

Lakeside Fire
Protection District



FINAL BUDGET FY- 2014/2015

Mission:

The Lakeside Fire Department is dedicated to the prevention and suppression of fire; the emergency treatment and transportation of the ill and injured; and those duties that provide for protection of life, property, and the environment.

LAKESIDE FIRE PROTECTION DISTRICT

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Lakeside Fire Protection District
Budget Summary

FINAL BUDGET - FISCAL YEAR 2014/2015

Category	Previous Year	FY-2014/2015	Change	%	% of Total
Base Salaries	\$3,269,548	\$3,255,240	(\$14,308)	-0.4%	35.60%
Overtime/FLSA	\$1,142,125	\$1,040,076	(\$102,049)	-8.9%	11.37%
Benefits	\$2,766,242	\$2,854,825	\$88,583	3.2%	31.22%
Board of Directors	\$14,129	\$14,129	\$0	0.0%	0.15%
Services and Supplies	\$995,753	\$971,551	(\$24,203)	-2.4%	10.62%
Dispatching	\$289,875	\$323,813	\$33,938	11.7%	3.54%
EMS Expense	\$38,800	\$39,500	\$700	1.8%	0.43%
Training	\$85,275	\$90,300	\$5,025	5.9%	0.99%
Community Services	\$30,250	\$30,250	\$0	0.0%	0.33%
Capital Funding	\$280,000	\$525,000	\$245,000	87.5%	5.74%
Sub-Total =	\$8,911,997	\$9,144,683	\$232,686	2.6%	100.00%
CSA-69 Contract Expense	\$2,825,193	\$2,853,112	\$27,919	1.0%	
Contract Mechanic Services	\$182,378	\$0	(\$182,378)	-100.0%	
Sub-Total =	\$3,007,571	\$2,853,112	(\$154,459)	-5.1%	
Total Operating Expenses =	\$11,919,568	\$11,997,795	\$78,227	0.7%	
Total Operating Means of Financing =	\$12,107,452	\$12,191,992	\$84,540		
Increase/(Decrease) from Operations =	187,884	194,197			

	Previous Year	FY-2014/2015	Change	Increase
Non-Operating Revenue (including transfers) =		\$4,128,298		
Emergency Incident Costs =	\$350,000	\$350,000	\$0	0.0%
Total Contingency Reserve Outlay =	\$100,000	\$188,700	\$88,700	na
Total OPEB Outlay =	\$600,000	\$675,000	\$75,000	12.5%
Total Capital Outlay =	\$12,000	\$2,161,000	\$2,149,000	17908.3%
Total Accrued Leave Payout =	\$175,000	\$175,000	\$0	0.0%
Debt Service - Capital =	\$553,310	\$550,398	(\$2,913)	-0.5%
Total Non-Operating Expenses =	\$1,790,310	\$4,100,098	\$2,309,788	129.0%
Total Appropriations =	\$13,709,878	\$16,097,892	\$2,388,014	17%

Total M&O costs =	1,439,954	1,455,413	15,459
Total Salary & Benefit costs =	7,192,043	7,164,270	(27,773)
Total Property Tax/Bene. Fee =	8,816,880	9,190,880	374,000
% of Personnel cost to Property Tax/Bene. Fee =	81.57%	77.95%	

Lakeside Fire Protection District
Fund Allocations - Reserves

FINAL BUDGET - FISCAL YEAR 2014/2015

	Beginning Balance	Increase	(Decrease)	Ending Balance	Increase / (Decrease)
Unassigned General Fund	0	194,197	0	194,197	194,197
Increase/(Decrease) from Operations		194,197	0		
Transfer to Emergency Reserve Fund			0		
Transfer to Capital Reserve			0		
Transfer to Accrued Leave			0		
Emergency Reserve Fund	2,200,000	0	(278,700)	1,921,300	(278,700)
Transfer to Contingency Budget			(188,700)		
Transfer to Emergency Incident Budget			(90,000)		
Capital Reserve Fund	1,815,000	771,000	(2,161,000)	425,000	(1,390,000)
Transfer in from Operations		525,000			
EMS Capital Funding from CSA-69		193,800			
Capital Transfer & Outlay		0	(2,149,000)		
Property Rental Income		52,200	(12,000)		
Accrued Leave Fund	1,100,000	0	(175,000)	925,000	(175,000)
Retirement Payouts(6)			(175,000)		
Transfer from General Fund		0			
OPEB Reserve Fund	1,957,000	0	(675,000)	1,282,000	(675,000)
Benefits due to Current Retired			(375,000)		
Transfer to CERBT TRUST FUND			(300,000)		
CERBT TRUST FUND	1,102,536	425,425	0	1,527,961	425,425
Transfer to CERBT TRUST FUND		300,000			
Funding from Operations		125,425			
SDG&E Mitigation Fund	536,000	0	(10,000)	526,000	(10,000)
Augmented Staffing			(10,000)		
HCFA JPA Liability Reserve Fund	980,000	0	0	980,000	0
Debt Service Fund	0	550,398	(550,398)	0	0
		550,398	(550,398)		
Mitigation Fee Fund	0	0	0	0	0
Total Fund Balances =	9,690,536	1,941,020	(3,850,098)	7,781,459	(1,909,077)

Lakeside Fire Protection District
Means of Financing

FINAL BUDGET - FISCAL YEAR 2014/2015

SOURCE OF OPERATING REVENUES	Totals	%
Gross Property Taxes-Based on Annual Assessed Valuation Report by County of San Diego -	10,247,883	84.05%
Estimate of ERAF Property Tax Shift from the Fire District to Schools by the State(FY-13/14 Shift)	(1,962,883)	-16.10%
Ad-valorem Property Tax Revenue:	8,285,000	67.95%
Special Assessment - Fire Benefit Fee	905,880	7.43%
Total Property Tax:	9,190,880	75.38%
Fees for Services	1,000	0.01%
General Fund Interest	12,000	0.10%
Mitigation Fees - used to reimburse the General Fund for previous years capital improvements	50,000	0.41%
CSA-69 Contract Reimbursement for Operating & Capital Costs	2,853,112	23.40%
Contract Mechanic Services	0	0.00%
Contract with County of San Diego - First Responder Claim Funds	50,000	0.41%
Contract with Cellular Providers for Tower Leases - Station 26 & Station 3	20,000	0.16%
Contract with Community Colleges for Training	15,000	0.12%
Total Other Revenue =	3,001,112	24.62%
Sub-Total Operating Revenue =	12,191,992	100.00%
Total Operating Means of Financing =	12,191,992	100.00%

SOURCE OF NON-OPERATING REVENUE	Totals
Fund Transfer from Capital Reserve Fund for Capital Purchases	2,149,000
Fund Transfer from Contingency Reserve Fund	188,700
Fund Transfer from OPEB Fund to CERBT and Pay for Current Obligations	675,000
Fund Transfer from General Fund for Emergency Incidents	90,000
Fund Transfer from SDG&E Mitigation Fund for Emergency Incidents	10,000
Reimbursement for Emergency Service Assignments	250,000
County of San Diego Cooperation Agreement for Debt Service - River Park Fire Station	550,398
Fund Transfer from Accrued Leave Fund for payout of accrued leave	175,000
Net Rental Property Capital Fund Income - After expenses and property management fees - Lakeside Ave. Properties	40,200
Total Non-Operating Means of Financing =	4,128,298

TOTAL MEANS OF FINANCING = \$16,320,290

Lakeside Fire Protection District - Summary of Operating Expenses

Pg.#	ACCT #	CATEGORIES	TOTAL	Lakeside	%	Total CSA-69 Cost	%	Total CSA-69 Budget	Over/(Under) Budget
5	500900	SALARIES/SAFETY	3,841,000	2,999,250	78%	841,750	22%	846,345	(4,595)
6	501000	SALARIES/MISC.	333,000	255,990	77%	77,010	23%	69,319	7,691
7	501100	SALARIES/DIR	18,839	14,129	75%	4,710	25%	0	4,710
8	501200	OVERTIME	1,346,152	969,076	72%	377,076	28%	313,956	63,120
9	501300	OUT-OF-RATE	21,000	18,000	86%	3,000	14%	0	3,000
10	501400	FLSA	90,000	71,000	79%	19,000	21%	20,400	(1,400)
11	501500	INCENTIVE PAY	34,000	24,000	71%	10,000	29%	13,393	(3,393)
12	501600	HOLIDAY PAY	124,000	97,500	79%	26,500	21%	28,560	(2,060)
13	501700	MEDICAL INSURANCE	990,025	759,450	77%	230,575	23%	362,040	(131,465)
14	501800	UNIFORM ALLOW.	27,000	20,665	77%	6,335	23%	6,813	(478)
15	502000	RETIREMENT	2,106,120	1,649,615	78%	456,504	22%	576,753	(120,249)
16	502100	MEDICARE TAX	78,632	61,663	78%	16,969	22%	17,375	(406)
17	505000	P.P.E.	82,900	64,073	77%	18,827	23%	12,552	6,275
18	505100	TELEPHONE	31,000	23,250	75%	7,750	25%	8,543	(793)
19	505200	HOUSEHOLD	35,000	26,250	75%	8,750	25%	9,295	(545)
20	505300	MOTOR FUELS	145,000	91,250	63%	53,750	37%	51,368	2,382
21	505400	OFFICE EXPENSE	67,600	50,700	75%	16,900	25%	0	16,900
22	505500	PROF/SERVICES	465,500	401,625	86%	63,875	14%	45,747	18,128
23	505800	DIST. SPEC. EXPENSE	96,750	74,563	77%	22,188	23%	27,014	(4,827)
24	505900	FIREFIGHTING EQUIP.	29,000	29,000	100%	0	0%	9,563	(9,563)
25	506000	UTILITIES	89,600	74,300	83%	15,300	17%	13,464	1,836
26	506100	DISPATCHING	431,750	323,813	75%	107,938	25%	89,881	18,057
27	510100	WORKERS COMP	287,227	223,931	78%	63,296	22%	41,259	22,037
28	512000	APP/EQUIP MAINT.	102,000	74,960	73%	27,040	27%	11,443	15,597
29	512300	STATION MAINT.	70,000	61,580	88%	8,420	12%	17,459	(9,039)
30	514000	EMS	181,500	39,500	22%	142,000	78%	154,209	(12,209)
31	515100	DIRECTORS/MTGS	17,700	13,275	75%	4,425	25%	0	4,425
32	517000	TRAIN/SEMINARS	102,700	77,025	75%	25,675	25%	21,420	4,255
33	522000	COMMUNITY SERVICES	34,000	30,250	89%	3,750	11%	0	3,750
34	536400	CAPITAL FUNDING	718,800	525,000	73%	193,800	27%	193,800	0
Operating Expense			11,997,795	9,144,683	76%	2,853,112	24%	2,961,971	(108,859)
Salaries & Benefits			9,296,995	7,164,270	77%	2,132,725	23%	2,296,213	(163,488)
Maintenance & Operations			1,982,000	1,455,413	73%	526,587	27%	471,958	54,629
Capital Funding			718,800	525,000	73%	193,800	27%	193,800	0

LAKESIDE FIRE PROTECTION DISTRICT

ACCOUNT # 500900
SALARIES/SAFETY

Salaries for Safety Employees

4 Staff positions = Fire Chief and three Division Chiefs
48 on Shift = 12 Captains, 12 Engineers, 24 Firefighter Paramedics

Line #	Item Description	FTE	Total	Lakeside FY-2014/2015	Allocation Factor	CSA-69 Contract	Allocation Factor
21	Fire Chief	1	161,000.00	\$120,750	75%	\$40,250	25%
22	Division Chief	3	382,000.00	\$286,500	75%	\$95,500	25%
23	Fire Marshal	0	0.00	\$0	0%	\$0	0%
25	Captains	12	1,017,000.00	\$1,017,000	100%	\$0	0%
26	Engineers	12	869,000.00	\$869,000	100%	\$0	0%
27	Firefighters	24	1,412,000.00	\$706,000	50%	\$706,000	50%
Total		52	3,841,000.00	\$2,999,250.00		\$841,750.00	

ALLOCATION FACTOR				
Total Firefighters		Captains	Engineers	Firefighter/Paramedics
LKS	36 75%	12 100%	12 100%	12 50%
CSA	12 25%	0 0%	0 0%	12 50%
Totals	48	12	12	24

LAKESIDE FIRE PROTECTION DISTRICT

ACCOUNT # 501000
SALARIES - NON-SAFETY

Salaries for Non-Safety Employees.

