



# LAKESIDE FIRE PROTECTION DISTRICT



**FINAL BUDGET  
FISCAL YEAR 2023-2024**



## Lakeside Fire Protection District

# Board of Directors and District Management



Brent Bowser

*Division 1*



Jim Bingham

*Division 3*

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Vacant  
Board Seat  
Division 4

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Pete Liebig

*Division 2*



Tim Robles

*Division 5*



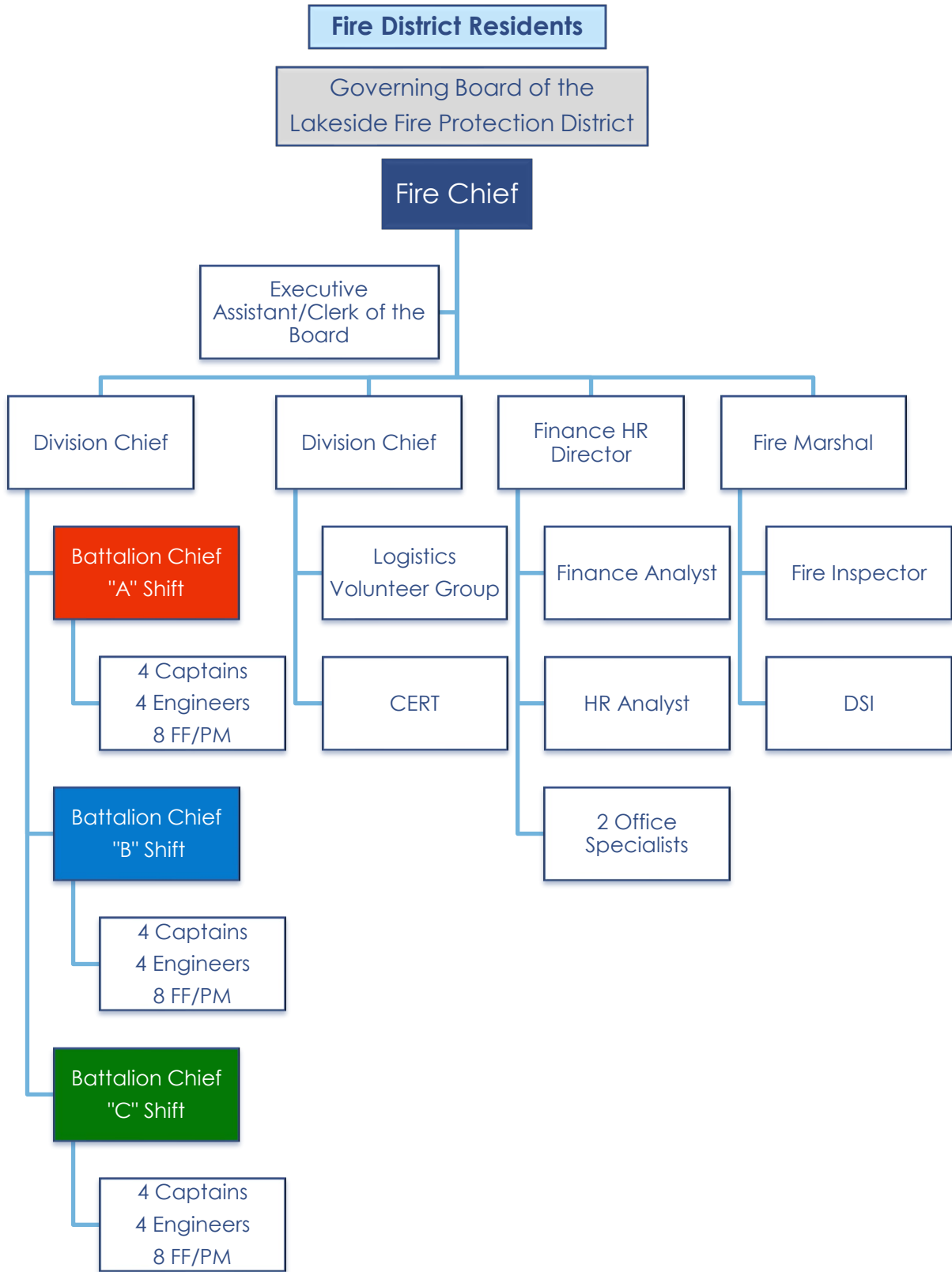
Donald Butz, Fire Chief

*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. 23-036

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

**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 2023-24.

**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 2023-24, 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 \$25,782,905.
2. All encumbrances outstanding at the end of Fiscal Year 2022-23 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 2023-24.
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 2023-24.

**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.

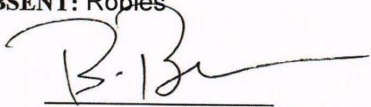
**PASSED AND ADOPTED** by the Board of Directors of the Lakeside Fire Protection District, County of San Diego, State of California, on the 26<sup>th</sup> day of September 2023 by the following vote:

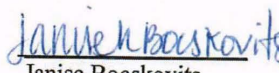
**AYES:** Bingham, Bowser, Moscoso, Liebig,

**NOES:**

**ABSTAIN:**

**ABSENT:** Robles

  
Tim Robles Board President  
Brent Bowser Board Vice President

  
Janise Bocskovits  
Clerk of the Board

# BUDGET MESSAGE

## All Funds Summary

The Fiscal Year 2023-24 overall Budget has an expected deficit of \$2.8 million. The revenue for all District funds is \$22.9 million compared to total expense and capital outlay of about \$25.8 million. The ending Fund Balance is projected at \$13.6 million as of June 30, 2024.

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

	2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Preliminary Budget	2023-2024 Final Budget	Change	% Change
<b>Resources In:</b>							
<b>Revenues</b>							
40 - Property Tax	12,840,429	13,478,241	14,777,701	14,966,304	15,544,800	578,496	3.9%
41 - Fees and Services	98,343	148,145	115,321	131,000	131,000	-	0.0%
42 - Revenue from other Agencies/Grants	6,327,304	6,852,561	10,256,761	5,791,455	6,795,875	1,004,420	17.3%
43 - Miscellaneous	14,305	4,139	353,998	-	-	-	0.0%
44 - Use of Money and Property	126,692	122,526	279,983	480,000	480,000	-	0.0%
<b>Total Revenue</b>	<b>19,407,073</b>	<b>20,605,612</b>	<b>25,783,763</b>	<b>21,368,759</b>	<b>22,951,675</b>	<b>1,582,916</b>	<b>7.4%</b>
<b>Resource Uses:</b>							
<b>Expenditures</b>							
60 - Salaries & Benefits	14,152,061	15,698,271	15,230,142	16,050,999	17,045,060	994,061	6.2%
70 - Services & Supplies	2,592,247	2,738,942	2,767,081	3,480,864	3,418,130	(62,734)	-1.8%
80 - Debt Service - Capital	874,777	872,493	872,493	876,415	876,415	-	0.0%
85 - Capital Outlay	1,596,525	353,867	1,607,846	2,128,839	4,443,300	2,314,461	108.7%
<b>Total Expenditures</b>	<b>19,215,610</b>	<b>19,663,573</b>	<b>20,477,561</b>	<b>22,537,117</b>	<b>25,782,905</b>	<b>3,245,788</b>	<b>14.4%</b>
<b>Change in Fund Balance Surplus/(Deficit)</b>	<b>191,463</b>	<b>942,039</b>	<b>5,306,202</b>	<b>(1,168,358)</b>	<b>(2,831,230)</b>	<b>1,662,872</b>	<b>-142.3%</b>

## Budget Highlights

The FY2023-24 Final 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 Final Budget includes the following changes:

- Revenue increase from property tax growth and interest rate increases.
- Cost increases due to new employment agreements.
- Cost increases due to the impact of retirement plan liability changes.
- Cost increases due to inflation.

## Revenue Recap

The revenue recap is representative of all funds with the District. Revenues of nearly \$22.95 million are represented in the pie chart and tables by major category.

Property tax revenue is the District's largest source of revenue accounting for nearly

68% at \$15.5 million, and a projected 5.1% increase over the FY2022-23 actuals. The second largest source of revenue is the Revenue from other Agencies/Grants at 29.6%. The Emergency Medical Services (EMS) revenue accounts for 20.2% at about \$4.64 million. Other sources of revenue accounting for the remaining 2.7% at roughly \$0.6 million include Mitigation fees, fire prevention fees, and interest.

Summary tables of sources of funds are as follows:

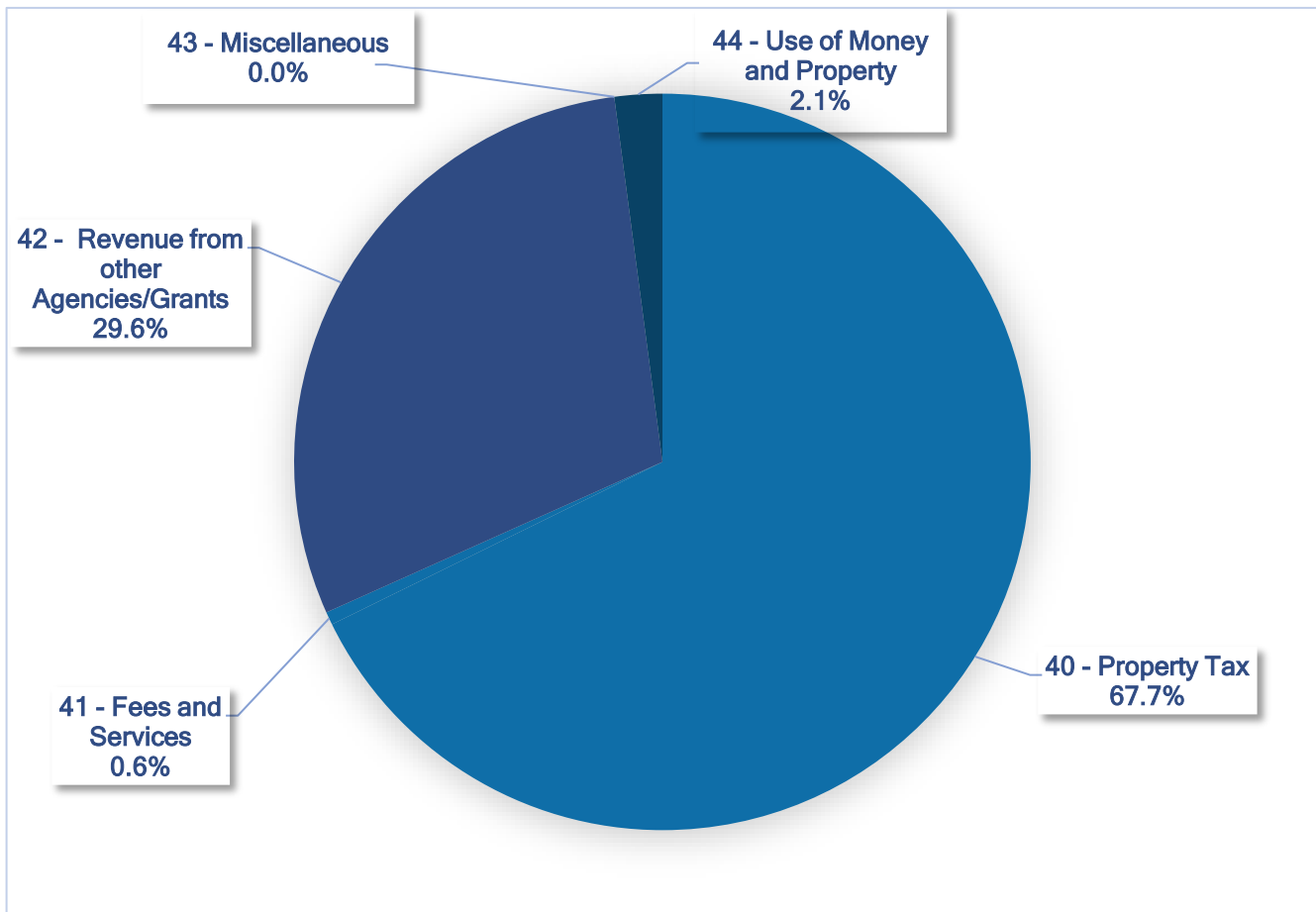
**Overall Summary - Sources of Funds**  
**Fiscal Year 2023 – 2024 Revenue Change**

