



LAKESIDE FIRE PROTECTION DISTRICT



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

Organizational Chart

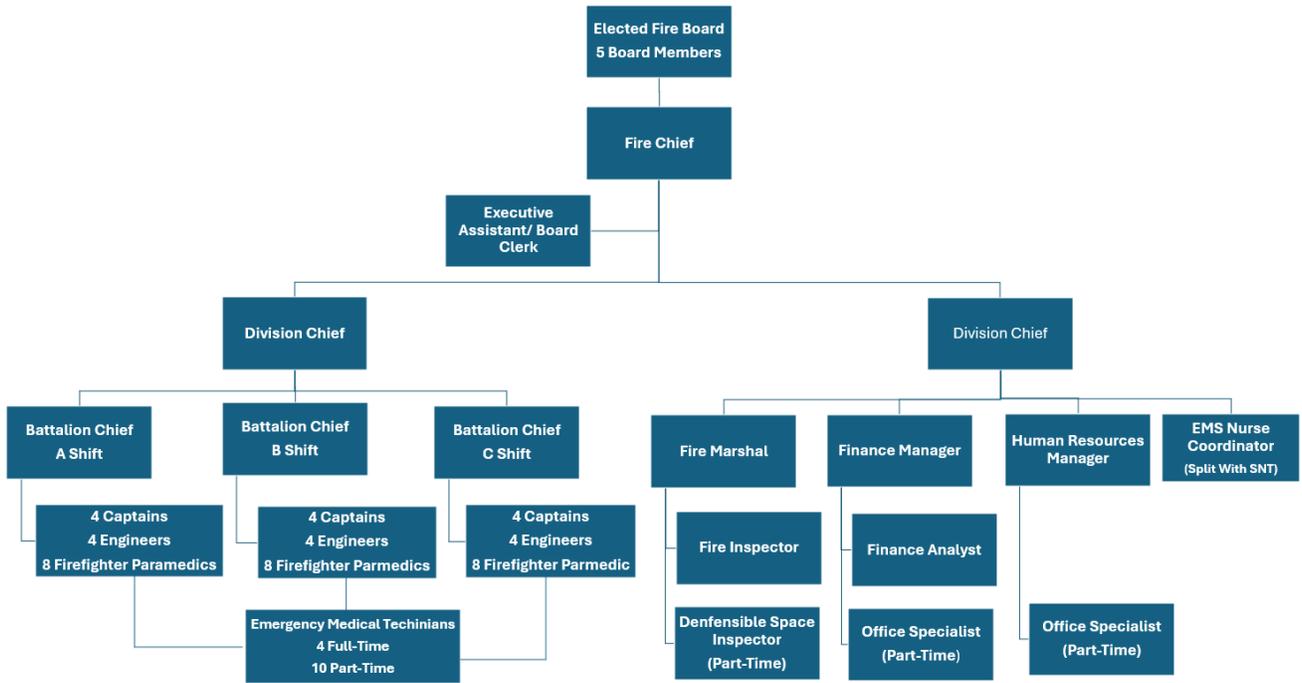


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GENERAL INFORMATION





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.

Living 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.

For 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.

Personifying 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.

Dedicated 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.
- Provides & strengthen the service delivery model which meets and anticipates the needs of the Community.
- Enhance the use of technology to improve the district and our ability to serve the Community.
- Enhance training to all personnel to maintain and improve competencies and succession planning.
- Develop and improve internal communications to meet the District's mission.
- Enhance the District's public engagement.
- Establish and implement a proactive sustainable facilities life cycle and management program.



Budget Resolution

Resolution #:25-041
Date: September 9th, 2025
Page 1 of 3

RESOLUTION NO. 25-041

RESOLUTION OF THE GOVERNING BOARD OF THE LAKESIDE FIRE PROTECTION DISTRICT ADOPTING FINAL BUDGET FOR FISCAL YEAR 2025-2026

WHEREAS, the Lakeside Fire Protection District (hereinafter referred to as “District”) is required to adopt a final budget, on or before October 1 of each year, after making changes in the preliminary budget, as per Section 13895 of the Health & Safety Code; and

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

WHEREAS, the District’s total revenues and fund balances from all sources exceed the total expenditures for Fiscal Year 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, find and determine that:

1. The Final Budget for the Fiscal Year 2025-2026, including all sources of estimated revenue and appropriations for all funds as set forth in Exhibit A attached will be and is hereby adopted with a total expenditure requirement of \$26,484,910.
2. All encumbrances outstanding at the end of Fiscal Year 2024-2025 for goods not yet provided or services not yet rendered are hereby re-appropriated in conformation with General Accepted Accounting Principles for the Fiscal Year 2025-2026.
3. The balances of all capital construction, renovation, improvement projects and grants currently approved and/or near completion are hereby approved for re-appropriation and carryover for Fiscal Year 2025-2026.

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.

BE IT FURTHER RESOLVED by the Board of Directors of the Lakeside Fire Protection District that the Final Budget will be and is hereby adopted in accordance with the detail provided.

PASSED AND ADOPTED by the Board of Directors of the Lakeside Fire Protection District, County of San Diego, State of California, on the 9th day of September 2025 by the following vote:

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

NOES:

ABSTAIN:

ABSENT:


Brent Bowser
Board President

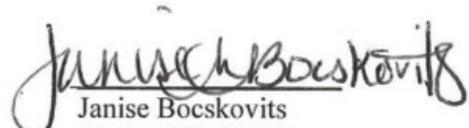

Janise Bocskovits
Clerk of the Board

Exhibit A

**Lakeside Fire Protection District
 Summary of Annual Budget for All Funds and Categories
 Fiscal Year 2025-2026**

	2025-2026 Final Budget
Resources In:	
Revenues	
40 - Property Tax	16,908,767
41 - Fees and Services	137,000
42 - Revenue from other Agencies/Grants	6,973,450
43 - Miscellaneous	6,000
44 - Use of Money and Property	507,500
Total Revenue	24,532,717
Resource Uses:	
Expenditures	
60 - Salaries & Benefits	18,632,200
70 - Services & Supplies	4,192,938
80 - Debt Service - Capital	874,891
85 - Capital Outlay	2,784,880
Total Expenditures	26,484,910
Change in Fund Balance Surplus/(Deficit)	(1,952,193)

BUDGET HIGHLIGHTS



General Fund Overall Summary

The FY2025-26 Final Budget was carefully developed to cover District recurring expenses with recurring revenue to present a balanced operating budget. Total Revenues are budgeted at \$24.5 million, and expenditures are budgeted at \$26.4 million. Unrestricted ending Fund balance is projected to be about \$14.7 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

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Preliminary Budget	2025-2026 Final Budget	Change
Resources In:						
Revenues						
40 - Property Tax	14,772,615	15,545,654	16,159,104	16,908,767	16,908,767	-
41 - Fees and Services	115,321	259,183	256,988	137,000	137,000	-
42 - Revenue from other Agencies/Grants	10,256,761	6,912,335	7,904,386	6,729,413	6,973,450	244,037
43 - Miscellaneous	353,998	12,418	6,184	6,000	6,000	-
44 - Use of Money and Property	393,572	609,929	657,160	507,500	507,500	-
Total Revenue	25,892,266	23,339,520	24,983,822	24,288,680	24,532,717	244,037
Resource Uses:						
Expenditures						
60 - Salaries & Benefits	15,447,336	16,154,851	19,558,793	18,632,200	18,632,200	-
70 - Services & Supplies	2,762,651	3,040,432	3,293,995	3,802,120	4,192,938	390,819
80 - Debt Service - Capital	876,810	874,810	877,027	874,891	874,891	-
85 - Capital Outlay	1,607,846	2,028,982	2,187,167	-	2,784,880	2,784,880
Total Expenditures	20,694,643	22,099,074	25,916,982	23,309,211	26,484,910	3,175,699
Change in Fund Balance Surplus/(Deficit)	5,197,623	1,240,446	(933,160)	979,469	(1,952,193)	2,931,662

Revenue Recap

The revenue recap is representative of all funds with the District. Revenues of \$24.5 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% at \$16.9 million. The second largest source of revenue is the Revenue from other Agencies/Grants at 28%. This category includes Emergency Medical Services (EMS) revenue of \$5.7 million, projected Fire Assignment Reimbursements of \$0.4 million, \$0.6 million from the redevelopment agency cooperation agreement to pay the Debt Service on Station 2, and a grant of \$.2 million for a Type VI Engine.

Summary tables of sources of funds are as follows:

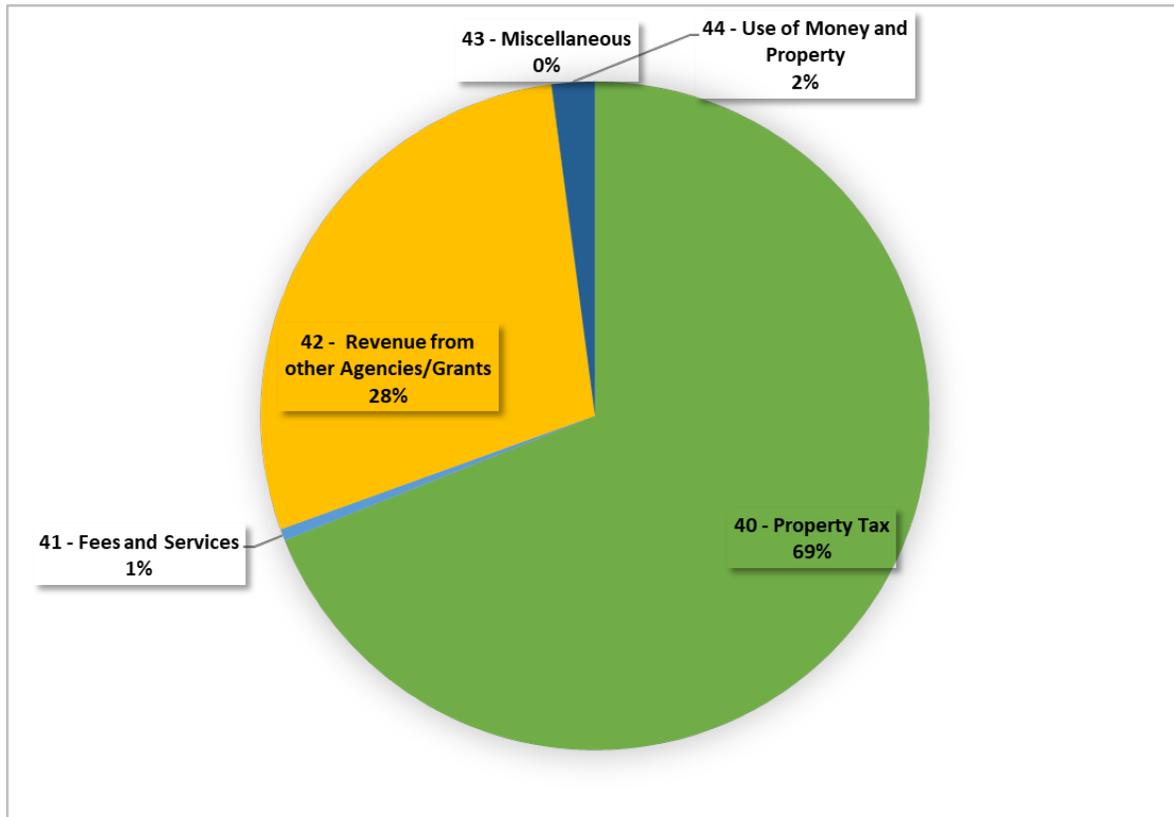
Overall Summary - Sources of Funds
Fiscal Year 2025 – 2026 Revenue Change

	2025-2026 Preliminary Budget	2025-2026 Final Budget	Change
Resources In:			
Revenues			
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	6,973,450	244,037
43 - Miscellaneous	6,000	6,000	-
44 - Use of Money and Property	507,500	507,500	-
Total Revenue	24,288,680	24,532,717	244,037

Fiscal Year 2025 – 2026 Revenue Division/Department

	Lakeside Fire Final Budget	Lakeside Fire Non-EMS Operating Budget	Lakeside Fire EMS Operating Budget	Lakeside Fire Non-Operating Budget	Lakeside Fire Capital Budget
Resources In: Revenues					
40 - Property Tax	16,908,767	16,908,767	-	-	-
41 - Fees and Services	137,000	137,000	-	-	-
42 - Revenue from other Agencies/Grants	6,973,450	-	5,769,413	410,000	794,037
43 - Miscellaneous	6,000	6,000	-	-	-
44 - Use of Money and Property	507,500	352,500	155,000	-	-
Total Revenues	24,532,717	17,404,267	5,924,413	410,000	794,037

Total Revenue Fiscal Year 2025 – 2026



Expenditure Recap

The expenditure recap is representative of all funds with the District and totals \$26.4 million. As a service organization, Salary & Benefits is the District's largest expenditure category accounting for 70.4% at \$18.6 million. The second largest category for the Final Budget is Service & Supplies at 15.8% and \$4.1 million.

