



LAKESIDE FIRE PROTECTION DISTRICT



**FINAL 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	
Vacant	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

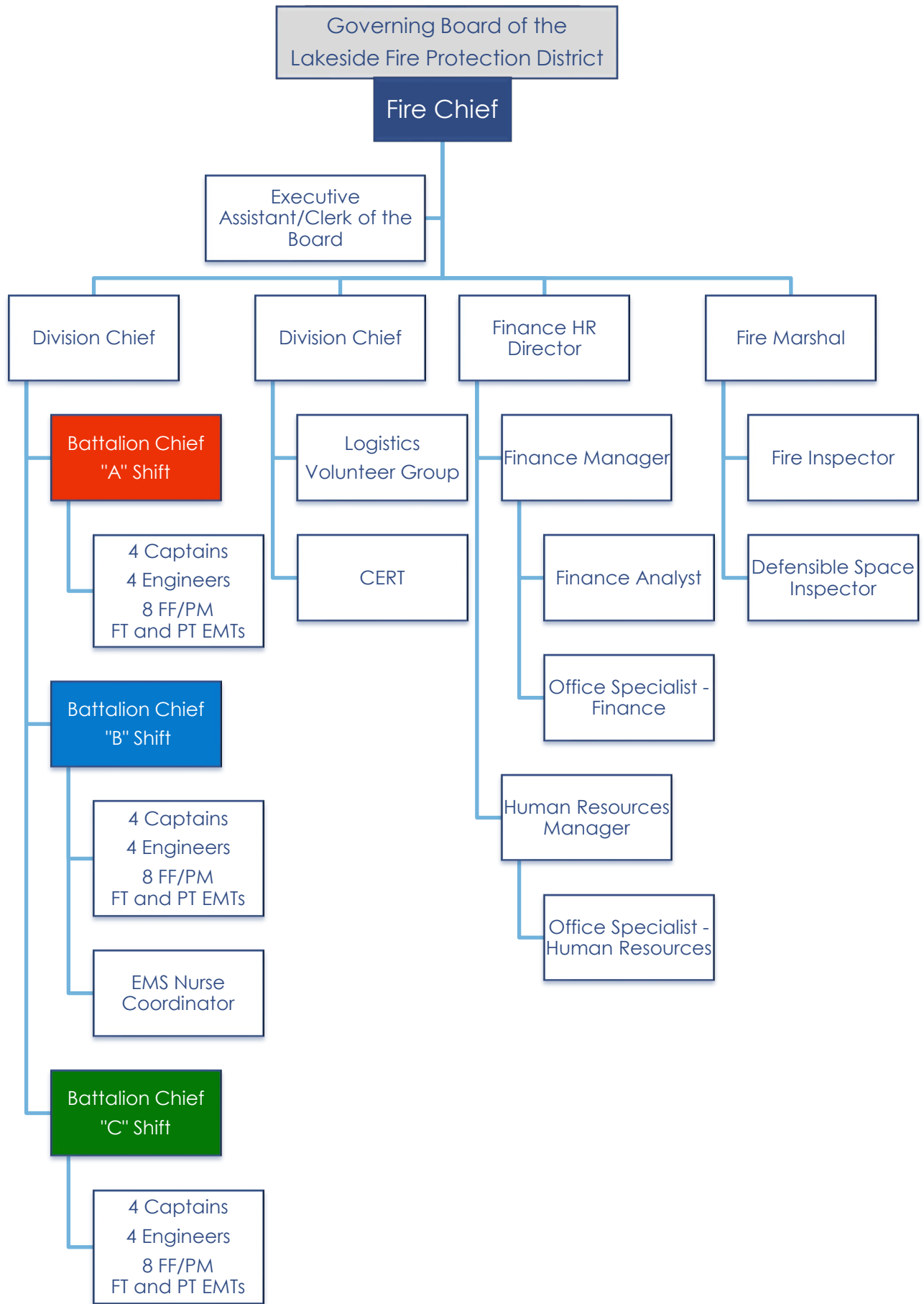


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GENERAL INFORMATION





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 #:24-029
Date: September 24, 2024
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RESOLUTION NO. 24-029

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

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 2024-25.

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 2024-25, 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 \$27,000,073.
2. All encumbrances outstanding at the end of Fiscal Year 2023-24 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 2024-25.
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 2024-25.

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 24th day of September 2024 by the following vote:

AYES: Bingham, Bowser, Liebig, Moscoso, Robles

NOES:

ABSTAIN:

ABSENT:


Brent Bowser
Board President

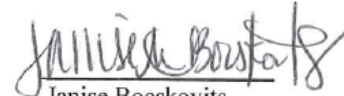

Janise Bocskovits
Clerk of the Board

Exhibit A

**Lakeside Fire Protection District
 Summary of Annual Budget for All Funds and Categories
 Fiscal Year 2024-2025**

	2024-2025 Final Budget
Resources In:	
Revenues	
40 - Property Tax	16,234,414
41 - Fees and Services	137,000
42 - Revenue from other Agencies/Grants	6,780,009
43 - Miscellaneous	6,000
44 - Use of Money and Property	630,000
Total Revenue	23,787,423
	2024-2025 Final Budget
Resource Uses:	
Expenditures	
60 - Salaries & Benefits	18,642,927
70 - Services & Supplies	3,926,956
80 - Debt Service - Capital	878,817
85 - Capital Outlay	3,551,373
Total Expenditures	27,000,073
Change in Fund Balance Surplus/(Deficit)	(3,212,650)

BUDGET HIGHLIGHTS



General Fund Overall Summary

The FY2024-25 Final Budget was carefully developed to cover District recurring expenses with recurring revenue to present a balanced operating budget. Total Revenues are budgeted at \$23.8 million, and expenditures are budgeted at \$27 million. Unrestricted ending Fund balance is projected to be about \$14 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

	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Preliminary Budget	2024-2025 Final Budget	Change	% Change
Resources In:							
Revenues							
40 - Property Tax	13,478,241	14,772,615	15,545,654	16,202,893	16,234,414	31,521	0.2%
41 - Fees and Services	148,154	115,321	259,183	137,000	137,000	-	0.0%
42 - Revenue from other Agencies/Grants	6,852,561	10,256,761	6,910,269	6,431,480	6,780,009	348,529	5.4%
43 - Miscellaneous	4,139	353,998	12,418	6,000	6,000	-	0.0%
44 - Use of Money and Property	122,526	(41,872)	757,277	630,000	630,000	-	0.0%
Resource Uses:							
Expenditures							
60 - Salaries & Benefits	15,698,271	15,447,336	16,154,850	18,130,553	18,642,927	512,374	2.8%
70 - Services & Supplies	2,738,942	2,762,651	3,051,314	3,584,050	3,926,956	342,906	9.6%
80 - Debt Service - Capital	872,493	876,810	874,810	878,817	878,817	-	0.0%
85 - Capital Outlay	353,867	1,607,846	2,018,987	-	3,551,373	3,551,373	100.0%
Total Expenditures	19,663,573	20,694,643	22,099,961	22,593,420	27,000,073	4,406,653	19.5%
Change in Fund Balance Surplus/(Deficit)	942,048	4,762,180	1,384,840	813,953	(3,212,650)	4,026,603	494.7%

Revenue Recap

The revenue recap is representative of all funds with the District. Revenues of nearly \$23.8 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 68.2% at \$16.2 million, a minimal change from the Preliminary budget. The second largest source of revenue is the Revenue from other Agencies/Grants at 28.5%. This category includes Emergency Medical Services (EMS) revenue of \$5.5 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:

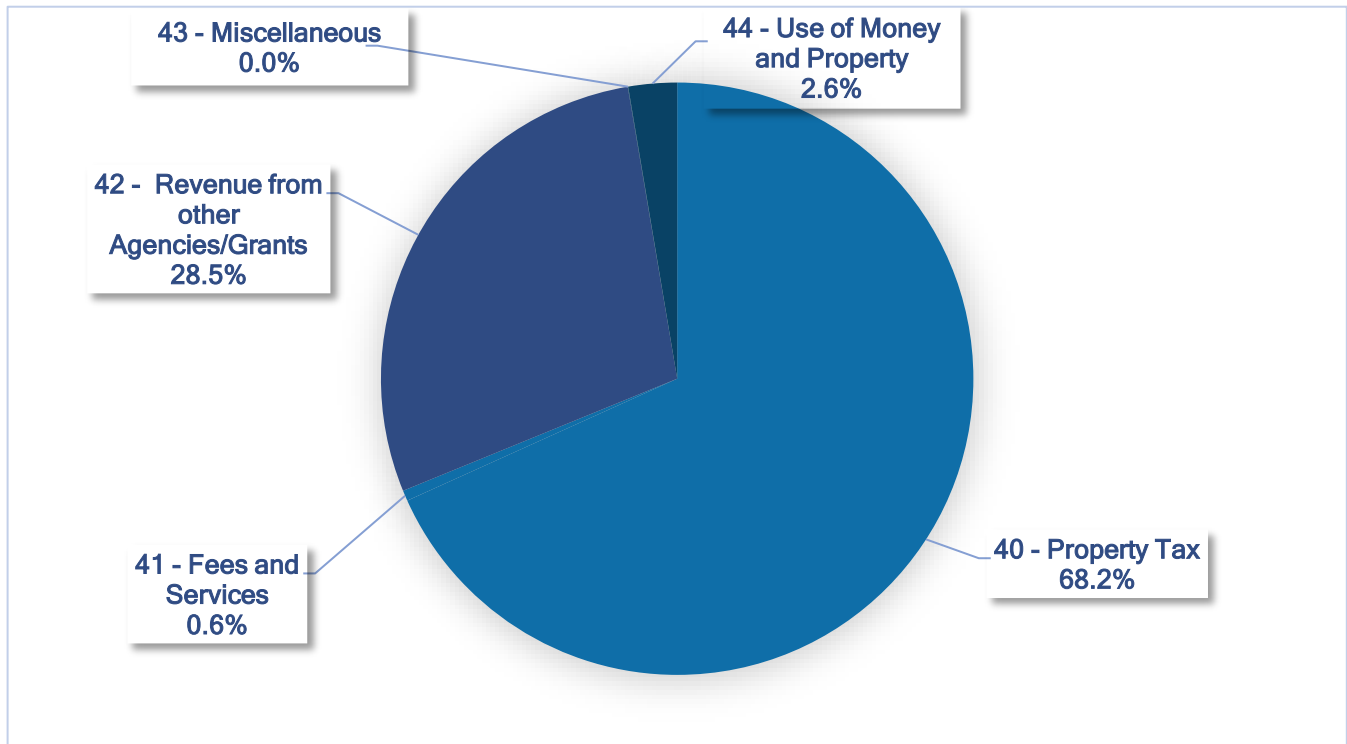
Overall Summary - Sources of Funds
Fiscal Year 2024 – 2025 Revenue Change