Administration and Support Services = Administrative Manager, Admin. Assistant Accounting, and Admin. Assistant Receptionist.

Fleet Services Division = Administrative Assistant and two Mechanics

Line #	Item Description	FTE	Total	Lakeside FY-2014/2015	Allocation Factor	CSA-69 Contract	Allocation Factor
21	Admin. Services Mgr.	1	101,000.00	\$75,750	75%	\$25,250	25%
22	Administrative Assistant/Acct	1	62,000.00	\$46,500	75%	\$15,500	25%
23	Administrative Assistant/Receptic	1	46,000.00	\$34,500	75%	\$11,500	25%
24	Fire Mechanic	1	78,000.00	\$64,740	83%	\$13,260	17%
27	Administrative Assistant/Receptic	1	46,000.00	\$34,500	75%	\$11,500	25%
70	Contract Fire Mechanic	1.20	0.00	\$0	0%	\$0	0%
Total			333,000.00	\$255,990.00		\$77,010.00	

ALLOCATION FACTOR								
Total Firefighters			Captains		Engineers		Firefighter/Paramedics	
LKS	36	75%	12	100%	12	100%	12	50%
CSA	12	25%	0	0%	0	0%	12	50%
Totals	48		12		12		24	

ALLOCATION FACTOR -		Vehicles
LKS	25	83%
CSA	5	17%
Prev	0	0%
Total Vehicles	30	

LAKESIDE FIRE PROTECTION DISTRICT

ACCOUNT # 501100
SALARIES/DIRECTORS

Salaries are for Board Members who attend the regularly scheduled board meetings.
Two additional meetings per year for special meetings.

Line #	Item Description	Total	Lakeside FY-2014/2015	Allocation Factor	CSA-69 Contract	Allocation Factor
1	Regularly Scheduled Meetings (2per month)	15,000.00	\$11,250	75%	\$3,750	25%
2	Special Meetings, Unscheduled (2 meetings)	2,500.00	\$1,875	75%	\$625	25%
4	Social Security Payment for Directors	1,338.75	\$1,004	75%	\$335	25%
TOTAL ---->		18,838.75	\$14,129.06		\$4,709.69	

ALLOCATION FACTOR - including Prevention		
Total Firefighters & Prevention		
LKS	36	75%
CSA	12	25%
PREV	0	0%
Suppression Total	48	

LAKESIDE FIRE PROTECTION DISTRICT

ACCOUNT #501200
OVERTIME

Vacation = Each employee takes one year of vacation as they accrue it. (12,145 hours)
 Sick Leave = Each employee uses the annual accrued benefit as they accrue it. (6,912 hours)
 Workers Compensation = 1.25 FTEs of Workers Compensation time off annually. (3,600 hours)
 H.O. / Incidents = 1 hour per employee per month for holdovers and small incidents. (576 hours)
 Training & Meetings = 24 hours per employee per year for "on-duty" training and meetings. (1,152 hours)
 New Hire Training = Overtime for 8 shifts of training for 3 new hires per year. (576 hours)
 Planned Vacancy = 8,736 hours of vacant FF/PM position covered by OT - \$334,152 (8736 x \$38.25)

Line #	Item Description	FTE	Total	Lakeside FY-2014/2015	Allocation Factor	CSA-69 Contract	Allocation Factor
25	Captains	12	309,000.00	\$309,000	100%	\$0	0%
26	Engineers	12	278,000.00	\$278,000	100%	\$0	0%
27	Firefighters	24	749,152.00	\$374,576	50%	\$374,576	50%
31	Admin. Services Mgr.	1	0.00	\$0	75%	\$0	25%
32	Administrative Assistant/Acc	1	5,000.00	\$3,750	75%	\$1,250	25%
33	Administrative Assistant/Rec	2	5,000.00	\$3,750	75%	\$1,250	25%
34	Fire Mechanic		0.00	\$0	83%	\$0	17%
Total			1,346,152.00	969,076		377,076	

ALLOCATION FACTOR								
Total Firefighters			Captains		Engineers		Firefighter/Paramedics	
LKS	36	75%	12	100%	12	100%	12	50%
CSA	12	25%	0	0%	0	0%	12	50%
Totals	48		12		12		24	

LAKESIDE FIRE PROTECTION DISTRICT

ACCOUNT # 501300
OUT of RATE

Out-of-Rate pay is a negotiated item, whereby qualified individuals can assume a higher rank and fill in for Engineers and Captains when they are absent from the workplace.
ALS Premium = Captains or Engineers working as paramedic on the ALS engines.
Preceptor Pay - Premium for paramedics working with interns.

Line #	Item Description	Total	Lakeside FY-2014/2015	Allocation Factor	CSA-69 contract	Allocation Factor
1	Acting Captain or BC	5,000.00	\$5,000	100%	\$0.00	0%
2	Acting Engineer	2,000.00	\$2,000	100%	\$0.00	0%
3	ALS Engine Premium	11,000.00	\$11,000	100%	\$0.00	0%
4	Preceptor Pay	3,000.00	\$0	0%	\$3,000.00	100%
TOTAL ---->		21,000.00	\$18,000.00		\$3,000.00	

ALLOCATION FACTOR									
Total Firefighters			Captains		Engineers		Firefighter/Paramedics		
LKS	36	75%	12	100%	12	100%	12	50%	
CSA	12	25%	0	0%	0	0%	12	50%	
Totals	48		12		12		24		

LAKESIDE FIRE PROTECTION DISTRICT

ACCOUNT # 501400
F.L.S.A.

The Fair Labor Standards Act (FLSA) provides that each non-exempt employee receive overtime at the rate of 1/2 hourly salary, provided that the employee works every hour of the scheduled and approved work cycle.
Budget is based on 10 hours of 1/2 the hourly wage for 15 FLSA periods annually.

Line #	Item Description	Total	Lakeside FY-2014/2015	Allocation Factor	CSA-69 contract	Allocation factor
1	Captains	28,000.00	\$28,000	100%	\$0.00	0%
2	Engineers	24,000.00	\$24,000	100%	\$0.00	0%
3	Firefighters	38,000.00	\$19,000	50%	\$19,000.00	50%
4	N/A		\$0	100%	\$0.00	0%
TOTAL ---->		90,000.00	\$71,000.00		\$19,000.00	

ALLOCATION FACTOR								
Total Firefighters			Captains		Engineers		Firefighter/Paramedics	
LKS	36	75%	12	100%	12	100%	12	50%
CSA	12	25%	0	0%	0	0%	12	50%
Totals	48		12		12		24	

LAKESIDE FIRE PROTECTION DISTRICT

ACCOUNT # 501500
INCENTIVE PAY

Paramedic Incentive is a negotiated item available to employees who maintain their EMT-P certification.

Line #	Item Description	Total	Paramedic Incentive	Other Incentive	Lakeside FY-2014/2015	Allocation Factor	CSA-69 contract	Allocation factor
21	Fire Chief	\$0.00	\$0.00	\$0.00	\$0	100%	\$0.00	0%
22	Division Chief	\$0.00	\$0.00	\$0.00	\$0	100%	\$0.00	0%
23	Fire Marshal	\$0.00	\$0.00	\$0.00	\$0	100%	\$0.00	0%
25	Captains	\$10,000.00	\$10,000.00	\$0.00	\$10,000	100%	\$0.00	0%
26	Engineers	\$4,000.00	\$4,000.00	\$0.00	\$4,000	100%	\$0.00	0%
27	Firefighters	\$20,000.00	\$20,000.00	\$0.00	\$10,000	50%	\$10,000.00	50%
31	Admin. Services Mgr.	\$0.00	\$0.00	\$0.00	\$0	100%	\$0.00	0%
32	Administrative Assistant/Acct	\$0.00	\$0.00	\$0.00	\$0	100%	\$0.00	0%
33	Administrative Assistant/Reception	\$0.00	\$0.00	\$0.00	\$0	100%	\$0.00	0%
34	Fire Mechanic	\$0.00	\$0.00	\$0.00	\$0	83%	\$0.00	17%
TOTAL ---->		34,000.00	34,000.00	0.00	\$24,000.00		\$10,000.00	

ALLOCATION FACTOR								
Total Firefighters			Captains		Engineers		Firefighter/Paramedics	
LKS	36	75%	12	100%	12	100%	12	50%
CSA	12	25%	0	0%	0	0%	12	50%
Totals	48		12		12		24	

LAKESIDE FIRE PROTECTION DISTRICT

ACCOUNT # 501600
HOLIDAY PAY

Negotiated item, employees shall earn 4.5 working shifts of regular pay as Holiday Compensation each year. This benefit shall be paid every year on Dec. 1 or incorporated in their monthly salary.

Line #	Item Description	Total	Lakeside FY-2014/2015	Allocation Factor	CSA-69 contract	Allocation factor
21	Fire Chief	0.00	\$0	100%	\$0.00	0%
22	Division Chief	0.00	\$0	100%	\$0.00	0%
23	Fire Marshal	0.00	\$0	100%	\$0.00	0%
25	Captains	38,000.00	\$38,000	100%	\$0.00	0%
26	Engineers	33,000.00	\$33,000	100%	\$0.00	0%
27	Firefighters	53,000.00	\$26,500	50%	\$26,500.00	50%
31	Admin. Services Mgr.	0.00	\$0	100%	\$0.00	0%
32	Administrative Assistant/Acct	0.00	\$0	100%	\$0.00	0%
33	Administrative Assistant/Reception	0.00	\$0	100%	\$0.00	0%
34	Fire Mechanic	0.00	\$0	83%	\$0.00	17%
TOTAL ---->		124,000.00	97,500		26,500	

ALLOCATION FACTOR								
Total Firefighters			Captains		Engineers		Firefighter/Paramedics	
LKS	36	75%	12	100%	12	100%	12	50%
CSA	12	25%	0	0%	0	0%	12	50%
Totals	48		12		12		24	

LAKESIDE FIRE PROTECTION DISTRICT

ACCOUNT # 501700
GROUP MEDICAL INSURANCE

Cost of Medical Insurance benefit Including the Medical after Retirement funding (OPEB) and administrative costs.

