



# LAKE SIDE FIRE PROTECTION DISTRICT



**PRELIMINARY BUDGET  
FISCAL YEAR 2023-2024**



Lakeside Fire Protection District

Board of Directors and District Management



Brent Bowser  
*Division 1*



Jim Bingham  
*Division 3*



Mark Baker  
*Division 4*



Pete Liebig  
*Division 2*



Tim Robles  
*Division 5*



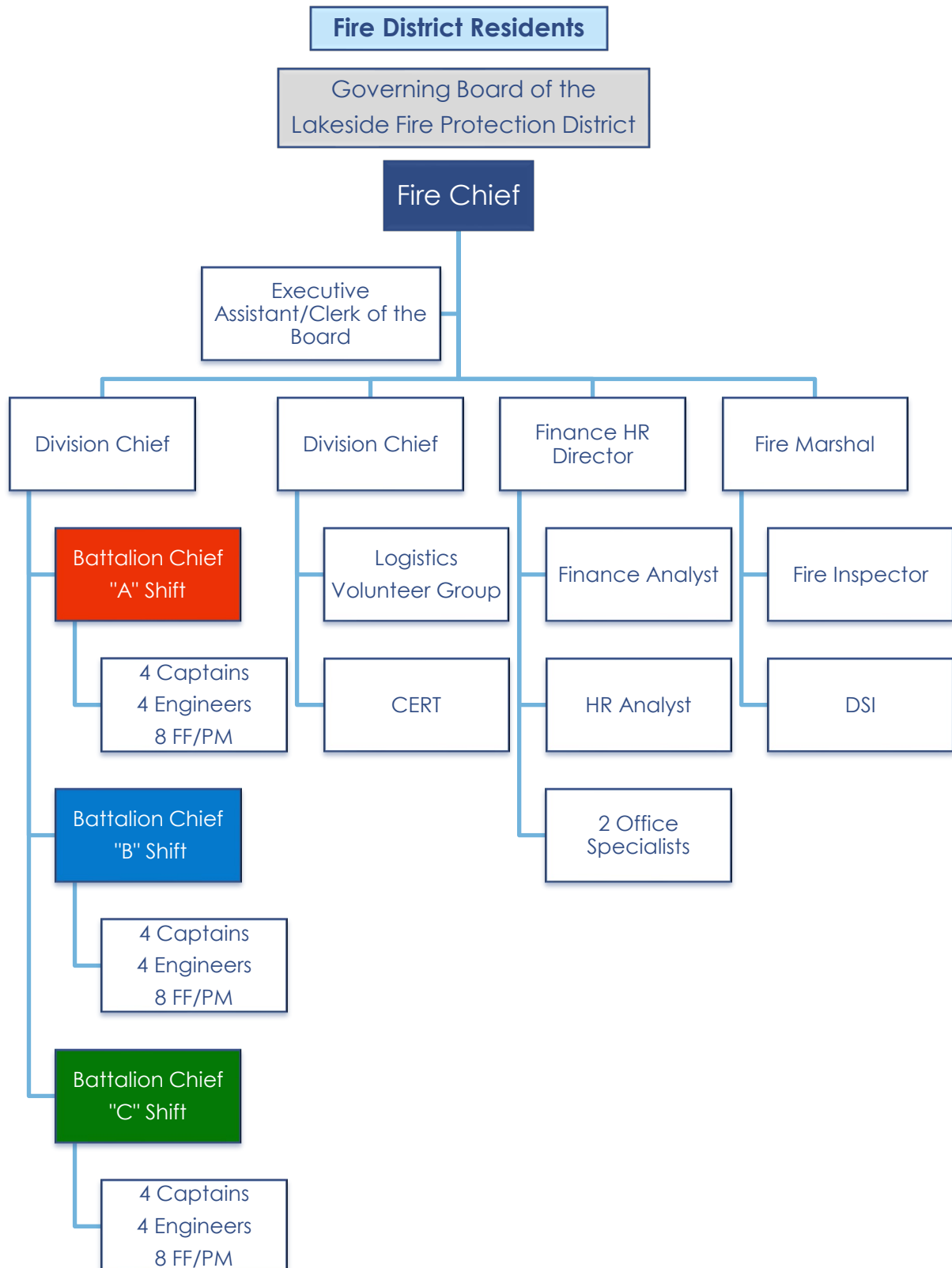
Donald Butz, Fire Chief  
*Chief Administrator*

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





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# GENERAL INFORMATION





## Lakeside Fire Protection District

### About Our District

Established in 1963, the Lakeside Fire Protection District (LFPD) has continued to be an ever-evolving organization focused on providing quality services. The District serves a population of approximately 65,000 residents. The District's coverage area is comprised of the California communities of Lakeside, Johnstown, Blossom Valley, Flinn Springs, Pepper Drive, Eucalyptus Hills, Wildcat Canyon, and other areas of unincorporated El Cajon. All of these are set within the unincorporated area of San Diego County.

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

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





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





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

### **Mission**

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

### **Vision**

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

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

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

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





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

## Values

### Professionalism

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

### Integrity

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

### Competency

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

### Compassionate Customer Service

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



### Strategic Goals

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





## Budget Resolution

### RESOLUTION NO. 23-021

#### RESOLUTION OF THE GOVERNING BOARD OF THE LAKESIDE FIRE PROTECTION DISTRICT ADOPTING PRELIMINARY BUDGET FOR FISCAL YEAR 2023/2024

**WHEREAS**, the Lakeside Fire Protection District (hereinafter referred to as "District") is required to adopt a preliminary budget, on or before June 1 of each year, as per Section 13890 of the Health & Safety Code; and

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

**WHEREAS**, the District has determined that there will be enough revenue and fund balance to adequately meet total expenditures for Fiscal Year 2023/2024.

**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 does hereby, adopt the preliminary budget for the Fiscal Year 2023/2024 with a total expenditure requirement of \$21,763,358 which includes transfers to fund the Capital Reserve;

**BE IT FURTHER RESOLVED** by the Board of Directors of the Lakeside Fire Protection District that a fund transfer requirement from Budget Stability Reserve to Unassigned General Fund Operating account of \$235,433 is needed to balance the operating budget; and

**BE IT FURTHER RESOLVED** by the Board of Directors of the Lakeside Fire Protection District that a fund transfer requirement of up to \$650,000 from Budget Stability Reserve and \$200,000 from the EMS reserve funds will be needed to make Additional Discretionary Payments to cover the interest on the CalPERS 2022 Investment Loss base; and

**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; and

**BE IT FURTHER RESOLVED** that the Final Budget will be adopted in accordance with California Government Code prior to October 1, 2023.

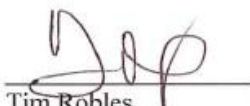
**PASSED AND ADOPTED** by the Board of Directors of the Lakeside Fire Protection District, County of San Diego, State of California, on the 27<sup>th</sup> day of June, 2023 by the following vote:

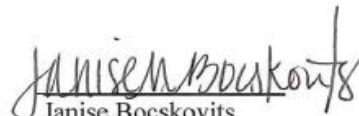
**AYES:** Baker, Bingham, Bowser, Liebig, Robles

**NOES:**

**ABSTAIN:**

**ABSENT:**

  
Tim Robles  
Board President

  
Janise Bocskovits  
Clerk of the Board



# BUDGET MESSAGE





## All Funds Summary

The Fiscal Year 2023-2024 Preliminary Operating Budget, before capital outlay, has a net decrease in fund balance of approximately \$0.07 million. The operating revenue for all District funds is \$21.37 million compared to total combined expenses of about \$21.44 million. The ending Fund Balance is projected at nearly \$10.3 million at June 30, 2024.

### Operating Budget Summary – Multi Year Comparison

#### Fiscal Year 2020 - 2024 – Operating Budget Summary – Before Capital Outlay

	2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 Final Budget	2023-2024 Preliminary Proposed	Change	% Change
<b>Resources In:</b>							
<b>Revenues</b>							
40 - Property Tax	12,341,293	12,840,429	13,478,241	14,423,369	14,966,304	542,935	3.8%
41 - Fees and Services	255,619	98,343	148,145	131,000	131,000	-	0.0%
42 - Revenue from other Agencies/Grants	4,291,126	6,318,174	6,852,561	4,652,332	5,791,455	1,139,123	24.5%
43 - Miscellaneous	63,722	14,305	4,139	125,538	-	(125,538)	-100.0%
44 - Use of Money and Property	232,544	135,822	122,526	170,000	480,000	310,000	182.4%
<b>Total Revenue</b>	<b>17,184,304</b>	<b>19,407,073</b>	<b>20,605,612</b>	<b>19,502,239</b>	<b>21,368,759</b>	<b>1,866,520</b>	<b>9.6%</b>
<b>Resource Uses:</b>							
<b>Expenditures</b>							
60 - Salaries & Benefits	12,403,955	14,152,061	15,698,271	15,103,518	16,050,999	947,481	6.3%
70 - Services & Supplies	2,636,213	2,592,247	2,738,942	3,097,655	3,416,153	318,498	10.3%
80 - Debt Service - Capital	781,254	874,777	872,493	876,415	876,415	-	0.0%
85 - Capital Outlay	964,113	1,103,746	929,870	1,039,497	1,094,104	54,607	5.3%
<b>Total Expenditures</b>	<b>16,785,535</b>	<b>18,722,831</b>	<b>20,239,576</b>	<b>20,117,085</b>	<b>21,437,671</b>	<b>1,320,586</b>	<b>6.6%</b>
<b>Change in Fund Balance Surplus/(Deficit)</b>	<b>398,769</b>	<b>684,242</b>	<b>366,036</b>	<b>(614,846)</b>	<b>(68,912)</b>	<b>(545,934)</b>	<b>88.8%</b>

## Budget Highlights

The FY23-24 Preliminary Budget was carefully developed to cover all District operating costs without reducing services, while taking into consideration the impact of salary & benefit changes, inflation, and supply chain problems.

The preliminary budget includes several changes, as follows:

- A conservative approach to revenue growth projections from Property Tax.
- Cost increases due to new employment agreements.
- Cost increases due to increases in the retirement rate for active employees.
- Cost increases due to inflation.



## Revenue Recap

The revenue recap is representative of all funds with the District. Revenues of nearly \$21.37 million in the FY23-24 Preliminary Budget represent a increase of nearly \$1.87 million (9.6%) over the FY22-23 final budget. Property tax revenue is the district's largest source of revenue accounting for nearly 70% at \$14.97 million, and an overall 3.8% increase over the FY22-23 final budget. The second largest source of revenue is the Emergency Medical Services(EMS) revenue accounting for 22.5% at about \$4.83 million. Other sources of revenue accounting for the remaining 7.5% at roughly \$1.57 million includes Mitigation fees, estimates for strike team reimbursements, pass-thru revenue from the County of San Diego to cover Station 2 debt service, fire prevention fees, and interest.

