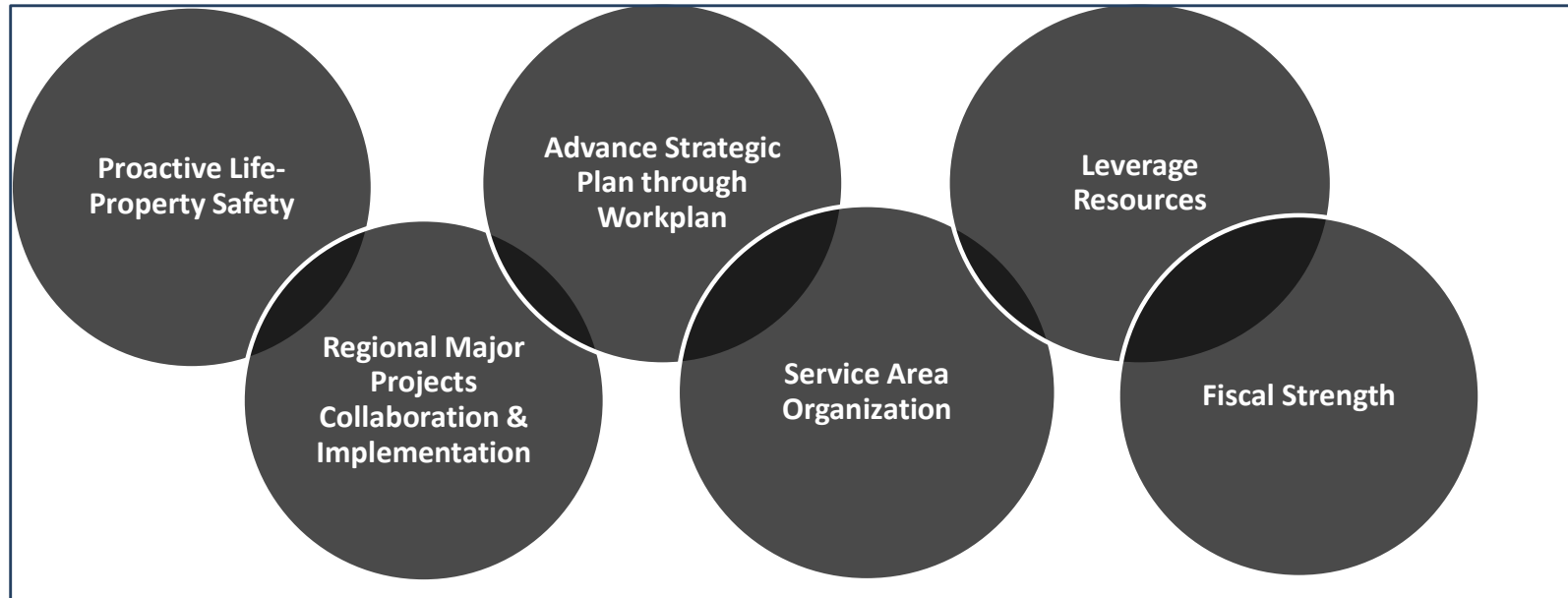


Los Altos Hills County Fire District Service Area Program Adopted Budget FY2026-2027



BUDGET THEMES



Prevention-
Protection-
Resiliency

Preparedness

Infrastructure

Sustainability

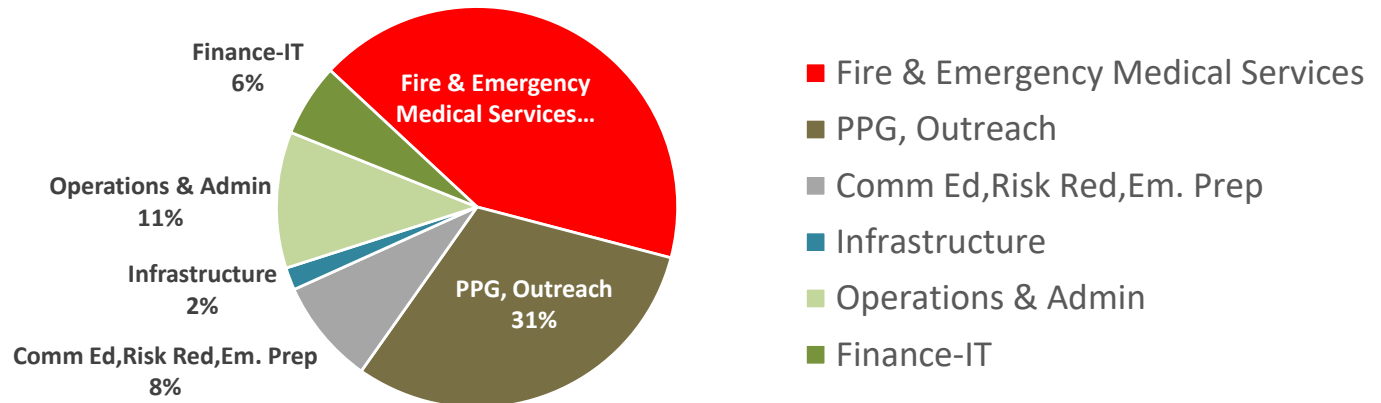


Los Altos Hills County Fire District

“Protect the lives, property, and environment within the district it serves from fires, disasters, medical emergencies, or other incidents through education, prevention, and emergency response services and be responsible for the financial stewardship of district taxpayers’ funds.”

EXPENDITURES BY SERVICE / PROGRAM AREA	FUND	SERVICE AREA	22-23 ACTUAL	23-24 ACTUAL	24-25 ACTUAL	25-26 BUDGET	25-26 ESTIMATE	26-27 BUDGET	CHANGE \$	CHANGE %
Fire Services	GEN	1.0	7,261,805	7,598,789	8,105,928	8,975,720	8,520,720	9,386,410	410,690	4.58%
Programs, Planning, Grants, Outreach	GEN	2.0	1,344,085	1,990,325	2,295,314	6,464,376	3,219,855	6,844,000	379,623	5.87%
Community Education & Risk Reduction, Emergency Prep.	GEN	3.0	144,577	370,291	502,899	1,229,823	1,152,595	1,890,845	661,022	53.75%
Capital Assets & Infrastructure	GEN	0.8	146,852	121,715	157,541	1,167,300	213,150	404,000	(763,300)	-65.39%
Operations & Administration	GEN	6.0	921,543	807,952	1,167,370	2,347,333	1,679,975	2,447,240	99,907	4.26%
Finance-IT-Fiscal Planning	GEN	7.0	282,198	484,616	577,046	1,156,423	1,083,680	1,310,291	153,868	13.31%
Outreach (Reorganized FY25-26)	GEN		221,057	374,852	536,601	826,058			(826,058)	-100.00%
			10,322,118	11,748,540	13,342,699	22,167,033	15,869,975	22,282,786	115,753	0.52%
POSITIONS - Full Time Equivalents	GEN	All	5.50	8.00	9.96	13.50	13.02	13.50	0.00	0.00%

Draft Budget Allocation By Service Area





FIRE & EMERGENCY MEDICAL SERVICES

Providing Superior Fire Prevention, Detection and Suppression Services and Emergency Medical Response

EXPENDITURES	FUND	SERVICE AREA	22-23 ACTUAL	23-24 ACTUAL	24-25 ACTUAL	25-26 BUDGET	25-26 ESTIMATE	26-27 BUDGET	CHG \$	CHG %
Fire Services	GEN	1.0	7,261,805	7,598,789	8,105,928	8,975,720	8,520,720	9,386,410	410,690	4.58%
Fire Services			7,261,805	7,598,789	8,105,928	8,975,720	8,520,720	9,386,410	410,690	4.58%

Budget Snapshot FY26-27 Allocation Changes

LAHCFD continues the critical funding of fire and emergency medical services through its long-term contract with Santa Clara County Fire Protection District (SCCCFPD). These services are foundational to fire prevention, suppression and response in an era where current and proactive life & property safety readiness is more important than ever. The high impact fire seasons experienced recent years is a testament to the need for remaining steadfast in these efforts.

Emergency medical services are both essential and highly used throughout the year. These services are provided by SCCCYPD and funded through LAHCFD.

The primary Draft Budget change results from the annual expected contract COLA adjustments amounting to \$394K. The District continues to augment funding for additional high fire season staffing at Palo Alto station #8 in the amount of \$640K.

Draft Budget projections presume the final payout of the three contracted fire apparatus reimbursements, \$1.9M in FY26-27 (1 truck with use of committed reserves)) and estimated \$2.3M in FY27-28 (2 engines with fund commitments). This represents a combined \$5M use of fund reserve commitments already in place.

The FY25-26 Budget included related professional services within the Infrastructure service area in the amount of \$715K (above prior year allocation of \$350K) to evaluate feasibility and plan, design, the possible construction of a new District fire station to enhance overall services and response time. These dollars are expected to roll forward pending County approval into FY26-27.

