

VALLEY CENTER FIRE PROTECTION DISTRICT



**BOARD OF DIRECTORS' REGULAR MEETING
VCMWD Board Room**

Thursday – June 19, 2025 at 6:00 p.m.

Valley Center Fire Protection District Board of Directors
REGULAR MEETING AGENDA
June 19, 2025 / 6:00 p.m.

Valley Center Municipal Water District Board Room
29300 Valley Center Rd Valley Center, CA 92082

1. CALL TO ORDER

2. ROLL CALL

3. PLEDGE OF ALLEGIANCE

4. PUBLIC COMMENT

Any member of the Public may speak on any matter that is not on the Agenda. However, under State law, no decisions or actions can be taken and any such matters will be referred to the next meeting.

5. PROCLAMATIONS AND PRESENTATIONS

Badge Pinning

6. CONSENT CALENDAR

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

- A. Approve Board Meeting Minutes on the, Special Meeting on May 6, 2025, Finance Committee Meeting on May 8, 2025 and the Regular Meeting on May 15, 2025

Standing Item – Review and Approve

- B. Proposal to adopt Resolution NO 2025-13 (Lilac) on Intention to Annex Territory to CFD 2008-1.

Review and Approve

- C. Proposal to adopt Ordinance 65 regarding Fire Service Availability and Standby Cost of Living Increase, in the form and content as attached hereto.

Review and Approve

- D. Proposal to adopt Resolution 2025-14 regarding Community Facility District 2000-01 annual increase for fire suppression and fire protection services in the form and content as attached hereto.

Review and Approve

7. STAFF REPORTS

- A. Fire Chief's Report
- B. Operations Division Report
- C. Fire Station Project Monthly Update
- D. Administrative Services & Community Risk Reduction Division Report
- E. Valley Center Firefighters Association Report

8. OLD BUSINESS

None

9. NEW BUSINESS

- A. Proposal to adopt Resolution 2025-15 Acknowledging Receipt Of A Report Made By Fire Chief Josef Napier of Certain Occupancies Required To Perform Annual Inspections In Such Occupancies Pursuant To Sections 13146.2 And 13146.3 Of The California Health and Safety Code, in the form and content as attached hereto.
- B. Proposal to adopt Resolution 2025-16 Approving the Memorandum of Understanding Between the Valley Center Fire Protection District and the Valley Center Firefighters Association IAFF LOCAL 5187.
- C. First reading of Ordinance 66 Adopting Fees For Services By Reference To The California Health and Safety Code Sections §13916 and §13919, to update the District Fee Schedule.
- D. Approve Audit Engagement Letter from Nigro & Nigro
- E. Final Reading of the FY 2025-26 Budget

10. TREASURER'S REPORT

Review of Fiscal Recap for May 2025 Treasurer's Report

11. CLOSED SESSION

- A. Conference with Legal Counsel (LCW) – Existing Litigation (§ 54956.9) Name of Case: Joseph Basinski vs. Valley Center Fire Protection District (Case Number: 37-2023-00037377-CU-OE-CTL)
 - 54957.7. Announcement prior to Closed Session:
 - (a) Prior to holding any closed session, the legislative body of the local agency shall disclose, in an open meeting, the item or items to be discussed in the closed session. The disclosure may take the form of a reference to the item or items as they are listed by number or letter on the agenda. In the closed session, the legislative body may consider only those matters covered in its statement. Nothing in this section shall require or authorize a disclosure of information prohibited by state or federal law.
 - (b) After any closed session, the legislative body shall reconvene into open session prior to adjournment and shall make any disclosures required by Section 54957.1 of action taken in the closed session.
 - (c) The announcements required to be made in open session pursuant to this section may be made at the location announced in the agenda for the closed session, as long as the public is allowed to be present at that location for the purpose of hearing the announcements.

12. ANNOUNCEMENT OF CLOSED SESSION ACTIONS

13. BOARD OF DIRECTORS COMMENTS

14. ADJOURNMENT

Upon request, this agenda will be made available in appropriate alternative formats to persons with disabilities, as required by Section 202 of the Americans with Disabilities Act of 1990. Any person with a disability who requires a modification or accommodation in order to participate in a meeting should direct such request to the Board Secretary at (760) 751-7600, at least 48 hours before the meeting, if possible

NEXT REGULAR MEETING – July 17, 2025

CONSENT CALENDAR

BOARD OF DIRECTORS' PACKET

VALLEY CENTER FIRE PROTECTION DISTRICT



**Minutes
Of A Special Meeting
Of the Board of Directors of
Valley Center Fire Protection District
May 6, 2025 / 6:00 p.m.**

Valley Center Municipal Water District Board Room
29300 Valley Center Rd.
Valley Center, CA 92082

1. Call to Order at 6:01 p.m. by Director Bell
2. Roll Call:
Lin Werkheiser – Present
Ron Duff – Present
Phil Bell – Present
Steve Hutchison – Present
Robb Rattray – Present
3. Pledge of Allegiance – led by Chief Loffredo

President Bell dedicated the meeting to the memory of Rincon Tribal Chairman Bo Mazzetti, who passed away recently, with a moment of silence. He proposed a resolution to honor Chairman Mazzetti with a plaque, which Chief Napier agreed to work on.
4. Public Comment – None
5. There was a presentation by Robin Biglione on the construction project of Station 3. She gave a history of the project. The presentation detailed the design and construction process, including the challenges faced due to county permitting delays and stormwater studies. There was a detailed breakdown of the project's scope, including infrastructure improvements and the GMP. She included a breakdown of the project's costs.
6. A review and discussion of the Building Contract between Erikson-Hall Construction and the VCFPD was conducted.
B. Nathan Complin from Erickson-Hall went over the approved plans, updated GMP numbers from the last bid for construction services, construction schedule and associated exhibits and answered questions from the Board.
C. A proposal was made to approve Resolution 2025-09, a Resolution Finding the Project Exempt from the California Environmental Quality Act ("CEQA") Under CEQA Guidelines Sections 15303, 15311, 15301, 15304, and Public Resources Code Section 21080(b)(4), Approving the Construction Contract with Erikson-Hall for Temporary Fire

Station NO. 3, Approving the Guaranteed Maximum Price As Set Forth in the Exhibit, and Approving the Filing of a Notice of Exemption. After the presentations by Ms Biglione and Nathan Complin and a discussion and questions from the Board and a motion made and seconded, Resolution 2025-09 was approved unanimously by the Board by a roll call vote.

D. A workshop was held to Review, Prioritize and Establish a Strategic Plan and execution of Future Projects from the Fire Chief's 3/20/2025 Staff Report Valley Center Fire Protection District Capital Improvement and Emergency Equipment Projects. Attached is the VCFPD Capital Improvement & Emergency Equipment Projects Prioritized the projects were ranked and changed by the Board at the May 6th Special Meeting.

7. Board of Directors Comments

Director Rattray appreciates all the work Chief Napier, Erickson-Hall, Robin and Joe have put in on the Station 3 project. He is amazed at how much behind the scenes work there has been.

Director Hutchison noted that we have got a good direction right now with hopefully fewer delays in the future. It's important to be looking forward.

Director Duff had no comment

Director Werkheiser is looking forward to the 27th. He is glad to see that E163 is out and about.

Director Bell thanked the directors and the staff for the special meeting. He appreciates the amount of information that was digested and the direction we have. Thank you, lord for the building permit and the grading permit.

8. Adjournment – 8:08 p.m.

Ronald Duff, Secretary

NEXT REGULAR MEETING: May 15, 2025



VCFPD Capital Improvement & Emergency Equipment Projects Prioritized

(Ranked and changed by Board on May 6, 2025)

Project 2: Fund the construction and provide for complete furnishings of the dormitories, kitchen, dining, living, laundry, workout and other related equipment for a permanent 8000 square foot Fire Facility to replace the temporary modular buildings that are being utilized for Fire Station 3 at 30100 Cole Grade Road.

Project 1: Fund the construction and provide for complete furnishings of the dormitories, kitchen, dining, living, laundry, workout and other related equipment for a complete remodel of Fire Station 1 and Fire Station 2.

Project 5: Fund the construction and provide for complete furnishings of a 4000 square foot Administrative, Operations, Community Risk Reduction and Community Development building to replace the existing Administrative Offices and temporary modular structures located at 28234 Lilac Road.

Project 6: Fund the construction and infrastructure of a regional fire and rescue training facility on the Fire Station 3 site at 30100 Cole Grade Road.

Project 4: Fund the construction and provide for complete furnishings, equipment and vehicle for a 6000 square foot regional shop facility on the Fire Station 3 site at 30100 Cole Grade Road to service all Valley Center Apparatus, Tribal apparatus and San Diego regional apparatus through contract services.

Project 3: Fund the purchase of 2, Type 1, Wildland Urban Interface Paramedic-Fire Engines to replace 2, 1999 KME Wildland Urban Interface Paramedic-Fire Engines to serve the needs of Valley Center, surrounding Tribal Communities, Region and State.

Project 7: Fund the construction and provide for complete furnishings of the dormitories, kitchen, dining, living, laundry, workout and other related equipment for a permanent 6000 square foot Fire facility in the area of Station 4 in the area of West Lilac and Lilac Road.

FISCAL IMPACT:

Project 2: \$3,500,000.00

Project 1: \$10,800,00.00

Project 5: \$8,100,000.00

Project 6: \$2,600,000.00

Project 4: \$4,000,000.00

Project 3: \$5,400,000.00

Project 7: \$8,100,000.00

Total Fiscal Impact: \$42,500,000.00



**Valley Center Fire Protection District Board of Directors
FINANCE COMMITTEE MEETING MINUTES
May 8, 2025 / 2:00 p.m.**

**Valley Center Community Hall
28246 Lilac Rd - Valley Center, CA 92082**

1. Call to Order at 2:00 p.m.
2. Roll Call:
Members Present
Chief Napier
Chief Duncan
Steve Hutchison
Robb Rattray
3. Pledge of Allegiance – led by Chief Napier
4. Public Comment
None
5. New Business
 - A. The Finance Committee had a second look at the 2025-2026 Budget. Chief Napier presented the budget draft and after discussion and clarification of budget numbers and line items, a motion was made and seconded to present the budget to the May meeting.
6. Board of Directors Comments
None

Adjournment – 3:15 p.m.

Ronald Duff, Secretary

NEXT REGULAR MEETING: May 15, 2025



**Minutes
Of A Regular Meeting
Of the Board of Directors of
Valley Center Fire Protection District
May 15, 2025 / 6:00 p.m.**

Valley Center Municipal Water District Board Room
29300 Valley Center Rd
Valley Center, CA 92082

1. Call to Order at 6:00 p.m.
2. Roll Call:
Steve Hutchison – Present
Phil Bell – Present
Ron Duff – Present
Lin Werkheiser – Present
Robb Rattray – Absent
3. Pledge of Allegiance – led by Chief Napier
4. Public Comment – Barry Willis from LAFCO attended the meeting to celebrate the 6% being approved. He was thrilled that the funding went through.
5. Proclamations and Presentations - None
6. Consent Calendar – The consent calendar, containing the minutes from the Regular Meeting April 17, 2025, motion made and seconded, was unanimously approved by the Board members present.
7. Staff Reports
 - A. Fire Chief's Report – Chief Napier presented the month's activities
 - B. Operations Division Report – Chief Napier also gave the Operations Report
 - C. Fire Station Project Monthly Update – Chief Napier updated the Board on Fire Station 3 progress.
 - D. Administrative Services & Community Risk Reduction Division Report – Chief Loffredo presented his report, he also updated the Board on his activities and training.
 - E. Valley Center Firefighters Association Report – Firefighter Paramedic Austin Paredes, outgoing Local President, prepared his final report for the Board on the activities of the Local.
8. Old Business – None

9. New Business

- A. A proposal to adopt Resolution 2025-08 to Participate In The County Of San Diego Fire Mitigation Fee Program For Fiscal Year 2025-2026 And Adopt A Capital Improvement Plan For The Use Of Fire Mitigation Fee Revenue was made, after motion made and seconded, Resolution 2025-08 was unanimously approved by Directors Werkheiser, Duff, Bell and Hutchison.
- B. The Board held a Public Hearing on Annexation Petitions into CFD 2008-1. After the hearing, upon motion duly made and seconded, Resolution NO. 2025-10 (Indian Creek), Resolution NO. 2025-11 (Canal) and Resolution NO. 2025-12 (Santee Ln) were approved unanimously by the Board members present.
- C. Chief Napier presented the Second Reading of the FY 2025-26 Budget.

10. Treasurers Report – The Treasurers Report was presented by Chief Napier There were questions and discussion about some line items. After motion made and seconded, the Treasurers Report was approved unanimously by the members present.

11. Closed Session – 6:58pm - A Closed Session was held to discuss with Legal Counsel – Existing Litigation (§ 54956.9) Name of Case: Joseph. Basinski vs. Valley Center Fire Protection District.

12. Announcement of Closed Session Actions – 7:46pm - Attorney's report out of closed session, the Board met in closed session on Basinski vs Valley Center Fire Protection District litigation, the Board took no reportable action.

13. Board of Directors Comments

Director Werkheiser is happy he will have a gold shovel.

Director Duff told Chief Loffredo he appreciates all the hard work he has put in in the past year for the District.

Director Hutchison thanks Chief Loffredo, too for his accomplishments. He is pleased that Station 3 is becoming a reality, it should help with the number of simultaneous calls.

Director Bell told Chief Loffredo he needs to buy ice cream. He and Chief Napier will be attending Chairman Mazetti's funeral on Saturday at the Community Church.

Adjournment – 7:52 p.m.

Ronald Duff, Secretary

NEXT REGULAR MEETING: June 19, 2025

RESOLUTION 2025-13
CFD 2008-1 ANNEXATION
LILAC
APN: 128-190-50-00



RESOLUTION NO. 2025-13

**A RESOLUTION OF INTENTION
OF THE BOARD OF DIRECTORS OF THE VALLEY CENTER FIRE PROTECTION DISTRICT
TO ANNEX TERRITORY TO COMMUNITY FACILITIES DISTRICT NO. 2008-1
AND TO AUTHORIZE THE LEVY OF SPECIAL TAXES THEREIN**

WHEREAS, under the Mello-Roos Community Facilities Act of 1982, as amended (the "Act"), Chapter 2.5 of Part 1 of Division 2 of Title 5, commencing at section 53311 of the California Government Code, the Board of Directors (the "Board") of the Valley Center Fire Protection District (the "District") has conducted proceedings to establish Community Facilities District No. 2008-1 (the "CFD"), and

WHEREAS, the Board is the legislative body for the CFD and is empowered with the authority to annex territory to the CFD and now desires to undertake proceedings to annex territory to the CFD, and

WHEREAS, a petition requesting institution proceedings to annex territory to Community Facilities District No.2008-1 District has been received from landowners owning not less than 10% of the proposed land to be annexed to the CFD, and

WHEREAS, the petition dated May 28, 2025 has been found to meet the requirements of Government Code section 53319, and

WHEREAS, this Board, having received indications of interest from the owner of the areas of land proposed to be annexed to the CFD, now desires to proceed with the annexation to the CFD in order to finance the balance of the costs of certain public services and facilities necessary or incident to development in the CSD.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Valley Center Fire Protection District as follows:

1. This Board hereby finds and determines that public convenience and necessity require that territory be added to the CFD be formed and that the Board is authorized to conduct proceedings for the annexation of territory to the CFD pursuant to the Act.
2. The name of the existing CFD is "Community Facilities District No. 2008-1."
3. The territory included in the existing CFD is as shown on the map thereof filed in Book 42 of Maps of Assessment and Community Facilities Districts at Page 27 in the office of the County Recorder, County of San Diego, State of California to which map reference is hereby made for further particulars. The territory now proposed to be annexed to the CFD is as shown on Annexation Map No.2 to the CFD on file with the Clerk of the Board, the boundaries of which territory are hereby preliminarily approved and which map is incorporated in full herein by reference. The Clerk of the Board is hereby directed to record, or cause to be recorded, said map showing the territory to be annexed to the CFD in the office of the County Recorder of the County of San Diego within fifteen days of the date of adoption of this Resolution.

4. The types of services financed by the CFD and pursuant to the Act consist of those services (the "Services") described in Exhibit A to Resolution 2008-09, adopted by the Board on May 29, 2008 (the "Resolution of Formation"). It is presently intended that the Services will be shared, without preference or priority, by the existing territory in the CFD and the territory proposed to be annexed to the CFD.

5. Except to the extent that the funds are otherwise available to the CFD to pay for the Services, a special tax sufficient to pay the costs thereof is intended to be levied annually within the CFD and collected in the same manner and at the same time as ordinary *ad valorem* property taxes. The proposed rate and method of apportionment of the special tax among the parcels of real property within the CFD, as now in existence and following the annexation proposed herein, in sufficient detail to allow each landowner within the territory proposed to be annexed to the CFD to estimate the maximum amount such owner will have to pay are described in detail in Exhibit A attached to the Resolution of Formation, which by this reference is incorporated herein.

6. The Board shall hold a public hearing (the "Hearing") on the annexation of territory to the CFD and the proposed Rate and Method of Apportionment at 6 p.m., or as soon thereafter as practicable, on July 17, 2025, at the Valley Center Municipal Water District, at 29300 Valley Center Road, Valley Center, California. At the hearing, the Board will consider and finally determine whether the public interest, convenience and necessity require the annexation of territory to the CFD. Should the Board determine to annex territory to the CFD, a special election will be held to authorize the levy of the special tax in accordance with the procedures contained in Government Code section 53326. If held, the proposed voting procedure at the election is expected to be a landowner vote with each landowner of record as of the close of the Hearing having one vote for each acre of land or portion thereof owned within the territory to be annexed to the CFD. Ballots for the special election may be distributed by mail or by personal service. At the time and place set forth above for the Hearing, any interested person, including all persons owning lands or registered to vote within the proposed CFD, may appear and be heard.

7. The District may accept advances of funds or work-in-kind from any source, including, but not limited to, private persons or private entities, for any authorized purpose, including, but not limited to, paying any cost incurred by the District in the annexation of territory to the CFD. The District may enter into an agreement with the person or entity advancing the funds or work-in-kind, to repay all or a portion of the funds advanced, or to reimburse the person or entity for the value, or cost, whichever is less, of the work-in-kind, as determined by this Board, with or without interest.

8. The District Secretary is hereby directed to cause notice of the public hearing to be given by publication one time in a newspaper published in the area of the CFD. The publication shall be completed at least seven days before the date of the public hearing in Section 6. The Secretary shall also cause notice of the hearing to be given to each property owner within the CFD by first class mail, postage prepaid, to each such owner's addresses as it appears on the most recent tax records of the District or as otherwise known to the Secretary to be correct. Such mailed notice shall be completed not less than fifteen days before the date of the public hearing. Each of the notices shall be substantially in the form specified in section 53322 of the Act, with the form summarizing the provisions hereof hereby specifically approved.

