



LAKESIDE FIRE PROTECTION DISTRICT



**PRELIMINARY BUDGET
FISCAL YEAR 2024-2025**



Lakeside Fire Protection District

Board of Directors and District Management



Brent Bowser
Division 1

Dec. 2022 to Dec. 2026



Pete Liebig
Division 2

Dec. 2022 to Dec. 2026



Jim Bingham
Division 3

Dec. 2020 to Dec. 2024



Paul Moscoso
Division 4



Tim Robles
Division 5

Dec. 2022 to Dec. 2026



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
Jeremy Davis	Fire Marshal
Robert Schiwitz	Finance & HR Director
Krista D'Agostino	Human Resources Manager
Stefanie Trompeter Rolon	Finance Manager

Organizational Chart

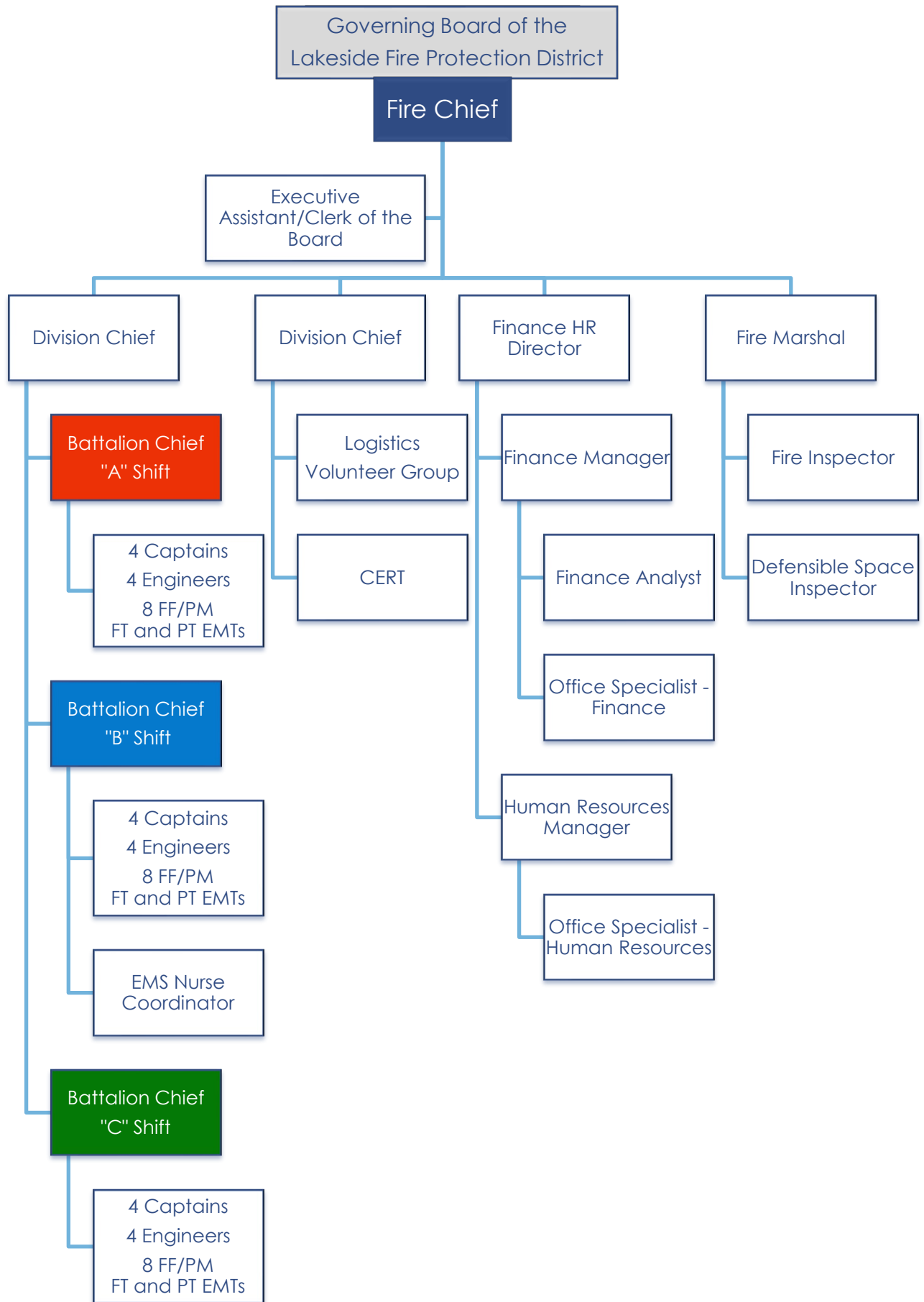


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GENERAL INFORMATION





Lakeside Fire Protection District

About Our District

Established in 1963, the Lakeside Fire Protection District (LFPD) is 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 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.

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

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

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

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

Values

Professionalism

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

Integrity

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

Competency

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

Compassionate Customer Service

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



Strategic Goals

- To enhance the revenue stream by providing short and long-term fiscal sustainability for the District.
- Ensure a highly accomplished and robust workforce to provide the highest level of services to the community, while maintaining fiscal responsibility.
- Enhance the District's ability to offer a service delivery model which exceeds the demands and expectations of the community.
- Enhance the use of technology to improve the District's service to the community.
- Enhance training for 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. 24-021

RESOLUTION OF THE GOVERNING BOARD OF THE LAKESIDE FIRE PROTECTION DISTRICT ADOPTING PRELIMINARY BUDGET FOR FISCAL YEAR 2024/2025

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

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

WHEREAS, the District has determined that there will be enough revenue and fund balance to adequately meet total expenditures for Fiscal Year 2024/2025.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Lakeside Fire Protection District a public agency in the County of San Diego, California does hereby, adopt the preliminary budget for the Fiscal Year 2024/2025 with a total expenditure requirement of \$22,593,420 which includes \$1,528,050 transfers to the Capital Reserve Fund;

BE IT FURTHER RESOLVED by the Board of Directors of the Lakeside Fire Protection District that a fund transfer requirement of \$387,914 from Budget Stability Reserve and \$199,497 from the EMS reserve funds will be needed to cover non-recurring costs such as Additional Discretionary Payments to cover the interest on the CalPERS 2022 Investment Loss base; and

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

BE IT FURTHER RESOLVED that the Final Budget will be adopted in accordance with California Government Code prior to October 1, 2024.

***PASSED AND ADOPTED** by the Board of Directors of the Lakeside Fire Protection District, County of San Diego, State of California, on the 11th day of June, 2024 by the following vote:*

AYES: Bingham, Bowser, Robles

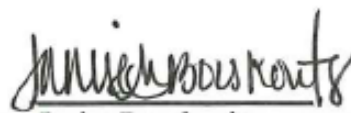
NOES:

ABSTAIN:

ABSENT: Liebig, Moscoso



Brent Bowser
Board President



Janise Bocskovits
Clerk of the Board

BUDGET HIGHLIGHTS



General Fund Overall Summary

The FY2024-25 PRELIMINARY Budget was carefully developed to cover District recurring expenses with recurring revenue to present a balanced operating budget. Total Revenues are budgeted at \$23.4 million, and expenditures are budgeted at \$22.6 million. Unrestricted ending Fund balance is projected to be about \$14.5 million on June 30, 2025.

The "Budget Summary – Multi Year Comparison" table below provides a comparison of prior years' activity including non-recurring items and capital outlays. Additional details regarding revenues and expenditures are summarized below.

Budget Summary – Multi Year Comparison

Fiscal Year 2021 - 2025

	2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Final Budget	2024-2025 Preliminary Budget	Change	% Change
Resources In:							
Revenues							
40 - Property Tax	12,840,429	13,478,241	14,772,615	15,544,800	16,202,893	658,093	4.2%
41 - Fees and Services	98,343	148,154	115,321	137,000	137,000	-	0.0%
42 - Revenue from other Agencies/Grants	6,327,304	6,852,561	10,256,761	7,135,737	6,431,480	(704,257)	-9.9%
43 - Miscellaneous	14,305	4,139	353,998	6,000	6,000	-	0.0%
44 - Use of Money and Property	126,692	122,526	(41,872)	630,000	630,000	-	0.0%
Total Revenue	19,407,073	20,605,621	25,456,822	23,453,537	23,407,373	(46,164)	-0.2%
Resource Uses:							
Expenditures							
60 - Salaries & Benefits	14,152,061	15,698,271	15,447,336	17,990,372	18,130,553	140,181	0.8%
70 - Services & Supplies	2,592,247	2,738,942	2,762,651	3,660,230	3,584,050	(76,180)	-2.1%
80 - Debt Service - Capital	874,777	872,493	876,810	876,415	878,817	2,402	0.3%
85 - Capital Outlay	1,596,525	353,867	1,607,846	4,763,600	-	(4,763,600)	-100.0%
Total Expenditures	19,215,610	19,663,573	20,694,643	27,290,617	22,593,420	(4,697,197)	-17.2%
Change in Fund Balance Surplus/(Deficit)	191,463	942,048	4,762,180	(3,837,080)	813,953	(4,651,033)	121.2%

Revenue Recap

The revenue recap is representative of all funds with the District. Revenues of nearly \$23.4 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 69.2% at \$16.2 million, a projected 4.2% increase. The second largest source of revenue is the Revenue from other Agencies/Grants at 27.5%. This category includes Emergency Medical Services (EMS) revenue of \$5.4 million, projected Fire Assignment Reimbursements of \$0.4 million, and \$0.6 million from the redevelopment agency cooperation agreement to pay the Debt Service on Station 2.

