



LAKESIDE FIRE PROTECTION DISTRICT



**PRELIMINARY BUDGET
FISCAL YEAR 2026-2027**



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

Organizational Chart

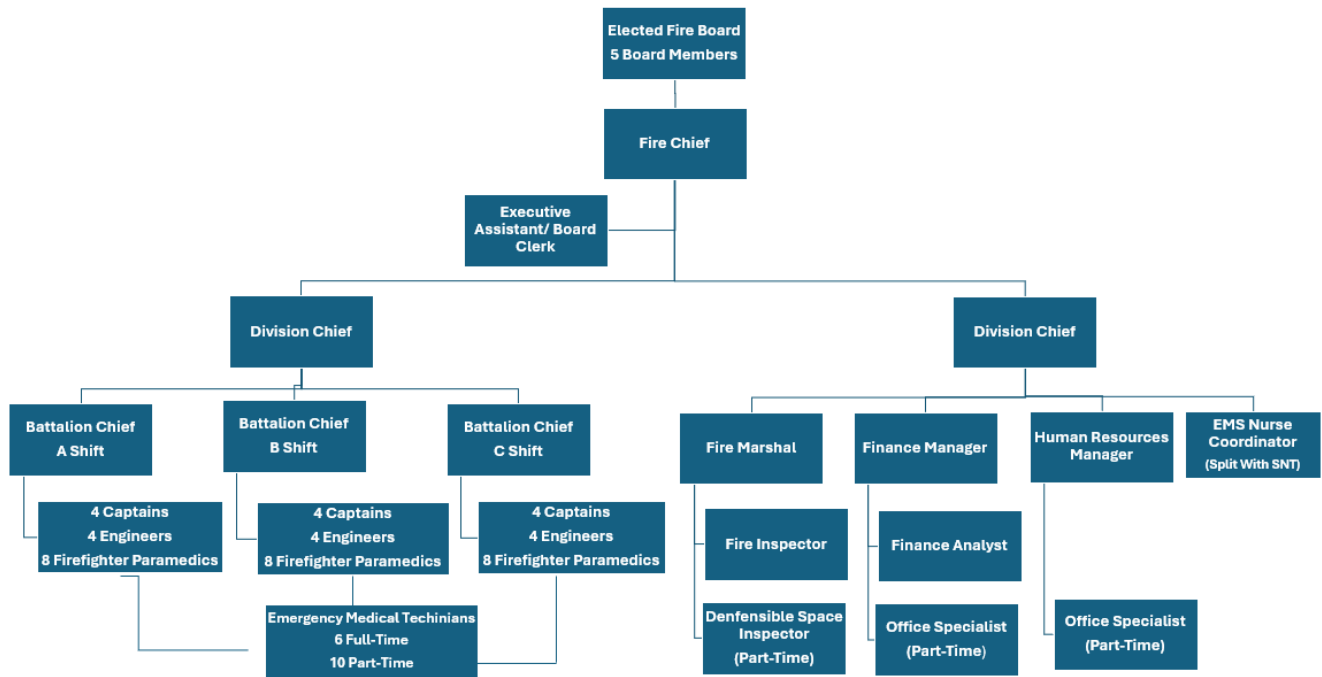


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GENERAL INFORMATION





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 and a Logistics Volunteer Group 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 2025-2030

- Goal 1: To enhance the revenue stream by providing short and long-term fiscal sustainability for the District.
- Goal 2: Ensure a highly trained and competent workforce to provide the highest level of services to the community.
- Goal 3: Provide and strengthen the service delivery model which meets and anticipates the needs of the community.
- Goal 4: Enhance the use of technology to improve the District and our ability to serve the community.
- Goal 5: Enhance training for all personnel to maintain and improve competencies and succession planning.
- Goal 6: Develop and improve internal communications to meet the District's mission.
- Goal 7: Enhance the District's public engagement.
- Goal 8: Establish and implement a proactive sustainable facilities life cycle and management program.

BUDGET RESOLUTION

Resolution #26-018
Date: June 9th, 2026
Page 1 of 1

RESOLUTION NO. 26-018

RESOLUTION OF THE GOVERNING BOARD OF THE LAKESIDE FIRE PROTECTION DISTRICT ADOPTING PRELIMINARY BUDGET FOR FISCAL YEAR 2026/2027

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 2026/2027.

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 2026/2027 (Exhibit A) with a total expenditure requirement of \$24,647,933 and \$1,684,675 transferred 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 \$1,021,631 from the EMS Reserve Fund will be needed to cover recurring costs; 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 1st, 2026.


***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 June, 2026 by the following vote:*


AYES: Bingham, Liebig, Robles, Turner.

NOES: None.

ABSTAIN: None.

ABSENT: None.


Tim Robles
Board President


Janise Boeskovits
Clerk of the Board

BUDGET HIGHLIGHTS

General Fund Overall Summary

The FY2026-27 Preliminary Budget total Revenues are budgeted at \$25.1 million, and expenditures are budgeted at \$24.6 million. Unrestricted ending Fund balance is projected to be about \$15 million on June 30, 2026.

The table below provides a comparison of FY2025-26 amended budget and the FY2026-27 Preliminary Budget. Additional details regarding revenues and expenditures are summarized below.

Budget Summary

	2025-2026 Final Amended Budget	2026-2027 Preliminary Budget	Change	% Change
Resources In:				
Revenues				
40 - Property Tax	16,908,767	17,685,995	777,228	4.60%
41 - Fees and Services	737,000	176,000	(561,000)	-76.12%
42 - Revenue from other Agencies/Grants	7,191,995	6,734,097	(457,898)	-6.37%
43 - Miscellaneous	6,000	6,000	-	0.00%
44 - Use of Money and Property	471,018	507,500	36,482	7.75%
Total Revenue	25,314,780	25,109,592	(205,188)	-0.81%
Resource Uses:				
Expenditures				
60 - Salaries & Benefits	19,684,435	19,695,604	11,169	0.06%
70 - Services & Supplies	4,306,208	4,078,733	(227,475)	-5.28%
80 - Debt Service - Capital	874,891	873,597	(1,295)	-0.15%
85 - Capital Outlay	2,815,674	-	(2,815,674)	-100.00%
Total Expenditures	27,681,208	24,647,933	(3,033,275)	-11.0%
Change in Fund Balance Surplus/(Deficit)	(2,366,428)	461,659	(2,828,087)	-119.5%

Revenue Recap

The revenue recap is representative of all funds with the District. Revenues of nearly \$25.1 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 70.4% at \$17.6 million, a projected 4.6% increase. The second largest source of revenue is the Revenue from other Agencies/Grants at 26.8%. This category includes Emergency Medical Services (EMS) revenue of \$5.6 million, projected Fire Assignment Reimbursements of \$0.4 million, and \$0.55 million from the redevelopment agency cooperation agreement to pay the Debt Service on Station 2.

Summary tables of sources of funds are as follows:

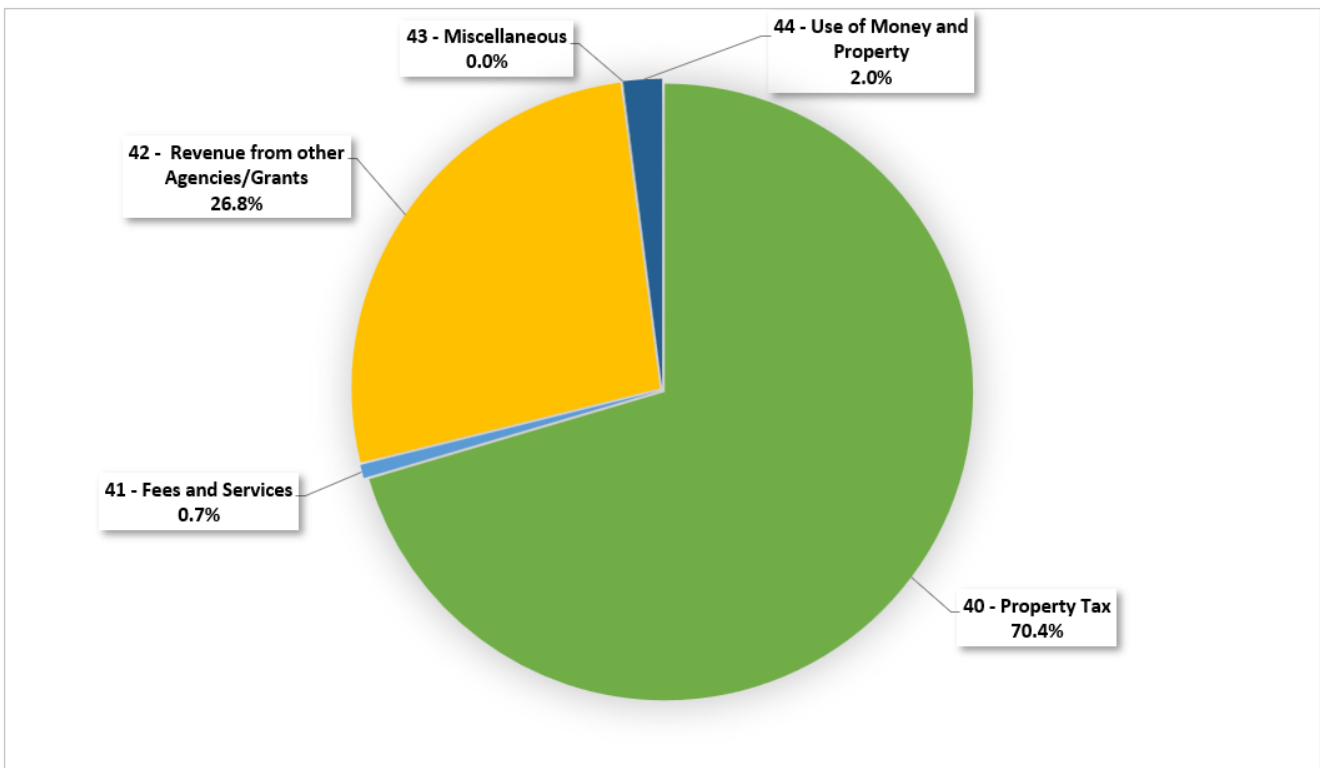
Overall Summary - Sources of Funds
Fiscal Year 2026 – 2027 Revenue Change