9. Except as may otherwise be provided by law or by the rate and method of apportionment of the special tax for the CFD, all lands owned by any public entity, including the United States, the State of California and/or the District, or any departments or political subdivisions thereof, shall be

omitted from the levy of the Special Tax to be made to cover the costs and expenses of the Services and the CFD. In the event that a portion of the property within the CFD shall become for any reason exempt, wholly or in part, from the levy of the special tax, this Board will, on behalf of the CFD, increase the levy to the extent necessary upon the remaining property within the CFD that is not exempt in order to yield the required revenues to pay for the Services and other annual expenses of the CFD, if any, subject to the provisions of the rate and method of apportionment of the special tax.

10. The officers, employees and agents of the District are hereby authorized and directed to do any and all things and to execute and deliver any and all documents which they may deem necessary or advisable in order to carry out, give effect to and comply with the terms and intent of this resolution.

PASSED AND ADOPTED by the Board of Directors of the Valley Center Fire Protection District on the 19th day of June, 2025 by the following vote:

Ayes:

Noes:

Absent:

Abstain:

ATTEST:

President, Board of Directors

Secretary, Board of Directors

ORDINANCE NO. 65

AN ORDINANCE OF THE BOARD OF DIRECTORS OF THE VALLEY CENTER FIRE PROTECTION DISTRICT SETTING THE MAXIMUM SERVICE AVAILABILITY CHARGE FOR FIRE SUPPRESSION SERVICE WITHIN SAID DISTRICT

The Board of Directors of the Valley Center Fire Protection District does ordain as follows:

SECTION 1:

WHEREAS, the Valley Center Fire Protection District was formed by voter approval on June 8, 1982, in compliance with Government Code Section 53972-53977 and County of San Diego Ordinance No. 6254 (new series); and

SECTION 2:

Pursuant to Section 4 of said Ordinance No.6254, the Board is empowered with the authority to increase the maximum availability charge stated in Section 1 of said ordinance by the percentage increase of the adjusted Consumer Price Index for the San Diego area as determined by the U.S. Department of Labor.

SECTION 3:

Pursuant to the authority vested in the Board of Directors of the Valley Center Fire Protection District, said Board does hereby find, resolve and determine that for the year ending December 31, 2024, the All Urban Index increased by 5.5% and that the maximum availability charge shall be as follows:

Parcel, Class of Improvement to Property, Use of Property	Maximum Availability Charge
Residential (5 acres or less).....	\$289.76 per dwelling unit
Residential Estate.....	\$289.76 for each dwelling unit plus \$28.97 for each additional acre over 5 to a maximum of \$579.55 for the land
Commercial, Industrial, Institutional.....	\$1159.16 per building
Improved Agricultural.....	\$28.97 per acre or portion thereof Up to a maximum of \$579.55 per parcel
Unimproved (each parcel).....	\$14.49 per acre and/or portion of acre up to a maximum of \$579.55

SECTION 4:

The Board of Directors hereby declares that should any section, paragraph, sentence or word of this Ordinance be declared for any reason to be invalid, it is the intent of this Board that it would have passed all other portions independent of the eliminations therefrom of any such portion as may be declared invalid.

SECTION 5:

This Ordinance shall take effect 30 days from the date of its adoption and shall be publicly posted at the Valley Center Fire Protection District Administrative Office, Valley Center Municipal Water District and at the District's website, vcfpd.org.

INTRODUCED, APPROVED AND ADOPTED this 19th day of June.

AYES:

NOES:

ABSENT:

Phil Bell, President

Secretary

RESOLUTION NO. 2025-14

**RESOLUTION OF THE BOARD OF DIRECTORS OF
THE VALLEY CENTER FIRE PROTECTION DISTRICT
CONTINUING THE ANNUAL SPECIAL TAX LEVY FOR COMMUNITY
FACILITIES DISTRICT NO. 2000-01 FOR TAX YEAR 2025-2026**

WHEREAS, the Board of Directors of the Valley Center Fire Protection District (the "Board"), has initiated proceedings, held a public hearing, conducted an election and received a favorable vote from the qualified electors relating to the levy of a special tax in a Community Facilities District, all as authorized pursuant to the terms and provisions of the "Mellow-Roos Community Facilities Act of 1982" being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California. This Community Facilities District is designated as COMMUNITY FACILITIES DISTRICT NO. 2000-01 (The "Community Facilities District"); and,

WHEREAS, the Board of Directors, acting as the legislative body of the District, is authorized to annually determine the special tax to be levied which shall not exceed the maximum special tax calculated pursuant to the "Rate and Method" of apportionment.

WHEREAS, the maximum special tax rate section C states, "on each July 1, commencing July 1, 2002, the Maximum Special Tax per Benefit Unit shall be increased by 2 percent (%) of the amount in effect in the previous Fiscal Year".

WHEREAS, the Special Tax per Benefit Unit in Fiscal Year 2024 was \$4.70 and with the allowed 2.0 percent (%) increase shall be \$4.79 per Benefit Unit for the Fiscal Year 2025-2026.

NOW THEREFORE, BE IT RESOLVED that the Special Tax per benefit unit for the fiscal year 2025-2026 shall be \$4.79. **IT IS FURTHER RESOLVED** that this Resolution shall take effect 30 days from the date of its adoption and shall be publicly posted at the Valley Center Fire Protection District Administrative Office, the Valley Center Municipal Water District and the District's website, vcfpd.org.

INTRODUCED, APPROVED AND ADOPTED this 19th day of June, 2025.

AYES:

NOES:

ABSENT:

Phil Bell, President

Ronald Duff, Secretary

STAFF REPORTS

BOARD OF DIRECTORS' PACKET

VALLEY CENTER FIRE PROTECTION DISTRICT



VALLEY CENTER FIRE PROTECTION DISTRICT

28234 Lilac Road, Valley Center, CA 92082
(760) 751-7600 Fax (760) 749-3892
Website: vcfpd.org



June 19, 2025

Fire Chief's Report Valley Center Fire Protection District Board

1. The Valley Center Fire Department had a busy month with 178 Emergency Incidents, Fires, Training, County Wildland Drill, Stampede Rodeo and Chili Cook-off, Western Days Parade and Festival, Fire Station 3 Ground Breaking Ceremony, Public Education and Business, Home Safety / Vegetation Management Inspections, VCBA Awards Dinner.
2. ALS Program: Measles and Immunization Update
3. Operational Area Update: County Wildland Drill: San Marcos
4. Local and Regional Training: Combo Drills: RSF Tower
5. Cal Fire Valley Center Battalion: Station 71 is a full staffing: 3367 and 3377, Type 3 with 3/0 staffing and ALS Ambulance, M71 staffed by AMR employees. Station 70 Under Construction.
6. Law Enforcement / Fire / Tribal Interagency Operations: Safety Planning: Rodeo and Western Days.
7. Fire Station 3: Grading, Compaction, Storm Water Systems, Septic Systems

Valley Center Fire Station 1
28234 Lilac Road
Valley Center, CA 92082

Valley Center Fire Station 2
28205 N. Lake Wohlford Road
Valley Center, CA 92082

VCFPD OPERATIONAL REPORT: May, 2025

Monthly Incident Data:

	VCFPD Station 1 E161 BR161	VCFPD Station 2 E162	VCFPD Station 2 OES E370	VCFPD Station 2 S162	VCFPD Admin Command	VCFPD Admin Prevention	Auto Aid Received	Auto Aid Given	Total Incidents	Turnout Time	Travel Time	Response Time
	Total Incidents	Total Incidents	Total Incidents	Total Incidents	Total Incidents	Total Incidents	Total Incidents	Total Incidents	Total VCFPD Incidents	90 th Percentile	90 th Percentile	90 th Percentile
JAN	114	72	1	71	12	7	63	47	211	0:02:04	0:12:36	0:13:19
FEB	116	67	2	59	6	4	88	58	194	0:2:04	0:14:14	0:16:01
MAR	99	54	0	62	4	2	58	29	169	0:2:06	0:13:33	0:15:14
APR	106	60	0	79	2	1	49	32	187	0:2:06	0:13:14	0:14:39
MAY	92	67	0	73	10	3	63	40	178	0:2:16	0:14:19	0:15:25
JUN												
JUL												
AUG												
SEP												
OCT												
NOV												
DEC												
May 2024	104	46	0	72	11	1	72	41	218	0:2:01	0:13:48	0:14:54
2024 Year End Total	1184	578	3	818	78	18	820	424	2218	0:02:24	0:13:59	0:15:09
2025 Year to Date	527	320	3	818	34	17	321	206	939	0:2:12	0:14:17	0:15:47
2025 YTD % Change										-8%	2%	4%
Concurrent Incidents	Total Incidents	Two Concurrent Incidents	Three Concurrent Incidents	Four Concurrent Incidents	Five Concurrent Incidents	Two Concurrent Incidents	Three Concurrent Incidents	Four Concurrent Incidents	Five Concurrent Incidents			
2025 Monthly Total	178	31	4	3	1	19.75%	2.55%	1.91%	0.64%			
2025 Ambulance Responses Monthly	Medic 11	Medic 70	Medic 71	Medic 211	Rincon Fire Rescue Ambulance 181,182	North Zone Rescue Ambulance	Air Ambulance	Total Unit Responses	Total Unit Transports	90th Percentile Turnout	90th Percentile Travel	90th Percentile Response
Ambulance Transports	4	0	55	1	13	1	1	134	75	0:02:47	0:11:23	0:21:23

Firefighters in the program: 35

- Firefighter Driver Operators: 2
- Firefighter Paramedics: 15
- Firefighter EMTs: 19
- Fire Explorers: 7

Apparatus and Equipment:

Station 1:

- E-161 - In Shop Status-Annual
- C-1601 - In Service
- C-1602 - In Service
- C-1603 – In Service

E-163 – In Service Station 1
 E169 – In Service-Reserve
 C-1604 – In Service-Reserve
 BR161 – In Service/Cross Staffed

Station 2:

- E-162 – In Shop
- S-162 – In Service

E-168 – Out of Service-Surplus Pending
 OES E370 – In Service for E162

Valley Center Fire Station 1
 28234 Lilac Road
 Valley Center, CA 92082

Valley Center Fire Station 2
 28205 N. Lake Wohlford Road
 Valley Center, CA 92082

Assigned Incidents for VALLEY CENTER FPD May 2025

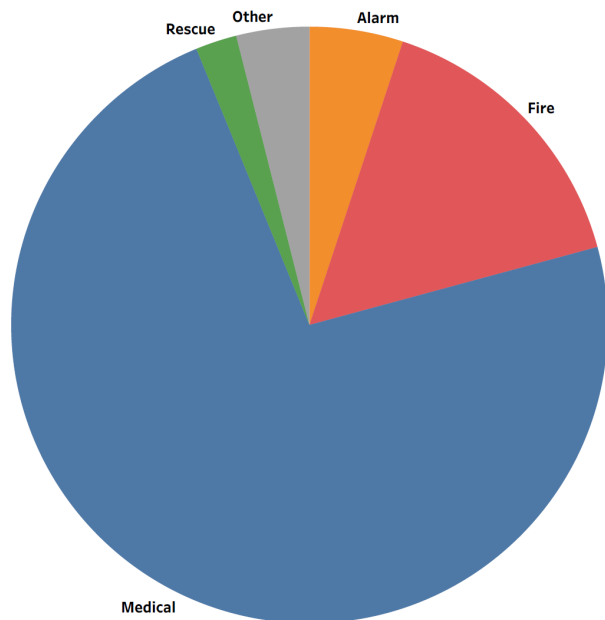
Agency
VALLEY CENTER FPD

Month
May 2025 to May 2025

Alarm	9 incidents / 5.06%
Fire	28 incidents / 15.73%
Medical	130 incidents / 73.03%
Rescue	4 incidents / 2.25%
Other	7 incidents / 3.93%
Grand Total	178 incidents / 100.00%

Problem Category

- Alarm
- Fire
- Medical
- Rescue
- Other



Data Source: AgencyDashboard_v3_Extract_v4
Data Last Updated: 6/2/2025 4:06:01 PM

Special Training and Future Community Events:

- Planning Group Evacuation Sub-Committee Quarterly Meeting: July 24, 2025 Library
- Friday, July 4th Fire Department BBQ and 50th Year Fire Department Anniversary Celebration
- Fire Station 3 Grand Opening and Community Flag Pole Dedication: TBD
- Saturday, December 6, 2025, 5:00pm to 8:00pm: Annual Christmas Party at Valley Center Community Church

Legislative / Political Updates:

None at this time

Grants/Awards FY22-24:

- AFG Grant Application FY2024 in review
- Safer Grant Application FY2024 in review: New Percentages 2025: Years 1 and 2: 75%, Year 3: 35%

Valley Center Fire Station 1
28234 Lilac Road
Valley Center, CA 92082

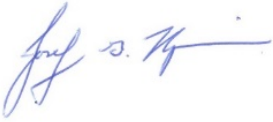
Valley Center Fire Station 2
28205 N. Lake Wohlford Road
Valley Center, CA 92082

Significant Incidents/Station Activities:

- Working Structure/Trailer Fire: Ashley
- Working Structure Fire: Alta Mesa
- Rescue Traffic Collision: Lilac and Old Castle
- Rescue Traffic Collision: 27455 Valley Center Road
- Rescue Traffic Collision: Old Castle and Grandview Heights

Trauma Intervention Program (TIP):

- 1 TIP response for the month of May, 2025 to Valley Center. Tip is still responding directly to the scene or ER for critical incidents at the request of our Fire Captains and Sheriff Deputies.



Josef G. Napier
Fire Chief, Valley Center Fire Protection District

Weekly Construction Progress Update, Week Ending 05/31/2025

- ▶ Continue scarification of Site
- ▶ Begin moisture conditioning and grading
- ▶ Begin Keyway and backfill placement at north edge
- ▶ Groundbreaking Event

Next Week's Activities

- ▶ Continue scarification with water, moisture conditioning and compaction
- ▶ Nova will be onsite for the compaction testing
- ▶ Continue grading and fill

Progress Photo's

	
<p>Grading</p>	<p>Moisture Conditioning</p>
	
<p>Nova Testing Compaction</p>	<p>Groundbreaking Ceremony</p>





Weekly Construction Progress Update, Week Ending 06/07/2025

- ▶ Bi-weekly OAC Kick-off Meeting held 6/3/25
- ▶ Continue to fill placement and compaction
- ▶ Continued testing and inspection of site
- ▶ Survey to stake the leach lines, septic tank and basin

Next Week's Activities

- ▶ Continue mass grading and compaction
- ▶ Start Septic System Install
- ▶ Pre-install Meeting for Site Utilities

Progress Photo's

	
<p>Survey Catch Basins & Leach Lines</p>	<p>More Boulders found during Excavation</p>
	
<p>Continue Cut for areas of high existing elevations</p>	<p>Fill placement across the northern half of site</p>



VALLEY CENTER FIRE PROTECTION DISTRICT

28234 Lilac Road, Valley Center, CA 92082
(760) 751-7600 Fax (760) 749-3892
Website: vcfpd.org



Administrative Services and Community Risk Reduction Division

Board Report - May 31, 2025

Section 1.0 - Administrative Services Report

Unrestricted Fund Balances

This section describes the state of the property tax bank accounts at the county, and our accounts at Cal-Trust. These accounts are the basis for our general operating funds, and can be used as needed without restriction. Accrual based, meaning these are the bank balances minus any outstanding payments like uncashed checks. This is a snapshot of the accounts thru May 31, 2025.

*Accounts marked with * are held at the County, all others are with our bank*

<u>DESCRIPTION</u>	<u>Balance as of 05-31-25</u>
<u>*Property Tax</u>	<u>\$1,512,366.22</u>
<u>CFD 2008-01 Tax Account*</u>	<u>\$ 861,130.56</u>
<u>General Operating</u>	<u>\$283,015.75</u>
<u>Payroll</u>	<u>\$ 17,455.27</u>
<u>Training</u>	<u>\$ 30,824.76</u>
<u>Explorer</u>	<u>\$ 28,761.45</u>
<u>Fire Foundation</u>	<u>\$ 7,290.16</u>
<u>TOTAL</u>	<u>\$2,740,844.1</u>

Valley Center Fire Station 1
28234 Lilac Road
Valley Center, CA 92082

Valley Center Fire Station 2
28205 N. Lake Wohlford Rd.
Valley Center, CA 92082

May 2025 Expenses

<u>Description</u>	<u>Amount</u>
<i>Payroll</i>	<i>\$225,000.00</i>
<i>Expenses</i>	<i>\$272,300.11</i>
<i>Total</i>	<i>\$497,300.11</i>

May 2025 Additional Expenses

Pinnacle Pmt - Type 1 Engine - Station 3	\$97,417.16
North Cty. EVS - Annual Service - Trucks	\$27,012.92
FASIS - 22/23 Workers Comp (3rd Qtr)	\$44,108.00
RGM Consulting	\$10,108.00
Wynn Engineering	\$7,605.20
Dr. Bijan Zardouz (Basinski Medical)	\$3,500.00
Erickson-Hall (final permit fees)	\$19,440.17

June Additional Expenses

Fire Station #3 - Debt Service - Loan	\$79,868.53
---------------------------------------	-------------

Balance of payment is under Mitigation restricted expenses

Valley Center Fire Station 1
28234 Lilac Road
Valley Center, CA 92082

Valley Center Fire Station 2
28205 N. Lake Wohlford Rd.
Valley Center, CA 92082

Restricted Fund Balances

This section is the restricted fund balances. These funds are restricted in their usage, and cannot be used for general expenses. In the case of mitigation funds, they can only be used for apparatus, equipment and facilities upgrades (not maintenance). Grant monies can only be used within the requirements of the grants.

Account	Balance as of 05-31--25
Fire Mitigation*	\$578,487.58
Grant Account	\$ 91,526.66
Total	\$670,014.24

Expected Expenses in Restricted funds

This section outlines the expected big expenses **coming in June** that will be paid out of **mitigation** or grant restricted funds.

