

VISTA FIRE PROTECTION DISTRICT

Board of Directors

AGENDA

Meeting Location

City Hall, City of Vista
Vista Conference Room
200 Civic Center Drive
Vista, CA 92084



Regular Meeting

Wednesday, September 9, 2026

1:00 PM

BUSINESS SESSION – REGULAR AGENDA

Americans with Disabilities Act: If you need special assistance to participate in this meeting, please contact the Board Clerk 760-688-7588. Notification 48 hours prior to the meeting will enable the district staff to make reasonable arrangements to assure accessibility to the meeting.

Rules for Addressing Board of Directors: Members of the audience who wish to address the Board of Directors are requested to complete a form near the entrance of the meeting room and submit it to the Board Clerk. Any person may address the Board on any item of Board business or Board concern. The Board cannot act on any matter presented during Public Comment but can refer it to staff for review and discussion at a future meeting. As permitted by State Law, the Board may act on matters of an urgent nature, or which require immediate attention.

Agendas: Agenda packets are available for public inspection 72 hours prior to scheduled meetings posted on the District's website www.vistafireprotectiondistrict.org or by contacting the Clerk of the Board at krannals@vistafpd.org

CALL TO ORDER

1. ROLL CALL

FLAG SALUTE

BOARD VACANCY – DIVISION B

1. Interview – Board of Director Vacancy

Consideration of application(s), interview(s), and appointment to the vacant position to the Board of Directors appointment to fill Division B Board of Directors vacancy.

The interview schedule for the vacant board position is as follows:

a. [Jose Torre-Bueno](#)

ACTION REQUESTED: **Motion to Appoint**

2. Oath of Allegiance –Appointed Board Member

Administration of the *Oath of Allegiance*. A Notary Public will administer the Oath.

ORAL COMMUNICATION (PUBLIC COMMENT)

The Board invites District residents and others in attendance to address the Board on any matter of public concern related to the District's business.

MOTION WAIVING READING IN FULL OF ALL RESOLUTIONS/ORDINANCES

All items listed on the Consent Calendar are considered routine and will be enacted by one motion without discussion unless Board Members, Staff, or the public requests removal of an item for separate discussion and action. The Board of Directors has the option of considering items removed from the Consent Calendar immediately or under Continuing Business.

CONSENT CALENDAR

1. Board of Directors Minutes

- a. **Approve** the Board of Directors regular meeting August 12, 2026

2. Payroll Register

- | | |
|---|-------------------|
| a. Approve Payroll paid on September 4, 2026 | \$6,250.00 |
| b. Approve Payroll Taxes paid on paid on September 4, 2026 | <u>\$478.13</u> |
| | <u>\$6,728.13</u> |

3. Accounts Payable

- | | |
|---|---------------------|
| a. Approve Accounts Payable Check 4453 through 4462 to be paid Sep 9, 2026 | \$123,610.00 |
| b. Auto withdrawal(s) paid on August 11 – September 4, 2026 | <u>\$1,057.18</u> |
| | <u>\$124,667.18</u> |

4. Receive and File – Information

- a. Monthly Reports
- i) Fire Chief
 - ii) Fire Marshal
 - iii) Workforce Program Superintendent
 - iv) Hydrant Maintenance Annual Report
 - v) Effective Response Force Report – Jul 26
 - vi) Southern Operations Seasonal Weather Outlook – September – December 2026
 - vii) Administrative Manager’s Report
 - viii) CSDA Annual Conference Summary – Director Ploetz
 - ix) Correspondence
- (1) None

PUBLIC HEARING(S)

1. Final Budget Fiscal Year 2026/27

To call for any taxpayer to appear and be heard regarding the increase, decrease or omission of any budget item, or for the inclusion of additional items prior to adoption by the Board of Directors
ACTION REQUESTED: [A call for public comment \(oral or written\)](#)

DISTRICT BUSINESS

1. Resolution No. 2026-11

To discuss and/or adopt Resolution No. 2026-11 – *entitled* a Resolution of the Board of Directors of the Vista Fire Protection District Establishing Committed and/or Constrained Fund Balances for FY24. [Staff report 26-19](#)

ACTION REQUESTED: **Adopt**

2. Final Budget FY2026/27

To discuss and review the Final Budget for Fiscal Year 2026/27. [Staff report 26-20](#)

a. Resolution No. 2026-12

To discuss and/or approve Resolution No. 2026-12 *entitled* A Resolution of the Board of Directors of the Vista Fire Protection District Adopting a Final Budget for Fiscal Year 2026/27.

ACTION REQUESTED: **Adopt**

ORAL REPORT(s)

1. Fire Chief
2. Administrative Manager
3. Legal
4. Board of Directors

FUTURE AGENDA ITEM(S)

The purpose of this item is to identify issues presently known to staff or which members of the Board of Directors wish to place on an upcoming Board of Directors agenda. Board comment on these future agenda items is limited by California Government Code Section 54954.2 to clarifying questions, brief announcements, or requests for factual information in connection with an item when it is discussed.

1. District Hydrants; date TBD

ADJOURNMENT

CERTIFICATION OF POSTING

I, Karlana Rannals, Board Clerk for Vista Fire Protection District, certify that on September 4, 2026 a copy of the foregoing agenda was posted on the District's website and near the meeting place of the Board of Directors of Vista Fire Protection District, said time being at least 72 hours in advance of the meeting of the Board of Directors (Government Code Section 54954.2).



Karlana Rannals
Board Clerk

Dear Ms. Rannals,

Please consider this letter of interest and application for appointment to the vacant seat for Division B of the Vista Fire Protection District Board of Directors.

Regarding the requirements:

I was born Nov. 20, 1948 so I meet the age requirement.

I am registered to vote at my home address 1941 Vista Grande Dr Vista CA 92084 which is both within the Fire Protection District and Division B so I meet the second two requirements.

As you know I have filed to run for the seat in the Nov. 26 election.

I have provided my resume.

Jose Torre-Bueno, Ph.D.

Executive Director

[Center for Community Energy](#)

(619) 977-0553





VISTA FIRE PROTECTION DISTRICT
Board of Directors Meeting
Minutes – August 12, 2026

These minutes reflect the order in which items appeared on the meeting agenda and do not necessarily reflect the order in which items were considered.

BUSINESS SESSION – REGULAR AGENDA

CALL TO ORDER

President Ploetz called to order the regular meeting of the Vista Fire Protection District Board of Directors at 1:08 PM at the “Smart Space” conference room located at 450 S. Melrose Dr., Vista CA.

a. Roll Call

Directors Present: Elliott, Hill, Miller, Ploetz

Director’s Absent: None

Staff Present: Karlana Rannals, Administrative Manager; Gerard Washington, Fire Chief;
and Chris Cardinale, Legal Counsel

FLAG SALUTE

Director Hill led the assembly in the Pledge of Allegiance.

ORAL COMMUNICATION (PUBLIC COMMENT)

Mr. Jose Torre-Bueno, a candidate for Division B in the November election introduced himself as a longtime Vista resident with approximately 20 years in the community. He has a strong technical and environmental background, including 10 years as technical director of a solar energy company and the past five years leading a nonprofit organization that promotes green energy. He holds a Ph.D. and was originally trained as a physiologist specializing in animal energy, experience that he noted has translated well into his work with building energy and solar technology.

MOTION WAIVING READING IN FULL OF ALL RESOLUTIONS/ORDINANCES

MOTION BY DIRECTOR ELLIOTT, SECOND BY DIRECTOR PLOETZ, and CARRIED 4 AYES; 0 NOES; 0 ABSENT; 0 ABSTAIN to waive reading in full of all resolutions and/or ordinances.

CONSENT CALENDAR

MOTION BY DIRECTOR ELLIOTT, SECOND BY DIRECTOR MILLER, CARRIED 4 AYES; 0 NOES; 0 ABSENT; 0 ABSTAIN to approve the consent calendar as submitted:

1. Board of Directors Minutes – APPROVE

a. Regular Meeting July 8, 2026

b. Special Meeting July 17, 2026

2. Payroll Register (Ratify)

a. Payroll paid on August 7, 2026

\$6,250.00

\$478.13

\$6,728.13

3. Accounts Payable (Ratify)

a. Accounts Payable Check 4442 through 4452 paid August 12, 2026	\$148,929.04
b. Auto withdrawals(s) paid July 7 – August 10, 2026	<u>\$1,158.77</u>
Total	<u>\$150,087.81</u>

4. Receive and File (Information)

- a. Financial Reports – Quarterly
 - i) FY26 Budget to Actual GF – June 30, 2026 (unaudited)
 - ii) FY26 Budget to Actual FMF – June 30, 2026 (unaudited)
 - iii) FY26 Combined Balance Sheet – June 30, 2026 (unaudited)
 - iv) Portfolio Summary Report – June 30, 2026
 - v) Interest Rate Summary
 - vi) FY27 Assessed Valuation History
 - vii) FY26 Fire Mitigation Annual Report
- b. Monthly Reports
 - i) Fire Chief
 - ii) Fire Marshal
 - iii) Workforce Program Superintendent
 - iv) Effective Response Force Report – June 26
 - v) Southern Operations Seasonal Weather Outlook – August– November 2026
 - vi) Administrative Manager’s Report
 - vii) Correspondence

DISTRICT BUSINESS

1. Resolution No. 2026-09-Vista Fire Protection District Conflict of Interest Code

Staff summarized the staff report. The State requires a biennial review, and because of a change in State law, the District’s Conflict of Interest Code requires an amendment. Staff explained that the change is required because the Administrative Manager manages public investments and must therefore file the required Form 700 directly with the Fair Political Practices Commission (FPPC), rather than with the County of San Diego. This is the only substantive change to the Code, and the District remains within the required compliance timeline of completing the review by September 1.

MOTION BY DIRECTOR ELLIOTT, SECOND BY DIRECTOR MILLER, and ADOPTED Resolution 2026-09 list *entitled* A Resolution of the Board of Directors of the Vista Fire Protection District Amending the Fair Political Practices Commission’s Standard Conflict of Interest Code and Candidate Disclosure Statement and Repealing Board Action On August 14, 2024 on the following roll call vote:

AYES: Elliott, Hill, Miller, Ploetz
NOES: None
ABSENT : None
ABSTAIN : None

2. Resolution No. 2026-10

Staff informed the Board that this routine resolution is necessary to change the location of its regular meetings beginning September 1. Future meetings will be held at City Hall for the City of Vista rather than the current meeting location. Staff indicated that meetings will most likely be held in the Vista Room,

adjacent to the City Council Chambers, although the specific room had not yet been finalized. The purpose of the resolution is to formally notify the public of the change in the Board's meeting location.

MOTION BY DIRECTOR HILL, SECOND BY DIRECTOR MILLER, and ADOPTED Resolution 2026-10 *entitled* A Resolution of the Board of Directors of the Vista Fire Protection District Reestablishing Time and Place of Regular Meetings, Holiday, and Emergencies on the following roll call vote:

AYES:	Elliott, Hill, Miller, Ploetz
NOES:	None
ABSENT :	None
ABSTAIN :	None

3. Request for Proposal (RFP) for On-Call Grant Research, Writing and Management Services

Staff summarized the staff report provided. Staff proposed the issuance of an RFP to establish a pool of on-call consultants for grant research, writing, and management services. The proposed arrangement would not obligate the District to retain or compensate a consultant unless a specific grant opportunity is identified and a scope of work is authorized. There would be no retainer or guaranteed compensation.

Staff explained that the purpose is to give the District timely access to professional grant-writing expertise, particularly for opportunities for which the Fire District may be eligible, but the City is not. Grant opportunities would continue to be screened internally by District and City staff to determine eligibility, strategic value, matching requirements, implementation capacity, and likelihood of success before being referred to an on-call consultant.