The Capital Outlay category can vary significantly depending on the capital projects planned during the budget cycle. The Final Budget includes new Capital Outlay projects totaling \$2.7 million that include acquisition of multiple apparatus, renovation work at Station 26, among others. 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 Final Budget expense by major category.

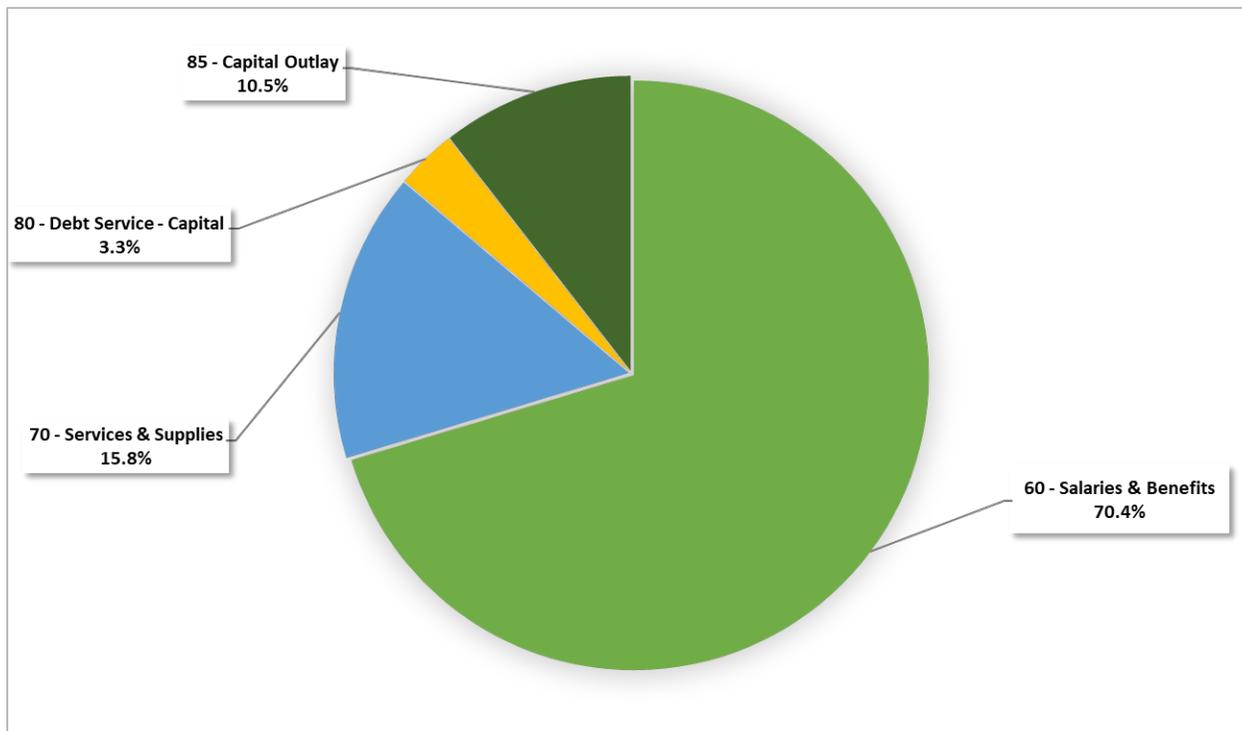
Fiscal Year 2025 – 2026 Expenditure Change

	2025-2026 Preliminary Budget	2025-2026 Final Budget	Change
Resource Uses:			
Expenditures			
60 - Salaries & Benefits	18,632,200	18,632,200	-
70 - Services & Supplies	3,802,120	4,192,938	390,819
80 - Debt Service - Capital	874,891	874,891	-
85 - Capital Outlay	-	2,784,880	2,784,880
Total Expenditures	23,309,211	26,484,910	3,175,699

Fiscal Year 2025 – 2026 Expenditures Division/Department

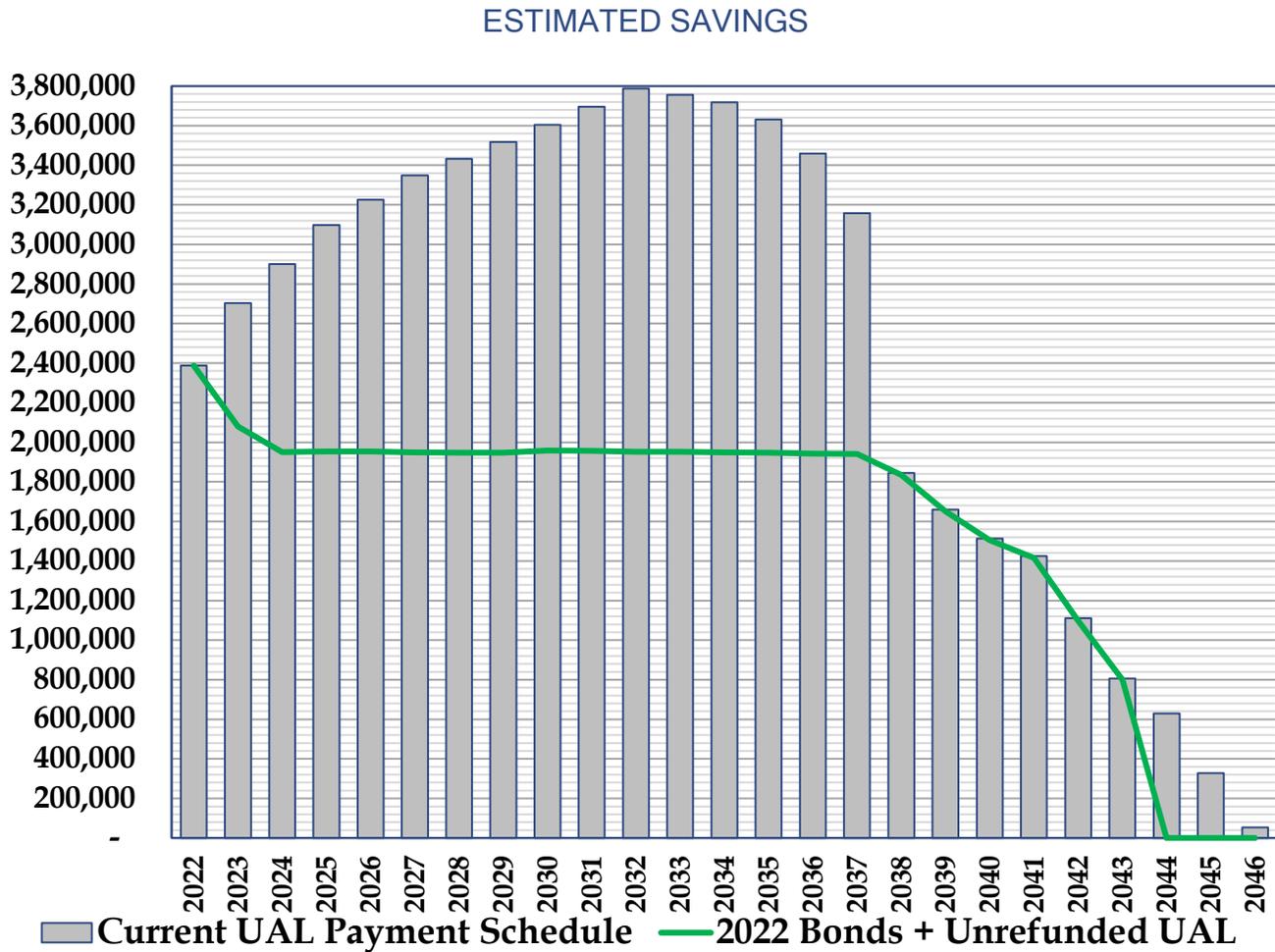
	Lakeside Fire Final Budget	Lakeside Fire Non-EMS Operating Budget	Lakeside Fire EMS Operating Budget	Lakeside Fire Non-Operating Budget	Lakeside Fire Capital Budget
Resource Uses: Expenditures					
60 - Salaries & Benefits	18,080,700	13,545,216	4,535,485	-	-
70 - Services & Supplies	3,750,938	2,374,183	1,376,755	-	-
Operating Expenditures	21,831,639	15,919,399	5,912,240	-	-
60 - Salaries & Benefits - Non Recurring	551,500	-	58,000	493,500	-
70 - Services & Supplies - Non-Recurring	442,000	-	20,000	422,000	-
Non Operating Expenditures	993,500	0	78,000	915,500	0
80 - Debt Service - Capital	874,891	-	-	-	874,891
85 - Capital Outlay	2,784,880	-	-	-	2,784,880
Capital Debt Service and Capital Outlay	3,659,771	0	0	0	3,659,771
Total Expenditures	26,484,910	15,919,399	5,990,240	915,500	3,659,771

Total Expenditures Fiscal Year 2025-2026



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 Final Budget includes \$1 million in UAL. 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.



(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.

