



LAKE SIDE FIRE PROTECTION DISTRICT



**FINAL 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

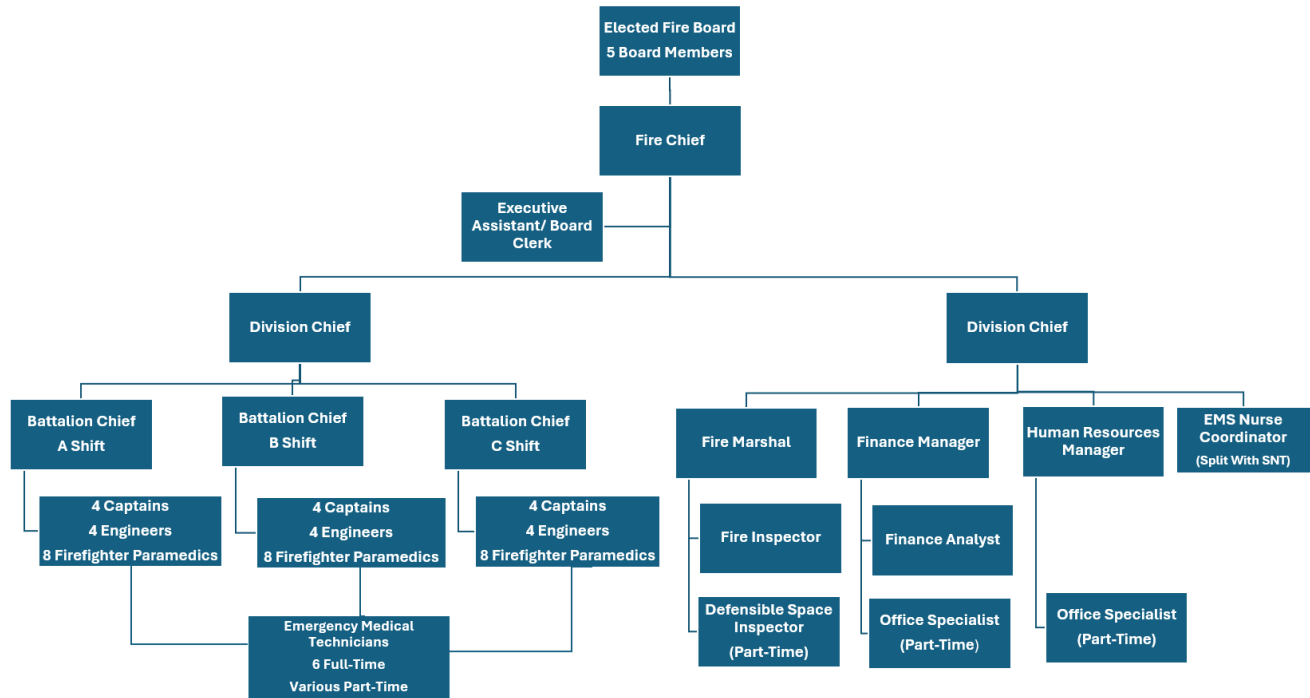


Table of Contents

Organizational Chart.....	3
GENERAL INFORMATION.....	5
About Our District	6
Mission, Vision, and Values Policy Statement	7
Strategic Goals 2025-2030	8
Budget Resolution	9
BUDGET HIGHLIGHTS	12
General Fund Overall Summary	12
Revenue Recap	12
Expenditure Recap	14
Capital Funding Recap	17
Reserves and Fund Balance	17
Conclusion	19
BUDGET INFORMATION.....	20
GANN Appropriations Limit	20
GANN Limit Resolution	22
Budget Calendar	23
Summary of Staffing Changes	24
BUDGET COMPARISONS	25
Budget Summary - All Divisions & Departments	25
Budget Summary - Non-EMS Operating Budget	25
Budget Summary - EMS Operating Budget	26
Budget Summary - Non-Operating Budget	27
Budget Summary - Capital Budget	29
Capital Outlay and One-Time Projects	30
BUDGET COMPARISON DETAIL	31
Budget Account Structure	32
Revenue Detail	33
Expenditure Detail	34
Expenditure Detail (Continued)	35
Expenditure Detail (Continued)	36
Departmental Detail	37
Appendix A: GENERAL FUND RESERVE POLICY.....	50

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 66,000 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 #:26-029
Date: September 8th, 2026
Page 1 of 3

RESOLUTION NO. 26-029

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

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

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

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

1. The Final Budget for the Fiscal Year 2026-2027, including all sources of estimated revenue and appropriations for all funds as set forth in Exhibit A attached will be and is hereby adopted with a total expenditure requirement of \$26,530,863.
2. All encumbrances outstanding at the end of Fiscal Year 2025-2026 for goods not yet provided or services not yet rendered are hereby re-appropriated in conformation with General Accepted Accounting Principles for the Fiscal Year 2026-2027.
3. The balances of all capital construction, renovation, improvement projects and grants currently approved and/or near completion are hereby approved for re-appropriation and carryover for Fiscal Year 2026-2027.

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

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

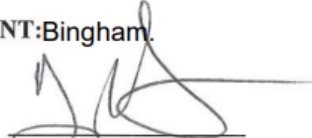
PASSED AND ADOPTED by the Board of Directors of the Lakeside Fire Protection District, County of San Diego, State of California, on the 8th day of September 2026 by the following vote:

AYES: Bowser, Liebig, Robles, Turner.

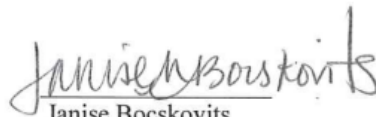
NOES: None.

ABSTAIN: None.

ABSENT: Bingham.



Tim Robles
Board President



Janise Bocskovits
Clerk of the Board

Exhibit A

**Lakeside Fire Protection District
Summary of Annual Budget for All Funds and Categories
Fiscal Year 2026-2027**

	2026-2027 Final Budget
Resources In:	
Revenues	
40 - Property Tax	17,811,335
41 - Fees and Services	176,000
42 - Revenue from other Agencies/Grants	7,280,347
43 - Miscellaneous	6,000
44 - Use of Money and Property	507,500
Total Revenue	25,781,182
Resource Uses:	
Expenditures	
60 - Salaries & Benefits	19,675,690
70 - Services & Supplies	4,182,863
80 - Debt Service - Capital	873,597
85 - Capital Outlay	1,798,713
Total Expenditures	26,530,863
Change in Fund Balance Surplus/(Deficit)	(749,681)

BUDGET HIGHLIGHTS

General Fund Overall Summary

The FY2026-27 Final Budget total Revenues are budgeted at \$25.7 million, and expenditures are budgeted at \$26.5 million. Unrestricted ending Fund balance is projected to be about \$14.7 million on June 30, 2027.

The "Budget Summary – Multi Year Comparison" table below provides a comparison of prior years' activity and the FY2026-27 preliminary and final budgets including non-recurring items and capital outlays. Additional details regarding revenues and expenditures are summarized below.

Budget Summary – Multi Year Comparison

Fiscal Year 2023 - 2027

	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	2026-2027 Preliminary Budget	2026-2027 Final Budget	Change
Resources In:						
Revenues						
40 - Property Tax	15,545,654	16,152,910	16,968,756	17,685,995	17,811,335	125,340
41 - Fees and Services	259,183	256,988	805,749	176,000	176,000	-
42 - Revenue from other Agencies/Grants	6,912,335	8,030,143	7,359,279	6,734,097	7,280,347	546,250
43 - Miscellaneous	12,418	6,185	15,832	6,000	6,000	-
44 - Use of Money and Property	1,206,038	699,723	526,278	507,500	507,500	-
Total Revenue	23,935,628	25,145,948	25,675,895	25,109,592	25,781,182	671,590
Resource Uses:						
Expenditures						
60 - Salaries & Benefits	17,903,782	19,282,181	19,851,123	19,695,604	19,675,690	(19,914)
70 - Services & Supplies	3,040,432	3,288,538	3,854,567	4,090,363	4,182,863	92,500
80 - Debt Service - Capital	874,810	877,027	873,067	873,597	873,597	-
85 - Capital Outlay	2,028,982	2,187,167	1,960,369	-	1,798,713	1,798,713
Total Expenditures	23,848,006	25,634,913	26,539,126	24,659,564	26,530,863	1,871,299
Change in Fund Balance Surplus/(Deficit)	87,622	(488,965)	(863,231)	450,028	(749,681)	1,199,709

Revenue Recap

The revenue recap is representative of all funds with the District. Revenues of \$25.7 million are represented in the tables and pie chart by major category. Property tax revenue is the District's largest source of revenue accounting for 69.1% at \$17.8 million. The second largest source of revenue is the Revenue from Other Agencies/Grants at 28.2%. This category includes Emergency Medical Services (EMS) revenue of \$6.3 million, \$.02 million of miscellaneous revenue, 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:

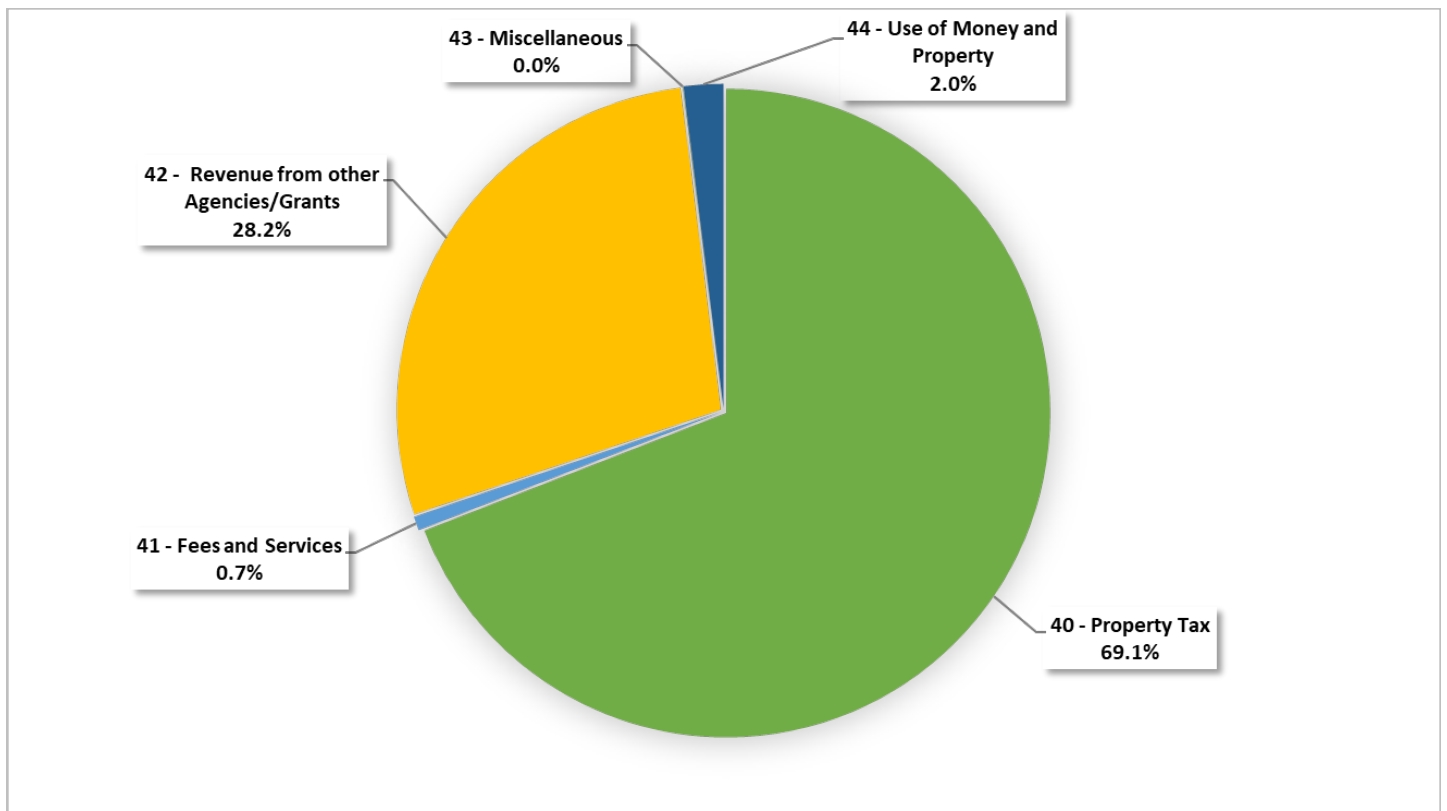
Overall Summary - Sources of Funds
Fiscal Year 2026 – 2027 Revenue Change

	2026-2027 Preliminary Budget	2026-2027 Final Budget	Change
Resources In:			
Revenues			
40 - Property Tax	17,685,995	17,811,335	125,340
41 - Fees and Services	176,000	176,000	-
42 - Revenue from other Agencies/Grants	6,734,097	7,280,347	546,250
43 - Miscellaneous	6,000	6,000	-
44 - Use of Money and Property	507,500	507,500	-
Total Revenue	25,109,592	25,781,182	671,590

Fiscal Year 2026 – 2027 Revenue Categories

	Final Budget	Lakeside Fire Non- EMS Operating Budget	Lakeside Fire EMS Operating Budget	Lakeside Fire Non- Operating Budget	Lakeside Fire Capital Budget
Resources In: Revenues					
40 - Property Tax	17,811,335	17,811,335	-	-	-
41 - Fees and Services	176,000	176,000	-	-	-
42 - Revenue from other Agencies/Grants	7,280,347	20,000	6,300,347	410,000	550,000
43 - Miscellaneous	6,000	6,000	-	-	-
44 - Use of Money and Property	507,500	352,500	155,000	-	-
Total Revenues	25,781,182	18,365,835	6,455,347	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 \$26.5 million. As a service organization, Salary & Benefits is the District's largest expenditure category accounting for 74.2% at \$19.6 million. The second largest category is Services & Supplies at 15.8% and \$4.1 million.

