

**AGENDA**  
**LAFCO EAST COUNTY FIRE PROTECTION COMMITTEE**  
**AND STAKEHOLDER COMMITTEE JOINT MEETING**  
**MONDAY, DECEMBER 5, 2016 AT 9:30 A.M.**  
**COUNTY ADMINISTRATION CENTER, ROOM 302**  
**1600 PACIFIC HIGHWAY**  
**SAN DIEGO CA 92101**  
**(858) 614-7755**

- |     |  |                    |
|-----|--|--------------------|
| 1.  | Opening Remarks/Introductions  | <i>Chair</i>       |
| 2.  | Approval of Discussion Summary of October 3, 2016 Meeting*   | <i>Chair</i>       |
| 3.  | Executive Officer's Recommended Agenda Revisions   | <i>Mike Ott</i>    |
| 4.  | Seating and Introduction of New Committee Members <ul style="list-style-type: none"><li>• Herman Reddick and Tony Mecham</li></ul>   | <i>Chair</i>       |
| 5.  | Public Notification Alternatives: A discussion of legal requirements and notification requirements will be presented.*   | <i>Joe Serrano</i> |
| 6.  | CSA No. 115 (Pepper Drive) Reorganization Nos. 1 & 2 – Draft Terms and Conditions: A discussion of draft terms and conditions covering the division of property tax revenue will be presented.*  | <i>Rich Miller</i> |
| 7.  | Comprehensive Independent Financial Report – Part 1: Part 1 of the financial report covers the historical financial performance of the subject agencies. Part 2 will be prepared in the future and will cover short-term and long-term operations.*  | <i>Joe Serrano</i> |
| 8.  | Future Meetings/Items <ul style="list-style-type: none"><li>a. Additional financial analysis of San Miguel and Lakeside FPDs</li><li>b. Invitation to Santee &amp; El Cajon to Joint Stakeholder Committee</li><li>c. CSA No. 69 (Heartland Paramedics) Overview &amp; Presentation</li><li>d. Discussion of Cost Avoidance Opportunities</li><li>e. Service Impact Analysis</li><li>f. SB 239 Applicability</li></ul> | <i>Mike Ott</i>    |
| 9.  | Public Comments<br><i>This is an opportunity for members of the public to address the Committee on items not on today's agenda.</i>  | <i>Chair</i>       |
| 10. | Adjournment to February 6, 2017  | <i>Chair</i>       |

\*Refer to Attached Materials

Agenda and Supporting Documents may be found at:  
[http://sdlafco.org/Webpages/csa\\_115\\_reorg.htm](http://sdlafco.org/Webpages/csa_115_reorg.htm)

*The temporary LAFCO ad hoc committee consists of Commissioners Vanderlaan, MacKenzie, Sprague, and Supervisor Jacob. Its purpose is to examine the two competing applications and identify the LAFCO budgetary impacts associated with conducting associated service and financial analysis.*

**DRAFT**  
**DISCUSSION SUMMARY**  
**SAN DIEGO LAFCO EAST COUNTY FIRE PROTECTION COMMITTEE**  
**AND STAKEHOLDER COMMITTEE JOINT MEETING**  
**OCTOBER 3, 2016**

There being a quorum present, the meeting was convened at 9:40 a.m. by Chairwoman Supervisor Dianne Jacob. Also present were: Committee Members – Special District Member Jo MacKenzie; Special District Member Ed Sprague and Public Member Andy Vanderlaan. Stakeholder Committee – Darrin Howell (San Miguel Fire Chief); Theresa McKenna (San Miguel Board President); Jim Ek (San Miguel Board Member); Scott Walker (Lakeside Interim Fire Chief); Don Butz (Lakeside Incoming Fire Chief) (arrived at 10:05 a.m.); Bob Robeson (Lakeside Board Member); Jim Bingham (Lakeside Board Member) and Herman Reddick (San Diego County Fire Authority). LAFCO Staff – Executive Officer Michael Ott; Local Governmental Analyst Joe Serrano; LAFCO Consultant Rich Miller; Administrative Assistant Erica Blom and Legal Counsel Holly Whatley.

**Item 1**

**Background/Introductions**

Chairwoman Supervisor Dianne Jacob requested that each member introduce themselves to the Committee.

**Item 2**

**Approval of Discussion Summary of Meeting Held September 26, 2016**

On motion of Andy Vanderlaan, seconded by Ed Sprague, and carried unanimously by the remaining committee members present; the Committee dispensed with reading the discussion summary of September 26, 2016 and approved said discussion summary.

**Item 3**

**Executive Officer's Recommended Agenda Revisions**

Executive Officer Michael Ott indicated that there were no revisions to the agenda.

**Item 4**

**September 26, 2016 Field Visit Discussion/Follow-up**

Chairwoman Dianne Jacob asked if the members of the Committee had any comments about the September 26<sup>th</sup> Field Visit. Fire Chief Scott Walker, Lakeside FPD, said he was asked about paying for the new fire station up front, and although it could be paid for with reserves, it is recommended to be part of Lakeside FPD's five year plan.

**Item 5**

**Submittal of CSA No. 115 Reorganization Nos. 1 & 2 and Areas of LAFCO Review**

Executive Officer Michael Ott introduced Joe Serrano, Local Governmental Analyst, who presented a report for the Submittal of CSA No. 115 Reorganization Nos. 1 and 2 to the Committee. Mr. Serrano said that there are still many factors to evaluate and to discuss with both districts within the next 9-12 months. There was discussion from the Committee members.

**Item 6**

**CSA No. 115 History and Submittal of Completing Applications Report**

Joe Serrano, Local Governmental Analyst, gave a brief summary of the history of CSA No. 115 and of LAFCO procedures and application requirements for the competing reorganization applications of Lakeside FPD and San Miguel FPD.

**Item 7**

**Terms and Conditions**

Fire Chiefs Darrin Howell (San Miguel FPD), Scott Walker (Lakeside FPD) and Don Butz (Lakeside FPD) discussed the Terms and Conditions. Both districts agreed that they have the community's best interest in mind and are based on the concepts of service and financial parity.

**Item 8**

**CSA No. 115 Contract Status and County ISO Rating Update**

Herman Reddick, San Diego County Fire Authority, gave a brief report on the CSA No. 115 Contract and he also gave an update on the ISO Rating. Mr. Reddick went over the areas that the ISO rating covers. He also indicated that the rating scale for ISO is from 1-10, where 1 is the best and 10 is the worst. He said the San Diego County Fire Authority received a 3/3x rating which goes into effect January 1, 2017.

**Item 9**

**Committee Meeting Schedule**

Michael Ott indicated that there will be 4-6 Committee meetings within the next year. He said that unless of a holiday, the meetings will be the first Monday of every month and will follow immediately after the regularly scheduled LAFCO Commission meetings.

**Item 10**

**Future Meetings/Items**

Michael Ott presented items for discussion for future meetings to the Committee. Mr. Ott indicated that he would like to add the County of San Diego, and the Cities of El Cajon and Santee to the Committee. He indicated that additional members will be added to the committee incrementally.

Chairwoman Dianne Jacob thanked LAFCO staff for their independent, unbiased work. She also indicated that she would like to see Public Comment added to the next agendas and asked the public if they had any comments. No members of the public wished to speak.

**Item 11**

**Adjournment to December 5, 2016**

There being no further business to come before the San Diego LAFCO East County Fire Protection Committee and Stakeholder Committee, the meeting adjourned at 10:30 a.m. to the December 5, 2016 meeting (9:30 a.m.), in Room 302, County Administration Center.

**ERICA BLOM  
ADMINISTRATIVE ASSISTANT  
SAN DIEGO LOCAL AGENCY COMMISSION FORMATION**

**Chairman**

Bill Horn  
County Board of  
Supervisors

December 5, 2016

**5**

**Vice Chairman**

Sam Abed  
Mayor  
City of Escondido

TO: San Diego LAFCO East County Fire Protection Committee

FROM: Executive Officer  
Local Governmental Analyst

**Members**

Dianne Jacob  
County Board of  
Supervisors

SUBJECT: Public Notification Alternatives

Andrew Vanderlaan  
Public Member

**BACKGROUND**

Lorie Zapf  
Councilmember  
City of San Diego

During the October 3rd meeting, the ad hoc committee requested additional information about requirements to notify residents within County Service Area (CSA) No. 115. In accordance with Government Code Sections 56154 and 56156, a published or mailed notice of a hearing shall be commenced at least 21 days prior to the date of the Commission hearing. Per Government Code Section 56157, if the total number of notices exceed 1,000, then notification may instead be provided by publication of a legal advertisement in a newspaper. LAFCO staff anticipates that over 4,000 notices would be required if individual notification is performed.

Lorraine Wood  
Councilmember  
City of Carlsbad

Jo MacKenzie  
Vista Irrigation District

Ed Sprague  
Olivenhain Municipal  
Water District

**Alternate Members**

Greg Cox  
County Board of  
Supervisors

Chris Cate  
Councilmember  
City of San Diego

Racquel Vasquez  
Councilmember  
City of Lemon Grove

Harry Mathis  
Public Member

Judy Hanson  
Leucadia Wastewater  
District

**Executive Officer**

Michael D. Ott

**Legal Counsel**

Michael G. Colantuono

**Public Notification Costs**

The cost for mailed notices is determined by the number of residents within the affected area. The population in the Pepper Drive area is approximately 4,300. However, as previously indicated, State Law does allow LAFCO to publish a hearing notice in a general distribution newspaper rather than mailing individual notices to all the residents when the number of notices exceed 1,000. Table A compares the estimated costs between newspaper publication and individual mailed notices.

**Table A – Public Notification Cost Breakdown**

Public Notice Alternatives	Estimated Costs
Newspaper Notification	\$300 - \$800
Individual Mailed Notification	\$2,130

On average, the cost to advertise a proposal in a newspaper, such as the Union Tribune, has been between \$300 to \$800. If the ad hoc committee recommends individual notification, the cost to notify the 4,300 residents will be approximately \$2,130 based on the cost for paper, envelopes, and stamps. This additional cost does not include staff time.

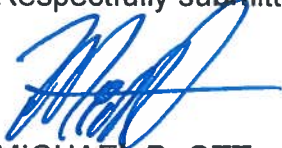
**Notification to Detachment Areas**

As part of the CSA No. 115 reorganization, there are two areas proposed to be detached from Lakeside Fire Protection District (FPD) and concurrently annexed to San Miguel Consolidated FPD. The first area in question is a single parcel owned by San Miguel Consolidated FPD and is the new location of the District's fire station. The second area includes four single-family homes. The ad hoc committee may consider whether mailed notification to these four properties should be provided to avoid any confusion among the residents within the specific detached area. This alternative would not have a significant financial impact to the San Diego LAFCO.

**CONCLUSION**

The estimated costs for individual public notification were not budgeted in the recently approved appropriations adjustments by the Commission during its last meeting. However, LAFCO staff is capable of notifying the residents within the Pepper Drive area through newspaper advertisement and/or individual notification in addition to utilizing its website for additional notification. Residents within the proposed detachment from Lakeside FPD and concurrent annexation to San Miguel Consolidated FPD may also receive mailed notification without significant impacts to San Diego LAFCO's limited budget. Therefore, LAFCO staff requests the ad hoc committee to comment on this notification matter and provide direction.

Respectfully submitted,



MICHAEL D. OTT  
Executive Officer



JOE SERRANO  
Local Governmental Analyst

MDO:JS:eb

## Chairman

Bill Horn  
County Board of  
Supervisors

December 5, 2016

# 6

## Vice Chairman

Sam Abed  
Mayor  
City of Escondido

TO: San Diego LAFCO East County Fire Protection Committee

FROM: Executive Officer  
Local Governmental Consultant

## Members

Dianne Jacob  
County Board of  
Supervisors

SUBJECT: CSA No. 115 (Pepper Drive) Reorganization Nos. 1 & 2  
Draft Terms and Conditions

Andrew Vanderlaan  
Public Member

### *Background*

Lorie Zapf  
Councilmember  
City of San Diego

In March 2015, the San Miguel Consolidated and Lakeside Fire Protection Districts (FPDs) submitted reorganization proposals involving territory within County Service Area No. 115 (Pepper Drive). The applications are considered competing/conflicting proposals per Government Code Sections 56655 and 56657, because both applications propose dissolution of CSA No. 115 and annexation of the same territory. For the past several months, LAFCO staff has consulted with the East County Fire Protection Committee and facilitated a series of meetings with stakeholders with the objective of resolving conflicts. These meetings and discussions have been productive, and a compromise appears to have been reached that is supported by both fire districts. As shown on Map 1 (Attachment 1), the stakeholders now propose two reorganizations to accomplish the following:

Lorraine Wood  
Councilmember  
City of Carlsbad

Jo MacKenzie  
Vista Irrigation District

Ed Sprague  
Olivenhain Municipal  
Water District

## Alternate Members

Greg Cox  
County Board of  
Supervisors

Chris Cate  
Councilmember  
City of San Diego

Racquel Vasquez  
Councilmember  
City of Lemon Grove

Harry Mathis  
Public Member

Judy Hanson  
Leucadia Wastewater  
District

## Executive Officer

Michael D. Ott

## Legal Counsel

Michael G. Colantuono

- Dissolve the approximately 440.1 acre CSA No. 115 (Pepper Drive).
- Annex approximately 218.7 acres to the San Miguel Consolidated Fire Protection District.
- Annex approximately 221.4 acres to the Lakeside Fire Protection District.
- Detach approximately 1.81 acres from the Lakeside Fire Protection District and annex the same territory to the San Miguel Consolidated Fire Protection District. *Note that this detachment, plus the inclusion of a small sliver of adjoining discontinuous territory are proposed by LAFCO staff and were not originally recommended by the fire districts (Site of San Miguel Consolidated FPD proposed fire station; four adjacent parcels).*

As part of the compromise, the two fire districts also jointly propose a Tax Sharing Agreement to equitably divide property tax revenue that would be generated from within the boundaries of the dissolved County Service Area. In the coming months, LAFCO staff will also be evaluating the relationship between property tax revenue and the reallocation of service responsibilities.