FY2025-26 Capital Funding Plan									
Yr	Fiscal Year	LKS Vehicles & Equipment		Facilities		EMS Vehicles & Equipment		Total Capital Funding	Annual Increase over prior year
1	FY2026	881,449	41,974	430,147	20,483	292,858	13,946	1,604,454	76,403
2	FY2027	925,521	44,072	451,655	21,507	307,500	14,643	1,684,676	80,223
3	FY2028	971,797	46,276	474,237	22,583	322,876	15,375	1,768,910	84,234
4	FY2029	1,020,387	48,590	497,949	23,712	339,019	16,144	1,857,356	88,446
5	FY2030	1,071,406	51,019	522,847	24,897	355,970	16,951	1,950,223	92,868

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 Reserve, Accrued Leave Reserve, HCFA JPA Liability Reserve, Self-Insured Retention Reserve, EMS Reserve, and Capital Reserve 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. **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 Estimated Final Budget Reserves</i>			
Reserve Category	FY2025-26 Projected Beginning Balances	Projected Use of Reserves FY2025-26 Final Budget	FY2025-26 Projected Ending Fund Balances
Economic Stability Reserve Balance:	\$4,227,192	\$0	\$4,227,192
Accrued Leave Reserve Balance:	\$2,087,749	\$0	\$2,087,749
HCFA JPA Liability Reserve Balance:	\$510,000	\$0	\$510,000
Self Insured Retention Reserve Balance:	\$700,000	\$0	\$700,000
Capital Reserve Balance:	\$2,450,131	(\$1,262,076)	\$1,188,055
EMS Reserve Balance:	\$4,554,694	(\$358,684)	\$4,196,010
Budget Stability Reserve Balance:	\$1,399,326	(\$505,500)	\$893,826
Unassigned Reserve Balance:	\$742,625	\$173,272	\$915,897
General Fund Reserves Total	\$16,671,716	(\$1,952,988)	\$14,718,729

Changes to Fund Balance

The Final Budget projects a decrease in fund balance of \$1.9 million due to:

- **Capital Reserves:** \$1.2 million net decrease in fund balance due to capital funding from operations and Cooperative Agreement revenue less the debt service payments for the Station 2 & Station 3 and various Capital Outlay items.
- **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:** \$0.5 million decrease in fund balance for prepayment of the UAL and "one-time" project expenses.
- **Unassigned Reserves:** Almost \$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.

Conclusion

The FY2025-26 Final 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 Final 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.

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

Adjustments:

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

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

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

AYES: Bowser, Robles, Turner.

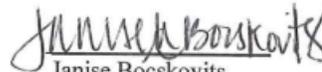
NOES:

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 Final 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.

Preliminary Budget Preparation Calendar – FY 2025-26			
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

Final Budget Preparation Calendar – FY 2025-26			
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
Non-Safety/Administration:			
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
Total Non-Safety/Administration	4.50	(1.00)	3.50
Non-Safety/Human Resources:			
Human Resources Manager	1.00	-	1.00
Office Specialist - HR	0.50	-	0.50
Total Non-Safety/Human Resources	1.50	-	1.50
Non-Safety/Fire Prevention:			
Fire Marshal	1.00	-	1.00
Fire Inspector I	1.00	-	1.00
Defensible Space Inspector	0.50	-	0.50
Total Non-Safety/Fire Prevention	2.50	-	2.50
Safety/Administration:			
Fire Chief	1.00	-	1.00
Division Chief	2.00	-	2.00
Battalion Chief	3.00	-	3.00
Total Safety/Administration	6.00	-	6.00
Safety Suppression:			
Captain	12.00	-	12.00
Engineer	12.00	-	12.00
Firefighter PM	12.00	-	12.00
Total Safety Suppression	36.00	-	36.00
Safety/EMS:			
Firefighter PM	12.00	-	12.00
Non-Safety/EMS:			
EMS Nurse Coordinator	0.50	-	0.50
Emergency Medical Technician (EMT)	4.00	-	4.00
Total EMS	16.50	-	16.50
TOTAL FTEs	67.00	(1.00)	66.00
Board of Directors			
Directors	5.00		5.00
Total Board of Directors	5.00	-	5.00
Total FTEs & Directors	72.00	(1.00)	71.00

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>		
<i>Example:</i>			
<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 Final Budget projects a \$1.9 million dollar deficit which will be covered by reserves.

LAKESIDE FIRE PROTECTION DISTRICT			
FINAL BUDGET - FY2025-26	ALL DIVISION AND DEPARTMENTS		
	2025-2026 PRELIMINARY Budget	2025-2026 FINAL Budget	Change
Resources In: Revenues			
40 - Property Tax	16,908,767	16,908,767	-
41 - Fees and Services	137,000	137,000	-
42 - Revenue from other Agencies/Grants	5,769,413	5,769,413	-
43 - Miscellaneous	6,000	6,000	-
44 - Use of Money and Property	507,500	507,500	-
Revenues	23,328,680	23,328,680	-
Resource Uses: Expenditures			
60 - Salaries & Benefits	18,080,700	18,080,700	-
70 - Services & Supplies	3,692,120	3,770,938	78,819
Operating Expenditures	21,772,820	21,851,639	78,819
Sub-Total Operating Surplus/(Deficit)	1,555,860	1,477,041	(78,819)
Capital Funding Transfer from Operations	(1,604,453)	(1,604,453)	-
Sub-Total Surplus/(Deficit) after Capital Transfer	(48,593)	(127,412)	(78,819)
42 - Revenue Agencies/Grants - Non-Recurring	410,000	410,000	-
60 - Salaries & Benefits - Non Recurring	551,500	551,500	-
70 - Services & Supplies - Non-Recurring	110,000	422,000	312,000
Sub-Total Non-Operating Surplus/(Deficit)	(251,500)	(563,500)	(312,000)
42 - Revenue from other Agencies/Grants - Capital	550,000	794,037	244,037
44 - Use of Money and Property	-	-	-
Transfer In to Capital from Operations	1,604,453	1,604,453	-
80 - Debt Service - Capital	874,891	874,891	-
85 - Capital Outlay	-	2,784,880	2,784,880
Sub-Total Capital Outlay Surplus/(Deficit)	1,279,562	(1,261,281)	(2,540,843)
Overall General Fund Surplus/(Deficit)	979,469	(1,952,193)	(2,931,662)

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 Final Budget projects almost a \$0.2 million surplus.

LAKESIDE FIRE PROTECTION DISTRICT			
FINAL BUDGET - FY2025-26	LKS - EXCLUDES EMS & NON-OPERATING ITEMS		
	2025-2026 PRELIMINARY Budget	2025-2026 FINAL Budget	Change
Resources In: Revenues			
40 - Property Tax	16,908,767	16,908,767	-
41 - Fees and Services	137,000	137,000	-
42 - Revenue from other Agencies/Grants	-	-	-
43 - Miscellaneous	6,000	6,000	-
44 - Use of Money and Property	352,500	352,500	-
Revenues	17,404,267	17,404,267	-
Resource Uses: Expenditures			
60 - Salaries & Benefits	13,545,216	13,545,216	-
70 - Services & Supplies	2,348,773	2,374,183	25,410
Operating Expenditures	15,893,989	15,919,399	25,410
Sub-Total Operating Surplus/(Deficit)	1,510,278	1,484,868	(25,410)
Capital Funding Transfer from Operations	(1,311,596)	(1,311,596)	-
Sub-Total Surplus/(Deficit) after Capital Transfer	198,682	173,272	(25,410)
42 - Revenue Agencies/Grants - Non-Recurring	-	-	-
60 - Salaries & Benefits - Non Recurring	-	-	-
70 - Services & Supplies - Non-Recurring	-	-	-
Sub-Total Non-Operating Surplus/(Deficit)	0	0	0
42 - Revenue from other Agencies/Grants - Capital	-	-	-
Transfer In to Capital from Operations	-	-	-
80 - Debt Service - Capital	-	-	-
85 - Capital Outlay	-	-	-
Sub-Total Capital Outlay Surplus/(Deficit)	0	0	0
Overall General Fund Surplus/(Deficit)	198,682	173,272	(25,410)

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 Final Budget projects a \$0.3 million deficit including transfers for capital funding and one time expenses.

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.

LAKESIDE FIRE PROTECTION DISTRICT			
FINAL BUDGET - FY2025-26		EMS - INCLUDING NON-OPERATING ITEMS	
	2025-2026 PRELIMINARY Budget	2025-2026 FINAL Budget	Change
Resources In: Revenues			
40 - Property Tax	-	-	-
41 - Fees and Services	-	-	-
42 - Revenue from other Agencies/Grants	5,769,413	5,769,413	-
43 - Miscellaneous	-	-	-
44 - Use of Money and Property	155,000	155,000	-
Revenues	5,924,413	5,924,413	-
Resource Uses: Expenditures			
60 - Salaries & Benefits	4,535,485	4,535,485	-
70 - Services & Supplies	1,343,347	1,376,755	33,409
Operating Expenditures	5,878,831	5,912,240	33,409
Sub-Total Operating Surplus/(Deficit)	45,582	12,173	(33,409)
Capital Funding Transfer from Operations	(292,857)	(292,857)	-
Sub-Total Surplus/(Deficit) after Capital Transfer	(247,275)	(280,684)	(33,409)
42 - Revenue Agencies/Grants - Non-Recurring	-	-	-
60 - Salaries & Benefits - Non Recurring	58,000	58,000	-
70 - Services & Supplies - Non-Recurring	-	20,000	20,000
Sub-Total Non-Operating Surplus/(Deficit)	(58,000)	(78,000)	(20,000)
42 - Revenue from other Agencies/Grants - Capital	-	-	-
Transfer In to Capital from Operations	-	-	-
80 - Debt Service - Capital	-	-	-
85 - Capital Outlay	-	-	-
Sub-Total Capital Outlay Surplus/(Deficit)	0	0	0
Overall General Fund Surplus/(Deficit)	(305,275)	(358,684)	(53,409)

Budget Summary - Non-Operating Budget

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

LAKESIDE FIRE PROTECTION DISTRICT			
FINAL BUDGET - FY2025-26		LKS NON-OPERATING BUDGET	
	2025-2026 PRELIMINARY Budget	2025-2026 FINAL Budget	Change
42 - Revenue Agencies/Grants - Non-Recurring	410,000	410,000	-
60 - Salaries & Benefits - Non Recurring	493,500	493,500	-
70 - Services & Supplies - Non-Recurring	110,000	422,000	312,000
Sub-Total Non-Operating Surplus/(Deficit)	(193,500)	(505,500)	(312,000)

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 Final Budget includes \$0.4 million in fire assignment reimbursement revenue offset by the related almost \$0.5 million salary and benefit and \$0.4 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 as well as other one-time projects.

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.

LAKESIDE FIRE PROTECTION DISTRICT	LKS NON-OPERATING BUDGET		
FINAL BUDGET - FY2025-26			
42 - Revenue from other Agencies/Grants - Capital	550,000	794,037	244,037
44 - Use of Money and Property	-	-	-
Transfer In to Capital from Operations	1,604,453	1,604,453	-
80 - Debt Service - Capital	874,891	874,891	-
85 - Capital Outlay	-	2,784,880	2,784,880
Sub-Total Capital Outlay Surplus/(Deficit)	1,279,562	(1,261,281)	(2,540,843)

The Final Budget includes \$0.55 million revenue from the cooperation agreement to cover debt services for Station 2 and \$.2 million from a grant for a Type VI Engine. 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. Capital Outlay in the amount of \$2.7 million includes the following items: Medic Unit rechassis, gurney autoloader, 800Mhz radios, Fire Chief SUV, Front Line Command Division Chief truck, Stair Chairs, Type I Engine, Type VI Engine, and renovations at Station 26.

