Lakeside Fire Protection District
6 year Average Rate of Change Scenario

Attachment M

	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	$ 8,441,816.93	$ 8,458,700.57	$ 8,475,617.97	$ 8,492,569.20	$ 8,509,554.34	$ 8,526,573.45	$ 8,543,626.60	$ 8,560,713.85	$ 8,577,835.28	$ 8,594,990.95	$ 8,612,180.93	$ 8,629,405.29
Special Assessments	$ 906,589	$ 908,402.18	$ 910,218.98	$ 912,039.42	$ 913,863.50	$ 915,691.23	$ 917,522.61	$ 919,357.65	$ 921,196.37	$ 923,038.76	$ 924,884.84	$ 926,734.61	$ 928,588.08
Ambulance Services	$ 2,574,578	$ 2,579,727.16	$ 2,584,886.61	$ 2,590,056.38	$ 2,595,236.50	$ 2,600,426.97	$ 2,605,627.82	$ 2,610,839.08	$ 2,616,060.76	$ 2,621,292.88	$ 2,626,535.46	$ 2,631,788.54	$ 2,637,052.11
Reimbursements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Mitigation Fees	$ 110,738	$ 110,959.48	$ 111,181.39	$ 111,403.76	$ 111,626.57	$ 111,849.82	$ 112,073.52	$ 112,297.67	$ 112,522.26	$ 112,747.30	$ 112,972.80	$ 113,198.75	$ 113,425.14
Use of Money and Property	$ 15,311	$ 15,341.62	$ 15,372.31	$ 15,403.05	$ 15,433.86	$ 15,464.72	$ 15,495.65	$ 15,526.64	$ 15,557.70	$ 15,588.81	$ 15,619.99	$ 15,651.23	$ 15,682.53
Miscellaneous	$ 215,901	$ 216,332.80	$ 216,765.47	$ 217,199.00	$ 217,633.40	$ 218,068.66	$ 218,504.80	$ 218,941.81	$ 219,379.69	$ 219,818.45	$ 220,258.09	$ 220,698.61	$ 221,140.00
Total Revenue	**$ 12,248,084**	**$ 12,272,580**	**$ 12,297,125**	**$ 12,321,720**	**$ 12,346,363**	**$ 12,371,056**	**$ 12,395,798**	**$ 12,420,589**	**$ 12,445,431**	**$ 12,470,321**	**$ 12,495,262**	**$ 12,520,253**	**$ 12,545,293**
EXPENDITURE													
Current													
Salaries and Benefits	$ 8,016,224	$ 8,140,475.47	$ 8,266,652.84	$ 8,394,785.96	$ 8,524,905.14	$ 8,657,041.17	$ 8,791,225.31	$ 8,927,489.30	$ 9,065,865.39	$ 9,206,386.30	$ 9,349,085.29	$ 9,493,996.11	$ 9,641,153.05
Services and Supplies	$ 1,860,679	$ 1,889,519.52	$ 1,918,807.08	$ 1,948,548.59	$ 1,978,751.09	$ 2,009,421.73	$ 2,040,567.77	$ 2,072,196.57	$ 2,104,315.62	$ 2,136,932.51	$ 2,170,054.96	$ 2,203,690.81	$ 2,237,848.02
Debt Service - POB	$ 880,196	$ 893,839.04	$ 907,693.54	$ 921,762.79	$ 936,050.12	$ 950,558.89	$ 965,292.56	$ 980,254.59	$ 995,448.54	$ 1,010,877.99	$ 1,026,546.60	$ 1,042,458.07	$ 1,058,616.17
Total Expenses	**$ 10,757,099**	**$ 10,923,834**	**$ 11,093,153**	**$ 11,265,097**	**$ 11,439,706**	**$ 11,617,022**	**$ 11,797,086**	**$ 11,979,940**	**$ 12,165,630**	**$ 12,354,197**	**$ 12,545,687**	**$ 12,740,145**	**$ 12,937,617**
Execess Operational Revenue over Operational Expenses	**$ 1,490,985**	**$ 1,348,746.13**	**$ 1,203,971.87**	**$ 1,056,622.24**	**$ 906,656.67**	**$ 754,033.95**	**$ 598,712.22**	**$ 440,648.99**	**$ 279,801.09**	**$ 116,124.69**	**$ (50,424.71)**	**$ (219,892.34)**	**$ (392,324.08)**
Transfer to Capital Fund	$ (525,000)	$ (533,137.50)	$ (541,401.13)	$ (549,792.85)	$ (558,314.64)	$ (566,968.51)	$ (575,756.53)	$ (584,680.75)	$ (593,743.30)	$ (602,946.33)	$ (612,291.99)	$ (621,782.52)	$ (631,420.15)
