



NORTH COUNTY FIRE PROTECTION DISTRICT

AGENDA FOR REGULAR BOARD MEETING

September 22, 2026, at 5:30 p.m.

Location: Fallbrook Public Utility District
990 E. Mission Road, Fallbrook CA 92028

The September 22, 2026, Regular Board Meeting will be held in person and via Zoom. The public may attend remotely using the Zoom app, [Zoom website (<https://zoom.us/>)] [Meeting ID: 870 1784 6503; Passcode: 631628] at <https://us06web.zoom.us/j/87017846503?pwd=ekF0RGt1Mm4vWXgrRFpXbUIPUFlmdz09> or dial by your location: +1 669 900 6833 US (San Jose); Meeting ID: 870 1784 6503; Passcode: 631628

The public may provide comments in advance or real-time by emailing mavis@ncfire.org. E-mailed comments received will be read into the record by staff. Please note that in the event of technical issues that disrupt the ability of members of the public to view the meeting or provide public comments through the web conference option, the meeting will continue.

Call To Order

Roll Call

Optional Moment of Reflection/Silence

Pledge Of Allegiance

Changes to the Agenda

PUBLIC ACTIVITIES AGENDA

For those joining us for the public activities agenda, please feel free to depart at the close of the agenda.

1. Public Comment – President Shaw (pgs. 5-6)
Standing Item: Members of the public may directly address the Board of Directors on items of interest to the public provided no action will be taken on non-agenda items. The Presiding Officer may limit comments to three minutes per speaker (Board of Directors Meetings – SOG – § 7.2.).

DISCUSSION/PRESENTATION AGENDA

No action shall be undertaken on any discussion item. The Board may: acknowledge receipt of the information or report and make comments; refer the matter to Staff for further study or report; or refer the matter to a future agenda.

2. Valor Award Presentation: Captain Kyle Krenz – Chief McReynolds (pgs. 7-8)

RATIFICATION OF INFORMATION AGENDA

No action shall be undertaken on information items. The Board may: acknowledge receipt of the information or report and make comments.

3. Warrant Register (pgs. 9-12)
4. Operations Report (pgs. 13-22)
5. Written Communication (pgs. 23-24)
6. Golden Pacific Powerlink Project (pgs. 25-26)

ACTION AGENDA

Consent Items:

All items listed under the consent items are considered routine and will be enacted in one motion. There will be no separate discussion of these items prior to the Board action on the motion, unless members of the Board, Staff, or public request specific items be removed from the consent agenda.

Note: The Americans with Disabilities Act provides that no qualified individual with a disability shall be excluded from participation in, or denied the benefits of, District business. If you need assistance to participate in this meeting, please contact the District office 72 hours prior to the meeting at (760) 723-2012 or email mavis@ncfire.org. Closed captioning and translation services are available to the public when the meeting is accessed using the Zoom platform.



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7. Minutes: (pgs. 27-32)
 - August 25, 2026, Regular Board Meeting
Standing Item: Review and approve minutes as presented.
8. Policies and Procedures (pgs. 33-34)
 - Standing Item: There are no policy and procedure revisions for this meeting.
9. Waive the Full Text Reading of all Ordinances (pgs. 35-36)
 - Standing Item: Waive the full text reading of the ordinance(s) included in this agenda.
The ordinance(s) shall be introduced and adopted by title only.

Action Items:

*All items listed under the action items agenda will be presented and discussed prior to the Board taking action on any matter. Members of the public may comment on items at the time they are presented.
Time certain items will commence precisely at or after the time announced in the agenda.*

10. **Public Hearing Date/Time Certain September 22, 2026, at 5:30 p.m.:** Final Budget (pgs. 37-62)
for FY 2026/2027 and approval of Resolution 2026-16 – Finance Manager Rocha
and Chief McReynolds
Recommendation: That the Board review and approve the proposed FY 2025/2026 budget, adopting
Resolution 2026-16.
11. Resolution 2026-14: Adopting an Updated Pay Schedule – Chief McReynolds and (pgs. 63-68)
HR Manager Goss
Recommendation: That the Board approve Resolution 2026-14, adopting an updated pay schedule
document as required by California Code of Regulations §570.5, which is being amended due to
pay rate adjustments.

STANDING DISCUSSION ITEMS

All items listed under the standing discussion items are presented at every meeting.

- LEGAL COUNSEL REPORT: (pgs.69-70)
The legal report for the September 22, 2026, Regular Board Meeting will be presented orally.
- COMMENTS/QUESTIONS (pgs.71-72)
- Staff:
Chief McReynolds
Other Staff
- Board
- Bargaining Groups

CLOSED SESSION

The Board will enter closed session to discuss items as outlined herein. As provided in the Government Code, the public will not be present during these discussions. At the end of the closed session, the Board shall publicly report any action taken in closed session and the vote or abstention on that action of every member present in accordance with Government Code § 54950.



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CS-2. Public Employment (Govt. Code §54957): *Fire Chief*

CS-3. Conference with Labor Negotiator (Govt. Code §54957.6):
Agency Representative: Counsel Steinke and Counsel Burns of BW&S
Employee Organization(s): Safety, Miscellaneous, Single-Role Paramedics, &
Management Group Employees

CS-4. Announcement — President Shaw:

ADJOURNMENT

Scheduled Meetings: The next Regular Board Meeting is scheduled Tues. October 27, 2026, at 5:30 p.m.

CERTIFICATION OF AGENDA POSTING

"I certify that this agenda was posted in accordance with the provisions of the Government Code § 54950 et. seq. The posting locations were: [1] the entrance of North County Fire Protection District Administrative Offices, [2] the Fallbrook Public Utility District Administrative Offices, [3] the Fallbrook Chamber of Commerce, and [4] the District's website at www.ncfireca.gov. The agenda was also available for review at the office of the Board Clerk, located at 330 S. Main Avenue, Fallbrook, CA. Materials related to an item on this agenda submitted to the District after distribution of the agenda packet are available for public inspection in the office of the Board Clerk during normal business hours or may be found on the District website, subject to staff's ability to post the documents before the meeting. The date of posting was September 17, 2026."

Board Clerk Mavis Canpinar: /s/ Mavis Canpinar

Date: September 17, 2026

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**NORTH COUNTY FIRE
PROTECTION DISTRICT
STAFF REPORT**

TO: BOARD OF DIRECTORS
FROM: CHIEF McREYNOLDS
DATE: SEPTEMBER 22, 2026
SUBJECT: PUBLIC COMMENT

PUBLIC COMMENT:

1. Members of the Public may directly address the Board of Directors on items of interest to the Public provided no action will be taken on non-agenda items. The Board President may limit comments to three minutes per speaker (Board of Directors Meetings – SOG § 7.2.).

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NORTH COUNTY FIRE PROTECTION DISTRICT

STAFF REPORT

TO: BOARD OF DIRECTORS
FROM: CHIEF McREYNOLDS
DATE: SEPTEMBER 22, 2026
SUBJECT: VALOR AWARD

PRESENTATION AGENDA

SUMMARY:

On the afternoon of January 18, 2026, Captain Kyle Krenz was off-duty in Utah accompanying his son's youth travel hockey team for a team-bonding event at Tibble Fork Reservoir. The location is a remote, mountainous lake surrounded by heavy terrain with limited access for emergency medical services and first responders.

While families were skating on the frozen lake, the sun began to set. Captain Krenz and an assistant coach were skating near the east section of the reservoir when an 11-year-old boy submerged into the freezing water through a break/hole in the ice approximately 50 yards away.

Capt. Krenz Sprinted across the ice as the victim submerged underwater after losing his grip on the ice edge. Capt. Krenz Slid on his stomach to distribute body weight, initially extending a hockey stick. When the victim could not hold on due to cold incapacitation, Captain Krenz reached directly into the ice hole, grabbed the boy by his jacket, and pulled him out to safety. Capt. Krenz then coordinated with bystanders to immediately transport the victim to shore and shelter to mitigate hypothermia.

North County Fire Department publicly recognized Captain Krenz decisive and courageous actions, by presenting him a Valor Award.

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NORTH COUNTY FIRE PROTECTION DISTRICT

Warrant Register

August 1, 2026 - August 31, 2026

<u>Date</u>	<u>Vendor</u>	<u>Check #</u>	<u>Amount</u>
8/3/2026	XEROX CORP. XEROX INVC 2903682	EFT	437.88
8/3/2026	PITNEY BOWES PAYMENT 8000909000066537	EFT	541.99
8/4/2026	NAVIA BENEFIT SO FLEXIBLE B NFP	EFT	1,394.87
8/5/2026	ACE UNIFORMS LLC	69693	424.32
8/5/2026	Career Survival Group	69694	2,500.00
8/5/2026	CONCEPTS IN LANDSCAPING	69695	425
8/5/2026	FALLBROOK OIL COMPANY	69696	8,626.97
8/5/2026	Fowler Pest Control	69697	500
8/5/2026	FRANCHISE TAX BOARD	69698	611.72
8/5/2026	HARRIS & ASSOCIATES	69699	1,230.00
8/5/2026	HOWELLS GOVERNMENT RELATIONS	69700	28,800.00
8/5/2026	JIM'S SIGN SHOP	69701	2,945.08
8/5/2026	LIFE LINE EMERGENCY VEHICLES	69703	49.81
8/5/2026	MOTOROLA	69704	17,857.30
8/5/2026	NarcBox/EMS Logik	69705	47
8/5/2026	NATIONWIDE MEDICAL/SURGICAL	69706	344.81
8/5/2026	NORTH COUNTY DISPATCH JPA	69707	214,572.74
8/5/2026	PARKHOUSE TIRE INC.	69708	6,378.68
8/5/2026	S&R TOWING	69709	307
8/5/2026	ULINE	69710	183.94
8/5/2026	VILLAGE NEWS INC	69711	89.95
8/6/2026	L.N. CURTIS & SONS	69712	1,941.28
8/6/2026	AT&T	69713	500
8/6/2026	FALLBROOK WASTE 7607286114 12392206250	EFT	253.97
8/6/2026	FALLBROOK WASTE 7607286114 12392206327	EFT	292.83
8/6/2026	TRILOGY MEDICAL PAYMENT 202794167288	EFT	369.39
8/7/2026	FALLBROOK FIREFIGHTERS' ASSN	67034	490
8/7/2026	LINCOLN NATIONAL	67035	4,995.31
8/7/2026	FALLBROOK WASTE 7607286114 12396308564	EFT	34
8/7/2026	FALLBROOK WASTE 7607286114 12396308567	EFT	88.9
8/7/2026	FALLBROOK WASTE 7607286114 12396308562	EFT	88.9
8/7/2026	FALLBROOK WASTE 7607286114 12396308530	EFT	665.57
8/7/2026	ATT PAYMENT XXXXX1001EPAYT	EFT	2,685.32
8/7/2026	FALLBROOK FIREFIGHTERS' ASSN	EFT	6,240.50
8/7/2026	Nationwide 457 + Roth	EFT	9,248.40
8/7/2026	Trust	EFT	12,336.02
8/7/2026	PERS 457 + Roth	EFT	13,789.75
8/7/2026	State Withholding	EFT	33,556.88
8/7/2026	IRS	EFT	92,329.91
8/7/2026	Payroll - Direct Deposit	EFT	387,718.14
8/10/2026	FPUD FPUD 84874987	EFT	53.05
8/10/2026	NAVIA BENEFIT SO FLEXIBLE B NFP	EFT	252.15
8/10/2026	FPUD FPUD 84874978	EFT	801.62
8/10/2026	COUNTY OF SAN DI COUNTY OF	EFT	1,000.00
8/10/2026	STAN BOYETT & SO PAYMENT 35229	EFT	6,317.99
8/10/2026	Health PA Billing - PERS	EFT	148,968.75
8/10/2026	Employer Contribution, Classic, 778, CalPERS	EFT	68,627.27
8/10/2026	Employer Contribution, PEPR, 25782, CalPERS	EFT	34,462.74
8/10/2026	Employer Contribution, PEPR, 27328, CalPERS	EFT	15,134.71

September 22, 2026 - Regular Board Meeting

<u>Date</u>	<u>Vendor</u>	<u>Check #</u>	<u>Amount</u>
8/10/2026	Employer Contribution, Classic, 777, CalPERS	EFT	3,128.25
8/11/2026	RAINBOW WATER WD WEBPAYMENT	EFT	73.61
8/11/2026	NAVIA BENEFIT SO FLEXIBLE B NFP	EFT	286.73
8/12/2026	ACE UNIFORMS LLC	69714	70.35
8/12/2026	AT&T	69715	223.45
8/12/2026	First Call Auto Glass	69716	522.03
8/12/2026	FOWLER PLUMBING	69717	2,930.00
8/12/2026	GANAHL LUMBER COMPANY	69718	231.72
8/12/2026	International Code Council	69719	170
8/12/2026	NAPA AUTO PARTS	69720	63.39
8/12/2026	Nigro & Nigro	69721	8,500.00
8/12/2026	NUTRIEN AG SOLUTIONS INC.	69722	890.16
8/12/2026	PROPANE WEST COAST	69723	392.39
8/12/2026	ROTARY CLUB OF BONSALE	69724	1,560.00
8/12/2026	SUNSHINE WATER SOFTENERS & MORE	69725	225
8/13/2026	SD GAS & ELEC PAID SDGER 001812761533	EFT	20.7
8/13/2026	SD GAS & ELEC PAID SDGER 001812786183	EFT	162.64
8/13/2026	COX COMM SAN PURCHASE d7YqQW4nqhH06Sn	EFT	200.16
8/13/2026	SD GAS & ELEC PAID SDGER 210001843639	EFT	559.6
8/13/2026	SD GAS & ELEC PAID SDGER 002882398390	EFT	1,947.23
8/13/2026	SD GAS & ELEC PAID SDGER 210001887151	EFT	2,161.55
8/14/2026	SD GAS & ELEC PAID SDGER 007434521657	EFT	27.42
8/14/2026	SD GAS & ELEC PAID SDGER 007823386122	EFT	28.41
8/14/2026	SD GAS & ELEC PAID SDGER 004056447980	EFT	684.97
8/17/2026	SD GAS & ELEC PAID SDGER 001812763733	EFT	19.23
8/17/2026	SD GAS & ELEC PAID SDGER 007437752716	EFT	36.59
8/17/2026	SD GAS & ELEC PAID SDGER 005187724782	EFT	167.65
8/17/2026	SD GAS & ELEC PAID SDGER 007437759322	EFT	308.79
8/17/2026	SD GAS & ELEC PAID SDGER 003344678550	EFT	441.52
8/17/2026	SD GAS & ELEC PAID SDGER 006312726986	EFT	722.34
8/18/2026	RAINBOW WATER WD WEBPAYMENT	EFT	19.58
8/18/2026	SPECTRUM SPECTRUM 0126444	EFT	110
8/18/2026	FPUD FPUD 85028169	EFT	241.88
8/18/2026	SPECTRUM SPECTRUM 0126676	EFT	327.98
8/18/2026	NAVIA BENEFIT SO FLEXIBLE B NFP	EFT	340.23
8/18/2026	FPUD FPUD 85028518	EFT	395.14
8/18/2026	RAINBOW WATER WD WEBPAYMENT	EFT	842.26
8/18/2026	LINDE GAS & EQUI ACH 6B71FEDB9F8D47D	EFT	1,367.33
8/18/2026	SPECTRUM SPECTRUM 0126367	EFT	1,426.98
8/19/2026	STARLINK INTERNE STARLINK I ST-E0R3Y4A8R8Q5	EFT	10
8/19/2026	SPECTRUM SPECTRUM 0595479	EFT	140
8/19/2026	U.S. BANK PAYMENT 142511018667239	EFT	60,665.06
8/20/2026	CALIFORNIA FIRE CHIEFS ASSOC	69726	1,260.00
8/20/2026	Capital One Public Funding LLC	69727	117,538.00
8/20/2026	CONCEPTS IN LANDSCAPING	69728	1,975.00
8/20/2026	COUNTY OF SAN DIEGO - AUDITOR	69729	15,259.25
8/20/2026	COUNTY OF SAN DIEGO - DEH	69730	622
8/20/2026	COUNTY OF SAN DIEGO - RCS	69731	7,086.10
8/20/2026	DAVID AGUIRRE	69732	9,976.18
8/20/2026	FALLBROOK OIL COMPANY	69733	5,388.39
8/20/2026	FIRE ETC.	69734	12.39
8/20/2026	FOWLER PLUMBING	69735	2,165.00
8/20/2026	HARRIS & ASSOCIATES	69736	6,133.75
8/20/2026	INTERSTATE BATTERY OF SD	69737	2,236.66
8/20/2026	LEGAL SHIELD	69738	263.2
8/20/2026	Norman A Traub Associates	69739	350
8/20/2026	RENEWELL FLEET SERVICES	69740	1,419.66

