



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

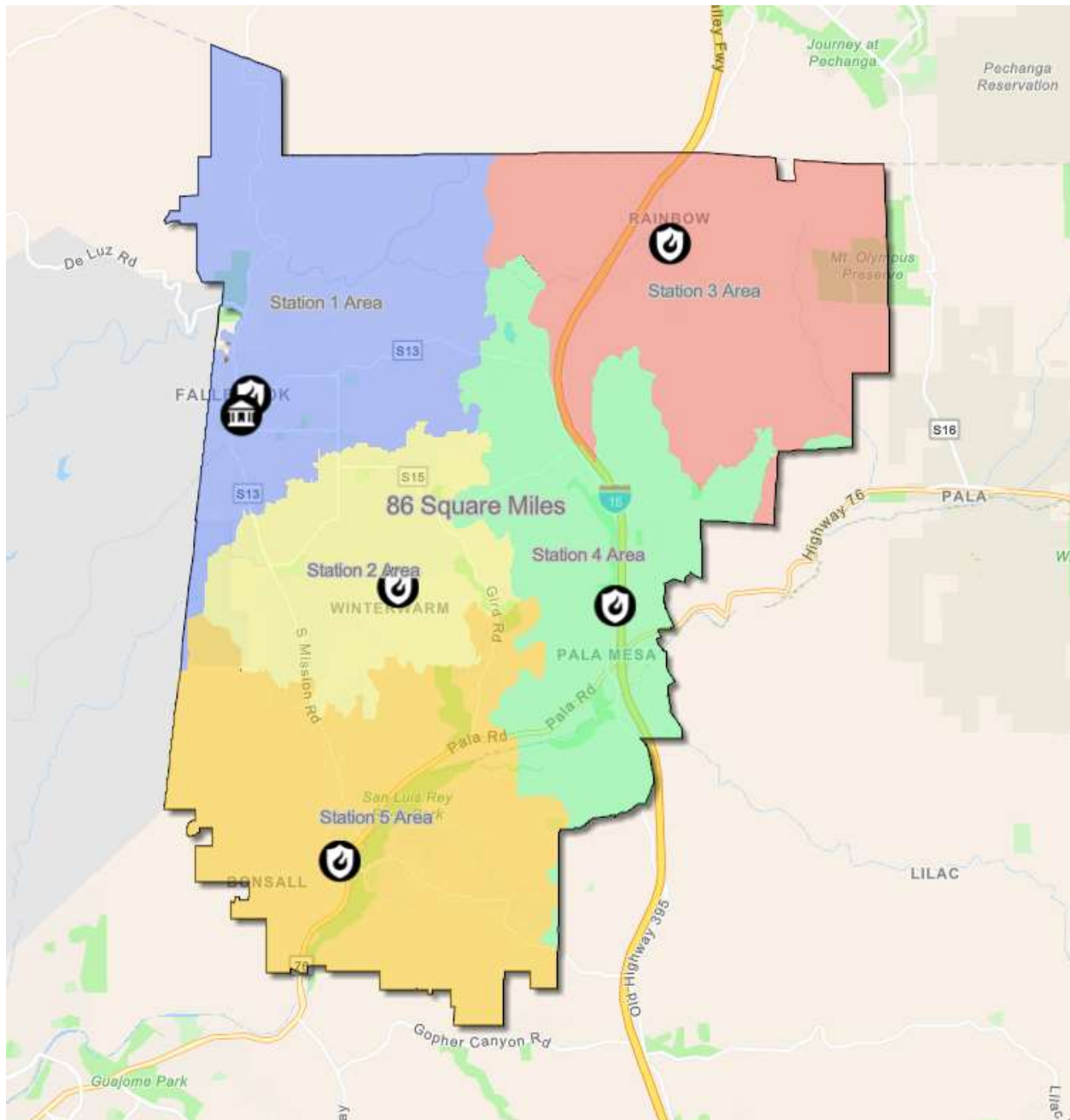


MISSION STATEMENT:

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:

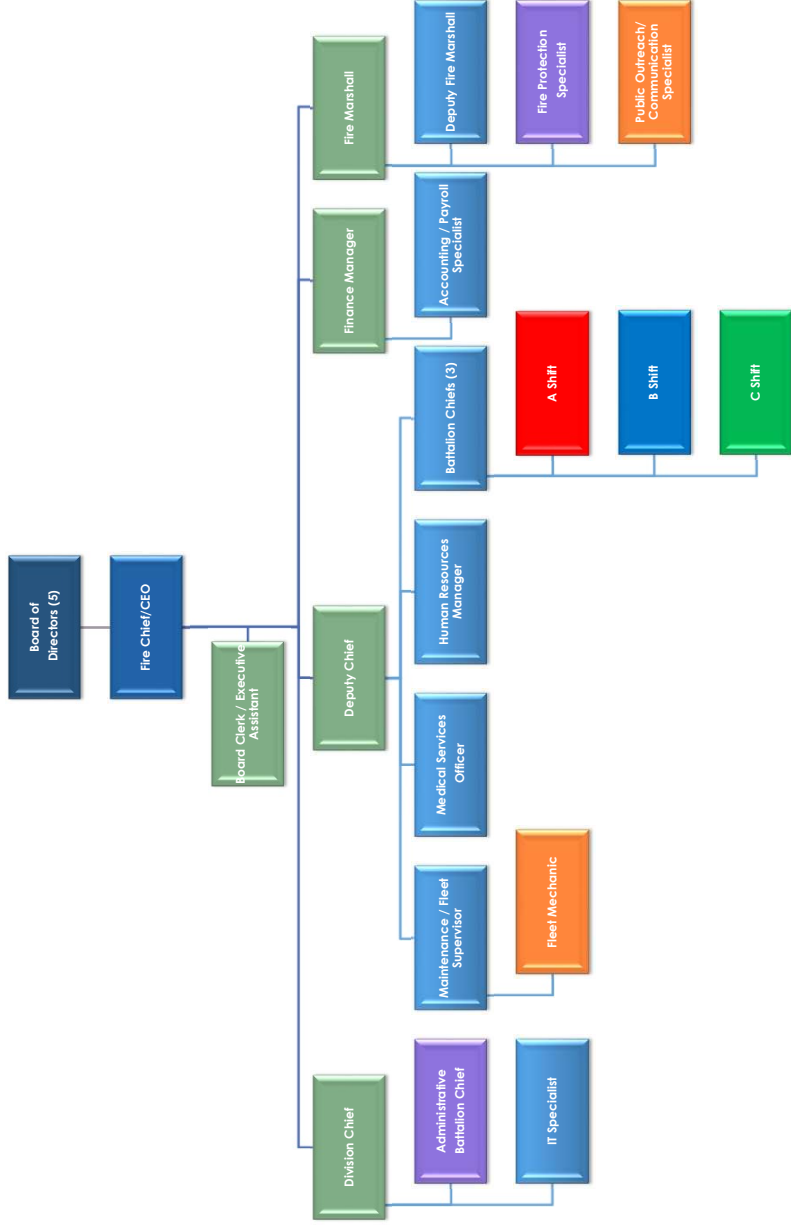
The District currently has 5 fire stations. The District's primary service area is approximately 90 square miles with an estimated population of 52,000 people. The District also provides emergency medical services for 40 additional square miles outside the primary service area. There are 49 full time 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.

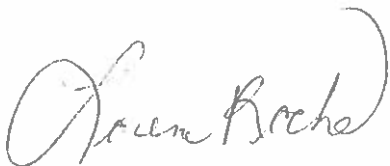
This year's budget represents the hard work and dedication of many Staff members throughout the District who assisted in putting together a document that underscores the District's commitment to its Mission and Vision Statements.