	2024-2025 Preliminary Budget	2024-2025 Final Budget	Change	% Change
Resources In:				
Revenues				
40 - Property Tax	16,202,893	16,234,414	31,521	0.2%
41 - Fees and Services	137,000	137,000	-	0.0%
42 - Revenue from other Agencies/Grants	6,431,480	6,780,009	348,529	5.4%
43 - Miscellaneous	6,000	6,000	-	0.0%
44 - Use of Money and Property	630,000	630,000	-	0.0%
Total Revenue	23,407,373	23,787,423	380,050	1.6%

Fiscal Year 2024 – 2025 Revenue Division/Department

	Lakeside Fire Final 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	16,234,414	16,234,414	-	-	-
41 - Fees and Services	137,000	137,000	-	-	-
42 - Revenue from other Agencies/Grants	6,780,009	-	5,561,600	410,000	808,409
43 - Miscellaneous	6,000	6,000	-	-	-
44 - Use of Money and Property	630,000	475,000	155,000	-	-
Total Revenues	23,787,423	16,852,414	5,716,600	410,000	808,409

Total Revenue Fiscal Year 2024 – 2025



Expenditure Recap

The expenditure recap is representative of all funds with the District and totals \$27 million. As a service organization, Salary & Benefits is the District's largest expenditure category accounting for 69.0% at \$18.6 million. The second largest category for the Final Budget is Service & Supplies at 14.5% and \$3.9 million.

The Capital Outlay category can vary significantly depending on the capital projects planned during the budget cycle. 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 Final Budget expense by major category.

Fiscal Year 2024 – 2025 Expenditure Change

Resource Uses:

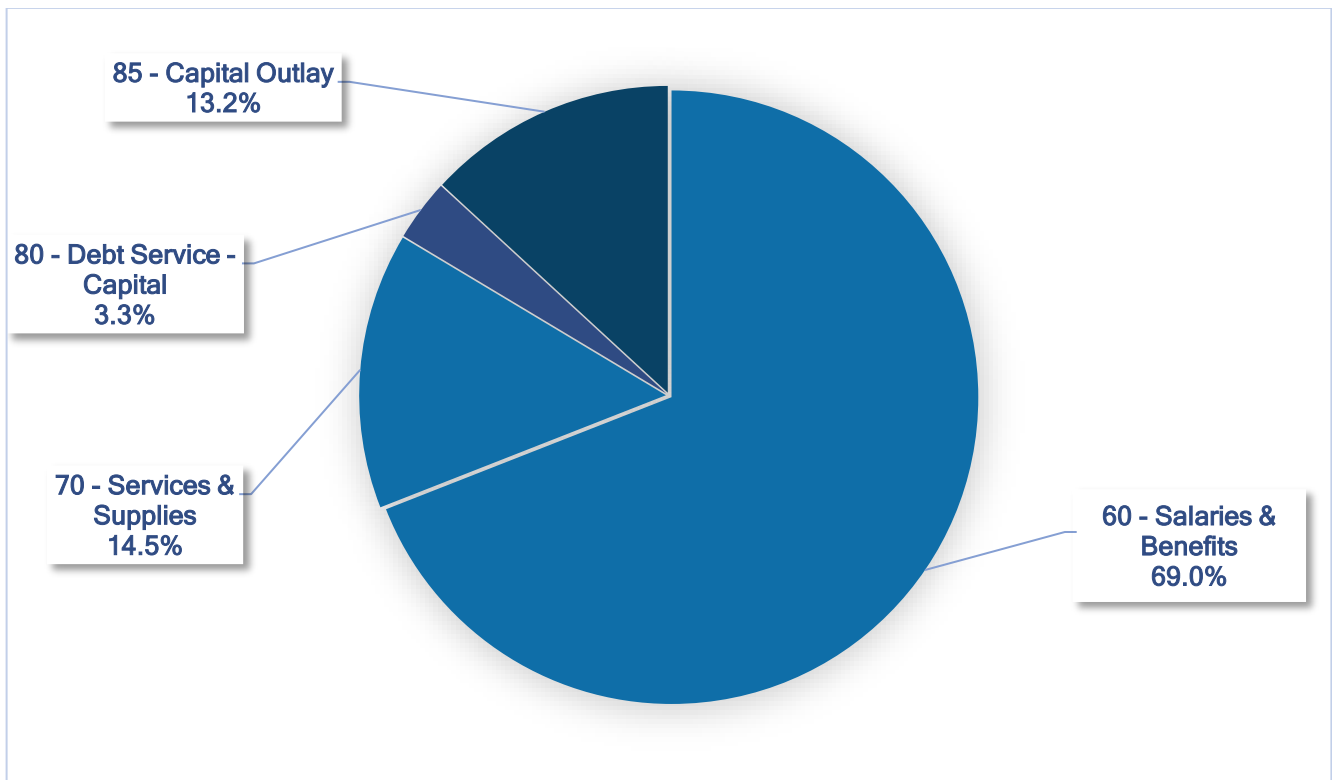
Expenditures

60 - Salaries & Benefits	18,130,553	18,642,927	512,374	2.8%
70 - Services & Supplies	3,584,050	3,926,956	342,906	9.6%
80 - Debt Service - Capital	878,817	878,817	-	0.0%
85 - Capital Outlay	-	3,551,373	3,551,373	100.0%
Total Expenditures	22,593,420	27,000,073	4,406,653	19.5%

Fiscal Year 2024 – 2025 Expenditures Division/Department

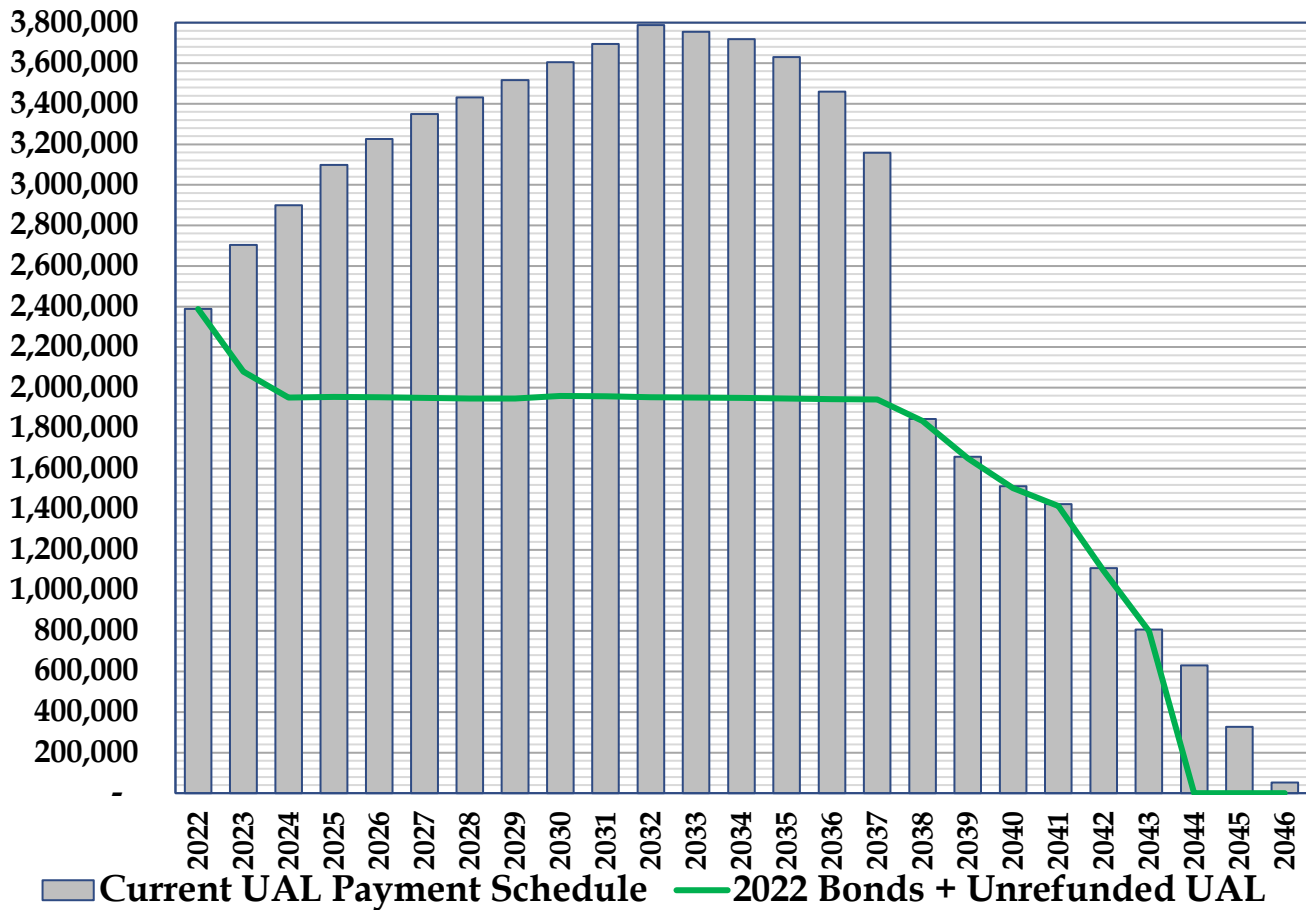
	Lakeside Fire Final Budget	Lakeside Fire Non-EMS Operating Budget	Lakeside Fire EMS Operating Budget	Lakeside Fire Non-Operating Budget	Lakeside Fire Capital Budget
Resource Uses: Expenditures					
60 - Salaries & Benefits	17,338,134	13,114,773	4,223,360	-	-
70 - Services & Supplies	3,535,600	2,263,237	1,272,362	-	-
Operating Expenditures	20,873,733	15,378,011	5,495,723	-	-
60 - Salaries & Benefits - Non Recurring	1,304,794	-	153,036	1,151,758	-
70 - Services & Supplies - Non-Recurring	391,356	-	-	391,356	-
Non Operating Expenditures	1,696,149	0	153,036	1,543,113	0
80 - Debt Service - Capital	878,817	-	-	-	878,817
85 - Capital Outlay	3,551,373	-	-	-	3,551,373
Capital Debt Service and Capital Outlay	4,430,190	0	0	0	4,430,190
Total Expenditures	27,000,073	15,378,011	5,648,759	1,543,113	4,430,190

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 Accrued Liability (UAL) payment from prior years. The POB is expected to save the District more the \$0.7 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 Advanced Discretionary Pension payments which are included in the Salary & Benefit category of the budget. The Final Budget includes \$1 million in UAL and the District will closely monitor future impacts on the pension. 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.