Summary tables of sources of funds are as follows:

**Overall Summary - Sources of Funds**  
**Fiscal Year 2023 – 2024 Revenue Change**

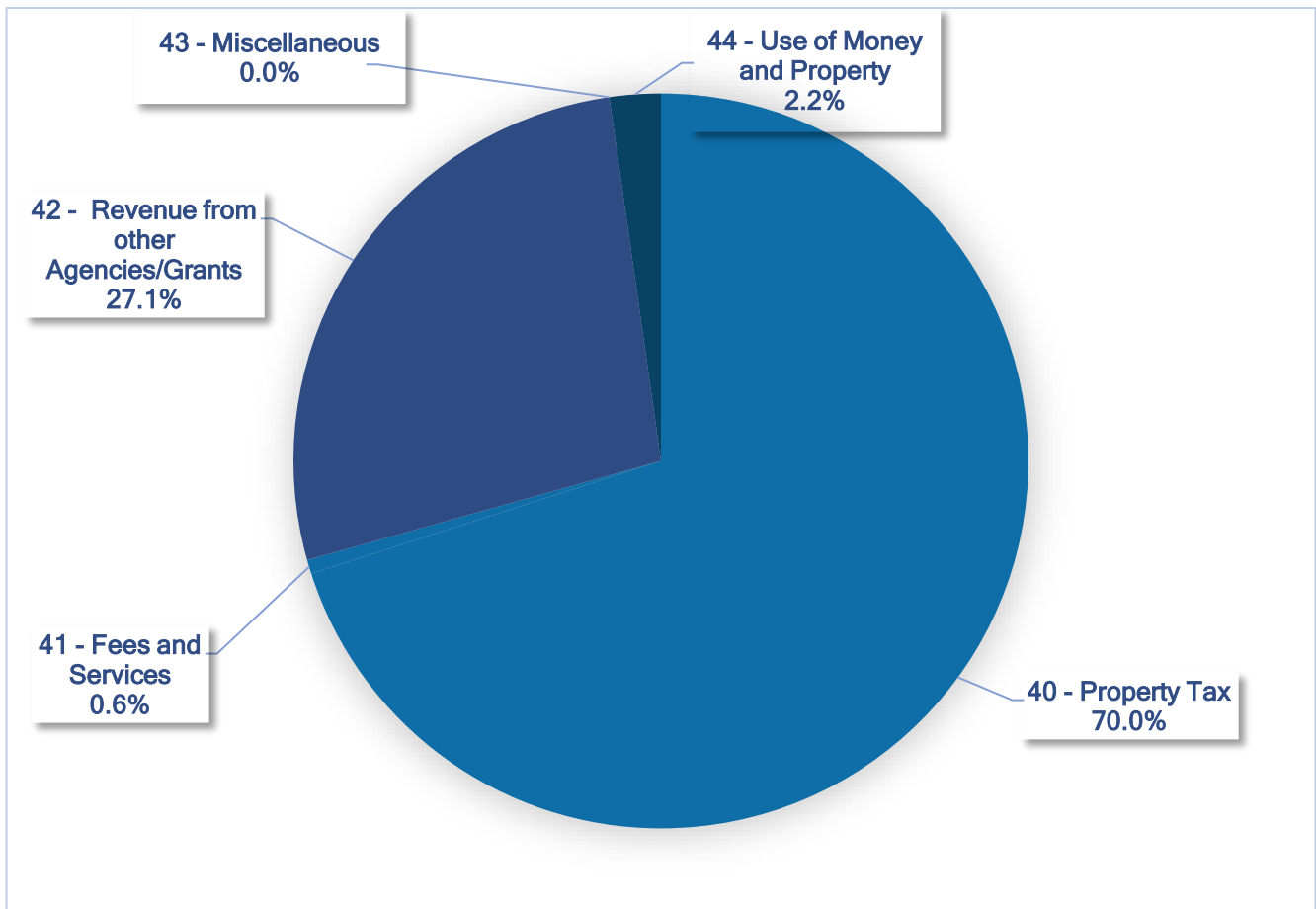
	<b>2022-2023 Final Budget</b>	<b>2023-2024 Preliminary Proposed</b>	<b>Change</b>	<b>% Change</b>
<b>Resources In:</b>				
<b>Revenues</b>				
40 - Property Tax	14,423,369	14,966,304	542,935	3.8%
41 - Fees and Services	131,000	131,000	-	0.0%
42 - Revenue from other Agencies/Grants	4,652,332	5,791,455	1,139,123	24.5%
43 - Miscellaneous	125,538	-	(125,538)	-100.0%
44 - Use of Money and Property	170,000	480,000	310,000	182.4%
<b>Total Revenue</b>	<b>19,502,239</b>	<b>21,368,759</b>	<b>1,866,520</b>	<b>9.6%</b>



### Each Fund - Sources of Funds Fiscal Year 2023 – 2024 Revenue

	Operating Budget	Non-Operating Budget	EMS Budget	Grants Fund	Total Capital Reserves	Total Other Reserves	Total General Fund & Reserves
<b>Resources In:</b>							
<b>Revenues</b>							
40 - Property Tax	14,966,304	-	-	-	-	-	14,966,304
41 - Fees and Services	131,000	-	-	-	-	-	131,000
42 - Revenue from other Agency/Grants	-	410,000	4,831,455	-	550,000	-	5,791,455
43 - Miscellaneous	-	-	-	-	-	-	-
44 - Use of Money and Property	350,000	-	130,000	-	-	-	480,000
<b>Total Revenue</b>	<b>15,447,304</b>	<b>410,000</b>	<b>4,961,455</b>	<b>-</b>	<b>550,000</b>	<b>-</b>	<b>21,368,759</b>

**Total Revenue Fiscal Year 2023 - 2024**



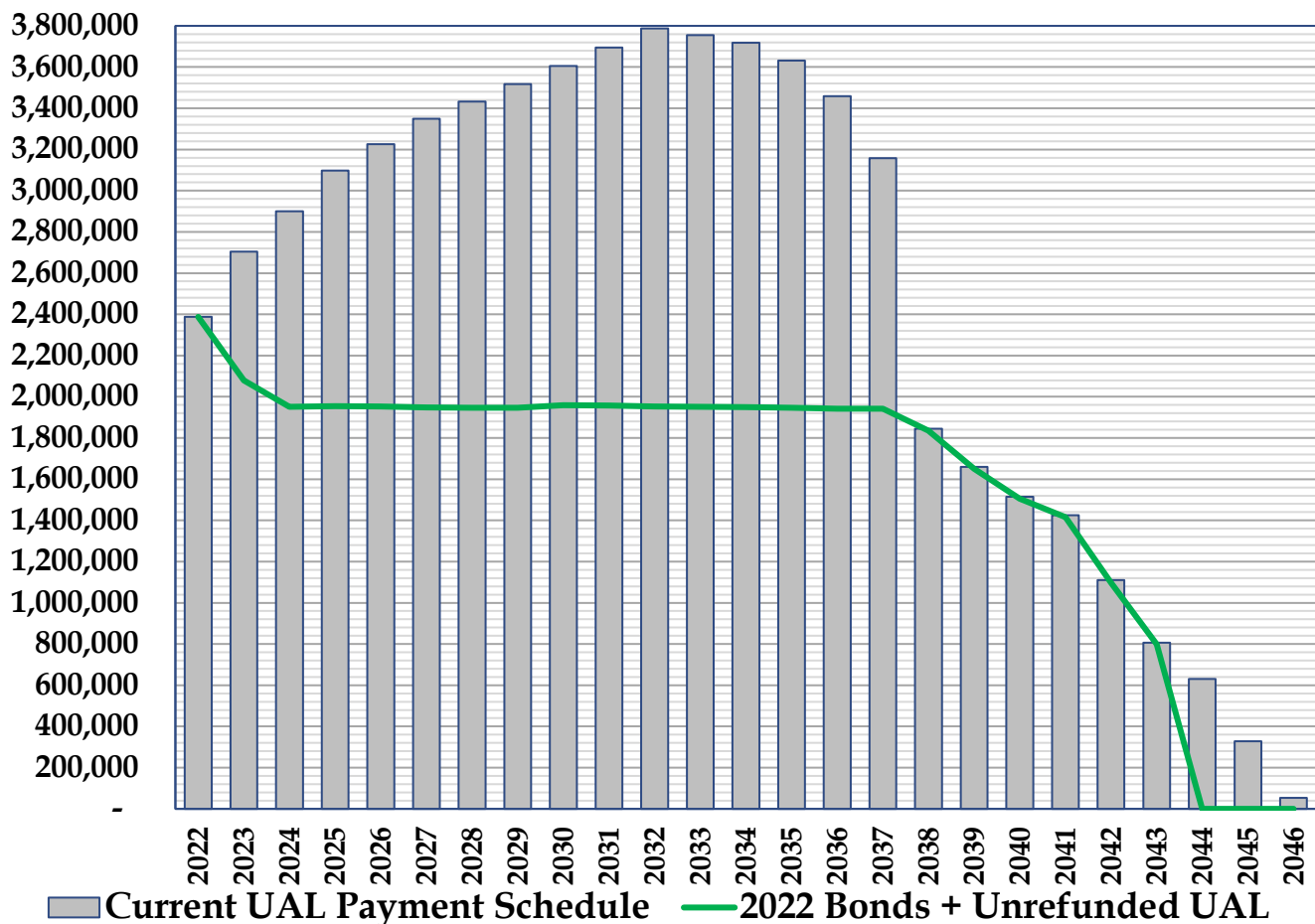


### Expenditure Recap

The expenditure recap is representative of all funds with the District. Total expenditures of nearly \$21.44 million in the FY23-24 Preliminary Budget, represent a \$1.32 million (6.6%) increase over the FY22-23 final budget.

The Lakeside Fire Protection District is a service organization; therefore, salaries & benefits represent 75% at \$16.05 million of total budgeted expenditures, and an overall 6.3% increase over the FY22-23 Final Budget. The FY23-24 Preliminary 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 \$0.65 million in FY23-24; and more than \$8 million (in present day dollars) over the next 22 years.

### ESTIMATED SAVINGS



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





In FY23-24 ongoing Salaries & Benefits increases are primarily due to the employment agreement changes during FY22-23.

Services and Supplies represent 15.9% at \$3.42 million of total budgeted expenditures for a 10.3% increase over the FY22-23 final budget.

Capital related debt services represent 4% at \$0.87 million of total budgeted expenditures and 63% is offset by revenue received from a cooperative agreement with the County of San Diego. The overall expenditure summary for the FY23-24 Preliminary budget includes Capital Funding transfers assigned for Capital Reserves. Capital outlays and are included as part of the Final Budget which is presented to the Board and approved by the end of September.

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

The district's 5-Year Capital Funding Plan approved in September every year allocates a total of \$1.4 million of property tax revenue to the Capital Reserves to be used for capital purchases. This is included in the Operating Budget even though the funds are not expended but are transferred into the Capital Assigned Reserves of the General Fund. The 5-Year Capital Funding Plan is reviewed annually during the Final Budget development process and is updated based on the changing needs of the District.