Line #	Item Description	FTE	Total	Annual Cost	Medical after Retirement 3.000%	Lakeside FY-2014/2015	Allocation Factor	CSA-69 Contract	Allocation Factor
21	Fire Chief	1	\$20,400.12	\$15,600.00	\$4,800.12	\$15,300	75%	\$5,100	25%
22	Division Chief	3	\$58,578.19	\$47,232.00	\$11,346.19	\$43,934	75%	\$14,645	25%
23	Fire Marshal	0	\$0.00	\$0.00	\$0.00	\$0	100%	\$0	0%
25	Captains	12	\$219,928.13	\$188,928.00	\$31,000.13	\$219,928	100%	\$0	0%
26	Engineers	12	\$214,969.67	\$188,928.00	\$26,041.67	\$214,970	100%	\$0	0%
27	Firefighters	24	\$372,958.37	\$330,624.00	\$42,334.37	\$186,479	50%	\$186,479	50%
31	Admin. Services Mgr.	1	\$18,625.15	\$15,600.00	\$3,025.15	\$13,969	75%	\$4,656	25%
32	Administrative Assistant/Acct	1	\$17,533.01	\$15,744.00	\$1,789.01	\$13,150	75%	\$4,383	25%
33	Administrative Assistant	1	\$16,977.79	\$15,600.00	\$1,377.79	\$12,733	75%	\$4,244	25%
34	Fire Mechanic	1	\$18,077.14	\$15,744.00	\$2,333.14	\$15,004	83%	\$3,073	17%
35	Administrative Assistant	1	\$16,977.79	\$15,600.00	\$1,377.79	\$12,733	75%	\$4,244	25%
37	Director	0	\$0.00	\$0.00	\$0.00	\$0	75%	\$0	25%
38	Admin. Charge(PERS & 3rd Party Admin)		\$15,000.00	\$15,000.00	\$0.00	\$11,250	75%	\$3,750	25%
70	Contract Fire Mechanic	1.2	\$0.00	\$0.00	\$0.00	\$0	0%	\$0	0%
		58		\$0.00					
	TOTAL ---->		990,025.36	864,600.00	125,425.36	\$759,450.05		\$230,575.31	

ALLOCATION FACTOR									
Total Firefighters			Captains		Engineers		Firefighter/Paramedics		
LKS	36	75%	12	100%	12	100%	12	50%	
CSA	12	25%	0	0%	0	0%	12	50%	
Suppression Totals	48		12		12		24		

LAKESIDE FIRE PROTECTION DISTRICT

ACCOUNT # 501800
UNIFORM ALLOWANCE

Uniform Allowance is a negotiated benefit.

Line #	Item Description	Total	Lakeside FY-2014/2015	Allocation Factor	CSA-69 Contract	Allocation Factor
21	Fire Chief	\$1,000.00	\$750	75%	\$250	25%
22	Division Chief	\$3,000.00	\$2,250	75%	\$750	25%
23	Fire Marshal	\$0.00	\$0	100%	\$0	0%
25	Captains	\$6,000.00	\$6,000	100%	\$0	0%
26	Engineers	\$6,000.00	\$6,000	100%	\$0	0%
27	Firefighters	\$10,500.00	\$5,250	50%	\$5,250	50%
31	Admin. Services Mgr.	\$0.00	\$0	100%	\$0	0%
32	Administrative Assistant/Acct	\$0.00	\$0	100%	\$0	0%
33	Administrative Assistant/Reception	\$0.00	\$0	50%	\$0	0%
34	Fire Mechanic	\$500.00	\$415	83%	\$85	17%
70	Contract Fire Mechanic	\$0.00	\$0	0%	\$0	0%
TOTAL ---->		27,000.00	\$20,665		\$6,335	

ALLOCATION FACTOR									
Total Firefighters			Captains		Engineers		Firefighter/Paramedics		
LKS	36	75%	12	100%	12	100%	12	50%	
CSA	12	25%	0	0%	0	0%	12	50%	
Totals	48		12		12		24		

LAKESIDE FIRE PROTECTION DISTRICT

ACCOUNT # 502000
PERS

Public Employees Retirement (PERS) requires that a percentage of salaries be paid into the system, the percentage is based upon an annual actuarial performed by CalPERS.
The Pension Obligation Bond was issued to pay off the side fund and is a pension related cost.

		Safety - Classic	Safety - New	Misc	Pension Obligation			CSA-69	Allocation	
		0.0000%	0.0000%	0.0000%	18.2000%			Contract	Factor	
		12.2500%	29.6000%	0.0000%	0.0000%					
		0.0000%	0.0000%	0.0000%	0.0000%					
		12.2500%	29.6000%	18.2000%	\$880,196					
Line		CalPERS-			Bond Payment	Total	Lakeside	Allocation	CSA-69	Allocation
#	Item Description	Contribution					FY-2014/2015	Factor	Contract	Factor
21	Fire Chief			\$55,361	15,442	\$70,803.42	\$53,103	75%	\$17,700.86	25%
22	Division Chief			\$111,949	46,326	\$158,275.21	\$118,706	75%	\$39,568.80	25%
23	Fire Marshal			\$0	0	\$0.00	\$0	100%	\$0.00	0%
25	Captains			\$342,160	185,304	\$527,464.75	\$527,465	100%	\$0.00	0%
26	Engineers			\$292,288	185,304	\$477,592.01	\$477,592	100%	\$0.00	0%
27	Firefighters			\$363,816	370,609	\$734,425.19	\$367,213	50%	\$367,212.60	50%
31	Admin. Services Mgr.			\$18,353	15,442	\$33,794.63	\$25,346	75%	\$8,448.66	25%
32	Admin. Assistant/Acct			\$11,125	15,442	\$26,566.69	\$19,925	75%	\$6,641.67	25%
33	Administrative Assistant			\$8,359	15,442	\$23,800.64	\$17,850	75%	\$5,950.16	25%
34	Fire Mechanic			\$14,154	15,442	\$29,596.40	\$24,565	83%	\$5,031.39	17%
35	Administrative Assistant			\$8,359	15,442	\$23,800.64	\$17,850	75%	\$5,950.16	25%
42	Fire Academy - Salary while training(5 Month			\$0	0	\$0.00	\$0	100%	\$0.00	0%
70	Contract Fire Mechanic			\$0	0	\$0.00	\$0	0%	\$0.00	0%
TOTAL ---->				\$1,225,923	\$880,196	2,106,119.59	\$1,649,615		\$456,504	

ALLOCATION FACTOR								
Total Firefighters		Captains		Engineers		Firefighter/Paramedics		
LKS	36	75%	12	100%	12	100%	12	50%
CSA	12	25%	0	0%	0	0%	12	50%
Totals	48		12		12		24	

LAKESIDE FIRE PROTECTION DISTRICT

ACCOUNT # 502100
 MEDICARE TAX EXPENSE

Medicare Tax is due on all employees hired after 1985 = 1.45% of their payroll.

Line #	Item Description	Total	Lakeside	Allocation	CSA-69	Allocation
			FY-2014/2015	Factor	Contract	Factor
21	Fire Chief	\$2,320.06	\$1,740	75%	\$580.01	25%
22	Division Chief	\$5,483.99	\$4,113	75%	\$1,371.00	25%
23	Fire Marshal	\$0.00	\$0	100%	\$0.00	0%
25	Captains	\$20,415.70	\$20,416	100%	\$0.00	0%
26	Engineers	\$17,519.24	\$17,519	100%	\$0.00	0%
27	Firefighters	\$27,811.58	\$13,906	50%	\$13,905.79	50%
31	Admin. Services Mgr.	\$1,462.16	\$1,097	75%	\$365.54	25%
32	Administrative Assistant/Acct	\$886.30	\$665	75%	\$221.58	25%
33	Administrative Assistant	\$665.93	\$499	75%	\$166.48	25%
36	Administrative Assistant	\$665.93	\$499	75%	\$166.48	25%
34	Fire Mechanic	\$1,127.68	\$936	83%	\$191.71	17%
35	Training/Programs/Incidents	\$0.00	\$0	100%	\$0.00	0%
37	Directors	\$273.16	\$273	100%	\$0.00	0%
70	Contract Fire Mechanic	\$0.00	\$0	0%	\$0.00	0%
45	Augmented Staffing	\$0.00	\$0	100%	\$0.00	0%
50	Fire Line Assignments - Reimbursable	\$0.00	\$0	100%	\$0.00	0%
TOTAL ---->		78,631.74	\$61,663.15		\$16,968.59	

ALLOCATION FACTOR

Total Firefighters		Captains		Engineers		Firefighter/Paramedics		
LKS	36	75%	12	100%	12	100%	12	50%
CSA	12	25%	0	0%	0	0%	12	50%
Totals	48		12		12		24	

LAKESIDE FIRE PROTECTION DISTRICT

ACCOUNT # 505000

PERSONAL PROTECTIVE EQUIPMENT - (PPE)

This category provides personal protective equipment (PPE) to meet national safety standards for firefighters. Equipment includes boots, gloves, turnouts, helmets, personal alarm devices, and other equipment.

Line #	Item Description	Total	Lakeside	Allocation	CSA-69	Allocation
			FY-2014/2015	Factor	Contract	Factor
2	Class A Uniforms	\$1,300.00	\$975	75%	\$325.00	25%
7	Breathing Apparatus Maint./Repair	\$3,000.00	\$2,640	88%	\$360.00	12%
14	Respiratory Protection	\$11,600.00	\$10,208	88%	\$1,392.00	12%
20	Personal Protective Equipment (PPE)	\$67,000.00	\$50,250	75%	\$16,750.00	25%
TOTAL ---->		82,900.00	\$64,073.00		\$18,827.00	

ALLOCATION FACTOR								
Total Firefighters			Captains		Engineers		Firefighter/Paramedics	
LKS	36	75%	12	100%	12	100%	12	50%
CSA	12	25%	0	0%	0	0%	12	50%
Totals	48		12		12		24	

ALLOCATION FACTOR - including Prevention		
Total Firefighters & Prevention		
LKS	36	75%
CSA	12	25%
PREV	0	0%
Totals	48	

Allocation Factor - (see detail)	
SCBA - CSA has 6 of 50 BA's for 12%	12%

LAKESIDE FIRE PROTECTION DISTRICT

P
TELEPHONE SERVICE

Telephone service and VPN cable connection costs.

Line #	Item Description	Total	Lakeside FY-2014/2015	Allocation Factor	CSA-69 Contract	Allocation Factor
1	Telephone / VPN Service	25,000.00	\$18,750	75%	\$6,250.00	25%
2	Mobile Phone Service	6,000.00	\$4,500	75%	\$1,500.00	25%
TOTAL ---->		31,000.00	\$23,250.00		\$7,750.00	

ALLOCATION FACTOR - Suppression Only								
Total Firefighters			Captains		Engineers		Firefighter/Paramedics	
LKS	36	75%	12	100%	12	100%	12	50%
CSA	12	25%	0	0%	0	0%	12	50%
Suppression Totals	48		12		12		24	

LAKESIDE FIRE PROTECTION DISTRICT

Account # 505200
HOUSEHOLD SERVICES

This category provides for common household supplies such as linens, paper towels, cleaning supplies etc. It also provides for the replacement of box springs and mattresses and bedding. Pest control at all buildings is provided for, as well as trash pick-up

Line #	Item Description	Total	Lakeside FY-2014/2015	Allocation Factor	CSA-69 Contract	Allocation Factor
1	Linen Service, All Stations	\$4,500.00	\$3,375	75%	\$1,125.00	25%
4	Paper Goods and Cleaning Supplies	\$9,500.00	\$7,125	75%	\$2,375.00	25%
6	Trash Disposal Service	\$4,000.00	\$3,000	75%	\$1,000.00	25%
8	Pest Control Service	\$2,000.00	\$1,500	75%	\$500.00	25%
9	Administration Office Maintenance	\$15,000.00	\$11,250	75%	\$3,750.00	25%
10	Kitchen Utensils	\$0.00	\$0	75%	\$0.00	25%
TOTAL ---->		35,000.00	\$26,250.00		\$8,750.00	

ALLOCATION FACTOR - Suppression Only								
Total Firefighters			Captains		Engineers		Firefighter/Paramedics	
LKS	36	75%	12	100%	12	100%	12	50%
CSA	12	25%	0	0%	0	0%	12	50%
Suppression Totals	48		12		12		24	

LAKESIDE FIRE PROTECTION DISTRICT

ACCOUNT # 505300
MOTOR FUELS

This category provides for the purchase of diesel fuel for the apparatus as well as gasoline for the department staff vehicles and department small engines.
The District has two fuel tanks and utilizes the State of California Voyager fuel purchasing card system.