### *Draft Terms and Conditions*

Ultimately, the San Diego LAFCO will decide if the proposals should be approved, approved with conditions, or disapproved. The Executive Officer customarily recommends terms and conditions for Commission consideration. Government Code Section 56886 (a-v) defines the types of terms and conditions that are authorized when approving a proposal.

Attachment 2 to this memorandum contains draft terms and conditions that would accompany both of the proposals. A preliminary version of the draft terms and conditions were distributed to both districts in advance of releasing this memorandum, and we have made a number of changes based on comments received.

Several important considerations for the committee to note:

- The attached terms and conditions are considered a working ***draft*** for discussion purposes. The terms and conditions may be further modified as LAFCO staff continues with an in-depth service, financial, and legal evaluation of the proposals.
- Both districts have received the preliminary version of the draft terms and conditions for review, and revisions have been incorporated into the current working draft.
- The terms and conditions do not represent an endorsement by LAFCO staff of any specific proposal(s). The staff report that will be prepared for the Commission may ultimately include a number of recommendations in addition to the proposed terms and conditions.
- Prior to a public hearing, final draft terms and conditions may be brought back to the committee for review and consideration.

Typically the terms and conditions for dissolution or consolidation of a special district become very involved as a proposal may affect board of directors seats, employee rights such as position, salary and retirement benefits, on-going litigation, disposition of real property and other assets. However, the reorganization of CSA No. 115 is somewhat different, because the County Service Area is essentially a funding mechanism administered by the County of San Diego to contract with other local agencies for emergency services -- CSA No. 115 does not have any employees or real property such as fire stations or equipment, which limits the need for extensive and complicated terms and conditions.

The proposed terms and conditions can be summarized as follows:

1. Effective Date - Cross-conditions the proposals to ensure the two reorganizations are concurrently completed with the same effective date.
2. Dissolution of CSA No. 115 - Terminates the powers of the district.
3. Reorganization of Territory - Implements the various component parts of the reorganization.



4. Service Zone Formation - Provides for a mechanism to allow for creation of a Tax/Revenue Accountability Report to track property tax revenues.
5. Designation of Successor Agencies - Names the two fire districts as successors to the dissolved county service area.
6. County of San Diego Fire Agencies Service Contracts - Acknowledges the termination of existing service agreements.
7. Transfer of Assets - Divides the limited assets of the CSA between the two fire districts.
8. Policies and Procedures - Extends the existing governance of the two fire districts to the former CSA.
9. Property Tax Sharing Agreement - Implements the joint agreement of the two fire districts to evenly divide property tax revenues from the former CSA.
10. Special Benefit Area and Taxes - Prohibits either district from imposing pre-existing special fees within the annexation territory.
11. Automatic Aid Agreement - Requires the two districts maintain participation in an automatic aid agreement.
12. Reimbursement for Service - Discourages future disagreements over the distribution of property tax revenues.

### *Conclusion*

The attached draft terms and conditions are provided for committee consideration and comment. The East County Fire Protection Committee and stakeholders should feel free to discuss and provide direction to LAFCO Staff regarding the current draft, as well as additional terms and conditions that may be necessary. After we complete our independent financial and service review, additional terms and conditions will be developed dealing with topics such as cost avoidance and establishment of priorities of use or right of use of facilities and property.

In the coming months, we look forward to working with the committee and stakeholders to refine and identify the terms and conditions.

Respectfully submitted,



MICHAEL D. OTT  
Executive Officer



RICHARD L. MILLER  
President, MetroPlan, LLC






### Attachments

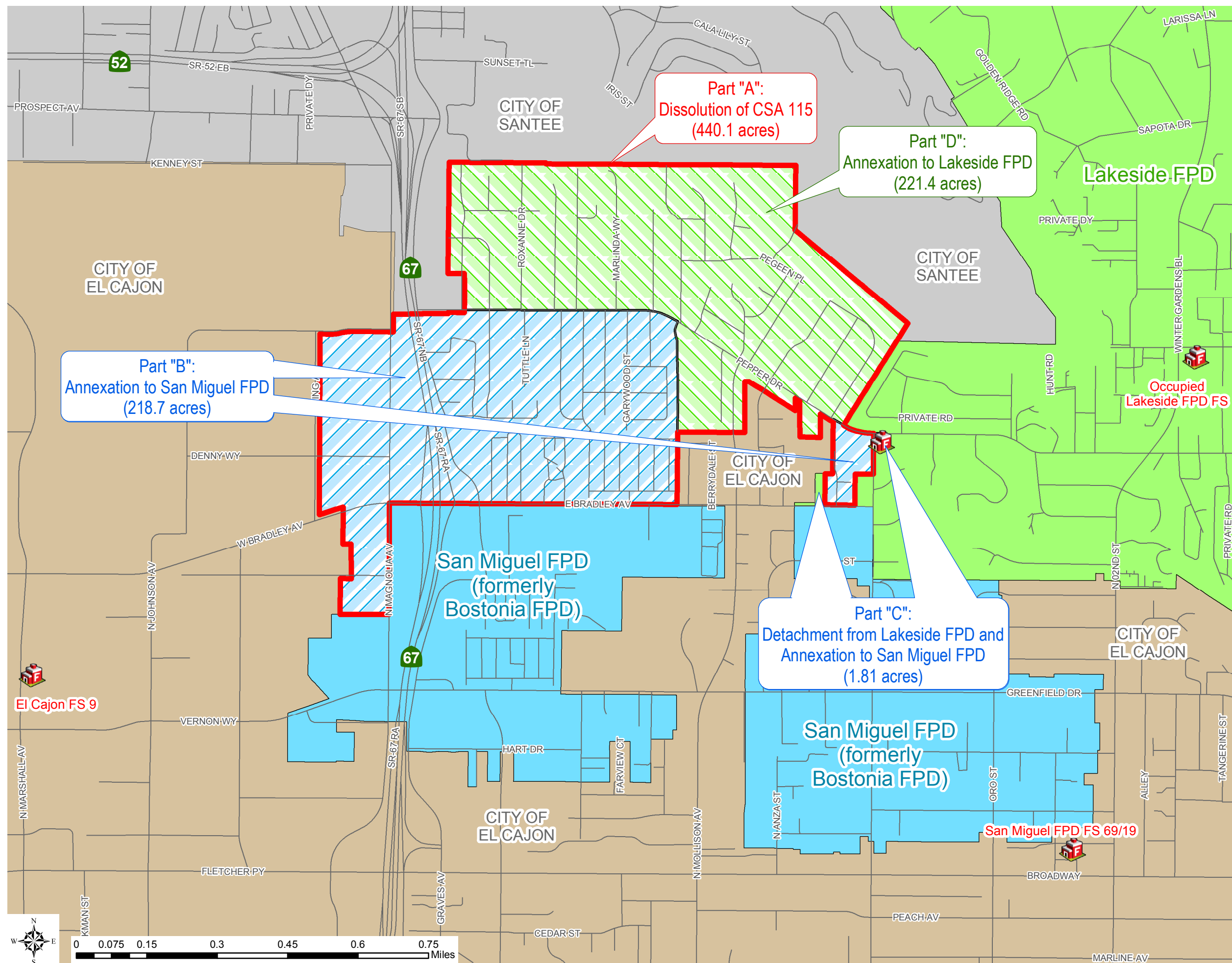
- 1) Map 1
- 2) Draft Terms and Conditions

# MAP 1

## County Service Area No. 115 (Pepper Drive) Reorganization Nos. 1 & 2

### LEGEND

-  Proposed to Lakeside FPD
-  Proposed to San Miguel FPD
-  CSA No. 115 (Pepper Drive)
-  Lakeside FPD
-  San Miguel Consolidated FPD



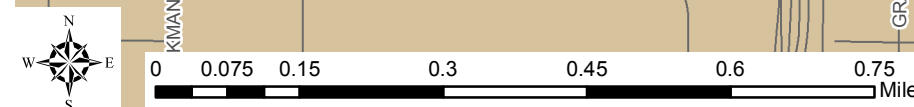
SAN DIEGO **LAFCO**



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This map has been prepared for descriptive purposes only and is considered accurate according to the GIS and LAFCO data.

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Printed November 2016.



## Attachment 2 DRAFT

### “CSA No. 115 (Pepper Drive) Reorganization Nos. 1 and 2” TERMS AND CONDITIONS

#### 1. Effective Dates

Subject to the limitations of Government Code Section 57202, the Effective Date for the County Service Area No. 115--Pepper Drive Reorganization (“CSA No. 115--Pepper Drive”) Nos. 1 and 2 shall be the end of the quarter following recordation of both reorganizations (“Effective Date”). The Effective Date for the Pepper Drive Reorganization No. 1 shall be the same date as the Effective Date for the Pepper Drive Reorganization No. 2. The two reorganizations are cross-conditioned so that neither approval shall become effective until both are recorded. [Government Code Section 56886(p)]

#### 2. Dissolution of County Service Area No. 115 (Pepper Drive)

As of the Effective Date, CSA No. 115--Pepper Drive as shown as Part “A” on Map 1 shall be dissolved, terminated, disincorporated and extinguished and all its corporate powers shall cease. [Government Code Section 56886 (v)]

#### 3. Reorganization of Territory

A. As of the Effective Date, the territory shown as Part “B” on Map 1 that was formerly within CSA No. 115--Pepper Drive shall be annexed to the San Miguel Consolidated Fire Protection District. [Government Code Section 56886 (r)]

B. As of the Effective Date, the territory shown as Part “C” on Map 1 that was formerly within CSA No. 115--Pepper Drive shall be detached from the Lakeside Fire Protection District and annexed to the San Miguel Consolidated Fire Protection District. [Government Code Section 56886 (r)]

C. As of the Effective Date, the territory shown as Part “D” on Map 1 that was formerly within CSA No. 115--Pepper Drive shall be annexed to the Lakeside Fire Protection District. [Government Code Section 56886 (r)]

#### 4. Service Zone Formation

A. The San Miguel Consolidated Fire Protection District shall form a service zone for the territory depicted on Map 1 marked as Part “B” to implement the Tax/Revenue Accountability Report required by Condition No. 9. The new service zone shall correspond to the portion of the former boundaries of CSA No. 115--Pepper Drive annexed to the district. For purposes of preparing the Tax/Revenue Accountability Report, the County Auditor shall track property tax revenue within the former boundaries of CSA No. 115--Pepper Drive. [Government Code Section 56886 (v)]

B. The Lakeside Fire Protection District shall form a service zone for the territory depicted on Map 1 marked as Part "D" to implement the Tax/Revenue Accountability Report required by Condition No. 9. The new service zone shall correspond to the portion of the former boundaries of CSA No. 115--Pepper Drive annexed to the district. For purposes of preparing the Tax/Revenue Accountability Report, the County Auditor shall track property tax revenue within the former boundaries of CSA No. 115--Pepper Drive. [Government Code Section 56886 (v)]

#### 5. Designation of Successor Agency

As of the Effective Date, the San Miguel Consolidated Fire Protection District and Lakeside Fire Protection District shall be the successors to the respective portions of former CSA No. 115--Pepper Drive annexed to their boundaries, for the purposes of succeeding to all the powers, rights, duties, contractual obligations (except as noted in Term and Condition No. 6), functions, permits and properties of CSA No. 115--Pepper Drive. [Government Code 56886 (m)]

#### 6. County of San Diego-Fire Agencies Service Contracts

Termination of the CSA No. 115--Pepper Drive service agreements between San Diego County and the City of Santee (Contract No. 552999), the City of El Cajon (Contract No. 553087), the San Miguel Consolidated Fire Protection District (Contract No. 552800) and the Lakeside Fire Protection District (Contract No. 553086) shall occur prior to or upon the Effective Date of the CSA—Pepper Drive Reorganizations 1 and 2. [Government Code 56866 (r)(v)]

#### 7. Transfer of Assets

As of the Effective Date, the San Miguel Consolidated Fire Protection District and Lakeside Fire Protection District shall be the successor to all assets of CSA No. 115--Pepper Drive including cash on hand, monies due but not collected, all accounts payable and any other obligations which shall be evenly transferred to the successor districts. [Government Code Section 56886 (h)(i)]

#### 8. Policies and Procedures

All policies, procedures, regulations, resolutions and ordinances that have previously been adopted by the San Miguel Consolidated Fire Protection District and Lakeside Fire Protection District shall remain in effect and apply to those portions of former CSA No. 115--Pepper Drive annexed into the respective districts. [Government Code Section 56886 (v)]

#### 9. Property Tax Sharing Agreement

The San Miguel Consolidated Fire Protection District and Lakeside Fire Protection District shall enter into a tax sharing agreement which shall provide for the following:

A. The preparation and distribution by the County Tax Auditor and Controller to the San Miguel Consolidated Fire Protection District and the Lakeside Fire Protection District of a Tax/Revenue Accountability Report that accounts for the property taxes generated by each district from the areas within the former boundaries of CSA No. 115--Pepper Drive annexed to the respective districts.