September 22, 2026 - Regular Board Meeting

<u>Date</u>	<u>Vendor</u>	<u>Check #</u>	<u>Amount</u>
8/20/2026	RINCON TRUCK CENTER INC.	69741	469.65
8/20/2026	RINGCENTRAL INC	69742	1,262.98
8/20/2026	RUSTY WALLIS INC	69743	150
8/20/2026	San Diego Chapter CSDA	69744	150
8/20/2026	VELOCITY TRUCK CENTERS	69745	11,647.42
8/21/2026	FALLBROOK FIREFIGHTERS' ASSN	67036	490
8/21/2026	LINCOLN NATIONAL	67037	3,965.48
8/21/2026	SPECTRUM SPECTRUM 1279497	EFT	147.63
8/21/2026	FALLBROOK FIREFIGHTERS' ASSN	EFT	6,051.95
8/21/2026	Nationwide 457 + Roth	EFT	9,361.20
8/21/2026	Trust	EFT	12,023.82
8/21/2026	PERS 457 + Roth	EFT	13,954.14
8/21/2026	State Withholding	EFT	39,208.71
8/21/2026	IRS	EFT	110,089.21
8/21/2026	Payroll - Direct Deposit	EFT	426,930.20
8/24/2026	LINDE GAS & EQUI ACH 4594A84DCB3145C	EFT	213.67
8/24/2026	Employer Contribution, Classic, 778, CalPERS	EFT	69,253.56
8/24/2026	Employer Contribution, PEPR, 25782, CalPERS	EFT	34,462.74
8/24/2026	Employer Contribution, PEPR, 27328, CalPERS	EFT	15,221.80
8/24/2026	Employer Contribution, Classic, 777, CalPERS	EFT	3,128.25
8/25/2026	SAN MIGUEL FIRE PROTECTION DISTRICT	69746	408,642.00
8/25/2026	NAVIA BENEFIT SO FLEXIBLE B NFP	EFT	37.82
8/25/2026	Primo Brands ECHECKPAY 0030618029	EFT	127.69
8/25/2026	RAINBOW WATER WD WEBPAYMENT	EFT	280.71
8/26/2026	AGILE OCCUPATIONAL MEDICINE PC	69747	410
8/26/2026	AT&T	69748	3,835.76
8/26/2026	Burke Williams & Sorensen LLP	69749	21,016.70
8/26/2026	D.F. Cleaning Service	69750	470
8/26/2026	Fallbrook Overhead Doors	69751	430
8/26/2026	FOWLER PLUMBING	69752	295
8/26/2026	FRMS	69753	9,579.43
8/26/2026	LIFE-ASSIST INC	69754	386.5
8/26/2026	NFPA	69755	225
8/26/2026	POSTAL ANNEX #25	69756	23.85
8/26/2026	PROPANE WEST COAST	69757	126.38
8/26/2026	RENEWELL FLEET SERVICES	69758	5,710.50
8/26/2026	SoCal PPE	69759	269.38
8/26/2026	STREAMLINE AUTOMATION SYSTEMS LLC	69760	3,079.00
8/26/2026	THE STANDARD	69761	435
8/27/2026	Wittman Enterprises LLC	69762	14,690.49
8/27/2026	STAN BOYETT & SO PAYMENT 35229	EFT	7,052.13
8/27/2026	U.S. BANK PAYMENT 142511018667239	EFT	73,054.25
8/28/2026	SD GAS & ELEC PAID SDGER 006312757856	EFT	0.66
8/28/2026	STARLINK INTERNE STARLINK I ST-W2Y2Q9X6M3E1	EFT	55
8/28/2026	SD GAS & ELEC PAID SDGER 003344677080	EFT	203.85
8/31/2026	COUNTY OF SAN DIEGO	EFT	663.18
8/31/2026	Employer Contribution, Unfunded Accrued Liability CalPERS	EFT	112434.83
8/31/2026	Employer Contribution, Unfunded Accrued Liability CalPERS	EFT	42871.08
8/31/2026	Employer Contribution, PEPR, 25782, CalPERS	EFT	34774.9
8/31/2026	Employer Contribution, PEPR, 27328, CalPERS	EFT	14192.77
			\$ 2,909,396.58

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North County Fire



MONTHLY OPERATIONS ACTIVITY REPORT:

Aug 2026

Assigned Incidents

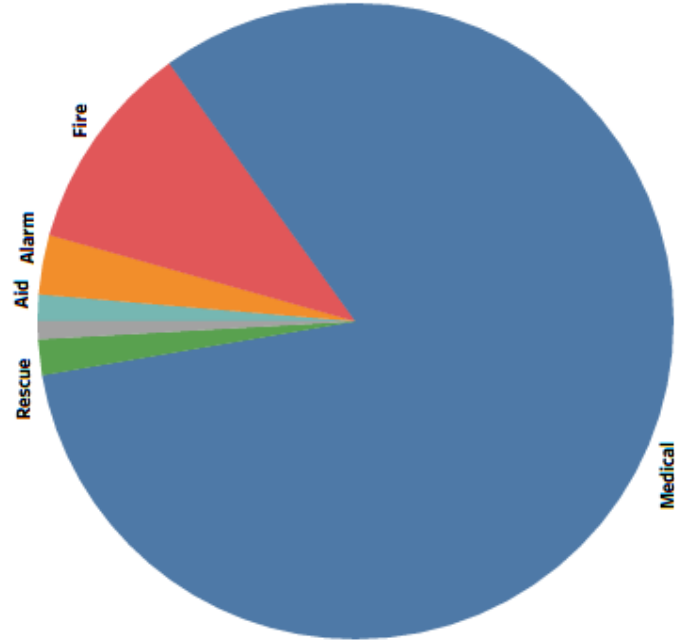
Assigned Incidents for NORTH COUNTY FPD
August 2026

Agency
NORTH COUNTY FPD



Assigned Incidents (Last Month)

Aid	9 incidents / 1.35%
Alarm	20 incidents / 3.01%
Fire	71 incidents / 10.68%
Medical	547 incidents / 82.26%
Rescue	12 incidents / 1.80%
Other	6 incidents / 0.90%
Grand Total	665 incidents / 100.00%



Assigned Incidents (Year-over-Year)

	August 2025	August 2026
Aid	9	9
Alarm	28	20
Fire	83	71
Medical	505	547
Rescue	2	12
Other	17	6
Grand Total	644	665

Assigned Incidents (Year-to-Date)

	2025	2026
Aid	29	36
Alarm	171	181
Fire	567	537
Medical	3,952	4,228
Rescue	57	51
Other	115	121
Grand Total	4,891	5,154

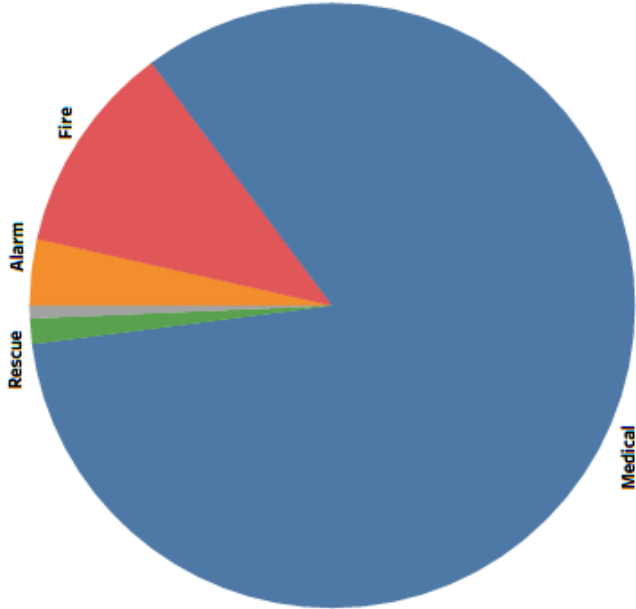
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Data Last Updated: 9/1/2026 4:03:43 PM



Incidents in Jurisdiction

Incidents in NORTH COUNTY FPD
August 2026

Agency
NORTH COUNTY FPD



Incidents in NCF (Last Month)

Alarm	21 incidents / 3.54%
Fire	67 incidents / 11.28%
Medical	494 incidents / 83.16%
Rescue	8 incidents / 1.35%
Other	4 incidents / 0.67%
Grand Total	594 incidents / 100.00%

Incidents in NCF (Year-over-Year)

	August 2025	August 2026
Aid	1	0
Alarm	28	21
Fire	75	67
Medical	466	494
Rescue	2	8
Other	14	4
Grand Total	586	594

Incidents in NCF (Year-to-Date)

	2025	2026
Aid	4	3
Alarm	170	183
Fire	528	498
Medical	3,521	3,868
Rescue	39	44
Other	78	72
Grand Total	4,340	4,668

Data Source: AgencyDashboard_v3_Extract_v5
Data Last Updated: 9/1/2026 4:03:43 PM



Turnout Time

(Time of station notification to responding)

90th Percentile – Emergency Calls Only

Shift	Unit Name	August	Shift	Unit Name	August	Shift	Unit Name	August
A-SHIFT	B111	00:01:06 (10)	B-SHIFT	B111	00:01:08 (4)	C-SHIFT	B111	00:01:13 (14)
	E111	00:01:26 (81)		E111	00:01:43 (66)		E111	00:01:37 (67)
	E112	00:01:03 (37)		E112	00:01:45 (30)		E112	00:01:08 (33)
	E113	00:01:24 (17)		E113	00:01:57 (9)		E113	00:01:07 (22)
	E114	00:01:51 (32)		E114	00:01:55 (30)		E114	00:01:35 (39)
	E115	00:01:39 (36)		E115	00:01:18 (35)		E115	00:01:08 (34)
	M110	00:01:24 (49)		M110	00:01:24 (39)		M110	00:01:42 (38)
	M111	00:01:18 (31)		M111	00:01:36 (25)		M111	00:01:28 (42)
	M114	00:01:34 (35)		M114	00:01:58 (28)		M114	00:01:21 (39)
	M115	00:01:40 (54)		M115	00:01:42 (34)		M115	00:00:58 (41)
	RA111	00:01:12 (21)		RA111	00:01:17 (21)		RA110	00:00:34 (6)
							RA111	00:01:54 (2)



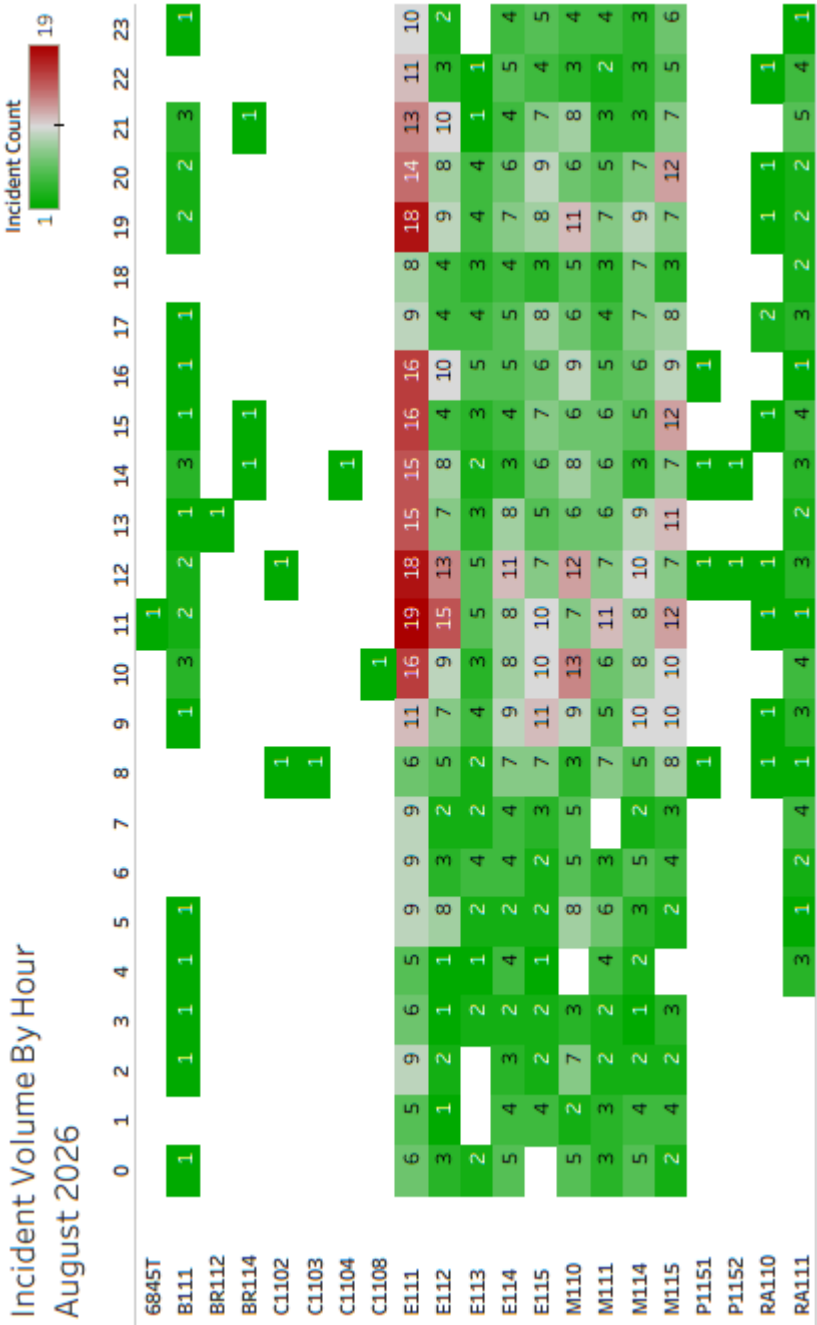
Aid Given/Received

Aid Given by NORTH COUNTY FPD
August 2026: Incident Count

	Aid Given (Incidents)	Aid Received (Incidents)	Aid Given (Response)	Aid Received (Response)
OCEANSIDE FD	28	12	33	17
CAL FIRE	19	52	33	101
VISTA FD	17	19	22	24
PALA FD	5	8	6	12
ESCONDIDO FD	1	0	1	0
VALLEY CENTER FPD	1	0	1	0
CAMP PENDLETON	0	4	0	7
Grand Total	71	95	96	161



Incident Volume by Hour



Incident count broken down by Time Assigned Hour vs. Unit Name



Incidents by Unit

Responses by Unit for NORTH COUNTY
 FPD
 August 2026

Ambulance	M110	153
	M111	111
	M114	127
	M115	156
	RA110	10
	RA111	51
	Total	608
Brush	BR112	1
	BR114	4
	Total	5
Engine / Truck	6845T	1
	E111	275
	E112	141
	E113	64
	E114	127
	E115	130
	Total	738
Other units	B111	28
	C1102	2
	C1103	1
	C1104	1
	C1108	1
	P1151	4
	P1152	2
	Total	39
Grand Total		1,390



Ambulance Unit Hour Utilization



Transports

Transport Counts	Transport Destinations		
M110	95	TEMECULA VALLEY HOSPITAL	168
M111	73	PALOMAR MEDICAL CENTER	151
M114	75	TRI CITY MEDICAL CENTER	18
M115	92	KAISER PERMANENTE SAN MARCOS MEDICAL C...	13
RA110	5	RADY'S CHILDREN'S HOSPITAL	8
RA111	31	RANCHO SPRINGS HOSP.	5
Grand Total	371	INLAND VALLEY HOSPITAL	4
*Only transports which arrive at a destination are counted.			
		SCRIPPS MEMORIAL HOSPITAL ENCINITAS	2
		MCP NAVAL HOSPITAL	1
		SHARP MEMORIAL HOSPITAL	1
		Grand Total	371



Social Media Metrics

	Jan	Feb	Mar	Apr	May	June	July	Aug
Instagram Followers	5,814	5,939	6,038	6,221	6,260	6,432	6,553	6,647
X (formally known as Twitter) Followers	19.8k	19.7k	19.7k	19.8k	19.8k	19.8k	19.8k	19.8k
Facebook Followers	10,245	10,247	10,329	10,557	10,592	10,646	10,709	10,739
Post Reach Instagram	-19%	47.70%	-38.40%	86%	-10.50%	48.80%	0.60%	-11.90%
Post Views Facebook	158.50%	-50.70%	3.60%	141.90%	33.70%	-50.10%	21.60%	-37.40%
Audience Growth Instagram	1.99%	2.10%	1.70%	2.94%	0.63%	2.67%	1.84%	1.41%
Audience Growth X (formally known as Twitter)	0	0	0	0	0	0	0	0
Audience Growth Facebook	0.70%	0	0.80%	2.16%	0.33%	0.50%	0.59%	0.28%
Interaction rate Instagram	320.70%	-66.30%	-4.40%	7.70%	26.50%	-33.70%	-10%	-25.80%
Interaction rate Facebook	87.30%	-41.70%	27%	37.40%	168.80%	-73.20%	2.71%	-57.50%
Engagement rate X (formally known as Twitter)	-12%	33%	16%	500%	117%	-17%	-21%	-34%

X- Mulch Fire 8/2/26, 32 likes, 2 replies, 2 reposts
Instagram- Gonzalez Village News 8/1/26, 591 likes and reactions, 6 comments, 21 shares, 12 saves
Facebook- Gonzalez Village News 8/1/26, 557 likes and reactions, 21 comments, 22 shares, 1 save





**NORTH COUNTY FIRE
PROTECTION DISTRICT
STAFF REPORT**

TO: BOARD OF DIRECTORS
FROM: CHIEF McREYNOLDS
DATE: SEPTEMBER 22, 2026
SUBJECT: WRITTEN CORRESPONDENCE

WRITTEN COMMUNICATION:

- Paul Roman, Training Chief, Rancho Santa Fe Protection District

BOARD RECOGNITION PROGRAM:

- There were no recognition submissions for this meeting.