Summary tables of uses of funds are as follows:

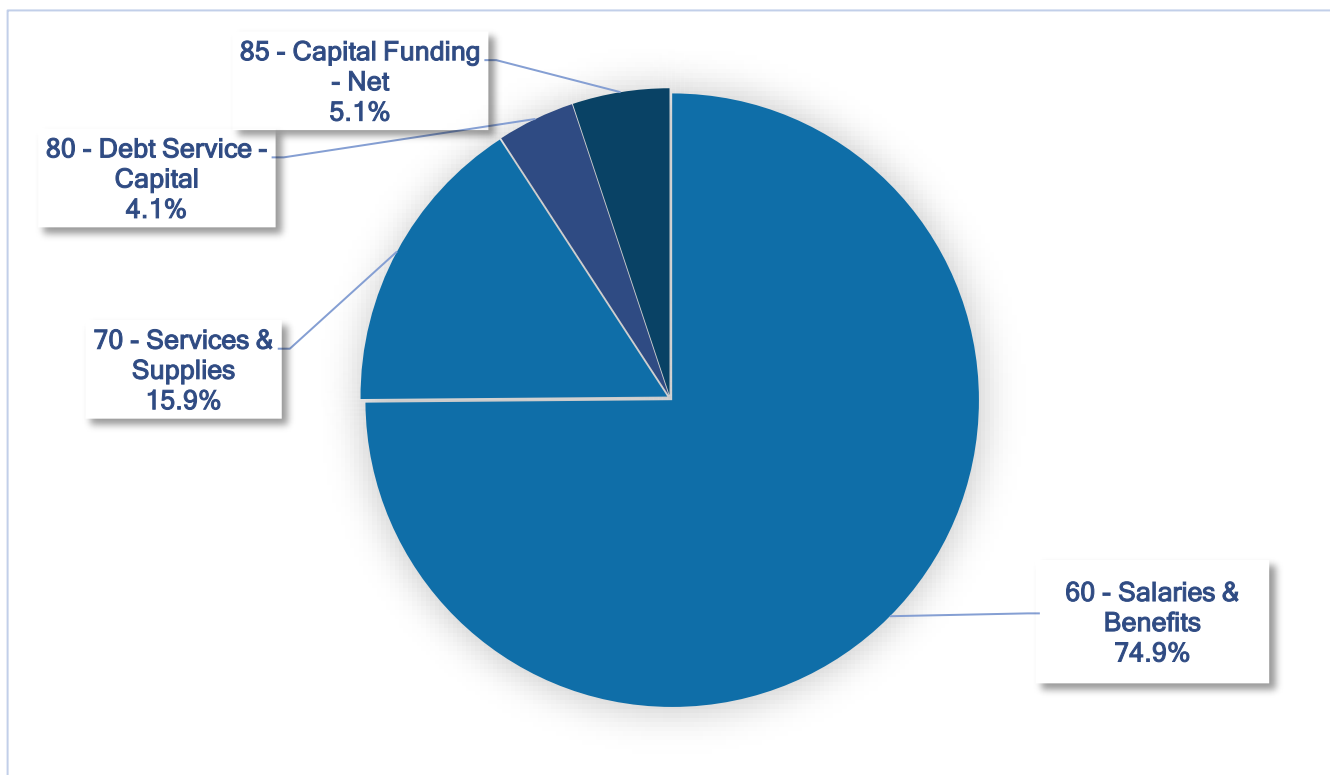
### Overall Summary - Uses of Funds Fiscal Year 2023 – 2024 Expenditure Change

	2022-2023 Final Budget	2023-2024 Preliminary Proposed	Change	% Change
<b>Resource Uses:</b>				
<b>Expenditures</b>				
60 - Salaries & Benefits	15,103,518	16,050,999	947,481	6.3%
70 - Services & Supplies	3,097,655	3,416,153	318,498	10.3%
80 - Debt Service - Capital	876,415	876,415	-	0.0%
85 - Capital Outlay	1,039,497	1,094,104	54,607	5.3%
<b>Total Expenditures</b>	<b>20,117,085</b>	<b>21,437,671</b>	<b>1,320,586</b>	<b>6.6%</b>

### Each Fund - Uses of Funds Fiscal Year 2023 – 2024 Expenditures

	Operating Budget	Non-Operating Budget	EMS Budget	Grants Fund	Total Capital Reserves	Total Other Reserves	Total General Fund & Reserves
<b>Resource Uses:</b>							
<b>Expenditures</b>							
60 - Salaries & Benefits	12,283,525	295,000	3,472,474	-	-	-	16,050,999
70 - Services & Supplies	2,238,572	115,000	1,062,581	-	-	-	3,416,153
80 - Debt Service	-	-	-	-	876,415	-	876,415
85 - Capital Funding Net	834,953	-	259,151	-	-	-	1,094,104
<b>Total Expenditures</b>	<b>15,357,050</b>	<b>410,000</b>	<b>4,794,206</b>	<b>-</b>	<b>876,415</b>	<b>-</b>	<b>21,437,671</b>

### 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 2023 – 2024 Change in Fund Balance							
FY 23/24 - PRELIMINARY BUDGET - (ESTIMATES)							
Fund Balance Classification	Estimated Fund Balance 7-1-2023*	FY23-24 Revenues Budget	FY23-24 Expenses Budget	Transfers Out	Transfers In	Estimated Ending Fund Balance 6/30/2024	Fund Balance Change
<b><u>Assigned:</u></b>							
Budget Stability Reserve	\$ 2,200,166	\$ -	(650,000)	(235,433)	-	1,314,733	(885,433)
Accrued Leave Reserve	\$ 1,398,456	-	-	-	-	1,398,456	0
Capital Facilities Reserve	1,135,031	-	(326,415)	-	380,640	1,189,256	54,225
Capital Equip & Veh Reserve *	611,042	-	-	-	1,039,151	1,650,193	1,039,151
HCFA JPA Liability Reserve	589,700	-	-	-	-	589,700	0
Self Insured Retention Reserve	600,000	-	-	-	-	600,000	0
CSA-69 Reserve	3,482,174	4,961,455	(4,535,055)	(459,151)	-	3,449,423	(32,751)
<b><u>Committed:</u></b>							
Economic Stability Reserve	3,688,752	-	-	-	-	3,688,752	0
<b><u>Unassigned:</u></b>							
Fund Balance	-	15,447,304	(14,522,097)	(1,160,640)	235,433	(0)	(0)
<b>Total General Fund</b>	<b>\$13,705,321</b>	<b>\$20,408,759</b>	<b>\$(20,033,567)</b>	<b>\$(1,855,224)</b>	<b>\$ 1,655,224</b>	<b>\$ 13,880,513</b>	<b>\$ 175,192</b>

\* Beginning Fund Balance is estimated based on projected FY22-23 results.

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 FY23-24 is roughly \$10.3 million, which represents 69% of property tax revenue.



### Changes to Fund Balance

The net increase in fund balance is approximately \$0.33 million, as follows:

- **Capital Reserves:** a net increase of \$1.1 million to fund future Capital Outlay.
- **Other Reserves:** a net decrease of \$0.94 million to fund operating deficit (\$0.24 million) and UAL Advance Discretionary Payment (\$0.70 million).

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 economic conditions 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 FY23-24 Preliminary Budget presents a healthy, and financially prudent budget for next fiscal year. Although the budget is not structurally balanced, it allows 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 FY23-24 calculation, the population for the unincorporated areas did not change. California per capita personal income (Price Factor) increased by 4.44%. These figures were used in the formula to compute the limit.

### **Fiscal Year 2023-2024 Appropriations Limit Calculation**

<b>Fiscal Year 22-23 Appropriation Limit</b>		
<b>Prior Year (FY22-23) Appropriations Limit</b>	\$	18,833,755
<b>Increased by an inflation factor composed of the increase in population and per capita income change</b>	X	1.0444
<b>FISCAL YEAR 23-24 APPROPRIATIONS LIMIT</b>	\$	<b>19,669,974</b>

**Proceeds of Taxes**

The “Proceeds of Taxes” as included in the FY23-24 Preliminary Budget that are subject to the appropriations limit are estimated to be \$14.1 million. Therefore, the District has what is referred to as an appropriation “gap” of \$5.5 million. Simply stated, the District could collect and spend up to \$5.5 million more in taxes during FY23-24 without exceeding the Constitutional limit.

Fiscal Year 23-24 Appropriations Limit as calculated	\$	19,669,974
Fiscal Year 23-24 estimated proceeds from Tax revenue less exclusions	\$	14,127,019
Amount under the limit (Appropriation gap)	\$	5,542,955

**Budget Calendar****Preliminary Budget Preparation Calendar – FY 2023-24**

Date	Time	Prelim Budget Calendar	Attendance
27-Apr	10:00 - 12:00	Budget Preparation/ Discussion	Staff
2-May	13:00 - 15:00	Budget Preparation/ Discussion	Staff
11-May	09:00 - 12:00	Budget Preparation/ Discussion	Staff
18-May	13:00 - 16:00	Budget Workshop – Preliminary Budget	Committee
13-Jun	17:30	Board Mtg. - Submission of Preliminary Budget	Board
27 Jun	17:30	Board Mtg. - Approval of Preliminary Budget	Board

**Final Budget Preparation Calendar – FY 2023-24**

Date	Time	Budget Calendar	Attendance
13-Jul	09:00 - 11:00	Final Budget Preparation / Discussion	Staff
20-Jul	09:00 - 12:00	Final Budget Preparation / Discussion	Staff
27-Jul	09:00 - 11:00	Capital Improvement Plan Preparation / Discussion	Staff
3-Aug	09:00 - 12:00	Capital Improvement Plan Preparation / Discussion	Staff
TBD	TBD	Budget Workshop - Final Budget	Committee
TBD	TBD	Budget Workshop - Final Budget	Committee
TBD	TBD	Budget Workshop - Capital Improvement Plan	Committee
TBD	TBD	Budget Workshop - Reserves	Committee
TBD	TBD	Budget Workshop - Overall Budget Review	Committee
12-Sep	17:30	Board Mtg - Submission of Final Budget, Capital Plan, & Reserve Allocation	Board
26-Sep	17:30	Board Mtg - Approval of Final Budget, Capital Plan, & Reserve Allocation	Board





### Summary of Staffing Changes

#### FY2023-2024 Personnel Listing (FTE)

Full Time Equivalent (FTE) List	FY22-23 Authorized Positions	Changes	FY23-24 Authorized Positions
<b>Administrative:</b>			
Finance Analyst	1.00	-	1.00
Executive Assistant	1.00	-	1.00
Finance & HR Director	1.00	-	1.00
Fire Marshal	1.00	-	1.00
Fire Inspector I	1.00	-	1.00
Human Resources Analyst	1.00	-	1.00
Defensible Space Inspector	0.50		0.50
Office Specialist - Part Time	0.50	-	0.50
Office Specialist - Part Time	0.50	-	0.50
<b>Total Administration</b>	<b>7.50</b>	<b>-</b>	<b>7.50</b>
<b>Safety/Admin:</b>			
Battalion Chief	3.00	-	3.00
Division/Deputy Chief	2.00	-	2.00
Fire Chief	1.00	-	1.00
<b>Total Safety/Admin</b>	<b>6.00</b>	<b>-</b>	<b>6.00</b>
<b>Safety:</b>			
Captain	12.00	-	12.00
Engineer	12.00	-	12.00
Firefighter PM	12.00	-	12.00
<b>Total Safety</b>	<b>36.00</b>	<b>-</b>	<b>36.00</b>
<b>Safety/SLEMSA:</b>			
Firefighter PM	12.00	-	12.00
<b>Non-Safety SLEMSA:</b>			
EMS Nurse Coordinator	-	0.50	0.50
Emergency Medical Technician(EMT) - F.T.	-	4.00	4.00
<b>Total SLEMSA</b>	<b>12.00</b>	<b>4.50</b>	<b>16.50</b>
<b>TOTAL FTEs</b>	<b>61.50</b>	<b>4.50</b>	<b>66.00</b>
<b>Board of Directors</b>			
Directors	5.00		5.00
<b>Total Board of Directors</b>	<b>5.00</b>	<b>-</b>	<b>5.00</b>
<b>Total FTEs &amp; Directors</b>	<b>66.50</b>	<b>4.50</b>	<b>71.00</b>

#### FUNDED VACANCIES included in FTEs

Firefighter PM/LKS

#### FY22-23

4.00

-

-

-

**4.00**

**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 &amp; Community Services

60

Emergency Services

**Department**

01

Administration

11

Finance

12

Human Resources

13

Board of Directors

15

Support Services

21

Fire Prevention

22

Logistical Volunteer Group

23

C.E.R.T. Program

61

Training

62

Suppression

63

Emergency Medical Services(EMS)