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 Budget	Final Actuals 6/30/26	FY27 Final Budget	\$ Budget vs Budget Variance	% Budget Variance
1	REVENUE					
2	Property Taxes	\$ 22,385,465	\$ 21,932,955	\$ 23,477,549	\$ 1,092,084	4.88%
3	Mitigation Fees - CFD	500,000	290,000	350,000	(150,000)	-30%
4	Ambulance Revenue	4,300,000	4,120,309	4,413,000	113,000	3%
5	Fire Prevention Fees	171,000	188,381	201,000	30,000	18%
6	OES Reimbursement	887,500	899,310	1,037,500	150,000	17%
7	Lease Income	5,500	5,402	24,220	18,720	340%
8	GEMT - State Supplement	-	-	-	-	0%
9	Grant Revenue	445,000	985,458	-	(445,000)	-100%
10	Other Revenues	1,492,023	1,272,546	200,000	(1,292,023)	-87%
11	Sale of Real Property	2,064,000	2,064,000	-	(2,064,000)	-100%
11	Interest Income	400,000	449,119	420,000	20,000	5%
12	TOTAL REVENUE	32,650,488	32,207,481	30,123,269	(2,527,219)	-8%
13	EXPENSE					
14	Salaries and Benefits					
15	Salaries	8,686,500	8,237,858	8,740,100	53,600	1%
16	Overtime	1,825,100	2,185,619	1,888,100	63,000	3%
	OES Overtime	750,000	544,438	750,000	-	0%
17	Single Role Salaries	1,176,600	1,087,794	1,188,700	12,100	1%
18	Single Role Overtime	764,800	987,183	771,500	6,700	1%
19	FLSA	170,700	167,487	171,300	600	0%
20	Holiday Pay	310,200	306,280	311,300	1,100	0%
21	Worker's Compensation	-	132,086	-	-	0%
22	Longevity	140,100	104,123	148,800	8,700	6%
23	Education	170,500	201,957	161,700	(8,800)	-5%
24	Bilingual	52,000	62,800	46,800	(5,200)	-10%
25	Annual Leave Payout	170,400	259,739	310,400	140,000	82%
26	Sick Leave Payout	175,500	189,618	275,400	99,900	57%
27	Payroll Taxes	192,300	206,065	197,200	4,900	3%
28	PERS Classic Safety	1,526,100	1,382,939	1,457,900	(68,200)	-4%
29	PERS PEPRA Safety	376,400	432,672	417,300	40,900	11%
30	PERS Classic Non-Safety	76,900	70,154	80,400	3,500	5%
31	PERS PEPRA Non-Safety	164,300	173,588	165,700	1,400	1%
32	Classic UAL	1,424,900	1,425,912	1,817,000	392,100	28%
33	PEPRA UAL	34,000	33,988	46,590	12,590	37%
34	Workers' Comp Insurance	764,900	838,162	979,000	214,100	28%
35	Pension Obligation Fund Int	1,218,620	1,218,330	1,192,600	(26,020)	-2%
36	Uniforms	100,400	131,671	96,200	(4,200)	-4%
37	Health Insurance	1,830,800	1,705,933	2,002,400	171,600	9%
38	Total Salaries & Benefits	22,102,020	22,086,397	23,216,390	1,114,370	5%
39	Operations Expenses					
40	Dispatch Services	491,500	466,153	555,400	63,900	13%
41	PPGEMT	400,000	628,159	672,000	272,000	68%
42	Structures & Grounds	350,000	731,507	240,000	(110,000)	-31%
43	Fuel	300,000	281,335	300,000	-	0%
44	Medical Supplies	201,200	233,681	201,200	-	0%
45	Materials & Equipment	230,700	371,761	230,700	-	0%
46	Liability Insurance	350,000	337,166	350,000	-	0%
47	Ambulance Billing	200,000	163,840	200,000	-	0%
48	Repairs & Maintenance	138,200	197,239	154,700	16,500	12%
49	Firefighting Equipment	87,900	125,324	87,900	-	0%
50	Safety Equipment & PPE	112,200	111,545	112,200	-	0%
51	Telephone & Cable	75,800	124,975	104,500	28,700	38%
52	Gas & Electric	84,500	99,676	84,500	-	0%
53	Defib Maintenance	42,200	43,637	42,200	-	0%
54	Kitchen & Janitorial Supplies	32,000	27,118	32,000	-	0%
55	Weed Abatement Expenses	10,000	10,323	15,000	5,000	50%
56	Water	25,900	33,199	25,900	-	0%
57	SHSP Grant Funds	16,700	-	16,700	-	0%
58	General Reimbursement	-	8,727	-	-	0%
59	Public Education Material	23,700	4,461	23,700	-	0%
60	Maintenance - MDC & AVL	15,000	-	-	(15,000)	-100%
61	Medical & Pre-Emp Exams	15,000	8,490	15,000	-	0%
62	SCBA Equipment	12,000	3,325	12,000	-	0%
63	Small Tools & Minor Equip	42,400	50,833	42,400	-	0%
64	Fleet Maintenance Software	12,300	7,761	12,300	-	0%
65	Trash	12,300	14,507	12,300	-	0%
66	Sewer	5,500	-	5,500	-	0%
67	Hazmat Disposal & Permits	10,900	13,061	10,900	-	0%
68	EMS Equipment	9,900	14,224	9,900	-	0%

