

VALLEY CENTER FIRE PROTECTION DISTRICT



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

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

Valley Center Fire Protection District Board of Directors
REGULAR MEETING AGENDA
March 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 February 19, 2026 and the Finance Committee Meeting on March 10, 2026

Standing Item – Review and Approve

- B. Proposal to adopt Resolution NO 2026-06 (Vesper) 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. Public Hearing on Petitions for Annexation of Territory to CFD 2008-01 and related matters, proposal to adopt Resolution NO 2026-04 (Paradise Mountain) and Resolution NO 2026-05 (Hilldale).
- B. Staff Report on Needs Assessment - Administrative Captain

10. TREASURER'S REPORT

Review of Fiscal Recap for February 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 – April 16, 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
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 at 6:00 p.m.
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 Duncan
4. Public Comment – None
5. Proclamations and Presentations – None
6. Consent Calendar – The consent calendar, containing the minutes from the Regular Meeting on January 16, 2026, Resolution NO 2026-02 (Paradise Mountain) and Resolution NO 2026-03 (Hilldale) on Intention to Annex Territory to CFD 2008-1, 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. Administrative Services & Community Risk Reduction Division Report – Chief Loffredo presented his report, he also noted that he has completed the fire marshal training series and also informed the board about a leadership training class he attended. There was also some discussion on evacuation notifications.
 - D. Valley Center Firefighters Association Report – Chief Napier updated the Board on the firefighter's upcoming activities which includes a contract negotiations request, the Boot Drive on March 4th, the Irish Stew Cook-off and the St. Patrick's Day Parade.
8. Old Business – None
9. New Business
 - A. Chief Napier requested a mid-year budget adjustment for Station 1 office to line item 70009.1 to account for the grant money that has to be spent by June 2026. A motion was moved and seconded to make the adjustment, which needs a super majority vote. The budget adjustment was approved unanimously.

10. Treasurers Report – The Treasurers Report was presented by Director Rattray, highlighting the department's financial health and budget performance. After motion made and seconded, the Treasurers Report was approved unanimously.

11. Closed Session – None

12. Announcement of Closed Session Actions – None

13. Board of Directors Comments

Director Werkheiser is happy to see the line item for the trailers is in, so we know how much we have spent. He thought the All-hands Meeting was great and thought that the chiefs did a good job with their presentations. He liked seeing a small drop in the response times.

Director Duff congratulated Chief Loffredo on his hard work and appreciates the effort he has put in to make the community safer. He thanked the chiefs and staff for all the work done all month long.

Director Rattray congratulated Chief Loffredo on his accomplishments. He thanked the chiefs and staff for all their hard work. Kudos for the all-hands meeting, good job.

Director Hutchison thinks the direction we are going is great and was happy to see the numbers on the office trailers.

Director Bell was glad to see everybody brought together at the all-hands meeting.

Adjournment – 7:00 p.m.

Ronald Duff, Secretary

NEXT REGULAR MEETING: March 19, 2026



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

VCFPD Station 1
28234 Lilac Rd - Valley Center, CA 92082

1. Call to Order at 1:32 p.m.
2. Roll Call:
Director Robb Rattray
Director Steve Hutchison
Chief Scott Duncan
Chief Justin Loffredo
Scotty Branson Winfield
Chief Joe Napier
3. Pledge of Allegiance – led by Chief Loffredo
4. Public Comment - None
5. New Business
 - A. Staff provided FY 2026-2027 Budget review worksheet to the Finance Committee. Staff performed an interactive comprehensive review of projected revenue and expenditures for FY 2026-27 Chief Napier presented the budget draft, with discussions and clarification of budget numbers and line items. The first look of the working FY 26-27 budget will be presented by staff on April 16, 2026 at the regular Board meeting.
6. Board of Directors Comments
Director Rattray thanked the Chief for all the work that was done.
Director Hutchison thinks this is a good start.

Adjournment – 2:40 p.m.

Ronald Duff, Secretary

NEXT REGULAR MEETING: March 19, 2026

RESOLUTION 2026-06

CFD 2008-1 – ANNEXATION

VESPER

APN: 188-290-02-00



RESOLUTION NO. 2026-06

**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 February 25, 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 April 16, 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 March, 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



March 19, 2026

Fire Chief's Report Valley Center Fire Protection District Board

1. The Valley Center Fire Department had a busy month with 194 Emergency Incidents, Rescues, Fires, Training, Public Education, Business Inspections, Home Safety/Vegetation Management Inspections, Fire Station projects.
2. ALS Program: Medical Documentation and Threshold Incidents
3. Operational Area Update: SDG&E Training, Haz Mat Training
4. Local and Regional Training: SCBA Safety and Survival Procedures
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: Community Leadership Academy Planning
7. Fire Station 3: Ice machine, PPE storage

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: February, 2026

Monthly Incident Data:

	VCFPD Station 1 E161 BR161	VCFPD Station 2 E162 OES E370	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	106	62	50	45	3	3	47	31	194	0:02:06	0:13:48	0:14:24
MAR												
APR												
MAY												
JUN												
JUL												
AUG												
SEP												
OCT												
NOV												
DEC												
February 2025	116	68	59	0	6	4	88	58	194	0:02:04	0:14:14	0:16:01
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	180	114	109	90	5	8	112	71	378	0:02:06	0:13:48	0:14:24
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	194	32	3	1	0	28.57%	2.68%	0.89%	.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	90th Percentile Turnout	90th Percentile Travel	90th Percentile Response
Ambulance Transports	9	47	6	9	24	2	3	151	99	0:02:33	0:11:43	0:20:45

Total Staffing:

- Fire Captains: 9
- Fire Engineers: 8
- Firefighter-Paramedics: 10
- Firefighter-EMT's: 4
- Prevention Volunteers: 9
- Fire Explorers: 3

Apparatus and Equipment:

Station 1:

E161 In Shop
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 Shop
E169 In Service Station 1
Pump Pod/Draft Commander in Service

Station 3:

E163 In Service
E168 Training Status

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

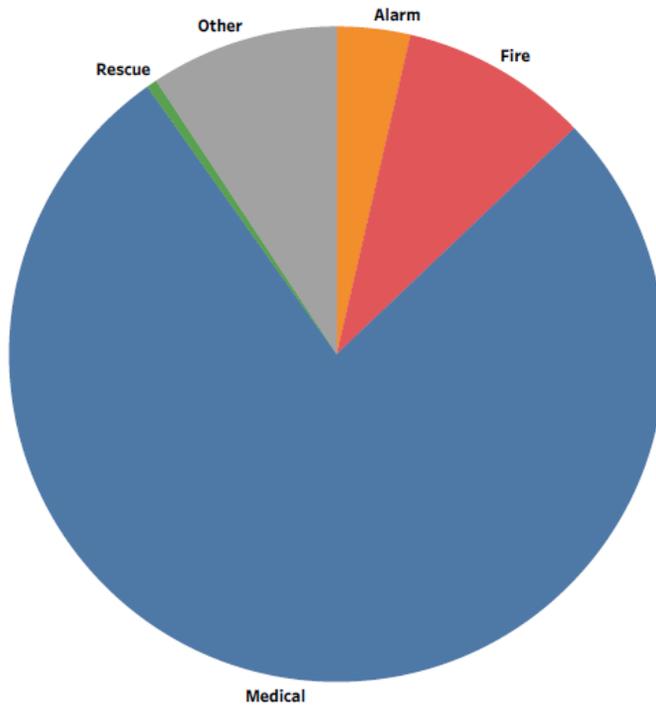
Valley Center Fire Station 2
28205 N. Lake Wohlford Road
Valley Center, CA 92082

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

Assigned Incidents for VALLEY CENTER FPD
February 2026

Agency
VALLEY CENTER FPD

Alarm	7 incidents / 3.61%
Fire	18 incidents / 9.28%
Medical	150 incidents / 77.32%
Rescue	1 incidents / 0.52%
Other	18 incidents / 9.28%
Grand Total	194 incidents / 100.00%



Problem Category
 Alarm
 Fire
 Medical
 Rescue
 Other

Special Training and Future Community Events:

- Planning Group Evacuation Sub-Committee Quarterly Meeting: April 30, 2026 Library
- CERT Academy: April 11, 18 and 25, VC LDS Church Classroom 8:00am to 4:00pm
- Valley Center Community 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: Ordering Structural Gear
- 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: Mac Tan and Valley Center Road
- Rescue Traffic Collision: Lilac and Roble Verde
- Rescue Traffic Collision: 15945 Vesper Road
- Pediatric Drowning: 29964 Valley Center Road

Trauma Intervention Program (TIP):

- 4 TIP responses for the month of February, 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, CA 92082

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Community Risk Reduction Notable Events for February

- Andy Valenta Foundation skin cancer screenings
- All-hands meeting
- Love Your Heart Event and Valley Center Library
- Ready Set Go grant
- Board of Supervisors meeting - Fire Code and BESS
- Monthly meetings for SDFIT, NZFM, SDCFPO, County FM's
- Tribal LE quarterly meeting

Gross Sales Report

Period: February 1, 2026–February 28, 2026

This document summarizes the gross sales data for the month of February 2026. The total gross sales for the period amounted to \$4,662.15.

Top 5 Items: Gross Sales

The following table details the top 5 items by gross sales for February 2026.

Item	Gross Sales
4.1.21 AB-38 Defensible Space Inspection	\$1,500.00
2.3.10 CFD 2008-01 Recording Fee (1 APN)	\$604.15
2.3.6 Residential Fire Sprinklers NFPA 13-D or NFPA 13-R (4000 sq ft and above Includes 2 inspections)	\$591.00
4.3Uncategorizeddea44	\$444.00
2.4 Room Addition or < 50% w/o sprinklers plan review	\$433.00

Detailed Sales Data

The table below provides a comprehensive breakdown of all sales items for the period.

Item	Category	Gross Sales	Total
4.1.21 AB-38 Defensible Space Inspection	4.1 Miscellaneous Fees	\$1,500.00	\$1,500.00

Item	Category	Gross Sales	Total
2.3.10 CFD 2008-01 Recording Fee (1 APN)	2. Residential New Construction	\$604.15	\$604.15
2.3.6 Residential Fire Sprinklers NFPA 13-D or NFPA 13-R (4000 sq ft and above Includes 2 inspections)	2. Residential New Construction	\$591.00	\$591.00
4.3	Uncategorized	\$444.00	\$444.00
2.4 Room Addition or < 50% w/o sprinklers plan review	2. Residential New Construction	\$433.00	\$433.00
40600 First Responder Fees	Uncategorized	\$290.00	\$290.00
CPR Card	Uncategorized	\$35.00	\$35.00
2.1.1 New Residential or remodel Plan Review (Any type under 4000 sq ft, includes Inspections)	2. Residential New Construction	\$258.00	\$258.00
2.3.6 Minor Grading Plan (Including resubmittal)	2. Residential New Construction	\$190.00	\$190.00
2.6 Barns & Outbuildings (1,001 - 4,000 Sq Ft)	2. Residential New Construction	\$317.00	\$317.00

Summary

Total Gross Sales

\$4,662.15



Valley Center Firefighters Association

Local 5187

Valley Center, CA, 92082

To: The Valley Center Fire Protection District Executive Board

Report for February: During the month of February, we had been planning on getting negotiations ready. Preparing what is needed so we could enter negotiations with our needs stated clearly. We also planned for Fill the Boot which occurred March 5th. There were some hiccups with it being rescheduled last minute due to a memorial, however, Chief Napier offered assistance which really helped. We were able to raise around \$2,800 which will go to burn victims and support their treatments and needs.