Key Workplan Items FY26-27 & Upcoming

FIRE & EMERGENCY RESPONSE SERVICES

- Renewal of the Palo Alto Station #8 annual agreement for a multi-year five-year term
- Coordinate the renewal of SCCCYPD multi-year agreement to be completed by December 2026.
- Battalion Chief Service contract continuation
- Fire detection early warning system in line with County coordination

AUGMENTED EQUIPMENT & FACILITIES

- Water Tender funded & delivery pending in August 2027
- 1 Fire Truck & Apparatus reimbursement funded & pending delivery in 2026-2027 -currently a rollover
- 2 Type 1 Fire Engines and Equipment reimbursement-pending delivery, funded and payment expected in FY26-27 and FY27-28 - currently in rollover
- \$250K renewed rollover allocation in Capital for an AI system to supplement County plans - currently a rollover
- \$1.065M anticipated updated net rollover for the completion of a new fire facility assessment, preliminary costing and design (715K + 350K)



Summary Budget



COST CATEGORY	22-23 ACTUAL	23-24 ACTUAL	24-25 ACTUAL	25-26 BUDGET	25-26 ESTIMATE	26-27 BUDGET	CHG \$	CHG %
<u>FIRE & EMERGENCY MEDICAL SERVICES</u>	7,261,805	7,598,789	8,105,928	8,975,720	8,520,720	9,386,410	410,690	4.58%
	7,261,805	7,598,789	8,105,928	8,975,720	8,520,720	9,386,410	410,690	4.58%

POSITIONS (Contract Service)	22-23	23-24	24-25	25-26	25-26	26-27	CHG \$	CHG %
Fire Services	0.00	0.00	0.00	0.00	0.00	0.00	-	-
	0.00	0.00	0.00	0.00	0.00	0.00	-	-

SCCFPD

- Prevention/Suppression
- Emergency Medical Response services
- Disaster response
- HazMat
- Investigation
- Communication Systems

Battalion Chief

- 24/7 Battalion Chief funding

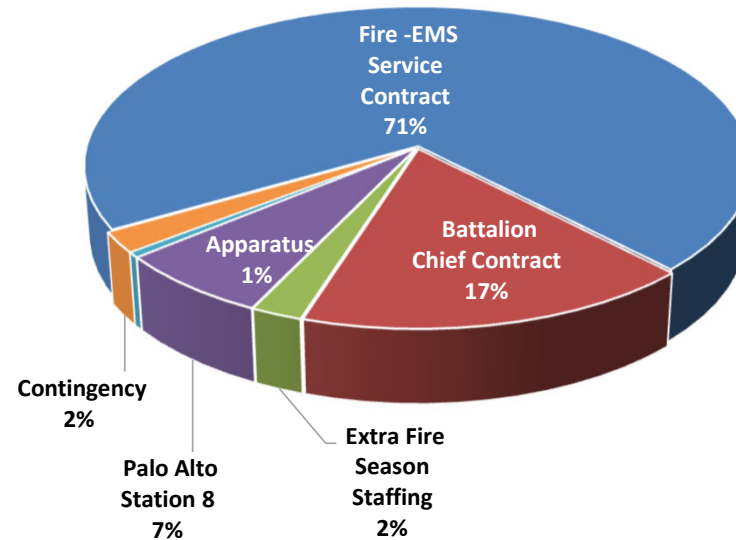
LAHCFD Enhancements

- Palo Alto Station 8 staffing
- High Fire season staffing
- Engine rentals
- Emergency contingency funding
- Resource allocation for an AI early warning detection system to supplement County plans

Capital Funding

- Realize Fire Truck funding
- Other Apparatus needs
- Future evaluation of the planning, design & construction of a new Fire Facility (\$1.065M rollover within Infrastructure)

Fire & Emergency Medical Services



Detail Budget



EXPENDITURES BY LINE ITEM	FUND	COUNTY GL	LAHCFD GL	22-23 ACTUAL	23-24 ACTUAL	24-25 ACTUAL	25-26 BUDGET	25-26 ESTIMATE	26-27 BUDGET	CHG \$	CHG %
SCCCFPD Service Contract	GEN	5255000	5255501	5,492,616	5,764,998	6,023,250	6,353,560	6,353,560	6,671,240	317,680	5.00%
Battalion Chief Services	GEN		5255502	1,330,638	1,396,626	1,459,188	1,539,210	1,539,210	1,616,170	76,960	5.00%
SCCCFPD Supplies, Maint. & Reimbursements	GEN		5255503	2,799	2,993	3,272	4,000	4,000	4,000	0	0.00%
Extra Fire Season Staff	GEN		5255504	0	0	0	100,000	0	100,000	0	0.00%
Type 3 Fire Engine Rental	GEN		5255505	0	0	0	50,000	0	50,000	0	0.00%
Palo Alto Fire Station #8	GEN		5255506	435,752	434,172	620,218	623,950	623,950	640,000	16,050	2.57%
Fire Protection Hand Crews	GEN		5255507	0	0	0	105,000	0	105,000	0	0.00%
SCCCFPD Apparatus & Enhancements	GEN		5255508	0	0	0	0	0	0	0	-
SCCCFPD Fire Engine Water Tender	GEN		5255509	0	0	0	0	0	0	0	-
Contract Services Contingency	GEN		5255510	0	0	0	200,000	0	200,000	0	0.00%
Total Fire Contract Services				7,261,805	7,598,789	8,105,928	8,975,720	8,520,720	9,386,410	410,690	4.58%
Fire Services				7,261,805	7,598,789	8,105,928	8,975,720	8,520,720	9,386,410	410,690	4.58%



Programs, Planning, Grants, Outreach & Communications

Planning the Projects and Programs that Make the Community Safe, Resilient & Ready

		SERVICE	22-23	23-24	24-25	25-26	25-26	26-27	CHG \$	CHG %
EXPENDITURES		AREA	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET		
Programs, Planning , Grants,Outreach & Communications	GEN	1.0	1,344,085	1,990,325	2,295,314	6,464,376	3,219,855	6,844,000	379,623	5.87%
			1,344,085	1,990,325	2,295,314	6,464,376	3,219,855	6,844,000	379,623	5.87%

Budget Snapshot 26-27 Allocation Changes

+ 400K final year I-280 allocation (year three \$3.15M of the multi-year \$6.9M project adjusted for COLA. Final project costs pending engineering completion and RFP)
+ 172K projected evacuation routes including integration of the FY25-26 Pilot Flashy Fuels Program in coordination with the Town
+136K integration of the former ESM communications & outreach program costs including related SCCFSC support
+ 89K reallocation of General Analyst - now 60% to PPG as part of ESM reorg
+ 52K PPG project Specialist updated from temporary as part of ESM Re-organization
+ 22K enhanced overtime given large scale projects and outreach
- 52K moderate planning-program FSC oversight costs with the ESM Re-org
- 89K moderate the open Space Fuel Break program allocation
- 115K contingency now excludes flashy fuels now reallocated to Evacuation Routes.
- 250K FY25-26 PEIR budget now subject to rollover

Key dependencies include:

DEPENDENCIES

Town of LAH, Midpeninsula Regional Open Space District
Stanford, Palo Alto Fire Dept.
City of Palo Alto Planning, Hidden Villa
Central Fire, District 5
County Roads & Airports, Caltrans
CALFIRE, SC County, Grantors

Key Workplan Items FY25-26 & Upcoming

EVACUATION ROUTES & ROAD

HARDENING

Elena-Fremont - La Paloma West Wind La Barranca / Page Mill Moody / El Monte, Black Mountain Natoma Purissima/ Arastradero / Magdalena-Eastbrook
Flashy Fuels Program
Community Strategic Fuel Break
Determine CEQA model
Mapping of offroad topography
Collaborate with MidPen / Central Fire

DEVELOPMENT OF I-280 FUEL BREAK

Satellite Projects: Page Mill Cloverleaf
Determine and confirm regional partners
Adjust Scope of Work, Project Budget
Select Vegetation Contractor
Constructing Agreements with County
Completed CEQA Ca State Gov.
Proclamation
Determine Two Phases of work Scope
Finalizing Treatment Prescription
Implementation of Vegetation Work
Collaboration with Regional Partners

FIRE ACCESS ROADS VEGETATION (Moved to CERR)

Treatment
Research Easement Authority

VEGETATION MANAGEMENT PROJECTS

Byrne Preserve / Def Space Brush Chipping
Determine CEQA Models
Analyze CEQA on a Project-specific Basis
Crosstrain Staff in CEQA
Programmatic Environ. Impact Report
Vendor management & training