Line #	Item Description	Total	Lakeside FY-2014/2015	Allocation Factor	CSA-69 Contract	Allocation Factor
1	Diesel Fuel	130,000.00	\$80,000	Actual usage	\$50,000.00	Actual usage
2	Gasoline	15,000.00	\$11,250	75%	\$3,750.00	25%
3	Prevention Vehicles	0.00	\$0	100%	\$0.00	0%
TOTAL ---->		145,000.00	\$91,250.00		\$53,750.00	

ALLOCATION FACTOR									
Total Firefighters			Captains		Engineers		Firefighter/Paramedics		
LKS	36	75%	12	100%	12	100%	12	50%	
CSA	12	25%	0	0%	0	0%	12	50%	
Suppression Totals	48		12		12		24		

LAKESIDE FIRE PROTECTION DISTRICT

ACCOUNT # 505400
OFFICE EXPENSES

This category provides for all office supplies, including printing of letterhead stationery, business cards etc. It provides for postage for the year as well as copy paper, staples, paper clips etc. Computer programs that become necessary are also budgeted for in this category.

Line #	Item Description	Total	Lakeside FY-2014/2015	Allocation Factor	CSA-69 contract	Allocation factor
2	Postage	2,000.00	\$1,500	75%	\$500	25%
3	Expendable Office Supplies	10,000.00	\$7,500	75%	\$2,500	25%
5	Ads and Legal Notices	1,200.00	\$900	75%	\$300	25%
7	Computer Maintenance	40,000.00	\$30,000	75%	\$10,000	25%
8	Copy Machine Maintenance	3,000.00	\$2,250	75%	\$750	25%
9	TeleStaff	11,400.00	\$8,550	75%	\$2,850	25%
TOTAL ---->		67,600.00	\$50,700.00		\$16,900.00	

ALLOCATION FACTOR								
Total Firefighters			Captains		Engineers		Firefighter/Paramedics	
LKS	36	75%	12	100%	12	100%	12	50%
CSA	12	25%	0	0%	0	0%	12	50%
Suppression Total	48		12		12		24	

LAKESIDE FIRE PROTECTION DISTRICT

ACCOUNT # 505500
PROFESSIONAL SERVICES

This category provides for all professional services required throughout the year , including but not limited to attorney, auditor, psychological counseling and the County administrative charge for collection of taxes.

Line #	Item Description	Total	Lakeside FY-2014/2015	Allocation Factor	CSA-69 contract	Allocation factor
1	Attorney	\$40,000.00	\$30,000	75%	\$10,000.00	25%
2	Auditor	\$14,000.00	\$10,500	75%	\$3,500.00	25%
3	Psychological Counseling Service	\$2,500.00	\$1,875	75%	\$625.00	25%
4	County Admin. Charge	\$120,000.00	\$90,000	75%	\$30,000.00	25%
5	TIP Program Participation	\$9,000.00	\$6,750	75%	\$2,250.00	25%
6	Payroll & HR Processing	\$20,000.00	\$15,000	75%	\$5,000.00	25%
7	Physical Appraisals	\$10,000.00	\$7,500	75%	\$2,500.00	25%
10	Professional Consultants	\$40,000.00	\$30,000	75%	\$10,000.00	25%
11	County Contract for Fire Prevention Services	\$210,000.00	\$210,000	100%	\$0.00	0%
TOTAL ---->		465,500.00	\$401,625.00		\$63,875.00	

ALLOCATION FACTOR								
Total Firefighters			Captains		Engineers		Firefighter/Paramedics	
LKS	36	75%	12	100%	12	100%	12	50%
CSA	12	25%	0	0%	0	0%	12	50%
Totals	48		12		12		24	

LAKESIDE FIRE PROTECTION DISTRICT

ACCOUNT # 505800
 DISTRICT SPECIAL EXPENSES

District Special Expenses:
 Infection Control Compliance includes TB, Hepatitis, and Flu Shots
 Election Expense is only applicable during election years

Line #	Item Description	Total	Lakeside FY-2014/2015	Allocation Factor	CSA-69 contract	Allocation factor
1	Fire Department Sustenance	\$6,250.00	\$4,688	75%	\$1,562.50	25%
3	LAFCO Costs	\$8,000.00	\$8,000	100%	\$0.00	0%
4	Election Expense	\$12,500.00	\$9,375	75%	\$3,125.00	25%
5	Employee Infection Control Compliance	\$10,000.00	\$7,500	75%	\$2,500.00	25%
10	New Hire - Processing Costs	\$9,000.00	\$6,750	75%	\$2,250.00	25%
15	General Insurance Coverage	\$51,000.00	\$38,250	75%	\$12,750.00	25%
TOTAL ---->		96,750.00	\$74,562.50		\$22,187.50	

ALLOCATION FACTOR								
Total Firefighters			Captains		Engineers		Firefighter/Paramedics	
LKS	36	75%	12	100%	12	100%	12	50%
CSA	12	25%	0	0%	0	0%	12	50%
Totals	48		12		12		24	

LAKESIDE FIRE PROTECTION DISTRICT

ACCOUNT # 505900
FIRE FIGHTING EQUIPMENT

The Firefighting equipment account provides for the purchase and maintenance of our firefighting tools to keep them in a constant state of readiness. Increase needed to repair and upgrade firefighter equipment.

<i>Line #</i>	<i>Item Description</i>	<i>Total</i>	<i>Lakeside FY-2014/2015</i>	<i>Allocation Factor</i>	<i>CSA-69 contract</i>	<i>Allocation factor</i>
1	Firefighting Equipment	\$5,000.00	\$5,000	100%	\$0.00	0%
2	Small Equipment Maintenance	\$2,000.00	\$2,000	100%	\$0.00	0%
7	Fire Hose	\$12,000.00	\$12,000	100%	\$0.00	0%
8	Rescue Equipment	\$5,000.00	\$5,000	100%	\$0.00	0%
11	Fire Fighting Foam	\$5,000.00	\$5,000	100%	\$0.00	0%
TOTAL ---->		29,000.00	\$29,000.00		\$0.00	

Allocation Factor	
x/13	Engines/Pumping apparatus
	LKS: 11 pts = 85% (10 Engines, 1 water tender)

Station Utility Costs

Line #	Item Description	Total	Lakeside FY-2014/2015	Allocation Factor	CSA-69 contract	Allocation factor
1	Riverview Station 1	\$9,000.00	\$9,000	100%	\$0	0%
2	River Park Station 2	\$38,000.00	\$32,300	85%	\$5,700	15%
3	Lake Jennings Station 3	\$24,000.00	\$14,400	60%	\$9,600	40%
4	Blossom Valley Station 26	\$15,000.00	\$15,000	100%	\$0	0%
6	Annex	\$3,600.00	\$3,600	100%	\$0	0%
TOTAL ---->		89,600.00	\$74,300.00		\$15,300	

ALLOCATION FACTOR								
Total Firefighters			Captains		Engineers		Firefighter/Paramedics	
LKS	36	75%	12	100%	12	100%	12	50%
CSA	12	25%	0	0%	0	0%	12	50%
Totals	48		12		12		24	

	Total Employees	CSA Employees	CSA Ratio
Riverview Station 1	5	2	40%
River Park Fire Station 2	13	2	15%

LAKESIDE FIRE PROTECTION DISTRICT

ACCOUNT # 506100
DISPATCHING & COMMUNICATIONS

Dispatching is an essential service, this category funds our obligation to the Heartland Communications Facility (HCFAC).

Line #	Item Description	Total	Lakeside FY-2014/2015	Allocation Factor	CSA-69 contract	Allocation factor
1	HCFA JPA Assessment	346,000.00	\$259,500	75%	\$86,500.00	25%
4	HCFA JPA-Radio Maintenance Contract	6,500.00	\$4,875	75%	\$1,625.00	25%
5	County of S.D. - RCS user fee for radios	31,800.00	\$23,850	75%	\$7,950.00	25%
6	HCFA JPA- MDC Wireless Costs	12,000.00	\$9,000	75%	\$3,000.00	25%
7	HCFA JPA-Pager contract	1,950.00	\$1,463	75%	\$487.50	25%
8	HCFA JPA - FireHouse Costs	4,500.00	\$3,375	75%	\$1,125.00	25%
9	Communication Equipment Repair & Replace	29,000.00	\$21,750	75%	\$7,250.00	25%
TOTAL ---->		431,750.00	\$323,812.50		\$107,937.50	

ALLOCATION FACTOR								
Total Firefighters		Captains		Engineers		Firefighter/Paramedics		
LKS	36	75%	12	100%	12	100%	12	50%
CSA	12	25%	0	0%	0	0%	12	50%
Totals	48		12		12		24	

LAKESIDE FIRE PROTECTION DISTRICT

**ACCOUNT # 510100
WORKERS COMPENSATION**

Workers Compensation is provided by the Public Agency Self Insurance System (PASIS). PASIS is a Joint Powers Agency designed to cut the costs of workers compensation premiums. Lakeside Fire Protection District is a charter member of PASIS and has a seat on its Board of Directors. **Current rate is 7% of salaries**

Cost of 4850 pay is accounted for in OT budget.

Line #	Item Description	Total	Lakeside FY-2014/2015	Allocation Factor	CSA-69 Contract	Allocation Factor
21	Fire Chief	\$11,200.28	\$8,400	75%	\$2,800.07	25%
22	Division Chief	\$26,474.45	\$19,856	75%	\$6,618.61	25%
23	Fire Marshal	\$0.00	\$0	100%	\$0.00	0%
25	Captains	\$70,569.41	\$70,569	100%	\$0.00	0%
26	Engineers	\$58,803.76	\$58,804	100%	\$0.00	0%
27	Firefighters	\$97,072.68	\$48,536	50%	\$48,536.34	50%
31	Admin. Services Mgr.	\$7,058.69	\$5,294	75%	\$1,764.67	25%
32	Administrative Assistant/Acct	\$4,174.35	\$3,131	75%	\$1,043.59	25%
33	Administrative Assistant	\$3,214.85	\$2,411	75%	\$803.71	25%
34	Fire Mechanic	\$5,443.98	\$4,519	83%	\$925.48	17%
35	Administrative Assistant	\$3,214.85	\$2,411	75%	\$803.71	25%
70	Contract Fire Mechanic	\$0.00	\$0	0%	\$0.00	0%
TOTAL ---->		\$0	287,227.30		\$223,931.12	\$63,296.19

ALLOCATION FACTOR								
Total Firefighters			Captains		Engineers		Firefighter/Paramedics	
LKS	36	75%	12	100%	12	100%	12	50%
CSA	12	25%	0	0%	0	0%	12	50%
Totals	48		12		12		24	

**ACCOUNT # 512000
APPARATUS/EQUIPMENT MAINTENANCE**

LAKESIDE FIRE PROTECTING DISTRICT

This category is for the maintenance of all firefighting apparatus, staff vehicles and equipment through the purchase of tires, lubricants and repair parts, this category can only be estimated by past experience, due to the possibility of unknown mechanical problems that can occur without warning.