	2025-2026 Final Amended Budget	2026-2027 Preliminary Budget	Change	% Change
Resources In:				
Revenues				
40 - Property Tax	16,908,767	17,685,995	777,228	4.60%
41 - Fees and Services	737,000	176,000	(561,000)	-76.12%
42 - Revenue from other Agencies/Grants	7,191,995	6,734,097	(457,898)	-6.37%
43 - Miscellaneous	6,000	6,000	-	0.00%
44 - Use of Money and Property	471,018	507,500	36,482	7.75%
Total Revenue	25,314,780	25,109,592	(205,188)	-0.81%

Fiscal Year 2026 – 2027 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
Resources In: Revenues					
40 - Property Tax	17,685,995	17,685,995	-	-	-
41 - Fees and Services	176,000	176,000	-	-	-
42 - Revenue from other Agencies/Grants	6,734,097	20,000	5,754,097	410,000	550,000
43 - Miscellaneous	6,000	6,000	-	-	-
44 - Use of Money and Property	507,500	352,500	155,000	-	-
Total Revenues	25,109,592	18,240,495	5,909,097	410,000	550,000

Total Revenue Fiscal Year 2026 – 2027



Expenditure Recap

The expenditure recap is representative of all funds with the District and totals \$24.6 million. As a service organization, Salary & Benefits is the District's largest expenditure category accounting for 79.9% at \$19.6 million. The second largest category for the Preliminary Budget is Service & Supplies at 16.5% and \$4 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.

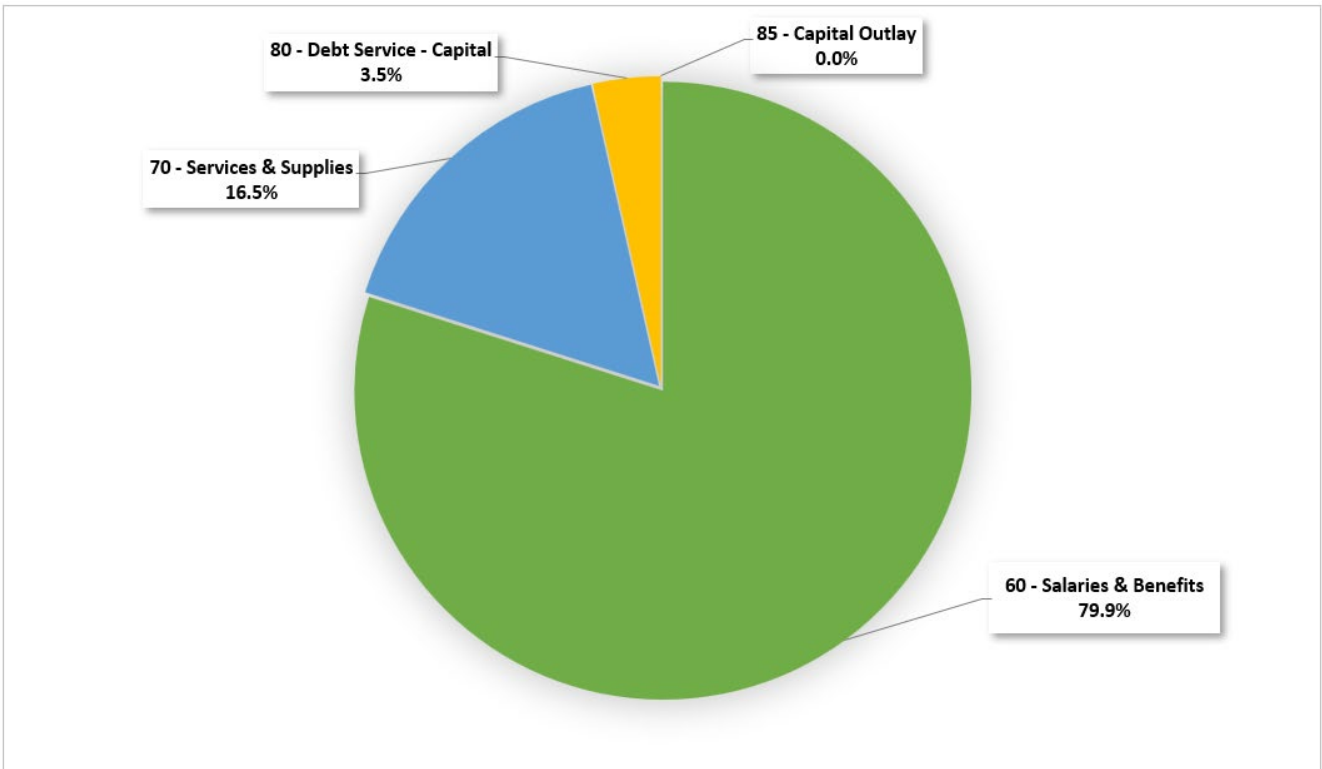
Fiscal Year 2026 – 2027 Expenditure Change

	2025-2026 Final Amended Budget	2026-2027 Preliminary Budget	Change	% Change
Resource Uses:				
Expenditures				
60 - Salaries & Benefits	19,684,435	19,695,604	11,169	0.06%
70 - Services & Supplies	4,306,208	4,078,733	(227,475)	-5.28%
80 - Debt Service - Capital	874,891	873,597	(1,295)	-0.15%
85 - Capital Outlay	2,815,674	-	(2,815,674)	-100.00%
Total Expenditures	27,681,208	24,647,933	(3,033,275)	-11.0%

Fiscal Year 2026 – 2027 Expenditures Division/Department

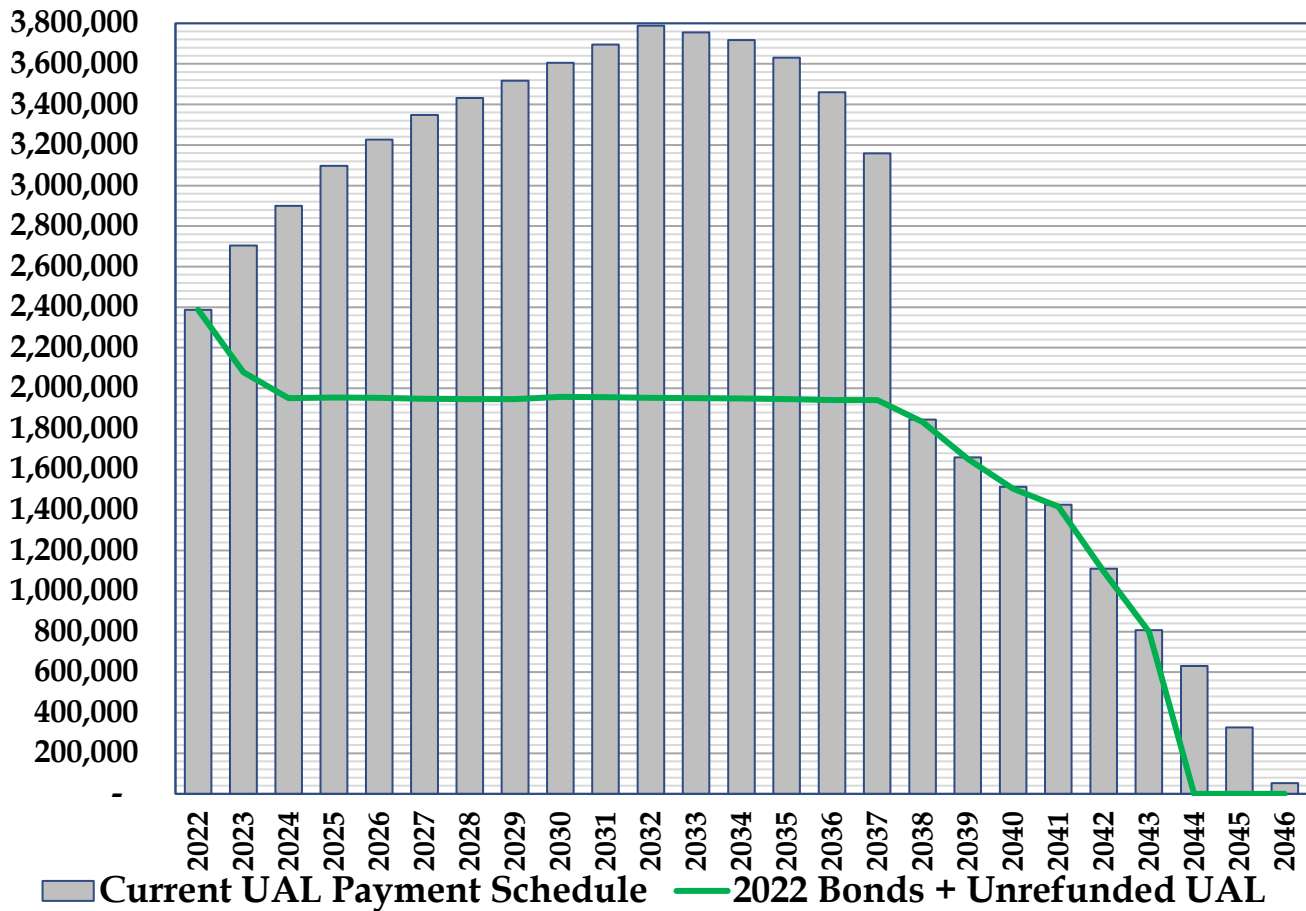
Resource Uses: Expenditures					
60 - Salaries & Benefits	19,395,604	14,155,886	5,239,717	-	-
70 - Services & Supplies	3,968,733	2,585,222	1,383,511	-	-
Total Operating Expenditures	23,364,336	16,741,108	6,623,228	-	-
60 - Salaries & Benefits - Non Recurring	300,000	-	-	300,000	-
70 - Services & Supplies - Non-Recurring	110,000	-	-	110,000	-
Total Non Operating Expenditures	410,000	0	0	410,000	0
80 - Debt Service - Capital	873,597	-	-	-	873,597
85 - Capital Outlay	-	-	-	-	-
Total Capital Debt Service and Capital Outlay	873,597	0	0	0	873,597
Total Expenditures	24,647,933	16,741,108	6,623,228	410,000	873,597

Total Expenditures Fiscal Year 2026 – 2027



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 addressing its pension obligations. The Preliminary Budget includes \$1 million in annual 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 FY2025-26. 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.