Key Workplan Items FY25-26 & Upcoming

PROGRAMMATIC ENVIRON. IMPACT REPORT

Vendor management & training
OUTREAC & COMMUNICATIONS
Publish Newsletter
Publish Annual Resilience Calendar
Manage Social Media Content
Multimedia Communication Materials
Contribute to Regional Partners
Vendor Procurement for Collateral Update
LAHCFD District Services Guide
Website Updates for teams
Collateral Production for teams
Post Event Production Media

CWPP COUNTYWIDE UPDATE

Participate in Regional Core Mgmt. Team
Annual Update of Annex 4 / Addendum
Maintain CWPP Annex 4 Project Tracker
Vendor management

MAINTAIN /EXPAND REGIONAL PARTNERSHIPS SUPPORT REGIONAL PROJECTS

Emergency Vehicle Access Roads
Full Length of Page Mill Evac. Route
Collaborate with Town and County Fire
Collaborate on Multi-Jurisdictional Hazard Mitigation Plan
Staff support to regional partners
Identify and plan for Resource Gaps
Coordinate GIS/Mapping for Projects
Hidden Villa Mapping/Grant Support
Foundational Document Updates
-CWPP Annex 4 and Addendum
-Strategic Plan / Chart of Services
Potential State and Federal Grants
Evaluate Grant potential for Stakeholders
Support Regional partner submissions
Cross Train staff in grants

Summary Budget

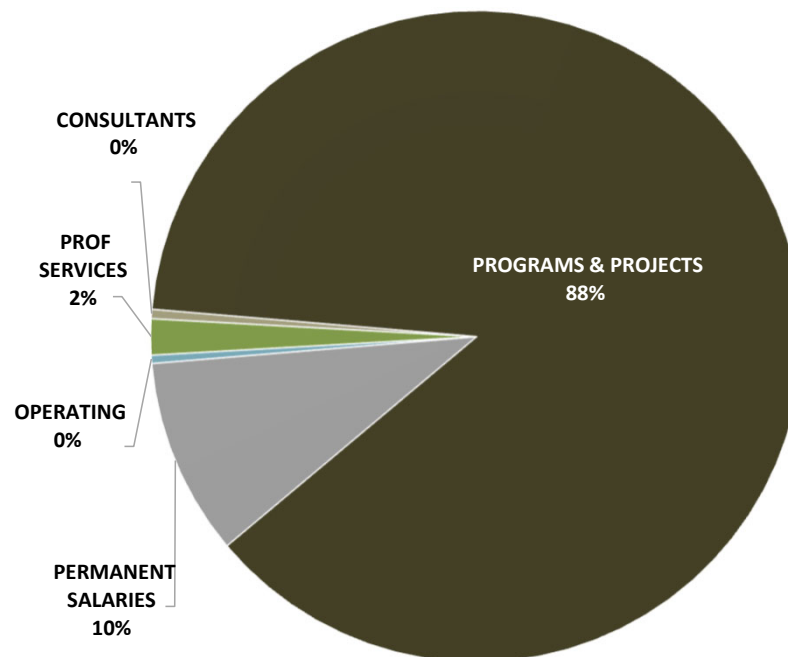


<u>Programs, Planning, Grants, Outreach & Communications</u>	22-23	23-24	24-25	25-26	25-26	26-27	CHG \$	CHG %
COST CATEGORY	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET		
PERMANENT SALARIES	232,250	422,156	493,052	504,341	596,035	670,430	166,089	32.93%
OPERATING	-	9,636	6,905	26,575	18,100	28,000	1,425	5.36%
PROFESSIONAL SERVICES	-	61,811	70,008	359,325	96,650	122,250	(237,075)	-65.98%
CONSULTANTS	-	11,873	11,765	33,200	-	31,670	(1,530)	-4.61%
PROGRAMS & PROJECTS	1,111,835	1,484,850	1,713,584	5,540,935	2,509,070	5,991,650	450,715	8.13%
	1,344,085	1,990,325	2,295,314	6,464,376	3,219,855	6,844,000	379,623	5.87%

POSITIONS	22-23	23-24	24-25	25-26	25-26	26-27	CHANGE	CHG %
Programs, Planning, Grants, Outreach & Communications	1.50	2.90	2.91	3.75	3.61	3.61	(0.14)	-3.79%
	1.50	2.90	2.91	3.75	3.61	3.61	(0.14)	-2.76%

PROGRAMS, PLANNING, GRANTS, OUTREACH & COMMUNICATIONS (PPG) manages Integrated Hazardous Fuel Reduction and Outreach programs/teams, planning for programs and projects and grant applications under consideration. This Service area has undergone a renaming and restructuring in FY25-26 with the operational blending of the former ESM service area Outreach function moved to this Service Area. PPG focuses on planning and program management, coordinates project design, planning and implementation with the field operations team, and coordinates grants and funding sources supporting District initiatives. Operational tasks include field project implementation, selection, procurement, installation, training and implementation of project management software, automated workflow systems, data platforms, GIS mapping, and related training of personnel. The introduction of Outreach responsibilities includes coordinating service area communications, Web postings and information postings, digital and print media, collateral and coordinating with CERR and Fin-IT on web services.

The manager leading this effort serves in a liaison role for planning, project management, grants and Countywide and District CWPP Annex 4 initiatives and Hazard Mitigation Plan updates with the County, local, State, and regional agencies. The manager provides oversight of field projects, attends meetings with residents and local agencies. Coordination with several key vendor dependencies is a critical part of service delivery and continuity.



Detail Budget (Includes OutReach Re-Org)



EXPENDITURES BY LINE ITEM		FUND	COUNTY GL	LAHCFD GL	22-23 ACTUAL	23-24 ACTUAL	24-25 ACTUAL	25-26 BUDGET	25-26 ESTIMATE	26-27 BUDGET	CHG \$	CHG %
Programs, Planning & Grants Manager (full time)	1.000	GEN	5108400	5108405	186,570	166,512	181,600	205,650	201,140	211,060	5,410	2.63%
Technical Analyst/Project Manager (part time)	0.508	GEN		5108407	45,680	67,886	57,091	97,330	97,330	103,270	5,940	6.10%
Field Manager (full time)	1.000	GEN		5108413	0	141,336	168,570	179,520	180,130	192,310	12,790	7.12%
General Analyst (full time)	0.600	GEN		5108410	0	19,539	24,851	0.000	80,970	89,210	89,210	-
Technical Data Analyst (full time)	0.200	GEN		5108411	0	0	25,607	21,841	0	0	(21,841)	-100.00%
IHFR Specialist (full time) reallocated		GEN		5108412	0	0	0	0	0	0	0	-
Project Specialist FT (1full time) reallocated		GEN		5108xx1	0	0	0	0	0	0	0	-
Operations Project manager (part time) shared- reallocated		GEN		5108xx2	0	26,883	34,853	0	0	0	0	-
IHFR Specialist (part time) formerly temp	0.50	GEN		5108xx4	0	0	0	0	27,300	51,680	51,680	-
Overtime		GEN	5103000	5103000	0	0	480	0	9,165	22,900	22,900	-
Total Permanent Employees - Special Districts					232,250	422,156	493,052	504,341	596,035	670,430	166,089	32.93%
Workshops, Conferences & Seminars		GEN	5251000	5251000	0	9,636	6,905	26,575	18,100	28,000	1,425	5.36%
Total Operating Expenditures					0	9,636	6,905	26,575	18,100	28,000	1,425	5.36%
Outside Professional Services		GEN	5255100	5255104	0	61,811	70,008	336,825	96,650	99,750	(237,075)	-70.39%
Professional & Specialized Serv. Contingency		GEN		5255105	0	0	0	22,500	0	22,500	0	0.00%
Total Professional & Spec. Services					0	61,811	70,008	359,325	96,650	122,250	(237,075)	-65.98%
Independent Contractor - Consultants		GEN	5257130	5257131	0	11,873	11,765	33,200	0	31,670	(1,530)	-4.61%
Total Contract Services (Consultants)					0	11,873	11,765	33,200	0	31,670	(1,530)	-4.61%
IHFR Defensible Space Chipping & Debris Removal		GEN	5282200	5282201	734,615	788,602	805,064	1,044,125	872,000	1,050,250	6,125	0.59%
IHFR Defensible Space Debris Monthly Dropoff		GEN		5282202	56,178	77,741	68,232	80,350	73,000	73,500	(6,850)	-8.53%
IHFR Evacuation Route & Veg. Management		GEN		5282204	230,434	571,305	752,247	818,200	843,000	990,000	171,800	21.00%
IHFR Open Space Fuel Break Program		GEN		5282205	0	9,788	0	118,260	0	29,000	(89,260)	-75.48%
IHFR I-280 Fuel Break Project		GEN		5282206	51,146	0	59,233	2,750,000	584,000	3,150,000	400,000	14.55%
Temporary Refuge Areas		GEN		5282213	0	0	0	0	0	0	0	-
Planning, Project Management & Programs Oversight		GEN		5282214	39,462	37,414	28,808	105,000	56,070	52,500	(52,500)	-50.00%
Communications & Outreach		GEN		5282215	0	0	0	0	81,000	136,400	136,400	-
Projects & Programs Contingency		GEN		5282217	0	0	0	625,000	0	510,000	(115,000)	-18.40%
Haz. Fuel Reduction/Tree Removal											0	-
Total Projects and Programs					1,111,835	1,484,850	1,713,584	5,540,935	2,509,070	5,991,650	450,715	8.13%
Programs, Planning , Grants,Outreach & Communications					1,344,085	1,990,325	2,295,314	6,464,376	3,219,855	6,844,000	379,623	5.87%



Community Education & Risk Reduction, Emergency Prep.