North County Fire Protection District

FY 2026/27

Final Budget

		FY26	Final	FY26 YTD	FY27 Final	\$	%
		Budget	Actuals 6/30/26		Budget	Budget vs Budget Variance	Budget Variance
69	Medical Licensing & CERT	26,300	7,626	\$	26,300	\$ -	0%
70	Emer Incident Meals & Misc	5,000	19,806	\$	19,000	\$ 14,000	280%
71	Trauma Intervention Program	8,000	7,800	\$	8,000	\$ -	0%
72	CERT Program	5,000	4,300	\$	5,000	\$ -	0%
73	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%
74	Total Operations Expenses	4,021,033	4,572,507		4,096,846	\$ 75,813	2%
75	General & Administration Expenses						
76	County Admin Costs	55,000	40,779	\$	55,000	\$ -	0%
77	Computer Materials & Service	167,800	151,436	\$	177,800	\$ 10,000	6%
78	Professional Services	350,000	239,494	\$	261,000	\$ (89,000)	-25%
79	Legal Services	195,000	143,143	\$	195,000	\$ -	0%
80	Professional Development	66,900	62,821	\$	66,900	\$ -	0%
81	Formal Education	75,000	68,283	\$	75,000	\$ -	0%
82	Physicals & Wellness Program	100,000	110,437	\$	100,000	\$ -	0%
83	Memberships & Subscriptions	56,300	67,522	\$	50,400	\$ (5,900)	-10%
84	Employee Assistance Program	75,000	44,125	\$	40,000	\$ (35,000)	-47%
85	Meetings & Travel	78,600	55,436	\$	78,600	\$ -	0%
86	Training Materials	20,000	33,939	\$	20,000	\$ -	0%
87	Labor Negotiations	-	-	\$	-	\$ -	0%
88	Office Expense	8,500	64,783	\$	11,500	\$ 3,000	35%
89	Employee Recognition Program	66,700	9,714	\$	37,500	\$ (29,200)	-44%
90	LAFCO Assessment Fee	12,000	11,482	\$	12,000	\$ -	0%
91	Admin Fees	5,000	2,640	\$	5,000	\$ -	0%
92	Rents & Lease Equipment	10,000	9,701	\$	12,000	\$ 2,000	20%
93	Advertising & Legal Notices	1,500	90	\$	1,000	\$ (500)	-33%
94	Board Members Fees	18,900	18,318	\$	26,500	\$ 7,600	40%
95	Personnel Recruitment	25,000	19,411	\$	25,000	\$ -	0%
96	Community Relations	6,900	26,818	\$	5,000	\$ (1,900)	-28%
97	Board Election	-	-	\$	60,000	\$ 60,000	0%
98	Total Operations & Admin Expenses	1,394,100	1,180,373		1,315,200	\$ (78,900)	-6%
99	TOTAL EXPENSE FROM OPERATIONS	27,517,153	27,839,277		28,628,436	\$ 1,111,283	4%
100	NET REVENUE / (EXPENSE)	\$ 5,133,335	\$ 4,368,204	\$	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		546,400		
	Total Reserved	1,329,895	546,400		1,366,814	36,919	
101	NET REVENUE AVAILABLE FOR CAPITAL	3,803,440	3,821,804		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							
102	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%	
103	Capital - Apparatus	260,000		325,000	\$ 65,000	25%	
104	Capital - Equipment	830,690		65,000	\$ (765,690)	-92%	
105	Capital - Vehicle	100,000		-	\$ (100,000)	-100%	
106	TOTAL CAPITAL EXPENSES	16,739,440	-	15,290,000	(1,449,440)	-9%	
107	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	-		820,414	-		\$ 820,414
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	2,680,087	30,123,269	(1,366,814)	(28,628,436)	(2,000,000)	\$ 808,106
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 Actuals	FY25 Actuals	FY26 Final Budget	FY26 YTD Actuals 6/30/26	FY27 Final Budget	\$ Budget Variance	% Budget Variance
EXPENSE							
Salaries and Benefits							
Payroll Taxes	\$ 90	\$ 79	\$ 1,500	\$ 266	\$ 2,100	\$ 600	40%
Total Salaries & Benefits	90	79	1,500	266	2,100	\$ 600	40%
General & Administration Expenses							
Board Members Fees	6,370	\$ 6,093	18,900	18,318	\$ 26,500	7,600	40%
Uniforms	228	\$ -	1,000	263	\$ 1,000	-	0%
Meetings & Travel	16,411	\$ 2,887	25,000	18,710	\$ 25,000	-	0%
Professional Development	6,667	\$ 1,541	-	-	\$ -	-	0%
Employee Recognition Program	3,168	\$ 779	5,000	393	\$ 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	10,089	\$ 15,000	-	0%
County Admin Costs	42,624	\$ 61,251	55,000	40,758	\$ 55,000	-	0%
Office Expense	860	\$ 1,263	1,000	3,250	\$ 1,500	500	50%