BUDGET COMPARISON DETAIL



Revenue Detail

Revenue Detail Fiscal Year 2022 – 2026 Revenues

	2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	Change
	Total Activity	Total Activity	Total Activity	Preliminary	Final	
RPT Category: 40 - Property Taxes						
4010 - Property tax - current secured	\$ 12,134,561	\$ 12,802,092	\$ 13,489,319	\$ 14,483,210	\$ 14,483,210	\$ -
4020 - Property tax - current unsecured	393,796	449,281	471,292	418,815	418,815	\$ -
4030 - Property tax - current utility	262,916	291,253	302,604	209,407	209,407	\$ -
4040 - Property tax - prior and penalty	(17,089)	(2,367)	944	7,082	7,082	\$ -
4050 - Property tax - home owner's exemption	65,678	63,051	62,540	73,909	73,909	\$ -
4055 - Tax Interest	20,986	37,628	36,084	17,068	17,068	\$ -
4060 - Property tax - supplemental	636,695	563,434	442,432	450,474	450,474	\$ -
4080 - Property tax - Fixed Charge Special Assessment	920,938	926,586	933,580	933,630	933,630	\$ -
4084 - Property tax - Fixed Charge - SLEMSA	-	-	-	-	-	\$ -
4090 - Property tax - RDA Passthrough	354,135	414,694	420,309	315,172	315,172	\$ -
4091 - Property tax - CAS-115 Allocation	-	-	-	-	-	\$ -
Total Property Tax	\$ 14,772,615	\$ 15,545,654	\$ 16,159,104	\$ 16,908,767	\$ 16,908,767	\$ -
RPT Category: 41 - Fees and Services						
4110 - Mitigation Fees	\$ 77,522	\$ 205,749	\$ 182,175	\$ 100,000	\$ 100,000	\$ -
4120 - Fees for Services	615	1,736	1,210	1,000	1,000	\$ -
4121 - Permit and inspection fees	37,184	51,698	73,603	36,000	36,000	\$ -
Total Fees and Services	\$ 115,321	\$ 259,183	\$ 256,988	\$ 137,000	\$ 137,000	\$ -
RPT Category: 42 - Revenue from other Agencies/Grants						
4200 - County of San Diego CSA-69	\$ 8,527,618	\$ 5,318,299	\$ 6,410,496	\$ 5,769,413	\$ 5,769,413	\$ -
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	-	-	-	-	-	\$ -
4210 - Fire Assignment Reimbursement	108,834	411,908	681,148	410,000	410,000	\$ -
4211 - Other Assignment Reimbursement	-	-	-	-	-	\$ -
4220 - Other revenue	1,031,902	7,211	10,266	-	-	\$ -
4225 - Grants	38,407	624,917	252,476	-	244,037	\$ 244,037
Total Revenue from Other Agencies/Grants	\$ 10,256,761	\$ 6,912,335	\$ 7,904,386	\$ 6,729,413	\$ 6,973,450	\$ 244,037
RPT Category: 43 - Miscellaneous Revenue						
4310 - Sale of fixed assets	\$ 348,389	\$ -	\$ -	\$ -	\$ -	\$ -
4315 - Donations	-	-	-	-	-	\$ -
4316 - Insurance Proceeds	-	4,244	-	-	-	\$ -
4320 - Purchasing Card Incentive Program	5,608	7,216	6,185	6,000	6,000	\$ -
4325 - Miscellaneous Revenue	-	-	-	-	-	\$ -
4326 - Training Revenue	-	958	-	-	-	\$ -
Total Miscellaneous Revenue	\$ 353,998	\$ 12,418	\$ 6,185	\$ 6,000	\$ 6,000	\$ -
RPT Category: 44 - Use of Money and Property						
4310 - Gain/Loss on Disposal	-	26,215	36,500	-	-	\$ -
4410 - Interest Revenue	\$ 385,926	\$ 1,176,687	\$ 617,270	\$ 505,000	\$ 505,000	\$ -
4411 - Mitigation Interest	0	3,136	3,390	2,500	2,500	\$ -
4430 - Cell Tower Lease Revenue	7,646	-	-	-	-	\$ -
4490 - FMV Adjustment-Gain/(Loss)	(435,443)	-	-	-	-	\$ -
Total Use of Money and Property	\$ (41,872)	\$ 1,206,038	\$ 657,160	\$ 507,500	\$ 507,500	\$ -
Total Revenues	\$ 25,456,822	\$ 23,935,628	\$ 24,983,823	\$ 24,288,680	\$ 24,532,717	\$ 244,037

Expenditure Detail

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

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Preliminary	2025-2026 Final	Change
RPT Category: 60 - Salaries & Benefits						
6010 - Salaries regular	\$ 5,606,406	\$ 7,025,802	\$ 7,199,818	\$ 7,468,848	\$ 7,468,848	\$ -
6011 - Out of Rate Pay	\$ 1,572	\$ 1,042	\$ 1,799	\$ 2,000	\$ 2,000	\$ -
6015 - Salaries - part time	36,714	48,187	58,736	83,265	83,265	\$ -
6020 - Longevity	72,752	79,826	59,341	59,706	59,706	\$ -
6032 - OT Coverage - Scheduled	3,519	28,279	44,712	45,000	45,000	\$ -
6033 - OT Coverage - Open	722,640	726,374	1,116,770	-	-	\$ -
6034 - OT Coverage - leave	1,402,907	1,432,453	1,373,556	1,529,000	1,529,000	\$ -
6035 - OT Coverage - training and support	269,567	249,318	304,371	330,950	330,950	\$ -
6038 - OT Coverage - Fire Assignment - Reimbursable	72,879	244,709	461,611	250,000	250,000	\$ -
6039 - OT Coverage-Nonreimbursed	19,355	43,611	59,858	50,000	50,000	\$ -
6049 - Cell Phone Allowance	10,737	9,830	8,912	8,450	8,450	\$ -
6050 - Uniform allowance	5,500	4,750	4,750	4,000	4,000	\$ -
6051 - Holiday Pay	178,618	198,804	208,497	227,475	227,475	\$ -
6052 - FLSA Pay	163,819	177,708	185,341	209,311	209,311	\$ -
6053 - Paramedic Incentive / ALS Pay	81,151	91,557	88,299	102,000	102,000	\$ -
6054 - Paramedic Preceptor Pay	2,701	4,026	8,056	10,000	10,000	\$ -
6055 - Special compensation	125,415	168,493	187,281	189,953	189,953	\$ -
6056 - Education Incentive	8,842	7,165	4,393	30,000	30,000	\$ -
6090 - Annual leave buyback	65,739	74,799	244,295	-	-	\$ -
6105 - Occupational injury - 4850 Pay	271,500	92,489	36,180	-	-	\$ -
6125 - PERS retirement	1,226,441	1,503,626	1,511,709	1,619,575	1,619,575	\$ -
6126 - PERS retirement Unfunded Actuarial Liability & 6127/6128 - POB Debt Service	2,076,306	2,726,787	3,234,506	2,959,432	2,959,432	\$ -
6210 - Long term disability	11,015	11,352	11,097	12,500	12,500	\$ -
6220 - Health and dental insurance	1,146,948	1,283,595	1,327,389	1,653,693	1,653,693	\$ -
6221 - Health Insurance Retiree Benefits	920,411	896,681	997,930	895,000	895,000	\$ -
6225 - Social security medicare	134,184	160,057	183,293	149,481	149,481	\$ -
6235 - Worker's compensation expense	802,182	(1,136,468)	636,293	742,560	742,560	\$ -
6318 - Deferred Comp Benefit	7,515	-	-	-	-	\$ -
Total Salaries & Benefits	\$ 15,447,336	\$ 16,154,851	\$ 19,558,792	\$ 18,632,200	\$ 18,632,200	\$ -

Expenditure Detail (Continue)

Expense Detail – Services & Supplies

Fiscal Year 2022 – 2026 Expenses

	2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	Change
	Total Activity	Total Activity	Total Activity	Preliminary	Final	
RPT Category: 70 - Services & Supplies						
7035 - Telephone	\$ 32,931	\$ 27,142	\$ 27,416	\$ 32,000	\$ 32,000	\$ -
7042 - Cellular phones	10,237	10,426	10,573	14,000	14,000	\$ -
7070 - Fire Department Sustenance	14,059	17,321	19,704	24,600	24,600	\$ -
7071 - Meetings	15,884	17,123	14,662	27,500	27,500	\$ -
7075 - Memberships	17,010	16,514	18,374	20,000	20,000	\$ -
7080 - Publications	3,207	2,793	3,312	4,000	4,000	\$ -
7100 - Uniforms	25,319	14,382	22,009	30,219	30,219	\$ -
7110 - Personal Protective Equip (PPE)	108,396	103,868	148,079	166,551	231,551	\$ 65,000
7115 - SCBA Equipment	20,371	17,568	18,840	22,000	22,000	\$ -
7122 - Rescue Equipment	9,961	3,145	49,842	20,000	20,000	\$ -
7123 - Communication Equipment	33,648	76,892	27,900	46,614	46,614	\$ -
7130 - Non-inventory equipment	29,988	89,390	32,782	50,000	70,000	\$ 20,000
7135 - Special department expenses	12,142	17,391	18,656	44,000	44,000	\$ -
7140 - Training	168,480	160,968	175,755	248,004	248,004	\$ -
7145 - Furnishings and Fixtures	20,136	46,188	59,508	54,075	54,075	\$ -
7180 - Utilities	172,088	174,438	191,772	178,582	178,582	\$ -
7250 - General liability insurance	169,623	210,333	257,382	259,800	279,873	\$ 20,073
7305 - Office supplies	22,560	15,830	9,386	18,000	18,000	\$ -
7310 - Postage	1,310	985	1,947	2,200	2,200	\$ -
7330 - Household Cleaning Supplies	13,851	17,525	19,328	18,000	18,000	\$ -
7400 - Tax Penalty / 7401 Use Tax	95	57	1,500	500	500	\$ -
7402 - Processing Fees	1,050	1,254	2,469	1,575	1,575	\$ -
7405 - Services - Auditing	14,800	15,500	16,220	18,000	18,000	\$ -
7415 - Services - County of San Diego	147,549	142,946	161,828	162,250	162,856	\$ 606
7440 - Services - Legal	68,676	74,845	38,074	60,000	60,000	\$ -
7445 - Services - Comm. / Dispatch	529,479	579,486	551,832	618,354	622,354	\$ 4,000
7446 - Services - Computer Maintenance	35,303	36,877	34,206	42,000	42,000	\$ -
7450 - Services - Software Applications	86,061	97,449	108,126	114,456	128,596	\$ 14,140
7455 - Services-Physical Appraisals	10,237	27,216	16,608	62,450	62,450	\$ -
7460 - Services-Professional Counsultants	18,441	25,998	36,585	55,000	75,000	\$ 20,000
7465 - Services-Wellness	-	22,020	11,173	16,120	16,120	\$ -
7475 - Services - Other	55,799	47,804	37,195	55,000	55,000	\$ -
7476 - Services - EMS Contract	-	-	53,306	125,000	125,000	\$ -
7525 - Services - Laundry and Linen	-	-	-	-	-	\$ -
7540 - Medical supplies	196,511	223,048	251,616	251,000	271,000	\$ 20,000
7541 - Medical Waste Control	2,578	3,060	2,989	3,500	3,500	\$ -
7545 - ALS Engine	8,092	-	-	-	-	\$ -
7550 - Vehicle Preventitive Maintenance	233	-	-	-	-	\$ -
7551 - Vehicle Repairs	255,149	281,582	411,959	324,489	324,489	\$ -
7555 - Equipment maintenance	30,666	19,691	10,414	51,000	51,000	\$ -
7560 - Fuel - Diesel	128,770	148,641	157,764	170,980	170,980	\$ -
7561 - Fuel - Gas	73,540	47,816	36,793	48,000	48,000	\$ -
7570 - Station Maintenance	192,929	197,113	216,759	228,300	455,300	\$ 227,000
7579 - Miscellaneous	402	882	119	4,000	4,000	\$ -
7580 - Emergency Incident-Vehicle	283	105	2,263	70,000	70,000	\$ -
7581 - Emergency Inc-Admin Overh	-	-	-	35,000	35,000	\$ -
7582 - Emergency Incident-Other	(243)	5,698	5,841	5,000	5,000	\$ -
7585-87- Fire Assign. Non-reimbursed-All	5,047	1,124	1,080	-	-	\$ -
Total Services & Supplies	\$ 2,762,651	\$ 3,040,432	\$ 3,293,945	\$ 3,802,120	\$ 4,192,938	\$ 390,819