The Board emphasized the importance of being selective about which grants to pursue. Members discussed evaluating the cost of preparing an application, the probability of success, potential matching requirements, and any long-term financial or operational commitments. Staff noted that grants involving a required match or other significant commitments would be returned to the Board for approval in accordance with the District's existing grant application policy.

The on-call arrangement is intended to eliminate the need to conduct separate procurement each time a grant opportunity arises, which is particularly important when application deadlines are short. Once consultants and their rates are approved, staff could quickly obtain assistance within existing authority, while matters involving significant financial or long-term obligations would still come before the Board.

Board members also discussed the potential conflict inherent in having grant writers evaluate opportunities they may later be paid to pursue. Staff and legal counsel indicated that internal screening, oversight by District staff, the possible selection of multiple on-call firms, review of prior success rates, and reference checks would provide safeguards.

Staff reported that the RFP will be posted on the District's website and distributed statewide through the California Special Districts Association RFP network. Board members expressed strong support for the proposal, describing it as a proactive tool to expand access to grant funding, particularly for fire prevention and other District initiatives.

MOTION BY DIRECTOR ELLIOTT, SECOND BY DIRECTOR HILL, CARRIED 4 AYES; 0 NOES; 0 ABSENT; 0 ABSTAIN to the accept staff recommendation and authorize the distribution of a Request for Proposals (RFP) for On-Call Grant Research, Writing and Management Services to qualified consulting firms.

4. Board of Directors Meeting – October 14, 2026

President Ploetz requested consideration to reschedule the regular meeting for October 14 due to his inability to attend.

MOTION BY DIRECTOR ELLIOTT, SECOND BY DIRECTOR HILL, CARRIED 4 AYES; 0 NOES; 0 ABSENT; 0 ABSTAIN to the change the meeting from October 14 to October 21 starting at 2pm. Staff will update the calendar accordingly on the website.

ORAL REPORT(S)

1. *Fire Chief*

In addition to his report, the following information was discussed:

- The Fire Chief provided an update on several organizational and operational initiatives. He reported that the department's administrative reorganization is progressing, including the creation of a Fire Administrative Manager position, the addition of an account clerk and part-time communications specialist, and the restructuring of command staff to include two Deputy Chiefs—one overseeing Training/EMS and one overseeing Operations. The reorganization is largely a reclassification of existing positions rather than an increase in staffing. He noted that the recruitment for the Assistant Fire Marshal position is also underway.
- The Chief also reported that the Pathway Pilot Program is progressing successfully with 13 participants. Participants are receiving first responder, CPR, first aid, and other fire-service-related training, with support from department subject matter experts and the California Conservation Corps (CCC). The program is intended to provide workforce development opportunities and may be expanded in future years.
- The Board and Chief discussed the value of partnerships among the District, City, CCC, school district, Public Works, and other agencies in advancing vegetation and fuel management projects. The Chief emphasized that the collaborative approach is producing measurable results and attracting interest from neighboring jurisdictions.
- An update was also provided on the XyloPlan wildfire risk assessment initiative. The Chief described the program as potentially transformative for the District because it can demonstrate how home hardening and fuel management improvements affect community-wide wildfire risk. He plans to use the information in future community town halls and believes the District's programs can become a regional model for wildfire prevention and risk reduction.
- The Board briefly discussed community outreach, including the SDG&E Wildfire Safety Fair, and emphasized the importance of continued public education regarding wildfire preparedness. Members expressed support for the Department's proactive approach and collaborative efforts.
- Additional discussion addressed several properties identified as potential vegetation management concerns. Staff confirmed that the property information had recently been updated and would be reviewed for possible action. The Board also requested an update on the District's weed abatement program. The Chief indicated that properties have been inspected and staff are following up on outstanding concerns, with an expectation that public inquiries will receive a response within 48 hours.

2. Administrative Manager

In addition to her report, she added:

- She provided an update on implementation of the recently approved Facility Use Agreement. The goal is to be fully relocated to the new office at Vista Station 3 by October 1. Before the move, the City needs to complete minor modifications, including removal of cabinetry and painting. Staff noted that the District must also coordinate installation of phones and internet service, arrange for movers, and provide the required 30-day notice for the current location. Board members expressed concern regarding the length of time the relocation process has taken and encouraged continued follow-up with City staff to ensure the remaining work is completed promptly.
- She updated the candidate filings for Divisions B, D and E, noting that only one candidate filed for each division. Therefore, all candidates will be appointed by the Board of Supervisors and sworn at the December meeting.
- She informed the board that she has started the noticing requirements for the vacancy in Division B. The letters of interest will be received until September 2, and the candidates will be interviewed for appointment at the September 9 board meeting.

3. Legal

- He reported that he may have a conflict in attending the October meeting, as he is committed to a 3-week trial. He will keep the manager informed.

4. Board of Directors

- None.

FUTURE AGENDA ITEM(s)

No additional items were added to the list.

President Ploetz adjourned the meeting at 2:13 pm.

Karlana Rannals
Board Clerk

John Ploetz
President

VISTA FIRE PROTECTION DISTRICT
PAYROLL REGISTER - June (Paid 9/7/2026)

Payment No.	Name	Gross
Direct Deposit	Rannals, Karlana	\$ 6,250.00
		\$ 6,250.00
	Employer Payroll Taxes	
	Federal (Social Security/Medicare)	\$ 478.13
	State	\$ -
		<u>\$ 6,728.13</u>

VISTA FIRE PROTECTION DISTRICT
ACCOUNTS PAYABLE
September 9, 2026

Check #	PAYEE & ADDRESS	DESCRIPTION	AMOUNT
Auto Withdrawal	SmartSpace Vista (c/o SVN Vanguard)	Space Rent - September 2026	\$952.95
	4455 Murphy Canyon Road, Ste 200	<i>Paid on 09-2-2026</i>	
	San Diego, CA 92123		
Auto Withdrawal	ADP, Inc.	July Payroll Fee (Balance Due)	\$5.17
		<i>Paid on 8-14-2026</i>	
		August Payroll Fee	\$99.06
		<i>Paid on 9-10-2026</i>	
		Accounts Payable (Auto withdrawal)	\$1,057.18
4453	NIGRO & NIGRO		
	PO Box 1247		
	Murrieta, CA 92564	1/2 Audit Fee - FY26	\$5,500.00
4454	ALVAREZ-GLASMAN & COLVIN		
	13181 Crossroads Pkwy. North		
	Suite 400 - West Tower	Legal Fees - Meeting Attendance Inv 2026-07-21430	\$880.00
	City of Industry, CA 91746	District Business (26):June Inv 2026-07-21431	\$1,327.50
4455	AZTEC LANDSCAPING		
	7980 Lemon Grove Way		
	Lemon Grove, Ca 91945	Emergency Access Roads, Invoice # L7964 August 2026	\$2,464.33
4456	CALIFORNIA CONSERVATION CORPS		
	1719 24th Street	August 2026 Buena Creek Project	\$33,437.00
	Sacramento CA 95816		
4457	CITY OF VISTA		
	200 Civic Center Drive	Fire Emergency Services	\$74,603.88
	Vista, CA 92084	TA#1	
4458	CIVICPLUS	Streamline Website	\$2,172.00
	PO Box 232550	FY27 Annual Fee	
	Encinitas, CA 92023-2550		
4459	COAST NEWS INC	Public Notice - Board Vacancy	\$465.00
	PO Box 232550		
	Encinitas, CA 92023-2550		
4460	PLOETZ, John	CSDA Conference Expense	\$240.01
4461	RANNALS, Karlena	Out of Pocket Expenses (Aug 1 - 31, 2026)	\$2,013.02
		Mileage Expenses (Aug 1 - 31, 2026)	\$207.26
		Phone Reimbursement (Jul 1 - Sep 3, 2026)	\$150.00
4462	RGM CONSULTING		
	815 Sierra Verde Dr.	Monthly Maintenance (Sep 2026)	\$150.00
	Vista, CA 92084	Inv # 7455	
	PAYROLL:		
	See Payroll Register	Accounts Payable (Checks)	\$123,610.00
	U.S. TREASURY (PAYROLL TAX)	Employee & Directors	\$6,250.00
		FEDERAL FORM 941-EFT VIA EFTPS-DEPOSIT	\$478.13
		August Payroll Total	\$6,728.13
		Total District Expenses -Aug/Sep 2026	\$131,395.31
	Director	9-Sep-26	
			
	Administrative Manager	4-Sep-26	

**Accounts Payable
Certification**

Vista Fire Protection District
450 S. Melrose Dr., Ste 105
Vista, CA 92081

CERTIFICATION FOR PAYMENT NO. TA#1

CONSULTANT/VENDOR:

City of Vista

BILLING PERIOD:

ADDRESS: 200 Civic Center Drive, Vista, CA 92084

ACCOUNT No.:

DESCRIPTION:

Tax Apportionment #1

STATEMENT OF PAYMENT

				Apportionment of Fee	FEE PAYABLE
Gross Tax Apportionment	100%	\$	82,893.20	0%	\$ -
Less Interest Allocation	100%	\$	-	0%	\$ -
Tax Apportionment	100%	\$	82,893.20	90%	<u>\$ 74,603.88</u>
Invoice Billed #:					\$ 74,603.88
Discrepancy					<u>\$ -</u>



Certified by: Karlana Rannals, Administrative Manager

8/12/2026

Date



Vista Fire Protection District

TO: BOARD OF DIRECTORS
FROM: GERARD WASHINGTON, FIRE CHIEF
SUBJECT: MONTHLY ACTIVITY REPORT – FIRE CHIEF’S REPORT
DATE: SEPTEMBER 9, 2026



Monthly Activity Summary (August 1 - 31, 2026)

The following highlights the work activities for the reporting period:

1. By invitation from the San Diego County Sheriff’s Office, Fire Prevention and Operations personnel attended National Night Out with a booth and fire apparatus. This annual community-building event promotes partnerships between law enforcement, community organizations, and the neighborhoods they serve.
2. At the Boys & Girls Club’s request, Fire Prevention and Operations personnel attended their back-to-school community event with fire apparatus.
3. Significant calls or events: A brush fire occurred near 1800 Thibodo. Crews rapidly extinguished it and an encampment was referred to the homeless outreach team.
4. Crews concluded training on acquired structures off E. Vista Way and Oak. Training appreciates the opportunity to utilize soon-to-be demolished structures for fire-based drills.
5. Planning has begun for an upcoming tabletop drill for city leadership and community cooperators. The drill will focus on communication pathways between city leadership and community partners when mitigating a significant event.
6. EMT recruitment continues, with the written exam scheduled for next week.
7. Deputy Fire Chief Robbie Ford’s last day with Vista Fire Rescue is this month, concluding 37 years in the fire service and more than 22 with the City of Vista. The department thanks Chief Ford for his years of leadership and service to this community and wishes him well in retirement.
8. CPR training for Fire Cadets and Fire Prevention presentation to the Pathways Pilot Program.
9. Vista Fire Rescue nominated two (2) City employees for recognition at the Salute to First Responders hosted by Assemblywoman Laurie Davies, Thursday, September 3, from 1:30 p.m. to 3:00 p.m. at the Vista Civic Center. Fire Engineer Sal Castaneda and Fleet Maintenance Worker III Gabriel Arango of Public Works will each receive an official Resolution from the Assemblywoman’s office.
10. Effective 08/24, Steve Wecklich was appointed Deputy Chief of Training and EMS, and Miles Sweeney was appointed Deputy Chief of Operations. Deputy Chief Wecklich will oversee training, EMS delivery, and the programs that support them. Deputy Chief Sweeney will

oversee day-to-day operations, including staffing and deployment, fire prevention, apparatus and fleet, and station facilities and equipment.

