

Lakeside Fire Protection District
2 year Average Rate of Change Scenario

Attachment L

	2014/15 Actual	2015/16 Projections	2016/17 Projections	FY 17/18 Projections	FY 18/19 Projections	FY 19/20 Projections	FY 20/21 Projections	FY 21/22 Projections	FY 22/23 Projections	FY 23/24 Projections	FY 24/25 Projections	FY 25/26 Projections	FY 26/27 Projections
REVENUE													
Property Taxes	\$ 8,424,967	\$ 8,462,879.35	\$ 8,500,962.31	\$ 8,539,216.64	\$ 8,577,643.11	\$ 8,616,242.51	\$ 8,655,015.60	\$ 8,693,963.17	\$ 8,733,086.00	\$ 8,772,384.89	\$ 8,811,860.62	\$ 8,851,514.00	\$ 8,891,345.81
Special Assessments	\$ 906,589	\$ 910,668.65	\$ 914,766.66	\$ 918,883.11	\$ 923,018.08	\$ 927,171.66	\$ 931,343.94	\$ 935,534.98	\$ 939,744.89	\$ 943,973.74	\$ 948,221.63	\$ 952,488.62	\$ 956,774.82
Ambulance Services	\$ 2,574,578	\$ 2,586,163.60	\$ 2,597,801.34	\$ 2,609,491.44	\$ 2,621,234.15	\$ 2,633,029.71	\$ 2,644,878.34	\$ 2,656,780.29	\$ 2,668,735.81	\$ 2,680,745.12	\$ 2,692,808.47	\$ 2,704,926.11	\$ 2,717,098.28
Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mitigation Fees	\$ 110,738	\$ 111,236.32	\$ 111,736.88	\$ 112,239.70	\$ 112,744.78	\$ 113,252.13	\$ 113,761.77	\$ 114,273.69	\$ 114,787.92	\$ 115,304.47	\$ 115,823.34	\$ 116,344.55	\$ 116,868.10
Use of Money and Property	\$ 15,311	\$ 15,379.90	\$ 15,449.11	\$ 15,518.63	\$ 15,588.46	\$ 15,658.61	\$ 15,729.08	\$ 15,799.86	\$ 15,870.96	\$ 15,942.38	\$ 16,014.12	\$ 16,086.18	\$ 16,158.57
Miscellaneous	\$ 215,901	\$ 216,872.55	\$ 217,848.48	\$ 218,828.80	\$ 219,813.53	\$ 220,802.69	\$ 221,796.30	\$ 222,794.39	\$ 223,796.96	\$ 224,804.05	\$ 225,815.66	\$ 226,831.83	\$ 227,852.58
Total Revenue	\$ 12,248,084	\$ 12,303,200	\$ 12,358,565	\$ 12,414,178	\$ 12,470,042	\$ 12,526,157	\$ 12,582,525	\$ 12,639,146	\$ 12,696,023	\$ 12,753,155	\$ 12,810,544	\$ 12,868,191	\$ 12,926,098
EXPENDITURE													
<u>Current</u>													
Salaries and Benefits	\$ 8,016,224	\$ 8,133,260.87	\$ 8,252,006.48	\$ 8,372,485.77	\$ 8,494,724.07	\$ 8,618,747.04	\$ 8,744,580.74	\$ 8,872,251.62	\$ 9,001,786.50	\$ 9,133,212.58	\$ 9,266,557.48	\$ 9,401,849.22	\$ 9,539,116.22
Services and Supplies	\$ 1,860,679	\$ 1,887,844.91	\$ 1,915,407.45	\$ 1,943,372.40	\$ 1,971,745.63	\$ 2,000,533.12	\$ 2,029,740.90	\$ 2,059,375.12	\$ 2,089,442.00	\$ 2,119,947.85	\$ 2,150,899.09	\$ 2,182,302.22	\$ 2,214,163.83
Debt Service - POB	\$ 880,196	\$ 893,046.86	\$ 906,085.35	\$ 919,314.19	\$ 932,736.18	\$ 946,354.13	\$ 960,170.90	\$ 974,189.39	\$ 988,412.56	\$ 1,002,843.38	\$ 1,017,484.89	\$ 1,032,340.17	\$ 1,047,412.34