Legal Services	105,368	\$ 277,086	195,000	143,143	\$ 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	246,496	397,000	67,600	21%
TOTAL EXPENSE	209,874	397,262	330,900	246,762	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 6/30/26	Budget	Budget	Budget
							Variance	Variance
EXPENSE								
Salaries and Benefits								
Salaries	\$ 1,388,796	\$ 1,299,424	\$ 1,741,000	\$ 1,437,543	\$ 1,780,700	39,700	2%	
FLSA	-	\$ -	\$ -	\$ -	\$ -	-	0%	
Holiday Pay	-	\$ -	\$ -	\$ -	\$ -	-	0%	
Worker's Compensation	-	\$ -	\$ -	\$ -	\$ -	-	0%	
Longevity	8,276	\$ 10,423	\$ 22,400	\$ 12,819	\$ 26,300	3,900	17%	
Education	34,421	\$ 39,998	\$ 45,600	\$ 44,551	\$ 46,400	800	2%	
Bilingual	10,429	\$ 11,800	\$ 15,600	\$ 15,729	\$ 15,600	-	0%	
Overtime	6,501	\$ 18,648	\$ 2,900	\$ 17,398	\$ 74,800	71,900	2479%	
Sick Leave Payout	48,765	\$ 92,441	\$ 62,900	\$ 46,965	\$ 128,900	66,000	105%	
Payroll Taxes	26,101	\$ 24,548	\$ 26,300	\$ 29,977	\$ 28,000	1,700	6%	
Annual Leave Payout	52,030	\$ 143,033	\$ 49,500	\$ 138,080	\$ 163,700	114,200	231%	
PERS Classic Safety	169,356	\$ 187,172	\$ 244,300	\$ 197,107	\$ 249,800	5,500	2%	
PERS PEPRA Non-Safety	39,796	\$ 46,827	\$ 48,000	\$ 47,680	\$ 48,200	200	0%	
PERS Classic Non-Safety	26,984	\$ 16,381	\$ 53,500	\$ 29,845	\$ 56,800	3,300	6%	
PERS PEPRA Safety	-	\$ 1,071	\$ -	\$ 1,450	\$ -	-	0%	
Classic Ual	-	\$ 349,158	\$ 1,424,900	\$ 491,938	\$ 501,600	(923,300)	-65%	
Pepra Ual	-	\$ 5,604	\$ 34,000	\$ 8,969	\$ 12,860	(21,140)	-62%	
Health Insurance	271,785	\$ 297,440	\$ 347,600	\$ 328,132	\$ 363,300	15,700	5%	
115 Trust	-	\$ -	\$ -	\$ -	\$ -	-	0%	
Pension Obligation Fund Int	1,221,677	\$ 1,201,289	\$ 1,218,620	\$ 1,218,330	\$ 1,192,600	(26,020)	-2%	
Total Salaries & Benefits	3,304,914	3,745,257	5,337,120	4,066,514	4,689,560	(647,560)	-12%	
Operations Expenses								
Ambulance Billing	161,643	\$ 148,802	-	-	-	-	0%	
Structures & Grounds	299,361	\$ 309,102	350,000	731,507	240,000	(110,000)	-31%	
Trauma Intervention Program	-	\$ 7,800	8,000	7,800	8,000	-	0%	
Water	25,770	\$ 30,145	25,900	33,199	25,900	-	0%	
Sewer	5,236	\$ 553	5,500	-	5,500	-	0%	
Trash	12,802	\$ 12,324	12,300	14,507	12,300	-	0%	
Gas & Electric	79,343	\$ 81,884	84,500	99,676	84,500	-	0%	
Materials & Equipment	-	\$ 11	-	-	-	-	0%	
Small Tools & Minor Equip	4,401	\$ 1,076	37,400	44,225	37,400	-	0%	
Total Operations Expenses	588,558	591,697	523,600	930,913	413,600	(110,000)	-21%	
General & Administration Expenses								
Uniforms	32,190	\$ 17,616	15,400	17,528	15,400	-	0%	
Meetings & Travel	2,968	\$ 2,125	-	3,650	-	-	0%	
Professional Development	23,164	\$ 12,319	-	3,897	-	-	0%	
Employee Recognition Program	18,182	\$ 16,123	61,700	9,321	32,500	(29,200)	-47%	
Community Relations	-	\$ -	-	-	-	-	0%	
LAFCO Assessment Fee	-	\$ -	-	-	-	-	0%	
Memberships & Subscriptions	5,432	\$ 7,934	9,000	6,684	10,000	1,000	11%	
County Admin Costs	-	\$ 590	-	21	-	-	0%	
Office Expense	16,445	\$ 10,988	7,500	61,534	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	838,162	979,000	214,100	28%	
Pension Expense	-	\$ -	-	-	-	-	0%	
Gasb 75 Opeb Expense	-	\$ 2,300	-	5,500	-	-	0%	
Opeb Deferred Contributions	-	\$ -	-	-	-	-	0%	
Employee Assistance Program	21,499	\$ 32,783	75,000	44,125	40,000	(35,000)	-47%	
Personnel Recruitment	28,949	\$ 21,139	25,000	19,411	25,000	-	0%	
Physicals & Wellness Program	82,057	\$ 91,198	100,000	110,437	100,000	-	0%	
Computer Materials & Service	157,774	\$ 127,852	167,800	151,436	177,800	10,000	6%	
Rents & Lease Equipment	9,567	\$ 11,037	10,000	9,701	12,000	2,000	20%	
Formal Education	-	\$ -	-	-	-	-	0%	
Training Materials	98	\$ -	-	-	-	-	0%	
Admin Fees	8,972	\$ 1,841	5,000	2,640	5,000	-	0%	
Professional Services	282,520	\$ 264,977	350,000	239,494	261,000	(89,000)	-25%	
