087	7,370
19	Radios (800Mhz) - (10)	Jun-17	57,000	10	6	4	Jun-27	4.00%	72,309	63,000	6,300	6,552	6,814	7,087	7,370
20	Radios (800Mhz) - (6)	Jun-13	30,650	10	10	(0)	Jun-23	4.00%	45,442	43,000	4,300	4,472	4,651	4,837	5,030
21	Radios (800Mhz) - (6) - Grants	Jun-19	36,455	10	4	6	Jul-29	4.00%	42,633	40,000	4,000.00	4,160.00	4,326.40	4,499.46	4,679.43
22	Solar Panels	Jun-15	78,000	20	8	12	Jul-35	4.00%	106,680	106,680	5,334	5,547	5,769	6,000	6,240

LAKESIDE FIRE PROTECTION DISTRICT - CAPITAL ASSET REPLACEMENT SCHEDULE

ATTACHMENT B

For Fiscal Year End = 6/30/2023										FY-22/23	FY-23/24	FY-24/25	FY-25/26	FY-26/27	
	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	(0)	Jun-23	4.00%	10,553	12,000	1,714	1,783	1,854	1,928	2,005	
24	Thermal Imag. Cam.(2)	Mar-19	14,839	7	4	3	Mar-26	4.00%	24,000	3,429	3,566	3,708	3,857	4,011	
25	Thermal Imag. Cam.(2)	Jun-19	15,038	7	4	3	Jul-26	4.00%	24,000	3,429	3,566	3,708	3,857	4,011	
26	Thermal Imag. Cam.(2)	May-13	19,000	10	(0)	May-23	4.00%	28,282	24,000	2,400	2,496	2,596	2,700	2,808	
27	Turnout Dryer - St#2	Jan-12	8,000	15	11	4	Jan-27	4.00%	12,545	800	832	865	900	936	
28	Turnout Dryer - St#3	Jun-20	7,650	15	3	12	Jun-35	4.00%	12,000	800	832	865	900	936	
29	Turnout Washer - St#2	Jan-12	12,000	15	11	4	Jan-27	4.00%	18,817	1,200	1,248	1,298	1,350	1,404	
30	Turnout Washer - St#3	Jun-20	16,600	15	3	12	Jun-35	4.00%	18,000	1,200	1,248	1,298	1,350	1,404	
31	Warning Lights - St#3	Jun-20	10,000	20	3	17	Jul-40	4.00%	20,000	1,000	1,040	1,082	1,125	1,170	
32	Fire Prevention Plans Display	May-21	10,152	5	2	3	May-26	4.00%	13,000	2,600	2,704	2,812	2,925	3,042	
Sub-Total Vehicles & Equipment		5,998,678						7,794,511	8,617,073	728,634	757,780	788,091	819,615	852,399	
EMS - CSA-69 related		743,116						\$ 886,078	\$ 850,080	267,222	277,911	289,028	300,589	312,612	
1	Auto Pulse - (3)	Jul-16	48,825	8	7	1	Jul-24	4.00%	64,202	7,875	8,190	8,518	8,858	9,213	
2	B.A.s(Medic Units) - (6)	Jun-19	56,807	10	4	6	Jul-29	4.00%	66,463	6,000	6,240	6,490	6,749	7,019	
3	Defibrillators-(4 M.U.)	Mar-14	113,212	6	9	(3)	Mar-20	4.00%	150,000	25,000	26,000	27,040	28,122	29,246	
4	Gurneys - (4)	Mar-21	71,843	6	2	4	Mar-27	4.00%	80,000	13,333	13,867	14,421	14,998	15,598	
6	Gurneys - (2)	Dec-21	35,000	6	2	4	Dec-27	4.00%	35,500	5,917	6,153	6,399	6,655	6,922	
7	Medic Unit - New	Jun-19	211,411	2	4	(2)	Jun-21	4.00%	247,348	123,674	128,621	133,766	139,116	144,681	
9	Medic Unit - re-chassis	Apr-21	159,351	2	2	(0)	Apr-23	4.00%	160,000	80,000	83,200	86,528	89,989	93,589	
10	Radios (800Mhz) - (6)	Jul-19	35,000	10	4	6	Jul-29	4.00%	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	5	5	Jun-28	4.00%	14,232	1,423	1,480	1,539	1,601	1,665	
Station - Replacement/Remodel															
Based on 25 yrs															
1	Annex	Jun-10	207,477	25	13	12	Jun-10	8.00%	566,518	300,000	12,000	12,960	13,997	15,117	16,326
2	Station 1	Jun-63	40,000	25	60	(35)	Jun-63	8.00%	4,036,679	1,300,000	52,000	56,160	60,653	65,505	70,745
3	Station 2 - Remodel	Feb-12	9,747,196	25	11	14	Feb-12	8.00%	23,410,860	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	11	14	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	3	22	Jun-20	8.00%	5,708,647	1,458,000	58,320	62,986	68,024	73,466	79,344
6	Station 3 - Shop - Remodel	Jun-20	100,000	25	3	22	Jun-20	8.00%	126,662	108,000	4,320	4,666	5,039	5,442	5,877
7	Station 26 - Remodel	Jul-90	957,660	25	33	(8)	Jul-90	8.00%	12,073,159	300,000	12,000	12,960	13,997	15,117	16,326
Sub-Total Structures		15,559,333						45,922,525	8,002,000	320,080	345,686	373,341	403,209	435,465	
Totals		22,301,127						54,603,114	17,469,153	1,315,937	1,381,377	1,450,460	1,523,412	1,600,477	
- Recommended Funding Amounts =										1,337,184	1,420,332	1,500,625	1,583,330	1,666,464	
Over Funded / (Under Funded) =										21,247	38,955	50,165	59,918	65,987	