Transfer to Leave Fund	$ (146,684)	$ (148,957.60)	$ (151,266.44)	$ (153,611.07)	$ (155,992.05)	$ (158,409.92)	$ (160,865.28)	$ (163,358.69)	$ (165,890.75)	$ (168,462.05)	$ (171,073.22)	$ (173,724.85)	$ (176,417.59)
Transfer to OPEB Fund	$ (168,532)	$ (171,144.25)	$ (173,796.98)	$ (176,490.84)	$ (179,226.44)	$ (182,004.45)	$ (184,825.52)	$ (187,690.32)	$ (190,599.52)	$ (193,553.81)	$ (196,553.89)	$ (199,600.48)	$ (202,694.29)
Increase/(Decrease) from Operations	**$ 650,769**	**$ 495,507**	**$ 337,507**	**$ 176,727**	**$ 13,124**	**$ (153,349)**	**$ (322,735)**	**$ (495,081)**	**$ (670,432)**	**$ (848,837)**	**$ (1,030,344)**	**$ (1,215,000)**	**$ (1,402,856)**
Fire Assignment Reimbursements	$ 347,881	$ 348,576.76	$ 349,273.92	$ 349,972.46	$ 350,672.41	$ 351,373.75	$ 352,076.50	$ 352,780.65	$ 353,486.21	$ 354,193.19	$ 354,901.57	$ 355,611.38	$ 356,322.60
Fire Assignment Expenses	$ 175,093	$ 177,806.94	$ 180,562.95	$ 183,361.67	$ 186,203.78	$ 189,089.94	$ 192,020.83	$ 194,997.16	$ 198,019.61	$ 201,088.92	$ 204,205.79	$ 207,370.98	$ 210,585.23
Increase/(Decrease) after Fire Assignment	**$ 823,557**	**$ 666,277**	**$ 506,218**	**$ 343,338**	**$ 177,592**	**$ 8,935**	**$ (162,679)**	**$ (337,297)**	**$ (514,966)**	**$ (695,733)**	**$ (879,648)**	**$ (1,066,760)**	**$ (1,257,119)**
Contingency Budget	$ 17,227	$ 17,261.45	$ 17,295.98	$ 17,330.57	$ 17,365.23	$ 17,399.96	$ 17,434.76	$ 17,469.63	$ 17,504.57	$ 17,539.58	$ 17,574.66	$ 17,609.81	$ 17,645.03
Increase/(Decrease) after Contingency Budget	**$ 806,330**	**$ 649,015**	**$ 488,922**	**$ 326,008**	**$ 160,227**	**$ (8,465)**	**$ (180,114)**	**$ (354,767)**	**$ (532,470)**	**$ (713,273)**	**$ (897,223)**	**$ (1,084,370)**	**$ (1,274,764)**
Capital Fund Related													
Use of Money and Property	$ 49,012	$ 49,110.02	$ 49,208.24	$ 49,306.66	$ 49,405.27	$ 49,504.08	$ 49,603.09	$ 49,702.30	$ 49,801.70	$ 49,901.31	$ 50,001.11	$ 50,101.11	$ 50,201.31
Intergovernmental Revenues - RDA	$ 550,000	$ 558,525.00	$ 567,182.14	$ 575,973.46	$ 584,901.05	$ 593,967.02	$ 603,173.50	$ 612,522.69	$ 622,016.80	$ 631,658.06	$ 641,448.76	$ 651,391.21	$ 661,487.78
Intergovernmental Revenues - CSA (ambulance services)	$ 193,830	$ 196,834.37	$ 199,885.30	$ 202,983.52	$ 206,129.76	$ 209,324.78	$ 212,569.31	$ 215,864.13	$ 219,210.03	$ 222,607.78	$ 226,058.20	$ 229,562.11	$ 233,120.32
Gain on Sale of Assets	$ 10,475	$ 10,637.36	$ 10,802.24	$ 10,969.68	$ 11,139.71	$ 11,312.37	$ 11,487.71	$ 11,665.77	$ 11,846.59	$ 12,030.21	$ 12,216.68	$ 12,406.04	$ 12,598.34
Grant Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-Total Capital Funding	**$ 803,317**	**$ 815,107**	**$ 827,078**	**$ 839,233**	**$ 851,576**	**$ 864,108**	**$ 876,834**	**$ 889,755**	**$ 902,875**	**$ 916,197**	**$ 929,725**	**$ 943,460**	**$ 957,408**