The Capital Outlay category can vary significantly depending on the capital projects planned during the budget cycle. The Final Budget includes new Capital Outlay projects totaling \$2.6 million which include equipment and vehicle purchases, and facility improvements. Debt Service for Capital is \$0.87 million and is offset by \$0.55 million received from a cooperative agreement that pays for Station 2 bond issued in 2010. The remaining \$0.32 million is the debt service payment on the 2019 Capital Lease Financing of Station 3 improvement project, which has a 20-year term.

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

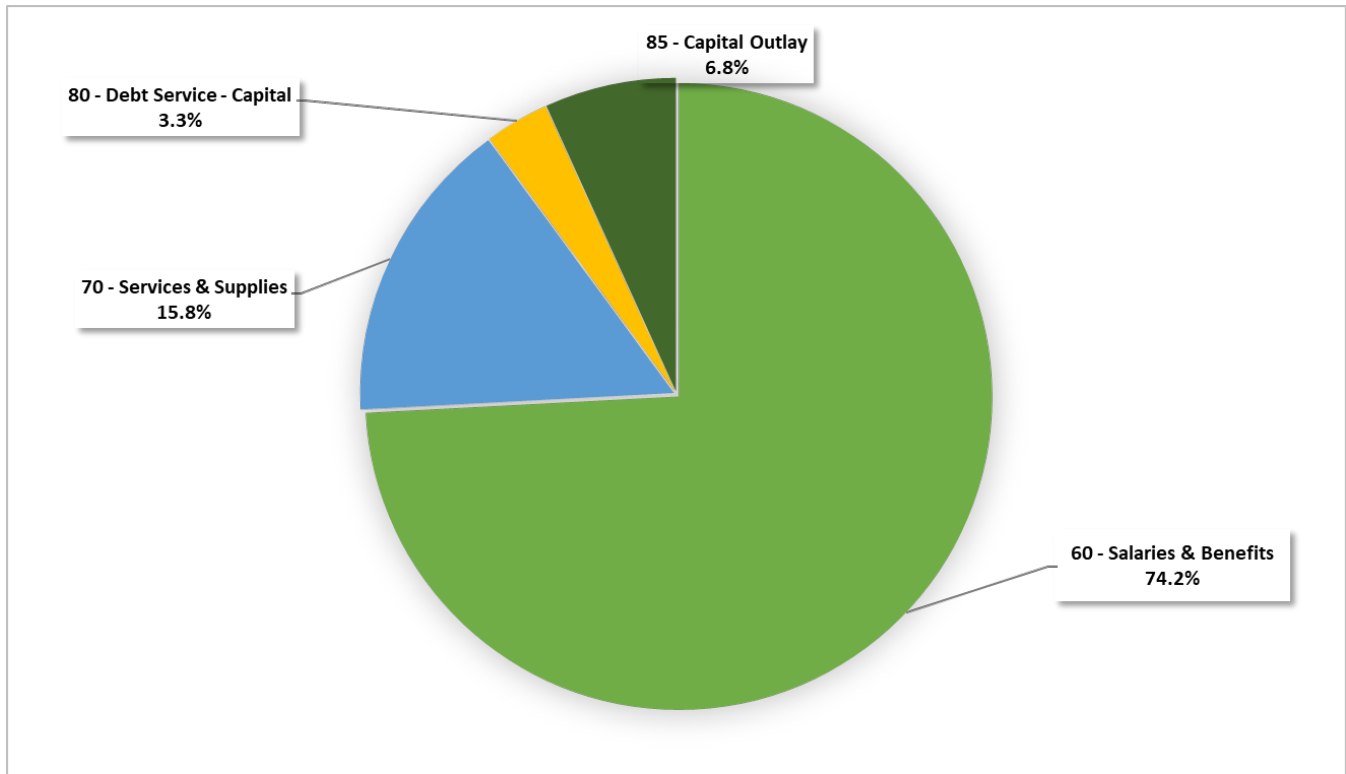
Fiscal Year 2026 – 2027 Expenditure Change

	2026-2027 Preliminary Budget	2026-2027 Final Budget	Change
Resource Uses:			
Expenditures			
60 - Salaries & Benefits	19,695,604	19,675,690	(19,914)
70 - Services & Supplies	4,090,363	4,182,863	92,500
80 - Debt Service - Capital	873,597	873,597	-
85 - Capital Outlay	-	1,798,713	1,798,713
Total Expenditures	24,659,564	26,530,863	1,871,299

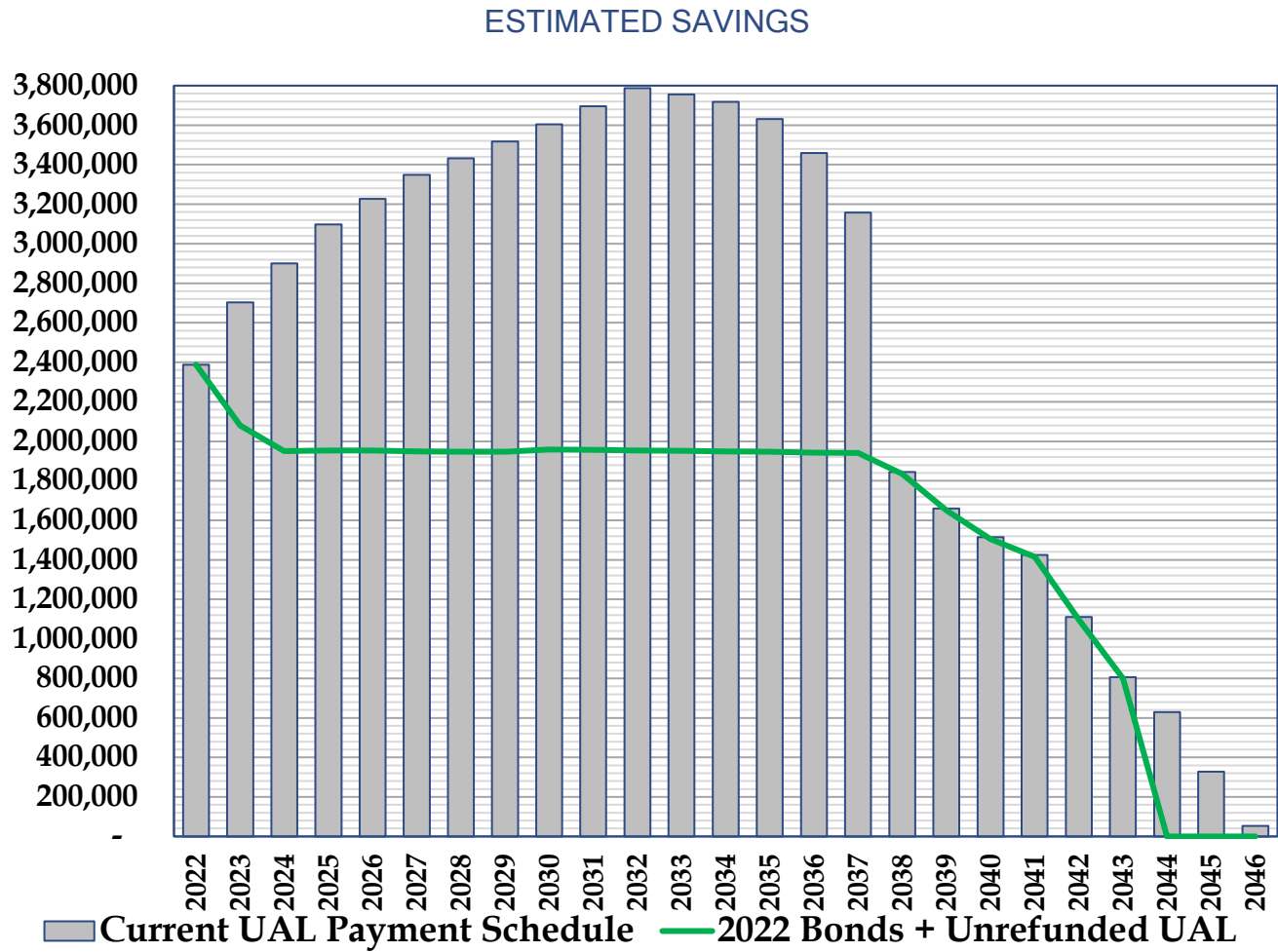
Fiscal Year 2026 – 2027 Expenditures Categories

	Final Budget	Lakeside Fire Non- EMS Operating Budget	Lakeside Fire EMS Operating Budget	Lakeside Fire Non- Operating Budget	Lakeside Fire Capital Budget
Resource Uses: Expenditures					
60 - Salaries & Benefits	19,375,690	14,147,166	5,228,524	-	-
70 - Services & Supplies	4,052,863	2,636,367	1,416,497	-	-
Total Operating Expenditures	23,428,553	16,783,533	6,645,021	-	-
60 - Salaries & Benefits - Non Recurring	300,000	-	-	300,000	-
70 - Services & Supplies - Non-Recurring	130,000	-	-	110,000	20,000
Total Non Operating Expenditures	430,000	0	0	410,000	20,000
80 - Debt Service - Capital	873,597	-	-	-	873,597
85 - Capital Outlay	1,798,713	-	-	-	1,798,713
Total Capital Debt Service and Capital Outlay	2,672,310	0	0	0	2,672,310
Total Expenditures	26,530,863	16,783,533	6,645,021	410,000	2,692,310

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 new UALs. The District is proactively addressing its pension obligations by making advance discretionary pension payments (ADPP) in prior fiscal years and planning for future pension expenses by establishing a California Employers' Pension Prefunding Trust (CEPPT) in FY2024-25. The Final Budget includes \$1 million in annual required UAL payment to CalPERS. Preliminary reports on the CalPERS investment returns for FY2025-26 will reduce the District's UAL in future years, as the investment returns have exceeded the annual discount rate. The District has adopted a Pension Liability Policy and is committed to funding these liabilities. The following Estimated Savings chart illustrates the savings achieved by refinancing the prior UAL, which has helped the District pay the current UAL.



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

Capital Funding Recap

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

FY2026-27 Capital Funding Plan									
Yr	Fiscal Year	LKS Vehicles & Equipment		Facilities		EMS Vehicles & Equipment		Total Capital Funding	Annual Increase over prior year
1	FY2027	925,521	44,072	451,655	21,508	307,500	14,642	1,684,676	80,222
2	FY2028	971,797	46,276	474,237	22,582	322,876	15,376	1,768,910	84,234
3	FY2029	1,020,387	48,590	497,949	23,712	339,019	16,143	1,857,355	88,445
4	FY2030	1,071,406	51,019	522,847	24,898	355,970	16,951	1,950,223	92,868
5	FY2031	1,124,977	53,571	548,989	26,142	373,769	17,799	2,047,735	97,512
Total Increase		243,528		118,842		80,911			443,281

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).