FY2024-25 Capital Funding Plan									
Yr	Fiscal Year	LKS Vehicles & Equipment		Facilities		EMS Vehicles & Equipment		Total Capital Funding	Annual Increase from prior year
1	FY2025	839,475	39,975	409,664	19,508	278,912	13,282	1,528,051	72,765
2	FY2026	881,449	41,974	430,147	20,483	292,858	13,946	1,604,454	76,403
3	FY2027	925,521	44,072	451,655	21,507	307,500	14,643	1,684,676	80,223
4	FY2028	971,797	46,276	474,237	22,583	322,876	15,375	1,768,910	84,234
5	FY2029	1,020,387	48,590	497,949	23,712	339,019	16,144	1,857,356	88,446

Although not included in the overall budget expenditures, the \$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:

Projected FY2024-25 Unrestricted General Fund Reserves - Final Budget						
Reserve Category	FY2022-23 Beginning Fund Balances	FY2023-24 Actuals (Unaudited)	FY2023-24 Projected Ending Balances	Resolution Committing & Assigning 06/30/2024 Fund Balances	FY2024-25 Final Budget	FY2024-25 Projected Ending Fund Balances
Economic Stability Reserve Balance:	\$3,688,752	\$0	\$3,688,752	\$4,050,723	\$0	\$4,050,723
Budget Stability Reserve Balance:	\$2,789,166	(\$1,061,154)	\$1,728,012	\$2,811,207	(\$1,133,114)	\$1,678,093
Accrued Leave Reserve Balance:	\$1,733,052	\$0	\$1,733,052	\$1,733,052	\$0	\$1,733,052
Capital Reserve Balance:	\$3,292,183	(\$263,594)	\$3,028,589	\$3,028,589	(\$2,093,730)	\$934,859
Self Insured Retention Reserve Balance:	\$600,000	\$0	\$600,000	\$700,000	\$0	\$700,000
HCFA JPA Liability Reserve Balance:	\$510,000	\$0	\$510,000	\$510,000	\$0	\$510,000
EMS Reserve Balance:	\$4,132,166	\$149,539	\$4,281,705	\$4,281,705	(\$211,071)	\$4,070,634
Unassigned Reserve Balance:	\$827,278	\$817,888	\$1,645,166	\$100,000	\$225,265	\$325,265
Total Unrestricted General Fund Balance	\$17,572,597	(\$357,321)	\$17,215,276	\$17,215,276	(\$3,212,650)	\$14,002,626
						FY2024-25 EMS SLEMSA Revenue = \$5,561,600
						FY2024-25 Projected Ending EMS Fund Balance = \$4,070,634
						EMS Reserves as a % of SLEMSA Revenue = 73.2%
						FY2024-25 LKS Property Tax Revenue = \$16,234,414
						FY2024-25 Projected Ending Lakeside Non-EMS Fund Balance = \$9,931,992
						Unrestricted NON-EMS Reserves as a % of Property Tax Revenue = 61.2%

Changes to Fund Balance

The Final Budget projects a decrease in fund balance of \$3.1 million due to:

- **Budget Stability Reserves:** \$1.1 million decrease in fund balance for prepayment of the UAL, administrative reorganization costs, and other non-recurring costs.
- **Capital Reserves:** \$2 million net decrease 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.
- **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 Final Budget presents a healthy, and financially prudent budget for the current 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 Final 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 Final 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
5/6/2024	09:00 - 11:00	Budget Preparation/ Discussion	Staff
5/28/2024	11:00 - 13:00	Budget Workshop – Preliminary Budget	Committee
6/11/2024	17:30	Board Meeting. - Submission of Preliminary Budget	Board
6/25/2024	17:30	Board Meeting - Approval of Preliminary Budget	Board
Final Budget Preparation Calendar – FY 2024-25			
Date	Time	Budget Calendar	Attendance
7/18/2024	9:30	Final Budget Preparation / Discussion	Staff
7/24/2024	9:30	Final Budget Preparation / Discussion	Staff
7/31/2024	9:30	Final Budget Preparation / Discussion	Staff
8/6/2024	9:30	Final Budget Preparation / Discussion	Staff
8/13/2024	14:00	Budget Workshop - Overall Budget Review including Capital & Reserves	Committee
8/20/2024	9:30	Budget Workshop - Overall Budget Review including Capital & Reserves	Committee
8/27/2024	14:00	Budget Workshop - Overall Budget Review including Capital & Reserves	Committee
9/10/2024	17:30	Board Mtg - Submission of Final Budget, Capital Plan, & Reserve Allocation	Board
9/24/2024	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>		
<i>Example:</i>			
<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 Final Budget projects a \$3.2 million dollar deficit which includes \$3.5 million in Capital Outlay.

LAKESIDE FIRE PROTECTION DISTRICT	ALL DIVISIONS AND DEPARTMENTS			
FINAL BUDGET - FY2024-25				
	2024-2025 PRELIMINARY Budget	2024-2025 FINAL Budget	Change	% Change
Resources In: Revenues				
40 - Property Tax	16,202,893	16,234,414	31,521	0.2%
41 - Fees and Services	137,000	137,000	-	0.0%
42 - Revenue from other Agencies/Grants(<i>non capital</i>)	5,471,480	5,561,600	90,120	1.6%
43 - Miscellaneous	6,000	6,000	-	0.0%
44 - Use of Money and Property	630,000	630,000	-	0.0%
Revenues	22,447,373	22,569,014	121,641	0.5%
Resource Uses: Expenditures				
60 - Salaries & Benefits	17,322,635	17,338,134	15,499	0.1%
70 - Services & Supplies	3,469,050	3,535,600	66,550	1.9%
Operating Expenditures	20,791,684	20,873,734	82,049	0.4%
Sub-Total Operating Surplus/(Deficit)	1,655,689	1,695,281	39,592	2.4%
Capital Funding Transfer from Operations	(1,528,051)	(1,528,051)	-	0.0%
Sub-Total Surplus/(Deficit) after Capital Transfer	127,638	167,230	39,592	31.0%
42 - Revenue Agencies/Grants - Non-Recurring	410,000	410,000	-	0.0%
60 - Salaries & Benefits - Non Recurring	682,914	1,151,758	468,844	68.7%
70 - Services & Supplies - Non-Recurring	115,000	391,356	276,356	240.3%
Sub-Total Non-Operating Surplus/(Deficit) - LKS	(387,914)	(1,133,114)	(745,200)	192.1%
60 - Salaries & Benefits - Non Recurring EMS	125,005	153,036	28,031	22.4%
Sub-Total Non-Operating Surplus/(Deficit) - EMS	(125,005)	(153,036)	(28,031)	22.4%
42 - Revenue from other Agencies/Grants - Capital	550,000	808,409	258,409	47.0%
Transfer In to Capital from Operations	1,528,051	1,528,051	-	0.0%
80 - Debt Service - Capital	878,817	878,817	-	0.0%
85 - Capital Outlay	-	3,551,373	3,551,373	100.0%
Sub-Total Capital Outlay Surplus/(Deficit)	1,199,234	(2,093,730)	(3,292,964)	-274.6%
Overall General Fund Surplus/(Deficit)	813,953	(3,212,650)	(4,026,603)	-494.7%

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 Final Budget projects a \$0.2 million surplus.

LAKESIDE FIRE PROTECTION DISTRICT FINAL BUDGET - FY2024-25	LKS - EXCLUDES EMS & NON-OPERATING ITEMS (Div. 80; Dept. 63 & 80)			
	Lakeside Non-EMS Operating Budget			
	2024-2025 PRELIMINARY Budget	2024-2025 FINAL Budget	Change	% Change
Resources In: Revenues				
40 - Property Tax	16,202,893	16,234,414	31,521	0.2%
41 - Fees and Services	137,000	137,000	-	0.0%
42 - Revenue from other Agencies/Grants	-	-	-	0.0%
43 - Miscellaneous	6,000	6,000	-	0.0%
44 - Use of Money and Property	475,000	475,000	-	0.0%
Revenues	16,820,893	16,852,414	31,521	0.2%
Resource Uses: Expenditures				
60 - Salaries & Benefits	13,147,386	13,114,773	(32,613)	-0.2%
70 - Services & Supplies	2,222,238	2,263,237	40,999	1.8%
Operating Expenditures	15,369,625	15,378,011	8,386	0.1%
Sub-Total Operating Surplus/(Deficit)	1,451,269	1,474,404	23,135	1.6%
Capital Funding Transfer from Operations	(1,249,139)	(1,249,139)	-	0.0%
Sub-Total Surplus/(Deficit) after Capital Transfer	202,130	225,265	23,135	11.4%
Lakeside Non-EMS Operations Surplus/(Deficit)	202,130	225,265	23,135	11.4%

For illustration and transparency, the budget includes \$1.25 million transfers required to fund recurring capital expenditures. The Final Budget also includes a 2% increase 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 Final Budget projects a \$0.2 million deficit including transfers for capital funding and one-time expenses.

