



# LAKE SIDE FIRE PROTECTION DISTRICT



**PRELIMINARY BUDGET  
FISCAL YEAR 2025-2026**



## Lakeside Fire Protection District

# Board of Directors and District Management



**Brent Bowser**

*Division 1*

*Dec. 2022 to Dec. 2026*



**Pete Liebig**

*Division 2*

*Dec. 2022 to Dec. 2026*



**Jim Bingham**

*Division 3*

*Dec. 2024 to Dec. 2028*



**Hank Turner**

*Division 4*

*Dec. 2024 to Dec. 2028*



**Tim Robles**

*Division 5*

*Dec. 2022 to Dec. 2026*

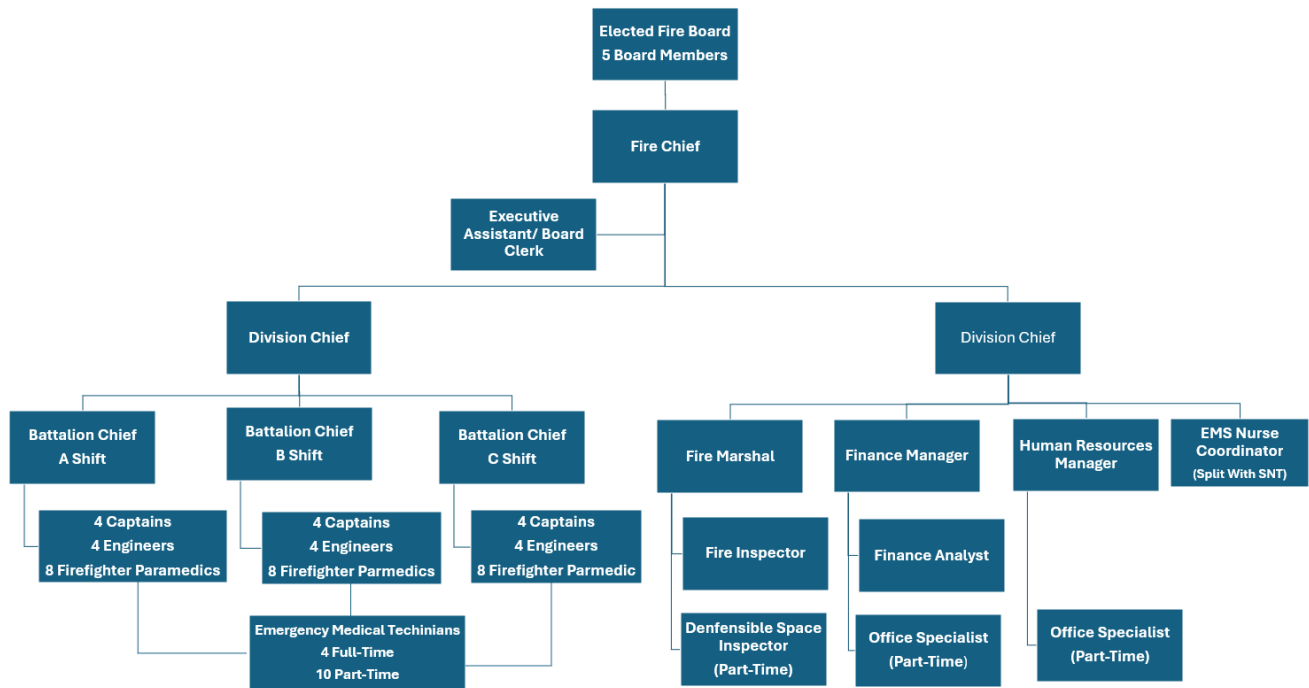


**Donald Butz, Fire Chief**  
*Chief Administrator*

### Management Staff

<b>Humberto Lawler</b>	Division Chief
<b>Jonathan Jordan</b>	Division Chief
<b>Chris Downing</b>	Battalion Chief
<b>Eric Stamm</b>	Battalion Chief
<b>Jamie Hazlewood</b>	Battalion Chief
<b>Jeremy Davis</b>	Fire Marshal
<b>Krista D'Agostino</b>	Human Resources Manager
<b>Stefanie Trompeter Rolon</b>	Finance Manager

# Organizational Chart



## Table of Contents

<b>GENERAL INFORMATION.....</b>	<b>4</b>
About Our District .....	5
Mission, Vision, and Values Policy Statement .....	7
Strategic Goals .....	9
Budget Resolution .....	10
<b>BUDGET HIGHLIGHTS .....</b>	<b>11</b>
General Fund Overall Summary .....	12
Revenue Recap .....	12
Expenditure Recap .....	14
Capital Funding Recap .....	16
Reserves and Fund Balance .....	17
Conclusion .....	19
<b>BUDGET INFORMATION .....</b>	<b>20</b>
GANN Appropriations Limit .....	21
GANN Limit Resolution .....	23
Budget Calendar .....	24
Summary of Staffing Changes .....	25
Budget Account Structure .....	26
<b>BUDGET COMPARISONS .....</b>	<b>27</b>
Budget Summary - All Divisions & Departments .....	27
Budget Summary - Non-EMS Operating Budget .....	27
Budget Summary - EMS Transport Operating Budget .....	28
Budget Summary - Non-Operating Budget .....	29
Budget Summary - Capital Budget .....	30
<b>BUDGET COMPARISON DETAIL .....</b>	<b>31</b>
Revenue Detail .....	32
Expenditure Detail .....	33
Departmental Detail .....	36
Capital Outlay and One-Time Projects .....	51
<b>APPENDIX.....</b>	<b>52</b>
Appendix A: GENERAL FUND RESERVE POLICY .....	52



# GENERAL INFORMATION





## **Lakeside Fire Protection District**

### **About Our District**

Established in 1963, the Lakeside Fire Protection District (LFPD) is an ever-evolving organization focused on providing quality services. The District serves a population of approximately 65,000 residents. The District's coverage area is comprised of the communities of Lakeside, Johnstown, Blossom Valley, Flinn Springs, Pepper Drive, Eucalyptus Hills, Wildcat Canyon, and other areas of unincorporated El Cajon. All of these are set within the unincorporated area of San Diego County.

The service area of LFPD is mainly residential, but also has a mix of commercial, light industrial, and rural-agricultural properties. There are also two major transportation corridors that bisect the District and a significant wildland-urban interface area for which the District considers, prepares, and deploys its resources.

The proactivity of the Lakeside Fire Protection District is proven by its rich history. The LFPD was the original participant in the Heartland Mutual Aid Pact and still boasts the longest-running transport paramedic ambulance program in San Diego County. The District has embraced the needs of its community by also hosting programs that focus on quality community outcomes. Beyond the traditional services provided, the District also has a Reserve Firefighter program, a Logistics Volunteer Group, and a Community Emergency Response Team that round out the performance of the Lakeside Fire Protection District.

Today, the District remembers its history and remains committed to protecting the lives, property, and environment of its community and providing compassionate customer service. The Lakeside Fire Protection District continues to deliver proactive all-hazards public safety services to the public from four stations that are located strategically throughout the 50.5-square miles of the District.





# Mission, Vision, and Values Policy Statement

## Mission

The Lakeside Fire Protection District exists to protect life, property, and the environment; and is dedicated to serving our community.

## Vision

Lakeside Fire Protection District's vision is to be widely known as an internationally accredited fire and emergency services agency that exists to protect life, property, and the environment for those who live, work, and play in our district.

**L**iving to exceed expectations, we will always value competency and provide for superb mission achievement through an investment in our greatest asset, our members. Through greater workforce development, the District will be prepared for the future. Additionally, through enhanced training, we will continue to be able to meet the changing times and demands of those we effectively serve.

**F**or us to demonstrate our integrity, we must always look to being more efficient in the provision of our services. With a greater focus on fiscal sustainability, growth, and accountability, we will continue to be good stewards of the resources with which we are entrusted. By embracing the use of more effective technology, we will be able to provide better performance to the community. All this consideration to efficiency will be brought together as we find more proficient ways to communicate internally, thus remaining assured we are mission focused.

**P**ersonifying professionalism will always remain at the forefront of what we do and who we are. By virtue of this, we will strive toward improved service delivery to reach greater outcomes. Also, we will connect further with our public through enhanced external communication efforts, ensuring they know we are here for them.

**D**edicated to compassionate customer care service always, we will embrace our history and grow for the future by holding each other accountable for fulfilling our mission, living our values, accomplishing our goals, and bringing this vision to fruition.



## Values

### Professionalism

We take pride in honorably serving our community promptly with respect, trust, and empathy.

### Integrity

We are committed to strong moral principles and will earn the public's trust by conducting ourselves in an honest, ethical, and fiscally responsible manner.

### Competency

We are dedicated to maintaining the necessary knowledge, skills, and abilities to efficiently achieve our mission in a thorough and expedient fashion.

### Compassionate Customer Service

We strive for an environment of customer service and community involvement that is respectful, compassionate, and friendly.





## Strategic Goals

- To enhance the revenue stream by providing short and long-term fiscal sustainability for the District.
- Ensure a highly accomplished and robust workforce to provide the highest level of services to the community, while maintaining fiscal responsibility.
- Enhance the District's ability to offer a service delivery model which exceeds the demands and expectations of the community.
- Enhance the use of technology to improve the District's service to the community.
- Enhance training for all personnel to maintain and improve competencies.
- Develop and improve internal communications to meet the District's mission.
- Enhance the District's public engagement and education program to better communicate with our community.
- Prepare for, pursue, achieve, and maintain international accreditation to better serve our community and to embrace excellence.



# Budget Resolution

Resolution #25-029

Date: June 10, 2025

Page 1 of 1

## RESOLUTION NO. 25-029

### RESOLUTION OF THE GOVERNING BOARD OF THE LAKESIDE FIRE PROTECTION DISTRICT ADOPTING PRELIMINARY BUDGET FOR FISCAL YEAR 2025/2026

**WHEREAS**, the Lakeside Fire Protection District (hereinafter referred to as "District") is required to adopt a preliminary budget, on or before June 1 of each year, as per Section 13890 of the Health & Safety Code; and

**WHEREAS**, the District and budget committee have made recommendations and submitted the proposed preliminary budget for review and adoption at a publicly noticed meeting; and

**WHEREAS**, the District has determined that there will be enough revenue and fund balance to adequately meet total expenditures for Fiscal Year 2025/2026.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of the Lakeside Fire Protection District a public agency in the County of San Diego, California does hereby, adopt the preliminary budget for the Fiscal Year 2025/2026 ( Exhibit A) with a total expenditure requirement of \$23,309,211 which includes \$1,604,453 transfers to the Capital Reserve Fund;

**BE IT FURTHER RESOLVED** by the Board of Directors of the Lakeside Fire Protection District that a fund transfer requirement of \$193,500 from Budget Stability Reserve and \$305,275 from the EMS Reserve Fund will be needed to cover non-recurring costs such as Additional Discretionary Payments to cover the interest on the CalPERS 2022 and 2023 Investment Loss bases; and

**BE IT FURTHER RESOLVED** by the Board of Directors of the Lakeside Fire Protection District that the means of financing the expenditure requirement will be by monies derived from all revenue sources, available fund balance, and designated reserve fund balances; and

**BE IT FURTHER RESOLVED** that the Final Budget will be adopted in accordance with California Government Code prior to October 1, 2025.


***PASSED AND ADOPTED** by the Board of Directors of the Lakeside Fire Protection District, County of San Diego, State of California, on the 10<sup>th</sup> day of June, 2025 by the following vote:*

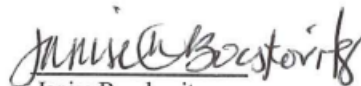
**AYES:** Bowser, Robles, Turner.

**NOES:**

**ABSTAIN:**

**ABSENT:** Bingham, Liebig.

  
Brent Bowser  
Board President

  
Janise Bocskovits  
Clerk of the Board



# BUDGET HIGHLIGHTS



## General Fund Overall Summary

The FY2025-26 PRELIMINARY Budget was carefully developed to cover District recurring expenses with recurring revenue to present a balanced operating budget. Total Revenues are budgeted at \$24.2 million, and expenditures are budgeted at \$23.3 million. Unrestricted ending Fund balance is projected to be about \$15 million on June 30, 2026.

The “Budget Summary – Multi Year Comparison” table below provides a comparison of prior years’ activity including non-recurring items and capital outlays. Additional details regarding revenues and expenditures are summarized below.