Total Expenses	\$ 10,757,099	\$ 10,914,153	\$ 11,073,499	\$ 11,235,172	\$ 11,399,206	\$ 11,565,634	\$ 11,734,493	\$ 11,905,816	\$ 12,079,641	\$ 12,256,004	\$ 12,434,941	\$ 12,616,492	\$ 12,800,692
Excess Operational Revenue over Operational Expenses	\$ 1,490,985	\$ 1,389,047.73	\$ 1,285,065.51	\$ 1,179,005.96	\$ 1,070,836.24	\$ 960,523.03	\$ 848,032.47	\$ 733,330.25	\$ 616,381.49	\$ 497,150.83	\$ 375,602.37	\$ 251,699.67	\$ 125,405.76
Transfer to Capital Fund	\$ (525,000)	\$ (532,665.00)	\$ (540,441.91)	\$ (548,332.36)	\$ (556,338.01)	\$ (564,460.55)	\$ (572,701.67)	\$ (581,063.12)	\$ (589,546.64)	\$ (598,154.02)	\$ (606,887.07)	\$ (615,747.62)	\$ (624,737.53)
Transfer to Leave Fund	\$ (146,684)	\$ (148,825.59)	\$ (150,998.44)	\$ (153,203.02)	\$ (155,439.78)	\$ (157,709.20)	\$ (160,011.76)	\$ (162,347.93)	\$ (164,718.21)	\$ (167,123.09)	\$ (169,563.09)	\$ (172,038.71)	\$ (174,550.48)
Transfer to OPEB Fund	\$ (168,532)	\$ (170,992.57)	\$ (173,489.06)	\$ (176,022.00)	\$ (178,591.92)	\$ (181,199.36)	\$ (183,844.87)	\$ (186,529.01)	\$ (189,252.33)	\$ (192,015.42)	\$ (194,818.84)	\$ (197,663.20)	\$ (200,549.08)
Increase/(Decrease) from Operations	\$ 650,769	\$ 536,565	\$ 420,136	\$ 301,449	\$ 180,467	\$ 57,154	\$ (68,526)	\$ (196,610)	\$ (327,136)	\$ (460,142)	\$ (595,667)	\$ (733,750)	\$ (874,431)
Fire Assignment Reimbursements	\$ 347,881	\$ 349,446.46	\$ 351,018.97	\$ 352,598.56	\$ 354,185.25	\$ 355,779.09	\$ 357,380.09	\$ 358,988.30	\$ 360,603.75	\$ 362,226.47	\$ 363,856.49	\$ 365,493.84	\$ 367,138.56
Fire Assignment Expenses	\$ 175,093	\$ 177,649.36	\$ 180,243.04	\$ 182,874.59	\$ 185,544.56	\$ 188,253.51	\$ 191,002.01	\$ 193,790.64	\$ 196,619.98	\$ 199,490.63	\$ 202,403.19	\$ 205,358.28	\$ 208,356.51
Increase/(Decrease) after Fire Assignment	\$ 823,557	\$ 708,362	\$ 590,912	\$ 471,173	\$ 349,107	\$ 224,679	\$ 97,852	\$ (31,412)	\$ (163,152)	\$ (297,406)	\$ (434,213)	\$ (573,614)	\$ (715,649)
Contingency Budget	\$ 17,227	\$ 17,304.52	\$ 17,382.39	\$ 17,460.61	\$ 17,539.19	\$ 17,618.11	\$ 17,697.39	\$ 17,777.03	\$ 17,857.03	\$ 17,937.38	\$ 18,018.10	\$ 18,099.18	\$ 18,180.63
Increase/(Decrease) after Contingency Budget	\$ 806,330	\$ 691,057	\$ 573,530	\$ 453,712	\$ 331,568	\$ 207,061	\$ 80,155	\$ (49,189)	\$ (181,009)	\$ (315,343)	\$ (452,231)	\$ (591,713)	\$ (733,830)
<u>Capital Fund Related</u>													
Use of Money and Property	\$ 49,012	\$ 49,232.55	\$ 49,454.10	\$ 49,676.64	\$ 49,900.19	\$ 50,124.74	\$ 50,350.30	\$ 50,576.88	\$ 50,804.47	\$ 51,033.09	\$ 51,262.74	\$ 51,493.42	\$ 51,725.15
Intergovernmental Revenues - RDA	\$ 550,000	\$ 558,030.00	\$ 566,177.24	\$ 574,443.43	\$ 582,830.30	\$ 591,339.62	\$ 599,973.18	\$ 608,732.79	\$ 617,620.29	\$ 626,637.54	\$ 635,786.45	\$ 645,068.93	\$ 654,486.94