11. San Diego County training officers met to coordinate training opportunities within the operational area. Highlights include preparing for the 2027 wildland preparation exercise, updates to state fire training standards, and SDG&E drills.
12. Swiftwater drills concluded at The Wave Waterpark. This drill familiarized regional agencies with water rescues and was hosted by Vista Fire Rescue.
13. Crews re-certified in CPR and Advanced Cardiac Life Support. These courses are presented every two (2) years to all paramedics in the department as part of their county education requirements.

Vista Fire Protection District

TO: BOARD OF DIRECTORS
FROM: MARK VIEROW, FIRE MARSHAL
SUBJECT: MONTHLY ACTIVITY REPORT–FIRE MARSHAL
DATE: SEPTEMBER 9, 2026



Monthly Activity Summary (August 1 –31, 2026)

The following highlights the work activities for the reporting period:

1. Plan Checks and Construction Inspections
 - a. 7 plan checks completed
 - b. 5 construction inspections
2. San Diego County Fire Mitigation Fees
 - a. 10,120 square feet of new construction
 - b. \$9,715.20 in fire mitigation fees
3. Meetings
 - a. Met with representatives of Zylo Plan
 - b. Attended National Night Out with SD Sheriff
 - c. Attended County Fire Marshal's Meeting
 - d. Conducted first round of Assistant Fire Marshal interviews
4. Plans
Temple (religious assembly), Mobile Home with attached garage, Single Family Dwelling with attached garage.

Vista Fire Protection District

TO: BOARD OF DIRECTORS
FROM: LARISSA FULLMER, SUPERINTENDENT
SUBJECT: MONTHLY ACTIVITY REPORT – SUPERINTENDENT REPORT
DATE: SEPTEMBER 9, 2026



Monthly Activity Summary (August 1 – 31, 2026)

1. From August 1 through August 31, 2026, the California Conservation Corps (CCC) completed approximately **1150** crew member hours (as of August 27th) on the Buena Creek Hazard Mitigation Project.
2. The crew relocated to a new parcel between Cleveland Trail and Avo Oro Drive, along a key fire-evacuation route. In this area, the crew completed approximately **2.5 acres** of fuel-reduction work, including removing ladder fuels, vegetation, smaller-diameter non-native trees and plants, and mowing grasses. Crews hauled out roughly **250 cubic yards** of slash material and brush.
3. The CCC secured a temporary chipper, significantly increasing operational production and overall efficiency for the project. The amount chipped is not calculated into the production numbers.
4. The Vista Fire Rescue Pathways Pilot Program officially launched on August 3, 2026. The crew has completed two weeks of classroom instruction and training, and began hands-on field work on August 17, 2026. The Pathways crew partnered with the CCC crew on the Buena Creek Project, contributing an estimated **500 hours of in-kind service**.
5. The Xyloplan is nearing completion, with the next meeting scheduled for September 14th, 2026. Once finalized, the plan will help guide priority fuel-mitigation and vegetation management treatments moving forward.

NOTE: From June – August 31st the District has expended \$85,057.00 leaving a balance of \$108,943 of the \$200,000 committed to this phase.





Map of Treatment Areas

Treatment Area

Zoom to Edit

Project APN	181-161-29-00
Project Location	BUENA CREEK RD
Treatment Status	Complete
Treatment Start Date	8/24/26
Treatment End Date	8/31/26
Suspension Objective	Roadway Clearance
First Treatment Activity	Thinning (Manual)
Second Treatment Activity	Trees Felled (> 6in dbh)
Third Treatment Activity	Slash Disposal
Treatment Area (Acres)	2.05





Vista Fire Protection District 2026 Fire Hydrant Program

July 23, 2026

1. Total Hydrants Inspected = 935
2. Blue Reflective Road Markers = 73
3. Vegetation removed = 512
4. Hydrant Caps replaced = 21
5. Map corrections = 12
6. Repairs, Failures = 37
7. Hydrants repainted = 40
8. Hydrants Lubricated = 867

I am keeping an eye on future subdivision being developed with the following:

Buena Creek
Monte Vista
York & Bittersweet

There will be future issues with opposing metals/electrolysis.

Found several gates that were secured leaving the Knox lock excluded from the loop. FPB was advised.

A "5150" aka "Steve" in the Majella area was seen lighting the blue road reflectors on fire.

I visited the V.I.D. boneyard and obtained caps for future repurposing.

Hydrants are being relocated with no notice to me.

According to residents, El Valle Opulento is set for waterline and hydrant upgrades.

Let me know if you have any questions or concerns.

Thank you,

Jim Wold
Little Yellow Buddies
Fire Hydrant Services
760-809-0577



EFFECTIVE RESPONSE FORCE REPORT

JULY 2026



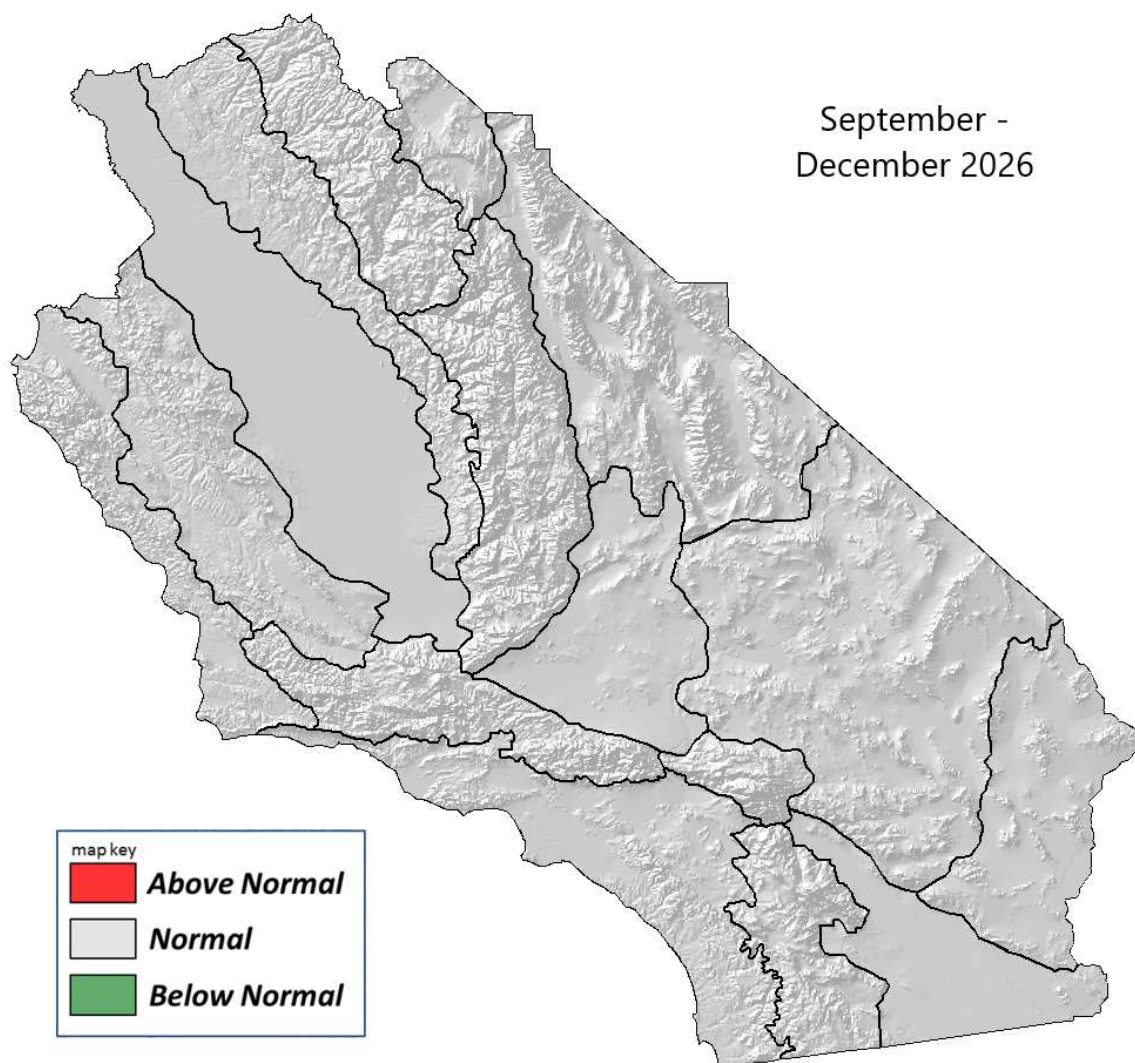
VISTA FIRE RESCUE

STANDARD OF COVER TRAVEL INTERVALS

July 2026

This table describes the Vista Fire Rescue standard travel interval times in accordance with Section 2.G.2. of the agreement with the Vista Fire Protection District.

Type	Risk Level	Unit Complement	Parameter	Urban	Suburban	Rural
All Risks	N/A	1 Engine or 1 Aerial	Objective	00:05:40	00:06:30	00:08:00
All Risks	N/A	1 Engine or 1 Aerial	90th Percentile	00:07:37	00:09:18	00:11:25
All Risks	N/A	1 Engine or 1 Aerial	Count	123	14	43
Fire	High	4 Engine, 1 Ambulance, 1 BC, 1 Aerial	Objective	00:09:30	00:11:00	00:11:30
Fire	High	4 Engine, 1 Ambulance, 1 BC, 1 Aerial	90th Percentile	n/a	n/a	n/a
Fire	High	4 Engine, 1 Ambulance, 1 BC, 1 Aerial	Count	n/a	n/a	n/a
Fire	Medium	3 Engine, 1 Ambulance, 1 BC, 1 Aerial	Objective	00:09:00	00:10:30	00:11:00
Fire	Medium	3 Engine, 1 Ambulance, 1 BC, 1 Aerial	90th Percentile	n/a	n/a	n/a
Fire	Medium	3 Engine, 1 Ambulance, 1 BC, 1 Aerial	Count	n/a	n/a	n/a
Fire	Low	1 Engine	Objective	00:05:40	00:08:00	00:08:00
Fire	Low	1 Engine	90th Percentile	00:10:31	00:13:08	00:14:30
Fire	Low	1 Engine	Count	5	3	4
EMS	High	1 Engine, 1 Ambulance	Objective	00:06:00	00:08:30	00:09:30
EMS	High	1 Engine, 1 Ambulance	90th Percentile	00:07:34	00:09:26	00:10:57
EMS	High	1 Engine, 1 Ambulance	Count	20	1	7
EMS	Medium	1 Engine, 1 Ambulance	Objective	00:06:00	00:08:30	00:09:30
EMS	Medium	1 Engine, 1 Ambulance	90th Percentile	00:10:09	00:09:03	00:10:30
EMS	Medium	1 Engine, 1 Ambulance	Count	61	6	12
EMS	Low	1 Engine, 1 Ambulance	Objective	00:06:00	00:08:30	00:09:30
EMS	Low	1 Engine, 1 Ambulance	90th Percentile	n/a	n/a	n/a
EMS	Low	1 Engine, 1 Ambulance	Count	n/a	n/a	n/a
Rescue	High	2 Engine, 1 Ambulance, 1 BC, 1 Aerial	Objective	00:09:00	00:10:30	00:11:30
Rescue	High	2 Engine, 1 Ambulance, 1 BC, 1 Aerial	90th Percentile	n/a	n/a	n/a
Rescue	High	2 Engine, 1 Ambulance, 1 BC, 1 Aerial	Count	n/a	n/a	n/a
Rescue	Medium	1 Engine, 1 Ambulance, 1 BC, 1 Aerial	Objective	00:08:30	00:11:00	00:11:00
Rescue	Medium	1 Engine, 1 Ambulance, 1 BC, 1 Aerial	90th Percentile	n/a	n/a	n/a
Rescue	Medium	1 Engine, 1 Ambulance, 1 BC, 1 Aerial	Count	n/a	n/a	n/a
Rescue	Low	1 Engine, 1 Ambulance	Objective	00:08:00	00:08:00	00:09:00
Rescue	Low	1 Engine, 1 Ambulance	90th Percentile	n/a	n/a	00:04:15
Rescue	Low	1 Engine, 1 Ambulance	Count	n/a	n/a	1
Wildland	Red Flag	2 Type 1, 3 Type 3, 1 BC, 1 WT, Aircraft	Objective	00:10:24	00:13:00	00:18:12
Wildland	Red Flag	2 Type 1, 3 Type 3, 1 BC, 1 WT, Aircraft	90th Percentile	n/a	n/a	n/a
Wildland	Red Flag	2 Type 1, 3 Type 3, 1 BC, 1 WT, Aircraft	Count	n/a	n/a	n/a
Wildland	High	2 Type 1, 3 Type 3, 1 BC, 1 WT, Aircraft	Objective	00:10:24	00:13:00	00:18:12
Wildland	High	2 Type 1, 3 Type 3, 1 BC, 1 WT, Aircraft	90th Percentile	n/a	n/a	n/a
Wildland	High	2 Type 1, 3 Type 3, 1 BC, 1 WT, Aircraft	Count	n/a	n/a	n/a
Wildland	Medium	2 Type 1, 2 Type 3, 1 BC	Objective	00:10:24	00:13:00	00:18:12
Wildland	Medium	2 Type 1, 2 Type 3, 1 BC	90th Percentile	n/a	n/a	n/a
Wildland	Medium	2 Type 1, 2 Type 3, 1 BC	Count	n/a	n/a	n/a
Wildland	Low	2 Type 1, 2 Type 3, 1 BC	Objective	00:09:00	00:13:00	00:18:12
Wildland	Low	2 Type 1, 2 Type 3, 1 BC	90th Percentile	n/a	n/a	n/a
Wildland	Low	2 Type 1, 2 Type 3, 1 BC	Count	n/a	n/a	n/a
Hazmat	High	2 Engine, 1 Ambulance, 1 BC, 1 Aerial	Objective	00:09:00	00:10:30	00:11:30
Hazmat	High	2 Engine, 1 Ambulance, 1 BC, 1 Aerial	90th Percentile	n/a	n/a	n/a
Hazmat	High	2 Engine, 1 Ambulance, 1 BC, 1 Aerial	Count	n/a	n/a	n/a
Hazmat	Low	1 Engine	Objective	00:05:40	00:06:30	00:08:00
Hazmat	Low	1 Engine	90th Percentile	n/a	n/a	n/a
Hazmat	Low	1 Engine	Count	n/a	n/a	n/a