Capital One - Station 3 - 1st Pmt on Loan \$161,403.55

balance under June Additional Expenses (unrestricted account)

*Valley Center Fire Station 1
28234 Lilac Road
Valley Center, CA 92082*

*Valley Center Fire Station 2
28205 N. Lake Wohlford Rd.
Valley Center, CA 92082*

Section 2 - Fire Marshal's Report

Recent Events

- CERT WEP grant projects

The Business of Prevention in November

Description	Qty
2.1.1 New Residential or remodel Plan Review (Any type under 4000 sq ft, includes Inspections)	1
2.2.1 New Residential or remodel Plan Review (Any type 4000 sq ft and above, includes inspections)	1
2.3.1 Room Addition or < 50% w/o sprinklers plan review	2
2.3.10 CFD 2008-01 Recording Fee (1 APN)	1
2.3.2 Accessory Dwelling Unit Plan Review (Includes 2 inspections)	3
2.3.3 Barns & Outbuildings under 500 Sq Ft	1
2.3.4 Barns & Outbuildings (500 Sq Ft and over and under 4,000 Sq Ft)	3
3.3.7 Commercial Solar Plan Review	1
4.1.21 AB-38 Defensible Space Inspection	3
4.1.3 Business License Inspection / Reinspection (Engine Company Inspection)	1
4.2.26 Commercial High Hazard False Alarm	8



May 2025 Gross Sales Report

This document provides a summary of the gross sales for May 2025. The following tables detail the top items and a comprehensive list of all sales.

Top 5 Items: Gross Sales (May 1, 2025 – May 31, 2025)

The following table represents the top 5 grossing sales items for May 2025.

Item	Gross Sales
4.1.21 AB-38 Defensible Space Inspection	\$1,350.00
2.1.3 Residential Fire Sprinklers NFPA 13-D or NFPA 13-R (under 4000 sq ft Includes 2 inspections)	\$900.00
2.3.10 CFD 2008-01 Recording Fee (1 APN)	\$604.15
2.2.1 New Residential or remodel Plan Review (Any type 4000 sq ft and above, includes inspections)	\$525.00
2.3.2 Accessory Dwelling Unit Plan Review (Includes 2 inspections)	\$410.00

Detailed Sales Data

The table below outlines the detailed sales data for the period.

Item	Category	Units Sold	Gross Sales
2.1.3 Residential Fire Sprinklers NFPA 13-D or NFPA 13-R (under 4000 sq ft Includes 2 inspections)	2. Residential New Construction	2	\$900.00
2.2.1 New Residential or remodel Plan Review (Any type 4000 sq ft and above, includes inspections)	2. Residential New Construction	1	\$525.00
2.3.1 Room Addition or < 50% w/o sprinklers plan review	2. Residential New Construction	1	\$410.00
2.3.10 CFD 2008-01 Recording Fee (1 APN)	2. Residential New Construction	1	\$604.15
2.3.2 Accessory Dwelling Unit Plan Review (Includes 2 inspections)	2. Residential New Construction	2	\$410.00
2.3.6 Minor Grading Plan (Including resubmittal)	2. Residential New Construction	1	\$190.00
4.1.14 Service Availability Letter	4.1 Miscellaneous Fees	1	\$150.00
4.1.16 Other Services not listed (Per Hour)	4.1 Miscellaneous Fees	2	\$300.00
4.1.21 AB-38 Defensible Space Inspection	4.1 Miscellaneous Fees	9	\$1,350.00

The total gross sales for the period is \$4,839.15.

Administrative Services and Community Risk Reduction

Notable Events for the Month of May

- Eagle Scout Ceremony
- Development of Harmonia Estates Evacuation Plan
- Labor Negotiations
- North County Arson Investigation Meeting
- Community Emergency Response Team (CERT) Training
- California Fire EMS Data System (CFED) Implementation
- Stampede Rodeo Participation
- San Diego Fire Investigation Team (SDFIT) Training with San Diego Sheriff's Office (SDSO) Bomb-Arson Unit
- ARCO Underground Storage Tank Inspection
- Guns and Hoses Chili Cookoff Participation
- Western Days Parade and Festival Participation

NEW BUSINESS

BOARD OF DIRECTORS' PACKET

VALLEY CENTER FIRE PROTECTION DISTRICT

RESOLUTION NO. 2025-15

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE VALLEY CENTER FIRE PROTECTION DISTRICT, CALIFORNIA ACKNOWLEDGING RECEIPT OF A REPORT MADE BY FIRE CHIEF JOSEF NAPIER, REGARDING THE INSPECTION OF CERTAIN OCCUPANCIES REQUIRED TO PERFORM ANNUAL INSPECTIONS IN SUCH OCCUPANCIES PURSUANT TO SECTIONS 13146.2 AND 13146.3 OF THE CALIFORNIA HEALTH AND SAFETY CODE.

WHEREAS, California Health & Safety Code Section 13146.4 was added in 2018, and became effective on September 27, 2018; and,

WHEREAS, California Health & Safety Code Sections 13146.2 and 13146.3 requires all fire departments, including the Valley Center Fire Protection District, that provide fire protection services to perform annual inspections in every building used as a public or private school, hotel, motel, lodging house, apartment house, and certain residential care facilities for compliance with building standards, as provided and,

WHEREAS, California Health & Safety Code Section 13146.4 requires all fire departments, including the Valley Center Fire Protection District, that provide fire protection services to report annually to its administering authority on its compliance with Sections 13146.2 and 13146.3 and,

WHEREAS, the Board of the Valley Center Fire Protection District intends this Resolution to fulfill the requirements of the California Health & Safety Code regarding acknowledgment of the Valley Center Fire Protection District compliance with California Health and Sections 13146.2 and 13146.3.

NOW, THEREFORE, BE IT RESOLVED by the Board of the Valley Center Fire Protection District that said Board expressly acknowledges the measure of compliance of the Valley Center Fire Protection District with California Health and Safety Code Sections 13146.2 and 13146.3 in the area encompassed by the County of San Diego, as follows:

A. EDUCATIONAL GROUP E OCCUPANCIES:

Educational Group E occupancies are generally those public and private schools, used by more than six persons at any one time for educational purposes through the 12th grade. Within the Valley Center Fire Protection District, there lie six Group E occupancies, buildings, structures and/or facilities.

During fiscal year 2024-2025, the Valley Center Fire Protection District completed 6 of the six Group E occupancies, buildings, structures and/or facilities. This is a compliance rate of 100% for this reporting period.

Additional items of note regarding this compliance rate can be found in the accompanying staff report for this resolution.

B. RESIDENTIAL GROUP R OCCUPANCIES:

Residential Group R occupancies, for the purposes of this resolution, are generally those occupancies containing sleeping units, and include hotels, motels, apartments (three units or more), etc. as well as other residential occupancies (including a number of residential care facilities). These residential care facilities have a number of different sub-classifications, and they may contain residents or clients that have a range of needs, including those related to custodial care, mobility impairments, cognitive disabilities, etc. The residents may also be non-ambulatory or bedridden. Within the Valley Center Fire Protection District, there lies no Group R (and their associated sub-categories) occupancies of this nature. During fiscal year 2024-2025, the Valley Center Fire Protection District had no annual inspection of any Group R occupancy, building, structure and/or facility.

STATE OF CALIFORNIA)
COUNTY OF SAN DIEGO) ss.
VALLEY CENTER FIRE PROTECTION DISTRICT)

I, Ronald Duff, Secretary of the Board of Directors of the Valley Center Fire Protection District certify that the foregoing resolution was adopted by the Board for the Valley Center Fire Protection District, at a regular meeting held on the 19th day of June, 2025.

AYES :
NOES :
ABSENT:
ABSTAIN :

BY: _____
Ronald Duff, Secretary
Valley Center Fire Protection District

APPROVED AS TO FORM:
San Diego County Attorney's Office

BY: _____
Attorney

Attachments:
• Exhibit "1" – Staff Report



VALLEY CENTER FIRE PROTECTION DISTRICT

28234 Lilac Road, Valley Center, CA 92082
(760) 751-7600 Fax (760) 749-3892
Website: vcfpd.org



Staff Report

June 3, 2025

Josef Napier, Fire Chief
Valley Center Fire Protection District

The following are the required inspections per California Health and Safety Code Sections 13146.2 and 13146.3 during fiscal year 2024-2025:

Valley Center High School, 31322 Cole Grade Rd.
Oak Glen High School, 14172 West Oak Glen Rd.
Valley Center Middle School, 28102 N. Lake Wohlford Rd.
Valley Center Elementary School, 28751 Cole Grade Rd.
Valley Center Primary School, 14249 Fruitvale Rd.
Lilac School, 30109 Lilac Rd.

All inspections have been completed this fiscal year. If you have any questions regarding these inspections, please let me know. Thank you.

Justin Loffredo

Division Chief
Valley Center Fire Protection District

Valley Center Fire Station 1
28234 Lilac Road
Valley Center, CA 92082

Valley Center Fire Station 2
28205 N. Lake Wohlford Road
Valley Center, CA 92082

RESOLUTION NO. 2025-16

**A RESOLUTION OF THE VALLEY CENTER FIRE PROTECTION DISTRICT,
APPROVING THE MEMORANDUM OF UNDERSTANDING BETWEEN THE
VALLEY CENTER FIRE PROTECTION DISTRICT AND THE VALLEY CENTER
FIREFIGHTERS ASSOCIATION IAFF LOCAL 5187**

WHEREAS, the Valley Center Fire Protection District and the Valley Center Firefighters Association IAFF Local 5187, a recognized employee bargaining group, have entered into a Memorandum of Understanding (MOU) after meeting and conferring in good faith following the Meyers-Milias-Brown Act (MMBA) over wages and benefits; and

WHEREAS, the duration of the terms and conditions of this Memorandum of Understanding (MOU) between the Valley Center Fire Protection District and the Valley Center Firefighters Association IAFF Local 5187 are from July 1, 2025 with the wages and benefits enacted on the first day of the FLSA cycle, July 7, 2025 to June 30, 2026; and

WHEREAS, the Memorandum of Understanding between the Valley Center Fire Protection District and the Valley Center Firefighters Association IAFF Local 5187 creates a binding agreement which may not be altered or cancelled unless mutually agreed upon by both parties; and

NOW, THEREFORE, BE IT RESOLVED,
The Memorandum of Understanding between the Valley Center Fire Protection District and the Valley Center Firefighters Association IAFF Local 5187 dated July 1, 2025 is approved.

PASSED AND ADOPTED: June 19, 2025 at the regular Valley Center Fire Protection District Board of Directors Meeting

AYES:

NOES:

ABSTAIN:

ABSENT:

Phil Bell, President

ATTEST:

Ronald Duff, Secretary

The Valley Center Fire Protection District And The Valley Center Firefighters Association IAFF Local 5187

We, the undersigned representatives, do hereby sign into agreement the attached Memorandum of Understanding between the Valley Center Fire Protection District and the Valley Center Firefighters' Association IAFF Local 5187 on this, the 19th day of June, 2025.

Phil Bell, VCFPD President

Scott Panici, VCFA President

Josef G. Napier, Fire Chief / Negotiator

Daniel Marquez, Fire Captain / Negotiator

Steve Hutchison, VCFPD Vice President

Christian D'Agostino, Engineer / Negotiator

Ronald Duff, VCFPD Secretary

Ashlei O'Hair, FF-PM / Negotiator

Robb Rattray, VCFPD Treasurer

Justin Loffredo, Division Chief / Negotiator

Lin Werkheiser, VCFPD Board Member

Scott Duncan, Division Chief / Negotiator

Valley Center Fire Protection District

AND



VALLEY CENTER FIRE FIGHTERS ASSOCIATION

Memorandum of Understanding

July 1, 2025-June 30, 2026

VALLEY CENTER FIRE PROTECTION DISTRICT

MEMORANDUM OF UNDERSTANDING

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Attachments:

Exhibit A: Pay Scales

MEMORANDUM OF UNDERSTANDING

July 1, 2024 - June 30, 2025

SECTION 1: GENERAL

1.1: Preamble

This Memorandum of Understanding is entered into pursuant to applicable provisions of State law and local ordinance between the Valley Center Fire Fighters Association and the Valley Center Fire Protection District, IAFF Local 5187, containing the complete results of negotiations concerning wages, hours and other terms and conditions of employment for employees represented herein. The parties hereto have met and conferred in good faith in order to reach this agreement.

1.2: Provisions of Law

It is understood and agreed that this MOU is subject to all current and future applicable federal and State laws and regulations. If any part or provision of this MOU is in conflict or inconsistent with such applicable provisions of those federal or State enactments or is otherwise held to be invalid or unenforceable by any court of competent jurisdiction, such part or provision shall be suspended and superseded by such application law or regulation, and the remainder of the MOU shall not be affected thereby. If any substantive part or provision of this MOU is suspended or superseded, the parties agree to reopen negotiations regarding the suspended or superseded part provided that total compensation to employees under the MOU shall not be reduced or increased as a result of this Article.

1.3: SOGs, Policies and General Orders Referenced Within the MOU

Given the constantly evolving nature of the District, several District Policies, SOGs, and General Orders are referenced within this MOU. When referenced, these shall be recognized as binding documents within the scope of this MOU and shall not be amended, altered, or revised without a written agreement between both the Administration and the VCFFA. However, it is recognized that these documents may need updating or revisions during the term of this agreement and that these changes may be mutually agreed upon outside of the formal meet-and-confer process. If, however, the changes cannot be mutually agreed to, no changes will be implemented without a formal re-opening of the MOU and a recognized meet-and-confer process.

Any side wishing to make changes to any of the policies, SOG's, and General Orders etc. referenced within this MOU must provide the other side with the proposed changes on official letterhead. Should there be no objection to the changes, the propositioned side will accept the suggested changes on official letterhead. Changes then will be implemented and a notification be sent to all affected parties. If either side wishes to discuss the changes, a representative meeting will be arranged within seven (7) business days to meet and discuss the changes suggested and the rationale behind the changes. If the changes are then agreed upon, they will be implemented. If the changes cannot be agreed to, there will be no change to that document until the matter can be re-introduced during formal negotiations. This only pertains to the sections of any SOG, Policy, GO, or other material that directly relate to the employee classifications covered by this MOU.

Lexipol Policies References within this MOU:

- Policy 1008 - Tuition Reimbursement
- Policy 1010- Emergency Recall
- Policy 1011- Overtime
- Policy 1029 - Uniform Regulations
- Policy 1047 – Sick, Bereavement Leave and Catastrophic Leave
- Policy 1048 - Family and Medical Leave
- Policy 1049 - Staffing and Scheduling
- Policy 1050 - Vacation, Personal Time Off and Comp Time
- Policy 1035 – Return to Work

1.4: Agreement Term

The term of this Agreement shall become effective July 1, 2025. This Agreement shall expire and otherwise fully terminate on June 30, 2026. If a successor MOU has not been reached by June 30, 2026, the terms and conditions of the current MOU will be extended until a successor MOU is adopted.

In the event either party hereto desires to negotiate a successor MOU, such party shall serve upon the other its written request to commence negotiations, as well as any written proposals for such successor MOU. Upon receipt of such proposal, negotiations shall begin no later than thirty (30) calendar days after such receipt.

In the event that the proposed tax reapportionment from the county is granted, and the District receives an increase in the tax apportionment during this contract period, both parties agree to reopen negotiations for the purpose of wages and benefits.

1.5: Recognition

Pursuant to the provisions of local ordinance and applicable State law, effective May 16, 2020, the Valley Center Fire Fighters Association, IAFF Local 5187 (henceforth referred to as the VCFFA), is hereby acknowledged as the exclusive recognized employee organization for District employees in the full-time positions identified in 1.5.1.

1.5.1 : Recognized Unit Members

The following full-time positions are covered by this MOU:

- Fire Captain (including Administrative Captain)
- Fire Engineer
- Firefighter Paramedic
- Firefighter EMT

1.6: Agreements, Modifications, and Waivers

This Agreement sets forth the full and entire agreement of the parties regarding wages, hours and other terms of employment, and any other prior or existing understanding or agreements over these matters between parties, whether formal or informal, are hereby superseded and terminated in their entirety.

No agreement, alteration, understanding, variation, waiver, or modification of any of the terms or provisions contained herein shall in any manner be binding upon the parties hereto unless made and executed by all parties hereto.

The waiver of any breach, term, or condition of this Agreement by either party shall not constitute a precedent in the future enforcement of all its terms and provisions.

1.7: Authorized Agents and Representatives

The Districts' principal authorized agent shall be the District Fire Chief or the District Fire Chief's authorized representative. The District Fire Chief may assign a particular chief officer, management employee or contract legal services specifically designated in connection with the performance of a specific function or obligation set forth in the MOU. The VCFFA's principal authorized agent shall be its Association President or a duly authorized designee of the president.

SECTION 2: RIGHTS AND PRIVILEGES

2.1: Employee Rights

As a result of this MOU, no person shall be favored or discriminated against by either the District or VCFFA, to the extent provided by law because of political or religious opinions or affiliations, race, national origin, age, sex, sexual orientation or disability. Neither the District nor VCFFA shall interfere with, intimidate, restrain, coerce, or discriminate against employees covered by this MOU because of the exercise of rights to engage or not engage in VCFFA activity or because of the exercise of any right provided to employees by this MOU or the Meyers-Milias-Brown Act. Nothing in this MOU shall be construed as a waiver of any of the following rights of individual employees, which may be exercised in compliance with applicable laws, ordinances and rules and regulations.

2.2: VCFFA Rights

As the recognized employee organization, VCFFA has the following rights which the District hereby recognizes:

(a) To govern its internal affairs;

(b) To use bulletin boards at District offices in locations convenient to VCFFA and approved by the Fire Chief. VCFFA shall have exclusive control over the material placed on the bulletin boards designated for its use; provided, however, that VCFFA agrees to not post, and to immediately remove any unauthorized material, which is defamatory, violates District policies designed to assure a workplace free from harassment or discrimination, violates rules relating to political advocacy in the workplace, or violates any state or federal law;

(c) To use, with prior approval of the Fire Chief, District facilities for off-duty meetings of VCFFA members; provided, however that use of District equipment or supplies other than incidental use during such meetings of items normally used at business meetings such as desks, chairs, blackboards, dry boards, and similar items.

(d) Union Access: Duly authorized representatives of the Union shall have access to the locations where work is being carried on, during working hours, for the purpose of observing working and safety conditions, investigating grievances, and seeing that the provisions of this Agreement are observed, provided that the employees are not interfered with in their work. This shall include, but is not limited to Fire Stations, drill grounds, and emergency scenes.

(e) To have up to two of its members designated as representatives for the

purposes of meeting and conferring with the District and to have those members provided with reasonable time off without loss of pay, during scheduled work hours, when those representatives are meeting and conferring with representatives of the District on matters within the scope of representation.

(f) A representative shall be allowed to be present, at the request of the represented employee, during any hearing or meeting regarding discipline or a grievance.

(g) VCFFA may designate one employee representative to assist an employee in preparing and presenting materials for disciplinary or grievance procedures. The designated employee representative shall be allowed reasonable release time from regularly scheduled duties for the purpose of investigating and preparing material for such procedures. Supervisors shall be given at least one-day prior written notice in the event release time is requested, unless the supervisor agrees otherwise. Employee representatives, who investigate, prepare, or present materials during off-duty time shall do so on their own time and shall not be considered to be working. Employee representatives and employees who attend personnel hearings during their off-duty time shall do so on their own time and shall not be considered to be working. If an employee who would otherwise be off-duty during the time of a personnel hearing is subpoenaed or ordered to attend the hearing, then the employee shall be considered to be working during the time the employee is in at the hearing in response to the order or subpoena.