LAKESIDE FIRE PROTECTION DISTRICT FINAL BUDGET - FY2024-25	EMS - INCLUDING NON-RECURRING ITEMS (Division 80; Department 63)			
	Lakeside EMS Operating Budget			
	2024-2025 PRELIMINARY Budget	2024-2025 FINAL Budget	Change	% Change
Resources In: Revenues				
40 - Property Tax	-	-	-	0.0%
41 - Fees and Services	-	-	-	0.0%
42 - Revenue from other Agencies/Grants	5,471,480	5,561,600	90,120	1.6%
43 - Miscellaneous	-	-	-	0.0%
44 - Use of Money and Property	155,000	155,000	-	0.0%
Revenues	5,626,480	5,716,600	90,120	1.6%
Resource Uses: Expenditures				
60 - Salaries & Benefits	4,175,249	4,223,361	48,112	1.2%
70 - Services & Supplies	1,246,811	1,272,362	25,551	2.0%
Operating Expenditures	5,422,060	5,495,723	73,663	1.4%
Sub-Total Operating Surplus/(Deficit)	204,420	220,877	16,457	8.1%
Capital Funding Transfer from Operations	(278,912)	(278,912)	-	0.0%
Sub-Total Surplus/(Deficit) after Capital Transfer	(74,492)	(58,035)	16,457	-22.1%
42 - Revenue Agencies/Grants - Non-Recurring	-	-	-	
60 - Salaries & Benefits - Non Recurring	125,005	153,036	28,031	22.4%
70 - Services & Supplies - Non-Recurring	-	-	-	0.0%
Sub-Total Non-Operating Surplus/(Deficit)	(125,005)	(153,036)	(28,031)	22.4%
EMS Operations Surplus/(Deficit)	(199,497)	(211,071)	(11,574)	5.8%

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, 2.35 Management Support, and .7 Administrative Support.

The EMS Transport Operating Budget receives revenue from the following categories: Ambulance Transport Fees (64%), Ambulance Benefit Fee (28%), Property Tax (7%), and Interest (1%).

Budget Summary - Non-Operating Budget

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

LAKESIDE FIRE PROTECTION DISTRICT FINAL BUDGET - FY2024-25	NON-OPERATING (Dept. 80 - Non-recurring Revenue & Expense / Non-Capital)			
	Lakeside Non-Operating Budget			
	2024-2025 PRELIMINARY Budget	2024-2025 FINAL Budget	Change	% Change
42 - Revenue Agencies/Grants - Non-Recurring	410,000	410,000	-	0.0%
60 - Salaries & Benefits - Non Recurring	682,914	1,151,758	468,844	68.7%
70 - Services & Supplies - Non-Recurring	115,000	391,356	276,356	240.3%
Sub-Total Non-Operating Surplus/(Deficit)	(387,914)	(1,133,114)	(745,200)	192.1%
LKS Non-Operating Surplus/(Deficit)	(387,914)	(1,133,114)	(745,200)	192.1%

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 Final Budget includes \$0.4 million in fire assignment reimbursement revenue offset by the related \$0.3 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.

LAKESIDE FIRE PROTECTION DISTRICT FINAL BUDGET - FY2024-25	Capital Budget - Dept 80 Capital Outlay & Debt Service			
	Lakeside Capital Budget			
	2024-2025 PRELIMINARY Budget	2024-2025 FINAL Budget	Change	% Change
42 - Revenue from other Agencies/Grants - Capital	550,000	808,409	258,409	47.0%
Transfer In to Capital from Operations	1,528,051	1,528,051	-	0.0%
80 - Debt Service - Capital	878,817	878,817	-	0.0%
85 - Capital Outlay	-	3,551,373	3,551,373	100.0%
Sub-Total Capital Outlay Surplus/(Deficit)	1,199,234	(2,093,730)	(3,292,964)	-274.6%
Overall Capital Fund Surplus/(Deficit)	1,199,234	(2,093,730)	(3,292,964)	-274.6%

The Final Budget includes \$0.8 million revenue from the cooperative agreement to cover debt services for Station 2 in the amount of \$.55 million and \$.25 million grant revenue for special projects. 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

	2021-2022	2022-2023	2023-2024	2024-2025	2024-2025	Change
	Total Activity	Total Activity	Total Activity	Preliminary	Final	
RPT Category: 40 - Property Taxes						
4010 - Property tax - current secured	\$ 11,223,939	\$ 12,134,561	\$ 12,802,092	\$ 13,859,531	\$ 13,859,531	\$ -
4020 - Property tax - current unsecured	302,888	393,796	449,281	400,780	400,780	-
4030 - Property tax - current utility	226,429	262,916	291,253	200,389	200,389	-
4040 - Property tax - prior and penalty	6,713	(17,089)	(2,367)	6,777	6,777	-
4050 - Property tax - home owner's exemption	65,450	65,678	63,051	70,726	70,726	-
4055 - Tax Interest	6,454	20,986	37,628	16,333	16,333	-
4060 - Property tax - supplemental	438,238	636,695	563,434	412,685	431,076	18,391
4080 - Property tax - Fixed Charge Special Assessment	920,395	920,938	926,586	920,500	933,630	13,130
4090 - Property tax - RDA Passthrough	287,735	354,135	414,694	315,172	315,172	-
4091 - Property tax - CAS-115 Allocation	-	-	-	-	-	-
Total Property Tax	\$ 13,478,241	\$ 14,772,615	\$ 15,545,654	\$ 16,202,893	\$ 16,234,414	\$ 31,521
RPT Category: 41 - Fees and Services						
4110 - Mitigation Fees	\$ 118,710	\$ 77,522	\$ 205,749	\$ 100,000	\$ 100,000	\$ -
4120 - Fees for Services	1,419	615	1,736	1,000	1,000	-
4121 - Permit and inspection fees	28,026	37,184	51,698	36,000	36,000	-
Total Fees and Services	\$ 148,155	\$ 115,321	\$ 259,183	\$ 137,000	\$ 137,000	\$ -
RPT Category: 42 - Revenue from other Agencies/Grants						
4200 - EMS Revenue (CSA-69 and SLEMSA)	\$ 3,693,032	\$ 8,527,618	\$ 5,316,234	\$ 5,471,480	\$ 5,561,600	\$ 90,120
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	73,033	-	-	-	-	-
4210 - Fire Assignment Reimbursement	1,129,261	108,834	411,908	410,000	410,000	-
4211 - Other Assignment Reimbursement	-	-	-	-	-	-
4220 - Other revenue	1,365,808	1,031,902	7,211	-	-	-
4225 - Grants	41,428	38,407	624,917	-	258,409	258,409
Total Revenue from Other Agencies/Grants	\$ 6,852,561	\$ 10,256,761	\$ 6,910,269	\$ 6,431,480	\$ 6,780,009	\$ 348,529
RPT Category: 43 - Miscellaneous Revenue						
4310 - Sale of fixed assets	\$ -	\$ 348,389	\$ 26,215	\$ -	\$ -	\$ -
4315 - Donations	-	-	-	-	-	-
4316 - Insurance Proceeds	-	-	4,244	-	-	-
4320 - Purchasing Card Incentive Program	4,019	5,608	7,216	6,000	6,000	-
4325 - Miscellaneous Revenue	120	-	-	-	-	-
4326 - Training Revenue	-	-	958	-	-	-
Total Miscellaneous Revenue	\$ 4,139	\$ 353,998	\$ 38,633	\$ 6,000	\$ 6,000	\$ -
RPT Category: 44 - Use of Money and Property						
4410/4411 - Interest Revenue	\$ 67,471	\$ 385,926	\$ 731,062	\$ 630,000	\$ 630,000	\$ -
4430 - Cell Tower Lease Revenue	55,055	7,646	-	-	-	-
4490 - FMV Adjustment-Gain/(Loss)	-	(435,443)	-	-	-	-
Total Use of Money and Property	\$ 122,526	\$ (41,872)	\$ 731,062	\$ 630,000	\$ 630,000	\$ -
Total Revenues	\$ 20,605,621	\$ 25,456,822	\$ 23,484,802	\$ 23,407,373	\$ 23,787,423	\$ 380,050

Expenditure Detail

Expense Detail – Salaries & Benefits

Fiscal Year 2021 – 2025 Expenses

	2021-2022	2022-2023	2023-2024	2024-2025	2024-2025	Change
	Total Activity	Total Activity	Total Activity	Preliminary	Final	
RPT Category: 60 - Salaries & Benefits						
6010 - Salaries regular	\$ 5,341,996	\$ 5,606,406	\$ 7,025,802	\$ 7,210,073	\$ 7,210,073	\$ -
6011 - Out of Rate Pay	\$ 17,429	\$ 1,572	\$ 1,042	\$ 2,000	\$ 2,000	\$ -
6015 - Salaries - part time	35,003	36,714	48,187	71,105	74,105	3,000
6020 - Longevity	78,595	72,752	79,826	81,953	81,953	-
6032 - OT Coverage - Scheduled		3,519	28,279	40,000	40,000	
6033 - OT Coverage - Open	766,405	722,640	726,374	-	-	-
6034 - OT Coverage - leave	1,296,763	1,402,907	1,432,453	1,529,000	1,529,000	-
6035 - OT Coverage - training and support	125,290	269,567	249,318	331,300	328,800	(2,500)
6038 - OT Coverage - Fire Assignment - Reimbursable	744,319	72,879	244,709	250,000	250,000	-
6039 - OT Coverage-Nonreimbursed	8,702	19,355	43,611	50,000	50,000	-
6049 - Cell Phone Allowance	6,529	10,737	9,830	8,450	8,450	-
6050 - Uniform allowance	47,000	5,500	4,750	4,280	4,280	-
6051 - Holiday Pay	146,866	178,618	198,804	221,766	221,766	-
6052 - FLSA Pay	134,811	163,819	177,708	203,788	203,788	-
6053 - Paramedic Incentive / ALS Pay	37,618	81,151	91,557	102,000	102,000	-
6054 - Paramedic Preceptor Pay	984	2,701	4,026	3,000	3,000	-
6055 - Special compensation	114,479	125,415	168,493	176,333	176,333	-
6056 - Education Incentive	1,513	8,842	7,165	30,000	30,000	-
6090 - Annual leave buyback	263,878	65,739	74,799	-	-	-
6105 - Occupational injury - 4850 Pay	247,335	271,500	92,489	-	-	-
6125 - PERS retirement	1,125,829	1,226,441	1,503,626	1,611,082	1,626,082	15,000
6126 - PERS retirement Unfunded Actuarial Liability & 6127/6128 - POB Debt Service	2,309,029	2,076,306	2,028,387	2,837,631	3,234,505	396,874
6210 - Long term disability	11,289	11,015	11,352	12,500	12,500	-
6220 - Health and dental insurance	1,106,858	1,146,948	1,283,595	1,576,649	1,576,649	-
6221 - Health Insurance Retiree Benefits	822,253	920,411	896,681	895,000	995,000	100,000
6225 - Social security medicare	136,775	134,184	160,057	154,643	154,643	-
6235 - Worker's compensation expense	760,566	802,182	(1,136,468)	728,000	728,000	-
6318 - Deferred Comp Benefit	10,157	7,515	-	-	-	-
Total Salaries & Benefits	\$ 15,698,271	\$ 15,447,336	\$ 15,456,451	\$ 18,130,553	\$ 18,642,927	\$ 512,374