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
Total Increase		231,931		113,183		77,058			422,172

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. **These funds are not to be used for recurring expenses.**

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

A summary of fund balances is as follows:

FY2026-27 Preliminary Budget Reserves					
Reserve Category	FY2025-26 Audited Beginning Balances	Projected Use of Reserves FY2025-26 Final Amended Budget	FY2025-26 Projected Ending Fund Balances	FY2026-27 Preliminary Budget Projected Use of Reserves	FY2026-27 Preliminary Budget Projected Ending Balance
Economic Stability Reserve Balance:	\$4,227,192	\$0	\$4,227,192	\$194,307	\$4,421,499
Accrued Leave Reserve Balance:	\$2,088,048	\$0	\$2,088,048	\$0	\$2,088,048
HCFA JPA Liability Reserve Balance:	\$510,000	\$0	\$510,000	\$0	\$510,000
Self Insured Retention Reserve Balance:	\$700,000	\$0	\$700,000	\$0	\$700,000
Capital Reserve Balance:	\$2,450,131	(\$1,259,764)	\$1,190,367	\$1,361,079	\$2,551,446
EMS Reserve Balance:	\$4,554,694	(\$576,752)	\$3,977,942	(\$1,021,631)	\$2,956,311
Budget Stability Reserve Balance:	\$2,141,951	(\$511,750)	\$1,630,201	(\$194,307)	\$1,435,894
Unassigned Reserve Balance:	\$384,084	(\$18,162)	\$365,922	\$122,211	\$488,133
General Fund Reserves Total	\$17,056,100	(\$2,366,428)	\$14,689,671	\$461,658	\$15,151,330

FY 2026-27 EMS SLEMSA Revenue =	\$5,654,097
FY2026-27 Projected Ending EMS Fund Balance =	\$2,956,311
EMS Reserves as a % of SLEMSA Revenue =	52.3%

FY2026-27 LKS Property Tax Revenue =	\$17,685,995
FY 2026-27 Projected Ending Lakeside Non-EMS Fund Balance =	\$12,195,019
Unrestricted NON-EMS Reserves as a % of Property Tax Revenue =	69.0%

Changes to Fund Balance

The Preliminary Budget projects an increase in fund balance of \$0.4 million due to:

- **Economic Stability Reserves:** \$.2 million increase due to increase property tax revenue in FY2026-27. This reserve is required to be funded at 25% of property tax revenue.
- **Capital Reserves:** \$1.3 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:** \$1 million decrease to fund operating deficit which includes capital asset funding of \$0.3 million.
- **Budget Stability Reserves:** \$0.2 million decrease to fund the increase to the Economic Stability Reserve.
- **Unassigned Reserves:** \$0.1 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 FY2026-27 Preliminary Budget presents a financially prudent budget for next fiscal year. The budget is structurally balanced using 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 FY2026-27 calculation, the population for the unincorporated areas decreased by .62%. California per capita personal income (Price Factor) increased by 4.95%. These figures were used in the formula to compute the limit.

Fiscal Year 2026-27 Appropriations Limit Calculation

Fiscal Year 2026-27 Appropriation Limit		
Prior Year (FY2025-26) Appropriations Limit	\$	21,720,535
Increased by an inflation factor composed of the increase in population and per capita income change (rounded 4 decimal places in chart)	X	1.0430
FISCAL YEAR 2026-27 APPROPRIATIONS LIMIT	\$	22,654,518

Proceeds of Taxes

The "Proceeds of Taxes" as included in the FY2026-27 Preliminary Budget that are subject to the appropriations limit are estimated to be \$16.3 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 \$6.3 million. Simply stated, the District could collect and spend up to \$6.3 million more in property tax revenue during FY2026-27 without exceeding the Constitutional limit.

Fiscal Year 2026-27 Appropriations Limit as calculated	\$	22,654,518
Fiscal Year 2026-27 estimated proceeds from Tax revenue less exclusions	\$	16,308,820
Amount under the limit (Appropriation gap)	\$	6,354,698

GANN Limit Resolution

Resolution #26-019
Date: June 9th, 2026
Page 1 of 1

RESOLUTION NO. 26-019

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 2026-2027

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 2026-2027 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 \$22,654,518. (Attachment A)

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

Adjustments:

Per Capita Personal Income change	=	1.0495
Population Change (Balance of County)	=	0.9938
Combined Factor	=	1.0430

2026-2027 Appropriation Limitation = \$22,654,518


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 June 2026 by the following vote:

AYES: Bingham, Liebig, Robles, Turner.

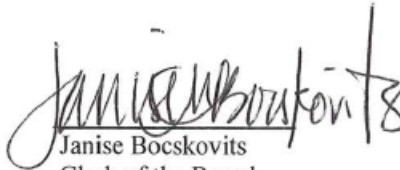
NOES: None.

ABSTAIN: None.

ABSENT: None.



Tim Robles
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.

Preliminary Budget Preparation Calendar – FY 2026-27			
Date	Time	Prelim Budget Calendar	Attendance
April 13-17	Various	Budget Preparation/ Discussion - Program Overtime	Various
April 13-17	Various	Budget Preparation/ Discussion - Services & Supplies	Various
5-May	9:30	Preliminary Budget Preparation/Discussion	Staff
12-May	9:30	Preliminary Budget Preparation/Discussion	Staff
26-May	13:30	Budget Workshop – Preliminary Budget	Committee
2-Jun	13:30	Budget Workshop – Preliminary Budget	Committee
9-Jun	17:30	Board Meeting. - Submission of Preliminary Budget	Board
23-Jun	17:30	Board Meeting - Approval of Preliminary Budget	Board

Final Budget Preparation Calendar – FY 2026-27			
Date	Time	Budget Calendar	Attendance
14-Jul	9:30	Final Budget Preparation / Discussion	Staff
21-Jul	9:30	Final Budget Preparation / Discussion	Staff
28-Jul	9:30	Final Budget Preparation / Discussion	Staff
4-Aug	9:30	Final Budget Preparation / Discussion	Staff
11-Aug	13:30	Budget Workshop - Overall Budget Review including Capital & Reserves	Committee
18-Aug	13:30	Budget Workshop - Overall Budget Review including Capital & Reserves	Committee
25-Aug	13:30	Budget Workshop - Overall Budget Review including Capital & Reserves	Committee
8-Sep	17:30	Board Mtg - Submission of Final Budget, Capital Plan, & Reserve Allocation	Board
22-Sep	17:30	Board Mtg - Approval of Final Budget, Capital Plan, & Reserve Allocation	Board

Summary of Staffing Changes

FY2026-2027 Personnel Listing (FTE)

Full Time Equivalent (FTE) List	FY2025-2026 Authorized Positions	Changes	FY2026-2027 Authorized Positions
Non-Safety/Administration:			
Executive Assistant and Clerk of the Board	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	3.50	-	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
Total Safety/Administration	3.00	-	3.00
Safety Suppression:			
Battalion Chief	3.00	-	3.00
Captain	12.00	-	12.00
Engineer	12.00	-	12.00
Firefighter PM	12.00	-	12.00
Total Safety Suppression	39.00	-	39.00
Safety/EMS:			
Firefighter PM	12.00	-	12.00
Non-Safety/EMS:			
EMS Nurse Coordinator	0.50	-	0.50
Emergency Medical Technician(EMT) - F.T.	6.00	-	6.00
Total EMS	18.50	-	18.50
TOTAL FTEs	68.00	-	68.00
Board of Directors			
Directors	5.00	-	5.00
Total Board of Directors	5.00	-	5.00
Total FTEs & Directors	73.00	-	73.00

FUNDED VACANCIES included in FTEs
Firefighter PM

FY2026-2027
3.00
3.00

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 \$0.4 million surplus before any capital outlays, which will be added during the final budget development process.

LAKESIDE FIRE PROTECTION DISTRICT				
PRELIMINARY BUDGET - FY2026-27		ALL DIVISION AND DEPARTMENTS		
	2025-2026 AMENDED Budget	2026-2027 PRELIMINARY Budget	Change	% Change
Resources In: Revenues				
40 - Property Tax	16,908,767	17,685,995	777,228	4.6%
41 - Fees and Services	737,000	176,000	(561,000)	-76.1%
42 - Revenue from other Agencies/Grants	5,969,164	5,774,097	(195,067)	-3.3%
43 - Miscellaneous	6,000	6,000	-	0.0%
44 - Use of Money and Property	457,500	507,500	50,000	10.9%
Revenues	24,078,431	24,149,592	71,161	
Resource Uses: Expenditures				
60 - Salaries & Benefits	19,097,935	19,395,604	297,669	1.6%
70 - Services & Supplies	3,897,958	3,968,733	70,775	1.8%
Operating Expenditures	22,995,893	23,364,336	368,444	
Sub-Total Operating Surplus/(Deficit)	1,082,538	785,255	(297,283)	
Capital Funding Transfer from Operations	(1,604,453)	(1,684,675)	(80,222)	5.0%
Sub-Total Surplus/(Deficit) after Capital Transfer	(521,915)	(899,420)	(377,505)	
42 - Revenue Agencies/Grants - Non-Recurring	410,000	410,000	-	0.0%
60 - Salaries & Benefits - Non Recurring	586,500	300,000	(286,500)	-48.8%
70 - Services & Supplies - Non-Recurring	408,250	110,000	(298,250)	0.0%
Sub-Total Non-Operating Surplus/(Deficit)	(584,750)	0	584,750	
42 - Revenue from other Agencies/Grants - Capital	812,831	550,000	(262,831)	-32.3%
44 - Use of Money and Property	13,518	-	(13,518)	-100.0%
Transfer In to Capital from Operations	1,604,453	1,684,675	80,222	5.0%
80 - Debt Service - Capital	874,891	873,597	(1,295)	-0.1%
85 - Capital Outlay	2,815,674	-	(2,815,674)	-100.0%
Sub-Total Capital Outlay Surplus/(Deficit)	(1,259,763)	1,361,079	2,620,842	
Overall General Fund Surplus/(Deficit)	(2,366,428)	461,659	2,828,087	

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 a \$.1 surplus.