(h) A designated employee representative requesting time off under this Section shall direct the request to the Fire Chief in writing within a reasonable time before the date requested. The Fire Chief shall respond to the request as soon as feasible, but not later than 5:00 p.m. on the next business day following the request. The request may be denied only if the Fire Chief determines that it would unreasonably interfere with district staffing or sufficient coverage of district assignments. If the Fire Chief or his designee does not grant the release time because of workload or other scheduling reasons, the Fire Chief or Designee shall give notice to the employee of a date or dates when the release time will be provided.

(i) VCFFA shall have the right upon request and prior to implementation, to meet and confer with Management any significant change in terms and/or conditions of employment, which results in a significant impact on employees, except in emergencies.

Emergencies or emergency conditions as defined as civil emergency conditions that may exist including, but not limited to, riots, civil disorders, earthquakes, floods, greater alarm fires, or other similar declared/recognized catastrophes.

2.3: District Management Rights

All management rights shall remain vested exclusively with the District except

those which are clearly and expressly limited or explicitly eliminated by this MOU. It is recognized merely by way of illustration that such management rights include, but are not limited to:

(a) The right to determine the mission of the District, its advisory boards and commissions and work units.

(b) The right of full exercise and control of the management of the District, supervision of all operations, determination of the methods, means and personnel required to perform any and all work; and composition, assignment, direction, location and determination of the size and mission of the workforce.

(c) The right to determine the work to be done by the employees, including the establishment of levels of service and staffing patterns.

(d) The right to change or introduce new or improved operations, methods, means, equipment, or facilities.

(e) The right to prescribe qualifications for employment and determine whether they are met; to hire, set and enforce performance standards and promote employees; to establish, revise and enforce work rules; to schedule work time; to transfer, reassign or lay off employees; to determine the content of job classifications; to assign job classifications; to suspend, reduce in step, demote, discharge or otherwise discipline employees for cause; and, to otherwise maintain orderly, effective, efficient operations.

SECTION 3: WORKING CONDITIONS

3.1: Shift Schedules

FULL TIME BENEFITED: A shift is defined by 2, 24-hour shifts (48/96) between the hours of 8:00am to 8:00am or a 4/10 Administrative Schedule as outlined below (sec. 3.2)

48/96 schedule A, B, C shift
IE: AABBC, repeats

If a shift schedule for a particular calendar year shows that the same shift would be scheduled to work December 24th and 25th during a calendar year and both days fall within the 14 day pay period, the shift scheduled to work December 23rd will instead work on December 24th, and the shift scheduled to work December 24th will instead work on December 23rd.

IE: If the schedule were as follows:
22 23 24 25
A A B B

The schedule would become:
22 23 24 25
A B A B

3.2: Administrative Captain

The Administrative Captain is an assignment in the classification of Fire Captain subject to the following:

(a) The Administrative Captain works 40 hours per calendar week on a 4/10 schedule Monday through Thursday between 7:00 a.m. and 5:00 p.m. and when applicable will receive overtime compensation per this MOU for hours worked in excess of their regular scheduled hours in the calendar week. In the event that the administrative schedule changes, the Fire Chief and the VCFFA agree to meet and confer over this issue without re-opening the entire MOU.

(b) The Administrative Captain may work overtime, in an administrative capacity, and with the approval of the Fire Chief (or his designee) at 1 ½ X the Administrative Captain's regular rate of pay when exceeding the FLSA 80-hour pay period.

(c) The job duties, qualifications, experience, and expectations for the Administrative Captain, as with a Shift Captain, will be outlined in the job description and are subject to management rights.

(d) Employees at the rank of Fire Captain shall be selected for the assignment of Administrative Captain by submitting a letter of interest to the Fire

Chief. If no one is selected based on the letter of interest cards (during the Fire Chiefs review), or if no employees submit letters of interest for the assignment, the Fire Chief may assign an employee to the position.

(e) Any Fire Captain in the position of Administrative Captain is not precluded at any time from seeking a promotion while in the assignment. If the employee is promoted while in the position, the employee will leave the assignment upon promotion.

(f) The hourly rate of pay for the Administrative Captain position will be adjusted to ensure that there is no reduction in the annual regular rate of pay. (IE: the administrative regular rate of pay will be adjusted so that the annual salary remains the same as that of the Shift Captain, except that the Holiday Pay will be removed from the equation and “paid” as days off work for the Administrative Captain and an annual dollar amount will be added to the total compensation as an administrative offset to equal the equivalent annual compensation for an equivalent shift classification. The Administrative Captain position will retain the same classification levels as the Shift Captain position.

(g) An Administrative Captain is not subject to force-hire for shift work.

(h) Sick leave and vacation accrual will continue and the rate of accrual shall meet the accrual rates cited for Administrative personnel (Lexipol policies 1047 and 1050). (i.e.: Going from a 56-hour to a 40-hour position, vacation leave hours will be multiplied by 0.714. Going from a 40-hour position back to a 56-hour position, the accrued hours will be multiplied by 1.4. Sick leave accrued hours shall be adjusted per Policy 1047 Sick and Bereavement Policy) Any vacation or sick leave hours used will be paid at the regular rate of pay based on the employee’s position at the time the leave was taken.

(i) The Administrative Captain position will include the use of a department vehicle while on duty (when available.) There is no take-home vehicle allowance.

(j) In lieu of overtime hours, the Administrative Captain may “flex” hours during the work week by shifting the work schedule with the approval of the Fire Chief (or designee) (ie: If scheduled for an event on a day off, the Administrative Captain may take an equal number of hours off during his regularly scheduled work period instead of taking overtime.) The Administrative Captain cannot be forced to work outside of the regularly scheduled hours without either voluntarily flexing time or being paid overtime. Flexing of hours must be completed within the same pay period, to avoid any FLSA violations.

(k) District and position seniority will continue to accrue during an

Administrative Captain assignment.

3.3: Probationary Period

3.3.1 : Initial Probationary Period

The initial probationary period for newly hired, full-time employees is 26 pay periods. The initial probationary period may be extended at the discretion of the Fire Chief for up to six months. Absences of 6 or more shift days (not due to vacation hours) during the initial probationary period shall result in an extension of the initial probationary period commensurate with the length of the absence.

3.3.2 : Promotional Employees

The probationary requirements for members promoted to the rank of Captain or Engineer, or employees promoted from FF/EMT to FF/PM is 26 pay periods. Absences of 6 or more shift days (not due to vacation hours) during the promotional probationary period shall result in an extension of the promotional probationary period commensurate with the length of the absence.

Members who do not successfully complete the probationary period shall be returned to his or her prior rank and position unless failing the probation was due to disciplinary reasons resulting in termination.

3.4: District Seniority

District seniority (District ID number) shall be determined by time of employment with the District and within a given rank. Seniority is only accrued while working at the VCFPD, no outside seniority (employment time or rank) shall be counted.

EXAMPLE 1: An employee hired as a FF/EMT, works for one (1) year in that rank and then “promotes” to FF/PM and works six (6) months as a FF/PM would have 18 months of District seniority and six months of PM seniority. An employee hired as a FF/PM, who worked 12 months as a FF/PM, would have 12 months of Department/PM seniority.

EXAMPLE 2: An employee who works for five (5) years as an EMT/PM and promotes to Captain and works six (6) months as a Captain would have five years and six months of District seniority and six months of Captain seniority. An employee who was hired as a Captain and works three years as a Captain (with VCFPD) would have three years of District seniority and three years of Captain seniority.

In the event of layoffs or restructuring; Position seniority would prevail over District seniority but the District seniority would be used to initiate “bumping” rights. An

employee who loses his/her position due to the position seniority of another employee can revert to a previously held position and “bump” another member with less District seniority provided that the member maintains all required education, certificates, and licensure for the lower position.

To determine overall seniority, in the event that two employees have the same hire/promotion date, then the seniority will be determined in the following manner: By employment (FF/PM and FF/EMT) or promotional test ranking (ENG and Capt), and then by total time in the VCFPD (by full-time hire date) would be used to determine seniority.

SECTION 4: PAY AND REIMBURSEMENTS

4.1: Pay Schedules

The current pay schedules for the following ranks:

Class 1, Class 2, and Class 3 Captain/Paramedic

Class 1, Class 2, and Class 3 Captain

Class 1, Class 2, and Class 3 Administrative Captain (EMT and PM)

Class 1, Class 2, and Class 3 Engineer/Paramedic

Class 1, Class 2, and Class 3 Engineer

Class 1, 2, 3 & 4 FF/Paramedic

Class 1, 2, 3 & 4 FF/EMT

The pay and benefits schedules listed below shall be honored throughout the length of the bargaining agreement unless mutually agreed changes occur through the collective “meet and confer” bargaining process.

Captain

See Exhibit A: Captain pay schedule to include a 4% pay increase for F/Y 2025/2026. 2% on 7/7/2025 and 2% on 2/16/2026

Engineer

See Exhibit A: Engineer pay schedule to include a 10% pay increase for F/Y 2025/2026. 5% on 7/7/2025 and 5% on 2/16/2026

Firefighter/Paramedic

See Exhibit A: Firefighter/Paramedic pay schedule to include a 10% pay increase for F/Y 2025/2026. 5% on 7/7/2025 and 5% on 2/16/2026

Firefighter/EMT

See Exhibit A-4: Firefighter/EMT pay schedule to include a 6% pay increase for F/Y 2025/2026. 3% on 7/7/2025 and 3% on 2/16/2026

4.2: Training/Court Pay

4.2.1 : Mandatory Training

It is recognized that employees required by the District to attend training while off-duty shall be compensated in accordance with the Fair Labor Standards Act.

4.2.2 : Court Standby and Appearance Pay:

4.2.2- A: Court Standby Pay

An employee on court standby status pursuant to a subpoena issued in a court proceeding related to the performance of his duties or employment shall provide a telephone number where the employee may be reached while on standby. Such time is not considered "hours worked" for purposes of the FLSA or for determining overtime under this memorandum of understanding. The employee will receive a credit of two (2) hours provided that the employee is not required to be present in the court building. If the employee is actually called to court, the two hours standby will be applied to the time spent for court pay.

4.2.2-B: Court Pay

When an employee is physically called to court, the employee shall be credited an hour-for-hour basis for the time actually spent in court. An employee shall be credited for a minimum of two (2) hours for each scheduled court appearance. Only one minimum shall apply per day. Travel time shall not be considered hours worked and shall not be compensated in any matter whatsoever.

4.3 : Acting Pay

A member who is qualified to work out-of-classification in a higher-ranked position (engineer, captain or division chief), and is on a current eligibility list, will have their pay classification set at "Class 1" for the rank they hold. Members who are eligible for the Class 1 rating will be paid at that level for all work, not just when in the acting position. Should a member fail to remain eligible, the Class-1 pay differential is forfeited and they will be placed and paid at the Class-2 level. This is considered a change in classification and not subject to FFBOR unless the change is a result of disciplinary action.

4.4 : Holiday Pay

The following are the recognized holidays for the VCFPD:

December 31 st (New Year's Eve.)	January 1 st (New Year's Day)
Presidents' Day	Easter Sunday
Memorial Day	July 4 th (Independence Day)

Labor Day
Thanksgiving Day
Martin Luther King Day
Day June 19th (Juneteenth)

November 11th (Veterans Day)
December 25th (Christmas Day)
Columbus

Annual holiday pay is calculated into the employee's regular rate of pay. This is calculated as eight (8) hours of straight time (1X) pay for each holiday X 13 holidays for a total of 104 hours of holiday pay per year.

4.5: Emergency Employee Recall Pay

Emergency Employee Recall duty occurs when an employee is ordered to return to duty on a non-regularly scheduled work shift. Emergency Employee Recall does not occur when an employee is held over from the prior shift or is working his or her regularly scheduled shift. An employee shall report within a reasonable amount of time after being called back, absent extraordinary circumstances. An employee who is called back to duty under this section shall receive a minimum of two (2) hours credit. Hours worked in excess of two hours shall be credited on an hour-for-hour basis for actual time worked.

The Emergency Employee Recall pay begins from the time the member begins travel to the station for callback duty. In the event that the member's callback is canceled while they are still enroute, they are paid from the start of travel up to the time they are canceled (minimum of 2 hours).

4.6: Limit on Consecutive Hours Worked:

Affected employees shall be limited to a maximum of 144 consecutive forced or voluntary hours of time worked followed by a minimum of 12 hours off-duty time. Exceptions: The Fire Chief (or his designee) shall be advised if any member is scheduled to work over the 144 hours and may authorize an extension of the consecutive hours worked. This section does not affect employees assigned to Strike Team or other deployment positions.

4.7: Overpayment Remedy

Permanent employees shall reimburse the District for any overpayment of wages or benefits. The reimbursement is not required until the District notifies the affected employee in writing. Reimbursement shall be accomplished by a reasonable repayment method mutually acceptable to the employee and the District.

4.8: Reimbursement Pay

4.8.1: Paramedic and EMT License Renewal Reimbursement

Members will be reimbursed the administrative costs for accreditation/license renewal fees for San Diego County and State of California EMT and Paramedic licenses. This does not include any late fees charged due to the employee failing to submit the renewal information in a timely manner.

4.8.2 : Tuition Reimbursement

It is the intent of the Valley Center Fire Protection District to reimburse, the classroom costs only, for the certifications and successful completion of classes authorized by the District as outlined in the:

Tuition Reimbursement Policy. Lexipol 1008.

4.9: Jury Duty Pay

The District will cooperate fully with local, state, and federal courts in allowing its employees to serve on juries.

4.9.1 : Pay While on Jury Duty

Employees who are called for jury duty will receive time off to cover their jury time. If the jury time falls on a regularly scheduled shift, the member will be paid for their time. Members are encouraged to defer their jury duty to times of the year that are less impactful to the Department.

4.9.2 : Notifying Supervisors

An employee who receives a notice of jury duty must notify their supervisor as soon as possible in order that arrangements may be made to cover the employee's position.

4.10 : Witness Pay

An employee called as a witness for any criminal or civil trial directly related to their duties while employed with the VCFPD, or called to be deposed for any job-related activities, are entitled to time off or paid compensation (whichever is appropriate) to perform that duty as referenced in this agreement.

Any member called as a witness for any criminal or civil trial, or being deposed for any legal proceedings, which are not directly related to their employment at the VCFPD must arrange their own time off and are not eligible for compensation from the District.

4.11 : Education Incentive

Members who complete a formal degree program from an accredited college or university at the level of BA/BS or MA/MS (or higher) are eligible to be placed into a pay classification one class higher in the pay scale. IE: A Captain-Paramedic class 2, who completes a Bachelor's degree, is eligible to be paid as a Captain-Paramedic, class 1. The classification change must be accompanied by proof of the completed degree submitted to the administration and a completed PAF indicating the change. Only one classification change is allowed, regardless of the number of degrees. A member is eligible for this incentive at any time during employment, including any probationary period, and payment will begin once the PAF paperwork has been completed and at the beginning of the next FLSA period. All changes to classifications are at the sole discretion of the Fire Chief.

SECTION 5: BENEFITS

5.1: Uniform Allowance

Reference the Uniform Policy: Lexipol 1029

5.2: VCFPD Medical Benefits Plan

The VCFPD will provide medical, dental, and vision insurance pursuant to: SOG# 2020-07-02.

5.3: Employee Assistance Program (EAP)

The District shall provide an Employee Assistance Program (EAP) at no premium cost to the affected employees. Any change within benefit levels shall be subject to meet and confer.

5.4: Deferred Compensation Program (457 Savings Account):

The District will manage an employee contribution individual retirement IRS 457(b) account for the employees through payroll deduction.

5.5: 401(a) Public Employer Retirement Contribution Program

The Fire District and the VCFFA have entered into an agreement for a 401a retirement plan funded by the District.

5.6: Catastrophic Leave (see Lexipol Policy 1047.3.4)

Request through the Fire Chief

Complete Donated Leave Transfer Form

24-hour maximum donation per pay period

4-hour minimum donation per pay period

SECTION 6: HOLIDAYS, LEAVE, AND TRADES

6.1: Vacation, Comp time, Sick, and Bereavement Leave:

Reference:

1050: Vacation, PTO, and Comp Time Policy and, 1047: Sick and Bereavement Leave Policy Lexipol Policy 1048

6.1.1 : Temporary Light Duty Assignment

Temporary light duty assignment shall be considered in instances where employees are unable to perform the required duties of their current position due to an injury, illness, or medical condition (including pregnancy), at the discretion of the Fire Chief. Transfers to said position shall be made in accordance with a medical doctor's recommendation and the District's return to work policy, provided an opening exists within the capabilities of the injured/disabled employee.

6.2 : Shift Trade Policy

Reference Staffing and Scheduling Policy: Lexipol 1049

SECTION 7: GRIEVANCE PROCEDURE

7.1 : Purpose:

The purposes and objectives of the grievance procedure are to:

- A. Assure just treatment of all employees and promote harmonious relations among employees, supervisors and management.
- B. Encourage the settlement of disagreements informally at the employee-supervisor level and provide an orderly procedure to handle grievances through the several supervisory levels where necessary.
- C. Resolve grievances as quickly as possible and correct, if possible, the causes of grievances thereby reducing the number of grievances and future similar complaints.

7.2 : Definitions:

For the purpose of this grievance procedure, the following definitions shall apply:

- A. "District" - The Valley Center Fire Protection District.
- B. "District Head" - The Fire Chief of the Valley Center Fire Protection District.
- C. "Employee" - An employee of the Valley Center Fire Protection District in the bargaining unit represented by the Valley Center Firefighters' Association.
- D. "Employee Representative" - An individual who appears on behalf of the employee.
- E. "Grievant" - An employee, a group of employees or the Association.

- F. "Grievance" - A complaint by a grievant arising out of the interpretation or application of the provisions of this agreement, District policies, Procedures and or practices.
- G. "Immediate Supervisor" - The individual who assigns, reviews, or directs work of an employee (the Captain).
- H. "Superior" - The individual to whom an immediate supervisor reports (Supervising Chief Officer).

7.3: Grievance Procedure:

A grievance shall be defined as an allegation by an employee or the Association of a misinterpretation, misapplication or violation of a particular provision of this MOU or the District's Rules and Regulations. The grievance procedure expressly excludes disciplinary matters, employee performance evaluations or improvement plans decisions made pursuant to management rights, and matters subject to other District complaint procedures.

A. Informal Complaint.

1. Within 21 calendar days from the occurrence of the matter on which the complaint is based or within 21 calendar days from his/her knowledge of such occurrence, whichever is later, an employee shall discuss the complaint in a meeting with the immediate supervisor.