Our next step is to help find volunteers for the Irish Stew Cookoff and how we can assist with that. The Union hopes the negotiations goes well, I have seen people be excited for what is to come for this next year.

As always, the Executive Board of Local 5187 has a goal to work with management and not against them. It is apparent that when we need support, the Chiefs step up and provide assistance without hesitation. We appreciate having this good and healthy working relationship and will do what we must to make sure we work cooperatively .

Sincerely,

S. Panici
Union President
Local 5187

NEW BUSINESS

BOARD OF DIRECTORS' PACKET

VALLEY CENTER FIRE PROTECTION DISTRICT

RESOLUTION 2026-04

CFD 2008-1 – PUBLIC HEARING

PARADISE MOUNTAIN

APN: 189-230-55-00





VALLEY CENTER FIRE PROTECTION DISTRICT

Administrative Office & Fire Prevention Bureau

28234 Lilac Road

Valley Center, CA 92082

Tel: 760-751-7600

Fax: 760-749-3892

RESOLUTION NO. 2026-04

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE VALLEY CENTER FIRE PROTECTION DISTRICT

WHEREAS, the annexation of described territory to the Community Facilities District 2008-01 (the "CFD") was submitted to a vote by the landowner of the real property located within the jurisdictional boundaries of the CFD on February 25, 2026; and

WHEREAS, ten (10) votes (1 vote per acre) were cast by a proper mail ballot in favor of the levy of special taxes within the described territory of the CFD; and

WHEREAS, a sufficient-number of votes were cast in favor of levying special taxes within the CFD;

NOW, THEREFORE, BE IT RESOLVED that:

The results of the election as sufficient to levy special taxes within the CFD are hereby certified.

PASSED, APPROVED, AND ADOPTED by the Board of Directors of the Valley Center Fire Protection District, at a scheduled Regular Board Meeting thereof, this 19th day of March, 2026 by a unanimous vote.

Secretary
Board of Directors

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

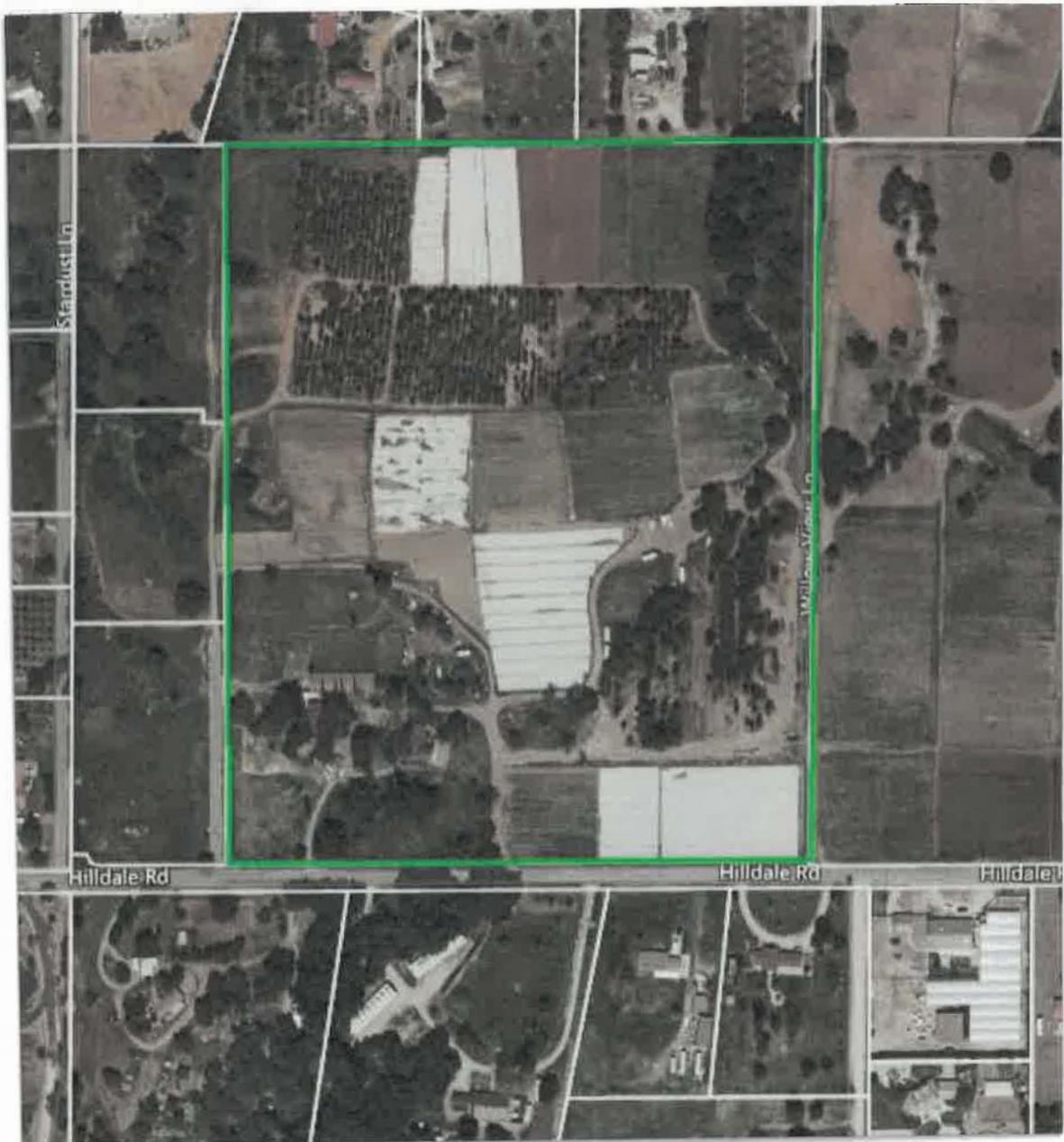
Valley Center Fire Station 3
30100 Cole Grade Road
Valley Center, CA 92082