Increasing community resiliency through education and information to the community, to reduce risk and promote safety, by utilizing best practices, preparedness and prevention

EXPENDITURES	FUND	SERVICE AREA	22-23 ACTUAL	23-24 ACTUAL	24-25 ACTUAL	25-26 BUDGET	25-26 ESTIMATE	26-27 BUDGET	CHG \$	CHG%
Community Education & Risk Reduction, Emergency Prep	GEN	2.0	144,577	370,291	502,899	1,229,823	1,152,595	1,890,845	661,022	53.75%
			144,577	370,291	502,899	1,229,823	1,152,595	1,890,845	661,022	53.75%

Budget Snapshot 26-27 Allocation Changes

+300K enhance HIZ program for growing activity, possible rebate dollar increase and \$109K placeholder allocation for to included hazard tree fire zone mitigation - subject to County approval
+138K reallocate Community Events Specialist 100% to CERR with the ESM Reorg
+ 95K enhance CERR Manager position from part-time to full time with ESM Reorg
+ 91K CERR Specialist (part-time temporary to permanent reallocated with ESM Reorg)
+ 86K Project Specialist Risk Reduction allocated 100% to CERR - 50% shared prior yr.
+ 43K reallocation of ARK supplies and Community Outreach supplies formerly as part of the Outreach re-org
+ 22K reallocate Community Outreach & prof service costs with ESM Reorg
-75K Moderate Temporary Refuge Projects pending county counsel guidance-review
- 26K moderate temp services with FY26-27 hires
* Growth trends of HIZ at enhanced \$600K
* Continue Firewise regional funding via FSC
This service area is highly impacted by several key organizational and regional dependencies. Building relationships and communications are core to success in this area. Key dependencies include:
Dependencies:
SCCFD, SCCFSC, Lynx/Folgers/Jackson/Tam Woodside Fire Protection District
LAH Town, Open Space Partners
County Weed Abatement
County Counsel , PHWD/City Palo Alto
Surveyors/TBD, Watershed Partners
CADRE, Ecosystems Goats
Hidden Villa Land Trust

Key Workplan Items FY25-26 & Upcoming

FIREWISE USA

Recruitment and Recognition of Firewise USA (FW) in 11 of 18 & LAH District Genasys Protect areas
Support Firewise Annual Renewal
Support Firewise 3-Year Plan Goals
Deliver Wildfire Preparedness Ed. event
Develop Neighborhoods "Ambassadors"/ "Mentors"
Develop Annual Renewal metrics
Develop Map for Resident Participation
HOME IGNITION ZONE (HIZ)
Increase Parcel Participation
Administer Rebate Program
Develop Program to Assist with residential vegetation Removal to Support CSFB and I-280
Develop Workforce for Demand
Develop Map for Resident Participation
SUPPORT DEFENSIBLE SPACE PROGRAMS
Add Key Dates to Annual Preparedness materials
Develop Brochures
Confirm Weed Abatement Non-Compliance List and Develop Mitigation Options
Coordinate Information for Annual Defensible Space/Weed Abatement Letters with Partners

MEDIA PUBLIC INFORMATION

Outreach to Faith-based Organizations to Include Preparedness & Recovery Training
Hold monthly Be Ready Be Prepared classes and Community Training

PRESCRIPTIVE GOAT GRAZING

Review Data & Mapping from Drone & Software for Goats
Investigate Potential Partnerships Hidden Villa, PHWD, Ester Clark Park (PA), Residential Options

FIRE ACCESS ROADS

Facilitate assessment of Emergency/Fire Roads Identify Update Emergency/Fire Road Maps
Investigate Emerg/Fire Access Roads Easements

Key Workplan Items FY25-26 & Upcoming

PRIVATE ROAD HARDENING

Integration with District Projects
Research innovative Service Options Available- Grants, Rebates

CREEK MAINTENANCE

Identify agency Responsible for +/- 17 Miles of LAH - 4 Watersheds & 12 Creeks
Integrate Creek & Riparian Maintenance Develop Information Sheet or Video for Creeks and Riparian Area Maintenance

EMERGENCY PREPAREDNESS

Develop Annual Calendar for EP Events, training, and classes
Evaluate Technology tools for events
Support EPRC, LAH committees ,commission and City Council meetings
Collaborate Team weekly meeting with SCCFD, LAH Town staff, LAHCFD, internal members
Coordinate with Central Fire's Community Education EM Programs
Volunteer Program Coordination with LAH
Support the LAH HAM Club
Support Ready Together LHMVCF coalition meetings

DISASTER COORDINATION

Bridge Disaster Response with District , Volunteers and Community
Provide subject expertise to LAH
Align Emergency Ops. with LAH / Annexes
Collaborate Local Hazard Mit. Plan with LAH
Implement Strategic Communications Plan
Implement LAHCFD Emerg. Ops Plan
Prepare El Monte Room for Disaster Ops.
Develop and Maintain GIS Platform for Disaster Response and Coordination
Manage the Ark and Disaster Trailers and Evaluate Best Use

Summary Budget



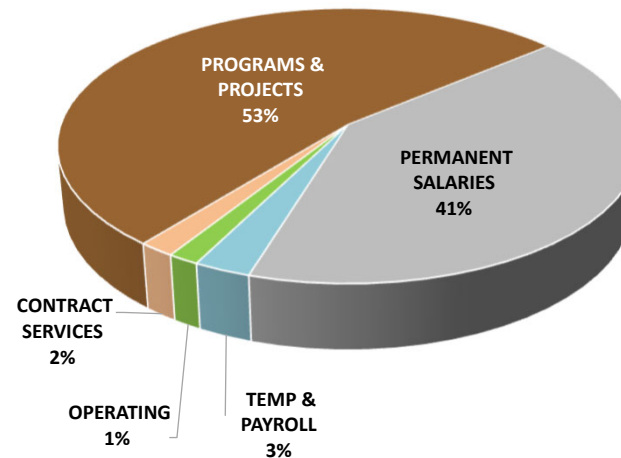
<u>Community Education & Risk Reduction, Emergency Prep</u>	22-23	23-24	24-25	25-26	25-26	26-27	CHG \$	CHG%
COST CATEGORY	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET		
PERMANENT SALARIES	96,631	160,411	259,935	370,120	704,335	772,575	402,455	108.74%
TEMP & PAYROLL	-	26,017	20,570	72,778	36,380	52,250	(20,528)	-28.21%
OPERATING	-	1,471	284	31,700	27,600	28,400	(3,300)	-10.41%
CONTRACT SERVICES	-	11,873	12,965	33,200	350	33,370	170	0.51%
PROGRAMS & PROJECTS	47,946	170,520	209,145	722,025	383,930	1,004,250	282,225	39.09%
	144,577	370,291	502,899	1,229,823	1,152,595	1,890,845	661,022	53.75%

POSITIONS	22-23	23-24	24-25	25-26	25-26	26-27	CHANGE	CHG%
Community Education & Risk Reduction, Emergency Prep	0.50	0.90	3.29	1.68	4.31	4.31	2.63	156.43%
	0.50	0.90	3.29	1.68	4.31	4.31	2.63	156.43%

Community Education, Risk Reduction Emergency Preparation (CERR) has undergone a renaming and restructure in FY25-26 with the blending of the former ESM OutReach Service Area. Except for the Outreach function assigned to the PPG Service Area, the ESM Service Area functions are reassigned to the CERR Service Area to include emergency preparedness, disaster coordination, CERT and volunteers, The .50 FTE CERR Manager was increased to a 1 FTE position to take on these assigned responsibilities. CERR continues to focus on risk reduction projects and programs that support Firewise USA Neighborhoods, presentations for community education to residents, agencies and organizations, serves as the point of contact to the media and press, provides guidance on vegetation management, prescriptive goat grazing, vegetation mitigation of access road projects, responds to resident inquiries and supports other related educational and risk reduction programs, tasks and activities. With the reorganization, CERR has now taken on the resources and emergency preparation elements of the former EMS division,

The CERR Manager provides educational services at meetings to residents, agencies and organizations in the community, and attends Commission meetings, LAH town committee and commission meetings, holds two monthly Firewise USA meetings and provides presentations to groups, residents and agencies virtually or at local municipal locations.