2. Within 21 calendar days from the day of discussion with the employee, the immediate supervisor, or in his/her absence his/her designee, shall orally reply to the employee's complaint.

B. Formal Complaint.

1. Step I - Immediate Supervisor.

A. If the informal complaint is not resolved to the employee's satisfaction, within 14 calendar days of receipt of the oral answer from the immediate supervisor (or designee), the employee shall file a formal written grievance. Such written grievances shall:

- 1. Reasonably and adequately describe the grievance and how the employee was adversely affected.
- 2. Set forth the section(s) of the Memorandum of Understanding or District Rule or Regulation violated.
- 3. Indicate the date(s) of the incident(s) grieved or the date the employee acquired knowledge and how such knowledge was acquired.
- 4. Specify the remedy or solution to the grievance sought by the employee.

- B. Within 14 calendar days, the immediate supervisor or designee shall give his/her decision in writing to the employee on the original copy of the grievance.

2. Step II - Fire Division Chief.

- A. If the grievance is not resolved to the employee's satisfaction, within 14 calendar days from receipt of the decision at Step I, the employee may appeal the grievance to the Fire Division Chief. The original copy of the grievance form, with the reasons for dissatisfaction with the answer given by the immediate supervisor shall be submitted in writing to the Fire Division Chief.
- B. Within 14 calendar days from receipt of the grievance, the Fire Division Chief shall meet with the employee and give his/her answer in writing. The employee may be accompanied by the employee's designated representative at the meeting.

3. Step III - Fire Chief.

- A. If the grievance is not resolved to the employee's satisfaction, within 14 calendar days from receipt of the decision at Step II, the employee may appeal the grievance to the Fire Chief. The original copy of the grievance form, with the reasons for dissatisfaction with the answer given by the Fire Division Chief, shall be submitted in writing to the Fire Chief.
- B. Within 14 calendar days from the receipt of the employee's grievance, the Fire Chief, or a designee who has not been involved in the grievance in prior steps, shall make a thorough review of the grievance and give a written decision to the employee. The Fire Chief's decision is final and not subject to further review.

If the parties mutually agree that the utilization of any or all of these steps are unnecessary, the matter may then proceed to the next appropriate step.

SECTION 8: DISCIPLINARY PROCEDURE

8.1: Applicability:

- a. Only those non-probationary District employees who are employed in the following classifications are "Firefighters" who are eligible to use these procedures to appeal "punitive action": Firefighter, Fire Engineer, Firefighter/Paramedic, and Fire Captain.
- b. The term "punitive action" is defined by Government Code §3251(c), as may be amended from time to time, and is currently defined as "any action that

may lead to dismissal, demotion, suspension, reduction in salary, written reprimand, or transfer for purposes of punishment.” Written reprimands are not subject to any appeal.

8.2: Pre-disciplinary Procedure

With the exception of Written Reprimands, the following pre-disciplinary procedure shall apply:

1. Whenever disciplinary action is proposed, a Notice of Proposed Disciplinary Action shall be served upon the employee either personally or by registered or certified mail, return receipt requested, which shall include:
 - 1.1. A statement of the nature of the disciplinary action;
 - 1.2. A statement in ordinary and concise language of all the specific facts or upon which the disciplinary action is based;
 - 1.3. A copy of documents upon which the proposed action is based;
 - 1.4. A statement advising the employee of their right to refute the charges in person or in writing at a Pre-disciplinary Conference.
2. Upon receipt of the Notice of Proposed Disciplinary Act, the employee shall provide a written response or request a meeting with the Fire Chief or designee within five (5) calendar days. A failure to timely respond will result in a waiver of a pre-disciplinary response.

8.3 Informal Disciplinary Appeal Procedure

Pursuant to Government Code § 11445.20, the following informal hearing procedure shall be utilized for a punitive action involving suspension or reduction in salary of no more than two 24 hour shifts (48 hours) or 5 days (40 hours).

a. Notice of Appeal: Within 5 calendar days of receipt of written notification of punitive action as defined above, the employee shall notify the Fire Chief in writing of the employee’s intent to appeal the punitive action. The written notice of appeal shall specify the action being appealed and the substantive and procedural grounds for the appeal.

b. Hearing Officer: In an informal hearing, the Fire Chief or his/her designee shall be the Hearing Officer. The Fire Chief or his/her designee shall conduct the informal hearing in accordance with these procedures. The determination of the Fire Chief shall be final and binding. If the Fire Chief cannot serve as the hearing officer because of actual bias, prejudice or interest as defined by Government Code §

11425.40, then the Fire Chief's designee shall serve as the Hearing Officer. In such cases, the determination of designee shall be final and binding.

c. Burden of Proof: The District shall have the burden of proving by a preponderance of the evidence that the facts which form the basis for the charges occurred, and that the level of penalty was reasonable under the circumstances.

d. Conduct of Informal Hearing:

1) The formal rules of evidence do not apply, although the Hearing Officer shall have discretion to exclude or limit evidence which is incompetent, irrelevant or cumulative, or the presentation of which will otherwise consume undue time. The Hearing Officer may limit the use of witnesses, testimony, evidence and argument. There is no right of intervention, discovery, or prehearing conferences.

2) The parties may present opening statements.

3) The parties may present evidence through documents and testimony.

i. Witnesses shall testify under oath.

ii. Subpoenas may be issued pursuant to Government Code §§ 11450.05 – 11450.50. The Hearing Officer shall have discretion to allow cross-examine witnesses.

4) Following the presentation of evidence, if any, the parties may submit oral and/or written closing arguments for consideration by the Hearing Officer.

e. Recording of the Hearing: The hearing shall be stenographically recorded by a certified court reporter or may be tape recorded. The per diem cost of the court reporter shall be equally shared by the parties. The cost to receive a transcript of the hearing shall be the responsibility of the party requesting the transcript.

f. Representation: The member may be represented by an association representative or attorney of his or her choice at all stages of the proceedings. All costs associated with such representation shall be borne by the member.

g. Decision: The decision shall be in writing pursuant to Government Code § 11425.50. The decision shall be served by first class mail, postage pre-paid, upon the employee as well as his/her attorney or representative, shall be accompanied by an affidavit or certificate of mailing. The Hearing Officer's decision is final and not subject to any appeal.

8.4: Formal Disciplinary Appeal Procedure:

Pursuant to Government Code § 11500 et seq., the following formal hearing procedure shall be utilized for a punitive action involving termination, demotion, suspension or reduction in salary of greater than two 24 hour shifts (48 hours) or 5 days (40 hours):

A. Final Notice of Discipline Serves as the Accusation: The final notice of discipline which may be issued at the conclusion of any pre-disciplinary procedures shall serve as the Accusation described in Government Code §§ 11500, et seq. Pursuant to Government Code § 3254(f), the discipline shall not be effective sooner than 48 hours of issuance of the final notice of discipline. The final notice of discipline shall be prepared and served in person or by registered mail. The final notice of discipline shall include a statement to the employee that advises him or her of the right to request a hearing by filing a Notice of Defense as provided in Government Code § 11506. A copy of Chapter 5 (commencing with Section 11500) of Part 1 of Division 3 of Title 2 of the Government Code shall be provided to the member concurrently with the final notice of discipline.

B. Notice of Defense: In accordance with Government Code § 11506, within fifteen (15) calendar days after service of the final notice of discipline on the member as set forth above, the member shall notify the Human Resources Manager in writing of the member's intent to appeal the punitive action by filing a Notice of Appeal. The Notice of Appeal must be signed by either the member or on his or her behalf, and must include the mailing address of the member and/or his representative. Failure to file a timely Notice of Defense constitutes a waiver of the member's right to a hearing.

C. Pursuant to Government Code §§ 11507 and 11516, at any time before or after the case is submitted for decision, the District may file an amended or supplemental Accusation in the form of a notice of discipline. All parties must be notified of the amended or supplemental Accusation.

D. Administrative Law Judge: Pursuant to Government Code § 11512, the District has determined that appeals shall be presided over by an administrative law judge on staff of the State Office of Administrative Hearings, hereinafter referred to as the "ALJ". The ALJ shall preside at the appeal hearing, rule on the admission and exclusion of evidence and determine and rule on all matters of law, both procedural and substantive. In conducting the hearing, the ALJ shall follow the evidentiary standards described in section 11513 of the Government Code.

E. Time and Place of Hearing: Pursuant to Government Code § 11508, unless otherwise decided by the Fire Chief or his/her designee, a hearing shall be conducted at the District at a time to be determined by the Fire Chief or his/her

designee.

F. Notice of the Hearing: The District will mail or deliver a written notice of the hearing with the information required by Government Code § 11509, no later than 10 days prior to the hearing.

G. Findings: The appeal proceedings shall be reported by a stenographic reporter. However, upon the consent of all the parties, the proceedings may be reported electronically. Within 30 days after the case is submitted to him or her, the ALJ shall prepare a proposed written decision to be submitted to the Fire Protection District Board. Within 60 days of receipt by the Fire Protection District Board of the ALJ's proposed decision, the Fire Protection District Board may take any of the following actions:

- 1) Adopt the proposed decision in its entirety.
- 2) Reduce or otherwise mitigate the proposed penalty and adopt the balance of the proposed decision.
- 3) Make technical or other minor changes in the proposed decision and adopt it as the decision. Action by the Fire Protection District Board under this paragraph is limited to a clarifying change or a change of a similar nature that does not affect the factual or legal basis of the proposed decision.
- 4) Reject the proposed decision and refer the case to the same ALJ if reasonably available, otherwise to another ALJ, to take additional evidence. If the case is referred to the ALJ pursuant to this subparagraph, he or she shall prepare a revised proposed decision based on both the additional evidence and the transcript and other papers that are part of the record of the prior appeal hearing. A copy of the revised proposed decision shall be furnished to each party and his or her attorney in the manner specified in this procedure.
- (5) Reject the proposed decision, and decide the case upon the record, including the transcript, or upon an agreed statement of the parties, with or without taking additional evidence. By stipulation of the parties, the Fire Protection District Board may decide the case upon the record without including the transcript.

H. Decision: The Fire Protection District Board decision will be reduced to writing and shall be final and binding on the parties. The Fire Protection District Board written decision shall be served by first class mail, postage prepaid, upon the member

as well as his/or her attorney or representative, shall be accompanied by an affidavit or certificate of mailing, and shall advise the member that the time within which judicial review of the decision may be sought is 90 days from the date of mailing as governed by Code of Civil Procedure section 1094.6.

DRAFT

Attachments:

Exhibit A - Pay Scales

Classification	FY 2024/25			
	Wage Increase (%) from FY 2023	Annual Pro-Pay	Reg. Rate of Pay - Hrly (Incl. Straight-Time + Pro-Pay + Medical Pay + Holiday Pay)	Annual Total Comp
Admin Captain-Paramedic - Class 1 (Act. Div. Chief)	3.20%	\$ 600.00	\$53.27	\$110,803.43
Admin Captain-Paramedic - Class 2*	3.20%	\$ 600.00	\$51.67	\$107,482.38
Admin Captain-Paramedic - Class 3 (Probationary)	3.20%	\$ 600.00	\$50.08	\$104,161.34
Admin Captain - Class 1 (Act. Div. Chief)	3.20%		\$53.06	\$110,370.10
Admin Captain - Class 2*	3.20%		\$51.47	\$107,049.05
Admin Captain - Class 3 (Probationary)	3.20%		\$49.87	\$103,728.00
Captain-Paramedic - Class 1 (Act. Div. Chief)	3.20%	\$ 600.00	\$37.03	\$111,016.44
Captain-Paramedic - Class 2*	3.20%	\$ 600.00	\$35.85	\$107,475.29
Captain-Paramedic - Class 3 (Probationary)	3.20%	\$ 600.00	\$34.67	\$103,934.13
Captain - Class 1 (Act. Div. Chief)	3.20%		\$36.82	\$110,391.82
Captain - Class 2*	3.20%		\$35.64	\$106,850.66
Captain - Class 3 (Probationary)	3.20%		\$34.46	\$103,309.50
Engineer-Paramedic - Class 1 (Act. Capt.)	4.50%	\$ 600.00	\$26.94	\$ 80,757.42
Engineer-Paramedic - Class 2*	4.50%	\$ 600.00	\$26.10	\$ 78,239.52
Engineer-Paramedic - Class 3 (Probationary)	4.50%	\$ 600.00	\$25.26	\$ 75,721.61
Engineer - Class 1 (Act. Capt.)	4.50%		\$26.73	\$ 80,132.79
Engineer - Class 2*	4.50%		\$25.89	\$ 77,614.89
Engineer - Class 3 (Probationary)	4.50%		\$25.05	\$ 75,096.98
Firefighter-Paramedic - Class 1 (Act. Eng. on list)	4.50%		\$23.44	\$ 70,275.37
Firefighter-Paramedic - Class 2 (D/O qual. off list)	4.50%		\$22.71	\$ 68,090.81
Firefighter-Paramedic - Class 3*	4.50%		\$22.01	\$ 65,980.12
Firefighter-Paramedic - Class 4 (Probationary)	4.50%		\$21.30	\$ 63,869.43
Firefighter-EMT - Class 1 (Act. Eng. on list)	4.50%		\$22.63	\$ 67,863.95
Firefighter-EMT - Class 2 (D/O qual. off list)	4.50%		\$21.93	\$ 65,760.93
Firefighter-EMT - Class 3*	4.50%		\$21.26	\$ 63,729.03
Firefighter-EMT - Class 4 (Probationary)	4.50%		\$20.58	\$ 61,697.13

Bilingual pay

\$300

Definitions

Pay Component Definitions

Pro-Pay - \$600 extra yearly pay for Paramedic Certification. This is divided by 2880 hours, and added to hourly pay for paramedics, so it's reflected in any OT payments

Medical Pay - A fixed amount added to your pay (again, divided by 2880 and added as an hourly amount so it is reflected in OT) to help pay for medical insurance costs. Everyone gets it, even those who don't opt for medical coverage. If it's not used to pay for medical, it gets taxed.

Holiday Pay - This is to offset working on holidays. Hourly rate, multiplied by 8 hours and 13 holidays, again, divided by 2880 hours and added in as an hourly uptick so it is included in overtime

ORDINANCE 66**AN ORDINANCE OF THE BOARD OF DIRECTORS OF THE VALLEY CENTER FIRE PROTECTION DISTRICT ADOPTING FEES FOR SERVICES BY REFERENCE TO THE CALIFORNIA HEALTH AND SAFETY CODE SECTIONS §13916 AND §13919**

WHEREAS, the costs of providing fire protection and life safety services continues to increase; and

WHEREAS, the Valley Center Fire Protection District ("District") is funded by taxes levied on real property located within the geographic boundaries of the District; and

WHEREAS, numerous services offered by the District directly benefit discreet members of the general public for which fees may properly be imposed; and

WHEREAS, pursuant to Health and Safety Code Section §13916 (b), and Government Code Section §6066, the District has given notice of its intent to establish and impose such Fees/Charges as may be adopted by ordinance; and

WHEREAS, Health and Safety Code Sections §13917 - §13919 provides that the schedule of fees established by such an ordinance may be authorized pursuant to such sections; and

WHEREAS, the Valley Center Fire Protection District Fee Schedule has not changed since July 2023; and

NOW THEREFORE the Board of Directors ("Board") of the District ordains as follows:

SECTION 1. Authorization and Purpose

This Ordinance is adopted pursuant to Health and Safety Code Section §13916 et seq. The purpose of the Ordinance is to recover for the District costs of providing enforcement of locally adopted life safety regulations and local enforcement of state-regulated occupancy requirements, mandated programs and other fees for services. Except as otherwise provided, the definitions of the Fire Protection District Law of 1987 (Health and Safety Code Sections §13800 et seq., the "Act") are incorporated by this reference. This Ordinance shall be interpreted in a manner consistent with the Act. The fees and charges imposed by this Ordinance are for the purpose of meeting certain operating expenses, including employee wage rate and benefits, contracting for services with specialized firms or individuals, and we find the fees to be reasonably related to the actual expenses incurred by the District for the services and expenses described in the Section.

SECTION 2. Applicability

This Ordinance shall indicate each fee and the amount to be charged by the District, as permitted by Health and Safety Code Section §13916. As authorized by Health and Safety Code Section §13918, public agencies that are not covered by a mutual aid agreement shall be charged accordingly, unless the District waives the involved fees pursuant to Section 3 of this Ordinance. By adopting such Ordinance, the District is enacting user fees to defray costs associated with enforcement of state required occupancies, mandated programs, annual fire safety inspections, development plan review, permits for certain activities, District facility usage, patient transporting and general services functions as permitted by this Ordinance.

SECTION 3. Waiver of Fees

As permitted by Health and Safety Code Section §13919, the District Board may waive charges/fees established by this Ordinance and may delegate its authority to the Fire Chief or his/her designee as set forth if determined that charges/fees would not be in the public interest, i.e. reciprocal services provided by other public agencies, employee welfare, and personal hardship.

SECTION 4. Specified Fee

Unless waived pursuant to Section 3, every public agency and/or party involved shall pay a specified fee pursuant to this Ordinance which specifies the services provided. The fees for services shall be set by the District Board and shall not exceed the reasonable amount necessary to recover the costs of providing the specified service as allowed by law.

SECTION 5. Service Charge

Unless waived pursuant to Ordinance Section 3, every public agency and/or party involved shall be responsible for a Service Charge which, for these services, shall include a Service Rate and an Equipment Rate, if applicable, pursuant to the rates established in the Ordinance Section 9 under General Fees. The "Service Rate" shall be the fee set forth pursuant to Ordinance Section 9. The "Equipment Rate" is the rate at which the District will require repayment for use of any District utilized property as set forth in Ordinance Section 9.

SECTION 6. No Waiver of Other Means of Cost Recovery

This Ordinance does not preclude the District from pursuing any additional means of cost recovery. Such means include, but are not limited to, actions pursuant to Health and Safety Code Section §13009 (for negligent actions which cause the use of services or facilities of the District) and actions against parties whose willful, grossly negligent, or criminal conduct causes the use of District services or facilities.

SECTION 7. Severability

If provisions of this Ordinance are declared invalid or unenforceable by a court of competent jurisdiction, that holding shall not affect the validity or enforceability of the remaining fees or provisions and the Board declares that it would have adopted each article, section and part of this Ordinance, irrespective of the validity of any other article, section or part.

SECTION 8. Repeal of Previous Resolutions

This ordinance replaces all previous fee schedule ordinances and resolutions passed by the Valley Center Fire Protection District Board of Directors

SECTION 9. Schedule of Fees

All plan check fees, construction inspection fees and/or fire inspections, permits, First Responder fees, Incident Fire Recovery fees, and Nuisance Call fees required by the California Fire Code, Valley Center Fire Protection District Ordinance, or California Office of the State Fire Marshal shall be subject to the adopted user fees, attached as Attachment A. The Fee Schedule will be adjusted each year, the adjustment being based upon the Consumer Price Index (CPI-U), non-seasonally adjusted percentage change for the previous 12 months as of July 1. These changes will take effect on the first day of the following September.