	2023-2024 Preliminary Budget	2023-2024 Final Budget	Change	% Change
<b>Resources In:</b>				
<b>Revenues</b>				
40 - Property Tax	14,966,304	15,544,800	578,496	3.9%
41 - Fees and Services	131,000	131,000	-	0.0%
42 - Revenue from other Agencies/Grants	5,791,455	6,795,875	1,004,420	17.3%
43 - Miscellaneous	-	-	-	0.0%
44 - Use of Money and Property	480,000	480,000	-	0.0%
<b>Total Revenue</b>	<b>21,368,759</b>	<b>22,951,675</b>	<b>1,582,916</b>	<b>7.4%</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	15,544,801	-	-	-	-	-	15,544,801
41 - Fees and Services	131,000	-	-	-	-	-	131,000
42 - Revenue from other Agency/Grants	-	410,000	4,644,575	600,000	1,141,300	-	6,795,875
43 - Miscellaneous	-	-	-	-	-	-	-
44 - Use of Money and Property	350,000	-	130,000	-	-	-	480,000
<b>Total Revenue</b>	<b>16,025,801</b>	<b>410,000</b>	<b>4,774,575</b>	<b>600,000</b>	<b>1,141,300</b>	<b>-</b>	<b>22,951,676</b>

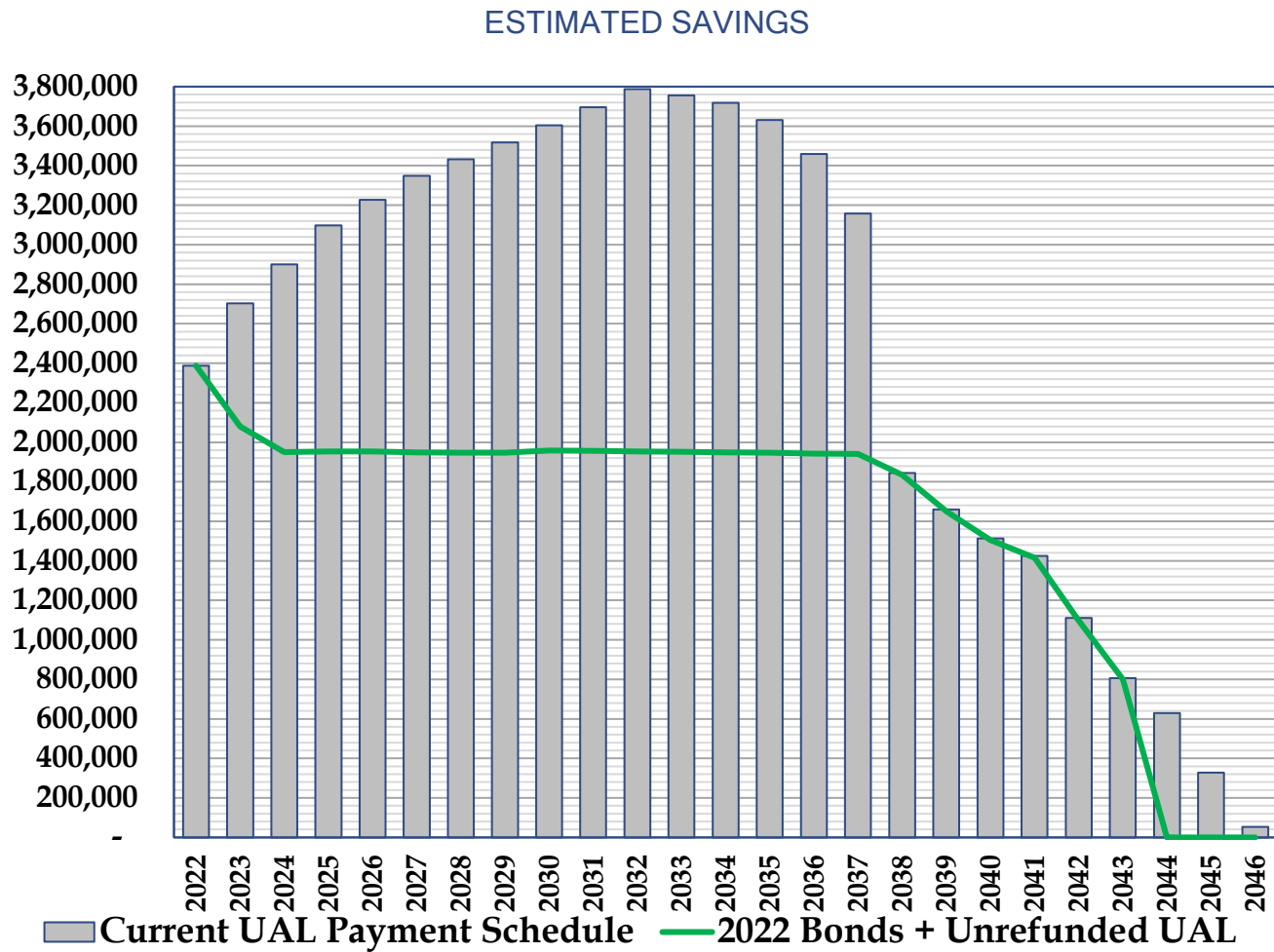
### Total Revenue Fiscal Year 2023 - 2024



### Expenditure Recap

The expenditure recap is representative of all funds with the District. Total operating expenditure and capital outlay of nearly \$25.8 million in the Final Budget are represented in the following tables and pie chart by major category. Salary & Benefits is the District's largest expenditure category accounting for 66.1% at \$17.0 million, and a projected 11% increase over FY2022-23 actuals. The second largest category is Capital Outlay at 17.2% and \$4.4 million. The Capital Outlay category can vary significantly depending on the capital projects planned during the budget cycle. Service & Supplies is the second largest expenditure category for the operational budget and is \$3.4 million, and 13.3% of the total budget. Debt Service for Capital is \$0.87 million and 3.4% of the total budget and 63% is offset by \$0.55 million received from a cooperative agreement with the County of San Diego.

The Salaries & Benefits category includes 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 \$0.69 million in FY2023-24; and more than \$8 million (in present day dollars) over the next 22 years.



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

Unfortunately, CalPERS suffered a significant investment loss in FY2021-22 which created a new UAL. The District is proactively making Advance Direct Pension payments of \$0.78 million which are included in the Salary & Benefit category of the budget. The District has adopted a Pension Liability Policy and is committed to funding these liabilities.

The district's 5-Year Capital Funding Plan approved in September every year allocates a total of \$1.46 million of property tax revenue to the Capital Reserves to be used for capital purchases.

FY23-2024 Capital Funding Plan									
Yr	Fiscal Year	LKS Vehicles & Equipment		Facilities		EMS Vehicles & Equipment		Total Capital Funding	Annual Increase
1	FY2024	799,500	49,500	390,156	24,156	265,630	16,446	1,455,286	90,102
2	FY2025	839,475	39,975	409,664	19,508	278,912	13,282	1,528,050	72,764
3	FY2026	881,449	41,974	430,147	20,483	292,857	13,946	1,604,453	76,403
4	FY2027	925,521	44,072	451,654	21,507	307,500	14,643	1,684,676	80,223
5	FY2028	971,797	46,276	474,237	22,583	322,875	15,375	1,768,909	84,234
Total Increase		221,797		108,237		73,691			403,725

Although not included in the overall budget expenditures, this is included in the Operating Budget even though the funds are not expended but are transferred into the Assigned Capital 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:

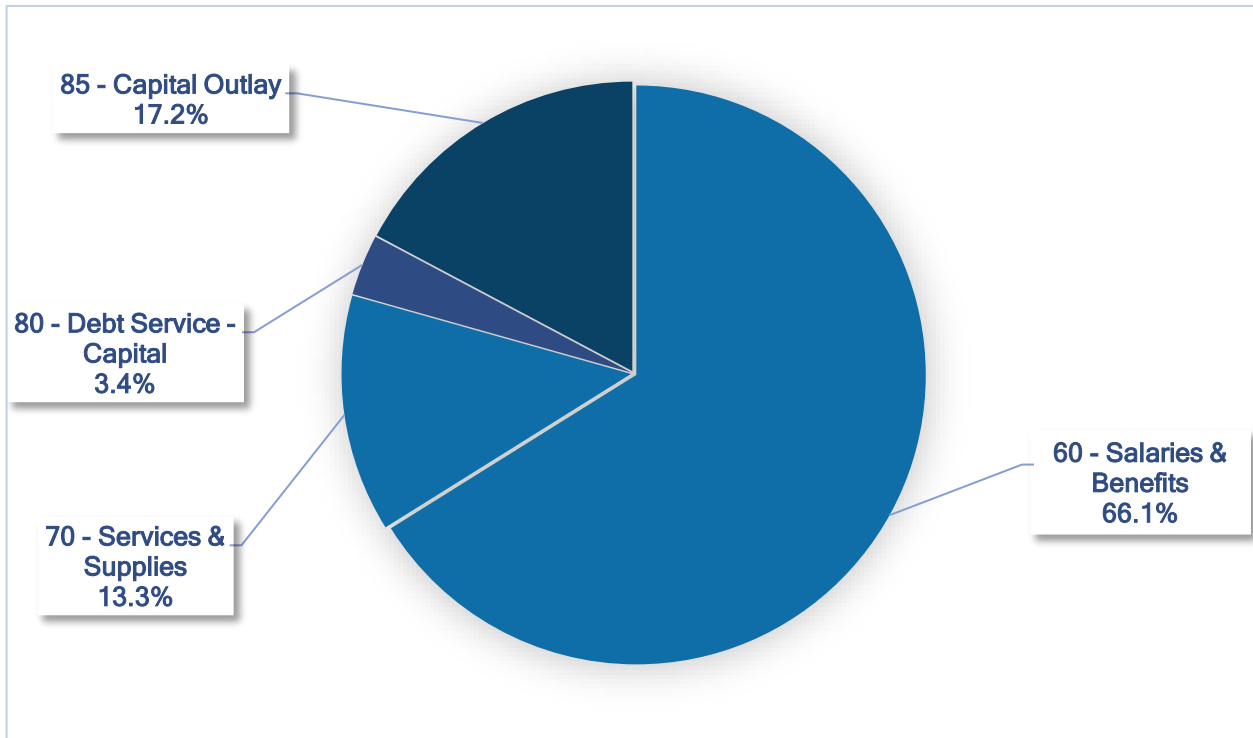
**Overall Summary - Uses of Funds**  
**Fiscal Year 2023 – 2024 Expenditure Change**