LAKESIDE FIRE PROTECTION DISTRICT				
PRELIMINARY BUDGET - FY2026-27	LKS - EXCLUDES EMS & NON-OPERATING ITEMS			
	2025-2026 AMENDED Budget	2026-2027 PRELIMINARY Budget	Change	% Change
Resources In: Revenues				
40 - Property Tax	16,908,767	17,685,995	777,228	4.6%
41 - Fees and Services	737,000	176,000	(561,000)	-76.1%
42 - Revenue from other Agencies/Grants	15,000	20,000	5,000	33.3%
43 - Miscellaneous	6,000	6,000	-	0.0%
44 - Use of Money and Property	302,500	352,500	50,000	16.5%
Revenues	17,969,267	18,240,495	271,228	
Resource Uses: Expenditures				
60 - Salaries & Benefits	14,182,568	14,155,886	(26,682)	-0.2%
70 - Services & Supplies	2,493,265	2,585,222	91,957	3.7%
Operating Expenditures	16,675,833	16,741,108	65,275	
Sub-Total Operating Surplus/(Deficit)	1,293,434	1,499,386	205,952	
Capital Funding Transfer from Operations	(1,311,596)	(1,377,175)	(65,579)	5.0%
Sub-Total Surplus/(Deficit) after Capital Transfer	(18,162)	122,211	140,373	
42 - Revenue Agencies/Grants - Non-Recurring	-	-	-	0.0%
60 - Salaries & Benefits - Non Recurring	-	-	-	0.0%
70 - Services & Supplies - Non-Recurring	-	-	-	0.0%
Sub-Total Non-Operating Surplus/(Deficit)	0	0	0	
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%
Sub-Total Capital Outlay Surplus/(Deficit)	0	0	0	
Overall General Fund Surplus/(Deficit)	(18,162)	122,211	140,373	

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 a \$1 million deficit including transfers for capital funding.

LAKESIDE FIRE PROTECTION DISTRICT				
PRELIMINARY BUDGET - FY2026-27		EMS - INCLUDING NON-OPERATING ITEMS		
	2025-2026 AMENDED Budget	2026-2027 PRELIMINARY Budget	Change	% Change
Resources In: Revenues				
40 - Property Tax	-	-	-	0.0%
41 - Fees and Services	-	-	-	0.0%
42 - Revenue from other Agencies/Grants	5,954,164	5,754,097	(200,067)	-3.4%
43 - Miscellaneous	-	-	-	0.0%
44 - Use of Money and Property	155,000	155,000	-	0.0%
Revenues	6,109,164	5,909,097	(200,067)	
Resource Uses: Expenditures				
60 - Salaries & Benefits	4,915,366	5,239,717	324,351	6.6%
70 - Services & Supplies	1,404,693	1,383,511	(21,183)	-1.5%
Operating Expenditures	6,320,060	6,623,228	303,168	
Sub-Total Operating Surplus/(Deficit)	(210,896)	(714,131)	(503,235)	
Capital Funding Transfer from Operations	(292,857)	(307,500)	(14,643)	5.0%
Sub-Total Surplus/(Deficit) after Capital Transfer	(503,753)	(1,021,631)	(517,878)	
42 - Revenue Agencies/Grants - Non-Recurring	-	-	-	0.0%
60 - Salaries & Benefits - Non Recurring	73,000	-	(73,000)	-100.0%
70 - Services & Supplies - Non-Recurring	-	-	-	0.0%
Sub-Total Non-Operating Surplus/(Deficit)	(73,000)	0	73,000	
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%
Sub-Total Capital Outlay Surplus/(Deficit)	0	0	0	
Overall General Fund Surplus/(Deficit)	(576,753)	(1,021,631)	(444,878)	

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.

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 PRELIMINARY BUDGET - FY2026-27	LKS NON-OPERATING (NON-RECURRING REVENUE AND EXPENSES INCLUDING CAPITAL)			
	2025-2026 AMENDED Budget	2026-2027 PRELIMINARY Budget	Change	% Change
Resources In: Revenues				
40 - Property Tax	-	-	-	0.0%
41 - Fees and Services	-	-	-	0.0%
42 - Revenue from other Agencies/Grants	-	-	-	0.0%
43 - Miscellaneous	-	-	-	0.0%
44 - Use of Money and Property	-	-	-	0.0%
Revenues	-	-	-	0.0%
Resource Uses: Expenditures				
60 - Salaries & Benefits	-	-	-	0.0%
70 - Services & Supplies	-	-	-	0.0%
Operating Expenditures	-	-	-	0.0%
Sub-Total Operating Surplus/(Deficit)	0	0	0	
Capital Funding Transfer from Operations	-	-	-	0.0%
Sub-Total Surplus/(Deficit) after Capital Transfer	0	0	0	
42 - Revenue Agencies/Grants - Non-Recurring	410,000	410,000	-	0.0%
60 - Salaries & Benefits - Non Recurring	513,500	300,000	(213,500)	-41.6%
70 - Services & Supplies - Non-Recurring	408,250	110,000	(298,250)	0.0%
Sub-Total Non-Operating Surplus/(Deficit)	(511,750)	0	511,750	
42 - Revenue from other Agencies/Grants - Capital	812,831	550,000	(262,831)	-32.3%
44 - Use of Money and Property	13,518	-	(13,518)	-100.0%
Transfer In to Capital from Operations	1,604,453	1,684,675	80,222	5.0%
80 - Debt Service - Capital	874,891	873,597	(1,295)	-0.1%
85 - Capital Outlay	2,815,674	-	(2,815,674)	-100.0%
Sub-Total Capital Outlay Surplus/(Deficit)	(1,259,763)	1,361,079	2,620,842	
Overall General Fund Surplus/(Deficit)	(1,771,513)	1,361,079	3,132,592	

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 \$0.3 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. There are no one-time expenses in the preliminary budget for FY2026-27.

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 PRELIMINARY BUDGET - FY2026-27	LKS NON-OPERATING (NON-RECURRING REVENUE AND EXPENSES INCLUDING CAPITAL)			
	2025-2026 AMENDED Budget	2026-2027 PRELIMINARY Budget	Change	% Change
42 - Revenue from other Agencies/Grants - Capital	812,831	550,000	(262,831)	-32.3%
44 - Use of Money and Property	13,518	-	(13,518)	-100.0%
Transfer In to Capital from Operations	1,604,453	1,684,675	80,222	5.0%
80 - Debt Service - Capital	874,891	873,597	(1,295)	-0.1%
85 - Capital Outlay	2,815,674	-	(2,815,674)	-100.0%
Sub-Total Capital Outlay Surplus/(Deficit)	(1,259,763)	1,361,079	2,620,842	

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 2023 – 2027 Revenues

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	Change
	Total Activity	Total Activity	Total Activity	Final Amended	Preliminary	
RPT Category: 40 - Property Taxes						
4010 - Property tax - current secured	\$ 12,134,561	\$ 12,802,092	\$ 13,484,798	\$ 14,483,210	\$ 15,093,940	\$ 610,730
4020 - Property tax - current unsecured	\$ 393,796	\$ 449,281	\$ 471,292	\$ 418,815	\$ 489,806	\$ 70,991
4030 - Property tax - current utility	\$ 262,916	\$ 291,253	\$ 302,604	\$ 209,407	\$ 302,604	\$ 93,197
4040 - Property tax - prior and penalty	\$ (17,089)	\$ (2,367)	\$ 1,254	\$ 7,082	\$ 7,379	\$ 297
4050 - Property tax - home owner's exemption	\$ 65,678	\$ 63,051	\$ 62,730	\$ 73,909	\$ 65,000	\$ (8,909)
4055 - Tax Interest	\$ 20,986	\$ 37,628	\$ 33,911	\$ 17,068	\$ 30,000	\$ 12,932
4060 - Property tax - supplemental	\$ 636,695	\$ 563,434	\$ 442,432	\$ 450,474	\$ 319,394	\$ (131,080)
4080 - Property tax - Fixed Charge Special Assessment	\$ 920,938	\$ 926,586	\$ 933,580	\$ 933,630	\$ 933,630	\$ -
4090 - Property tax - RDA Passthrough	\$ 354,135	\$ 414,694	\$ 420,309	\$ 315,172	\$ 444,241	\$ 129,069
Total Property Tax	\$ 14,772,615	\$ 15,545,654	\$ 16,152,910	\$ 16,908,767	\$ 17,685,995	\$ 777,228
RPT Category: 41 - Fees and Services						
4110 - Mitigation Fees	\$ 77,522	\$ 205,749	\$ 182,175	\$ 700,000	\$ 125,000	\$ (575,000)
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	\$ 50,000	\$ 14,000
Total Fees and Services	\$ 115,321	\$ 259,183	\$ 256,988	\$ 737,000	\$ 176,000	\$ (561,000)
RPT Category: 42 - Revenue from other Agencies/Grants						
4200 - County of San Diego CSA-69	\$ 8,527,618	\$ 5,318,299	\$ 6,532,164	\$ 5,854,164	\$ 5,654,097	\$ (200,067)
4205 - County of San Diego Cooperation Agreement	\$ 550,000	\$ 550,000	\$ 550,000	\$ 550,000	\$ 550,000	\$ -
4210 - Fire Assignment Reimbursement	\$ 108,834	\$ 411,908	\$ 681,148	\$ 410,000	\$ 410,000	\$ -
4220 - Other revenue	\$ 1,031,902	\$ 7,211	\$ 14,354	\$ 115,000	\$ 120,000	\$ 5,000
4225 - Grants	\$ 38,407	\$ 624,917	\$ 252,476	\$ 262,831	\$ -	\$ (262,831)
Total Revenue from Other Agencies/Grants	\$ 10,256,761	\$ 6,912,335	\$ 8,030,143	\$ 7,191,995	\$ 6,734,097	\$ (457,898)
RPT Category: 43 - Miscellaneous Revenue						
4310 - Sale of fixed assets	\$ 348,389	\$ -	\$ -	\$ -	\$ -	\$ -
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						
4311 - Gain/Loss on Disposal	\$ -	\$ 26,215	\$ 36,500	\$ 13,518	\$ -	\$ (13,518)
4410 - Interest Revenue	\$ 385,926	\$ 1,176,687	\$ 642,054	\$ 455,000	\$ 505,000	\$ 50,000
4411 - Mitigation Interest	\$ -	\$ 3,136	\$ 2,387	\$ 2,500	\$ 2,500	\$ -
4430 - Cell Tower Lease Revenue	\$ 7,646	\$ -	\$ -	\$ -	\$ -	\$ -
4490 - FMV Adjustment-Gain/(Loss)	\$ (435,443)	\$ -	\$ 18,766	\$ -	\$ -	\$ -
4491 - FMV Adjustment-Gain/(Loss) Restricted	\$ -	\$ -	\$ 16	\$ -	\$ -	\$ -
Total Use of Money and Property	\$ (41,872)	\$ 1,206,038	\$ 699,723	\$ 471,018	\$ 507,500	\$ 36,482
Total Revenues	\$ 25,456,822	\$ 23,935,628	\$ 25,145,948	\$ 25,314,780	\$ 25,109,592	\$ (205,188)