<i>Line #</i>	<i>Item Description</i>	<i>Total</i>	<i>Lakeside FY-2014/2015</i>	<i>Allocation Factor</i>	<i>CSA-69 Contract</i>	<i>Allocation Factor</i>
20	Preventive Maintenance Costs	\$45,000.00	\$30,000	Actual	\$15,000.00	Actual
21	Repair Costs	\$45,000.00	\$35,000	Actual	\$10,000.00	Actual
22	Misc Shop Costs	\$12,000.00	\$9,960	83%	\$2,040.00	17%
70	Contract Fleet Maintenance Services	\$0.00	\$0	0%	\$0.00	0%
TOTAL ---->		102,000.00	\$74,960.00		\$27,040.00	

ALLOCATION FACTOR -		Vehicles
LKS	25	83%
CSA	5	17%
Prev	0	0%
Total Vehicles	30	

LAKESIDE FIRE PROTECTION DISTRICT

ACCOUNT # 512300
STATION MAINTENANCE

This category provides for the maintenance of all stations and district buildings, including the plumbing, heating/air conditioning, electrical, etc.

Line #	Item Description	Total	Lakeside FY-2014/2015	Allocation Factor	CSA-69 Contract	Allocation Factor
13	Administration	\$0.00	\$0	50%	\$0.00	0%
14	Station 1	\$12,000.00	\$12,000	100%	\$0.00	0%
15	Station 2 and Administration	\$23,000.00	\$19,550	85%	\$3,450.00	15%
16	Station 3	\$12,000.00	\$7,200	60%	\$4,800.00	40%
17	Station 26	\$15,000.00	\$15,000	100%	\$0.00	0%
18	Shop	\$1,000.00	\$830	83%	\$170.00	17%
19	Annex	\$6,000.00	\$6,000	100%	\$0.00	0%
20	Station 3 - SDG&E Easement	\$1,000.00	\$1,000	100%	\$0.00	0%
		\$0.00	\$0	100%	\$0.00	0%
TOTAL ---->		70,000.00	\$61,580.00		\$8,420.00	

ALLOCATION FACTOR								
Total Firefighters			Captains		Engineers		Firefighter/Paramedics	
LKS	36	75%	12	100%	12	100%	12	50%
CSA	12	25%	0	0%	0	0%	12	50%
Totals	48		12		12		24	

	Total Employees	CSA Employees	CSA Ratio
Riverview Station 1	5	2	40%
River Park Fire Station	13	2	15%

ALLOCATION FACTOR Vehicles		
LKS	25	83%
CSA	5	17%
Prev	0	0%
Total Vehicles	30	

ACCOUNT # 5140
Emergency Medical Services

EMS Department - Expenses associated with providing Emergency Medical Services.

Line #	Item Description	Total	Lakeside FY-2014/2015	Allocation Factor	CSA-69 Contract	Allocation Factor
61	EMS Equipment Replacement	\$0.00	\$0	20%	\$0.00	80%
62	EMS Equipment Repair	\$26,000.00	\$5,200	20%	\$20,800.00	80%
63	EMS Training	\$20,000.00	\$4,000	20%	\$16,000.00	80%
64	Medical Supplies	\$120,000.00	\$24,000	20%	\$96,000.00	80%
65	Medical Waste Control	\$2,500.00	\$500	20%	\$2,000.00	80%
66	EMS Durable Goods	\$9,000.00	\$1,800	20%	\$7,200.00	80%
67	ALS Engine Expense	\$4,000.00	\$4,000	100%	\$0.00	0%
TOTAL ---->		181,500.00	\$39,500		\$142,000	

ALLOCATION FACTOR - EMS supply costs are allocated based on an estimate of 80% of calls related to CSA activity.								
Total Firefighters			Captains		Engineers		Firefighter/Paramedics	
LKS	36	75%	12	100%	12	100%	12	50%
CSA	12	25%	0	0%	0	0%	12	50%
Suppression Totals	48		12		12		24	

This category provides those funds needed for the Chief and Board Members to attend annual conferences and seminars, local luncheons and dinners that are related to their function. This category also includes donations made by the Board of Directors.

Line #	Item Description	Total	Lakeside FY-2014/2015	Allocation Factor	CSA-69 Contract	Allocation Factor
1	Director/Chief Seminars and Conferences	\$15,000.00	\$11,250	75%	\$3,750.00	25%
2	Strategic Planning Expense	\$0.00	\$0	75%	\$0.00	25%
3	Donations authorized by the Board of Directors	\$300.00	\$225	75%	\$75.00	25%
4	S.D.County Fire Chiefs & Sections	\$1,200.00	\$900	75%	\$300.00	25%
6	Other Memberships	\$1,200.00	\$900	75%	\$300.00	25%
7						
TOTAL ---->		17,700.00	\$13,275.00		\$4,425.00	

ALLOCATION FACTOR							
Total Firefighters		Captains		Engineers		Firefighter/Paramedics	
LKS	36	75%	12	100%	12	100%	12 50%
CSA	12	25%	0	0%	0	0%	12 50%
Totals	48		12		12		24

ACCOUNT # 517000
 TRAINING AND SEMINARS

LAKESIDE FIRE PROTECTION DISTRICT

Funds required to provide for the training of the Department and to provide for our contractual requirements to the Heartland Training Facility Joint Powers Authority.

Line #	Item Description	Total	Lakeside FY-2014/2015	Allocation Factor	CSA-69 Contract	Allocation Factor
1	HTF - JPA Assessment	\$55,200.00	\$41,400	75%	\$13,800.00	25%
4	EMT Training Equipment & Supplies	\$500.00	\$375	75%	\$125.00	25%
6	Breathing Apparatus/Bauer Work Shop	\$3,000.00	\$2,250	75%	\$750.00	25%
9	IFSTA/HAZMAT Replacement Manuals	\$2,000.00	\$1,500	75%	\$500.00	25%
13	Operational Training	\$20,000.00	\$15,000	75%	\$5,000.00	25%
16	Apparatus Operator/Mechanic Training	\$5,000.00	\$3,750	75%	\$1,250.00	25%
17	Administrative/Support Staff Training	\$5,000.00	\$3,750	75%	\$1,250.00	25%
18	Target Safety Training System	\$0.00	\$0	75%	\$0.00	25%
19	Heartland Academy	\$12,000.00	\$9,000	75%	\$3,000.00	25%
TOTAL ---->		102,700.00	\$77,025.00		\$25,675.00	

ALLOCATION FACTOR									
Total Firefighters			Captains		Engineers		Firefighter/Paramedics		
LKS	36	75%	12	100%	12	100%	12	50%	
CSA	12	25%	0	0%	0	0%	12	50%	
Totals	48		12		12		24		

Funding for Community Services, including Fire Prevention Week materials and Public Education materials.

Line #	Item Description	Total	Lakeside FY-2014/2015	Allocation Factor	CSA-69 Contract	Allocation Factor
1	Parcel Map Online Subscription	\$2,500.00	\$2,500	100%	\$0.00	0%
3	F.P. Supplies/Services	\$9,000.00	\$9,000	100%	\$0.00	0%
17	CERT / CVG Program	\$7,500.00	\$7,500	100%	\$0.00	0%
20	Logistical Volunteer Program-(LVG/CVG)	\$15,000.00	\$11,250	75%	\$3,750.00	25%
TOTAL ---->		34,000.00	\$30,250.00		\$3,750.00	

ALLOCATION FACTOR								
Total Firefighters			Captains		Engineers		Firefighter/Paramedics	
LKS	36	75%	12	100%	12	100%	12	50%
CSA	12	25%	0	0%	0	0%	12	50%
Totals	48		12		12		24	

This category reflects the amount of annual funding needed to maintain the capital for the District. Amount is based on the Capital Funding Plan prepared annually.

<i>Line #</i>	<i>Item Description</i>	<i>FY-2014/2015</i>
		<i>Total</i>
1	Annual transfer of funds to Capital Fund - based on Capital budget	\$525,000.00
2	Transfer of funds to Capital Fund for EMS related Capital	\$193,800.00
3		\$0.00
4		
5		
TOTAL ---->		\$718,800.00

ACCOUNT # 5360

CAPITAL IMPROVEMENTS - Capital Outlay

Annual outlay for capital expenses based on Capital Funding Plan

<i>Line #</i>	<i>Item Description</i>	<i>FY-2014/2015 Total</i>
2	Fire Apparatus	\$500,000.00
3	Staff Vehicles	120,000.00
4	Major Equipment - (Thermal Imaging Camera)	20,000.00
7	Major Equipment - Radios	63,000.00
20	Station Improvements - Waste Water Mgt.	55,000.00
21	Station Improvements - Solar Panels	100,000.00
22	Station Improvements - Station 1 Relocation	1,100,000.00
61	Medic Unit	176,000.00
65	EMS Equipment - Gurneys	15,000.00
TOTAL ---->		\$2,149,000.00

ACCOUNT # 5363
DEBT SERVICE

LAKESIDE FIRE PROTECTION DISTRICT

Payment of Debt related to the Side Fund Refinancing, allocated to employee pension costs - Final Payment in July 2016.

Payment of Debt related to the General Fund Obligation Bond for RiverPark Fire Station = Funded by Cooperation Agreement with the County of San Diego .
Final Payment in December 2029.

Side Fund Refinance	
Principal =	\$799,000.00
Interest =	\$81,196.25
	<u>\$880,196.25</u>

General Fund Obligation Bond	
Principal =	\$290,000.00
Interest =	\$260,397.50
	<u>\$550,397.50</u>

Line #	Item Description	FTE	Total	Lakeside FY-2014/2015	Allocation Factor	CSA-69 contract	Allocation factor	
21	Fire Chief	1	\$15,442.04	\$15,442.04	\$11,582	75%	\$3,860.51	25%
22	Division Chief	3	\$46,326	\$46,326.12	\$34,745	75%	\$11,581.53	25%
23	Fire Marshal	0	\$0.00	\$0.00	\$0	100%	\$0.00	0%
24	Deputy Fire Marshal	0	\$0	\$0.00	\$0	100%	\$0.00	0%
25	Captains	12	\$185,304.47	\$185,304.47	\$185,304	100%	\$0.00	0%
26	Engineers	12	\$185,304	\$185,304.47	\$185,304	100%	\$0.00	0%
27	Firefighters	24	\$370,608.95	\$370,608.95	\$370,609	100%	\$0.00	0%
30	N/A	0	\$0	\$0.00	\$0	100%	\$0.00	0%
31	Admin. Services Mgr.	1	\$15,442.04	\$15,442.04	\$11,582	75%	\$3,860.51	25%
32	Admin. Assistant/Acct	1	\$15,442	\$15,442.04	\$11,582	75%	\$3,860.51	25%
33	Administrative Assistant	1	\$15,442.04	\$15,442.04	\$11,582	75%	\$3,860.51	25%
34	Fire Mechanic	1	\$15,442	\$15,442.04	\$13,743	89%	\$1,698.62	11%
35	Administrative Assistant	1	\$15,442.04	\$15,442.04	\$15,442	100%	\$0.00	0%
41	Battalion Chief	0	\$0	\$0.00	\$0	75%	\$0.00	25%
42	Fire Academy - Salary while training(5 Months)	0	\$0.00	\$0.00	\$0	100%	\$0.00	0%
70	Contract Fire Mechanic	0	\$0	\$0.00	\$0	100%	\$0.00	0%
5363-0 Principal Payment on General Fund Obligation Bond			\$290,000.00	\$290,000	\$290,000	100%	\$0.00	0%
5363-0 Interest Payment on General Fund Obligation Bond			\$260,397.50	\$260,398	\$260,398	100%	\$0.00	0%
TOTAL --		57	\$1,430,594	<u>1,430,593.75</u>	<u>\$1,401,872</u>		<u>\$28,722</u>	

ALLOCATION FACTOR								
Total Firefighters			Captains		Engineers		Firefighter/Paramedics	
LKS	36	75%	12	100%	12	100%	12	50%
CSA	12	25%	0	0%	0	0%	12	50%
Totals	48		12		12		24	

**ACCOUNT # 5700
EXPENSES RELATED TO RENTAL UNITS**

LAKESIDE FIRE PROTECTION DISTRICT

The District owns two properties that the Board has directed staff to lease. These expenses are for maintenance and property management, net income shows as non-operating revenue into the Capital Fund.