### Budget Summary – Multi Year Comparison

#### Fiscal Year 2022 - 2026

	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Final Amended Budget	2025-2026 Preliminary Budget	Change	% Change
<b>Resources In:</b>							
<b>Revenues</b>							
40 - Property Tax	13,478,241	14,772,615	15,545,654	16,234,414	16,908,767	674,353	4.2%
41 - Fees and Services	148,154	115,321	259,183	137,000	137,000	-	0.0%
42 - Revenue from other Agencies/Grants	6,852,561	10,256,761	6,912,335	7,340,305	6,729,413	(610,892)	-8.3%
43 - Miscellaneous	4,139	353,998	12,418	6,000	6,000	-	0.0%
44 - Use of Money and Property	122,526	(41,872)	1,206,038	544,000	507,500	(36,500)	-6.7%
<b>Total Revenue</b>	<b>20,605,621</b>	<b>25,456,822</b>	<b>23,935,628</b>	<b>24,261,719</b>	<b>24,288,680</b>	<b>26,961</b>	<b>0.1%</b>
<b>Resource Uses:</b>							
<b>Expenditures</b>							
60 - Salaries & Benefits	15,698,271	15,447,336	15,447,336	19,596,996	18,632,200	(964,796)	-4.9%
70 - Services & Supplies	2,738,942	2,762,651	3,040,432	3,993,073	3,802,120	(190,954)	-4.8%
80 - Debt Service - Capital	872,493	876,810	874,810	878,817	874,891	(3,926)	-0.4%
85 - Capital Outlay	353,867	1,607,846	2,028,982	3,331,516	-	(3,331,516)	-100.0%
<b>Total Expenditures</b>	<b>19,663,573</b>	<b>20,694,643</b>	<b>21,391,559</b>	<b>27,800,402</b>	<b>23,309,211</b>	<b>(4,491,191)</b>	<b>-16.2%</b>
<b>Change in Fund Balance Surplus/(Deficit)</b>	<b>942,048</b>	<b>4,762,180</b>	<b>2,544,069</b>	<b>(3,538,683)</b>	<b>979,469</b>	<b>(4,518,151)</b>	<b>127.7%</b>

## Revenue Recap

The revenue recap is representative of all funds with the District. Revenues of nearly \$24.2 million are represented in the tables and pie chart by major category. Property tax revenue is the District's largest source of revenue accounting for 69.6% at \$16.9 million, a projected 4.2% increase. The second largest source of revenue is the Revenue from other Agencies/Grants at 27.7%. This category includes Emergency Medical Services (EMS) revenue of \$5.7 million, projected Fire Assignment Reimbursements of \$0.4 million, and \$0.6 million from the redevelopment agency cooperation agreement to pay the Debt Service on Station 2.

Summary tables of sources of funds are as follows:

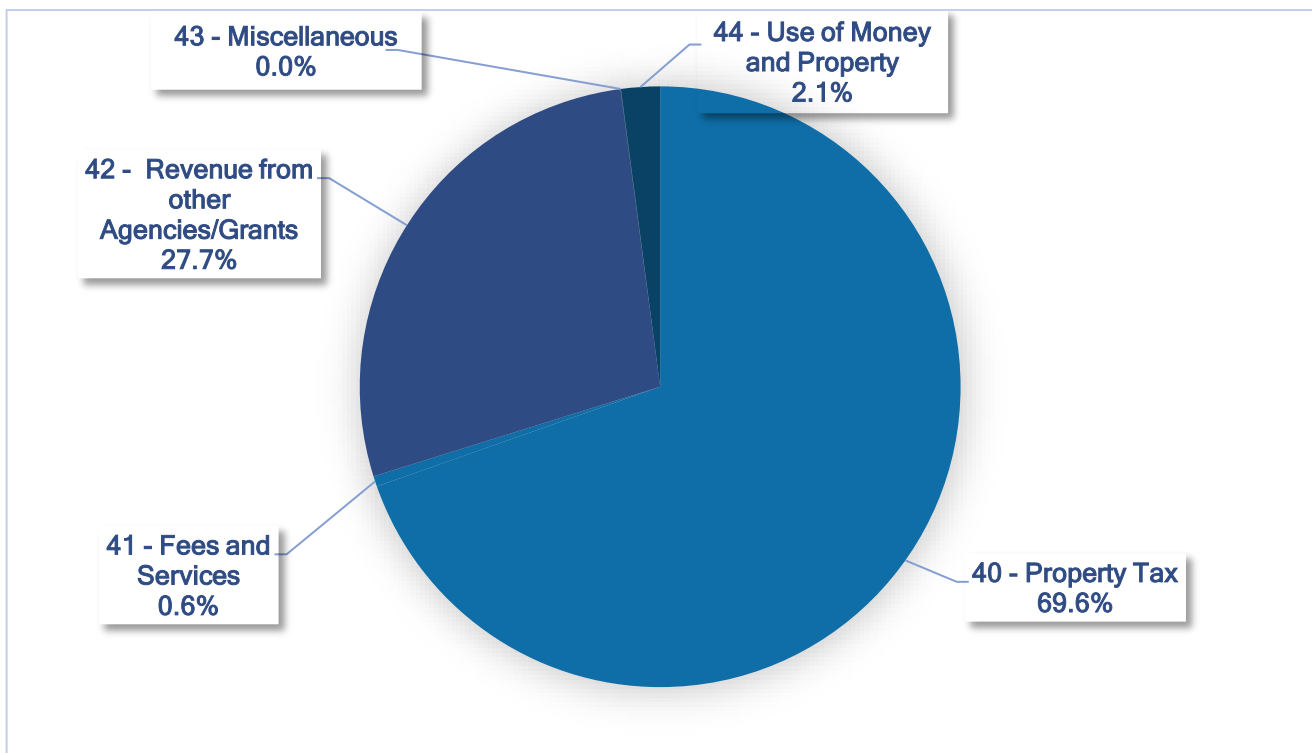
**Overall Summary - Sources of Funds**  
**Fiscal Year 2025 – 2026 Revenue Change**

	2024-2025 Final Amended Budget	2025-2026 Preliminary Budget	Change	% Change
<b>Resources In:</b>				
<b>Revenues</b>				
40 - Property Tax	16,234,414	16,908,767	674,353	4.2%
41 - Fees and Services	137,000	137,000	-	0.0%
42 - Revenue from other Agencies/Grants	7,340,305	6,729,413	(610,892)	-8.3%
43 - Miscellaneous	6,000	6,000	-	0.0%
44 - Use of Money and Property	544,000	507,500	(36,500)	-6.7%
<b>Total Revenue</b>	<b>24,261,719</b>	<b>24,288,680</b>	<b>26,961</b>	<b>0.1%</b>

**Fiscal Year 2025 – 2026 Revenue Division/Department**

	Lakeside Fire Preliminary Budget	Lakeside Fire Non-EMS Operating Budget	Lakeside Fire EMS Operating Budget	Lakeside Fire Non-Operating Budget	Lakeside Fire Capital Budget
<b>Resources In: Revenues</b>					
40 - Property Tax	16,908,767	16,908,767	-	-	-
41 - Fees and Services	137,000	137,000	-	-	-
42 - Revenue from other Agencies/Grants	6,729,413	-	5,769,413	410,000	550,000
43 - Miscellaneous	6,000	6,000	-	-	-
44 - Use of Money and Property	507,500	352,500	155,000	-	-
<b>Total Revenues</b>	<b>24,288,680</b>	<b>17,404,267</b>	<b>5,924,413</b>	<b>410,000</b>	<b>550,000</b>

**Total Revenue Fiscal Year 2025 – 2026**





## Expenditure Recap

The expenditure recap is representative of all funds with the District and totals \$23.3 million. As a service organization, Salary & Benefits is the District's largest expenditure category accounting for 79.9% at \$18.6 million. The second largest category for the Preliminary Budget is Service & Supplies at 16.3% and \$3.8 million.

The Capital Outlay category can vary significantly depending on the capital projects planned during the budget cycle. The Preliminary Budget does not include any new Capital Outlay projects. Debt Service for Capital is \$0.87 million and is offset by \$0.55 million received from a cooperative agreement that pays for Station 2 bond issued in 2010. The remaining \$0.32 million is the debt service payment on the 2019 Capital Lease Financing of Station 3 improvement project, which has a 20-year term.

The following tables and pie chart present the Preliminary Budget expense by major category.

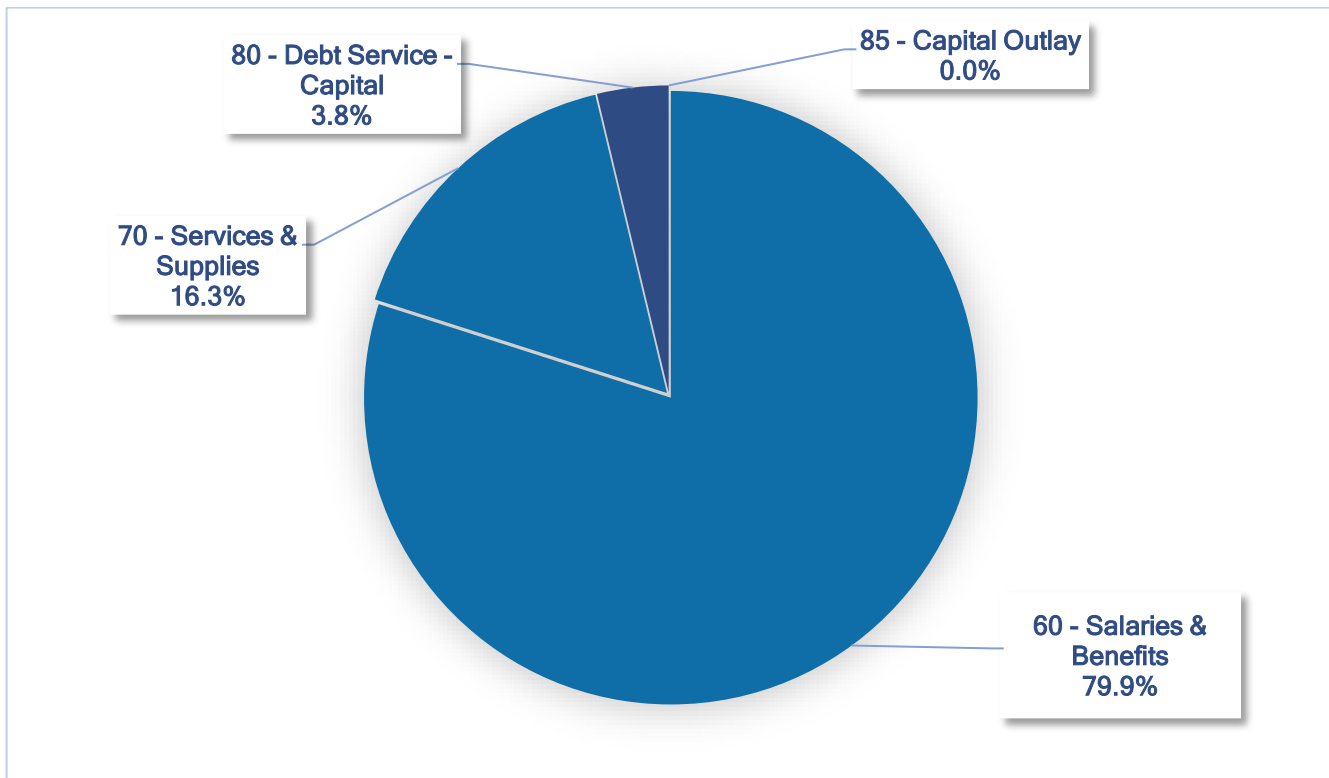
**Fiscal Year 2025 – 2026 Expenditure Change**

	2024-2025 Final Amended Budget	2025-2026 Preliminary Budget	Change	% Change
<b>Resource Uses:</b>				
<b>Expenditures</b>				
60 - Salaries & Benefits	19,596,996	18,632,200	(964,796)	-4.9%
70 - Services & Supplies	3,993,073	3,802,120	(190,954)	-4.8%
80 - Debt Service - Capital	878,817	874,891	(3,926)	-0.4%
85 - Capital Outlay	3,331,516	-	(3,331,516)	-100.0%
<b>Total Expenditures</b>	<b>27,800,402</b>	<b>23,309,211</b>	<b>(4,491,191)</b>	<b>-16.2%</b>