Reserve Category	FY2026-27 Estimated Beginning Balances	Projected Use of Reserves FY2026-27 Final Budget	FY2026-27 Projected Ending Fund Balances
Committed			
Economic Stability Reserve Balance:	4,227,192	225,642	4,452,834
Assigned			
Accrued Leave Reserve Balance:	2,316,445	62,544	2,378,989
HCFA JPA Liability Reserve Balance:	510,000	0	510,000
Self Insured Retention Reserve Balance:	700,000	0	700,000
Capital Reserve Balance:	2,404,058	(437,634)	1,966,424
EMS Reserve Balance:	4,300,820	(497,174)	3,803,646
Budget Stability Reserve Balance:	569,542	128,045	697,587
Unassigned			
Unassigned Reserve Balance:	359,688	(231,105)	128,583
General Fund Reserves Total:	15,387,745	(749,682)	14,638,063
EMS SLEMSA Revenue = 6,195,392 Projected Ending EMS Fund Balance = 3,803,646 EMS Reserves as a % of SLEMSA Revenue = 61% LKS Property Tax Revenue = 17,811,335 Projected Ending Lakeside Non-EMS Fund Balance = 10,834,417 Unrestricted NON-EMS Reserves as a % of Property Tax Revenue = 61%			

Changes to Fund Balance

The Final Budget projects a decrease in fund balance of \$0.75 million. Details on the changes in balances are as follows:

- **Economic Stability Reserve:** A \$.2 million increase due to increased property tax revenue, the Districts reserve policy requires the value of 25% of property tax revenue be held in this reserve.
- **Accrued Leave Reserve:** A \$.06 million increase in anticipation of a 2.7% salary increase effective in October 2026.
- **Capital Reserve:** \$.4 million net decrease in fund balance due to capital funding from operations and Cooperative Agreement revenue less the debt service payments for the Station 2 & Station 3 and various Capital Outlay items.

- **EMS Reserve:** Almost \$.5 million decrease to fund operating deficit which includes capital asset funding of \$0.3 million and a one-time purchase of video intubation equipment.
- **Budget Stability Reserve:** A \$0.1 million net increase due to a transfer of funds to cover the increase to the Economic Stability Reserve and the transfer of funds from the Unassigned Reserve to the Budget Stability Reserve.
- **Unassigned Reserve:** \$0.2 million projected net decrease due to the Lakeside operating surplus less funding of the Accrued Leave Liability Reserve increase, funding a one-time HVAC repair, and transferring funds to the Budget Stability Reserve.

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 Final 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 Final 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:

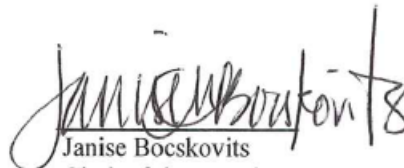
AYES: Bingham, Liebig, Robles, Turner.

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
Emergency Medical Technician(EMT) - P.T.	2.00	-	2.00
Total EMS	20.50	-	20.50
TOTAL FTEs	70.00	-	70.00
Board of Directors			
Directors	5.00		5.00
Total Board of Directors	5.00	-	5.00
Total FTEs & Directors	75.00	-	75.00

FUNDED VACANCIES included in FTEs

Firefighter PM

FY2026-2027

3.00

BUDGET COMPARISONS

Budget Summary – All Divisions & Departments

The following table includes all unrestricted General Fund revenues and expenditures for the District. The Final Budget projects a \$0.7 million deficit which will be covered by reserves.

LAKESIDE FIRE PROTECTION DISTRICT				
FINAL BUDGET - FY2026-27		ALL DIVISION AND DEPARTMENTS		
	2026-2027 Preliminary Budget	2026-2027 Final Budget	Change	% Change
Resources In: Revenues				
40 - Property Tax	17,685,995	17,811,335	125,340	0.7%
41 - Fees and Services	176,000	176,000	-	0.0%
42 - Revenue from other Agencies/Grants	5,774,097	6,320,347	546,250	9.5%
43 - Miscellaneous	6,000	6,000	-	0.0%
44 - Use of Money and Property	507,500	507,500	-	0.0%
Revenues	24,149,592	24,821,182	671,590	
Resource Uses: Expenditures				
60 - Salaries & Benefits	19,395,604	19,375,690	(19,914)	-0.1%
70 - Services & Supplies	3,980,363	4,027,863	47,500	1.2%
Operating Expenditures	23,375,967	23,403,553	27,586	
Sub-Total Operating Surplus/(Deficit)	773,624	1,417,628	644,004	
Capital Funding Transfer from Operations	(1,684,675)	(1,684,676)	(1)	0.0%
Sub-Total Surplus/(Deficit) after Capital Transfer	(911,051)	(267,048)	644,003	
42 - Revenue Agencies/Grants - Non-Recurring	410,000	410,000	-	0.0%
60 - Salaries & Benefits - Non Recurring	300,000	300,000	-	0.0%
70 - Services & Supplies - Non-Recurring	110,000	155,000	45,000	40.9%
Sub-Total Non-Operating Surplus/(Deficit)	0	(45,000)	(45,000)	
42 - Revenue from other Agencies/Grants - Capital	550,000	550,000	-	0.0%
44 - Use of Money and Property	-	-	-	0.0%
Transfer In to Capital from Operations	1,684,675	1,684,676	1	0.0%
80 - Debt Service - Capital	873,597	873,597	-	0.0%
85 - Capital Outlay	-	1,798,713	1,798,713	0.0%
Sub-Total Capital Outlay Surplus/(Deficit)	1,361,079	(437,634)	(1,798,712)	
Overall Surplus/(Deficit)	450,028	(749,681)	(1,199,709)	

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. The Final Budget projects a \$.2 million surplus. For illustration and transparency, the budget includes a \$1.3 million transfer required to fund recurring capital expenditures.

LAKESIDE FIRE PROTECTION DISTRICT				
FINAL BUDGET - FY2026-27		LKS - EXCLUDES EMS & NON-OPERATING ITEMS		
	2026-2027 Preliminary Budget	2026-2027 Final Budget	Change	% Change
Resources In: Revenues				
40 - Property Tax	17,685,995	17,811,335	125,340	0.7%
41 - Fees and Services	176,000	176,000	-	0.0%
42 - Revenue from other Agencies/Grants	20,000	20,000	-	0.0%
43 - Miscellaneous	6,000	6,000	-	0.0%
44 - Use of Money and Property	352,500	352,500	-	0.0%
Revenues	18,240,495	18,365,835	125,340	
Resource Uses: Expenditures				
60 - Salaries & Benefits	14,155,886	14,147,166	(8,720)	-0.1%
70 - Services & Supplies	2,593,654	2,636,367	42,713	1.6%
Operating Expenditures	16,749,541	16,783,533	33,992	
Sub-Total Operating Surplus/(Deficit)	1,490,954	1,582,302	91,348	
Capital Funding Transfer from Operations	(1,377,175)	(1,377,176)	(1)	0.0%
Sub-Total Surplus/(Deficit) after Capital Transfer	113,779	205,126	91,347	
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 Surplus/(Deficit)	113,779	205,126	91,347	

Budget Summary - EMS Operating Budget

The following table includes all EMS revenues and expenditures for the District. The Final Budget projects an almost \$.5 million deficit. For illustration and transparency, the budget includes a \$.3 million transfer required to fund recurring capital expenditures. The EMS operating budget also includes funding for a one-time equipment purchase.

LAKESIDE FIRE PROTECTION DISTRICT				
FINAL BUDGET - FY2026-27		EMS - INCLUDING NON-OPERATING ITEMS		
	2026-2027 Preliminary Budget	2026-2027 Final Budget	Change	% Change
Resources In: Revenues				
40 - Property Tax	-	-	-	0.0%
41 - Fees and Services	-	-	-	0.0%
42 - Revenue from other Agencies/Grants	5,754,097	6,300,347	546,250	9.5%
43 - Miscellaneous	-	-	-	0.0%
44 - Use of Money and Property	155,000	155,000	-	0.0%
Revenues	5,909,097	6,455,347	546,250	
Resource Uses: Expenditures				
60 - Salaries & Benefits	5,239,717	5,228,524	(11,194)	-0.2%
70 - Services & Supplies	1,386,709	1,391,497	4,788	0.3%
Operating Expenditures	6,626,427	6,620,021	(6,406)	
Sub-Total Operating Surplus/(Deficit)	(717,330)	(164,674)	552,656	
Capital Funding Transfer from Operations	(307,500)	(307,500)	-	0.0%
Sub-Total Surplus/(Deficit) after Capital Transfer	(1,024,830)	(472,174)	552,656	
42 - Revenue Agencies/Grants - Non-Recurring	-	-	-	0.0%
60 - Salaries & Benefits - Non Recurring	-	-	-	0.0%
70 - Services & Supplies - Non-Recurring	-	25,000	25,000	0.0%
Sub-Total Non-Operating Surplus/(Deficit)	0	(25,000)	(25,000)	
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 Surplus/(Deficit)	(1,024,830)	(497,174)	527,656	

Budget Summary - Non-Operating Budget

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

LAKESIDE FIRE PROTECTION DISTRICT FINAL BUDGET - FY2026-27	LKS NON-OPERATING (NON-RECURRING REVENUE AND EXPENSES INCLUDING CAPITAL)			
	2026-2027 Preliminary Budget	2026-2027 Final 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	300,000	300,000	-	0.0%
70 - Services & Supplies - Non-Recurring	110,000	130,000	20,000	0.0%
Sub-Total Non-Operating Surplus/(Deficit)	0	(20,000)	(20,000)	
42 - Revenue from other Agencies/Grants - Capital	550,000	550,000	-	0.0%
44 - Use of Money and Property	-	-	-	0.0%
Transfer In to Capital from Operations	1,684,675	1,684,676	1	0.0%
80 - Debt Service - Capital	873,597	873,597	-	0.0%
85 - Capital Outlay	-	1,798,713	1,798,713	100.0%
Sub-Total Capital Outlay Surplus/(Deficit)	1,361,079	(437,634)	(1,798,712)	
Overall Surplus/(Deficit)	1,361,079	(457,634)	(1,818,712)	

The non-operating budget portion of the General Fund is used to record all revenue and expenditures that are non-operational in nature. Deployment of personnel for strike teams under the CFAA mutual aid contract with the State of California is reflected here. The Final Budget includes \$0.4 million in fire assignment reimbursement revenue offset by the related \$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.

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.

	2026-2027 Preliminary Budget	2026-2027 Final Budget	Change	% Change
42 - Revenue from other Agencies/Grants - Capital	550,000	550,000	-	0.0%
44 - Use of Money and Property	-	-	-	0.0%
Transfer In to Capital from Operations	1,684,675	1,684,676	1	0.0%
80 - Debt Service - Capital	873,597	873,597	-	0.0%
85 - Capital Outlay	-	1,798,713	1,798,713	100.0%
Sub-Total Capital Outlay Surplus/(Deficit)	1,361,079	(437,634)	(1,798,712)	

The Final 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. Capital outlay in the amount of \$1.7 million includes the following items: Medic unit rechassis, 800 Mhz radios, a UTV offroad vehicle, carry forward of unfinished items on a Front Line Command Chief vehicle, a Roto Washer, replacement of the apparatus bay doors at Station 2, and the remodel of Station 26.