12226 Lakeside Avenue has been leased at \$2,200 per month.

12224 Lakeside Avenue has been leased at \$2,150 per month.

<i>Line #</i>	<i>Item Description</i>	<i>Revenue</i>	<i>Expense</i>	<i>Lakeside FY-2014/2015</i>	<i>Allocation Factor</i>	<i>CSA-69 contract</i>	<i>Allocation factor</i>
1	12226 Lakeside Avenue	\$26,400.00	\$6,000.00	\$6,000	100%	\$0.00	0%
2	12224 Lakeside Avenue	\$25,800.00	\$6,000.00	\$6,000	100%	\$0.00	0%
TOTAL --		0	\$52,200	12,000.00	\$12,000	\$0	
Net Income from Rents =		\$40,200					

ALLOCATION FACTOR								
Total Firefighters			Captains		Engineers		Firefighter/Paramedics	
LKS	36	75%	12	100%	12	100%	12	50%
CSA	12	25%	0	0%	0	0%	12	50%
Totals	48		12		12		24	

Lakeside Fire Protection District

Non-Operating Expenses

FINAL BUDGET - FISCAL YEAR 2014/2015

Account #5366 - Emergency Incidents

Appropriations for Emergency Incidents - This account is used for expenses related to emergency incidents that are extraordinary in nature. It includes the CFAA and USFS strike team assignments and increased staffing for extreme fire danger weather.
 The Fire Chief has authority to allocate up to \$25,000 of the Non-reimbursable appropriation before going to the Board for additional authority.

<i>Line #</i>	<i>Item Description</i>	<i>Total</i>
1	Personnel Costs - Reimbursable Incidents	\$170,000.00
2	Vehicle Costs - Reimbursable Incidents	\$50,000.00
3	Admin. Overhead - Reimbursable Incidents	\$25,000.00
4	Other Costs - Reimbursable Incidents	\$5,000.00
5	Personnel Costs - Non-Reimbursable Incidents	\$70,000.00
6	Vehicle Costs - Non-Reimbursable Incidents	\$10,000.00
7	Admin. Overhead - Non-Reimbursable Incidents	\$10,000.00
8	Other Costs - Non-Reimbursable Incidents	\$10,000.00
9		
10		
	Reimbursable Expenses =	\$250,000.00
	Expenses covered by SDG&E Mitigation Fund =	\$10,000.00
	Expenses covered by General Fund Reserves =	\$90,000.00
	<u>Total Appropriations for Emergency Incident Costs =</u>	<u>\$350,000.00</u>

Lakeside Fire Protection District

Non-Operating Expenses
Account #5365 - Contingency Items

FINAL BUDGET - FISCAL YEAR 2014/2015

One-time or unusual costs that do not lead to recurring expenses.
 These items are funded from General Fund Reserves over the 10% Minimum.

<i>Line #</i>	<i>Item Description</i>	<i>Total</i>
1	EMS Jackets	\$24,500.00
2	Class 'A' Uniforms	\$5,200.00
3	New Hire Costs	\$9,000.00
4	Station 26 Maintenance	\$20,000.00
5	Station 3 Maintenance	\$20,000.00
6	Station 3 Roof	\$50,000.00
7	Station 1 Roof	\$25,000.00
8	TeleStaff upgrade	\$10,000.00
9	Financial Enterprise Resource Planning(ERP) System	\$25,000.00
10		
11		
12		
TOTAL ---->		\$188,700.00

Appendix - A

Salary Schedule - Non-Medic

Effective - Pay Period Beginning January 5, 2013

Duty Schedule = 56 Hour Week / 24 Day FLSA Period											
	Base Hourly Rate	Weighted Overtime Rate	FLSA Rate	Weekly	Bi-Weekly	Monthly	Annual	Annual FLSA	Annual Uniform Allowance	Annual Holiday Pay	Total Annual Pay
Captain											
Base Rate	\$28.85	\$45.14	\$16.29	\$1,615.71	\$3,231.42	\$7,001.41	\$84,016.88	\$2,541.02	\$500.00	\$3,116.01	\$90,173.91
Education(2.5%)	\$29.57	\$46.26	\$16.69	\$1,656.10	\$3,312.20	\$7,176.44	\$86,117.30	\$2,603.55	\$500.00	\$3,193.91	\$92,414.76
Education(5%)	\$30.29	\$47.38	\$17.09	\$1,696.49	\$3,392.99	\$7,351.48	\$88,217.72	\$2,666.07	\$500.00	\$3,271.81	\$94,655.60
Engineer											
Base Rate	\$24.04	\$37.65	\$13.61	\$1,346.24	\$2,692.47	\$5,833.69	\$70,004.33	\$2,123.93	\$500.00	\$2,596.31	\$75,224.58
Education(2.5%)	\$24.64	\$38.59	\$13.95	\$1,379.89	\$2,759.79	\$5,979.54	\$71,754.44	\$2,176.02	\$500.00	\$2,661.22	\$77,091.69
Education(5%)	\$25.24	\$39.52	\$14.28	\$1,413.55	\$2,827.10	\$6,125.38	\$73,504.55	\$2,228.11	\$500.00	\$2,726.13	\$78,958.80
Firefighter											
Base Rate	\$20.90	\$32.77	\$11.87	\$1,170.52	\$2,341.04	\$5,072.25	\$60,866.99	\$1,851.94	\$500.00	\$2,257.43	\$65,476.36
Education(2.5%)	\$21.42	\$33.59	\$12.16	\$1,199.78	\$2,399.56	\$5,199.06	\$62,388.66	\$1,897.24	\$500.00	\$2,313.87	\$67,099.77
Education(5%)	\$21.95	\$34.40	\$12.45	\$1,229.04	\$2,458.09	\$5,325.86	\$63,910.34	\$1,942.53	\$500.00	\$2,370.30	\$68,723.17

Modified Duty Schedule = 40 Hour Work Week											
	Base Hourly Rate	Weighted Overtime Rate	FLSA Rate	Weekly	Bi-Weekly	Monthly	Annual	Annual FLSA	Annual Uniform Allowance	Annual Holiday Pay	Total Annual Pay
Captain											
Base Rate	\$40.39	\$63.20	\$0.00	\$1,615.71	\$3,231.42	\$7,001.41	\$84,016.88	\$2,541.02	\$500.00	\$3,116.01	\$90,173.91
Education(2.5%)	\$41.40	\$64.77	\$0.00	\$1,656.10	\$3,312.20	\$7,176.44	\$86,117.30	\$2,603.55	\$500.00	\$3,193.91	\$92,414.76
Education(5%)	\$42.41	\$66.34	\$0.00	\$1,696.49	\$3,392.99	\$7,351.48	\$88,217.72	\$2,666.07	\$500.00	\$3,271.81	\$94,655.60
Engineer											
Base Rate	\$33.66	\$52.72	\$0.00	\$1,346.24	\$2,692.47	\$5,833.69	\$70,004.33	\$2,123.93	\$500.00	\$2,596.31	\$75,224.58
Education(2.5%)	\$34.50	\$54.03	\$0.00	\$1,379.89	\$2,759.79	\$5,979.54	\$71,754.44	\$2,176.02	\$500.00	\$2,661.22	\$77,091.69
Education(5%)	\$35.34	\$55.33	\$0.00	\$1,413.55	\$2,827.10	\$6,125.38	\$73,504.55	\$2,228.11	\$500.00	\$2,726.13	\$78,958.80
Firefighter											
Base Rate	\$29.26	\$45.88	\$0.00	\$1,170.52	\$2,341.04	\$5,072.25	\$60,866.99	\$1,851.94	\$500.00	\$2,257.43	\$65,476.36
Education(2.5%)	\$29.99	\$47.02	\$0.00	\$1,199.78	\$2,399.56	\$5,199.06	\$62,388.66	\$1,897.24	\$500.00	\$2,313.87	\$67,099.77
Education(5%)	\$30.73	\$48.16	\$0.00	\$1,229.04	\$2,458.09	\$5,325.86	\$63,910.34	\$1,942.53	\$500.00	\$2,370.30	\$68,723.17

Staff Assignment - Duty Schedule = 40 Hour Work Week											
	Base Hourly Rate	Weighted Overtime Rate	FLSA Rate	Weekly	Bi-Weekly	Monthly	Annual	Annual FLSA	Annual Uniform Allowance	Annual Holiday Pay	Total Annual Pay
Staff Captain PM - (10% over Base Hourly Captain Rate) - effective October 1, 2009											
Base Rate	\$44.43	\$67.01	\$0.00	\$1,777.28	\$3,554.56	\$7,701.55	\$92,418.57	Included	\$500.00		\$92,918.57
Education(2.5%)	\$45.54	\$68.67	\$0.00	\$1,821.71	\$3,643.42	\$7,894.09	\$94,729.03	Included	\$500.00		\$95,229.03
Education(5%)	\$46.65	\$70.34	\$0.00	\$1,866.14	\$3,732.29	\$8,086.62	\$97,039.49	Included	\$500.00		\$97,539.49