B. By August 1<sup>st</sup> of every year, the San Miguel Consolidated Fire Protection District shall provide the last Tax/Revenue Accountability Report for the preceding fiscal year of the former CSA No. 115--Pepper Drive to the Lakeside Fire Protection District.

C. By August 1<sup>st</sup> of every year, the Lakeside Fire Protection District shall provide the last Tax/Revenue Accountability Report for the preceding fiscal year of the former CSA No. 115--Pepper Drive to the San Miguel Consolidated Fire Protection District.

D. If a district receives more than 50% of the total property tax revenues generated from the former CSA No. 115--Pepper Drive territory, from the portion of the CSA No. 115--Pepper Drive annexed into the respective district, that district shall provide the other district with the payment of an amount required to create an equal amount within 30 days.

E. A 10% penalty shall be assessed for late or non-payment (beyond September 15<sup>th</sup> of the year when payment is due).

F. At any time, at the mutual written consent of the districts, the provisions of the agreement may be terminated and the districts will continue to receive the property tax revenues received from the portion of the former CSA No. 115--Pepper Drive annexed to the respective districts with no further adjustments required.

G. The agreement shall become null and void if the Lakeside Fire Protection or successor, closes Fire Station #1 located at or in close proximity to 8035 Winter Gardens Blvd, Lakeside, California or if the San Miguel Consolidated Fire Protection District or successor, closes a fire station that serves the boundaries of the "Bostonia Special Benefit Fee Area". [Government Code Section 56886 (i)(v)]

#### 10. Special Benefit Area and Taxes

A. The San Miguel Consolidated Fire Protection District shall not impose any previously authorized special taxes or benefit fees on properties within the former CSA No. 115--Pepper Drive (Map 1, Part "B") annexed to the district and Assessor Parcel Numbers 388-201-64, 65, 66 & 67 (Map 1, Part "C") which are being detached from the Lakeside Fire Protection District and annexed to the San Miguel Consolidated Fire Protection District. [Government Code Section 56886 (v)]

B. The Lakeside Fire Protection District shall not impose any previously authorized special taxes or benefit fees on properties within the former CSA No. 115--Pepper Drive (Map-1, Part "D") annexed to the district. [Government Code Section 56886 (v)]

C. For purposes of this Term and Condition, "Previously Authorized" is defined as adopted by either fire district prior to January 1, 2017.

11. Automatic Aid Agreement Participation

The Lakeside Fire Protection District and San Miguel Consolidated Fire Protection District shall continue as parties to an Automatic Aid Agreement that includes the former areas of No. CSA 115--Pepper Drive. [Government Code 56866 (r)]

12. Reimbursement for Service

Term and Condition No. 9 (A-G) requires the San Miguel Consolidated Fire Protection District and Lakeside Fire Protection District enter into a Property Tax Sharing Agreement. Reimbursement for service calls or other alternative financial arrangement(s) not a part of this agreement may only be implemented with the approval of both districts. [Government Code Section 56886 (i)(v)]



## Chairman

Bill Horn  
County Board of  
Supervisors

December 5, 2016

# 7

## Vice Chairman

Sam Abed  
Mayor  
City of Escondido

TO: San Diego LAFCO East County Fire Protection Committee

FROM: Executive Officer  
Local Governmental Analyst

## Members

Dianne Jacob  
County Board of  
Supervisors

SUBJECT: Comprehensive Independent Financial Report – Part 1

Andrew Vanderlaan  
Public Member

## BACKGROUND

Lorie Zapf  
Councilmember  
City of San Diego

The conflicting applications from San Miguel Consolidated and Lakeside Fire Protection Districts (FPD) have recently been modified by the two fire districts to be processed as one proposal. As the applicants continue to move forward with the proposed CSA No. 115 reorganization, with the assistance of the LAFCO ad hoc and stakeholder committees, LAFCO staff will be conducting a number of analytical reports in accordance to Government Code Section 56668 to ensure the feasibility, orderly development, and efficient and affordable service delivery to the affected area. The series of reports will be presented to the ad hoc committee in the next couple of months. Exhibit A illustrates the anticipated release dates of the draft reports.

Lorraine Wood  
Councilmember  
City of Carlsbad

Jo MacKenzie  
Vista Irrigation District

Ed Sprague  
Olivenhain Municipal  
Water District

## Alternate Members

Greg Cox  
County Board of  
Supervisors

Chris Cate  
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Racquel Vasquez  
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City of Lemon Grove

Harry Mathis  
Public Member

Judy Hanson  
Leucadia Wastewater  
District

## Executive Officer

Michael D. Ott

## Legal Counsel

Michael G. Colantuono

### Exhibit A – Upcoming LAFCO Reports

LAFCO Reports (Draft Versions)	Release Dates
Financial Analysis – Historical Data	December 5, 2016
Service Delivery Analysis	February 6, 2017
Financial Analysis – Projected Data	April 3, 2017

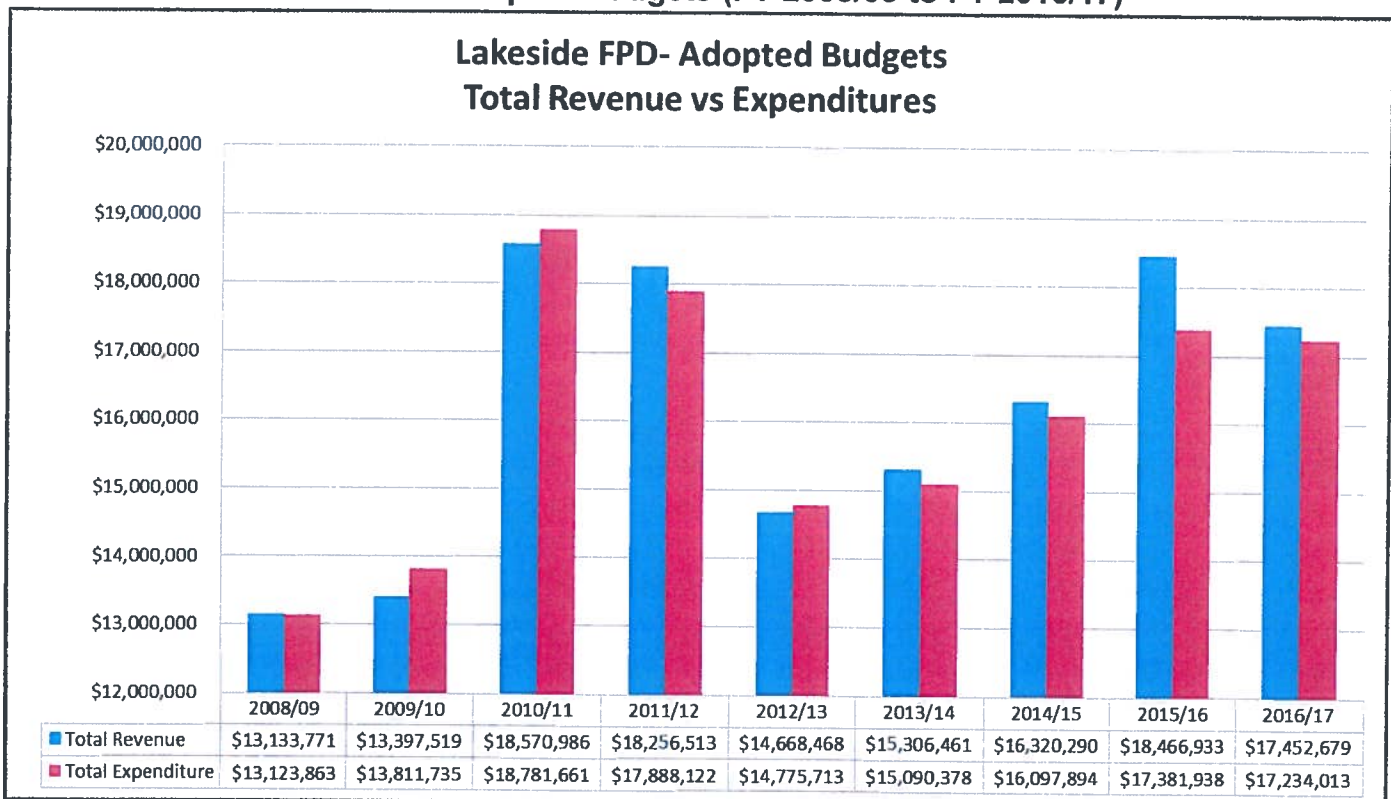
As shown in the table above, the comprehensive independent financial analysis will be completed in two separate reports. The first report will focus on the historical financial performance of both districts during the last eight fiscal years (FY 2008/09 to FY 2016/17). The second report will evaluate the various factors currently affecting the short and long-term operations of the fire districts. Once finalized, all draft reports will be compiled into one comprehensive document that will be scheduled for Commission consideration on or before June 5, 2017. This report is being presented today for committee review and comment. Comments regarding the following financial analysis would be greatly appreciated and will be transmitted to the Commission.

## LAKESIDE FIRE PROTECTION DISTRICT

In accordance to Section 13895 of the Health and Safety Code, Lakeside Fire Protection District is required to adopt a final budget on or before October 1st of each year with an accompanying resolution. Historically, the District has adopted a final budget during the month of September. All budgets and financial statements during the last seven fiscal year cycles have been audited by Fechter & Company, a Sacramento based auditing firm. The Independent Auditor's Report since FY 2008/09 have stated that Lakeside FPD's financial statements "present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information...and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America."

Exhibit B provides an overview of the adopted budgets since 2008. As shown in the graph below, proposed revenues exceeded expenses each year excluding FY 2009/10, FY 2010/11, and FY 2012/13. During these instances, reserve funds were used to balance the final budgets. Attachment 1 of this report offers a detailed overview of each adopted budget. However, for a more precise evaluation of the District's fiscal health, LAFCO staff focused on audited financial data to thoroughly evaluate Lakeside FPD's financial performance. The following discussion on Lakeside FPD's revenue and expenditures concentrates on data derived from audited financial statements.

**Exhibit B – Adopted Budgets (FY 2008/09 to FY 2016/17)**





## District Revenue

The audit report for fiscal year ending June 30, 2015 was received and filed by the Lakeside FPD Board of Directors on January 19, 2016. Following LAFCO staff's analysis of the most recent audits (FY 2008/09 to FY 2014/15), it was determined that the District has a number of revenue sources to fund its operational activities. Under general financial practices, it is a local agency's advantage to have a balance of revenue sources to mitigate the effects of economic fluctuation. Exhibit C depicts the revenue stream contributing to Lakeside FPD's total operational revenue including the percentage of each category. Property taxes and ambulance fees are the District's primary source of revenue. For a complete review of Lakeside FPD's revenue since 2008, please refer to Attachment 2.

### Exhibit C – Total Operational Revenue (Audited Data)

	2012/13		2013/14		2014/15	
Property Taxes	\$ 8,201,382	66.0%	\$ 8,044,025	66.5%	\$ 8,424,967	68.8%
Special Assessments	\$ 904,935	7.3%	\$ 905,071	7.5%	\$ 906,589	7.4%
Ambulance Services	\$ 2,613,382	21.0%	\$ 2,621,254	21.7%	\$ 2,574,578	21.0%
Mitigation Fees	\$ 78,949	0.6%	\$ 219,593	1.8%	\$ 110,738	0.9%
Use of Money & Property	\$ 51,461	0.4%	\$ 11,174	0.1%	\$ 15,311	0.1%
Miscellaneous	\$ 392,166	3.2%	\$ 302,177	2.5%	\$ 215,901	1.8%
<b>Total Revenue</b>	<b>\$ 12,430,510</b>	<b>100%</b>	<b>\$ 12,103,294</b>	<b>100%</b>	<b>\$ 12,248,084</b>	<b>100%</b>

## District Expenditure

For discussion purposes, total operational expenses are described in three categories: (1) Salaries and Benefits, (2) Services and Supplies, and (3) Debt Service. The cost and associated percentage of each category is depicted in Exhibit D and described briefly in the following section. Refer to Attachment 2 for a detailed overview of Lakeside FPD's expenses since 2008.

**Salaries & Benefits:** Similar to other fire districts, salaries and benefits contribute to the majority of an agency's total expenses. As of September 27, 2016, Lakeside FPD has a total of 56 employees: 1 Fire Chief, 1 Executive Assistant, 3 Administrative personnel, 3 Division Chiefs, 12 Captains, 12 Engineers, and 24 firefighters.

**Services & Supplies:** Lakeside FPD provides structural fire protection and advanced life support-level (ALS) emergency medical services (EMS) within the unincorporated East County community of Lakeside. There are a number of costs associated to the service delivery including EMS expenses, training, equipment maintenance, and contract mechanic services. Such expenditures contribute to this category.

**Debt Service:** The District has long-term debt in the amount of approximately \$28.7 million. Less than one percent (.13%) or \$36,000 of this debt is for accrued interest. Four percent (4%) or \$1 million is for compensated absences. Five percent (5%) or \$1.3 million is for the Pension Obligation. Eighteen percent (18%) or \$5.2 million is for Other Post-Employment Benefits. Twenty-one percent (21%) or \$6 million is for capital improvement projects. Finally, fifty-three percent (53%) or \$15 million is for the agency's Net Pension Liability. Annual contributions pay down these liabilities.