Capital Outlay	$ 1,119,625	$ 1,136,979.19	$ 1,154,602.36	$ 1,172,498.70	$ 1,190,672.43	$ 1,209,127.85	$ 1,227,869.34	$ 1,246,901.31	$ 1,266,228.28	$ 1,285,854.82	$ 1,305,785.57	$ 1,326,025.25	$ 1,346,578.64
Debt Service	$ 550,387	$ 558,918.00	$ 567,581.23	$ 576,378.74	$ 585,312.61	$ 594,384.95	$ 603,597.92	$ 612,953.69	$ 622,454.47	$ 632,102.51	$ 641,900.10	$ 651,849.55	$ 661,953.22
Transfer from Operations	$ 525,000	$ 533,137.50	$ 541,401.13	$ 549,792.85	$ 558,314.64	$ 566,968.51	$ 575,756.53	$ 584,680.75	$ 593,743.30	$ 602,946.33	$ 612,291.99	$ 621,782.52	$ 631,420.15
Capital Funds Used	**$ (341,695)**	**$ (347,653)**	**$ (353,705)**	**$ (359,851)**	**$ (366,095)**	**$ (372,436)**	**$ (378,877)**	**$ (385,419)**	**$ (392,064)**	**$ (398,814)**	**$ (405,669)**	**$ (412,632)**	**$ (419,704)**
Leave Fund Related													
Use of Money and Property	$ 1,878	$ 1,881.76	$ 1,885.52	$ 1,889.29	$ 1,893.07	$ 1,896.86	$ 1,900.65	$ 1,904.45	$ 1,908.26	$ 1,912.08	$ 1,915.90	$ 1,919.73	$ 1,923.57
Accrued Leave Payouts	$ 321,684	$ 326,670.10	$ 331,733.49	$ 336,875.36	$ 342,096.93	$ 347,399.43	$ 352,784.12	$ 358,252.27	$ 363,805.18	$ 369,444.16	$ 375,170.55	$ 380,985.69	$ 386,890.97
Transfer from Operations	$ 146,684	$ 148,957.60	$ 151,266.44	$ 153,611.07	$ 155,992.05	$ 158,409.92	$ 160,865.28	$ 163,358.69	$ 165,890.75	$ 168,462.05	$ 171,073.22	$ 173,724.85	$ 176,417.59
Leave Funds Used	**$ (173,122)**	**$ (175,831)**	**$ (178,582)**	**$ (181,375)**	**$ (184,212)**	**$ (187,093)**	**$ (190,018)**	**$ (192,989)**	**$ (196,006)**	**$ (199,070)**	**$ (202,181)**	**$ (205,341)**	**$ (208,550)**
OPEB Fund Related													
Use of Money and Property	$ 8,135	$ 8,151.27	$ 8,167.57	$ 8,183.91	$ 8,200.28	$ 8,216.68	$ 8,233.11	$ 8,249.58	$ 8,266.07	$ 8,282.61	$ 8,299.17	$ 8,315.77	$ 8,332.40
Payments Related to Participants	$ 402,696	$ 408,937.79	$ 415,276.32	$ 421,713.11	$ 428,249.66	$ 434,887.53	$ 441,628.29	$ 448,473.52	$ 455,424.86	$ 462,483.95	$ 469,652.45	$ 476,932.06	$ 484,324.51
Payments to the CERBT Trust	$ 444,000	$ 450,882.00	$ 457,870.67	$ 464,967.67	$ 472,174.67	$ 479,493.37	$ 486,925.52	$ 494,472.87	$ 502,137.19	$ 509,920.32	$ 517,824.09	$ 525,850.36	$ 534,001.04
Transfer from Operations	$ 168,532	$ 171,144.25	$ 173,796.98	$ 176,490.84	$ 179,226.44	$ 182,004.45	$ 184,825.52	$ 187,690.32	$ 190,599.52	$ 193,553.81	$ 196,553.89	$ 199,600.48	$ 202,694.29
OPEB Funded Used	**$ (670,029)**	**$ (680,524)**	**$ (691,182)**	**$ (702,006)**	**$ (712,998)**	**$ (724,160)**	**$ (735,495)**	**$ (747,006)**	**$ (758,696)**	**$ (770,568)**	**$ (782,623)**	**$ (794,866)**	**$ (807,299)**

Lakeside Fire Protection District
6 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
SDG&E Mitigation Fund Related													
Use of Money and Property	$ 2,171	$ 2,175.34	$ 2,179.69	$ 2,184.05	$ 2,188.42	$ 2,192.80	$ 2,197.18	$ 2,201.58	$ 2,205.98	$ 2,210.39	$ 2,214.81	$ 2,219.24	$ 2,223.68
