

VALLEY CENTER FIRE PROTECTION DISTRICT



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

Thursday – February 19, 2026 at 6:00 p.m.

Valley Center Fire Protection District Board of Directors
REGULAR MEETING AGENDA
February 19, 2026 / 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

None

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 Regular Meeting on January 16, 2026
Standing Item – Review and Approve
- B. Proposal to adopt Resolution NO 2026-02 (Paradise Mountain) and NO 2026-03 (Hilldale) on Intention to Annex Territory to CFD 2008-1.
Review and Approve

7. STAFF REPORTS

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

8. OLD BUSINESS

None

9. NEW BUSINESS

- A. Mid-year Budget Adjustment for Station 1 Office

10. TREASURER'S REPORT

Review of Fiscal Recap for January 2026 Treasurer's Report

11. CLOSED SESSION

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 – March 19, 2026

CONSENT CALENDAR

BOARD OF DIRECTORS' PACKET

VALLEY CENTER FIRE PROTECTION DISTRICT



**Minutes
Of A Regular Meeting
Of the Board of Directors of
Valley Center Fire Protection District
January 15, 2026 / 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:
Lin Werkheiser – Present
Ron Duff – Present
Steve Hutchison – Present
Phil Bell – Present
Robb Rattray – Present
3. Pledge of Allegiance – led by Chief Napier
4. Public Comment – Bianca Heyming, local resident, introduced herself. She thanked the District for their response to a fire at her neighbor's house. She would like to track board meetings to help her stay informed about the community. She also expressed her and her husband's interest in the CERT program.
Mr. Barry Willis, Vice Chairman LAFCO Commission, addressed the board, he expressed his excitement about recent achievements regarding the \$6 million budget and he wants to stay in touch for any concerns regarding LAFCO.
5. Proclamations and Presentations – None
6. Consent Calendar – The consent calendar, containing the minutes from the Regular Meeting on December 18, 2025, after motion made and seconded, was unanimously approved by the Board.
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 – The final reports from Erickson-Hall on Station 3 were included in the board packet.
 - D. Administrative Services & Community Risk Reduction Division Report – Chief Loffredo presented his report, he also updated the Board on his activities, training and inspections.
 - E. Valley Center Firefighters Association Report – Scott Panici, Local president reported on the union activities which included a meeting and preparations for negotiations. There will be a Firefighter Boot Drive fundraiser event on March 4th, for the Burn Institute.
8. Old Business – None

9. New Business
 - A. The Board held a Public Hearing on an Annexation Petition into CFD 2008-1. After the hearing, upon motion duly made and seconded, Resolution NO. 2026-01 (Airflight) was approved unanimously by the Board.
 - B. Chief Duncan presented the 2026 Annual Training Plan, explaining to the Board the different training activities and compliance requirements.
 - C. A discussion was held on the vacant Admin Captain position and how to proceed. President Bell requested a staff report on the historical perspective, job description, options available for the position, pros and cons of each option. Staff advised report will be ready in 60 days
10. Treasurers Report – The Treasurers Report was presented by Director Rattray, highlighting the budget versus actual figures, total income, and capital projects, noting that total expenses are slightly over budget but expected to balance out. After motion made and seconded, the Treasurers Report was approved unanimously.
11. Closed Session – A Closed Session was held to discuss the Fire Chief's Performance Evaluation
12. Announcement of Closed Session Actions – "This is Counsel's report out of closed session. The Board met in closed session on one item, Personal Matters, Fire Chief Performance Evaluation, Code Section 54957.7, the board took no reportable action. This concludes Counsel's closed session report.
13. Board of Directors Comments
Director Werkheiser leaned on his comments in closed session and is looking forward to what we can do with our challenges.
Director Duff thanked Chief Napier and Chief Loffredo and the crew of Station 3 for the outstanding training at the CERT medical academy, it was a great refresher. Thanks to Chief Duncan for the training report, great information.
Director Rattray let the chiefs know that he acknowledges and appreciates the work that they do.
Director Hutchison is excited that we will be making improvements in Station 1 and 2, it will be nice to resolve some of the problems.
Director Bell is looking forward to a great 2026, went through a lot of bumps & humps and looking forward to a break.

Adjournment – 8:16 p.m.

Ronald Duff, Secretary

NEXT REGULAR MEETING: February 19, 2026

RESOLUTION 2026-02
CFD 2008-1 – ANNEXATION
PARADISE MOUNTAIN
APN: 189-230-55-00



RESOLUTION NO. 2026-02

**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 January 23, 2026 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 March 19, 2026, 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 February, 2026 by the following vote:

Ayes:

Noes:

Absent:

Abstain:

ATTEST:

President, Board of Directors

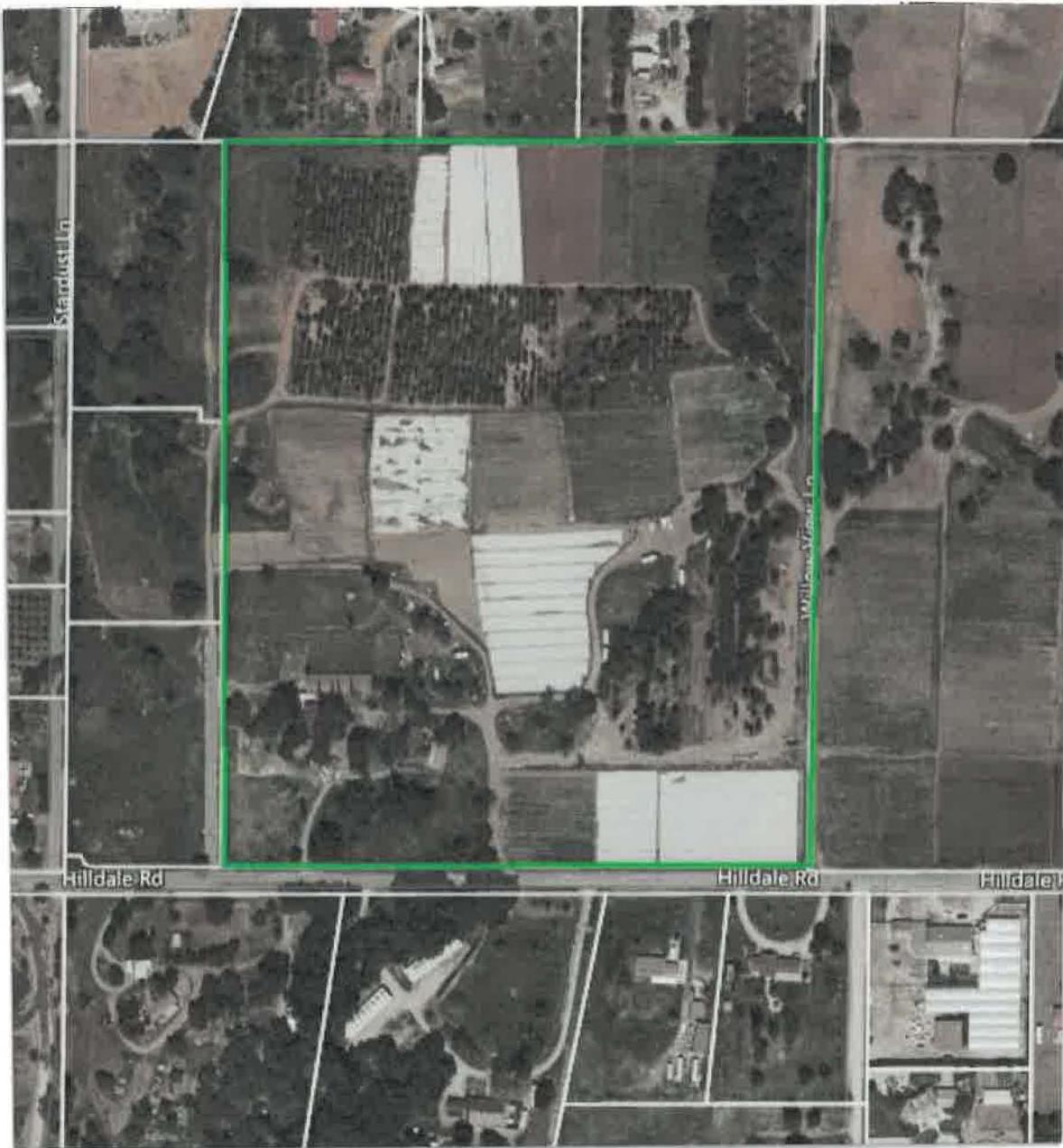
Secretary, Board of Directors

RESOLUTION 2026-03

CFD 2008-1 – ANNEXATION

HILLDALE

APN: 129-092-84-00



RESOLUTION NO. 2026-03

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OF THE BOARD OF DIRECTORS OF THE VALLEY CENTER FIRE PROTECTION DISTRICT
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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 February 5, 2026 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.

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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.

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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 February, 2026 by the following vote:

Ayes:

Noes:

Absent:

Abstain:

ATTEST:

President, Board of Directors

Secretary, Board of Directors

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



February 19, 2026

Fire Chief's Report Valley Center Fire Protection District Board

1. The Valley Center Fire Department had a busy month with 184 Emergency Incidents, Rescues, Fires, Training, Public Education, Business Inspections, Home Safety/Vegetation Management Inspections, Fire Station projects.
2. ALS Program: 12 Lead ECG Patient Prep and Differential Diagnosis of AMI
3. Operational Area Update: New Records Management System: NERIS replaces NFIRS
4. Local and Regional Training: Health and Wellness Andy Valenta Foundation Skin Cancer Screening and Power Gurney Deployment
5. Cal Fire Valley Center Battalion: Station 71 is in transitional staffing: 3367 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: Engineer Testing Prep at the San Pasqual Red Lot
7. Fire Station 3: Crew Punch List Items.

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

Valley Center Fire Station 3
30100 Cole Grade Road
Valley Center, CA 92082

VCFPD OPERATIONAL REPORT: January, 2026

Monthly Incident Data:

	VCFPD Station 1 E161 BR161	VCFPD Station 2 E162 OES 370	VCFPD Station 2 S162	VCFPD Station 3 E163	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	74	52	59	45	2	5	65	40	184	0:02:09	0:11:06	0:13:03
FEB												
MAR												
APR												
MAY												
JUN												
JUL												
AUG												
SEP												
OCT												
NOV												
DEC												
January 2025	114	72	71	0	12	7	63	47	211	0:02:04	0:12:36	0:13:19
2025 Year End Total	1180	680	782	82	87	47	713	439	2147	0:02:16	0:15:48	0:17:17
2026 Year to Date	74	52	59	45	2	5	65	40	184	0:02:09	0:11:06	0:13:03
2026 YTD % Change												
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			
2026 Monthly Total	184	28	6	1	0	18.67%	4.00%	.67%	.00%			
2026 Ambulance Responses Monthly	Medic 11	Medic 71	Medic 70	Medic 211 / 79	Rincon Fire Rescue Ambulance 181,182	North Zone Rescue Ambulance 143,114,123	Air Ambulance Mercy Reach	Total Ambulance Responses	Total Ambulance Transports	90 th Percentile Turnout	90 th Percentile Travel	90 th Percentile Response
Ambulance Transports	4	62	7	3	16	2	2	150	96	0:02:29	0:11:14	0:17:46

Total Staffing:

- Fire Captains: 9
- Fire Engineers: 8
- Firefighter-Paramedics: 10
- Firefighter-EMT's: 4
- Prevention Volunteers: 9
- Fire Explorers: 7

