

**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 – April 7, 2026**

**Valley Center Fire Protection District Board of Directors
FINANCE COMMITTEE MEETING AGENDA
April 7, 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. Second 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 – April 16, 2026

VALLEY CENTER FIRE PROTECTION DISTRICT - FY 2025-2026 Draft Budget Proposal Second Board Review		as of 2-17-26			% of change	NOTES	
		Budget Entry Type	Approved FY 2025-2026	Actuals FY 2025-2026			Projected 26-2027
OPERATIONAL REVENUE		Type	% Tax Apportionment		% Tax Apportionment		
30100 . 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	\$2,389,000.00	2.67%	CPI is currently 2.67 (Cathy Shepard set the Exact Number)	
40100 . Taxes, Property (315000) Account 47850	Operating Revenue	\$2,500,000.00	\$1,410,653.36	\$2,622,372.07	2.00%	Jill Romero at the County Assessors Office will set the Exact Number	
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	\$369,800.00	4.16%	2% annual accelerator plus growth	
40300 . CFD-2008-01 (315003) Account 47853	Operating Revenue	\$749,833.00	\$403,680.01	\$807,600.00	7.15%	4% annual accelerator plus growth	
40400 . General Fund Interest	Operating Revenue	\$7,030.00	\$9,802.00	\$10,000.00	29.70%		
40600 . First Responder Fees	Operating Revenue	\$40,000.00	\$2,626.40	\$40,000.00	0.00%	\$41,000 Billed from 01/01/2026 to 02/22/2026	
40700 . Community Development Fees	Operating Revenue	\$72,000.00	\$25,759.39	\$60,000.00	-20.00%		
40800 . Fire Prevention Business Inspection + AB38 Fees	Operating Revenue	\$5,000.00	\$6,382.41	\$5,000.00	0.00%	Includes AB38 and Biz Inspections	
40900 . CFAA Reimbursement	Operating Revenue	\$0.00	\$71,046.22	\$0.00		inmaterial revenue- (28% 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 Pl. Replacement	Operating Revenue	\$0.00	\$0.00	\$0.00		Change to VCFPD Capital IPAD and Cradle Point Replacement	
41100 . SD&E Lease	Operating Revenue	\$30,000.00	\$17,500.00	\$30,000.00	0.00%		
OPERATIONAL REVENUE			\$5,945,484.00	\$3,593,875.12	\$6,396,044.07	6.98%	
OPERATIONAL EXPENSES: TRAINING							
50000 . Explorer Post	Operating Expense	\$5,500.00	\$480.00	\$2,500.00	-120.00%	Chili Cook-Off Annually	
50100 . EMT & Paramedic License Renewal	Operating Expense	\$5,000.00	\$3,099.44	\$5,000.00	0.00%		
50200 . Tuition and Reference Materials expenses (includes Palomar)	Operating Expense	\$12,000.00	\$168.00	\$500.00	-2300.00%	Includes Palomar Tuition & reference books	
50501 . Training Expenses - Operating expense funded	Operating Expense	\$20,000.00	\$22,620.12	\$23,000.00	13.04%	G/L 50500 Train & Expense was not on 25/26 budget	
OPERATIONAL EXPENSES: ADMINISTRATIVE SERVICES							
51000.1. Administrative Support Expenses	Operating Expense	\$180,250.00	\$69,870.00	\$160,250.00		Srvs awards,bank fees, IT equipment,office suplys,telephone,google	
51001 . Contingencies & Misc.	Operating Expense	\$20,000.00	\$8,829.00	\$10,000.00	-100.00%	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%	Adveertising, FF Recruit & physicals (exclude uniforms); FY24-25 budget \$6300.00	
51006 . Election/Annexation Service	Operating Expense	\$15,000.00	\$2,366.50	\$10,000.00	-50.00%	New Directors on the Fire Board	
51010 - Strategic Reserve	Operating Expense	\$150,000.00		\$100,000.00	-50.00%	is this in addition to the previous 150K?	
OPERATIONAL EXPENSES: CONTRACT SERVICES							
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%		
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	
OPERATIONAL EXPENSES: COMMUNITY RISK REDUCTION							
51200						Chief said to add back into the Budget	
51200.1 . CRRD Operational Expenses	Operating Expense	\$7,500.00	\$6,436.96	\$10,000.00	25.00%	Justin-public educ.,safety products,hydrant maint. CERT, outreach programs and POST recertification costs	
OPERATIONAL EXPENSES: FIRE FACILITIES							
FIRE STATION #1							
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%	FY 25-26 budget \$12000.00	
51303 . #1 Consumables	Operating Expense	\$1,500.00	\$1,683.48	\$2,500.00	40.00%		
FIRE STATION #2							
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%		
FIRE STATION #3							
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; Could consumption be less?	
51323 . #3 Consumables	Operating Expense	\$5,000.00	\$1,005.47	\$2,500.00	-100.00%		