**Fiscal Year 2025 – 2026 Expenditures Division/Department**

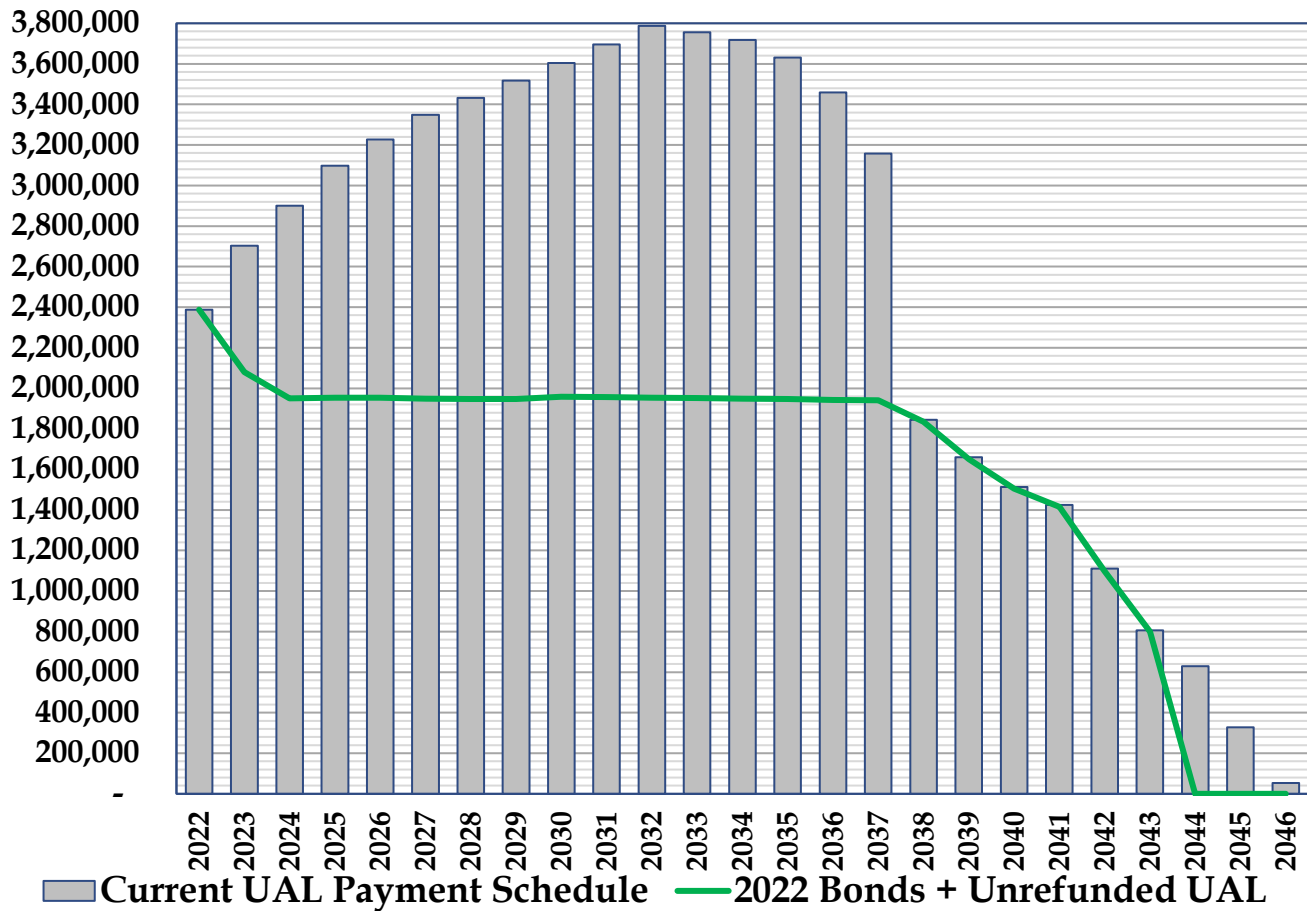
	Lakeside Fire Preliminary Budget	Lakeside Fire Non-EMS Operating Budget	Lakeside Fire EMS Operating Budget	Lakeside Fire Non-Operating Budget	Lakeside Fire Capital Budget
<b>Resource Uses: Expenditures</b>					
60 - Salaries & Benefits	18,080,701	13,545,216	4,535,485	-	-
70 - Services & Supplies	3,692,120	2,348,773	1,343,347	-	-
<b>Operating Expenditures</b>	<b>21,772,821</b>	<b>15,893,989</b>	<b>5,878,832</b>	<b>-</b>	<b>-</b>
60 - Salaries & Benefits - Non Recurring	551,500	-	58,000	493,500	-
70 - Services & Supplies - Non-Recurring	110,000	-	-	110,000	-
<b>Non Operating Expenditures</b>	<b>661,500</b>	<b>0</b>	<b>58,000</b>	<b>603,500</b>	<b>0</b>
80 - Debt Service - Capital	874,891	-	-	-	874,891
85 - Capital Outlay	-	-	-	-	-
<b>Capital Debt Service and Capital Outlay</b>	<b>874,891</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>874,891</b>
<b>Total Expenditures</b>	<b>23,309,212</b>	<b>15,893,989</b>	<b>5,936,832</b>	<b>603,500</b>	<b>874,891</b>

### Total Expenditures Fiscal Year 2024 – 2025



The Salaries & Benefits category includes Debt Service for the Pension Obligation Bond (POB) which led to the significant reduction in the CalPERS Unfunded Actuarial Liability (UAL) payment from prior years. Unfortunately, CalPERS suffered a significant investment loss in FY2021-22 and an additional investment loss in FY22-23, which created a new UAL. The District is proactively making Advance Direct Pension payments which are included in the Salary & Benefit category of the budget. The Preliminary Budget includes \$1 million in UAL and will be working with the CalPERS actuary to determine if there are additional UAL expectations depending on the current CalPERS investment returns in FY2024-25. The District has adopted a Pension Liability Policy and is committed to funding these liabilities. The following Estimated Savings chart illustrates the savings achieved by refinancing the prior UAL, which has helped the District pay the current UAL.

## ESTIMATED SAVINGS



(Source: Lakeside Fire Protection District \$27,855,000 2022 Taxable Pension Obligation Bonds Closing Packet)

## Capital Funding Recap

The District's 5-Year Capital Funding Plan approved in September every year allocates recurring property tax revenue to Capital Reserves to be used for capital purchases.

FY2025-2026 Capital Funding Plan									
Yr	Fiscal Year	LKS Vehicles & Equipment		Facilities		EMS Vehicles & Equipment		Total Capital Funding	Annual Increase
1	FY2024	799,500	49,500	390,156	24,156	265,630	16,446	1,455,286	90,102
2	FY2025	839,475	39,975	409,664	19,508	278,912	13,282	1,528,050	72,764
3	FY2026	881,449	41,974	430,147	20,483	292,857	13,946	1,604,453	76,403
4	FY2027	925,521	44,072	451,654	21,507	307,500	14,643	1,684,676	80,223
5	FY2028	971,797	46,276	474,237	22,583	322,875	15,375	1,768,909	84,234
Total Increase		221,797		108,237		73,691			403,725



The \$1.6 million transfer is included in the Operating Budget as the funds are not expended but transferred into the Assigned Capital Reserves of the General Fund. The 5-Year Capital Funding Plan is reviewed annually during the Final Budget development process and is updated based on the changing needs of the District.

## Reserves and Fund Balance

**Reserves** are those funds set aside in the budget process for unanticipated needs as well as for working capital. **Fund Balance** is the amount left in the fund at a specified point in time (inclusive of the reserve), usually calculated at fiscal yearend.

The District's General Fund Reserve Policy (Appendix A) was developed in conjunction with Government Accounting Standards Board (GASB) Statement No. 54 to define the use of the District's existing fund balances. The Reserve Policy is designed to maintain transparency by maintaining appropriate reserve levels and categories based on prudent long-term financial and strategic goals. The District's policy is to maintain a minimum target of fifty percent 50% of property tax revenue in unrestricted General Fund Reserves to meet the cash flow needs of the District.

The Economic Stability reserves are classified as "Committed" by the Board. Committed fund classification reflects specific purposes pursuant to constraints imposed by formal action of the District's Governing Board. The Economic Stability Reserve is intended to offset quantifiable revenue/expense uncertainty and help stabilize service levels through economic cycles, and the District's policy is to maintain 25% of property tax revenue in this fund.

The Budget Stability Reserves are classified as "Assigned". Assigned funds describe the portion of General Fund reserves that reflect the use of resources to provide a source of funding for near-term needs. The District's annual operating budget has inherent risk for fluctuations due to unusual circumstances. The Budget Stability Reserve provides for short-term "one-time" funding for extraordinary items that are not part of the normal operating budget. **These funds are not to be used for recurring expenses.**

Information about the additional reserve categories can be found in the District's General Fund Reserve Policy (Appendix A).

A summary of fund balances is as follows:

<i>FY2025-26 Preliminary Budget Reserves</i>							
Reserve Category	FY23-24 Beginning Fund Balances	Changes to Update Balances from Audited Financials	New Totals	FY2024-25 Amended Budget	FY2024-25 Projected Ending Balances	FY2025-26 Preliminary Budget	FY2025-26 Projected Ending Fund Balances
Economic Stability Reserve Balance:	\$4,050,723	\$0	\$4,050,723	0	\$4,050,723	\$0	\$4,050,723
Accrued Leave Reserve Balance:	\$1,733,052	\$99,461	\$1,832,513	0	\$1,832,513	\$0	\$1,832,513
HCFA JPA Liability Reserve Balance:	\$510,000	\$0	\$510,000	0	\$510,000	\$0	\$510,000
Self Insured Retention Reserve Balance:	\$700,000	\$0	\$700,000	0	\$700,000	\$0	\$700,000
Capital Reserve Balance:	\$3,028,589	\$0	\$3,028,589	(1,603,560)	\$1,425,029	\$1,279,562	\$2,704,591
EMS Reserve Balance:	\$4,281,705	\$0	\$4,281,705	(450,170)	\$3,831,535	(\$305,275)	\$3,526,260
Budget Stability Reserve Balance:	\$2,811,207	\$0	\$2,811,207	(1,416,195)	\$1,395,012	(\$193,500)	\$1,201,512
Unassigned Reserve Balance:	\$100,000	\$290,138	\$390,138	(68,758)	\$321,380	\$198,682	\$520,062
General Fund Reserves Total	\$17,215,276	\$389,599	\$17,604,875	(3,538,683)	\$14,066,192	\$979,469	\$15,045,661
FY 2025-26 EMS SLEMSA Revenue =					\$5,769,413		
FY2025-26 Projected Ending EMS Fund Balance =					\$3,526,260		
EMS Reserves as a % of SLEMSA Revenue =					61.1%		
FY2025-26 LKS Property Tax Revenue =					\$16,908,767		
FY 2025-26 Projected Ending Lakeside Non-EMS Fund Balance =					\$11,519,401		
Unrestricted NON-EMS Reserves as a % of Property Tax Revenue =					68.1%		

## Changes to Fund Balance

The Preliminary Budget projects an increase in fund balance of \$0.9 million due to:

- **Capital Reserves:** \$1.2 million net increase in fund balance due to capital funding from operations and Cooperative Agreement revenue less the debt service payments for the Station 2 & Station 3.
- **EMS Reserves:** \$0.3 million net decrease to fund operating deficit which includes capital asset funding of \$0.29 million and some non-recurring costs.
- **Budget Stability Reserves:** \$0.2 million decrease in fund balance for prepayment of the UAL.
- **Unassigned Reserves:** \$0.2 million projected increase from operations.

All the fund balances are reviewed during the Final Budget development process and an annual resolution is adopted by the Board to classify reserves after the review.

## Conclusion

The FY2025-26 Preliminary Budget presents a healthy, and financially prudent budget for next fiscal year. The budget is structurally balanced using excess reserves with a plan to replace the reserves with recurring revenue in the next year.

This allows the District to maintain high quality fire and emergency response services, while continuing to place a top priority on the health and safety of the public and our staff.

The revenue proposed is achievable and takes into consideration several variables, while the budgetary expenditures have been thoroughly vetted through a budget development process with staff and reviewed by the budget committee.

The District will continue monitoring the impacts of economic conditions on the District and will routinely review the Reserve Policy as necessary to maintain a strong financial basis for serving the Community.





# BUDGET INFORMATION



**GANN Appropriations Limit**

Article XIII B of the California Constitution, approved by the voters in 1979, imposed the concept of spending limits on local governments. This Constitutional provision and related implementing legislation specify that annual increases in appropriations financed from “proceeds of Taxes” are limited to a base year (currently set at 1986-87) amount increased annually by an inflation factor comprised of the change in population of the unincorporated areas combined with the change in the California per capita personal income. By definition, “Proceeds of Taxes” includes such revenues as property taxes and special taxes. Revenues from other sources like fees/charges and grants are considered “Non-Proceeds of Taxes” and are not subject to the annual spending limit. The GANN limit places a limit on the amount of proceeds of taxes that state and local government agencies can receive and spend each year. Each year the Board of Directors must adopt, by resolution, the appropriations limit for the following year.

The State of California Department of Finance is charged with providing the data necessary for local jurisdictions to establish their appropriations limit. According to the information provided, for purposes of FY2025-26 calculation, the population for the unincorporated areas decreased by .19%. California per capita personal income (Price Factor) increased by 6.44%. These figures were used in the formula to compute the limit.

**Fiscal Year 2025-2026 Appropriations Limit Calculation**

Fiscal Year 25-26 Appropriation Limit		
Prior Year (FY24-25) Appropriations Limit	\$	20,445,211
Increased by an inflation factor composed of the increase in population and per capita income change (rounded 4 decimal places in chart)	X	1.0624
FISCAL YEAR 25-26 APPROPRIATIONS LIMIT	\$	21,720,535

**Proceeds of Taxes**

The “Proceeds of Taxes” as included in the FY2025-26 Preliminary Budget that are subject to the appropriations limit are estimated to be \$16.9 million. The capital funding transfer of \$1.3 million is excluded from the limit total. Therefore, the District has what is referred to as an appropriation “gap” of \$6.1 million. Simply stated, the District could collect and spend up to \$6.1 million more in taxes during FY25-26 without exceeding the Constitutional limit.

Fiscal Year 25-26 Appropriations Limit as calculated	\$	21,720,535
Fiscal Year 25-26 estimated proceeds from Tax revenue less exclusions	\$	15,597,171
Amount under the limit (Appropriation gap)	\$	6,123,364



# GANN Limit Resolution

Resolution #25-030  
Date: June 10th, 2025  
Page 1 of 1

## RESOLUTION NO. 25-030

### RESOLUTION OF THE GOVERNING BOARD OF THE LAKESIDE FIRE PROTECTION DISTRICT ESTABLISHING THE LIMIT FOR APPROPRIATIONS OF PROCEEDS OF TAX SUBJECT TO LIMITATION FOR FISCAL YEAR 2025/2026

**WHEREAS**, in November 1979, the California electorate did adopt Proposition 4, which added Article XIII B of the California Constitution; and

**WHEREAS**, the provisions of the Article require the District to establish a maximum spending limitation.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of the Lakeside Fire Protection District a public agency in the County of San Diego, California does hereby, establish that the calculated maximum "GANN" limit applicable to the 2025/2026 appropriations of proceeds of tax, based upon the population and cost of living per capita income increase, provided by the State of California Department of Finance for the Lakeside Fire Protection District is \$21,720,535.