Apparatus and Equipment:

Station 1:

E161 In Service
 BR161 In Service Cross Staffed
 C1601 In Service
 C1602 In Service
 C1603 In Service
 C1604 In Service Reserve
 CP1616 In Service

Station 2:

E162 In Service
 S162 In Service
 OES 370 In Service Cross Staffed
 E169 In Service Reserve
 Pump Pod/Draft Commander in Service

Station 3:

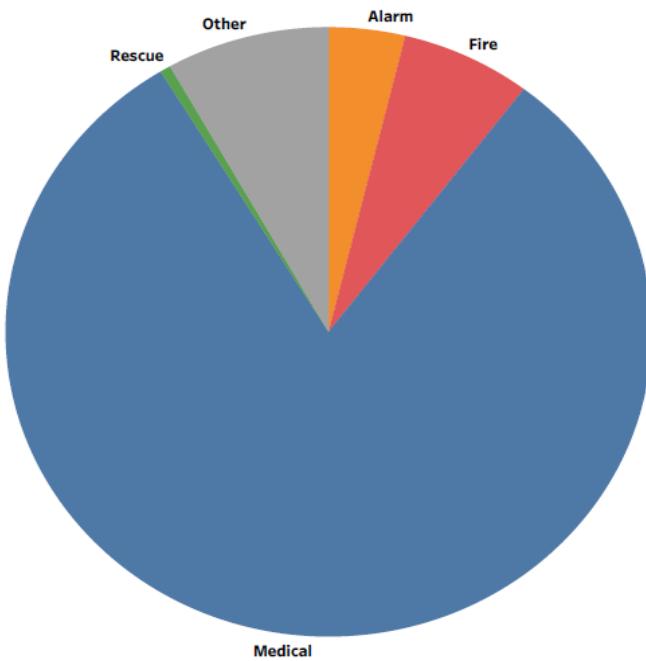
E163 In Service
 E168 Training Status

[Valley Center Fire Station 1](#)
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 Valley Center, CA 92082

[Valley Center Fire Station 2](#)
 28205 N. Lake Wohlford Road
 Valley Center, CA 92082

[Valley Center Fire Station 3](#)
 30100 Cole Grade Road
 Valley Center, CA 92082

Assigned Incidents for VALLEY CENTER FPD
January 2026



Agency
VALLEY CENTER FPD

Alarm	7 incidents / 3.80%
Fire	12 incidents / 6.52%
Medical	149 incidents / 80.98%
Rescue	1 incidents / 0.54%
Other	15 incidents / 8.15%
Grand Total	184 incidents / 100.00%

Problem Category

Alarm
Fire
Medical
Rescue
Other

Special Training and Future Community Events:

- Burn Institute Annual Boot Drive: March 4, 2026 7:00am to 10:00am - Main VC Intersections
- Irish Stew Cook-off: March 12, 2026, 5pm - 7:30pm – St. Stephen Catholic Church
- San Diego St. Patrick's Day Parade: Saturday, March 14, 2026 8am to 12pm.
- CERT Academy: April 11, 18 and 25, VC LDS Church Classroom 8:00am to 4:00pm
- Planning Group Evacuation Sub-Committee Quarterly Meeting: April 24, 2026 Library
- Valley Center Citizens Leadership Academy: May 5, 6, 12, 13, 19, 20, 26, 27, 30 Location TBD
- Valley Center Western Days, Stampede Rodeo and Festival: May 22, 23, 24

Legislative / Political Updates:

- Local, State and Federal

Grants/Awards FY24-25:

- AFG Grant Application FY2024: Awarded \$90,279.00: Building the RFP-RFQ Spec
- Safer Grant Application FY2024 in review: New Percentages 2025: Years 1 and 2: 75%, Year 3: 35%

Grants/Awards FY25-26:

- Neighborhood Reinvestment Grant: FY2025-2026: Awarded \$25,000

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Significant Incidents/Station Activities:

- Vehicle Fire: Lilac Road and Old Castle Road Intersection
- Vehicle Fire: 25311 Valley Center Road
- Rescue Traffic Collision: 29650 N. Lake Wohlford Road
- Structure Fire: 28092 N. Lake Wohlford Road
- Structure Fire: 30928 Valley Center Road

Trauma Intervention Program (TIP):

- 4 TIP responses for the month of January, 2026 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

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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 - January 31, 2026

Section 1.0 - Treasurer's Summary 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 January 31, 2026

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

<u>DESCRIPTION</u>	<u>Balance as of Jan. 31, 2026</u>
<u>*Property Tax</u>	<u>\$ 2,321,386.50</u>
<u>CFD 2008-01 Tax Account*</u>	<u>\$ 478,320.33</u>
<u>General Operating</u>	<u>\$ 391,105.17</u>
<u>Payroll</u>	<u>\$ 7,464.99</u>
<u>Training</u>	<u>\$ 30,108.06</u>
<u>Explorer</u>	<u>\$ 29,761.45</u>
<u>Fire Foundation</u>	<u>\$ 9,690.16</u>
<u>TOTAL</u>	<u>\$ 3,267,836.66</u>

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January 31, 2026 Expenses

<u>Description</u>	<u>Amount</u>
<u>Payroll</u>	<u>\$ 265,000.00</u>
<u>Expenses</u>	<u>\$ 116,360.74</u>
<u>Total</u>	<u>\$ 381,360.74</u>

January 2026 Highlight Expenses

FRMS - Workers Comp - 3rd install	\$43,909.00
Aztec Containers - Station #3	\$ 6,444.53
Blue Card Renewals	\$ 5,381.50

February 2026 Highlight Expenses

North County Dispatch - 3rd Install	\$36,388.00
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Valley Center Fire Station 2
28205 N. Lake Wohlford Rd.
Valley Center, CA 92082

Valley Center Fire Station 3
30100 Cole Grade 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 1-31-2026
Fire Mitigation*	327,564.84
Grant Account	\$128,197.55
Total	\$455,762.39

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

Valley Center Fire Station 3
30100 Cole Grade Rd.
Valley Center, CA 92082

Administrative Services and Community Risk Reduction



Notable Events for January

- Leadership Training Symposium
- Health Academy
- North Zone Emergency Management Meeting
- Skin Cancer Screenings
- SDCFPO
- PIO (L0105) Course
- Harmonia Estates Update
- Fire Marshal Course Series Completed
- Social Media Update

Top 5 Items by Gross Sales

This document summarizes the top five items based on their gross sales, extracted from the provided data.