Intergovernmental Revenues - CSA (ambulance services)	\$ 193,830	\$ 196,659.92	\$ 199,531.15	\$ 202,444.31	\$ 205,399.99	\$ 208,398.83	\$ 211,441.46	\$ 214,528.50	\$ 217,660.62	\$ 220,838.46	\$ 224,062.71	\$ 227,334.02	\$ 230,653.10
Gain on Sale of Assets	\$ 10,475	\$ 10,627.94	\$ 10,783.10	\$ 10,940.54	\$ 11,100.27	\$ 11,262.33	\$ 11,426.76	\$ 11,593.59	\$ 11,762.86	\$ 11,934.60	\$ 12,108.84	\$ 12,285.63	\$ 12,465.00
Grant Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total Capital Funding	\$ 803,317	\$ 814,550	\$ 825,946	\$ 837,505	\$ 849,231	\$ 861,126	\$ 873,192	\$ 885,432	\$ 897,848	\$ 910,444	\$ 923,221	\$ 936,182	\$ 949,330
Capital Outlay	\$ 1,119,625	\$ 1,135,971.53	\$ 1,152,556.71	\$ 1,169,384.04	\$ 1,186,457.04	\$ 1,203,779.32	\$ 1,221,354.50	\$ 1,239,186.27	\$ 1,257,278.39	\$ 1,275,634.65	\$ 1,294,258.92	\$ 1,313,155.10	\$ 1,332,327.17
Debt Service	\$ 550,387	\$ 558,422.65	\$ 566,575.62	\$ 574,847.62	\$ 583,240.40	\$ 591,755.71	\$ 600,395.34	\$ 609,161.12	\$ 618,054.87	\$ 627,078.47	\$ 636,233.81	\$ 645,522.83	\$ 654,947.46
Transfer from Operations	\$ 525,000	\$ 532,665.00	\$ 540,441.91	\$ 548,332.36	\$ 556,338.01	\$ 564,460.55	\$ 572,701.67	\$ 581,063.12	\$ 589,546.64	\$ 598,154.02	\$ 606,887.07	\$ 615,747.62	\$ 624,737.53
Capital Funds Used	\$ (341,695)	\$ (347,179)	\$ (352,745)	\$ (358,394)	\$ (364,129)	\$ (369,949)	\$ (375,856)	\$ (381,853)	\$ (387,938)	\$ (394,115)	\$ (400,385)	\$ (406,748)	\$ (413,207)
<u>Leave Fund Related</u>													
Use of Money and Property	\$ 1,878	\$ 1,886.45	\$ 1,894.94	\$ 1,903.47	\$ 1,912.03	\$ 1,920.64	\$ 1,929.28	\$ 1,937.96	\$ 1,946.68	\$ 1,955.44	\$ 1,964.24	\$ 1,973.08	\$ 1,981.96
Accrued Leave Payouts	\$ 321,684	\$ 326,380.59	\$ 331,145.74	\$ 335,980.47	\$ 340,885.79	\$ 345,862.72	\$ 350,912.31	\$ 356,035.63	\$ 361,233.75	\$ 366,507.77	\$ 371,858.78	\$ 377,287.92	\$ 382,796.32
Transfer from Operations	\$ 146,684	\$ 148,825.59	\$ 150,998.44	\$ 153,203.02	\$ 155,439.78	\$ 157,709.20	\$ 160,011.76	\$ 162,347.93	\$ 164,718.21	\$ 167,123.09	\$ 169,563.09	\$ 172,038.71	\$ 174,550.48
Leave Funds Used	\$ (173,122)	\$ (175,669)	\$ (178,252)	\$ (180,874)	\$ (183,534)	\$ (186,233)	\$ (188,971)	\$ (191,750)	\$ (194,569)	\$ (197,429)	\$ (200,331)	\$ (203,276)	\$ (206,264)
<u>OPEB Fund Related</u>													
Use of Money and Property	\$ 8,135	\$ 8,171.61	\$ 8,208.38	\$ 8,245.32	\$ 8,282.42	\$ 8,319.69	\$ 8,357.13	\$ 8,394.74	\$ 8,432.51	\$ 8,470.46	\$ 8,508.58	\$ 8,546.87	\$ 8,585.33