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2024/2025 Appropriation Limitation = \$20,445,211

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Adjustments:

Per Capita Personal Income change	=	1.0644
Population Change (Balance of County)	=	0.9981
Combined Factor	=	1.0624

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2025/2026 Appropriation Limitation = \$21,720,535

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***PASSED AND ADOPTED*** by the Board of Directors of the Lakeside Fire Protection District, County of San Diego, State of California, on the 10<sup>th</sup> day of June 2025 by the following vote:


**AYES:** Bowser, Robles, Turner.

**NOES:**

**ABSTAIN:**

**ABSENT:** Bingham, Liebig.

  
Brent Bowser  
Board President

  
Janise Bocskovits  
Clerk of the Board

## Budget Calendar

The budget development is a collaborative process that includes staff, employee representatives, and Board members. The Preliminary Budget and Final Budget cycle begins in April and culminates in September every year with the adoption of a Final Budget, Capital Plan, and a Fund Balance Classification Resolution.

<b>Preliminary Budget Preparation Calendar – FY 2025-26</b>			
Date	Time	Prelim Budget Calendar	Attendance
4-Mar	Various	Budget Preparation/ Discussion - Salaries & Benefits	Staff
April 10, 14, 15	Various	Budget Preparation/ Discussion - Services & Supplies	Staff
6-May	9:30	Budget Preparation/ Discussion	Staff
13-May	14:00	Budget Preparation/ Discussion	Staff
27-May	14:00	Budget Workshop – Preliminary Budget	Committee
2-Jun	13:00	Budget Workshop – Preliminary Budget	Committee
10-Jun	17:30	Board Meeting. - Submission of Preliminary Budget	Board
24-Jun	17:30	Board Meeting - Approval of Preliminary Budget	Board

<b>Final Budget Preparation Calendar – FY 2025-26</b>			
Date	Time	Budget Calendar	Attendance
15-Jul	9:30	Final Budget Preparation / Discussion	Staff
22-Jul	9:30	Final Budget Preparation / Discussion	Staff
29-Jul	9:30	Final Budget Preparation / Discussion	Staff
5-Aug	9:30	Final Budget Preparation / Discussion	Staff
12-Aug	14:00	Budget Workshop - Overall Budget Review including Capital & Reserves	Committee
19-Aug	9:30	Budget Workshop - Overall Budget Review including Capital & Reserves	Committee
26-Aug	14:00	Budget Workshop - Overall Budget Review including Capital & Reserves	Committee
9-Sep	17:30	Board Mtg - Submission of Final Budget, Capital Plan, & Reserve Allocation	Board
23-Sep	17:30	Board Mtg - Approval of Final Budget, Capital Plan, & Reserve Allocation	Board

## Summary of Staffing Changes

### FY2025-2026 Personnel Listing (FTE)

Full Time Equivalent (FTE) List	FY24-25 Authorized Positions	Changes	FY25-26 Authorized Positions
<b>Non-Safety/Administration:</b>			
Executive Assistant and Clerk of the Board	1.00	-	1.00
Finance & HR Director	1.00	(1.00)	-
Finance Manager	1.00	-	1.00
Finance Analyst	1.00	-	1.00
Office Specialist - Finance	0.50	-	0.50
<b>Total Non-Safety/Administration</b>	<b>4.50</b>	<b>(1.00)</b>	<b>3.50</b>
<b>Non-Safety/Human Resources:</b>			
Human Resources Manager	1.00	-	1.00
Office Specialist - HR	0.50	-	0.50
<b>Total Non-Safety/Human Resources</b>	<b>1.50</b>	<b>-</b>	<b>1.50</b>
<b>Non-Safety/Fire Prevention:</b>			
Fire Marshal	1.00	-	1.00
Fire Inspector I	1.00	-	1.00
Defensible Space Inspector	0.50	-	0.50
<b>Total Non-Safety/Fire Prevention</b>	<b>2.50</b>	<b>-</b>	<b>2.50</b>
<b>Safety/Administration:</b>			
Fire Chief	1.00	-	1.00
Division Chief	2.00	-	2.00
Battalion Chief	3.00	-	3.00
<b>Total Safety/Administration</b>	<b>6.00</b>	<b>-</b>	<b>6.00</b>
<b>Safety Suppression:</b>			
Captain	12.00	-	12.00
Engineer	12.00	-	12.00
Firefighter PM	12.00	-	12.00
<b>Total Safety Suppression</b>	<b>36.00</b>	<b>-</b>	<b>36.00</b>
<b>Safety/EMS:</b>			
Firefighter PM	12.00	-	12.00
<b>Non-Safety/EMS:</b>			
EMS Nurse Coordinator	0.50	-	0.50
Emergency Medical Technician(EMT)	4.00	-	4.00
<b>Total EMS</b>	<b>16.50</b>	<b>-</b>	<b>16.50</b>
<b>TOTAL FTEs</b>	<b>67.00</b>	<b>(1.00)</b>	<b>66.00</b>
<b>Board of Directors</b>			
Directors	5.00		5.00
<b>Total Board of Directors</b>	<b>5.00</b>	<b>-</b>	<b>5.00</b>
<b>Total FTEs &amp; Directors</b>	<b>72.00</b>	<b>(1.00)</b>	<b>71.00</b>



## Budget Account Structure

<u>Fund - Division – Department - Account Code</u>			
100-10-01-XXXX	Administration – Admin		
100-10-11-XXXX	Administration – Finance		
100-10-12-XXXX	Administration – Human Resources		
100-10-13-XXXX	Administration – Board of Directors		
100-10-15-XXXX	Administration – Support Services		
100-20-21-XXXX	Fire Prevention & Community Services – Fire Prevention		
100-20-22-XXXX	Community Risk Reduction – Logistical Volunteer Group		
100-20-23-XXXX	Community Risk Reduction – C.E.R.T. Program		
100-60-62-XXXX	Emergency Services – Suppression		
100-60-63-XXXX	Emergency Services – Emergency Medical Services (EMS)		
100-80-63-XXXX	Non-Operating - EMS Non-Operating Activities <i>(Non-Recurring)</i>		
100-80-80-XXXX	Non-Operating - LKS Non-Operating Activities <i>(Non-Recurring)</i>		
<u>Example:</u>			
<u>FUND</u>	<u>DIVISION</u>	<u>DEPARTMENT</u>	<u>ACCOUNT</u>
100 -	60 -	62 -	6010 -
(General Fund)	(Emergency Services)	(Suppression)	(Salaries Regular)

# BUDGET COMPARISONS

## Budget Summary – All Divisions & Departments

The following table includes all unrestricted General Fund revenues and expenditures for the District. The Preliminary Budget projects a \$0.9 million surplus before any capital outlays, which will be added during the final budget development process.

LAKESIDE FIRE PROTECTION DISTRICT				
PRELIMINARY BUDGET - FY2025-26		ALL DIVISION AND DEPARTMENTS		
	2024-2025 AMENDED Budget	2025-2026 PRELIMINARY Budget	Change	% Change
<b>Resources In: Revenues</b>				
40 - Property Tax	16,234,414	16,908,767	674,353	4.2%
41 - Fees and Services	137,000	137,000	-	0.0%
42 - Revenue from other Agencies/Grants	5,642,792	5,769,413	126,621	2.2%
43 - Miscellaneous	6,000	6,000	-	0.0%
44 - Use of Money and Property	507,500	507,500	-	0.0%
<b>Revenues</b>	<b>22,527,706</b>	<b>23,328,680</b>	<b>800,974</b>	
<b>Resource Uses: Expenditures</b>				
60 - Salaries & Benefits	17,729,593	18,080,700	351,107	2.0%
70 - Services & Supplies	3,601,638	3,692,120	90,482	2.5%
<b>Operating Expenditures</b>	<b>21,331,231</b>	<b>21,772,820</b>	<b>441,589</b>	
<b>Sub-Total Operating Surplus/(Deficit)</b>	<b>1,196,476</b>	<b>1,555,860</b>	<b>359,384</b>	
Capital Funding Transfer from Operations	(1,528,051)	(1,604,453)	(76,402)	5.0%
<b>Sub-Total Surplus/(Deficit) after Capital Transfer</b>	<b>(331,575)</b>	<b>(48,593)</b>	<b>282,982</b>	
42 - Revenue Agencies/Grants - Non-Recurring	655,291	410,000	(245,291)	-37.4%
60 - Salaries & Benefits - Non Recurring	1,867,403	551,500	(1,315,903)	-70.5%
70 - Services & Supplies - Non-Recurring	391,435	110,000	(281,435)	0.0%
<b>Sub-Total Non-Operating Surplus/(Deficit)</b>	<b>(1,603,547)</b>	<b>(251,500)</b>	<b>1,352,047</b>	
42 - Revenue from other Agencies/Grants - Capital	1,042,222	550,000	(492,222)	-47.2%
44 - Use of Money and Property	36,500	-	(36,500)	-100.0%
Transfer In to Capital from Operations	1,528,051	1,604,453	76,402	5.0%
80 - Debt Service - Capital	878,817	874,891	(3,926)	-0.4%
85 - Capital Outlay	3,331,516	-	(3,331,516)	-100.0%
<b>Sub-Total Capital Outlay Surplus/(Deficit)</b>	<b>(1,603,560)</b>	<b>1,279,562</b>	<b>2,883,122</b>	
<b>Overall General Fund Surplus/(Deficit)</b>	<b>(3,538,683)</b>	<b>979,469</b>	<b>4,518,151</b>	

## Budget Summary - Non-EMS Operating Budget

This table summarizes the budget used to record all the recurring operational needs of the District except EMS activities which are funded through the SLEMSA JPA. The Preliminary Budget projects almost a \$0.2 million surplus.

PRELIMINARY BUDGET - FY2025-26	LKS - EXCLUDES EMS & NON-OPERATING ITEMS			
	2024-2025 AMENDED Budget	2025-2026 PRELIMINARY Budget	Change	% Change
<b>Resources In: Revenues</b>				
40 - Property Tax	16,234,414	16,908,767	674,353	4.2%
41 - Fees and Services	137,000	137,000	-	0.0%
42 - Revenue from other Agencies/Grants	5,000	-	(5,000)	-100.0%
43 - Miscellaneous	6,000	6,000	-	0.0%
44 - Use of Money and Property	352,500	352,500	-	0.0%
<b>Revenues</b>	<b>16,734,914</b>	<b>17,404,267</b>	<b>669,353</b>	
<b>Resource Uses: Expenditures</b>				
60 - Salaries & Benefits	13,323,549	13,545,216	221,666	1.7%
70 - Services & Supplies	2,287,275	2,348,773	61,497	2.7%
<b>Operating Expenditures</b>	<b>15,610,825</b>	<b>15,893,989</b>	<b>283,164</b>	
<b>Sub-Total Operating Surplus/(Deficit)</b>	<b>1,124,090</b>	<b>1,510,278</b>	<b>386,189</b>	
Capital Funding Transfer from Operations	(1,249,139)	(1,311,596)	(62,457)	5.0%
<b>Sub-Total Surplus/(Deficit) after Capital Transfer</b>	<b>(125,049)</b>	<b>198,682</b>	<b>323,732</b>	
42 - Revenue Agencies/Grants - Non-Recurring	-	-	-	0.0%
60 - Salaries & Benefits - Non Recurring	-	-	-	0.0%
70 - Services & Supplies - Non-Recurring	-	-	-	0.0%
<b>Sub-Total Non-Operating Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
42 - Revenue from other Agencies/Grants - Capital	-	-	-	0.0%
Transfer In to Capital from Operations	-	-	-	0.0%
80 - Debt Service - Capital	-	-	-	0.0%
85 - Capital Outlay	-	-	-	0.0%
<b>Sub-Total Capital Outlay Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Overall General Fund Surplus/(Deficit)</b>	<b>(125,049)</b>	<b>198,682</b>	<b>323,732</b>	

For illustration and transparency, the budget includes a \$1.3 million transfer required to fund recurring capital expenditures.

### Budget Summary - EMS Transport Operating Budget

The following table includes all EMS revenues and expenditures for the District. The Preliminary Budget projects an almost \$0.3 million deficit including transfers for capital funding.



PRELIMINARY BUDGET - FY2025-26		EMS - INCLUDING NON-OPERATING ITEMS		
	2024-2025 AMENDED Budget	2025-2026 PRELIMINARY Budget	Change	% Change
<b>Resources In: Revenues</b>				
40 - Property Tax	-	-	-	0.0%
41 - Fees and Services	-	-	-	0.0%
42 - Revenue from other Agencies/Grants	5,637,792	5,769,413	131,621	2.3%
43 - Miscellaneous	-	-	-	0.0%
44 - Use of Money and Property	155,000	155,000	-	0.0%
<b>Revenues</b>	<b>5,792,792</b>	<b>5,924,413</b>	<b>131,621</b>	
<b>Resource Uses: Expenditures</b>				
60 - Salaries & Benefits	4,406,043	4,535,485	129,441	2.9%
70 - Services & Supplies	1,314,362	1,343,347	28,984	2.2%
<b>Operating Expenditures</b>	<b>5,720,406</b>	<b>5,878,831</b>	<b>158,425</b>	
<b>Sub-Total Operating Surplus/(Deficit)</b>	<b>72,386</b>	<b>45,582</b>	<b>(26,804)</b>	
Capital Funding Transfer from Operations	(278,912)	(292,857)	(13,945)	5.0%
<b>Sub-Total Surplus/(Deficit) after Capital Transfer</b>	<b>(206,526)</b>	<b>(247,275)</b>	<b>(40,749)</b>	
42 - Revenue Agencies/Grants - Non-Recurring	-	-	-	0.0%
60 - Salaries & Benefits - Non Recurring	243,644	58,000	(185,644)	-76.2%
70 - Services & Supplies - Non-Recurring	-	-	-	0.0%
<b>Sub-Total Non-Operating Surplus/(Deficit)</b>	<b>(243,644)</b>	<b>(58,000)</b>	<b>185,644</b>	
42 - Revenue from other Agencies/Grants - Capital	-	-	-	0.0%
Transfer In to Capital from Operations	-	-	-	0.0%
80 - Debt Service - Capital	-	-	-	0.0%
85 - Capital Outlay	-	-	-	0.0%
<b>Sub-Total Capital Outlay Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Overall General Fund Surplus/(Deficit)</b>	<b>(450,170)</b>	<b>(305,275)</b>	<b>144,894</b>	

The EMS Transport budget is used to record all revenues and expenditures related to the new SLEMSA JPA. The SLEMSA JPA was formed to take over the administration of the EMS transport service from the County of San Diego and included the transfer of reserves to the District. The EMS Transport Budget funds a total of 19.75 FTEs, including 12 Firefighter Paramedics, 4 Non-safety EMTs, 0.5 EMS Nurse Coordinator position, 2.45 Management Support, and .8 Administrative Support.