	2023-2024 Preliminary Budget	2023-2024 Final Budget	Change	% Change
<b>Resource Uses:</b>				
<b>Expenditures</b>				
60 - Salaries & Benefits	16,050,999	17,045,060	994,061	6.2%
70 - Services & Supplies	3,480,864	3,418,130	(62,734)	-1.8%
80 - Debt Service - Capital	876,415	876,415	-	0.0%
85 - Capital Outlay	2,128,839	4,443,300	2,314,461	108.7%
<b>Total Expenditures</b>	<b>22,537,117</b>	<b>25,782,905</b>	<b>3,245,788</b>	<b>14.4%</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	12,924,152	400,000	3,720,908	-	-	-	17,045,060
70 - Services & Supply & One-Time Exp.	2,161,572	193,977	1,062,581	-	-	-	3,418,130
80 - Debt Service	-	-	-	-	876,415	-	876,415
85 - Capital Outlay	-	-	-	600,000	3,843,300	-	4,443,300
<b>Total Expenditures</b>	<b>15,085,724</b>	<b>593,977</b>	<b>4,783,489</b>	<b>600,000</b>	<b>4,719,715</b>	<b>-</b>	<b>25,782,905</b>

## Total Expenditures Fiscal Year 2023 - 2024



## 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 - FINAL BUDGET							
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	\$ 2,789,166	\$ -		(607,840)	-	2,181,326	(607,840)
Accrued Leave Reserve	\$ 1,398,456	-	-	-	-	1,398,456	0
Capital Facilities Reserve	1,165,613	1,141,300	(2,136,293)	-	390,156	560,776	(604,837)
Capital Equip & Veh Reserve	2,126,570	-	(2,583,422)		1,065,130	608,278	(1,518,292)
HCFA JPA Liability Reserve	510,000	-		-		510,000	0
Self Insured Retention Reserve	600,000					600,000	0
EMS (CSA-69) Reserve	4,132,166	4,774,575	(4,783,489)	(265,630)	-	3,857,622	(274,544)
<b><u>Committed:</u></b>							
Economic Stability Reserve	3,688,752					3,688,752	0
<b><u>Unassigned:</u></b>							
Fund Balance	24,277	16,435,801	(15,679,701)	(1,189,656)	607,840	198,561	174,284
<b>Total General Fund</b>	<b>\$16,435,000</b>	<b>\$22,351,676</b>	<b>\$(25,182,905)</b>	<b>\$(2,063,126)</b>	<b>\$ 2,063,126</b>	<b>\$ 13,603,771</b>	<b>\$(2,831,229)</b>

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

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 reserve balance at the end of FY2023-24 is roughly \$13.6 million, which represents 86% of property tax revenue. The creation of SLEMSA resulted in approximately \$3.8 million increase to EMS reserves. The ratio to property tax without the EMS reserves is 63%.

### Changes to Fund Balance

The decrease in fund balance of \$2.8 million is due to:

- **Budget Stability Reserves:** \$0.45 million for prepayment of the UAL, \$0.1 million for administrative reorganization, and \$0.05 million for non-recurring projects.
- **Capital Reserves:** an outlay of \$4.7 million for planned capital projects less the \$1.46 million funding from operations for a net decrease of \$2.1 million.
- **EMS Reserves:** a net decrease of \$0.27 million to fund operating deficit which includes capital asset funding of \$0.27 million.
- **Unassigned Reserves:** an expected operating surplus of \$0.2 million.

### Conclusion

The FY2023-24 Final Budget presents a healthy, and financially prudent budget for next fiscal year. Although the budget is not structurally balanced now, the plan is to use excess reserves and achieve a structurally balanced budget within four years. This 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 through a budget development process with staff and reviewed by the budget committee.

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.

# 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 FY2023-24 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

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

**Proceeds of Taxes**

The “Proceeds of Taxes” as included in the FY2023-24 Final 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
10-Aug	09:00 - 12:00	Reserves Preparation / Discussion	Staff
28-Aug	08:30 - 10:30	Budget Workshop - Overall Budget Review including Capital & Reserves	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>
<b>FUNDED VACANCIES included in FTEs</b>			
Firefighter PM/LKS	4.00		
	-		
	-		
	-		
	<b>4.00</b>		

## Budget Account Structure

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

### Fund

100

### Description

General Fund

### Division

10

Administrative Services

20

Fire Prevention & 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	15,544,801	-	-	-	-	-	15,544,801
41 - Fees and Services	131,000	-	-	-	-	-	131,000
42 - Revenue from other Agency/Grants	-	410,000	4,644,575	600,000	1,141,300	-	6,795,875
43 - Miscellaneous	-	-	-	-	-	-	-
44 - Use of Money and Property	350,000	-	130,000	-	-	-	480,000
<b>Total Revenue</b>	<b>16,025,801</b>	<b>410,000</b>	<b>4,774,575</b>	<b>600,000</b>	<b>1,141,300</b>	<b>-</b>	<b>22,951,676</b>
<b>Resource Uses:</b>							
<b>Expenditures</b>							
60 - Salaries & Benefits	12,924,152	400,000	3,720,908	-	-	-	17,045,060
70 - Services & Supply & One-Time Exp.	2,161,572	193,977	1,062,581	-	-	-	3,418,130
80 - Debt Service	-	-	-	-	876,415	-	876,415
85 - Capital Outlay	-	-	-	600,000	3,843,300	-	4,443,300
<b>Total Expenditures</b>	<b>15,085,724</b>	<b>593,977</b>	<b>4,783,489</b>	<b>600,000</b>	<b>4,719,715</b>	<b>-</b>	<b>25,782,905</b>
<b>Change in Fund Balance Surplus/(Deficit)</b>	<b>940,077</b>	<b>(183,977)</b>	<b>(8,914)</b>	<b>-</b>	<b>(3,578,415)</b>	<b>-</b>	<b>(2,831,229)</b>
<b>Other Sources</b>							
Transfers In from other Funds	448,140	54,700	-	-	1,189,656	-	1,692,496
Transfers In from other Funds	-	-	-	-	265,630	-	265,630
Transfers In from other Funds	-	105,000	-	-	-	-	105,000
<b>Subtotal Other Sources</b>	<b>448,140</b>	<b>159,700</b>	<b>-</b>	<b>-</b>	<b>1,455,286</b>	<b>-</b>	<b>2,063,126</b>
<b>Other Uses</b>							
Transfers Out to Capital Funds	1,189,656	-	265,630	-	-	-	1,455,286
Transfers Out from Budget Stability Reserve	-	-	-	-	-	607,840	607,840
<b>Subtotal Other Uses</b>	<b>1,189,656</b>	<b>-</b>	<b>265,630</b>	<b>-</b>	<b>-</b>	<b>607,840</b>	<b>2,063,126</b>
<b>Total Other Sources/(Uses)</b>	<b>(741,516)</b>	<b>159,700</b>	<b>(265,630)</b>	<b>-</b>	<b>1,455,286</b>	<b>(607,840)</b>	<b>-</b>
<b>Net Fund Balance Change Surplus/(Deficit)</b>	<b>198,561</b>	<b>(24,277)</b>	<b>(274,544)</b>	<b>-</b>	<b>(2,123,129)</b>	<b>(607,840)</b>	<b>(2,831,229)</b>
<b>Change In Fund Balance:</b>							
<b>Beginning Fund Balance *</b>	<b>-</b>	<b>24,277</b>	<b>4,132,166</b>	<b>0</b>	<b>3,292,183</b>	<b>8,986,374</b>	<b>16,435,000</b>
Total Revenue & Transfers In	16,473,941	569,700	4,774,575	600,000	2,596,586	-	25,014,802
Total Expenses & Transfers Out	(16,275,380)	(593,977)	(5,049,119)	(600,000)	(4,719,715)	(607,840)	(27,846,031)
Carry-over onetime - Unassigned	-	-	-	-	-	-	-
<b>Over/(Under)</b>	<b>198,561</b>	<b>(24,277)</b>	<b>(274,544)</b>	<b>-</b>	<b>(2,123,129)</b>	<b>(607,840)</b>	<b>(2,831,229)</b>
<b>Ending Fund Balance</b>	<b>198,561</b>	<b>-</b>	<b>3,857,622</b>	<b>0</b>	<b>1,169,054</b>	<b>8,378,534</b>	<b>13,603,771</b>

\* Begin. Fund Bal. is estimated, and will be updated for the Final Budget after the close of FY22-23 Audit. Non-Operating includes Carry Forward Encumbrances

## 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 (\$16 million) and expenditures (\$15.1 million)

for the operation of the district, before capital funding and UAL Funding. The primary revenue source for the operating budget is property tax revenue (\$15.5 million). The primary operating expenses are related to salaries & benefits (\$12.9 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 (\$1.19 million) are funds set aside to cover expenses for capital in the future, and (\$0.45 million) funds transferred in from Budget Stability for UAL funding. The FY2023-24 Operating Budget has a projected operating surplus (\$0.2 million) which is reflected as unassigned reserves.

### **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 Transport Budget**

The EMS Transport budget is used to record all revenues and expenditures related to the new SLEMSA JPA. The SLEMSA JPA replaces the contract with San Diego County for the same service and includes \$4 million funds transferred in FY2023-24. The EMS Transport Budget funds a total of 18.75 FTEs, including 12 Firefighter Paramedics, 4 Non-safety EMTs, 1/2 EMS Nurse Coordinator position, 1.15 Management Support, and 1.1 Administrative Support. The revenue categories are Ambulance Fees (64%), Ambulance Benefit Fee (28%), and Property Tax (8%).

### **Grants Budget (Non-Capital)**

The grants budget is used to record all revenues and expenditures related to local, state, federal, and other grants received by the district. The FY2023-24 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	591,300			591,300
42 - Revenue from other Agencies/Grants	550,000			550,000
43 - Sale of Fixed Assets	-	-		-
<b>Total Revenue</b>	<b>1,141,300</b>	<b>-</b>	<b>-</b>	<b>1,141,300</b>
<b>Resource Uses:</b>				
<b>Expenditures</b>				
80 - Debt Service - Station 2	550,728			550,728
80 - Debt Service - Station 1	244,265		81,422	325,687
85 - Capital Outlay & One Time Costs	1,341,300	2,199,000	303,000	3,843,300
<b>Total Expenditures</b>	<b>2,136,293</b>	<b>2,199,000</b>	<b>384,422</b>	<b>4,719,715</b>
<b>Change in Fund Balance Surplus/(Deficit)</b>	<b>(994,993)</b>	<b>4,398,000</b>	<b>(384,422)</b>	<b>(3,578,415)</b>
<b>Other Sources</b>				
Transfers In from other Funds	390,156	799,500		1,189,656
Transfer in from EMS Funding			265,630	265,630
				-
<b>Subtotal Other Sources</b>	<b>390,156</b>	<b>799,500</b>	<b>265,630</b>	<b>1,455,286</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>390,156</b>	<b>799,500</b>	<b>265,630</b>	<b>1,455,286</b>
<b>Net Fund Balance Change Surplus/(Deficit)</b>	<b>(604,837)</b>	<b>5,197,500</b>	<b>(118,792)</b>	<b>(2,123,129)</b>
<b>Change Fund Balance:</b>				
<b>Beginning Fund Balance *</b>	<b>1,165,613</b>	<b>1,761,087</b>	<b>365,483</b>	<b>3,292,183</b>
Total Capital Revenue & Transfers In	1,531,456	799,500	265,630	2,596,586
Total Capital Expenses & Transfers Out	(2,136,293)	(2,199,000)	(384,422)	(4,719,715)
Carry-over onetime - Unassigned	-	-	-	-
<b>Over/(Under)</b>	<b>(604,837)</b>	<b>(1,399,500)</b>	<b>(118,792)</b>	<b>(2,123,129)</b>
<b>Ending Fund Balance</b>	<b>560,776</b>	<b>361,587</b>	<b>246,691</b>	<b>1,169,054</b>

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

Revenue includes agreements with other agencies for reimbursements, loan proceeds, sale of capital assets, and others, for FY2023-24 the total revenue expected to be received is about \$1.14 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. Revenue also includes \$0.59 million grant funding for the Station 1 modular.