RESOLUTION 2026-05

CFD 2008-1 – PUBLIC HEARING

HILLDALE

APN: 129-092-84-00





VALLEY CENTER FIRE PROTECTION DISTRICT

Administrative Office & Fire Prevention Bureau

28234 Lilac Road

Valley Center, CA 92082

Tel: 760-751-7600

Fax: 760-749-3892

RESOLUTION NO. 2026-05

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE VALLEY CENTER FIRE PROTECTION DISTRICT

WHEREAS, the annexation of described territory to the Community Facilities District 2008-01 (the "CFD") was submitted to a vote by the landowner of the real property located within the jurisdictional boundaries of the CFD on February 25, 2026; and

WHEREAS, thirty-three (33) votes (1 vote per acre) were cast by a proper mail ballot in favor of the levy of special taxes within the described territory of the CFD; and

WHEREAS, a sufficient-number of votes were cast in favor of levying special taxes within the CFD;

NOW, THEREFORE, BE IT RESOLVED that:

The results of the election as sufficient to levy special taxes within the CFD are hereby certified.

PASSED, APPROVED, AND ADOPTED by the Board of Directors of the Valley Center Fire Protection District, at a scheduled Regular Board Meeting thereof, this 19th day of March, 2026 by a unanimous vote.

Secretary
Board of Directors

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VALLEY CENTER FIRE PROTECTION DISTRICT



BOARD OF DIRECTORS

AGENDA STAFF REPORT

DATE:

March 19, 2026

TO:

President Phil Bell and Valley Center Fire Protection District Board of Directors

FROM:

Fire Chief Josef G. Napier

SUBJECT:

Needs Assessment – Administrative Captain

RECOMMENDATION

It is recommended that the Board of Directors:

1. Receive and file this Needs Assessment; and
 2. Affirm continued support and funding for the Administrative Captain position as a critical command-level assignment within the District.
-

EXECUTIVE SUMMARY

The Valley Center Fire Protection District (VCFPD) operates in a complex, all-hazards emergency response environment requiring coordinated oversight of training, regulatory compliance, emergency medical services (EMS), leadership development, and Community Risk Reduction (CRR).

The Administrative Captain position is essential to ensuring:

- Operational readiness
- EMS regulatory compliance
- Firefighter safety
- Leadership succession planning
- Community Risk Reduction (CRR) integration
- Fiscal accountability in training and grant management
- Department Infection Control Officer responsibilities

This position serves as the central coordinating authority for all district-wide training, Community Risk Reduction integration, and EMS quality assurance functions, while also providing critical command-level depth during major incidents.

ORGANIZATIONAL OVERVIEW

VCFPD serves a geographically diverse and operationally complex response area including:

- Wildland-Urban Interface (WUI)
- Residential and rural communities
- Agricultural properties
- Target hazards
- Mutual aid and strike team deployments

The District must maintain compliance with:

- NFPA training standards
- OSHA and CAL OSHA requirements
- San Diego County EMS Authority regulations
- California EMS Authority regulations
- United States Drug Enforcement Administration (DEA) requirements
- Blue Card Incident Command standards
- CICC and FSTEP credentialing requirements

The increasing regulatory complexity and operational demands require a dedicated command-level administrator to coordinate and manage these responsibilities.

DISCUSSION

Operational Readiness & Risk Reduction

The Administrative Captain:

- Develops annual and monthly training calendars
- Oversees multi-company drills
- Supervises recruit academy operations
- Oversees driver operator and performance standards programs
- Assists in Incident Command during major incidents
- May serve as Safety Officer on emergency scenes
- Coordinates and manages Valley Battalion Drills
- Performs annual school inspection mandated by the State of California

Centralized leadership ensures:

- Standardized operational competency
- Improved firefighter safety outcomes
- ISO protection
- Reduced liability exposure
- Increased interagency interoperability

Without this position, training, EMS oversight, and community risk reduction efforts would become decentralized and vulnerable to inconsistency and compliance gaps.

Emergency Medical Services Compliance & Quality Assurance

EMS operations represent one of the District's highest-risk and highest-liability service areas.

This position provides:

- Oversight of IMAGE TREND documentation and Quality Assurance review
- Continuing education compliance for EMT and Paramedic personnel
- DEA record maintenance support
- EMS supply coordination and budget forecasting
- Regulatory reporting to County and State authorities
- Infection Control Officer oversight

Failure to maintain compliance could result in:

- Regulatory sanctions
- Loss of EMS accreditation

- Increased civil liability exposure
- Audit findings
- Operational degradation

The Administrative Captain mitigates these risks through structured quality assurance and centralized compliance management.

Fire Prevention & Community Risk Reduction (CRR) Integration

Modern fire service models emphasize prevention and data-driven risk reduction.

This position works in coordination with the Division Chief of Community Risk Reduction to:

- Align training priorities with community risk patterns
- Support CPR and public education initiatives
- Integrate WUI defensible space awareness into operational training
- Support evacuation planning, escape routes, and zone education
- Supports the Fire Prevention volunteer program
- Support the Explorer Post and public engagement programs
- Coordinate and support Genasys Protect notification system implementation

By integrating operations and prevention, the District strengthens proactive risk mitigation strategies rather than relying solely on reactive emergency response.

Succession Planning & Leadership Development

The Administrative Captain:

- Manages promotional testing processes
- Oversees performance standards
- Supervises probationary development
- Supports acting assignments
- Coordinates credentialing programs (Blue Card, FSTEP, CICC)
- Works directly with Division Chiefs of Operations and Community Risk Reduction

This structured leadership pipeline ensures:

- Organizational bench strength
- Continuity of command
- Reduced institutional knowledge loss
- Professional workforce development

Fiscal Responsibility & Grant Oversight

This position contributes to fiscal responsibility by:

- Coordinating training budget development
- Managing training grant opportunities
- Overseeing facility and technology initiatives
- Tracking EMS supply needs
- Ensuring efficient use of training resources
- Supports engine company inspections and cost recovery

The cost of maintaining compliance and operational readiness through this position is significantly lower than the financial impact of a major compliance failure, injury claim, regulatory penalty, or civil litigation.