Expenditure Detail (Continue)

Expense Detail – Services & Supplies

Fiscal Year 2021 – 2025 Expenses

	2020-2021	2021-2022	2023-2024	2024-2025	2024-2025	Change
	Total Activity	Total Activity	Total Activity	Preliminary	Final	
RPT Category: 70 - Services & Supplies						
7035 - Telephone	\$ 58,508	\$ 32,931	\$ 27,142	\$ 32,000	\$ 32,000	\$ -
7042 - Cellular phones	13,652	10,237	10,426	14,000	14,000	\$ -
7070 - Fire Department Sustenance	8,225	14,059	17,321	25,100	25,100	\$ -
7071 - Meetings	10,001	15,884	17,123	27,500	27,500	\$ -
7075 - Memberships	17,520	17,010	16,514	20,000	20,000	\$ -
7080 - Publications	567	3,207	2,793	3,475	3,475	\$ -
7100 - Uniforms	5,132	25,319	14,382	29,400	29,400	\$ -
7110 - Personal Protective Equip (PPE)	124,299	108,396	103,868	161,700	161,700	\$ -
7115 - SCBA Equipment	12,609	20,371	17,568	20,330	20,330	\$ -
7122 - Rescue Equipment	7,374	9,961	3,145	10,000	53,356	\$ 43,356
7123 - Communication Equipment	41,796	33,648	76,892	46,614	46,614	\$ -
7130 - Non-inventory equipment	20,232	29,988	89,390	50,000	50,000	\$ -
7135 - Special department expenses	6,162	12,142	17,391	27,122	35,122	\$ 8,000
7140 - Training	130,138	168,480	170,963	242,515	242,515	\$ -
7145 - Furnishings and Fixtures	15,916	20,136	46,188	52,500	72,500	\$ 20,000
7180 - Utilities	147,623	172,088	174,438	173,250	173,250	\$ -
7250 - General liability insurance	143,113	169,623	210,333	206,250	259,800	\$ 53,550
7305 - Office supplies	21,940	22,560	16,570	25,250	25,250	\$ -
7310 - Postage	1,205	1,310	985	2,000	2,000	\$ -
7330 - Household Cleaning Supplies	13,267	13,851	17,525	16,500	16,500	\$ -
7400 - Tax Penalty / 7401 Use Tax	979	95	57	-	-	\$ -
7402 - Processing Fees	683	1,050	1,400	1,500	1,500	\$ -
7405 - Services - Auditing	20,535	14,800	15,500	18,000	18,000	\$ -
7415 - Services - County of San Diego	120,244	147,549	142,946	129,000	129,000	\$ -
7440 - Services - Legal	68,757	68,676	78,845	62,000	62,000	\$ -
7445 - Services - Comm. / Dispatch	518,000	529,479	579,486	587,001	587,001	\$ -
7446 - Services - Computer Maintenance	38,222	35,303	36,877	42,000	42,000	\$ -
7450 - Services - Software Applications	90,219	86,061	97,449	114,060	114,060	\$ -
7455 - Services-Physical Appraisals	16,048	10,237	27,216	30,000	30,000	\$ -
7460 - Services-Professional Consultants	44,133	18,441	25,998	59,225	84,225	\$ 25,000
7465 - Services-Wellness	-	-	22,020	16,120	16,120	\$ -
7475 - Services - Other	-	-	47,804	48,500	48,500	\$ -
7476 - Services - EMS Contract	-	-	-	125,000	125,000	\$ -
7525 - Services - Laundry and Linen	57,326	55,799	-	-	-	\$ -
7540 - Medical supplies	180,584	196,511	223,048	240,000	240,000	\$ -
7541 - Medical Waste Control	2,463	2,578	3,060	3,500	3,500	\$ -
7545 - ALS Engine	-	8,092	-	-	-	\$ -
7551 - Vehicle Repairs	261,219	255,382	281,582	315,038	315,038	\$ -
7555 - Equipment maintenance	20,271	30,666	19,691	44,100	44,100	\$ -
7560 - Fuel - Diesel	104,591	128,770	148,641	166,000	166,000	\$ -
7561 - Fuel - Gas	101,402	73,540	47,816	65,000	65,000	\$ -
7570 - Station Maintenance	154,397	192,929	197,113	215,500	408,500	\$ 193,000
7579 - Miscellaneous	100,125	402	882	2,000	2,000	\$ -
7580 - Emergency Incident-Vehicle	19,806	283	105	75,000	75,000	\$ -
7581 - Emergency Inc-Admin Overh	-	-	-	35,000	35,000	\$ -
7582 - Emergency Incident-Other	2,458	(243)	5,698	5,000	5,000	\$ -
7585-87- Fire Assign. Non-reimbursed-All	17,201	5,047	1,124	-	-	\$ -
Total Services & Supplies	\$ 2,738,942	\$ 2,762,651	\$ 3,055,314	\$ 3,584,050	\$ 3,926,955	\$ 342,906

Expenditure Detail (Continue)

Expense Detail – Debt Services & Capital Outlay

Fiscal Year 2021 – 2025 Expenses

	2020-2021	2021-2022	2023-2024	2024-2025	2024-2025	Change
	Total Activity	Total Activity	Total Activity	Preliminary	Final	
RPT Category: 80 - Debt Service - Capital						
8010 - Debt Service - Principal	\$ 553,000	\$ 579,000	\$ 600,000	\$ 627,000	\$ 627,000	\$ -
8011 - Debt Service- Interest	319,493	297,810	274,810	251,817	251,817	-
Total Debt Services	\$ 872,493	\$ 876,810	\$ 874,810	\$ 878,817	\$ 878,817	\$ -
RPT Category: 85 - Capital Outlay						
8830 - Capital - structure improvements	\$ 253,315	\$ 68,467	\$ -	\$ -	\$ 1,295,000	\$ 1,295,000
8840 - Capital - equipment	59,372	552,326	703,283	-	534,100	534,100
8850 - Capital - vehicles	41,180	987,052	1,315,704	-	1,722,273	1,722,273
Total Capital Outlay	\$ 353,867	\$ 1,607,846	\$ 2,018,987	\$ -	\$ 3,551,373	\$ 3,551,373
Total Expenses	\$ 19,663,572	\$ 20,694,643	\$ 21,405,561	\$ 22,593,420	\$ 27,000,073	\$ 4,406,653
RPT Category: 99 - Transfers Out						
8801 - Capital Funding - Facilities	\$ 326,000	\$ 366,000	\$ 390,156	\$ -	\$ 409,664	\$ 409,664
8802 - Capital Funding - Vehicles & Equip.	690,000	750,000	799,500	-	839,475	839,475
8803 - Capital Funding - EMS	239,557	249,184	265,630	-	278,912	278,912
Total Transfer out to Capital Reserve	\$ 1,255,557	\$ 1,365,184	\$ 1,455,286	\$ -	\$ 1,528,051	\$ 1,528,051

Departmental Detail

Department 01 - Administration

Salaries & Benefits

	2021-2022	2022-2023	2023-2024	2024-2025	2024-2025
	Total Activity	Total Activity	Total Activity	Preliminary	Final
Department: 01 - Administration					
RPT Category: 60 - Salaries & Benefits					
6010 - Salaries regular	\$ 785,273	\$ 668,574	\$ 696,864	\$ 590,507	\$ 590,507
6015 - Salaries - part time	25,939	31,127	37,166	50,660	53,160
6020 - Longevity	78,595	61,094	67,424	56,718	56,718
6035 - OT Coverage - training and support	5,765	6,556	2,817	10,500	10,500
6049 - Cell Phone Allowance	6,529	9,175	7,556	5,785	5,785
6050 - Uniform allowance	4,000	2,550	2,550	800	800
6053 - Paramedic Incentive / ALS Pay	2,000	1,000	2,461	-	-
6055 - Special compensation Education Pay	20,134	6,638	17,062	17,804	17,804
6090 - Annual leave buyback	186,939	10,122	19,331	-	-
6125 - PERS retirement	167,880	1,619	153,240	125,628	125,628
6126 - PERS retirement UAL & POB	1,766,046	1,677,067	210,097	242,970	242,970
6220 - Health and dental insurance	106,983	122,748	119,151	100,904	100,904
6221 - Health Insurance Retiree Benefits	78,299	128,098	107,885	115,000	115,000
6225 - Social security medicare	19,322	13,976	15,470	13,834	13,834
6235 - Worker's compensation expense	311,188	286,161	66,396	90,000	90,000
6318 - Deferred comp benefit	10,157	7,515	-	-	-
Total Salaries & Benefits	\$ 3,575,048	\$ 3,034,020	\$ 1,525,471	\$ 1,421,110	\$ 1,423,610