Community Education, Risk Reduction, Emergency



Detail Budget (Includes Outreach Re-Org)



EXPENDITURES BY LINE ITEM		FUND	COUNTY GL	LAHCFD GL	22-23 ACTUAL	23-24 ACTUAL	24-25 ACTUAL	25-26 BUDGET	25-26 ESTIMATE	26-27 BUDGET	CHG \$	CHG%
Community Ed & Risk Reduction Manager (part time)	DG	GEN	5108400	5108402	96,631	113,989	127,984	130,625	212,160	225,470	94,845	72.61%
Emergency Services Manager (full time)	-	GEN		5108404	0	0	0	0	0	0	0	-
General Analyst (full time) (shared)	LG	GEN		5108410	0	19,539	24,851	26,989	27,000	29,735	2,746	10.17%
Technical Data Analyst (full time)	EM	GEN		5108411	0	0	25,607	14,560	0	0	(14,560)	-100.00%
Community Events Specialist (full time)	AS	GEN		5108409	0	0	0	14,196	141,960	151,880	137,684	969.88%
Project Specialist Risk Reduction (full time)	DK	GEN		5108xx1	0	0	46,641	90,295	166,400	176,660	86,365	95.65%
Operations Project Manager (part time)	PR	GEN		5108xx2	0	26,883	34,853	93,455	93,455	98,150	4,695	5.02%
CERR Specialist (part time) (formerly temp)	DS	GEN		5108xx3	0	0	0	0	63,360	90,680	90,680	-
Total Permanent Employees - Special Districts					96,631	160,411	259,935	370,120	704,335	772,575	402,455	108.74%
Temporary & Seasonal Employees		GEN	5101100	5101100	0	25,270	20,090	70,018	35,000	43,750	(26,268)	-37.52%
Overtime		GEN	5103000	5103000	0	746	480	2,760	1,380	8,500	5,740	207.97%
Total Tempoary Employees- Taxes					0	26,017	20,570	72,778	36,380	52,250	(20,528)	-28.21%
Workshops, Conferences & Seminars		GEN	5251000	5251000	0	1,471	284	31,700	27,600	28,400	(3,300)	-10.41%
Total Operating Expenditures					0	1,471	284	31,700	27,600	28,400	(3,300)	-10.41%
Outside Professional Services		GEN	5255100	5255104	0	0	1,200	0	350	1,700	1,700	-
Independent Contractor - Consultants		GEN	5257130	5257131	0	11,873	11,765	33,200	0	31,670	(1,530)	-4.61%
Independent Contractor - Consultants					0	11,873	12,965	33,200	350	33,370	170	0.51%
Home Ignition Zone (HIZ) Program		GEN	5282200	5282203	8,015	93,676	121,961	300,000	199,000	600,000	300,000	100.00%
Goat Grazing Program		GEN		5282207	27,179	26,008	28,904	32,800	31,000	35,000	2,200	6.71%
Neighborhood Evac. Drills and Outreach		GEN		5282211	0	113	0	27,000	27,000	27,000	0	0.00%
Firewise Communities		GEN		5282212	12,752	38,252	51,078	103,100	86,000	90,000	(13,100)	-12.71%
Temporary Refuge Areas		GEN		5282213	0	0	0	75,000	0	0	(75,000)	-100.00%
Planning, Project Management & Programs Oversight		GEN		5282214	0	12,471	7,202	13,125	6,930	17,500	4,375	33.33%
Communications & Outreach		GEN		5282215	0	0	(0)	0	15,000	20,500	20,500	-
Emergency Access Roads		GEN		5282216	0	0	0	81,000	0	81,000	0	0.00%
Projects & Programs Contingency		GEN		5282217	0	0	0	90,000	0	90,000	0	0.00%
Emergency/CERT/ARK Supplies		GEN		5282208	0	0	0	0	19,000	43,250	43,250	-
Total Projects and Programs					47,946	170,520	209,145	722,025	383,930	1,004,250	282,225	39.09%
Community Education & Risk Reduction, Emergency Prep					144,577	370,291	502,899	1,229,823	1,152,595	1,890,845	661,022	53.75%



Infrastructure - Hydrants- Capital

Assets in support of Protection-Prevention-Resiliency-Preparedness

EXPENDITURES	FUND	SERVICE AREA	22-23 ACTUAL	23-24 ACTUAL	24-25 ACTUAL	25-26 BUDGET	25-26 ESTIMATE	26-27 BUDGET	CHANGE \$	CHANGE %
Infrastructure-Hydrants-Capital	GEN	05/06	146,852	121,715	157,541	1,167,300	213,150	404,000	(763,300)	-65.39%
Infrastructure-Hydrants-Capital			146,852	121,715	157,541	1,167,300	213,150	404,000	(763,300)	-65.39%

Budget Snapshot FY26-27

Capital Allocations in Infrastructure

- 715K FY25-26 included costs for a new fire facility feasibility study allocated - subject to County rollover
- 54K moderated ongoing hydrant repairs & projects
- * 175K continued ongoing annual El Monte & Facilities health & safety maintenance, repairs, upgrades
- * 250K prior year funded AI Fire Detection Systems subject - currently a rollover
- * F250 two field Trucks and CERR dedicated small SUV vehicle funded, paid and delivered in FY25-26
- * No new significant asset purchases in FY26-27

Capital Allocations in Finance/I.T.

- *\$45K annual IT equipment allocation
- *\$32K added funding for document management systems (in addition to prior years rollover of \$35K-project pending implementation)
- * \$7K In home/office printer support
- * \$9K for 3 to 4 starlink subscriptions
- * \$3K IT devices and power banks

Key Workplan FY25-26 & Upcoming

HYDRANTS SYSTEM

- Repair Hydrants when struck/damaged
- Replace Hydrants relocated per CIP
- Upgrade/Add hydrants per CIP
- Manage on-call hydrant contractors
- Notify CNT, Sheriff, LAH Town
- Complete Radcliffe Lane Hydrant Project
- N5SHIELD™ Pilot Project**
- Determination of procurement method
- Craft PSA for N5SHIELD™ approval
- Collaborate with partners / SCCFSC
- Coordinate with County Office of CEO
- Map placement of N5 devices
- Determine response system
- Collaborate with N5 tech staff / SCCFSC
- Implement N5 Pilot Project
- Evaluate and provide feedback/revisions

PUBLIC WORKS

- Provide support to field operations
- Oversight of contractors with District public work operations
- Public work administrative support
- Create reports and presentations

ENGINEERING

- Oversees engineering activities and projects contractors and vendors
- Oversees contractor replacement of the hydrant lateral on Radcliffe Lane and Hydrant valve cover replacements for LAH payment rehabilitation Oversight of Oversight of bidding and solicitation

Key Workplan FY25-26 & Upcoming

- Assist field work operations
- Provide admin, reports, presentations

RISK MANAGEMENT

- Manage Claims and Damage Recovery
- Update Claims Management SOP
- Complete IIPP
- Monitor and increase safety protocols

BUILDINGS & INFRASTRUCTURE

- District Parcel facilities/fire station assessment study
- El Monte Fire Station health & safety maintenance/upgrades
- Maintenance structure & grounds
- Conference Room at Foothill or TBD location
- Housing element- Town coordination /District/Community
- New Development meeting spaces
- Regional Fire Early Warning Detection AI Systems

VEHICLES & EQUIPMENT (In Service Areas)

- Assess Condition, Use, Location,
- Possible Replacement/Repair of
- Emergency Trailers
- IT Equipment for new staff and emerging needs

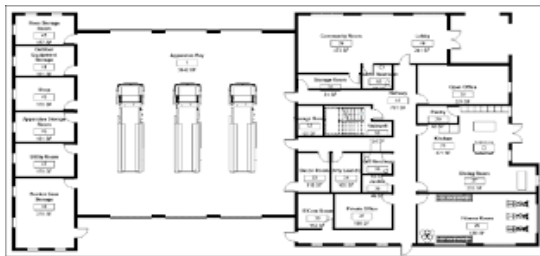
IT / WEB / SYSTEMS (In Fin-IT)