RISK ANALYSIS

Eliminating or reducing this position would likely result in:

- Fragmented training oversight
- Increased OSHA, ANSI and NFPA compliance risk
- Increased EMS compliance risk
- Reduced quality assurance effectiveness
- Greater liability exposure on threshold incidents
- Weakened promotional process integrity
- Reduced ISO defensibility
- Diminished Community Risk Reduction integration

The cumulative operational and financial risk to the District would exceed the cost of maintaining the position.

FISCAL IMPACT

The Administrative Captain position is currently incorporated within the District's staffing model and annual budget.

Costs include salary and benefits associated with a Captain-level administrative assignment. These costs are offset by risk mitigation, regulatory compliance protection, injury prevention, and grant management support.

STRATEGIC ALIGNMENT

The Administrative Captain directly supports District strategic priorities in:

- Operational excellence
 - Firefighter health and safety
 - Community Risk Reduction
 - Fiscal accountability
 - Leadership development
 - Regulatory compliance
 - Interagency coordination
-

CONCLUSION

The Administrative Captain is a mission-critical command position necessary to sustain professional service delivery, regulatory compliance, firefighter safety, and community protection.

This position provides centralized leadership for training, EMS oversight, quality assurance, infection control, and Community Risk Reduction integration. Maintaining this position protects the District operationally, legally, and fiscally.

The Administrative Captain position enhances the Valley Center Fire Protection District's leadership capacity by supporting structured succession planning and reinforcing the District's commitment to developing and promoting qualified personnel from within the organization.



VALLEY CENTER FIRE PROTECTION DISTRICT

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



VALLEY CENTER FIRE PROTECTION DISTRICT BOARD OF DIRECTORS

Position Statement

Succession Planning – Administrative Captain Assignment

The Valley Center Fire Protection District must maintain a strong leadership pipeline to ensure continuity of operations, preservation of institutional knowledge, and the long-term stability of the organization. The Administrative Captain position plays a critical role in achieving this objective by supporting leadership development, assisting with promotional testing processes, overseeing probationary firefighter development, and coordinating professional credentialing programs such as Blue Card, FSTEP, and CICCIS. Through these responsibilities, the position helps ensure that personnel are properly prepared to assume greater leadership responsibilities while maintaining the District's operational standards, professional culture, and commitment to public service.

Succession planning is particularly important within the fire service due to the complex and high-risk environment in which departments operate. The Administrative Captain works closely with the command staff to create structured leadership development opportunities, support acting assignments, and ensure members gain the experience and qualifications necessary to advance within the organization. This approach strengthens the District's bench depth, reduces the potential for leadership gaps during retirements or promotions, and reinforces the District's commitment to developing and promoting qualified personnel from within.

The Administrative Captain assignment in Valley Center also provides a unique opportunity to capture and transfer institutional knowledge from a command staff that collectively represents more than **110 years of dedicated public service**. Working directly alongside senior leadership allows the assigned captain to gain firsthand exposure to the operational, administrative, and strategic elements required to manage a modern all-hazards fire district. This includes direct insight into executive decision-making, regulatory compliance, operational planning, and organizational management.

Equally important is the opportunity to learn the inner workings of the organization from the Fire Chief, whose leadership helped build and shape the Valley Center Fire Protection District with the support of the Board of Directors. The Administrative Captain assignment serves as a leadership development platform where critical experience, knowledge, and organizational history can be transferred to the next generation of leaders. Preserving and sharing this knowledge ensures the strong foundation established within the District continues to guide operational excellence, fiscal responsibility, and community protection well into the future.

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

TREASURER'S REPORT

BOARD OF DIRECTORS' PACKET

VALLEY CENTER FIRE PROTECTION DISTRICT



VALLEY CENTER FIRE PROTECTION DISTRICT

28234 Lilac Road, Valley Center, CA 92082
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Administrative Services and Community Risk Reduction Division

Board Report - February 28, 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 February 28, 2026

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

<u>DESCRIPTION</u>	<u>Balance as of Feb. 28, 2026</u>
<i>*Property Tax</i>	<u>\$ 2,067,178.48</u>
<i>CFD 2008-01 Tax Account*</i>	<u>\$ 494,626.47</u>
<i>General Operating</i>	<u>\$ 232,368.68</u>
<i>Payroll</i>	<u>\$ 164,493.85</u>
<i>Training</i>	<u>\$ 30,108.06</u>
<i>Explorer</i>	<u>\$ 29,761.45</u>
<i>Fire Foundation</i>	<u>\$ 9,690.16</u>
<u>TOTAL</u>	<u>\$ 3,028,227.15</u>

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Valley Center Fire Station 3
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Valley Center, CA 92082

February 28, 2026 Expenses

<u>Description</u>	<u>Amount</u>
<u>Payroll</u>	<u>\$ 467,000.00</u>
<u>Expenses</u>	<u>\$ 120,966.67</u>
<u>Total</u>	<u>\$ 587,966.67</u>

February 2026 Highlight Expenses

North County Dispatch - 3rd Install	\$36,388.00
Erickson-Hall (Final Pmt - Station #3)	\$10,017.49
Nigro (Balance on 24/25 Audit)	\$ 6,500.00
Wynn Engineering (Permit Fee - Sta. #1)	\$ 4,556.25
Cal Fire (Driver Operator 1A/1B Classes)	\$ 8,400.00

March 2026 Additional Anticipated Expenses

FRMS - Workers Comp Final Qtr Pmt	\$43,909.00
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Valley Center Fire Station 1
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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 2-28--2026
Fire Mitigation*	\$329,024.39
Grant Account	\$128,197.55
Total	\$457,221.94

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

*Valley Center Fire Station 2
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Valley Center, CA 92082*

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

Valley Center Fire Protection District
Balance Sheet
As of February 28, 2026

Feb 2026

ASSETS

Current Assets

Bank Accounts

1101 General Operating #4811	232,488.59
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	164,493.85
11021 VCFPD Oracle Gen Fund - #47850	2,067,178.48
11022 VCFPD Mitigation Fund - #47855	329,024.39
11023 CFD 2008-01 - #47853	494,626.47
11026 Argent Loan Escrow	2,304,337.40

Total Bank Accounts **\$ 5,789,959.57**

Accounts Receivable

11000 Accounts Receivable	41,869.00
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Total Accounts Receivable **\$ 41,869.00**

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 Prepaids	0.00	"
12000 Undeposited Funds	0.00	"
1310000 Deposit	3,248.60	

These are for Auditor's purposes only!