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

	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Preliminary	2024-2025 Final
Department: 01 - Administration					
RPT Category: 70 - Services & Supplies					
7035 - Telephone	\$ 43,881	\$ 24,699	\$ 19,702	\$ 23,200	\$ 23,200
7042 - Cellular phones	9,369	7,678	7,561	10,150	10,150
7070 - Fire Department Sustenance	6,212	10,146	38	1,523	1,523
7071 - Meetings	4,785	6,918	6,592	8,700	8,700
7075 - Memberships	14,192	13,834	11,973	14,500	14,500
7140 - Training	10,127	16,092	12,387	36,406	36,406
7250 - General liability insurance	107,335	125,967	152,491	149,531	188,355
7305 - Office supplies	12,545	16,843	11,908	18,306	18,306
7310 - Postage	903	983	648	1,450	1,450
7330 - Household Cleaning Supplies	9,950	10,388	12,706	11,963	11,963
7400 - Tax Penalty	979	95	57	-	-
7405 - Services - Auditing	16,326	10,175	11,238	13,050	13,050
7415 - Services - County of San Diego	83,754	102,103	95,592	87,000	87,000
7440 - Services - Legal	51,568	51,507	25,142	44,950	44,950
7445 - Services - Communications / Dispatch	309,266	312,348	335,162	335,162	335,162
7446 - Services - Computer Maintenance	28,343	26,874	27,354	30,450	30,450
7450 - Services - Software Applications	52,131	49,976	62,511	65,874	65,874
7455 - Services-Physical Appraisals	12,036	7,678	19,732	21,750	21,750
7460 - Services-Professional Consultants	33,167	12,258	18,849	42,938	42,938
7475 - Services - Other	17,499	15,526	10,058	5,000	5,000
7579 - Miscellaneous	125	322	-	-	-
Total Services & Supplies	\$ 824,493	\$ 822,413	\$ 841,699	\$ 921,902	\$ 960,726
RPT Category: 85 - Capital Outlay					
8830 - Capital - structure improvements	\$ 253,315	\$ 38,167		\$ -	\$ -
8840 - Capital - equipment	\$ 13,515	\$ -		\$ -	\$ -
8850 - Capital - vehicles	-	381,808		-	-
Total Capital Outlay	\$ 266,830	\$ 419,975	\$ -	\$ -	\$ -
Total Department: 01 - Administration	\$ 4,666,371	\$ 4,276,408	\$ 2,367,170	\$ 2,343,012	\$ 2,384,336
RPT Category: 99 - Transfers Out					
8801 - Capital Funding Transfer	\$ 326,000	\$ 366,000	\$ 390,156	\$ 409,664	\$ 409,664
8802 - Capital Funding	690,000	750,000	799,500	839,475	839,475
Total Transfers Out to Reserve	\$ 1,016,000	\$ 1,116,000	\$ 1,189,656	\$ 1,249,139	\$ 1,249,139

Department 11 - Finance

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

	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Preliminary	2024-2025 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	\$ 6,737	\$ 7,354	\$ 7,728	\$ 6,525	\$ 6,525
7475 - Services - Other	-	-	-	-	-
Total Services & Supplies	\$ 6,737	\$ 7,354	\$ 7,728	\$ 6,525	\$ 6,525
RPT Category: 80 - Debt Service - Capital					
8010 - Debt Service - Principal	\$ 553,000	\$ 579,000		\$ -	\$ -
8011 - Debt Service - Interest	\$ 319,493	\$ 297,810		\$ -	\$ -
Total Debt Services	\$ 872,493	\$ 876,810	\$ -	\$ -	\$ -
RPT Category: 85 - Capital Outlay					
8840 - Capital - equipment	-	-	-	-	-
Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department: 11 - Finance	\$ 879,230	\$ 884,165	\$ 7,728	\$ 6,525	\$ 6,525

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

	2021-2022	2022-2023	2023-2024	2024-2025	2024-2025
	Total Activity	Total Activity	Total Activity	Preliminary	Final
Department: 12 - Human Resources					
RPT Category: 60 - Salaries & Benefits					
6010 - Salaries regular	\$ 37,764	\$ 67,203	\$ 78,974	\$ 80,209	\$ 80,209
6035 - OT Coverage - training and support	3,197	4,389	(312)	2,500	-
6055 - Education Pay	1,522	-	1,814	2,015	2,015
6056 - Education Incentive	1,513	8,842	7,165	30,000	30,000
6125 - PERS retirement	2,844	5,130	6,825	6,704	6,704
6126 - PERS retirement UAL & POB		8,449	12,120	11,760	11,760
6220 - Health and dental insurance	12,347	21,325	18,700	16,965	16,965
6221 - Health Insurance Retiree Benefits	14,307	14,972	11,877	15,000	15,000
6225 - Social security medicare	611	1,154	1,359	1,414	1,414
6235 - Worker's compensation expense	3,800	6,686	7,258	8,000	8,000
Total Salaries & Benefits	\$ 77,905	\$ 138,150	\$ 145,781	\$ 174,567	\$ 172,067
RPT Category: 70 - Services & Supplies					
7070 & 7135 - Special department expenses	-	1,232	7,836	12,688	12,688
7140 - Training	1,398	3,888	1,260	5,075	5,075
7460 & 7475 - Services - Other	\$ 22,926	\$ 17,055	\$ 25,433	\$ 25,000	\$ 25,000
Total Services & Supplies	\$ 24,324	\$ 22,174	\$ 34,529	\$ 42,763	\$ 42,763
Total Department: 12 - Human Resources	\$ 102,229	\$ 160,325	\$ 180,311	\$ 217,330	\$ 214,830

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

	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Preliminary	2024-2025 Final
Department: 13 - Board of Directors					
RPT Category: 60 - Salaries & Benefits					
6010 - Salaries regular	\$ 23,935	\$ 26,906	\$ 26,124	\$ 28,000	\$ 28,000
6225 - Social security medicare	2,174	1,934	1,881	2,142	2,142
Total Salaries & Benefits	\$ 26,109	\$ 28,840	\$ 28,005	\$ 30,142	\$ 30,142
RPT Category: 70 - Services & Supplies					
7071 - Meetings	\$ 3,492	\$ 6,212	\$ 6,078	\$ 11,238	\$ 11,238
7140 - Training	\$ -	\$ -	\$ 5,016	\$ 7,250	\$ 7,250
7579 - Miscellaneous	-	80	-	1,450	1,450
Total Services & Supplies	\$ 3,492	\$ 6,292	\$ 11,094	\$ 19,938	\$ 19,938
Total Department: 13 - Board of Directors	\$ 29,602	\$ 35,132	\$ 39,099	\$ 50,080	\$ 50,080

Department 15 - Support Services
Services & Supplies and Capital Outlay

	2021-2022	2022-2023	2023-2024	2024-2025	2024-2025
	Total Activity	Total Activity	Total Activity	Preliminary	Final
Department: 15 - Support Services					
RPT Category: 70 - Services & Supplies					
7123 - Communication Equipment	34,517	24,686	19,885	33,795	33,795
7145 - Furnishings and Fixtures	15,916	20,136	33,898	38,063	38,063
7180 - Utilities	119,770	136,293	124,021	122,815	122,815
7445 - Services - Communications / Dispatch	89,380	92,215	83,268	90,414	90,414
7551 - Vehicle Repairs	188,525	168,226	216,873	237,038	237,038
7560 - Fuel - Diesel	73,996	67,041	57,256	70,000	70,000
7561 - Fuel - Gas	36,640	41,060	41,228	55,000	55,000
7570 - Station Maintenance	120,069	156,999	140,016	152,250	152,250
7587 - Fire Assign. Non-reimbursed-Other	-	-	-	-	-
Total Services & Supplies	\$ 678,813	\$ 706,656	\$ 716,446	\$ 799,374	\$ 799,374
RPT Category: 85 - Capital Outlay					
8840 - Capital - equipment	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department: 15 - Support Services	\$ 678,813	\$ 706,656	\$ 716,446	\$ 799,374	\$ 799,374

Department 21 - Fire Prevention

Salaries & Benefits, Services & Supplies, and Capital Outlay

	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Preliminary	2024-2025 Final
Department: 21 - Fire Prevention					
RPT Category: 60 - Salaries & Benefits					
6010 - Salaries regular	\$ 185,247	\$ 189,002	\$ 203,893	\$ 214,623	\$ 214,623
6015 - Salaries - part time	9,065	5,587	11,021	12,000	12,000
6035 - OT Coverage - training and support	-	290	2,435	2,500	2,500
6050 - Uniform allowance	1,000	2,500	1,500	3,030	3,030
6055 - Education Pay	1,622	2,083	1,864	2,080	2,080
6090 - Annual Leave Buyback	13,698	25,573	9,320	-	-
6125 - PERS retirement	27,644	28,426	29,372	29,871	29,871
6126 - PERS retirement UAL & POB		16,897	20,940	19,631	19,631
6220 - Health and dental insurance	42,868	42,025	46,056	48,470	48,470
6221 - Health Insurance Retiree Benefits	28,614	29,945	29,693	30,000	30,000
6225 - Social security medicare	3,004	3,258	3,482	3,927	3,927
6235 - Worker's compensation expense	19,372	19,451	19,424	25,000	25,000
Total Salaries & Benefits	\$ 332,135	\$ 365,039	\$ 378,999	\$ 391,131	\$ 391,131
RPT Category: 70 - Services & Supplies					
7080 - Publications	\$ 567	\$ 3,207	\$ 2,793	\$ 3,475	\$ 3,475
7100 - Uniforms	\$ -	\$ -	\$ -	\$ 2,100	\$ 2,100
7135 - Special department expenses	\$ 4,438	\$ 4,643	\$ 8,201	\$ 7,622	\$ 7,622
7140 - Training	7,828	7,056	7,096	9,000	9,000
7402 - Processing Fees	683	1,050	1,400	1,500	1,500
7415 - Services - County of San Diego	-	-	-	-	-
7450 - Services - Software Applications	11,586	10,808	8,599	13,200	13,200
Total Services & Supplies	\$ 25,103	\$ 26,764	\$ 28,090	\$ 36,897	\$ 36,897
RPT Category: 85 - Capital Outlay					
8850 - Capital - vehicles	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
Total Department: 21 - Fire Prevention	\$ 357,238	\$ 391,803	\$ 407,089	\$ 428,028	\$ 428,028

Department 22 - Logistical Volunteer Group

Services & Supplies

	2021-2022	2022-2023	2023-2024	2024-2025	2024-2025
	Total Activity	Total Activity	Total Activity	Preliminary	Final
Department: 22 - Logistical Volunteer Group					
RPT Category: 70 - Services & Supplies					
7135 - Special department expenses	784	5,845	3,149	6,888	6,888
7140 - Training	644	-	-	-	-
7180 - Utilities	2,436	2,942	2,413	2,791	2,791
7570 - Station Maintenance	8,809	5,139	2,917	3,988	6,163
Total Services & Supplies	\$ 12,673	\$ 13,927	\$ 8,480	\$ 13,666	\$ 15,841
Total Department: 22 - Logistical Volunteer	\$ 12,673	\$ 13,927	\$ 8,480	\$ 13,666	\$ 15,841