Summary tables of sources of funds are as follows:

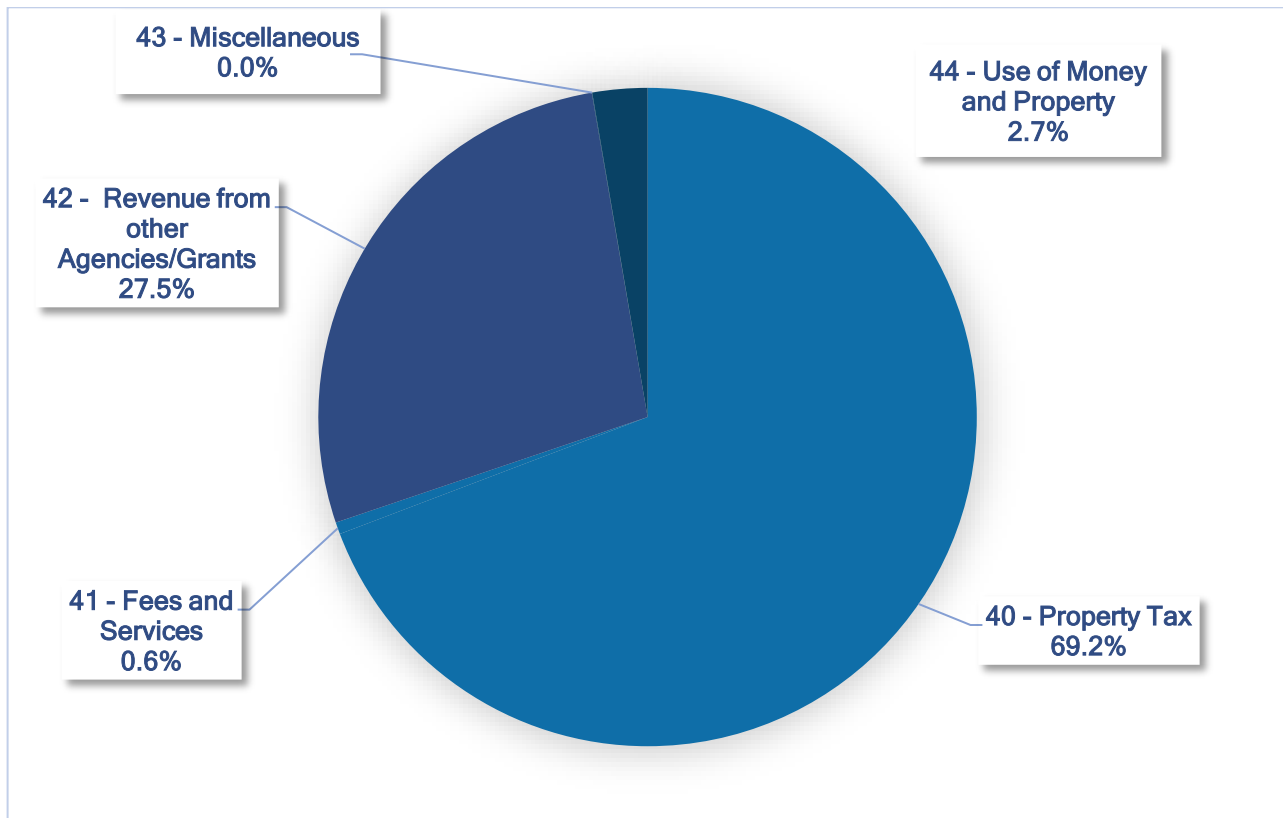
Overall Summary - Sources of Funds
Fiscal Year 2024 – 2025 Revenue Change

	2023-2024 Final Budget	2024-2025 Preliminary Budget	Change	% Change
Resources In:				
Revenues				
40 - Property Tax	15,544,800	16,202,893	658,093	4.2%
41 - Fees and Services	137,000	137,000	-	0.0%
42 - Revenue from other Agencies/Grants	7,135,737	6,431,480	(704,257)	-9.9%
43 - Miscellaneous	6,000	6,000	-	0.0%
44 - Use of Money and Property	630,000	630,000	-	0.0%
Total Revenue	23,453,537	23,407,373	(46,164)	-0.2%

Fiscal Year 2024 – 2025 Revenue Division/Department

	Lakeside Fire Preliminary Budget	Lakeside Fire Non-EMS Operating Budget	Lakeside Fire EMS Operating Budget	Lakeside Fire Non-Operating Budget	Lakeside Fire Capital Budget
Resources In: Revenues					
40 - Property Tax	16,202,893	16,202,893	-	-	-
41 - Fees and Services	137,000	137,000	-	-	-
42 - Revenue from other Agencies/Grants	6,431,480	-	5,471,480	410,000	550,000
43 - Miscellaneous	6,000	6,000	-	-	-
44 - Use of Money and Property	630,000	475,000	155,000	-	-
Total Revenues	23,407,373	16,820,893	5,626,480	410,000	550,000

Total Revenue Fiscal Year 2024 – 2025



Expenditure Recap

The expenditure recap is representative of all funds with the District and totals nearly \$22.6 million. As a service organization, Salary & Benefits is the District's largest expenditure category accounting for 80.2% at \$18.1 million. The second largest category for the Preliminary Budget is Service & Supplies at 15.9% and \$3.6 million.

The Capital Outlay category can vary significantly depending on the capital projects planned during the budget cycle. The Preliminary Budget does not include any new Capital Outlay projects. Debt Service for Capital is \$0.88 million and is offset by \$0.55 million received from a cooperative agreement that pays for Station 2 bond issued in 2010. The remaining \$0.33 million is the debt service payment on the 2019 Capital Lease Financing of Station 3 improvement project, which has a 20-year term.

The following tables and pie chart present the Preliminary Budget expense by major category.

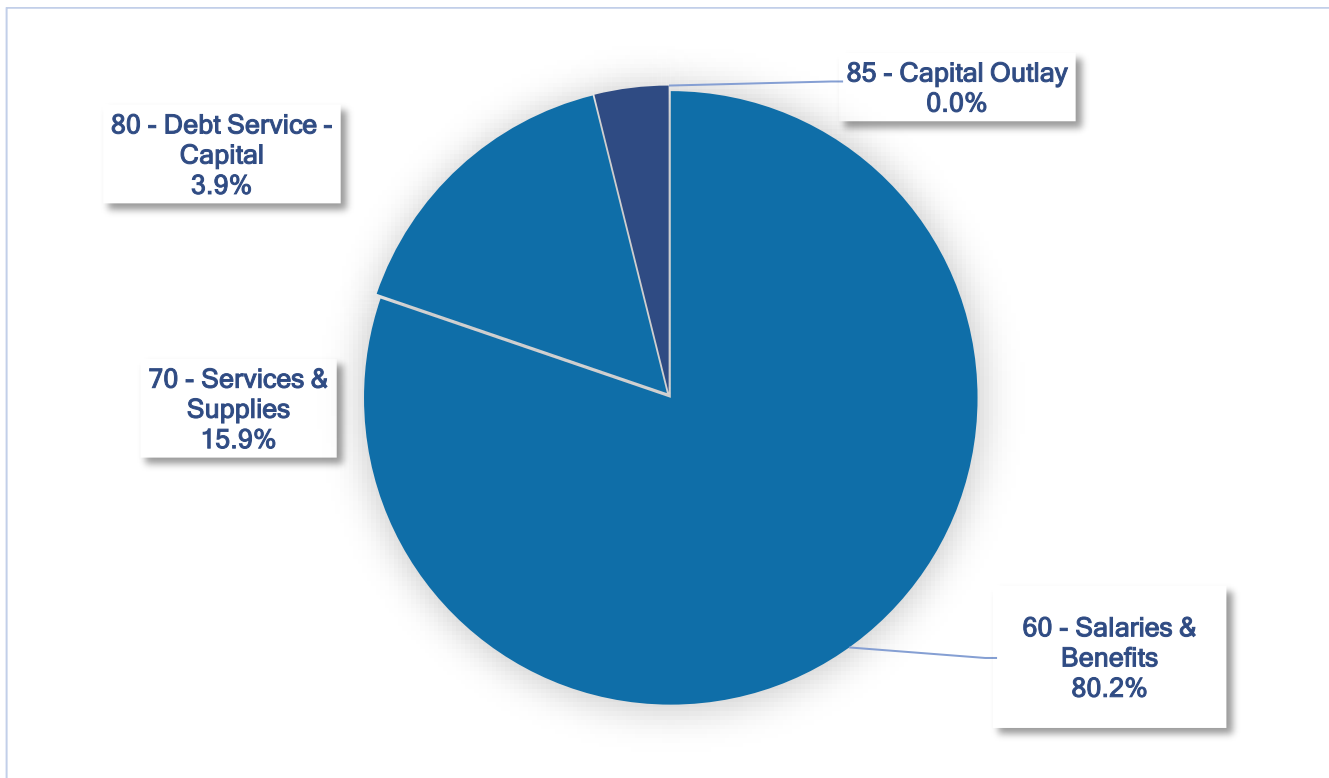
Fiscal Year 2024 – 2025 Expenditure Change

	2023-2024 Final Budget	2024-2025 Preliminary Budget	Change	% Change
Resource Uses:				
Expenditures				
60 - Salaries & Benefits	17,990,372	18,130,553	140,181	0.8%
70 - Services & Supplies	3,660,230	3,584,050	(76,180)	-2.1%
80 - Debt Service - Capital	876,415	878,817	2,402	0.3%
85 - Capital Outlay	4,763,600	-	(4,763,600)	-100.0%
Total Expenditures	27,290,617	22,593,420	(4,697,197)	-17.2%