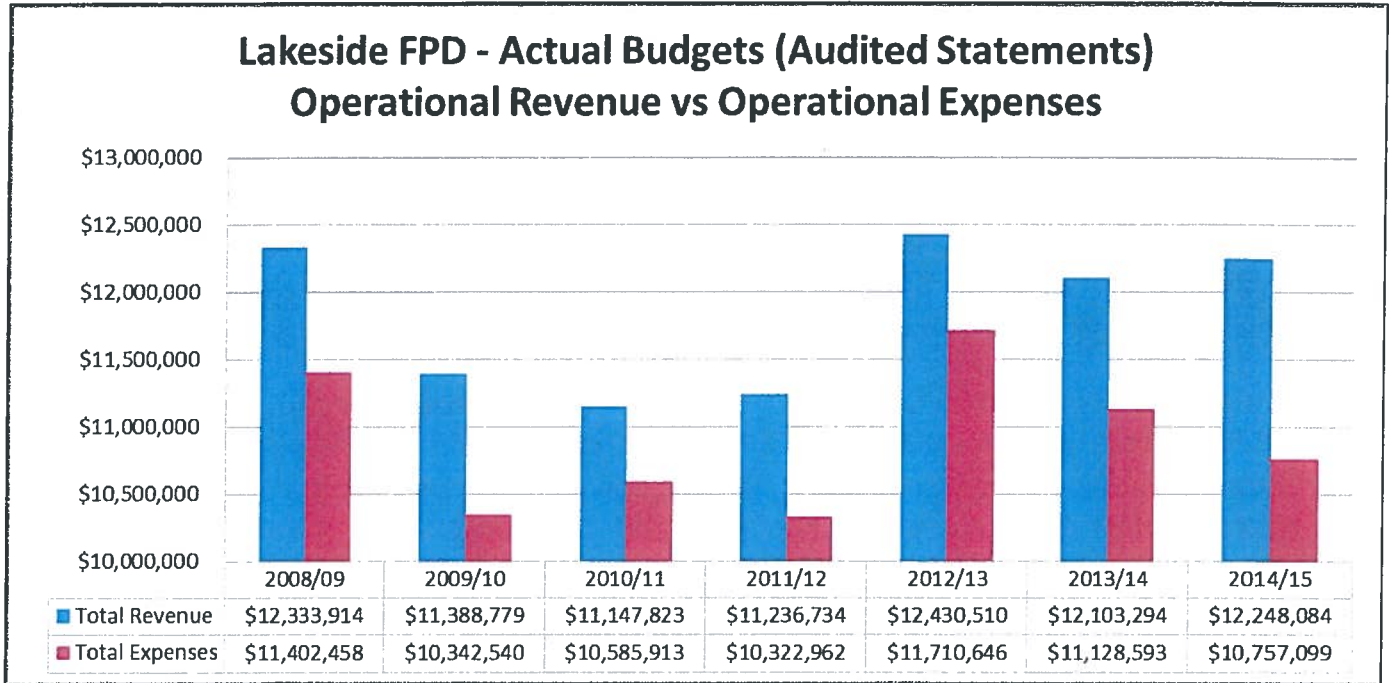
**Exhibit D – Total Operational Expenses (Audited Data)**

	2012/13		2013/14		2014/15	
Salaries and Benefits	\$ 9,253,499	79.0%	\$ 8,501,052	76.4%	\$ 8,016,224	74.5%
Services and Supplies	\$ 1,634,434	14.0%	\$ 1,776,342	16.0%	\$ 1,860,679	17.3%
Debt Service	\$ <u>822,713</u>	<u>7.0%</u>	\$ <u>851,199</u>	<u>7.6%</u>	\$ <u>880,196</u>	<u>8.2%</u>
<b>Total Expenses</b>	<b>\$ 11,710,646</b>	<b>100%</b>	<b>\$ 11,128,593</b>	<b>100%</b>	<b>\$ 10,757,099</b>	<b>100%</b>

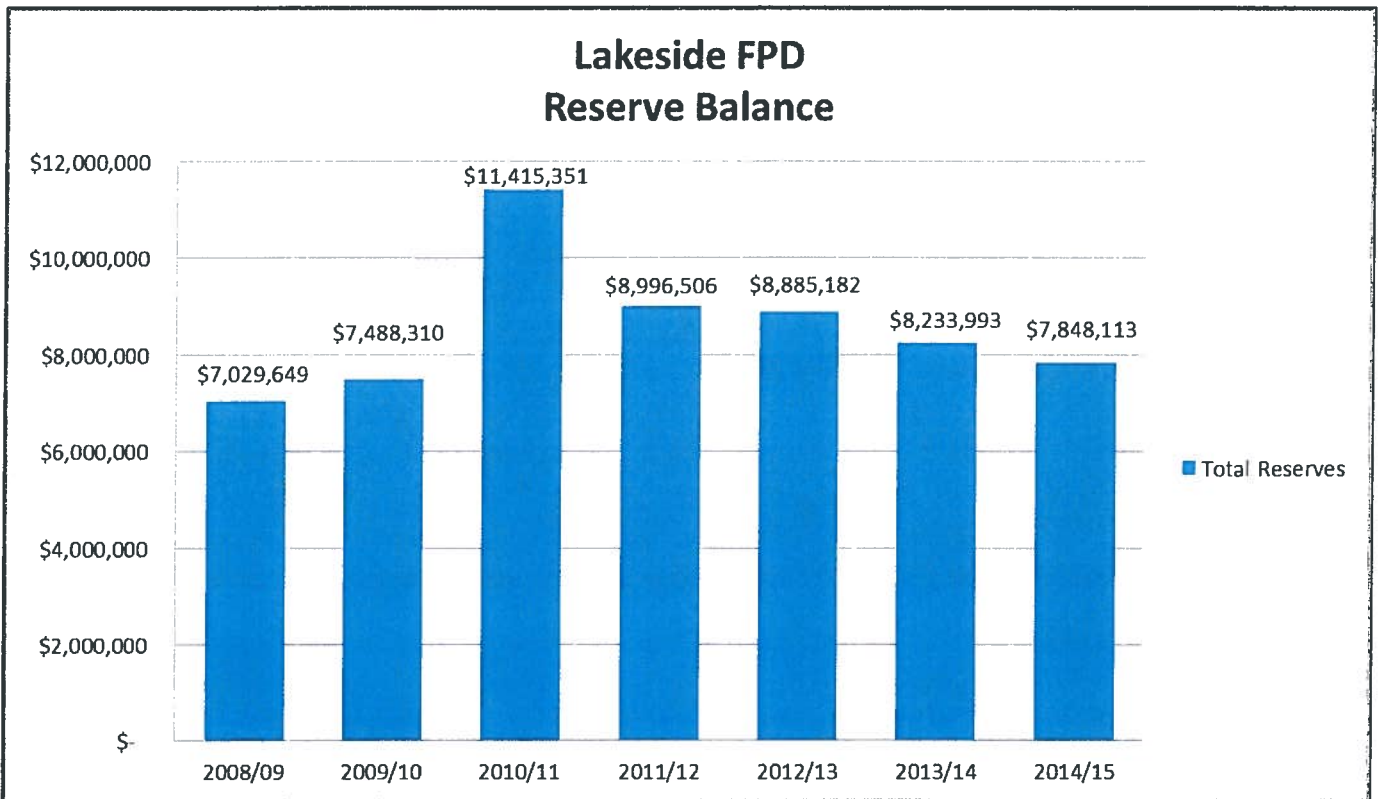
**Financial Health**

While Lakeside FPD's actual revenue and expenditures were slightly below their projections within their adopted budgets, the District has consistently ended each fiscal year with a surplus. Exhibit E depicts Lakeside FPD's overall financial performance since 2008. The excess funds have contributed to a healthy reserve fund balance throughout the years as shown in Exhibit F. The District has eight specific reserve funds: (1) General; (2) Emergency; (3) Capital; (4) Leave; (5) OPEB; (6) Heartland Communications Facility Authority JPA; (7) SDG&E Mitigation; and (8) Unassigned. Attachment 2 provides the balances for each reserve fund. As shown in the chart below, there was a steady decline in total reserve funds after FY 2010/11. This was primarily due to the District's scheduled relocation and construction of its new headquarters. Other capital improvements, such as the construction of the new fire station near CSA No. 115, contribute to the reduction in total reserves. The total reserve balance for FY 2014/15 ended with \$7.8 million which is approximately 59% of the agency's total revenue.

**Exhibit E – Actual Budget Overview (FY 2008/09 to 2014/15)**



**Exhibit F – Reserve Fund Balances (FY 2008/09 to 2014/15)**



## **SAN MIGUEL CONSOLIDATED FIRE PROTECTION DISTRICT**

San Miguel Consolidated FPD is required to adopt a final budget on or before October 1st of each year with a resolution adopting the budget pursuant to Section 13895 of the Health and Safety Code. Budgets and financial statements during the last seven fiscal year cycles have been audited by Hosaka, Rotherham & Company, formally known as Hosaka, Nagel & Company, a San Diego based auditing firm. As of February 1, 2016, San Miguel Consolidated FPD's auditing firm joined SquarMilner LLP, one of the largest Southern California based CPA firms. The District has indicated that the new auditing firm will provide services for an additional two years.

The Independent Auditor's Report by Hosaka, Rotherham & Company, since the FY 2008/09 audit, have stated that San Miguel Consolidated FPD's financial statements "present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information...and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America."

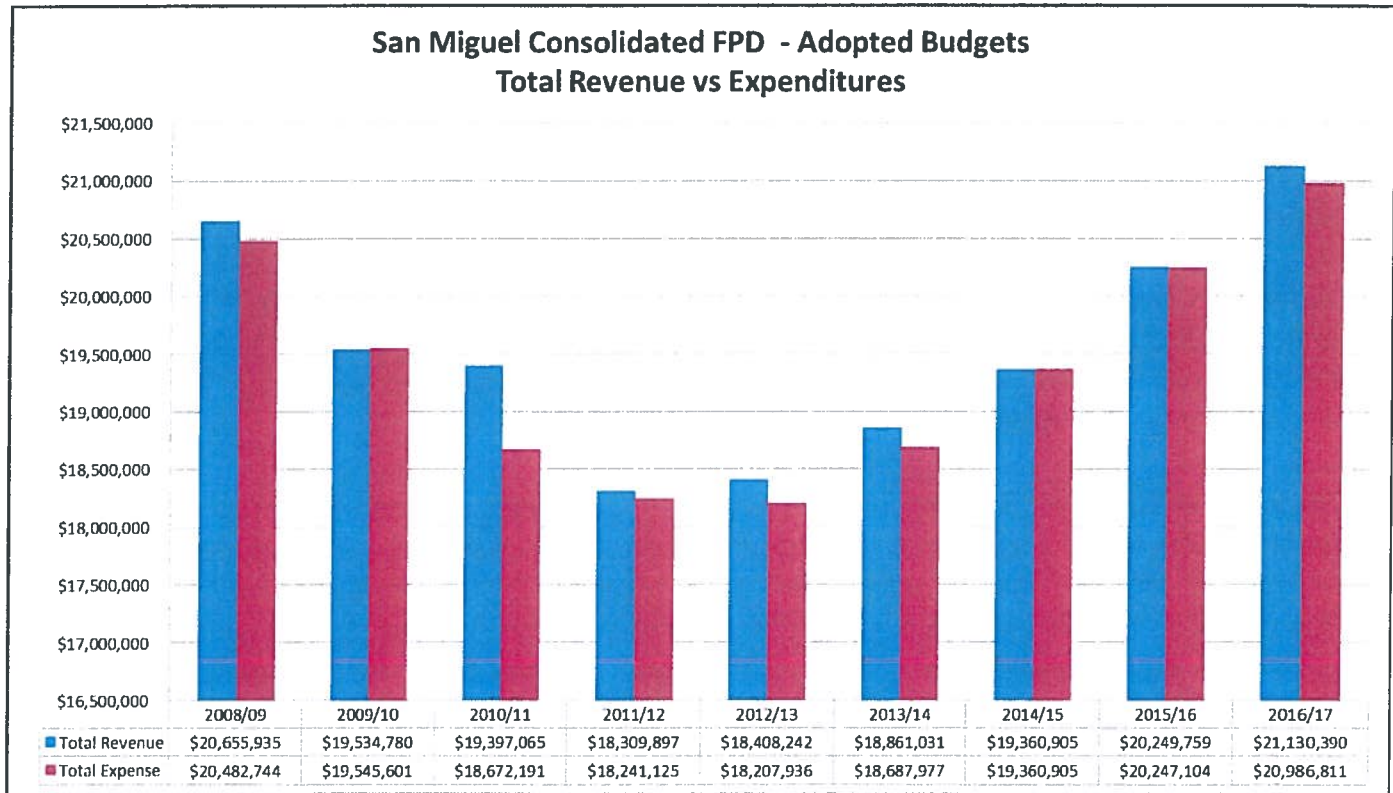
In accordance with Government Auditing Standards, the auditors also issued a report evaluating the District's internal control over financial reporting and tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of the supplemental report is to describe the scope of the auditor's testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. With that being said, since 2008, the auditors did not identify any deficiencies in the agency's internal control that would be considered material weaknesses<sup>1</sup>.

Exhibit G provides an overview of the adopted budgets since 2008. Proposed revenues exceeded expenses each fiscal year excluding FY 2009/10 in which reserve funds were used to balance the final budget. As shown in Exhibit G, the District projected a steady increase in revenue starting from FY 2011/12 with an anticipated increase in property tax and other assessments. Attachment 3 of this report offers a detailed overview of each adopted budget. However, for a more precise evaluation of the District's fiscal health, LAFCO staff focused on audited financial data to thoroughly evaluate San Miguel Consolidated FPD's financial performance. The following discussion on the agency's revenue and expenditures concentrates on data derived from audited financial statements.