Expenditure Detail

Expense Detail – Salaries & Benefits Fiscal Year 2023 – 2027 Expenses

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	Change
	Total Activity	Total Activity	Total Activity	Final Amended	Preliminary	
RPT Category: 60 - Salaries & Benefits						
6010 - Salaries regular	\$ 5,606,406	\$ 7,025,802	\$ 7,199,819	\$ 7,019,933	\$ 8,327,844	\$ 1,307,911
6011 - Out of Rate Pay	\$ 1,572	\$ 1,042	\$ 1,799	\$ 2,075	\$ 2,500	\$ 425
6015 - Salaries - part time	\$ 36,714	\$ 48,187	\$ 58,736	\$ 83,265	\$ 70,557	\$ (12,708)
6020 - Longevity	\$ 72,752	\$ 79,826	\$ 59,341	\$ 21,334	\$ -	\$ (21,334)
6032 - OT Coverage - Scheduled	\$ 3,519	\$ 28,279	\$ 44,712	\$ 46,688	\$ 46,000	\$ (688)
6033 - OT Coverage - Open	\$ 722,640	\$ 726,374	\$ 1,116,770	\$ 626,000	\$ -	\$ (626,000)
6034 - OT Coverage - leave	\$ 1,402,907	\$ 1,432,453	\$ 1,373,556	\$ 1,771,338	\$ 1,432,477	\$ (338,860)
6035 - OT Coverage - training and support	\$ 269,567	\$ 249,318	\$ 304,371	\$ 401,361	\$ 399,113	\$ (2,248)
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	\$ 10,400	\$ 1,950
6050 - Uniform allowance	\$ 5,500	\$ 4,750	\$ 4,750	\$ 4,000	\$ 5,500	\$ 1,500
6051 - Holiday Pay	\$ 178,618	\$ 198,804	\$ 208,497	\$ 231,424	\$ 246,219	\$ 14,795
6052 - FLSA Pay	\$ 163,819	\$ 177,708	\$ 185,341	\$ 212,365	\$ 220,746	\$ 8,381
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	\$ 10,375	\$ 10,000	\$ (375)
6055 - Special compensation	\$ 125,415	\$ 168,493	\$ 187,281	\$ 204,980	\$ 206,230	\$ 1,250
6056 - Education Incentive	\$ 8,842	\$ 7,165	\$ 4,393	\$ 30,000	\$ 30,000	\$ -
6090 - Annual leave buyback	\$ 65,739	\$ 74,799	\$ 244,295	\$ 311,600	\$ -	\$ (311,600)
6105 - Occupational injury - 4850 Pay	\$ 271,500	\$ 92,489	\$ 36,180	\$ 320,426	\$ -	\$ (320,426)
6125 - PERS retirement	\$ 1,226,441	\$ 1,503,626	\$ 1,511,709	\$ 1,554,775	\$ 1,712,953	\$ 158,178
6126 - PERS retirement Unfunded Actuarial Liability & 6127/6128 - POB Debt Service	\$ 2,076,306	\$ 2,726,787	\$ 2,959,506	\$ 2,959,432	\$ 2,998,837	\$ 39,405
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	\$ 1,629,393	\$ 1,759,220	\$ 129,827
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	\$ 155,317	\$ 164,948	\$ 9,631
6235 - Worker's compensation expense	\$ 802,182	\$ 612,464	\$ 634,681	\$ 770,406	\$ 742,560	\$ (27,846)
6318 - Deferred Comp Benefit	\$ 7,515	\$ -	\$ -	\$ -	\$ -	\$ -
Total Salaries & Benefits	\$ 15,447,336	\$ 17,903,782	\$ 19,282,181	\$ 19,684,435	\$ 19,695,604	\$ 11,169

Expenditure Detail (Continue)

Expense Detail – Services & Supplies

Fiscal Year 2023 – 2027 Expenses

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	Change
	Total Activity	Total Activity	Total Activity	Final Amended	Preliminary	
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	\$ 18,850	\$ 4,850
7070 - Fire Department Sustenance	\$ 14,059	\$ 17,321	\$ 19,704	\$ 24,600	\$ 27,523	\$ 2,923
7071 - Meetings	\$ 15,884	\$ 17,123	\$ 14,261	\$ 27,500	\$ 27,500	\$ -
7075 - Memberships	\$ 17,010	\$ 16,514	\$ 18,375	\$ 20,000	\$ 21,000	\$ 1,000
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	\$ 231,551	\$ 171,548	\$ (60,003)
7115 - SCBA Equipment	\$ 20,371	\$ 17,568	\$ 18,840	\$ 22,000	\$ 22,660	\$ 660
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	\$ 70,000	\$ 52,500	\$ (17,500)
7135 - Special department expenses	\$ 12,142	\$ 17,391	\$ 18,656	\$ 44,000	\$ 42,000	\$ (2,000)
7140 - Training	\$ 168,480	\$ 160,968	\$ 175,755	\$ 248,004	\$ 259,004	\$ 11,000
7145 - Furnishings and Fixtures	\$ 20,136	\$ 46,188	\$ 59,508	\$ 54,075	\$ 55,697	\$ 1,622
7180 - Utilities	\$ 172,088	\$ 174,438	\$ 191,772	\$ 178,582	\$ 183,939	\$ 5,357
7250 - General liability insurance	\$ 169,623	\$ 210,333	\$ 257,382	\$ 291,142	\$ 308,867	\$ 17,725
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	\$ 18,900	\$ 900
7400 - Tax Penalty / 7401 Use Tax	\$ 95	\$ 57	\$ 1,549	\$ 500	\$ 500	\$ -
7402 - Processing Fees	\$ 1,050	\$ 1,254	\$ 2,469	\$ 1,575	\$ 1,650	\$ 75
7405 - Services - Auditing	\$ 14,800	\$ 15,500	\$ 16,220	\$ 18,000	\$ 20,000	\$ 2,000
7415 - Services - County of San Diego	\$ 147,549	\$ 142,946	\$ 155,634	\$ 162,856	\$ 227,000	\$ 64,144
7440 - Services - Legal	\$ 68,676	\$ 74,845	\$ 38,704	\$ 60,000	\$ 60,000	\$ -
7445 - Services - Comm. / Dispatch	\$ 529,479	\$ 579,486	\$ 551,832	\$ 622,354	\$ 645,295	\$ 22,941
7446 - Services - Computer Maintenance	\$ 35,303	\$ 36,877	\$ 34,206	\$ 42,000	\$ 42,000	\$ -
7450 - Services - Software Applications	\$ 86,061	\$ 97,449	\$ 108,126	\$ 160,096	\$ 158,500	\$ (1,596)
7455 - Services-Physical Appraisals	\$ 10,237	\$ 27,216	\$ 16,608	\$ 62,450	\$ 62,450	\$ -
7460 - Services-Professional Counsultants	\$ 18,441	\$ 25,998	\$ 36,585	\$ 75,000	\$ 55,000	\$ (20,000)
7465 - Services-Wellness	\$ -	\$ 22,020	\$ 11,173	\$ 16,120	\$ 16,120	\$ -
7475 - Services - Other	\$ 55,799	\$ 47,804	\$ 37,195	\$ 61,501	\$ 63,000	\$ 1,499
7476 - Services - EMS Contract	\$ -	\$ -	\$ 53,306	\$ 15,000	\$ 10,000	\$ (5,000)
7525 - Services - Laundry and Linen	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7540 - Medical supplies	\$ 196,511	\$ 223,048	\$ 252,752	\$ 293,000	\$ 295,000	\$ 2,000
7541 - Medical Waste Control	\$ 2,578	\$ 3,060	\$ 2,989	\$ 3,500	\$ 3,500	\$ -
7545 - ALS Engine	\$ 8,092	\$ -	\$ -	\$ -	\$ -	\$ -
7551 - Vehicle Repairs	\$ 255,382	\$ 281,582	\$ 411,959	\$ 426,489	\$ 369,489	\$ (57,000)
7555 - Equipment maintenance	\$ 30,666	\$ 19,691	\$ 10,414	\$ 51,000	\$ 55,000	\$ 4,000
7560 - Fuel - Diesel	\$ 128,770	\$ 148,641	\$ 157,764	\$ 170,980	\$ 218,078	\$ 47,098
7561 - Fuel - Gas	\$ 73,540	\$ 47,816	\$ 36,793	\$ 48,000	\$ 48,000	\$ -
7570 - Station Maintenance	\$ 192,929	\$ 197,113	\$ 216,759	\$ 505,300	\$ 251,130	\$ (254,170)
7579 - Miscellaneous	\$ 402	\$ 882	\$ 119	\$ 4,000	\$ 4,000	\$ -
7580 - Emergency Incident-Vehicle	\$ 283	\$ 105	\$ 2,263	\$ 70,000	\$ 50,000	\$ (20,000)
7581 - Emergency Inc-Admin Overh	\$ -	\$ -	\$ -	\$ 35,000	\$ 50,000	\$ 15,000
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	\$ -	\$ 5,000	\$ 5,000
Total Services & Supplies	\$ 2,762,651	\$ 3,040,432	\$ 3,289,168	\$ 4,306,208	\$ 4,078,733	\$ (227,475)