Total Other Current Assets **\$ 3,248.60**

Total Current Assets **\$ 5,835,077.17**

Fixed Assets

1500014 Bldg Improvements	1,663,773.78
1502100 Engines and Vehicles	3,352,595.60
1503100 Furniture & Equipment	1,987,649.24
15902 General Fixed Asset - Depreciat	-5,164,160.30
16000 Land	481,600.00

Total Fixed Assets	\$	3,588,730.16
Remove Construction in Progress	-\$	1,267,271.84
Other Assets		
18000 Right-of-use - Finance Lease		0.00
18001 Accu Amortization-Right of Use		0.00
Total Other Assets	\$	0.00
TOTAL ASSETS	\$	9,423,807.33
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
20000 Accounts Payable		-335,919.87
Total Accounts Payable	-\$	335,919.87
Credit Cards		
8180 8180 CitiBank		0.00
9349 9349-Visa CC		3,239.76
Total Credit Cards	\$	3,239.76
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		70,588.18
24100 FF Assoc Dues& Cond Fee Payable		25.00
24200 Child Support Payable		0.00
24300 Cafe Health Payable		2,793.70
24400 ACF Local Payable		0.00
24500 457 Payable		7,446.92
24600 Payroll Taxes Payable		50,910.58
24700 PTO & Sick Time Accrual Payable		0.00
24800 Garnishments - Tax		0.00
Total 24000 Payroll Liabilities	\$	131,764.38
24801 Deferred revenue		0.00
Sales Tax		0.00
Total Other Current Liabilities	\$	131,764.38
Total Current Liabilities	-\$	200,915.73
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	\$	3,093,538.85
Equity		
30000 Opening Balance Equity		1,618,327.35

32000 Retained Earnings		2,559,319.11
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		549,676.37
Total Equity	\$	6,417,130.25
TOTAL LIABILITIES AND EQUITY	\$	9,510,669.10

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Valley Center Fire Protection District

Profit and Loss

February 2026

	TOTAL
Income	
45000.1 No Zone Health & Safety - Honor Guard	1,000.00
NON-OPERATING REVENUE	
30120 Mitigation Interest	1,459.55
Total NON-OPERATING REVENUE	1,459.55
OPERATING REVENUE	
30130 CFD2008-1 Interest	1,105.80
40000 Benefit Fees/Standby (315001)	60,828.94
40100 Taxes, Property (315000)	82,297.85
40200 CFD-2000-1 (315002)	10,133.56
40300 CFD-2008-01 (315003)	5,066.78
40400 General Fund Interest	2,665.19
40600 First Responder Fees	859.85
40700 Community Development Fees	2,649.92
40800 Fire Prevention Inspection Fees	1,593.87
41100 SDG&E Lease	2,500.00
42000 Incident Cost Recovery-Fire USA	1,078.05
43000 Training Reimb-Target & Palomar	-216.45
Total OPERATING REVENUE	170,563.36
Services	41,740.00
Total Income	\$214,762.91
GROSS PROFIT	\$214,762.91
Expenses	
50501 TRAINING	7,690.05
51000.1 Administrative Support Expenses	2,718.71
51510 Freight	15.47
CAPITAL PROJECTS	
70005.2 Fire Station Expansion - Mitigation	4,556.25
70009.1 Fire Station Development Costs (253)	10,017.49
Total CAPITAL PROJECTS	14,573.74
COMMUNICATIONS	
51601 RCS Communication Fees	2,340.00
Total COMMUNICATIONS	2,340.00
COMMUNITY RISK REDUCTION	
51200.1 CRRD Operational Expenses	119.18
Total COMMUNITY RISK REDUCTION	119.18
CONTRACT SERVICES	
51101 Professional & Contract Svcs	7,654.89
51101.1 Prof. & Contract Services	900.00
Total CONTRACT SERVICES	8,554.89
FIRE APPARATUS	
51400 Operations Expense	1,447.61
51402 Fuel	4,246.86