Department 23 - C.E.R.T Program

Services & Supplies

	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Preliminary	2024-2025 Final
Department: 23 - C.E.R.T Program					
RPT Category: 70 - Services & Supplies					
7135 - Special department expenses	\$ 620	\$ 223	\$ 150	\$ 2,500	\$ 2,500
7475 - Services - Other	-	-		-	-
Total Services & Supplies	\$ 620	\$ 223	\$ 150	\$ 2,500	\$ 2,500
Department: 23 - C.E.R.T Program	\$ 620	\$ 223	\$ 150	\$ 2,500	\$ 2,500

Department 62 - Suppression

Salaries & Benefits

	2021-2022	2022-2023	2023-2024	2024-2025	2024-2025
	Total Activity	Total Activity	Total Activity	Preliminary	Final
Department: 62 - Suppression					
RPT Category: 60 - Salaries & Benefits					
6010 - Salaries regular	\$ 3,469,483	\$ 3,536,907	\$ 3,984,710	\$ 4,384,093	\$ 4,384,093
6011 - Out of Rate Pay	\$ 17,429	\$ 1,338	\$ 1,042	\$ 2,000	\$ 2,000
6033 - OT Coverage - Open	498,984	412,069	378,174	-	-
6034 - OT Coverage - leave	1,059,518	1,210,712	1,177,360	1,264,000	1,264,000
6035 - OT Coverage - training and support	100,912	199,504	189,080	245,000	245,000
6050 - Uniform allowance	32,000	-	-	-	-
6051 - Holiday Pay	122,861	142,298	153,285	167,238	167,238
6052 - FLSA Pay	111,657	129,624	139,983	154,813	154,813
6053 - Paramedic Incentive / ALS Pay	28,618	64,051	67,930	74,400	74,400
6054 - Paramedic Preceptor Pay	72	1,351	2,013	3,000	3,000
6055 - Special compensation	79,093	99,054	125,642	127,338	127,338
6090 - Annual leave buyback	20,662	25,457	30,794	-	-
6105 - Occupational injury - 4850 Pay	167,415	217,797	73,558	-	-
6125 - PERS retirement	808,576	878,823	1,059,500	1,121,406	1,131,406
6126 - PERS UAL & POB <i>(See Department 100)</i>	-	-	1,372,409	1,578,593	1,556,992
6210 - Long term disability	8,852	8,439	8,742	9,500	9,500
6220 - Health and dental insurance	737,927	637,149	732,865	924,251	924,251
6221 - Health Insurance Retiree Benefits	515,045	539,003	538,498	530,000	508,988
6225 - Social security medicare	88,096	86,739	96,079	94,803	94,803
6235 - Worker's compensation expense	348,749	373,158	370,676	450,000	450,000
Total Salaries & Benefits	\$ 8,215,949	\$ 8,563,471	\$ 10,502,341	\$ 11,130,436	\$ 11,097,823

Department 62 - Suppression (Continue)

Services & Supplies and Capital Outlay

	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Preliminary	2024-2025 Final
Department: 62 - Suppression					
RPT Category: 70 - Services & Supplies					
7070 - Fire Department Sustenance	\$ -	\$ 172	\$ 7,650	\$ 9,425	\$ 9,425
7100 - Uniforms	3,854	10,603	5,336	13,650	13,650
7110 - Personal Protective Equipment (PPE)	93,225	81,260	88,818	117,233	117,233
7115 - SCBA Equipment	9,541	15,675	12,737	14,739	14,739
7122 - Rescue Equipment	7,374	9,961	2,038	10,000	10,000
7130 - Non-inventory equipment	19,910	24,361	64,506	50,000	50,000
7140 - Training	73,863	95,117	106,104	120,568	120,568
7180 - Utilities	-	2,942	-	-	-
7465 - Services - Wellness	-	-	12,842	8,060	8,060
7540 - Medical supplies	-	-	-	20,000	20,000
7550 - Vehicle Preventitive Maintenance	-	233	-	-	-
7555 - Equipment maintenance	2,958	2,888	7,433	15,000	15,000
7579 - Miscellaneous	100,000	-	-	-	-
Total Services & Supplies	\$ 310,724	\$ 243,212	\$ 307,464	\$ 378,674	\$ 378,674
RPT Category: 85 - Capital Outlay					
8830 - Capital - structure improvements	\$ -	\$ 30,300	-	\$ -	\$ -
8840 - Capital - equipment	\$ -	\$ -	-	\$ -	\$ -
8850 - Capital - vehicles	41,180	-	-	-	-
Total Capital Outlay	41,180	30,300	-	-	-
Total Department: 62 - Suppression	\$ 8,567,852	\$ 8,836,983	\$ 10,809,805	\$ 11,509,110	\$ 11,476,497

Department 63 - Emergency Medical Services (EMS)

Salaries & Benefits

	2021-2022	2022-2023	2023-2024	2024-2025	2024-2025
	Total Activity	Total Activity	Total Activity	Preliminary	Final
Department: 63 - Emergency Medical Services(EMS)					
RPT Category: 60 - Salaries & Benefits					
6010 - Salaries regular	\$ 841,963	\$ 1,117,814	\$ 1,574,718	\$ 1,854,925	\$ 1,854,925
6011/6015 - Out of Rate Pay / PT Salary	\$ -	\$ 234	\$ -	\$ 8,445	\$ 8,945
6020 - Longevity	\$ -	\$ 11,658	\$ 12,402	\$ 25,235	\$ 25,235
6032 - OT - Scheduled	\$ -	\$ 3,519	\$ 28,279	\$ 40,000	\$ 40,000
6033 - OT Coverage - Open	267,421	310,571	348,200	-	-
6034 - OT Coverage - leave	237,245	192,196	255,093	265,000	265,000
6035 - OT Coverage - training and support	15,416	58,828	55,298	70,800	70,800
6049 - Cell Phone Allowance	-	1,562	2,274	2,665	2,665
6050 - Uniform allowance	10,000	450	700	450	450
6051 - Holiday Pay	24,005	36,320	45,519	54,528	54,528
6052 - FLSA Pay	23,154	34,195	37,725	48,975	48,975
6053 - Paramedic Incentive / ALS Pay	7,000	16,100	21,166	27,600	27,600
6054 - Paramedic Preceptor Pay	912	1,351	2,013	-	-
6055 - Education Pay	12,108	17,640	21,999	25,653	25,653
6090 - Annual leave buyback	40,910	4,586	15,354	-	-
6105 - Occupational injury - 4850 Pay	79,920	52,084	18,931	-	-
6125 - PERS retirement	118,885	190,418	244,816	317,321	322,321
6126 - PERS retirement UAL & POB	542,983	497,538	663,081	679,942	729,573
6210 - Long term disability	2,437	2,576	2,610	3,000	3,000
6220 - Health and dental insurance	206,733	323,701	358,386	478,163	478,163
6221 - Health Insurance Retiree Benefits	185,988	208,393	208,728	205,000	226,012
6225 - Social security medicare	20,960	27,119	37,442	37,550	37,550
6235 - Worker's compensation expense	77,456	116,727	143,575	155,000	155,000
Total Salaries & Benefits	\$ 2,715,497	\$ 3,225,578	\$ 4,098,311	\$ 4,300,254	\$ 4,376,396

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

Services & Supplies and Capital Outlay

	2021-2022	2022-2023	2023-2024	2024-2025	2024-2025
	Total Activity	Total Activity	Total Activity	Preliminary	Final
Department: 63 - Emergency Medical Services(EMS)					
RPT Category: 70 - Services & Supplies					
7035 - Telephone	\$ 14,627	\$ 8,233	\$ 7,440	\$ 8,800	\$ 8,800
7042 - Cellular phones	4,283	2,559	2,865	3,850	3,850
7070 - Fire Department Sustenance	2,013	3,741	4,784	6,903	6,903
7071 - Meetings	1,724	2,718	4,453	7,563	7,563
7075 - Memberships	3,329	3,176	4,541	5,500	5,500
7100 - Uniforms	1,278	14,716	9,046	13,650	13,650
7110 - Personal Protective Equipment (PPE)	31,075	27,137	15,050	44,468	44,468
7115 - SCBA Equipment	3,068	4,696	4,831	5,591	5,591
7123 - Communication Equipment	7,280	8,891	7,638	12,819	12,819
7130 - Non-inventory equipment	310	5,214	-	-	-
7135 - Special department expenses	320	199	2,903	4,675	4,675
7140 - Training	32,754	43,637	32,166	64,217	64,217
7145 - Furnishings & Fixtures	-	-	10,290	14,438	14,438
7180 - Utilities	25,416	29,911	48,004	47,644	47,644
7250 - General liability insurance	35,778	43,656	57,842	56,719	71,445
7305 - Office supplies	4,026	5,716	4,662	6,944	6,944
7310 - Postage	301	328	337	550	550
7330 - Household Cleaning Supplies	3,317	3,463	4,819	4,538	4,538
7405 - Services - Auditing	4,209	4,625	4,263	4,950	4,950
7415 - Services - County of San Diego	29,752	38,091	40,126	35,475	35,475
7440 - Services - Legal	17,189	17,169	8,526	17,050	17,050
7445 - Services - Communications / Dispatch	119,354	124,917	161,057	161,425	161,425
7446 - Services - Computer Maintenance	9,879	8,429	9,524	11,550	11,550
7450 - Services - Software Applications	26,502	25,277	26,338	34,987	34,987
7455 - Services-Physical Appraisals	4,012	2,559	7,485	8,250	8,250
7460 - Services-Professional Consultants	3,416	3,903	7,149	16,287	16,287
7465 - Services-Wellness	-	-	9,177	8,060	8,060
7475 - Services - Other	16,901	23,219	9,706	18,500	18,500
7476 - Services - EMS Contracts	-	-	-	125,000	125,000
7540 - Medical supplies	173,947	187,700	217,805	220,000	220,000
7541 - Medical Waste Control	2,463	2,578	3,060	3,500	3,500
7551 - Vehicle Repairs	72,694	86,922	64,708	78,000	78,000
7555 - Equipment maintenance	16,728	27,313	12,258	29,100	29,100
7560 - Fuel - Diesel	30,595	61,729	91,384	96,000	96,000
7561 - Fuel - Gas	64,762	32,480	6,588	10,000	10,000
7570 - Station Maintenance	25,520	30,791	54,180	59,263	70,088
7579 - Miscellaneous	-	-	-	550	550
Total Services & Supplies	\$ 788,821	\$ 885,691	\$ 955,004	\$ 1,246,811	\$ 1,272,362
RPT Category: 85 - Capital Outlay					
8830 - Capital - structure improvements	-	-	-	-	-
8840 - Capital - equipment	\$ 6,430	\$ 186,912	-	-	-
8850 - Capital - vehicles	-	605,244	204,798	-	-
Total Capital Outlay	\$ 6,430	\$ 792,156	\$ 204,798	\$ -	\$ -
Total Department: 63 - Emergency Medical	\$ 3,510,748	\$ 4,903,425	\$ 5,258,113	\$ 5,547,065	\$ 5,573,116
RPT Category: 99 - Transfers Out					
8803 - Capital Funding Transfer	\$ 239,557	\$ 249,184	\$ 265,630	\$ 278,912	\$ 278,912
Total Transfer Out to Reserves	\$ 239,557	\$ 249,184	\$ 265,630	\$ 278,912	\$ 278,912