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SECTION 10. Effective Date

The Secretary to the Board of Directors will certify to the adoption of this Ordinance and cause the same to be published in the manner required by law. This Ordinance will take effect August 1, 2025 after its final passage at a public hearing. First Reading at a regular meeting of the Board of Directors of the Valley Center Fire Protection District of the County of San Diego, California, on the 19th day of June, 2025. A public hearing and final adoption on the 17th day of July 2025 by the following roll call vote:

AYES:

NOES:

ABSENT:

ABSTAINING:

Phil Bell, President

Ronald Duff, Secretary

Valley Center Fire Protection District

2025-2026 Fee Schedule	Total fee 2023	Total fee 2025-26
Development Plan Review		
Subdivision 1-4 Parcels		
1.1.1 Service Letter for TPM/Minor Subdivision	\$260.00	\$274.00
1.1.2 Subdivision letter renewal	\$260.00	\$274.00
1.1.3 Final Map/Mylar Review	\$150.00	\$158.00
1.1.4 Release of Map Covenants	\$190.00	\$200.00
1.1.5 Major Use Permit (MUP) or Site Plan (STP)	\$300.00	\$317.00
1.1.6 Site Plan Review - Single Occ	\$300.00	\$317.00
1.1.7 Site Plan Review - Commercial/Multi Family	\$525.00	\$554.00
Subdivision 5-15 Parcels		
1.2.1 Service Letter for TPM/Minor Subdivision	\$1,160.00	\$1,224.00
1.2.2 Subdivision letter renewal	\$600.00	\$633.00
1.2.3 Final Map/Mylar Review	\$485.00	\$512.00
1.2.4 Release of Map Covenants	\$525.00	\$554.00
1.2.5 Major Use Permit (MUP) or Site Plan (STP)	\$635.00	\$670.00
1.2.6 Site Plan Review - Single Occ	\$635.00	\$670.00
1.2.7 Site Plan Review - Commercial/Multi Family	\$1,870.00	\$1,973.00
Subdivision 16+ Parcels		
1.3.1 Service Letter for TPM/Minor Subdivision	\$1,160.00	\$1,224.00
1.3.2 Subdivision letter renewal	\$600.00	\$633.00
1.3.3 Final Map/Mylar Review	\$485.00	\$512.00
1.3.4 Release of Map Covenants	\$525.00	\$554.00
1.3.5 Major Use Permit (MUP) or Site Plan (STP)	\$635.00	\$670.00
1.3.6 Site Plan Review - Single Occ	\$635.00	\$670.00
1.3.7 Site Plan Review - Commercial/Multi Family	\$1,870.00	\$1,973.00
Development Misc		
1.4 Cellular Sites	\$300.00	\$317.00
1.5 Fire Protection Plans or Enviromental Review	\$485.00	\$512.00
1.6 Administrative (AD), Variance (VAR), Vacation Review (VAC), or Zoning (ZAP)	\$300.00	\$317.00
1.7 Remote Water Meter	\$0.00	
1.8 Code Appeal	\$935.00	\$986.00
1.9 Residential PV system	\$190.00	\$200.00
1.10 Gate Plan	\$300.00	\$317.00
1.11 Gate Inspection	\$300.00	\$317.00
1.12 Hydrant Placement (Per Hydrant)	\$260.00	\$274.00
1.13 Tentative Maps	\$375.00	\$396.00
1.14 Tract Maps	\$150.00	\$158.00
1.15 Replacement/Revised Maps	\$150.00	\$158.00
1.16 Site Inspections	\$190.00	\$200.00
NEW CONSTRUCTION (Includes plan review and inspection)		
Residential 0-4000 Square Feet		
2.1.1 New Residential or > 50% remodel (Single Family Detached or first unit)	\$245.00	\$258.00
2.1.2 New Residential inspection only	\$245.00	\$258.00
2.1.3 New Residential re-inspection	\$245.00	\$258.00
2.1.4 Residential Plan Resubmittal	\$120.00	\$127.00
2.1.5 Residential PRD each addt'l unit (attached units)	\$120.00	\$127.00
2.1.6 Residential Fire Sprinklers 13-D or 13-R	\$450.00	
2.1.7 Residential Fire Sprinklers - PRD each addt'l unit	\$120.00	\$127.00
2.1.8 Residential Fire Sprinkler Plan Resubmittal	\$0.00	

2.1.9 Residential Fire Sprinkler Underground Inspection	\$120.00	\$127.00
Residential 1001-4000 Square Feet		
2.2.1 New Residential or > 50% remodel (Single Family Detached or first unit)	\$245.00	\$258.00
2.2.2 New Residential inspection only	\$245.00	\$258.00
2.2.3 New Residential re-inspection	\$120.00	\$127.00
2.2.4 Residential Plan Resubmittal	\$120.00	\$127.00
2.2.5 Residential PRD each addt'l unit (attached units)	\$120.00	\$127.00
2.2.6 Residential Fire Sprinklers 13-D or 13-R	\$450.00	\$475.00
2.2.7 Residential Fire Sprinklers - PRD each addt'l unit	\$120.00	\$127.00
2.2.8 Residential Fire Sprinkler Plan Resubmittal	\$0.00	
2.2.9 Residential Fire Sprinkler Underground Inspection	\$120.00	\$127.00
Residential 4001+ Square Feet		
2.3.1 New Residential or > 50% remodel (Single Family Detached or first unit)	\$525.00	\$554.00
2.3.2 New Residential inspection only	\$410.00	\$433.00
2.3.3 New Residential re-inspection	\$205.00	\$216.00
2.3.4 Residential Plan Resubmittal	\$260.00	\$274.00
2.3.5 Residential PRD each addt'l unit (attached units)	\$120.00	\$127.00
2.3.6 Residential Fire Sprinklers 13-D or 13-R	\$560.00	\$591.00
2.3.7 Residential Fire Sprinklers - PRD each addt'l unit	\$225.00	\$237.00
2.3.8 Residential Fire Sprinkler Plan Resubmittal	\$0.00	
2.3.9 Residential Fire Sprinkler Underground Inspection	\$120.00	\$127.00
Residential Misc		
2.4 Room Addition or < 50% w/o sprinklers	\$410.00	\$433.00
2.5 Barns & Outbuildings (0-1,000 Sq Ft)	\$150.00	\$160.00
2.6 Barns & Outbuildings (1,001 - 4,000 Sq Ft)	\$300.00	\$317.00
2.7 Barns & Outbuildings (4,001+ Sq Ft)	\$410.00	\$433.00
2.8 Grading Plan	\$190.00	\$200.00
2.9.1 L Grading Plan	\$355.00	\$375.00
2.9.2 Grading Inspection	\$190.00	\$200.00
2.9.3 Grading Plan Resubmittal	\$190.00	\$200.00
2.10 Service Availability Letter	\$150.00	\$158.00
Commercial 0-25,000 Square Feet		
3.1.1 Commercial Plans	\$1,195.00	\$1,261.00
3.1.2 Commercial Plan Resubmittal	\$600.00	\$633.00
3.1.3 Commercial Fire Sprinklers Inspection	\$525.00	\$554.00
3.1.4 Underground Sprinkler Systems Inspection	\$0.00	
3.1.5 Underground Sprinkler System Addt'l Inspection	\$0.00	
3.1.6 Commercial Sprinkler Resubmittal	\$0.00	
3.1.7 Commercial Sprinkler Tenant Improvement	\$300.00	\$317.00
3.1.8 Special Fire Protection Installations	\$410.00	\$433.00
3.1.9 Special Hazard Installations	\$410.00	\$433.00
3.1.10 Fire Alarm System	\$525.00	\$554.00
3.1.11 Fire Alarm - Pre-Wire Inspection	\$0.00	
Commercial 25000+ Square Feet		
3.3.1 Commercial Plans	\$2,320.00	\$2,448.00
3.3.2 Commercial Plan Resubmittal	\$0.00	
3.3.3 Commercial Fire Sprinklers Inspection	\$750.00	\$791.00
3.3.4 Underground Sprinkler Systems Inspection	\$0.00	
3.3.5 Underground Sprinkler System Addt'l Inspection	\$0.00	
3.3.6 Commercial Sprinkler Resubmittal	\$0.00	
3.3.7 Commercial Sprinkler Tenant Improvement	\$635.00	\$670.00
3.3.8 Special Fire Protection Installations	\$635.00	\$670.00
3.3.9 Special Hazard Installations	\$635.00	\$670.00
3.3.10 Fire Alarm System	\$525.00	\$554.00
3.3.11 Fire Alarm - Pre-Wire Inspection	\$0.00	

Commercial Misc		
3.4 Commercial T.I	\$1,235.00	\$1,303.00
3.5 Fire Protection Plan Review (Letter form)	\$260.00	\$274.00
3.6 Fire Protection Plan Review (Full Report)	\$935.00	\$986.00
3.7 Grading Plan	\$300.00	\$317.00
3.8 L Grading Plan	\$975.00	\$1,029.00
3.9 Grading Inspection	\$245.00	\$258.00
3.10 Grading Plan Resubmittal	\$0.00	
3.11 Sprinkler System Modification (Less than 15 heads)	\$245.00	\$258.00
3.12 Sprinkler System Modification (15-30 heads, More than 30 charged as NEW)	\$410.00	\$433.00
MISCELLANEOUS FEES (includes review and/or inspection)		
4.1 Special Events	\$190.00	\$200.00
4.2 Knox Key Installation	\$105.00	\$111.00
4.3 Business License Inspection	\$105.00	\$111.00
4.3.1 Business License Reinspection	\$130.00	\$137.00
4.4 Non-compliance re-inspection	\$190.00	\$200.00
4.5 Non-compliance weed abatement re-inspection	\$245.00	\$258.00
4.6 Forced weed abatement administrative fee	\$525.00	\$554.00
4.7 Minor Use Permit	\$190.00	\$200.00
4.8 Special Use Permit (Major)	\$190.00	\$200.00
4.9 Special Use Permit (Minor)	\$410.00	\$433.00
4.10 Small Family Daycare (1-8 Children)	\$190.00	\$200.00
4.11 Family Daycare (9-14 Children)	\$190.00	\$200.00
4.12 Residential Care Facility (Greater than 6 persons)	\$300.00	\$317.00
4.13 Overtime Plan Review/Inspection (Per Hour)	\$225.00	\$237.00
4.14 Other Services not listed (Per Hour)	\$150.00	\$158.00
Penalties (First offense, Second and Subsequent is 2X)		
5.1 FC 104.11.2 Obstructing Fire Department Operation	\$1,000.00	\$1,055.00
5.2 CFC 109.3.2 Compliance with orders, Notices and Tags	\$1,000.00	\$1,055.00
5.3 CFC 1003.6 Means of Egress	\$1,000.00	\$1,055.00
5.4 CFC 1008.1.2 Door Swing	\$250.00	\$264.00
5.5 CFC 1008.1.3 Door Opening Force	\$250.00	\$264.00
5.6 CFC 1008.1.9 Door Operations	\$250.00	\$264.00
5.7 CFC 5003.3 Illegal Release of Hazardous Material	\$1,000.00	\$1,055.00
5.8 CFC 5003.3.1 Failure To Notify Fire Chief of Unauthorized Hazardous Material	\$1,000.00	\$1,055.00
5.9 CFC 5003.3.1.1 Failure To Keep Accurate Records of Unauthorized Hazardous	\$1,000.00	\$1,055.00
5.10 CFC 5003.3.1.2 Failure to prepare for the Unauthorized Discharge of HAZMAT	\$1,000.00	\$1,055.00
5.11 CFC 105.1.1 Failure to Obtain Required Permit	\$500.00	\$528.00
5.12 CFC 110.1.1 Unsafe Building Violation	\$500.00	\$528.00
5.13 CFC 503.4 Obstruction of Fire Apparatus Access Roads	\$250.00	\$264.00
5.14 CFC 507.5.4 Obstruction of Fire Protection Water Supply	\$250.00	\$264.00
5.15 Life Safety Violations (Each occurrence)	\$500.00	\$528.00



May 1, 2025

Board of Directors and Mr. Joseph Napier, Fire Chief
Valley Center Fire Protection District
28234 Lilac Rd
Valley Center, CA 92082

We are pleased to confirm our understanding of the services we are to provide Valley Center Fire Protection District (District) as of and for the year ended June 30, 2025.

Audit Scope and Objectives

We will audit the governmental activities and each major fund of the District, as of June 30, 2025 and for the year then ended and the related notes, which collectively comprise the District's basic financial statements as listed in the table of contents of the financial statements.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and, if applicable, in accordance with *Government Auditing Standards*, and/or any state or regulatory audit requirements will always detect a material misstatement when it exists.

Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Accounting principles generally accepted in the United States of America, (U.S. GAAP,) as promulgated by the Governmental Accounting Standards Board (GASB) require that certain required supplementary information (RSI) such as management's discussion and analysis be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America, (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

1. Management's Discussion and Analysis
2. Budgetary Comparison Schedule – General Fund
3. Budgetary Comparison Schedule – Mitigation Fund

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Auditor Responsibilities

We will conduct our audit in accordance with GAAS and in accordance with *Government Auditing Standards*. As part of an audit in accordance with GAAS and in accordance with *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
4. Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and in accordance with *Government Auditing Standards*.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

Compliance with Laws and Regulations

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Management Responsibilities

Our audit will be conducted on the basis that management acknowledge and understand that they have responsibility:

- a) For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America;
- b) For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
- c) To provide us with:
 - i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
 - ii. Additional information that we may request from management for the purpose of the audit;
 - iii. Unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence.
 - iv. A written acknowledgement of all the documents that management expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report; and
 - v. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report.
- d) For including the auditor's report in any document containing basic financial statements that indicates that such basic financial statements have been audited by us;
- e) For identifying and ensuring that the District complies with the laws and regulations applicable to its activities;
- f) For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole; and
- g) For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
- h) For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
- i) For informing us of any known or suspected fraud affecting the District involving management, employees with significant role in internal control and others where fraud could have a material effect on the financials; and
- j) For the accuracy and completeness of all information provided.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility:

- a) for the preparation of the supplementary information in accordance with the applicable criteria;
- b) to provide us with the appropriate written representations regarding supplementary information;
- c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and
- d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management, written confirmation concerning representations made to us in connection with the audit.

Nonattest Services

With respect to any nonattest services we perform,

At the end of the year, we agree to perform the following:

- a) Propose adjusting or correcting journal entries detected during the audit, if applicable, to be reviewed and approved by the District's management.
- b) Word process the financial statements using information provided by management.

We will not assume management responsibilities on behalf of the District. However, we will provide advice and recommendations to assist management of the District in performing its responsibilities.

The District's management is responsible for:

- a) making all management decisions and performing all management functions;
- b) assigning a competent individual to oversee the services;
- c) evaluating the adequacy of the services performed;
- d) evaluating and accepting responsibility for the results of the services performed; and
- e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the nonattest services are as follows:

- a) We will perform the services in accordance with applicable professional standards
- b) The nonattest services are limited to the services previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries. Our firm will advise the District with regard to tax positions taken in the preparation of the tax return, but the District must make all decisions with regard to those matters.

Reporting

We will issue a written report upon completion of our audit of the District's basic financial statements. Our report will be addressed to the Board of Directors of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of Government Auditing Standards, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance will not be an objective of the audit and, therefore, no such opinion will be expressed.

Preparation of State Controller Report

Our Responsibilities

The objective of our engagement is to prepare the annual Financial Transactions Report (FTR) in accordance with the California State Controller's Office Instructions based on information provided by you. We will conduct our engagement in accordance with Statements on Standards for Accounting and Review Services (SSARs) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion or a conclusion or provide any assurance on the FTR.

Our engagement cannot be relied upon to identify or disclose any FTR misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the District or noncompliance with laws and regulations.

Management Responsibilities

The engagement to be performed is conducted on the basis that management acknowledges and understands that our role is to prepare the FTR in accordance with the State Controller's Office Instructions. Management has the following overall responsibilities that are fundamental to our undertaking the engagement to prepare your FTR in accordance with SSARs:

- a) The selection of accounting principles generally accepted in the United States of America as the financial reporting framework to be applied in the preparation of the financial statements
- b) The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error
- c) The prevention and detection of fraud
- d) To ensure that the District complies with the laws and regulations applicable to its activities
- e) The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement to prepare financial statements
- f) To provide us with:
 - i. Documentation, and other related information that is relevant to the preparation and presentation of the financial statements,
 - ii. Additional information that may be requested for the purpose of the preparation of the financial statements, and
 - iii. Unrestricted access to persons of whom we determine necessary to communicate.

As part of our engagement, we will issue a disclaimer that will state that the FTR were not subjected to an audit, review, or compilation engagement by us and, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on them.

Scheduling

Scheduling of the Audit Final-Fieldwork Dates will be based on an agreeable timetable with the District. We ask that the District prepare a completed and finalized Trial Balance and General Ledger in Excel form as of the June 30, 2025 date with all Balance Sheet accounts properly reconciled in Excel or PDF form and uploaded into the Suralink Portal System by the date scheduled. Failure to complete all the above noted items by the date scheduled will result in a \$1,000 extra fee charge and postponement of the audit to a later date. A 30-day notice before the initial scheduled Audit Final-Fieldwork date is required to change the date and avoid the extra \$1,000 fee. However, if a December or January date is chosen for the re-scheduled Audit Final-Fieldwork date, the \$1,000 fee will still apply to cover Overtime costs incurred during those months and will only guarantee the audit will be completed by January 31, 2026.

Engagement Fees

Our fixed fees for the services previously outlined will be as follows:

Financial Statements and Auditor Reports	\$12,500
Preparation of the State Controller's Report	500
Total	\$13,000

If significant changes occur in the District's audit requirements with the implementation of new Governmental Accounting Standards Board (GASB) Standards, Government Auditing Standards or the Audit and Accounting Guide for State and Local Governments issued by the AICPA for attest and/or nonattest services, this may render additional services needed which may increase the above noted fixed fee.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if the District's account becomes 60 days or more overdue and may not be resumed until the District's account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. The District will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from District personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with management and arrive at a new fee estimate before we incur the additional costs.

Additionally, our fees are dependent on the availability, quality, and completeness of the District's records and, where applicable, upon the District's personnel providing the level of assistance identified in the "prepared by client" request list distributed at the end of our planning work (e.g., District employees preparing confirmations and schedules we request, locating documents selected by us for testing, etc.).