Rancho Santa Fe Fire Protection District

P.O. Box 410 • 16936 El Fuego • Rancho Santa Fe • California 92067-0410
Tel. (858) 756-5971 • Fax (858) 756-4799

Board of Directors
James Ashcraft, President
Kevin Barnard
Nancy C. Hillgren
John C. Tanner
Tucker Stine

Fire Chief
Dave C. McQuead

September 3, 2026

Chief Keith McReynolds
Fire Chief
North County Fire Protection District
330 South Main Avenue
Fallbrook, CA 92028-2938

Dear Chief McReynolds,

On behalf of the Rancho Santa Fe Fire Protection District, I would like to extend my sincere appreciation to you and the North County Fire Protection District for your support of our recent complex live fire training event. During the week of July 27–31, 2026, our personnel conducted a series of live fire evolutions in an acquired structure on El Arco Iris in Rancho Santa Fe, following a week of preparation from July 13–17. An event of this scale is only possible through the generosity of partner agencies, and your department's contribution was instrumental to its success.

In particular, I want to thank you for allowing Jorge Gonzales to assist our team with this challenging training evolution. His professionalism, hard work, and collaborative approach were invaluable in ensuring the operation was conducted safely and effectively, and he represented your department exceptionally well on the fireground.

Opportunities to conduct realistic live fire training are essential to preparing our personnel for the complex incidents they may face in the field. The willingness of neighboring agencies to share experienced personnel strengthens not only individual training events, but also the regional partnerships and relationships that are critical during emergency responses. Your department's support reflects the strong relationships we are fortunate to have, and we are grateful for your continued commitment to regional cooperation.

Please extend my thanks to this member of your department for his outstanding contribution. His time, experience, and knowledge played a significant role in the success of the training, and our members greatly benefited from the experience. A short video highlighting the event is available by scanning the QR code below; I hope you will take a moment to see the excellent work of your personnel and the participating agencies.

Thank you again for your partnership and continued support. We look forward to working together on future training opportunities and emergency responses.

Respectfully,

Paul Roman
Training Chief
Rancho Santa Fe Fire Protection District
proman@ranchosantafefire.gov
619-458-0006



Scan to watch video highlights of the training



NORTH COUNTY FIRE PROTECTION DISTRICT

STAFF REPORT

TO: BOARD OF DIRECTORS
FROM: CHIEF McREYNOLDS
DATE: SEPTEMBER 22, 2026
SUBJECT: GOLDEN PACIFIC POWERLINK PROJECT - BOARD OF DIRECTORS
UPDATE

INFORMATION ONLY

BACKGROUND:

SDG&E is currently studying and developing the proposed Golden Pacific Powerlink Project, which could include new electrical infrastructure within or near the North County Fire Protection District (NCFPD). The project remains in the study and design phase, and SDG&E is evaluating multiple potential routes.

At this stage, the project design and route have not been finalized. Accordingly, there is not yet sufficient information for the District to make a determination regarding the project's potential impacts to the community, emergency operations, or firefighter safety.

DISTRICT INVOLVEMENT:

NCFPD is actively engaged and is communicating directly with SDG&E to better understand the project. Discussions with SDG&E include the project scope, alternatives under consideration, studies currently underway, and potential wildfire and fire-safety impacts.

The District's involvement is intended to ensure that emergency response considerations and firefighter safety are appropriately considered as the project develops.

WILDFIRE AND FIREFIGHTER SAFETY CONSIDERATIONS:

Wildfire risk and firefighter safety are significant considerations for NCFPD. District personnel already operate professionally and safely around an extensive network of overhead energized electrical infrastructure throughout our communities.

SDG&E has identified wildfire and fire mitigation as areas to be studied as part of the project's California Environmental Quality Act (CEQA) environmental review. The results of those studies are expected to provide additional information necessary for the District to evaluate potential impacts associated with the project.

CURRENT STATUS AND NEXT STEPS:

Staff will continue seeking information from SDG&E regarding the proposed routes, project design, environmental studies, and potential implications for emergency response and firefighter safety.

Because the project remains in development and the route and design have not yet been finalized, Staff believes it would be premature to reach conclusions regarding the project's ultimate impacts at this time.

Staff will continue monitoring the project and will bring additional information to the Board as it becomes available and as the environmental review process progresses.

Summary:

NCFPD has not endorsed or approved the proposed Golden Pacific Powerlink Project. The District is actively participating in the process to ensure that potential impacts to emergency operations, wildfire response, and firefighter safety are identified and appropriately evaluated.

The District's primary responsibility throughout this process is to protect the safety of the residents we serve and the firefighters who respond to emergencies within our communities.

1 **August 25, 2026**

2 **REGULAR MEETING MINUTES OF THE**
3 **BOARD OF DIRECTORS OF THE**
4 **NORTH COUNTY FIRE PROTECTION DISTRICT**
5

6 **LOCATION: 990 E. MISSION ROAD, FALLBROOK CA 92028**

7 President Shaw called the meeting to order at 5:30 p.m.

8 **ROLL CALL:**
9

10 **PRESENT:** Egkan, Pike, Munson, Reardon, and Shaw

11 **ABSENT:** None

12 **ALL RECITED THE PLEDGE OF ALLEGIANCE.**

13 **MOMENT OF SILENCE:** President Shaw requested a moment of silence in remembrance of Santa
14 Clara County Fire Battalion Chief Monique Vandenberg, who passed away after 22 years of dedicated
15 service. She was recognized for her leadership and for becoming the first woman in the Santa Clara
16 County Fire Department to attain the ranks of Fire Captain and later Battalion Chief.

17 **STAFF PRESENT:** Chief McReynolds, Counsel Steinke, DFC MacMillan, Finance Manager Rocha,
18 Human Resources Manager Goss, FM Fieri, BC Bradshaw, BC Harrington, IT Specialist Swanger,
19 Board Clerk Canpinar, and members of the public both in person and virtually.

20 **CHANGES TO THE AGENDA:** President Shaw requested a change to the agenda. At 5:32 p.m. on a
21 motion by Director Pike seconded by Director Egkan, the Board unanimously agreed to adjourn into
22 closed session prior to public comment to discuss item CS-2: Public Employment (Govt. Code §54957)
23 Fire Chief. On a motion by Director Pike seconded by Director Egkan, the Board unanimously agreed
24 to reconvene back to open session at 5:39 p.m. and the following action was reported: CS-2: Public
25 Employment (Govt. Code §54957) Fire Chief - on a motion by Director Munson seconded by Director
26 Pike, the Board unanimously approved the side letter to the Fire Chief's employment contract.
27 President Shaw then requested a second change to the agenda, removing agenda item #2, Valor
28 Award Presentation of Captain Kyle Krenze, and moving the item to the September 22, 2026, Regular
29 Board Meeting. There was no opposition.

30 **PUBLIC ACTIVITIES AGENDA**

31 1. **PUBLIC COMMENT:** President Shaw inquired if there were any public comments regarding items
32 not on the agenda. There being no public comment, the public activities portion of the agenda was
33 closed.

34 **DISCUSSION/PRESENTATION AGENDA**
35

2. **VALOR AWARD PRESENTATION – CAPTAIN KYLE KRENZ:** This item was moved to the September 22, 2026, Regular Board Meeting.

RATIFICATION OF INFORMATION AGENDA

3. Warrant Register: Information only; no action required.
4. Operations Report: Information only; no action required.
5. Written Communication: Information only; no action required.

ACTION AGENDA

CONSENT ITEMS:

6. **REVIEW AND ACCEPT MEETING MINUTES:**

- July 28, 2026, Regular Board Meeting

7. **POLICIES AND PROCEDURES:**

- Fire Chief Job Description

8. **WAIVE THE FULL TEXT READING OF ALL ORDINANCES**

President Shaw requested item #7 on the consent agenda, Fire Chief Job Description, be pulled out of the consent agenda so the Board could discuss potential changes to the policy. President Shaw requested the word 'required' be changed to 'preferred' on item 6.2.4. in the policy. On a motion by Director Pike seconded by Director Egkan, the Board unanimously agreed to modify the wording on line 6.2.4. of the Fire Chief Job Description from 'required' to 'preferred'. President Shaw then inquired whether there were any questions or comments on consent items numbers 6 and 8. There being no comments or questions, President Shaw then asked for a motion to approve the consent agenda. On a motion by President Shaw seconded by Director Egkan, the motion to approve the consent agenda passed unanimously.

9. **PROCLAMATION 2026-02 - RECOGNITION OF CAPTAIN KYLE KRENZ:** Chief McReynolds presented the Proclamation to the Board, recognizing Captain Kyle Krenz for his courageous and selfless actions in rescuing an 11-year-old child who fell through the ice at Tibble Reservoir in Salt Lake City, Utah, on January 18, 2026. While off duty and attending a hockey team outing, Captain Krenz immediately responded to the emergency, placed himself at personal risk, and successfully pulled the child from the freezing water. In recognition of his extraordinary courage, decisive leadership, and commitment to protecting human life, the Board approved both Proclamation 2026-02 and the awarding of the District's Medal of Valor to Captain Krenz. On a motion by President Shaw, seconded by Director Pike, the motion to adopt Proclamation 2026-02 and approve the Medal of Valor passed unanimously.

10. **RESOLUTION 2026-15: APPROVING SUPPLEMENTAL APPROPRIATIONS TO THE FY2025-26 OPERATING AND CAPITAL BUDGETS:** Finance Manager Rocha presented the preliminary FY2025-26 Fourth Quarter Financial Report. Preliminary year-end revenues were approximately 2% below budget, primarily due to lower-than-anticipated property tax and ambulance revenues. Operating expenditures exceeded

the FY2025/26 adopted final budget by approximately \$84,124 , primarily due to higher PP-GEMT program costs, increased vehicle repairs, and unanticipated structures and grounds repairs. The District experienced an estimated \$765,131 year-end funding variance. Finance Manager Roca recommended addressing the variance by foregoing the previously planned \$783,495 contribution to Facilities Replacement Reserves, rather than drawing down existing reserves. Finance Manager Rocha also recommended a \$405,000 capital budget amendment to recognize the Brush Engine purchased and received during FY2025-26. The amendment would be funded through Unreserved Fund Balance carried forward from the prior fiscal year. On a motion by Director Pike seconded by Vice President Reardon, the Board unanimously approved to file the FY2025-26 quarterly financial report, adopting Resolution 2026-15 authorizing supplemental appropriations of \$84,124 for the FY2025-26 Operation Budget and \$405,000 for the FY2025-26 Capital Budget, and direct Staff to reallocate the previously planned \$783,495 FY2025-26 contribution to the Facilities Replacement Reserves.

LEGAL COUNSEL REPORT: Counsel Steinke reviewed the attached legal report updating proposed tax measures on the November 2026 ballot.

COMMENTS AND REPORTS SECTION - STAFF:

CHIEF McREYNOLDS:

- Thank you to the Board and Staff for the Station 4 groundbreaking. Fencing and construction trailers will be up at the project site next week.
- A meeting about the Golden Pacific Powerlink Project will take place September 17.
- Chief McReynolds will be the keynote speaker for the 9/11 Monserate Mountain 9/11 memorial hike.
- Open House will be October 24 at Station 1
- Chief McReynolds officially announced his upcoming retirement. Congratulations!

BC BRADSHAW: The 5-year multi-jurisdiction hazard mitigation plan will be in its draft form in September. Crews are getting prepared for potential high volume of rain from the forecasted super el

niño. **BC HARRINGTON:** Open enrollment training will take place soon. Roughly 90% of NCF firefighters have completed 90% of their training. **FM FIERI:** Three models of Ocean Breeze Ranch residences will

be built in the next 30 days. There have been 20 SB9 lot splits in the last month. **HR MANAGER GOSS:**

Testing updates provided, including medic school and firefighter testing. **FINANCE MANAGER ROCHA:**

The fee structure study is underway and will be brought back to the Board in the next few months.

DFC MACMILLAN: Crews responded to the Timber Fire in Monterey. State of CA sending personnel to other states. OES unit back about a week ago from Washington. Kudos to BC Bradshaw for covering for BC DeCamp for a structure fire. The BC truck and ambulance that is in the shop are getting equipped with radios and will be put in service in October.

COMMENTS AND REPORTS SECTION – DIRECTORS AND OTHERS:

All Directors congratulated Chief McReynolds on his upcoming retirement.

PIKE: Thank you to the team for the Station 4 groundbreaking. The North County Dispatch JPA meeting is tomorrow. Director Pike met with a student recently that created an App called Fire Guard where users can identify how to make their property more fire resistant. Director Pike will host an informal town hall to gather feedback on what the employees would like to see in the next Fire Chief. **DIRECTOR EGKAN:** In July, the LAFCO Special Districts Advisory Board determined Municipal Service Reviews (MSRs) will be changing, mostly centering around water districts. Fire districts are unique in that there are no hard service boundaries. **PRESIDENT SHAW:** Thank you to the team for the Station 4 groundbreaking. **VICE PRESIDENT REARDON:** Thank you to the team for the Station 4 groundbreaking. **DIRECTOR MUNSON:** No additional comment.

BARGAINING GROUPS - FF/PM PAUR: Thank you for the acknowledgement of Captain Krenz. Local 1622 will be at the September 11, 2026, Monserate Mountain 9/11 memorial hike. The Bonsall Chamber of Commerce is hosting a jog-a-thon for the Stormy McInerny Scholarship. There will also be a fundraising event for the scholarship at Backdraft Bar and Grill on September 13. Congratulations to Chief McReynolds on his upcoming retirement.

CLOSED SESSION

President Shaw inquired whether there was a motion to adjourn to closed session. On a motion by Director Pike seconded by President Shaw there was no objection to adjournment. President Shaw read the items to be discussed in closed session and open session was closed. A short break ensued after the reading of the closed session items. At 6:29 p.m. the Board entered closed session to hear:

CS-1. ANNOUNCEMENT – PRESIDENT SHAW:

CS-2. PUBLIC EMPLOYMENT (GC §54957): Fire Chief. This item was discussed prior to public comment.