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" as \$1.19 million, and transfer in for EMS Funding of \$0.26 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 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			-			-
Prepayment of UAL Interest			448,140			448,140
Non-Recurring Use of Reserves(4 Requests)			54,700			54,700
Administrative Re-Org			105,000			105,000
						-
<b>Subtotal Other Uses</b>	-	-	607,840	-	-	607,840
<b>Total Other Sources/(Uses)</b>	-	-	(607,840)	-	-	(607,840)
<b>Net Fund Balance Change Surplus/(Deficit)</b>	-	-	(607,840)	-	-	(607,840)
<b>Change Fund Balance:</b>						
<b>Beginning Fund Balance *</b>	-	3,688,752	2,789,166	1,398,456	1,110,000	8,986,374
Total Other Revenue & Transfers In	-	-	-	-	-	-
Total Other Expenses & Transfers Out	-	-	(607,840)	-	-	(607,840)
Carry-over onetime - Unassigned	-	-		-		-
Over/(Under)	-	-	(607,840)	-	-	(607,840)
<b>Ending Fund Balance</b>	-	3,688,752	2,181,326	1,398,456	1,110,000	8,378,534

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

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 75% of the UAL additional discretionary payment by \$0.45 million. The District sold cellular tower leases last year which added \$1.0 million to the Budget Stability Reserve resulting in excess reserves.

The ending Budget Stability Reserve is projected to have \$2.18 million (8.4%) which is \$1.79 million more than the target reserve of \$0.39 million, 2.5% of property tax revenue.

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

	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	Change
	Total Activity	Total Activity	Total Activity	Preliminary	Final	
<b>RPT Category: 40 - Property Taxes</b>						
4010 - Property tax - current secured	\$ 10,724,944	\$ 11,223,939	\$ 12,139,432	\$ 12,728,128	\$ 13,262,709	\$ 534,581
4020 - Property tax - current unsecured	340,811	302,888	393,650	368,063	383,522	15,459
4030 - Property tax - current utility	213,309	226,429	262,916	184,031	191,760	7,729
4040 - Property tax - prior and penalty	2,041	6,713	(17,114)	6,224	6,485	261
4050 - Property tax - home owner's exemption	66,409	65,450	65,648	64,952	67,680	2,728
4055 - Tax Interest	9,190	6,454	20,986	15,000	15,630	630
4060 - Property tax - supplemental	344,376	438,238	636,695	377,806	394,914	17,108
4080 - Property tax - Fixed Charge Special Assessment	919,815	920,395	921,354	920,500	920,500	-
4090 - Property tax - RDA Passthrough	219,533	287,735	354,135	301,600	301,600	-
4091 - Property tax - CAS-115 Allocation	-	-	-	-	-	-
<b>Total Property Tax</b>	<b>\$ 12,840,429</b>	<b>\$ 13,478,241</b>	<b>\$ 14,777,701</b>	<b>\$ 14,966,304</b>	<b>\$ 15,544,800</b>	<b>\$ 578,496</b>
<b>RPT Category: 41 - Fees and Services</b>						
4110 - Mitigation Fees	\$ 96,978	\$ 118,710	\$ 77,522	\$ 100,000	\$ 100,000	\$ -
4120 - Fees for Services	1,365	1,419	615	1,000	1,000	-
4121 - Permit and inspection fees	-	28,026	37,184	30,000	30,000	-
<b>Total Fees and Services</b>	<b>\$ 98,343</b>	<b>\$ 148,155</b>	<b>\$ 115,321</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	\$ 3,595,751	\$ 3,693,032	\$ 8,527,618	\$ 4,831,455	\$ 4,644,575	\$ (186,880)
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	39,486	73,033	-	-	-	-
4210 - Fire Assignment Reimbursement	1,094,170	1,129,261	108,834	410,000	410,000	-
4211 - Other Assignment Reimbursement	711,590	-	-	-	-	-
4220 - Other revenue	244,763	1,365,808	1,031,902	-	-	-
4225 - Grants	91,544	41,428	38,407	-	1,191,300	1,191,300
<b>Total Revenue from Other Agencies/Grants</b>	<b>\$ 6,327,304</b>	<b>\$ 6,852,561</b>	<b>\$ 10,256,761</b>	<b>\$ 5,791,455</b>	<b>\$ 6,795,875</b>	<b>\$ 1,004,420</b>
<b>RPT Category: 43 - Miscellaneous Revenue</b>						
4310 - Sale of fixed assets	\$ 8,615	\$ -	\$ 348,389	\$ -	\$ -	\$ -
4315 - Donations	-	-	-	-	-	\$ -
4316 - Insurance Proceeds	-	-	-	-	-	\$ -
4320 - Purchasing Card Incentive Program	2,943	4,019	5,608	-	-	\$ -
4325 - Miscellaneous Revenue	1,803	120	-	-	-	\$ -
4326 - Training Revenue	944	-	-	-	-	\$ -
<b>Total Miscellaneous Revenue</b>	<b>\$ 14,305</b>	<b>\$ 4,139</b>	<b>\$ 353,998</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>RPT Category: 44 - Use of Money and Property</b>						
4410 - Interest Revenue	\$ 79,879	\$ 67,471	\$ 272,337	\$ 480,000	\$ 480,000	\$ -
4430 - Cell Tower Lease Revenue	46,812	55,055	7,646	-	-	-
4435 - Property Lease Revenue	-	-	-	-	-	-
<b>Total Use of Money and Property</b>	<b>\$ 126,692</b>	<b>\$ 122,526</b>	<b>\$ 279,983</b>	<b>\$ 480,000</b>	<b>\$ 480,000</b>	<b>\$ -</b>
<b>Total Revenues</b>	<b>\$ 19,407,073</b>	<b>\$ 20,605,621</b>	<b>\$ 25,783,763</b>	<b>\$ 21,368,759</b>	<b>\$ 22,951,675</b>	<b>\$ 1,582,916</b>

## Expenditure Detail

### Expense Detail – Salaries & Benefits

#### Fiscal Year 2020 – 2024 Expenses

	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	Change
	Total Activity	Total Activity	Total Activity	Preliminary	Final	
<b>RPT Category: 60 - Salaries &amp; Benefits</b>						
6010 - Salaries regular	\$ 5,111,774	\$ 5,341,996	\$ 5,606,406	\$ 6,704,024	\$ 6,823,371	\$ 119,347
6011 - Out of Rate Pay	\$ -	\$ 17,429	\$ 1,572	\$ 2,500	\$ 2,500	\$ -
6015 - Salaries - part time	8,702	35,003	36,714	52,144	56,000	3,856
6020 - Longevity	84,503	78,595	72,752	73,316	73,316	-
6032 - OT Coverage - Scheduled			3,519			
6033 - OT Coverage - Open	590,598	766,405	722,640	-	-	-
6034 - OT Coverage - leave	823,111	1,296,763	1,402,907	1,400,000	1,400,000	-
6035 - OT Coverage - training and support	95,281	125,290	269,567	289,000	289,000	-
6038 - OT Coverage - Fire Assignment - Reimbursable	1,147,830	744,319	72,879	255,000	255,000	-
6039 - OT Coverage-Nonreimbursed	84,913	8,702	19,355	40,000	40,000	-
6049 - Cell Phone Allowance	6,129	6,529	10,737	11,700	11,700	-
6050 - Uniform allowance	45,000	47,000	5,500	5,000	5,000	-
6051 - Holiday Pay	146,870	146,866	178,618	202,439	202,439	-
6052 - FLSA Pay	130,724	134,811	163,819	179,972	179,972	-
6053 - Paramedic Incentive / ALS Pay	42,570	37,618	81,151	102,000	102,000	-
6054 - Paramedic Preceptor Pay	2,460	984	2,701	2,400	2,400	-
6055 - Special compensation	90,735	114,479	125,415	147,897	147,897	-
6056 - Education Incentive	1,415	1,513	8,842	30,000	30,000	-
6090 - Annual leave buyback	49,000	263,878	65,739	-	-	-
6105 - Occupational injury - 4850 Pay	9,377	247,335	271,500	-	-	-
6125 - PERS retirement	1,106,420	1,125,829	1,226,441	1,495,804	1,498,162	2,358
6126 - PERS retirement Unfunded Actuarial Liability & 6127/6128 - POB Debt Service	1,985,899	2,309,029	2,076,306	1,950,787	2,726,787	776,000
6210 - Long term disability	10,850	11,289	11,015	12,240	12,240	-
6220 - Health and dental insurance	1,046,017	1,106,858	1,146,948	1,341,778	1,433,867	92,089
6221 - Health Insurance Retiree Benefits	890,206	822,253	920,411	895,000	895,000	-
6225 - Social security medicare	125,266	136,775	134,184	129,999	130,410	411
6235 - Worker's compensation expense	486,411	760,566	584,988	728,000	728,000	-
6318 - Deferred Comp Benefit	30,000	10,157	7,515	-	-	-
<b>Total Salaries &amp; Benefits</b>	<b>\$ 14,152,061</b>	<b>\$ 15,698,271</b>	<b>\$ 15,230,142</b>	<b>\$ 16,050,999</b>	<b>\$ 17,045,060</b>	<b>\$ 994,061</b>