Item	Gross Sales
4.1.21 AB-38 Defensible Space Inspection	\$1,200.00
2.1.6 Residential Fire Sprinklers NFPA 13-D or NFPA 13-R (under 4000 sq ft Includes 2 inspections)	\$950.00
2.3.10 CFD 2008-01 Recording Fee (1 APN)	\$604.15
2.4.1 Accessory Dwelling Unit Plan Review (Includes 2 inspections)	\$432.00
CPR Card	\$245.00

Sales Breakdown

The total gross sales for all items listed is \$3,875.15.

The following table provides additional details for each item's transactions, combining all recorded sales entries.

Item	Category	Total Gross Sales
4.1.21 AB-38 Defensible Space Inspection	4.1 Miscellaneous Fees	\$1,200.00
2.1.6 Residential Fire Sprinklers NFPA 13-D or NFPA 13-R (under 4000 sq ft Includes 2 inspections)	2. Residential New Construction	\$950.00

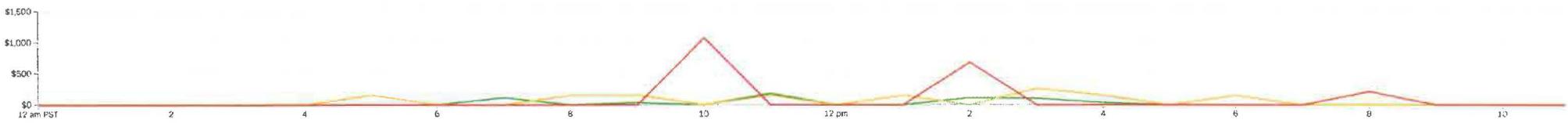
Item	Category	Total Gross Sales
2.3.10 CFD 2008-01 Recording Fee (1 APN)	2. Residential New Construction	\$604.15
2.4.1 Accessory Dwelling Unit Plan Review (Includes 2 inspections)	2. Residential New Construction	\$432.00
CPR Card	Uncategorized	\$245.00
Uncategorized	Uncategorized	\$222.00
Regular	Uncategorized	\$222.00
Biz Inspection letter	Uncategorized	\$111.00
4.3 Business License Inspection / Reinspection (Engine Company Inspection)	4.1 Miscellaneous Fees	\$111.00
Regular	Uncategorized	\$111.00
Uncategorized	Uncategorized	\$245.00
Regular	Uncategorized	\$245.00

Jan 1, 2026–Jan 31, 2026

Top 3 Categories: Gross Sales

?

● 2 Residential New Construction \$1,986.15 ● 4.1 Miscellaneous Fees \$1,311.00 ● Uncategorized \$578.00

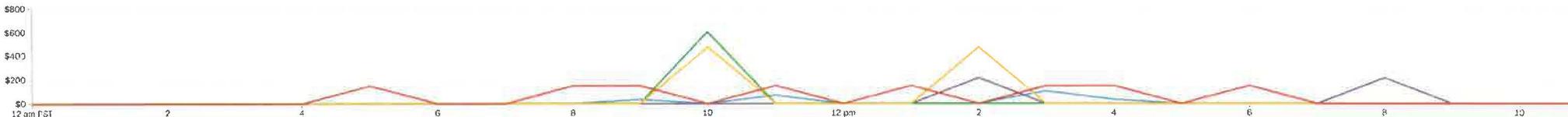


Category	Items Sold	Gross Sales	+
Uncategorized	10	\$578.00	
2. Residential New Construction	5	\$1,986.15	
4.1 Miscellaneous Fees	9	\$1,311.00	
Total	24	\$3,875.15	

Jan 1, 2026–Jan 31, 2026

Top 5 Items: Gross Sales

4.1.21 AB-38 Defensible Space Inspection \$1,200.00 2.1.6 Residential Fire Sprinklers NFPA 13-D or NFPA 13-R (under 4000 sq ft includes 2 inspections) \$950.00 2.3.10 CFD 2008-01 Recording Fee (1 APN) \$604.15 2.4.1 Accessory Dwelling Unit Plan Review (Includes 2 inspections) \$432.00 CPR Card \$245.00



Item	GTIN	SKU	Category	Unit	Items Sold	Units Sold	Gross Sales
4.3			Uncategorized	ea		2	\$222.00
Regular				ea		2	\$222.00
CPR Card			Uncategorized	ea		7	\$245.00
Regular				ea		7	\$245.00
biz inspection letter			Uncategorized	ea		1	\$111.00
Regular				ea		1	\$111.00
2.1.6 Residential Fire Sprinklers NFPA...			2. Residential New Construction	ea		2	\$950.00
Regular				ea		2	\$950.00
2.3.10 CFD 2008-01 Recording Fee...			2. Residential New Construction	ea		1	\$604.15
Regular				ea		1	\$604.15
2.4.1 Accessory Dwelling Unit Plan ...			2. Residential New Construction	ea		2	\$432.00
Regular				ea		2	\$432.00
4.1.21 AB-38 Defensible Space Insp...			4.1 Miscellaneous Fees	ea		8	\$1,200.00
Regular				ea		8	\$1,200.00
4.3 Business License Inspection / R...			4.1 Miscellaneous Fees	ea		1	\$111.00
Regular				ea		1	\$111.00
Total				ea	24	24	\$3,875.15