- Supporting IT Systems

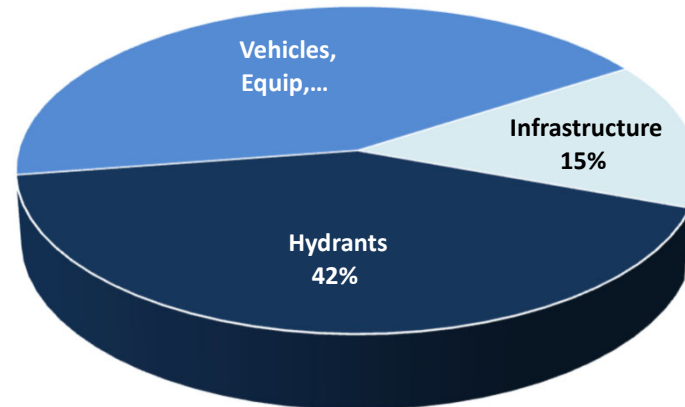
Summary Budget

<u>Infrastructure-Hydrants-Capital</u>	22-23	23-24	24-25	25-26	25-26	26-27	CHANGE \$	CHANGE %
COST CATEGORY	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET		
HYDRANTS	137,108	50,440	15,038	223,800	103,000	170,000	(53,800)	-24.04%
VEHICLES,EQUIPMENT, FACILITIES	-	47,586	134,066	175,000	91,250	175,000	-	0.00%
INFRASTRUCTURE	9,744	23,689	8,437	768,500	18,900	59,000	(709,500)	-92.32%
	146,852	121,715	157,541	1,167,300	213,150	404,000	(763,300)	-65.39%

POSITIONS	22-23	23-24	24-25	25-26	25-26	26-27	CHANGE	CHANGE %
Infrastructure-Hydrants-Capital	0.00	0.00	0.00	0.00	0.00	0.00	-	-
	0.00	0.00	0.00	0.00	0.00	0.00	-	-



Infrastructure-Hydrants-Capital



Detail Budget



EXPENDITURES BY LINE ITEM	FUND	COUNTY GL	LAHCFD GL	22-23 ACTUAL	23-24 ACTUAL	24-25 ACTUAL	25-26 BUDGET	25-26 ESTIMATE	26-27 BUDGET	CHANGE \$	CHANGE %
Hydrant/Infrastructure Repair, Maint. & Additions	GEN	5282200	5282210	137,108	50,440	15,038	223,800	103,000	170,000	(53,800)	-24.04%
Hydrant/Water Main Improv. - Purissima					0		0	0	0	0	-
Total Hydrants				137,108	50,440	15,038	223,800	103,000	170,000	(53,800)	-24.04%
FY24 F250 Truck and Enhancements	GEN		5561000	0	0	70,004	0	0	0	0	-
FY25 F250 Truck and Enhancements					0	64,062	0	0	0	0	-
Ford Transit Van Eco-Boost and Enhancements	GEN		5561000	0	0	0	0	0	0	0	-
CED Dedicated Small SUV	GEN		5561000	0	0	0	0	47,500	0	0	-
Facility Health & Safety Maintenance (on-going)	GEN		5561000	0	47,586	0	175,000	43,750	175,000	0	0.00%
AI Fire Detection Systems Funding	GEN		5561000	0	0	0	0	0	0	0	-
Fire Service Water Flow Improvements				0	0	0	0	0	0	0	-
Total Capital Equipment				0	47,586	134,066	175,000	91,250	175,000	0	0.00%
Vegetation and Response Equipment & Maint.	GEN	5282200	5282209	0	0	1,400	35,000	5,000	40,000	5,000	14.29%
Outside Professional Services	GEN	5255100	5255104	0	0	0	715,000	0	0	(715,000)	-100.00%
Maint. - Structure & Grounds	GEN	5235110	5235110	9,744	23,689	7,037	18,500	13,900	19,000	500	2.70%
Infrastructure				9,744	23,689	8,437	768,500	18,900	59,000	(709,500)	-92.32%
Infrastructure-Hydrants-Capital				146,852	121,715	157,541	1,167,300	213,150	404,000	(763,300)	-65.39%



Operations & Administration

Components have been re-organized into a new Operations Service Area beginning in FY25-26

Developing People, Managing Risk, Planning for the Future

EXPENDITURES			22-23 ACTUAL	23-24 ACTUAL	24-25 ACTUAL	25-26 BUDGET	25-26 ESTIMATE	26-27 BUDGET	CHG \$	CHG %
Operations & Administration	GEN	4.0	921,543	807,952	1,167,370	2,347,333	1,679,975	2,447,240	99,907	4.26%
Operations & Administration			921,543	807,952	1,167,370	2,347,333	1,679,975	2,447,240	99,907	0

Budget Snapshot 26-27 Allocation Changes

FY26-27 marks the second year of transition to a service area/program-based budget and the realization of the completion of major infrastructure and life & property projects. Expenditures have been allocated into the Service Areas defined in the Workplan. Service Areas were re-organized this year to reflect the reallocation of costs, and duties, of former Outreach services and prevention, emergency, disaster, CERT and volunteer programs. The opportunity to reorganize and consolidate a service area functions embraces the spirit of change and advances a growth mind set of continual improvement. The addition of a new Service Area, Operations and Administration strengthens the District's infrastructure for sustainability. FY26-27 Draft Budget allocations were re-assigned and restated, for internal purposes, to reflect reorganized service area while keeping the adopted budget intact as approved by the Commission. Historical years remain unadjusted and have been preserved.

Key Budget Allocations:

- +73K increase in temporary and consulting services allocation to Ops/Admin for redistribution as needed with expected large project demands and staffing at full levels (total temp services remains level)
- +99K increase in independent consulting allocation to Ops/Admin for redistribution as needed with expected large project demands and staffing at full levels & enhanced staff development services (total indep consultant allocations increase by \$61K)
- +84K reallocation of Tech /Data Analyst 100% to Administration
- +81K increase mostly in payroll taxes and annual salary COLA adjustments with full staffing levels
- +30K increase in general office supplies and liability insurance
- +18K increase in County legal support fees
- +15K absorb former EMS service area prof services contingency
- 156K 100% reallocation of vacant Project Specialist to Fin/IT and PPG staffing as part or reorganization
- 90K 100% reallocation of vacant Project Specialist to CERR as part or reorganization
- 40K true up savings of employee benefits at 311K now fully implemented with health reimbursement accounts and deferred comp. plans

Key Workplan Items FY26-27 & Upcoming

HYDRANTS AND APPURTENANCE

- Repair Hydrants when struck/damaged
- Replace Upgrade/Add Hydrants per CIP
- Manage hydrant contractors
- Notify CNT, Sheriff, LAH Town of struck hydrant
- Complete Radcliffe Lane Lateral Hydrant Project

NSSHIELD™ Pilot Project

- Determination of sourcing method for procurement, Craft PSA
- Coordinate with County Office of CEO, partners for placement of sensors in a compatible local regional network
- Map placement of N5 devices & determine response system
- Collaborate with N5 technical staff and SCCFSC
- Implement Pilot Project & agreements

PUBLIC WORKS

- Support field operations & contract oversight
- Relocate Radcliffe Lane hydrant
- Rehabilitate LAH pavement
- Oversight of bidding and solicitation
- Assist field work operations
- Provide reports and presentations

RISK MANAGEMENT

- Manage Claims and Recovery & Update SOP
- Complete IIPP & Monitor/ enhance protocols

ADMINISTER BENEFITS PLANS

- Deferred Compensation Plans, 457b, 401a
- health reimbursement Accounts
- Employee Assistance Program (EAP) - CONCERN

EMPLOYMENT & OTHER AGREEMENTS

- Review, align Terms & Conditions & Tracking
- FireSafe Council, Develop New PSA
- TRC, Project Agreement for Fire Facility and Other Projects

Key Workplan Items FY26-27 & Upcoming

POLICIES, PROCEDURES, SOPS

- Finalize Illness Injury Prevention Program (IIPP)/Cal OSHA
- Review and Update Onboarding/Offboarding

COMPLIANCE TRAINING PROGRAM

- Mandatory Training-Harassment, Ethics, Safety, Brown Act, Form 700 filing,

- Cal OSHA-Compliance Training

- Workplace Violence Prevention Plan and Training

PROFESSIONAL TRAINING FOR STAFF

- Implement a District Professional Development Roadmap
- Implement Individual Plans for Participating Employees
- Staff Upskilling in Executive Leadership and Strategy

REVIEW AND UPDATE DISTRICT STRATEGIC PLAN

- Commission Meeting Management, Postings and Agendas
- Attest and Coordinate Signing of All District Resolutions,
- Record Minutes of the Commission Meetings

ADMINISTRATION & PUBLIC COMMUNICATIONS

- Receive and Respond to Phone Calls and Inquiries

- Communicate with and Ensure Current Contact Info for

- Commissioners, Staff, Consultants/Contractors, County

- Respond to California Public Records Act

- Post Legal Notices in Local Press and Media

- Records Retention

- Records Policy Development and Long-Range Planning

- Electronic Document Management

LEGAL AGREEMENTS REGIONALIZATION

- Build Partnerships & Collaborate with Consultants

- Draft Hydrant Agreements with Parties

- Engagement Local agencies, County, State, FED collaboration for community benefit and safety