Fiscal Year 2024 – 2025 Expenditures Division/Department

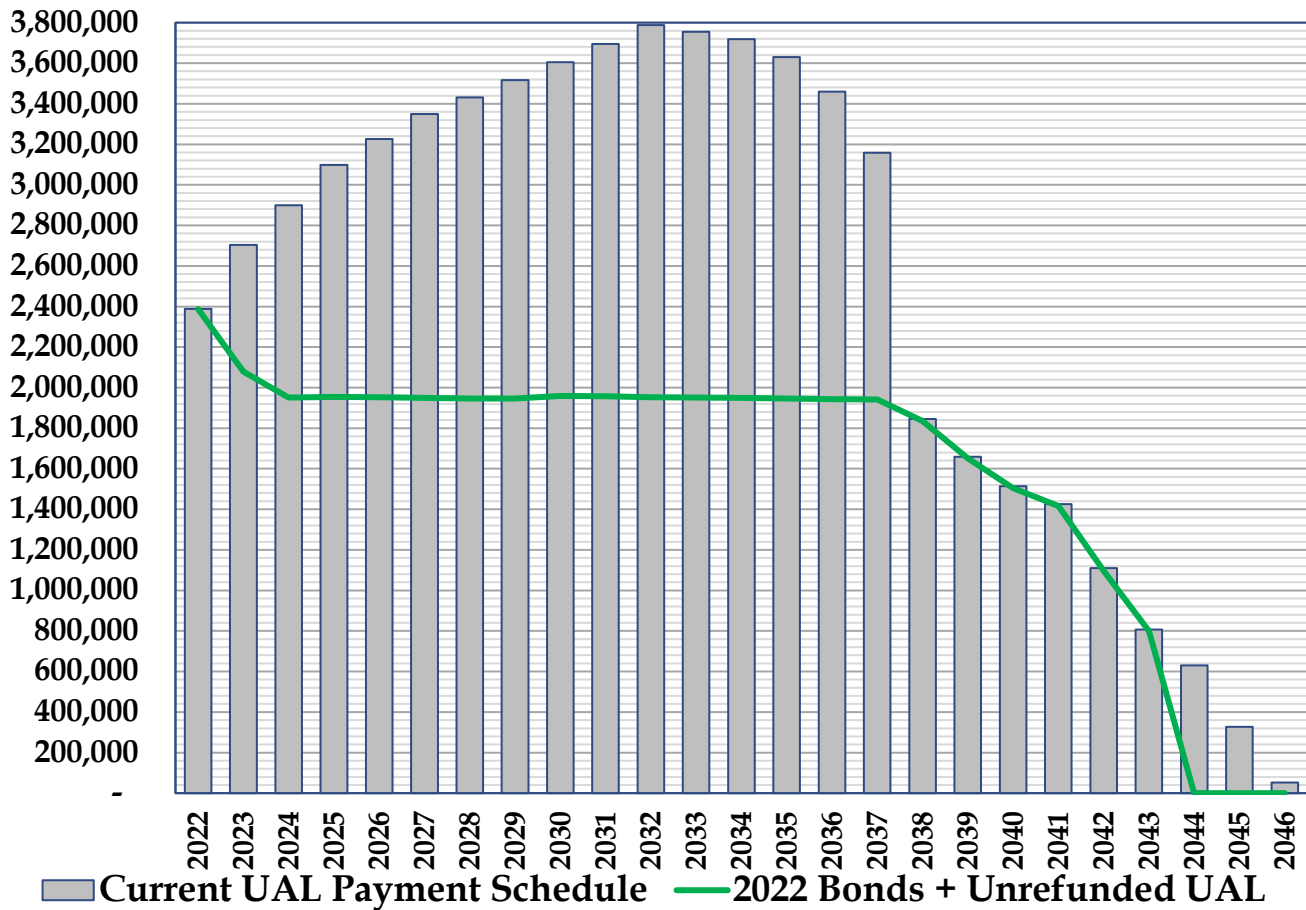
	Lakeside Fire Preliminary Budget	Lakeside Fire Non-EMS Operating Budget	Lakeside Fire EMS Operating Budget	Lakeside Fire Non-Operating Budget	Lakeside Fire Capital Budget
Resource Uses: Expenditures					
60 - Salaries & Benefits	17,322,635	13,147,386	4,175,249	-	-
70 - Services & Supplies	3,469,050	2,222,238	1,246,811	-	-
Operating Expenditures	20,791,684	15,369,625	5,422,060	-	-
60 - Salaries & Benefits - Non Recurring	807,919	-	125,005	682,914	-
70 - Services & Supplies - Non-Recurring	115,000	-	-	115,000	-
Non Operating Expenditures	922,919	0	125,005	797,914	0
80 - Debt Service - Capital	878,817	-	-	-	878,817
85 - Capital Outlay	-	-	-	-	-
Capital Debt Service and Capital Outlay	878,817	0	0	0	878,817
Total Expenditures	22,593,420	15,369,625	5,547,065	797,914	878,817

Total Expenditures Fiscal Year 2024 – 2025



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 (UAL) payment from prior years. The POB is expected to save the District more the \$0.69 million in FY2024-25; and more than \$8 million (in present day dollars) over the next 22 years. Unfortunately, CalPERS suffered a significant investment loss in FY2021-22 which created a new UAL. The District is proactively making Advance Direct Pension payments which are included in the Salary & Benefit category of the budget. The Preliminary Budget includes \$0.88 million in UAL and will be working with the CalPERS actuary to determine if there are additional UAL expectations depending on the current CalPERS investment returns. The District has adopted a Pension Liability Policy and is committed to funding these liabilities. The following Estimated Savings chart illustrates the savings achieved by refinancing the prior UAL, which has helped the District pay the current UAL.

ESTIMATED SAVINGS



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

Capital Funding Recap

The District's 5-Year Capital Funding Plan approved in September every year allocates recurring property tax revenue to Capital Reserves to be used for capital purchases.

FY2023-24 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, the almost \$1.53 million transfer is included in the Operating Budget, as the funds are not expended but 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.

Reserves and Fund Balance

Reserves are those funds set aside in the budget process for unanticipated needs as well as for working capital. **Fund Balance** is the amount left in the fund at a specified point in time (inclusive of the reserve), usually calculated at fiscal yearend.

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. The District's 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.

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. The Economic Stability Reserve is intended to offset quantifiable revenue/expense uncertainty and help stabilize service levels through economic cycles, and the District's policy is to maintain 25% of property tax revenue in this fund.

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.**

A summary of fund balances is as follows:

[illegible]

Changes to Fund Balance

The Preliminary Budget projects an increase in fund balance of \$0.8 million due to:

- **Capital Reserves:** \$1.2 million net increase in fund balance due to capital funding from operations and Cooperative Agreement revenue less the debt service payments for the Station 2 & Station 3.
- **EMS Reserves:** \$0.2 million net decrease to fund operating deficit which includes capital asset funding of \$0.28 million and some non-recurring costs.
- **Budget Stability Reserves:** \$0.39 million decrease in fund balance for prepayment of the UAL, and administrative reorganization non-recurring costs.
- **Unassigned Reserves:** \$0.2 million projected increase from operations.

All the fund balances are reviewed during the Final Budget development process and an annual resolution is adopted by the Board to classify reserves after the review.

Conclusion

The FY2024-25 Preliminary Budget presents a healthy, and financially prudent budget for next fiscal year. The budget is structurally balanced using excess reserves with a plan to replace the reserves with recurring revenue in the next two 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 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 FY2024-25 calculation, the population for the unincorporated areas increased by .31%. California per capita personal income (Price Factor) increased by 3.62%. These figures were used in the formula to compute the limit.

Fiscal Year 2024-2025 Appropriations Limit Calculation

Fiscal Year 24-25 Appropriation Limit		
Prior Year (FY23-24) Appropriations Limit	\$	19,669,974
Increased by an inflation factor composed of the increase in population and per capita income change	X	1.0394
FISCAL YEAR 23-24 APPROPRIATIONS LIMIT	\$	20,445,211

Proceeds of Taxes

The “Proceeds of Taxes” as included in the FY2024-25 Preliminary Budget that are subject to the appropriations limit are estimated to be \$16.2 million. Therefore, the District has what is referred to as an appropriation “gap” of \$4.2 million. Simply stated, the District could collect and spend up to \$4.2 million more in taxes during FY24-25 without exceeding the Constitutional limit.

Fiscal Year 24-25 Appropriations Limit as calculated	\$	20,445,211
Fiscal Year 24-25 estimated proceeds from Tax revenue less exclusions	\$	16,202,893
Amount under the limit (Appropriation gap)	\$	4,242,318

Budget Calendar

The budget development is a collaborative process that includes staff, employee representatives, and Board members. The Preliminary Budget and Final Budget cycle begins in April and culminates in September every year with the adoption of a Final Budget, Capital Plan, and a Fund Balance Classification Resolution.

