

**VALLEY CENTER  
FIRE PROTECTION DISTRICT**



**BOARD OF DIRECTORS'  
FINANCE COMMITTEE MEETING  
Station 1 - 28234 Lilac Rd. Valley Center, CA 92082  
1:30 p.m.  
Tuesday – March 10, 2026**

**Valley Center Fire Protection District Board of Directors  
FINANCE COMMITTEE MEETING AGENDA  
March 10, 2026 / 1:30 p.m.**

VCFPD Station 1  
28234 Lilac 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. NEW BUSINESS**

- A. Comprehensive Budget Planning Session with the District Finance Committee to Prepare the FY2026-27 Budget for Board Review

**6. BOARD OF DIRECTORS COMMENTS**

**7. 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**

VALLEY CENTER FIRE PROTECTION DISTRICT - FY 2025-2026 Draft Budget Proposal Second Board Review		as of 2-17-26			Projected 26-2027	% of change	NOTES
		Budget Entry Type	Approved FY 2025-2026	Actuals FY 2025-2026			
OPERATIONAL REVENUE		Type	6% Tax Apportionment	Actuals FY 2025-2026	6% Tax Apportionment		
30130 . CFD2008-1 Interest	Operating Revenue	\$8,895.00	\$8,810.85	\$13,792.00	35.51%		
40000 . Benefit Fees/Standby (315001) Account 47850	Operating Revenue	\$2,147,817.00	\$1,315,722.35	\$2,222,990.56	3.00%	CPI is currently 3.8 (See Cathy Shepard for Exact Number)	
40100 . Taxes, Property (315000) Account 47850	Operating Revenue	\$2,500,000.00	\$1,410,653.36	\$2,622,372.07	2.00%		
40150 . Misc Revenue	Operating Revenue	\$9,500.00	\$20,237.00	\$25,000.00	62.00%	Palmer Training Classes - \$4025 payable to the state	
40200 . CFD-2000-1 (315002) Account 47852	Operating Revenue	\$354,409.00	\$204,249.13	\$361,650.00	2.00%	2% annual accelerator	
40300 . CFD-2008-01 (315003) Account 47853	Operating Revenue	\$749,833.00	\$403,680.01	\$781,100.00	4.00%	4% annual accelerator	
40400 . General Fund Interest	Operating Revenue	\$7,030.00	\$9,802.00	\$7,030.00	0.00%		
40600 . First Responder Fees	Operating Revenue	\$40,000.00	\$40,000.00	\$40,000.00	0.00%	\$41,000 Billed from 01/01/2026 to 03/01/2026	
40700 . Community Development Fees	Operating Revenue	\$72,000.00	\$23,559.00	\$60,000.00	-20.00%		
40800 . Fire Prevention Inspection Fees	Operating Revenue	\$5,000.00	\$5,000.00	\$5,000.00	0.00%	Includes AB38 and Biz Inspections	
40900 . CFAA Reimbursement	Operating Revenue	\$0.00	\$71,046.22	\$0.00		inmaterial revenue- (20% admin fee added for Fire billing)	
41000 . Fixed Asset Disposal	Operating Revenue	\$2,500.00	\$750.00	\$1,000.00	-150.00%	Sale of Surplus Equipment	
42000 . Incident Cost Recovery-Fire USA	Operating Revenue	\$20,000.00	\$4,344.45	\$20,000.00	0.00%		
43000 . Training Reim. Cal JC & Palomar	Operating Revenue	\$2,500.00	\$311.55	\$2,500.00	0.00%	Change to Cal Jac and Palomar	
49000 . VCFPD Capital IPAD & Cradle Pt. Replacement	Operating Revenue	\$0.00	\$0.00	\$0.00		Change to VCFPD Capital IPAD and Cradle Point Replacement	
41100 . SDG&E Lease	Operating Revenue	\$30,000.00	\$17,500.00	\$30,000.00	0.00%		
<b>OPERATIONAL REVENUE</b>		<b>\$5,949,484.00</b>	<b>\$3,490,665.92</b>	<b>\$6,192,434.63</b>	<b>3.92%</b>		
<b>OPERATIONAL EXPENSES: TRAINING</b>							
50000 . Explorer Post	Operating Expense	\$5,500.00	\$100.00	\$5,500.00	0.00%	Chili Cook-Off Annually - Is this a GRANT ITEM?	