## Expenditure Detail (Continue)

## Expense Detail – Services &amp; Supplies

## Fiscal Year 2020 – 2024 Expenses

	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	Change
	Total Activity	Total Activity	Total Activity	Preliminary	Final	
<b>RPT Category: 70 - Services &amp; Supplies</b>						
7035 - Telephone	\$ 42,116	\$ 58,508	\$ 32,931	\$ 40,000	\$ 40,000	\$ -
7042 - Cellular phones	7,888	13,652	10,237	14,000	14,000	\$ -
7070 - Fire Department Sustenance	5,340	8,225	14,059	25,000	25,000	\$ -
7071 - Meetings	1,188	10,001	15,884	27,163	27,163	\$ -
7075 - Memberships	15,713	17,520	17,010	20,000	20,000	\$ -
7080 - Publications	2,036	567	3,207	3,475	3,475	\$ -
7100 - Uniforms	13,247	5,132	25,011	21,000	21,000	\$ -
7110 - Personal Protective Equip (PPE)	109,844	124,299	108,396	154,000	154,000	\$ -
7115 - SCBA Equipment	16,250	12,609	20,371	19,362	19,362	\$ -
7120 - Small tools and equipment	-	-	-	-	-	\$ -
7122 - Rescue Equipment	2,151	7,374	9,961	10,000	10,000	\$ -
7123 - Communication Equipment	25,072	41,796	33,648	85,723	97,700	\$ 11,977
7130 - Non-inventory equipment	15,684	20,232	29,988	50,000	50,000	\$ -
7135 - Special department expenses	16,638	6,162	12,142	22,000	25,000	\$ 3,000
7140 - Training	87,505	130,138	168,081	261,203	260,792	\$ (411)
7145 - Furnishings and Fixtures	17,970	15,916	20,136	50,000	50,000	\$ -
7180 - Utilities	123,201	147,623	172,088	157,500	157,500	\$ -
7250 - General liability insurance	71,595	143,113	169,623	206,250	206,250	\$ -
7305 - Office supplies	15,403	21,940	22,560	25,250	25,250	\$ -
7310 - Postage	1,537	1,205	1,310	2,000	2,000	\$ -
7330 - Household Cleaning Supplies	18,042	13,267	13,851	13,500	13,500	\$ -
7400 - Tax Penalty / 7401 Use Tax	700	979	95	-	-	\$ -
7402 - Processing Fees	-	683	1,050	2,000	2,000	\$ -
7405 - Services - Auditing	16,430	20,535	14,800	18,000	18,000	\$ -
7415 - Services - County of San Diego	295,547	120,244	152,635	129,000	129,000	\$ -
7440 - Services - Legal	47,291	68,757	68,676	55,000	55,000	\$ -
7445 - Services - Comm. / Dispatch	511,696	518,000	529,479	587,001	587,001	\$ -
7446 - Services - Computer Maintenance	18,534	38,222	35,303	42,000	42,000	\$ -
7450 - Services - Software Applications	87,672	90,219	86,061	95,800	95,800	\$ -
7455 - Services-Physical Appraisals	11,622	16,048	10,237	30,000	30,000	\$ -
7460 - Services-Professional Counsultants	88,085	44,133	18,441	54,225	54,225	\$ -
7465 - Services-Wellness	-	-	-	13,500	13,500	\$ -
7475 - Services - Other	20,394	-	-	41,500	44,200	\$ 2,700
7525 - Services - Laundry and Linen	295	57,326	55,799	-	-	\$ -
7540 - Medical supplies	199,276	180,584	196,511	220,000	220,000	\$ -
7541 - Medical Waste Control	2,354	2,463	2,578	3,500	3,500	\$ -
7545 - ALS Engine	-	-	8,092	-	-	\$ -
7550 - Vehicle Preventitive Maintenance	-	-	233	-	-	\$ -
7551 - Vehicle Repairs	247,479	261,219	255,149	300,750	300,750	\$ -
7555 - Equipment maintenance	36,914	20,271	30,666	36,600	36,600	\$ -
7560 - Fuel - Diesel	62,244	104,591	128,770	203,875	163,875	\$ (40,000)
7561 - Fuel - Gas	78,577	101,402	73,540	118,187	78,187	\$ (40,000)
7570 - Station Maintenance	129,872	154,397	192,929	205,500	205,500	\$ -
7579 - Miscellaneous	100,250	100,125	453	2,000	2,000	\$ -
7580 - Emergency Incident-Vehicle	15,026	19,806	283	75,000	75,000	\$ -
7581 - Emergency Inc-Admin Overh	-	-	-	35,000	35,000	\$ -
7582 - Emergency Incident-Other	13,253	2,458	(243)	5,000	5,000	\$ -
7585 - Non-Reimbursable Inci - Vehicles	-	950	-	-	-	\$ -
7586 - Fire Assign. Non-reimbursed-Admin	-	-	-	-	-	\$ -
7587 - Fire Assign. Non-reimbursed-Other	315	16,251	5,047	-	-	\$ -
<b>Total Services &amp; Supplies</b>	<b>\$ 2,592,247</b>	<b>\$ 2,738,942</b>	<b>\$ 2,767,081</b>	<b>\$ 3,480,864</b>	<b>\$ 3,418,130</b>	<b>\$ (62,734)</b>

## Expenditure Detail (Continue)

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

**Fiscal Year 2020 – 2024 Expenses**

	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>Change</b>
	<b>Total Activity</b>	<b>Total Activity</b>	<b>Total Activity</b>	<b>Preliminary</b>	<b>Final</b>	
<b>RPT Category: 80 - Debt Service</b>						
8010 - Debt Service COP - Principal Payment	\$ 532,000	\$ 553,000	\$ 579,000	\$ 600,000	\$ 600,000	\$ -
8011 - Debt Service COP- Interest Payment	342,777	319,493	297,810	276,415	276,415	-
<b>Total Debt Services</b>	<b>\$ 874,777</b>	<b>\$ 872,493</b>	<b>\$ 876,810</b>	<b>\$ 876,415</b>	<b>\$ 876,415</b>	<b>\$ -</b>
<b>RPT Category: 85 - Capital Outlay</b>						
8830 - Capital - structure improvements	\$ 679,926	\$ 253,315	\$ 68,467	\$ -	\$ 750,000	\$ 750,000
8840 - Capital - equipment	157,894	59,372	552,326	25,000	1,383,300	1,358,300
8850 - Capital - vehicles	758,705	41,180	987,052	2,103,839	2,310,000	206,161
<b>Total Capital Outlay</b>	<b>\$ 1,596,525</b>	<b>\$ 353,867</b>	<b>\$ 1,607,846</b>	<b>\$ 2,128,839</b>	<b>\$ 4,443,300</b>	<b>\$ 2,314,461</b>
<b>Total Expenses</b>	<b>\$ 19,215,609</b>	<b>\$ 19,663,572</b>	<b>\$ 20,481,879</b>	<b>\$ 22,537,117</b>	<b>\$ 25,782,905</b>	<b>\$ 3,245,788</b>
<b>RPT Category: 99 - Transfers Out</b>						
8801 - Capital Funding Transfer	\$ 550,000	\$ 326,000	\$ 366,000	\$ 380,640	\$ 390,156	\$ 24,156
8802 - Capital Funding	652,700	690,000	750,000	780,000	799,500	49,500
8803 - Capital Funding Transfer	226,733	239,557	249,184	259,151	265,630	16,446
<b>Total Transfer out to Capital Reserve</b>	<b>\$ 1,429,433</b>	<b>\$ 1,255,557</b>	<b>\$ 1,365,184</b>	<b>\$ 1,419,791</b>	<b>\$ 1,455,286</b>	<b>\$ 90,102</b>

## Departmental Detail

### Department 01 - Administration

#### Salaries & benefits

	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024
	Total Activity	Total Activity	Total Activity	Preliminary	Final
<b>Department: 01 - Administration</b>					
<b>RPT Category: 60 - Salaries &amp; Benefits</b>					
6010 - Salaries regular	\$ 889,292	\$ 785,273	\$ 670,193	\$ 702,312	\$ 698,662
6015 - Salaries - part time	-	25,939	31,127	40,144	44,000
6020 - Longevity	84,503	78,595	61,094	61,535	61,535
6035 - OT Coverage - training and support	9,259	5,765	6,556	12,000	12,000
6049 - Cell Phone Allowance	6,129	6,529	9,175	-	-
6050 - Uniform allowance	4,000	4,000	2,550	9,035	9,035
6051 - Holiday Pay	-	-	-	3,000	3,000
6053 - Paramedic Incentive / ALS Pay	3,000	2,000	1,000	-	-
6055 - Special compensation Education Pay	9,763	20,134	6,638	6,016	6,016
6090 - Annual leave buyback	8,658	186,939	10,122	-	-
6125 - PERS retirement	180,305	167,880	123,644	148,371	148,067
6126 - PERS retirement UAL & POB	1,517,884	1,766,046	1,578,768	1,502,106	2,099,626
6210 - Long term disability	-	-	-	-	-
6220 - Health and dental insurance	144,456	106,983	122,748	111,303	116,868
6221 - Health Insurance Retiree Benefits	93,706	78,299	128,098	140,000	140,000
6225 - Social security medicare	15,564	19,322	13,976	15,926	15,873
6235 - Worker's compensation expense	86,377	311,188	68,967	90,000	90,000
6318 - Deferred comp benefit	30,000	10,157	7,515	-	-
<b>Total Salaries &amp; Benefits</b>	<b>\$ 3,082,894</b>	<b>\$ 3,575,048</b>	<b>\$ 2,842,172</b>	<b>\$ 2,841,749</b>	<b>\$ 3,444,683</b>

Department 01 - Administration (Continue)

Services & Supplies, Debt Services & Capital Outlay

	2020-2021		2021-2022		2022-2023		2023-2024		2023-2024	
	Total Activity		Total Activity		Total Activity		Preliminary		Final	
Department: 01 - Administration										
RPT Category: 70 - Services & Supplies										
7035 - Telephone	\$	31,587	\$	43,881	\$	24,699	\$	29,000	\$	29,000
7042 - Cellular phones		5,556		9,369		7,678		10,150		10,150
7070 - Fire Department Sustenance		4,121		6,212		10,146		1,450		1,450
7071 - Meetings		1,188		4,785		6,918		8,700		8,700
7075 - Memberships		12,741		14,192		13,834		14,500		14,500
7123 - Communication Equipment		-		-		-		-		-
7140 - Training		2,301		10,127		15,793		61,094		36,406
7250 - General liability insurance		53,696		107,335		125,967		149,531		149,531
7305 - Office supplies		11,671		12,545		16,843		18,306		18,306
7310 - Postage		1,164		903		983		1,450		1,450
7330 - Household Cleaning Supplies		13,532		9,950		10,388		9,788		9,788
7400 - Tax Penalty		700		979		95		-		-
7405 - Services - Auditing		12,323		16,326		10,175		13,050		13,050
7415 - Services - County of San Diego		87,567		83,754		107,189		87,000		87,000
7440 - Services - Legal		35,469		51,568		51,507		39,875		39,875
7445 - Services - Communications / Dispatch		319,954		309,266		312,348		335,162		335,162
7446 - Services - Computer Maintenance		14,212		28,343		26,874		30,450		30,450
7450 - Services - Software Applications		48,815		52,131		49,976		52,635		52,635
7455 - Services-Physical Appraisals		8,717		12,036		7,678		21,750		21,750
7460 - Services-Professional Counsultants		37,396		33,167		12,258		35,688		35,688
7475 - Services - Other		11,830		17,499		15,526		3,000		3,000
7525 - Services - Laundry and Linen		221		-		-		-		-
7535 - General household expense		-		-		-		-		-
7540 - Medical supplies		-		-		-		-		-
7570 - Station Maintenance		-		-		-		-		-
7579 - Miscellaneous		250		125		373		-		-
7597 - Structure rent/lease		-		-		-		-		-
Total Services & Supplies	\$	715,010	\$	824,493	\$	827,250	\$	922,578	\$	897,891
RPT Category: 80 - Debt Service										
8010 - Debt Service C.O.P. - Principal Payment	\$	-	\$	-	\$	-	\$	-	\$	-
8011 - Debt Service C.O.P. - Interest Payment	\$	-	\$	-	\$	-	\$	-	\$	-
Total Debt Services	\$	-	\$	-	\$	-	\$	-	\$	-
RPT Category: 85 - Capital Outlay										
8830 - Capital - structure improvements	\$	679,926	\$	253,315	\$	38,167	\$	-	\$	-
8840 - Capital - equipment	\$	-	\$	13,515	\$	-	\$	-	\$	-
8850 - Capital - vehicles		-		-		381,808		-		-
Total Capital Outlay	\$	679,926	\$	266,830	\$	419,975	\$	-	\$	-
Total Department: 01 - Administration	\$	4,477,830	\$	4,666,371	\$	4,089,397	\$	3,764,327	\$	4,342,573
RPT Category: 99 - Transfers Out										
8801 - Capital Funding Transfer	\$	266,992	\$	326,000	\$	366,000	\$	380,640	\$	390,156
8802 - Capital Funding		631,419		690,000		750,000		780,000		799,500
Total Transfers Out to Reserve	\$	898,411	\$	1,016,000	\$	1,116,000	\$	1,160,640	\$	1,189,656