### Budget Summary - Non-Operating Budget

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

PRELIMINARY BUDGET - FY2025-26		LKS NON-OPERATING BUDGET		
42 - Revenue Agencies/Grants - Non-Recurring	655,291	410,000	(245,291)	-37.4%
60 - Salaries & Benefits - Non Recurring	1,623,760	493,500	(1,130,260)	-69.6%
70 - Services & Supplies - Non-Recurring	391,435	110,000	(281,435)	0.0%
<b>Sub-Total Non-Operating Surplus/(Deficit)</b>	<b>(1,359,904)</b>	<b>(193,500)</b>	<b>1,166,404</b>	

The non-operating budget portion of the General Fund is used to record all revenue and expenditures that are non-operational in nature. Deployment of personnel for

strike teams under the CFAA mutual aid contract with the State of California is reflected here. The Preliminary Budget includes \$0.4 million in fire assignment reimbursement revenue offset by the related almost \$0.5 million salary and benefit and \$0.1 service and supply costs.

Other non-operating expenditures typically found here are one-time expenses approved by the Board and others for which reserve funding is already set aside. This budget includes the use of Budget Stability Reserves for the UAL funding plan.

The use of reserves is limited to unanticipated, non-recurring needs, or anticipated future obligations. Fund balances shall not be used for normal or recurring operating expenditures without a plan to balance the budget and restore the reserves based on the Reserve Policy.

### Budget Summary - Capital Budget

The capital budget tracks revenue and expenditure related to capital outlay including capital related debt service and transfers to fund capital from operations. This table includes all revenue and expenditures associated with the capital outlay and facilities debt services for the district.

<b>PRELIMINARY BUDGET - FY2025-26</b>	<b>LKS CAPITAL BUDGET</b>			
42 - Revenue from other Agencies/Grants - Capital	1,042,222	550,000	(492,222)	-47.2%
44 - Use of Money and Property	36,500	-	(36,500)	-100.0%
Transfer In to Capital from Operations	1,528,051	1,604,453	76,402	5.0%
80 - Debt Service - Capital	878,817	874,891	(3,926)	-0.4%
85 - Capital Outlay	3,331,516	-	(3,331,516)	-100.0%
Sub-Total Capital Outlay Surplus/(Deficit)	<b>(1,603,560)</b>	<b>1,279,562</b>	<b>2,883,122</b>	

The Preliminary Budget includes \$0.55 million revenue from the cooperation agreement to cover debt services for Station 2. The \$1.6 million Transfer In from Operations is required by the capital funding plan.

Debt service in the amount of \$0.87 million covers the debt services for Station 2 and Station 3.

# BUDGET COMPARISON DETAIL





# Revenue Detail

## Revenue Detail Fiscal Year 2022 – 2026 Revenues

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Change
	Total Activity	Total Activity	Total Activity	Final Amended	Preliminary	
<b>RPT Category: 40 - Property Taxes</b>						
4010 - Property tax - current secured	\$ 11,223,939	\$ 12,134,561	\$ 12,802,092	\$ 13,859,531	\$ 14,483,210	\$ 623,679
4020 - Property tax - current unsecured	302,888	393,796	449,281	400,780	418,815	\$ 18,035
4030 - Property tax - current utility	226,429	262,916	291,253	200,389	209,407	\$ 9,018
4040 - Property tax - prior and penalty	6,713	(17,089)	(2,367)	6,777	7,082	\$ 305
4050 - Property tax - home owner's exemption	65,450	65,678	63,051	70,726	73,909	\$ 3,183
4055 - Tax Interest	6,454	20,986	37,628	16,333	17,068	\$ 735
4060 - Property tax - supplemental	438,238	636,695	563,434	431,076	450,474	\$ 19,398
4080 - Property tax - Fixed Charge Special Assessment	920,395	920,938	926,586	933,630	933,630	\$ -
4084 - Property tax - Fixed Charge - SLEMSA	-	-	-	-	-	\$ -
4090 - Property tax - RDA Passthrough	287,735	354,135	414,694	315,172	315,172	\$ -
4091 - Property tax - CAS-115 Allocation	-	-	-	-	-	\$ -
<b>Total Property Tax</b>	<b>\$ 13,478,241</b>	<b>\$ 14,772,615</b>	<b>\$ 15,545,654</b>	<b>\$ 16,234,414</b>	<b>\$ 16,908,767</b>	<b>\$ 674,353</b>
<b>RPT Category: 41 - Fees and Services</b>						
4110 - Mitigation Fees	\$ 118,710	\$ 77,522	\$ 205,749	\$ 100,000	\$ 100,000	\$ -
4120 - Fees for Services	1,419	615	1,736	1,000	1,000	\$ -
4121 - Permit and inspection fees	28,026	37,184	51,698	36,000	36,000	\$ -
<b>Total Fees and Services</b>	<b>\$ 148,155</b>	<b>\$ 115,321</b>	<b>\$ 259,183</b>	<b>\$ 137,000</b>	<b>\$ 137,000</b>	<b>\$ -</b>
<b>RPT Category: 42 - Revenue from other Agencies/Grants</b>						
4200 - County of San Diego CSA-69	\$ 3,693,032	\$ 8,527,618	\$ 5,318,299	\$ 5,637,792	\$ 5,769,413	\$ 131,621
4201 - County of San Diego CSA-115	-	-	-	-	-	\$ -
4205 - County of San Diego Cooperation Agreement	550,000	550,000	550,000	550,000	550,000	\$ -
4206 - County of San Diego First Responder Claims	73,033	-	-	-	-	\$ -
4210 - Fire Assignment Reimbursement	1,129,261	108,834	411,908	651,000	410,000	\$ (241,000)
4211 - Other Assignment Reimbursement	-	-	-	-	-	\$ -
4220 - Other revenue	1,365,808	1,031,902	7,211	5,000	-	\$ (5,000)
4225 - Grants	41,428	38,407	624,917	496,513	-	\$ (496,513)
<b>Total Revenue from Other Agencies/Grants</b>	<b>\$ 6,852,561</b>	<b>\$ 10,256,761</b>	<b>\$ 6,912,335</b>	<b>\$ 7,340,305</b>	<b>\$ 6,729,413</b>	<b>\$ (610,892)</b>
<b>RPT Category: 43 - Miscellaneous Revenue</b>						
4310 - Sale of fixed assets	\$ -	\$ 348,389	\$ -	\$ -	\$ -	\$ -
4315 - Donations	-	-	-	-	-	\$ -
4316 - Insurance Proceeds	-	-	4,244	-	-	\$ -
4320 - Purchasing Card Incentive Program	4,019	5,608	7,216	6,000	6,000	\$ -
4325 - Miscellaneous Revenue	120	-	-	-	-	\$ -
4326 - Training Revenue	-	-	958	-	-	\$ -
<b>Total Miscellaneous Revenue</b>	<b>\$ 4,139</b>	<b>\$ 353,998</b>	<b>\$ 12,418</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>	<b>\$ -</b>
<b>RPT Category: 44 - Use of Money and Property</b>						
4310 - Gain/Loss on Disposal	-	-	26,215	36,500	-	\$ (36,500)
4410 - Interest Revenue	\$ 67,471	\$ 385,926	\$ 1,176,687	\$ 505,000	\$ 505,000	\$ -
4411 - Mitigation Interest	\$ -	\$ -	\$ 3,136	\$ 2,500	\$ 2,500	\$ -
4430 - Cell Tower Lease Revenue	55,055	7,646	-	-	-	\$ -
4490 - FMV Adjustment-Gain/(Loss)	-	(435,443)	-	-	-	\$ -
<b>Total Use of Money and Property</b>	<b>\$ 122,526</b>	<b>\$ (41,872)</b>	<b>\$ 1,206,038</b>	<b>\$ 544,000</b>	<b>\$ 507,500</b>	<b>\$ -</b>
<b>Total Revenues</b>	<b>\$ 20,605,621</b>	<b>\$ 25,456,822</b>	<b>\$ 23,935,628</b>	<b>\$ 24,261,719</b>	<b>\$ 24,288,680</b>	<b>\$ 63,461</b>

## Expenditure Detail

### Expense Detail – Salaries & Benefits Fiscal Year 2022 – 2026 Expenses

	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Final Amended	2025-2026 Preliminary	Change
<b>RPT Category: 60 - Salaries &amp; Benefits</b>						
6010 - Salaries regular	\$ 5,341,996	\$ 5,606,406	\$ 7,025,802	\$ 7,152,379	\$ 7,468,848	\$ 316,470
6011 - Out of Rate Pay	\$ 17,429	\$ 1,572	\$ 1,042	\$ 2,023	\$ 2,000	\$ (23)
6015 - Salaries - part time	35,003	36,714	48,187	75,155	83,265	\$ 8,110
6020 - Longevity	78,595	72,752	79,826	63,421	59,706	\$ (3,715)
6032 - OT Coverage - Scheduled		3,519	28,279	45,000	45,000	\$ -
6033 - OT Coverage - Open	766,405	722,640	726,374	1,143,633	-	\$ (1,143,633)
6034 - OT Coverage - leave	1,296,763	1,402,907	1,432,453	1,344,635	1,529,000	\$ 184,365
6035 - OT Coverage - training and support	125,290	269,567	249,318	334,228	330,950	\$ (3,278)
6038 - OT Coverage - Fire Assignment - Reimbursable	744,319	72,879	244,709	432,000	250,000	\$ (182,000)
6039 - OT Coverage-Nonreimbursed	8,702	19,355	43,611	50,000	50,000	\$ -
6049 - Cell Phone Allowance	6,529	10,737	9,830	8,450	8,450	\$ -
6050 - Uniform allowance	47,000	5,500	4,750	5,000	4,000	\$ (1,000)
6051 - Holiday Pay	146,866	178,618	198,804	226,095	227,475	\$ 1,380
6052 - FLSA Pay	134,811	163,819	177,708	207,656	209,311	\$ 1,655
6053 - Paramedic Incentive / ALS Pay	37,618	81,151	91,557	102,000	102,000	\$ -
6054 - Paramedic Preceptor Pay	984	2,701	4,026	9,000	10,000	\$ 1,000
6055 - Special compensation	114,479	125,415	168,493	181,556	189,953	\$ 8,398
6056 - Education Incentive	1,513	8,842	7,165	5,000	30,000	\$ 25,000
6090 - Annual leave buyback	263,878	65,739	74,799	-	-	\$ -
6105 - Occupational injury - 4850 Pay	247,335	271,500	92,489	16,000	-	\$ (16,000)
6125 - PERS retirement	1,125,829	1,226,441	1,503,626	1,508,737	1,619,575	\$ 110,838
6126 - PERS retirement Unfunded Actuarial Liability & 6127/6128 - POB Debt Service	2,309,029	2,076,306	2,726,787	3,234,505	2,959,432	\$ (275,073)
6210 - Long term disability	11,289	11,015	11,352	12,500	12,500	\$ -
6220 - Health and dental insurance	1,106,858	1,146,948	1,283,595	1,511,397	1,653,693	\$ 142,296
6221 - Health Insurance Retiree Benefits	822,253	920,411	896,681	995,000	895,000	\$ (100,000)
6225 - Social security medicare	136,775	134,184	160,057	169,101	149,481	\$ (19,620)
6235 - Worker's compensation expense	760,566	802,182	(1,136,468)	762,525	742,560	\$ (19,965)
6318 - Deferred Comp Benefit	10,157	7,515	-	-	-	\$ -
<b>Total Salaries &amp; Benefits</b>	<b>\$ 15,698,271</b>	<b>\$ 15,447,336</b>	<b>\$ 16,154,851</b>	<b>\$ 19,596,996</b>	<b>\$ 18,632,200</b>	<b>\$ (964,796)</b>