50100 . EMT & Paramedic License Renewal	Operating Expense	\$5,000.00	\$2,649.44	\$5,000.00	0.00%		
50200 . Tuition and Reference Materials expenses (includes Palomar)	Operating Expense	\$12,000.00	\$168.00	\$12,000.00	0.00%	Includes Palomar Tuition & reference books	
50501 . Training Expenses - Operating expense funded	Operating Expense	\$20,000.00	\$570.00	\$20,000.00	0.00%	G/L 50500 Train & Expense was not on 25/26 budget	
<b>OPERATIONAL EXPENSES: ADMINISTRATIVE SERVICES</b>							
51000.1. Administrative Support Expenses	Operating Expense	\$180,250.00	\$69,870.00	\$180,250.00		Srvs awards,bank fees, IT equipment,office splys,telephone,google	
51001 . Contingencies & Misc.	Operating Expense	\$20,000.00	\$8,829.00	\$20,000.00	0.00%	add'l costs for all areas includes fire line meals	
51002 . Recruitment and on boarding expenses	Operating Expense	\$10,000.00	\$1,814.00	\$10,000.00	0.00%	Advertising, FF Recruit & physicals (exclude uniforms)	
51006 . Election/Annexation Service	Operating Expense	\$15,000.00	\$2,366.50	\$15,000.00	0.00%	New Directors on the Fire Board	
51010 - Strategic Reserve	Operating Expense	\$150,000.00		\$150,000.00	0.00%		
<b>OPERATIONAL EXPENSES: CONTRACT SERVICES</b>							
51101 . Professional and contract services	Operating Expense	\$138,700.00	\$103,326.00	\$140,000.00	0.93%	Lexipol,Audit,Legal, HR, RGM,Palomar Health res super program	
51105 . Insurance (FAIRA General Liability)	Operating Expense	\$66,319.00	\$67,556.00	\$80,000.00	17.10%	need before June Board Mtg	
51107 . Trauma Intervention Program-contract renews 7/16/26	Operating Expense	\$3,450.00	\$3,450.00	\$3,500.00	1.43%	On scene, 24 hr volunteer response srvs	
51109 . Burn Inst/Youth Fire Prevent	Operating Expense	\$700.00	\$0.00	\$700.00	0.00%	Should be emailed to Chief Napier by May	
<b>OPERATIONAL EXPENSES: COMMUNITY RISK REDUCTION</b>							
<b>51200</b>							
51200.1 . CRRD Operational Expenses	Operating Expense	\$7,500.00	\$6,436.96	\$10,000.00	25.00%	Chief said to add back into the Budget	
<b>OPERATIONAL EXPENSES: FIRE FACILITIES</b>							
<b>FIRE STATION #1</b>							
51301 . #1 Facility Maint/Repairs/replacement	Operating Expense	\$8,000.00	\$10,198.67	\$10,000.00	20.00%	Funds for remodel of Bathrooms, mattresses,paint exterior	
51302 . #1 Utilities	Operating Expense	\$1,200.00	\$6,237.96	\$12,000.00	90.00%		
51303 . #1 Consumables	Operating Expense	\$1,500.00	\$1,683.48	\$2,500.00	40.00%		
<b>FIRE STATION #2</b>							
51310 . #2 Facility Maint/Repairs	Operating Expense	\$8,000.00	\$4,559.81	\$10,000.00	20.00%		
51312 . #2 Utilities	Operating Expense	\$12,000.00	\$7,558.64	\$12,000.00	0.00%		
51313 . #2 Consumables	Operating Expense	\$2,000.00	\$1,362.27	\$2,500.00	20.00%		
<b>FIRE STATION #3</b>							
51320 . #3 Facility Maint/Repairs	Operating Expense	\$15,000.00	\$10,135.00	\$10,000.00	-50.00%		
51322 . #3 Utilities	Operating Expense	\$12,000.00	\$4,509.00	\$12,000.00	0.00%	No Solar - should be higher than Sta1/2	
51323 . #3 Consumables	Operating Expense	\$5,000.00	\$1,005.47	\$2,500.00	-100.00%		