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<sup>1</sup> Material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

## Exhibit G – Adopted Budgets (FY 2008/09 to FY 2016/17)



### District Revenue

The audit report for fiscal year ending June 30, 2015 was received and filed by the Board of Directors on February 10, 2016. San Miguel Consolidated FPD has a total of seven different revenue sources to fund its operational activities. Under general financial practices, it is a local agency's advantage to have a balance of revenue sources to mitigate the effects of economic fluctuation. Exhibit H depicts the revenue stream contributing to San Miguel Consolidated FPD's total operational revenue including the percentage of each category. Property taxes are the District's primary source of revenue. For a complete review of the agency's revenue during the past seven years, please refer to Attachment 4.

### Exhibit H – Total Operational Revenue (Audited Data)

	2012/13		2013/14		2014/15	
Property Taxes	\$ 16,505,570	88.5%	\$ 16,963,375	88.8%	\$ 17,686,120	89.7%
Benefit Assessments	\$ 669,987	3.6%	\$ 678,094	3.5%	\$ 686,998	3.5%
Contract Revenue	\$ 746,792	4.0%	\$ 747,385	3.9%	\$ 705,243	3.6%
Grant Revenue	\$ 146,659	0.8%	\$ 156,173	0.8%	\$ 73,455	0.4%
Facilities Rental	\$ 49,642	0.3%	\$ 56,779	0.3%	\$ 59,618	0.3%
Other Revenues	\$ 527,105	2.8%	\$ 506,779	2.7%	\$ 500,331	2.5%
<b>Total Revenues</b>	<b>\$ 18,645,755</b>	<b>100.0%</b>	<b>\$ 19,108,585</b>	<b>100.0%</b>	<b>\$ 19,711,765</b>	<b>100.0%</b>



## District Expenditure

For discussion purposes, total operational expenses are described in three categories: (1) Salaries and Benefits, (2) Services and Supplies, and (3) Debt Service. The cost and associated percentage of each category is depicted in Exhibit I, below, and described briefly in the following section. Refer to Attachment 4 for a detailed overview of the agency's expenses since 2008.

**Salaries & Benefits:** Salaries and benefits remained relatively stagnant from FY 2008/09 until FY 2012/13. As a result of the transition to Cal Fire on December 31, 2012, the District's salaries and benefits dramatically decreased by seventy-three percent (73%) or approximately \$5.2 million from FY 2012/13 to FY 2013/14.

**Services & Supplies:** San Miguel Consolidated FPD provides structural fire protection and advanced life support-level (ALS) emergency medical services (EMS) within approximately 46 square miles in the unincorporated East County. There are a number of costs associated to the service delivery including communication services, fleet maintenance, personnel development and utilities. San Miguel Consolidated FPD experienced a substantial increase in this category in FY 2013/14 due to the start date of the contract between Cal Fire and the agency for fire service.

**Debt Service:** The District has long-term debt in the amount of approximately \$33.6 million. Twelve percent (12%) or \$3.9 million of this debt is for a capital lease and revenue bonds for the headquarters complex and Station 22. Twenty-one percent (21%) or \$7.2 million is for public property financing as the result of funding the District's CalPERS Side Fund and \$83,043 is for annual leave and sick leave earnings to be paid out to employees when they leave the District. Finally, sixty-seven percent (67%) or approximately \$22 million is for the agency's Net Pension Liability. Annual contributions pay down these liabilities.

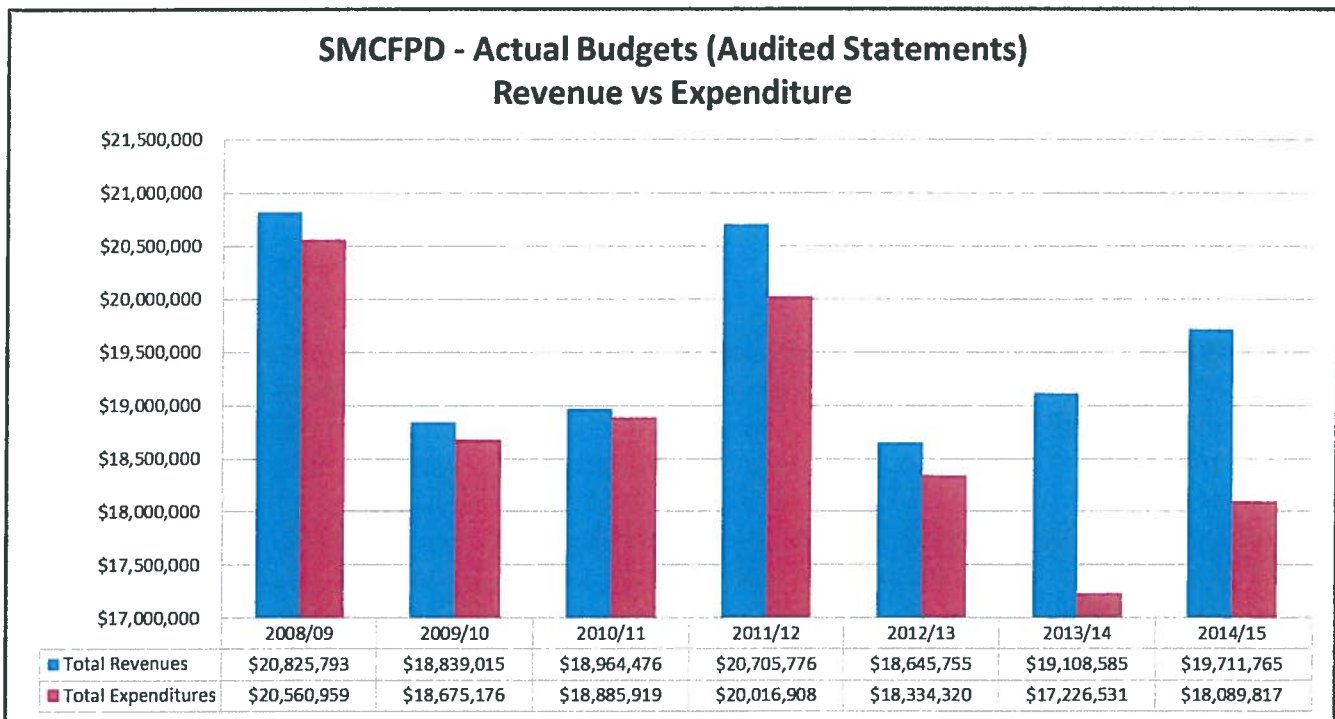
**Exhibit I – Total Operational Expenses (Audited Data)**

	2012/13		2013/14		2014/15	
Salaries and Benefits	\$ 7,229,970	39.4%	\$ 1,950,244	11.3%	\$ 1,865,687	10.3%
Services and Supplies	\$ 8,586,918	46.8%	\$ 12,692,823	73.7%	\$ 13,630,847	75.4%
Debt Service	\$ 2,517,432	13.7%	\$ 2,583,464	15.0%	\$ 2,593,283	14.3%
<b>Total Expenditures</b>	<b>\$ 18,334,320</b>	<b>100.0%</b>	<b>\$ 17,226,531</b>	<b>100.0%</b>	<b>\$ 18,089,817</b>	<b>100.0%</b>

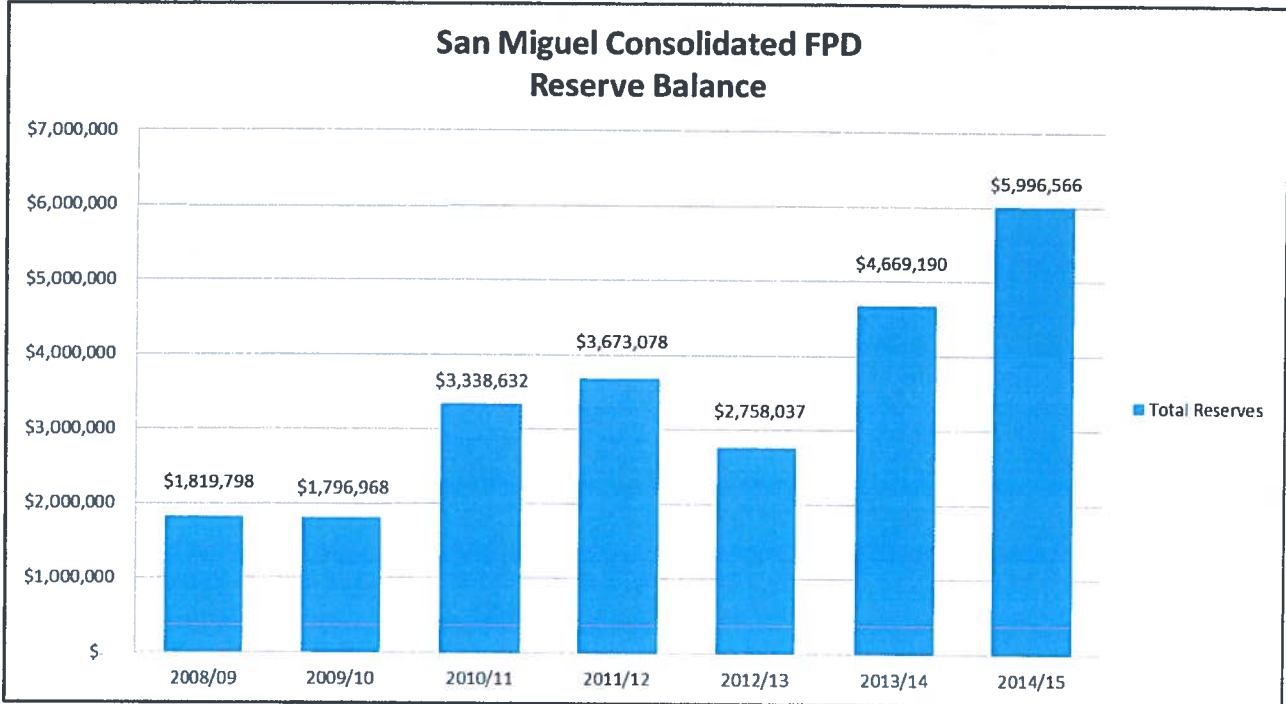
## Financial Health

San Miguel Consolidated FPD has consistently ended their fiscal year since 2008 with a surplus as shown in Exhibit J. The excess funds have contributed to a healthy reserve fund balance throughout the years. Exhibit K illustrates the final reserve balances from FY 2008/09 to FY 2014/15. The District has six specific reserve funds: (1) General; (2) Special Projects; (3) Capital Reserve; (4) Uncompensated Leave; (5) Vehicle Replacement; and (6) Other Governmental. Attachment 4 provides the balances for each reserve fund. In FY 2012/13, the District endured a decline of approximately \$1.3 million in their reserves due to the uncompensated leave payout during that year. The total reserve balance for FY 2014/15 ended with approximately \$6 million which is 30% of the agency's total revenue.

**Exhibit J – Actual Budget Overview (FY 2008/09 to 2014/15)**



## Exhibit K – Reserve Fund Balances (FY 2008/09 to 2014/15)



### CONCLUSION

The proposed CSA No. 115 reorganization requires LAFCO to analyze all aspects of an agency's ability to provide municipal services. Budgets and audits offer an insight on the agency's fiscal performance and may be used as precursors of the financial condition of the agencies in the next five to ten years. By evaluating the historical data of San Miguel Consolidated and Lakeside FPDs, LAFCO can examine both agencies in a comparative manner. While the agencies have seen a decline in their reserves due to scheduled capital improvements and uncompensated leave payouts, both districts have illustrated positive fiscal performances based on the audits provided. However, due to the complexity and robust nature of this proposal, other factors will be considered as part of the LAFCO process. This initial report is merely one of many informational tools that will be available to the ad hoc committee and the Commission. The next scheduled report will evaluate the current and proposed service provisions by both fire districts and will be presented to the ad hoc committee during its February 6th meeting.