***Monthly Images will only be shown when there are changes**

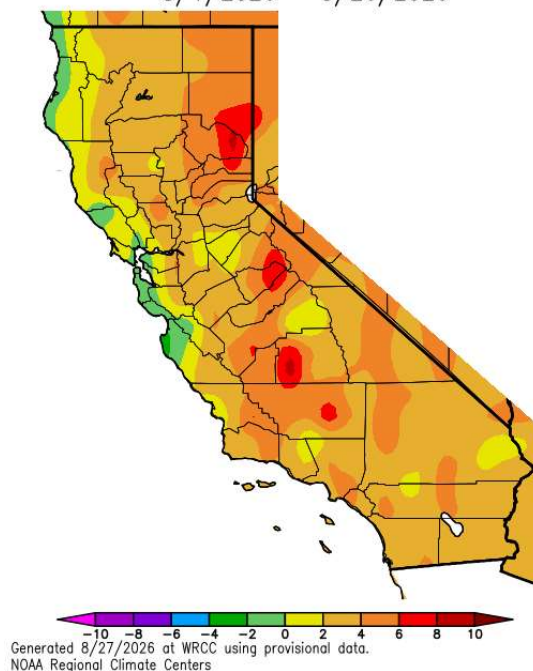
September – December 2026 South Ops Highlights

- Precipitation will likely be near to below normal in September and then above normal in October through December.
- Temperatures will likely be above normal in September and then below normal October through December.
- There will likely be a below normal amount of Santa Ana wind events October through December.

Weather Discussion

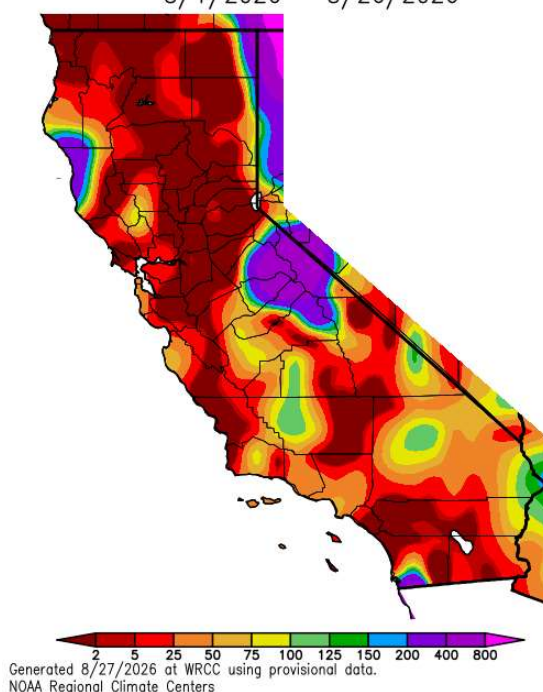
For most of August, high pressure moved back and forth between the Great Basin and the Four Corners Area bringing near to above normal temperatures to Central and Southern California. However, high pressure shifted to the southeastern United States and a trough set up just off the West Coast bringing a little below normal temperatures August 12-15. Just like in July, there were no periods of excessive heat away from the deserts. Overall for the month, temperatures were 2 to 6 degrees above normal (**Fig 1**). Isolated to scattered showers and thunderstorms occurred mainly over the mountains and deserts August 6-16 and again from August 20th through the end of the month. However, isolated showers and thunderstorms occurred across the lower elevations August 11-12 and again August 27-28. Most locations received near to below normal rainfall for the month (**Fig 2**). Normal winds occurred during August just like in July, with afternoon southwest to northwest winds of 15 to 25 mph with gusts to 40 mph over the mountain ridges and through the desert passes along with a sea breeze of 10 to 20 mph elsewhere.

Av. Max. Temperature dep from Ave (deg F)
8/1/2026 – 8/26/2026



**Fig 1: August 1st - August 26th
Temperature (% of Ave.)**

Percent of Average Precipitation (%)
8/1/2026 – 8/26/2026



**Fig 2: August 1st - August 26th
Precipitation (% of Ave.)**

Fuels Discussion

There has been little change in the drought in August compared to July. The only difference is that moderate drought has expanded to more of the Lower and Eastern Deserts. Abnormally dry conditions continue across the Sierra and most desert locations as well as most of San Diego County from the mountains westward and the mountains of Riverside County. Otherwise, most of Central and Southern California have no drought (**Fig 3**). Very dry conditions caused both the 1000-hr and 100-hr dead fuel moisture to drop to well below normal at the beginning and end of the month. Humid conditions caused the dead fuel moisture to increase to a little above normal during the middle of the month (**Figs 4@5**). The live fuel moisture is now mainly between 60% and 80% and remains a little below normal for this time of year (**Fig 6**).

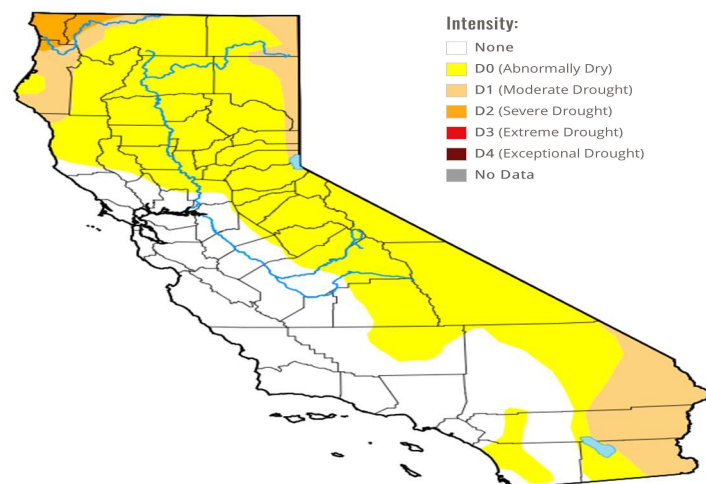


Fig 3: Drought Monitor August 27th, 2026

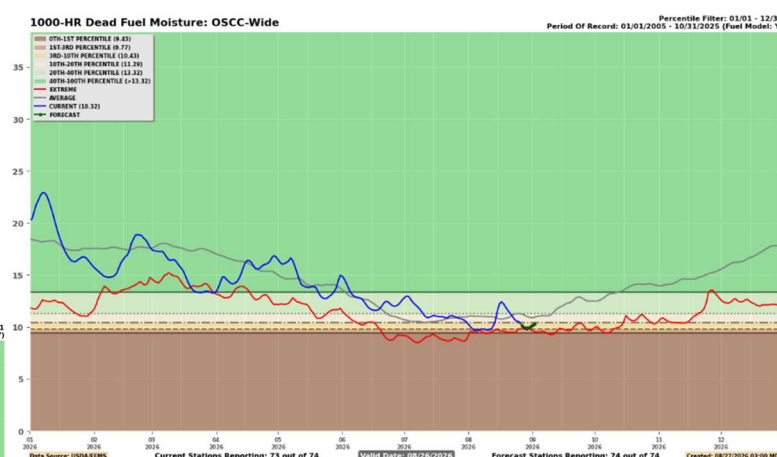


Fig 4: OSCC-Wide 1000 hr Dead fuel moisture August 26th

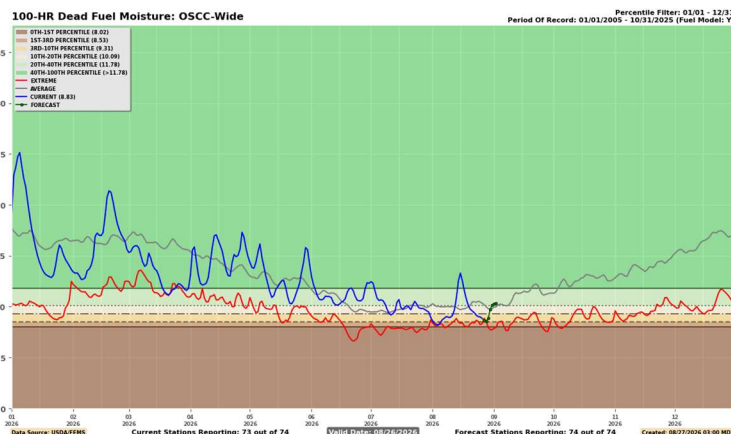


Fig 5: OSCC-Wide 100 hr Dead fuel moisture August 26th

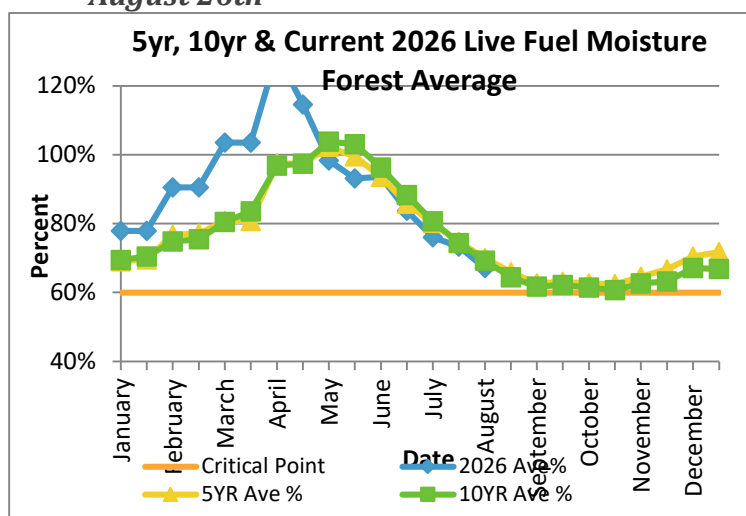


Fig 6: LPF Live Fuel Moisture August 1st

SOUTH OPS OUTLOOK

Sea surface temperatures off the California Coast are above normal and not expected to change much through September. Thus, temperatures are expected to remain above normal across the region in September. Strong El Nino conditions will likely keep monsoonal shower and thunderstorm activity below normal in September. However, there is a good possibility of scattered showers and thunderstorms from the remnants of tropical systems in September from the strong El Nino. The strong El Nino will likely bring below normal temperatures and above normal rainfall to the region October through December (**Figs 7@8**). It still looks likely that the first storm of the season from the Gulf of Alaska will come before the first Santa Ana wind event. The amount of Santa Ana wind events this fall will likely be less than normal as storms drop down the West Coast instead of moving inland into the Pacific Northwest and then drop down into the Great Basin and Desert Southwest. There will be a high probability that most storms will be warm and that there will be more atmospheric rivers than normal. The potential for large fire will be near normal across Central and Southern California September through December.