Preliminary Budget Preparation Calendar – FY 2024-25			
Date	Time	Prelim Budget Calendar	Attendance
Apr-8 - Apr-11	Various	Budget Preparation/ Discussion - Services & Supplies	Staff
Feb - March	Various	Budget Preparation/ Discussion - Salaries & Benefits	Staff
6-May	09:00 - 11:00	Budget Preparation/ Discussion	Staff
28-May	11:00 - 13:00	Budget Workshop – Preliminary Budget	Committee
11-Jun	17:30	Board Meeting. - Submission of Preliminary Budget	Board
25-Jun	17:30	Board Meeting - Approval of Preliminary Budget	Board
Final Budget Preparation Calendar – FY 2024-25			
Date	Time	Budget Calendar	Attendance
TBD	TBD	Final Budget Preparation / Discussion	Staff
TBD	TBD	Final Budget Preparation / Discussion	Staff
TBD	TBD	Capital Improvement Plan Preparation / Discussion	Staff
TBD	TBD	Capital Improvement Plan Preparation / Discussion	Staff
TBD	TBD	Reserves Preparation / Discussion	Staff
TBD	TBD	Budget Workshop - Overall Budget Review including Capital & Reserves	Committee
TBD	TBD	Budget Workshop - Overall Budget Review including Capital & Reserves	Committee
TBD	TBD	Budget Workshop - Overall Budget Review including Capital & Reserves	Committee
10-Sep	17:30	Board Mtg - Submission of Final Budget, Capital Plan, & Reserve Allocation	Board
24-Sep	17:30	Board Mtg - Approval of Final Budget, Capital Plan, & Reserve Allocation	Board

Summary of Staffing Changes

FY2024-2025 Personnel Listing (FTE)

Full Time Equivalent (FTE) List	FY23-24 Authorized Positions	Changes	FY24-25 Authorized Positions
Non-Safety/Administration:			
Executive Assistant	1.00	-	1.00
Finance & HR Director	1.00	(1.00)	-
Finance Manager	-	1.00	1.00
Finance Analyst	1.00	-	1.00
Office Specialist - Finance	0.50	-	0.50
Total Non-Safety/Administration	3.50	-	3.50
Non-Safety/Human Resources:			
Human Resources Manager	-	1.00	1.00
Human Resources Analyst	1.00	(1.00)	-
Office Specialist - HR	0.50	-	0.50
Total Non-Safety/Human Resources	1.50	-	1.50
Non-Safety/Fire Prevention:			
Fire Marshal	1.00	-	1.00
Fire Inspector I	1.00	-	1.00
Defensible Space Inspector	0.50	-	0.50
Total Non-Safety/Fire Prevention	2.50	-	2.50
Safety/Administration:			
Fire Chief	1.00	-	1.00
Division Chief	2.00	-	2.00
Battalion Chief	3.00	-	3.00
Total Safety/Administration	6.00	-	6.00
Safety Suppression:			
Captain	12.00	-	12.00
Engineer	12.00	-	12.00
Firefighter PM	12.00	-	12.00
Total Safety Suppression	36.00	-	36.00
Safety/EMS:			
Firefighter PM	12.00	-	12.00
Non-Safety/EMS:			
EMS Nurse Coordinator	0.50	-	0.50
Emergency Medical Technician(EMT)	4.00	-	4.00
Total EMS	16.50	-	16.50
TOTAL FTEs	66.00	-	66.00
Board of Directors			
Directors	5.00		5.00
Total Board of Directors	5.00	-	5.00
Total FTEs & Directors	71.00	-	71.00

Budget Account Structure

<u>Fund - Division – Department - Account Code</u>			
100-10-01-XXXX	Administration – Admin		
100-10-11-XXXX	Administration – Finance		
100-10-12-XXXX	Administration – Human Resources		
100-10-13-XXXX	Administration – Board of Directors		
100-10-15-XXXX	Administration – Support Services		
100-20-21-XXXX	Fire Prevention & Community Services – Fire Prevention		
100-20-22-XXXX	Community Risk Reduction – Logistical Volunteer Group		
100-20-23-XXXX	Community Risk Reduction – C.E.R.T. Program		
100-60-62-XXXX	Emergency Services – Suppression		
100-60-63-XXXX	Emergency Services – Emergency Medical Services (EMS)		
100-80-63-XXXX	Non-Operating - EMS Non-Operating Activities <i>(Non-Recurring)</i>		
100-80-80-XXXX	Non-Operating - LKS Non-Operating Activities <i>(Non-Recurring)</i>		
<u>Example:</u>			
<u>FUND</u>	<u>DIVISION</u>	<u>DEPARTMENT</u>	<u>ACCOUNT</u>
100 -	60 -	62 -	6010 -
(General Fund)	(Emergency Services)	(Suppression)	(Salaries Regular)

BUDGET COMPARISONS

Budget Summary – All Divisions & Departments

The following table includes all unrestricted General Fund revenues and expenditures for the District. The Preliminary Budget projects a \$0.8 million surplus before any transfers for capital funding or capital outlays.

LAKESIDE FIRE PROTECTION DISTRICT	ALL DIVISIONS AND DEPARTMENTS			
PRELIMINARY BUDGET - FY2024-25				
	2023-2024 AMENDED Budget	2024-2025 PRELIMINARY Budget	Change	% Change
Resources In: Revenues				
40 - Property Tax	15,544,800	16,202,893	658,093	4.2%
41 - Fees and Services	137,000	137,000	-	0.0%
42 - Revenue from other Agencies/Grants	4,950,820	5,471,480	520,660	10.5%
43 - Miscellaneous	6,000	6,000	-	0.0%
44 - Use of Money and Property	630,000	630,000	-	0.0%
Revenues	21,268,620	22,447,373	1,178,753	5.5%
Resource Uses: Expenditures				
60 - Salaries & Benefits	17,037,392	17,322,635	285,242	1.7%
70 - Services & Supplies	3,343,253	3,469,050	125,797	3.8%
Operating Expenditures	20,380,645	20,791,684	411,039	2.0%
Sub-Total Operating Surplus/(Deficit)	887,975	1,655,689	767,714	86.5%
Capital Funding Transfer from Operations	(1,455,286)	(1,528,051)	(72,765)	5.0%
Sub-Total Surplus/(Deficit) after Capital Transfer	(567,311)	127,638	694,949	-122.5%
42 - Revenue Agencies/Grants - Non-Recurring	410,000	410,000	-	0.0%
60 - Salaries & Benefits - Non Recurring	952,980	807,919	(145,061)	-15.2%
70 - Services & Supplies - Non-Recurring	316,977	115,000	(201,977)	0.0%
Sub-Total Non-Operating Surplus/(Deficit)	(859,957)	(512,919)	347,038	-40.4%
42 - Revenue from other Agencies/Grants - Capital	1,774,917	550,000	(1,224,917)	-69.0%
Transfer In to Capital from Operations	1,455,286	1,528,051	72,765	5.0%
80 - Debt Service - Capital	876,415	878,817	2,402	0.3%
85 - Capital Outlay	4,763,600	-	(4,763,600)	-100.0%
Sub-Total Capital Outlay Surplus/(Deficit)	(2,409,812)	1,199,234	3,609,046	-149.8%
Overall General Fund Surplus/(Deficit)	(3,837,080)	813,953	4,651,034	-121.2%

Budget Summary - Non-EMS Operating Budget

This table summarizes the budget used to record all the recurring operational needs of the District except EMS activities which are funded through the SLEMSA JPA. The Preliminary Budget projects a \$0.2 million surplus.

PRELIMINARY BUDGET - FY2024-25	Lakeside Non-EMS Operating Budget			
	2023-2024 AMENDED Budget	2024-2025 PRELIMINARY Budget	Change	% Change
Resources In: Revenues				
40 - Property Tax	15,544,800	16,202,893	658,093	4.2%
41 - Fees and Services	137,000	137,000	-	0.0%
42 - Revenue from other Agencies/Grants	6,500	-	(6,500)	-100.0%
43 - Miscellaneous	6,000	6,000	-	0.0%
44 - Use of Money and Property	475,000	475,000	-	0.0%
Revenues	16,169,300	16,820,893	651,593	4.0%
Resource Uses: Expenditures				
60 - Salaries & Benefits	12,686,504	13,147,386	460,882	3.6%
70 - Services & Supplies	2,219,572	2,222,238	2,666	0.1%
Operating Expenditures	14,906,076	15,369,625	463,548	3.1%
Sub-Total Operating Surplus/(Deficit)	1,263,224	1,451,269	188,045	14.9%
Capital Funding Transfer from Operations	(1,189,656)	(1,249,139)	(59,483)	5.0%
Sub-Total Surplus/(Deficit) after Capital Transfer	73,568	202,130	128,562	174.8%
Lakeside Non-EMS Operations Surplus/(Deficit)	73,568	202,130	128,562	174.8%

For illustration and transparency, the budget includes \$1.25 million transfers required to fund recurring capital expenditures. The Preliminary Budget also includes a 2% Cost of Living Allowance (COLA) in the Salary and Benefit category.

Budget Summary - EMS Transport Operating Budget

The following table includes all EMS revenues and expenditures for the District. The Preliminary Budget projects a \$0.8 million deficit including transfers for capital funding.

PRELIMINARY BUDGET - FY2024-25	Lakeside EMS Operating Budget			
	2023-2024 AMENDED Budget	2024-2025 PRELIMINARY Budget	Change	% Change
Resources In: Revenues				
40 - Property Tax	-	-	-	0.0%
41 - Fees and Services	-	-	-	0.0%
42 - Revenue from other Agencies/Grants	4,944,320	5,471,480	527,160	10.7%
43 - Miscellaneous	-	-	-	0.0%
44 - Use of Money and Property	155,000	155,000	-	0.0%
Revenues	5,099,320	5,626,480	527,160	10.3%
Resource Uses: Expenditures				
60 - Salaries & Benefits	3,902,748	4,175,249	272,500	7.0%
70 - Services & Supplies	1,123,681	1,246,811	123,131	11.0%
Operating Expenditures	5,026,429	5,422,060	395,631	7.9%
Sub-Total Operating Surplus/(Deficit)	72,891	204,420	131,529	180.4%
Capital Funding Transfer from Operations	(265,630)	(278,912)	(13,282)	5.0%
Sub-Total Surplus/(Deficit) after Capital Transfer	(192,739)	(74,492)	118,247	-61.4%
42 - Revenue Agencies/Grants - Non-Recurring	-	-	-	
60 - Salaries & Benefits - Non Recurring	169,010	125,005	(44,005)	-26.0%
70 - Services & Supplies - Non-Recurring	-	-	-	0.0%
Sub-Total Non-Operating Surplus/(Deficit)	(169,010)	(125,005)	44,005	-26.0%
EMS Operations Surplus/(Deficit)	(361,749)	(199,497)	162,252	-44.9%

The EMS Transport budget is used to record all revenues and expenditures related to the new SLEMSA JPA. The SLEMSA JPA was formed to take over the administration of the EMS transport service from the County of San Diego and included the transfer of reserves to the District. The EMS Transport Budget funds a total of 19.55 FTEs, including 12 Firefighter Paramedics, 4 Non-safety EMTs, 0.5 EMS Nurse Coordinator position, 1.75 Management Support, and 1.3 Administrative Support.