Expenditure Detail (Continue)

Expense Detail – Debt Services & Capital Outlay
Fiscal Year 2022 – 2026 Expenses

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Preliminary	2025-2026 Final	Change
RPT Category: 80 - Debt Service - Capital						
8010 - Debt Service - Principal	\$ 579,000	\$ 600,000	\$ 627,000	\$ 649,000	\$ 649,000	\$ -
8011 - Debt Service- Interest	297,810	274,810	250,027	225,891	225,891	\$ -
Total Debt Services	\$ 876,810	\$ 874,810	\$ 877,027	\$ 874,891	\$ 874,891	\$ -
RPT Category: 85 - Capital Outlay						
8830 - Capital - structure improvements	\$ 68,467	\$ -	\$ 66,118	\$ -	\$ 843,439	\$ 843,439
8840 - Capital - equipment	552,326	713,278	688,070	-	168,000	\$ 168,000
8850 - Capital - vehicles	987,052	1,315,704	1,432,979	-	1,773,441	\$ 1,773,441
Total Capital Outlay	\$ 1,607,846	\$ 2,028,982	\$ 2,187,167	\$ -	\$ 2,784,880	\$ 2,784,880
Total Expenses	\$ 20,694,643	\$ 22,099,074	\$ 25,916,931	\$ 23,309,211	\$ 26,484,910	\$ 3,175,699
RPT Category: 99 - Transfers Out						
8801 - Capital Funding - Facilities	\$ 366,000	\$ 390,156	\$ 409,664	\$ 430,147	\$ 430,147	-
8802 - Capital Funding - Vehicles & Equip.	750,000	1,065,130	1,118,387	881,449	881,449	-
8803 - Capital Funding - EMS	-	-	-	292,857	292,857	-
Total Transfer out to Capital Reserve	\$ 1,116,000	\$ 1,455,286	\$ 1,528,051	\$ 1,604,453	\$ 1,604,453	\$ -

Departmental Detail

Department 01 - Administration

Salaries & Benefits

	2022-2023	2023-2024	2024-2025	2025-2026	2025-2026
	Total Activity	Total Activity	Total Activity	Preliminary	Final
Department: 01 - Administration					
RPT Category: 60 - Salaries & Benefits					
6010 - Salaries regular	\$ 668,574	\$ 696,864	\$ 595,942	644,214	644,214
6015 - Salaries - part time	31,127	37,166	40,074	43,474	43,474
6020 - Longevity	61,094	67,424	46,749	46,462	46,462
6035 - OT Coverage - training and support	6,556	2,817	4,586	11,625	11,625
6049 - Cell Phone Allowance	9,175	7,556	6,227	5,655	5,655
6050 - Uniform allowance	2,550	2,550	1,800	1,200	1,200
6053 - Paramedic Incentive / ALS Pay	1,000	2,461	-	-	-
6055 - Special compensation Education Pay	6,638	17,062	21,976	22,140	22,140
6090 - Annual leave buyback	10,122	19,331	55,481	-	-
6105 - Occupational injury - 4850 Pay	1,619	-	-	-	-
6125 - PERS retirement	123,644	153,240	114,829	135,309	135,309
6126 - PERS retirement UAL & POB	16,797	21,364	69,240	106,760	106,760
6127 - POB Principal	115,381	111,696	105,378	107,149	107,149
6128 - POB Interest	78,536	77,038	67,922	65,789	65,789
6220 - Health and dental insurance	122,748	119,151	111,526	107,482	107,482
6221 - Health Insurance Retiree Benefits	128,098	107,885	103,043	102,000	102,000
6225 - Social security medicare	13,976	15,470	13,574	14,690	14,690
6235 - Worker's compensation expense	286,161	(1,682,535)	57,024	80,580	80,580
6318 - Deferred comp benefit	7,515	-	-	-	-
Total Salaries & Benefits	\$ 1,691,311	\$ (223,461)	\$ 1,415,371	\$ 1,494,528	\$ 1,494,528

Department 01 - Administration (Continue)
Services & Supplies, Debt Services & Capital Outlay

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Preliminary	2025-2026 Final
Department: 01 - Administration					
RPT Category: 70 - Services & Supplies					
7035 - Telephone	\$ 24,699	\$ 19,702	\$ 19,877	23,200	23,200
7042 - Cellular phones	7,678	7,561	7,966	10,150	10,150
7070 - Fire Department Sustenance	10,146	38	1,338	1,523	1,523
7071 - Meetings	6,918	6,592	6,941	8,700	8,700
7075 - Memberships	13,834	11,973	13,299	14,500	14,500
7140 - Training	16,092	12,387	7,380	36,406	36,406
7250 - General liability insurance	125,967	152,491	186,602	188,355	202,908
7305 - Office supplies	16,843	10,758	7,141	13,050	13,050
7310 - Postage	983	648	1,381	1,595	1,595
7330 - Household Cleaning Supplies	10,388	12,706	14,713	13,050	13,050
7400 - Tax Penalty	95	57	1,549	500	500
7405 - Services - Auditing	10,175	11,238	11,760	13,050	13,050
7415 - Services - County of San Diego	102,103	95,592	106,329	100,000	100,000
7440 - Services - Legal	51,507	25,142	27,603	43,500	43,500
7445 - Services - Communications / Dispatch	312,348	335,162	320,193	355,180	355,180
7446 - Services - Computer Maintenance	26,874	27,354	24,981	30,450	30,450
7450 - Services - Software Applications	49,976	62,511	71,065	65,874	76,125
7455 - Services-Physical Appraisals	7,678	19,732	12,030	45,276	45,276
7460 - Services-Professional Counsultants	12,258	18,849	19,901	39,875	39,875
7475 - Services - Other	15,526	10,058	2,220	3,625	3,625
7579 - Miscellaneous	322	-	-	-	-
7579 - Office Supplies	-	410	-	-	-
Total Services & Supplies	\$ 822,413	\$ 840,959	\$ 864,267	\$ 1,007,859	\$ 1,032,663
RPT Category: 85 - Capital Outlay					
8830 - Capital - structure improvements	\$ 38,167	\$ -	\$ -	-	-
8840 - Capital - equipment	\$ -	\$ -	\$ -	-	-
8850 - Capital - vehicles	381,808	-	-	-	-
Total Capital Outlay	\$ 419,975	\$ -	\$ -	\$ -	\$ -
Total Department: 01 - Administration	\$ 2,933,699	\$ 617,498	\$ 2,279,638	\$ 2,502,387	\$ 2,527,191
RPT Category: 99 - Transfers Out					
8801 - Capital Funding Transfer	\$ 366,000	\$ 390,156	\$ 409,664	430,147	430,147
8802 - Capital Funding	750,000	799,500	839,475	881,449	881,449
Total Transfers Out to Reserve	\$ 1,116,000	\$ 1,189,656	\$ 1,249,139	\$ 1,311,596	\$ 1,311,596

Department 11 - Finance

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

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Preliminary	2025-2026 Final
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	\$ 7,354	\$ 7,228	\$ 6,563	7,250	7,856
7475 - Services - Other	-	-	-	-	-
Total Services & Supplies	\$ 7,354	\$ 7,228	\$ 6,563	\$ 7,250	\$ 7,856
RPT Category: 80 - Debt Service - Capital					
8010 - Debt Service - Principal	\$ 579,000	\$ -	\$ -	\$ -	\$ -
8011 - Debt Service - Interest	\$ 297,810	\$ -	\$ -	\$ -	\$ -
Total Debt Services	\$ 876,810	\$ -	\$ -	\$ -	\$ -
RPT Category: 85 - Capital Outlay					
8840 - Capital - equipment	-	-	-	-	-
Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department: 11 - Finance	\$ 884,165	\$ 7,228	\$ 6,563	\$ 7,250	\$ 7,856

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

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Preliminary	2025-2026 Final
Department: 12 - Human Resources					
RPT Category: 60 - Salaries & Benefits					
6010 - Salaries regular	\$ 67,203	\$ 78,974	\$ 82,840	91,058	91,058
6035 - OT Coverage - training and support	4,389	(312)	-	-	-
6055 - Education Pay	-	1,814	2,097	2,168	2,168
6056 - Education Incentive	8,842	7,165	4,393	30,000	30,000
6090 - Annual leave cashout	-	-	-	-	-
6125 - PERS retirement	5,130	6,825	7,311	7,924	7,924
6126 - PERS retirement UAL & POB	651	2,133	12,223	18,730	18,730
6127 - POB Principal	4,640	7,488	3,076	3,127	3,127
6128 - POB Interest	3,158	2,499	2,256	1,920	1,920
6220 - Health and dental insurance	21,325	18,700	17,622	18,117	18,117
6221 - Health Insurance Retiree Benefits	14,972	11,877	10,307	10,000	10,000
6225 - Social security medicare	1,154	1,359	1,365	1,614	1,614
6235 - Worker's compensation expense	6,686	7,258	7,563	9,180	9,180
Total Salaries & Benefits	\$ 138,150	\$ 145,781	\$ 151,053	\$ 193,840	\$ 193,840
RPT Category: 70 - Services & Supplies					
7070 & 7135 - Special department expenses	1,232	7,837	10,500	16312.5	16312.5
7140 - Training	3,888	1,260	1,654	5075	5075
7460 & 7475 - Services - Other	\$ 17,055	\$ 25,432	\$ 20,200	25000	25000
Total Services & Supplies	\$ 22,174	\$ 34,529	\$ 32,354	\$ 46,388	\$ 46,388
Total Department: 12 - Human Resources	\$ 160,325	\$ 180,310	\$ 183,407	\$ 240,228	\$ 240,228

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

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Preliminary	2025-2026 Final
Department: 13 - Board of Directors					
RPT Category: 60 - Salaries & Benefits					
6010 - Salaries regular	\$ 26,906	\$ 26,124	\$ 28,538	28000	28000
6225 - Social security medicare	1,934	1,881	2,044	2142	2142
Total Salaries & Benefits	\$ 28,840	\$ 28,005	\$ 30,582	\$ 30,142	\$ 30,142
RPT Category: 70 - Services & Supplies					
7071 - Meetings	\$ 6,212	\$ 6,078	\$ 3,689	11,238	11,238
7140 - Training	\$ -	\$ 5,016	\$ 2,014	7,250	7,250
7579 - Miscellaneous	80	-	86	1,450	1,450
Total Services & Supplies	\$ 6,292	\$ 11,094	\$ 5,789	\$ 19,938	\$ 19,938
Total Department: 13 - Board of Directors	\$ 35,132	\$ 39,099	\$ 36,370	\$ 50,080	\$ 50,080