## Department 11 - Finance

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

	2020-2021		2021-2022		2022-2023		2023-2024		2023-2024	
	Total Activity		Total Activity		Total Activity		Preliminary		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	\$	6,526	\$	6,737	\$	7,354	\$	6,525	\$	6,525
7475 - Services - Other		-		-		-		-		-
Total Services & Supplies	\$	6,526	\$	6,737	\$	7,354	\$	6,525	\$	6,525
RPT Category: 80 - Debt Service										
8010 - Debt Service C.O.P. - Principal Payment	\$	532,000	\$	553,000	\$	579,000	\$	600,000	\$	600,000
8010 - Debt Service P.O.B. - Principal Payment										
8011 - Debt Service C.O.P. - Interest Payment	\$	342,777	\$	319,493	\$	297,810	\$	276,415	\$	276,415
8011 - Debt Service P.O.B. - Interest Payment										
Total Debt Services	\$	874,777	\$	872,493	\$	876,810	\$	876,415	\$	876,415
RPT Category: 85 - Capital Outlay										
8840 - Capital - equipment		-		-		-		-		-
Total Capital Outlay	\$	-	\$	-	\$	-	\$	-	\$	-
Total Department: 11 - Finance	\$	881,303	\$	879,230	\$	884,165	\$	882,940	\$	882,940

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

	2020-2021		2021-2022		2022-2023		2023-2024		2023-2024	
	Total Activity		Total Activity		Total Activity		Preliminary		Final	
Department: 12 - Human Resources										
RPT Category: 60 - Salaries & Benefits										
6010 - Salaries regular	\$	30,548	\$	37,764	\$	67,203	\$	76,003	\$	72,000
6035 - OT Coverage - training and support		56		3,197		4,389		4,500		4,500
6055 - Education Pay		47		1,522		-		-		-
6056 - Education Incentive		1,415		1,513		8,842		30,000		30,000
6125 - PERS retirement		632		2,844		5,130		6,323		5,990
6126 - PERS retirement UAL & POB								-		-
6220 - Health and dental insurance		1,682		12,347		21,325		22,866		24,009
6221 - Health Insurance Retiree Benefits		15,618		14,307		14,972		15,000		15,000
6225 - Social security medicare		444		611		1,154		1,434		1,376
6235 - Worker's compensation expense		912		3,800		6,686		8,000		8,000
Total Salaries & Benefits	\$	51,352	\$	77,905	\$	129,701	\$	164,126	\$	160,875
RPT Category: 70 - Services & Supplies										
7070 & 7135 - Special department expenses		-		-		1,232		10,875		10,875
7140 - Training		-		1,398		3,888		4,350		4,350
7460 & 7475 - Services - Other	\$	2,393	\$	22,926	\$	17,055	\$	23,625	\$	23,625
Total Services & Supplies	\$	2,393	\$	24,324	\$	22,174	\$	38,850	\$	38,850
Total Department: 12 - Human Resources	\$	53,745	\$	102,229	\$	151,876	\$	202,976	\$	199,725

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

	2020-2021		2021-2022		2022-2023		2023-2024		2023-2024	
	Total Activity		Total Activity		Total Activity		Preliminary		Final	
Department: 13 - Board of Directors										
RPT Category: 60 - Salaries & Benefits										
6010 - Salaries regular	\$	22,648	\$	23,935	\$	26,906	\$	28,000	\$	28,000
6220 - Insurance Benefit - Reimbursement	\$	-								
6225 - Social security medicare		1,608		2,174		1,934		2,142		2,142
Total Salaries & Benefits	\$	24,256	\$	26,109	\$	28,840	\$	30,142	\$	30,142
RPT Category: 70 - Services & Supplies										
7071 - Meetings	\$	-	\$	3,492	\$	6,212	\$	10,993	\$	10,993
7140 - Training	\$	-	\$	-	\$	-	\$	3,625	\$	3,625
7415 - Services - County of San Diego		-		-		-		-		-
7540 - Medical supplies		-		-		-		-		-
7579 - Miscellaneous		-		-		80		1,450		1,450
Total Services & Supplies	\$	-	\$	3,492	\$	6,292	\$	16,068	\$	16,068
Total Department: 13 - Board of Directors	\$	24,256	\$	29,602	\$	35,132	\$	46,210	\$	46,210

Department 15 - Support Services  
Services & Supplies and Capital Outlay

	2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Preliminary	2023-2024 Final
<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	19,691	34,517	24,686	73,156	33,133
7130 - Non-inventory equipment	-	-	-	-	-
7145 - Furnishings and Fixtures	17,970	15,916	20,136	36,250	36,250
7180 - Utilities	99,733	119,770	136,293	111,650	111,650
7445 - Services - Communications / Dispatch	71,352	89,380	92,215	90,414	90,414
7550 - Vehicle Preventitive Maintenance	-	-	-	-	-
7551 - Vehicle Repairs	192,515	188,525	168,226	225,750	225,750
7560 - Fuel - Diesel	50,855	73,996	67,041	133,875	93,875
7561 - Fuel - Gas	25,685	36,640	41,060	93,187	53,187
7570 - Station Maintenance	98,244	120,069	156,999	145,000	145,000
7587 - Fire Assign. Non-reimbursed-Other	-	-	-	-	-
<b>Total Services &amp; Supplies</b>	<b>\$ 576,045</b>	<b>\$ 678,813</b>	<b>\$ 706,656</b>	<b>\$ 909,282</b>	<b>\$ 789,259</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>\$ 576,045</b>	<b>\$ 678,813</b>	<b>\$ 706,656</b>	<b>\$ 909,282</b>	<b>\$ 789,259</b>

## Department 21 - Fire Prevention

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

	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024
	Total Activity	Total Activity	Total Activity	Preliminary	Final
<b>Department: 21 - Fire Prevention</b>					
<b>RPT Category: 60 - Salaries &amp; Benefits</b>					
6010 - Salaries regular	\$ 83,486	\$ 185,247	\$ 189,002	\$ 209,789	\$ 209,789
6015 - Salaries - part time	8,702	9,065	5,587	12,000	12,000
6035 - OT Coverage - training and support	782	-	290	2,500	2,500
6050 - Uniform allowance	1,000	1,000	2,500	2,000	2,000
6055 - Education Pay	-	1,622	2,083	-	-
6090 - Annual Leave Buyback	-	13,698	25,573	-	-
6125 - PERS retirement	13,635	27,644	28,426	29,682	29,682
6126 - PERS retirement UAL & POB	-	-	-	-	-
6220 - Health and dental insurance	20,169	42,868	42,025	45,732	48,019
6221 - Health Insurance Retiree Benefits	15,618	28,614	29,945	30,000	30,000
6225 - Social security medicare	1,457	3,004	3,258	3,670	3,670
6235 - Worker's compensation expense	8,637	19,372	19,451	25,000	25,000
<b>Total Salaries &amp; Benefits</b>	<b>\$ 153,485</b>	<b>\$ 332,135</b>	<b>\$ 348,141</b>	<b>\$ 360,373</b>	<b>\$ 362,660</b>
<b>RPT Category: 70 - Services &amp; Supplies</b>					
7080 - Publications	\$ 2,036	\$ 567	\$ 3,207	\$ 3,475	\$ 3,475
7135 - Special department expenses	\$ 1,311	\$ 4,438	\$ 4,643	\$ 5,000	\$ 8,000
7140 - Training	395	7,828	7,056	9,000	9,000
7402 - Processing Fees	-	683	1,050	2,000	2,000
7415 - Services - County of San Diego	143,000	-	-	-	-
7450 - Services - Software Applications	13,302	11,586	10,808	13,200	13,200
<b>Total Services &amp; Supplies</b>	<b>\$ 160,044</b>	<b>\$ 25,103</b>	<b>\$ 26,764</b>	<b>\$ 32,675</b>	<b>\$ 35,675</b>
<b>RPT Category: 85 - Capital Outlay</b>					
8850 - Capital - vehicles	-	-	-	-	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Department: 21 - Fire Prevention</b>	<b>\$ 313,529</b>	<b>\$ 357,238</b>	<b>\$ 374,906</b>	<b>\$ 393,048</b>	<b>\$ 398,335</b>

## Department 22 - Logistical Volunteer Group

### Services & Supplies

	2020-2021		2021-2022		2022-2023		2023-2024		2023-2024	
	Total Activity		Total Activity		Total Activity		Preliminary		Final	
Department: 22 - Logistical Volunteer Group										
RPT Category: 70 - Services & Supplies										
7042 - Cellular phones	\$	-	\$	-	\$	-	\$	-	\$	-
7135 - Special department expenses		621		784		5,845		6,888		6,888
7140 - Training		470		644		-		-		-
7180 - Utilities		3,774		2,436		2,942		2,538		2,538
7570 - Station Maintenance		10,459		8,809		5,139		3,988		3,988
Total Services & Supplies	\$	15,324	\$	12,673	\$	13,927	\$	13,413	\$	13,413
Total Department: 22 - Logistical Volunteer										
	\$	15,324	\$	12,673	\$	13,927	\$	13,413	\$	13,413

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

### Services & Supplies

	2020-2021		2021-2022		2022-2023		2023-2024		2023-2024	
	Total Activity		Total Activity		Total Activity		Preliminary		Final	
Department: 23 - C.E.R.T Program										
RPT Category: 70 - Services & Supplies										
7135 - Special department expenses	\$	14,633	\$	620	\$	223	\$	2,500	\$	2,500
7140 - Training		-		-		-		-		-
7250 - General liability insurance		-		-		-		-		-
7475 - Services - Other		1,368		-		-		-		-
Total Services & Supplies	\$	16,001	\$	620	\$	223	\$	2,500	\$	2,500
Department: 23 - C.E.R.T Program										
	\$	16,001	\$	620	\$	223	\$	2,500	\$	2,500