Grant Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditures from Fund	$ 9,535	$ 9,682.79	$ 9,832.88	$ 9,985.29	$ 10,140.06	$ 10,297.23	$ 10,456.84	$ 10,618.92	$ 10,783.51	$ 10,950.65	$ 11,120.39	$ 11,292.75	$ 11,467.79
OPEB Fund Increase/(Decrease)	$ (7,364)	$ (7,507)	$ (7,653)	$ (7,801)	$ (7,952)	$ (8,104)	$ (8,260)	$ (8,417)	$ (8,578)	$ (8,740)	$ (8,906)	$ (9,074)	$ (9,244)
Total Revenues (1)	**$ 13,411,466**	**$ 13,448,472**	**$ 13,485,710**	**$ 13,523,183**	**$ 13,560,893**	**$ 13,598,844**	**$ 13,637,039**	**$ 13,675,481**	**$ 13,714,172**	**$ 13,753,117**	**$ 13,792,318**	**$ 13,831,779**	**$ 13,871,503**
Lakeside FPD Revenue Clarification/Revision													
Gain on Assets, RDA Funding & Grant Revenue (2)	$ (560,475)	$ (569,162)	$ (577,984)	$ (586,943)	$ (596,041)	$ (605,279)	$ (614,661)	$ (624,188)	$ (633,863)	$ (643,688)	$ (653,665)	$ (663,797)	$ (674,086)
Total Revenues - Adjusted	**$ 12,850,991**	**$ 12,879,310**	**$ 12,907,726**	**$ 12,936,239**	**$ 12,964,852**	**$ 12,993,565**	**$ 13,022,378**	**$ 13,051,292**	**$ 13,080,309**	**$ 13,109,429**	**$ 13,138,653**	**$ 13,167,982**	**$ 13,197,417**
Total Expenditures (3)	**$ 13,797,346**	**$ 14,010,972**	**$ 14,227,909**	**$ 14,448,208**	**$ 14,671,922**	**$ 14,899,102**	**$ 15,129,803**	**$ 15,364,080**	**$ 15,601,987**	**$ 15,843,582**	**$ 16,088,920**	**$ 16,338,061**	**$ 16,591,064**
Lakeside FPD Expenditure Clarification/Revisions													
Capital Outlay (4)	$ (1,119,625)	$ (1,136,979)	$ (1,154,602)	$ (1,172,499)	$ (1,190,672)	$ (1,209,128)	$ (1,227,869)	$ (1,246,901)	$ (1,266,228)	$ (1,285,855)	$ (1,305,786)	$ (1,326,025)	$ (1,346,579)
Recurring Transfers - Capital Funding (5)	$ 840,216	$ 853,239	$ 866,465	$ 879,895	$ 893,533	$ 907,383	$ 921,447	$ 935,730	$ 950,234	$ 964,962	$ 979,919	$ 995,108	$ 1,010,532
Debt Service (6)	$ (550,387)	$ (558,918)	$ (567,581)	$ (576,379)	$ (585,313)	$ (594,385)	$ (603,598)	$ (612,954)	$ (622,454)	$ (632,103)	$ (641,900)	$ (651,850)	$ (661,953)
Transfer of Reserves to CERBT (7)	$ (846,696)	$ (859,820)	$ (873,147)	$ (886,681)	$ (900,424)	$ (914,381)	$ (928,554)	$ (942,946)	$ (957,562)	$ (972,404)	$ (987,477)	$ (1,002,782)	$ (1,018,326)
Total Expenditures - Adjusted	**$ 12,120,854**	**$ 12,308,495**	**$ 12,499,043**	**$ 12,692,545**	**$ 12,889,045**	**$ 13,088,591**	**$ 13,291,230**	**$ 13,497,008**	**$ 13,705,976**	**$ 13,918,182**	**$ 14,133,677**	**$ 14,352,512**	**$ 14,574,738**
Total Governmental Activity (Surplus/Deficit)	**$ 730,137**	**$ 570,815**	**$ 408,682**	**$ 243,694**	**$ 75,807**	**$ (95,027)**	**$ (268,852)**	**$ (445,716)**	**$ (625,667)**	**$ (808,753)**	**$ (995,024)**	**$ (1,184,530)**	**$ (1,377,321)**
RESERVES													
Total Reserves	$ 7,848,113	$ 8,418,928.01	$ 8,827,610.27	$ 9,071,304.76	$ 9,147,111.52	$ 9,052,084.96	$ 8,783,233.15	$ 8,337,517.09	$ 7,711,850.00	$ 6,903,096.54	$ 5,908,072.11	$ 4,723,542.02	$ 3,346,220.79
				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 Intergovtmental 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.