CS-3. CONFERENCE WITH LABOR NEGOTIATOR (GC §54957.6): Safety Group Employees

CS-4. CONFERENCE WITH LABOR NEGOTIATOR (GC §54957.6): Agency Representative: Counsel

Steinke and Counsel Burns of BW&S. Employee Organizations: Safety, Miscellaneous, Single-Role Paramedics, & Management Group Employees.

CS-5. REPORT FROM CLOSED SESSION – PRESIDENT SHAW:

● REOPENING TO OPEN SESSION:

On a motion by Director Pike seconded Vice Director Egkan which passed unanimously, the Board returned to open session at 7:43 p.m. and the following items were reported to the public:

CS-3. CONFERENCE WITH LABOR NEGOTIATOR (GC §54957.6): Safety Group Employees. On a motion by Director Egkan seconded by Director Pike, the Board unanimously approved the Safety side letter regarding the Medical Services Officer position. On a motion by President Shaw seconded by Vice

President Reardon, the Board unanimously approved the Safety side letter regarding acting positions.

CS-4. CONFERENCE WITH LABOR NEGOTIATOR (GC §54957.6): No reportable action.

ADJOURNMENT

A motion was made at 7:45 p.m. by Director Pike seconded by Director Egkan to adjourn the meeting and reconvene on September 22, 2026, at 5:30 p.m., which motion carried unanimously.

Respectfully submitted,

Mavis Canpinar

Board Clerk

Minutes approved at the Board of Director's Meeting on:

Official Seal

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**NORTH COUNTY FIRE
PROTECTION DISTRICT
STAFF REPORT**

TO: BOARD OF DIRECTORS
FROM: CHIEF MCREYNOLDS
DATE: SEPTEMBER 22, 2026
SUBJECT: POLICIES AND PROCEDURES

CONSENT AGENDA

There are no policy and procedure revisions for the September 22, 2026, Regular Board Meeting.

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NORTH COUNTY FIRE PROTECTION DISTRICT

STAFF REPORT

TO: BOARD OF DIRECTORS

FROM: CHIEF McREYNOLDS & COUNSEL STEINKE

DATE: SEPTEMBER 22, 2026

SUBJECT: WAIVE THE FULL TEXT READING OF ALL ORDINANCES

Waive the full text reading of all ordinances included in this agenda. Ordinances shall be introduced and adopted by title only.

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NORTH COUNTY FIRE PROTECTION DISTRICT

STAFF REPORT

TO: BOARD OF DIRECTORS

FROM: CHIEF McREYNOLDS & FINANCE MANAGER ROCHA

DATE: SEPTEMBER 22, 2026

SUBJECT: ADOPTION OF THE FY26/27 FINAL BUDGET

ACTION AGENDA

RECOMMENDATION:

That the Board of Directors conduct a Public Hearing, time certain, on September 22, 2026, at 5:30 p.m. to adopt NCFPD Resolution 2026-16 to adopt the FY2026/27 Final Budget.

BACKGROUND:

Per the California Government Code, final budget adoption must occur by October 1st of each year. On June 30, 2026, the Board of Directors adopted the Fiscal Year 2026/2027 (FY 26/27) Preliminary Budget.

DISCUSSION:

The District budget year covers the period of July 1 through June 30 of each year. The Final Budget presented herein reflects a balanced spending plan for the upcoming fiscal year that fully funds operational costs and continues to support the District's Capital Improvement Plan (CIP). Staff worked diligently to produce an accurate budget that reflects likely anticipated costs.

FISCAL ANALYSIS:

REVENUE:

Overall, the District expects to see a decrease in General Fund Revenue of approximately 8%. However, the FY2025-26 budget included one-time revenues for the sale of surplus District property and the California State reimbursement for the Dozer Barn. When

***ADOPTION OF RESOLUTION 2026-16 AND THE FY26/27 FINAL BUDGET
SEPTEMBER 22, 2026
PAGE 2 OF 3***

excluding one-time revenues, revenues are projected to increase 2.7%. Following is a brief overview of the main revenue categories we can expect to see changes in.

Subsequent to the FY26/27 Preliminary Budget presentation, staff increased Fire Prevention Fees by an additional \$25,000 to reflect increased inspection fees as result of development within District boundaries.

EXPENSES:

The following changes to expense categories were also made subsequent to the presentation of the FY26/27 Preliminary Budget

SALARIES AND BENEFITS:

- The preliminary budget was prepared with a 2% salary increase as a placeholder for the final formula run of the current Safety MOU. The final formula run produced an increase of 0.88% to salaries for represented employees. This does not include the Fire Chief, Finance Manager, and Single Role positions.
- Final pricing for Healthcare premiums were also received and updated for the final budget. This generated an increase of approximately \$45,000

OPERATIONS:

- District staff received an updated estimate for the 2026 Board Election fees and the budget was subsequently increased by \$40,000 to reflect these costs.
- In order to accommodate the increases above, the Structures & Grounds budget was reviewed and decreased. This means that planned building maintenance projects were put on hold for the current fiscal year and will be revisited in future budget years.

CAPITAL PROJECTS:

- The Station #4 project was originally budgeted to begin in FY25/26. The project is now scheduled to begin in the current fiscal year. The updated cost and funding sources have been updated in the current budget to reflect these changes.
- The replacement of one staff vehicle previously planned for the current fiscal year has also been placed on hold.

SUMMARY:

Staff will continue to analyze District revenue and expenses in the coming months to ensure all programs stay within budget. Staff continue to strive for a lean budget that maximizes the District's ability to provide the highest level of service possible with the revenue provided. As the budget is a working document, the Board can expect to continue receiving quarterly financial updates to ensure goals are being met and expenses are in line with the approved budget. The Board can also expect to receive a Mid-Year Review around January 2026 where Staff will address any previously unforeseen needs as well as any updates to ongoing revenues.

With the expiration of all employee MOUs on September 30, 2026, the District's negotiating team is actively working with the Board and all bargaining units to negotiate new contracts that are fair and fiscally prudent. Once negotiations are complete, contracts will be brought before the Board along with any necessary budget amendments in support of the same for approval and implementation.

We would like to thank the Board for their enduring support and effective leadership as we strive to continue to serve and exceed our community's expectations through preparedness, response, and recovery while remaining fiscally prudent.



NORTH COUNTY FIRE PROTECTION DISTRICT
ANNUAL BUDGET
FISCAL YEAR 2026-2027

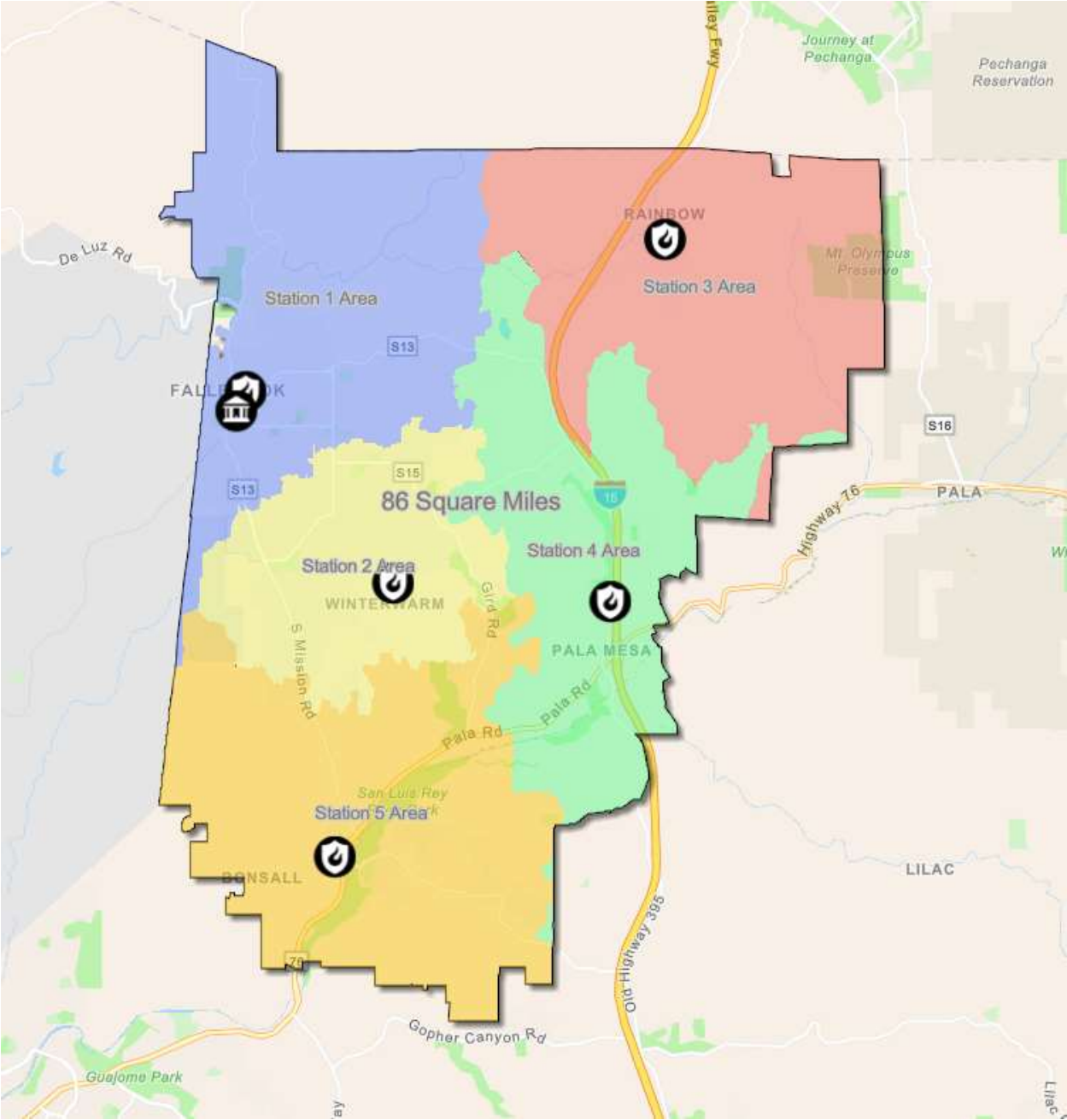


MISSION STATEMENT:

To serve and exceed our community's expectations through preparedness, response, and recovery.

NORTH COUNTY FIRE PROTECTION DISTRICT

SERVICE AREA MAP





NORTH COUNTY FIRE PROTECTION DISTRICT

HISTORY AND PROFILE

History:

Back in the fall of 1888, the only firefighting organization in Fallbrook was a bucket brigade. The only water supply was from well windmills and tanks. When a fire was discovered, a church bell rang out the alarm and everyone within hearing distance would join in to fight the fire. Unfortunately, in 1890 the second block on Main Avenue burned completely to the ground.

The first piece of firefighting equipment, a hose cart, was acquired in 1926. It was pulled to a fire by available manpower and used in conjunction with the newly installed water system on Main Avenue. Water for the new mainline came from a reservoir located on what is now the east end of Dougherty Street. In 1927, the North County Fire Protection District was officially formed.

Emergency Services Today:

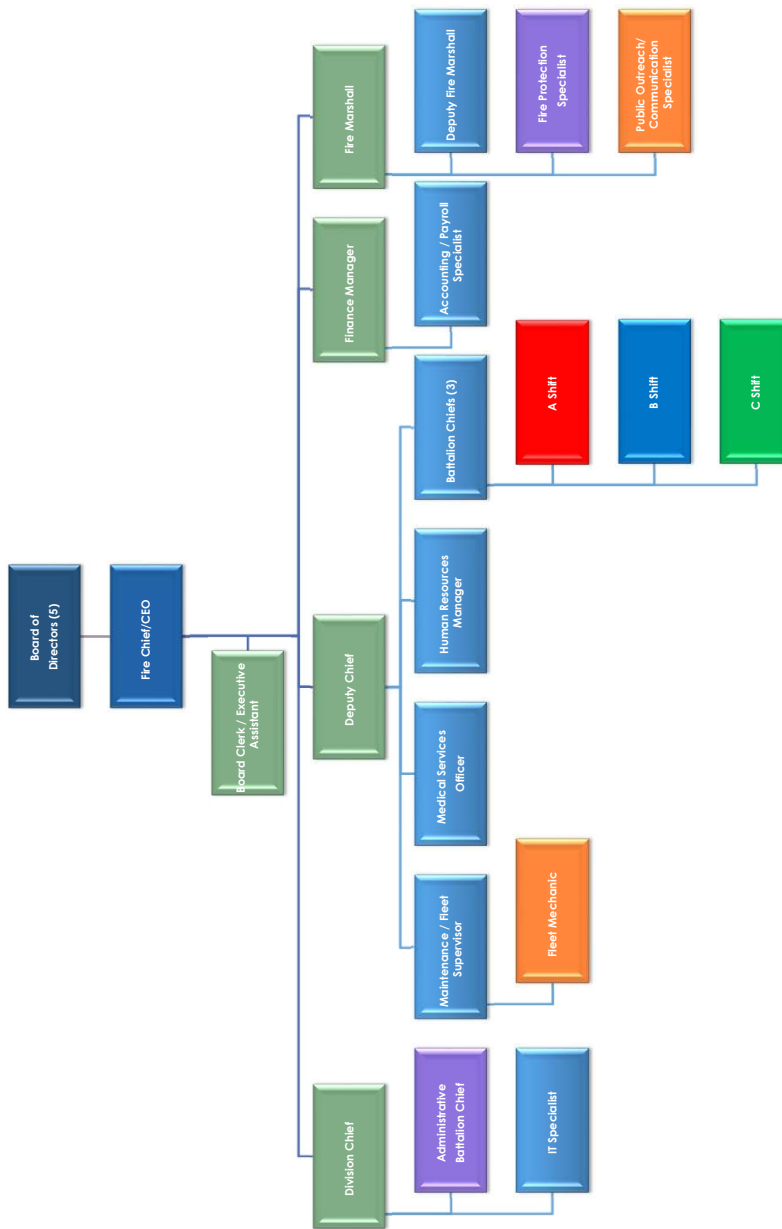
The District currently has 5 fire stations. The District's primary service area is approximately 90 square miles with an estimated population of 52,000 people. The District also provides emergency medical services for 40 additional square miles outside the primary service area. There are 49 full time emergency services personnel, 6 Chief Officers, 12 support personnel and 27 Single Role Paramedics and EMTs. The District covers the communities of Fallbrook, Bonsall, and Rainbow, the latter of which was fully absorbed into District operations in 2018.

The North County Fire Protection Board of Directors consists of 5 members, each representing a distinct election district. They serve 4-year staggered terms, which begin in December.

Approximately 70% of the District's responses are for emergency medical situations. Fire suppression is provided by highly trained firefighters operating state-of-the-art fire apparatus from our fire stations. Every station houses a Type 1 fire engine, which is designed to fight structure fires and respond to medical emergencies. The District also operates several Type 3 engines that are specifically designed and equipped to fight vegetation fires. Firefighters and apparatus routinely participate in the State of California's mutual aid system, responding to fires as far away as northern California.

NORTH COUNTY FIRE PROTECTION DISTRICT

Organizational Chart



NORTH COUNTY FIRE PROTECTION DISTRICT
FY2026/27 Budget
Transmittal Letter

Members of the Board and Citizens of the Fallbrook, Rainbow, and Bonsall:

We are pleased to present to you the enclosed Fiscal Year 2026-2027 Operating and Capital Budget for North County Fire Protection District which was prepared in accordance with Government Code 61110.

The budget includes the revenue and expense items needed to continue to provide our community with fire and medical emergency services in alignment with our Mission Statement and the District's Strategic Plan. Staff worked diligently to produce an accurate budget that reflects likely anticipated costs.

The District continues to experience growth in property tax revenues. The overall increase to ongoing revenues is projected to be approximately 2.7%. In addition, development continues within District boundaries. The immediate benefits of this development are reflected in the increased revenue projections for Fire Prevention Fees and Fire Mitigation Fees with additional property tax revenues once homes are built, sold, and added to the tax rolls. There is typically a 2 to 3 year delay on the increased property tax revenue.

On the expenditure side, the cost of doing business continues to be impacted by external factors such as inflation. The District can expect increases in several expense categories including employee healthcare, CalPERS Unfunded Accrued Liability, Workers Compensation, and the PPGEMT program. Despite these increases, staff worked together to make cuts where necessary in order to present a balanced budget.