NEW BUSINESS

BOARD OF DIRECTORS' PACKET

VALLEY CENTER FIRE PROTECTION DISTRICT



Valley Center Fire Protection District Staff Report

Prepared by: Josef G. Napier
Title: Fire Chief

Meeting Date: 02/19/2026

Approved by: Phil Bell

Pending Board Action

Agenda: New Business Action Item

Location: General Board Meeting

SUBJECT: Mid-Year Budget Adjustment

RECOMMENDATION:

It is the recommendation of the Fire Chief that the Capital Project Line Item 70009.1 on the FY 2025-2026 Budget be changed from \$1,822.55 to \$118,978.28 to accurately represent the Capital expenditure of the remaining State OES Capital Project Grant Funds which was granted through Assembly Member Marie Waldron's Office in 2024 which had an expenditure deadline of June 30, 2026. The funds were expended to complete the plans, permits, construction and appliances for the Fire Station 1 Modular Office donated by Valley View Casino and Hotel to the District

PRIOR BOARD ACTION:

On September 16, 2021, Assembly Member, Marie Waldron presented a California State budget allocation award to the Valley Center Fire Protection District of \$1,060,000.00 to purchase a Type 3 Brush Firefighting Apparatus and complete capital projects for the District including Fire Station 3 Design Build.

STATEMENT ON THE SUBJECT:

This recommendation of the Fire Chief that the Capital Project Line Item 70009.1 on the FY 2025-2026 Budget be changed from \$1,822.55 to \$118,978.28 to accurately represent the Capital expenditure of the remaining State OES Capital Project Grant Funds and balance the Capital Line Item 70009.1 in the FY 2025-2026 Budget for year end audit purposes.

FISCAL IMPACT:

There is no fiscal impact to the District to make this adjustment as the funds that were expended were in a grant account in the California Bank and Trust to be used by June 30, 2026 for this type of Capital Project.

CONCLUSION:

No Action would result in a possible audit finding with the same recommendation to adjust the audit finding.

TREASURER'S REPORT

BOARD OF DIRECTORS' PACKET

VALLEY CENTER FIRE PROTECTION DISTRICT

Valley Center Fire Protection District
Balance Sheet
As of January 31, 2026

	Jan 2026
ASSETS	
Current Assets	
Bank Accounts	
1101 General Operating #4811	391,012.87
11011 Petty Cash	53.17
11013 Fire Foundation #8451	9,690.16
11014 Explorer #8469	29,761.45
11015 Training #7024	30,108.06
11016 Grant Acct #7073	128,197.55
1102 Payroll Acct #2271	7,464.99
11021 VCFPD Oracle Gen Fund - #47850	2,321,386.50
11022 VCFPD Mitigation Fund - #47855	327,564.84
11023 CFD 2008-01 - #47853	478,320.33
11026 Argent Loan Escrow	2,304,180.82
Total Bank Accounts	\$ 6,027,740.74
Accounts Receivable	
11000 Accounts Receivable	-148.00
Total Accounts Receivable	-\$ 148.00
Other Current Assets	
11024 FMV General Fund	0.00
11025 FMV Mitigation Fund	0.00
11200A Account Receivable Mitigation	0.00
11200B Accounts Receivable General	0.00
11200D Account Receivable Grant Fund	0.00
11200E Account Receivable Cost Rec	0.00
11200H Accounts Receivable CFD08	0.00
11200I Interest receivable	0.00
11200M Mitigation interest receivable	0.00
11300 Prepads	0.00
12000 Undeposited Funds	0.00
1310000 Deposit	3,248.60
Total Other Current Assets	\$ 3,248.60
Total Current Assets	\$ 6,030,841.34
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	1,267,271.84
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
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		-5,164,160.30
16000 Land		481,600.00
Total Fixed Assets	\$	3,588,730.16
Other Assets		
18000 Right-of-use - Finance Lease		0.00
18001 Accu Amoritization-Right of Use		0.00
Total Other Assets	\$	0.00
TOTAL ASSETS	\$	9,619,571.50
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
20000 Accounts Payable		-292,308.15
Total Accounts Payable	\$	292,308.15
Credit Cards		
8180 8180 CitiBank		5,586.02
9349 9349-VCFPD		6,406.27
Total Credit Cards	\$	11,992.29
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
23200 Wages Payable		0.00
24000 Payroll Liabilities		39,392.62
24801 Deferred revenue		0.00

Sales Tax	-82.41
Total Other Current Liabilities	\$ 39,310.21
Total Current Liabilities	-\$ 241,005.65
Long-Term Liabilities	
25001 Financing agreement (Spartan Pumper)	356,634.91
70020.1 capital projects Station 3 Loan	2,937,819.67
Total Long-Term Liabilities	\$ 3,294,454.58
Total Liabilities	\$ 3,053,448.93
Equity	
30000 Opening Balance Equity	1,618,327.35
32000 Retained Earnings	2,559,609.11
39000 Investment in Gen Fixed Asset	1,939,807.42
39100 Restricted Grants and Contribut	0.00
51010 Strategic Reserves	-250,000.00
Net Income	698,378.69
Total Equity	\$ 6,566,122.57
TOTAL LIABILITIES AND EQUITY	\$ 9,619,571.50

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Valley Center Fire Protection District
Profit and Loss
January 2026