Summary Budget



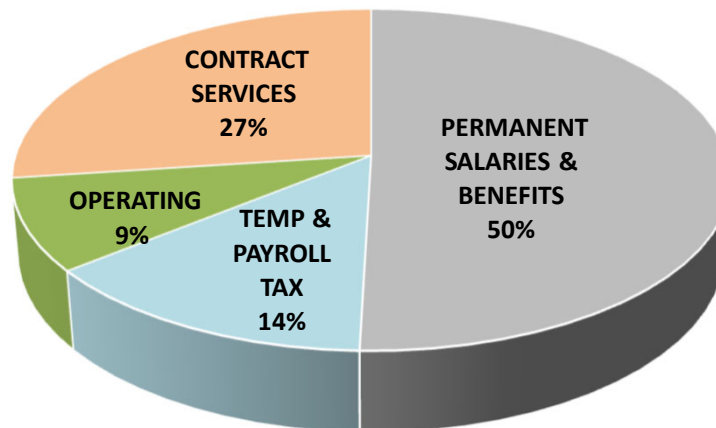
<u>Operations & Administration</u>	22-23	23-24	24-25	25-26	25-26	26-27	CHG \$	CHG %
COST CATEGORY	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET		
PERMANENT SALARIES & BENEFITS	311,574	394,905	695,798	1,412,312	936,845	1,234,560	(177,752)	-12.59%
TEMP & PAYROLL TAX	168,118	113,554	150,876	208,839	243,180	336,130	127,291	60.95%
OPERATING	118,555	132,637	96,074	190,382	121,500	213,550	23,168	12.17%
CONTRACT SERVICES	323,296	166,856	224,622	535,800	378,450	663,000	127,200	23.74%
	921,543	807,952	1,167,370	2,347,333	1,679,975	2,447,240	99,907	4.26%

POSITIONS	22-23	23-24	24-25	25-26	25-26	26-27	CHANGE	CHG %
Operations & Administration	2.50	1.90	2.60	4.23	3.16	3.54	-0.69	-16.22%
	2.50	1.90	2.60	4.23	3.16	3.54	(0.69)	-16.22%

Operations and Administration has undergone a renaming and restructure in FY25-26 with a focus on the oversight of core public works operations as well as continuing to enhance general administrative duties. Responsibilities in this service area include Operations / Engineering / Hydrants/ Public Works Oversight/ Risk Management as well as Employee Benefits / Agreements – Policies & Procedures / Compliance / Prof Development / Legislative administration / Regionalization. Administration includes the Commission in its legislative role for the District and is also responsible for, under the leadership of the General Manager, the internal operational management of LAHCFD and its staff. Key areas of scope include administration, legal services, human resources, benefits and contract management.

Strategic planning also emanates from this group as an extension of the goals as set by the Commission in representing the Community. This area also includes funding for the District Clerk function, a key role in conducting and managing public meetings and funding for the Data Analyst role. The General Manager is also responsible for the overall budget which is coordinated by the Finance Service Area.

Operations & Administration



Detail Budget (Includes Outreach Re-Org)



EXPENDITURES BY LINE ITEM	FUND	COUNTY GL	LAHCFD GL	22-23 ACTUAL	23-24 ACTUAL	24-25 ACTUAL	25-26 BUDGET	25-26 ESTIMATE	26-27 DRAFT	CHG \$	CHG %
General Manager (full time)	GEN	5108400	5108401	242,349	238,000	253,212	292,500	292,500	299,480	6,980	2.39%
District Clerk (part time)	GEN		5108403	50,967	56,994	68,918	67,680	67,680	73,510	5,830	8.61%
Emergency Services Manager - (Reorganized and reallocated)	GEN		5108404	0	0	0	0	0	0	0	-
Operations Manager (full time)	GEN		5108406	18,258	0	0	211,120	103,140	221,050	9,930	4.70%
General Analyst (Full-Time) (shared) (Reallocated)	GEN		5108410	0	19,539	24,851	0	0	0	0	-
Technical Data Analyst (Full-Time)	GEN		5108411	0	0	25,609	72,802	145,605	156,580	83,778	115.08%
IHFR Project Specialist (full time) (Reallocated)	GEN		5108412	0	0	0	156,315	0	0	(156,315)	-100.00%
Admin Specialist Part time (1.0 FTE) (shared)	GEN		5108414a	0	0	22,367	28,850	29,420	30,740	1,890	6.55%
Project Specialist Part Time (1.0 FTE) (Reorganized and reallocated)	GEN		5108xx1	0	0	46,641	90,295	0	0	(90,295)	-100.00%
Operations Project manager (part time) (Reallocated)			5108xx2	0	0	0	0	0	0	0	-
Employee Benefits	GEN		5108414	0	80,372	254,201	351,150	298,500	311,600	(39,550)	-11.26%
Labor Market Contingency	GEN		5108415	0	0	0	141,600	0	141,600	0	0.00%
Total Permanent Employees - Special Districts				311,574	394,905	695,798	1,412,312	936,845	1,234,560	(177,752)	-12.59%
Temporary & Seasonal Employees	GEN	5101100	5101100	103,924	12,635	10,045	13,714	70,000	87,500	73,786	538.03%
Overtime	GEN	5103000	5103000	0	746	780	6,120	3,060	2,600	(3,520)	-57.52%
Medicare Tax - Employers Share (Moderated for 2 FTE Deferrals)	GEN	5110500	5110500	12,608	19,035	26,859	36,614	32,960	49,600	12,986	35.47%
Social Security - Special Districts (Moderated for 2 FTE Deferrals)	GEN	5113020	5113020	49,814	76,166	107,501	142,951	128,660	183,730	40,779	28.53%
Unemployment - Special Districts (Moderated for 2 FTE Deferrals)	GEN	5113040	5113040	1,772	4,971	5,691	9,440	8,500	12,700	3,260	34.53%
Total Temporary Employees- Taxes				168,118	113,554	150,876	208,839	243,180	336,130	127,291	60.95%
Liability Insurance (FAIRA)	GEN	5220100	5220101	20,672	22,953	26,094	65,000	30,000	77,000	12,000	18.46%
Professional Services Internal	GEN	5258200	5258200	462	231	0	500	0	1,000	500	100.00%
Commissioners Fee	GEN	5225500	5225500	9,500	8,200	9,100	18,000	13,500	18,000	0	0.00%
Office Expenses	GEN	5250100	5250100	36,934	57,116	23,725	17,832	26,200	35,000	17,168	96.28%
Workshops, Conferences & Seminars	GEN	5251000	5251000	23,916	1,926	0	21,350	11,200	25,050	3,700	17.33%
Publications and Legal Notices	GEN	5260100	5260100	5,014	4,035	1,016	7,700	3,100	10,000	2,300	29.87%
Self Insurance Claim (W Comp Los Altos)	GEN	5340000	5340000	1,424	8,181	177	10,000	2,500	8,000	(2,000)	-20.00%
Miscellaneous/Operations Contingency	GEN	5350100	5350100	20,634	29,995	35,962	50,000	35,000	40,000	(10,000)	-20.00%
Total Operating Expenditures				118,555	132,637	96,074	190,382	121,500	214,050	23,668	12.43%
Outside Legal Fees	GEN	5255100	5255102	56,656	81,310	133,170	182,500	217,500	200,000	17,500	9.59%
Outside Professional Services	GEN		5255104	191,748	73,674	79,686	94,600	73,600	90,000	(4,600)	-4.86%
Professional & Specialized Serv. Contingency	GEN		5255105	0	0	0	175,500	0	190,500	15,000	8.55%
Independent Contractor - Consultants	GEN	5257130	5257131	74,892	11,872	11,766	33,200	87,350	132,500	99,300	299.10%
Contract Serv. (Consultants) Contingency	GEN		5257132	0	0	0	50,000	0	50,000	0	0.00%
Total Contract Services				323,296	166,856	224,622	535,800	378,450	663,000	127,200	23.74%
Operations & Administration				921,543	807,952	1,167,370	2,347,333	1,679,975	2,447,740	100,407	4.28%



Finance & Technology

Fiscal Stewardship - Long-term Planning - Best Practices - Innovation

EXPENDITURES	FUND	SERVICE AREA	22-23 ACTUAL	23-24 ACTUAL	24-25 ACTUAL	25-26 BUDGET	25-26 ESTIMATE	26-27 BUDGET	CHG \$	CHG %
Finance-IT-Fiscal Planning	GEN	8.0	282,198	484,616	577,046	1,156,423	1,083,680	1,310,291	153,868	13.31%
Finance-IT-Fiscal Planning			282,198	484,616	577,046	1,156,423	1,083,680	1,310,291	153,868	13.31%

Budget Snapshot & FY26-27 Allocation Changes

The past two fiscal years marked periods of systems/process transition for finance and information technology. This past year has taken full advantage of the new financial and payroll systems, system integrations efficiencies, updating internal processes, policy development, and the bench strength now in place with full staffing. Building redundant IT data system has progressed but remains a key focus in an agency that is 100% remote. All staff are equipped with the tech. devices to operate in the home-office and the field. Long-term fiscal planning is a central theme with a focus on major infrastructure projects on the near horizon including, the I-280 fuel break , a new fire facility study and the realization of funding of over \$4M in contracted apparatus enhancements for Central Fire.