Department 15 - Support Services
Services & Supplies and Capital Outlay

	2022-2023	2023-2024	2024-2025	2025-2026	2025-2026
	Total Activity	Total Activity	Total Activity	Preliminary	Final
Department: 15 - Support Services					
RPT Category: 70 - Services & Supplies					
7123 - Communication Equipment	24,686	19,885	20,228	33,795	33,795
7145 - Furnishings and Fixtures	20,136	33,898	39,329	39,204	39,204
7180 - Utilities	136,293	124,021	136,249	126,499	126,499
7445 - Services - Communications / Dispatch	92,215	83,268	76,664	93,126	93,126
7551 - Vehicle Repairs	168,226	216,873	265,445	244,149	244,149
7560 - Fuel - Diesel	67,041	57,256	68,864	72,100	72,100
7561 - Fuel - Gas	41,060	41,228	32,184	40,000	40,000
7570 - Station Maintenance	156,999	140,016	115,960	156,818	156,818
7587 - Fire Assign. Non-reimbursed-Other	-	-	-	-	-
Total Services & Supplies	\$ 706,656	\$ 716,446	\$ 754,924	\$ 805,692	\$ 805,692
RPT Category: 85 - Capital Outlay					
8840 - Capital - equipment	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital Outlay	\$ -				
Total Department: 15 - Support Services	\$ 706,656	\$ 716,446	\$ 754,924	\$ 805,692	\$ 805,692

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

	2022-2023	2023-2024	2024-2025	2025-2026	2025-2026
	Total Activity	Total Activity	Total Activity	Preliminary	Final
Department: 21 - Fire Prevention					
RPT Category: 60 - Salaries & Benefits					
6010 - Salaries regular	\$ 189,002	\$ 203,893	\$ 222,845	239,221	239,221
6015 - Salaries - part time	5,587	11,021	11,579	15,000	15,000
6035 - OT Coverage - training and support	290	2,435	2,601	4,650	4,650
6050 - Uniform allowance	2,500	1,500	2,000	2,000	2,000
6055 - Education Pay	2,083	1,864	2,045	2,132	2,132
6090 - Annual Leave Buyback	25,573	9,320	-	-	-
6125 - PERS retirement	28,426	29,372	31,608	33,754	33,754
6126 - PERS retirement UAL & POB	1,301	5,333	34,923	53,510	53,510
6128 - POB Principal	9,280	9,360	8,788	8,935	8,935
6126 - PPB Interest	6,317	6,246	5,641	5,486	5,486
6220 - Health and dental insurance	42,025	46,056	49,688	51,764	51,764
6221 - Health Insurance Retiree Benefits	29,945	29,693	29,448	29,000	29,000
6225 - Social security medicare	3,258	3,482	3,874	4,279	4,279
6235 - Worker's compensation expense	19,451	19,424	21,090	25,500	25,500
Total Salaries & Benefits	\$ 365,039	\$ 378,999	\$ 426,128	\$ 475,232	\$ 475,232
RPT Category: 70 - Services & Supplies					
7080 - Publications	\$ 3,207	\$ 2,793	\$ 3,312	4,000	4,000
7100 - Uniforms	\$ -	\$ -	\$ 1,199	2,100	2,100
7135 - Special department expenses	\$ 4,643	\$ 8,201	\$ 5,706	9,500	9,500
7140 - Training	7,056	7,096	8,913	9,500	9,500
7402 - Processing Fees	1,050	1,254	2,469	1,575	1,575
7415 - Services - County of San Diego	-	-	-	-	-
7450 - Services - Software Applications	10,808	8,599	7,593	13,596	13,596
Total Services & Supplies	\$ 26,764	\$ 27,943	\$ 29,192	\$ 40,271	\$ 40,271
RPT Category: 85 - Capital Outlay					
8850 - Capital - vehicles	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
Total Department: 21 - Fire Prevention	\$ 391,803	\$ 406,942	\$ 455,320	\$ 515,503	\$ 515,503

Department 22 - Logistical Volunteer Group
Services & Supplies

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Preliminary	2025-2026 Final
Department: 22 - Logistical Volunteer Group					
RPT Category: 70 - Services & Supplies					
7135 - Special department expenses	5,845	3,149	2,275	6,888	6,888
7140 - Training	-	-	-	-	-
7180 - Utilities	2,942	2,413	2,785	2,973	2,973
7570 - Station Maintenance	5,139	2,917	4,689	8,700	8,700
Total Services & Supplies	\$ 13,927	\$ 8,480	\$ 9,749	\$ 18,560	\$ 18,560
Total Department: 22 - Logistical Voluntee	\$ 13,927	\$ 8,480	\$ 9,749	\$ 18,560	\$ 18,560

Department 23 - C.E.R.T Program

Services & Supplies

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

Department 62 - Suppression

Salaries & Benefits

	2022-2023	2023-2024	2024-2025	2025-2026	2025-2026
	Total Activity	Total Activity	Total Activity	Preliminary	Final
Department: 62 - Suppression					
RPT Category: 60 - Salaries & Benefits					
6010 - Salaries regular	\$ 3,536,907	\$ 3,984,710	\$ 4,159,436	4,507,939	4,507,939
6011 - Out of Rate Pay	\$ 1,338	\$ 1,042	\$ 1,799	2,000	2,000
6033 - OT Coverage - Open	412,069	378,174	679,181	-	-
6034 - OT Coverage - leave	1,210,712	1,177,360	1,071,881	1,264,000	1,264,000
6035 - OT Coverage - training and support	199,504	189,080	236,037	245,000	245,000
6050 - Uniform allowance	-	-	-	-	-
6051 - Holiday Pay	142,298	153,285	161,153	171,763	171,763
6052 - FLSA Pay	129,624	139,983	145,045	161,676	161,676
6053 - Paramedic Incentive / ALS Pay	64,051	67,930	67,425	74,700	74,700
6054 - Paramedic Preceptor Pay	1,351	2,013	4,028	-	-
6055 - Special compensation	99,054	125,642	130,415	132,876	132,876
6090 - Annual leave buyback	25,457	30,794	154,058	-	-
6105 - Occupational injury - 4850 Pay	217,797	73,558	29,245	-	-
6125 - PERS retirement	878,823	1,059,500	1,059,726	1,106,266	1,106,266
6126 - PERS UAL & POB <i>(See Department 10)</i>	81,235	110,148	247,988	384,000	384,000
6127 - PERS Principal	750,580	757,051	769,992	780,746	780,746
6128 - PERS Interest	510,894	505,210	494,241	479,372	479,372
6210 - Long term disability	8,439	8,742	8,529	9,500	9,500
6220 - Health and dental insurance	637,149	732,865	764,698	978,633	978,633
6221 - Health Insurance Retiree Benefits	539,003	538,498	527,115	527,000	527,000
6225 - Social security medicare	86,739	96,079	106,896	87,402	87,402
6235 - Worker's compensation expense	373,158	370,676	379,899	438,600	438,600
Total Salaries & Benefits	\$ 9,906,180	\$ 10,502,341	\$ 11,198,787	\$ 11,351,474	\$ 11,351,474

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

	2022-2023	2023-2024	2024-2025	2025-2026	2025-2026
	Total Activity	Total Activity	Total Activity	Preliminary	Final
Department: 62 - Suppression					
RPT Category: 70 - Services & Supplies					
7070 - Fire Department Sustenance	\$ 172	\$ 7,650	\$ 5,188	7,250	7,250
7100 - Uniforms	10,603	5,336	10,726	14,060	14,060
7110 - Personal Protective Equipment (PPE)	81,260	88,818	107,357	120,749	120,749
7115 - SCBA Equipment	15,675	12,737	13,659	15,950	15,950
7122 - Rescue Equipment	9,961	2,038	12,832	20,000	20,000
7130 - Non-inventory equipment	24,361	64,506	32,782	50,000	50,000
7135 - Special department expenses	-	-	-	9,063	9,063
7140 - Training	95,117	96,109	123,097	124,185	124,185
7180 - Utilities	2,942	-	-	-	-
7465 - Services - Wellness	-	12,842	6,221	8,060	8,060
7540 - Medical supplies	-	-	6,834	20,000	20,000
7550 - Vehicle Preventitive Maintenance	233	-	-	-	-
7555 - Equipment maintenance	2,888	7,433	4,938	10,000	10,000
7579 - Miscellaneous	-	-	-	1,000	1,000
Total Services & Supplies	\$ 243,212	\$ 297,469	\$ 323,635	\$ 400,316	\$ 400,316
RPT Category: 85 - Capital Outlay					
8830 - Capital - structure improvements	\$ 30,300	\$ -	\$ -	\$ -	\$ -
8840 - Capital - equipment	\$ -	\$ -	\$ -	\$ -	\$ -
8850 - Capital - vehicles	-	-	-	-	-
Total Capital Outlay	30,300	-	-	-	-
Total Department: 62 - Suppression	\$ 10,179,691	\$ 10,799,810	\$ 11,522,422	\$ 11,751,790	\$ 11,751,790

Department 63 - Emergency Medical Services (EMS)

Salaries & Benefits

	2022-2023	2023-2024	2024-2025	2025-2026	2025-2026
	Total Activity	Total Activity	Total Activity	Preliminary	Final
Department: 63 - Emergency Medical Services(EMS)					
RPT Category: 60 - Salaries & Benefits					
6010 - Salaries regular	\$ 1,117,814	\$ 1,574,718	\$ 1,825,597	1,958,416	1,958,416
6011 Out of Rate Pay	\$ 234	\$ -	\$ -	-	-
6015 - PT Salary	\$ -	\$ -	\$ 7,084	24,791	24,791
6020 - Longevity	\$ 11,658	\$ 12,402	\$ 12,591	13,245	13,245
6032 - OT - Scheduled	\$ 3,519	\$ 28,279	\$ 44,712	45,000	45,000
6033 - OT Coverage - Open	310,571	348,200	437,588	-	-
6034 - OT Coverage - leave	192,196	255,093	278,573	265,000	265,000
6035 - OT Coverage - training and support	58,828	55,298	61,147	69,675	69,675
6049 - Cell Phone Allowance	1,562	2,274	2,685	2,795	2,795
6050 - Uniform allowance	450	700	950	800	800
6051 - Holiday Pay	36,320	45,519	47,345	55,712	55,712
6052 - FLSA Pay	34,195	37,725	40,296	47,634	47,634
6053 - Paramedic Incentive / ALS Pay	16,100	21,166	20,874	27,300	27,300
6054 - Paramedic Preceptor Pay	1,351	2,013	4,028	10,000	10,000
6055 - Education Pay	17,640	21,999	29,027	30,637	30,637
6090 - Annual leave buyback	4,586	15,354	34,755	-	-
6105 - Occupational injury - 4850 Pay	52,084	18,931	6,935	-	-
6125 - PERS retirement	190,418	244,816	287,690	336,321	336,321
6126 - PERS retirement UAL & POB	26,752	188,881	240,989	250,000	250,000
6127 - POB Principal	280,119	284,405	302,767	310,042	310,042
6126 - POB Interest	190,667	189,795	193,776	190,364	190,364
6210 - Long term disability	2,576	2,610	2,567	3,000	3,000
6220 - Health and dental insurance	323,701	358,386	375,362	497,697	497,697
6221 - Health Insurance Retiree Benefits	208,393	208,728	228,017	227,000	227,000
6225 - Social security medicare	27,119	37,442	49,733	39,354	39,354
6235 - Worker's compensation expense	116,727	143,575	165,192	188,700	188,700
Total Salaries & Benefits	\$ 3,225,578	\$ 4,098,311	\$ 4,700,282	\$ 4,593,485	\$ 4,593,485