	Total
Income	
GRANT REVENUE	
49006 Neighborhood Reinvestment Grant	25,000.00
Total GRANT REVENUE	\$ 25,000.00
NON-OPERATING REVENUE	
30100 Mitigation Fees Capital Expendi	17,789.20
30120 Mitigation Interest	1,992.45
Total NON-OPERATING REVENUE	\$ 19,781.65
OPERATING REVENUE	
30130 CFD2008-1 Interest	3,425.00
40000 Benefit Fees/Standby (315001)	550,201.33
40100 Taxes, Property (315000)	744,389.84
40200 CFD-2000-1 (315002)	105,446.12
40300 CFD-2008-01 (315003)	210,892.23
40400 General Fund Interest	4,225.35
40700 Community Development Fees	3,262.68
40800 Fire Prevention Inspection Fees	845.79
40900 CFAA Reimbursement	53,774.22
Total OPERATING REVENUE	\$ 1,676,462.56
Total Income	\$ 1,721,244.21
Gross Profit	\$ 1,721,244.21
Expenses	
50501 TRAINING	5,281.50
51000.1 Administrative Support Expenses	11,417.12
CAPITAL PROJECTS	
70004 Fire Station Development Costs	12.62
70004.1 Fire Station Development	136.86
70004.5 Fire Station Dev - Fire Mitig	246.92
70009.1 Fire Station Development Costs (253)	-12,777.96
Total CAPITAL PROJECTS	-\$ 12,381.56
COMMUNICATIONS	
51600 North County Dispatch	36,388.00
51601 RCS Comunication Fees	2,340.00
Total COMMUNICATIONS	\$ 38,728.00
CONTRACT SERVICES	
51101 Professional & Contract Svcs	9,520.27
Total CONTRACT SERVICES	\$ 9,520.27
FIRE APPARATUS	
51400 Operations Expense	7,685.06

51402 Fuel		4,010.58
Total FIRE APPARATUS	\$	11,695.64
FIRE FACILITIES		
FIRE STATION #1		
51301 #1 Facility Maint/Repairs		2,220.99
51302 #1 Utilities		406.81
51303 #1 Consumables		81.30
Total FIRE STATION #1	\$	2,709.10
FIRE STATION #2		
51310 #2 Facility Maint/Repairs		1,806.81
51312 #2 Utilities		533.40
51313 #2 Consumables		247.19
Total FIRE STATION #2	\$	2,587.40
FIRE STATION #3		
51320 #3 Facility Maint/Repairs		1,750.98
51322 #3 Utilities		269.87
51323 #3 Consumables		456.17
Total FIRE STATION #3	\$	2,477.02
Total FIRE FACILITIES	\$	7,773.52
OPERATIONS PROGRAMS		
51512 Tools/Minor Equip/Small Engines		578.81
51515.1 PPE Grant		466.98
51515.2 PPE Non-Grant		32.31
Total OPERATIONS PROGRAMS	\$	1,078.10
OVERHEAD / ADMINISTRATIVE SERV		
51001 Contingencies & Misc.		345.64
51002 Recruitment and On Boarding Exp		140.50
51003 Bank Fees / Interest Expense		15.00
51006 Election/Annexation Service		531.05
Total OVERHEAD / ADMINISTRATIVE SERV	\$	1,032.19
PARAMEDIC EMERGENCY SUPPLIES		
51700 Medical Equipment & Supplies		405.94
Total PARAMEDIC EMERGENCY SUPPLIES	\$	405.94
PAYROLL - OPERATIONAL PERSONNEL		
61000 Fire Engineers		50,362.12
63000 Firefighter-Paramedics		89,269.22
64000 Fire Captains		83,172.93
Total PAYROLL - OPERATIONAL PERSONNEL	\$	222,804.27
PAYROLL EXPENSES		
66002 FASIS Workers Comp Emp Asst		43,909.00
66003 Payroll Service		827.00
66004 Health Benefit Costs		7,841.74
66008 Employer Taxes-FICA,SUTA,FUTA		23,202.01
Total PAYROLL EXPENSES	\$	75,779.75

PAYROLL-ADMINISTRATIVE

60000 Division Chief-Operations/Train	9,760.00
60200 Division Chief-Fire Marshal	9,760.00
60400 Administrative Asst-Office Mgr.	4,980.00
60500 Bookkeeper	4,446.00
60600 Fire Chief	10,900.80
Total PAYROLL-ADMINISTRATIVE	\$ 39,846.80
TRAINING	
50200 Tuition & Reference Materials	168.00
50501 Training Exp - Oper Exp Funded	1,104.00
Total TRAINING	\$ 1,272.00
Total Expenses	\$ 414,253.54
Net Operating Income	\$ 1,306,990.67
Other Income	
40150 Misc Revenue	495.00
Total Other Income	\$ 495.00
Net Other Income	\$ 495.00
Net Income	\$ 1,307,485.67

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Valley Center Fire Protection District
Budget vs. Actuals: FY 25/26 Fiscal Expense Report