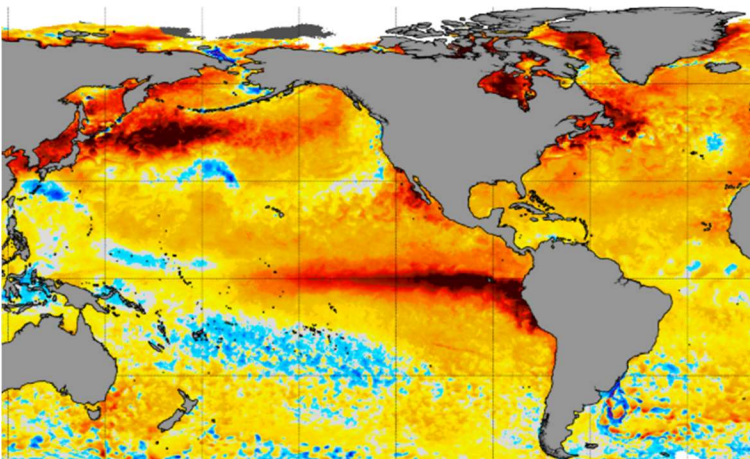


Fig 7: Sea Surface Temperature Anomaly, August 26th, 2026

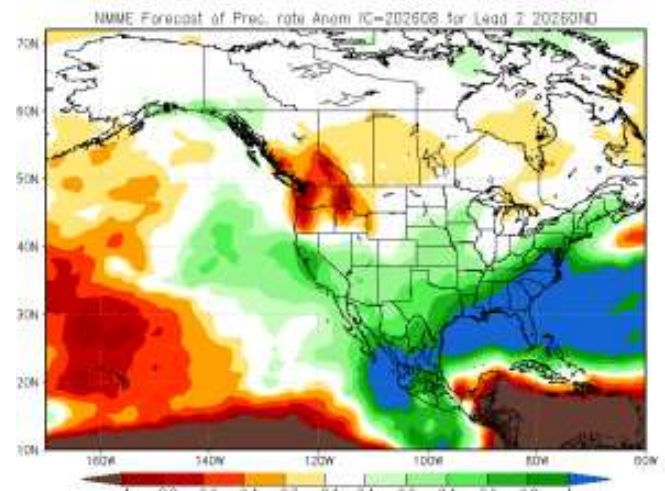
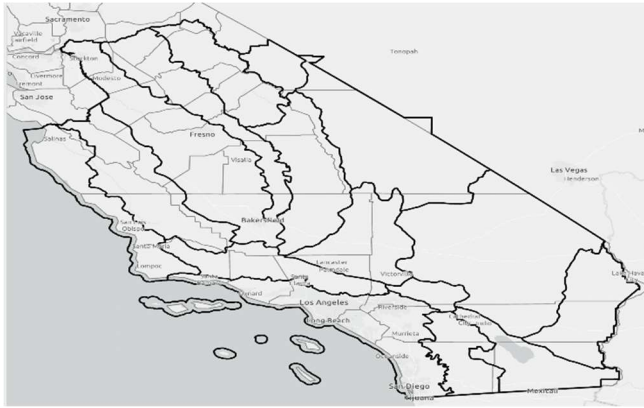


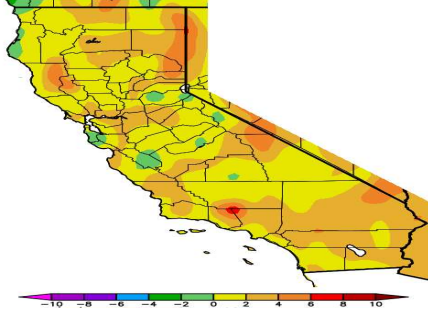
Fig 8: Forecast Precipitation Anomalies for September through December, August 26th, 2026

Maps with Counties and Select Intel Links used in the forecast

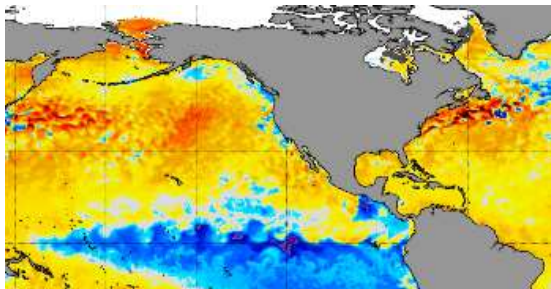
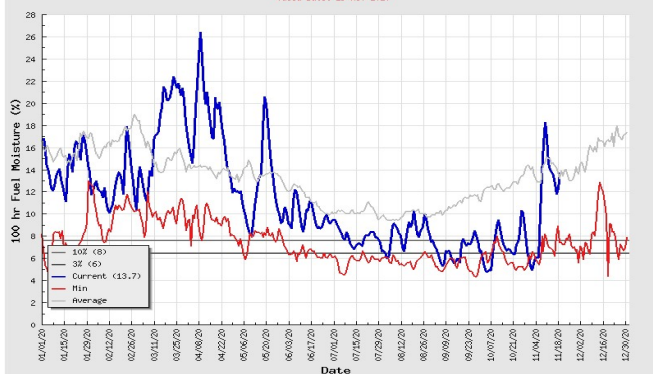


September - December 2026

Av. Max. Temperature dep from Ave (deg F)
11/1/2020 – 11/19/2020



5003 - Southern Sierra
Valid Date: 19-Nov-2020



Climate

- <https://calclim.dri.edu/pages/anommaps.html>

100 hr dead fuel moisture

- https://gacc.nifc.gov/oscc/fuelsFireDanger_Hundred.php

Current sea surface temperatures

- <https://www.ospo.noaa.gov/Products/ocean/sst/anomaly/>

Vista Fire Protection District

TO: BOARD OF DIRECTORS
FROM: KARLENA RANNALS, ADMINISTRATIVE MANAGER
SUBJECT: MONTHLY ACTIVITY REPORT - ADMINISTRATION
DATE: September 4, 2026



Activity Summary (August 1 – 31, 2026)

The following highlights my work activities for the reporting period:

1. Prepared agenda and supporting material for the August 12 Board of Directors meeting.
2. Prepared all accounts payable and payroll.
3. Submitted August 5 FMF Annual Report FY25/26
4. Met August 11 (in person) with Chief Washington, monthly staff meeting.
5. Attended August 12 Board of Directors meeting.
6. Met August 19 (virtual) with Chief Washington and VFR Staff re: CCC Contract
7. Met August 19 (in person) with Josh Sino-Cruz, Administrative Analyst re: forced abatement reimbursement.
8. Attended CSDA Annual Conference (Palm Desert) August 24-27
9. Distributed Request for Proposal (RFP) for On-Call Grant Research, Writing and Management Services
10. Submitted August 10th to Property Tax Services the 2026-27 Fixed Charge Special Assessments for Forced Abatement
11. Prepared response correspondence for Chief Washington's signature to Joel Anderson
12. Prepare agenda and supporting materials for September 9 board meeting.

CONTRACTS: [Informational](#)

A report to the Board of Directors regarding contracts executed on behalf of the Fire District by the Administrative Manager:

1. None

The highlights do not include emails, phone calls, website updates, or other requests for review/comments on district topics.

MEMORANDUM

TO: BOARD OF DIRECTORS
FROM: JOHN PLOETZ
SUBJECT: CSDA ANNUAL CONFERENCE
DATE: SEPTEMBER 3, 2026



Ms. Rannals and Director Ploetz attended the annual conference of the California Special Districts Association in Palm Desert, from August 24-27. There were many worthwhile talks on topics such as Grant Strategies, Community Support, Difficult Board Situations, Strategic Planning, Political Acumen, and New Legislation, as well as opportunities to network with other special districts and vendors. Next year's conference will be in San Diego, August 30-September 2, 2027. All Directors are encouraged to attend.

STAFF REPORT

26-19

TO: BOARD OF DIRECTORS
FROM: KARLENA RANNALS, ADMINISTRATIVE MANAGER
SUBJECT: ESTABLISHING COMMITTED AND/OR CONSTRAINED FUND BALANCES FOR FY26
DATE: SEPTEMBER 3, 2026



RECOMMENDATION

Staff recommend the board approve Resolution No. 2026-11 as submitted.

BACKGROUND

The Governmental Accounting Standards Board (GASB) issued Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, for financial statements for periods beginning after June 15, 2011.

The objective of GASB Statement No. 54 is to enhance the usefulness and consistency of fund balance information by establishing clearer classifications and clarifying governmental fund type definitions. The Statement establishes a hierarchy of fund balance classifications based primarily on the extent to which a government is constrained in its ability to use resources reported in governmental funds.

GASB Statement No. 54 divides fund balance into the following five classifications:

- Non-spendable – Amounts that cannot be spent because they are not in spendable form, such as inventories or prepaid items, or because they are legally or contractually required to remain intact.
- Restricted – Amounts subject to externally imposed constraints, including those imposed by creditors, grantors, contributors, laws or regulations of other governments, constitutional provisions, or enabling legislation.
- Committed – Amounts that may be used only for specific purposes pursuant to formal action by the government's highest level of decision-making authority.
- Assigned – Amounts that are intended to be used for a specific purpose but do not meet the criteria to be classified as restricted or committed.
- Unassigned – Amounts that are not subject to restrictions, commitments, or assignments. Positive unassigned fund balances are generally reported only in the General Fund.

CURRENT SITUATION

To prepare for the District's independent audit, staff reviews the District's fund balance to ensure reserves are properly classified and allocated in accordance with GASB Statement No. 54, while considering the District's short- and long-term financial needs.

Resolution No. 2026-11 has been prepared to comply with the requirements of GASB Statement No. 54. Attachment "A" identifies the designation of unassigned fund balances necessary to address the District's current obligations and anticipated future financial needs.

ATTACHMENT

1. Resolution 2026-11 – ESTABLISHING COMMITTED AND/OR CONSTRAINED FUND BALANCES FOR FY26
2. Resolution 2026-11 – Attachment A

RESOLUTION NO. 2026-11

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE VISTA FIRE PROTECTION DISTRICT ESTABLISHING COMMITTED AND/OR CONSTRAINED FUND BALANCES FOR FY26

WHEREAS, in March 2009, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 54; and

WHEREAS, the provisions of GASB 54 require the establishment of a hierarchy of fund balance classifications; and

WHEREAS, the “restricted” classification has constraints imposed by laws or regulations of other government; and

WHEREAS, the “committed” classification requires formal action by the highest level of decision-making authority; and

WHEREAS, the “assigned” classification can be constrained by the Board’s “intent” to be used for specific purposes but are neither restricted nor committed.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Vista Fire Protection District, that ending FY26 the following funds are committed and/or constrained for use as allocated:

Restricted	
Fire Mitigation Fund	\$32,207.45
Committed	
No Projects Pending	0
Assigned	
Fire/EMS Services (Annual Cost)	\$4,740,232.27
General Operating Reserve	\$5,939,982.66
Community Wildfire Protection	\$1,000,000.00
TOTAL CONSTRAINED FUND BALANCES	\$11,712,422.38

BE FURTHER RESOLVED that the remaining fund balance is considered unassigned effective June 30, 2026, as listed on Attachment A. These fund balances may be reallocated by the governing body, or official to whom the governing body has delegated authority to assign amounts for specific purposes.