64

LKS Emergency Medical Services

**80**

Non-Operating

*Incidents & One-time (NEW)*

Chart of Accounts Schema



# GENERAL FUND

## General Fund Summary

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

### General Fund Overall Summary

Fiscal Year 2023 – 2024

	Operating Budget	Non-Operating Budget	EMS Budget	Grants Fund	Total Capital Reserves	Total Other Reserves	Total General Fund & Reserves
<b>Resources In:</b>							
<b>Revenues</b>							
40 - Property Tax	14,966,304	-	-	-	-	-	14,966,304
41 - Fees and Services	131,000	-	-	-	-	-	131,000
42 - Revenue from other Agency/Grants	-	410,000	4,831,455	-	550,000	-	5,791,455
43 - Miscellaneous	-	-	-	-	-	-	-
44 - Use of Money and Property	350,000	-	130,000	-	-	-	480,000
<b>Total Revenue</b>	<b>15,447,304</b>	<b>410,000</b>	<b>4,961,455</b>	<b>-</b>	<b>550,000</b>	<b>-</b>	<b>21,368,759</b>
<b>Resource Uses:</b>							
<b>Expenditures</b>							
60 - Salaries & Benefits	12,283,525	295,000	3,472,474	-	-	-	16,050,999
70 - Services & Supplies	2,238,572	115,000	1,062,581	-	-	-	3,416,153
80 - Debt Service	-	-	-	-	876,415	-	876,415
85 - Capital Outlay	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>14,522,097</b>	<b>410,000</b>	<b>4,535,055</b>	<b>-</b>	<b>876,415</b>	<b>-</b>	<b>20,343,567</b>
<b>Change in Fund Balance Surplus/(Deficit)</b>	<b>925,207</b>	<b>-</b>	<b>426,400</b>	<b>-</b>	<b>(326,415)</b>	<b>-</b>	<b>1,025,192</b>
<b>Other Sources</b>							
Transfers In from other Funds	235,433	650,000	-	-	1,160,640	-	2,046,073
Transfers In from SLEMSA	-	-	-	-	259,151	-	259,151
<b>Subtotal Other Sources</b>	<b>235,433</b>	<b>650,000</b>	<b>-</b>	<b>-</b>	<b>1,419,791</b>	<b>-</b>	<b>2,305,224</b>
<b>Other Uses</b>							
Transfers Out to Capital Funds	1,160,640	-	259,151	-	-	-	1,419,791
Transfers Out to Other Funds	-	650,000	200,000	-	-	885,433	1,735,433
<b>Subtotal Other Uses</b>	<b>1,160,640</b>	<b>650,000</b>	<b>459,151</b>	<b>-</b>	<b>-</b>	<b>885,433</b>	<b>3,155,224</b>
<b>Total Other Sources/(Uses)</b>	<b>(925,207)</b>	<b>-</b>	<b>(459,151)</b>	<b>-</b>	<b>1,419,791</b>	<b>(885,433)</b>	<b>(850,000)</b>
<b>Net Operating Revenue Over/(Under)</b>	<b>-</b>	<b>-</b>	<b>(32,751)</b>	<b>-</b>	<b>1,093,376</b>	<b>(885,433)</b>	<b>175,192</b>
<b>Change In Fund Balance:</b>							
<b>Beginning Fund Balance *</b>	<b>-</b>	<b>-</b>	<b>3,482,174</b>	<b>0</b>	<b>1,746,073</b>	<b>8,477,074</b>	<b>13,705,321</b>
Total Revenue & Transfers In	15,682,737	1,060,000	4,961,455	-	1,969,791	-	23,673,983
Total Expenses & Transfers Out	(15,682,737)	(1,060,000)	(4,994,206)	-	(876,415)	(885,433)	(23,498,791)
Carry-over onetime - Unassigned	-	-	-	-	-	-	-
<b>Over/(Under)</b>	<b>-</b>	<b>-</b>	<b>(32,751)</b>	<b>-</b>	<b>1,093,376</b>	<b>(885,433)</b>	<b>175,192</b>
<b>Ending Fund Balance</b>	<b>-</b>	<b>-</b>	<b>3,449,423</b>	<b>0</b>	<b>2,839,449</b>	<b>7,591,641</b>	<b>13,880,513</b>

\* Beginning Fund Balance is estimated, and will be updated for the Final Budget after the close of FY22-23.



### **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 (\$15.4 million) and expenditures (\$14.5 million) for the operation of the district, before capital funding. The primary revenue source for the operating budget is property tax revenue (\$15.0 million). The primary operating expenses are related to salaries & benefits (\$12.3 million) and services & supplies (\$2.2 million). For illustration and transparency, the 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 (\$1.16 million) are funds set aside to cover expenses for capital in the future. The FY23-24 Operating Budget has a projected deficit of \$0.24 million which is funded from the Budget Stability Reserve Fund.

### **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.

### **EMS Budget**

The EMS budget is used to record all revenues and expenditures related to the new SLEMSA JPA. The SLEMSA JPA replaces the contract with the county for the same service and includes \$4.9 million in FY23-24 and accounts for approximately 23% of total revenue. The EMS contract funds a total of 16.5 FTEs, including 12 Firefighter Paramedics, 4 Non-safety EMTs, and 1/2 of an EMS Nurse Coordinator position. The EMS revenue is expected to exceed the expenses for a FY23-24 operating surplus.



### Grants Budget

The grants budget is used to record all revenues and expenditures related to local, state, federal, and other grants received by the district. The FY23-24 Final Budget will include any new grants for the year.





# 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 2023 – 2024

	Facilities/Stations Capital Reserve (LKS)	*Equipment & Vehicles Capital Reserve LKS	*Equipment & Vehicles Capital Reserve EMS	Total Capital Reserves
<b>Resources In:</b>				
<b>Revenues</b>				
42 - Revenue from other Agencies/Grants	550,000			550,000
43 - Sale of Fixed Assets	-	-		-
<b>Total Revenue</b>	<b>550,000</b>	<b>-</b>	<b>-</b>	<b>550,000</b>
<b>Resource Uses:</b>				
<b>Expenditures</b>				
80 - Debt Service - Station 2	550,728			550,728
80 - Debt Service - Station 1	325,687			325,687
85 - Capital Outlay				-
<b>Total Expenditures</b>	<b>876,415</b>	<b>-</b>	<b>-</b>	<b>876,415</b>
<b>Change in Fund Balance Surplus/(Deficit)</b>	<b>(326,415)</b>	<b>-</b>	<b>-</b>	<b>(326,415)</b>
<b>Other Sources</b>				
Transfers In from other Funds	380,640	780,000		1,160,640
Transfer in from EMS Funding			259,151	259,151
<b>Subtotal Other Sources</b>	<b>380,640</b>	<b>780,000</b>	<b>259,151</b>	<b>1,419,791</b>
<b>Other Uses</b>				
Transfers Out to Other Funds	-	-	-	-
<b>Subtotal Other Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Other Sources/(Uses)</b>	<b>380,640</b>	<b>780,000</b>	<b>259,151</b>	<b>1,419,791</b>
<b>Net Operating Revenue Over/(Under)</b>	<b>54,225</b>	<b>780,000</b>	<b>259,151</b>	<b>1,093,376</b>
<b>Change Fund Balance:</b>				
<b>Beginning Fund Balance *</b>	<b>1,135,031</b>	<b>294,321</b>	<b>316,721</b>	<b>1,746,073</b>
Total Capital Revenue & Transfers In	930,640	780,000	259,151	1,969,791
Total Capital Expenses & Transfers Out	(876,415)	-	-	(876,415)
Carry-over onetime - Unassigned	-	-	-	-
<b>Over/(Under)</b>	<b>54,225</b>	<b>780,000</b>	<b>259,151</b>	<b>1,093,376</b>
<b>Ending Fund Balance</b>	<b>1,189,256</b>	<b>1,074,321</b>	<b>575,872</b>	<b>2,839,449</b>

\* Beginning Fund Balance is estimated, and will be updated for the Final Budget after the close of FY22-23.



Revenue includes agreements with other agencies for reimbursements, loan proceeds, sale of capital assets, and others, for FY23-24 the total revenue expected to be received is about \$0.55 million and it includes pass-thru revenue from the County of San Diego to cover debt services for Station 2. 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 \$1.2 million and Transfer in for EMS Funding of \$0.26 million.

The Final Budget will include any new planned capital expenditures for FY23-24.



# 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 2023 – 2024

	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 & SIR Liability Reserve <i>Assigned</i>	Total Other Reserves
<b>Resources In:</b>						
<b>Revenues</b>						
42 - Revenue from other Agencies/Grants			-			-
43 - Miscellaneous Revenue			-			-
<b>Total Revenue</b>	-	-	-	-	-	-
<b>Resource Uses:</b>						
<b>Change in Fund Balance Surplus/(Deficit)</b>	-	-	-	-	-	-
<b>Other Sources</b>						
Transfers In from other Funds			-			-
Notes/Bond/Loan/Lease Proceeds						-
<b>Subtotal Other Sources</b>	-	-	-	-	-	-
<b>Other Uses</b>						
<b>Transfers Out to Other Funds</b>						
Balance Operating Budget			235,433			235,433
Prepayment of UAL Interest			650,000			650,000
One-Time Board Approved Purchases						-
						-
						-
<b>Subtotal Other Uses</b>	-	-	885,433	-	-	885,433
<b>Total Other Sources/(Uses)</b>	-	-	(885,433)	-	-	(885,433)
<b>Net Operating Revenue Over/(Under)</b>	-	-	(885,433)	-	-	(885,433)
<b>Change Fund Balance:</b>						
<b>Beginning Fund Balance *</b>	-	3,688,752	2,200,166	1,398,456	1,189,700	8,477,074
Total Other Revenue & Transfers In	-	-	-	-	-	-
Total Other Expenses & Transfers Out	-	-	(885,433)	-	-	(885,433)
Carry-over onetime - Unassigned	-	-		-		-
Over/(Under)	-	-	(885,433)	-	-	(885,433)
<b>Ending Fund Balance</b>	-	3,688,752	1,314,733	1,398,456	1,189,700	7,591,641

\* Beginning Fund Balance is estimated, and will be updated for the Final Budget after the close of FY22-23.



The Economic Stability reserves are classified as “Committed” by the Board. Committed fund classification reflects specific purposes pursuant to constraints imposed by formal action of the District's Governing Board. Also, such constraints can only be removed or changed by the same form of formal action. The Economic 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.

The Budget Stability Reserves are classified as “Assigned”. 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. 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. This reserve will offset the projected budget shortfall for Fiscal Year 2023-2024 of about \$0.24 million and the estimated UAL additional discretionary payment of \$0.65 million. The District sold cellular tower leases last year which added \$1.0 million to the Budget Stability Reserve in FY22-23.

The ending Budget Stability Reserve is projected to have \$1.3 million (8.4%) which is \$0.91 million more than the target reserve of 2.5% in General Fund Reserve Policy.

All of the reserves are reviewed during the final budget development process and an annual resolution is adopted by the Board to classify reserves after the review.