Capital Outlay and One-Time Projects

LAKESIDE FIRE PROTECTION DISTRICT						
FY2026/27 - CAPITAL OUTLAY & ONE-TIME EXPENDITURES						
CAPITAL OUTLAY - Vehicles / Equipment						
ITEM DESCRIPTION/CATEGORY	Amount	Funding Source	Type of Capital	Incode Account #	InCode Project Code	Purchase order-carryforward
Medic Unit - Rechassis	\$ 245,000.00	Capital Reserve	Vehicle	100-60-80-8850	Medic RC 26/27	
Radios - 800Mhz - 10	\$ 105,000.00	Capital Reserve	Equipment	100-60-80-8840		
UTV Offroad Vehicle (REMS)	\$ 55,125.00	Capital Reserve	Vehicle	100-60-80-8850	REMS 26/27	
Front Line Command Chief	\$ 21,288.00	Capital Reserve	Vehicle	100-60-80-8850	Front Line 25/26	X
Roto Washer	\$ 35,000.00	Capital Reserve	Equipment	100-60-80-8840		
Capital Outlay - Vehicles / Equipment	\$ 461,413.00					
CAPITAL OUTLAY - Facilities/CIP						
ITEM DESCRIPTION/CATEGORY	Amount	Funding Source	Type of Capital	Incode Account #	InCode Project Code	Purchase order-carryforward
St 2 A Deck Doors	\$ 160,000.00	Capital Reserve	Facilities	100-60-80-8830		
Station 26 Remodel	\$ 1,177,300.00	Capital Reserve	Facilities	100-60-80-8830	ST 26 REMODEL	X
Capital Outlay - Facilities/CIP	\$1,337,300.00					
CAPITAL OUTLAY - Grants						
ITEM DESCRIPTION/CATEGORY	Amount	Funding Source	Type of Capital	Incode Account #	InCode Project Code	Purchase order-carryforward
Grants Capital Outlay	\$ -					
Total Capital Outlay	\$1,798,713.00					
DEBT SERVICE - Capital						
ITEM DESCRIPTION/CATEGORY	Amount	Funding Source	Type of Capital	Incode Account #	InCode Project Code	Purchase order-carryforward
Station 3 - Facility Financing (Matures 12/2038)	\$ 325,597.00	Capital Reserve	Facilities	100-60-80-8810/11		
Station 2 - Facility Financing (Matures 12/2029)	\$ 548,000.00	San Diego County Cooperation Agreement	Facilities	100-60-80-8810/11		
Debt Service - Capital	\$ 873,597.00					
ONE TIME PROJECTS						
ITEM DESCRIPTION/CATEGORY	Amount	Funding Source	Type of Capital	Incode Account #	InCode Project Code	Purchase order-carryforward
St 2 HVAC Panel Repair	\$ 20,000.00	Unassigned Reserve		100-60-80-7570		
Video Intubation Equipment	\$ 25,000.00	EMS Reserve		100-80-63-7540		
One Time Projects	\$ 45,000.00					

BUDGET COMPARISON DETAIL



Budget Account Structure

Lakeside Fire Protection District

Budget Account Structure

XXX-XX-XX-XXXX			
Fund	Division	Department	AccountCode
XXX	XX	XX	XXXX

<u>Fund</u>	<u>Description</u>
100	General Fund
<u>Division</u>	
10	Administrative Services
20	Fire Prevention & Community Services
60	Emergency Services
80	Non-Operating
<u>Department</u>	
01	Administration
11	Finance
12	Human Resources
13	Board of Directors
15	Support Services
21	Fire Prevention
22	Logistical Volunteer Group
23	C.E.R.T. Program
62	Suppression
63	Emergency Medical Services (EMS)
64	Emergency Medical Services (EMS) - Lakeside
80	Non-Operating

Revenue Detail

Revenue Detail Fiscal Year 2023 – 2027 Revenues

	2023-2024		2024-2025		2025-2026		2026-2027		2026-2027		Change
	Total Activity		Total Activity		Total Activity		Preliminary		Final		
RPT Category: 40 - Property Taxes											
4010 - Property tax - current secured	\$	12,802,092	\$	13,484,798	\$	14,180,050	\$	15,093,940	\$	15,178,940	\$ 85,000
4020 - Property tax - current unsecured	\$	449,281	\$	471,292	\$	486,514	\$	489,806	\$	499,806	\$ 10,000
4030 - Property tax - current utility	\$	291,253	\$	302,604	\$	328,603	\$	302,604	\$	302,604	\$ -
4040 - Property tax - prior and penalty	\$	(2,367)	\$	1,254	\$	(7,579)	\$	7,379	\$	7,379	\$ -
4050 - Property tax - home owner's exemption	\$	63,051	\$	62,730	\$	74,507	\$	65,000	\$	80,000	\$ 15,000
4055 - Tax Interest	\$	37,628	\$	33,911	\$	45,646	\$	30,000	\$	30,000	\$ -
4060 - Property tax - supplemental	\$	563,434	\$	442,432	\$	479,745	\$	319,394	\$	328,044	\$ 8,650
4080 - Property tax - Fixed Charge Special Assessment	\$	926,586	\$	933,580	\$	935,297	\$	933,630	\$	940,320	\$ 6,690
4090 - Property tax - RDA Passthrough	\$	414,694	\$	420,309	\$	445,973	\$	444,241	\$	444,241	\$ -
Total Property Tax	\$	15,545,654	\$	16,152,910	\$	16,968,755	\$	17,685,995	\$	17,811,335	\$ 125,340
RPT Category: 41 - Fees and Services											
4110 - Mitigation Fees	\$	205,749	\$	182,175	\$	747,956	\$	125,000	\$	125,000	\$ -
4120 - Fees for Services	\$	1,736	\$	1,210	\$	960	\$	1,000	\$	1,000	\$ -
4121 - Permit and inspection fees	\$	51,698	\$	73,603	\$	56,832	\$	50,000	\$	50,000	\$ -
Total Fees and Services	\$	259,183	\$	256,988	\$	805,748	\$	176,000	\$	176,000	\$ -
RPT Category: 42 - Revenue from other Agencies/Grants											
4200 - County of San Diego CSA-69	\$	5,318,299	\$	6,532,164	\$	6,157,367	\$	5,654,097	\$	6,195,392	\$ 541,295
4205 - County of San Diego Cooperation Agreement	\$	550,000	\$	550,000	\$	550,000	\$	550,000	\$	550,000	\$ -
4210 - Fire Assignment Reimbursement	\$	411,908	\$	681,148	\$	251,953	\$	410,000	\$	410,000	\$ -
4220 - Other revenue	\$	7,211	\$	14,354	\$	137,129	\$	120,000	\$	124,955	\$ 4,955
4225 - Grants	\$	624,917	\$	252,476	\$	262,831	\$	-	\$	-	\$ -
Total Revenue from Other Agencies/Grants	\$	6,912,335	\$	8,030,143	\$	7,359,279	\$	6,734,097	\$	7,280,347	\$ 546,250
RPT Category: 43 - Miscellaneous Revenue											
4310 - Sale of fixed assets	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -
4316 - Insurance Proceeds	\$	4,244	\$	-	\$	10,387	\$	-	\$	-	\$ -
4320 - Purchasing Card Incentive Program	\$	7,216	\$	6,185	\$	5,445	\$	6,000	\$	6,000	\$ -
4325 - Miscellaneous Revenue	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -
4326 - Training Revenue	\$	958	\$	-	\$	-	\$	-	\$	-	\$ -
Total Miscellaneous Revenue	\$	12,418	\$	6,185	\$	15,832	\$	6,000	\$	6,000	\$ -
RPT Category: 44 - Use of Money and Property											
4311 - Gain/Loss on Disposal	\$	26,215	\$	36,500	\$	13,518	\$	-	\$	-	\$ -
4410 - Interest Revenue	\$	1,176,687	\$	642,054	\$	508,294	\$	505,000	\$	505,000	\$ -
4411 - Mitigation Interest	\$	3,136	\$	2,387	\$	4,466	\$	2,500	\$	2,500	\$ -
4430 - Cell Tower Lease Revenue	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -
4490 - FMV Adjustment-Gain/(Loss)	\$	-	\$	18,766	\$	-	\$	-	\$	-	\$ -
4491 - FMV Adjustment-Gain(Loss) Restricted	\$	-	\$	16	\$	-	\$	-	\$	-	\$ -
Total Use of Money and Property	\$	1,206,038	\$	699,723	\$	526,278	\$	507,500	\$	507,500	\$ -
Total Revenues	\$	23,935,628	\$	25,145,948	\$	25,675,893	\$	25,109,592	\$	25,781,182	\$ 671,590

Expenditure Detail

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

	2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	Change
	Total Activity	Total Activity	Total Activity	Preliminary	Final Budget	
RPT Category: 60 - Salaries & Benefits						
6010 - Salaries regular	\$ 7,025,802	\$ 7,199,819	\$ 7,283,197	\$ 8,327,844	\$ 8,327,844	\$ -
6011 - Out of Rate Pay	\$ 1,042	\$ 1,799	\$ 4,402	\$ 2,500	\$ 2,500	\$ -
6015 - Salaries - part time	\$ 48,187	\$ 58,736	\$ 66,973	\$ 70,557	\$ 70,557	\$ -
6020 - Longevity	\$ 79,826	\$ 59,341	\$ 21,334	\$ -	\$ -	\$ -
6032 - OT Coverage - Scheduled	\$ 28,279	\$ 44,712	\$ 48,448	\$ 46,000	\$ 46,000	\$ -
6033 - OT Coverage - Open	\$ 726,374	\$ 1,116,770	\$ 633,675	\$ -	\$ -	\$ -
6034 - OT Coverage - leave	\$ 1,432,453	\$ 1,373,556	\$ 1,860,929	\$ 1,432,477	\$ 1,432,477	\$ -
6035 - OT Coverage - training and support	\$ 249,318	\$ 304,371	\$ 401,330	\$ 399,113	\$ 399,113	\$ -
6038 - OT Coverage - Fire Assignment - Reimbursable	\$ 244,709	\$ 461,611	\$ 164,476	\$ 250,000	\$ 250,000	\$ -
6039 - OT Coverage-Nonreimbursed	\$ 43,611	\$ 59,858	\$ 15,363	\$ 50,000	\$ 50,000	\$ -
6049 - Cell Phone Allowance	\$ 9,830	\$ 8,912	\$ 10,432	\$ 10,400	\$ 10,400	\$ -
6050 - Uniform allowance	\$ 4,750	\$ 4,750	\$ 5,500	\$ 5,500	\$ 5,500	\$ -
6051 - Holiday Pay	\$ 198,804	\$ 208,497	\$ 227,795	\$ 246,219	\$ 246,219	\$ -
6052 - FLSA Pay	\$ 177,708	\$ 185,341	\$ 202,034	\$ 220,746	\$ 220,746	\$ -
6053 - Paramedic Incentive / ALS Pay	\$ 91,557	\$ 88,299	\$ 91,205	\$ 102,000	\$ 102,000	\$ -
6054 - Paramedic Preceptor Pay	\$ 4,026	\$ 8,056	\$ 9,310	\$ 10,000	\$ 10,000	\$ -
6055 - Special compensation	\$ 168,493	\$ 187,281	\$ 215,209	\$ 206,230	\$ 206,230	\$ -
6056 - Education Incentive	\$ 7,165	\$ 4,393	\$ 10,417	\$ 30,000	\$ 30,000	\$ -
6090 - Annual leave buyback	\$ 74,799	\$ 244,295	\$ 308,881	\$ -	\$ -	\$ -
6105 - Occupational injury - 4850 Pay	\$ 92,489	\$ 36,180	\$ 333,160	\$ -	\$ -	\$ -
6125 - PERS retirement	\$ 1,503,626	\$ 1,511,709	\$ 1,600,899	\$ 1,712,953	\$ 1,712,953	\$ -
6126 - PERS retirement Unfunded Actuarial Liability & 6127/6128 - POB Debt Service	\$ 2,726,787	\$ 2,959,506	\$ 2,959,432	\$ 2,998,837	\$ 2,978,923	\$ (19,914)
6210 - Long term disability	\$ 11,352	\$ 11,097	\$ 11,621	\$ 12,500	\$ 12,500	\$ -
6220 - Health and dental insurance	\$ 1,283,595	\$ 1,327,389	\$ 1,491,339	\$ 1,759,220	\$ 1,759,220	\$ -
6221 - Health Insurance Retiree Benefits	\$ 896,681	\$ 997,930	\$ 895,754	\$ 895,000	\$ 895,000	\$ -
6225 - Social security medicare	\$ 160,057	\$ 183,293	\$ 181,546	\$ 164,948	\$ 164,948	\$ -
6235 - Worker's compensation expense	\$ 612,464	\$ 634,681	\$ 796,464	\$ 742,560	\$ 742,560	\$ -
6318 - Deferred Comp Benefit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Salaries & Benefits	\$ 17,903,782	\$ 19,282,181	\$ 19,851,123	\$ 19,695,604	\$ 19,675,690	\$ (19,914)

Expenditure Detail (Continued)