Salary Schedule - PARAMEDIC

Effective - Pay Period Beginning January 5, 2013

Duty Schedule = 56 Hour Week / 24 Day FLSA Period

Base	Hourly Rate	Weighted Overtime Rate	FLSA Rate	Weekly	Bi-Weekly	Monthly	Annual	Annual		Annual Uniform Allowance	Annual Holiday Pay	Total Annual Pay
								FLSA	Incentive			
Captain PM												
Base Rate	\$28.85	\$45.66	\$16.80	\$1,615.71	\$3,231.42	\$7,001.41	\$84,016.88	\$2,621.38	\$1,000.00	\$500.00	\$3,116.01	\$91,254.27
Education(2.5%)	\$29.57	\$46.78	\$17.20	\$1,656.10	\$3,312.20	\$7,176.44	\$86,117.30	\$2,683.90	\$1,000.00	\$500.00	\$3,193.91	\$93,495.11
Education(5%)	\$30.29	\$47.90	\$17.61	\$1,696.49	\$3,392.99	\$7,351.48	\$88,217.72	\$2,746.42	\$1,000.00	\$500.00	\$3,271.81	\$95,735.96
Engineer PM												
Base Rate	\$24.04	\$38.17	\$14.13	\$1,346.24	\$2,692.47	\$5,833.69	\$70,004.33	\$2,204.28	\$1,000.00	\$500.00	\$2,596.31	\$76,304.93
Education(2.5%)	\$24.64	\$39.10	\$14.46	\$1,379.89	\$2,759.79	\$5,979.54	\$71,754.44	\$2,256.38	\$1,000.00	\$500.00	\$2,661.22	\$78,172.04
Education(5%)	\$25.24	\$40.04	\$14.80	\$1,413.55	\$2,827.10	\$6,125.38	\$73,504.55	\$2,308.47	\$1,000.00	\$500.00	\$2,726.13	\$80,039.15
Firefighter PM - (Step E - Top Step)												
Base Rate	\$24.04	\$38.17	\$14.13	\$1,346.24	\$2,692.47	\$5,833.69	\$70,004.33	\$2,204.28	\$1,000.00	\$500.00	\$2,596.31	\$76,304.93
Education(2.5%)	\$24.64	\$39.10	\$14.46	\$1,379.89	\$2,759.79	\$5,979.54	\$71,754.44	\$2,256.38	\$1,000.00	\$500.00	\$2,661.22	\$78,172.04
Education(5%)	\$25.24	\$40.04	\$14.80	\$1,413.55	\$2,827.10	\$6,125.38	\$73,504.55	\$2,308.47	\$1,000.00	\$500.00	\$2,726.13	\$80,039.15
Firefighter PM - (Step D)												
Base Rate	\$22.61	\$35.94	\$13.33	\$1,265.96	\$2,531.91	\$5,485.81	\$65,829.76	\$2,080.02	\$1,000.00	\$500.00	\$2,441.49	\$71,851.28
Education(2.5%)	\$23.17	\$36.82	\$13.65	\$1,297.61	\$2,595.21	\$5,622.96	\$67,475.51	\$2,129.01	\$1,000.00	\$500.00	\$2,502.53	\$73,607.05
Education(5%)	\$23.74	\$37.70	\$13.96	\$1,329.25	\$2,658.51	\$5,760.10	\$69,121.25	\$2,178.00	\$1,000.00	\$500.00	\$2,563.56	\$75,362.81
Firefighter PM - (Step C)												
Base Rate	\$21.47	\$34.18	\$12.70	\$1,202.52	\$2,405.04	\$5,210.91	\$62,530.98	\$1,981.83	\$1,000.00	\$500.00	\$2,319.14	\$68,331.95
Education(2.5%)	\$22.01	\$35.01	\$13.00	\$1,232.58	\$2,465.16	\$5,341.19	\$64,094.25	\$2,028.36	\$1,000.00	\$500.00	\$2,377.12	\$69,999.74
Education(5%)	\$22.55	\$35.85	\$13.30	\$1,262.64	\$2,525.29	\$5,471.46	\$65,657.53	\$2,074.90	\$1,000.00	\$500.00	\$2,435.10	\$71,667.52
Firefighter PM - (Step B)												
Base Rate	\$19.97	\$31.84	\$11.87	\$1,118.31	\$2,236.62	\$4,846.00	\$58,152.06	\$1,851.49	\$1,000.00	\$500.00	\$2,156.74	\$63,660.29
Education(2.5%)	\$20.47	\$32.61	\$12.15	\$1,146.27	\$2,292.53	\$4,967.15	\$59,605.86	\$1,894.76	\$1,000.00	\$500.00	\$2,210.66	\$65,211.28
Education(5%)	\$20.97	\$33.39	\$12.42	\$1,174.22	\$2,348.45	\$5,088.31	\$61,059.66	\$1,938.04	\$1,000.00	\$500.00	\$2,264.58	\$66,762.27
Firefighter PM - (Step A - Probation)												
Base Rate	\$18.78	\$29.98	\$11.21	\$1,051.50	\$2,103.00	\$4,556.51	\$54,678.11	\$1,748.08	\$1,000.00	\$500.00	\$2,027.90	\$59,954.10
Education(2.5%)	\$19.25	\$30.71	\$11.47	\$1,077.79	\$2,155.58	\$4,670.42	\$56,045.07	\$1,788.77	\$1,000.00	\$500.00	\$2,078.59	\$61,412.43
Education(5%)	\$19.72	\$31.44	\$11.73	\$1,104.08	\$2,208.15	\$4,784.34	\$57,412.02	\$1,829.46	\$1,000.00	\$500.00	\$2,129.29	\$62,870.77
Modified Duty Schedule = 40 Hour Work Week												
Captain PM												
Base Rate	\$40.39	\$63.92	\$0.00	\$1,615.71	\$3,231.42	\$7,001.41	\$84,016.88	\$2,621.38	\$1,000.00	\$500.00	\$3,116.01	\$91,254.27
Education(2.5%)	\$41.40	\$65.49	\$0.00	\$1,656.10	\$3,312.20	\$7,176.44	\$86,117.30	\$2,683.90	\$1,000.00	\$500.00	\$3,193.91	\$93,495.11
Education(5%)	\$42.41	\$67.06	\$0.00	\$1,696.49	\$3,392.99	\$7,351.48	\$88,217.72	\$2,746.42	\$1,000.00	\$500.00	\$3,271.81	\$95,735.96
Engineer PM												
Base Rate	\$33.66	\$53.44	\$0.00	\$1,346.24	\$2,692.47	\$5,833.69	\$70,004.33	\$2,204.28	\$1,000.00	\$500.00	\$2,596.31	\$76,304.93
Education(2.5%)	\$34.50	\$54.75	\$0.00	\$1,379.89	\$2,759.79	\$5,979.54	\$71,754.44	\$2,256.38	\$1,000.00	\$500.00	\$2,661.22	\$78,172.04
Education(5%)	\$35.34	\$56.06	\$0.00	\$1,413.55	\$2,827.10	\$6,125.38	\$73,504.55	\$2,308.47	\$1,000.00	\$500.00	\$2,726.13	\$80,039.15
Firefighter PM - (Step E - Top Step)												
Base Rate	\$33.66	\$53.44	\$0.00	\$1,346.24	\$2,692.47	\$5,833.69	\$70,004.33	\$2,204.28	\$1,000.00	\$500.00	\$2,596.31	\$76,304.93
Education(2.5%)	\$34.50	\$54.75	\$0.00	\$1,379.89	\$2,759.79	\$5,979.54	\$71,754.44	\$2,256.38	\$1,000.00	\$500.00	\$2,661.22	\$78,172.04
Education(5%)	\$35.34	\$56.06	\$0.00	\$1,413.55	\$2,827.10	\$6,125.38	\$73,504.55	\$2,308.47	\$1,000.00	\$500.00	\$2,726.13	\$80,039.15
Firefighter PM - (Step D)												
Base Rate	\$31.65	\$50.32	\$0.00	\$1,265.96	\$2,531.91	\$5,485.81	\$65,829.76	\$2,080.02	\$1,000.00	\$500.00	\$2,441.49	\$71,851.28
Education(2.5%)	\$32.44	\$51.55	\$0.00	\$1,297.61	\$2,595.21	\$5,622.96	\$67,475.51	\$2,129.01	\$1,000.00	\$500.00	\$2,502.53	\$73,607.05
Education(5%)	\$33.23	\$52.78	\$0.00	\$1,329.25	\$2,658.51	\$5,760.10	\$69,121.25	\$2,178.00	\$1,000.00	\$500.00	\$2,563.56	\$75,362.81
Firefighter PM - (Step C)												
Base Rate	\$30.06	\$47.85	\$0.00	\$1,202.52	\$2,405.04	\$5,210.91	\$62,530.98	\$1,981.83	\$1,000.00	\$500.00	\$2,319.14	\$68,331.95
Education(2.5%)	\$30.81	\$49.02	\$0.00	\$1,232.58	\$2,465.16	\$5,341.19	\$64,094.25	\$2,028.36	\$1,000.00	\$500.00	\$2,377.12	\$69,999.74
Education(5%)	\$31.57	\$50.19	\$0.00	\$1,262.64	\$2,525.29	\$5,471.46	\$65,657.53	\$2,074.90	\$1,000.00	\$500.00	\$2,435.10	\$71,667.52
Firefighter PM - (Step B)												
Base Rate	\$27.96	\$44.57	\$0.00	\$1,118.31	\$2,236.62	\$4,846.00	\$58,152.06	\$1,851.49	\$1,000.00	\$500.00	\$2,156.74	\$63,660.29
Education(2.5%)	\$28.66	\$45.66	\$0.00	\$1,146.27	\$2,292.53	\$4,967.15	\$59,605.86	\$1,894.76	\$1,000.00	\$500.00	\$2,210.66	\$65,211.28
Education(5%)	\$29.36	\$46.75	\$0.00	\$1,174.22	\$2,348.45	\$5,088.31	\$61,059.66	\$1,938.04	\$1,000.00	\$500.00	\$2,264.58	\$66,762.27
Firefighter PM - (Step A - Probation)												
Base Rate	\$26.29	\$41.98	\$0.00	\$1,051.50	\$2,103.00	\$4,556.51	\$54,678.11	\$1,748.08	\$1,000.00	\$500.00	\$2,027.90	\$59,954.10
Education(2.5%)	\$26.94	\$43.00	\$0.00	\$1,077.79	\$2,155.58	\$4,670.42	\$56,045.07	\$1,788.77	\$1,000.00	\$500.00	\$2,078.59	\$61,412.43
Education(5%)	\$27.60	\$44.02	\$0.00	\$1,104.08	\$2,208.15	\$4,784.34	\$57,412.02	\$1,829.46	\$1,000.00	\$500.00	\$2,129.29	\$62,870.77