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<b>OPERATIONAL EXPENSES: OPERATIONS / FIRE APPARATUS</b>						
51400 . Operations expenses	Operating Expense	\$150,000.00	\$84,314.00	\$150,000.00	0.00%	Appratus repairs,maint. Of tools, tires & brakes
51402 . Fuel	Operating Expense	\$90,000.00	\$30,514.00	\$90,000.00	0.00%	
<b>OPERATIONAL EXPENSES: OPERATIONS PROGRAMS</b>						
51511 Hose/Nozzles/fittings/ladders	Operating Expense	\$15,000.00	\$1,594.00	\$10,000.00	-50.00%	
51512 Tools/minor equip/small engines	Operating Expense	\$25,000.00	\$11,058.00	\$15,000.00	-66.67%	
51513 BAs, fit testing, flow testing, compressor maintenance, air sampling	Operating Expense	\$18,000.00	\$364.00	\$12,000.00	-50.00%	
51514 Rescue systems/equipment	Operating Expense	\$5,000.00	\$8,510.00	\$60,000.00	91.67%	AMKUS Replacment, Airbag Replacment,
51515.1 - Uniforms	Operating Expense	\$10,000.00	\$926.31	\$15,000.00	33.33%	Uniforms, Station Boots, Jackets, Job Shirts
51515.2 PPE Non-Grant	Operating Expense	\$54,000.00	\$29,987.00	\$30,000.00	-80.00%	Structue PPE and Wildland PPE
<b>OPERATIONAL EXPENSES: COMMUNICATIONS</b>						
51600 . North County Dispatch	Operating Expense	\$168,000.00	\$143,829.20	\$181,500.00	7.44%	\$160,000 Base, Tableau 658, MD 7,762 Tablet Command 10.650 WATER RMS 2,417
51601 . RCS Communication Fees	Operating Expense	\$22,000.00	\$16,236.63	\$25,000.00	12.00%	
<b>OPERATIONAL EXPENSES: PARAMEDIC EMERGENCY SUPPLIES</b>						
51700 . Medical Equipment & Supplies	Operating Expense	\$27,810.00	\$26,577.00	\$30,000.00	7.30%	3 stations
<b>OPERATIONAL EXPENSES: PAYROLL-ADMINISTRATIVE</b>						
<b>Administrative Payroll</b>						
60000 . Division Chief - Operations / Train	Operating Expense	\$625,688.13	\$380,521.28	\$625,688.13	0.00%	
60200 . Battalion Chief - Fire Marshal		\$125,750.00	\$90,015.00	\$125,750.00	0.00%	
60300 . Administrative Captain		\$125,750.00	\$84,464.00	\$125,750.00	0.00%	
60300 . Administrative Captain		\$111,449.07	\$33,709.72	\$111,449.07	0.00%	
60400 . Administrative Assistant		\$65,005.00	\$42,323.25	\$65,005.00	0.00%	
60500 . Bookkeeper		\$50,000.00	\$36,588.69	\$50,000.00	0.00%	
60600 . Fire Chief		\$142,500.00	\$93,420.62	\$142,500.00	0.00%	
<b>OPERATIONAL EXPENSES: PAYROLL-OPERATIONAL PERSONNEL</b>						
61000 Fire Engineers	Operating Expense	\$2,869,234.40	\$1,732,613.85	\$2,869,234.40	0.00%	