Expense Detail – Services & Supplies

Fiscal Year 2023 – 2027 Expenses

	2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	Change
	Total Activity	Total Activity	Total Activity	Preliminary	Final Budget	
RPT Category: 70 - Services & Supplies						
7035 - Telephone	\$ 27,142	\$ 27,416	\$ 27,934	\$ 32,000	\$ 32,000	\$ -
7042 - Cellular phones	\$ 10,426	\$ 10,573	\$ 13,535	\$ 18,850	\$ 18,850	\$ -
7070 - Fire Department Sustenance	\$ 17,321	\$ 19,704	\$ 13,912	\$ 27,523	\$ 27,523	\$ -
7071 - Meetings	\$ 17,123	\$ 14,261	\$ 18,639	\$ 27,500	\$ 27,500	\$ -
7075 - Memberships	\$ 16,514	\$ 18,375	\$ 18,584	\$ 21,000	\$ 21,000	\$ -
7080 - Publications	\$ 2,793	\$ 3,312	\$ 3,900	\$ 4,000	\$ 4,000	\$ -
7100 - Uniforms	\$ 14,382	\$ 22,009	\$ 24,378	\$ 30,219	\$ 30,219	\$ -
7110 - Personal Protective Equip (PPE)	\$ 103,868	\$ 148,079	\$ 202,303	\$ 171,548	\$ 171,548	\$ -
7115 - SCBA Equipment	\$ 17,568	\$ 18,840	\$ 24,738	\$ 22,660	\$ 27,660	\$ 5,000
7122 - Rescue Equipment	\$ 3,145	\$ 49,842	\$ 20,008	\$ 20,000	\$ 20,000	\$ -
7123 - Communication Equipment	\$ 76,892	\$ 27,900	\$ 46,745	\$ 46,614	\$ 46,614	\$ -
7130 - Non-inventory equipment	\$ 89,390	\$ 32,782	\$ 66,902	\$ 52,500	\$ 82,500	\$ 30,000
7135 - Special department expenses	\$ 17,391	\$ 18,656	\$ 26,452	\$ 42,000	\$ 42,000	\$ -
7140 - Training	\$ 160,968	\$ 175,755	\$ 186,063	\$ 259,004	\$ 259,004	\$ -
7145 - Furnishings and Fixtures	\$ 46,188	\$ 59,508	\$ 36,572	\$ 55,697	\$ 55,697	\$ -
7180 - Utilities	\$ 174,438	\$ 191,772	\$ 175,136	\$ 183,939	\$ 183,939	\$ -
7250 - General liability insurance	\$ 210,333	\$ 257,382	\$ 292,172	\$ 308,867	\$ 308,867	\$ -
7305 - Office supplies	\$ 15,830	\$ 9,386	\$ 10,319	\$ 18,000	\$ 18,000	\$ -
7310 - Postage	\$ 985	\$ 1,947	\$ 1,638	\$ 2,200	\$ 2,200	\$ -
7330 - Household Cleaning Supplies	\$ 17,525	\$ 19,328	\$ 18,419	\$ 18,900	\$ 18,900	\$ -
7400 - Tax Penalty / 7401 Use Tax	\$ 57	\$ 1,549	\$ 1,637	\$ 500	\$ 500	\$ -
7402 - Processing Fees	\$ 1,254	\$ 2,469	\$ 1,704	\$ 1,650	\$ 1,650	\$ -
7405 - Services - Auditing	\$ 15,500	\$ 16,220	\$ 17,716	\$ 20,000	\$ 20,000	\$ -
7415 - Services - County of San Diego	\$ 142,946	\$ 155,634	\$ 187,632	\$ 227,000	\$ 228,000	\$ 1,000
7440 - Services - Legal	\$ 74,845	\$ 38,074	\$ 42,122	\$ 60,000	\$ 60,000	\$ -
7445 - Services - Comm. / Dispatch	\$ 579,486	\$ 551,832	\$ 604,501	\$ 645,295	\$ 649,295	\$ 4,000
7446 - Services - Computer Maintenance	\$ 36,877	\$ 34,206	\$ 27,428	\$ 53,631	\$ 53,631	\$ -
7450 - Services - Software Applications	\$ 97,449	\$ 108,126	\$ 157,618	\$ 158,500	\$ 158,500	\$ -
7455 - Services-Physical Appraisals	\$ 27,216	\$ 16,608	\$ 23,194	\$ 62,450	\$ 62,450	\$ -
7460 - Services-Professional Consultants	\$ 25,998	\$ 36,585	\$ 38,050	\$ 55,000	\$ 62,500	\$ 7,500
7465 - Services-Wellness	\$ 22,020	\$ 11,173	\$ 10,447	\$ 16,120	\$ 16,120	\$ -
7475 - Services - Other	\$ 47,804	\$ 37,195	\$ 79,984	\$ 63,000	\$ 63,000	\$ -
7476 - Services - EMS Contract	\$ -	\$ 53,306	\$ 20,734	\$ 10,000	\$ 10,000	\$ -
7525 - Services - Laundry and Linen	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7540 - Medical supplies	\$ 223,048	\$ 252,752	\$ 274,558	\$ 295,000	\$ 320,000	\$ 25,000
7541 - Medical Waste Control	\$ 3,060	\$ 2,989	\$ 2,981	\$ 3,500	\$ 3,500	\$ -
7545 - ALS Engine	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7551 - Vehicle Repairs	\$ 281,582	\$ 411,959	\$ 425,009	\$ 369,489	\$ 369,489	\$ -
7555 - Equipment maintenance	\$ 19,691	\$ 10,414	\$ 42,655	\$ 55,000	\$ 55,000	\$ -
7560 - Fuel - Diesel	\$ 148,641	\$ 157,764	\$ 180,949	\$ 218,078	\$ 218,078	\$ -
7561 - Fuel - Gas	\$ 47,816	\$ 36,793	\$ 42,745	\$ 48,000	\$ 48,000	\$ -
7570 - Station Maintenance	\$ 197,113	\$ 216,759	\$ 428,908	\$ 251,130	\$ 271,130	\$ 20,000
7579 - Miscellaneous	\$ 882	\$ 119	\$ 1,041	\$ 4,000	\$ 4,000	\$ -
7580 - Emergency Incident-Vehicle	\$ 105	\$ 2,263	\$ 5,531	\$ 50,000	\$ 50,000	\$ -
7581 - Emergency Inc-Admin Overhead	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -
7582 - Emergency Incident-Other	\$ 5,698	\$ 5,841	\$ 6,234	\$ 5,000	\$ 5,000	\$ -
7585-87- Fire Assign. Non-reimbursed-All	\$ 1,124	\$ 1,080	\$ 2,840	\$ 5,000	\$ 5,000	\$ -
Total Services & Supplies	\$ 3,040,432	\$ 3,288,538	\$ 3,854,567	\$ 4,090,363	\$ 4,182,863	\$ 92,500

Expenditure Detail (Continued)

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

	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	2026-2027 Preliminary	2026-2027 Final Budget	Change
RPT Category: 80 - Debt Service - Capital						
8010 - Debt Service - Principal	\$ 600,000	\$ 627,000	\$ 649,000	\$ 676,000	\$ 676,000	\$ -
8011 - Debt Service- Interest	\$ 274,810	\$ 250,027	\$ 224,067	\$ 197,597	\$ 197,597	\$ -
Total Debt Services	\$ 874,810	\$ 877,027	\$ 873,067	\$ 873,597	\$ 873,597	\$ -
RPT Category: 85 - Capital Outlay						
8830 - Capital - structure improvements	\$ -	\$ 66,118	\$ 22,700	\$ -	\$ 1,337,300	\$ 1,337,300
8840 - Capital - equipment	\$ 713,278	\$ 688,070	\$ 183,386	\$ -	\$ 140,000	\$ 140,000
8850 - Capital - vehicles	\$ 1,315,704	\$ 1,432,979	\$ 1,754,283	\$ -	\$ 321,413	\$ 321,413
Total Capital Outlay	\$ 2,028,982	\$ 2,187,167	\$ 1,960,369	\$ -	\$ 1,798,713	\$ 1,798,713
Total Expenses	\$ 23,848,006	\$ 25,634,913	\$ 26,539,126	\$ 24,659,564	\$ 26,530,863	\$ 1,871,299
RPT Category: 99 - Transfers Out						
8801 - Capital Funding - Facilities	\$ 390,156	\$ 409,664	\$ 430,147	\$ 451,655	\$ 451,655	\$ -
8802 - Capital Funding - Vehicles & Equip.	\$ 1,065,130	\$ 1,118,387	\$ 881,449	\$ 925,520	\$ 925,520	\$ -
8803 - Capital Funding - EMS	\$ -	\$ -	\$ 292,857	\$ 307,500	\$ 307,500	\$ -
Total Transfer out to Capital Reserve	\$ 1,455,286	\$ 1,528,051	\$ 1,604,453	\$ 1,684,675	\$ 1,684,675	\$ -

Departmental Detail

Department 01 - Administration

Salaries & Benefits, Services & Supplies, and Capital Funding Transfers

	2023-2024	2024-2025	2025-2026	2026-2027	2026-2027
	Total Activity	Total Activity	Total Activity	Preliminary	Final
Department: 01 - Administration					
RPT Category: 60 - Salaries & Benefits					
6010 - Salaries regular	\$ 696,864	\$ 595,942	\$ 703,053	\$ 749,271	\$ 749,271
6015 - Salaries - part time	\$ 37,166	\$ 40,074	\$ 36,829	\$ 38,672	\$ 38,672
6020 - Longevity	\$ 67,424	\$ 46,749	\$ 16,601	\$ -	\$ -
6035 - OT Coverage - training and support	\$ 2,817	\$ 4,586	\$ 4,932	\$ 11,257	\$ 11,257
6049 - Cell Phone Allowance	\$ 7,556	\$ 6,227	\$ 6,716	\$ 6,695	\$ 6,695
6050 - Uniform allowance	\$ 2,550	\$ 1,800	\$ 1,825	\$ 1,825	\$ 1,825
6053 - Paramedic Incentive / ALS Pay	\$ 2,461	\$ -	\$ -	\$ -	\$ -
6055 - Special compensation Education Pay	\$ 17,062	\$ 21,976	\$ 32,709	\$ 24,208	\$ 24,208
6090 - Annual Leave Cash Out	\$ 19,331	\$ 55,481	\$ 193,683	\$ -	\$ -
6105 - Occupational injury - 4850 Pay	\$ -	\$ -	\$ -	\$ -	\$ -
6125 - PERS retirement	\$ 153,240	\$ 114,829	\$ 130,218	\$ 145,760	\$ 145,760
6126 - PERS retirement UAL	\$ 21,364	\$ 69,240	\$ 67,211	\$ 38,119	\$ 45,801
6127 - POB Principal	\$ 111,696	\$ 105,378	\$ 107,149	\$ 55,565	\$ 54,453
6128 - POB Interest	\$ 77,038	\$ 67,922	\$ 66,063	\$ 32,478	\$ 31,829
6220 - Health and dental insurance	\$ 119,151	\$ 111,526	\$ 130,915	\$ 111,802	\$ 111,802
6221 - Health Insurance Retiree Benefits	\$ 107,885	\$ 103,043	\$ 100,792	\$ 64,836	\$ 64,099
6225 - Social security medicare	\$ 15,470	\$ 13,574	\$ 17,494	\$ 14,364	\$ 14,364
6235 - Worker's compensation expense	\$ 66,396	\$ 57,024	\$ 78,596	\$ 70,580	\$ 70,580
6318 - Deferred comp benefit	\$ -	\$ -	\$ -	\$ -	\$ -
Total Salaries & Benefits	\$ 1,525,471	\$ 1,415,371	\$ 1,694,785	\$ 1,365,431	\$ 1,370,616