# BUDGET DETAIL





### Revenue Detail

#### Revenue Detail Fiscal Year 2020 – 2024 Revenues

	2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 Amended Final	2023-2024 Preliminary	Change
<b>RPT Category: 40 - Property Taxes</b>						
4010 - Property tax - current secured	\$ 10,430,296	\$ 10,724,944	\$ 11,223,939	\$ 12,238,585	\$ 12,728,128	\$ 489,543
4020 - Property tax - current unsecured	170,440	340,811	302,888	353,907	368,063	14,156
4030 - Property tax - current utility	180,796	213,309	226,429	176,953	184,031	7,078
4040 - Property tax - prior and penalty	6,065	2,041	6,713	5,985	6,224	239
4050 - Property tax - home owner's exemption	68,792	66,409	65,450	62,454	64,952	2,498
4055 - Tax Interest	17,756	9,190	6,454	12,000	15,000	3,000
4060 - Property tax - supplemental	344,930	344,376	438,238	363,275	377,806	14,531
4080 - Property tax - Fixed Charge Special Assessment	919,312	919,815	920,395	920,210	920,500	290
4090 - Property tax - RDA Passthrough	202,905	219,533	287,735	290,000	301,600	11,600
4091 - Property tax - CAS-115 Allocation	-	-	-	-	-	-
<b>Total Property Tax</b>	<b>\$ 12,341,293</b>	<b>\$ 12,840,429</b>	<b>\$ 13,478,241</b>	<b>\$ 14,423,369</b>	<b>\$ 14,966,304</b>	<b>\$ 542,935</b>
<b>RPT Category: 41 - Fees and Services</b>						
4110 - Mitigation Fees	\$ 254,895	\$ 96,978	\$ 118,710	\$ 100,000	\$ 100,000	\$ -
4120 - Fees for Services	724	1,365	1,419	1,000	1,000	-
4121 - Permit and inspection fees	-	-	28,026	30,000	30,000	-
<b>Total Fees and Services</b>	<b>\$ 255,619</b>	<b>\$ 98,343</b>	<b>\$ 148,155</b>	<b>\$ 131,000</b>	<b>\$ 131,000</b>	<b>\$ -</b>
<b>RPT Category: 42 - Revenue from other Agencies/Grants</b>						
4200 - County of San Diego CSA-69	\$ 3,474,586	\$ 3,595,751	\$ 3,693,032	\$ 4,099,832	\$ 4,831,455	\$ 731,623
4201 - County of San Diego CSA-115	-	-	-	-	-	-
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	46,864	39,486	73,033	-	-	-
4210 - Fire Assignment Reimbursement	186,716	1,094,170	1,129,261	463,500	410,000	(53,500)
4211 - Other Assignment Reimbursement	-	711,590	-	-	-	-
4220 - Other revenue	4,530,975	244,763	1,365,808	1,026,000	-	(1,026,000)
4225 - Grants	6,856	91,544	41,428	1,276,674	-	(1,276,674)
<b>Total Revenue from Other Agencies/Grants</b>	<b>\$ 8,795,998</b>	<b>\$ 6,327,304</b>	<b>\$ 6,852,561</b>	<b>\$ 7,416,006</b>	<b>\$ 5,791,455</b>	<b>\$ (1,624,551)</b>
<b>RPT Category: 43 - Miscellaneous Revenue</b>						
4310 - Sale of fixed assets	\$ 68	\$ 8,615	\$ -	\$ 260,693	\$ -	\$ (260,693)
4315 - Donations	-	-	-	-	-	\$ -
4316 - Insurance Proceeds	47,789	-	-	-	-	\$ -
4320 - Purchasing Card Incentive Program	3,239	2,943	4,019	-	-	\$ -
4325 - Miscellaneous Revenue	9,723	1,803	120	125,538	-	\$ (125,538)
4326 - Training Revenue	2,903	944	-	-	-	\$ -
<b>Total Miscellaneous Revenue</b>	<b>\$ 63,722</b>	<b>\$ 14,305</b>	<b>\$ 4,139</b>	<b>\$ 386,231</b>	<b>\$ -</b>	<b>\$ (386,231)</b>
<b>RPT Category: 44 - Use of Money and Property</b>						
4410 - Interest Revenue	\$ 183,328	\$ 79,879	\$ 67,471	\$ 170,000	\$ 480,000	\$ 310,000
4430 - Cell Tower Lease Revenue	49,216	46,812	55,055	-	-	-
4435 - Property Lease Revenue	-	-	-	-	-	-
<b>Total Use of Money and Property</b>	<b>\$ 232,544</b>	<b>\$ 126,692</b>	<b>\$ 122,526</b>	<b>\$ 170,000</b>	<b>\$ 480,000</b>	<b>\$ 310,000</b>
<b>Total Revenues</b>	<b>\$ 21,689,176</b>	<b>\$ 19,407,073</b>	<b>\$ 20,605,621</b>	<b>\$ 22,526,606</b>	<b>\$ 21,368,759</b>	<b>\$ (1,157,847)</b>



### Expenditure Detail

#### Expense Detail – Salaries & Benefits

##### Fiscal Year 2020 – 2024 Expenses

	2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 Amended Final	2023-2024 Preliminary	Change
<b>RPT Category: 60 - Salaries &amp; Benefits</b>						
6010 - Salaries regular	\$ 4,984,319	\$ 5,111,774	\$ 5,341,996	\$ 5,625,578	\$ 6,704,024	\$ 1,078,445
6011 - Out of Rate Pay	\$ -	\$ -	\$ 17,429	\$ 1,500	\$ 2,500	\$ -
6015 - Salaries - part time	3,561	8,702	35,003	50,782	52,144	1,362
6020 - Longevity	-	84,503	78,595	73,417	73,316	(101)
6033 - OT Coverage - Open	889,066	590,598	766,405	745,000	-	(745,000)
6034 - OT Coverage - leave	761,980	823,111	1,296,763	1,389,547	1,400,000	10,453
6035 - OT Coverage - training and support	124,807	95,281	125,290	258,198	289,000	30,802
6036 - OT Coverage - emergency response	-	-	-	-	-	-
6038 - OT Coverage - Fire Assignment - Reimbursable	100,088	1,147,830	744,319	255,000	255,000	-
6039 - OT Coverage-Nonreimbursed	95,285	84,913	8,702	40,000	40,000	-
6049 - Cell Phone Allowance	4,623	6,129	6,529	11,200	11,700	500
6050 - Uniform allowance	38,700	45,000	47,000	5,500	5,000	(500)
6051 - Holiday Pay	131,242	146,870	146,866	173,847	202,439	28,592
6052 - FLSA Pay	123,985	130,724	134,811	153,954	179,972	26,018
6053 - Paramedic Incentive / ALS Pay	38,039	42,570	37,618	101,750	102,000	250
6054 - Paramedic Preceptor Pay	295	2,460	984	3,300	2,400	(900)
6055 - Special compensation	18,757	90,735	114,479	120,269	147,897	27,628
6056 - Education Incentive	626	1,415	1,513	10,000	30,000	20,000
6090 - Annual leave buyback	46,227	49,000	263,878	2,000	-	(2,000)
6105 - Occupational injury - 4850 Pay	12,844	9,377	247,335	267,000	-	(267,000)
6125 - PERS retirement	974,936	1,106,420	1,125,829	1,192,695	1,495,804	303,109
6126 - PERS retirement Unfunded Actuarial Liability & 6127/6128 - POB Debt Service	1,741,523	1,985,899	2,309,029	2,075,109	1,950,787	(124,322)
6210 - Long term disability	10,254	10,850	11,289	11,520	12,240	720
6220 - Health and dental insurance	916,147	1,046,017	1,106,858	1,135,750	1,341,778	206,028
6221 - Health Insurance Retiree Benefits	920,596	890,206	822,253	890,795	895,000	4,205
6225 - Social security medicare	108,327	125,266	136,775	131,663	129,999	(1,664)
6235 - Worker's compensation expense	357,730	486,411	760,566	673,143	728,000	54,857
6318 - Deferred Comp Benefit	-	30,000	10,157	-	-	-
<b>Total Salaries &amp; Benefits</b>	<b>\$ 12,403,955</b>	<b>\$ 14,152,061</b>	<b>\$ 15,698,271</b>	<b>\$ 15,398,518</b>	<b>\$ 16,050,999</b>	<b>\$ 651,481</b>



### Expenditure Detail (Continue)

#### Expense Detail – Services & Supplies

#### Fiscal Year 2020 – 2024 Expenses

	2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 Amended Final	2023-2024 Preliminary	Change
<b>RPT Category: 70 - Services &amp; Supplies</b>						
7035 - Telephone	\$ 36,488	\$ 42,116	\$ 58,508	\$ 52,000	\$ 40,000	\$ (12,000)
7042 - Cellular phones	4,718	7,888	13,652	9,510	14,000	\$ 4,490
7070 - Fire Department Sustenance	3,626	5,340	8,225	15,251	25,000	\$ 9,749
7071 - Meetings	5,265	1,188	10,001	16,000	27,163	\$ 11,163
7075 - Memberships	13,014	15,713	17,520	17,350	20,000	\$ 2,650
7080 - Publications	-	2,036	567	2,500	3,475	\$ 975
7100 - Uniforms	9,122	13,247	5,132	19,625	21,000	\$ 1,375
7110 - Personal Protective Equip (PPE)	187,955	109,844	124,299	147,732	154,000	\$ 6,268
7115 - SCBA Equipment	16,725	16,250	12,609	18,440	19,362	\$ 922
7120 - Small tools and equipment	-	-	-	-	-	\$ -
7122 - Rescue Equipment	2,390	2,151	7,374	10,000	10,000	\$ -
7123 - Communication Equipment	24,120	25,072	41,796	94,811	45,700	\$ (49,111)
7130 - Non-inventory equipment	38,965	15,684	20,232	61,000	50,000	\$ (11,000)
7135 - Special department expenses	8,889	16,638	6,162	27,000	22,000	\$ (5,000)
7140 - Training	94,016	87,505	130,138	228,124	236,515	\$ 8,391
7145 - Furnishings and Fixtures	17,850	17,970	15,916	20,275	50,000	\$ 29,725
7180 - Utilities	109,268	123,201	147,623	143,376	157,500	\$ 14,124
7250 - General liability insurance	49,692	71,595	143,113	165,000	206,250	\$ 41,250
7305 - Office supplies	42,855	15,403	21,940	30,619	25,250	\$ (5,369)
7310 - Postage	1,189	1,537	1,205	2,000	2,000	\$ -
7330 - Household Cleaning Supplies	13,026	18,042	13,267	12,000	13,500	\$ 1,500
7400 - Tax Penalty / 7401 Use Tax	833	700	979	-	-	\$ -
7402 - Processing Fees	-	-	683	1,000	2,000	\$ 1,000
7405 - Services - Auditing	15,263	16,430	20,535	18,000	18,000	\$ -
7415 - Services - County of San Diego	261,714	295,547	120,244	147,500	129,000	\$ (18,500)
7440 - Services - Legal	65,785	47,291	68,757	47,000	55,000	\$ 8,000
7445 - Services - Comm. / Dispatch	507,642	511,696	518,000	512,489	587,001	\$ 74,512
7446 - Services - Computer Maintenance	32,168	18,534	38,222	42,000	42,000	\$ -
7450 - Services - Software Applications	89,688	87,672	90,219	105,890	95,800	\$ (10,090)
7455 - Services-Physical Appraisals	20,345	11,622	16,048	30,000	30,000	\$ -
7460 - Services-Professional Counsultants	40,942	88,085	44,133	68,750	54,225	\$ (14,525)
7465 - Services-Wellness	-	-	-	-	13,500	\$ 13,500
7475 - Services - Other	46,112	20,394	-	50,875	41,500	\$ (9,375)
7525 - Services - Laundry and Linen	1,738	295	57,326	-	-	\$ -
7540 - Medical supplies	184,627	199,276	-	196,645	220,000	\$ 23,355
7541 - Medical Waste Control	2,250	2,354	180,584	3,250	3,500	\$ 250
7545 - ALS Engine	-	-	2,463	8,000	-	\$ (8,000)
7550 - Vehicle Preventitive Maintenance	-	-	-	-	-	\$ -
7551 - Vehicle Repairs	246,989	247,479	261,219	287,967	300,750	\$ 12,783
7555 - Equipment maintenance	32,824	36,914	20,271	36,600	36,600	\$ -
7560 - Fuel - Diesel	54,611	62,244	104,591	164,500	203,875	\$ 39,375
7561 - Fuel - Gas	75,624	78,577	101,402	122,775	118,187	\$ (4,588)
7570 - Station Maintenance	123,344	129,872	154,397	184,425	205,500	\$ 21,075
7579 - Miscellaneous	110,139	100,250	100,125	2,645	2,000	\$ (645)
7580 - Emergency Incident-Vehicle	3,287	15,026	19,806	75,000	75,000	\$ -
7581 - Emergency Inc-Admin Overh	-	-	-	37,500	35,000	\$ (2,500)
7582 - Emergency Incident-Other	2,798	13,253	2,458	5,000	5,000	\$ -
7585 - Non-Reimbursable Inci - Vehicles	-	-	950	10,000	-	\$ (10,000)
7586 - Fire Assign. Non-reimbursed-Admin	-	-	-	10,000	-	\$ (10,000)
7587 - Fire Assign. Non-reimbursed-Other	2,566	315	16,251	10,000	-	\$ (10,000)
<b>Total Services &amp; Supplies</b>	<b>\$ 2,600,461</b>	<b>\$ 2,592,247</b>	<b>\$ 2,738,942</b>	<b>\$ 3,270,421</b>	<b>\$ 3,416,153</b>	<b>\$ 145,729</b>