Liability Insurance	-	\$ -	350,000	337,166	350,000	-	0%	
Total Operations & Admin Expenses	1,647,276	1,757,742	1,941,300	1,860,707	2,017,700	76,400	4%	
TOTAL EXPENSE	5,540,748	6,094,696	7,802,020	6,858,134	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 6/30/26	FY27 Final Budget	\$ Budget Variance	% Budget Variance
EXPENSE							
Salaries and Benefits							
Salaries	\$ 368,951	\$ 381,531	\$ 402,900	\$ 394,815	\$ 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	\$ 14,575	\$ 14,600	100	1%
Bilingual	-	\$ -	\$ -	\$ -	\$ -	-	0%
Overtime	4,313	\$ 5,805	\$ -	\$ 3,452	\$ -	-	0%
Sick Leave Payout	9,109	\$ 11,262	\$ 12,000	\$ 12,475	\$ 13,400	1,400	12%
Payroll Taxes	5,373	\$ 5,665	\$ 6,000	\$ 6,584	\$ 6,100	100	2%
Annual Leave Payout	18,773	\$ 24,461	\$ 22,900	\$ 21,620	\$ 22,200	(700)	-3%
PERS Classic Safety	45,969	\$ 49,479	\$ 50,400	\$ 50,430	\$ 50,900	500	1%
PERS PEPRA Non-Safety	7,571	\$ 8,202	\$ 8,500	\$ 8,403	\$ 8,600	100	1%
PERS Classic Non-Safety	-	\$ -	\$ -	\$ -	\$ -	-	0%
PERS PEPRA Safety	16,013	\$ 17,207	\$ 17,900	\$ 17,721	\$ 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	\$ 62,210	\$ 82,500	9,600	13%
Total Salaries & Benefits	561,963	575,280	612,200	595,284	626,600	14,400	2%
Operations Expenses							
Materials & Equipment	476	\$ 315	5,000	\$ 626	\$ 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	\$ 4,461	\$ 22,500	-	0%
Weed Abatement Expenses	6,653	\$ 7,540	10,000	\$ 10,323	\$ 15,000	5,000	50%
Total Operations Expenses	36,429	24,850	42,500	19,710	47,500	5,000	12%
General & Administration Expenses							
Community Relations	2,628	\$ 14,774	6,900	\$ 26,818	\$ 5,000	(1,900)	-28%
Memberships & Subscriptions	8,870	\$ 3,901	20,000	\$ 10,041	\$ 15,000	(5,000)	-25%
Training Materials	5,005	\$ 6,099	6,500	\$ 3,149	\$ 6,500	-	0%
Total Operations & Admin Expenses	19,696	24,774	33,400	40,009	26,500	(6,900)	-21%
TOTAL EXPENSE	618,088	624,904	688,100	655,003	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 6/30/26	FY27 Final Budget	\$ Budget Variance	% Budget Variance
EXPENSE							
Salaries and Benefits							
Salaries	\$ 5,353,969	\$ 5,939,228	\$ 6,304,900	\$ 6,170,938	\$ 6,311,000	\$ 6,100	0%
FLSA	148,931	\$ 162,141	\$ 170,700	\$ 167,487	\$ 171,300	\$ 600	0%
Holiday Pay	276,068	\$ 293,960	\$ 310,200	\$ 303,655	\$ 311,300	\$ 1,100	0%
Worker's Compensation	523,580	\$ 164,224	\$ -	\$ 132,086	\$ -	\$ -	0%
Longevity	63,620	\$ 83,161	\$ 117,700	\$ 91,304	\$ 122,500	\$ 4,800	4%
Education	117,647	\$ 135,944	\$ 107,500	\$ 142,831	\$ 95,400	\$ (12,100)	-11%
Bilingual	9,014	\$ 12,800	\$ 15,600	\$ 15,729	\$ 10,400	\$ (5,200)	-33%
Overtime	1,360,245	\$ 2,001,407	\$ 1,665,600	\$ 1,990,857	\$ 1,684,500	\$ 18,900	1%
OES Overtime	575,160	\$ 978,343	\$ 750,000	\$ 544,438	\$ 750,000	\$ -	0%
Sick Leave Payout	98,802	\$ 119,114	\$ 100,600	\$ 130,178	\$ 133,100	\$ 32,500	32%
Payroll Taxes	117,878	\$ 135,996	\$ 127,500	\$ 136,215	\$ 129,600	\$ 2,100	2%
Annual Leave Payout	255,017	\$ 89,002	\$ 98,000	\$ 94,367	\$ 124,100	\$ 26,100	27%
PERS Classic Safety	1,184,786	\$ 1,199,035	\$ 1,231,400	\$ 1,135,322	\$ 1,157,200	\$ (74,200)	-6%
PERS PEPRSA Safety	256,509	\$ 340,315	\$ 358,500	\$ 413,501	\$ 399,300	\$ 40,800	11%
Classic Ual	397,408	\$ 471,307	\$ -	\$ 933,974	\$ 1,315,400	\$ 1,315,400	0%
Pepra Ual	9,813	\$ 133,626	\$ -	\$ 25,019	\$ 33,730	\$ 33,730	0%
Uniforms	62,075	\$ 87,089	\$ 77,000	\$ 83,326	\$ 72,800	\$ (4,200)	-5%
Health Insurance	1,059,768	\$ 1,002,851	\$ 1,220,700	\$ 1,117,138	\$ 1,333,000	\$ 112,300	9%
Total Salaries & Benefits	11,870,289	13,349,545	12,655,900	13,628,364	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	\$ 125,324	\$ 87,900	\$ -	0%
SCBA Equipment	10,567	\$ 9,011	\$ 12,000	\$ 3,325	\$ 12,000	\$ -	0%