Fiscal Year 2025-2026 proved to be a successful year with several accomplishments that are directly aligned with the goals within the Strategic Plan. Some of these goals include:

- Completion of Fire Station #3 with the ribbon cutting ceremony held in November of 2025
- Replaced outdated SCBA system with the help of grant funds
- Replaced a vehicle lift in the Fleet Shop
- Replaced 1 Ambulance
- Replaced 1 Brush Engine
- Renovated the Scout Hut with the help of grant funds
- Improved the delivery of training programs to personnel

Looking forward to the new budget year, there is still much work to be done to meet the goals established in the District's Strategic Plan. The replacement of Station 4 has been highly

anticipated for many years. Although it is not expected to be completed until Fiscal Year 2027-2028, much of the work will occur in the current fiscal year.

In addition, with all labor contracts due to expire September 2026, the negotiating team continues to work with the Board and all bargaining units to present new contracts that are fair while maintaining a balanced budget. Once contracts are agreed upon, the Board can expect to receive a budget amendment to reflect any changes to the budget related to this.

The Board can expect to continue receiving quarterly financial updates to ensure goals are being met and expenses are in line with the approved budget. The Board can also expect to receive a Mid-Year Review around January 2027 where Staff will address any previously unforeseen needs as well as any updates to ongoing revenues.

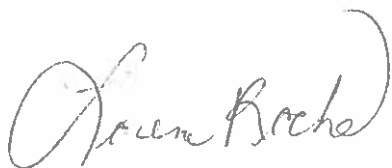
This year's budget represents the hard work and dedication of many Staff members throughout the District who assisted in putting together a document that underscores the District's commitment to its Mission and Vision Statements.

We appreciate the support of the Board throughout this process and look forward to continuing the budget conversation throughout the year to ensure all Strategic Plan goals are met.

Respectfully submitted,



Keith McReynolds
Fire Chief/CEO



Lorena Rocha
Finance Manager

North County Fire Protection District

FY 2026/27

Final Budget

	FY26	Final	FY26 YTD	FY27 Final	\$	%			
	Budget	Budget	Actuals 5/12/26	Budget	Budget vs Budget Variance	Budget Variance			
REVENUE									
Property Taxes	\$	22,385,465	\$	21,249,431	\$	23,477,549	\$	1,092,084	4.88%
Mitigation Fees - CFD		500,000		-	\$	350,000	\$	(150,000)	-30%
Ambulance Revenue		4,300,000		3,098,048	\$	4,413,000	\$	113,000	3%
Fire Prevention Fees		171,000		132,462	\$	201,000	\$	30,000	18%
OES Reimbursement		887,500		762,687	\$	1,037,500	\$	150,000	17%
Lease Income		5,500		5,402	\$	24,220	\$	18,720	340%
GEMT - State Supplement		-		-	\$	-	\$	-	0%
Grant Revenue		445,000		315,197		-	\$	(445,000)	-100%
Other Revenues		1,492,023		1,252,471	\$	200,000	\$	(1,292,023)	-87%
Sale of Real Property		2,064,000		2,064,000	\$	-	\$	(2,064,000)	-100%
Interest Income		400,000		269,018	\$	420,000	\$	20,000	5%
TOTAL REVENUE		32,650,488		29,148,717		30,123,269	\$	(2,527,219)	-8%
EXPENSE									
Salaries and Benefits									
Salaries		8,686,500		6,623,100	\$	8,740,100	\$	53,600	1%
Overtime		1,825,100		1,719,045	\$	1,888,100	\$	63,000	3%
OES Overtime		750,000		521,050	\$	750,000	\$	-	0%
Single Role Salaries		1,176,600		882,785	\$	1,188,700	\$	12,100	1%
Single Role Overtime		764,800		797,234	\$	771,500	\$	6,700	1%
FLSA		170,700		134,218	\$	171,300	\$	600	0%
Holiday Pay		310,200		245,962	\$	311,300	\$	1,100	0%
Worker's Compensation		-		79,523	\$	-	\$	-	0%
Longevity		140,100		83,122	\$	148,800	\$	8,700	6%
Education		170,500		161,219	\$	161,700	\$	(8,800)	-5%
Bilingual		52,000		48,200	\$	46,800	\$	(5,200)	-10%
Annual Leave Payout		170,400		86,143	\$	310,400	\$	140,000	82%
Sick Leave Payout		175,500		37,731	\$	275,400	\$	99,900	57%
Payroll Taxes		192,300		165,259	\$	197,200	\$	4,900	3%
PERS Classic Safety		1,526,100		1,125,685	\$	1,457,900	\$	(68,200)	-4%
PERS PEPRA Safety		376,400		346,246	\$	417,300	\$	40,900	11%
PERS Classic Non-Safety		76,900		59,562	\$	80,400	\$	3,500	5%
PERS PEPRA Non-Safety		164,300		138,171	\$	165,700	\$	1,400	1%
Classic UAL		1,424,900		1,069,289	\$	1,817,000	\$	392,100	28%
PEPRA UAL		34,000		25,491	\$	46,590	\$	12,590	37%
Workers' Comp Insurance		764,900		598,898	\$	979,000	\$	214,100	28%
Pension Obligation Fund Int		1,218,620		256,667	\$	1,192,600	\$	(26,020)	-2%
Uniforms		100,400		115,136	\$	96,200	\$	(4,200)	-4%
Health Insurance		1,830,800		1,365,989	\$	2,002,400	\$	171,600	9%
Total Salaries & Benefits		22,102,020		16,685,724		23,216,390	\$	1,114,370	5%
Operations Expenses									
Dispatch Services		491,500		497,896	\$	555,400	\$	63,900	13%
PPGEMT		400,000		628,159	\$	672,000	\$	272,000	68%
Structures & Grounds		350,000		521,686	\$	240,000	\$	(110,000)	-31%
Fuel		300,000		217,751	\$	300,000	\$	-	0%
Medical Supplies		201,200		131,176	\$	201,200	\$	-	0%
Materials & Equipment		230,700		247,237	\$	230,700	\$	-	0%
Liability Insurance		350,000		348,222	\$	350,000	\$	-	0%
Ambulance Billing		200,000		106,947	\$	200,000	\$	-	0%
Repairs & Maintenance		138,200		148,246	\$	154,700	\$	16,500	12%
Firefighting Equipment		87,900		105,612	\$	87,900	\$	-	0%
Safety Equipment & PPE		112,200		49,034	\$	112,200	\$	-	0%
Telephone & Cable		75,800		94,058	\$	104,500	\$	28,700	38%
Gas & Electric		84,500		90,315	\$	84,500	\$	-	0%
Defib Maintenance		42,200		35,345	\$	42,200	\$	-	0%
Kitchen & Janitorial Supplies		32,000		18,534	\$	32,000	\$	-	0%
Weed Abatement Expenses		10,000		9,523	\$	15,000	\$	5,000	50%
Water		25,900		27,722	\$	25,900	\$	-	0%
SHSP Grant Funds		16,700		-	\$	16,700	\$	-	0%
General Reimbursement		-		6,859	\$	-	\$	-	0%
Public Education Material		23,700		2,153	\$	23,700	\$	-	0%
Maintenance - MDC & AVL		15,000		-	\$	-	\$	(15,000)	-100%
Medical & Pre-Emp Exams		15,000		7,522	\$	15,000	\$	-	0%
SCBA Equipment		12,000		2,992	\$	12,000	\$	-	0%
Small Tools & Minor Equip		42,400		9,259	\$	42,400	\$	-	0%
Fleet Maintenance Software		12,300		2,113	\$	12,300	\$	-	0%
Trash		12,300		12,042	\$	12,300	\$	-	0%
Sewer		5,500		-	\$	5,500	\$	-	0%
Hazmat Disposal & Permits		10,900		9,338	\$	10,900	\$	-	0%
EMS Equipment		9,900		4,285	\$	9,900	\$	-	0%

North County Fire Protection District

FY 2026/27

Final Budget

	FY26 Budget	Final Actuals 5/12/26	FY26 YTD	FY27 Final Budget	\$ Budget vs Budget Variance	% Budget Variance
Medical Licensing & CERT	26,300	14,440	\$ 26,300	\$ -	0%	
Emer Incident Meals & Misc	5,000	12,945	\$ 19,000	\$ 14,000	280%	
Trauma Intervention Program	8,000	7,800	\$ 8,000	\$ -	0%	
CERT Program	5,000	4,300	\$ 5,000	\$ -	0%	
Debt Service - Facilities	284,497	236,514	\$ 285,210	\$ 713	0%	
Debt Service - Equipment	184,436	184,436	\$ 184,436	\$ -	0%	
Capital - Undesignated Reserve	-	-	\$ -	\$ -	0%	
Contingency	200,000	-	\$ -	\$ (200,000)	-100%	
Total Operations Expenses	4,021,033	3,794,461	4,096,846	\$ 75,813	2%	
General & Administration Expenses						
County Admin Costs	55,000	24,133	\$ 55,000	\$ -	0%	
Computer Materials & Service	167,800	82,940	\$ 177,800	\$ 10,000	6%	
Professional Services	350,000	147,830	\$ 261,000	\$ (89,000)	-25%	
Legal Services	195,000	86,606	\$ 195,000	\$ -	0%	
Professional Development	66,900	38,444	\$ 66,900	\$ -	0%	
Formal Education	75,000	60,685	\$ 75,000	\$ -	0%	
Physicals & Wellness Program	100,000	115,766	\$ 100,000	\$ -	0%	
Memberships & Subscriptions	56,300	57,721	\$ 50,400	\$ (5,900)	-10%	
Employee Assistance Program	75,000	32,143	\$ 40,000	\$ (35,000)	-47%	
Meetings & Travel	78,600	34,531	\$ 78,600	\$ -	0%	
Training Materials	20,000	20,525	\$ 20,000	\$ -	0%	
Labor Negotiations	-	-	\$ -	\$ -	0%	
Office Expense	8,500	60,578	\$ 11,500	\$ 3,000	35%	
Employee Recognition Program	66,700	4,631	\$ 37,500	\$ (29,200)	-44%	
LAFCO Assessment Fee	12,000	11,482	\$ 12,000	\$ -	0%	
Admin Fees	5,000	901	\$ 5,000	\$ -	0%	
Rents & Lease Equipment	10,000	7,693	\$ 12,000	\$ 2,000	20%	
Advertising & Legal Notices	1,500	90	\$ 1,000	\$ (500)	-33%	
Board Members Fees	18,900	13,467	\$ 26,500	\$ 7,600	40%	
Personnel Recruitment	25,000	15,400	\$ 25,000	\$ -	0%	
Community Relations	6,900	23,850	\$ 5,000	\$ (1,900)	-28%	
Board Election	-	-	\$ 60,000	\$ 60,000	0%	
Total Operations & Admin Expenses	1,394,100	839,417	1,315,200	\$ (78,900)	-6%	
TOTAL EXPENSE FROM OPERATIONS	27,517,153	21,319,602	28,628,436	\$ 1,111,283	4%	
NET REVENUE / (EXPENSE)	\$ 5,133,335	\$ 7,829,115	\$ 1,494,833	\$ (3,638,502)	-71%	
DESIGNATED FOR RESERVES						
Reserved for Facilities Replacement Plan	783,495		820,414	\$ 36,919	5%	
Reserved for Capital Replacement Plan	546,400		546,400			
Total Reserved	1,329,895		1,366,814	36,919		
NET REVENUE AVAILABLE FOR CAPITAL	3,803,440		128,019			
Breakdown of Net Revenue Available for Capital (For information purposes only - not included in totals)						
Net Revenue Available for Capital - For Station 3	\$ 548,750		\$ -			
Net Revenue Available for Capital - For Station 4 (S	\$ 2,064,000		\$ -			
Apparatus & Equipment	\$ 745,690		\$ -			
AFG Grant for SCBA Replacement	\$ 445,000		\$ -			
Total Net Revenue Available for Capital:	3,803,440		-			
CAPITAL EXPENSES BY CATEGORY						
Capital - Facilities Station 3	2,548,750		-	\$ (2,548,750)	-100%	
Capital - Facilities Station 4	13,000,000		14,900,000	\$ 1,900,000	15%	
Capital - Apparatus	260,000		325,000	\$ 65,000	25%	
Capital - Equipment	830,690		65,000	\$ (765,690)	-92%	
Capital - Vehicle	100,000		-	\$ (100,000)	-100%	
TOTAL CAPITAL EXPENSES	16,739,440	-	15,290,000	(1,449,440)	-9%	
FUNDING SOURCES AVAILABLE FOR CAPITAL						
Capital Replacement Reserves				\$ 390,000		
Net Revenue Available for Capital - For Station				\$ 2,000,000		
DCIP(Defense Community Infrastructure Progr				\$ 7,000,000		
Debt Security				\$ 3,900,000		
Use of Fire Mitigation Fees -Station 4				\$ 2,000,000		
Total Funding Sources Available for Capital				\$ 15,290,000		

North County Fire Protection District
FY 2026/27
Proposed Budget
Capital Detail

	FY 25 Adopted Budget	FY26 Adopted Budget	FY27 Final Budget	\$ Budget Variance	% Budget Variance
EXPENSE					
Capital - Facilities					
Station 2	-			-	0%
Station 3 (Rainbow)	5,749,425	2,548,750	-	(3,200,675)	-159%
Station 4	3,489,100	13,000,000	14,900,000	9,510,900	750%
Station Expansion	140,000	-	-	(140,000)	-30%
Total Capital - Facilities	9,378,525	15,548,750	14,900,000	5,280,325	129%
Capital - Apparatus					
Ambulance Remount (new)	210,000		-	(210,000)	0%
New Ambulance	-	260,000	325,000	260,000	99%
Brush Engine	410,000		-	(410,000)	-103%
Type I Engine	800,000		-	(800,000)	-103%
Total Capital - Apparatus	1,420,000	260,000	325,000	(16,000)	-1%
Capital - Equipment					
Mobile radios	308,000	-	-	(308,000)	-160%
Fleet Service Shop Mobil Lifts	-	-	65,000	-	0%
Equipment	192,000	-	-	(192,000)	-960%
Alerting Equipment	-	-	-	-	0%
Gurney	80,000	-	-	(80,000)	-127%
Hydraulic Vehicle Lift		217,900	-	217,900	0%
Wheel Alignment Machine		21,900	-	21,900	0%
SCBA Equipment Replacement	-	590,890	-	590,890	0%
New Engine Equipment	62,400	-	-	(62,400)	-50%
Total Capital - Equipment	642,400	830,690	65,000	114,400	22%
Capital - Vehicle					
Staff Vehicles	225,000	100,000	-	(125,000)	-66%
Total Capital - Vehicle	225,000	100,000	-	35,000	18%
TOTAL EXPENSE	11,665,925	16,739,440	15,290,000	5,413,725	87%

North County Fire Protection District
FY 2026/27
Final Budget
Fund Balance Summary

GENERAL FUND		FIRE MITIGATION FUND		OTHER FUNDING SOURCES		
FY27 Proposed Budget		FY27 Proposed Budget		FY27 Proposed Budget		
BEGINNING FUND BALANCE (ESTIMATED						
07/01/2026):	\$	11,310,129	\$	1,607,089	\$	-
REVENUE						
Property Taxes	\$	23,477,549				
Fees	\$	4,964,000	\$	500,000		
Reimbursements	\$	1,037,500				
Other Revenue	\$	644,220	\$	50,000		
Restricted Funds	\$	-				
DCIP Grant-Station 4 Construction					\$	7,000,000
Debt Proceeds for Station 4	\$	-			\$	3,900,000
TOTAL REVENUE	\$	30,123,269	\$	550,000	\$	10,900,000
EXPENSE						
Personnel	\$	23,216,390				
O&M	\$	3,627,200				
G&A	\$	1,315,200				
Contingency	\$	-				
Debt Service - Facilities	\$	285,210				
Debt Service - Equipment	\$	184,436				
Capital Improvement Expenses - Station 4	\$	2,000,000	\$	-	\$	10,900,000
Capital Improvement Expenses - From use of Reserves)	\$	390,000	\$	2,000,000	\$	-
TOTAL EXPENSE	\$	31,018,436	\$	2,000,000	\$	10,900,000
ENDING FUND BALANCE (ESTIMATED						
06/30/2027):	\$	10,414,962	\$	157,089	\$	-