	2023-2024	2024-2025	2025-2026	2026-2027	2026-2027
	Total Activity	Total Activity	Total Activity	Preliminary	Final
Department: 01 - Administration					
RPT Category: 70 - Services & Supplies					
7035 - Telephone	\$ 19,702	\$ 19,877	\$ 20,252	\$ 23,200	\$ 23,200
7042 - Cellular phones	\$ 7,561	\$ 7,966	\$ 9,909	\$ 10,150	\$ 10,150
7070 - Fire Department Sustenance	\$ 38	\$ 1,338	\$ 698	\$ 1,523	\$ 1,523
7071 - Meetings	\$ 6,592	\$ 6,650	\$ 6,790	\$ 8,700	\$ 8,700
7075 - Memberships	\$ 11,973	\$ 13,299	\$ 13,437	\$ 15,225	\$ 15,225
7140 - Training	\$ 12,387	\$ 7,380	\$ 12,417	\$ 36,406	\$ 36,406
7250 - General liability insurance	\$ 152,491	\$ 186,602	\$ 203,902	\$ 223,928	\$ 223,928
7305 - Office supplies	\$ 11,168	\$ 7,141	\$ 7,481	\$ 13,050	\$ 13,050
7310 - Postage	\$ 648	\$ 1,381	\$ 1,217	\$ 1,595	\$ 1,595
7330 - Household Cleaning Supplies	\$ 12,706	\$ 14,713	\$ 13,354	\$ 13,703	\$ 13,703
7400 - Tax Penalty	\$ 57	\$ 1,549	\$ 1,637	\$ 500	\$ 500
7405 - Services - Auditing	\$ 11,238	\$ 11,760	\$ 12,844	\$ 14,500	\$ 14,500
7415 - Services - County of San Diego	\$ 95,592	\$ 100,136	\$ 124,189	\$ 135,000	\$ 135,000
7440 - Services - Legal	\$ 25,142	\$ 27,603	\$ 30,572	\$ 43,500	\$ 43,500
7445 - Services - Communications / Dispatch	\$ 335,162	\$ 320,193	\$ 355,180	\$ 381,963	\$ 381,963
7446 - Services - Computer Maintenance	\$ 27,354	\$ 24,981	\$ 19,503	\$ 38,882	\$ 38,882
7450 - Services - Software Applications	\$ 62,511	\$ 71,065	\$ 100,553	\$ 94,250	\$ 94,250
7455 - Services-Physical Appraisals	\$ 19,732	\$ 12,030	\$ 16,816	\$ 45,276	\$ 45,276
7460 - Services-Professional Consultants	\$ 18,849	\$ 19,901	\$ 27,586	\$ 39,875	\$ 45,313
7475 - Services - Other	\$ 10,058	\$ 2,220	\$ 4,293	\$ 4,350	\$ 4,350
7579 - Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
Total Services & Supplies	\$ 840,959	\$ 857,784	\$ 982,630	\$ 1,145,576	\$ 1,151,013

Total Department: 01 - Administration	\$ 2,366,430	\$ 2,273,155	\$ 2,677,415	\$ 2,511,007	\$ 2,521,629
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RPT Category: 99 - Transfers Out					
8801 - Capital Funding Transfer	\$ 390,156	\$ 409,664	\$ 430,147	\$ 451,655	\$ 451,655
8802 - Capital Funding	\$ 799,500	\$ 839,475	\$ 881,449	\$ 925,520	\$ 925,520
Total Transfers Out to Reserve	\$ 1,189,656	\$ 1,249,139	\$ 1,311,596	\$ 1,377,175	\$ 1,377,175

Department 11 - Finance

Salaries & Benefits and Services & Supplies

	2023-2024		2024-2025		2025-2026		2026-2027		2026-2027	
	Total Activity		Total Activity		Total Activity		Preliminary		Final	
Department: 11 - Finance										
RPT Category: 60 - Salaries & Benefits										
6010 - Salaries regular	\$	-	\$	-	\$	-	\$	-	\$	-
6125 - PERS retirement	\$	-	\$	-	\$	-	\$	-	\$	-
6225 - Social security medicare	\$	-	\$	-	\$	-	\$	-	\$	-
6235 - Worker's compensation expense	\$	-	\$	-	\$	-	\$	-	\$	-
Total Salaries & Benefits	\$	-	\$	-	\$	-	\$	-	\$	-
RPT Category: 70 - Services & Supplies										
7415 - Services - County of San Diego	\$	7,228	\$	6,563	\$	7,856	\$	8,700	\$	9,450
7475 - Services - Other	\$	-	\$	-	\$	-	\$	-	\$	-
Total Services & Supplies	\$	7,228	\$	6,563	\$	7,856	\$	8,700	\$	9,450
Total Department: 11 - Finance										
	\$	7,228	\$	6,563	\$	7,856	\$	8,700	\$	9,450

Department 12 - Human Resources

Salaries & Benefits and Services & Supplies

	2023-2024	2024-2025	2025-2026	2026-2027	2026-2027
	Total Activity	Total Activity	Total Activity	Preliminary	Final
Department: 12 - Human Resources					
RPT Category: 60 - Salaries & Benefits					
6010 - Salaries regular	\$ 78,974	\$ 82,840	\$ 97,232	\$ 102,476	\$ 102,476
6035 - OT Coverage - training and support	\$ (312)	\$ -	\$ -	\$ -	\$ -
6055 - Education Pay	\$ 1,814	\$ 2,097	\$ 2,431	\$ 2,562	\$ 2,562
6056 - Education Incentive - Reimbursement	\$ 7,165	\$ 4,393	\$ 10,417	\$ 30,000	\$ 30,000
6090 - Annual leave cashout	\$ -	\$ -	\$ -	\$ -	\$ -
6125 - PERS retirement	\$ 6,825	\$ 7,311	\$ 8,481	\$ 8,991	\$ 8,991
6126 - PERS retirement UAL & POB	\$ 2,133	\$ 12,223	\$ 2,100	\$ 2,775	\$ 2,735
6127 - POB Principal	\$ 7,488	\$ 3,076	\$ 3,127	\$ 3,179	\$ 3,179
6128 - POB Interest	\$ 2,499	\$ 2,256	\$ 2,195	\$ 1,858	\$ 1,858
6220 - Health and dental insurance	\$ 18,700	\$ 17,622	\$ 18,178	\$ 18,570	\$ 18,570
6221 - Health Insurance Retiree Benefits	\$ 11,877	\$ 10,307	\$ 10,321	\$ 10,321	\$ 10,321
6225 - Social security medicare	\$ 1,359	\$ 1,365	\$ 1,550	\$ 1,523	\$ 1,523
6235 - Worker's compensation expense	\$ 7,258	\$ 7,563	\$ 9,973	\$ 9,180	\$ 9,180
Total Salaries & Benefits	\$ 145,781	\$ 151,053	\$ 166,004	\$ 191,437	\$ 191,396
RPT Category: 70 - Services & Supplies					
7070 - Fire Department Sustenance	\$ 4,849	\$ 7,712	\$ 4,463	\$ 11,000	\$ 11,000
7135 - Special Department Expenses	\$ 2,987	\$ 2,788	\$ 3,738	\$ 7,250	\$ 7,250
7140 - Training	\$ 1,260	\$ 1,654	\$ 1,394	\$ 5,075	\$ 5,075
7460 - Services - Professional Consultants	\$ -	\$ -	\$ -	\$ -	\$ -
7475 - Services - Other	\$ 25,433	\$ 20,200	\$ 47,093	\$ 28,500	\$ 28,500
Total Services & Supplies	\$ 34,529	\$ 32,354	\$ 56,688	\$ 51,825	\$ 51,825
Total Department: 12 - Human Resources	\$ 180,311	\$ 183,407	\$ 222,692	\$ 243,262	\$ 243,221

Department 13 - Board of Directors

Salaries & Benefits and Services & Supplies

	2023-2024		2024-2025		2025-2026		2026-2027		2026-2027	
	Total Activity		Total Activity		Total Activity		Preliminary		Final	
Department: 13 - Board of Directors										
RPT Category: 60 - Salaries & Benefits										
6010 - Salaries regular	\$	26,124	\$	28,538	\$	27,860	\$	28,000	\$	28,000
6225 - Social security medicare	\$	1,881	\$	2,044	\$	2,013	\$	2,142	\$	2,142
Total Salaries & Benefits	\$	28,005	\$	30,582	\$	29,873	\$	30,142	\$	30,142
RPT Category: 70 - Services & Supplies										
7071 - Meetings	\$	6,078	\$	3,689	\$	6,702	\$	11,238	\$	11,238
7140 - Training	\$	5,016	\$	2,014	\$	2,755	\$	7,250	\$	7,250
7140 - Services - County of San Diego	\$	-	\$	-	\$	-	\$	18,125	\$	18,125
7579 - Miscellaneous	\$	-	\$	86	\$	-	\$	1,450	\$	1,450
Total Services & Supplies	\$	11,094	\$	5,789	\$	9,457	\$	38,063	\$	38,063
Total Department: 13 - Board of Directors										
	\$	39,099	\$	36,370	\$	39,329	\$	68,205	\$	68,205

Department 15 - Support Services

Services & Supplies

	2023-2024	2024-2025	2025-2026	2026-2027	2026-2027
	Total Activity	Total Activity	Total Activity	Preliminary	Final
Department: 15 - Support Services					
RPT Category: 70 - Services & Supplies					
7123 - Communication Equipment	\$ 19,885	\$ 20,228	\$ 33,093	\$ 33,795	\$ 33,795
7145 - Furnishings and Fixtures	\$ 33,898	\$ 39,329	\$ 26,515	\$ 40,381	\$ 40,381
7180 - Utilities	\$ 124,021	\$ 136,249	\$ 124,117	\$ 130,294	\$ 130,294
7445 - Services - Communications / Dispatch	\$ 83,268	\$ 76,664	\$ 78,604	\$ 85,876	\$ 88,776
7551 - Vehicle Repairs	\$ 216,873	\$ 265,445	\$ 289,350	\$ 269,149	\$ 269,149
7560 - Fuel - Diesel	\$ 57,256	\$ 68,864	\$ 81,145	\$ 99,310	\$ 99,310
7561 - Fuel - Gas	\$ 41,228	\$ 32,184	\$ 36,554	\$ 40,000	\$ 40,000
7570 - Station Maintenance	\$ 140,016	\$ 115,960	\$ 158,478	\$ 172,499	\$ 172,499
7587 - Fire Assign. Non-reimbursed-Other	\$ -	\$ -	\$ -	\$ -	\$ -
Total Services & Supplies	\$ 716,446	\$ 754,924	\$ 827,855	\$ 871,304	\$ 874,204
Total Department: 15 - Support Services	\$ 716,446	\$ 754,924	\$ 827,855	\$ 871,304	\$ 874,204

Department 21 - Fire Prevention

Salaries & Benefits and Services & Supplies

	2023-2024	2024-2025	2025-2026	2026-2027	2026-2027
	Total Activity	Total Activity	Total Activity	Preliminary	Final
Department: 21 - Fire Prevention					
RPT Category: 60 - Salaries & Benefits					
6010 - Salaries regular	\$ 203,893	\$ 222,845	\$ 245,341	\$ 256,398	\$ 256,398
6015 - Salaries - part time	\$ 11,021	\$ 11,579	\$ 14,360	\$ 15,312	\$ 15,312
6035 - OT Coverage - training and support	\$ 2,435	\$ 2,601	\$ 5,336	\$ 5,189	\$ 5,189
6050 - Uniform allowance	\$ 1,500	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
6055 - Education Pay	\$ 1,864	\$ 2,045	\$ 2,245	\$ 2,399	\$ 2,399
6090 - Annual Leave Buyback	\$ 9,320	\$ -	\$ 21,948	\$ -	\$ -
6125 - PERS retirement	\$ 29,372	\$ 31,608	\$ 35,003	\$ 36,351	\$ 36,351
6126 - PERS retirement UAL	\$ 5,333	\$ 34,923	\$ 6,000	\$ 7,930	\$ 7,813
6127 - POB Principal	\$ 9,360	\$ 8,788	\$ 8,935	\$ 9,083	\$ 9,083
6128 - POB Interest	\$ 6,246	\$ 5,641	\$ 5,486	\$ 5,309	\$ 5,309
6220 - Health and dental insurance	\$ 46,056	\$ 49,688	\$ 51,937	\$ 53,058	\$ 53,058
6221 - Health Insurance Retiree Benefits	\$ 29,693	\$ 29,448	\$ 29,488	\$ 29,488	\$ 29,488
6225 - Social security medicare	\$ 3,482	\$ 3,874	\$ 4,270	\$ 4,079	\$ 4,079
6235 - Worker's compensation expense	\$ 19,424	\$ 21,090	\$ 26,886	\$ 25,500	\$ 25,500
Total Salaries & Benefits	\$ 378,999	\$ 426,128	\$ 459,234	\$ 452,096	\$ 451,980
RPT Category: 70 - Services & Supplies					
7080 - Publications	\$ 2,793	\$ 3,312	\$ 3,900	\$ 4,000	\$ 4,000
7100 - Uniforms	\$ -	\$ 1,199	\$ 165	\$ 2,100	\$ 2,100
7135 - Special department expenses	\$ 8,201	\$ 5,706	\$ 9,223	\$ 9,500	\$ 9,500
7140 - Training	\$ 7,096	\$ 8,913	\$ 8,506	\$ 10,500	\$ 10,500
7402 - Processing Fees	\$ 1,254	\$ 2,469	\$ 1,704	\$ 1,650	\$ 1,650
7450 - Services - Software Applications	\$ 8,599	\$ 7,593	\$ 15,099	\$ 18,500	\$ 18,500
Total Services & Supplies	\$ 27,943	\$ 29,192	\$ 38,597	\$ 46,250	\$ 46,250
Total Department: 21 - Fire Prevention	\$ 406,942	\$ 455,320	\$ 497,831	\$ 498,346	\$ 498,230