Expenditure Detail (Continue)

Expense Detail – Debt Services & Capital Outlay
Fiscal Year 2023 – 2027 Expenses

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	Change
	Total Activity	Total Activity	Total Activity	Final Amended	Preliminary	
RPT Category: 80 - Debt Service - Capital						
8010 - Debt Service - Principal	\$ 579,000	\$ 600,000	\$ 627,000	\$ 649,000	\$ 676,000	\$ 27,000
8011 - Debt Service- Interest	\$ 297,810	\$ 274,810	\$ 250,027	\$ 225,891	\$ 197,597	\$ (28,295)
Total Debt Services	\$ 876,810	\$ 874,810	\$ 877,027	\$ 874,891	\$ 873,597	\$ (1,295)
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	\$ 186,794	\$ -	\$ (186,794)
8850 - Capital - vehicles	\$ 987,052	\$ 1,315,704	\$ 1,432,979	\$ 1,785,441	\$ -	\$ (1,785,441)
Total Capital Outlay	\$ 1,607,846	\$ 2,028,982	\$ 2,187,167	\$ 2,815,674	\$ -	\$ (2,815,674)
Total Expenses	\$ 20,694,643	\$ 23,848,006	\$ 25,635,543	\$ 27,681,208	\$ 24,647,933	\$ (3,033,275)
RPT Category: 99 - Transfers Out						
8801 - Capital Funding - Facilities	\$ 366,000	\$ 390,156	\$ 409,664	\$ 430,147	\$ 451,655	\$ 21,508
8802 - Capital Funding - Vehicles & Equip.	\$ 750,000	\$ 1,065,130	\$ 1,118,387	\$ 881,449	\$ 925,520	\$ 44,071
8803 - Capital Funding - EMS	\$ -	\$ -	\$ -	\$ 292,857	\$ 307,500	\$ 14,643
Total Transfer out to Capital Reserve	\$ 1,116,000	\$ 1,455,286	\$ 1,528,051	\$ 1,604,453	\$ 1,684,675	\$ 80,222

Departmental Detail

Department 01 - Administration

Salaries & Benefits

	2022-2023		2023-2024		2024-2025		2025-2026		2026-2027	
	Total Activity		Total Activity		Total Activity		Final Amended		Preliminary	
Department: 01 - Administration										
RPT Category: 60 - Salaries & Benefits										
6010 - Salaries regular	\$	668,574	\$	696,864	\$	595,942	\$	668,372	\$	749,271
6015 - Salaries - part time	\$	31,127	\$	37,166	\$	40,074	\$	43,474	\$	38,672
6020 - Longevity	\$	61,094	\$	67,424	\$	46,749	\$	16,601	\$	-
6035 - OT Coverage - training and support	\$	6,556	\$	2,817	\$	4,586	\$	12,061	\$	11,257
6049 - Cell Phone Allowance	\$	9,175	\$	7,556	\$	6,227	\$	5,655	\$	6,695
6050 - Uniform allowance	\$	2,550	\$	2,550	\$	1,800	\$	1,200	\$	1,825
6053 - Paramedic Incentive / ALS Pay	\$	1,000	\$	2,461	\$	-	\$	-	\$	-
6055 - Special compensation Education Pay	\$	6,638	\$	17,062	\$	21,976	\$	30,873	\$	24,208
6090 - Annual leave buyback	\$	10,122	\$	19,331	\$	55,481	\$	194,000	\$	-
6105 - Occupational injury - 4850 Pay	\$	1,619	\$	-	\$	-	\$	-	\$	-
6125 - PERS retirement	\$	123,644	\$	153,240	\$	114,829	\$	139,805	\$	145,760
6126 - PERS retirement UAL	\$	16,797	\$	21,364	\$	69,240	\$	106,760	\$	38,119
6127 - POB Principal	\$	115,381	\$	111,696	\$	105,378	\$	107,149	\$	55,565
6128 - POB Interest	\$	78,536	\$	77,038	\$	67,922	\$	65,789	\$	32,478
6220 - Health and dental insurance	\$	122,748	\$	119,151	\$	111,526	\$	131,182	\$	111,802
6221 - Health Insurance Retiree Benefits	\$	128,098	\$	107,885	\$	103,043	\$	102,000	\$	64,836
6225 - Social security medicare	\$	13,976	\$	15,470	\$	13,574	\$	15,141	\$	14,364
6235 - Worker's compensation expense	\$	286,161	\$	66,396	\$	57,024	\$	83,602	\$	70,580
6318 - Deferred comp benefit	\$	7,515	\$	-	\$	-	\$	-	\$	-
Total Salaries & Benefits	\$	1,691,311	\$	1,525,471	\$	1,415,371	\$	1,723,663	\$	1,365,431

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

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Total Activity	Total Activity	Total Activity	Final Amended	Preliminary
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	\$ 6,650	\$ 8,700	\$ 8,700
7075 - Memberships	\$ 13,834	\$ 11,973	\$ 13,299	\$ 14,500	\$ 15,225
7140 - Training	\$ 16,092	\$ 12,387	\$ 7,380	\$ 36,406	\$ 36,406
7250 - General liability insurance	\$ 125,967	\$ 152,491	\$ 186,602	\$ 203,902	\$ 223,928
7305 - Office supplies	\$ 16,843	\$ 11,168	\$ 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	\$ 13,703
7400 - Tax Penalty	\$ 95	\$ 57	\$ 1,549	\$ 500	\$ 500
7405 - Services - Auditing	\$ 10,175	\$ 11,238	\$ 11,760	\$ 13,050	\$ 14,500
7415 - Services - County of San Diego	\$ 102,103	\$ 95,592	\$ 100,136	\$ 100,000	\$ 135,000
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	\$ 381,963
7446 - Services - Computer Maintenance	\$ 26,874	\$ 27,354	\$ 24,981	\$ 30,450	\$ 30,450
7450 - Services - Software Applications	\$ 49,976	\$ 62,511	\$ 71,065	\$ 97,875	\$ 94,250
7455 - Services-Physical Appraisals	\$ 7,678	\$ 19,732	\$ 12,030	\$ 45,276	\$ 45,276
7460 - Services-Professional Consultants	\$ 12,258	\$ 18,849	\$ 19,901	\$ 39,875	\$ 39,875
7475 - Services - Other	\$ 15,526	\$ 10,058	\$ 2,220	\$ 4,713	\$ 4,350
7579 - Miscellaneous	\$ 322	\$ -	\$ -	\$ -	\$ -
Total Services & Supplies	\$ 822,413	\$ 840,959	\$ 857,784	\$ 1,056,495	\$ 1,137,143
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	\$ 2,366,430	\$ 2,273,155	\$ 2,780,158	\$ 2,502,575
RPT Category: 99 - Transfers Out					
8801 - Capital Funding Transfer	\$ 366,000	\$ 390,156	\$ 409,664	\$ 430,147	\$ 451,655
8802 - Capital Funding	\$ 750,000	\$ 799,500	\$ 839,475	\$ 881,449	\$ 925,520
Total Transfers Out to Reserve	\$ 1,116,000	\$ 1,189,656	\$ 1,249,139	\$ 1,311,596	\$ 1,377,175

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 Final Amended	2026-2027 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	\$ 7,354	\$ 7,228	\$ 6,563	\$ 7,856	\$ 8,700
7475 - Services - Other	\$ -	\$ -	\$ -	\$ -	\$ -
Total Services & Supplies	\$ 7,354	\$ 7,228	\$ 6,563	\$ 7,856	\$ 8,700
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	\$ 7,856	\$ 8,700

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

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Total Activity	Total Activity	Total Activity	Final Amended	Preliminary
Department: 12 - Human Resources					
RPT Category: 60 - Salaries & Benefits					
6010 - Salaries regular	\$ 67,203	\$ 78,974	\$ 82,840	\$ 94,473	\$ 102,476
6035 - OT Coverage - training and support	\$ 4,389	\$ (312)	\$ -	\$ -	\$ -
6055 - Education Pay	\$ -	\$ 1,814	\$ 2,097	\$ 2,249	\$ 2,562
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	\$ 8,214	\$ 8,991
6126 - PERS retirement UAL & POB	\$ 651	\$ 2,133	\$ 12,223	\$ 18,730	\$ 2,775
6127 - POB Principal	\$ 4,640	\$ 7,488	\$ 3,076	\$ 3,127	\$ 3,179
6128 - POB Interest	\$ 3,158	\$ 2,499	\$ 2,256	\$ 1,920	\$ 1,858
6220 - Health and dental insurance	\$ 21,325	\$ 18,700	\$ 17,622	\$ 18,117	\$ 18,570
6221 - Health Insurance Retiree Benefits	\$ 14,972	\$ 11,877	\$ 10,307	\$ 10,000	\$ 10,321
6225 - Social security medicare	\$ 1,154	\$ 1,359	\$ 1,365	\$ 1,664	\$ 1,523
6235 - Worker's compensation expense	\$ 6,686	\$ 7,258	\$ 7,563	\$ 9,524	\$ 9,180
Total Salaries & Benefits	\$ 138,150	\$ 145,781	\$ 151,053	\$ 198,020	\$ 191,437
RPT Category: 70 - Services & Supplies					
7070 & 7135 - Special department expenses	\$ 1,232	\$ 7,836	\$ 10,500	\$ 16,313	\$ 18,250
7140 - Training	\$ 3,888	\$ 1,260	\$ 1,654	\$ 5,075	\$ 5,075
7460 & 7475 - Services - Other	\$ 17,055	\$ 25,433	\$ 20,200	\$ 27,500	\$ 28,500
Total Services & Supplies	\$ 22,174	\$ 34,529	\$ 32,354	\$ 48,888	\$ 51,825
Total Department: 12 - Human Resources	\$ 160,325	\$ 180,311	\$ 183,407	\$ 246,908	\$ 243,262