## Department 62 - Suppression

### Salaries & Benefits

	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024
	Total Activity	Total Activity	Total Activity	Preliminary	Final
<b>Department: 62 - Suppression</b>					
<b>RPT Category: 60 - Salaries &amp; Benefits</b>					
6010 - Salaries regular	\$ 3,219,939	\$ 3,469,483	\$ 3,536,907	\$ 4,132,392	\$ 4,132,392
6011 - Out of Rate Pay	\$ -	\$ 17,429	\$ 1,338	\$ 2,000	\$ 2,000
6033 - OT Coverage - Open	403,758	498,984	412,069	-	-
6034 - OT Coverage - leave	684,816	1,059,518	1,210,712	1,150,000	1,150,000
6035 - OT Coverage - training and support	82,830	100,912	199,504	215,000	215,000
6036 - OT Coverage - emergency response	-	-	-	-	-
6050 - Uniform allowance	33,000	32,000	-	-	-
6051 - Holiday Pay	117,538	122,861	142,298	157,098	157,098
6052 - FLSA Pay	105,444	111,657	129,624	138,644	138,644
6053 - Paramedic Incentive / ALS Pay	30,570	28,618	64,051	74,400	74,400
6054 - Paramedic Preceptor Pay	504	72	1,351	1,200	1,200
6055 - Special compensation	70,014	79,093	99,054	121,778	121,778
6090 - Annual leave buyback	28,562	20,662	25,457	-	-
6105 - Occupational injury - 4850 Pay	9,377	167,415	217,797	-	-
6125 - PERS retirement	773,563	808,576	878,823	1,065,240	1,065,240
6126 - PERS retirement UAL & POB	-	-	-	-	-
6210 - Long term disability	8,250	8,852	8,439	9,168	9,168
6220 - Health and dental insurance	656,781	737,927	637,149	773,140	811,797
6221 - Health Insurance Retiree Benefits	562,235	515,045	539,003	520,000	520,000
6225 - Social security medicare	77,849	88,096	86,739	77,075	77,075
6235 - Worker's compensation expense	307,365	348,749	373,158	450,000	450,000
<b>Total Salaries &amp; Benefits</b>	<b>\$ 7,172,396</b>	<b>\$ 8,215,949</b>	<b>\$ 8,563,471</b>	<b>\$ 8,887,135</b>	<b>\$ 8,925,792</b>

## Department 62 - Suppression (Continue)

### Services & Supplies and Capital Outlay

	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024
	Total Activity	Total Activity	Total Activity	Preliminary	Final
Department: 62 - Suppression					
RPT Category: 70 - Services & Supplies					
7070 - Fire Department Sustenance	\$ -	\$ -	\$ 172	\$ 9,425	\$ 9,425
7071 - Meetings / 7080 - Publications	-	-	-	-	-
7100 - Uniforms	7,551	3,854	10,295	10,500	10,500
7110 - Personal Protective Equipment (PPE)	67,557	93,225	81,260	111,650	111,650
7115 - SCBA Equipment	12,305	9,541	15,675	14,037	14,037
7122 - Rescue Equipment	2,151	7,374	9,961	10,000	10,000
7130 - Non-inventory equipment	13,614	19,910	24,361	50,000	50,000
7140 - Training	70,755	73,863	95,117	118,030	118,030
7180 - Utilities	-	-	2,942	-	-
7465 - Services - Wellness	-	-	-	6,750	6,750
7540 - Medical supplies	-	-	-	-	-
7541 - Medical Waste Control	-	-	-	-	-
7545 - ALS Engine	-	-	-	-	-
7550 - Vehicle Preventitive Maintenance	-	-	233	-	-
7555 - Equipment maintenance	4,703	2,958	2,888	7,500	7,500
7561 - Fuel - Gas	-	-	-	-	-
7570 - Station Maintenance	-	-	-	-	-
7579 - Miscellaneous	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	-	-	-	-	-
Total Services & Supplies	\$ 278,636	\$ 310,724	\$ 242,904	\$ 337,892	\$ 337,892
RPT Category: 85 - Capital Outlay					
8830 - Capital - structure improvements	\$ -	\$ -	\$ 30,300	\$ -	\$ -
8840 - Capital - equipment	\$ 86,051	\$ -	\$ -	\$ -	\$ -
8850 - Capital - vehicles	458,711	41,180	-	750,000	-
Total Capital Outlay	544,763	41,180	30,300	750,000	-
Total Department: 62 - Suppression	\$ 7,995,795	\$ 8,567,852	\$ 8,836,675	\$ 9,975,028	\$ 9,263,685

## Department 63 - Emergency Medical Services (EMS)

### Salaries & Benefits

	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024
	Total Activity	Total Activity	Total Activity	Preliminary	Final
<b>Department: 63 - Emergency Medical Services(EMS)</b>					
<b>RPT Category: 60 - Salaries &amp; Benefits</b>					
6010 - Salaries regular	\$ 876,571	\$ 841,963	\$ 1,117,814	\$ 1,555,528	\$ 1,602,528
6011 - Out of Rate Pay	\$ -	\$ -	\$ 234	\$ 500	\$ 500
6020 - Longevity	\$ -	\$ -	\$ 11,658	\$ 11,781	\$ 11,781
6032 - OT - Scheduled	\$ -	\$ -	\$ 3,519		
6033 - OT Coverage - Open	186,840	267,421	310,571	-	-
6034 - OT Coverage - leave	138,295	237,245	192,196	250,000	250,000
6035 - OT Coverage - training and support	9,466	15,416	58,828	55,000	55,000
6049 - Cell Phone Allowance	-	-	1,562	2,665	2,665
6050 - Uniform allowance	7,000	10,000	450	-	-
6051 - Holiday Pay	29,332	24,005	36,320	45,341	45,341
6052 - FLSA Pay	25,280	23,154	34,195	41,328	41,328
6053 - Paramedic Incentive / ALS Pay	9,000	7,000	16,100	27,600	27,600
6054 - Paramedic Preceptor Pay	1,956	912	1,351	1,200	1,200
6055 - Education Pay	10,911	12,108	17,640	20,103	20,103
6090 - Annual leave buyback	1,071	40,910	4,586	-	-
6105 - Occupational injury - 4850 Pay	-	79,920	52,084	-	-
6125 - PERS retirement	138,285	118,885	190,418	246,187	249,182
6126 - PERS retirement UAL & POB	468,015	542,983	497,538	448,681	627,161
6210 - Long term disability	2,600	2,437	2,576	3,072	3,072
6220 - Health and dental insurance	222,930	206,733	323,701	388,737	408,174
6221 - Health Insurance Retiree Benefits	203,029	185,988	208,393	190,000	190,000
6225 - Social security medicare	19,627	20,960	27,119	29,752	30,274
6235 - Worker's compensation expense	83,120	77,456	116,727	155,000	155,000
<b>Total Salaries &amp; Benefits</b>	<b>\$ 2,433,329</b>	<b>\$ 2,715,497</b>	<b>\$ 3,225,578</b>	<b>\$ 3,472,474</b>	<b>\$ 3,720,908</b>

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

### Services & Supplies and Capital Outlay

	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024
	Total Activity	Total Activity	Total Activity	Preliminary	Final
<b>Department: 63 - Emergency Medical Services(EMS)</b>					
<b>RPT Category: 70 - Services &amp; Supplies</b>					
7035 - Telephone	\$ 10,529	\$ 14,627	\$ 8,233	\$ 11,000	\$ 11,000
7042 - Cellular phones	2,332	4,283	2,559	3,850	3,850
7070 - Fire Department Sustenance	1,219	2,013	3,741	6,875	6,875
7071 - Meetings	-	1,724	2,718	7,470	7,470
7075 - Memberships	2,972	3,329	3,176	5,500	5,500
7100 - Uniforms	2,388	1,278	14,716	10,500	10,500
7110 - Personal Protective Equipment (PPE)	22,479	31,075	27,137	42,350	42,350
7115 - SCBA Equipment	3,945	3,068	4,696	5,325	5,325
7120 - Small tools and equipment	-	-	-	-	-
7123 - Communication Equipment	5,382	7,280	8,891	12,568	12,568
7130 - Non-inventory equipment	1,783	310	5,214	-	-
7135 - Special department expenses	73	320	199	3,988	3,988
7140 - Training	12,070	32,754	43,538	61,604	61,604
7145 - Furnishings & Fixtures	-	-	-	13,750	13,750
7180 - Utilities	19,694	25,416	29,911	43,313	43,313
7250 - General liability insurance	17,899	35,778	43,656	56,719	56,719
7305 - Office supplies	3,731	4,026	5,716	6,944	6,944
7310 - Postage	374	301	328	550	550
7330 - Household Cleaning Supplies	4,511	3,317	3,463	3,713	3,713
7405 - Services - Auditing	4,108	4,209	4,625	4,950	4,950
7415 - Services - County of San Diego	31,364	29,752	38,091	35,475	35,475
7440 - Services - Legal	11,823	17,189	17,169	15,125	15,125
7445 - Services - Communications / Dispatch	120,390	119,354	124,917	161,425	161,425
7446 - Services - Computer Maintenance	4,321	9,879	8,429	11,550	11,550
7450 - Services - Software Applications	25,556	26,502	25,277	29,965	29,965
7455 - Services-Physical Appraisals	2,906	4,012	2,559	8,250	8,250
7460 - Services-Professional Counsultants	1,958	3,416	3,903	14,912	14,912
7465 - Services-Wellness	-	-	-	6,750	6,750
7475 - Services - Other	4,877	16,901	23,219	18,500	18,500
7540 - Medical supplies	159,350	173,947	187,700	200,000	200,000
7541 - Medical Waste Control	2,354	2,463	2,578	3,500	3,500
7550 - Vehicle Preventive Maintenance	-	-	-	-	-
7551 - Vehicle Repairs	54,964	72,694	86,922	75,000	75,000
7555 - Equipment maintenance	31,791	16,728	27,313	29,100	29,100
7560 - Fuel - Diesel	11,389	30,595	61,729	70,000	70,000
7561 - Fuel - Gas	52,892	64,762	32,480	25,000	25,000
7570 - Station Maintenance	21,169	25,520	30,791	56,513	56,513
7579 - Miscellaneous	-	-	-	550	550
<b>Total Services &amp; Supplies</b>	<b>\$ 652,591</b>	<b>\$ 788,821</b>	<b>\$ 885,591</b>	<b>\$ 1,062,581</b>	<b>\$ 1,062,581</b>
<b>RPT Category: 85 - Capital Outlay</b>					
8830 - Capital - structure improvements	-	-	-	-	-
8840 - Capital - equipment	\$ 71,843	\$ 6,430	\$ 186,912	\$ -	\$ 93,000
8850 - Capital - vehicles	299,994	-	605,244	-	210,000
<b>Total Capital Outlay</b>	<b>\$ 371,837</b>	<b>\$ 6,430</b>	<b>\$ 792,156</b>	<b>\$ -</b>	<b>\$ 303,000</b>
<b>Total Department: 63 - Emergency Medical</b>	<b>\$ 3,457,756</b>	<b>\$ 3,510,748</b>	<b>\$ 4,903,325</b>	<b>\$ 4,535,055</b>	<b>\$ 5,086,489</b>
<b>RPT Category: 99 - Transfers Out</b>					
8803 - Capital Funding Transfer	\$ 226,733	\$ 239,557	\$ 249,184	\$ 259,151	\$ 265,630
<b>Total Transfer Out to Reserves</b>	<b>\$ 226,733</b>	<b>\$ 239,557</b>	<b>\$ 249,184</b>	<b>\$ 259,151</b>	<b>\$ 265,630</b>