## Expenditure Detail (Continue)

## Expense Detail – Services &amp; Supplies

## Fiscal Year 2022 – 2026 Expenses

	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Final Amended	2025-2026 Preliminary	Change
<b>RPT Category: 70 - Services &amp; Supplies</b>						
7035 - Telephone	\$ 58,508	\$ 32,931	\$ 27,142	\$ 32,000	\$ 32,000	\$ -
7042 - Cellular phones	13,652	10,237	10,426	14,000	14,000	\$ -
7070 - Fire Department Sustenance	8,225	14,059	17,321	25,100	24,600	\$ (500)
7071 - Meetings	10,001	15,884	17,123	27,500	27,500	\$ -
7075 - Memberships	17,520	17,010	16,514	20,000	20,000	\$ -
7080 - Publications	567	3,207	2,793	3,475	4,000	\$ 525
7100 - Uniforms	5,132	25,319	14,382	29,400	30,219	\$ 819
7110 - Personal Protective Equip (PPE)	124,299	108,396	103,868	161,700	166,551	\$ 4,851
7115 - SCBA Equipment	12,609	20,371	17,568	20,330	22,000	\$ 1,670
7122 - Rescue Equipment	7,374	9,961	3,145	55,935	20,000	\$ (35,935)
7123 - Communication Equipment	41,796	33,648	76,892	46,614	46,614	\$ -
7130 - Non-inventory equipment	20,232	29,988	89,390	50,000	50,000	\$ -
7135 - Special department expenses	6,162	12,142	17,391	35,122	44,000	\$ 8,878
7140 - Training	130,138	168,480	160,968	242,515	248,004	\$ 5,489
7145 - Furnishings and Fixtures	15,916	20,136	46,188	57,500	54,075	\$ (3,425)
7180 - Utilities	147,623	172,088	174,438	173,250	178,582	\$ 5,332
7250 - General liability insurance	143,113	169,623	210,333	259,800	259,800	\$ -
7305 - Office supplies	21,940	22,560	15,830	21,250	18,000	\$ (3,250)
7310 - Postage	1,205	1,310	985	2,000	2,200	\$ 200
7330 - Household Cleaning Supplies	13,267	13,851	17,525	20,500	18,000	\$ (2,500)
7400 - Tax Penalty / 7401 Use Tax	979	95	57	1,500	500	\$ (1,000)
7402 - Processing Fees	683	1,050	1,254	1,500	1,575	\$ 75
7405 - Services - Auditing	20,535	14,800	15,500	18,000	18,000	\$ -
7415 - Services - County of San Diego	120,244	147,549	142,946	169,038	162,250	\$ (6,788)
7440 - Services - Legal	68,757	68,676	74,845	62,000	60,000	\$ (2,000)
7445 - Services - Comm. / Dispatch	518,000	529,479	579,486	587,001	618,354	\$ 31,353
7446 - Services - Computer Maintenance	38,222	35,303	36,877	42,000	42,000	\$ -
7450 - Services - Software Applications	90,219	86,061	97,449	114,060	114,456	\$ 396
7455 - Services-Physical Appraisals	16,048	10,237	27,216	30,000	62,450	\$ 32,450
7460 - Services-Professional Counsultants	44,133	18,441	25,998	71,225	55,000	\$ (16,225)
7465 - Services-Wellness	-	-	22,020	16,120	16,120	\$ -
7475 - Services - Other	57,326	55,799	47,804	48,500	55,000	\$ 6,500
7476 - Services - EMS Contract	-	-	-	125,000	125,000	\$ -
7525 - Services - Laundry and Linen	-	-	-	-	-	\$ -
7540 - Medical supplies	180,584	196,511	223,048	262,000	251,000	\$ (11,000)
7541 - Medical Waste Control	2,463	2,578	3,060	3,500	3,500	\$ -
7545 - ALS Engine	-	8,092	-	-	-	\$ -
7551 - Vehicle Repairs	261,219	255,382	281,582	365,038	324,489	\$ (40,549)
7555 - Equipment maintenance	20,271	30,666	19,691	44,100	51,000	\$ 6,900
7560 - Fuel - Diesel	104,591	128,770	148,641	166,000	170,980	\$ 4,980
7561 - Fuel - Gas	101,402	73,540	47,816	65,000	48,000	\$ (17,000)
7570 - Station Maintenance	154,397	192,929	197,113	385,500	228,300	\$ (157,200)
7579 - Miscellaneous	100,125	402	882	2,000	4,000	\$ 2,000
7580 - Emergency Incident-Vehicle	19,806	283	105	75,000	70,000	\$ (5,000)
7581 - Emergency Inc-Admin Overh	-	-	-	35,000	35,000	\$ -
7582 - Emergency Incident-Other	2,458	(243)	5,698	5,000	5,000	\$ -
7585-87- Fire Assign. Non-reimbursed-All	17,201	5,047	1,124	1,000	-	\$ (1,000)
<b>Total Services &amp; Supplies</b>	<b>\$ 2,738,942</b>	<b>\$ 2,762,650</b>	<b>\$ 3,040,432</b>	<b>\$ 3,993,073</b>	<b>\$ 3,802,120</b>	<b>\$ (190,954)</b>

Expenditure Detail (Continue)

**Expense Detail – Debt Services & Capital Outlay**

**Fiscal Year 2022 – 2026 Expenses**

		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Final Amended	2025-2026 Preliminary	Change
<b>RPT Category: 80 - Debt Service - Capital</b>							
8010 - Debt Service - Principal	\$	553,000	\$ 579,000	\$ 600,000	\$ 627,000	\$ 649,000	\$ 22,000
8011 - Debt Service- Interest		319,493	297,810	274,810	251,817	225,891	\$ (25,926)
<b>Total Debt Services</b>	<b>\$</b>	<b>872,493</b>	<b>\$ 876,810</b>	<b>\$ 874,810</b>	<b>\$ 878,817</b>	<b>\$ 874,891</b>	<b>\$ (3,926)</b>
<b>RPT Category: 85 - Capital Outlay</b>							
8830 - Capital - structure improvements	\$	253,315	\$ 68,467	\$ -	\$ 918,000	\$ -	\$ (918,000)
8840 - Capital - equipment		59,372	552,326	713,278	691,243	-	\$ (691,243)
8850 - Capital - vehicles		41,180	987,052	1,315,704	1,722,273	-	\$ (1,722,273)
<b>Total Capital Outlay</b>	<b>\$</b>	<b>353,867</b>	<b>\$ 1,607,846</b>	<b>\$ 2,028,982</b>	<b>\$ 3,331,516</b>	<b>\$ -</b>	<b>\$ (3,331,516)</b>
<b>Total Expenses</b>	<b>\$</b>	<b>19,663,572</b>	<b>\$ 20,694,643</b>	<b>\$ 22,099,074</b>	<b>\$ 27,800,402</b>	<b>\$ 23,309,211</b>	<b>\$ (4,491,191)</b>
<b>RPT Category: 99 - Transfers Out</b>							
8801 - Capital Funding - Facilities	\$	326,000	\$ 366,000	\$ 390,156	\$ 409,664	\$ 430,147	\$ 20,483
8802 - Capital Funding - Vehicles & Equip.		690,000	750,000	1,065,130	1,118,387	881,449	\$ (236,938)
8803 - Capital Funding - EMS		-	-	-	-	292,857	\$ 292,857
<b>Total Transfer out to Capital Reserve</b>	<b>\$</b>	<b>1,016,000</b>	<b>\$ 1,116,000</b>	<b>\$ 1,455,286</b>	<b>\$ 1,528,051</b>	<b>\$ 1,604,453</b>	<b>\$ 76,402</b>



## Departmental Detail

### Department 01 - Administration

#### Salaries & Benefits

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
	Total Activity	Total Activity	Total Activity	Final Amended	Preliminary
<b>Department: 01 - Administration</b>					
<b>RPT Category: 60 - Salaries &amp; Benefits</b>					
6010 - Salaries regular	\$ 785,273	\$ 668,574	\$ 696,864	\$ 590,507	644,214
6015 - Salaries - part time	25,939	31,127	37,166	53,160	43,474
6020 - Longevity	78,595	61,094	67,424	48,186	46,462
6035 - OT Coverage - training and support	5,765	6,556	2,817	10,500	11,625
6049 - Cell Phone Allowance	6,529	9,175	7,556	5,785	5,655
6050 - Uniform allowance	4,000	2,550	2,550	1,950	1,200
6053 - Paramedic Incentive / ALS Pay	2,000	1,000	2,461	-	-
6055 - Special compensation Education Pay	20,134	6,638	17,062	22,283	22,140
6090 - Annual leave buyback	186,939	10,122	19,331	-	-
6105 - Occupational injury - 4850 Pay	-	1,619	-	-	-
6125 - PERS retirement	167,880	123,644	153,240	125,628	135,309
6126 - PERS retirement UAL & POB	1,766,046	16,797	21,364	54,000	106,760
6127 - POB Principal	-	115,381	111,696	113,605	107,149
6128 - POB Interest	-	78,536	77,038	75,365	65,789
6220 - Health and dental insurance	106,983	122,748	119,151	104,117	107,482
6221 - Health Insurance Retiree Benefits	78,299	128,098	107,885	115,000	102,000
6225 - Social security medicare	19,322	13,976	15,470	13,834	14,690
6235 - Worker's compensation expense	311,188	286,161	(1,682,535)	90,000	80,580
6318 - Deferred comp benefit	10,157	7,515	-	-	-
<b>Total Salaries &amp; Benefits</b>	<b>\$ 3,575,048</b>	<b>\$ 1,691,311</b>	<b>\$ (223,461)</b>	<b>\$ 1,423,920</b>	<b>\$ 1,494,528</b>

Department 01 - Administration (Continue)

Services & Supplies, Debt Services & Capital Outlay

	2021-2022		2022-2023		2023-2024		2024-2025		2025-2026	
	Total Activity		Total Activity		Total Activity		Final Amended		Preliminary	
Department: 01 - Administration										
RPT Category: 70 - Services & Supplies										
7035 - Telephone	\$	43,881	\$	24,699	\$	19,702	\$	23,200		23,200
7042 - Cellular phones		9,369		7,678		7,561		10,150		10,150
7070 - Fire Department Sustenance		6,212		10,146		38		1,523		1,523
7071 - Meetings		4,785		6,918		6,592		8,700		8,700
7075 - Memberships		14,192		13,834		11,973		14,500		14,500
7140 - Training		10,127		16,092		12,387		36,406		36,406
7250 - General liability insurance		107,335		125,967		152,491		188,355		188,355
7305 - Office supplies		12,545		16,843		10,758		15,306		13,050
7310 - Postage		903		983		648		1,450		1,595
7330 - Household Cleaning Supplies		9,950		10,388		12,706		14,963		13,050
7400 - Tax Penalty		979		95		57		1,500		500
7405 - Services - Auditing		16,326		10,175		11,238		13,050		13,050
7415 - Services - County of San Diego		83,754		102,103		95,592		107,000		100,000
7440 - Services - Legal		51,568		51,507		25,142		44,950		43,500
7445 - Services - Communications / Dispatch		309,266		312,348		335,162		335,162		355,180
7446 - Services - Computer Maintenance		28,343		26,874		27,354		30,450		30,450
7450 - Services - Software Applications		52,131		49,976		62,511		65,874		65,874
7455 - Services-Physical Appraisals		12,036		7,678		19,732		21,750		45,276
7460 - Services-Professional Counsultants		33,167		12,258		18,849		42,938		39,875
7475 - Services - Other		17,499		15,526		10,058		5,000		3,625
7579 - Miscellaneous		125		322		-		-		-
7579 - Office Supplies		-		-		410		-		-
Total Services & Supplies	\$	824,493	\$	822,413	\$	840,959	\$	982,226	\$	1,007,859
RPT Category: 85 - Capital Outlay										
8830 - Capital - structure improvements	\$	253,315	\$	38,167	\$	-	\$	-		-
8840 - Capital - equipment	\$	13,515	\$	-	\$	-	\$	-		-
8850 - Capital - vehicles		-		381,808		-		-		-
Total Capital Outlay	\$	266,830	\$	419,975	\$	-	\$	-	\$	-
Total Department: 01 - Administration	\$	4,666,371	\$	2,933,699	\$	617,498	\$	2,406,146	\$	2,502,387
RPT Category: 99 - Transfers Out										
8801 - Capital Funding Transfer	\$	326,000	\$	366,000	\$	390,156	\$	409,664		430,147
8802 - Capital Funding		690,000		750,000		799,500		839,475		881,449
Total Transfers Out to Reserve	\$	1,016,000	\$	1,116,000	\$	1,189,656	\$	1,249,139	\$	1,311,596

## Department 11 - Finance

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

	2021-2022		2022-2023		2023-2024		2024-2025		2025-2026	
	Total Activity		Total Activity		Total Activity		Final Amended		Preliminary	
Department: 11 - Finance										
RPT Category: 60 - Salaries & Benefits										
6010 - Salaries regular	\$	-	\$	-	\$	-	\$	-	\$	-
6125 - PERS retirement		-		-		-		-		-
6225 - Social security medicare		-		-		-		-		-
6235 - Worker's compensation expense		-		-		-		-		-
Total Salaries & Benefits	\$	-	\$	-	\$	-	\$	-	\$	-
RPT Category: 70 - Services & Supplies										
7415 - Services - County of San Diego	\$	6,737	\$	7,354	\$	7,228	\$	6,563		7,250
7475 - Services - Other		-		-		-		-		-
Total Services & Supplies	\$	6,737	\$	7,354	\$	7,228	\$	6,563	\$	7,250
RPT Category: 80 - Debt Service - Capital										
8010 - Debt Service - Principal	\$	553,000	\$	579,000	\$	-	\$	-	\$	-
8011 - Debt Service - Interest	\$	319,493	\$	297,810	\$	-	\$	-	\$	-
Total Debt Services	\$	872,493	\$	876,810	\$	-	\$	-	\$	-
RPT Category: 85 - Capital Outlay										
8840 - Capital - equipment		-		-		-		-		-
Total Capital Outlay	\$	-	\$	-	\$	-	\$	-	\$	-
Total Department: 11 - Finance	\$	879,230	\$	884,165	\$	7,228	\$	6,563	\$	7,250