Cert Program	-	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Public Education Material	-	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Emer Incident Meals & Misc	17,632	\$ 29,273	\$ 5,000	\$ 19,806	\$ 19,000	\$ 14,000	280%
SHSP Grant Funds	3,570	\$ -	\$ 16,700	\$ -	\$ 16,700	\$ -	0%
Safety Equipment & Ppe	77,807	\$ 93,696	\$ 112,200	\$ 111,545	\$ 112,200	\$ -	0%
Repairs & Maintenance	5,690	\$ 6,568	\$ 10,700	\$ 8,988	\$ 10,700	\$ -	0%
Kitchen & Janitorial Supplies	28,942	\$ 31,821	\$ 32,000	\$ 27,118	\$ 32,000	\$ -	0%
General Reimbursement	-	\$ 7,911	\$ -	\$ 8,727	\$ -	\$ -	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	304,832	290,500	\$ 14,000	5%
General & Administration Expenses							
Meetings & Travel	1,054	\$ 1,530	\$ -	\$ 7,699	\$ -	\$ -	0%
Professional Development	7,346	\$ 21,094	\$ -	\$ 3,448	\$ -	\$ -	0%
Memberships & Subscriptions	35,042	\$ 46,268	\$ -	\$ 33,873	\$ -	\$ -	0%
Total Operations & Admin Expenses	43,442	68,892	-	-	-	\$ -	0%
TOTAL EXPENSE	12,257,586	13,803,752	12,932,400	13,978,215	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 6/30/26	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	\$ 1,087,794	\$ 1,188,700	\$ 12,100	\$ 12,100	1%
Single Role Overtime	862,650	\$ 1,025,204	\$ 764,800	\$ 987,183	\$ 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	\$ 20,857	\$ 10,400	-	-	0%
Sick Leave Payout	571	-	-	-	-	-	-	0%
Payroll Taxes	27,387	\$ 30,689	\$ 27,400	\$ 29,521	\$ 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	\$ 108,160	\$ 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	-	\$ 23,284	-	-	-	0%
Health Insurance	134,614	\$ 123,155	\$ 129,000	\$ 134,559	\$ 156,600	\$ 27,600	\$ 27,600	21%
Total Salaries & Benefits	2,203,703	2,441,339	2,207,200	2,412,193	2,257,100	\$ 49,900	2%	
Operations Expenses								
Ambulance Billing	29,420	\$ -	\$ 200,000	\$ 163,840	\$ 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	\$ 233,681	\$ 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	\$ 8,490	\$ 15,000	-	-	0%
Ems Equipment	659	\$ 4,644	\$ 9,900	\$ 14,224	\$ 9,900	-	-	0%
Medical Licensing & Cert	21,309	\$ 4,156	\$ 26,300	\$ 7,626	\$ 26,300	-	-	0%
Defib Maintenance	61,466	\$ 68,809	\$ 42,200	\$ 43,637	\$ 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	1,099,657	1,167,800	\$ 272,000	30%	
General & Administration Expenses								
Board Members Fees	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Meetings & Travel	-	-	-	-	-	-	-	0%
Professional Development	11,063	\$ 1,043	-	-	-	-	-	0%
Employee Recognition Program	-	-	-	-	-	-	-	0%
Community Relations	-	-	-	-	-	-	-	0%
LAFCO Assessment Fee	-	-	-	-	-	-	-	0%
Memberships & Subscriptions	200	\$ 12,859	\$ 200	\$ 272	\$ 200	-	-	0%
Professional Services	889	-	-	-	-	-	-	0%
Total Operations & Admin Expenses	12,152	13,902	200	272	200	\$ -	0%	
TOTAL EXPENSE	2,985,128	3,162,581	3,103,200	3,512,123	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 6/30/26	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	\$ 8,045	\$ 20,300	\$ -	\$ -	0%
Total Operations Expenses	-	32,300	20,300	8,045	20,300	\$ -	\$ -	0%
TOTAL EXPENSE	-	32,300	20,300	8,045	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 6/30/26	Budget	Budget	Budget
EXPENSE							Variance	Variance
Operations Expenses								
Materials & Equipment	\$ 77,160	\$ 18,477	\$ 59,000	\$ 116,262	\$ 59,000	\$ -	0%	
Repairs & Maintenance	80,775	\$ 84,849	\$ 109,000	\$ 104,103	\$ 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	\$ 124,975	\$ 104,500	\$ 28,700	38%	
Dispatch Services	469,152	\$ 479,439	\$ 491,500	\$ 466,153	\$ 555,400	\$ 63,900	13%	
Fuel	-	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
Fleet Maintenance Software	-	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