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OPERATIONAL EXPENSES: OPERATIONS / FIRE APPARATUS						
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%	Fuel, Small Engine Fuel, Specialty Oil, Coolant, Fluids
OPERATIONAL EXPENSES: OPERATIONS PROGRAMS						
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	\$20,000.00	-170.00%	Structue PPE and Wildland PPE
OPERATIONAL EXPENSES: COMMUNICATIONS						
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 2,417
51601 . RCS Communication Fees	Operating Expense	\$22,000.00	\$16,236.63	\$25,000.00	12.00%	
OPERATIONAL EXPENSES: PARAMEDIC EMERGENCY SUPPLIES						
51700 . Medical Equipment & Supplies	Operating Expense	\$27,810.00	\$31,748.36	\$30,000.00	7.30%	3 stations
OPERATIONAL EXPENSES: PAYROLL-ADMINISTRATIVE						
Administrative Payroll	Operating Expense	\$620,454.07	\$380,521.28	\$702,203.31	10.00%	
60000 - Division Chief - Operations / Train / EMS		\$125,750.00	\$90,015.00	\$139,568.00	6.00%	
60200 . Division Chief - Community Risk Reduction / Fire Marshal		\$125,750.00	\$84,464.00	\$139,568.00	6.00%	
60300 . Administrative Captain		\$111,449.07	\$33,709.72	\$125,637.71	6.00%	
60400 . Administrative Assistant		\$65,005.00	\$42,323.25	\$66,144.00	6.00%	
60500 . Bookkeeper		\$50,000.00	\$36,588.69	\$75,404.16	6.00%	
60600 . Fire Chief		\$142,500.00	\$93,420.62	\$155,881.44	6.00%	
OPERATIONAL EXPENSES: PAYROLL-OPERATIONAL PERSONNEL						
	Operating Expense	\$2,869,234.40	\$1,732,613.85	\$3,129,422.66	8.31%	
61000 Fire Engineers		\$794,691.00	\$420,262.78	\$976,050.00	14.00%	
62000 EMT - Part Time		\$117,000.00	\$16,715.00	\$125,000.00	6.00%	
63000 Firefighter - Paramedics		\$688,115.25	\$666,957.52	\$862,618.41	15.00%	
64000 Fire Captains		\$1,039,424.94	\$628,678.55	\$1,165,754.25	6.00%	
66000 . PAYROLL EXPENSES						
66008 . Taxes, FICA, SUTA, Unemployment	Operating Expense	\$318,644.00	\$159,322.00	\$354,425.40	9.25%	
66002 . FRMS (Formerly FASIS) Workers Comp insurance and Emp Asst	Operating Expense	\$237,708.45	\$118,854.23	\$244,839.70	2.91%	
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	\$120,000.00	17.00%	
66005 . Valley Center Fire Protection District 401a Retirement Fund	Operating Expense	\$86,077.03		\$121,000.00	28.86%	In effect June 30, 2026
CAPITAL PROJECTS						
49004 - Facilities / Equipment	Operating Expense					Budget wish list \$167,808.30
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	\$6,000.00	-100.00%	
70008 - MDC Replacement program - New Engine		\$0.00		\$0.00		
70009.5 - Pinnacle Public Finance - E163	Operating Expense	\$0.00		\$97,416.16		
70009.6 - Station #2 - Engine Replacement - Type 1	Operating Expense			\$100,000.00	100.00%	Down Pmt - Est. cost 1.2 Million 60,000 from Mitigation
Operating Revenue		\$5,949,481.00		\$6,396,064.07	6.98%	
Operating Expense		\$5,798,737.62		\$6,220,195.16	6.78%	No Increase in payroll in this round
Operating Surplus		\$224,626.61		\$175,868.91	-27.72%	
MITIGATION REVENUE						
30100 . Mitigation Fees Capital Expected Expenditures	Fire Mitigation revenue	\$289,416.16		\$329,024.39		current mitigation balance
30120 . Mitigation Interest	Fire Mitigation revenue	\$8,000.00	\$7,615.54	\$11,424.00	29.97%	

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MITIGATION EXPENSES		TOTAL				
70009.5 - E163 Pinnacal Public Funding Payment	Capital Exp. (Mitigation)	\$97,416.16		\$97,416.16		
70009.6 - E162 Replacement 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)	Capital Exp. (Mitigation)	\$142,000.00		\$142,000.00	0.00%	part of balance on Cap I Loan - due 6-30-26; Duplicated?
Mitigation Balance FY 2025 (Capital Expenses)		\$289,416.16		\$329,024.39		current mitigation balance
GRANT REVENUE		TOTAL				
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 Multi Language Video
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
GRANT EXPENSES		TOTAL				
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	\$5,482.00				
50502.1 - Training Expenses - FY 2025 UASI Grant Funded	Grant Expense					Not yet awarded
70000 - Engine 162 Replacement & Equipment	Capital Exp. (Mitigation)			\$50,000.00		
70004.1 - Fire Station #1 Capital Projects	Capital Exp. (Mitigation)	\$132,000.00	\$118,978.28	\$150,000.00		Phase 1 Mitigation Expense and Revenue
70004.2 - Fire Station #2 Capital Projects	Capital Exp. (Mitigation)	\$45,000.00	\$43,000.00	\$75,000.00		Rear Concrete and Tree Removal
70004.3 - Fire Station #3 Capital Projects	Capital Exp. (Mitigation)			\$40,000.00		Marquis Sign and Puch List / Fire Foundation for Marquis Sign
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 Revenue	\$240,279.00				
Grant Expense	Grant Expense	\$0.00				
Grant Surplus	Remainder of 2 Year	\$240,279.00				2 Year Spending Cycle