July 2025 - June 2026

	Actual	Budget	Remaining	% of Budget
Income				
45000.1 No Zone Health & Safety - Honor Guard	4,000.00		4,000.00	
49010 2024 AFG PPE Grant Revenue		90,279.00	90,279.00	0.00%
GRANT REVENUE			0.00	
45000 Fire Explorer Post Donations		2,000.00	2,000.00	0.00%
46000.3 Applied UASI Grant - 2021	1,050.00	1,050.00	0.00	100.00%
47000 Applied SHSGP Grant Income	10,473.00	10,473.00	0.00	100.00%
49006 Neighborhood Reinvestment Grant	25,000.00	25,000.00	0.00	100.00%
Total GRANT REVENUE	\$ 36,523.00	\$ 38,523.00	\$ 2,000.00	94.81%
NON-OPERATING REVENUE			0.00	
30100 Mitigation Fees Capital Expendi	116,341.04	289,416.16	173,075.12	40.20%
30120 Mitigation Interest	8,122.44		-8,122.44	
Total NON-OPERATING REVENUE	\$ 124,463.48	\$ 289,416.16	\$ 164,952.68	43.01%
OPERATING REVENUE			0.00	
30130 CFD2008-1 Interest	9,194.89	8,895.00	-299.89	103.37%
40000 Benefit Fees/Standby (315001)	1,246,112.52	2,147,817.00	901,704.48	58.02%
40100 Taxes, Property (315000)	1,673,240.15	2,500,000.00	826,759.85	66.93%
40200 CFD-2000-1 (315002)	134,170.95	354,409.00	220,238.05	37.86%
40300 CFD-2008-01 (315003)	268,735.45	749,833.00	481,097.55	35.84%
40400 General Fund Interest	10,728.43	7,030.00	-3,698.43	152.61%
40600 First Responder Fees		40,000.00	40,000.00	0.00%
40700 Community Development Fees	22,605.32	72,000.00	49,394.68	31.40%
40800 Fire Prevention Inspection Fees	4,672.29	5,000.00	327.71	93.45%
40900 CFAA Reimbursement	71,046.22		-71,046.22	
41000 Fixed Asset Disposal	750.00	2,500.00	1,750.00	30.00%
41100 SDG&E Lease	17,500.00	30,000.00	12,500.00	58.33%

	Actual	Budget	Remaining	% of Budget
42000 Incident Cost Recovery-Fire USA	2,558.00	20,000.00	17,442.00	12.79%
43000 Training Reimb-Target & Palomar	1,378.00	2,500.00	1,122.00	55.12%
Total OPERATING REVENUE	\$ 3,462,692.22	\$ 5,939,984.00	\$ 2,477,291.78	58.29%
Services		288.00	288.00	0.00%
Total Income	\$ 3,627,678.70	\$ 6,358,490.16	\$ 2,730,811.46	57.05%
Gross Profit	\$ 3,627,678.70	\$ 6,358,490.16	\$ 2,730,811.46	57.05%
Expenses				
50501 TRAINING	5,451.49		-5,451.49	
51000.1 Administrative Support Expenses	70,209.85	180,250.00	110,040.15	38.95%
51000.2 51000.2 Admin. Support Expenses				
51510 Freight				
CAPITAL PROJECTS			0.00	
70004 Fire Station Development Costs	18,124.90	9,919.91	-8,204.99	182.71%
70004.1 Fire Station Development	37,869.94	50,000.00	12,130.06	75.74%
70004.5 Fire Station Dev - Fire Mitig	626.91		-626.91	
70005.1 New Station -Mitigation	34,950.89		-34,950.89	
70005.2 Fire Station Expansion - Mitigation	53,914.06	50,000.00	-3,914.06	107.83%
70009 Fire Station Development Costs	118,978.28	1,822.55	-117,155.73	6528.12%
70009.1 Fire Station Development Costs (253)	-10,777.96		10,777.96	
70009.2 Fire Station Development - Mitigation Fund		25.00	25.00	0.00%
70009.5 Type 1 Engine		97,416.16	97,416.16	0.00%
70010.2 Fire Hose - Op Expense		12,000.00	12,000.00	0.00%
Total CAPITAL PROJECTS	\$ 253,687.02	\$ 221,183.62	-\$ 32,503.40	114.70%
COMMUNICATIONS			0.00	
51600 North County Dispatch	143,829.20	168,000.00	24,170.80	85.61%
51601 RCS Communication Fees	13,896.63	22,000.00	8,103.37	63.17%
Total COMMUNICATIONS	\$ 157,725.83	\$ 190,000.00	\$ 32,274.17	83.01%
COMMUNITY RISK REDUCTION			0.00	
51200.1 CRRD Operational Expenses	6,436.57	7,500.00	1,063.43	85.82%
Total COMMUNITY RISK REDUCTION	\$ 6,436.57	\$ 7,500.00	\$ 1,063.43	85.82%
CONTRACT SERVICES			0.00	

	Actual	Budget	Remaining	% of Budget
51101 Professional & Contract Svcs	105,735.21	138,700.00	32,964.79	76.23%
51101.1 Prof. & Contract Services-Grant Funded	2,565.00	5,482.00	2,917.00	46.79%
51105 Insurance	67,566.00	67,566.00	0.00	100.00%
51107 Trauma Intervention Program	3,450.00	3,450.00	0.00	100.00%
51109 Burn Inst/Youth Fire Prevent	700.00	700.00	0.00	0.00%
Total CONTRACT SERVICES	\$ 179,316.21	\$ 215,898.00	\$ 36,581.79	83.06%
FIRE APPARATUS			0.00	
51400 Operations Expense	63,426.31	150,000.00	86,573.69	42.28%
51402 Fuel	27,441.14	90,000.00	62,558.86	30.49%
Total FIRE APPARATUS	\$ 90,867.45	\$ 240,000.00	\$ 149,132.55	37.86%
FIRE FACILITIES			0.00	
FIRE STATION #1			0.00	
51301 #1 Facility Maint/Repairs	7,925.00	8,000.00	75.00	99.06%
51302 #1 Utilities	6,131.96	12,000.00	5,868.04	51.10%
51303 #1 Consumables	1,404.02	1,500.00	95.98	93.60%
Total FIRE STATION #1	\$ 15,460.98	\$ 21,500.00	\$ 6,039.02	71.91%
FIRE STATION #2			0.00	
51310 #2 Facility Maint/Repairs	3,208.33	8,000.00	4,791.67	40.10%
51312 #2 Utilities	7,558.64	12,000.00	4,441.36	62.99%
51313 #2 Consumables	1,032.20	2,000.00	967.80	51.61%
Total FIRE STATION #2	\$ 11,799.17	\$ 22,000.00	\$ 10,200.83	53.63%
FIRE STATION #3			0.00	
51320 #3 Facility Maint/Repairs	8,803.58	15,000.00	6,196.42	58.69%
51322 #3 Utilities	3,580.04	12,000.00	8,419.96	29.83%
51323 #3 Consumables	617.26	5,000.00	4,382.74	12.35%
Total FIRE STATION #3	\$ 13,000.88	\$ 32,000.00	\$ 18,999.12	40.63%
Total FIRE FACILITIES	\$ 40,261.03	\$ 75,500.00	\$ 35,238.97	53.33%
OPERATIONS PROGRAMS			0.00	
51511 Hose/Nozzles/Fittings/Ladders	1,594.30	15,000.00	13,405.70	10.63%
51512 Tools/Minor Equip/Small Engines	10,525.65	25,000.00	14,474.35	42.10%
51513 BA's/Fit & Flow Test/Compressor	4,660.77	18,000.00	13,339.23	25.89%