## Department 64 - LKS Emergency Medical Services

### Services & Supplies

	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024
	Total Activity	Total Activity	Total Activity	Preliminary	Final
<b>Department: 64 - LKS Emergency Medical Services</b>					
<b>RPT Category: 70 - Services &amp; Supplies</b>					
7071 - Meetings	-	-	-	-	-
7130 - Non-inventory equipment	287	12	484	-	-
7140 - Training	1,513	3,525	2,725	3,500	3,500
7540 - Medical supplies	39,926	6,637	8,812	20,000	20,000
7541 - Medical Waste Control	-	-	-	-	-
7545 - ALS Engine	-	-	8,092	-	-
7555 - Equipment maintenance	420	585	465	-	-
<b>Total Services &amp; Supplies</b>	<b>\$ 42,146</b>	<b>\$ 10,757</b>	<b>\$ 20,578</b>	<b>\$ 23,500</b>	<b>\$ 23,500</b>
<b>Total Department: 64 - LKS EMS</b>	<b>\$ 42,146</b>	<b>\$ 10,757</b>	<b>\$ 20,578</b>	<b>\$ 23,500</b>	<b>\$ 23,500</b>

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

	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024
	Total Activity	Total Activity	Total Activity	Preliminary	Final
<b>Department: 80 - Non-Operating</b>					
<b>RPT Category: 60 - Salaries and Benefits</b>					
6010 - Salaries regular					80,000
6038 - OT Coverage - Fire Assignment - Reimbu	1,140,718	744,319	72,879	255,000	255,000
6039 - OT Coverage-Nonreimbursed	93,630	11,309	19,360	40,000	40,000
6220 - Health and dental insurance	-	-	-	-	25,000
<b>Total Salaries and Benefits \$</b>	<b>1,234,348</b>	<b>\$ 755,628</b>	<b>\$ 92,239</b>	<b>\$ 295,000</b>	<b>\$ 400,000</b>
<b>RPT Category: 70 - Services &amp; Supplies</b>					
7100 - Uniforms	3,308	-	-	-	-
7110 - Personal Protective Equipment (PPE)	19,809	-	-	-	-
7123 - Communication Equipment	-	-	-	-	52,000
7140 - Training	-	-	-	-	24,277
7305 - Office supplies	-	5,369	-	-	-
7415 - Services - County of San Diego	27,089	-	-	-	-
7450 - Services - Software Applications	-	-	-	-	-
7460 - Services-Professional Consultants	48,730	7,550	2,280	-	-
7475 - Services - Other	-	-	-	-	2,700
7551 - Vehicle Repairs	15,026	-	-	-	-
7570 - Station Maintenance	-	-	-	-	-
7580 - Emergency Incident-Vehicle	13,253	19,806	283	75,000	75,000
7581 - Emergency Incident-Admin Overhead	-	-	-	35,000	35,000
7582 - Emergency Incident-Other	-	2,458	(243)	5,000	5,000
7585 - Non-Reimbursable Incidents - Vehicles	-	950	-	-	-
7586 - Fire Assign. Non-reimbursed-Admin	-	-	-	-	-
7587 - Fire Assign. Non-reimbursed-Other	315	16,251	5,047	-	-
<b>Total Services &amp; Supplies \$</b>	<b>127,530</b>	<b>\$ 52,384</b>	<b>\$ 7,367</b>	<b>\$ 115,000</b>	<b>\$ 193,977</b>
<b>RPT Category: 85 - Capital Outlay</b>					
8830 - Capital - structure improvements	-	-	-	-	750,000
8840 - Capital - equipment/ 8850 - Vehicles		39,428	365,414	25,000	1,290,300
8850 - Vehicles	\$ -	\$ -	\$ -	\$ 1,353,839	\$ 2,100,000
<b>Total Capital Outlay \$</b>	<b>-</b>	<b>\$ 39,428</b>	<b>\$ 365,414</b>	<b>\$ 1,378,839</b>	<b>\$ 4,140,300</b>
<b>Total Department: 80 - Non-Operating</b>	<b>\$ 1,361,879</b>	<b>\$ 847,440</b>	<b>\$ 465,020</b>	<b>\$ 1,788,839</b>	<b>\$ 4,734,277</b>

# CAPITAL & ONE-TIME PROJECTS

## Capital Outlay and One-Time Projects

<b>CAPITAL OUTLAY - Vehicles / Equipment</b>				
ITEM DESCRIPTION/CATEGORY	Amount	Type of Capital	Incode Account #	Purchase order-carryforward
Thermal Imaging Cameras (3)	36,000	Equipment	100-60-80-8840	X
Engine Type 1	750,000	Vehicle	100-60-80-8850	X
Light Air Unit Type VI	450,000	Vehicle	100-60-80-8850	X
Rescue Rig	900,000	Vehicle	100-60-80-8850	X
Fire 800 MHz Radios(10) Partial Grant Funding	63,000	Equipment	100-60-80-8840	
Powerlift Gurney	30,000	Equipment-EMS	100-60-80-8840	
Autopulses (3)	63,000	Equipment-EMS	100-60-80-8840	
Medic Unit-New	210,000	Vehicle-EMS	100-60-80-8850	
<b>Capital Outlay - Vehicles / Equipment</b>	<b>2,502,000</b>			
<b>CAPITAL OUTLAY - Facilities/CIP</b>				
ITEM DESCRIPTION/CATEGORY	Amount	Type of Capital	Incode Account #	Purchase order-carryforward
Station #26 - Remodel	750,000	Facilities/CIP	100-60-80-8830	X
Sta. 3 - \$4.85 million project fund -20years	325,687	Facilities/CIP	100-60-80-8830	
<b>Capital Outlay - Facilities/CIP</b>	<b>1,075,687</b>			
<b>CAPITAL OUTLAY - Grants</b>				
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	X
<b>Grants Capital Outlay</b>	<b>1,191,300</b>			
<b>Total Capital Outlay</b>	<b>4,768,987</b>			

# **APPENDIX**

**Appendix A: GENERAL FUND RESERVE POLICY**

**Appendix B: 5-YEAR CAPITAL PURCHASES PLAN**



# 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.

# ATTACHMENT A

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

Fiscal Year 2023-24

Description	Expenditures		Annual Funding				CASH BALANCE			
	LKS	EMS	Vehicles & Equipment	Stations	EMS Vehicles & Equipment	Total	LKS - Capital Equip/Vehicle Fund Cash	EMS - Capital Equip/Vehicle Fund Cash	Station Fund Cash	Total Capital Fund Cash Balance
BALANCE - APPROVED ASSIGNED RESERVED AT JUNE 30,2022 Reso 22-045							\$1,758,309	\$303,211	\$1,094,718	\$3,156,238
<b>ACTUALS FY22-23</b>			\$750,000	\$366,000	\$249,184	\$1,365,184	\$750,000	\$249,184	\$366,000	\$1,365,184
FY-22/2023 Total Expenditures - Vehicles =	\$381,808	\$315,316								
FY-22/2023 Total Expenditures - Equipment =	\$365,414	\$186,912					(\$747,222)	(\$186,912)	(\$295,105)	(\$1,229,239)
FY-22/2023 Total Expenditures - Facilities =	\$295,105	\$98,368					\$1,761,087	\$365,483	\$1,165,613	\$3,292,183
<b>BUDGET FY23-24</b>			\$799,500	\$390,156	\$265,630	\$1,455,286	\$799,500	\$265,630	\$390,156	\$1,455,286
Autopulses (3)		\$63,000								
Radios - 800Mhz - 10	\$63,000									
Power Lift Gurney		\$30,000								
Medic Unit		\$210,000								
Carry Forward TIC (3)	\$36,000									
Carry Forward Light Air Unit to replace Patrol- Type VI (\$100k down-Total Price \$450k)	\$450,000									
Carry Forward Rescue Rig - (\$200k Down Payment on Chassis - Total Price = \$900k)	\$900,000									
Carry Forward - Engine Type 1	\$750,000									
Facilities - \$4.85 million project fund -20years	\$244,265	\$81,422								
Carry Forward Station #1 - Purchase of temp. housing	\$591,300			\$591,300					\$591,300	\$591,300
Station 26 - Remodel	\$750,000						(\$2,199,000)	(\$384,422)	(\$1,585,565)	(\$4,168,987)
FY-2022/2023 Total Expenditures =	\$3,784,565	\$384,422	\$799,500	\$981,456	\$265,630	\$1,455,286	\$361,587	\$246,691	\$561,504	\$1,169,782
<b>BUDGET FY24-25</b>			\$839,475	\$409,664	\$278,912	\$1,528,051	\$839,475	\$278,912	\$409,664	\$1,528,051
Medic Unit-rechassis		\$220,000								
Radios - 800Mhz - 10	\$100,000									
Facilities - \$4.85 million project fund -20years	\$244,265	\$81,422								
FY-2023/2024 Total Expenditures =	\$344,265	\$301,422	\$839,475	\$409,664	\$278,912	\$1,528,051	\$1,101,062	\$224,182	\$726,903	\$2,052,146
<b>BUDGET FY25-26</b>			\$881,449	\$430,147	\$292,857	\$1,604,453	\$881,449	\$292,857	\$430,147	\$1,604,453
Medic Unit		\$231,000								
TIC (2)	\$24,000									
Radios - 800Mhz - 10	\$100,000									
ExtricationEquipment	\$100,300									
Fire Prevention Vehicle - Fire Marshal	\$60,000									
Staff Vehicle (1) - Chief	\$100,000									
Facilities - \$4.85 million project fund -20years	\$244,265	\$81,422								
							(\$384,300)	(\$312,422)	(\$244,265)	(\$940,987)

# ATTACHMENT A

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

Fiscal Year 2023-24

Description	Expenditures		Annual Funding				CASH BALANCE			
	LKS	EMS	Vehicles & Equipment	Stations	EMS Vehicles & Equipment	Total	LKS - Capital Equip/Vehicle Fund Cash	EMS - Capital Equip/Vehicle Fund Cash	Station Fund Cash	Total Capital Fund Cash Balance
BALANCE - APPROVED ASSIGNED RESERVED AT JUNE 30,2022 Reso 22-045							\$1,758,309	\$303,211	\$1,094,718	\$3,156,238
FY-2024/2025 Total Expenditures =	\$628,565	\$312,422	\$881,449	\$430,147	\$292,857	\$1,604,453	\$1,598,211	\$204,617	\$912,785	\$2,715,612
<b>BUDGET FY26-27</b>			\$925,521	\$451,654	\$307,500	\$1,684,675	\$925,521	\$307,500	\$451,654	\$1,684,675
Medic Unit		\$242,550								
Engine Type I	\$1,080,000									
Radios - 800Mhz - 10	\$100,000									
LVG Support Vehicle	\$60,000									
Facilities - \$4.85 million project fund -20years	\$244,265	\$81,422					(\$1,240,000)	(\$323,972)	(\$244,265)	(\$1,808,237)
FY-2025/2026 Total Expenditures =	\$1,484,265	\$323,972	\$925,521	\$451,654	\$307,500	\$1,684,675	\$1,283,732	\$188,145	\$1,120,173	\$2,592,050
<b>BUDGET FY27-28</b>			\$971,797	\$474,237	\$322,875	\$1,768,909	\$971,797	\$322,875	\$474,237	\$1,768,909
Medic Unit		\$254,678								
Facilities - \$4.85 million project fund -20years	\$244,265	\$81,422					\$0	(\$336,099)	(\$244,265)	(\$580,365)
FY-2025/2026 Total Expenditures =	\$244,265	\$336,099	\$971,797	\$474,237	\$322,875	\$1,768,909	\$2,732,884	\$352,259	\$1,395,585	\$4,480,728
Total Purchases over 5 Years =							\$8,041,374	\$4,417,742	\$1,467,774	\$2,155,858
										\$8,041,374