### Expenditure Detail (Continue)

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

##### Fiscal Year 2020 – 2024 Expenses

	2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 Amended Final	2023-2024 Preliminary	Change
<b>RPT Category: 80 - Debt Service</b>						
8010 - Debt Service COP - Principal Payment	\$ 527,000	\$ 532,000	\$ 553,000	\$ 579,000	\$ 600,000	\$ 21,000
8011 - Debt Service COP- Interest Payment	254,254	342,777	319,493	299,503	276,415	(23,089)
<b>Total Debt Services</b>	<b>\$ 781,254</b>	<b>\$ 874,777</b>	<b>\$ 872,493</b>	<b>\$ 878,503</b>	<b>\$ 876,415</b>	<b>\$ (2,089)</b>
<b>RPT Category: 85 - Capital Outlay</b>						
8830 - Capital - structure improvements	\$ 3,941,254	\$ 679,926	\$ 253,315	\$ 660,164	-	\$ (660,164)
8840 - Capital - equipment	117,831	157,894	59,372	1,196,500	-	(1,196,500)
8850 - Capital - vehicles	850,205	758,705	41,180	3,135,000	-	(3,135,000)
<b>Total Capital Outlay</b>	<b>\$ 4,909,290</b>	<b>\$ 1,596,525</b>	<b>\$ 353,867</b>	<b>\$ 4,991,664</b>	<b>\$ -</b>	<b>\$ (4,991,664)</b>
<b>Total Expenses</b>	<b>\$ 20,694,960</b>	<b>\$ 19,215,609</b>	<b>\$ 19,663,572</b>	<b>\$ 24,539,106</b>	<b>\$ 20,343,567</b>	<b>\$ (4,196,542)</b>



### Departmental Detail

#### Department 01 - Administration

#### Salaries & benefits

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
	Total Activity	Total Activity	Total Activity	Amended Final	Preliminary
<b>Department: 01 - Administration</b>					
<b>RPT Category: 60 - Salaries &amp; Benefits</b>					
6010 - Salaries regular	\$ 937,672	\$ 889,292	\$ 785,273	\$ 667,692	\$ 702,312
6015 - Salaries - part time	3,561	-	25,939	33,868	40,144
6020 - Longevity	-	84,503	78,595	61,417	61,535
6035 - OT Coverage - training and support	2,877	2,147	5,765	10,999	12,000
6049 - Cell Phone Allowance	4,623	7,112	-	-	-
6050 - Uniform allowance	3,440	6,129	6,529	9,700	9,035
6051 - Holiday Pay	-	4,000	4,000	3,000	3,000
6053 - Paramedic Incentive / ALS Pay	3,000	3,000	2,000	2,000	-
6055 - Special compensation	1,251	9,763	20,134	6,776	6,016
6090 - Annual leave buyback	27,262	8,658	186,939	-	-
6125 - PERS retirement	160,256	180,305	167,880	122,872	148,371
6126 - PERS retirement UAL & POB	120,783	156,715	178,087	1,626,708	1,502,106
6210 - Long term disability	20	-	-	-	-
6220 - Health and dental insurance	130,291	144,456	106,983	111,600	111,303
6221 - Health Insurance Retiree Benefits	86,306	93,706	78,299	138,922	140,000
6225 - Social security medicare	14,711	15,564	19,322	14,275	15,926
6235 - Worker's compensation expense	70,984	86,377	311,188	80,869	90,000
6318 - Deferred comp benefit	-	30,000	10,157	-	-
<b>Total Salaries &amp; Benefits</b>	<b>\$ 1,567,036</b>	<b>\$ 1,721,725</b>	<b>\$ 1,987,088</b>	<b>\$ 2,890,698</b>	<b>\$ 2,841,749</b>





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

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
	Total Activity	Total Activity	Total Activity	Amended Final	Preliminary
<b>Department: 01 - Administration</b>					
<b>RPT Category: 70 - Services &amp; Supplies</b>					
7035 - Telephone	\$ 27,366	\$ 31,587	\$ 43,881	\$ 39,000	\$ 29,000
7042 - Cellular phones	3,944	5,556	9,369	7,335	10,150
7070 - Fire Department Sustenance	2,489	4,121	6,212	11,688	1,450
7071 - Meetings	4,055	1,188	4,785	5,812	8,700
7075 - Memberships	10,798	12,741	14,192	15,050	14,500
7123 - Communication Equipment	-	-	-	-	-
7140 - Training	14,308	2,301	10,127	37,661	36,406
7250 - General liability insurance	37,477	53,696	107,335	125,000	149,531
7305 - Office supplies	22,515	11,671	12,545	21,250	18,306
7310 - Postage	894	1,164	903	1,500	1,450
7330 - Household Cleaning Supplies	9,769	13,532	9,950	9,000	9,788
7400 - Tax Penalty	833	700	979	-	-
7405 - Services - Auditing	11,447	12,323	16,326	13,500	13,050
7415 - Services - County of San Diego	88,423	87,567	83,754	102,000	87,000
7440 - Services - Legal	57,929	35,469	51,568	35,250	39,875
7445 - Services - Communications / Dispatch	315,798	319,954	309,266	301,912	335,162
7446 - Services - Computer Maintenance	26,019	14,212	28,343	31,500	30,450
7450 - Services - Software Applications	59,972	48,815	52,131	56,813	52,635
7455 - Services-Physical Appraisals	15,259	8,717	12,036	22,500	21,750
7460 - Services-Professional Counsultants	38,386	37,396	33,167	49,225	35,688
7475 - Services - Other	16,729	11,830	17,499	12,375	3,000
7525 - Services - Laundry and Linen	1,334	221	-	-	-
7535 - General household expense	-	-	-	-	-
7540 - Medical supplies	-	-	-	-	-
7570 - Station Maintenance	-	-	-	-	-
7579 - Miscellaneous	9,976	250	125	2,420	-
7597 - Structure rent/lease	-	-	-	-	-
<b>Total Services &amp; Supplies</b>	<b>\$ 775,721</b>	<b>\$ 715,010</b>	<b>\$ 824,493</b>	<b>\$ 900,791</b>	<b>\$ 897,891</b>
<b>RPT Category: 80 - Debt Service</b>					
8010 - Debt Service C.O.P. - Principal Payment	\$ -	\$ -	\$ -	\$ -	\$ -
8011 - Debt Service C.O.P. - Interest Payment	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Debt Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>RPT Category: 85 - Capital Outlay</b>					
8830 - Capital - structure improvements	\$ 3,941,254	\$ 679,926	\$ 253,315	\$ 38,864	\$ -
8840 - Capital - equipment	\$ -	\$ -	\$ 13,515	\$ 25,000	\$ -
8850 - Capital - vehicles	25,317	-	-	425,000	-
<b>Total Capital Outlay</b>	<b>\$ 3,966,571</b>	<b>\$ 679,926</b>	<b>\$ 266,830</b>	<b>\$ 488,864</b>	<b>\$ -</b>
<b>Total Department: 01 - Administration</b>	<b>\$ 6,309,327</b>	<b>\$ 3,116,661</b>	<b>\$ 3,078,411</b>	<b>\$ 4,280,352</b>	<b>\$ 3,739,639</b>



### Department 11 - Finance

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

	2019-2020		2020-2021		2021-2022		2022-2023		2023-2024	
	Total Activity		Total Activity		Total Activity		Amended Final		Preliminary	
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	\$	6,377	\$	6,526	\$	6,737	\$	9,000	\$	6,525
7475 - Services - Other		35		-		-		-		-
Total Services & Supplies	\$	6,412	\$	6,526	\$	6,737	\$	9,000	\$	6,525
RPT Category: 80 - Debt Service										
8010 - Debt Service C.O.P. - Principal Payment	\$	527,000	\$	532,000	\$	553,000	\$	579,000	\$	600,000
8010 - Debt Service P.O.B. - Principal Payment							\$	-		
8011 - Debt Service C.O.P. - Interest Payment	\$	254,254	\$	342,777	\$	319,493	\$	299,503	\$	276,415
8011 - Debt Service P.O.B. - Interest Payment								-		
Total Debt Services	\$	781,254	\$	874,777	\$	872,493	\$	878,503	\$	876,415
RPT Category: 85 - Capital Outlay										
8840 - Capital - equipment		-		-		-		-		-
Total Capital Outlay	\$	-	\$	-	\$	-			\$	-
Total Department: 11 - Finance	\$	787,666	\$	881,303	\$	879,230	\$	887,503	\$	882,940



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

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
	Total Activity	Total Activity	Total Activity	Amended Final	Preliminary
<b>Department: 12 - Human Resources</b>					
<b>RPT Category: 60 - Salaries &amp; Benefits</b>					
6010 - Salaries regular	\$ 77,239	\$ 30,548	\$ 37,764	\$ 70,000	\$ 76,003
6035 - OT Coverage - training and support	2,016	56	3,197	4,634	4,500
6055 - Education Pay	-	47	1,522	-	-
6056 - Education Incentive	626	1,415	1,513	10,000	30,000
6125 - PERS retirement	10,493	632	2,844	8,000	6,323
6126 - PERS retirement UAL & POB	7,544	9,363	9,186	-	-
6220 - Health and dental insurance	20,150	1,682	12,347	20,000	22,866
6221 - Health Insurance Retiree Benefits	12,329	15,618	14,307	14,459	15,000
6225 - Social security medicare	1,126	444	611	1,200	1,434
6235 - Worker's compensation expense	6,686	912	3,800	8,000	8,000
<b>Total Salaries &amp; Benefits</b>	<b>\$ 138,208</b>	<b>\$ 60,715</b>	<b>\$ 87,091</b>	<b>\$ 136,293</b>	<b>\$ 164,126</b>
<b>RPT Category: 70 - Services &amp; Supplies</b>					
7070 & 7135 - Special department expenses	145	-	-	5,000	10,875
7140 - Training	-	-	1,398	10,000	4,350
7460 & 7475 - Services - Other	\$ 12,927	\$ 2,393	\$ 22,926	\$ 20,000	\$ 23,625
<b>Total Services &amp; Supplies</b>	<b>\$ 13,072</b>	<b>\$ 2,393</b>	<b>\$ 24,324</b>	<b>\$ 35,000</b>	<b>\$ 38,850</b>
<b>Total Department: 12 - Human Resources</b>	<b>\$ 151,280</b>	<b>\$ 63,108</b>	<b>\$ 111,415</b>	<b>\$ 171,293</b>	<b>\$ 202,976</b>



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

	2019-2020		2020-2021		2021-2022		2022-2023		2023-2024	
	Total Activity		Total Activity		Total Activity		Amended Final		Preliminary	
Department: 13 - Board of Directors										
RPT Category: 60 - Salaries & Benefits										
6010 - Salaries regular	\$	18,745	\$	22,648	\$	23,935	\$	28,000	\$	28,000
6220 - Insurance Benefit - Reimbursement	\$	-	\$	-						
6225 - Social security medicare		1,320		1,608		2,174		2,142		2,142
Total Salaries & Benefits	\$	20,065	\$	24,256	\$	26,109	\$	30,142	\$	30,142
RPT Category: 70 - Services & Supplies										
7071 - Meetings	\$	1,009	\$	-	\$	3,492	\$	6,188	\$	10,993
7140 - Training	\$	-	\$	-	\$	-	\$	-	\$	3,625
7415 - Services - County of San Diego		-		-		-		-		-
7540 - Medical supplies		-		-		-		-		-
7579 - Miscellaneous		162		-		-		225		1,450
Total Services & Supplies	\$	1,172	\$	-	\$	3,492	\$	6,413	\$	16,068
Total Department: 13 - Board of Directors	\$	21,237	\$	24,256	\$	29,602	\$	36,555	\$	46,210