The EMS Transport Operating Budget receives revenue from the following categories, Ambulance Transport Fees (65%), Ambulance Benefit Fee (28%), and Property Tax (7%).

Budget Summary - Non-Operating Budget

This table summarizes the budget used to record all the non-recurring transactions of the District.

PRELIMINARY BUDGET - FY2024-25	Lakeside Non-Operating Budget			
	2023-2024 AMENDED Budget	2024-2025 PRELIMINARY Budget	Change	% Change
42 - Revenue Agencies/Grants - Non-Recurring	410,000	410,000	-	0.0%
60 - Salaries & Benefits - Non Recurring	1,232,110	682,914	(549,196)	-44.6%
70 - Services & Supplies - Non-Recurring	316,977	115,000	(201,977)	-63.7%
Sub-Total includ. Non-Operating Surplus/(Deficit)	(1,139,087)	(387,914)	751,173	-65.9%
Overall General Fund Surplus/(Deficit)	(1,139,087)	(387,914)	751,173	-65.9%

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 reflected here. The Preliminary Budget includes \$0.4 million in fire assignment reimbursement revenue offset by the related \$0.23 million salary and benefit and \$0.1 service and supply costs.

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. This budget includes the use of Budget Stability Reserves for the UAL funding plan.

The use of reserves is limited to unanticipated, non-recurring needs, or anticipated future obligations. Fund balances shall not be used for normal or recurring operating expenditures without a plan to balance the budget and restore the reserves based on the Reserve Policy.

Budget Summary - Capital Budget

The capital budget tracks revenue and expenditure related to capital outlay including capital related debt service and transfers to fund capital from operations. This table includes all revenue and expenditures associated with the capital outlay and facilities debt services for the district.

PRELIMINARY BUDGET - FY2024-25	Lakeside Capital Budget			
	2023-2024 AMENDED Budget	2024-2025 PRELIMINARY Budget	Change	% Change
42 - Revenue from other Agencies/Grants - Capital	1,774,917	550,000	(1,224,917)	-69.0%
Transfer In to Capital from Operations	1,455,286	1,528,051	72,765	5.0%
80 - Debt Service - Capital	876,415	878,817	2,402	0.3%
85 - Capital Outlay	4,763,600	-	(4,763,600)	-100.0%
Sub-Total Capital Outlay Surplus/(Deficit)	(2,409,812)	1,199,234	3,609,046	-149.8%
Overall Capital Fund Surplus/(Deficit)	(2,409,812)	1,199,234	3,609,046	-149.8%

The Preliminary Budget includes \$0.55 million revenue from the cooperation agreement to cover debt services for Station 2. The \$1.5 million Transfer In from Operations is required by the capital funding plan.

Debt service in the amount of \$0.87 million covers the debt services for Station 2 and Station 3.

BUDGET COMPARISON DETAIL



Revenue Detail

Revenue Detail

Fiscal Year 2021 – 2025 Revenues

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Change
	Total Activity	Total Activity	Total Activity	Final	Preliminary	
RPT Category: 40 - Property Taxes						
4010 - Property tax - current secured	\$ 10,724,944	\$ 11,223,939	\$ 12,134,561	\$ 13,262,709	\$ 13,859,531	\$ 596,822
4020 - Property tax - current unsecured	340,811	302,888	393,796	383,522	400,780	17,258
4030 - Property tax - current utility	213,309	226,429	262,916	191,760	200,389	8,629
4040 - Property tax - prior and penalty	2,041	6,713	(17,089)	6,485	6,777	292
4050 - Property tax - home owner's exemption	66,409	65,450	65,678	67,680	70,726	3,046
4055 - Tax Interest	9,190	6,454	20,986	15,630	16,333	703
4060 - Property tax - supplemental	344,376	438,238	636,695	394,914	412,685	17,771
4080 - Property tax - Fixed Charge Special Assessment	919,815	920,395	920,938	920,500	920,500	-
4084 - Property tax - Fixed Charge - SLEMSA	219,533	287,735	-	-	-	-
4090 - Property tax - RDA Passthrough	-	-	354,135	301,600	315,172	13,572
4091 - Property tax - CAS-115 Allocation	-	-	-	-	-	-
Total Property Tax	\$ 12,840,429	\$ 13,478,241	\$ 14,772,615	\$ 15,544,800	\$ 16,202,893	\$ 658,093
RPT Category: 41 - Fees and Services						
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	36,000	36,000	-
Total Fees and Services	\$ 98,343	\$ 148,155	\$ 115,321	\$ 137,000	\$ 137,000	\$ -
RPT Category: 42 - Revenue from other Agencies/Grants						
4200 - County of San Diego CSA-69	\$ 3,595,751	\$ 3,693,032	\$ 8,527,618	\$ 4,944,320	\$ 5,471,480	\$ 527,160
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	6,500	-	(6,500)
4225 - Grants	91,544	41,428	38,407	1,224,917	-	(1,224,917)
Total Revenue from Other Agencies/Grants	\$ 6,327,304	\$ 6,852,561	\$ 10,256,761	\$ 7,135,737	\$ 6,431,480	\$ (704,257)
RPT Category: 43 - Miscellaneous Revenue						
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	6,000	6,000	\$ -
4325 - Miscellaneous Revenue	1,803	120	-	-	-	\$ -
4326 - Training Revenue	944	-	-	-	-	\$ -
Total Miscellaneous Revenue	\$ 14,305	\$ 4,139	\$ 353,998	\$ 6,000	\$ 6,000	\$ -
RPT Category: 44 - Use of Money and Property						
4410 - Interest Revenue	\$ 79,879	\$ 67,471	\$ 385,926	\$ 630,000	\$ 630,000	\$ -
4430 - Cell Tower Lease Revenue	46,812	55,055	7,646	-	-	-
4490 - FMV Adjustment-Gain/(Loss)	-	-	(435,443)	-	-	-
Total Use of Money and Property	\$ 126,692	\$ 122,526	\$ (41,872)	\$ 630,000	\$ 630,000	\$ -
Total Revenues	\$ 19,407,073	\$ 20,605,621	\$ 25,456,822	\$ 23,453,537	\$ 23,407,373	\$ (46,164)

Expenditure Detail

Expense Detail – Salaries & Benefits

Fiscal Year 2021 – 2025 Expenses

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Change
	Total Activity	Total Activity	Total Activity	Final	Preliminary	
RPT Category: 60 - Salaries & Benefits						
6010 - Salaries regular	\$ 5,111,774	\$ 5,341,996	\$ 5,606,406	\$ 7,029,383	\$ 7,210,073	\$ 180,690
6011 - Out of Rate Pay	\$ -	\$ 17,429	\$ 1,572	\$ 2,500	\$ 2,000	\$ -
6015 - Salaries - part time	8,702	35,003	36,714	56,000	71,105	15,105
6020 - Longevity	84,503	78,595	72,752	78,316	81,953	3,638
6032 - OT Coverage - Scheduled			3,519	40,000	40,000	
6033 - OT Coverage - Open	590,598	766,405	722,640	726,000	-	(726,000)
6034 - OT Coverage - leave	823,111	1,296,763	1,402,907	1,435,000	1,529,000	94,000
6035 - OT Coverage - training and support	95,281	125,290	269,567	289,000	331,300	42,300
6038 - OT Coverage - Fire Assignment - Reimbursable	1,147,830	744,319	72,879	255,000	250,000	(5,000)
6039 - OT Coverage-Nonreimbursed	84,913	8,702	19,355	40,000	50,000	10,000
6049 - Cell Phone Allowance	6,129	6,529	10,737	11,700	8,450	(3,250)
6050 - Uniform allowance	45,000	47,000	5,500	5,000	4,280	(720)
6051 - Holiday Pay	146,870	146,866	178,618	202,439	221,766	19,328
6052 - FLSA Pay	130,724	134,811	163,819	179,972	203,788	23,816
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	3,000	600
6055 - Special compensation	90,735	114,479	125,415	159,597	176,333	16,736
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	110,000	-	(110,000)
6125 - PERS retirement	1,106,420	1,125,829	1,226,441	1,498,162	1,611,082	112,920
6126 - PERS retirement Unfunded Actuarial Liability & 6127/6128 - POB Debt Service	1,985,899	2,309,029	2,076,306	2,726,787	2,837,631	110,844
6210 - Long term disability	10,850	11,289	11,015	12,240	12,500	260
6220 - Health and dental insurance	1,046,017	1,106,858	1,146,948	1,278,867	1,576,649	297,782
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	159,510	154,643	(4,868)
6235 - Worker's compensation expense	486,411	760,566	802,182	665,500	728,000	62,500
6318 - Deferred Comp Benefit	30,000	10,157	7,515	-	-	-
Total Salaries & Benefits	\$ 14,152,061	\$ 15,698,271	\$ 15,447,336	\$ 17,990,372	\$ 18,130,553	\$ 140,681