62000 EMT - Part Time		\$794,691.00	\$420,262.78	\$794,691.00	0.00%	
62000 EMT - Part Time		\$117,000.00	\$16,715.00	\$117,000.00	0.00%	2 new part timers added in March 2026
63000 Firefighter - Paramedics		\$688,115.25	\$666,957.52	\$688,115.25	0.00%	4 new Paramedics added in March 2026
64000 Fire Captains		\$1,039,424.94	\$628,678.55	\$1,039,424.94	0.00%	
<b>66000 . PAYROLL EXPENSES</b>						
66008 . Taxes, FICA, SUTA, Unemployment	Operating Expense	\$318,644.00	\$159,322.00	\$318,644.00	0.00%	
66002 . FRMS (Formerly FASIS) Workers Comp insurance and Emp Asst	Operating Expense	\$237,708.45	\$118,854.23	\$237,708.45	0.00%	
66003 . Payroll Service	Operating Expense	\$7,462.00	\$4,051.00	\$7,462.00	0.00%	
66004 . Accident/Life&AD&D/STD Insurance & Medical costs	Operating Expense	\$100,126.38	\$58,035.00	\$100,126.38	0.00%	
66005 . Valley Center Fire Protection District 401a Retirement Fund	Operating Expense	\$86,077.03		\$130,000.00	33.79%	In effect June 30, 2026
<b>CAPITAL PROJECTS</b>						
49004 - Facilities / Equipment	Operating Expense					Budget wish list \$174,108.30
70020.1 - Fire Station 3 Debt Service Capital One	Operating Expense	\$100,000.00		\$100,000.00	0.00%	Balance on Cap I Loan pmt (due June 30th each year)
70040.0 - Capital Equipment Replacement Fund	Operating Expense	\$0.00	\$0.00	\$0.00		one per year
70010.2 - Fire Hose - Op Expense	Operating Expense	\$12,000.00	\$0.00	\$12,000.00	0.00%	
70008 - MDC Replacement program - New Engine		\$0.00		\$30,000.00	100.00%	New Engine Communication Equipment
70009.5 - Pinnacle Public Finance - E163	Operating Expense	\$0.00		\$97,416.16		
70009.6 - Station #2 - Engine Replacement - Type 1	Operating Expense			\$150,000.00	100.00%	Down Pmt - Est. cost 1.2 Million
<b>Operating Revenue</b>		<b>\$5,949,484.00</b>		<b>\$6,192,434.63</b>	3.92%	
<b>Operating Expense</b>		<b>\$5,798,737.62</b>		<b>\$5,786,992.25</b>	-0.20%	No Increase in payroll in this round
<b>Operating Surplus</b>		<b>\$224,626.61</b>		<b>\$405,442.38</b>	44.60%	
<b>MITIGATION REVENUE</b>						
<b>TYPE</b>						
30100 . Mitigation Fees Capital Expected Expenditures	Fire Mitigation revenue	\$289,416.16		\$327,564.84		current mitigation balance
30120 . Mitigation Interest	Fire Mitigation revenue	\$8,000.00	\$7,615.54	\$11,424.00	29.97%	