Key budget items of note this year include:

- + 97K reallocation to the permanent part time Finance Program Specialist position from Operations & Admin. position vacancies
- + 55K increase in the Finance & IT Manger FTE level to 70% level
- + 45K projected increase in workers comp. insurance with full staffing and in field work reclassifications
- + 45K enhanced allocation for a New district web site
- + 32K additional for a planned Doc Mgmt system
- + 38K reallocations Emergency ARK costs from Outreach
- + 30K increase in contract accounting services given full staffing, enhanced procedures
- 60K commercial Starlink allocated in FY25-26, not FY26-27
- 55K Web Budgeting System software allocated FY25-26, not FY26-27 - subject to roll over
- 21K reassignment of Tech Analyst to 100% Admin services
- 19K moderate prof services contingency now with full staffing
- 18K three new printers allocated in FY25-26, not FY26-27
- 11K decrease in County support cost allocations
- Maintain ongoing 68K for IT managed services
- Maintain 311K for implemented employee benefits
- Support network, website and technology applications and portals
- Track funding of the 1 Fire Truck & 2 engines with Central Fire
- Support infrastructure studies and long-term facility assessment
- Support major projects- I280- Programs & Projects & HIZ

Major Workplan Items FY25-26 & Upcoming

- * Complete FY25-26 Financial Audit
- * Financial Reporting & Regulatory Filings/AB2561
- * Fiscal Policy Compliance
- * Plan and Complete FY26-27 Budget
- * Develop new Infrastructure cost center
- * Complete redesign of service area budget
- * Develop & Maintain a Five/ten-Year Forecast
- * Support the I-280 RFP and budget control
- * District Wide Website Upgrade/ Re-Design
- * Optimize District Wide Website ADA Compliance
- * District Procurement process/contract Tracking
- * Implement a Website Fiscal Reporting Portal
- * Maintain Monthly Financial Systems
- * Process voucher payments on a timely basis
- * Monitor the new Cal Card Credit Cards
- * Process payroll on a timely basis
- * Maintain District Asset Valuations
- * Enhance features of QuickBooks Cloud Advanced
- * Implement Project based accounting systems
- * Maintain a District-wide data back-up model
- * Maintain a Network Document Archival System
- * Equip staffing with technology Equip/Training
- * Maintain District IT Policy
- * Create/District Social Media Policy

Summary Budget

Finance-IT-Fiscal Planning

Finance-IT-Fiscal Planning	22-23	23-24	24-25	25-26	25-26	26-27	CHG \$	CHG %
COST CATEGORY	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET		
PERMANENT SALARIES	-	129,990	188,005	285,190	366,680	425,735	140,545	49.28%
TEMP STAFF	-	-	-	43,680	35,000	43,750	70	0.16%
OPERATING	223,998	196,410	185,702	264,939	273,000	303,596	38,657	14.59%
CONTRACT SERVICES	58,200	138,106	185,359	409,565	342,950	434,710	25,146	6.14%
CAPITAL EQUIPMENT	-	20,111	17,980	153,050	66,050	102,500	(50,550)	-33.03%
	282,198	484,616	577,046	1,156,423	1,083,680	1,310,291	153,868	13.31%

POSITIONS	22-23	23-24	24-25	25-26	25-26	26-27	CHANGE	CHG %
Finance-IT-Fiscal Planning	0.00	0.90	1.25	1.25	2.04	2.04	0.79	63.20%
	0.00	0.90	1.25	1.25	2.04	2.04	0.79	63.20%

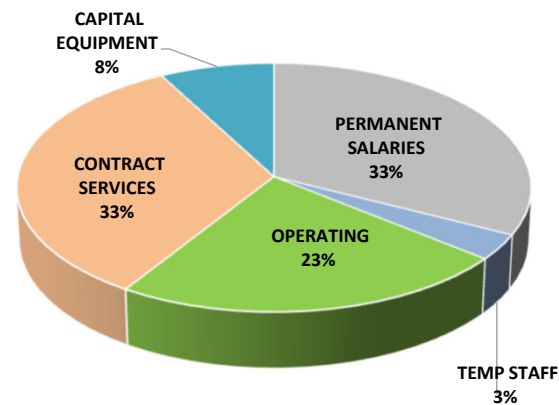
The District wide Workplan calls for Finance and Technology support in several areas to enhance levels of reporting, accounting, and technology controls. This includes taking full advantage of the recent upgrade of the finance/payroll/HR systems to the cloud, advancing the newly implemented Cal Card procurement purchasing card model, supporting the new employee benefits packages, enhancing QuickBooks to automate contract tracking tools, redesigning the District's General Ledger by Service Area, updating asset valuations as needed, reviewing insurance coverage district wide for all areas, enhancing long-term forecasting, and launching a community accessible web-based financial reporting portal.

Finance leads technology initiatives to further the mission and goals of LAHCFD. These include:

- Implementing a new District website & ADA compliance
- Implementing a District data/ back-up model
- Analyzing remote network data archival practices
- Equipping staff with remote-based office & field equip.
- Monitoring policy compliance
- Supporting the possibility of future new fire facility
- Supporting major regional life & property safety projects

The implementation of a Service Area budget continues with the goal to integrate this model into the financial system this coming year.

Finance -IT -Fiscal Planning



Detail Budget



EXPENDITURES BY LINE ITEM	FUND	COUNTY GL	LAHCFD GL	22-23 ACTUAL	23-24 ACTUAL	24-25 ACTUAL	25-26 BUDGET	25-26 ESTIMATE	26-27 BUDGET	CHG \$	CHG %
Finance & Technology Manager (part-time)	GEN	5108400	5108408	0	110,451	115,180	120,960	168,080	176,000	55,040	45.50%
General Analyst (Full-Time) (shared)	GEN		5108410	0	19,539	24,851	26,989	27,000	29,735	2,746	10.17%
Technical Data Analyst (Full-Time) (Shared)	GEN		5108411	0	0	25,607	21,841	0	0	(21,841)	-100.00%
Administrative Specialist FT (.80FTE)(Shared)	GEN		5108416	0	0	22,367	115,400	118,000	123,000	7,601	6.59%
Finance Program Specialist (part-Time)	GEN		5108417	0	0	0	0	53,600	97,000	97,000	-
Total Permanent Employees - Special Districts				0	129,990	188,005	285,190	366,680	425,735	140,545	49.28%
Temporary & Seasonal Employees	GEN	5101100	5101100	0	0	0	43,680	35,000	43,750	70	0.16%
Total Temporary Employees- Taxes				0	0	0	43,680	35,000	43,750	70	0.16%
Workers Comp (State Comp Insurance Fund)	GEN	5220100	5220102	19,474	48,899	44,089	80,000	87,000	125,000	45,000	56.25%
Property Tax Admin Fee	GEN	5259200	5259200	125,590	119,360	134,640	138,000	141,000	134,000	(4,000)	-2.90%
IC - Cost Allocation Plan	GEN	5281610	5281610	78,934	28,151	5,843	41,134	41,200	35,046	(6,088)	-14.80%
Workshops & Conferences	GEN	5251000	5251000	0	0	1,130	5,805	3,800	9,550	3,745	64.51%
Total Operating Expenditures				223,998	196,410	185,702	264,939	273,000	303,596	38,657	14.59%
Annual Audit Charter	GEN	5255100	5255101	17,000	26,015	28,095	50,900	28,000	46,000	(4,900)	-9.63%
Accounting Services	GEN		5255102	41,200	46,000	50,000	55,200	70,000	86,000	30,800	55.80%
Outside Professional Services	GEN		5255104	0	54,218	95,499	257,265	169,600	219,540	(37,725)	-14.66%
Professional & Specialized Serv. Contingency	GEN		5255105	0	0	0	13,000	0	13,000	0	0.00%
Independent Contractor - Consultants	GEN	5257130	5257131	0	11,873	11,765	33,200	37,350	31,670	(1,530)	-4.61%
Emergency/CERT/ARK Supplies	GEN	5282200	5282208	0	0	0	0	38,000	38,500	38,500	-
Communications & Outreach	GEN		5282215	0	0	0	0	0	0	0	-
Total Contract Services				58,200	138,106	185,359	409,565	342,950	434,710	25,146	6.14%
IT Equipment and Software	GEN	5561000	5561000	0	20,111	17,980	153,050	66,050	102,500	(50,550)	-33.03%
Total Fixed Assets				0	20,111	17,980	153,050	66,050	102,500	(50,550)	-33.03%
Finance-IT-Fiscal Planning				282,198	484,616	577,046	1,156,423	1,083,680	1,310,291	153,868	13.31%