Expenditure Detail (Continue)

Expense Detail – Services & Supplies

Fiscal Year 2021 – 2025 Expenses

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Change
	Total Activity	Total Activity	Total Activity	Final	Preliminary	
RPT Category: 70 - Services & Supplies						
7035 - Telephone	\$ 42,116	\$ 58,508	\$ 32,931	\$ 40,000	\$ 32,000	\$ (8,000)
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	25,100	\$ 100
7071 - Meetings	1,188	10,001	15,884	27,163	27,500	\$ 337
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	25,319	21,000	29,400	\$ 8,400
7110 - Personal Protective Equip (PPE)	109,844	124,299	108,396	154,000	161,700	\$ 7,700
7115 - SCBA Equipment	16,250	12,609	20,371	21,462	20,330	\$ (1,132)
7122 - Rescue Equipment	2,151	7,374	9,961	35,000	10,000	\$ (25,000)
7123 - Communication Equipment	25,072	41,796	33,648	97,700	46,614	\$ (51,086)
7130 - Non-inventory equipment	15,684	20,232	29,988	80,000	50,000	\$ (30,000)
7135 - Special department expenses	16,638	6,162	12,142	25,000	27,122	\$ 2,122
7140 - Training	87,505	130,138	168,480	260,792	242,515	\$ (18,277)
7145 - Furnishings and Fixtures	17,970	15,916	20,136	52,000	52,500	\$ 500
7180 - Utilities	123,201	147,623	172,088	157,500	173,250	\$ 15,750
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	18,500	16,500	\$ (2,000)
7400 - Tax Penalty / 7401 Use Tax	700	979	95	-	-	\$ -
7402 - Processing Fees	-	683	1,050	2,000	1,500	\$ (500)
7405 - Services - Auditing	16,430	20,535	14,800	18,000	18,000	\$ -
7415 - Services - County of San Diego	295,547	120,244	147,549	129,000	129,000	\$ -
7440 - Services - Legal	47,291	68,757	68,676	139,000	62,000	\$ (77,000)
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	105,800	114,060	\$ 8,260
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	59,225	\$ 5,000
7465 - Services-Wellness	-	-	-	26,500	16,120	\$ (10,380)
7475 - Services - Other	20,394	-	-	49,200	48,500	\$ (700)
7476 - Services - EMS Contract	-	-	-	-	125,000	\$ 125,000
7525 - Services - Laundry and Linen	295	57,326	55,799	-	-	\$ -
7540 - Medical supplies	199,276	180,584	196,511	250,000	240,000	\$ (10,000)
7541 - Medical Waste Control	2,354	2,463	2,578	3,500	3,500	\$ -
7545 - ALS Engine	-	-	8,092	-	-	\$ -
7551 - Vehicle Repairs	247,479	261,219	255,382	315,750	315,038	\$ (713)
7555 - Equipment maintenance	36,914	20,271	30,666	36,600	44,100	\$ 7,500
7560 - Fuel - Diesel	62,244	104,591	128,770	183,875	166,000	\$ (17,875)
7561 - Fuel - Gas	78,577	101,402	73,540	78,187	65,000	\$ (13,187)
7570 - Station Maintenance	129,872	154,397	192,929	205,500	215,500	\$ 10,000
7579 - Miscellaneous	100,250	100,125	402	3,000	2,000	\$ (1,000)
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	\$ -
7585-87- Fire Assign. Non-reimbursed-All	315	17,201	5,047	-	-	\$ -
Total Services & Supplies	\$ 2,592,247	\$ 2,738,942	\$ 2,762,651	\$ 3,660,230	\$ 3,584,050	\$ (76,180)

Expenditure Detail (Continue)

Expense Detail – Debt Services & Capital Outlay

Fiscal Year 2021 – 2025 Expenses

	2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Preliminary	2023-2024 Final	Change
RPT Category: 80 - Debt Service						
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	-
Total Debt Services	\$ 874,777	\$ 872,493	\$ 876,810	\$ 876,415	\$ 876,415	\$ -
RPT Category: 85 - Capital Outlay						
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
Total Capital Outlay	\$ 1,596,525	\$ 353,867	\$ 1,607,846	\$ 2,128,839	\$ 4,443,300	\$ 2,314,461
Total Expenses	\$ 19,215,609	\$ 19,663,572	\$ 20,481,879	\$ 22,537,117	\$ 25,782,905	\$ 3,245,788
RPT Category: 99 - Transfers Out						
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
Total Transfer out to Capital Reserve	\$ 1,429,433	\$ 1,255,557	\$ 1,365,184	\$ 1,419,791	\$ 1,455,286	\$ 90,102

Departmental Detail

Department 01 - Administration

Salaries & benefits

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	Total Activity	Total Activity	Total Activity	Final	Preliminary
Department: 01 - Administration					
RPT Category: 60 - Salaries & Benefits					
6010 - Salaries regular	\$ 889,292	\$ 785,273	\$ 668,574	\$ 698,662	\$ 590,507
6015 - Salaries - part time	-	25,939	31,127	44,000	50,660
6020 - Longevity	84,503	78,595	61,094	65,535	56,718
6035 - OT Coverage - training and support	9,259	5,765	6,556	12,000	10,500
6049 - Cell Phone Allowance	6,129	6,529	9,175	9,035	5,785
6050 - Uniform allowance	4,000	4,000	2,550	3,000	800
6053 - Paramedic Incentive / ALS Pay	3,000	2,000	1,000	-	-
6055 - Special compensation Education Pay	9,763	20,134	6,638	11,316	17,804
6090 - Annual leave buyback	8,658	186,939	10,122	-	-
6125 - PERS retirement	180,305	167,880	1,619	148,067	125,628
6126 - PERS retirement UAL & POB	1,517,884	1,766,046	1,677,067	1,651,486	1,821,563
6220 - Health and dental insurance	144,456	106,983	122,748	116,868	100,904
6221 - Health Insurance Retiree Benefits	93,706	78,299	128,098	140,000	115,000
6225 - Social security medicare	15,564	19,322	13,976	15,873	13,834
6235 - Worker's compensation expense	86,377	311,188	286,161	90,000	90,000
6318 - Deferred comp benefit	30,000	10,157	7,515	-	-
Total Salaries & Benefits	\$ 3,082,894	\$ 3,575,048	\$ 3,034,020	\$ 3,005,843	\$ 2,999,703

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

	2020-2021		2021-2022		2022-2023		2023-2024		2024-2025	
	Total Activity		Total Activity		Total Activity		Final		Preliminary	
Department: 01 - Administration										
RPT Category: 70 - Services & Supplies										
7035 - Telephone	\$	31,587	\$	43,881	\$	24,699	\$	29,000	\$	23,200
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		1,523
7071 - Meetings		1,188		4,785		6,918		8,700		8,700
7075 - Memberships		12,741		14,192		13,834		14,500		14,500
7140 - Training		2,301		10,127		16,092		36,406		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		14,788		11,963
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		102,103		87,000		87,000
7440 - Services - Legal		35,469		51,568		51,507		54,875		44,950
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		62,635		65,874
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		42,938
7475 - Services - Other		12,052		17,499		15,526		8,000		5,000
7579 - Miscellaneous		250		125		322		-		-
Total Services & Supplies	\$	715,010	\$	824,493	\$	822,413	\$	932,891	\$	921,902
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	\$	4,276,408	\$	3,938,733	\$	3,921,605
RPT Category: 99 - Transfers Out										
8801 - Capital Funding Transfer	\$	266,992	\$	326,000	\$	366,000	\$	390,156	\$	409,664
8802 - Capital Funding		631,419		690,000		750,000		799,500		839,475
Total Transfers Out to Reserve	\$	898,411	\$	1,016,000	\$	1,116,000	\$	1,189,656	\$	1,249,139

Department 11 - Finance

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

	2020-2021		2021-2022		2022-2023		2023-2024		2024-2025	
	Total Activity		Total Activity		Total Activity		Final		Preliminary	
Department: 11 - Finance										
RPT Category: 60 - Salaries & Benefits										
6010 - Salaries regular	\$	-	\$	-	\$	-	\$	-	\$	-
6125 - PERS retirement		-		-		-		-		-
6225 - Social security medicare		-		-		-		-		-
6235 - Worker's compensation expense		-		-		-		-		-
Total Salaries & Benefits	\$	-	\$	-	\$	-	\$	-	\$	-
RPT Category: 70 - Services & Supplies										
7415 - Services - County of San Diego	\$	6,526	\$	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 - Capital										
8010 - Debt Service - Principal	\$	532,000	\$	553,000	\$	579,000	\$	-	\$	-
8011 - Debt Service - Interest	\$	342,777	\$	319,493	\$	297,810	\$	-	\$	-
Total Debt Services	\$	874,777	\$	872,493	\$	876,810	\$	-	\$	-
RPT Category: 85 - Capital Outlay										
8840 - Capital - equipment		-		-		-		-		-
Total Capital Outlay	\$	-	\$	-	\$	-	\$	-	\$	-
Total Department: 11 - Finance	\$	881,303	\$	879,230	\$	884,165	\$	6,525	\$	6,525