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

Services & Supplies and Capital Outlay

	2022-2023	2023-2024	2024-2025	2025-2026	2025-2026
	Total Activity	Total Activity	Total Activity	Preliminary	Final
Department: 63 - Emergency Medical Services(EMS)					
RPT Category: 70 - Services & Supplies					
7035 - Telephone	\$ 8,233	\$ 7,440	\$ 7,540	8,800	8,800
7042 - Cellular phones	2,559	2,865	2,607	3,850	3,850
7070 - Fire Department Sustenance	3,741	4,784	5,466	6,765	6,765
7071 - Meetings	2,718	4,453	4,032	7,563	7,563
7075 - Memberships	3,176	4,541	5,076	5,500	5,500
7100 - Uniforms	14,716	9,046	10,083	14,060	14,060
7110 - Personal Protective Equipment (PPE)	27,137	15,050	40,722	45,802	45,802
7115 - SCBA Equipment	4,696	4,831	5,181	6,050	6,050
7123 - Communication Equipment	8,891	7,638	7,673	12,819	12,819
7130 - Non-inventory equipment	5,214	-	-	-	-
7135 - Special department expenses	199	2,903	1,916	8,800	8,800
7140 - Training	43,637	32,166	32,697	65,589	65,589
7145 - Furnishings & Fixtures	-	10,290	15,178	14,871	14,871
7180 - Utilities	29,911	48,004	52,737	49,110	49,110
7250 - General liability insurance	43,656	57,842	70,780	71,445	76,965
7305 - Office supplies	5,716	4,662	2,245	4,950	4,950
7310 - Postage	328	337	566	605	605
7330 - Household Cleaning Supplies	3,463	4,819	4,616	4,950	4,950
7405 - Services - Auditing	4,625	4,263	4,461	4,950	4,950
7415 - Services - County of San Diego	38,091	40,126	48,936	55,000	55,000
7440 - Services - Legal	17,169	8,526	10,471	16,500	16,500
7445 - Services - Communications / Dispatch	124,917	161,057	154,975	170,047	174,047
7446 - Services - Computer Maintenance	8,429	9,524	9,225	11,550	11,550
7450 - Services - Software Applications	25,277	26,338	29,468	34,987	38,875
7455 - Services-Physical Appraisals	2,559	7,485	4,578	17,174	17,174
7460 - Services-Professional Consultants	3,903	7,149	7,549	15,125	15,125
7465 - Services-Wellness	-	9,177	4,952	8,060	8,060
7475 - Services - Other	23,219	9,706	14,776	26,375	26,375
7476 - Services - EMS Contracts	-	-	53,306	125,000	125,000
7540 - Medical supplies	187,700	217,805	244,782	231,000	251,000
7541 - Medical Waste Control	2,578	3,060	2,989	3,500	3,500
7551 - Vehicle Repairs	86,922	64,708	55,502	80,340	80,340
7555 - Equipment maintenance	27,313	12,258	5,476	41,000	41,000
7560 - Fuel - Diesel	61,729	91,384	88,900	98,880	98,880
7561 - Fuel - Gas	32,480	6,588	4,609	8,000	8,000
7570 - Station Maintenance	30,791	54,180	46,172	62,783	82,783
7579 - Miscellaneous	-	-	33	1,550	1,550
Total Services & Supplies	\$ 885,691	\$ 955,004	\$ 1,060,272	\$ 1,343,347	\$ 1,396,755
RPT Category: 85 - Capital Outlay					
8830 - Capital - structure improvements	-	-	-	-	-
8840 - Capital - equipment	\$ 186,912	\$ -	\$ -	-	-
8850 - Capital - vehicles	605,244	204,798	-	-	-
Total Capital Outlay	\$ 792,156	\$ 204,798	\$ -	\$ -	\$ -
RPT Category: 99 - Transfers Out					
8802 - Capital Funding	-	265,630	278,912	0	0
8803 - Capital Funding Transfer	\$ -	\$ -	\$ -	292,857	292,857
Total Transfer Out to Reserves	\$ -	\$ 265,630	\$ 278,912	\$ 292,857	\$ 292,857
Total Department: 63 - Emergency Medical	\$ 4,903,425	\$ 5,523,743	\$ 6,039,465	\$ 6,229,688	\$ 6,283,097

Department 64 - LKS Emergency Medical Services
Services & Supplies

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Preliminary	2025-2026 Final
Department: 64 - LKS Emergency Medical Services					
RPT Category: 70 - Services & Supplies					
7123 - Communication Equipment	71	-	-	-	-
7130 - Non-inventory equipment	413	-	-	-	-
7140 - Training	2,725	4,360	-	-	-
7540 - Medical supplies	8,812	5,243	-	-	-
7545 - ALS Engine	8,092	-	-	-	-
7555 - Equipment maintenance	465	-	-	-	-
Total Services & Supplies	\$ 20,578	\$ 9,603	\$ -	\$ -	\$ -
Total Department: 64 - LKS EMS	\$ 20,578	\$ 9,603	\$ -	\$ -	\$ -

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

	2022-2023	2023-2024	2024-2025	2025-2026	2025-2026
	Total Activity	Total Activity	Total Activity	Preliminary	Final
Department: 80 - Non-Operating					
RPT Category: 60 - Salaries and Benefits					
6010 - Salaries regular	-	460,518	284,621	-	-
6034 - OT Coverage - Leave	-	-	23,102	-	-
6038 - OT Coverage - Fire Assignment - Reiml	72,879	244,709	461,611	250,000	250,000
6039 - OT Coverage-Nonreimbursed	19,355	43,611	59,858	50,000	50,000
6055 - Education Pay	-	111	1,721	-	-
6125 - PERS retirement	-	9,873	10,545	-	-
6126 - PERS retirement UAL & POB	-	448,140	675,307	193,500	193,500
6220 - Health and dental insurance	-	8,436	8,494	-	-
6221 - Health Insurance Retiree Benefits	-	-	100,000	-	-
6225 - Social security medicare	4	4,344	5,808	-	-
6235 - Worker's compensation expense	-	5,133	5,525	-	-
Total Salaries and Benefits	\$ 92,239	\$ 1,224,874	\$ 1,636,590	\$ 493,500	\$ 493,500
RPT Category: 70 - Services & Supplies					
7100 - Uniforms	-	-	-	-	-
7110 - Personal Protective Equipment (PPE)	-	-	-	-	65,000
7122 - Rescue Equipment	-	1,107	37,010	-	-
7123 - Communication Equipment	-	49,369	-	-	-
7130/7145 - Other Equipment/Furnishings	-	24,884	-	-	20,000
7135 - Special department expenses	-	-	5,821	-	-
7140 - Training	-	2,575	-	-	-
7145 - Furnishings and Training	-	2,000	5,000	-	-
7305 - Office supplies	-	-	-	-	-
7415 - Services - County of San Diego	-	-	-	-	-
7440 - Services Legal	-	41,176	-	-	-
7460 - Services-Professional Counsultants	2,280	-	9,135	-	20,000
7475 - Services - Other	-	2,607	-	-	-
7551 - Vehicle Repairs	-	-	91,012	-	-
7570 - Station Maintenance	-	-	49,938	-	207,000
7579 - Miscellaneous	-	882	-	-	-
7580 - Emergency Incident-Vehicle	283	105	2,263	70,000	70,000
7581 - Emergency Incident-Admin Overhead	-	-	-	35,000	35,000
7582 - Emergency Incident-Other	(243)	5,698	5,841	5,000	5,000
7585 - Non-Reimbursable Incidents - Vehicles	-	-	-	-	-
7586 - Fire Assign. Non-reimbursed-Admin	-	-	-	-	-
7587 - Fire Assign. Non-reimbursed-Other	5,047	1,124	1,080	-	-
Total Services & Supplies	\$ 7,367	\$ 131,527	\$ 207,101	\$ 110,000	\$ 422,000
RPT Category: 80 - Debt Service - Capital					
8010 - Debt Service - Principal	\$ -	\$ 600,000	\$ 627,000	649,000	649,000
8011 - Debt Service - Interest	\$ -	\$ 274,810	\$ 250,027	225,891	225,891
Total Debt Services	\$ -	\$ 874,810	\$ 877,027	\$ 874,891	\$ 874,891
RPT Category: 85 - Capital Outlay					
8830 - Capital - structure improvements	-	-	66,118	-	843,439
8840 - Capital - equipment/ 8850 - Vehicles	365,414	713,278	688,070	-	168,000
8850 - Vehicles	\$ -	\$ 1,110,906	\$ 1,432,979	-	1,773,441
Total Capital Outlay	\$ 365,414	\$ 1,824,184	\$ 2,187,167	\$ -	\$ 2,784,880
Total Department: 80 - Non-Operating	\$ 465,020	\$ 4,055,395	\$ 4,907,885	\$ 1,478,391	\$ 4,575,271

CAPITAL & ONE-TIME PROJECTS

Capital Outlay and One-Time Projects

LAKESIDE FIRE PROTECTION DISTRICT						
FY25/26 - CAPITAL OUTLAY & ONE-TIME EXPENDITURES						
CAPITAL OUTLAY - Vehicles / Equipment						
ITEM DESCRIPTION/CATEGORY	Amount	Funding Source	Type of Capital	Incode Account #	InCode Project Code	Purchase order-carryforward
Medic Unit - Rechassis	\$ 231,000.00	Capital Reserve	Vehicle	100-60-80-8850	Medic RC 25/26	
Radios - 800Mhz - 10	\$ 105,000.00	Capital Reserve	Equipment	100-60-80-8840		
Front Line Command - Chief	\$ 141,750.00	Capital Reserve	Vehicle	100-60-80-8850	Font Line 25/26	
Fire Chief - SUV	\$ 100,000.00	Capital Reserve	Vehicle	100-60-80-8850	FC SUV 25/26	
Type I Engine	\$ 1,021,654.00	Capital Reserve	Vehicle	100-60-80-8850	ENGTYPE1 25/26	
Gurneys Auto-loader	\$ 30,000.00	Capital Reserve	Equipment	100-60-80-8840		
EMS Stair Chairs	\$ 33,000.00	Capital Reserve	Equipment	100-60-80-8840		
Capital Outlay - Vehicles / Equipment	\$1,662,404.00					
CAPITAL OUTLAY - Facilities/CIP						
ITEM DESCRIPTION/CATEGORY	Amount	Funding Source	Type of Capital	Incode Account #	InCode Project Code	Purchase order-carryforward
Station 26 Remodel	\$ 843,439.00	Capital Reserve	Facilities	100-60-80-8830	ST 26 REMODEL	X
Capital Outlay - Facilities/CIP	\$ 843,439.00					
CAPITAL OUTLAY - Grants						
ITEM DESCRIPTION/CATEGORY	Amount	Funding Source	Type of Capital	Incode Account #	InCode Project Code	Purchase order-carryforward
Type VI Engine	\$ 279,037.00	Grant Funds	Vehicle	100-60-80-8850	TYPE VI	X
Grants Capital Outlay	\$ 279,037.00					
Total Capital Outlay	\$2,784,880.00					
DEBT SERVICE - Capital						
ITEM DESCRIPTION/CATEGORY	Amount	Funding Source	Type of Capital	Incode Account #	InCode Project Code	Purchase order-carryforward
Station 3 - Facility Financing (Matures 12/2038)	\$ 325,687.00	Capital Reserve	Facilities	100-60-80-8810/11		
Station 2 - Facility Financing (Matures 12/2029)	\$ 550,000.00	San Diego County Cooperation Agreement	Facilities	100-60-80-8810/11		
Debt Service - Capital	\$ 875,687.00					
ONE TIME PROJECTS						
ITEM DESCRIPTION/CATEGORY	Amount	Funding Source		Incode Account #	InCode Project Code	Purchase order-carryforward
UAL Funding - LKS	\$ 193,500.00	Budget Stability Reserve		100-80-80-6126		
UAL Funding - EMS	\$ 58,000.00	EMS Reserve		100-80-63-6126		
Deferred Maintenance Items - Carry Over + Current FY	\$ 207,000.00	Budget Stability Reserve		100-60-80-7570	DEF MAINTENANCE	X
Consultant for Property Tax Audit	\$ 20,000.00	Budget Stability Reserve		100-10-80-7460		
BLS Car Port	\$ 20,000.00	EMS Reserve		100-80-63-7570		
Nozzles	\$ 20,000.00	Budget Stability Reserve		100-60-80-7130		
SCBA Items	\$ 15,000.00	Budget Stability Reserve		100-60-80-7110		
Turn Outs	\$ 50,000.00	Budget Stability Reserve		100-60-80-7110		
One Time Projects	\$ 583,500.00					

APPENDIX

Appendix A: GENERAL FUND RESERVE POLICY

Resolution #:25-003
Date: January 14th, 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.