Payments Related to Participants	\$ 402,696	\$ 408,575.36	\$ 414,540.56	\$ 420,592.85	\$ 426,733.51	\$ 432,963.82	\$ 439,285.09	\$ 445,698.65	\$ 452,205.85	\$ 458,808.06	\$ 465,506.66	\$ 472,303.05	\$ 479,198.68
Payments to the CERBT Trust	\$ 444,000	\$ 450,482.40	\$ 457,059.44	\$ 463,732.51	\$ 470,503.01	\$ 477,372.35	\$ 484,341.99	\$ 491,413.38	\$ 498,588.01	\$ 505,867.40	\$ 513,253.06	\$ 520,746.56	\$ 528,349.46
Transfer from Operations	\$ 168,532	\$ 170,992.57	\$ 173,489.06	\$ 176,022.00	\$ 178,591.92	\$ 181,199.36	\$ 183,844.87	\$ 186,529.01	\$ 189,252.33	\$ 192,015.42	\$ 194,818.84	\$ 197,663.20	\$ 200,549.08
OPEB Funded Used	\$ (670,029)	\$ (679,894)	\$ (689,903)	\$ (700,058)	\$ (710,362)	\$ (720,817)	\$ (731,425)	\$ (742,188)	\$ (753,109)	\$ (764,190)	\$ (775,432)	\$ (786,840)	\$ (798,414)

**Lakeside Fire Protection District
2 year Average Rate of Change Scenario**

	2014/15	2015/16	2016/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27
<u>SDG&E Mitigation Fund Related</u>													
Use of Money and Property	\$ 2,171	\$ 2,180.77	\$ 2,190.58	\$ 2,200.44	\$ 2,210.34	\$ 2,220.29	\$ 2,230.28	\$ 2,240.32	\$ 2,250.40	\$ 2,260.52	\$ 2,270.70	\$ 2,280.92	\$ 2,291.18
Grant Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures from Fund	\$ 9,535	\$ 9,674.21	\$ 9,815.45	\$ 9,958.76	\$ 10,104.16	\$ 10,251.68	\$ 10,401.35	\$ 10,553.21	\$ 10,707.29	\$ 10,863.62	\$ 11,022.23	\$ 11,183.15	\$ 11,346.42
OPEB Fund Increase/(Decrease)	\$ (7,364)	\$ (7,493)	\$ (7,625)	\$ (7,758)	\$ (7,894)	\$ (8,031)	\$ (8,171)	\$ (8,313)	\$ (8,457)	\$ (8,603)	\$ (8,752)	\$ (8,902)	\$ (9,055)
Total Revenues (1)	\$ 13,411,466	\$ 13,479,436	\$ 13,547,823	\$ 13,616,631	\$ 13,685,863	\$ 13,755,523	\$ 13,825,614	\$ 13,896,139	\$ 13,967,104	\$ 14,038,511	\$ 14,110,365	\$ 14,182,668	\$ 14,255,425
<u>Lakeside FPD Revenue Clarification/Revision</u>													
Gain on Assets, RDA Funding & Grant Revenue (2)	\$ (560,475)	\$ (568,658)	\$ (576,960)	\$ (585,384)	\$ (593,931)	\$ (602,602)	\$ (611,400)	\$ (620,326)	\$ (629,383)	\$ (638,572)	\$ (647,895)	\$ (657,355)	\$ (666,952)
Total Revenues - Adjusted	\$ 12,850,991	\$ 12,910,778	\$ 12,970,863	\$ 13,031,247	\$ 13,091,932	\$ 13,152,921	\$ 13,214,214	\$ 13,275,813	\$ 13,337,721	\$ 13,399,939	\$ 13,462,469	\$ 13,525,313	\$ 13,588,473
Total Expenditures (3)	\$ 13,797,346	\$ 13,998,613	\$ 14,202,818	\$ 14,410,004	\$ 14,620,214	\$ 14,833,491	\$ 15,049,883	\$ 15,269,432	\$ 15,492,186	\$ 15,718,192	\$ 15,947,496	\$ 16,180,148	\$ 16,416,195
<u>Lakeside FPD Expenditure Clarification/Revisions</u>													
Capital Outlay (4)	\$ (1,119,625)	\$ (1,135,972)	\$ (1,152,557)	\$ (1,169,384)	\$ (1,186,457)	\$ (1,203,779)	\$ (1,221,354)	\$ (1,239,186)	\$ (1,257,278)	\$ (1,275,635)	\$ (1,294,259)	\$ (1,313,155)	\$ (1,332,327)