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

	2020-2021		2021-2022		2022-2023		2023-2024		2024-2025	
	Total Activity		Total Activity		Total Activity		Final		Preliminary	
Department: 12 - Human Resources										
RPT Category: 60 - Salaries & Benefits										
6010 - Salaries regular	\$	30,548	\$	37,764	\$	67,203	\$	72,000	\$	80,209
6035 - OT Coverage - training and support		56		3,197		4,389		4,500		2,500
6055 - Education Pay		47		1,522		-		1,850		2,015
6056 - Education Incentive		1,415		1,513		8,842		30,000		30,000
6125 - PERS retirement		632		2,844		5,130		5,990		6,704
6126 - PERS retirement UAL & POB						8,449		-		11,760
6220 - Health and dental insurance		1,682		12,347		21,325		24,009		16,965
6221 - Health Insurance Retiree Benefits		15,618		14,307		14,972		15,000		15,000
6225 - Social security medicare		444		611		1,154		1,376		1,414
6235 - Worker's compensation expense		912		3,800		6,686		8,000		8,000
Total Salaries & Benefits	\$	51,352	\$	77,905	\$	138,150	\$	162,725	\$	174,567
RPT Category: 70 - Services & Supplies										
7070 & 7135 - Special department expenses		-		-		1,232		10,875		12,688
7140 - Training		-		1,398		3,888		4,350		5,075
7460 & 7475 - Services - Other	\$	2,393	\$	22,926	\$	17,055	\$	23,625	\$	25,000
Total Services & Supplies	\$	2,393	\$	24,324	\$	22,174	\$	38,850	\$	42,763
Total Department: 12 - Human Resources	\$	53,745	\$	102,229	\$	160,325	\$	201,575	\$	217,330

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

	2020-2021		2021-2022		2022-2023		2023-2024		2024-2025	
	Total Activity		Total Activity		Total Activity		Final		Preliminary	
Department: 13 - Board of Directors										
RPT Category: 60 - Salaries & Benefits										
6010 - Salaries regular	\$	22,648	\$	23,935	\$	26,906	\$	28,000	\$	28,000
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	\$	11,238
7140 - Training	\$	-	\$	-	\$	-	\$	3,625	\$	7,250
7579 - Miscellaneous		-		-		80		1,450		1,450
Total Services & Supplies	\$	-	\$	3,492	\$	6,292	\$	16,068	\$	19,938
Total Department: 13 - Board of Directors	\$	24,256	\$	29,602	\$	35,132	\$	46,210	\$	50,080

Department 15 - Support Services
Services & Supplies and Capital Outlay

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	Total Activity	Total Activity	Total Activity	Final	Preliminary
Department: 15 - Support Services					
RPT Category: 70 - Services & Supplies					
7123 - Communication Equipment	19,691	34,517	24,686	33,133	33,795
7145 - Furnishings and Fixtures	17,970	15,916	20,136	36,250	38,063
7180 - Utilities	99,733	119,770	136,293	111,650	122,815
7445 - Services - Communications / Dispatch	71,352	89,380	92,215	90,414	90,414
7551 - Vehicle Repairs	192,515	188,525	168,226	240,750	237,038
7560 - Fuel - Diesel	50,855	73,996	67,041	93,875	70,000
7561 - Fuel - Gas	25,685	36,640	41,060	53,187	55,000
7570 - Station Maintenance	98,244	120,069	156,999	145,000	152,250
7587 - Fire Assign. Non-reimbursed-Other	-	-	-	-	-
Total Services & Supplies	\$ 576,045	\$ 678,813	\$ 706,656	\$ 804,259	\$ 799,374
RPT Category: 85 - Capital Outlay					
8840 - Capital - equipment	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department: 15 - Support Services	\$ 576,045	\$ 678,813	\$ 706,656	\$ 804,259	\$ 799,374

Department 21 - Fire Prevention

Salaries & Benefits, Services & Supplies, and Capital Outlay

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	Total Activity	Total Activity	Total Activity	Final	Preliminary
Department: 21 - Fire Prevention					
RPT Category: 60 - Salaries & Benefits					
6010 - Salaries regular	\$ 83,486	\$ 185,247	\$ 189,002	\$ 209,789	\$ 214,623
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	3,030
6055 - Education Pay	-	1,622	2,083	1,850	2,080
6090 - Annual Leave Buyback		13,698	25,573	-	-
6125 - PERS retirement	13,635	27,644	28,426	29,682	29,871
6126 - PERS retirement UAL & POB			16,897	-	19,631
6220 - Health and dental insurance	20,169	42,868	42,025	48,019	48,470
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	3,927
6235 - Worker's compensation expense	8,637	19,372	19,451	25,000	25,000
Total Salaries & Benefits	\$ 153,485	\$ 332,135	\$ 365,039	\$ 364,510	\$ 391,131
RPT Category: 70 - Services & Supplies					
7080 - Publications	\$ 2,036	\$ 567	\$ 3,207	\$ 3,475	\$ 3,475
7100 - Uniforms	\$ -	\$ -	\$ -	\$ -	\$ 2,100
7135 - Special department expenses	\$ 1,311	\$ 4,438	\$ 4,643	\$ 8,000	\$ 7,622
7140 - Training	395	7,828	7,056	9,000	9,000
7402 - Processing Fees	-	683	1,050	2,000	1,500
7415 - Services - County of San Diego	143,000	-	-	-	-
7450 - Services - Software Applications	13,302	11,586	10,808	13,200	13,200
Total Services & Supplies	\$ 160,044	\$ 25,103	\$ 26,764	\$ 35,675	\$ 36,897
RPT Category: 85 - Capital Outlay					
8850 - Capital - vehicles	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
Total Department: 21 - Fire Prevention	\$ 313,529	\$ 357,238	\$ 391,803	\$ 400,185	\$ 428,028

Department 22 - Logistical Volunteer Group

Services & Supplies

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	Total Activity	Total Activity	Total Activity	Final	Preliminary
Department: 22 - Logistical Volunteer Group					
RPT Category: 70 - Services & Supplies					
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	2,791
7570 - Station Maintenance	10,459	8,809	5,139	3,988	3,988
Total Services & Supplies	\$ 15,324	\$ 12,673	\$ 13,927	\$ 13,413	\$ 13,666
Total Department: 22 - Logistical Volunteer	\$ 15,324	\$ 12,673	\$ 13,927	\$ 13,413	\$ 13,666

Department 23 - C.E.R.T Program

Services & Supplies

	2020-2021		2021-2022		2022-2023		2023-2024		2024-2025	
	Total Activity		Total Activity		Total Activity		Final		Preliminary	
Department: 23 - C.E.R.T Program										
RPT Category: 70 - Services & Supplies										
7135 - Special department expenses	\$	14,633	\$	620	\$	223	\$	2,500	\$	2,500
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	2024-2025
	Total Activity	Total Activity	Total Activity	Final	Preliminary
Department: 62 - Suppression					
RPT Category: 60 - Salaries & Benefits					
6010 - Salaries regular	\$ 3,219,939	\$ 3,469,483	\$ 3,536,907	\$ 3,971,384	\$ 4,384,093
6011 - Out of Rate Pay	\$ -	\$ 17,429	\$ 1,338	\$ 2,000	\$ 2,000
6033 - OT Coverage - Open	403,758	498,984	412,069	376,000	-
6034 - OT Coverage - leave	684,816	1,059,518	1,210,712	1,160,000	1,264,000
6035 - OT Coverage - training and support	82,830	100,912	199,504	215,000	245,000
6050 - Uniform allowance	33,000	32,000	-	-	-
6051 - Holiday Pay	117,538	122,861	142,298	157,098	167,238
6052 - FLSA Pay	105,444	111,657	129,624	138,644	154,813
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	3,000
6055 - Special compensation	70,014	79,093	99,054	121,778	127,338
6090 - Annual leave buyback	28,562	20,662	25,457	-	-
6105 - Occupational injury - 4850 Pay	9,377	167,415	217,797	90,000	-
6125 - PERS retirement	773,563	808,576	878,823	1,065,240	1,121,406
6126 - PERS UAL & POB <i>(See Department 100)</i>	-	-	-	-	-
6210 - Long term disability	8,250	8,852	8,439	9,168	9,500
6220 - Health and dental insurance	656,781	737,927	637,149	711,797	924,251
6221 - Health Insurance Retiree Benefits	562,235	515,045	539,003	520,000	530,000
6225 - Social security medicare	77,849	88,096	86,739	97,075	94,803
6235 - Worker's compensation expense	307,365	348,749	373,158	412,500	450,000
Total Salaries & Benefits	\$ 7,172,396	\$ 8,215,949	\$ 8,563,471	\$ 9,123,284	\$ 9,551,843

Department 62 - Suppression (Continue)

Services & Supplies and Capital Outlay

	2020-2021		2021-2022		2022-2023		2023-2024		2024-2025	
	Total Activity		Total Activity		Total Activity		Final		Preliminary	
Department: 62 - Suppression										
RPT Category: 70 - Services & Supplies										
7070 - Fire Department Sustenance	\$	-	\$	-	\$	172	\$	9,425	\$	9,425
7100 - Uniforms		7,551		3,854		10,603		10,500		13,650
7110 - Personal Protective Equipment (PPE)		67,557		93,225		81,260		111,650		117,233
7115 - SCBA Equipment		12,305		9,541		15,675		15,537		14,739
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		120,568
7180 - Utilities		-		-		2,942		-		-
7465 - Services - Wellness		-		-		-		13,250		8,060
7540 - Medical supplies		-		-		-		-		20,000
7550 - Vehicle Preventitive Maintenance		-		-		233		-		-
7555 - Equipment maintenance		4,703		2,958		2,888		7,500		15,000
7579 - Miscellaneous		100,000		100,000		-		-		-
Total Services & Supplies	\$	278,636	\$	310,724	\$	243,212	\$	345,892	\$	378,674
RPT Category: 85 - Capital Outlay										
8830 - Capital - structure improvements	\$	-	\$	-	\$	30,300	\$	-	\$	-
8840 - Capital - equipment	\$	86,051	\$	-	\$	-	\$	-	\$	-
8850 - Capital - vehicles		458,711		41,180		-		-		-
Total Capital Outlay		544,763		41,180		30,300		-		-
Total Department: 62 - Suppression	\$	7,995,795	\$	8,567,852	\$	8,836,983	\$	9,469,177	\$	9,930,517