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<b>MITIGATION EXPENSES</b>		<b>TYPE</b>				
70009.5 - E163 Pinnacal Public Funding Payment	Capital Exp. (Mitigation)	\$97,416.16				
70009.6 - E162 Replacment Pinnacle Public Funding	Capital Exp. (Mitigation)					
70005.2 - Fire Station Expansion-Sta. #1	Capital Exp. (Mitigation)	\$50,000.00				remodel bathroom, paint exterior, etc.
70003.3 - New TIC (replacement for E161)	Capital Exp. (Mitigation)					
70003.4 - Airbag system for E161	Capital Exp. (Mitigation)					
70020.1 - Fire Station 3 Debt Service (Mitigation) (NEW)		\$142,000.00		\$142,000.00	0.00%	part of balance on Cap I Loan - due 6-30-26
<b>Mitigation Balance FY 2025 (Capital Expenses)</b>		<b>\$289,416.16</b>		<b>\$327,564.84</b>		current mitigation balance
<b>GRANT REVENUE</b>		<b>TYPE</b>				
45000 - Fire Explorer Post Donations	Grant Revenue	\$2,000.00	\$0.00			Chili Cook-Off Proceeds Donated from the VCBA
45000.1 North Zone Health & Safety- Honor Guard	Grant Revenue		\$4,000.00			created jan. 2026 slated to be transferred to North Comm.
46000 - FY 2026 UASI Grant Income	Grant Revenue					
46000.2 - FY 2025 UASI Grant Income	Grant Revenue					
46000.5 - FY 2024 UASI Grant Income	Grant Revenue					8/12/2025
47000 - FY 2025 SHSGP Grant Income	Grant Revenue	\$9,283.00		\$9,283.00		
47000.1 - FY 2024 SHSGP - Grant Income	Grant Revenue	\$10,227.00		\$10,227.00		
47000.2 - FY 2026 SHSP - Grant Income	Grant Revenue	\$10,207.00		\$10,207.00		
48000 - Applied Grant Income-Other	Grant Revenue	\$0.00	\$0.00	\$0.00		Misc. Grant
49006 - Neighborhood Reinvestment Grant Program	Grant Revenue	\$25,000.00				NHRVG District 5
49010 - AFG 2024 Wildland PPE	Grant Revenue	\$90,279.00		\$90,279.00	0.00%	2 Year Award
49011 - SAFER Grant - Station 3 Personnel	Grant Revenue					Waiting on FEMA
<b>GRANT EXPENSES</b>		<b>TYPE</b>				
51101.1 Professional and contract services - grant funded	Grant Expense	\$5,482.00		\$0.00		2x AFG Application Fees
51515.3 - PPE Grant FY 2024 SHSGP	Grant Expense	\$10,227.00		\$10,227.00		
51515.4 - PPE Grant FY 2025 SHSGP	Grant Expense	\$9,283.00		\$9,283.00	0.00%	FY 2026 SHSP Allocation
51515.5 - PPE Grant FY 2026 SHSP	Grant Expense	\$10,207.00		\$10,207.00		
50502.6 - Training Expenses - FY 2023 UASI Grant Funded	Grant Expense	\$8,468.00		\$8,468.00		
50502 - Training Expenses - FY 2024 UASI Grant Funded	Grant Expense					
50502.1 - Training Expenses - FY 2025 UASI Grant Funded	Grant Expense					
70000 - Engine 162 Replacement & Equipment	Capital Exp. (Mitigation)			\$50,000.00		Balance of General and Mitigation Funding for Down Payment
70004.1 - Fire Station #1 Captial Projects	Capital Exp. (Mitigation)	\$132,000.00	\$118,978.28			Mitigation and Remainder of Waldron Grant/ Station 1 Remodel
70004.2 - Fire Station #2 Capital Projects	Capital Exp. (Mitigation)	\$45,000.00	\$43,000.00			New HVAC
70004.3 - Fire Station #3 Capital Projects	Capital Exp. (Mitigation)					Punch List
65001 - SAFER grant FS 3 Payroll	Grant Expense	\$0.00	\$0.00	\$0.00		Waiting on FEMA
65001.2 - AFG Grant PPE	Grant Expense	\$90,279.00	\$90,279.00	\$90,279.00	0.00%	2 Year Spending Cycle
65001.3 Neighborhood Reinvestment Grant	Grant Expense	\$25,000.00	\$25,000.00	\$0.00		1 Year Spending Cycle closes 12/31/2026
	Grant Revenue					
	Grant Expense					
	Remainder of 2 Year					2 Year Spending Cycle