PASSED AND ADOPTED at regularly scheduled meeting of the Board of Directors of the Vista Fire Protection District on September 9, 2026 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

JOHN PLOETZ

President

ATTEST:

Karlana Rannals

Board Clerk

Combined Balance Sheet (Cash)

June 30, 2026

(Unaudited)

	GENERAL FUND			FIRE MITIGATION FUND		TOTAL (All Funds)	
	30-Jun-25	30-Jun-26		30-Jun-25	30-Jun-26	30-Jun-25	30-Jun-26
ASSETS			ASSETS				
Current Assets			Current Assets				
Checking/Savings			Checking/Savings				
103 · Wells Fargo Checking	56,394	83,516				56,394	83,516
104 · SDCO Investment Pool	1,615,898	910,375				1,615,898	910,375
104-01 · SDCO Investment Pool FMV Adj	(2,957)	(4,117)				(2,957)	(4,117)
			106 · Cash in Treasury Fire Mitigation	32,231	47	32,231	47
109 · Investment - LAIF	469,236	32,977	106-01 · FMV Adjustment	(59)	0	(59)	(0)
109-01 · Investment - LAIF FMV Adjustment	562	(37)				469,236	32,977
	-	-				562	(37)
Total Checking/Savings	2,139,134	1,022,714	Total Checking/Savings	32,172	47	2,171,306	1,022,761
Accounts Receivable						-	-
11000 · Accounts Receivable	8,392	18,762				8,392	18,762
Total Accounts Receivable	8,392	18,762				8,392	18,762
Other Current Assets			Other Current Assets				-
111 · California Asset Management Pro	1,586,876	1,012,489				1,586,876	1,012,489
112 · California CLASS	3,129,072	1,112,689				3,129,072	1,112,689
112.01 · California CLASS	2,018,828	1,597,644				2,018,828	1,597,644
112.02 · California CLASS (FMV Adjustment)	2,330	2,072				2,330	2,072
112.03 · California CLASS TS2	-	2,000,000					2,000,000
113 · California Bank & Trust Wealth	5,159,772	5,126,171				5,159,772	5,126,171
113-01 · CB&T FMF Adjustment	(24,261)	(23,816)				(24,261)	(23,816)
120 · Prepaid Expenses	5,178					5,178	-
110 · Taxes Receivable	18,559	14,723	115 · Fees Receivable - FMF	16,721	30,840	35,280	45,564
132 · Accrued Interest Receivable	35,388	15,430	133 · Accrued Int Receivable-FMIT	7,112	1,320	42,500	16,750
134 · Due from FMF > GF	1,357,493	1,260,493				1,357,493	1,260,493
139 · Security Deposit	800	800				800	800
Total Other Current Assets	13,290,036	12,118,694	Total Other Current Assets	23,833	32,160	13,313,869	12,150,854
Fixed Assets						-	-
144 · Access Road Improvements	368,727					-	-
151 · Accumulated Depreciation	(270,452)	-		-	-	-	-
Total Fixed Assets	98,275	-				98,275	-
TOTAL ASSETS	15,535,837.37	13,160,170	TOTAL ASSETS	56,005	32,207	15,591,843	13,192,377
	15,535,837	13,160,170		56,005	32,207	15,591,843	s
LIABILITIES			LIABILITIES				
Liabilities			Liabilities				
Current Liabilities			Current Liabilities				-
Accounts Payable			Accounts Payable				-
20000 · *Accounts Payable	878,585	211,227	20000 · *Accounts Payable	-	-	878,585	211,227
Total Accounts Payable	878,585	211,227		-	-	878,585	211,227
Other Current Liabilities			Other Current Liabilities				-
220 · Salary & Payroll Taxes Payable	6,997	8,235	211 · Due to GF < FMF	1,357,493	1,260,493	1,357,493	1,260,493
230 · VTA Reconstruction	2,429,193			-	0	6,997	8,235
Total Other Current Liabilities	2,436,191	8,235	Total Other Current Liabilities	1,357,493	1,260,493	2,429,193	-
Total Current Liabilities	3,314,775	219,462	Total Current Liabilities	1,357,493	1,260,493	3,793,684	1,268,728
Total Liabilities	3,314,775	219,462	Total Liabilities	1,357,493	1,260,493	4,672,268	1,479,955
Equity			Equity				-
280 - Fire Station	2,429,192					2,429,192	-
281 - Fire/EMS Services	4,399,712	4,740,232				4,399,712	4,740,232
282 - Community Wildfire Protection	1,000,000	1,000,000				1,000,000	1,000,000
285 - General Operating Reserve	3,317,678	7,576,328				3,317,678	7,576,328
290 - Investment in General Fixed Assets	98,275	-				98,275	-
	-	-	291 - Fire Mitigation Fee Fund	56,005	32,207	56,005	32,207
Equity Subtotal	11,244,857	13,316,561	Equity Subtotal	56,004	32,207	11,300,862	13,348,768
Net Income	6,945	(1,709,548)	Net Income	(388,232)	73,202	(381,287)	(1,636,346)
Total Equity	11,251,802	11,607,013	Total Equity		105,410	10,919,575	11,712,422
TOTAL LIABILITIES & EQUITY	14,566,577	11,826,475	TOTAL LIABILITIES & EQUITY	1,025,265	105,410	15,591,843	13,192,377

STAFF REPORT

26-20

TO: BOARD OF DIRECTORS
FROM: KARLENA RANNALS, ADMINISTRATIVE MANAGER
SUBJECT: FY27 FINAL BUDGET
DATE: SEPTEMBER 4, 2026



RECOMMENDATION

Staff recommend the following action:

1. Adopt Resolution No. 2026-12 approving the FY27 Final Budget

BACKGROUND

The Board adopted the FY27 Preliminary Operating Budget (\$4,657,559) on June 10, 2026, anticipating \$303,940 in net operating revenues. The district received its annual assessed valuation (AV) report from the County of San Diego in July 2026. The AV increased 5.99% over last year. The following is a ten-year table showing District growth:

AV Year	Secured	Growth %	Unsecured	Growth %	Total AV	Growth %
2016-17	2,143,741,136		13,688,076		2,157,429,212	
2017-18	2,258,027,589	5.331%	12,671,735	-7.43%	2,270,699,324	5.25%
2018-19	2,282,943,389	1.103%	12,691,735	0.16%	2,295,635,124	1.10%
2019-20	2,549,302,136	11.667%	14,175,720	11.69%	2,563,477,856	11.67%
2020-21	2,668,009,106	4.656%	14,079,044	-0.68%	2,682,088,150	4.63%
2021-22	2,794,493,982	4.741%	14,599,237	3.69%	2,809,093,219	4.74%
2022-23	2,976,988,289	6.530%	17,337,234	18.75%	2,994,325,523	6.59%
2023-24	3,180,159,126	6.825%	19,768,901	14.03%	3,199,928,027	6.87%
2024-25	3,305,215,412	3.932%	21,939,382	10.98%	3,327,154,794	3.98%
2025-26	3,505,547,395	6.061%	20,848,989	-4.97%	3,526,396,384	5.99%
2026-27	3,767,018,097	7.459%	21,319,301	2.26%	3,788,337,398	7.43%
Growth (10-years)	75.72%		55.75%		75.59%	

The Final Budget Net Operating Revenues before Projects for FY27 are estimated at \$634,751 slightly lower than preliminary projections of \$635,929. The budget narrative details each category; however, changes between the preliminary and final include:

Description	Preliminary	Final	\$\$ Difference
Tax Revenue	5,243,532	5,266,925	+23,393
Fire & Emergency Medical Services	4,671,987	4,740,232	+68,245

In addition to the General Fund Final Budget, staff have also included a final budget for the Fire Mitigation Fund.

Description	Preliminary	Final	\$\$ Difference
FMF Fees	52,692	52,769	-77
FMF Interest	648	2,088	+1,440

Combined net income for all funds is projected at **\$357,619**, compared with **\$357,280** in the Preliminary Budget, an overall increase of **\$339**. Staff will provide a summary of the proposed budget and can answer any questions from board members.

Vista Fire Protection District FY27 Final Budget

September 2026



Est. 1944



About Us

The Vista Fire Protection District is adjacent to the City of Vista in San Diego County. The District is organized under the Fire Protection District Law of 1987 (Health and Safety Code Section 13800 et. Seq) to provide fire protection services within the Vista Fire Protection District.

An elected board of directors makes all policy decisions. The District is governed by a five-member elected Board of Directors. The Board is responsible for establishing policies, guidelines and providing direction for Fire District staff. The Board meets on the second Wednesday of each month.

The District represents approximately 21,000 citizens within an approximate 19 square miles.

Our Mission

Our mission is to protect life and property with fire and medical emergency services through effective prevention, response, and education.

Our Core Values:

- Integrity
- Safety
- Accountability
- Effectiveness
- Respect

Our Vision:

- No preventable loss of life or property
- Fiscal Security
- Productive, professional relationship with other agencies
- Adequate staff, equipment, and facilities to meet public needs
- Regional efficiencies
- Informed and educated public