Department 63 - Emergency Medical Services (EMS)

Salaries & Benefits

	2020-2021		2021-2022		2022-2023		2023-2024		2024-2025	
	Total Activity		Total Activity		Total Activity		Final		Preliminary	
Department: 63 - Emergency Medical Services(EMS)										
RPT Category: 60 - Salaries & Benefits										
6010 - Salaries regular	\$	876,571	\$	841,963	\$	1,117,814	\$	1,589,128	\$	1,854,925
6011/6015 - Out of Rate Pay / PT Salary	\$	-	\$	-	\$	234	\$	500	\$	8,445
6020 - Longevity	\$	-	\$	-	\$	11,658	\$	12,781	\$	25,235
6032 - OT - Scheduled	\$	-	\$	-	\$	3,519	\$	40,000	\$	40,000
6033 - OT Coverage - Open		186,840		267,421		310,571		350,000		-
6034 - OT Coverage - leave		138,295		237,245		192,196		275,000		265,000
6035 - OT Coverage - training and support		9,466		15,416		58,828		55,000		70,800
6049 - Cell Phone Allowance		-		-		1,562		2,665		2,665
6050 - Uniform allowance		7,000		10,000		450		-		450
6051 - Holiday Pay		29,332		24,005		36,320		45,341		54,528
6052 - FLSA Pay		25,280		23,154		34,195		41,328		48,975
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		-
6055 - Education Pay		10,911		12,108		17,640		22,803		25,653
6090 - Annual leave buyback		1,071		40,910		4,586		-		-
6105 - Occupational injury - 4850 Pay		-		79,920		52,084		20,000		-
6125 - PERS retirement		138,285		118,885		190,418		249,182		317,321
6126 - PERS retirement UAL & POB		468,015		542,983		497,538		627,161		679,942
6210 - Long term disability		2,600		2,437		2,576		3,072		3,000
6220 - Health and dental insurance		222,930		206,733		323,701		353,174		478,163
6221 - Health Insurance Retiree Benefits		203,029		185,988		208,393		190,000		205,000
6225 - Social security medicare		19,627		20,960		27,119		35,824		37,550
6235 - Worker's compensation expense		83,120		77,456		116,727		130,000		155,000
Total Salaries & Benefits	\$	2,433,329	\$	2,715,497	\$	3,225,578	\$	4,071,758	\$	4,300,254

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

Services & Supplies and Capital Outlay

	2020-2021		2021-2022		2022-2023		2023-2024		2024-2025	
	Total Activity		Total Activity		Total Activity		Final		Preliminary	
Department: 63 - Emergency Medical Services(EMS)										
RPT Category: 70 - Services & Supplies										
7035 - Telephone	\$	10,529	\$	14,627	\$	8,233	\$	11,000	\$	8,800
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		6,903
7071 - Meetings		-		1,724		2,718		7,470		7,563
7075 - Memberships		2,972		3,329		3,176		5,500		5,500
7100 - Uniforms		2,388		1,278		14,716		10,500		13,650
7110 - Personal Protective Equipment (PPE)		22,479		31,075		27,137		42,350		44,468
7115 - SCBA Equipment		3,945		3,068		4,696		5,925		5,591
7123 - Communication Equipment		5,382		7,280		8,891		12,568		12,819
7130 - Non-inventory equipment		1,783		310		5,214		-		-
7135 - Special department expenses		73		320		199		3,988		4,675
7140 - Training		12,070		32,754		43,637		61,604		64,217
7145 - Furnishings & Fixtures		-		-		-		13,750		14,438
7180 - Utilities		19,694		25,416		29,911		43,313		47,644
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		4,538
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		19,125		17,050
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		34,987
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		16,287
7465 - Services-Wellness		-		-		-		13,250		8,060
7475 - Services - Other		4,877		16,901		23,219		18,500		18,500
7476 - Services - EMS Contracts		-		-		-		-		125,000
7540 - Medical supplies		159,350		173,947		187,700		230,000		220,000
7541 - Medical Waste Control		2,354		2,463		2,578		3,500		3,500
7551 - Vehicle Repairs		54,964		72,694		86,922		75,000		78,000
7555 - Equipment maintenance		31,791		16,728		27,313		29,100		29,100
7560 - Fuel - Diesel		11,389		30,595		61,729		90,000		96,000
7561 - Fuel - Gas		52,892		64,762		32,480		25,000		10,000
7570 - Station Maintenance		21,169		25,520		30,791		56,513		59,263
7579 - Miscellaneous		-		-		-		550		550
Total Services & Supplies	\$	652,591	\$	788,821	\$	885,691	\$	1,123,681	\$	1,246,811
RPT Category: 85 - Capital Outlay										
8830 - Capital - structure improvements		-		-		-		-		-
8840 - Capital - equipment	\$	71,843	\$	6,430	\$	186,912	\$	93,000	\$	-
8850 - Capital - vehicles		299,994		-		605,244		430,000		-
Total Capital Outlay	\$	371,837	\$	6,430	\$	792,156	\$	523,000	\$	-
Total Department: 63 - Emergency Medical	\$	3,457,756	\$	3,510,748	\$	4,903,425	\$	5,718,439	\$	5,547,065
RPT Category: 99 - Transfers Out										
8803 - Capital Funding Transfer	\$	226,733	\$	239,557	\$	249,184	\$	265,630	\$	278,912
Total Transfer Out to Reserves	\$	226,733	\$	239,557	\$	249,184	\$	265,630	\$	278,912

Department 64 - LKS Emergency Medical Services
Services & Supplies

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	Total Activity	Total Activity	Total Activity	Final	Preliminary
Department: 64 - LKS Emergency Medical Services					
RPT Category: 70 - Services & Supplies					
7130 - Non-inventory equipment	287	12	484	-	-
7140 - Training	1,513	3,525	2,725	3,500	-
7540 - Medical supplies	39,926	6,637	8,812	20,000	-
7545 - ALS Engine	-	-	8,092	-	-
7555 - Equipment maintenance	420	585	465	-	-
Total Services & Supplies	\$ 42,146	\$ 10,757	\$ 20,578	\$ 23,500	\$ -
Total Department: 64 - LKS EMS	\$ 42,146	\$ 10,757	\$ 20,578	\$ 23,500	\$ -

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

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	Total Activity	Total Activity	Total Activity	Final	Preliminary
Department: 80 - Non-Operating					
RPT Category: 60 - Salaries and Benefits					
6010 - Salaries regular				460,420	57,716
6038 - OT Coverage - Fire Assignment - Reimbu	1,140,718	744,319	72,879	255,000	250,000
6039 - OT Coverage-Nonreimbursed	93,630	11,309	19,360	40,000	50,000
6055 - Education Pay					1,443
6125 - PERS retirement					10,152
6126 - PERS retirement UAL & POB				448,140	304,735
6220 - Health and dental insurance				25,000	7,896
6225 - Social security medicare	-	-	-	3,550	972
Total Salaries and Benefits	\$ 1,234,348	\$ 755,628	\$ 92,239	\$ 1,232,110	\$ 682,914
RPT Category: 70 - Services & Supplies					
7100 - Uniforms	3,308	-	-	-	-
7110 - Personal Protective Equipment (PPE)	19,809	-	-	-	-
7122 - Rescue Equipment	-	-	-	25,000	-
7123 - Communication Equipment	-	-	-	52,000	-
7130/7145 - Other Equipment/Furnishings				32,000	
7140 - Training	-	-	-	24,277	-
7305 - Office supplies	-	5,369	-	-	-
7415 - Services - County of San Diego	27,089	-	-	-	-
7440 - Services Legal	-	-	-	65,000	-
7460 - Services-Professional Counsultants	48,730	7,550	2,280	-	-
7475 - Services - Other	-	-	-	2,700	-
7551 - Vehicle Repairs	15,026	-	-	-	-
7579 - Miscellaneous	-	-	-	1,000	-
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	-	-
Total Services & Supplies	\$ 127,530	\$ 52,384	\$ 7,367	\$ 316,977	\$ 115,000
RPT Category: 80 - Debt Service - Capital					
8010 - Debt Service - Principal	\$ -	\$ -	\$ -	\$ 600,000	\$ 627,000
8011 - Debt Service - Interest	\$ -	\$ -	\$ -	\$ 276,415	\$ 251,817
Total Debt Services	\$ -	\$ -	\$ -	\$ 876,415	\$ 878,817
RPT Category: 85 - Capital Outlay					
8830 - Capital - structure improvements	-	-	-	750,000	-
8840 - Capital - equipment/ 8850 - Vehicles		39,428	365,414	1,290,300	-
8850 - Vehicles	\$ -	\$ -	\$ -	\$ 2,200,300	\$ -
Total Capital Outlay	\$ -	\$ 39,428	\$ 365,414	\$ 4,240,600	\$ -
Total Department: 80 - Non-Operating	\$ 1,361,879	\$ 847,440	\$ 465,020	\$ 6,666,102	\$ 1,676,731

CAPITAL & ONE-TIME PROJECTS

Capital Outlay and One-Time Projects

These projects will be included in the Final Fiscal Year Budget

APPENDIX

Appendix A: GENERAL FUND RESERVE POLICY



Lakeside Fire Protection District

General Fund Reserve Policy

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.