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

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
	Total Activity	Total Activity	Total Activity	Final Amended	Preliminary
<b>Department: 12 - Human Resources</b>					
<b>RPT Category: 60 - Salaries &amp; Benefits</b>					
6010 - Salaries regular	\$ 37,764	\$ 67,203	\$ 78,974	\$ 81,209	91,058
6035 - OT Coverage - training and support	3,197	4,389	(312)	-	-
6055 - Education Pay	1,522	-	1,814	2,015	2,168
6056 - Education Incentive	1,513	8,842	7,165	5,000	30,000
6090 - Annual leave cashout	1,668	-	-	-	-
6125 - PERS retirement	2,844	5,130	6,825	7,704	7,924
6126 - PERS retirement UAL & POB	9,186	651	2,133	1,700	18,730
6127 - POB Principal	-	4,640	7,488	7,616	3,127
6128 - POB Interest	-	3,158	2,499	2,444	1,920
6220 - Health and dental insurance	12,347	21,325	18,700	17,564	18,117
6221 - Health Insurance Retiree Benefits	14,307	14,972	11,877	15,000	10,000
6225 - Social security medicare	611	1,154	1,359	1,414	1,614
6235 - Worker's compensation expense	3,800	6,686	7,258	9,000	9,180
<b>Total Salaries &amp; Benefits</b>	<b>\$ 88,759</b>	<b>\$ 138,150</b>	<b>\$ 145,781</b>	<b>\$ 150,666</b>	<b>\$ 193,840</b>
<b>RPT Category: 70 - Services &amp; Supplies</b>					
7070 & 7135 - Special department expenses	-	1,232	7,837	12,688	16312.5
7140 - Training	1,398	3,888	1,260	5,075	5075
7460 & 7475 - Services - Other	\$ 22,926	\$ 17,055	\$ 25,432	\$ 25,000	25000
<b>Total Services &amp; Supplies</b>	<b>\$ 24,324</b>	<b>\$ 22,174</b>	<b>\$ 34,529</b>	<b>\$ 42,763</b>	<b>\$ 46,388</b>
<b>Total Department: 12 - Human Resources</b>	<b>\$ 113,083</b>	<b>\$ 160,325</b>	<b>\$ 180,310</b>	<b>\$ 193,429</b>	<b>\$ 240,228</b>



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

	2021-2022		2022-2023		2023-2024		2024-2025		2025-2026	
	Total Activity		Total Activity		Total Activity		Final Amended		Preliminary	
Department: 13 - Board of Directors										
RPT Category: 60 - Salaries & Benefits										
6010 - Salaries regular	\$	23,935	\$	26,906	\$	26,124	\$	28,000		28000
6225 - Social security medicare		2,174		1,934		1,881		2,142		2142
Total Salaries & Benefits	\$	26,109	\$	28,840	\$	28,005	\$	30,142	\$	30,142
RPT Category: 70 - Services & Supplies										
7071 - Meetings	\$	3,492	\$	6,212	\$	6,078	\$	11,238		11,238
7140 - Training	\$	-	\$	-	\$	5,016	\$	7,250		7,250
7579 - Miscellaneous		-		80		-		1,450		1,450
Total Services & Supplies	\$	3,492	\$	6,292	\$	11,094	\$	19,938	\$	19,938
Total Department: 13 - Board of Directors	\$	29,602	\$	35,132	\$	39,099	\$	50,080	\$	50,080

Department 15 - Support Services  
Services & Supplies and Capital Outlay

	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Final Amended	2025-2026 Preliminary
<b>Department: 15 - Support Services</b>					
<b>RPT Category: 70 - Services &amp; Supplies</b>					
7123 - Communication Equipment	34,517	24,686	19,885	33,795	33,795
7145 - Furnishings and Fixtures	15,916	20,136	33,898	38,063	39,204
7180 - Utilities	119,770	136,293	124,021	122,815	126,499
7445 - Services - Communications / Dispatch	89,380	92,215	83,268	90,414	93,126
7551 - Vehicle Repairs	188,525	168,226	216,873	237,038	244,149
7560 - Fuel - Diesel	73,996	67,041	57,256	70,000	72,100
7561 - Fuel - Gas	36,640	41,060	41,228	55,000	40,000
7570 - Station Maintenance	120,069	156,999	140,016	152,250	156,818
7587 - Fire Assign. Non-reimbursed-Other	-	-	-	-	-
<b>Total Services &amp; Supplies</b>	<b>\$ 678,813</b>	<b>\$ 706,656</b>	<b>\$ 716,446</b>	<b>\$ 799,374</b>	<b>\$ 805,692</b>
<b>RPT Category: 85 - Capital Outlay</b>					
8840 - Capital - equipment	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Department: 15 - Support Services</b>	<b>\$ 678,813</b>	<b>\$ 706,656</b>	<b>\$ 716,446</b>	<b>\$ 799,374</b>	<b>\$ 805,692</b>

**Department 21 - Fire Prevention**  
**Salaries & Benefits, Services & Supplies, and Capital Outlay**

	2021-2022		2022-2023		2023-2024		2024-2025		2025-2026	
	Total Activity		Total Activity		Total Activity		Final Amended		Preliminar	
Department: 21 - Fire Prevention										
RPT Category: 60 - Salaries & Benefits										
6010 - Salaries regular	\$	185,247	\$	189,002	\$	203,893	\$	214,623		239,22
6015 - Salaries - part time		9,065		5,587		11,021		13,050		15,00
6035 - OT Coverage - training and support		-		290		2,435		2,500		4,65
6050 - Uniform allowance		1,000		2,500		1,500		2,000		2,00
6055 - Education Pay		1,622		2,083		1,864		2,080		2,13
6090 - Annual Leave Buyback		13,698		25,573		9,320		-		-
6125 - PERS retirement		27,644		28,426		29,372		30,871		33,75
6126 - PERS retirement UAL & POB		18,372		1,301		5,333		4,000		53,51
6128 - POB Principal		-		9,280		9,360		9,520		8,93
6126 - PPB Interest		-		6,317		6,246		6,111		5,48
6220 - Health and dental insurance		42,868		42,025		46,056		49,647		51,76
6221 - Health Insurance Retiree Benefits		28,614		29,945		29,693		30,000		29,00
6225 - Social security medicare		3,004		3,258		3,482		3,927		4,27
6235 - Worker's compensation expense		19,372		19,451		19,424		26,000		25,50
Total Salaries & Benefits	\$	350,507	\$	365,039	\$	378,999	\$	394,328	\$	475,23
RPT Category: 70 - Services & Supplies										
7080 - Publications	\$	567	\$	3,207	\$	2,793	\$	3,475		4,00
7100 - Uniforms	\$	-	\$	-	\$	-	\$	2,100		2,10
7135 - Special department expenses	\$	4,438	\$	4,643	\$	8,201	\$	7,622		9,50
7140 - Training		7,828		7,056		7,096		9,000		9,50
7402 - Processing Fees		683		1,050		1,254		1,500		1,57
7415 - Services - County of San Diego		-		-		-		-		-
7450 - Services - Software Applications		11,586		10,808		8,599		13,200		13,59
Total Services & Supplies	\$	25,103	\$	26,764	\$	27,943	\$	36,897	\$	40,27
RPT Category: 85 - Capital Outlay										
8850 - Capital - vehicles		-		-		-		-		-
Total Capital Outlay		-		-		-		-		-
Total Department: 21 - Fire Prevention	\$	375,610	\$	391,803	\$	406,942	\$	431,225	\$	515,50

Department 22 - Logistical Volunteer Group  
Services & Supplies

	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Final Amended	2025-2026 Preliminary
<b>Department: 22 - Logistical Volunteer Group</b>					
<b>RPT Category: 70 - Services &amp; Supplies</b>					
7135 - Special department expenses	784	5,845	3,149	6,888	6,888
7140 - Training	644	-	-	-	-
7180 - Utilities	2,436	2,942	2,413	2,791	2,973
7570 - Station Maintenance	8,809	5,139	2,917	6,163	8,700
<b>Total Services &amp; Supplies</b>	<b>\$ 12,673</b>	<b>\$ 13,927</b>	<b>\$ 8,480</b>	<b>\$ 15,841</b>	<b>\$ 18,560</b>
<b>Total Department: 22 - Logistical Volunteer</b>	<b>\$ 12,673</b>	<b>\$ 13,927</b>	<b>\$ 8,480</b>	<b>\$ 15,841</b>	<b>\$ 18,560</b>



# Department 23 - C.E.R.T Program Services & Supplies

	2021-2022		2022-2023		2023-2024		2024-2025		2025-2026	
	Total Activity		Total Activity		Total Activity		Final Amended		Preliminary	
Department: 23 - C.E.R.T Program										
RPT Category: 70 - Services & Supplies										
7135 - Special department expenses	\$	620	\$	223	\$	150	\$	2,500		2,500
7475 - Services - Other		-		-		-		-		-
Total Services & Supplies	\$	620	\$	223	\$	150	\$	2,500	\$	2,500
Department: 23 - C.E.R.T Program										
	\$	620	\$	223	\$	150	\$	2,500	\$	2,500

## Department 62 - Suppression

### Salaries & Benefits

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
	Total Activity	Total Activity	Total Activity	Final Amended	Preliminary
<b>Department: 62 - Suppression</b>					
<b>RPT Category: 60 - Salaries &amp; Benefits</b>					
6010 - Salaries regular	\$ 3,469,483	\$ 3,536,907	\$ 3,984,710	\$ 4,162,974	4,507,939
6011 - Out of Rate Pay	\$ 17,429	\$ 1,338	\$ 1,042	\$ 2,023	2,000
6033 - OT Coverage - Open	498,984	412,069	378,174	686,553	-
6034 - OT Coverage - leave	1,059,518	1,210,712	1,177,360	1,039,635	1,264,000
6035 - OT Coverage - training and support	100,912	199,504	189,080	249,224	245,000
6050 - Uniform allowance	32,000	-	-	-	-
6051 - Holiday Pay	122,861	142,298	153,285	170,576	171,763
6052 - FLSA Pay	111,657	129,624	139,983	157,860	161,676
6053 - Paramedic Incentive / ALS Pay	28,618	64,051	67,930	74,400	74,700
6054 - Paramedic Preceptor Pay	72	1,351	2,013	4,500	-
6055 - Special compensation	79,093	99,054	125,642	126,046	132,876
6090 - Annual leave buyback	20,662	25,457	30,794	-	-
6105 - Occupational injury - 4850 Pay	167,415	217,797	73,558	8,500	-
6125 - PERS retirement	808,576	878,823	1,059,500	1,061,499	1,106,266
6126 - PERS UAL & POB <i>(See Department 10)</i>	1,560,401	81,235	110,148	314,360	384,000
6127 - PERS Principal	-	750,580	757,051	756,492	780,746
6128 - PERS Interest	-	510,894	505,210	486,140	479,372
6210 - Long term disability	8,852	8,439	8,742	9,500	9,500
6220 - Health and dental insurance	737,927	637,149	732,865	941,638	978,633
6221 - Health Insurance Retiree Benefits	515,045	539,003	538,498	508,988	527,000
6225 - Social security medicare	88,096	86,739	96,079	97,130	87,402
6235 - Worker's compensation expense	348,749	373,158	370,676	466,454	438,600
<b>Total Salaries &amp; Benefits</b>	<b>\$ 9,776,350</b>	<b>\$ 9,906,180</b>	<b>\$ 10,502,341</b>	<b>\$ 11,324,493</b>	<b>\$ 11,351,474</b>

Department 62 - Suppression (Continue)  
Services & Supplies and Capital Outlay

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
	Total Activity	Total Activity	Total Activity	Final Amended	Preliminary
Department: 62 - Suppression					
RPT Category: 70 - Services & Supplies					
7070 - Fire Department Sustenance	\$ -	\$ 172	\$ 7,650	\$ 9,425	7,250
7100 - Uniforms	3,854	10,603	5,336	13,650	14,060
7110 - Personal Protective Equipment (PPE)	93,225	81,260	88,818	117,233	120,749
7115 - SCBA Equipment	9,540	15,675	12,737	14,739	15,950
7122 - Rescue Equipment	7,374	9,961	2,038	12,500	20,000
7130 - Non-inventory equipment	19,910	24,361	64,506	50,000	50,000
7135 - Special department expenses	-	-	-	-	9,063
7140 - Training	73,863	95,117	96,109	120,568	124,185
7180 - Utilities	-	2,942	-	-	-
7465 - Services - Wellness	-	-	12,842	8,060	8,060
7540 - Medical supplies	-	-	-	20,000	20,000
7550 - Vehicle Preventitive Maintenance	-	233	-	-	-
7555 - Equipment maintenance	2,958	2,888	7,433	15,000	10,000
7579 - Miscellaneous	100,000	-	-	1,000	1,000
				-	
Total Services & Supplies	\$ 310,723	\$ 243,212	\$ 297,469	\$ 382,174	\$ 400,316
RPT Category: 85 - Capital Outlay					
8830 - Capital - structure improvements	\$ -	\$ 30,300	\$ -	\$ -	\$ -
8840 - Capital - equipment	\$ -	\$ -	\$ -	\$ -	\$ -
8850 - Capital - vehicles	41,180	-	-	-	-
Total Capital Outlay	41,180	30,300	-	-	-
Total Department: 62 - Suppression	\$ 10,128,252	\$ 10,179,691	\$ 10,799,810	\$ 11,706,667	\$ 11,751,790