North County Fire Protection District
FY 2026/27 Final Budget
Fund Balance Analysis

GENERAL FUND						
Fund Balance Analysis						
Description	General Fund Estimated balance 07/01/2026	Revenues	Move Net Revenues to Reserves	Operating Expenses	Capital Expenses	Estimated General Fund Balance 06/30/2027
Restricted:						
	\$ -					\$ -
Committed:						
Compensated Absences	2,540,000					\$ 2,540,000
PASIS Deposit	553,043					\$ 553,043
Workers Comp	4,797,000					\$ 4,797,000
Reserved for Facilities Replacement Plan	783,485		820,414	-		\$ 1,603,899
CIP Funding for FY 26 Budgeted Expenses	546,400		546,400	-	(390,000)	\$ 702,800
Non-Spendable						\$ -
Pre-Paid Items	193,599					\$ 193,599
Unassigned:						\$ -
General Fund	1,896,602	30,123,269	(1,366,814)	(28,628,436)	(2,000,000)	\$ 24,621
Total Fund Balance:	\$ 11,310,129	\$ 30,123,269	\$ -	\$ (28,628,436)	\$ (2,390,000)	\$ 10,414,962

FIRE MITIGATION FUND						
Fund Balance Analysis						
	Fire Mitigation Fund Estimated Balance 07/01/2026	Revenues	Move Net Revenues to Reserves	Operating Expenses	Capital Expenses	Estimated General Fund Balance 06/30/2027
Restricted:						
Fallbrook Mitigation	\$ 1,607,089	\$ 550,000	\$ -	\$ (2,000,000)	\$ -	\$ 157,089
Committed:						
	-					-
	-					-
Non-Spendable						-
Pre-Paid Items	-					-
Unassigned:						-
	-					-
Total Fund Balance:	\$ 1,607,089	\$ 550,000	\$ -	\$ (2,000,000)	\$ -	\$ 157,089

NORTH COUNTY FIRE PROTECTION DISTRICT
FY2026/2027 FINAL BUDGET
DEPT 101 - BOARD

	FY 24	FY25	FY26	FY26 YTD	FY27 Final	\$	%
	Actuals	Actuals	Final Budget	Actuals 5/12/26	Budget	Budget Variance	Budget Variance
EXPENSE							
Salaries and Benefits							
Payroll Taxes	\$ 90	\$ 79	\$ 1,500	\$ 195	\$ 2,100	\$ 600	40%
Total Salaries & Benefits	90	79	1,500	195	2,100	\$ 600	40%
General & Administration Expenses							
Board Members Fees	6,370	\$ 6,093	18,900	13,467	\$ 26,500	7,600	40%
Uniforms	228	\$ -	1,000	263	\$ 1,000	-	0%
Meetings & Travel	16,411	\$ 2,887	25,000	8,293	\$ 25,000	-	0%
Professional Development	6,667	\$ 1,541	-	-	\$ -	-	0%
Employee Recognition Program	3,168	\$ 779	5,000	343	\$ 5,000	-	0%
Community Relations	-	\$ 566	-	-	\$ -	-	0%
LAFCO Assessment Fee	13,483	\$ 14,958	12,000	11,482	\$ 12,000	-	0%
Memberships & Subscriptions	14,016	\$ 14,598	15,000	10,012	\$ 15,000	-	0%
County Admin Costs	42,624	\$ 61,251	55,000	24,133	\$ 55,000	-	0%
Office Expense	860	\$ 1,263	1,000	892	\$ 1,500	500	50%
Legal Services	105,368	\$ 277,086	195,000	86,606	\$ 195,000	-	0%
Labor Negotiations	-	\$ -	-	-	\$ -	-	0%
Advertising & Legal Notices	590	\$ 600	1,500	90	\$ 1,000	(500)	-33%
Board Election	-	\$ 15,562	-	-	\$ 60,000	60,000	0%
Total Operations & Admin Expenses	209,784	397,184	329,400	155,581	397,000	67,600	21%
TOTAL EXPENSE	209,874	397,262	330,900	155,777	399,100	68,200	21%

NORTH COUNTY FIRE PROTECTION DISTRICT
FY2026/2027 FINAL BUDGET
DEPT 102 - ADMINISTRATION

	FY 24		FY26	Final	FY26 YTD	FY27 Final	\$	%
	Actuals	FY25 Actuals	Budget		Actuals 5/12/26	Budget	Budget	Budget
							Variance	Variance
EXPENSE								
Salaries and Benefits								
Salaries	\$ 1,388,796	\$ 1,299,424	\$ 1,741,000	\$	1,150,321	\$ 1,780,700	39,700	2%
FLSA	-	\$ -	\$ -	\$	-	\$ -	-	0%
Holiday Pay	-	\$ -	\$ -	\$	-	\$ -	-	0%
Worker's Compensation	-	\$ -	\$ -	\$	-	\$ -	-	0%
Longevity	8,276	\$ 10,423	\$ 22,400	\$	10,267	\$ 26,300	3,900	17%
Education	34,421	\$ 39,998	\$ 45,600	\$	35,682	\$ 46,400	800	2%
Bilingual	10,429	\$ 11,800	\$ 15,600	\$	12,600	\$ 15,600	-	0%
Overtime	6,501	\$ 18,648	\$ 2,900	\$	13,948	\$ 74,800	71,900	2479%
Sick Leave Payout	48,765	\$ 92,441	\$ 62,900	\$	-	\$ 128,900	66,000	105%
Payroll Taxes	26,101	\$ 24,548	\$ 26,300	\$	23,023	\$ 28,000	1,700	6%
Annual Leave Payout	52,030	\$ 143,033	\$ 49,500	\$	59,156	\$ 163,700	114,200	231%
PERS Classic Safety	169,356	\$ 187,172	\$ 244,300	\$	160,086	\$ 249,800	5,500	2%
PERS PEPRSA Non-Safety	39,796	\$ 46,827	\$ 48,000	\$	38,504	\$ 48,200	200	0%
PERS Classic Non-Safety	26,984	\$ 16,381	\$ 53,500	\$	23,756	\$ 56,800	3,300	6%
PERS PEPRSA Safety	-	\$ 1,071	\$ -	\$	1,450	\$ -	-	0%
Classic Ual	-	\$ 349,158	\$ 1,424,900	\$	368,707	\$ 501,600	(923,300)	-65%
Pepra Ual	-	\$ 5,604	\$ 34,000	\$	6,727	\$ 12,860	(21,140)	-62%
Health Insurance	271,785	\$ 297,440	\$ 347,600	\$	232,873	\$ 363,300	15,700	5%
115 Trust	-	\$ -	\$ -	\$	-	\$ -	-	0%
Pension Obligation Fund Int	1,221,677	\$ 1,201,289	\$ 1,218,620	\$	256,667	\$ 1,192,600	(26,020)	-2%
Total Salaries & Benefits	3,304,914	3,745,257	5,337,120		2,393,768	4,689,560	(647,560)	-12%
Operations Expenses								
Ambulance Billing	161,643	\$ 148,802	-		66,538	-	-	0%
Structures & Grounds	299,361	\$ 309,102	350,000		521,686	240,000	(110,000)	-31%
Trauma Intervention Program	-	\$ 7,800	8,000		7,800	8,000	-	0%
Water	25,770	\$ 30,145	25,900		27,722	25,900	-	0%
Sewer	5,236	\$ 553	5,500		-	5,500	-	0%
Trash	12,802	\$ 12,324	12,300		12,042	12,300	-	0%
Gas & Electric	79,343	\$ 81,884	84,500		90,315	84,500	-	0%
Materials & Equipment	-	\$ 11	-		-	-	-	0%
Small Tools & Minor Equip	4,401	\$ 1,076	37,400		3,095	37,400	-	0%
Total Operations Expenses	588,558	591,697	523,600		729,199	413,600	(110,000)	-21%
General & Administration Expenses								
Uniforms	32,190	\$ 17,616	15,400		14,464	15,400	-	0%
Meetings & Travel	2,968	\$ 2,125	-		3,343	-	-	0%
Professional Development	23,164	\$ 12,319	-		1,866	-	-	0%
Employee Recognition Program	18,182	\$ 16,123	61,700		4,288	32,500	(29,200)	-47%
Community Relations	-	\$ -	-		-	-	-	0%
LAFCO Assessment Fee	-	\$ -	-		-	-	-	0%
Memberships & Subscriptions	5,432	\$ 7,934	9,000		6,003	10,000	1,000	11%
County Admin Costs	-	\$ 590	-		-	-	-	0%
Office Expense	16,445	\$ 10,988	7,500		59,686	10,000	2,500	33%
Legal Services	-	\$ -	-		-	-	-	0%
Labor Negotiations	-	\$ -	-		-	-	-	0%
Advertising & Legal Notices	-	\$ -	-		-	-	-	0%
Board Election	-	\$ -	-		-	-	-	0%
Workers' Comp Insurance	957,458	\$ 1,136,920	764,900		598,898	979,000	214,100	28%
Pension Expense	-	\$ -	-		-	-	-	0%
Gasb 75 Opeb Expense	-	\$ 2,300	-		-	-	-	0%
Opeb Deferred Contributions	-	\$ -	-		-	-	-	0%
Employee Assistance Program	21,499	\$ 32,783	75,000		32,143	40,000	(35,000)	-47%
Personnel Recruitment	28,949	\$ 21,139	25,000		15,400	25,000	-	0%
Physicals & Wellness Program	82,057	\$ 91,198	100,000		115,766	100,000	-	0%
Computer Materials & Service	157,774	\$ 127,852	167,800		82,940	177,800	10,000	6%
Rents & Lease Equipment	9,567	\$ 11,037	10,000		7,693	12,000	2,000	20%
Formal Education	-	\$ -	-		-	-	-	0%
Training Materials	98	\$ -	-		-	-	-	0%
Admin Fees	8,972	\$ 1,841	5,000		901	5,000	-	0%
Professional Services	282,520	\$ 264,977	350,000		147,830	261,000	(89,000)	-25%
Liability Insurance	-	\$ -	350,000		348,222	350,000	-	0%
Total Operations & Admin Expenses	1,647,276	1,757,742	1,941,300		1,439,443	2,017,700	76,400	4%
TOTAL EXPENSE	5,540,748	6,094,696	7,802,020		4,562,409	7,120,860	(681,160)	-9%

NORTH COUNTY FIRE PROTECTION DISTRICT
FY2026/2027 FINAL BUDGET
DEPT 103 - COMMUNITY RISK REDUCTION

	FY 24 Actuals	FY25 Actuals	FY26 Final Budget	FY26 YTD Actuals 5/12/26	FY27 Final Budget	\$ Budget Variance	% Budget Variance
EXPENSE							
Salaries and Benefits							
Salaries	\$ 368,951	\$ 381,531	\$ 402,900	\$ 315,928	\$ 406,100	3,200	1%
FLSA	-	\$ -	\$ -	\$ -	\$ -	-	0%
Holiday Pay	12,377	\$ -	\$ -	\$ -	\$ -	-	0%
Worker's Compensation	-	\$ -	\$ -	\$ -	\$ -	-	0%
Longevity	-	\$ -	\$ -	\$ -	\$ -	-	0%
Education	10,918	\$ 13,658	\$ 14,500	\$ 11,674	\$ 14,600	100	1%
Bilingual	-	\$ -	\$ -	\$ -	\$ -	-	0%
Overtime	4,313	\$ 5,805	\$ -	\$ 2,703	\$ -	-	0%
Sick Leave Payout	9,109	\$ 11,262	\$ 12,000	\$ -	\$ 13,400	1,400	12%
Payroll Taxes	5,373	\$ 5,665	\$ 6,000	\$ 4,984	\$ 6,100	100	2%
Annual Leave Payout	18,773	\$ 24,461	\$ 22,900	\$ 835	\$ 22,200	(700)	-3%
PERS Classic Safety	45,969	\$ 49,479	\$ 50,400	\$ 40,725	\$ 50,900	500	1%
PERS PEPRSA Non-Safety	7,571	\$ 8,202	\$ 8,500	\$ 6,786	\$ 8,600	100	1%
PERS Classic Non-Safety	-	\$ -	\$ -	\$ -	\$ -	-	0%
PERS PEPRSA Safety	16,013	\$ 17,207	\$ 17,900	\$ 14,311	\$ 18,000	100	1%
Classic Ual	-	\$ -	\$ -	\$ -	\$ -	-	0%
Pepra Ual	-	\$ -	\$ -	\$ -	\$ -	-	0%
Uniforms	3,000	\$ 3,000	\$ 4,200	\$ 3,000	\$ 4,200	-	0%
Health Insurance	59,595	\$ 55,010	\$ 72,900	\$ 51,140	\$ 82,500	9,600	13%
Total Salaries & Benefits	561,963	575,280	612,200	452,084	626,600	14,400	2%
Operations Expenses							
Materials & Equipment	476	\$ 315	5,000	\$ 221	\$ 5,000	-	0%
Small Tools & Minor Equip	-	\$ -	-	\$ -	\$ -	-	0%
CERT Program	3,421	\$ 4,147	5,000	\$ 4,300	\$ 5,000	-	0%
Public Education Material	25,880	\$ 12,847	22,500	\$ 2,153	\$ 22,500	-	0%
Weed Abatement Expenses	6,653	\$ 7,540	10,000	\$ 9,523	\$ 15,000	5,000	50%
Total Operations Expenses	36,429	24,850	42,500	16,198	47,500	5,000	12%
General & Administration Expenses							
Community Relations	2,628	\$ 14,774	6,900	\$ 23,850	\$ 5,000	(1,900)	-28%
Memberships & Subscriptions	8,870	\$ 3,901	20,000	\$ 8,289	\$ 15,000	(5,000)	-25%
Training Materials	5,005	\$ 6,099	6,500	\$ 181	\$ 6,500	-	0%
Total Operations & Admin Expenses	19,696	24,774	33,400	32,320	26,500	(6,900)	-21%
TOTAL EXPENSE	618,088	624,904	688,100	500,602	700,600	12,500	2%