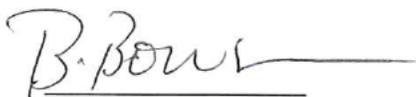
***PASSED AND ADOPTED** by the Board of Directors of the Lakeside Fire Protection District, County of San Diego, State of California, on the 14th day of January 2025 by the following vote:*

AYES: Bingham, Bowser, Liebig, Robles, Turner

NOES:

ABSTAIN:

ABSENT:



Brent Bowser
Board President



Janise Bocskovits
Clerk of the Board



Lakeside Fire Protection District General Fund Reserve Policy

PURPOSE

The purpose of maintaining adequate reserves is to ensure that there are appropriate levels of working capital in the District's funds to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenses) and to ensure stable services and fees.

Properly designed policies send a positive signal to the community of taxpayers, bondholders, rating agencies, and regulatory agencies that the Board is committed to the District's long-term financial health and viability. Prudent financial management and best practices dictate that the District maintain appropriate reserves for emergency use, capital projects, obligations accruing on a current basis that will be paid in the future, and those required as a result of legal or external requirements.

POLICY

It is the policy of the Lakeside Fire Protection District to identify the various classifications of the District's governmental fund balances in its annual financial report and annual budget. These classifications take into consideration the District's long-term infrastructure needs, non-current liabilities, economic uncertainties, and possible catastrophic events. The District policy is to maintain transparency by maintaining appropriate reserve levels and categories based on prudent long-term financial and strategic goals. The District policy is to maintain a minimum target of fifty percent (50%) of property tax revenue in unrestricted General Fund Reserves order to meet the cash flow needs of the District.

OBJECTIVES

- To establish sound formal fiscal reserve policies to ensure strong fiscal management to guide future District decisions.
- To build adequate reserves over time. This action will provide the District with resources to help stabilize the District's finances, and position it more easily to absorb economic downturns or large-scale emergencies.
- To provide funding for current and future replacement of existing assets as they reach the end of their useful lives.
- To assist the District in meeting its short-term and long-term obligations and to ensure that the District maintains the highest possible credit rating.

OVERVIEW

Government Accounting Standards Board Statement NO. 54 (GASB 54) requires that fund balances be classified as either nonspendable, restricted, committed, assigned or unassigned funds. The nonspendable and restricted classifications are subject to requirements outside the District's control for financial planning purposes. "Nonspendable" resources are inherently nonspendable such as prepaid items and inventories. "Restricted" resources are of no discretionary value given the restrictions placed upon them by a third-party outside of the District's control (i.e. bond payment reserve requirement, Mitigation Funds not used, and grants).

The District's Reserve Policy will only address the three classifications that are subject to control by the Governing Board, which are:

- **Committed Fund Balance**: The committed fund balance classification reflects specific purposes pursuant to constraints imposed by formal action of the District's highest level of decision-making authority (generally the Governing Board). Also, such constraints can only be removed or changed by the same form of formal action.
- **Assigned Fund Balance**: The assigned fund balance classification reflects amounts that are constrained by the government's intent to be used for specific purposes, but meet neither the restricted nor committed forms of constraint.
- **Unassigned Fund Balance**: The unassigned fund balance classification is the residual classification for the general fund only. It is also where *negative residual amounts* for all *other* governmental funds would be reported.

PROCEDURE

This section provides the protocol for maintaining the unrestricted reserves or spendable General Fund balances. This policy requires the assignment to be made as part of the annual budget and "Five Year Capital Funding Plan" adoption which identifies the reserves needed.

Any requests for the use of reserve funds will be accompanied by a current status report of the affected reserve fund and impact on the recommended target balance. Reserve impacts will be identified as a part of the budget reports.

Committed Reserve Funds

1. Economic Stability Reserve

Committed funds describe the portion of the fund balance that is constrained by limitations imposed by the Lakeside Fire Protection District Governing Board (Board). The Economic Stability Reserve is intended to offset quantifiable revenue/expense uncertainty and help stabilize service levels through economic cycles. The Board imposed limitation must occur no later than the close of the fiscal year and remains binding unless removed under the same manner. A commitment is made by Board resolution that states the amount and purpose of the commitment.

Generally, appropriations and access to these funds will be reserved for emergency situations. Examples of such emergencies include, but are not limited to:

- Reduction in revenue equal to or greater than 10% of adopted General Fund appropriations
- An unplanned, major, catastrophic event such as a natural disaster requiring expenditures over 10% of General Fund adopted appropriations
- Unfunded and/or unpredictable State or Federal legislative or judicial mandates
- Any other unforeseen event that causes the District to expend funds in excess of 10% of General Fund adopted appropriations

Policy:

Maintain a target reserve balance of 25% of annual property tax revenue. The reserve amount is determined by estimating the level of financial risk associated with the economy. If the Economic Stability Reserve falls below a minimum of 25% of annual property tax revenue, the Fire Chief will prepare a plan within three months of the submission of the Audited Financial Report to replenish the Reserve balance to the 25% level within 48 months. The formal action required to commit fund balance and/or access committed funds shall be by board resolution requiring 4/5 majority vote.

Assigned Reserve Funds

2. Budget Stability Reserve

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 i.e. extended leave due to injury or illness, or more fire activity than is budgeted for in a normal year. 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.

Policy:

Maintain a target reserve balance of 2.5% of annual property tax revenue. If the Budget Stability Reserve falls below 1%, the Fire Chief will prepare a plan within three months of the submission of the Audited Financial Report to replenish the Budget Stability Reserve to the 2.5% level within 24 months.

3. Leave Liability Reserve

Assigned funds describe the portion of General Fund reserves that reflect the use of resources to provide a source of funding for near-term and long-term needs. The District accrues liability based on the unused leave benefit of the employees which is a combined near-term and long-term liability.

Policy:

Maintain a target reserve balance of 100% of the annual accrued liability as determined by the annual audited financial statements. If the Leave Liability Reserve falls below 100%, the Fire Chief will prepare a plan within three months of the submission of the Audited Financial Report to replenish the Leave Liability Reserve to 100% level within 24 months.

4. *Capital Expenditure Funding Plan*

A 5-Year Capital Expenditure Funding Plan must be maintained and considered when calculating the annual reserve requirements for capital equipment and facilities. The 5-Year Capital Expenditure Funding Plan is included as part of the final budget each year.

a. *Capital Equipment Reserve*

Assigned funds describe the portion of General Fund reserves that provide a source of funding for near-term and long-term needs. The District needs to purchase equipment and vehicles in order to carry out the mission and strategic objectives.

Policy:

Maintain a target reserve balance that meets the 5-Year capital expenditure requirements of the District. If the Capital Equipment Reserve falls below the amount needed to meet the required expenditures, the Fire Chief will modify the plan to meet the 5-Year capital expenditure requirements of the District.

b. *Capital Facilities Reserve*

Assigned funds describe the portion of General Fund reserves that provide a source of funding for near-term and long-term needs. The District needs essential services buildings in order to carry out the mission and strategic objectives.

Policy:

A comprehensive facility assessment shall be performed and maintained which identifies the overall condition, life cycle information, and replacement cost of all building systems and major components of District facilities. The assessments shall document activities to provide baseline data, benchmarks, and metrics by which the District can effectively develop budget projects and needs prioritization. Maintain a target reserve balance that meets the 5-Year capital expenditure requirements of the District. If the Capital Facilities Reserve falls below the amount needed to meet the required expenditures, the Fire Chief will modify the plan to meet the 5-Year capital expenditure requirements of the District.

5. *Self-Insured Retention Reserve*

Assigned funds describe the portion of General Fund reserves that reflect the use of resources to provide a source of funding for near-term and long-term needs. The District is a member of Public Agency Self Insurance System (PASIS) JPA for workers compensation which requires that the District maintain a Self-Insurance Retention (SIR) amount for payment of claims prior to the Excess Insurance coverage. The SIR amount is a liability that is calculated by the PASIS third-party administrator on all outstanding claims. The SIR amount is the estimated cost of the claim over the life of the claim which is the long-term liability of the claim.

Policy:

Maintain a target reserve balance of a minimum 100% of the estimated SIR amount as estimated by the PASIS TPA at the end of the Fiscal Year. The reserve amount is calculated by subtracting the liability booked on the annual audited financial report from the SIR liability for estimated claims calculated by the third-party administrator. If the Self-Insured Retention Reserve falls below 100%, the Fire Chief will prepare a plan within three months of the submission of the Audited Financial Report to replenish the Self-Insured Retention Reserve to 100% level within 24 months.

6. *HCFA Liability Reserve*

Assigned funds describe the portion of General Fund reserves that reflect the use of resources to provide a source of funding for near-term and long-term needs. The District is a member of Heartland Communications Facility Authority (HCFA) JPA to provide emergency communications. HCFA has identified long-term liability amounts for each of the member agencies related to the employee benefit costs and emergency radio system backbone.

Policy:

Maintain a target reserve balance of 100% of the liability identified by HCFA in their audited annual financial report. The cost of the emergency radio system backbone may need to be estimated based on a reasonable assessment of the cost and life of the system. The Fire Chief will assess the utilization and need for this reserve on an annual basis. If the HCFA Liability Reserve falls below 100% of the targeted amount, the Fire Chief will prepare a plan within three months of the submission of the District's Audited Financial Report to replenish the HCFA Liability Reserve within 24 months.

9. *Emergency Medical Services (EMS) Liability Reserve*

The District's second largest source of revenue is EMS revenue through the Santee-Lakeside Emergency Medical Services Authority (SLEMSA). These funds will be used specifically for EMS related expenses. These reserves are needed for cash flow purposes to meet the normal operating expenses.

Policy:

Maintain a reserve balance of the carryover of EMS excess revenue over expenses. The Fire Chief will assess the utilization of this reserve on an annual basis. This fund does not have a percentage-based minimum reserve balance due to its variable funding model.

Unassigned Reserve Funds

The General Fund may have net resources in excess of what is classified in nonspendable, restricted, committed, or assigned. This amount is presented as the "Unassigned Fund Balance" amount on the annual financial report. This policy dictates that any amount of fund balance will be classified as "Unassigned" after funding the "Economic Stability Reserve", plus the various "Assigned Reserves" made in accordance with the preceding section.

Use of Resources

The District operates on reserves for the first five months of the year due to the timing of property tax apportionment revenue by the County. General Fund Reserves will be used for working capital in the order of Unassigned, Assigned, and Committed for cash flow purposes, and the reserve funds will be replenished based on the annual budgeted requirement as soon as adequate property tax revenue is received.