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

	2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 Amended Final	2023-2024 Preliminary
<b>Department: 15 - Support Services</b>					
<b>RPT Category: 70 - Services &amp; Supplies</b>					
7070 - Fire Department Sustenance	\$ -	\$ -	\$ -	\$ -	\$ -
7120 - Small tools and equipment	-	-	-	-	-
7123 - Communication Equipment	18,113	19,691	34,517	86,000	33,133
7130 - Non-inventory equipment	-	-	-	-	-
7145 - Furnishings and Fixtures	17,850	17,970	15,916	20,275	36,250
7180 - Utilities	88,766	99,733	119,770	117,876	111,650
7445 - Services - Communications / Dispatch	72,167	71,352	89,380	93,532	90,414
7550 - Vehicle Preventive Maintenance	-	-	-	-	-
7551 - Vehicle Repairs	174,702	192,515	188,525	215,540	225,750
7560 - Fuel - Diesel	50,611	50,855	73,996	127,500	133,875
7561 - Fuel - Gas	20,130	25,685	36,640	88,750	93,187
7570 - Station Maintenance	95,330	98,244	120,069	151,201	145,000
7587 - Fire Assign. Non-reimbursed-Other	-	-	-	-	-
<b>Total Services &amp; Supplies</b>	<b>\$ 537,669</b>	<b>\$ 576,045</b>	<b>\$ 678,813</b>	<b>\$ 900,674</b>	<b>\$ 869,259</b>
<b>RPT Category: 85 - Capital Outlay</b>					
8840 - Capital - equipment	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Department: 15 - Support Services</b>	<b>\$ 537,669</b>	<b>\$ 576,045</b>	<b>\$ 678,813</b>	<b>\$ 900,674</b>	<b>\$ 869,259</b>



### Department 21 - Fire Prevention

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

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
	Total Activity	Total Activity	Total Activity	Amended Final	Preliminary
<b>Department: 21 - Fire Prevention</b>					
<b>RPT Category: 60 - Salaries &amp; Benefits</b>					
6010 - Salaries regular	\$ 60,290	\$ 83,486	\$ 185,247	\$ 188,275	\$ 209,789
6015 - Salaries - part time	-	8,702	9,065	16,914	12,000
6035 - OT Coverage - training and support	1,248	782	-	3,674	2,500
6050 - Uniform allowance	-	1,000	1,000	2,000	2,000
6055 - Education Pay	-	-	1,622	1,762	-
6090 - Annual Leave Buyback	-	-	13,698	-	-
6125 - PERS retirement	8,080	13,635	27,644	29,151	29,682
6126 - PERS retirement UAL & POB	-	9,363	18,372	-	-
6220 - Health and dental insurance	13,971	20,169	42,868	40,900	45,732
6221 - Health Insurance Retiree Benefits	-	15,618	28,614	28,918	30,000
6225 - Social security medicare	892	1,457	3,004	3,392	3,670
6235 - Worker's compensation expense	4,760	8,637	19,372	23,152	25,000
<b>Total Salaries &amp; Benefits</b>	<b>\$ 89,240</b>	<b>\$ 162,848</b>	<b>\$ 350,507</b>	<b>\$ 338,138</b>	<b>\$ 360,373</b>
<b>RPT Category: 70 - Services &amp; Supplies</b>					
7080 - Publications	\$ -	\$ 2,036	\$ 567	\$ 2,500	\$ 3,475
7135 - Special department expenses	\$ 2,779	\$ 1,311	\$ 4,438	\$ 6,250	\$ 5,000
7140 - Training	951	395	7,828	5,000	9,000
7402 - Processing Fees	-	-	683	1,000	2,000
7415 - Services - County of San Diego	136,000	143,000	-	-	-
7450 - Services - Software Applications	4,850	13,302	11,586	12,540	13,200
<b>Total Services &amp; Supplies</b>	<b>\$ 144,580</b>	<b>\$ 160,044</b>	<b>\$ 25,103</b>	<b>\$ 27,290</b>	<b>\$ 32,675</b>
<b>RPT Category: 85 - Capital Outlay</b>					
8850 - Capital - vehicles	36,478	-	-	-	-
<b>Total Capital Outlay</b>	<b>36,478</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Department: 21 - Fire Prevention</b>	<b>\$ 270,298</b>	<b>\$ 322,892</b>	<b>\$ 375,610</b>	<b>\$ 365,428</b>	<b>\$ 393,048</b>





Department 22 - Logistical Volunteer Group  
Services & Supplies

	2019-2020		2020-2021		2021-2022		2022-2023		2023-2024	
	Total Activity		Total Activity		Total Activity		Amended Final		Preliminary	
Department: 22 - Logistical Volunteer Group										
RPT Category: 70 - Services & Supplies										
7042 - Cellular phones	\$	-	\$	-	\$	-	\$	-	\$	-
7135 - Special department expenses		1,852		621		784		9,500		6,888
7140 - Training		112		470		644		4,500		-
7180 - Utilities		2,628		3,774		2,436		3,500		2,538
7570 - Station Maintenance		3,395		10,459		8,809		5,500		3,988
Total Services & Supplies	\$	7,987	\$	15,324	\$	12,673	\$	23,000	\$	13,413
Total Department: 22 - Logistical Volunteer	\$	7,987	\$	15,324	\$	12,673	\$	23,000	\$	13,413



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

#### Services & Supplies

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
	Total Activity	Total Activity	Total Activity	Amended Final	Preliminary
<b>Department: 23 - C.E.R.T Program</b>					
<b>RPT Category: 70 - Services &amp; Supplies</b>					
7135 - Special department expenses	\$ 3,362	\$ 14,633	\$ 620	\$ 2,500	\$ 2,500
7140 - Training	-	-	-	3,000	-
7250 - General liability insurance	-	-	-	-	-
7475 - Services - Other	994	1,368	-	-	-
<b>Total Services &amp; Supplies</b>	<b>\$ 4,357</b>	<b>\$ 16,001</b>	<b>\$ 620</b>	<b>\$ 5,500</b>	<b>\$ 2,500</b>
<b>Department: 23 - C.E.R.T Program</b>	<b>\$ 4,357</b>	<b>\$ 16,001</b>	<b>\$ 620</b>	<b>\$ 5,500</b>	<b>\$ 2,500</b>



### Department 62 - Suppression Salaries & Benefits

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
	Total Activity	Total Activity	Total Activity	Amended Final	Preliminary
<b>Department: 62 - Suppression</b>					
<b>RPT Category: 60 - Salaries &amp; Benefits</b>					
6010 - Salaries regular	\$ 2,997,468	\$ 3,219,939	\$ 3,469,483	\$ 3,574,302	\$ 4,132,392
6011 - Out of Rate Pay	\$ -	\$ -	\$ 17,429	\$ 1,500	\$ 2,000
6033 - OT Coverage - Open	747,430	403,758	498,984	425,000	-
6034 - OT Coverage - leave	626,242	684,816	1,059,518	1,239,944	1,150,000
6035 - OT Coverage - training and support	115,960	82,830	100,912	198,097	215,000
6036 - OT Coverage - emergency response	-	-	-	-	-
6050 - Uniform allowance	25,800	33,000	32,000	-	-
6051 - Holiday Pay	97,801	117,538	122,861	139,207	157,098
6052 - FLSA Pay	97,867	105,444	111,657	121,042	138,644
6053 - Paramedic Incentive / ALS Pay	24,996	30,570	28,618	73,750	74,400
6054 - Paramedic Preceptor Pay	65	504	72	1,788	1,200
6055 - Special compensation	14,950	70,014	79,093	95,623	121,778
6090 - Annual leave buyback	18,966	28,562	20,662	-	-
6105 - Occupational injury - 4850 Pay	7,477	9,377	167,415	240,000	-
6125 - PERS retirement	684,403	773,563	808,576	854,531	1,065,240
6126 - PERS retirement UAL & POB	1,177,815	1,342,444	1,560,401	-	-
6210 - Long term disability	8,035	8,250	8,852	8,640	9,168
6220 - Health and dental insurance	535,682	656,781	737,927	616,450	773,140
6221 - Health Insurance Retiree Benefits	591,812	562,235	515,045	520,528	520,000
6225 - Social security medicare	71,299	77,849	88,096	84,546	77,075
6235 - Worker's compensation expense	201,535	307,365	348,749	421,320	450,000
<b>Total Salaries &amp; Benefits</b>	<b>\$ 8,045,601</b>	<b>\$ 8,514,840</b>	<b>\$ 9,776,350</b>	<b>\$ 8,616,267</b>	<b>\$ 8,887,135</b>



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

	2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 Amended Final	2023-2024 Preliminary
<b>Department: 62 - Suppression</b>					
<b>RPT Category: 70 - Services &amp; Supplies</b>					
7070 - Fire Department Sustenance	\$ -	\$ -	\$ -	\$ -	\$ 9,425
7071 - Meetings / 7080 - Publications	-	-	-	-	-
7100 - Uniforms	5,121	7,551	3,854	7,700	10,500
7110 - Personal Protective Equipment (PPE)	66,381	67,557	93,225	126,500	111,650
7115 - SCBA Equipment	13,338	12,305	9,541	16,400	14,037
7122 - Rescue Equipment	2,390	2,151	7,374	10,000	10,000
7130 - Non-inventory equipment	19,573	13,614	19,910	42,000	50,000
7140 - Training	57,892	70,755	73,863	106,227	118,030
7305 - Office supplies	-	-	-	-	-
7465 - Services - Wellness	-	-	-	-	6,750
7540 - Medical supplies	-	-	-	-	-
7541 - Medical Waste Control	-	-	-	-	-
7545 - ALS Engine	-	-	-	-	-
7550 - Vehicle Preventitive Maintenance	-	-	-	-	-
7555 - Equipment maintenance	7,174	4,703	2,958	7,500	7,500
7561 - Fuel - Gas	-	-	-	-	-
7570 - Station Maintenance	-	-	-	-	-
7579 - Miscellaneous	100,000	100,000	100,000	-	-
7580 - Emergency Incident-Vehicle	-	-	-	-	-
7581 - Emergency Incident-Admin Overhead	-	-	-	-	-
7582 - Emergency Incident-Other	-	-	-	-	-
7585 - Non-Reimbursable Incidents - Vehicles	-	-	-	-	-
7586 - Fire Assign. Non-reimbursed-Admin	-	-	-	-	-
7587 - Fire Assign. Non-reimbursed-Other	-	-	-	-	-
<b>Total Services &amp; Supplies</b>	<b>\$ 271,869</b>	<b>\$ 278,636</b>	<b>\$ 310,724</b>	<b>\$ 316,327</b>	<b>\$ 337,892</b>
<b>RPT Category: 85 - Capital Outlay</b>					
8830 - Capital - structure improvements	\$ -	\$ -	\$ -	\$ 30,000	\$ -
8840 - Capital - equipment	\$ 117,831	\$ 86,051	\$ -	\$ -	\$ -
8850 - Capital - vehicles	783,498	458,711	41,180	750,000	-
<b>Total Capital Outlay</b>	<b>901,329</b>	<b>544,763</b>	<b>41,180</b>	<b>780,000</b>	<b>-</b>
<b>Total Department: 62 - Suppression</b>	<b>\$ 9,218,798.94</b>	<b>\$ 9,338,238</b>	<b>\$ 10,128,253</b>	<b>\$ 9,712,594</b>	<b>\$ 9,225,028</b>