Department 22 - Logistical Volunteer Group

Services & Supplies

	2023-2024		2024-2025		2025-2026		2026-2027		2026-2027	
	Total Activity		Total Activity		Total Activity		Preliminary		Final	
Department: 22 - Logistical Volunteer Group										
RPT Category: 70 - Services & Supplies										
7135 - Special department expenses	\$	3,149	\$	2,275	\$	2,308	\$	6,888	\$	6,888
7180 - Utilities	\$	2,413	\$	2,785	\$	2,857	\$	3,062	\$	3,062
7570 - Station Maintenance	\$	2,917	\$	4,689	\$	8,126	\$	9,570	\$	9,570
Total Services & Supplies	\$	8,480	\$	9,749	\$	13,291	\$	19,519	\$	19,519
Total Department: 22 - Logistical Volunteer Group	\$	8,480	\$	9,749	\$	13,291	\$	19,519	\$	19,519

Department 23 - C.E.R.T Program

Services & Supplies

	2023-2024		2024-2025		2025-2026		2026-2027		2026-2027	
	Total Activity		Total Activity		Total Activity		Preliminary		Final	
Department: 23 - C.E.R.T Program										
RPT Category: 70 - Services & Supplies										
7135 - Special department expenses	\$	150	\$	150	\$	-	\$	500	\$	500
Total Services & Supplies	\$	150	\$	150	\$	-	\$	500	\$	500
Department: 23 - C.E.R.T Program										
	\$	150	\$	150	\$	-	\$	500	\$	500

Department 62 - Suppression

Salaries & Benefits and Services & Supplies

	2023-2024		2024-2025		2025-2026		2026-2027		2026-2027	
	Total Activity		Total Activity		Total Activity		Preliminary		Final	
Department: 62 - Suppression										
RPT Category: 60 - Salaries & Benefits										
6010 - Salaries regular	\$	3,984,710	\$	4,159,436	\$	4,200,856	\$	4,804,663	\$	4,804,663
6011 - Out of Rate Pay	\$	1,042	\$	1,799	\$	4,402	\$	2,500	\$	2,500
6033 - OT Coverage - Open	\$	378,174	\$	679,181	\$	335,062	\$	-	\$	-
6034 - OT Coverage - leave	\$	1,177,360	\$	1,071,881	\$	1,517,146	\$	1,145,982	\$	1,145,982
6035 - OT Coverage - training and support	\$	189,080	\$	236,037	\$	303,667	\$	295,422	\$	295,422
6050 - Uniform allowance	\$	-	\$	-	\$	-				
6051 - Holiday Pay	\$	153,285	\$	161,153	\$	174,803	\$	183,152	\$	183,152
6052 - FLSA Pay	\$	139,983	\$	145,045	\$	157,819	\$	169,319	\$	169,319
6053 - Paramedic Incentive / ALS Pay	\$	67,930	\$	67,425	\$	69,494	\$	74,500	\$	74,500
6054 - Paramedic Preceptor Pay	\$	2,013	\$	4,028	\$	-	\$	-	\$	-
6055 - Special compensation	\$	125,642	\$	130,415	\$	142,392	\$	143,918	\$	143,918
6090 - Annual Leave Cash Out	\$	30,794	\$	154,058	\$	16,600	\$	-	\$	-
6105 - Occupational injury - 4850 Pay	\$	73,558	\$	29,245	\$	314,229	\$	-	\$	-
6125 - PERS retirement	\$	1,059,500	\$	1,059,726	\$	1,094,202	\$	1,140,725	\$	1,140,725
6126 - PERS UAL	\$	110,148	\$	247,988	\$	486,247	\$	720,675	\$	706,928
6127 - PERS Principal	\$	757,051	\$	769,992	\$	780,746	\$	844,782	\$	844,782
6128 - PERS Interest	\$	505,210	\$	494,241	\$	479,372	\$	493,784	\$	493,784
6210 - Long term disability	\$	8,742	\$	8,529	\$	8,856	\$	9,200	\$	9,200
6220 - Health and dental insurance	\$	732,865	\$	764,698	\$	826,238	\$	990,426	\$	990,426
6221 - Health Insurance Retiree Benefits	\$	538,498	\$	527,115	\$	526,354	\$	560,264	\$	560,264
6225 - Social security medicare	\$	96,079	\$	106,896	\$	104,375	\$	98,868	\$	98,868
6235 - Worker's compensation expense	\$	370,676	\$	379,899	\$	467,637	\$	438,600	\$	438,600
Total Salaries & Benefits	\$	10,502,341	\$	11,198,787	\$	12,010,499	\$	12,116,780	\$	12,103,033
	2023-2024		2024-2025		2025-2026		2026-2027		2026-2027	
	Total Activity		Total Activity		Total Activity		Preliminary		Final	
Department: 62 - Suppression										
RPT Category: 70 - Services & Supplies										
7070 - Fire Department Sustenance	\$	7,650	\$	5,188	\$	5,211	\$	7,250	\$	7,250
7100 - Uniforms	\$	5,336	\$	10,726	\$	11,597	\$	14,060	\$	14,060
7110 - Personal Protective Equipment (PPE)	\$	88,818	\$	107,357	\$	98,265	\$	124,372	\$	124,372
7115 - SCBA Equipment	\$	12,737	\$	13,659	\$	17,988	\$	16,429	\$	20,053
7122 - Rescue Equipment	\$	2,038	\$	12,832	\$	20,008	\$	20,000	\$	20,000
7130 - Non-inventory equipment	\$	64,506	\$	32,782	\$	46,902	\$	52,500	\$	82,500
7135 - Special department expenses	\$	-	\$	-	\$	6,446	\$	9,063	\$	9,063
7140 - Training	\$	96,109	\$	123,097	\$	118,548	\$	129,185	\$	129,185
7180 - Utilities	\$	-	\$	-	\$	-	\$	-	\$	-
7250 - General Liability Insurance	\$	-	\$	-	\$	5,000	\$	-	\$	-
7465 - Services - Wellness	\$	12,842	\$	6,221	\$	5,470	\$	8,060	\$	8,060
7540 - Medical supplies	\$	-	\$	6,834	\$	10,478	\$	20,000	\$	20,000
7550 - Vehicle Preventitive Maintenance	\$	-	\$	-	\$	-	\$	-	\$	-
7555 - Equipment maintenance	\$	7,433	\$	4,938	\$	9,722	\$	10,000	\$	10,000
7579 - Miscellaneous	\$	-	\$	-	\$	508	\$	1,000	\$	1,000
Total Services & Supplies	\$	297,469	\$	323,635	\$	356,142	\$	411,917	\$	445,542
Total Department: 62 - Suppression	\$	10,799,810	\$	11,522,422	\$	12,366,640	\$	12,528,697	\$	12,548,575

Department 63 - Emergency Medical Services (EMS)

Salaries & Benefits

	2023-2024		2024-2025		2025-2026		2026-2027		2026-2027	
	Total Activity		Total Activity		Total Activity		Preliminary		Final	
Department: 63 - Emergency Medical Services(EMS)										
RPT Category: 60 - Salaries & Benefits										
6010 - Salaries regular	\$	1,574,718	\$	1,825,597	\$	2,008,856	\$	2,387,036	\$	2,387,036
6015 - PT Salary	\$	-	\$	7,084	\$	15,784	\$	16,574	\$	16,574
6020 - Longevity	\$	12,402	\$	12,591	\$	4,732	\$	-	\$	-
6032 - OT - Scheduled	\$	28,279	\$	44,712	\$	48,448	\$	46,000	\$	46,000
6033 - OT Coverage - Open	\$	348,200	\$	437,588	\$	298,613	\$	-	\$	-
6034 - OT Coverage - leave	\$	255,093	\$	278,573	\$	322,050	\$	286,495	\$	286,495
6035 - OT Coverage - training and support	\$	55,298	\$	61,147	\$	87,394	\$	87,245	\$	87,245
6049 - Cell Phone Allowance	\$	2,274	\$	2,685	\$	3,716	\$	3,705	\$	3,705
6050 - Uniform allowance	\$	700	\$	950	\$	1,675	\$	1,675	\$	1,675
6051 - Holiday Pay	\$	45,519	\$	47,345	\$	52,992	\$	63,067	\$	63,067
6052 - FLSA Pay	\$	37,725	\$	40,296	\$	44,215	\$	51,428	\$	51,428
6053 - Paramedic Incentive / ALS Pay	\$	21,166	\$	20,874	\$	21,711	\$	27,500	\$	27,500
6054 - Paramedic Preceptor Pay	\$	2,013	\$	4,028	\$	9,310	\$	10,000	\$	10,000
6055 - Education Pay	\$	21,999	\$	29,027	\$	35,432	\$	33,143	\$	33,143
6090 - Annual Leave Cash Out	\$	15,354	\$	34,755	\$	76,650	\$	-	\$	-
6105 - Occupational injury - 4850 Pay	\$	18,931	\$	6,935	\$	18,931	\$	-	\$	-
6125 - PERS retirement	\$	244,816	\$	287,690	\$	332,995	\$	381,126	\$	381,126
6126 - PERS retirement UAL	\$	188,881	\$	240,989	\$	251,442	\$	280,390	\$	266,698
6127 - POB Principal	\$	284,405	\$	302,767	\$	310,042	\$	317,391	\$	318,502
6126 - POB Interest	\$	189,795	\$	193,776	\$	189,816	\$	185,518	\$	186,168
6210 - Long term disability	\$	2,610	\$	2,567	\$	2,765	\$	3,300	\$	3,300
6220 - Health and dental insurance	\$	358,386	\$	375,362	\$	464,070	\$	585,363	\$	585,363
6221 - Health Insurance Retiree Benefits	\$	208,728	\$	228,017	\$	228,799	\$	230,091	\$	230,828
6225 - Social security medicare	\$	37,442	\$	49,733	\$	51,845	\$	43,972	\$	43,972
6235 - Worker's compensation expense	\$	143,575	\$	163,581	\$	213,372	\$	198,700	\$	198,700
Total Salaries & Benefits	\$	4,098,311	\$	4,698,670	\$	5,095,657	\$	5,239,717	\$	5,228,524