	TOTAL
Total FIRE APPARATUS	5,694.47
FIRE FACILITIES	
FIRE STATION #1	
51301 #1 Facility Maint/Repairs	155.53
51302 #1 Utilities	405.63
Total FIRE STATION #1	561.16
FIRE STATION #2	
51312 #2 Utilities	328.04
Total FIRE STATION #2	328.04
FIRE STATION #3	
51320 #3 Facility Maint/Repairs	340.85
51322 #3 Utilities	640.03
51323 #3 Consumables	344.51
Total FIRE STATION #3	1,325.39
Total FIRE FACILITIES	2,214.59
OPERATIONS PROGRAMS	
51515.1 PPE Grant	211.75
51515.2 PPE Non-Grant	10,489.56
Total OPERATIONS PROGRAMS	10,701.31
OVERHEAD / ADMINISTRATIVE SERV	
51001 Contingencies & Misc.	21.96
51002 Recruitment and On Boarding Exp	605.53
51003 Bank Fees / Interest Expense	15.00
Total OVERHEAD / ADMINISTRATIVE SERV	642.49
PARAMEDIC EMERGENCY SUPPLIES	
51700 Medical Equipment & Supplies	5,612.95
Total PARAMEDIC EMERGENCY SUPPLIES	5,612.95
PAYROLL - OPERATIONAL PERSONNEL	
61000 Fire Engineers	60,579.25
63000 Firefighter-Paramedics	94,195.35
64000 Fire Captains	98,597.93
Total PAYROLL - OPERATIONAL PERSONNEL	253,372.53
PAYROLL EXPENSES	
66002 FASIS Workers Comp Emp Asst	-6,858.96
66003 Payroll Service	487.10
66004 Health Benefit Costs	9,023.56
66008 Employer Taxes-FICA,SUTA,FUTA	22,165.21
Total PAYROLL EXPENSES	24,816.91
PAYROLL-ADMINISTRATIVE	
60000 Division Chief-Operations/Train	9,760.00
60200 Division Chief-Fire Marshal	9,760.00
60400 Administrative Asst-Office Mgr.	4,845.00
60500 Bookkeeper	4,257.90
60600 Fire Chief	10,900.80
Total PAYROLL-ADMINISTRATIVE	39,523.70
TRAINING	
50100 EMT & Paramedic License Renewal	450.00
50500 Training & Expenses	80.00

	TOTAL
Total TRAINING	530.00
Total Expenses	\$379,120.99
NET OPERATING INCOME	\$ -164,358.08
Other Income	
40150 Misc Revenue	15,971.30
43002 Interest revenue on loan	156.58
Total Other Income	\$16,127.88
NET OTHER INCOME	\$16,127.88
NET INCOME	\$ -148,230.20

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				
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	116,847.94	289,416.16	172,568.22	40.37%
30120 Mitigation Interest	9,075.09		-9,075.09	
Total NON-OPERATING REVENUE	\$ 125,923.03	\$ 289,416.16	\$ 163,493.13	43.51%
OPERATING REVENUE			0.00	
30130 CFD2008-1 Interest	9,916.65	8,895.00	-1,021.65	111.49%
40000 Benefit Fees/Standby (315001)	1,307,867.08	2,147,817.00	839,949.92	60.89%
40100 Taxes, Property (315000)	1,755,538.00	2,500,000.00	744,462.00	70.22%
40200 CFD-2000-1 (315002)	144,688.55	354,409.00	209,720.45	40.83%
40300 CFD-2008-01 (315003)	273,802.23	749,833.00	476,030.77	36.52%
40400 General Fund Interest	12,468.00	7,030.00	-5,438.00	177.35%
40600 First Responder Fees	859.85	40,000.00	39,140.15	2.15%
40700 Community Development Fees	25,155.24	72,000.00	46,844.76	34.94%
40800 Fire Prevention Inspection Fees	6,538.65	5,000.00	-1,538.65	130.77%
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	20,000.00	30,000.00	10,000.00	66.67%
42000 Incident Cost Recovery-Fire USA	3,636.05	20,000.00	16,363.95	18.18%
43000 Training Reimb-Target & Palomar	878.55	2,500.00	1,621.45	35.14%

	Actual	Budget	Remaining	% of Budget
Total OPERATING REVENUE	\$ 3,633,145.07	\$ 5,939,984.00	\$ 2,306,838.93	61.16%
Services				
Total Income	\$ 3,799,591.10	\$ 6,358,490.16	\$ 2,558,899.06	59.76%
Gross Profit	\$ 3,799,591.10	\$ 6,358,490.16	\$ 2,558,899.06	59.76%
Expenses				
50501 TRAINING	5,451.00		-5,451.00	
51000.1 Administrative Support Expenses	71,295.35	180,250.00	108,954.65	39.55%
51000.2 51000.2 Admin. Support Expenses		5,000.00	5,000.00	0.00%
51510 Freight	50.47		-50.47	
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	58,470.31	50,000.00	-8,470.31	116.94%
70009 Fire Station Development Costs	118,978.28	132,000.00	13,021.72	90.14%
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	\$ 268,260.76	\$ 221,183.62	-\$ 47,077.14	121.28%
COMMUNICATIONS			0.00	
51600 North County Dispatch	143,829.20	168,000.00	24,170.80	85.61%
51601 RCS Communication Fees	16,236.63	22,000.00	5,763.37	73.80%
Total COMMUNICATIONS	\$ 160,065.83	\$ 190,000.00	\$ 29,934.17	84.25%
COMMUNITY RISK REDUCTION			0.00	
51200.1 CRRD Operational Expenses	6,555.75	7,500.00	944.25	87.41%
Total COMMUNITY RISK REDUCTION	\$ 6,555.75	\$ 7,500.00	\$ 944.25	87.41%
CONTRACT SERVICES			0.00	
51101 Professional & Contract Svcs	112,043.28	138,700.00	26,656.72	80.78%
51101.1 Prof. & Contract Services	3,465.00	5,482.00	2,017.00	63.21%