Respectfully submitted,

  
MICHAEL D. OTT  
Executive Officer

  
JOE SERRANO  
Local Governmental Analyst

MDO:JS:eb



Attachments

- 1) Lakeside FPD Adopted Budgets (FY 2008/09 to FY 2016/17)
- 2) Lakeside FPD Audited Budgets (FY 2008/09 to FY 2014/15)
- 3) San Miguel Consolidated FPD Adopted Budgets (FY 2008/09 to FY 2016/17)
- 4) San Miguel Consolidated FPD Audited Budgets (FY 2008/09 to FY 2014/15)

Lakeside FPD  
Adopted Budgets (FY 2008/09 to FY 2016/17)

	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17
	Final	Final	Final	Final	Final	Final	Final	Final	Final
<b>REVENUE</b>									
<b>Operating Revenues</b>									
Gross Property Taxes	\$ 10,686,334	\$ 10,281,289	\$ 9,830,914	\$ 9,830,914	\$ 9,830,914	\$ 10,241,914	\$ 10,247,883	\$ 10,662,883	\$ 11,119,583
Estimate of ERAF Property Tax Shift from the FD to Schools	\$ (1,900,334)	\$ (2,010,914)	\$ (2,010,914)	\$ (2,010,914)	\$ (2,010,914)	\$ (2,010,914)	\$ (1,962,883)	\$ (1,962,883)	\$ (1,962,883)
Estimate of USDRIP Redevelopment Agency	\$ (320,000)	\$ (320,000)	\$ (320,000)	\$ (320,000)	\$ (320,000)	\$ (320,000)	\$ -	\$ -	\$ -
Special Assessment - Fire Benefit Fee	\$ 954,260	\$ 894,000	\$ 900,000	\$ 900,000	\$ 900,000	\$ 905,880	\$ 905,880	\$ 905,880	\$ 915,000
Fees for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Fire Prevention Fees	\$ 55,000	\$ 55,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Fund Interest	\$ 65,000	\$ 65,000	\$ 45,000	\$ 45,000	\$ 30,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Mitigation Fees	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 185,000	\$ 50,000	\$ 50,000	\$ 50,000
True-up of Prop Tax due to the dissolution of redvlp agency	\$ -	\$ -	\$ -	\$ -	\$ 390,000	\$ -	\$ -	\$ -	\$ -
General Fund Reserves for Station 1 Relocation Project	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -
CSA 69 Contract Reimbursement	\$ 2,431,646	\$ 2,480,279	\$ 2,468,816	\$ 2,452,661	\$ 3,082,500	\$ 2,825,193	\$ 2,853,112	\$ 3,025,819	\$ 3,115,863
Reimbursement for Fire Assignments - (OT, Medicare Tax, WC)	\$ 264,865	\$ 264,865	\$ 251,070	\$ 251,070	\$ -	\$ -	\$ -	\$ -	\$ -
Contract Mechanic Services	\$ 15,000	\$ 15,000	\$ 15,000	\$ 166,047	\$ 216,258	\$ 182,378	\$ -	\$ -	\$ -
Contract with County of SD - First Responder Claim Funds	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Contract with Cellular Providers for Tower Leases	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Contract with Community Colleges for Training	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
USDRIP - Passthru Rev from Dissolution of Redvlpmnt Agencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
<b>Total Operating Revenue</b>	<b>\$ 12,374,771</b>	<b>\$ 11,862,519</b>	<b>\$ 11,347,886</b>	<b>\$ 11,472,778</b>	<b>\$ 12,256,758</b>	<b>\$ 12,107,451</b>	<b>\$ 12,191,992</b>	<b>\$ 12,779,699</b>	<b>\$ 13,470,563</b>
<b>Non-operating Revenue</b>									
RDA Passthrough after Dissolution of Redevelopment Agy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140,000	\$ -
Mitigation Fees - used to reimburse the GF for prev yrs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 116,000	\$ -
Fund Transfer from Capital Reserve Fund	\$ 320,000	\$ 1,090,000	\$ 6,755,000	\$ 6,274,835	\$ 1,025,000	\$ 1,380,500	\$ 2,149,000	\$ 2,940,520	\$ 1,870,000
Fund Transfer from Contingency Reserve Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 188,700	\$ 171,000	\$ 493,250
Fund Transfer from OPEB Fund to CERBT and Pymt	\$ -	\$ -	\$ -	\$ -	\$ 625,000	\$ 600,000	\$ 675,000	\$ 947,466	\$ 454,456
Fund Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,000	\$ 90,000	\$ 90,000	\$ 100,000
Fund Transfer from SDG&E Mitigation Fund	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Reimbursement for Emergency Service Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ 418,500	\$ 372,500
County of SD Cooperation Agreement for Debt Service	\$ -	\$ -	\$ -	\$ -	\$ 550,310	\$ 553,310	\$ 550,398	\$ 551,548	\$ 546,710
Fund Transfer from Accrued Leave Fund for payout	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 250,000	\$ 93,000
Special Fund for Retirement	\$ 264,000	\$ 270,000	\$ 293,100	\$ 333,900	\$ -	\$ -	\$ -	\$ -	\$ -
Net Rental Property Capital Fund Income	\$ -	\$ -	\$ -	\$ -	\$ 26,400	\$ 40,200	\$ 40,200	\$ 52,200	\$ 52,200
<b>Total Non-Operating Revenue</b>	<b>\$ 759,000</b>	<b>\$ 1,535,000</b>	<b>\$ 7,223,100</b>	<b>\$ 6,783,735</b>	<b>\$ 2,411,710</b>	<b>\$ 3,199,010</b>	<b>\$ 4,128,298</b>	<b>\$ 5,687,234</b>	<b>\$ 3,982,116</b>
<b>Total Revenue</b>	<b>\$ 13,133,771</b>	<b>\$ 13,397,519</b>	<b>\$ 18,570,986</b>	<b>\$ 18,256,513</b>	<b>\$ 14,668,468</b>	<b>\$ 15,306,461</b>	<b>\$ 16,320,290</b>	<b>\$ 18,466,933</b>	<b>\$ 17,452,679</b>
<b>EXPENDITURE</b>									
<b>Operating Expenses</b>									
Base Salaries	\$ 3,854,817	\$ 3,596,249	\$ 3,371,125	\$ 3,178,260	\$ 3,137,585	\$ 3,269,548	\$ 3,255,240	\$ 3,246,000	\$ 3,229,750
Overtime/FLSA	\$ 1,071,717	\$ 1,444,567	\$ 1,104,787	\$ 1,257,597	\$ 1,365,310	\$ 1,142,125	\$ 1,040,076	\$ 1,033,289	\$ 1,071,417
Benefits	\$ 3,260,232	\$ 3,068,218	\$ 3,045,855	\$ 2,915,034	\$ 3,301,651	\$ 2,766,242	\$ 2,854,825	\$ 3,126,204	\$ 3,352,848
Board of Directors	\$ 16,835	\$ 16,752	\$ 15,954	\$ 14,317	\$ 16,551	\$ 14,129	\$ 14,129	\$ 14,129	\$ 14,129
Services and Supplies	\$ 537,513	\$ 489,369	\$ 469,717	\$ 431,679	\$ 510,026	\$ 779,173	\$ 971,551	\$ 1,038,663	\$ 1,131,975
Dispatching	\$ 258,176	\$ 236,958	\$ 233,762	\$ 240,734	\$ 271,763	\$ 289,875	\$ 323,813	\$ 351,563	\$ 353,115
Liability Insurance	\$ 36,158	\$ 35,957	\$ 35,834	\$ 34,200	\$ 35,438	\$ 37,500	\$ -	\$ -	\$ -
Maintenance	\$ 226,638	\$ 239,050	\$ 198,482	\$ 247,856	\$ 299,216	\$ 179,080	\$ -	\$ -	\$ -
EMS Expense	\$ 62,412	\$ 59,418	\$ 41,202	\$ 37,200	\$ 35,200	\$ 38,800	\$ 39,500	\$ 46,960	\$ 47,780

**Lakeside FPD**  
**Adopted Budgets (FY 2008/09 to FY 2016/17)**

	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17
Training	\$ 85,754	\$ 88,353	\$ 76,927	\$ 74,636	\$ 72,375	\$ 85,275	\$ 90,300	\$ 94,050	\$ 106,800
Community Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,250	\$ 30,250	\$ 30,250	\$ 31,250
Fire Prevention	\$ 18,100	\$ 16,700	\$ 35,030	\$ 42,530	\$ 42,530	\$ -	\$ -	\$ -	\$ -
Capital Funding	\$ 225,000	\$ 225,000	\$ 195,000	\$ 205,000	\$ 280,000	\$ 280,000	\$ 525,000	\$ 681,124	\$ 837,170
CSA 169 Contract Expense	\$ 2,431,646	\$ 2,480,279	\$ 2,468,816	\$ 2,452,661	\$ 2,831,430	\$ 2,825,193	\$ 2,853,112	\$ 3,015,672	\$ 3,115,863
Reimbursement for Fire Assignments	\$ 264,865	\$ 264,865	\$ 251,070	\$ 251,070	\$ 251,070	\$ -	\$ -	\$ -	\$ -
Contract Mechanic Services	\$ 15,000	\$ 15,000	\$ 15,000	\$ 90,000	\$ 196,258	\$ 182,378	\$ -	\$ -	\$ -
<b>Total Operating Expense</b>	<b>\$ 12,364,863</b>	<b>\$ 12,276,735</b>	<b>\$ 11,558,561</b>	<b>\$ 11,472,774</b>	<b>\$ 12,646,403</b>	<b>\$ 11,919,568</b>	<b>\$ 11,997,796</b>	<b>\$ 12,677,904</b>	<b>\$ 13,292,097</b>
<b>Non-Operating Expenses</b>									
Augmented Staffing from Reserves	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -
Emergency Incident Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,000	\$ 350,000	\$ 472,500	\$ 472,500
Total Contingency Reserve Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 188,700	\$ 105,000	\$ 493,250
Total OPEB Outlay	\$ -	\$ -	\$ -	\$ -	\$ 357,000	\$ 600,000	\$ 675,000	\$ 947,466	\$ 454,456
Total Capital Outlay	\$ 320,000	\$ 1,090,000	\$ 6,755,000	\$ 5,906,448	\$ 1,025,000	\$ 1,392,500	\$ 2,161,000	\$ 2,452,520	\$ 1,870,000
Total Accrued Leave Payout	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 93,000
Retiree Medical Benefit Payout	\$ 264,000	\$ 270,000	\$ 293,100	\$ 333,900	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service- Capital	\$ -	\$ -	\$ -	\$ -	\$ 550,310	\$ 553,310	\$ 550,398	\$ 551,548	\$ 546,710
Property Rental Expenses - Capital	\$ -	\$ -	\$ -	\$ -	\$ 12,000	\$ -	\$ -	\$ -	\$ 12,000
<b>Total Non-Operating Expense</b>	<b>\$ 759,000</b>	<b>\$ 1,535,000</b>	<b>\$ 7,223,100</b>	<b>\$ 6,415,348</b>	<b>\$ 2,129,310</b>	<b>\$ 3,170,810</b>	<b>\$ 4,100,098</b>	<b>\$ 4,704,034</b>	<b>\$ 3,941,916</b>
<b>Total Expenditure</b>	<b>\$ 13,123,863</b>	<b>\$ 13,811,735</b>	<b>\$ 18,781,661</b>	<b>\$ 17,888,122</b>	<b>\$ 14,775,713</b>	<b>\$ 15,090,378</b>	<b>\$ 16,097,894</b>	<b>\$ 17,381,938</b>	<b>\$ 17,234,013</b>
Total Governmental Activity (Surplus/Deficit)*	\$ 9,908	\$ (414,216)	\$ (210,675)	\$ 368,391	\$ (107,245)	\$ 216,083	\$ 222,396	\$ 1,084,995	\$ 218,666

**Footnotes**

\*Deficit in FY 2009/10, FY 2010/11 and FY 2012/13 were balanced by the District's Reserve Funds

Lakeside FPD  
Audited Budgets (FY 2008/09 to FY 2014/15)

	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
	Actual	Actual	Actual	Actual	Actual	Actual	Actual
<b>REVENUE</b>							
Property Taxes	\$ 8,297,122	\$ 7,704,801	\$ 7,494,781	\$ 7,531,431	\$ 8,201,382	\$ 8,044,025	\$ 8,424,967
Special Assessments	\$ 956,385	\$ 903,490	\$ 904,518	\$ 905,080	\$ 904,935	\$ 905,071	\$ 906,589
Ambulance Services	\$ 2,336,657	\$ 2,323,995	\$ 2,427,795	\$ 2,412,749	\$ 2,613,382	\$ 2,621,254	\$ 2,574,578
Reimbursements	\$ 484,227	\$ 126,174	\$ 36,932	\$ 37,424	\$ 188,235	\$ -	\$ -
Mitigation Fees	\$ 35,684	\$ 112,387	\$ 25,371	\$ 22,245	\$ 78,949	\$ 219,593	\$ 110,738
Use of Money and Property	\$ 102,433	\$ 54,602	\$ 21,581	\$ 14,791	\$ 51,461	\$ 11,174	\$ 15,311
Miscellaneous	\$ 121,406	\$ 163,330	\$ 236,845	\$ 313,014	\$ 392,166	\$ 302,177	\$ 215,901
<b>Total Revenue</b>	<b>\$ 12,333,914</b>	<b>\$ 11,388,779</b>	<b>\$ 11,147,823</b>	<b>\$ 11,236,734</b>	<b>\$ 12,430,510</b>	<b>\$ 12,103,294</b>	<b>\$ 12,248,084</b>
<b>EXPENDITURE</b>							
<b>Current</b>							
Salaries and Benefits	\$ 10,242,196	\$ 9,076,834	\$ 9,123,467	\$ 8,516,251	\$ 9,253,499	\$ 8,501,052	\$ 8,016,224
Services and Supplies	\$ 1,160,262	\$ 1,265,706	\$ 1,462,446	\$ 1,438,324	\$ 1,634,434	\$ 1,776,342	\$ 1,860,679
Debt Service - POB	\$ -	\$ -	\$ -	\$ 368,387	\$ 822,713	\$ 851,199	\$ 880,196
<b>Total Expenses</b>	<b>\$ 11,402,458</b>	<b>\$ 10,342,540</b>	<b>\$ 10,585,913</b>	<b>\$ 10,322,962</b>	<b>\$ 11,710,646</b>	<b>\$ 11,128,593</b>	<b>\$ 10,757,099</b>
<b>Excess Operational Revenue over Operational Expenses</b>	<b>\$ 931,456</b>	<b>\$ 1,046,239</b>	<b>\$ 561,910</b>	<b>\$ 913,772</b>	<b>\$ 719,864</b>	<b>\$ 974,701</b>	<b>\$ 1,490,985</b>
Transfer to Capital Fund	\$ (225,000)	\$ (225,000)	\$ (195,000)	\$ (205,000)	\$ (280,000)	\$ (280,000)	\$ (525,000)
Transfer to Leave Fund	\$ (30,000)	\$ (30,000)	\$ (30,000)	\$ (30,000)	\$ -	\$ -	\$ (146,684)
Transfer to OPEB Fund	\$ -	\$ -	\$ (324,706)	\$ (302,089)	\$ (102,535)	\$ (178,523)	\$ (168,532)
<b>Increase/(Decrease) from Operations</b>	<b>\$ 676,456</b>	<b>\$ 791,239</b>	<b>\$ 12,204</b>	<b>\$ 376,683</b>	<b>\$ 337,329</b>	<b>\$ 516,178</b>	<b>\$ 650,769</b>
Fire Assignment Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 187,194	\$ 347,881
Fire Assignment Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 98,256	\$ 175,093
<b>Increase/(Decrease) after Fire Assignment</b>	<b>\$ 676,456</b>	<b>\$ 791,239</b>	<b>\$ 12,204</b>	<b>\$ 376,683</b>	<b>\$ 337,329</b>	<b>\$ 605,116</b>	<b>\$ 823,557</b>
Contingency Budget	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,227
<b>Increase/(Decrease) after Contingency Budget</b>	<b>\$ 676,456</b>	<b>\$ 791,239</b>	<b>\$ 12,204</b>	<b>\$ 376,683</b>	<b>\$ 337,329</b>	<b>\$ 605,116</b>	<b>\$ 806,330</b>
<b>Capital Fund Related</b>							
Use of Money and Property	\$ 28,799	\$ 19,355	\$ 11,683	\$ 8,221	\$ 5,909	\$ 46,765	\$ 49,012
Intergovernmental Revenues - RDA	\$ 889,587	\$ 2,323,987	\$ 846,425	\$ 550,000	\$ 550,000	\$ 550,000	\$ 550,000
Intergovernmental Revenues - CSA (ambulance services)	\$ 161,423	\$ 167,880	\$ 167,880	\$ 170,004	\$ 190,000	\$ 190,000	\$ 193,830
Gain on Sale of Assets	\$ -	\$ -	\$ -	\$ 1,185,467	\$ -	\$ -	\$ 10,475
Grant Revenues	\$ 12,185	\$ -	\$ -	\$ 39,622	\$ 103,326	\$ 74,543	\$ -
<b>Sub-Total Capital Funding</b>	<b>\$ 1,091,994</b>	<b>\$ 2,511,222</b>	<b>\$ 1,025,988</b>	<b>\$ 1,953,314</b>	<b>\$ 849,235</b>	<b>\$ 861,308</b>	<b>\$ 803,317</b>
Capital Outlay	\$ 1,220,127	\$ 2,707,437	\$ 3,717,415	\$ 4,915,789	\$ 599,284	\$ 1,027,932	\$ 1,119,625
Debt Service	\$ -	\$ -	\$ 546,850	\$ 551,445	\$ 550,307	\$ 553,308	\$ 550,387
Transfer from Operations	\$ 225,000	\$ 225,000	\$ 195,000	\$ 205,000	\$ 280,000	\$ 280,000	\$ 525,000
<b>Capital Funds Used</b>	<b>\$ 96,867</b>	<b>\$ 28,785</b>	<b>\$ (3,043,277)</b>	<b>\$ (3,308,920)</b>	<b>\$ (20,356)</b>	<b>\$ (439,932)</b>	<b>\$ (341,695)</b>