NORTH COUNTY FIRE PROTECTION DISTRICT
FY2026/2027 FINAL BUDGET
DEPT 104 - OPERATIONS

	FY 24 Actuals	FY25 Actuals	FY26 Final Budget	FY26 YTD Actuals 5/12/26	FY27 Final Budget	\$ Budget Variance	% Budget Variance
EXPENSE							
Salaries and Benefits							
Salaries	\$ 5,353,969	\$ 5,939,228	\$ 6,304,900	\$ 4,969,820	\$ 6,311,000	\$ 6,100	0%
FLSA	148,931	\$ 162,141	\$ 170,700	\$ 134,218	\$ 171,300	\$ 600	0%
Holiday Pay	276,068	\$ 293,960	\$ 310,200	\$ 243,337	\$ 311,300	\$ 1,100	0%
Worker's Compensation	523,580	\$ 164,224	\$ -	\$ 79,523	\$ -	\$ -	0%
Longevity	63,620	\$ 83,161	\$ 117,700	\$ 72,854	\$ 122,500	\$ 4,800	4%
Education	117,647	\$ 135,944	\$ 107,500	\$ 113,863	\$ 95,400	\$ (12,100)	-11%
Bilingual	9,014	\$ 12,800	\$ 15,600	\$ 12,600	\$ 10,400	\$ (5,200)	-33%
Overtime	1,360,245	\$ 2,001,407	\$ 1,665,600	\$ 1,558,133	\$ 1,684,500	\$ 18,900	1%
OES Overtime	575,160	\$ 978,343	\$ 750,000	\$ 521,050	\$ 750,000	\$ -	0%
Sick Leave Payout	98,802	\$ 119,114	\$ 100,600	\$ 37,731	\$ 133,100	\$ 32,500	32%
Payroll Taxes	117,878	\$ 135,996	\$ 127,500	\$ 110,278	\$ 129,600	\$ 2,100	2%
Annual Leave Payout	255,017	\$ 89,002	\$ 98,000	\$ 21,194	\$ 124,100	\$ 26,100	27%
PERS Classic Safety	1,184,786	\$ 1,199,035	\$ 1,231,400	\$ 924,822	\$ 1,157,200	\$ (74,200)	-6%
PERS PEPRSA Safety	256,509	\$ 340,315	\$ 358,500	\$ 330,485	\$ 399,300	\$ 40,800	11%
Classic Ual	397,408	\$ 471,307	\$ -	\$ 700,582	\$ 1,315,400	\$ 1,315,400	0%
Pepra Ual	9,813	\$ 133,626	\$ -	\$ 18,764	\$ 33,730	\$ 33,730	0%
Uniforms	62,075	\$ 87,089	\$ 77,000	\$ 70,129	\$ 72,800	\$ (4,200)	-5%
Health Insurance	1,059,768	\$ 1,002,851	\$ 1,220,700	\$ 919,202	\$ 1,333,000	\$ 112,300	9%
Total Salaries & Benefits	11,870,289	13,349,545	12,655,900	10,838,586	14,154,630	\$ 1,498,730	12%
Operations Expenses							
Ambulance Billing	-	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Structures & Grounds	-	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Trauma Intervention Program	-	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Water	-	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Sewer	-	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Trash	-	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Gas & Electric	-	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Materials & Equipment	-	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Small Tools & Minor Equip	-	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Firefighting Equipment	66,241	\$ 58,739	\$ 87,900	\$ 105,612	\$ 87,900	\$ -	0%
SCBA Equipment	10,567	\$ 9,011	\$ 12,000	\$ 2,992	\$ 12,000	\$ -	0%
Cert Program	-	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Public Education Material	-	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Emer Incident Meals & Misc	17,632	\$ 29,273	\$ 5,000	\$ 12,945	\$ 19,000	\$ 14,000	280%
SHSP Grant Funds	3,570	\$ -	\$ 16,700	\$ -	\$ 16,700	\$ -	0%
Safety Equipment & Ppe	77,807	\$ 93,696	\$ 112,200	\$ 49,034	\$ 112,200	\$ -	0%
Repairs & Maintenance	5,690	\$ 6,568	\$ 10,700	\$ 8,789	\$ 10,700	\$ -	0%
Kitchen & Janitorial Supplies	28,942	\$ 31,821	\$ 32,000	\$ 18,534	\$ 32,000	\$ -	0%
General Reimbursement	-	\$ 7,911	\$ -	\$ 6,859	\$ -	\$ -	0%
Liability Insurance	133,407	\$ 148,297	\$ -	\$ -	\$ -	\$ -	0%
Medical & Pre-Emp Exams	-	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Defib Maintenance	-	\$ -	\$ -	\$ -	\$ -	\$ -	0%
PPGEMT	-	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Verizon Data For Engines	-	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Maintenance - Mdc & Avl	-	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Telephone & Cable	-	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Dispatch Services	-	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fuel	-	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fleet Maintenance Software	-	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Hazmat Disposal & Permits	-	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Total Operations Expenses	343,856	385,314	276,500	204,765	290,500	\$ 14,000	5%
General & Administration Expenses							
Meetings & Travel	1,054	\$ 1,530	\$ -	\$ 7,699	\$ -	\$ -	0%
Professional Development	7,346	\$ 21,094	\$ -	\$ 12,006	\$ -	\$ -	0%
Memberships & Subscriptions	35,042	\$ 46,268	\$ -	\$ 18,435	\$ -	\$ -	0%
Total Operations & Admin Expenses	43,442	68,892	-	-	-	\$ -	0%
TOTAL EXPENSE	12,257,586	13,803,752	12,932,400	11,081,491	14,445,130	\$ 1,512,730	12%

NORTH COUNTY FIRE PROTECTION DISTRICT
FY2026/2027 FINAL BUDGET
DEPT 105 - MEDICAL SERVICES

	FY 24 Actuals	FY25 Actuals	FY26 Budget	Final	FY26 YTD Actuals 5/12/26	FY27 Final Budget	\$ Budget Variance	% Budget Variance
EXPENSE								
Salaries and Benefits								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Overtime	-	-	-	-	-	-	-	0%
Single Role Salaries	1,017,942	\$ 1,090,191	\$ 1,176,600	\$ 882,785	\$ 1,188,700	\$ 12,100	\$ 12,100	1%
Single Role Overtime	862,650	\$ 1,025,204	\$ 764,800	\$ 797,234	\$ 771,500	\$ 6,700	\$ 6,700	1%
FLSA	-	-	-	-	-	-	-	0%
Holiday Pay	7,074	\$ 2,875	\$ -	\$ 2,625	\$ -	-	-	0%
Worker's Compensation	-	-	-	-	-	-	-	0%
Longevity	7	-	-	-	-	-	-	0%
Education	19	-	800	-	3,100	2,300	2,300	288%
Bilingual	17,443	\$ 16,600	\$ 10,400	\$ 14,600	\$ 10,400	-	-	0%
Sick Leave Payout	571	-	-	-	-	-	-	0%
Payroll Taxes	27,387	\$ 30,689	\$ 27,400	\$ 23,975	\$ 27,700	\$ 300	\$ 300	1%
Annual Leave Payout	1,421	\$ 7,215	-	\$ 1,298	-	-	-	0%
PERS Classic Safety	298	-	-	-	-	-	-	0%
PERS PEPRA Non-Safety	99,816	\$ 108,994	\$ 98,200	\$ 85,362	\$ 99,100	\$ 900	\$ 900	1%
PERS Classic Non-Safety	22,629	\$ 24,003	-	\$ 16,912	-	-	-	0%
PERS PEPRA Safety	-	-	-	-	-	-	-	0%
Classic Ual	-	-	-	-	-	-	-	0%
Pepra Ual	-	-	-	-	-	-	-	0%
Uniforms	11,833	\$ 12,411	-	\$ 23,010	-	-	-	0%
Health Insurance	134,614	\$ 123,155	\$ 129,000	\$ 109,114	\$ 156,600	\$ 27,600	\$ 27,600	21%
Total Salaries & Benefits	2,203,703	2,441,339	2,207,200	1,956,915	2,257,100	\$ 49,900	2%	
Operations Expenses								
Ambulance Billing	29,420	\$ -	\$ 200,000	\$ 40,409	\$ 200,000	\$ -	\$ -	0%
Structures & Grounds	-	-	-	-	-	-	-	0%
Trauma Intervention Program	-	-	-	-	-	-	-	0%
Water	-	-	-	-	-	-	-	0%
Sewer	-	-	-	-	-	-	-	0%
Trash	-	-	-	-	-	-	-	0%
Gas & Electric	-	-	-	-	-	-	-	0%
Medical Supplies	225,905	\$ 166,249	\$ 201,200	\$ 131,176	\$ 201,200	\$ -	\$ -	0%
Small Tools & Minor Equip	-	-	-	-	-	-	-	0%
Cert Program	-	-	-	-	-	-	-	0%
Public Education Material	-	-	1,200	-	1,200	-	-	0%
Emer Incident Meals & Misc	-	-	-	-	-	-	-	0%
Shsp Grant Funds	-	-	-	-	-	-	-	0%
Safety Equipment & Ppe	-	\$ 52	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	-	0%
Kitchen & Janitorial Supplies	-	-	-	-	-	-	-	0%
General Reimbursement	-	-	-	-	-	-	-	0%
Liability Insurance	-	-	-	-	-	-	-	0%
Medical & Pre-Emp Exams	12,553	\$ 18,872	\$ 15,000	\$ 7,522	\$ 15,000	\$ -	\$ -	0%
Ems Equipment	659	\$ 4,644	\$ 9,900	\$ 4,285	\$ 9,900	\$ -	\$ -	0%
Medical Licensing & Cert	21,309	\$ 4,156	\$ 26,300	\$ 14,440	\$ 26,300	\$ -	\$ -	0%
Defib Maintenance	61,466	\$ 68,809	\$ 42,200	\$ 35,345	\$ 42,200	\$ -	\$ -	0%
PPGEMT	417,962	\$ 444,558	\$ 400,000	\$ 628,159	\$ 672,000	\$ 272,000	\$ 272,000	68%
Verizon Data For Engines	-	-	-	-	-	-	-	0%
Maintenance - Mdc & Avl	-	-	-	-	-	-	-	0%
Telephone & Cable	-	-	-	-	-	-	-	0%
Dispatch Services	-	-	-	-	-	-	-	0%
Fuel	-	-	-	-	-	-	-	0%
Fleet Maintenance Software	-	-	-	-	-	-	-	0%
Hazmat Disposal & Permits	-	-	-	-	-	-	-	0%
Total Operations Expenses	769,273	707,340	895,800	861,336	1,167,800	\$ 272,000	30%	
General & Administration Expenses								
Board Members Fees	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Meetings & Travel	-	-	-	-	-	-	-	0%
Professional Development	11,063	\$ 1,043	-	\$ 1,106	\$ -	-	-	0%
Employee Recognition Program	-	-	-	-	-	-	-	0%
Community Relations	-	-	-	-	-	-	-	0%
LAFCO Assessment Fee	-	-	-	-	-	-	-	0%
Memberships & Subscriptions	200	\$ 12,859	\$ 200	\$ 8,532	\$ 200	\$ -	\$ -	0%
Professional Services	889	-	-	-	-	-	-	0%
Total Operations & Admin Expenses	12,152	13,902	200	9,638	200	\$ -	0%	
TOTAL EXPENSE	2,985,128	3,162,581	3,103,200	2,827,889	3,425,100	\$ 321,900	10%	

NORTH COUNTY FIRE PROTECTION DISTRICT
FY2026/2027 FINAL BUDGET
DEPT 106 - EXPLORERS

	FY 24	FY25	FY26	Final	FY26 YTD	FY27 Final	\$	%
	Actuals	Actuals	Budget		Actuals 5/12/26	Budget	Budget	Budget
							Variance	Variance
EXPENSE								
Salaries and Benefits								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Overtime	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	0%
Single Role Salaries	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	0%
Single Role Overtime	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	0%
FLSA	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	0%
Holiday Pay	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	0%
Worker's Compensation	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	0%
Longevity	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	0%
Education	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	0%
Bilingual	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	0%
Sick Leave Payout	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	0%
Payroll Taxes	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	0%
Annual Leave Payout	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	0%
PERS Pepra Non-Safety	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	0%
Classic Ual	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	0%
Pepra Ual	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	0%
Health Insurance	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	0%
Total Salaries & Benefits	-	-	-	-	-	-	\$ -	0%
Operations Expenses								
Materials & Equipment	-	32,300	\$ 20,300	\$ 1,714	\$ 20,300	\$ -	\$ -	0%
Total Operations Expenses	-	32,300	20,300	1,714	20,300	\$ -	\$ -	0%
TOTAL EXPENSE	-	32,300	20,300	1,714	20,300	\$ -	\$ -	0%

NORTH COUNTY FIRE PROTECTION DISTRICT
FY2026/2027 FINAL BUDGET
DEPT 107 - COMMUNICATIONS

	FY 24	FY25	FY26	Final	FY26 YTD	FY27 Final	\$	%
	Actuals	Actuals	Budget		Actuals 5/12/26	Budget	Budget	Budget
EXPENSE							Variance	Variance
Operations Expenses								
Materials & Equipment	\$ 77,160	\$ 18,477	\$ 59,000	\$ 43,550	\$ 59,000	\$ -	0%	
Repairs & Maintenance	80,775	\$ 84,849	\$ 109,000	\$ 81,576	\$ 109,000	\$ -	0%	
Verizon Data For Engines	-	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
Maintenance - Mdc & Avl	31,031	\$ -	\$ 15,000	\$ -	\$ -	\$ (15,000)	0%	
Telephone & Cable	95,064	\$ 96,550	\$ 75,800	\$ 94,058	\$ 104,500	\$ 28,700	38%	
Dispatch Services	469,152	\$ 479,439	\$ 491,500	\$ 497,896	\$ 555,400	\$ 63,900	13%	
Fuel	-	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
Fleet Maintenance Software	-	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
Hazmat Disposal & Permits	-	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
Total Operations Expenses	753,181	679,314	750,300	717,080	827,900	\$ 77,600	10%	
General & Administration Expenses								
Memberships & Subscriptions	39	\$ 120	\$ -	\$ -	\$ -	\$ -	0%	
Total Operations & Admin Expenses	39	120	-	-	-	\$ -	0%	
TOTAL EXPENSE	753,220	679,434	750,300	717,080	827,900	\$ 77,600	10%	

NORTH COUNTY FIRE PROTECTION DISTRICT
FY2026/2027 FINAL BUDGET
DEPT 108 - FLEET SERVICES

	FY 24 Actuals	FY25 Actuals	FY26 Budget	Final Budget	FY26 YTD Actuals 5/12/26	FY27 Final Budget	\$ Budget Variance	% Budget Variance
EXPENSE								
Salaries and Benefits								
Salaries	\$ 208,110	\$ 230,307	\$ 237,700	\$ 237,700	\$ 187,031	\$ 242,300	\$ 4,600	2%
FLSA	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Holiday Pay	7,163	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Worker's Compensation	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Longevity	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Education	144	\$ -	\$ 2,100	\$ 2,100	\$ -	\$ 2,200	\$ 100	5%
Bilingual	10,429	\$ 10,400	\$ 10,400	\$ 10,400	\$ 8,400	\$ 10,400	\$ -	0%
Overtime	2,295	\$ 2,312	\$ 1,700	\$ 1,700	\$ 2,427	\$ 1,400	\$ (300)	-18%
Sick Leave Payout	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Payroll Taxes	3,179	\$ 3,369	\$ 3,600	\$ 3,600	\$ 2,804	\$ 3,700	\$ 100	3%
Annual Leave Payout	946	\$ 2,508	\$ -	\$ -	\$ 3,659	\$ 400	\$ 400	0%
PERS Classic Safety	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
PERS PEPRA Non-Safety	8,198	\$ 8,906	\$ 9,600	\$ 9,600	\$ 7,518	\$ 9,800	\$ 200	2%
PERS Classic Non-Safety	21,293	\$ 22,993	\$ 23,400	\$ 23,400	\$ 18,894	\$ 23,600	\$ 200	1%
PERS PEPRA Safety	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Classic Ual	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Pepra Ual	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Health Insurance	52,138	\$ 51,226	\$ 60,600	\$ 60,600	\$ 46,589	\$ 67,000	\$ 6,400	11%
Total Salaries & Benefits	313,895	332,021	349,100	349,100	277,323	360,800	\$ 11,700	3%
Operations Expenses								
Materials & Equipment	174,196	\$ 173,090	\$ 146,400	\$ 146,400	\$ 201,751	\$ 146,400	\$ -	0%
Small Tools & Minor Equip	4,905	\$ 7,070	\$ 5,000	\$ 5,000	\$ 6,164	\$ 5,000	\$ -	0%
Repairs & Maintenance	19,316	\$ 56,096	\$ 18,500	\$ 18,500	\$ 57,881	\$ 35,000	\$ 16,500	89%
Fuel	271,432	\$ 237,400	\$ 300,000	\$ 300,000	\$ 217,751	\$ 300,000	\$ -	0%
Fleet Maintenance Software	1,185	\$ 7,130	\$ 12,300	\$ 12,300	\$ 2,113	\$ 12,300	\$ -	0%
Hazmat Disposal & Permits	4,313	\$ 8,147	\$ 10,900	\$ 10,900	\$ 9,338	\$ 10,900	\$ -	0%
Total Operations Expenses	475,348	488,934	493,100	493,100	494,997	509,600	\$ 16,500	3%
General & Administration Expenses								
Board Members Fees	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Uniforms	2,000	\$ 2,000	\$ 2,800	\$ 2,800	\$ 2,000	\$ 2,800	\$ -	0%
Meetings & Travel	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Professional Development	10,568	\$ 4,115	\$ -	\$ -	\$ 2,285	\$ -	\$ -	0%
Employee Recognition Program	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Community Relations	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
LAFCO Assessment Fee	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Memberships & Subscriptions	770	\$ 876	\$ 100	\$ 100	\$ 1,500	\$ 100	\$ -	0%
Total Operations & Admin Expenses	13,338	6,991	2,900	2,900	5,785	2,900	\$ -	0%
TOTAL EXPENSE	802,581	827,946	845,100	845,100	778,105	873,300	\$ 28,200	3%