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

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Final Amended	2026-2027 Preliminary
Department: 13 - Board of Directors					
RPT Category: 60 - Salaries & Benefits					
6010 - Salaries regular	\$ 26,906	\$ 26,124	\$ 28,538	\$ 28,000	\$ 28,000
6225 - Social security medicare	\$ 1,934	\$ 1,881	\$ 2,044	\$ 2,142	\$ 2,142
Total Salaries & Benefits	\$ 28,840	\$ 28,005	\$ 30,582	\$ 30,142	\$ 30,142
RPT Category: 70 - Services & Supplies					
7071 - Meetings	\$ 6,248	\$ 6,078	\$ 3,689	\$ 11,238	\$ 11,238
7140 - Training	\$ (36)	\$ 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	2026-2027
	Total Activity	Total Activity	Total Activity	Final Amended	Preliminary
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	\$ 40,381
7180 - Utilities	\$ 136,293	\$ 124,021	\$ 136,249	\$ 126,499	\$ 130,294
7445 - Services - Communications / Dispatch	\$ 92,215	\$ 83,268	\$ 76,664	\$ 93,126	\$ 85,876
7551 - Vehicle Repairs	\$ 168,226	\$ 216,873	\$ 265,445	\$ 294,149	\$ 269,149
7560 - Fuel - Diesel	\$ 67,041	\$ 57,256	\$ 68,864	\$ 72,100	\$ 99,310
7561 - Fuel - Gas	\$ 41,060	\$ 41,228	\$ 32,184	\$ 40,000	\$ 40,000
7570 - Station Maintenance	\$ 156,999	\$ 140,016	\$ 115,960	\$ 193,068	\$ 172,499
7587 - Fire Assign. Non-reimbursed-Other	\$ -	\$ -	\$ -	\$ -	\$ -
Total Services & Supplies	\$ 706,656	\$ 716,446	\$ 754,924	\$ 891,942	\$ 871,304
RPT Category: 85 - Capital Outlay					
8840 - Capital - equipment	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department: 15 - Support Services	\$ 706,656	\$ 716,446	\$ 754,924	\$ 891,942	\$ 871,304

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

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Total Activity	Total Activity	Total Activity	Final Amended	Preliminary
Department: 21 - Fire Prevention					
RPT Category: 60 - Salaries & Benefits					
6010 - Salaries regular	\$ 189,002	\$ 203,893	\$ 222,845	\$ 248,192	\$ 256,398
6015 - Salaries - part time	\$ 5,587	\$ 11,021	\$ 11,579	\$ 15,000	\$ 15,312
6035 - OT Coverage - training and support	\$ 290	\$ 2,435	\$ 2,601	\$ 4,824	\$ 5,189
6050 - Uniform allowance	\$ 2,500	\$ 1,500	\$ 2,000	\$ 2,000	\$ 2,000
6055 - Education Pay	\$ 2,083	\$ 1,864	\$ 2,045	\$ 2,212	\$ 2,399
6090 - Annual Leave Buyback	\$ 25,573	\$ 9,320	\$ -	\$ 22,000	\$ -
6125 - PERS retirement	\$ 28,426	\$ 29,372	\$ 31,608	\$ 35,007	\$ 36,351
6126 - PERS retirement UAL	\$ 1,301	\$ 5,333	\$ 34,923	\$ 53,510	\$ 7,930
6127 - POB Principal	\$ 9,280	\$ 9,360	\$ 8,788	\$ 8,935	\$ 9,083
6128 - POB Interest	\$ 6,317	\$ 6,246	\$ 5,641	\$ 5,486	\$ 5,309
6220 - Health and dental insurance	\$ 42,025	\$ 46,056	\$ 49,688	\$ 51,764	\$ 53,058
6221 - Health Insurance Retiree Benefits	\$ 29,945	\$ 29,693	\$ 29,448	\$ 29,000	\$ 29,488
6225 - Social security medicare	\$ 3,258	\$ 3,482	\$ 3,874	\$ 4,409	\$ 4,079
6235 - Worker's compensation expense	\$ 19,451	\$ 19,424	\$ 21,090	\$ 26,456	\$ 25,500
Total Salaries & Benefits	\$ 365,039	\$ 378,999	\$ 426,128	\$ 508,796	\$ 452,096
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	\$ 10,500
7402 - Processing Fees	\$ 1,050	\$ 1,254	\$ 2,469	\$ 1,575	\$ 1,650
7415 - Services - County of San Diego	\$ -	\$ -	\$ -	\$ -	\$ -
7450 - Services - Software Applications	\$ 10,808	\$ 8,599	\$ 7,593	\$ 15,096	\$ 18,500
Total Services & Supplies	\$ 26,764	\$ 27,943	\$ 29,192	\$ 41,771	\$ 46,250
RPT Category: 85 - Capital Outlay					
8850 - Capital - vehicles	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department: 21 - Fire Prevention	\$ 391,803	\$ 406,942	\$ 455,320	\$ 550,567	\$ 498,346

Department 22 - Logistical Volunteer Group

Services & Supplies

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Final Amend	2026-2027 Preliminary
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	\$ 3,062
7570 - Station Maintenance	\$ 5,139	\$ 2,917	\$ 4,689	\$ 8,700	\$ 9,570
Total Services & Supplies	\$ 13,927	\$ 8,480	\$ 9,749	\$ 18,560	\$ 19,519
Total Department: 22 - Logistical Volunteer Group	\$ 13,927	\$ 8,480	\$ 9,749	\$ 18,560	\$ 19,519

Department 23 - C.E.R.T Program

Services & Supplies

	2022-2023		2023-2024		2024-2025		2025-2026		2026-2027	
	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	\$	223	\$	150	\$	150	\$	2,500	\$	500
7475 - Services - Other	\$	-	\$	-	\$	-	\$	-	\$	-
Total Services & Supplies	\$	223	\$	150	\$	150	\$	2,500	\$	500
Department: 23 - C.E.R.T Program										
	\$	223	\$	150	\$	150	\$	2,500	\$	500

Department 62 - Suppression

Salaries & Benefits

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Total Activity	Total Activity	Total Activity	Final Amended	Preliminary
Department: 62 - Suppression					
RPT Category: 60 - Salaries & Benefits					
6010 - Salaries regular	\$ 3,536,907	\$ 3,984,710	\$ 4,159,436	\$ 4,009,796	\$ 4,804,663
6011 - Out of Rate Pay	\$ 1,338	\$ 1,042	\$ 1,799	\$ 2,075	\$ 2,500
6033 - OT Coverage - Open	\$ 412,069	\$ 378,174	\$ 679,181	\$ 320,000	\$ -
6034 - OT Coverage - leave	\$ 1,210,712	\$ 1,177,360	\$ 1,071,881	\$ 1,461,400	\$ 1,145,982
6035 - OT Coverage - training and support	\$ 199,504	\$ 189,080	\$ 236,037	\$ 299,188	\$ 295,422
6050 - Uniform allowance	\$ -	\$ -	\$ -	\$ -	\$ -
6051 - Holiday Pay	\$ 142,298	\$ 153,285	\$ 161,153	\$ 173,737	\$ 183,152
6052 - FLSA Pay	\$ 129,624	\$ 139,983	\$ 145,045	\$ 163,204	\$ 169,319
6053 - Paramedic Incentive / ALS Pay	\$ 64,051	\$ 67,930	\$ 67,425	\$ 74,700	\$ 74,500
6054 - Paramedic Preceptor Pay	\$ 1,351	\$ 2,013	\$ 4,028	\$ -	\$ -
6055 - Special compensation	\$ 99,054	\$ 125,642	\$ 130,415	\$ 137,859	\$ 143,918
6090 - Annual leave buyback	\$ 25,457	\$ 30,794	\$ 154,058	\$ 18,000	\$ -
6105 - Occupational injury - 4850 Pay	\$ 217,797	\$ 73,558	\$ 29,245	\$ 305,426	\$ -
6125 - PERS retirement	\$ 878,823	\$ 1,059,500	\$ 1,059,726	\$ 1,051,589	\$ 1,140,725
6126 - PERS UAL	\$ 81,235	\$ 110,148	\$ 247,988	\$ 384,000	\$ 720,675
6127 - PERS Principal	\$ 750,580	\$ 757,051	\$ 769,992	\$ 780,746	\$ 844,782
6128 - PERS Interest	\$ 510,894	\$ 505,210	\$ 494,241	\$ 479,372	\$ 493,784
6210 - Long term disability	\$ 8,439	\$ 8,742	\$ 8,529	\$ 9,500	\$ 9,200
6220 - Health and dental insurance	\$ 637,149	\$ 732,865	\$ 764,698	\$ 978,633	\$ 990,426
6221 - Health Insurance Retiree Benefits	\$ 539,003	\$ 538,498	\$ 527,115	\$ 527,000	\$ 560,264
6225 - Social security medicare	\$ 86,739	\$ 96,079	\$ 106,896	\$ 90,676	\$ 98,868
6235 - Worker's compensation expense	\$ 373,158	\$ 370,676	\$ 379,899	\$ 455,048	\$ 438,600
Total Salaries & Benefits	\$ 9,906,180	\$ 10,502,341	\$ 11,198,787	\$ 11,721,947	\$ 12,116,780

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

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Final Amended	2026-2027 Preliminary
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	\$ 124,372
7115 - SCBA Equipment	\$ 15,675	\$ 12,737	\$ 13,659	\$ 15,950	\$ 16,429
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	\$ 52,500
7135 - Special department expenses	\$ -	\$ -	\$ -	\$ 9,063	\$ 9,063
7140 - Training	\$ 95,117	\$ 96,109	\$ 123,097	\$ 124,185	\$ 129,185
7180 - Utilities	\$ 2,942	\$ -	\$ -	\$ -	\$ -
7250 - General Liability Insurance	\$ -	\$ -	\$ -	\$ 5,000	\$ -
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	\$ 405,316	\$ 411,917
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	\$ 12,127,264	\$ 12,528,697

Department 63 - Emergency Medical Services (EMS)