Department 63 - Emergency Medical Services (EMS)  
Salaries & Benefits

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
	Total Activity	Total Activity	Total Activity	Final Amended	Preliminary
<b>Department: 63 - Emergency Medical Services(EMS)</b>					
<b>RPT Category: 60 - Salaries &amp; Benefits</b>					
6010 - Salaries regular	\$ 841,963	\$ 1,117,814	\$ 1,574,718	\$ 1,790,444	1,958,416
6011 Out of Rate Pay	\$ -	\$ 234	\$ -	\$ -	-
6015 - PT Salary	\$ -	\$ -	\$ -	\$ 8,945	24,791
6020 - Longevity	\$ -	\$ 11,658	\$ 12,402	\$ 15,235	13,245
6032 - OT - Scheduled	\$ -	\$ 3,519	\$ 28,279	\$ 45,000	45,000
6033 - OT Coverage - Open	267,421	310,571	348,200	457,080	-
6034 - OT Coverage - leave	237,245	192,196	255,093	255,000	265,000
6035 - OT Coverage - training and support	15,416	58,828	55,298	72,004	69,675
6049 - Cell Phone Allowance	-	1,562	2,274	2,665	2,795
6050 - Uniform allowance	10,000	450	700	1,050	800
6051 - Holiday Pay	24,005	36,320	45,519	55,519	55,712
6052 - FLSA Pay	23,154	34,195	37,725	49,796	47,634
6053 - Paramedic Incentive / ALS Pay	7,000	16,100	21,166	27,600	27,300
6054 - Paramedic Preceptor Pay	912	1,351	2,013	4,500	10,000
6055 - Education Pay	12,108	17,640	21,999	27,411	30,637
6090 - Annual leave buyback	40,910	4,586	15,354	-	-
6105 - Occupational injury - 4850 Pay	79,920	52,084	18,931	7,500	-
6125 - PERS retirement	118,885	190,418	244,816	272,490	336,321
6126 - PERS retirement UAL & POB	542,983	26,752	188,881	233,031	250,000
6127 - POB Principal	-	280,119	284,405	302,767	310,042
6126 - POB Interest	-	190,667	189,795	193,775	190,364
6210 - Long term disability	2,437	2,576	2,610	3,000	3,000
6220 - Health and dental insurance	206,733	323,701	358,386	389,937	497,697
6221 - Health Insurance Retiree Benefits	185,988	208,393	208,728	226,012	227,000
6225 - Social security medicare	20,960	27,119	37,442	44,902	39,354
6235 - Worker's compensation expense	77,456	116,727	143,575	164,023	188,700
<b>Total Salaries &amp; Benefits</b>	<b>\$ 2,715,497</b>	<b>\$ 3,225,578</b>	<b>\$ 4,098,311</b>	<b>\$ 4,649,687</b>	<b>\$ 4,593,485</b>



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

### Services & Supplies and Capital Outlay

	2021-2022		2022-2023		2023-2024		2024-2025		2025-2026	
	Total Activity		Total Activity		Total Activity		Final Amended		Preliminary	
Department: 63 - Emergency Medical Services(EMS)										
RPT Category: 70 - Services & Supplies										
7035 - Telephone	\$	14,627	\$	8,233	\$	7,440	\$	8,800		8,800
7042 - Cellular phones		4,283		2,559		2,865		3,850		3,850
7070 - Fire Department Sustenance		2,013		3,741		4,784		6,903		6,765
7071 - Meetings		1,724		2,718		4,453		7,563		7,563
7075 - Memberships		3,329		3,176		4,541		5,500		5,500
7100 - Uniforms		1,278		14,716		9,046		13,650		14,060
7110 - Personal Protective Equipment (PPE)		31,075		27,137		15,050		44,468		45,802
7115 - SCBA Equipment		3,068		4,696		4,831		5,591		6,050
7123 - Communication Equipment		7,280		8,891		7,638		12,819		12,819
7130 - Non-inventory equipment		310		5,214		-		-		-
7135 - Special department expenses		320		199		2,903		4,675		8,800
7140 - Training		32,754		43,637		32,166		64,217		65,589
7145 - Furnishings & Fixtures		-		-		10,290		14,438		14,871
7180 - Utilities		25,416		29,911		48,004		47,644		49,110
7250 - General liability insurance		35,778		43,656		57,842		71,445		71,445
7305 - Office supplies		4,026		5,716		4,662		5,944		4,950
7310 - Postage		301		328		337		550		605
7330 - Household Cleaning Supplies		3,317		3,463		4,819		5,538		4,950
7405 - Services - Auditing		4,209		4,625		4,263		4,950		4,950
7415 - Services - County of San Diego		29,752		38,091		40,126		55,475		55,000
7440 - Services - Legal		17,189		17,169		8,526		17,050		16,500
7445 - Services - Communications / Dispatch		119,354		124,917		161,057		161,425		170,047
7446 - Services - Computer Maintenance		9,879		8,429		9,524		11,550		11,550
7450 - Services - Software Applications		26,502		25,277		26,338		34,987		34,987
7455 - Services-Physical Appraisals		4,012		2,559		7,485		8,250		17,174
7460 - Services-Professional Counsultants		3,416		3,903		7,149		16,287		15,125
7465 - Services-Wellness		-		-		9,177		8,060		8,060
7475 - Services - Other		16,901		23,219		9,706		18,500		26,375
7476 - Services - EMS Contracts		-		-		-		125,000		125,000
7540 - Medical supplies		173,947		187,700		217,805		242,000		231,000
7541 - Medical Waste Control		2,463		2,578		3,060		3,500		3,500
7551 - Vehicle Repairs		72,694		86,922		64,708		78,000		80,340
7555 - Equipment maintenance		16,728		27,313		12,258		29,100		41,000
7560 - Fuel - Diesel		30,595		61,729		91,384		96,000		98,880
7561 - Fuel - Gas		64,762		32,480		6,588		10,000		8,000
7570 - Station Maintenance		25,520		30,791		54,180		70,088		62,783
7579 - Miscellaneous		-		-		-		550		1,550
Total Services & Supplies	\$	788,821	\$	885,691	\$	955,004	\$	1,314,362	\$	1,343,347
RPT Category: 85 - Capital Outlay										
8830 - Capital - structure improvements		-		-		-		-		-
8840 - Capital - equipment	\$	6,430	\$	186,912	\$	-	\$	-		-
8850 - Capital - vehicles		-		605,244		204,798		-		-
Total Capital Outlay	\$	6,430	\$	792,156	\$	204,798	\$	-	\$	-
Total Department: 63 - Emergency Medical Services	\$	3,510,748	\$	4,903,425	\$	5,258,113	\$	5,964,050	\$	5,936,831
RPT Category: 99 - Transfers Out										
8803 - Capital Funding Transfer	\$	239,557	\$	249,184	\$	265,630	\$	278,912		292,857
Total Transfer Out to Reserves	\$	239,557	\$	249,184	\$	265,630	\$	278,912	\$	292,857

Department 64 - LKS Emergency Medical Services  
Services & Supplies

	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Final Amended	2025-2026 Preliminary
<b>Department: 64 - LKS Emergency Medical Services</b>					
<b>RPT Category: 70 - Services &amp; Supplies</b>					
7123 - Communication Equipment	-	71	-	-	-
7130 - Non-inventory equipment	12	413	-	-	-
7140 - Training	3,525	2,725	4,360	-	-
7540 - Medical supplies	6,637	8,812	5,243	-	-
7545 - ALS Engine	-	8,092	-	-	-
7555 - Equipment maintenance	585	465	-	-	-
<b>Total Services &amp; Supplies</b>	<b>\$ 10,757</b>	<b>\$ 20,578</b>	<b>\$ 9,603</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Department: 64 - LKS EMS</b>	<b>\$ 10,757</b>	<b>\$ 20,578</b>	<b>\$ 9,603</b>	<b>\$ -</b>	<b>\$ -</b>

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

	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Final Amended	2025-2026 Preliminary
<b>Department: 80 - Non-Operating</b>					
<b>RPT Category: 60 - Salaries and Benefits</b>					
6010 - Salaries regular	-	-	460,518	284,621	-
6034 - OT Coverage - Leave	-	-	-	50,000	-
6038 - OT Coverage - Fire Assignment - Reiml	744,319	72,879	244,709	432,000	250,000
6039 - OT Coverage-Nonreimbursed	8,702	19,355	43,611	50,000	50,000
6055 - Education Pay	-	-	111	1,721	-
6125 - PERS retirement	-	-	9,873	10,545	-
6126 - PERS retirement UAL & POB	-	-	448,140	673,579	193,500
6220 - Health and dental insurance	-	-	8,436	8,494	-
6221 - Health Insurance Retiree Benefits	-	-	-	100,000	-
6225 - Social security medicare	2,607	4	4,344	5,752	-
6235 - Worker's compensation expense	-	-	5,133	7,047	-
<b>Total Salaries and Benefits</b>	<b>\$ 755,628</b>	<b>\$ 92,239</b>	<b>\$ 1,224,874</b>	<b>\$ 1,623,759</b>	<b>\$ 493,500</b>
<b>RPT Category: 70 - Services &amp; Supplies</b>					
7100 - Uniforms	-	-	-	-	-
7110 - Personal Protective Equipment (PPE)	-	-	-	-	-
7122 - Rescue Equipment	-	-	1,107	43,435	-
7123 - Communication Equipment	-	-	49,369	-	-
7130/7145 - Other Equipment/Furnishings	-	-	24,884	-	-
7135 - Special department expenses	-	-	-	8,000	-
7140 - Training	-	-	2,575	-	-
7145 - Furnishings and Training	-	-	2,000	5,000	-
7305 - Office supplies	5,369	-	-	-	-
7415 - Services - County of San Diego	-	-	-	-	-
7440 - Services Legal	-	-	41,176	-	-
7460 - Services-Professional Counsultants	7,550	2,280	-	12,000	-
7475 - Services - Other	-	-	2,607	-	-
7551 - Vehicle Repairs	-	-	-	105,000	-
7570 - Station Maintenance	-	-	-	157,000	-
7579 - Miscellaneous	-	-	882	-	-
7580 - Emergency Incident-Vehicle	19,806	283	105	75,000	70,000
7581 - Emergency Incident-Admin Overhead	-	-	-	35,000	35,000
7582 - Emergency Incident-Other	2,458	(243)	5,698	5,000	5,000
7585 - Non-Reimbursable Incidents - Vehicles	950	-	-	-	-
7586 - Fire Assign. Non-reimbursed-Admin	-	-	-	-	-
7587 - Fire Assign. Non-reimbursed-Other	16,251	5,047	1,124	1,000	-
<b>Total Services &amp; Supplies</b>	<b>\$ 52,384</b>	<b>\$ 7,367</b>	<b>\$ 131,527</b>	<b>\$ 446,435</b>	<b>\$ 110,000</b>
<b>RPT Category: 80 - Debt Service - Capital</b>					
8010 - Debt Service - Principal	\$ -	\$ -	\$ 600,000	\$ 627,000	649,000
8011 - Debt Service - Interest	\$ -	\$ -	\$ 274,810	\$ 251,817	225,891
<b>Total Debt Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 874,810</b>	<b>\$ 878,817</b>	<b>\$ 874,891</b>
<b>RPT Category: 85 - Capital Outlay</b>					
8830 - Capital - structure improvements	-	-	-	918,000	-
8840 - Capital - equipment/ 8850 - Vehicles	39,428	365,414	713,278	691,243	-
8850 - Vehicles	\$ -	\$ -	\$ 1,110,906	\$ 1,722,273	-
<b>Total Capital Outlay</b>	<b>\$ 39,428</b>	<b>\$ 365,414</b>	<b>\$ 1,824,184</b>	<b>\$ 3,331,516</b>	<b>\$ -</b>
<b>Total Department: 80 - Non-Operating</b>	<b>\$ 847,440</b>	<b>\$ 465,020</b>	<b>\$ 4,055,395</b>	<b>\$ 6,280,528</b>	<b>\$ 1,478,391</b>

## CAPITAL & ONE-TIME PROJECTS

### **Capital Outlay and One-Time Projects**

**These projects will be included in the Final Fiscal Year Budget**



# APPENDIX

## Appendix A: GENERAL FUND RESERVE POLICY

Resolution #:25-003  
Date: January 14<sup>th</sup>, 2025  
Page 1 of 1

### RESOLUTION NO. 25-003

#### RESOLUTION OF THE GOVERNING BOARD OF THE LAKESIDE FIRE PROTECTION DISTRICT ADOPTING THE REVISED GENERAL FUND RESERVE POLICY

**WHEREAS**, the Governmental Accounting Standards Board ("GASB") has adopted Statement 54 ("GASB 54"), a new standard for governmental fund balance reporting and governmental fund type definitions that became effective in governmental fiscal years starting after June 15, 2010; and

**WHEREAS**, the Lakeside Fire Protection District (hereinafter referred to as "District") has implemented GASB 54 requirements, and will apply such requirements to its financial statements for the fiscal year ending June 30, 2024; and

**WHEREAS**, the Board of Directors of the Lakeside Fire Protection District desires to maintain a current reserves policy to ensure that District monies are reserved prudently; and

**WHEREAS**, the Budget Committee reviews the General Fund Reserve Policy annually and recommends changes to the Board of Directors.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of the Lakeside Fire Protection District a public agency in the County of San Diego, California, that the District General Fund Reserve Policy is hereby adopted.

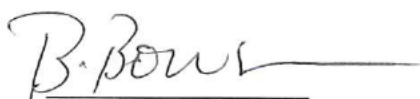
***PASSED AND ADOPTED** by the Board of Directors of the Lakeside Fire Protection District, County of San Diego, State of California, on the 14<sup>th</sup> day of January 2025 by the following vote:*

**AYES:** Bingham, Bowser, Liebig, Robles, Turner

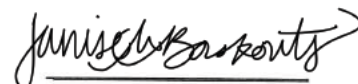
**NOES:**

**ABSTAIN:**

**ABSENT:**



Brent Bowser  
Board President



Janise Bocskovits  
Clerk of the Board