NORTH COUNTY FIRE PROTECTION DISTRICT
FY2026/2027 FINAL BUDGET
DEPT 109 - TRAINING

	FY 24	FY25	FY26	FY26 YTD	FY27 Final	\$	%
	Actuals	Actuals	Final Budget	Actuals 5/12/26	Budget	Budget Variance	Budget Variance
EXPENSE							
Salaries and Benefits							
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
FLSA	-	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Holiday Pay	-	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Worker's Compensation	-	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Longevity	-	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Education	-	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Bilingual	-	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Overtime	-	\$ -	154,900	141,834	127,400	(27,500)	-18%
Sick Leave Payout	-	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Payroll Taxes	-	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Annual Leave Payout	-	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Classic Safety	-	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Pepra Non-Safety	-	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Classic Non-Safety	-	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Pepra Safety	-	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Classic Ual	-	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Pepra Ual	-	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Health Insurance	-	\$ -	\$ -	7,072	\$ -	\$ -	0%
Total Salaries & Benefits	-	-	154,900	148,906	127,400	\$ (27,500)	-18%
General & Administration Expenses							
Professional Development	33,932	\$ 11,682	\$ 66,900	\$ 21,181	\$ 66,900	\$ -	0%
Meetings & Travel	-	\$ -	\$ 53,600	\$ 15,196	\$ 53,600	\$ -	0%
Memberships & Subscriptions	453	\$ 1,058	\$ 12,000	\$ 4,950	\$ 10,100	\$ (1,900)	-16%
Formal Education	72,800	\$ 62,854	\$ 75,000	\$ 60,685	\$ 75,000	\$ -	0%
Training Materials	6,596	\$ 6,168	\$ 13,500	\$ 20,344	\$ 13,500	\$ -	0%
Total Operations & Admin Expenses	113,780	83,762	221,000	122,356	219,100	\$ (1,900)	-1%
TOTAL EXPENSE	113,780	83,762	375,900	271,262	346,500	\$ (29,400)	-8%



NORTH COUNTY FIRE PROTECTION DISTRICT

RESOLUTION 2026-16

RESOLUTION OF THE BOARD OF DIRECTORS OF THE NORTH COUNTY FIRE PROTECTION DISTRICT, SAN DIEGO COUNTY, STATE OF CALIFORNIA, APPROVING THE BUDGET FOR FISCAL TAX YEAR 2026/2027

WHEREAS, the Board of Directors of the North County Fire Protection District (the “Board”) has heretofore adopted a Preliminary Budget in accordance with Section 61110 of the California Government Code as well as the Uniform Accounting Procedures of the Administrative Code of the State of California; and

WHEREAS, the Board has held a Public Hearing and made appropriate deductions, increases and deletions to the proposed final budget; and

WHEREAS, the Board now desires to adopt a Final Budget pursuant to Section 61110 of the California Government Code.

NOW THEREFORE, the Board of Directors of the North County Fire Protection District does hereby find, resolve, order and determine as follows:

SECTION 1: The Budget of Fiscal Tax Year 2026/2027 attached hereto, is hereby approved and adopted.

SECTION 2: The sum of \$23,477,549 is required to be raised for said Budget by property taxes, with a total of \$30,123,269 from all revenue sources, for the purposes of operation and maintenance of the North County Fire Protection District for the Fiscal Tax Year of 2026/2027. Further, the Board has determined said amount is necessary to provide the same level of fire protection actually provided by FY 1977/78. The Board has also determined that said amount meets the intent and provisions of the Government Code.

SECTION 3: The Board Clerk is hereby authorized and directed to file a certified copy of this Resolution with the Auditor and Controller of the County of San Diego at 1600 Pacific Highway, San Diego, California 92101.

APPROVED, ADOPTED AND SIGNED by the Board of Directors of the North County Fire Protection District held on this **22nd day of September 2026**, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Chris Shaw, Board President



NORTH COUNTY FIRE PROTECTION DISTRICT

RESOLUTION 2026-16

RESOLUTION OF THE BOARD OF DIRECTORS OF THE NORTH COUNTY FIRE
PROTECTION DISTRICT, SAN DIEGO COUNTY, STATE OF CALIFORNIA,
APPROVING THE BUDGET FOR FISCAL TAX YEAR 2026/2027

I HEREBY CERTIFY that foregoing is a true and correct copy of the Resolution duly and regularly adopted by the Board of Directors of the North County Fire Protection District at the meeting thereof held on the **22nd day of September 2026**, and that the same now appears on record in my office.

IN WITNESS THEREOF, I hereunto set my hand and affixed by official seal this **22nd day of September 2026**.

Mavis Canpinar, Board Clerk

Official Seal

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NORTH COUNTY FIRE PROTECTION DISTRICT

STAFF REPORT

TO: BOARD OF DIRECTORS

FROM: CHIEF McREYNOLDS & HR MANAGER GOSS

DATE: SEPTEMBER 22, 2026

SUBJECT: RESOLUTION 2026-14: ADOPTING THE PAY SCHEDULE

ACTION AGENDA

RECOMMENDATION:

It is recommended that the Board of Directors adopt the attached Resolution 2026-14, which updates the Pay Schedule for application of the salary formula.

BACKGROUND:

The California Code of Regulations, Title 2, Section 570.5 requires a governing body's Board of Directors to adopt a pay schedule which delineates the range of pay for all positions and make them available to the public, without reference to another document.

DISCUSSION:

The current pay schedule does not reflect the current pay rate adjustments. Accordingly, it is necessary to adopt Resolution 2026-14 and post the referenced pay schedule (Exhibit 'A') on the Department's website and register the current pay scale with CalPERS and CalOES. As future adjustments to rates of pay will require similar action by the Board of Directors, future resolutions will occur in concert with approval of bargaining unit or individual employee contracts.

FISCAL ANALYSIS:

None, procedural only as the salaries have previously been approved by the Board.

SUMMARY:

Staff recommends that the Board adopt Resolution 2026-14 and Exhibit 'A' as presented.



NORTH COUNTY FIRE PROTECTION DISTRICT

RESOLUTION 2026-14

A RESOLUTION OF THE BOARD OF DIRECTIONS OF NORTH COUNTY FIRE PROTECTION DISTRICT, SAN DIEGO COUNTY, STATE OF CALIFORNIA, ADOPTING A PAY SCHEDULE IN ACCORDANCE WITH CALIFORNIA CODE OF REGULATIONS, TITLE 2, SECTION 570.5.

WHEREAS, the California Public Employees' Retirement System ("CalPERS") has adopted statutory and regulatory requirements for publicly available pay schedules, including the Public Employees' Retirement Law, Public Employees' Pension Reform Act of 2013, and Title 2 of the California Code of Regulations ("CCR"); and

WHEREAS, CCR, Title 2, Section 570.5 requires the District's Board of Directors to approve and adopt all pay schedules and make said pay schedules available to the public; and

WHEREAS, Section 570.5 of the CCR requires that the pay schedule be made public without reference to another document in disclosure of the pay rates.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the North County Fire Protection District, a public agency in the County of San Diego, California, as follows:

1. That the attached Pay Schedule titled "North County Fire Protection District Pay Schedule," set forth in Exhibit "A" attached hereto and incorporated herein by this reference, is approved and adopted on September 22, 2026.
2. The Pay Schedule approved and adopted by this Resolution shall be periodically updated by the Board of Directors, in accordance with California Code of Regulations requirements.

APPROVED, SIGNED AND ADOPTED by the Board of Directors, North County Fire Protection District, County of San Diego, State of California, on this the **22nd day of September, 2026**, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

RECUSED:



NORTH COUNTY FIRE PROTECTION DISTRICT

RESOLUTION 2026-14

A RESOLUTION OF THE BOARD OF DIRECTIONS OF NORTH COUNTY
FIRE PROTECTION DISTRICT, SAN DIEGO COUNTY, STATE OF
CALIFORNIA, ADOPTING A PAY SCHEDULE IN ACCORDANCE WITH
CALIFORNIA CODE OF REGULATIONS, TITLE 2, SECTION 570.5.

Chris Shaw, Board President

ATTEST:

I HEREBY CERTIFY that the foregoing is a true and correct copy of the Resolution duly and regularly adopted by the Board of Directors of the North County Fire Protection District thereof held on the **22nd day of September, 2026**, and that the same now appears on record in the office of the Board Secretary.

IN WITNESS THEREOF, I hereunto set my hand and affixed by official seal this the **22nd day of September, 2026**.

Mavis Canpinar, Board Clerk

Official Seal

NORTH COUNTY FIRE PROTECTION DISTRICT

RESOLUTION 2025-14

Exhibit A

A RESOLUTION OF THE BOARD OF DIRECTIONS OF NORTH COUNTY FIRE PROTECTION DISTRICT, SAN DIEGO COUNTY, STATE OF CALIFORNIA, ADOPTING A PAY SCHEDULE IN ACCORDANCE WITH CALIFORNIA CODE OF REGULATIONS, TITLE 2, SECTION 570.5.



Appendix A
North County Fire Protection District
Salary Schedule for FY 2026-2027
Effective as of September 1, 2026

1

Cal Code of Regulations, Title 2, §570.5

CLASSIFICATION TITLE	TIME BASE	MINIMUM	MAXIMUM	FLSA TYPE
SAFETY EMPLOYEES				
Administrative Battalion Chief	Hourly	\$89.45	\$93.92	40 HOURS
	Bi-Weekly	\$7,156.03	\$7,513.83	NON EXEMPT
	Annual	\$186,056.85	\$195,359.69	
Administrative Captain - Vacant	Hourly	\$49.12	\$51.70	40 HOURS
	Bi-Weekly	\$5,501.16	\$5,790.69	NON EXEMPT
	Annual	\$143,030.16	\$150,558.06	
Battalion Chief	Hourly	\$57.71	\$60.75	56 HOURS
	Bi-Weekly	\$6,463.49	\$95.36	NON EXEMPT
	Annual	\$168,050.67	\$176,895.44	
Captain/Paramedic	Hourly	\$44.47	\$49.19	56 HOURS
	Bi-Weekly	\$4,981.20	\$5,508.81	NON EXEMPT
	Annual	\$129,511.18	\$143,229.14	
Deputy Chief	Hourly	\$101.50	\$106.57	40 HOURS
	Bi-Weekly	\$8,119.98	\$8,525.97	EXEMPT
	Annual	\$211,119.35	\$221,675.32	
Deputy Fire Marshal	Hourly	\$52.52	\$55.28	40 HOURS
	Bi-Weekly	\$4,201.49	\$4,422.62	EXEMPT
	Annual	\$109,238.78	\$114,988.19	
Division Chief	Hourly	\$94.42	\$99.14	40 HOURS
	Bi-Weekly	\$7,553.47	\$7,931.14	EXEMPT
	Annual	\$196,390.09	\$206,209.59	
Engineer/Paramedic	Hourly	\$40.60	\$42.65	56 HOURS
	Bi-Weekly	\$4,546.87	\$4,777.06	NON EXEMPT
	Annual	\$118,218.72	\$124,203.54	
Fire Chief/CEO	Hourly		\$127.40	40 HOURS
	Bi-Weekly		\$10,192.31	EXEMPT
	Annual		\$265,000.00	
Fire Marshal	Hourly	\$83.00	\$87.37	40 HOURS
	Bi-Weekly	\$6,640.13	\$6,989.61	EXEMPT
	Annual	\$172,643.44	\$181,729.94	
Firefighter/Paramedic	Hourly	\$32.57	\$39.61	56 HOURS
	Bi-Weekly	\$3,647.32	\$4,435.97	NON EXEMPT
	Annual	\$94,830.20	\$115,335.33	
Medical Services Officer	Hourly	\$65.72	\$74.31	40 HOURS
	Bi-Weekly	\$5,257.56	\$5,944.90	NON EXEMPT
	Annual	\$136,696.46	\$154,567.49	

NORTH COUNTY FIRE PROTECTION DISTRICT

RESOLUTION 2025-14

Exhibit A

A RESOLUTION OF THE BOARD OF DIRECTIONS OF NORTH COUNTY FIRE PROTECTION DISTRICT, SAN DIEGO COUNTY, STATE OF CALIFORNIA, ADOPTING A PAY SCHEDULE IN ACCORDANCE WITH CALIFORNIA CODE OF REGULATIONS, TITLE 2, SECTION 570.5.



CLASSIFICATION TITLE				
MISCELLANEOUS EMPLOYEES				
Accounting/Payroll Technician	Hourly	\$35.16	\$39.76	40 HOURS
	Bi-Weekly	\$2,812.82	\$3,180.55	NON EXEMPT
	Annual	\$73,133.31	\$82,694.41	
Executive Assistant/Board Clerk	Hourly	\$53.10	\$55.75	40 HOURS
	Bi-Weekly	\$4,247.66	\$4,460.04	EXEMPT
	Annual	\$110,439.09	\$115,961.04	
Finance Manager	Hourly		\$86.95	40 HOURS
	Bi-Weekly		\$6,955.85	EXEMPT
	Annual		\$180,852	
Fire Mechanic	Hourly	\$48.19	\$54.49	40 HOURS
	Bi-Weekly	\$3,855.41	\$4,359.45	NON EXEMPT
	Annual	\$100,240.65	\$113,345.63	
Fire Protection Specialist	Hourly	\$45.26	\$51.17	40 HOURS
	Bi-Weekly	\$3,620.54	\$4,093.87	NON EXEMPT
	Annual	\$94,133.95	\$106,440.57	
Fleet Maintenance Supervisor	Hourly	\$60.49	\$63.52	40 HOURS
	Bi-Weekly	\$4,839.32	\$5,081.29	EXEMPT
	Annual	\$125,822.41	\$132,113.53	
Human Resources Manager	Hourly	\$76.37	\$80.19	40 HOURS
	Bi-Weekly	\$6,109.76	\$6,415.25	EXEMPT
	Annual	\$158,853.85	\$166,796.54	
Information Technology Specialist	Hourly	\$55.05	\$62.24	40 HOURS
	Bi-Weekly	\$4,403.81	\$4,979.54	NON EXEMPT
	Annual	\$114,499.02	\$129,468.07	
Public Outreach/Communications Specialist	Hourly	\$26.81	\$30.31	40 HOURS
	Bi-Weekly	\$2,144.78	\$2,425.18	NON EXEMPT
	Annual	\$55,764.27	\$63,054.62	
SINGLE ROLE EMT & PARAMEDIC				
Emergency Medical Technician	Hourly	\$18.50	\$21.50	40 HOURS
				NON EXEMPT
Paramedic	Hourly	\$22.50	\$25.50	40 HOURS
				NON EXEMPT

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NORTH COUNTY FIRE PROTECTION DISTRICT

STAFF REPORT

TO: BOARD OF DIRECTORS
FROM: COUNSEL STEINKE
DATE: SEPTEMBER 22, 2026
SUBJECT: SEPTEMBER LEGAL REPORT

INFORMATION ONLY

Board Legal Report: The September Regular Board Meeting legal report will be presented orally at the meeting and is not included in this month's written Board materials, as Counsel Steinke is attending a conference. The report will be provided at next month's meeting as usual.

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**NORTH COUNTY FIRE
PROTECTION DISTRICT
STAFF REPORT**

TO: BOARD OF DIRECTORS
FROM: CHIEF McREYNOLDS
DATE: SEPTEMBER 22, 2026
SUBJECT: COMMENTS, REPORTS, AND UPDATES

STAFF COMMENTS/REPORTS/UPDATES:

- Chief McReynolds
- Chief Officers & Staff
- Board
- Bargaining Groups

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**NORTH COUNTY FIRE
PROTECTION DISTRICT
STAFF REPORT**

TO: BOARD OF DIRECTORS
FROM: CHIEF McREYNOLDS
DATE: SEPTEMBER 22, 2026
SUBJECT: CLOSED SESSION

CS.1. Announcement — President Shaw

An announcement regarding the items to be discussed in closed session will be made prior to the commencement of closed session.

CS.2. Public Employment (Govt. Code §54957): Fire Chief

CS.3. Conference with Labor Negotiator (Government Code §54957.6):

*Agency Representative:
Employee Organization(s):*

*Counsel Burns of BW&S
Safety, Miscellaneous, Single-Role
Paramedics, and Management Group
Employees*

CS.4. Report from Closed Session – President Shaw

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