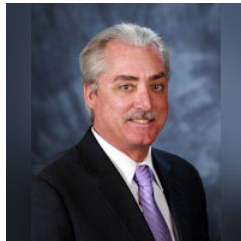
Board of Directors



John Ploetz
President
Division C



James Elliott
Vice President
At Large



Jerry Hill
Director
At Large



(Vacant)
Director
Division B



Read Miller
Director
Division A

Staff



Karlena Rannals
Administrative Manager

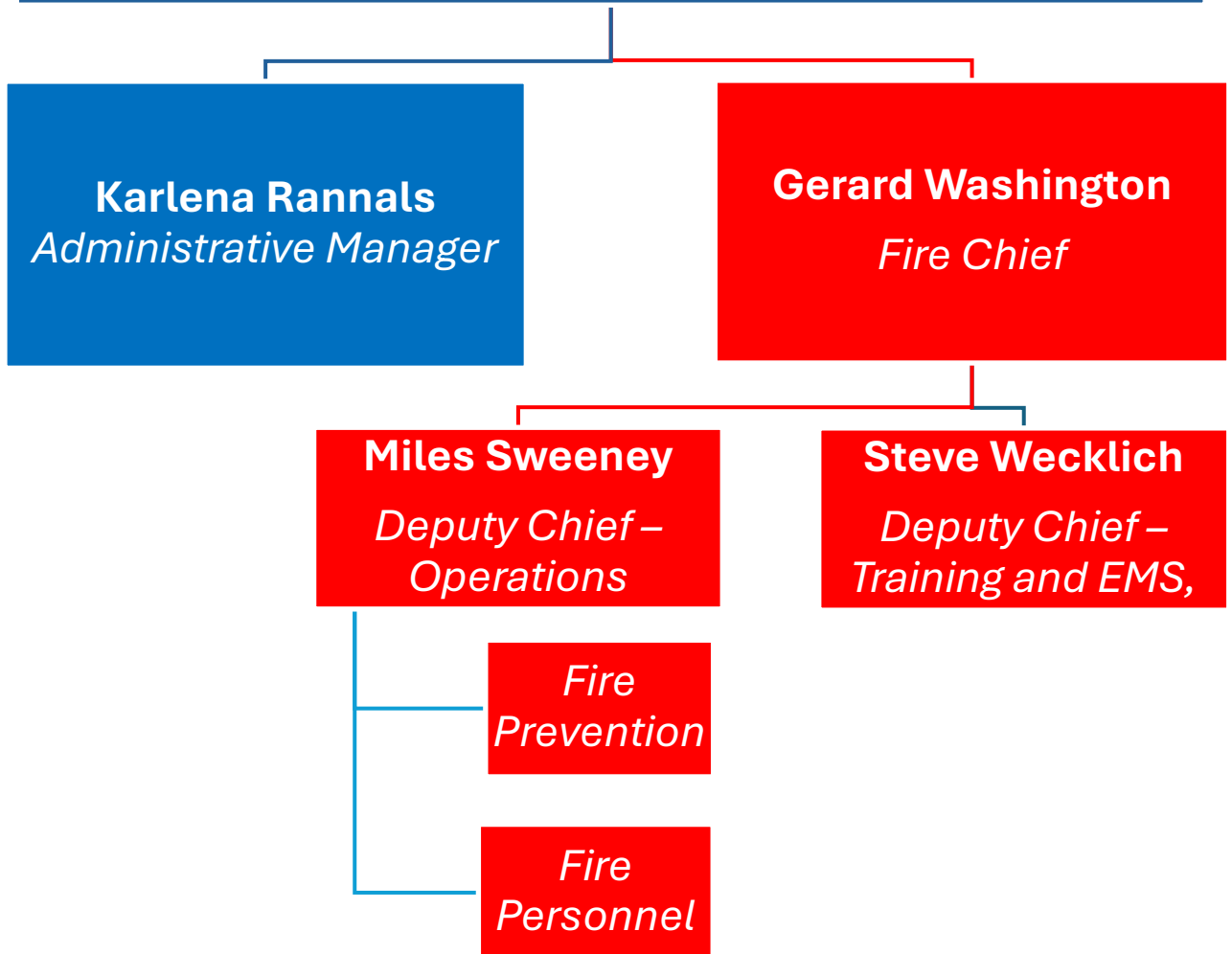


Gerard Washington
Fire Chief

Vista Fire Protection District



Board of Directors





VISTA Fire Protection District

FINAL Budget - FY27

September 2026

The Fire District's proposed FY27 Operating Budget is respectfully submitted to the Board of Directors for review and consideration. The annual budget serves as a foundational instrument — a valuable tool for establishing priorities aligned with the District's mission and vision for the year ahead. This financial plan outlines the projected revenues and expenditures required to sustain and advance the highest standards of emergency response, fire prevention, and administrative services across the Vista Fire Protection District.

Overview

In evaluating the FY27 budget, the projected total unaudited operating revenue increased by 4.4% as compared to FY26 revenue (*Figure 1*).

Revenue	FY26 Budget	FY26 Act.	FY27 Budget	BGT vs. Act. - %
Taxes & Assessments	4,938	4,961	5,267	6.2%
Interest	350	474	426	-10.0%
Fees	78	170	137	-19.4%
All Other (<i>Weed Abatement</i>)	24	21	42	99.9%
Total Revenue	5,390	5,626	5,872	4.4%

Figure 1

The projected FY27 operating expenditure shows a significant decrease compared to the FY26 (unaudited) costs, primarily due to construction expenses for a replacement fire station and the District's financial commitment to a vegetation management grant/rebate program. (*Figure 2*).

Expenditures	FY26 Budget	FY26 Act.	FY27 Budget	BGT vs. Act. %	BGT vs. Act. - \$
Fire/EMS Services/Fire Prevention	4,405	4,418	4,745	7.4%	327
Salaries & Benefits	83	80	90	12.6%	10
Service, Supplies, PY	700	250	360	43.9%	110
Depreciation	16	98	-	-100.0%	(98)
Total Operating Expense	5,203	4,846	5,195	7.2%	349
Operating Surplus (Deficit)	187	875	677	-22.6%	(198)
					-
Other Expenses (<i>Fire Station Replacement</i>)	2,429	2,429	0	-100.0%	(2,429)
Other Expenses (<i>Workforce Dev./Veg Mgmt</i>)	333	60	375	528.1%	315
Total Expense (<i>inc. Projects</i>)	7,965	7,335	5,570	-24.1%	(1,765)

Figure 2

Please note that the Fair Market Value (FMV) adjustments are included in the revenue or expense totals.

Mission: to protect life and property with fire and medical emergency services through effective prevention, response, and education.

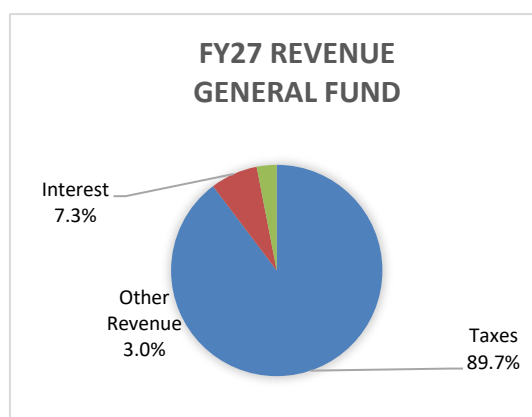
FY27 property tax represents the largest revenue category at approximately 90% of the General Fund's total revenue, or approximately \$5,267 million. The District's assessed valuation (AV) annual report grew by 8% over last year.

Fiscal Year	Total AV	Growth % Change
2019-20	2,549,302,136	
2020-21	2,668,009,106	4.66%
2021-22	2,794,493,982	4.74%
2022-23	2,976,988,289	6.53%
2023-24	3,180,159,126	6.82%
2024-25	3,305,215,412	3.93%
2025-26	3,505,547,395	6.06%
2026-27	3,788,337,398	8.07%

The FY27 general fund revenues (all) are projected at \$5,871,927. The variation between FY26 (Act.) and FY27 increased by 4.4%. The following summary of revenue changes is between FY27 Budget and FY26 *Actual (Unaudited)*:

Revenue – \$5,771,565

- **Taxes & Assessments** – the 1% AB8 tax revenue has an estimated growth of 6.5%.
- **Other Income** – FY27 does include a pass through of special assessment revenue for forced abatements.
- **Fees** – Fees are collected from services provided by the City of Vista through Fire Prevention inspections, plan reviews, and ambulance charges. Per the contract 10% of those fees are rebated back to the District.
- **Interest** – Interest earned on the District's portfolio significantly exceeded the budgeted amount, driven by prevailing market rates. The FY27 projection remains conservative and has the potential to outperform the budget plan.



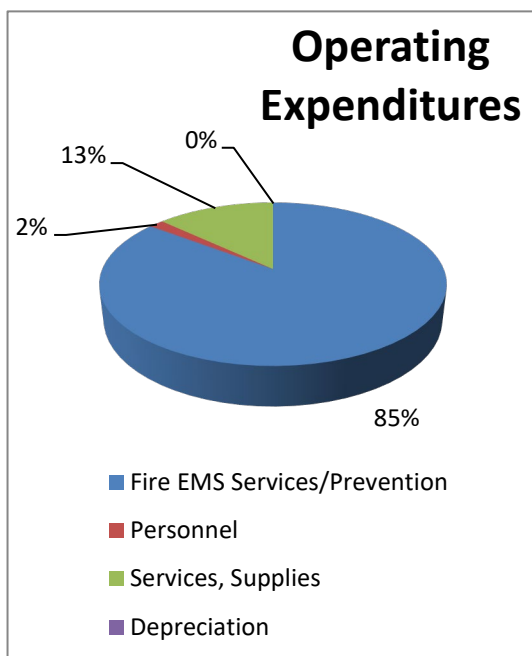
In addition to these general funds, during FY26 the District collected \$73,202 in restricted Fire Mitigation Fees (FMF), including interest. The total FMF expected for FY27 is \$54,858. Note: all monies collected will continue to reimburse the General Fund until the obligation of \$1,260,493 has been paid.

Operating Expenditures - \$5,569,165

The following is a summary of expenditure changes between the FY26 *Act. (Unaudited) Expenditures* and the proposed FY27 *Final Budget*:

Fire EMS Services – \$4,671,987

Under the contract between the City of Vista and the District, approved in 2010, the District contributes 90% of its operating revenues (excluding interest) toward fire emergency/EMS, fire prevention, and administrative services. As a result, any increase in estimated tax revenue produces a proportional increase in the District's cost obligation.



Personnel & Benefits – \$89,961

The District employs one part-time Administrative Manager and provides elected officials with a stipend of \$100 per board meeting, applicable to both regular and special meetings.

Service, Supplies, and Prior Year – \$359,963

The FY27 Service, Supplies and Prior Year categories increased 7.3% over FY26. Detailed highlights include:

- Administrative \$75,525 – Expenses included in this category include Administration (Misc.) - \$500; Board Expense - \$1,000; Audit - \$11,000; Dues - \$2,800 Legal - \$48,000; Legal Notices - \$6,000; LAFCO - \$3,225; and Election Services - \$3,000 (*every other year expense*).
- Apparel \$2,000 – this category will authorize the purchase of logo wear for staff and board members.
- Computer/Software \$10,500 – This category will fund the purchase or replacement of laptops for staff and board members, in addition to any related software.
- Contractual Services \$30,000 – There are no planned projects at this time; however, this is a placeholder in the event the board chooses to move forward on a future project.
- Fees - \$73,364 – This category includes Investment Fees - \$8,600; Payroll Processing Service - \$1,600; and the County of San Diego Administrative Costs \$62,864.
- Fire Prevention - \$5,000 – no changes are proposed.
- Hydrant Maintenance - \$32,000 – no changes are proposed.
- Information Technology - \$17,8745 – This category includes increased costs for Website - \$5,500 which is necessary for accessibility; Email Subscription - \$1,650; Zoom - \$175; Accounting Software - \$1,649; Domain Registration - \$150; Computer Maintenance - \$3,000; Website Refresh - \$5,000
- Insurance \$7,500 – The District increased its liability coverage limits mid-year in FY26. The July 1 renewal reflects the actual insurance costs associated with the higher coverage limits.
- Maintenance & Repair - \$55,000 – This category includes Emergency Access Roads – Maintenance - \$30,000; Emergency Access Road Repair - \$10,000; Emergency Access Gate Repair - \$10,000; and a proposed project for reflective posts - \$5,000.
- Meeting/Meals - \$2,000 –this category covers CSDA Chapter Dinner meetings and other meal expenses while performing duties within the position(s).
- Miscellaneous - \$10,000 – this category includes mileage and miscellaneous expenses. In addition, \$7,500 is planned for the relocation of the administrative office.
- Office Rental - \$4,000 – this category covers the office space rental during the transition to the new district office.
- Supplies - \$4,2000 – this category includes Signage - \$1,000; Postage - \$200; Office Supplies - \$2,500; Misc. Supplies - \$500.
- Training/Education - \$33,000 – This category includes Professional Development – Staff - \$5,000; Mandatory Training Board/Staff - \$3,000; and Conference – Board/Staff - \$25,000.
- Utilities - \$3,000 – this is a new category. Until the district moves its office, this is an estimate and placeholder for a future expense.
- Weed Abatement - \$40,676 – this account will reimburse the City of Vista for costs to abate properties located in the district. The District will recover the costs by levying a special assessment on the property tax bill.

Depreciation - \$0

The Board of Directors authorized the removal of all fixed assets from the District's records, as none met the capitalization threshold established under the District's capital asset policy.

Other Expenses - \$374,009

The Board has committed to supporting the Workforce Development Program in partnership with the City of Vista. Of this amount, \$170,000 is designated to fund intern positions through December 2026, with the remaining balance reserved for potential vegetation management programs, subject to Board approval during the fiscal year.