We will schedule the engagement based in part on deadlines, working conditions, and the availability of District key personnel. We will plan the engagement based on the assumption that District personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, District personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

If circumstances occur related to the condition of District records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

Should our assumptions with respect to these matters be incorrect, or should the condition of the records, degree of cooperation, or other matters beyond our reasonable control require additional commitments by us beyond those upon which our estimated fees are based, we may adjust our fees and planned completion dates. If significant additional time is necessary, we will discuss it with management and arrive at a new fee estimate as soon as reasonably practicable.

Other Engagement Matters

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

Government Auditing Standards require that we document an assessment of the skills, knowledge, and experience of management, should we participate in any form of preparation of the basic financial statements and related schedules or disclosures as these actions are deemed a non-audit service.

Paul J Kaymark, CPA is the engagement partner responsible for supervising the engagement and signing the report.

During the course of the audit we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the basic financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

We agree to retain our audit documentation or work papers for a period of at least seven years from the date of our report.

The audit documentation for this engagement is the property of Nigro & Nigro, PC and constitutes confidential information. However, we may be requested to make certain audit documentation available to regulatory agencies pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Nigro & Nigro, PC's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to regulatory agencies. The regulatory agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies. We will notify the District of any such request.

Conflict Resolution

Should any litigation or adverse action (such as audits by outside governmental agencies and/or threatened litigation, etc.), by third parties arise against the District or the board of directors subsequent to this engagement, which results in the subpoena of documents from Nigro & Nigro, PC and/or requires additional assistance from us to provide information, depositions or testimony, the District hereby agrees to compensate Nigro & Nigro, PC (at our standard hourly rates) for additional time charges and other costs (copies, travel, etc.), and to indemnify us for any attorney's fees to represent Nigro & Nigro, PC.

If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its applicable rules for resolving professional accounting and related services disputes before resorting to litigation. The costs of any mediation proceeding shall be shared equally by all parties.

The District and Nigro & Nigro, PC both agree that any dispute over fees charged by the auditor to the District will be submitted for resolution by arbitration in accordance with the applicable rules for resolving professional accounting and related services disputes of the American Arbitration Association, except that under all circumstances the arbitrator must follow the laws of California. Such arbitration shall be binding and final. **IN AGREEING TO ARBITRATION, WE BOTH ACKNOWLEDGE THAT IN THE EVENT OF A DISPUTE OVER FEES CHARGED BY THE ACCOUNTANT, EACH OF US IS GIVING UP THE RIGHT TO HAVE THE DISPUTE DECIDED IN A COURT OF LAW BEFORE A JUDGE OR JURY AND INSTEAD WE ARE ACCEPTING THE USE OF ARBITRATION FOR RESOLUTION.** The prevailing party shall be entitled to an award of reasonable attorneys' fees and costs incurred in connection with the arbitration of the dispute in an amount to be determined by the arbitrator.

Conclusion

At the conclusion of our audit engagement, we will communicate to the Board of Directors the following significant findings from the audit:

- a) Our view about the qualitative aspects of the District's significant accounting practices;
- b) Significant difficulties, if any, encountered during the audit;
- c) Uncorrected misstatements, other than those we believe are trivial, if any;
- d) Disagreements with management, if any;
- e) Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- f) Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- g) Representations we requested from management;
- h) Management's consultations with other accountants, if any; and
- i) Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the basic financial statements including our respective responsibilities.

Enclosed, as required by *Government Auditing Standards*, is a copy of the report on the most recent peer review of our firm.

We appreciate the opportunity to provide these services and believe this letter accurately summarizes the significant terms of our engagement.

Very truly yours,

A handwritten signature in blue ink that reads "Nigro & Nigro, PC".

Nigro & Nigro, PC

The services and arrangements described in this letter are in accordance with our understanding and are acceptable to us.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

VALLEY CENTER FIRE PROTECTION DISTRICT - FY 2025-2026 Budget Proposal Final Board Review					
	Budget Entry Type	FY 2024-2025	Projected 2025-2026		
OPERATIONAL REVENUE	Type		6% Tax Apportionment		
30130 . CFD2008-1 Interest	Operating Revenue	\$8,636.06	\$8,895.00		
40000 . Benefit Fees/Standby (315001)	Operating Revenue	\$2,085,441.96	\$2,147,817.00		
40100 . Taxes, Property (315000)	Operating Revenue	\$831,871.80	\$2,500,000.00		
40150 . Misc Revenue	Operating Revenue	\$9,000.00	\$9,500.00		
40200 . CFD-2000-1 (315002)	Operating Revenue	\$348,749.73	\$354,409.00		
40300 . CFD-2008-01 (315003)	Operating Revenue	\$691,564.03	\$749,833.00		
40400 . General Fund Interest	Operating Revenue	\$6,695.00	\$7,030.00		
40600 . First Responder Fees	Operating Revenue	\$40,000.00	\$40,000.00		
40700 . Community Development Fees	Operating Revenue	\$70,000.00	\$72,000.00		
40800 . Fire Prevention Inspection Fees	Operating Revenue	\$0.00	\$5,000.00		
40900 . CFAA Reimbursement	Operating Revenue	\$0.00	\$0.00		
41000 . Fixed Asset Disposal	Operating Revenue	\$0.00	\$2,500.00		
42000 . Incident Cost Recovery-Fire USA	Operating Revenue	\$18,540.00	\$20,000.00		
43000 . Training Reimb-Target & Palomar	Operating Revenue	\$30,000.00	\$2,500.00		
49000 . NCD JPA Capital Equipment Reimbursement	Operating Revenue	\$63,540.00	\$0.00		
41100 . SDG&E Lease	Operating Revenue	\$60,000.00	\$30,000.00		
OPERATIONAL REVENUE		\$4,264,038.57	\$5,949,484.00		
OPERATIONAL EXPENSES: TRAINING					
50000 . Explorer Post	Operating Expense	\$5,150.00	\$5,500.00		
50100 . EMT & Paramedic License Renewal	Operating Expense	\$4,867.20	\$5,000.00		
50200 . Tuition and Reference Materials expenses	Operating Expense	\$9,114.56	\$12,000.00		
50501 . Training Expenses - Operating expense funded	Operating Expense	\$18,540.00	\$20,000.00		
OPERATIONAL EXPENSES: ADMINISTRATIVE SERVICES					
51000.1. Administrative Support Expenses	Operating Expense	\$144,200.00	\$180,250.00		
51001 . Contingencies & Misc.	Operating Expense	\$13,650.00	\$20,000.00		
51002 . Recruitment and on boarding expenses	Operating Expense	\$6,300.00	\$10,000.00		
51006 . Election/Annexation Service	Operating Expense	\$15,000.00	\$15,000.00		
51010 - Strategic Reserve	Operating Expense	\$100,000.00	\$150,000.00		
OPERATIONAL EXPENSES: CONTRACT SERVICES					
51101 . Professional and contract services	Operating Expense	\$92,700.00	\$138,700.00		
51105 . Insurance (FAIRA General Liability)	Operating Expense	\$66,319.71	\$66,319.00		
51107 . Trauma Intervention Program	Operating Expense	\$3,450.00	\$3,450.00		
51109 . Burn Inst/Youth Fire Prevent	Operating Expense	\$642.00	\$700.00		

OPERATIONAL EXPENSES: COMMUNITY RISK REDUCTION					
51200.1 . CRRD Operational Expenses	Operating Expense	\$7,500.00	\$7,500.00		
OPERATIONAL EXPENSES: FIRE FACILITIES					
FIRE STATION #1					
51301 . #1 Facility Maint/Repairs/replacement	Operating Expense	\$25,000.00	\$8,000.00		
51302 . #1 Utilities	Operating Expense	\$3,193.00	\$12,000.00		
51303 . #1 Consumables	Operating Expense	\$1,500.00	\$1,500.00		
FIRE STATION #2					
51310 . #2 Facility Maint/Repairs	Operating Expense	\$8,000.00	\$8,000.00		
51312 . #2 Utilities	Operating Expense	\$3,811.00	\$12,000.00		
51313 . #2 Consumables	Operating Expense	\$2,000.00	\$2,000.00		
FIRE STATION #3					
51320 . #3 Facility Maint/Repairs	Operating Expense	\$2,575.00	\$15,000.00		
51322 . #3 Utilities	Operating Expense	\$6,180.00	\$12,000.00		
51323 . #3 Consumables	Operating Expense	\$0.00	\$5,000.00		
OPERATIONAL EXPENSES: OPERATIONS / FIRE APPARATUS					
51400 . Operations expenses	Operating Expense	\$126,000.00	\$150,000.00		
51402 . Fuel	Operating Expense	\$66,440.00	\$90,000.00		
OPERATIONAL EXPENSES: OPERATIONS PROGRAMS					
51511 Hose/Nozzles/fittings/ladders	Operating Expense	\$8,000.00	\$15,000.00		
51512 Tools/minor equip/small engines/gas monitors/TICs	Operating Expense	\$16,000.00	\$25,000.00		
51513 BAs, fit testing, flow testing, compressor maintenance, air sampling	Operating Expense	\$12,000.00	\$18,000.00		
51514 Rescue systems/equipment	Operating Expense	\$2,500.00	\$5,000.00		
51515.1 - Uniforms	Operating Expense		\$10,000.00		
51515.2 Structure and Wildland PPE	Operating Expense	\$18,000.00	\$54,000.00		
OPERATIONAL EXPENSES: COMMUNICATIONS					
51600 . North County Dispatch	Operating Expense	\$161,211.00	\$168,000.00		
51601 . RCS Communication Fees	Operating Expense	\$14,022.00	\$22,000.00		
OPERATIONAL EXPENSES: PARAMEDIC EMERGENCY SUPPLIES					
51700 . Medical Equipment & Supplies	Operating Expense	\$18,540.00	\$27,810.00		
OPERATIONAL EXPENSES: PAYROLL-ADMINISTRATIVE					
Administrative Payroll	Operating Expense	\$486,046.35	\$625,688.13		
60000 . Division Chief - Operations/Training					
60200 . Division Chief - Fire Marshal					
60300 . Administrative Captain					
60400 . Administrative Assistant					
60500 . Bookkeeper					

60600 . Fire Chief					
OPERATIONAL EXPENSES: PAYROLL-OPERATIONAL PERSONNEL					
Operational Payroll	Operating Expense	\$1,992,998.97	\$2,942,422.40		
61000 Fire Engineers					
63000 Firefighter - Paramedics					
64000 Fire Captains					
66000 . PAYROLL EXPENSES					
66008 . Taxes, FICA, SUTA, Unemployment	Operating Expense	\$259,060.24	\$318,644.00		
66002 . FRMS (Formerly FASIS) Workers Comp insurance and Emp Asst	Operating Expense	\$237,708.45	\$237,708.45		
66003 . Payroll Service	Operating Expense	\$6,180.00	\$7,462.00		
66004 . Accident/Life&AD&D/STD Insurance & Medical costs	Operating Expense	\$90,204.38	\$100,126.38		
66005 . Valley Center Fire Protection District 401a Retirement Fund	Operating Expense	\$0.00	\$86,077.03		
CAPITAL PROJECTS					
49004 - Facilities / Equipment	Operating Expense				
70020.1 - Fire Station 3 Debt Service (operating) (NEW)	Operating Expense	\$80,701.78	\$100,000.00		
70020.2 - Capital I Fire Station Loan Revenue	Operating Expense				
70020.3 - Fire Station Expenditures - Erickson Hall	Operating Expense				
70010.2 - Fire Hose - Op Expense	Operating Expense		\$12,000.00		
70008 - MDC Replacement program - New		\$50,000.00	\$0.00		
70009.5 - Pinnacle Public Finance - Engine	Operating Expense		\$0.00		
70009.6 - Station #2 - Engine Replacement - type 1	Operating Expense				
Operating Revenue		\$4,264,038.57	\$5,949,484.00		
Operating Expense		\$4,185,305.63	\$5,724,857.39		
Operating Surplus		\$78,732.94	\$224,626.61		
MITIGATION REVENUE	TYPE				
30100 . Mitigation Fees Capital Expected Expenditures	Fire Mitigation revenue	\$407,054.54			
30120 . Mitigation Interest	Fire Mitigation revenue				
MITIGATION EXPENSES	TYPE				
70005.1 - Station 3 - Erickson Hall buildout	Capital Exp. (Mitigation)	\$0.00			
70010.1 - Fire Hose - Mitigation funds	Capital Exp. (Mitigation)	\$10,000.00			
70011 - VHF Radio replacement	Capital Exp. (Mitigation)	\$0.00			
70012.3 - Cardiac Monitor Replacement - Mitigation Funds	Capital Exp. (Mitigation)	\$0.00			
70003.2 - PPE 6 sets	Capital Exp. (Mitigation)	\$20,000.00			
70009.5 - Type 1 payments	Capital Exp. (Mitigation)	\$97,500.00	\$97,416.16		
70005.2 - Fire Station Expansion	Capital Exp. (Mitigation)	\$50,000.00	\$50,000.00		
70003.3 - New TIC (replacement for E161)	Capital Exp. (Mitigation)	\$7,758.54			
70003.4 - Airbag system for E161	Capital Exp. (Mitigation)	\$4,975.00			
MDC->iPad Program	Capital Exp. (Mitigation)	\$12,764.12			
VHF Mobile Radio Installs	Capital Exp. (Mitigation)	\$0.00			

70020.1 - Fire Station 3 Debt Service (Mitigation) (NEW)	Capital Exp. (Mitigation)	\$161,403.55	\$142,000.00		
Mitigation Balance FY 2024 (Capital Expenses)		\$42,653.33	\$289,416.16		
GRANT REVENUE	TYPE				
45000 . Fire Explorer Post Donations	Grant Revenue	\$5,000.00	\$2,000.00		
46000.5 - Applied UASI Grant Income - 2023	Grant Revenue	\$25,333.00			
47000 . Applied SHSGP Grant Income	Grant Revenue	\$10,473.00			
47000.1 - 2024 SHSGP - Grant Income					
48000 . Applied Grant Income-Other	Grant Revenue	\$30,000.00			
46000 . Applied UASI Grant Income	Grant Revenue				
49002 - San Diego COVID-19 ARPA Grant (3/11/2021)	Grant Revenue	\$0.00			
49003 - San Diego COVID-19 ARPA Grant (12/22/2021)	Grant Revenue	\$0.00			
49006 - Neighborhood Reinvestment Grant Program	Grant Revenue	\$100,000.00	\$25,000.00		
49009 - FEMA FP&S Grant - Migrant Outreach	Grant Revenue	\$0.00			
GRANT EXPENSES	TYPE				
50502.4 - Applied UASI Grant income - 2022	Grant Expense	\$42,100.00			
50502.5 - Applied UASI Grant Income - 2023	Grant Expense	\$25,333.00			
50502.6 - Applied UASI Grant Income - 2024					
51101.1 Professional and contract services - grant funded	Grant Expense	\$5,000.00	\$5,482.00		
51515.3 - PPE Grant SHSGP	Grant Expense	\$10,473.00	\$9,000.00		
51515.4 - PPE Grant SHSGP			\$8,468.00		
51514.1 Rescue Equipment Grant (Was 51503 equipment grant)	Operating Expense	\$0.00			
70000 . Engine 163 & Equipment	Grant Expense	\$0.00			
70009.1 - Type 3 engine - Waldron Award	Grant Expense	\$0.00			
70004.1 - Fire Station Development Cost - CBT Grant Account	Grant Expense	\$0.00	\$50,000.00		
70004.4 - Fire Station Development Costs - Neighborhood reinvestment grant	Grant Expense	\$25,000.00			
65001 - SAFER grant FS 3 Payroll		\$0.00			
65001.2 - AFG Grant PPE					
70009.1	Grant Expense				
70009.2					
70009 - Type Three Engine		\$0.00			
70004.1	Grant Expense				
50502 . Training Expenses - UASI Grant Funded		\$0.00			
Grant Revenue		\$170,806.00	\$99,950.00		
Grant Expense		\$107,906.00	\$99,950.00		
Grant Surplus		\$87,900.00	\$0.00		

TREASURER'S REPORT

BOARD OF DIRECTORS' PACKET

VALLEY CENTER FIRE PROTECTION DISTRICT

Valley Center Fire Protection District

Balance Sheet

As of May 31, 2025

MAY 2025

ASSETS

Current Assets

Bank Accounts

1101 General Operating #4811	283,015.75
11011 Petty Cash	53.17
11013 Fire Foundation #8451	7,290.16
11014 Explorer #8469	28,761.45
11015 Training #7024	30,824.76
11016 Grant Acct #7073	91,526.66
1102 Payroll Acct #2271	17,455.27
11021 VCFPD Oracle Gen Fund - #47850	1,512,366.22
11022 VCFPD Mitigation Fund - #47855	578,487.58
11023 CFD 2008-01 - #47853	861,130.97
50501 TRAINING	800.12
Training & Expenses	200.00

Total 50501 TRAINING 1,000.12

Total Bank Accounts

\$3,411,912.11

Accounts Receivable

11000 Accounts Receivable	1,258.00
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Total Accounts Receivable

\$1,258.00

Other Current Assets

11024 FMV General Fund	-42,456.50
11025 FMV Mitigation Fund	-25,723.68
11200A Account Receivable Mitigation	0.00
11200B Accounts Receivable General	52,104.98
11200D Account Receivable Grant Fund	0.00
11200E Account Receivable Cost Rec	0.00
11200H Accounts Receivable CFD08	0.00
11200I Interest receivable	13,646.55
11200M Mitigation interest receivable	8,750.13
11300 Prepaids	11,628.96
12000 Undeposited Funds	5,403.47
1310000 Deposit	3,248.60

Total Other Current Assets \$26,602.51

Total Current Assets

\$3,439,772.62

Fixed Assets

15000 Furniture and Equipment	0.00
1500014 Bldg Improvements	1,663,773.78
15001 Building Improvement - Prior	0.00
1501000 Const in Progress	590,566.71
15020 Building Improvement #1 Proj 1	0.00
1502100 Engines and Vehicles	3,352,595.60
15022 Building Improvement #1 Plymov	0.00
1503100 Furniture & Equipment	1,987,649.24