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

#### Salaries & Benefits

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
	Total Activity	Total Activity	Total Activity	Amended Final	Preliminary
<b>Department: 63 - Emergency Medical Services(EMS)</b>					
<b>RPT Category: 60 - Salaries &amp; Benefits</b>					
6010 - Salaries regular	\$ 892,905	\$ 876,571	\$ 841,963	\$ 1,097,310	\$ 1,555,528
6011 - Out of Rate Pay	\$ -	\$ -	\$ -	\$ -	\$ 500
6020 - Longevity	\$ -	\$ -	\$ -	\$ 12,000	\$ 11,781
6033 - OT Coverage - Open	141,636	186,840	267,421	320,000	-
6034 - OT Coverage - leave	135,739	138,295	237,245	149,603	250,000
6035 - OT Coverage - training and support	2,706	9,466	15,416	40,794	55,000
6049 - Cell Phone Allowance	-	-	-	1,500	2,665
6050 - Uniform allowance	9,460	7,000	10,000	500	-
6051 - Holiday Pay	33,441	29,332	24,005	34,640	45,341
6052 - FLSA Pay	26,118	25,280	23,154	32,912	41,328
6053 - Paramedic Incentive / ALS Pay	10,042	9,000	7,000	26,000	27,600
6054 - Paramedic Preceptor Pay	230	1,956	912	1,513	1,200
6055 - Education Pay	2,556	10,911	12,108	16,109	20,103
6090 - Annual leave buyback	-	1,071	40,910	2,000	-
6105 - Occupational injury - 4850 Pay	5,367	-	79,920	27,000	-
6125 - PERS retirement	111,704	138,285	118,885	178,140	246,187
6126 - PERS retirement UAL & POB	435,381	468,015	542,983	448,401	448,681
6210 - Long term disability	2,199	2,600	2,437	2,880	3,072
6220 - Health and dental insurance	216,054	222,930	206,733	346,800	388,737
6221 - Health Insurance Retiree Benefits	230,149	203,029	185,988	187,968	190,000
6225 - Social security medicare	18,980	19,627	20,960	26,108	29,752
6235 - Worker's compensation expense	73,766	83,120	77,456	139,802	155,000
<b>Total Salaries &amp; Benefits</b>	<b>\$ 2,348,433</b>	<b>\$ 2,433,329</b>	<b>\$ 2,715,497</b>	<b>\$ 3,091,981</b>	<b>\$ 3,472,474</b>



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

#### Services & Supplies and Capital Outlay

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
	Total Activity	Total Activity	Total Activity	Amended Final	Preliminary
<b>Department: 63 - Emergency Medical Services(EMS)</b>					
<b>RPT Category: 70 - Services &amp; Supplies</b>					
7035 - Telephone	\$ 9,122	\$ 10,529	\$ 14,627	\$ 13,000	\$ 11,000
7042 - Cellular phones	774	2,332	4,283	2,175	3,850
7070 - Fire Department Sustenance	1,137	1,219	2,013	3,563	6,875
7071 - Meetings	188	-	1,724	4,000	7,470
7075 - Memberships	2,216	2,972	3,329	2,300	5,500
7100 - Uniforms	1,405	2,388	1,278	11,925	10,500
7110 - Personal Protective Equipment (PPE)	22,105	22,479	31,075	21,232	42,350
7115 - SCBA Equipment	3,387	3,945	3,068	2,040	5,325
7120 - Small tools and equipment	-	-	-	-	-
7123 - Communication Equipment	6,007	5,382	7,280	8,811	12,568
7130 - Non-inventory equipment	1,389	1,783	310	7,200	-
7135 - Special department expenses	751	73	320	3,750	3,988
7140 - Training	19,111	12,070	32,754	56,361	61,604
7145 - Furnishings & Fixtures	-	-	-	-	13,750
7180 - Utilities	17,874	19,694	25,416	22,000	43,313
7250 - General liability insurance	12,216	17,899	35,778	40,000	56,719
7305 - Office supplies	7,510	3,731	4,026	4,000	6,944
7310 - Postage	295	374	301	500	550
7330 - Household Cleaning Supplies	3,256	4,511	3,317	3,000	3,713
7405 - Services - Auditing	3,816	4,108	4,209	4,500	4,950
7415 - Services - County of San Diego	30,913	31,364	29,752	36,500	35,475
7440 - Services - Legal	7,856	11,823	17,189	11,750	15,125
7445 - Services - Communications / Dispatch	119,678	120,390	119,354	117,046	161,425
7446 - Services - Computer Maintenance	6,149	4,321	9,879	10,500	11,550
7450 - Services - Software Applications	24,866	25,556	26,502	36,538	29,965
7455 - Services-Physical Appraisals	5,086	2,906	4,012	7,500	8,250
7460 - Services-Professional Counsultants	2,556	1,958	3,416	9,625	14,912
7465 - Services-Wellness	-	-	-	-	6,750
7475 - Services - Other	15,831	4,877	16,901	18,500	18,500
7540 - Medical supplies	162,090	159,350	173,947	181,941	200,000
7541 - Medical Waste Control	2,250	2,354	2,463	3,000	3,500
7550 - Vehicle Preventitive Maintenance	-	-	-	-	-
7551 - Vehicle Repairs	61,735	54,964	72,694	72,427	75,000
7555 - Equipment maintenance	25,365	31,791	16,728	26,400	29,100
7560 - Fuel - Diesel	3,999	11,389	30,595	37,000	70,000
7561 - Fuel - Gas	55,494	52,892	64,762	34,025	25,000
7570 - Station Maintenance	18,606	21,169	25,520	27,724	56,513
7579 - Miscellaneous	-	-	-	-	550
<b>Total Services &amp; Supplies</b>	<b>\$ 655,032</b>	<b>\$ 652,591</b>	<b>\$ 788,821</b>	<b>\$ 840,832</b>	<b>\$ 1,062,581</b>
<b>RPT Category: 85 - Capital Outlay</b>					
8830 - Capital - structure improvements	-	-	-	-	-
8840 - Capital - equipment	\$ -	\$ 71,843	\$ 6,430	\$ 185,500	\$ -
8850 - Capital - vehicles	4,913	299,994	-	605,000	-
<b>Total Capital Outlay</b>	<b>\$ 4,913</b>	<b>\$ 371,837</b>	<b>\$ 6,430</b>	<b>\$ 790,500</b>	<b>\$ -</b>
<b>Total Department: 63 - Emergency Medical</b>	<b>\$ 3,008,378</b>	<b>\$ 3,457,756</b>	<b>\$ 3,510,748</b>	<b>\$ 4,723,313</b>	<b>\$ 4,535,055</b>





Department 64 - LKS Emergency Medical Services  
Services & Supplies

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
	Total Activity	Total Activity	Total Activity	Amended Final	Preliminary
<b>Department: 64 - LKS Emergency Medical Services</b>					
<b>RPT Category: 70 - Services &amp; Supplies</b>					
7071 - Meetings	13	-	-	-	-
7130 - Non-inventory equipment	2,695	287	12	1,800	-
7140 - Training	1,642	1,513	3,525	5,375	3,500
7540 - Medical supplies	22,538	39,926	6,637	14,704	20,000
7541 - Medical Waste Control	-	-	-	250	-
7545 - ALS Engine	-	-	-	8,000	-
7555 - Equipment maintenance	285	420	585	2,700	-
<b>Total Services &amp; Supplies</b>	<b>\$ 27,172</b>	<b>\$ 42,146</b>	<b>\$ 10,757</b>	<b>\$ 32,829</b>	<b>\$ 23,500</b>
<b>Total Department: 64 - LKS EMS</b>	<b>\$ 27,172</b>	<b>\$ 42,146</b>	<b>\$ 10,757</b>	<b>\$ 32,829</b>	<b>\$ 23,500</b>



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

	2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 Amended Final	2023-2024 Preliminary
<b>Department: 80 - Non-Operating</b>					
<b>RPT Category: 60 - Salaries and Benefits</b>					
6038 - OT Coverage - Fire Assignment - Reimbu	100,088	1,140,718	744,319	255,000	255,000
6039 - OT Coverage-Nonreimbursed	95,285	93,630	11,309	40,000	40,000
<b>Total Salaries and Benefits \$</b>	<b>195,373</b>	<b>\$ 1,234,348</b>	<b>\$ 755,628</b>	<b>\$ 295,000</b>	<b>\$ 295,000</b>
<b>RPT Category: 70 - Services &amp; Supplies</b>					
7100 - Uniforms	2,597	3,308	-	-	-
7110 - Personal Protective Equipment (PPE)	99,469	19,809	-	-	-
7130 - Non-inventory equipment	51,060	-	-	10,000	-
7145 - Furnishings and Fixtures	-	-	-	-	-
7305 - Office supplies	12,830	-	5,369	5,369	-
7415 - Services - County of San Diego	-	27,089	-	-	-
7450 - Services - Software Applications	-	-	-	-	-
7460 - Services-Professional Counsultants	-	48,730	7,550	9,900	-
7475 - Services - Other	-	-	-	-	-
7551 - Vehicle Repairs	10,552	15,026	-	-	-
7570 - Station Maintenance	6,013	-	-	-	-
7580 - Emergency Incident-Vehicle	3,287	13,253	19,806	75,000	75,000
7581 - Emergency Incident-Admin Overhead	-	-	-	37,500	35,000
7582 - Emergency Incident-Other	2,798	-	2,458	5,000	5,000
7585 - Non-Reimbursable Incidents - Vehicles	-	-	950	10,000	-
7586 - Fire Assign. Non-reimbursed-Admin	-	-	-	10,000	-
7587 - Fire Assign. Non-reimbursed-Other	2,566	315	16,251	10,000	-
<b>Total Services &amp; Supplies \$</b>	<b>191,171</b>	<b>\$ 127,530</b>	<b>\$ 52,384</b>	<b>\$ 172,769</b>	<b>\$ 115,000</b>
<b>RPT Category: 85 - Capital Outlay</b>					
8830 - Capital - structure improvements	-	-	-	591,300	-
8840 - Capital - equipment/ 8850 - Vehicles	-	-	39,428	2,341,000	-
<b>Total Capital Outlay \$</b>	<b>-</b>	<b>\$ -</b>	<b>\$ 39,428</b>	<b>\$ 2,932,300</b>	<b>\$ -</b>
<b>Total Department: 80 - Non-Operating</b>	<b>\$ 191,171</b>	<b>\$ 1,361,879</b>	<b>\$ 847,440</b>	<b>\$ 3,400,069</b>	<b>\$ 410,000</b>



# CAPITAL & ONE-TIME PROJECTS

## Capital Outlay and One-Time Projects

*These projects will be included in the Final Fiscal Year Budget*



# APPENDIX

## Appendix A: GENERAL FUND RESERVE POLICY



# Lakeside Fire Protection District

## General Fund Reserve Policy

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### **PURPOSE**

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

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

### **POLICY**

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

### **OBJECTIVES**

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

## OVERVIEW

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

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

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

## PROCEDURE

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

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

## Committed Reserve Funds

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

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

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

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

***Recommendation:***

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

## **Assigned Reserve Funds**

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

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

***Recommendation:***

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

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

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

***Recommendation:***

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

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

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



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

***Recommendation:***

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

**5. *Capital Facilities Reserve***

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

***Recommendation:***

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

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

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

***Recommendation:***

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

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

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

***Recommendation:***

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

**8. *HCFA Liability Reserve***

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

***Recommendation:***

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

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

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

***Recommendation:***

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

## **Unassigned Reserve Funds**

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

## **Use of Resources**

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