Hazmat Disposal & Permits	-	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
Total Operations Expenses	753,181	679,314	750,300	811,493	827,900	\$ 77,600	10%	
General & Administration Expenses								
Memberships & Subscriptions	39	\$ 120	\$ -	\$ 84	\$ -	\$ -	0%	
Total Operations & Admin Expenses	39	120	-	84	-	\$ -	0%	
TOTAL EXPENSE	753,220	679,434	750,300	811,577	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 6/30/26	FY27 Final Budget	\$ Budget Variance	% Budget Variance
EXPENSE								
Salaries and Benefits								
Salaries	\$ 208,110	\$ 230,307	\$ 237,700	\$ 237,700	\$ 234,563	\$ 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	\$ 10,486	\$ 10,400	\$ -	0%
Overtime	2,295	\$ 2,312	\$ 1,700	\$ 1,700	\$ 3,918	\$ 1,400	\$ (300)	-18%
Sick Leave Payout	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Payroll Taxes	3,179	\$ 3,369	\$ 3,600	\$ 3,600	\$ 3,503	\$ 3,700	\$ 100	3%
Annual Leave Payout	946	\$ 2,508	\$ -	\$ -	\$ 4,375	\$ 400	\$ 400	0%
PERS Classic Safety	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
PERS PEPRA Non-Safety	8,198	\$ 8,906	\$ 9,600	\$ 9,600	\$ 9,344	\$ 9,800	\$ 200	2%
PERS Classic Non-Safety	21,293	\$ 22,993	\$ 23,400	\$ 23,400	\$ 23,397	\$ 23,600	\$ 200	1%
PERS PEPRA Safety	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Classic Ual	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Pepra Ual	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Health Insurance	52,138	\$ 51,226	\$ 60,600	\$ 60,600	\$ 56,444	\$ 67,000	\$ 6,400	11%
Total Salaries & Benefits	313,895	332,021	349,100	349,100	346,029	360,800	\$ 11,700	3%
Operations Expenses								
Materials & Equipment	174,196	\$ 173,090	\$ 146,400	\$ 146,400	\$ 246,829	\$ 146,400	\$ -	0%
Small Tools & Minor Equip	4,905	\$ 7,070	\$ 5,000	\$ 5,000	\$ 6,608	\$ 5,000	\$ -	0%
Repairs & Maintenance	19,316	\$ 56,096	\$ 18,500	\$ 18,500	\$ 84,148	\$ 35,000	\$ 16,500	89%
Fuel	271,432	\$ 237,400	\$ 300,000	\$ 300,000	\$ 281,335	\$ 300,000	\$ -	0%
Fleet Maintenance Software	1,185	\$ 7,130	\$ 12,300	\$ 12,300	\$ 7,761	\$ 12,300	\$ -	0%
Hazmat Disposal & Permits	4,313	\$ 8,147	\$ 10,900	\$ 10,900	\$ 13,061	\$ 10,900	\$ -	0%
Total Operations Expenses	475,348	488,934	493,100	493,100	639,742	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	\$ -	\$ -	\$ 3,389	\$ -	\$ -	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	6,889	2,900	\$ -	0%
TOTAL EXPENSE	802,581	827,946	845,100	845,100	992,660	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 6/30/26	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	\$ 169,994	\$ 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	-	\$ -	\$ -	\$ 7,451	\$ -	\$ -	0%
Total Salaries & Benefits	-	-	154,900	177,445	127,400	\$ (27,500)	-18%
General & Administration Expenses							
Professional Development	33,932	\$ 11,682	\$ 66,900	\$ 52,087	\$ 66,900	\$ -	0%
Meetings & Travel	-	\$ -	\$ 53,600	\$ 25,376	\$ 53,600	\$ -	0%
Memberships & Subscriptions	453	\$ 1,058	\$ 12,000	\$ 4,978	\$ 10,100	\$ (1,900)	-16%
Formal Education	72,800	\$ 62,854	\$ 75,000	\$ 68,283	\$ 75,000	\$ -	0%
Training Materials	6,596	\$ 6,168	\$ 13,500	\$ 30,790	\$ 13,500	\$ -	0%
Total Operations & Admin Expenses	113,780	83,762	221,000	181,514	219,100	\$ (1,900)	-1%
TOTAL EXPENSE	113,780	83,762	375,900	358,959	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.

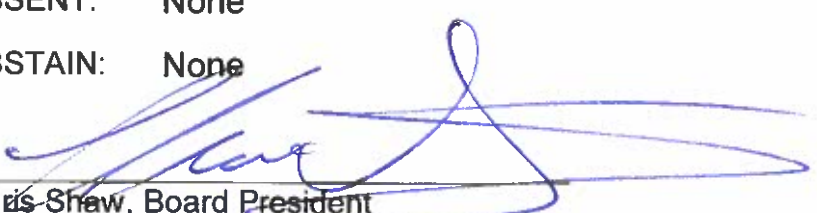
APPROVED, ADOPTED AND SIGNED by the Board of Directors of the North County Fire Protection District held on this **22nd day of September 2026**, by the following vote:

AYES: Egkan, Munson, Pike, Reardon, and Shaw

NOES: None

ABSENT: None

ABSTAIN: None


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