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%
Total CONTRACT SERVICES	\$ 186,524.28	\$ 215,898.00	\$ 29,373.72	86.39%
FIRE APPARATUS			0.00	
51400 Operations Expense	65,525.83	150,000.00	84,474.17	43.68%
51402 Fuel	32,298.85	90,000.00	57,701.15	35.89%
Total FIRE APPARATUS	\$ 97,824.68	\$ 240,000.00	\$ 142,175.32	40.76%
FIRE FACILITIES			0.00	
FIRE STATION #1			0.00	
51301 #1 Facility Maint/Repairs	10,659.47	8,000.00	-2,659.47	133.24%
51302 #1 Utilities	6,537.59	12,000.00	5,462.41	54.48%
51303 #1 Consumables	1,683.48	1,500.00	-183.48	112.23%
Total FIRE STATION #1	\$ 18,880.54	\$ 21,500.00	\$ 2,619.46	87.82%
FIRE STATION #2			0.00	
51310 #2 Facility Maint/Repairs	3,404.97	8,000.00	4,595.03	42.56%
51312 #2 Utilities	7,677.98	12,000.00	4,322.02	63.98%
51313 #2 Consumables	1,642.78	2,000.00	357.22	82.14%
Total FIRE STATION #2	\$ 12,725.73	\$ 22,000.00	\$ 9,274.27	57.84%
FIRE STATION #3				
51320 #3 Facility Maint/Repairs	10,857.08	15,000.00	4,142.92	72.38%
51322 #3 Utilities	4,559.90	12,000.00	7,440.10	38.00%
51323 #3 Consumables	1,349.98	5,000.00	3,650.02	27.00%
Total FIRE STATION #3	\$ 16,766.96	\$ 32,000.00	\$ 15,233.04	52.40%
Total FIRE FACILITIES	\$ 48,373.23	\$ 75,500.00	\$ 27,126.77	64.07%
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	11,057.42	25,000.00	13,942.58	44.23%
51513 BA's/Fit & Flow Test/Compressor	364.80	18,000.00	17,635.20	2.03%
51514 Rescue Sys/Equipment	8,510.33	8,467.79	-42.54	100.50%
51515.1 PPE Grant	926.31	10,000.00	9,073.69	9.26%
51515.2 PPE Non-Grant	40,478.07	54,000.00	13,521.93	74.96%
Total OPERATIONS PROGRAMS	\$ 62,931.23	\$ 130,467.79	\$ 67,536.56	48.24%

OVERHEAD / ADMINISTRATIVE SERV				0.00	
51001 Contingencies & Misc.	8,851.90	20,000.00	11,148.10	44.26%	
51002 Recruitment and On Boarding Exp	1,839.07	10,000.00	8,160.93	18.39%	
51003 Bank Fees / Interest Expense	346.67	180.00	-166.67	192.59%	
51006 Election/Annexation Service	2,366.50	15,000.00	12,633.50	15.78%	
Total OVERHEAD / ADMINISTRATIVE SERV	\$ 13,404.14	\$ 45,180.00	\$ 31,775.86	29.67%	
PARAMEDIC EMERGENCY SUPPLIES			0.00		
51700 Medical Equipment & Supplies	25,539.81	27,810.00	2,270.19	91.84%	
Total PARAMEDIC EMERGENCY SUPPLIES	\$ 25,539.81	\$ 27,810.00	\$ 2,270.19	91.84%	
PAYROLL - OPERATIONAL PERSONNEL			0.00		
61000 Fire Engineers	420,262.78	794,691.09	374,428.31	52.88%	
63000 Firefighter-Paramedics	666,957.52	688,115.25	21,157.73	96.93%	
64000 Fire Captains	628,678.55	1,039,424.94	410,746.39	60.48%	
Total PAYROLL - OPERATIONAL PERSONNEL	\$ 1,715,898.85	\$ 2,522,231.28	\$ 806,332.43	68.03%	
PAYROLL EXPENSES			0.00		
66002 FASIS Workers Comp Emp Asst	124,868.04	237,708.45	112,840.41	52.53%	
66003 Payroll Service	4,319.64	7,462.00	3,142.36	57.89%	
66004 Health Benefit Costs	61,464.54	100,126.38	38,661.84	61.39%	
66005 401(a) Retirement Costs		86,077.03	86,077.03	0.00%	
66008 Employer Taxes-FICA,SUTA,FUTA	161,898.96	318,644.00	156,745.04	50.81%	
Total PAYROLL EXPENSES	\$ 352,551.18	\$ 750,017.86	\$ 397,466.68	47.01%	
PAYROLL-ADMINISTRATIVE			0.00		
60000 Division Chief-Operations/Train	90,015.00	125,750.00	35,735.00	71.58%	
60200 Division Chief-Fire Marshal	84,464.00	125,750.00	41,286.00	67.17%	
60300 Administrative Captain	33,709.72	111,449.07	77,739.35	30.25%	
60400 Administrative Asst	42,323.25	65,005.00	22,681.75	65.11%	
60500 Bookkeeper	36,588.69	50,000.00	13,411.31	73.18%	
60600 Fire Chief	93,420.62	142,500.00	49,079.38	65.56%	
Total PAYROLL-ADMINISTRATIVE	\$ 380,521.28	\$ 620,454.07	\$ 239,932.79	61.33%	
TRAINING					
50000 Explorer Post	100.00	5,500.00	5,400.00	1.82%	
50100 EMT & Paramedic License Renewal	3,099.44	5,000.00	1,900.56	61.99%	

	Actual	Budget	Remaining	% of Budget
50200 Tuition % Reference Materials	8,522.68	12,000.00	3,477.32	71.02%
50500 Training & Expenses		100.00	100.00	0.00%
50501 Training Exp - Oper Exp Funded	570.00	20,000.00	19,430.00	2.85%
Total TRAINING	#REF!	#REF!	#REF!	#REF!
Total Expenses	\$ 3,409,757.37	\$ 5,724,857.39	\$ 2,315,100.02	59.56%
Net Operating Income	\$ 3,028,227.15	\$ 5,949,484.00	\$ 2,921,256.85	50.90%
Other Income				
40150 Misc Revenue	20,483.80	9,500.00	-10,983.80	215.62%
43002 Interest revenue on loan	3,305.58	2,400.00	-905.58	137.73%
Total Other Income	\$ 23,789.38	\$ 11,900.00	-\$ 11,889.38	199.91%
Other Expenses				
70020.3 Station #3 -Set up Expenses	-104,634.87		104,634.87	
Total Other Expenses	-\$ 104,634.87	\$ 0.00	\$ 104,634.87	
Net Other Income	\$ 128,424.25	\$ 11,900.00	-\$ 116,524.25	1079.20%
Net Income	\$ 3,156,651.40	\$ 5,961,384.00	\$ 2,804,732.60	52.95%

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 rept.purposes