**Lakeside FPD**  
**Audited Budgets (FY 2008/09 to FY 2014/15)**

	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
<b>Leave Fund Related</b>							
Use of Money and Property	\$ 16,892	\$ 7,998	\$ 4,054	\$ 4,067	\$ 1,914	\$ 2,562	\$ 1,878
Accrued Leave Payouts	\$ 73,680	\$ 170,844	\$ 163,245	\$ 69,018	\$ 164,223	\$ 199,040	\$ 321,684
Transfer from Operations	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ 146,684
<b>Leave Funds Used</b>	<b>\$ (26,788)</b>	<b>\$ (132,846)</b>	<b>\$ (129,191)</b>	<b>\$ (34,951)</b>	<b>\$ (162,309)</b>	<b>\$ (196,478)</b>	<b>\$ (173,122)</b>
<b>OPEB Fund Related</b>							
Use of Money and Property	\$ 38,471	\$ 19,094	\$ 20,905	\$ 15,322	\$ 11,080	\$ 8,592	\$ 8,135
Payments Related to Participants	\$ 234,195	\$ 247,610	\$ 298,306	\$ 325,653	\$ 371,621	\$ 348,283	\$ 402,696
Payments to the CERBT Trust	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450,000	\$ 444,000
Transfer from Operations	\$ -	\$ -	\$ 324,706	\$ 302,089	\$ 102,535	\$ 178,523	\$ 168,532
<b>OPEB Funded Used</b>	<b>\$ (195,724)</b>	<b>\$ (228,516)</b>	<b>\$ 47,305</b>	<b>\$ (8,242)</b>	<b>\$ (258,006)</b>	<b>\$ (611,168)</b>	<b>\$ (670,029)</b>
<b>SDG&amp;E Mitigation Fund Related</b>							
Use of Money and Property	\$ -	\$ -	\$ -	\$ 61	\$ 2,018	\$ 1,929	\$ 2,171
Grant Revenues	\$ -	\$ -	\$ -	\$ 556,524	\$ -	\$ -	\$ -
Expenditures from Fund	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,658	\$ 9,535
<b>OPEB Fund Increase/(Decrease)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 556,585</b>	<b>\$ (7,982)</b>	<b>\$ (8,729)</b>	<b>\$ (7,364)</b>
<b>Total Revenues*</b>	<b>\$ 13,481,271</b>	<b>\$ 13,927,093</b>	<b>\$ 12,198,770</b>	<b>\$ 13,766,022</b>	<b>\$ 13,294,757</b>	<b>\$ 13,164,879</b>	<b>\$ 13,411,466</b>
<b>Total Expenditures*</b>	<b>\$ 12,930,460</b>	<b>\$ 13,468,431</b>	<b>\$ 15,311,729</b>	<b>\$ 16,184,867</b>	<b>\$ 13,406,081</b>	<b>\$ 13,816,070</b>	<b>\$ 13,797,346</b>
<b>Total Governmental Activity (Surplus/Deficit)</b>	<b>\$ 550,811</b>	<b>\$ 458,662</b>	<b>\$ (3,112,959)</b>	<b>\$ (2,418,845)</b>	<b>\$ (111,324)</b>	<b>\$ (651,191)</b>	<b>\$ (385,880)</b>
<b>RESERVES</b>							
General Reserve	\$ 1,404,649	\$ 1,863,310	\$ 1,565,309	\$ 2,446,506	\$ -	\$ -	\$ -
Emergency Reserve				\$ -	\$ 900,000	\$ 1,845,993	\$ 2,610,113
Capital Reserve	\$ 1,400,000	\$ 1,450,000	\$ 5,531,601	\$ 2,100,000	\$ 1,559,400	\$ 1,815,000	\$ 1,525,000
Leave Reserve	\$ 1,105,000	\$ 975,000	\$ 1,075,479	\$ 1,200,000	\$ 1,025,000	\$ 1,100,000	\$ 925,000
OPEB Reserve	\$ 3,120,000	\$ 3,200,000	\$ 3,242,962	\$ 3,250,000	\$ 2,268,000	\$ 1,957,000	\$ 1,282,000
HCFA JPA Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 980,000	\$ 980,000
SDG&E Mitigation Reserve	\$ -	\$ -	\$ -	\$ -	\$ 546,000	\$ 536,000	\$ 526,000
Unassigned Reserve	\$ -	\$ -	\$ -	\$ -	\$ 2,586,782	\$ -	\$ -
<b>Total Reserves</b>	<b>\$ 7,029,649</b>	<b>\$ 7,488,310</b>	<b>\$ 11,415,351</b>	<b>\$ 8,996,506</b>	<b>\$ 8,885,182</b>	<b>\$ 8,233,993</b>	<b>\$ 7,848,113</b>
<b>Rate of Change (\$)</b>		\$ 458,661	\$ 3,927,041	\$ (2,418,845)	\$ (111,324)	\$ (651,189)	\$ (385,880)

**Notes**

(1) \*Total Revenue = Total Operational Rev + Fire Assignment Reimbursement + Total Use of Money & Property + Total Intergovtmental Rev + Grant Revenue

(2) \*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

SMCFPD  
Adopted Budgets (FY 2008/09 to FY 2016/17)

	2008/09 Final	2009/10 Final	2010/11 Final	2011/12 Final	2012/13 Final	2013/14 Final	2014/15 Final	2015/16 Final	2016/17 Final
<b>REVENUE</b>									
Property Tax Revenue (estimate)	\$ 16,439,251	\$ -	\$ -	\$ 14,720,373	\$ 14,851,887	\$ 15,118,058	\$ 15,638,411	\$ 16,478,062	\$ 17,370,139
Property Tax Mitigation (Sycuan)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 74,000	\$ 74,000	\$ -	\$ -
Benefit Assessment - Crest	\$ -	\$ -	\$ -	\$ 60,880	\$ 59,800	\$ 59,340	\$ 59,400	\$ 59,540	\$ 59,560
Benefit Assessment - Bostonia	\$ -	\$ -	\$ -	\$ 241,760	\$ 249,102	\$ 252,069	\$ 255,599	\$ 255,280	\$ 254,957
Benefit Assessment - ECO Paramedics	\$ -	\$ -	\$ -	\$ 350,886	\$ 360,839	\$ 367,258	\$ 371,822	\$ 378,917	\$ 378,394
Parcel Tax - Prop E	\$ 1,374,336	\$ -	\$ -	\$ 1,508,480	\$ 1,555,921	\$ 1,604,908	\$ 1,654,123	\$ 1,706,148	\$ 1,706,336
CSA 115	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,948
Miscellaneous Revenue (estimate)	\$ 150,000	\$ -	\$ -	\$ 236,140	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Interest (estimate)	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000
Plans Check Fees (estimate)	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 55,000	\$ 55,000
Annual Business Inspections (estimate)	\$ 160,000	\$ -	\$ -	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000
Contract Service - AMR	\$ 518,701	\$ -	\$ -	\$ 598,145	\$ 705,243	\$ 705,243	\$ 705,243	\$ 705,243	\$ 705,243
State of California - Ground Water Mitigation Super Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,669	\$ 33,669	\$ 50,000	\$ -
Contract Services - Otay Water District	\$ -	\$ -	\$ -	\$ 79,576	\$ 79,576	\$ 79,848	\$ -	\$ -	\$ -
Property Tax Offset - Prior Year (under)/over	\$ -	\$ -	\$ -	\$ (146,681)	\$ (39,972)	\$ -	\$ -	\$ -	\$ -
Benefit Assessments (combined in past budgets)	\$ 624,005	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fleet Maintenance Contracts	\$ 57,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Prevention Fees	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee - FTEs	\$ 45,000	\$ -	\$ -	\$ 40,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -
Heartland Reserve Academy	\$ 21,677	\$ -	\$ -	\$ 21,000	\$ -	\$ -	\$ -	\$ -	\$ -
Grant - Homeland Security	\$ 169,265	\$ -	\$ -	\$ 237,748	\$ -	\$ -	\$ -	\$ -	\$ -
RCCP Program	\$ 184,256	\$ -	\$ -	\$ 29,937	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Recovery	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sponsorship PIO Programs	\$ 17,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ECO Carry Over	\$ 766,186	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Tax - from audit	\$ -	\$ 15,363,273	\$ 16,066,982	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefit Assessments - from audit	\$ -	\$ 2,069,404	\$ 665,670	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contract Revenue - from audit	\$ -	\$ 815,084	\$ 1,054,384	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Revenue - from audit	\$ -	\$ 220,108	\$ 724,874	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities Rental - from audit	\$ -	\$ 48,243	\$ 50,655	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenue - from audit	\$ -	\$ 1,018,668	\$ 834,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Mitigation Fee Transfer In.	\$ -	\$ -	\$ -	\$ 68,466	\$ 50,000	\$ 50,000	\$ 50,000	\$ 75,000	\$ -
Rents and Leases	\$ 43,758	\$ -	\$ -	\$ 53,187	\$ 55,846	\$ 58,638	\$ 58,638	\$ 61,569	\$ 134,813
<b>Total Revenue</b>	<b>\$ 20,655,935</b>	<b>\$ 19,534,780</b>	<b>\$ 19,397,065</b>	<b>\$ 18,309,897</b>	<b>\$ 18,408,242</b>	<b>\$ 18,861,031</b>	<b>\$ 19,360,905</b>	<b>\$ 20,249,759</b>	<b>\$ 21,130,390</b>
<b>EXPENDITURE</b>									
<b>General Fund</b>									
5010 - Director Benefits	\$ 117,675	\$ 118,448	\$ 120,093	\$ 102,820	\$ 68,489	\$ 36,930	\$ 35,184	\$ 34,996	\$ 35,924
5020 - Director Fees	\$ 22,748	\$ 19,409	\$ 20,790	\$ 20,790	\$ 28,413	\$ 22,921	\$ 43,659	\$ 43,659	\$ 43,659
5030 - Employee Benefits	\$ 6,832,078	\$ 5,647,106	\$ 5,369,045	\$ 4,394,636	\$ 2,738,730	\$ 1,418,337	\$ 1,392,841	\$ 2,185,615	\$ 2,589,940
5040 - Employee Overtime	\$ 1,497,638	\$ 1,378,432	\$ 1,344,060	\$ 1,273,871	\$ 829,662	\$ 2,000	\$ 4,500	\$ 4,500	\$ 2,000
5050 - Employee Salaries	\$ 7,481,091	\$ 7,272,981	\$ 7,418,016	\$ 6,958,109	\$ 3,546,350	\$ 536,288	\$ 629,778	\$ 523,067	\$ 468,363
6010 - Communication Services & Equipment	\$ 58,191	\$ 58,999	\$ 43,800	\$ 42,710	\$ 42,710	\$ 42,650	\$ 52,886	\$ 59,908	\$ 62,140
6020 - Equipment Maintenance	\$ 103,760	\$ 109,325	\$ 98,030	\$ 98,542	\$ 77,714	\$ 70,525	\$ 65,175	\$ 46,150	\$ 46,175
6030 - Facilities Maintenance	\$ 140,281	\$ 163,359	\$ 123,814	\$ 158,714	\$ 166,380	\$ 177,549	\$ 152,250	\$ 131,850	\$ 115,800
6040 - Fleet Maintenance	\$ 258,202	\$ 273,472	\$ 285,109	\$ 289,609	\$ 289,049	\$ 283,037	\$ 284,700	\$ 255,632	\$ 145,470
6050 - Housekeeping Services & Supplies	\$ 29,360	\$ 31,070	\$ 31,070	\$ 31,725	\$ 28,335	\$ 28,210	\$ 28,141	\$ 20,620	\$ 20,620
6060 - Insurance	\$ 469,964	\$ 478,969	\$ 459,951	\$ 479,716	\$ 351,726	\$ 334,335	\$ 332,224	\$ 432,017	\$ 433,618