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

Services & Supplies and Capital Outlay

	2023-2024	2024-2025	2025-2026	2026-2027	2026-2027
	Total Activity	Total Activity	Total Activity	Preliminary	Final
Department: 63 - Emergency Medical Services(EMS)					
RPT Category: 70 - Services & Supplies					
7035 - Telephone	\$ 7,440	\$ 7,540	\$ 7,682	\$ 8,800	\$ 8,800
7042 - Cellular phones	\$ 2,865	\$ 2,607	\$ 3,626	\$ 8,700	\$ 8,700
7070 - Fire Department Sustenance	\$ 4,784	\$ 5,466	\$ 3,541	\$ 7,750	\$ 7,750
7071 - Meetings	\$ 4,453	\$ 3,922	\$ 5,147	\$ 7,563	\$ 7,563
7075 - Memberships	\$ 4,541	\$ 5,076	\$ 5,147	\$ 5,775	\$ 5,775
7100 - Uniforms	\$ 9,046	\$ 10,083	\$ 12,616	\$ 14,060	\$ 14,060
7110 - Personal Protective Equipment (PPE)	\$ 15,050	\$ 40,722	\$ 53,161	\$ 47,176	\$ 47,176
7115 - SCBA Equipment	\$ 4,831	\$ 5,181	\$ 6,750	\$ 6,232	\$ 7,607
7123 - Communication Equipment	\$ 7,638	\$ 7,673	\$ 13,653	\$ 12,819	\$ 12,819
7130 - Non-inventory equipment	\$ -	\$ -	\$ -	\$ -	\$ -
7135 - Special department expenses	\$ 2,903	\$ 1,916	\$ 4,738	\$ 8,800	\$ 8,800
7140 - Training	\$ 32,166	\$ 32,697	\$ 42,443	\$ 70,589	\$ 70,589
7145 - Furnishings & Fixtures	\$ 10,290	\$ 15,178	\$ 10,057	\$ 15,317	\$ 15,317
7180 - Utilities	\$ 48,004	\$ 52,737	\$ 48,163	\$ 50,583	\$ 50,583
7250 - General liability insurance	\$ 57,842	\$ 70,780	\$ 83,270	\$ 84,938	\$ 84,938
7305 - Office supplies	\$ 4,662	\$ 2,245	\$ 2,838	\$ 4,950	\$ 4,950
7310 - Postage	\$ 337	\$ 566	\$ 422	\$ 605	\$ 605
7330 - Household Cleaning Supplies	\$ 4,819	\$ 4,616	\$ 5,065	\$ 5,198	\$ 5,198
7405 - Services - Auditing	\$ 4,263	\$ 4,461	\$ 4,872	\$ 5,500	\$ 5,500
7415 - Services - County of San Diego	\$ 40,126	\$ 48,936	\$ 55,586	\$ 65,175	\$ 65,425
7440 - Services - Legal	\$ 8,526	\$ 10,471	\$ 11,551	\$ 16,500	\$ 16,500
7445 - Services - Communications / Dispatch	\$ 161,057	\$ 154,975	\$ 170,717	\$ 177,456	\$ 178,556
7446 - Services - Computer Maintenance	\$ 9,524	\$ 9,225	\$ 7,925	\$ 14,748	\$ 14,748
7450 - Services - Software Applications	\$ 26,338	\$ 29,468	\$ 41,967	\$ 45,750	\$ 45,750
7455 - Services-Physical Appraisals	\$ 7,485	\$ 4,578	\$ 6,378	\$ 17,174	\$ 17,174
7460 - Services-Professional Consultants	\$ 7,149	\$ 7,549	\$ 10,464	\$ 15,125	\$ 17,188
7465 - Services-Wellness	\$ 9,177	\$ 4,952	\$ 4,977	\$ 8,060	\$ 8,060
7475 - Services - Other	\$ 9,706	\$ 14,776	\$ 28,598	\$ 30,150	\$ 30,150
7476 - Services - EMS Contracts	\$ -	\$ 53,306	\$ 20,734	\$ 10,000	\$ 10,000
7540 - Medical supplies	\$ 217,805	\$ 245,919	\$ 264,080	\$ 275,000	\$ 300,000
7541 - Medical Waste Control	\$ 3,060	\$ 2,989	\$ 2,981	\$ 3,500	\$ 3,500
7551 - Vehicle Repairs	\$ 64,708	\$ 55,502	\$ 135,658	\$ 100,340	\$ 100,340
7555 - Equipment maintenance	\$ 12,258	\$ 5,476	\$ 32,933	\$ 45,000	\$ 45,000
7560 - Fuel - Diesel	\$ 91,384	\$ 88,900	\$ 99,804	\$ 118,768	\$ 118,768
7561 - Fuel - Gas	\$ 6,588	\$ 4,609	\$ 6,191	\$ 8,000	\$ 8,000
7570 - Station Maintenance	\$ 54,180	\$ 46,172	\$ 82,126	\$ 69,061	\$ 69,061
7579 - Miscellaneous	\$ -	\$ 33	\$ 533	\$ 1,550	\$ 1,550
Total Services & Supplies	\$ 955,004	\$ 1,061,298	\$ 1,296,393	\$ 1,386,709	\$ 1,416,497
RPT Category: 85 - Capital Outlay					
8830 - Capital - structure improvements	\$ -	\$ -	\$ -	\$ -	\$ -
8840 - Capital - equipment	\$ -	\$ -	\$ -	\$ -	\$ -
8850 - Capital - vehicles	\$ 204,798	\$ -	\$ -	\$ -	\$ -
Total Capital Outlay	\$ 204,798	\$ -	\$ -	\$ -	\$ -
Total Department: 63 - Emergency Medical Services(EMS)	\$ 5,258,113	\$ 5,759,968	\$ 6,392,050	\$ 6,626,427	\$ 6,645,021
RPT Category: 99 - Transfers Out					
8803 - Capital Funding Transfer	\$ 265,630	\$ 278,912	\$ 292,857	\$ 307,500	\$ 307,500
Total Transfer Out to Reserves	\$ 265,630	\$ 278,912	\$ 292,857	\$ 307,500	\$ 307,500

Department 64 - LKS Emergency Medical Services

Services & Supplies

	2023-2024	2024-2025	2025-2026	2026-2027	2026-2027
	Total Activity	Total Activity	Total Activity	Preliminary	Final
Department: 64 - LKS Emergency Medical Services					
RPT Category: 70 - Services & Supplies					
7123 - Communication Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
7130 - Non-inventory equipment	\$ -	\$ -	\$ -	\$ -	\$ -
7140 - Training	\$ 4,360	\$ -	\$ -	\$ -	\$ -
7540 - Medical supplies	\$ 5,243	\$ -	\$ -	\$ -	\$ -
7545 - ALS Engine	\$ -	\$ -	\$ -	\$ -	\$ -
7555 - Equipment maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
Total Services & Supplies	\$ 9,603	\$ -	\$ -	\$ -	\$ -
Total Department: 64 - LKS EMS	\$ 9,603	\$ -	\$ -	\$ -	\$ -

Department 80 - Non-Operating

Salaries & Benefits and Services & Supplies

	2023-2024		2024-2025		2025-2026		2026-2027		2026-2027	
	Total Activity		Total Activity		Total Activity		Preliminary		Final	
Department: 80 - Non-Operating										
RPT Category: 60 - Salaries and Benefits										
6010 - Salaries regular	\$	460,518	\$	284,621	\$	-	\$	-	\$	-
6034 - OT Coverage - Leave	\$	-	\$	23,102	\$	21,733	\$	-	\$	-
6038 - OT Coverage - Fire Assignment - Reimburseable	\$	244,709	\$	461,611	\$	164,476	\$	250,000	\$	250,000
6039 - OT Coverage-Nonreimbursed	\$	43,611	\$	59,858	\$	15,363	\$	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	\$	4,344	\$	5,808	\$	-	\$	-	\$	-
6235 - Worker's compensation expense	\$	5,133	\$	5,525	\$	-	\$	-	\$	-
Total Salaries and Benefits	\$	1,224,874	\$	1,361,591	\$	395,072	\$	300,000	\$	300,000
RPT Category: 70 - Services & Supplies										
7100 - Uniforms	\$	-	\$	-	\$	-				
7110 - Personal Protective Equipment (PPE)	\$	-	\$	-	\$	50,876	\$	-	\$	-
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	\$	-	\$	9,135	\$	-	\$	-	\$	-
7475 - Services - Other	\$	2,607	\$	-	\$	-	\$	-	\$	-
7551 - Vehicle Repairs	\$	-	\$	91,012	\$	-	\$	-	\$	-
7570 - Station Maintenance	\$	-	\$	49,938	\$	180,177	\$	-	\$	20,000
7579 - Miscellaneous	\$	882	\$	-	\$	-	\$	-	\$	-
7580 - Emergency Incident-Vehicle	\$	105	\$	2,263	\$	5,531	\$	50,000	\$	50,000
7581 - Emergency Incident-Admin Overhead	\$	-	\$	-	\$	-	\$	50,000	\$	50,000
7582 - Emergency Incident-Other	\$	5,698	\$	5,841	\$	6,234	\$	5,000	\$	5,000
7585 - Non-Reimbursable Incidents - Vehicles	\$	-	\$	-	\$	-	\$	-	\$	-
7586 - Fire Assign. Non-reimbursed-Admin	\$	-	\$	-	\$	-	\$	-	\$	-
7587 - Fire Assign. Non-reimbursed-Other	\$	1,124	\$	1,080	\$	2,840	\$	5,000	\$	5,000
Total Services & Supplies	\$	131,527	\$	207,101	\$	265,659	\$	110,000	\$	130,000
RPT Category: 80 - Debt Service - Capital										
8010 - Debt Service - Principal	\$	600,000	\$	627,000	\$	649,000	\$	676,000	\$	676,000
8011 - Debt Service - Interest	\$	274,810	\$	250,027	\$	224,067	\$	197,597	\$	197,597
Total Debt Services	\$	874,810	\$	877,027	\$	873,067	\$	873,597	\$	873,597
RPT Category: 85 - Capital Outlay										
8830 - Capital- structure improvements	\$	-	\$	66,118	\$	22,700	\$	-	\$	1,337,300
8840 - Capital- equipment	\$	713,278	\$	688,070	\$	183,386	\$	-	\$	140,000
8850 - Capital Vehicles	\$	1,110,906	\$	1,432,979	\$	1,754,283	\$	-	\$	321,413
Total Capital Outlay	\$	1,824,184	\$	2,187,167	\$	1,960,369	\$	-	\$	1,798,713
Total Department: 80 - Non-Operating	\$	4,055,395	\$	4,632,885	\$	3,494,166	\$	1,283,597	\$	3,102,310

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.

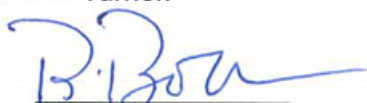
***PASSED AND ADOPTED** by the Board of Directors of the Lakeside Fire Protection District, County of San Diego, State of California, on the 9th day of December 2025 by the following vote:*

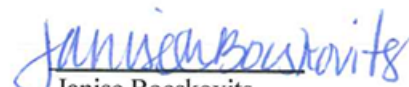
AYES: Bingham, Bowser, Liebig, Robles.

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.

This policy defines the various reserve types according to the Government Accounting Standards Board Statement NO. 54 (GASB 54) and addresses the use of General Fund reserves that are subject to control by the District's Governing Board.

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's policy is 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 Committed, Assigned, and Unassigned General Fund Reserves in 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 to more easily 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

GASB 54 requires that fund balances be classified as either Nonspendable, Restricted, Committed, Assigned, or Unassigned funds. Definitions of each classification are as follows as referenced in GASB 54:

- Nonspendable: Resources that are inherently nonspendable such as prepaid items and inventories.
- Restricted: Includes amounts that can be spent only for the specific purposes stipulated by constitution, external resources providers, or through enabling legislation (i.e. bond payment reserve requirement, Mitigation Funds not used, and grants).
- Committed: 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: 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: 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.

The Nonspendable and Restricted classifications are subject to requirements outside the District's control for financial planning purposes, therefore use of the funds is not addressed in this policy. The District's Reserve Policy will only address the three classifications that are subject to control by the Governing Board, which are the Committed, Assigned, and Unassigned General Fund balances.

PROCEDURE

This section provides the protocol for maintaining the Committed, Assigned, and Unassigned 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.

Staff is authorized to utilize Committed, Assigned, and Unassigned funds for cash flow needs throughout the fiscal year. These funds shall be returned to the reserve fund balances prior to the completion of the Annual Audit.

Committed Reserve Funds

Economic Stability Reserve

The Economic Stability Reserve is intended to offset quantifiable revenue and/or 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 (does not include the Redevelopment Agency Passthrough revenue nor the Benefit Fee 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

Budget Stability Reserve

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.

Policy:

Maintain a target reserve balance of 2.5% of annual property tax revenue (does not include the Redevelopment Agency Passthrough revenue nor the Benefit Fee 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.

Emergency Medical Services (EMS) Liability Reserve

The District receives revenue through the Santee-Lakeside Emergency Medical Services Authority (SLEMSA). These reserves are used specifically for EMS cash flow purposes to meet the normal operating expenses and for unforeseen revenue or expense fluctuations.

Policy:

This fund does not have a percentage-based minimum reserve balance at this time due to its variable funding model. The Fire Chief will assess the utilization of this reserve on an annual basis.

Leave Liability Reserve

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 Report. 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.

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

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

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 projections and prioritize needs. 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.

Self-Insured Retention Reserve

The District is a member of Public Agency Self Insurance System (PASIS) Joint Powers Authority (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 (TPA) 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 TPA. 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.

HCFA Liability Reserve

The District is a member of Heartland Communications Facility Authority (HCFA) Joint Powers Authority (JPA) to provide emergency communications. This reserve covers the District's portion of the HCFA long-term liability amounts for each of the member agencies related to the employee benefit costs.

Policy:

Maintain a target reserve balance of 100% of the District's portion of the long-term liability amount for employee benefit costs identified by HCFA in their annual Audited Financial Report. 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.

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 Committed and Assigned reserves made in accordance with the preceding sections.