Recurring Transfers - Capital Funding (5)	\$ 840,216	\$ 852,483	\$ 864,929	\$ 877,557	\$ 890,370	\$ 903,369	\$ 916,558	\$ 929,940	\$ 943,517	\$ 957,293	\$ 971,269	\$ 985,450	\$ 999,837
Debt Service (6)	\$ (550,387)	\$ (558,423)	\$ (566,576)	\$ (574,848)	\$ (583,240)	\$ (591,756)	\$ (600,395)	\$ (609,161)	\$ (618,055)	\$ (627,078)	\$ (636,234)	\$ (645,523)	\$ (654,947)
Transfer of Reserves to CERBT (7)	\$ (846,696)	\$ (859,058)	\$ (871,600)	\$ (884,325)	\$ (897,237)	\$ (910,336)	\$ (923,627)	\$ (937,112)	\$ (950,794)	\$ (964,675)	\$ (978,760)	\$ (993,050)	\$ (1,007,548)
Total Expenditures - Adjusted	\$ 12,120,854	\$ 12,297,644	\$ 12,477,015	\$ 12,659,004	\$ 12,843,649	\$ 13,030,989	\$ 13,221,064	\$ 13,413,913	\$ 13,609,576	\$ 13,808,096	\$ 14,009,513	\$ 14,213,870	\$ 14,421,209
Total Governmental Activity (Surplus/Deficit)	\$ 730,137	\$ 613,134	\$ 493,848	\$ 372,243	\$ 248,283	\$ 121,931	\$ (6,850)	\$ (138,100)	\$ (271,855)	\$ (408,157)	\$ (547,043)	\$ (688,556)	\$ (832,736)
RESERVES													
Total Reserves	\$ 7,848,113	\$ 8,461,246.67	\$ 8,955,094.27	\$ 9,327,337.15	\$ 9,575,620.23	\$ 9,697,551.41	\$ 9,690,701.06	\$ 9,552,601.43	\$ 9,280,746.13	\$ 8,872,589.49	\$ 8,325,546.00	\$ 7,636,989.77	\$ 6,804,253.82
				Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10

Notes

- (1) Total Revenue = Total Operational Rev + Fire Assignment Reimbursement + Total Use of Money & Property + Total Intergovernmental Rev + Grant Revenue
- (2) Revenue Adjustments = these are revenues that are not recurring operating revenues and should not be used in the forecast
- (3) Total Expenditures = Total Operational Rev + Fire Assignment Expenses + Contingency Budget + Capital Outlay + Debt Service + Accrued Leave Payouts + Payments Related to Participants + Payments to CERBT Trust + SDGE Expenditures from Fund
- (4) Capital Outlay Expenditures = The District has a Capital Funding Plan that is included in the Operating Budget, the Capital Outlay Expenditures should not be considered when forecasting future expenditures without an analysis of the Capital Funding Plan.
- (5) Capital Funding = This is an increase to the Expenditures based on Capital Funding from Reserves is included in the annual operating budget.
- (6) Debt Service Adjustments = The Debt Service is not included in the operating budget and is 100% funded from RDA revenue which is not included in the operating revenue.
- (7) Transfer of Reserves to CERBT = These were one-time expenses to offset the OPEB-UAL and will not be made in the future, OPEB ARC costs are included in the Operating Expenses.