Salary Schedule - General Services Group

Effective - March 16, 2013

	Base Hourly Rate	Weighted Overtime Rate	FLSA Rate	Weekly	Bi-Weekly	Monthly	Annual	Annual Uniform Allowance	Annual Holiday Pay	Total Annual Pay
Fire Mechanic - Top Step										
Base Rate	\$37.39	\$56.45	\$0.00	\$1,495.73	\$2,991.46	\$6,481.50	\$77,777.96	\$500.00	\$0.00	\$78,277.96
Education(2.5%)	\$38.33	\$57.85	\$0.00	\$1,533.12	\$3,066.25	\$6,643.53	\$79,722.41	\$500.00	\$0.00	\$80,222.41
Education(5%)	\$39.26	\$59.25	\$0.00	\$1,570.52	\$3,141.03	\$6,805.57	\$81,666.86	\$500.00	\$0.00	\$82,166.86
Fire Mechanic - Step 2										
Base Rate	\$35.53	\$53.65	\$0.00	\$1,421.14	\$2,842.29	\$6,158.29	\$73,899.49	\$500.00	\$0.00	\$74,399.49
Education(2.5%)	\$36.42	\$54.99	\$0.00	\$1,456.67	\$2,913.35	\$6,312.25	\$75,746.98	\$500.00	\$0.00	\$76,246.98
Education(5%)	\$37.31	\$56.32	\$0.00	\$1,492.20	\$2,984.40	\$6,466.21	\$77,594.46	\$500.00	\$0.00	\$78,094.46
Fire Mechanic - Step 1										
Base Rate	\$33.66	\$50.85	\$0.00	\$1,346.36	\$2,692.72	\$5,834.22	\$70,010.59	\$500.00	\$0.00	\$70,510.59
Education(2.5%)	\$34.50	\$52.11	\$0.00	\$1,380.02	\$2,760.03	\$5,980.07	\$71,760.85	\$500.00	\$0.00	\$72,260.85
Education(5%)	\$35.34	\$53.37	\$0.00	\$1,413.68	\$2,827.35	\$6,125.93	\$73,511.12	\$500.00	\$0.00	\$74,011.12
Fire Mechanic Contract Services - Top Step										
Base Rate	\$28.80	\$43.56	\$0.00	\$1,152.00	\$2,304.00	\$4,992.00	\$59,904.00	\$500.00	\$0.00	\$60,404.00
Education(2.5%)	\$29.52	\$44.64	\$0.00	\$1,180.80	\$2,361.60	\$5,116.80	\$61,401.60	\$500.00	\$0.00	\$61,901.60
Education(5%)	\$30.24	\$45.72	\$0.00	\$1,209.60	\$2,419.20	\$5,241.60	\$62,899.20	\$500.00	\$0.00	\$63,399.20
Fire Mechanic Contract Services - Step 2										
Base Rate	\$27.43	\$41.51	\$0.00	\$1,097.20	\$2,194.40	\$4,754.53	\$57,054.40	\$500.00	\$0.00	\$57,554.40
Education(2.5%)	\$28.12	\$42.53	\$0.00	\$1,124.63	\$2,249.26	\$4,873.40	\$58,480.76	\$500.00	\$0.00	\$58,980.76
Education(5%)	\$28.80	\$43.56	\$0.00	\$1,152.06	\$2,304.12	\$4,992.26	\$59,907.12	\$500.00	\$0.00	\$60,407.12
Fire Mechanic Contract Services - Step 1										
Base Rate	\$26.12	\$39.54	\$0.00	\$1,044.80	\$2,089.60	\$4,527.47	\$54,329.60	\$500.00	\$0.00	\$54,829.60
Education(2.5%)	\$26.77	\$40.52	\$0.00	\$1,070.92	\$2,141.84	\$4,640.65	\$55,687.84	\$500.00	\$0.00	\$56,187.84
Education(5%)	\$27.43	\$41.50	\$0.00	\$1,097.04	\$2,194.08	\$4,753.84	\$57,046.08	\$500.00	\$0.00	\$57,546.08
Administrative Assistant - Accountant - Top Step										
Base Rate	\$27.97	\$41.95	\$0.00	\$1,118.79	\$2,237.58	\$4,848.09	\$58,177.08	\$0.00	\$0.00	\$58,177.08
Education(2.5%)	\$28.67	\$43.00	\$0.00	\$1,146.76	\$2,293.52	\$4,969.29	\$59,631.51	\$0.00	\$0.00	\$59,631.51
Education(5%)	\$29.37	\$44.05	\$0.00	\$1,174.73	\$2,349.46	\$5,090.49	\$61,085.93	\$0.00	\$0.00	\$61,085.93
Administrative Assistant - Accountant - Step 3										
Base Rate	\$26.58	\$39.86	\$0.00	\$1,063.05	\$2,126.10	\$4,606.55	\$55,278.65	\$0.00	\$0.00	\$55,278.65
Education(2.5%)	\$27.24	\$40.86	\$0.00	\$1,089.63	\$2,179.25	\$4,721.72	\$56,660.62	\$0.00	\$0.00	\$56,660.62
Education(5%)	\$27.91	\$41.86	\$0.00	\$1,116.20	\$2,232.41	\$4,836.88	\$58,042.58	\$0.00	\$0.00	\$58,042.58
Administrative Assistant - Accountant - Step 2										
Base Rate	\$25.17	\$37.76	\$0.00	\$1,006.91	\$2,013.82	\$4,363.28	\$52,359.37	\$0.00	\$0.00	\$52,359.37
Education(2.5%)	\$25.80	\$38.70	\$0.00	\$1,032.08	\$2,064.17	\$4,472.36	\$53,668.36	\$0.00	\$0.00	\$53,668.36
Education(5%)	\$26.43	\$39.65	\$0.00	\$1,057.26	\$2,114.51	\$4,581.45	\$54,977.34	\$0.00	\$0.00	\$54,977.34
Administrative Assistant - Accountant - Step 1										
Base Rate	\$23.78	\$35.67	\$0.00	\$951.17	\$1,902.34	\$4,121.75	\$49,460.94	\$0.00	\$0.00	\$49,460.94
Education(2.5%)	\$24.37	\$36.56	\$0.00	\$974.95	\$1,949.90	\$4,224.79	\$50,697.47	\$0.00	\$0.00	\$50,697.47
Education(5%)	\$24.97	\$37.45	\$0.00	\$998.73	\$1,997.46	\$4,327.83	\$51,933.99	\$0.00	\$0.00	\$51,933.99
Administrative Assistant - Receptionist - Top Step										
Base Rate	\$22.08	\$33.11	\$0.00	\$883.00	\$1,766.00	\$3,826.34	\$45,916.10	\$0.00	\$0.00	\$45,916.10
Education(2.5%)	\$22.63	\$33.94	\$0.00	\$905.08	\$1,810.15	\$3,922.00	\$47,064.01	\$0.00	\$0.00	\$47,064.01
Education(5%)	\$23.18	\$34.77	\$0.00	\$927.15	\$1,854.30	\$4,017.66	\$48,211.91	\$0.00	\$0.00	\$48,211.91
Administrative Assistant - Receptionist - Step 3										
Base Rate	\$20.83	\$31.25	\$0.00	\$833.28	\$1,666.56	\$3,610.87	\$43,330.46	\$0.00	\$0.00	\$43,330.46
Education(2.5%)	\$21.35	\$32.03	\$0.00	\$854.11	\$1,708.22	\$3,701.14	\$44,413.72	\$0.00	\$0.00	\$44,413.72
Education(5%)	\$21.87	\$32.81	\$0.00	\$874.94	\$1,749.88	\$3,791.41	\$45,496.98	\$0.00	\$0.00	\$45,496.98
Administrative Assistant - Receptionist - Step 2										
Base Rate	\$19.60	\$29.40	\$0.00	\$783.96	\$1,567.91	\$3,397.14	\$40,765.66	\$0.00	\$0.00	\$40,765.66
Education(2.5%)	\$20.09	\$30.13	\$0.00	\$803.55	\$1,607.11	\$3,482.07	\$41,784.80	\$0.00	\$0.00	\$41,784.80
Education(5%)	\$20.58	\$30.87	\$0.00	\$823.15	\$1,646.31	\$3,567.00	\$42,803.94	\$0.00	\$0.00	\$42,803.94
Administrative Assistant - Receptionist - Step 1										
Base Rate	\$18.39	\$27.58	\$0.00	\$735.43	\$1,470.87	\$3,186.88	\$38,242.57	\$0.00	\$0.00	\$38,242.57
Education(2.5%)	\$18.85	\$28.27	\$0.00	\$753.82	\$1,507.64	\$3,266.55	\$39,198.63	\$0.00	\$0.00	\$39,198.63
Education(5%)	\$19.31	\$28.96	\$0.00	\$772.21	\$1,544.41	\$3,346.22	\$40,154.70	\$0.00	\$0.00	\$40,154.70

Salary Schedule - Management

Duty Schedule = 40 Hour Work Week or Modified 9/80 Plan													
	Base Hourly Rate	Weighted Overtime Rate	FLSA Rate	Weekly	Bi-Weekly	Monthly	Annual	Annual FLSA	Annual Paramedic Incentive	Annual Uniform Allowance	Annual Holiday Pay	Total Annual Pay	
Fire Chief	\$76.92	\$116.11	\$0.00	\$3,076.92	\$6,153.85	\$13,333.33	\$160,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$161,000.00	
Division/Deputy Chief - Top Step - Effective beginning May 11, 2013													
Base Rate	\$60.61	\$91.63	\$0.00	\$2,424.25	\$4,848.49	\$10,505.06	\$126,060.77	\$0.00	\$0.00	\$1,000.00	\$0.00	\$127,060.77	
Education(2.5%)	\$62.12	\$93.90	\$0.00	\$2,484.85	\$4,969.70	\$10,767.69	\$129,212.29	\$0.00	\$0.00	\$1,000.00	\$0.00	\$130,212.29	
Education(5%)	\$63.64	\$96.18	\$0.00	\$2,545.46	\$5,090.92	\$11,030.32	\$132,363.80	\$0.00	\$0.00	\$1,000.00	\$0.00	\$133,363.80	
Division/Deputy Chief - Step 2 - Effective beginning May 11, 2013													
Base Rate	\$57.58	\$87.08	\$0.00	\$2,303.02	\$4,606.05	\$9,979.77	\$119,757.21	\$0.00	\$0.00	\$1,000.00	\$0.00	\$120,757.21	
Education(2.5%)	\$59.01	\$89.24	\$0.00	\$2,360.60	\$4,721.20	\$10,229.26	\$122,751.14	\$0.00	\$0.00	\$1,000.00	\$0.00	\$123,751.14	
Education(5%)	\$60.45	\$91.40	\$0.00	\$2,418.17	\$4,836.35	\$10,478.76	\$125,745.07	\$0.00	\$0.00	\$1,000.00	\$0.00	\$126,745.07	
Division/Deputy Chief - Step 1 - Effective beginning May 11, 2013													
Base Rate	\$54.55	\$82.54	\$0.00	\$2,181.84	\$4,363.68	\$9,454.64	\$113,455.73	\$0.00	\$0.00	\$1,000.00	\$0.00	\$114,455.73	
Education(2.5%)	\$55.91	\$84.59	\$0.00	\$2,236.39	\$4,472.77	\$9,691.01	\$116,292.13	\$0.00	\$0.00	\$1,000.00	\$0.00	\$117,292.13	
Education(5%)	\$57.27	\$86.63	\$0.00	\$2,290.93	\$4,581.87	\$9,927.38	\$119,128.52	\$0.00	\$0.00	\$1,000.00	\$0.00	\$120,128.52	
Administrative Services Manager - Effective beginning March 16, 2013													
Base Rate	\$48.48	\$72.73	\$0.00	\$1,939.40	\$3,878.79	\$8,404.05	\$100,848.61	\$0.00	\$0.00	\$0.00	\$0.00	\$100,848.61	
Education(2.5%)	\$49.70	\$74.55	\$0.00	\$1,987.88	\$3,975.76	\$8,614.15	\$103,369.83	\$0.00	\$0.00	\$0.00	\$0.00	\$103,369.83	
Education(5%)	\$50.91	\$76.36	\$0.00	\$2,036.37	\$4,072.73	\$8,824.25	\$105,891.04	\$0.00	\$0.00	\$0.00	\$0.00	\$105,891.04	



Lakeside Fire Protection District

12216 Lakeside Avenue
Lakeside, CA 92040
Business (619)390-2350
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Andy Parr
Fire Chief

RESOLUTION #14-012

RESOLUTION OF THE GOVERNING BOARD OF THE LAKESIDE FIRE PROTECTION DISTRICT ADOPTING FINAL BUDGET FOR FISCAL YEAR 2014/2015

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 2014/2015;

NOW, THEREFORE, BE IT RESOLVED that the final budget for the Fiscal Year 2014/2015 will be and is hereby adopted with a total expenditure requirement of \$16,097,893; and

BE IT FURTHER RESOLVED 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 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 9th Day of September, 2014 by the following vote:

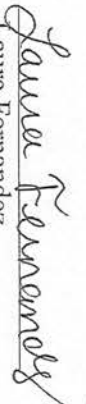
AYES: Bingham, Liebig, Lorenz.

NOES:

ABSTAIN:

ABSENT: Baker.


Jon Lorenz
Board President


Laura Fernandez
Clerk of the Board