	Actual	Budget	Remaining	% of Budget
51514 Rescue Sys/Equipment	8,510.33	8,467.79	-42.54	100.50%
51515.1 PPE Grant	247.58	10,000.00	9,752.42	2.48%
51515.2 PPE Non-Grant	29,956.20	54,000.00	24,043.80	55.47%
Total OPERATIONS PROGRAMS	\$ 55,494.83	\$ 130,467.79	\$ 74,972.96	42.54%
OVERHEAD / ADMINISTRATIVE SERV			0.00	
51001 Contingencies & Misc.	8,848.83	20,000.00	11,151.17	44.24%
51002 Recruitment and On Boarding Exp	1,233.54	10,000.00	8,766.46	12.34%
51003 Bank Fees / Interest Expense	181.67	180.00	-1.67	100.93%
51006 Election/Annexation Service	2,366.50	15,000.00	12,633.50	15.78%
Total OVERHEAD / ADMINISTRATIVE SERV	\$ 12,630.54	\$ 45,180.00	\$ 32,549.46	27.96%
PARAMEDIC EMERGENCY SUPPLIES			0.00	
51700 Medical Equipment & Supplies	19,926.86	27,810.00	7,883.14	71.65%
Total PARAMEDIC EMERGENCY SUPPLIES	\$ 19,926.86	\$ 27,810.00	\$ 7,883.14	71.65%
PAYROLL - OPERATIONAL PERSONNEL			0.00	
61000 Fire Engineers	359,683.53	794,691.09	435,007.56	45.26%
63000 Firefighter-Paramedics / Reserves	572,762.17	688,115.25	115,353.08	83.24%
64000 Fire Captains	530,080.62	1,039,424.94	509,344.32	51.00%
Total PAYROLL - OPERATIONAL PERSONNEL	\$ 1,462,526.32	\$ 2,522,231.28	\$ 1,059,704.96	57.99%
PAYROLL EXPENSES			0.00	
66002 FASIS Workers Comp Emp Asst	131,727.00	237,708.45	105,981.45	55.42%
66003 Payroll Service	3,832.54	7,462.00	3,629.46	51.36%
66004 Health Benefit Costs	52,518.78	100,126.38	47,607.60	52.45%
66005 401(a) Retirement Costs		86,077.03	86,077.03	0.00%
66008 Employer Taxes-FICA,SUTA,FUTA	139,733.75	318,644.00	178,910.25	43.85%
Total PAYROLL EXPENSES	\$ 327,812.07	\$ 750,017.86	\$ 422,205.79	43.71%
PAYROLL-ADMINISTRATIVE			0.00	
60000 Division Chief-Operations/Train	80,255.00	125,750.00	45,495.00	63.82%
60200 Division Chief-Fire Marshal	74,704.00	125,750.00	51,046.00	59.41%
60300 Administrative Captain	33,709.72	111,449.07	77,739.35	30.25%
60400 Administrative Asst-Office Mgr.	37,478.25	65,005.00	27,526.75	57.65%
60500 Bookkeeper	32,330.79	50,000.00	17,669.21	64.66%

	Actual	Budget	Remaining	% of Budget
60600 Fire Chief	82,519.82	142,500.00	59,980.18	57.91%
Total PAYROLL-ADMINISTRATIVE	\$ 340,997.58	\$ 620,454.07	\$ 279,456.49	54.96%
TRAINING			0.00	
50000 Explorer Post	100.00	5,500.00	5,400.00	1.82%
50100 EMT & Paramedic License Renewal	2,649.44	5,000.00	2,350.56	52.99%
50200 Tuition & Reference Materials	8,522.68	12,000.00	3,477.32	71.02%
50400 Target Solutions	0.00		0.00	
50500 Training & Expenses		0.00	0.00	0.00%
50501 Training Exp - Oper Exp Funded	5,381.50	20,000.00	14,618.50	26.91%
Total TRAINING	\$ 16,653.62	\$ 42,500.00	\$ 25,846.38	39.18%
voided			0.00	
Total Expenses	\$ 3,039,997.27	\$ 5,724,857.39	\$ 2,684,860.12	53.10%
Net Operating Income	\$ 587,681.43	\$ 633,632.77	\$ 45,951.34	92.75%
Other Income				
40150 Misc Revenue	4,087.50	9,500.00	5,412.50	43.03%
43002 Interest revenue on loan	3,149.00	2,400.00	-749.00	131.21%
Total Other Income	\$ 7,236.50	\$ 11,900.00	\$ 4,663.50	60.81%
Other Expenses				
70020.3 Station #3 -Set up Expenses	-105,970.98		105,970.98	
Total Other Expenses	-\$ 105,970.98	\$ 0.00	\$ 105,970.98	
Net Other Income	\$ 113,207.48	\$ 11,900.00	-\$ 101,307.48	951.32%
Net Income	\$ 700,888.91	\$ 645,532.77	-\$ 55,356.14	108.58%

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