Department 64 - LKS Emergency Medical Services
Services & Supplies

	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Preliminary	2024-2025 Final
Department: 64 - LKS Emergency Medical Services					
RPT Category: 70 - Services & Supplies					
7130 - Non-inventory equipment	12	484		-	-
7140 - Training	3,525	2,725	4,360	-	-
7540 - Medical supplies	6,637	8,812	5,243	-	-
7545 - ALS Engine	-	8,092		-	-
7555 - Equipment maintenance	585	465		-	-
Total Services & Supplies	\$ 10,757	\$ 20,578	\$ 9,603	\$ -	\$ -
Total Department: 64 - LKS EMS	\$ 10,757	\$ 20,578	\$ 9,603	\$ -	\$ -

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

	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Preliminary	2024-2025 Final
Department: 80 - Non-Operating					
RPT Category: 60 - Salaries and Benefits					
6010 - Salaries regular			460,518	57,716	57,716
6038 - OT Coverage - Fire Assignment - Reimbu	744,319	72,879	244,709	250,000	250,000
6039 - OT Coverage-Nonreimbursed	11,309	19,360	43,611	50,000	50,000
6055 - Education Pay			111	1,443	1,443
6125 - PERS retirement			9,873	10,152	10,152
6126 - PERS retirement UAL & POB			448,140	304,735	673,579
6220 - Health and dental insurance			8,436	7,896	7,896
6221 - Health Insurance Retiree Benefits			-	-	100,000
6225 / 6235- Social security medicare / WC	-	-	9,477	972	972
Total Salaries and Benefits	\$ 755,628	\$ 92,239	\$ 1,224,874	\$ 682,914	\$ 1,151,758
RPT Category: 70 - Services & Supplies					
7100 - Uniforms	-	-		-	-
7110 - Personal Protective Equipment (PPE)	-	-		-	-
7122 - Rescue Equipment	-	-	1,107		43,356
7123 - Communication Equipment			49,369		
7130 - Non-Inventory Equipment			24,884		
7140 - Training	-	-	2,575	-	-
7135 - Special department expenses				-	8,000
7145 - Furnishings & Fixtures	-	-	2,000	-	20,000
7305 - Office supplies	5,369	-		-	-
7415 - Services - County of San Diego	-	-		-	-
7440 - Services Legal	-	-	41,176	-	-
7460 - Services-Professional Counsultants	7,550	2,280		-	25,000
7475 - Services - Other	-	-	2,607	-	-
7551 - Vehicle Repairs	-	-		-	-
7570 - Station Maintenance					180,000
7579 - Miscellaneous	-	-	882	-	-
7580 - Emergency Incident-Vehicle	19,806	283	105	75,000	75,000
7581 - Emergency Incident-Admin Overhead	-	-		35,000	35,000
7582 - Emergency Incident-Other	2,458	(243)	5,698	5,000	5,000
7585 - Non-Reimbursable Incidents - Vehicles	950	-		-	-
7586 - Fire Assign. Non-reimbursed-Admin	-	-		-	-
7587 - Fire Assign. Non-reimbursed-Other	16,251	5,047	1,124	-	-
Total Services & Supplies	\$ 52,384	\$ 7,367	\$ 131,527	\$ 115,000	\$ 391,356
RPT Category: 80 - Debt Service - Capital					
8010 - Debt Service - Principal	\$ -	\$ -	\$ 600,000	\$ 627,000	\$ 627,000
8011 - Debt Service - Interest	\$ -	\$ -	\$ 274,810	\$ 251,817	\$ 251,817
Total Debt Services	\$ -	\$ -	\$ 874,810	\$ 878,817	\$ 878,817
RPT Category: 85 - Capital Outlay					
8830 - Capital - structure improvements	-	-		-	1,295,000
8840 - Capital - equipment/ 8850 - Vehicles	39,428	365,414	703,283	-	534,100
8850 - Vehicles	-	-	1,110,906	-	1,722,273
Total Capital Outlay	\$ 39,428	\$ 365,414	\$ 1,814,189	\$ -	\$ 3,551,373
Total Department: 80 - Non-Operating	\$ 847,440	\$ 465,020	\$ 4,045,400	\$ 1,676,731	\$ 5,973,303

CAPITAL & ONE-TIME PROJECTS

LAKESIDE FIRE PROTECTION DISTRICT					
FY24/25 - CAPITAL OUTLAY & ONE-TIME EXPENDITURES					
CAPITAL OUTLAY - Vehicles / Equipment					
ITEM DESCRIPTION/CATEGORY	Amount	Funding Source	Type of Capital	Incode Account #	Purchase order-carryforward
Medic Unit - Rechassis	\$ 220,000.00	Capital Reserve	Vehicle	100-60-80-8850	
Radios - 800Mhz - 10	\$ 100,000.00	Capital Reserve	Equipment	100-60-80-8840	
Front Line Command - Chief	\$ 135,000.00	Capital Reserve	Vehicle	100-60-80-8850	
CPR Devices - 4	\$ 87,000.00	Capital Reserve	Equipment	100-60-80-8840	
Gurneys and Autoloaders	\$ 325,000.00	Capital Reserve	Equipment	100-60-80-8840	
Light and Air Unit	\$ 454,404.00	Capital Reserve	Vehicle	100-60-80-8850	X
Rescue Rig	\$ 554,632.00	Capital Reserve	Vehicle	100-60-80-8850	X
Capital Outlay - Vehicles / Equipment	\$1,876,036.00				
CAPITAL OUTLAY - Facilities/CIP					
ITEM DESCRIPTION/CATEGORY	Amount	Funding Source	Type of Capital	Incode Account #	Purchase order-carryforward
Station 3 Shop Roof Replacement	\$ 45,000.00	Capital Reserve	Facilities	100-60-80-8830	
Station 2 HVAC Early Replacement	\$ 400,000.00	Capital Reserve	Facilities	100-60-80-8830	
Station 26 Remodel	\$ 100,000.00	Budget Stability Reserve	Facilities	100-60-80-8830	
Station 26 Remodel	\$ 750,000.00	Capital Reserve	Facilities	100-60-80-8830	
Capital Outlay - Facilities/CIP	\$1,295,000.00				
CAPITAL OUTLAY - Grants					
ITEM DESCRIPTION/CATEGORY	Amount	Funding Source	Type of Capital	Incode Account #	Purchase order-carryforward
Type VI Engine	\$ 358,237.00	Grant Funds	Vehicle	100-60-80-8850	
EMS Mannequin	\$ 22,100.00	Grant Funds	Equipment	100-60-80-8840	
Grants Capital Outlay	\$ 380,337.00				
Total Capital Outlay	\$3,551,373.00				
DEBT SERVICE - Capital					
ITEM DESCRIPTION/CATEGORY	Amount	Funding Source	Type of Capital	Incode Account #	Purchase order-carryforward
Station 3 - Facility Financing (Matures 12/2038)	\$ 325,606.60	Capital Reserve	Vehicle	100-60-80-8850	
Station 2 - Facility Financing (Matures 12/2029)	\$ 550,000.00	San Diego County Cooperation Agreement	Facilities	100-60-80-8810/11	
Station 2 - Facility Financing (Matures 12/2029)	\$ 3,210.00	Capital Reserve	Facilities	100-60-80-8810/11	
Debt Service - Capital	\$ 878,816.60				
ONE TIME PROJECTS					
ITEM DESCRIPTION/CATEGORY	Amount	Funding Source	Incode Account #		
UAL CEPPT Funding	\$ 400,000.00	Budget Stability Reserve	Various		
Additional OPEB Funding	\$ 100,000.00	Budget Stability Reserve	100-60-80-6221		
Station 26 Remodel - <i>Additional Capital Outlay</i>	\$ 100,000.00	Budget Stability Reserve	100-60-80-8830		
Deferred Maintenance Items	\$ 130,000.00	Budget Stability Reserve	100-60-80-7570		
Consultant for Facilities Assessment	\$ 25,000.00	Budget Stability Reserve	100-10-80-7460		
Temporary HVAC Resolution St 2	\$ 50,000.00	Budget Stability Reserve	100-60-80-7570		
Finance Manager Office Reconfiguration	\$ 5,000.00	Budget Stability Reserve	100-60-80-7145		
HR Marketing and Recruiting Materials	\$ 5,000.00	Budget Stability Reserve	100-10-80-7135		
TV Systems for Information Sharing at Stations	\$ 15,000.00	Budget Stability Reserve	100-60-80-7145		
Fire Prevention Marketing Materials	\$ 3,000.00	Budget Stability Reserve	100-10-80-7135		
USAR Tools and Equipment	\$ 20,000.00	Budget Stability Reserve	100-60-80-7122		
One Time Projects	\$ 853,000.00				

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.