Salaries & Benefits

	2022-2023		2023-2024		2024-2025		2025-2026		2026-2027	
	Total Activity		Total Activity		Total Activity		Final Amended		Preliminary	
Department: 63 - Emergency Medical Services(EMS)										
RPT Category: 60 - Salaries & Benefits										
6010 - Salaries regular	\$	1,117,814	\$	1,574,718	\$	1,825,597	\$	1,971,101	\$	2,387,036
6011 Out of Rate Pay	\$	234	\$	-	\$	-	\$	-	\$	-
6015 - PT Salary	\$	-	\$	-	\$	7,084	\$	24,791	\$	16,574
6020 - Longevity	\$	11,658	\$	12,402	\$	12,591	\$	4,732	\$	-
6032 - OT - Scheduled	\$	3,519	\$	28,279	\$	44,712	\$	46,688	\$	46,000
6033 - OT Coverage - Open	\$	310,571	\$	348,200	\$	437,588	\$	306,000	\$	-
6034 - OT Coverage - leave	\$	192,196	\$	255,093	\$	278,573	\$	289,938	\$	286,495
6035 - OT Coverage - training and support	\$	58,828	\$	55,298	\$	61,147	\$	85,288	\$	87,245
6049 - Cell Phone Allowance	\$	1,562	\$	2,274	\$	2,685	\$	2,795	\$	3,705
6050 - Uniform allowance	\$	450	\$	700	\$	950	\$	800	\$	1,675
6051 - Holiday Pay	\$	36,320	\$	45,519	\$	47,345	\$	57,687	\$	63,067
6052 - FLSA Pay	\$	34,195	\$	37,725	\$	40,296	\$	49,162	\$	51,428
6053 - Paramedic Incentive / ALS Pay	\$	16,100	\$	21,166	\$	20,874	\$	27,300	\$	27,500
6054 - Paramedic Preceptor Pay	\$	1,351	\$	2,013	\$	4,028	\$	10,375	\$	10,000
6055 - Education Pay	\$	17,640	\$	21,999	\$	29,027	\$	31,786	\$	33,143
6090 - Annual leave buyback	\$	4,586	\$	15,354	\$	34,755	\$	77,600	\$	-
6105 - Occupational injury - 4850 Pay	\$	52,084	\$	18,931	\$	6,935	\$	15,000	\$	-
6125 - PERS retirement	\$	190,418	\$	244,816	\$	287,690	\$	320,160	\$	381,126
6126 - PERS retirement UAL	\$	26,752	\$	188,881	\$	240,989	\$	250,000	\$	280,390
6127 - POB Principal	\$	280,119	\$	284,405	\$	302,767	\$	310,042	\$	317,391
6126 - POB Interest	\$	190,667	\$	189,795	\$	193,776	\$	190,364	\$	185,518
6210 - Long term disability	\$	2,576	\$	2,610	\$	2,567	\$	3,000	\$	3,300
6220 - Health and dental insurance	\$	323,701	\$	358,386	\$	375,362	\$	449,697	\$	585,363
6221 - Health Insurance Retiree Benefits	\$	208,393	\$	208,728	\$	228,017	\$	227,000	\$	230,091
6225 - Social security medicare	\$	27,119	\$	37,442	\$	49,733	\$	41,285	\$	43,972
6235 - Worker's compensation expense	\$	116,727	\$	143,575	\$	163,581	\$	195,776	\$	198,700
Total Salaries & Benefits	\$	3,225,578	\$	4,098,311	\$	4,698,670	\$	4,988,367	\$	5,239,717

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

Services & Supplies and Capital Outlay

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Total Activity	Total Activity	Total Activity	Final Amended	Preliminary
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	\$ 8,700
7070 - Fire Department Sustenance	\$ 3,741	\$ 4,784	\$ 5,466	\$ 6,765	\$ 7,750
7071 - Meetings	\$ 2,718	\$ 4,453	\$ 3,922	\$ 7,563	\$ 7,563
7075 - Memberships	\$ 3,176	\$ 4,541	\$ 5,076	\$ 5,500	\$ 5,775
7100 - Uniforms	\$ 14,716	\$ 9,046	\$ 10,083	\$ 14,060	\$ 14,060
7110 - Personal Protective Equipment (PPE)	\$ 27,137	\$ 15,050	\$ 40,722	\$ 59,552	\$ 47,176
7115 - SCBA Equipment	\$ 4,696	\$ 4,831	\$ 5,181	\$ 6,050	\$ 6,232
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	\$ 70,589
7145 - Furnishings & Fixtures	\$ -	\$ 10,290	\$ 15,178	\$ 14,871	\$ 15,317
7180 - Utilities	\$ 29,911	\$ 48,004	\$ 52,737	\$ 49,110	\$ 50,583
7250 - General liability insurance	\$ 43,656	\$ 57,842	\$ 70,780	\$ 82,240	\$ 84,938
7305 - Office supplies	\$ 5,716	\$ 4,662	\$ 2,245	\$ 4,950	\$ 4,950
7310 - Postage	\$ 328	\$ 337	\$ 533	\$ 605	\$ 605
7330 - Household Cleaning Supplies	\$ 3,463	\$ 4,819	\$ 4,616	\$ 4,950	\$ 5,198
7405 - Services - Auditing	\$ 4,625	\$ 4,263	\$ 4,461	\$ 4,950	\$ 5,500
7415 - Services - County of San Diego	\$ 38,091	\$ 40,126	\$ 48,936	\$ 55,000	\$ 65,175
7440 - Services - Legal	\$ 17,169	\$ 8,526	\$ 10,471	\$ 16,500	\$ 16,500
7445 - Services - Communications / Dispatch	\$ 124,917	\$ 161,057	\$ 154,975	\$ 174,047	\$ 177,456
7446 - Services - Computer Maintenance	\$ 8,429	\$ 9,524	\$ 9,225	\$ 11,550	\$ 11,550
7450 - Services - Software Applications	\$ 25,277	\$ 26,338	\$ 29,468	\$ 47,125	\$ 45,750
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	\$ 29,288	\$ 30,150
7476 - Services - EMS Contracts	\$ -	\$ -	\$ 53,306	\$ 15,000	\$ 10,000
7540 - Medical supplies	\$ 187,700	\$ 217,805	\$ 245,919	\$ 273,000	\$ 275,000
7541 - Medical Waste Control	\$ 2,578	\$ 3,060	\$ 2,989	\$ 3,500	\$ 3,500
7551 - Vehicle Repairs	\$ 86,922	\$ 64,708	\$ 55,502	\$ 132,340	\$ 100,340
7555 - Equipment maintenance	\$ 27,313	\$ 12,258	\$ 5,476	\$ 41,000	\$ 45,000
7560 - Fuel - Diesel	\$ 61,729	\$ 91,384	\$ 88,900	\$ 98,880	\$ 118,768
7561 - Fuel - Gas	\$ 32,480	\$ 6,588	\$ 4,609	\$ 8,000	\$ 8,000
7570 - Station Maintenance	\$ 30,791	\$ 54,180	\$ 46,172	\$ 96,533	\$ 69,061
7579 - Miscellaneous	\$ -	\$ -	\$ 33	\$ 1,550	\$ 1,550
Total Services & Supplies	\$ 885,691	\$ 955,004	\$ 1,061,265	\$ 1,404,693	\$ 1,383,511
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	\$ -	\$ -	\$ -
Total Department: 63 - Emergency Medical Services(EMS)	\$ 4,903,425	\$ 5,258,113	\$ 5,759,935	\$ 6,393,060	\$ 6,623,228

Department 64 - LKS Emergency Medical Services
Services & Supplies

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Total Activity	Total Activity	Total Activity	Final Amended	Preliminary
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 Total Activity	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Final Amended	2026-2027 Preliminary
Department: 80 - Non-Operating					
RPT Category: 60 - Salaries and Benefits					
6010 - Salaries regular	\$ -	\$ 460,518	\$ 284,621	\$ -	\$ -
6034 - OT Coverage - Leave	\$ -	\$ -	\$ 23,102	\$ 20,000	\$ -
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
6055 - Education Pay	\$ -	\$ 111	\$ 1,721	\$ -	\$ -
6125 - PERS retirement	\$ -	\$ 9,873	\$ 10,545	\$ -	\$ -
6126 - PERS retirement UAL	\$ -	\$ 448,140	\$ 400,307	\$ 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	\$ 1,361,591	\$ 513,500	\$ 300,000
RPT Category: 70 - Services & Supplies					
7100 - Uniforms	\$ -	\$ -	\$ -	\$ -	\$ -
7110 - Personal Protective Equipment (PPE)	\$ -	\$ -	\$ -	\$ 51,250	\$ -
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	\$ 50,000
7581 - Emergency Incident-Admin Overhead	\$ -	\$ -	\$ -	\$ 35,000	\$ 50,000
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	\$ -	\$ 5,000
Total Services & Supplies	\$ 7,367	\$ 131,527	\$ 207,101	\$ 408,250	\$ 110,000
RPT Category: 80 - Debt Service - Capital					
8010 - Debt Service - Principal	\$ -	\$ 600,000	\$ 627,000	\$ 649,000	\$ 676,000
8011 - Debt Service - Interest	\$ -	\$ 274,810	\$ 250,027	\$ 225,891	\$ 197,597
Total Debt Services	\$ -	\$ 874,810	\$ 877,027	\$ 874,891	\$ 873,597
RPT Category: 85 - Capital Outlay					
8830 - Capital - structure improvements	\$ -	\$ -	\$ 66,118	\$ 843,439	\$ -
8840 - Capital - equipment	\$ 365,414	\$ 713,278	\$ 688,070	\$ 186,794	\$ -
8850 - Capital Vehicles	\$ -	\$ 1,110,906	\$ 1,432,979	\$ 1,785,441	\$ -
Total Capital Outlay	\$ 365,414	\$ 1,824,184	\$ 2,187,167	\$ 2,815,674	\$ -
Total Department: 80 - Non-Operating	\$ 465,020	\$ 4,055,395	\$ 4,632,885	\$ 4,612,315	\$ 1,283,597

Capital Outlay and One-Time Projects

These projects will be included in the Final Budget

APPENDIX

Appendix A: GENERAL FUND RESERVE POLICY

Resolution #:25-049
Date: December 9th, 2025
Page 1 of 1

RESOLUTION NO. 25-049

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, 2025; 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 9th day of December 2025 by the following vote:*

AYES: Bingham, Bowser, Liebig, Robles.

NOES:

ABSTAIN:

ABSENT: Turner.



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.