	MAY 2025
15100 Building Improvement #2	0.00
15120 Building Imprvoement #2 Proj 1	0.00
15122 Building Improvement #2 Plymov	0.00
15201 Command Vehicle	0.00
15300 Office Equipment - Inventory	0.00
15301 Fire Vehicle	0.00
15302 Vehicle Truck	0.00
15400 Safety Equipment	0.00
15401 Extractor	0.00
15500 Eng & Equip - New Engine	0.00
15501 Remodel	0.00
15600 Medical Equipment (jackets)	0.00
15601 Medical Equipment SCBA Proj	0.00
15700 Communications Equipment	0.00
15701 Equipment - Generators	0.00
15900 Cardiac Monitors	0.00
15902 General Fixed Asset - Depreciat	-4,837,872.67
16000 Land	481,600.00
Total Fixed Assets	\$3,238,312.66
Other Assets	
18000 Right-of-use - Finance Lease	16,909.00
18001 Accu Amoritization-Right of Use	-16,909.00
Total Other Assets	\$0.00
TOTAL ASSETS	\$6,678,085.28
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 Accounts Payable	248,156.99
Total Accounts Payable	\$248,156.99
Credit Cards	
8180 8180 CitiBank	4,904.12
9349 9349-VCFPD	2,400.81
Total Credit Cards	\$7,304.93
Other Current Liabilities	
20001 Lease Liability	0.00
20002 Lease liability - due w/in 1 yr	0.00
20020 Calif Bank and Trust	0.00
24000 Payroll Liabilities	
23200 Wages Payable	34,411.56
24100 FF Assoc Dues& Cond Fee Payable	-165.40
24200 Child Support Payable	-623.07
24300 Cafe Health Payable	213,451.53
24400 ACF Local Payable	185.40
24500 457 Payable	-500.00
24600 Payroll Taxes Payable	-13,003.12
24700 PTO & Sick Time Accrual Payable	72,878.38
24800 Garnishments - Tax	0.00
Total 24000 Payroll Liabilities	306,635.28

	MAY 2025
24801 Deferred revenue	423,920.00
Sales Tax	-1,001.80
Total Other Current Liabilities	\$729,553.48
Total Current Liabilities	\$985,015.40
Long-Term Liabilities	
25001 Financing agreement	516,713.83
70020.1 capital projects	-241,272.08
Total 25001 Financing agreement	275,441.75
Total Long-Term Liabilities	\$275,441.75
Total Liabilities	\$1,260,457.15
Equity	
30000 Opening Balance Equity	1,368,327.35
32000 Retained Earnings	1,669,224.15
39000 Investment in Gen Fixed Asset	1,939,807.42
39100 Restricted Grants and Contribut	0.00
Net Income	440,269.21
Total Equity	\$5,417,628.13
TOTAL LIABILITIES AND EQUITY	\$6,678,085.28

Valley Center Fire Protection District

Profit and Loss

May 2025

	MAY 2025	TOTAL
Income		
OPERATING REVENUE	0	\$0
40100 Taxes, Property (315000)	174,494	\$174,494
40200 CFD-2000-1 (315002)	9,782	\$9,782
40300 CFD-2008-01 (315003)	9,782	\$9,782
40700 Community Development Fees	3,679	\$3,679
40900 CFAA Reimbursement	934	\$934
Total OPERATING REVENUE	198,673	\$198,673
Services	438	\$438
Total Income	\$199,111	\$199,111
GROSS PROFIT	\$199,111	\$199,111
Expenses		
51000.1 Administrative Support Expenses	3,048	\$3,048
51000.1 OVERHEAD / ADMINISTRATIVE SERV	5,291	\$5,291
CAPITAL PROJECTS	0	\$0
70003.4 Airbag System E161 - Mitig Fund	2,762	\$2,762
70004.1 Fire Station Dev - Waldron Gran	19,760	\$19,760
70009 Type 3 Engine	2,931	\$2,931
70009.1 Type 3 Engine - Waldron Grant	2,286	\$2,286
Total CAPITAL PROJECTS	27,740	\$27,740
COMMUNICATIONS	0	\$0
51601 RCS Communication Fees	2,244	\$2,244
Total COMMUNICATIONS	2,244	\$2,244
CONTRACT SERVICES	0	\$0
51101 Professional & Contract Svcs	24,254	\$24,254
51101.1 Prof. & Contract Svcs - Grant	1,400	\$1,400
Total CONTRACT SERVICES	25,654	\$25,654
FIRE APPARATUS	0	\$0
51400 Operations Expense	16,333	\$16,333
51402 Fuel	4,125	\$4,125
Total FIRE APPARATUS	20,458	\$20,458
FIRE FACILITIES	0	\$0
FIRE STATION #1	0	\$0
51301 #1 Facility Maint/Repairs	1,041	\$1,041
51302 #1 Utilities	886	\$886
51303 #1 Consumables	-4	\$ -4
Total FIRE STATION #1	1,923	\$1,923
FIRE STATION #2	0	\$0
51310 #2 Facility Maint/Repairs	802	\$802
51312 #2 Utilities	434	\$434
51313 #2 Consumables	0	\$0
Total FIRE STATION #2	1,235	\$1,235
FIRE STATION #3	0	\$0

	MAY 2025	TOTAL
51320 #3 Facility Maint/Repairs	461	\$461
Total FIRE STATION #3	461	\$461
Total FIRE FACILITIES	3,619	\$3,619
OPERATIONS PROGRAMS	0	\$0
51512 Tools/Minor Equip/Small Engines	481	\$481
51514 Rescue Sys/Equipment	3,704	\$3,704
51515.2 PPE Non-Grant	791	\$791
Total OPERATIONS PROGRAMS	4,977	\$4,977
OVERHEAD / ADMINISTRATIVE SERV	0	\$0
51001 Contingencies & Misc.	168	\$168
51003 Bank Fees / Interest Expense	15	\$15
51006 Election/Annexation Service	1,316	\$1,316
Total OVERHEAD / ADMINISTRATIVE SERV	1,499	\$1,499
PARAMEDIC EMERGENCY SUPPLIES	0	\$0
51700 Medical Equipment & Supplies	258	\$258
Total PARAMEDIC EMERGENCY SUPPLIES	258	\$258
PAYROLL - OPERATIONAL PERSONNEL	0	\$0
61000 Fire Engineers	44,210	\$44,210
63000 Firefighter-Paramedics	64,601	\$64,601
64000 Fire Captains	61,475	\$61,475
Total PAYROLL - OPERATIONAL PERSONNEL	170,285	\$170,285
PAYROLL EXPENSES	0	\$0
66002 FASIS Workers Comp Emp Asst	41,939	\$41,939
66003 Payroll Service	452	\$452
66004 Health Benefit Costs	13,484	\$13,484
66008 Employer Taxes-FICA,SUTA,FUTA	16,111	\$16,111
Total PAYROLL EXPENSES	71,986	\$71,986
PAYROLL-ADMINISTRATIVE	0	\$0
60000 Division Chief-Operations/Train	9,352	\$9,352
60200 Battalion Chief-Fire Marshal	9,352	\$9,352
60300 Administrative Captain	8,267	\$8,267
60400 Administrative Asst-Office Mgr.	5,031	\$5,031
60500 Bookkeeper	3,970	\$3,970
60600 Fire Chief	10,522	\$10,522
Total PAYROLL-ADMINISTRATIVE	46,493	\$46,493
TRAINING	0	\$0
50000 Explorer Post	306	\$306
50100 EMT & Paramedic License Renewal	302	\$302
50502 Training Exp-UASI Grant Funded	947	\$947
Total TRAINING	1,555	\$1,555
voided	0	\$0
Total Expenses	\$385,107	\$385,107
NET OPERATING INCOME	\$ -185,996	\$ -185,996
Other Income		
40150 Misc Revenue	894	\$894
700013	1,289	\$1,289
Total Other Income	\$2,183	\$2,183
NET OTHER INCOME	\$2,183	\$2,183

	MAY 2025	TOTAL
NET INCOME	\$ -183,813	\$ -183,813

Valley Center Fire Protection District

Budget vs. Actuals: FY 24/25 Fiscal Expense Report

July 2024 - May 2025

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% OF BUDGET
Income				
GRANT REVENUE				
45000 Fire Explorer Post Donations	1,480.00	4,583.37	3,103.37	32.29 %
46000 Applied UASI Grant Income		38,591.63	38,591.63	
46000.4 Applied UASI Grant - 2022		0.00	0.00	
47000 Applied SHSGP Grant Income	-11,000.00	10,083.37	21,083.37	-109.09 %
48000 Applied Grant Income-Other	12,338.00	27,500.00	15,162.00	44.87 %
49002 SD COVID-19 ARPA Grant (03/21)	29,577.37	0.00	-29,577.37	
49004 Waldron Grant		0.00	0.00	
49005 VC Fire Foundation Grant		504,166.63	504,166.63	
49006 Neighborhood Reinvestment Grant	25,000.00	91,666.63	66,666.63	27.27 %
49009 FEMA FP&S Grant - Outreach	1,330.97	0.00	-1,330.97	
Total GRANT REVENUE	58,726.34	676,591.63	617,865.29	8.68 %
NON-OPERATING REVENUE				
30100 Mitigation Fees Capital Expendi	62,994.65	373,133.31	310,138.66	16.88 %
Total NON-OPERATING REVENUE	62,994.65	373,133.31	310,138.66	16.88 %
OPERATING REVENUE				
30130 CFD2008-1 Interest	8,801.41	7,916.37	-885.04	111.18 %
40000 Benefit Fees/Standby (315001)	2,310,140.49	1,911,655.13	-398,485.36	120.85 %
40100 Taxes, Property (315000)	980,946.76	762,549.15	-218,397.61	128.64 %
40200 CFD-2000-1 (315002)	246,464.50	319,687.28	73,222.78	77.10 %
40300 CFD-2008-01 (315003)	478,710.48	633,933.74	155,223.26	75.51 %
40400 General Fund Interest	19,126.86	6,137.12	-12,989.74	311.66 %
40600 First Responder Fees		36,666.63	36,666.63	
40700 Community Development Fees	59,984.99	64,166.63	4,181.64	93.48 %
41100 SDG&E Lease	55,000.00	27,500.00	-27,500.00	200.00 %
42000 Incident Cost Recovery-Fire USA	1,932.80	16,995.00	15,062.20	11.37 %
43000 Training Reimb-Target & Palomar	1,984.50	27,500.00	25,515.50	7.22 %
49000 NCD JPA Capital Equipment Reimb		58,245.00	58,245.00	
Total OPERATING REVENUE	4,163,092.79	3,872,952.05	-290,140.74	107.49 %
Total Income	\$4,284,813.78	\$4,922,676.99	\$637,863.21	87.04 %
GROSS PROFIT	\$4,284,813.78	\$4,922,676.99	\$637,863.21	87.04 %
Expenses				
51000.1 Administrative Support Expenses	80,330.55	132,183.37	51,852.82	60.77 %
CAPITAL PROJECTS				
70001 RCS NextGen Network Infrastruct		9,432.50	9,432.50	
70001.1 RCS Nextgen '21 - Mitigation		9,432.50	9,432.50	
70003.2 PPE 6 Sets - Mitigation Fund		18,333.37	18,333.37	
70003.3 New TIC replcmnt for E161 - Mit		7,111.94	7,111.94	
70003.4 Airbag System E161 - Mitig Fund	2,762.30	4,560.38	1,798.08	60.57 %
70004.1 Fire Station Dev - Waldron Gran	36,776.68	0.00	-36,776.68	
70004.2 Fire Station Dev-COVID-19 ARPA		0.00	0.00	
70004.3 Fire Station Dev - Fire Found.		0.00	0.00	

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% OF BUDGET
70004.5 Fire Station Dev - Fire Mitig		0.00	0.00	
70005.1 New Station Consulting - Mitig		0.00	0.00	
70005.2 Fire Station Expansion - Mit Fu	24,693.97	45,833.37	21,139.40	53.88 %
70008 MDC Replacement Program	-28,919.70	45,833.37	74,753.07	-63.10 %
70009 Type 3 Engine	260,092.41	0.00	-260,092.41	
70009.1 Type 3 Engine - Waldron Grant	2,286.06	330,253.33	327,967.27	0.69 %
70009.2 Type 3 Engine - Mitigation Fund	380.47	140,238.89	139,858.42	0.27 %
70009.5 Type 1 Engine	97,417.16	89,375.00	-8,042.16	109.00 %
70010.1 Fire Hose - Mitigation Funds	7,670.00	9,166.63	1,496.63	83.67 %
Total CAPITAL PROJECTS	403,159.35	709,571.28	306,411.93	56.82 %
COMMUNICATIONS				
51600 North County Dispatch	165,910.82	147,776.75	-18,134.07	112.27 %
51601 RCS Communication Fees	22,840.72	12,853.50	-9,987.22	177.70 %
Total COMMUNICATIONS	188,751.54	160,630.25	-28,121.29	117.51 %
COMMUNITY RISK REDUCTION				
51200.1 CRRD Operational Expenses	6,809.77	6,875.00	65.23	99.05 %
51200.2 FEMA FP&S Grant - Outreach		24,750.00	24,750.00	
Total COMMUNITY RISK REDUCTION	6,809.77	31,625.00	24,815.23	21.53 %
CONTRACT SERVICES				
51101 Professional & Contract Svcs	104,997.09	84,975.00	-20,022.09	123.56 %
51101.1 Prof. & Contract Svcs - Grant	10,680.00	4,583.37	-6,096.63	233.02 %
51105 Insurance	55,251.40	60,792.38	5,540.98	90.89 %
51107 Trauma Intervention Program		3,162.50	3,162.50	
51109 Burn Inst/Youth Fire Prevent		588.50	588.50	
Total CONTRACT SERVICES	170,928.49	154,101.75	-16,826.74	110.92 %
FIRE APPARATUS				
51400 Operations Expense	106,859.42	115,500.00	8,640.58	92.52 %
51402 Fuel	46,743.32	60,903.37	14,160.05	76.75 %
Total FIRE APPARATUS	153,602.74	176,403.37	22,800.63	87.07 %
FIRE FACILITIES				
FIRE STATION #1				
51301 #1 Facility Maint/Repairs	6,628.35	22,916.63	16,288.28	28.92 %
51302 #1 Utilities	9,277.69	2,926.88	-6,350.81	316.98 %
51303 #1 Consumables	1,562.02	1,375.00	-187.02	113.60 %
Total FIRE STATION #1	17,468.06	27,218.51	9,750.45	64.18 %
FIRE STATION #2				
51310 #2 Facility Maint/Repairs	5,384.41	7,333.37	1,948.96	73.42 %
51312 #2 Utilities	10,408.48	3,493.38	-6,915.10	297.95 %
51313 #2 Consumables	1,405.41	1,833.37	427.96	76.66 %
Total FIRE STATION #2	17,198.30	12,660.12	-4,538.18	135.85 %
FIRE STATION #3				
51320 #3 Facility Maint/Repairs	4,601.60	2,360.38	-2,241.22	194.95 %
51322 #3 Utilities		5,665.00	5,665.00	
51323 #3 Consumables		0.00	0.00	
Total FIRE STATION #3	4,601.60	8,025.38	3,423.78	57.34 %
Total FIRE FACILITIES	39,267.96	47,904.01	8,636.05	81.97 %
OPERATIONS PROGRAMS				
51511 Hose/Nozzles/Fittings/Ladders	1,697.62	7,333.37	5,635.75	23.15 %

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% OF BUDGET
51512 Tools/Minor Equip/Small Engines	800.38	14,666.63	13,866.25	5.46 %
51513 BA's/Fit & Flow Test/Compressor	13,053.87	11,000.00	-2,053.87	118.67 %
51514 Rescue Sys/Equipment	4,856.86	2,291.63	-2,565.23	211.94 %
51515.1 PPE Grant	4,604.38	10,083.37	5,478.99	45.66 %
51515.2 PPE Non-Grant	33,120.73	16,500.00	-16,620.73	200.73 %
Total OPERATIONS PROGRAMS	58,133.84	61,875.00	3,741.16	93.95 %
OVERHEAD / ADMINISTRATIVE SERV				
51001 Contingencies & Misc.	8,902.11	12,512.50	3,610.39	71.15 %
51002 Recruitment and On Boarding Exp	5,937.50	5,775.00	-162.50	102.81 %
51006 Election/Annexation Service	3,036.90	13,750.00	10,713.10	22.09 %
Total OVERHEAD / ADMINISTRATIVE SERV	17,876.51	32,037.50	14,160.99	55.80 %
PARAMEDIC EMERGENCY SUPPLIES				
51700 Medical Equipment & Supplies	19,522.86	16,995.00	-2,527.86	114.87 %
Total PARAMEDIC EMERGENCY SUPPLIES	19,522.86	16,995.00	-2,527.86	114.87 %
PAYROLL - OPERATIONAL PERSONNEL				
	-1,152.53	0.00	1,152.53	
61000 Fire Engineers	539,681.06	469,425.00	-70,256.06	114.97 %
63000 Firefighter-Paramedics	779,764.81	677,462.50	-102,302.31	115.10 %
64000 Fire Captains	714,816.59	716,892.88	2,076.29	99.71 %
Total PAYROLL - OPERATIONAL PERSONNEL	2,033,109.93	1,863,780.38	-169,329.55	109.09 %
PAYROLL EXPENSES				
66002 FASIS Workers Comp Emp Asst	197,378.92	217,899.44	20,520.52	90.58 %
66003 Payroll Service	5,858.01	5,665.00	-193.01	103.41 %
66004 Health Benefit Costs	124,115.35	82,687.33	-41,428.02	150.10 %
66008 Employer Taxes-FICA,SUTA,FUTA	195,619.11	237,471.85	41,852.74	82.38 %
Total PAYROLL EXPENSES	522,971.39	543,723.62	20,752.23	96.18 %
PAYROLL-ADMINISTRATIVE				
	-1,845.00	0.00	1,845.00	
60000 Division Chief-Operations/Train	112,060.35	111,094.50	-965.85	100.87 %
60200 Battalion Chief-Fire Marshal	121,382.99	111,094.50	-10,288.49	109.26 %
60300 Administrative Captain	102,865.45	98,517.43	-4,348.02	104.41 %
60400 Administrative Asst-Office Mgr.	57,713.70	55,961.40	-1,752.30	103.13 %
60500 Bookkeeper	49,646.00	42,900.00	-6,746.00	115.72 %
60600 Fire Chief	126,829.55	119,405.00	-7,424.55	106.22 %
Total PAYROLL-ADMINISTRATIVE	568,653.04	538,972.83	-29,680.21	105.51 %
TRAINING				
50000 Explorer Post	476.00	4,720.87	4,244.87	10.08 %
50100 EMT & Paramedic License Renewal	2,052.50	4,461.60	2,409.10	46.00 %
50200 Tuition & Reference Materials	7,600.57	8,355.05	754.48	90.97 %
50501 Training Exp - Oper Exp Funded	4,386.02	16,995.00	12,608.98	25.81 %
50502.4 Applied UASI Grant - 2022		38,591.63	38,591.63	
Total TRAINING	14,515.09	73,124.15	58,609.06	19.85 %
Total Expenses	\$4,277,633.06	\$4,542,927.51	\$265,294.45	94.16 %
NET OPERATING INCOME	\$7,180.72	\$379,749.48	\$372,568.76	1.89 %
NET INCOME	\$7,180.72	\$379,749.48	\$372,568.76	1.89 %

Note

*UNDER TOTALS across top of report is the ACTUAL column. It is for expenses thus far for the fiscal year - We are one month in arrears for report purposes.