SMCFPD  
Adopted Budgets (FY 2008/09 to FY 2016/17)

	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17
6070 - Medical Supplies	\$ 20,000	\$ 20,800	\$ 25,800	\$ 25,800	\$ 25,800	\$ 26,950	\$ 31,950	\$ 31,950	\$ 23,250
6080 - Minor Equipment	\$ 141,411	\$ 116,306	\$ 55,830	\$ 58,225	\$ 55,135	\$ 65,900	\$ 89,650	\$ 98,894	\$ 90,400
6090 - Office Supplies	\$ 37,850	\$ 46,050	\$ 34,500	\$ 34,730	\$ 23,400	\$ 23,500	\$ 23,500	\$ 17,750	\$ 16,000
6100 - Personnel Development	\$ 60,268	\$ 69,698	\$ 42,445	\$ 52,255	\$ 24,355	\$ 35,725	\$ 59,500	\$ 48,150	\$ 29,650
6110 - Professional Services	\$ 697,903	\$ 1,170,486	\$ 1,186,510	\$ 2,001,397	\$ 8,506,133	\$ 14,312,190	\$ 14,664,938	\$ 15,043,191	\$ 15,624,342
6120 - Publications and Media	\$ 7,484	\$ 7,647	\$ 6,200	\$ 7,885	\$ 5,486	\$ 1,545	\$ 6,600	\$ 3,981	\$ 5,397
6130 - Rents and Leases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,097	\$ 1,097	\$ 1,138	\$ 5,638
6140 - Safety Clothing & Supplies	\$ 79,847	\$ 108,664	\$ 79,645	\$ 85,615	\$ 69,986	\$ 52,435	\$ 52,435	\$ 54,435	\$ 56,935
6150 - Special District Expense	\$ 1,448,283	\$ 1,466,587	\$ 986,925	\$ 1,049,615	\$ 267,492	\$ 163,326	\$ 354,715	\$ 105,852	\$ 94,675
6160 - Travel & Subsistence	\$ 2,818	\$ 3,068	\$ 625	\$ 2,990	\$ 1,145	\$ 1,120	\$ 1,120	\$ 1,020	\$ 760
6170 - Utilities	\$ 234,004	\$ 238,862	\$ 209,470	\$ 195,970	\$ 186,545	\$ 176,050	\$ 182,074	\$ 225,385	\$ 205,555
7010 Capital Expenditures	\$ 741,888	\$ 745,863	\$ 730,463	\$ 875,401	\$ 874,901	\$ 875,357	\$ 871,988	\$ 877,344	\$ 870,500
<b>General Fund Total Expense</b>	<b>\$ 20,482,744</b>	<b>\$ 19,545,601</b>	<b>\$ 18,672,191</b>	<b>\$ 18,241,125</b>	<b>\$ 18,207,936</b>	<b>\$ 18,687,977</b>	<b>\$ 19,360,905</b>	<b>\$ 20,247,104</b>	<b>\$ 20,986,811</b>
<b>Total Governmental Activity (Surplus/Deficit)</b>	<b>\$ 173,191</b>	<b>\$ (10,821)</b>	<b>\$ 724,874</b>	<b>\$ 68,772</b>	<b>\$ 200,306</b>	<b>\$ 173,054</b>	<b>\$ -</b>	<b>\$ 2,655</b>	<b>\$ 143,579</b>

SMCFPD

Actual Budgets (Audited Statements)

	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
	Actual	Actual	Actual	Actual	Actual	Actual	Actual
<b>REVENUE</b>							
Property Taxes	\$ 16,076,822	\$ 16,098,908	\$ 15,921,478	\$ 16,042,047	\$ 16,505,570	\$ 16,963,375	\$ 17,686,120
Benefit Assessments	\$ 2,192,733	\$ 648,370	\$ 646,547	\$ 653,746	\$ 669,987	\$ 678,094	\$ 686,998
Contract Revenue	\$ 719,233	\$ 774,074	\$ 862,468	\$ 681,506	\$ 746,792	\$ 747,385	\$ 705,243
Interest	\$ 18,920	\$ 7,038	\$ 954,120	\$ -	\$ -	\$ -	\$ -
Grant Revenue	\$ 1,296,940	\$ 781,163	\$ 54,877	\$ 2,855,545	\$ 146,659	\$ 156,173	\$ 73,455
Facilities Rental	\$ 45,946	\$ 48,243	\$ 524,986	\$ 51,711	\$ 49,642	\$ 56,779	\$ 59,618
Other Revenues	\$ 475,199	\$ 481,219	\$ -	\$ 421,221	\$ 527,105	\$ 506,779	\$ 500,331
<b>Total General Fund Revenues</b>	<b>\$ 20,825,793</b>	<b>\$ 18,839,015</b>	<b>\$ 18,964,476</b>	<b>\$ 20,705,776</b>	<b>\$ 18,645,755</b>	<b>\$ 19,108,585</b>	<b>\$ 19,711,765</b>
<b>EXPENDITURE</b>							
Salaries	\$ 8,708,493	\$ 8,452,171	\$ 8,610,170	\$ 8,321,016	\$ 4,430,844	\$ 516,121	\$ 510,653
Employee Benefits	\$ 6,497,092	\$ 5,808,833	\$ 5,706,170	\$ 4,399,507	\$ 2,799,126	\$ 1,434,123	\$ 1,355,034
Communication Services - Equipment	\$ 55,075	\$ 50,204	\$ 46,948	\$ 50,052	\$ 45,720	\$ 48,503	\$ 58,342
Interest	\$ 62,674	\$ 34,154	\$ 25,131	\$ 14,343	\$ -	\$ -	\$ -
Grant Expenditures	\$ 903,716	\$ 769,662	\$ 954,226	\$ 2,824,941	\$ 148,920	\$ 176,472	\$ 102,614
Medical Services - Supplies	\$ 28,129	\$ 22,445	\$ 27,982	\$ 8,323	\$ 10,483	\$ 5,444	\$ 6,840
Household	\$ 21,570	\$ 26,114	\$ 23,404	\$ 24,244	\$ 26,102	\$ 23,650	\$ 24,286
Insurance	\$ 890,503	\$ 509,872	\$ 443,438	\$ 535,911	\$ 607,758	\$ 558,221	\$ 449,227
Maintenance - Equipment	\$ 89,521	\$ 76,738	\$ 83,655	\$ 86,787	\$ 68,249	\$ 60,659	\$ 38,096
Maintenance - Fleet	\$ 317,243	\$ 290,256	\$ 287,862	\$ 291,914	\$ 351,548	\$ 364,147	\$ 270,790
Maintenance - Stations	\$ 146,069	\$ 149,476	\$ 110,113	\$ 126,549	\$ 128,033	\$ 134,928	\$ 143,345
Office Expense	\$ 30,464	\$ 22,515	\$ 18,184	\$ 16,162	\$ 16,399	\$ 19,653	\$ 19,652
Personnel Development	\$ 50,988	\$ 31,740	\$ 35,923	\$ 24,239	\$ 16,936	\$ 7,783	\$ 12,415
Professional Services	\$ 757,542	\$ 1,005,585	\$ 1,210,367	\$ 1,311,983	\$ 5,973,711	\$ 10,388,297	\$ 12,079,994
Publications and Media	\$ 5,811	\$ 4,886	\$ 5,785	\$ 2,562	\$ 5,869	\$ 4,880	\$ 2,157
Safety Clothing/Equipment	\$ 57,938	\$ 62,983	\$ 68,514	\$ 58,083	\$ 36,462	\$ 22,436	\$ 43,465
Special District Expense	\$ 198,059	\$ 172,795	\$ 200,357	\$ 117,122	\$ 147,695	\$ 54,621	\$ 99,496
Travel	\$ 368	\$ 189	\$ 136	\$ 52	\$ (659)	\$ 650	\$ 783
Utilities	\$ 207,431	\$ 190,034	\$ 194,631	\$ 183,136	\$ 195,932	\$ 208,619	\$ 218,386
Non-Capitalized Equipments	\$ 105,471	\$ 13,045	\$ 7,152	\$ 27,484	\$ 26,344	\$ 25,717	\$ 60,959
Capital Outlay	\$ 512,770	\$ 131,121	\$ 23,257	\$ 31,085	\$ 781,416	\$ 588,143	\$ -
Debt Service - Principal	\$ 565,842	\$ 577,462	\$ 570,000	\$ 957,000	\$ 1,746,000	\$ 1,898,000	\$ 1,998,000



SMCFPD

Actual Budgets (Audited Statements)

	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Debt Service - Interest	\$ 348,190	\$ 272,896	\$ 232,514	\$ 604,413	\$ 771,432	\$ 685,464	\$ 595,283
<b>Total General Fund Expenditures</b>	<b>\$ 20,560,959</b>	<b>\$ 18,675,176</b>	<b>\$ 18,885,919</b>	<b>\$ 20,016,908</b>	<b>\$ 18,334,320</b>	<b>\$ 17,226,531</b>	<b>\$ 18,089,817</b>
<b>Total General Fund (Surplus/Deficit)</b>	<b>\$ 264,834</b>	<b>\$ 163,839</b>	<b>\$ 78,557</b>	<b>\$ 688,868</b>	<b>\$ 311,435</b>	<b>\$ 1,882,054</b>	<b>\$ 1,621,948</b>
<b>OTHER FUNDS</b>							
Budget Stabilization Fund	\$ -	\$ -	\$ 2,165	\$ 137	\$ 2	\$ 4	\$ -
Uncompensated Leave Fund	\$ (266,280)	\$ (224,246)	\$ (247,869)	\$ (389,194)	\$ (1,353,939)	\$ (51,579)	\$ (27,689)
Fire Mitigation Fund	\$ -	\$ -	\$ (13)	\$ 57,661	\$ 18	\$ 82,929	\$ 99,137
Capital Reserve Fund	\$ 11,387	\$ 8,245	\$ 5,054	\$ 4,051	\$ 2,646	\$ 3,434	\$ 3,892
Special Projects Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 966	\$ (400,951)
Capital Facilities Fund	\$ (213,143)	\$ (25,876)	\$ (48,121)	\$ (29,949)	\$ (23,756)	\$ (32,272)	\$ (13,271)
Other Governmental Fund	\$ 93,742	\$ 6,393	\$ -	\$ -	\$ -	\$ -	\$ -
Training Facilities Fund	\$ -	\$ -	\$ -	\$ -	\$ (8,383)	\$ -	\$ -
Vehicle Replacement Fund	\$ 121,479	\$ 48,815	\$ 21,446	\$ 2,872	\$ 64,145	\$ 9,914	\$ 44,310
<b>Total Other Funds</b>	<b>\$ (252,815)</b>	<b>\$ (186,669)</b>	<b>\$ (267,338)</b>	<b>\$ (354,422)</b>	<b>\$ (1,319,267)</b>	<b>\$ 13,396</b>	<b>\$ (294,572)</b>
<b>Governmental Activity (Surplus/Deficit)</b>	<b>\$ 12,019</b>	<b>\$ (22,830)</b>	<b>\$ (188,781)</b>	<b>\$ 334,446</b>	<b>\$ (1,007,832)</b>	<b>\$ 1,895,450</b>	<b>\$ 1,327,376</b>
<b>RESERVES</b>							
General Fund	\$ 48,829	\$ (132,807)	\$ 447,191	\$ 435,143	\$ 845,546	\$ 2,222,293	\$ 2,549,632
Special Projects Fund	\$ 508,061	\$ -	\$ -	\$ -	\$ 944,620	\$ -	\$ -
Capital Reserve Fund	\$ 1,262,908	\$ 724,842	\$ 785,475	\$ 941,974	\$ 104,638	\$ 1,005,554	\$ 959,446
Uncompensated Leave Fund	\$ -	\$ -	\$ 33,135	\$ 406,456	\$ -	\$ -	\$ -
Vehicle Replacement Fund	\$ -	\$ 1,339,966	\$ 1,537,387	\$ 1,712,277	\$ 718,124	\$ 1,188,660	\$ 2,076,433
Other Governmental Funds	\$ -	\$ (135,033)	\$ 535,444	\$ 177,228	\$ 145,109	\$ 252,683	\$ 411,055
<b>Total Reserves</b>	<b>\$ 1,819,798</b>	<b>\$ 1,796,968</b>	<b>\$ 3,338,632</b>	<b>\$ 3,673,078</b>	<b>\$ 2,758,037</b>	<b>\$ 4,669,190</b>	<b>\$ 5,996,566</b>
Rate of Change (\$)		\$ (22,830)	\$ 1,541,664	\$ 334,446	\$ (915,041)	\$ 1,911,153	\$ 1,327,376