Cash Assets

Estimated Unaudited Cash Assets (As of June 30, 2026)

Fund / Account	Amount
General Fund	\$12,972,915
Fire Mitigation Fund	<u>\$(1,260,493)</u>
Total Unaudited Cash Assets	\$11,712,422

Note: The above amounts do include Fair Market Value adjustments.

Budget Summary

The District's FY27 operating revenues are projected to increase by 4.4%, while planned expenditures are anticipated to be approximately 7.3% higher than estimated FY26 expenses. The FY27 Preliminary Budget remains structurally balanced and fiscally responsible, providing a clear and sustainable financial roadmap for the year ahead.

This budget reflects the District's continued commitment to delivering the highest level of fire protection, emergency medical services, wildfire prevention, and community safety while maintaining prudent stewardship of public resources. District personnel remain focused on operational efficiency, sound fiscal management, and the identification of cost-saving opportunities wherever feasible.

The FY27 Preliminary Budget provides the financial framework necessary to sustain high-quality services and meet the evolving needs of the community, while remaining aligned with the District's core mission of protecting life, property, and the environment.

VISTA FIRE PROTECTION DISTRICT (FY)
Final Budget FY27

	A	B	C	D	E	F	G	J	K	L	M	N
								Jul '24 - Jun 25 (Audited)	FY26 Final w/Budget Adj.	FY26 Unaudited	FY27 Preliminary	FY27 Final
1							GENERAL FUND					
2							Ordinary Income/Expense					
3							Income					
4							Fees & Assessments					
5							550 · Fees Collected by City of Vista	9,528	9,814	9,433	13,347	8,490
6							551 · Ambulance Fees Collected - City	66,163	68,148	160,265	92,681	128,212
7							Total Fees & Assessments	75,692	77,962	169,698	106,028	136,702
8							Grants					
9							575 · ARPA	-	-	-	-	-
10							576 · Other	-	-	-	-	-
11							Total Grants	-	-	-	-	-
12							Interest (All)					
13							510 · Interest Allocation-Prop Tax	10,785	11,109	13,818	10,044	12,436
14							511 · Interest-County	73,422	29,369	29,442	23,487	26,498
15							512 · Interest Investment	442,422	309,695	430,250	346,358	387,225
16							513 · Interest - Banks	16	16	24	20	22
17							Total Interest (All)	526,645	350,189	473,534	379,909	426,180
18							Other Income					
21							Other Income - Other	50	50	75	75	100
22							Total Other Income	50	50	75	75	100
23							Property Tax		-		-	
24							301 · Current Secured	4,327,252	4,576,069	4,584,442	4,786,478	4,882,431
25							302 · Current Unsecured	149,828	154,323	155,609	163,912	158,721
26							303 · Current Secured HOE	19,705	19,705	19,763	20,148	20,158
27							304 · Current Unsecured HOE	11	11	9	10	10
28							305 · Current Sec St Unitary	81,691	81,691	89,991	92,001	91,791
29							306 · CurSec Unitary-Railroad	736	736	1,362	1,390	1,390
30							307 · CS Qualified Electric	8,593	8,593	8,379	8,547	8,547
31							308 · Delinq Unsecured	(1,353)	(1,353)	(3,972)	29,658	(4,052)
32							309 · Delinq Secured HOE	137	162	105	105	107
33							310 · Delinq Unsecured HOE	24	-	1	1	1
34							311 · Delinq Unsec State Unitary	16	16	3	70	3
35							312 · Delinq US Unitary-Railroad	-	-	-	27	-
36							313 · Discharged DLQ Unsec	28	33	24	18	24
37							314 · Current Secured Supp Roll	94,546	90,948	97,227	124,158	99,172
38							315 · Current Unsecured Supp Roll	1,641	5,234	6,622	7,542	6,754
39							316 · Supplemental HOE	106	58	181	183	184
40							317 · DLQ Unsec SUPP	1,578	1,626	1,552	9,183	1,583
41							318 · State PILT (Fish & Game)	97	97	98	100	100
42							Total Property Tax	4,684,637	4,937,949	4,961,397	5,243,532	5,266,925
43							Total Income	5,287,024	5,366,150	5,604,704	5,729,545	5,829,907
44							Gross Income	5,287,024	5,366,150	5,604,704	5,729,545	5,829,907

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								Jul '24 - Jun 25 (Audited)	FY26 Final w/Budget Adj.	FY26 Unaudited	FY27 Preliminary	FY27 Final
1	GENERAL FUND											
45	Expense											
46	Administrative											
47	600 · Administration/Miscellaneous							225	500	100	500	500
48	601 · Audit							8,600	11,000	10,500	11,000	11,000
49	602 · Board/Staff Meeting Expenses							57	1,000	115	1,000	1,000
50	604 · Dues							2,309	2,540	1,925	2,540	2,800
51	605 · Election Expenditures							1,483			5,000	3,000
52	606 · LAFCO Cost Apportionment							2,682	2,010	2,002	2,202	3,225
53	607 · Legal							57,356	50,000	27,559	48,000	48,000
54	608 · Legal Notices							3,003	5,500	2,817	5,500	6,000
55	Total Administrative							75,715	72,550	45,018	75,742	75,525
56	Apparel (Logo wear)											
57	615 · Apparel (Logo wear)							-	2,000		2,000	2,000
58	Total Apparel (Logo wear)							-	2,000	-	2,000	2,000
59	Computer/Software											
60	620 · Computer(Laptop)							2,042	3,500	1,908	5,000	7,500
61	621 · Software							1,114	2,500		2,500	3,000
62	Total Computer/Software							3,156	6,000	1,908	7,500	10,500
63	Contractual Services											
65	631 · Consultants							-	-			
66	631-01 · Buena Creek Project							27,358	-	300	-	-
67	631-02 · Aerial Services (FireWatch)							-	17,500	17,155	-	-
68	631 · Consultants - Other							2,500	25,000	1,428	25,000	30,000
69	Total 631 · Consultants							29,858	42,500	18,883	25,000	30,000
70	Fees											
71	640 · Administrative Cost-County							46,034	49,379	53,730	52,435	62,864
72	641 · Bank and Wire Fees							35	200	35	200	200
73	642 · Investment Fees							7,477	8,600	7,249	8,600	8,600
74	643 · Payroll Processing Fee							1,253	1,600	1,304	1,600	1,600
75	644 · 1099 Processing							38	100	30	100	100
76	Total Fees							54,837	59,879	62,349	62,935	73,364
77	Fire Prevention											
78	650 · Community Outreach							1,548	5,000	1,248	5,000	5,000
79	651 · Fire Inspection Services							78,138	-	-	-	-
80	Total Fire Prevention							79,687	5,000	1,248	5,000	5,000
81	Fire/EMS Services											
82	660 · Fire & Emergency Medical Srvcs							4,174,656	4,399,712	4,416,826	4,671,987	4,740,232
83	Total Fire/EMS Services							4,174,656	4,399,712	4,416,826	4,671,987	4,740,232
84	Grant(s)											
87	Total Grant(s)							1,965	-	-	-	-
88	Hydrant Maintenance											
89	680 · Hydrant Maintenance							25,566	30,000	28,530	30,000	30,000
90	681 · Hydrant Supplies							1,794	2,000	1,131	2,000	2,000
91	Total Hydrant Maintenance							27,359	32,000	29,661	32,000	32,000
92	Information Technology											
93	690 · Accounting Software							999	1,200	1,499	1,574	1,649
94	691 · Domain Registration							91	150	94	150	150
95	692 · Email Subscription							152	1,650	810	1,650	1,650
96	693 · Maintenance							2,674	3,000	1,800	3,000	3,000
97	694 · Website							1,008	2,340	2,172	5,500	5,500
98	695 · Website Refresh							-	5,000	-	5,000	5,000
99	696 · Zoom							160	175	-	175	175
100	697 Software Subscriptions							-	-	429	356	750
101	Total Information Technology							5,084	13,515	6,804	17,405	17,874
102	Insurance											
103	701 · Insurance-Commercial							5,027	9,928	6,203	7,134	7,500
104	Total Insurance							5,027	9,928	6,203	7,134	7,500

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1	GENERAL FUND											
105	Maintenance & Repair								-			
106	710 · Emergency Access Rds. Maint							27,374	28,705	28,990	30,000	30,000
107	711 · Emergency Access Roads-Repair							13,823	5,000	9,975	10,000	10,000
108	712 · Panoramic Estates Rd Maint							-	-	-		
109	713 · EAR Gate Repair							-	-	13,500		10,000
110	NEW · Reflective Posts							-	5,000	-	5,000	5,000
111	Total Maintenance & Repair							41,197	38,705	52,465	45,000	55,000
112	Meeting/Meals								-			
113	720 · Meeting/Meals							1,598	2,000	1,480	2,000	2,000
114	Total Meeting/Meals							1,598	2,000	1,480	2,000	2,000
115	Miscellaneous								-			
116	725 · Office Set-Up (Relocation)							-	7,500	-	7,500	7,500
117	726 · Mileage							858	1,500	427	1,500	1,500
118	727 · Other							440	1,000	278	1,000	1,000
119	Total Miscellaneous							1,297	10,000	705	10,000	10,000
120	Office Rental								-			
121	730 · Smart Space							10,500	7,475	11,250	1,000	4,000
122	Total Office Rental							10,500	7,475	11,250	1,000	4,000
123	Personnel								-			
124	740 · Directors Compensation							7,400	7,500	5,700	7,500	7,500
125	741 · Administrative Manager							62,500	68,750	67,500	75,000	75,000
126	742 · Employer Payroll Tax							5,347	5,834	5,600	6,311	6,311
127	743 · Workers' Compensation Insurance							495	545	526	550	550
128	744 · Temporary Employee							-	-	-	-	-
129	Total Personnel							75,742	82,629	79,326	89,361	89,361
130	Personnel-Employee Benefit(s)								-			
131	750 · Phone Reimbursement							600	600	600	600	600
132	Total Personnel-Employee Benefit(s)							600	600	600	600	600
133	Supplies								-			
134	760 · Postage							176	200	19	200	200
135	761 · Office Supplies							1,980	2,500	1,244	2,500	2,500
136	762 · Signage							632	750		750	1,000
137	763 · Miscellaneous							15	500		500	500
138	Total Supplies							2,802	3,950	1,263	3,950	4,200
142	Training								-			
143	775 · Conference - Board/Staff							1,888	20,000	11,296	25,000	25,000
144	776 · Mandatory Training-Board/Staff							1,475	500		2,000	3,000
145	777 · Professional Development-Staff							665	5,000	480	5,000	5,000
146	Total Training							4,027	25,500	11,776	32,000	33,000
147	Utilities											
148	790 · Phone/Internet										3,000	3,000
149	Total Utilities										3,000	3,000
150	66900 · Reconciliation Discrepancies							0	-	(0)		
151	999 · PY Expenses							-	-	325	-	
152	Total Expense							4,595,109	4,813,943	4,748,091	5,093,616	5,195,156
153	Net Ordinary Income							691,915	552,207	856,613	635,929	634,751
154	Other Income/Expense								-		-	
155	Other Income								-		-	
156	570 · Weed Abatement Special Assessment							8,763	24,224	24,224	42,020	42,020
157	868 · Gain/Loss Valuation Change-Genl							181,221	-	(3,208)	-	
158	869 · Gain/Loss Valuation Change-FMIT							-	-	-	-	
159	571 · Weed Abatement Administrative Fee								-	-	-	-
160	Total Other Income							189,984	24,224	21,016	42,020	42,020

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1	GENERAL FUND											
161	Other Expense											
162	Depreciation											
163	899 · Depreciation							16,479	15,960	98,275	-	-
164	Total Depreciation							16,479	15,960	98,275	-	-
171	Vegetation Management											
172	911 · Vegetation Management Program							-	133,458	6,090	163,333	163,333
173	912 · Vegetation Management Contract							-	29,875	29,875		
174	913 · Workforce Development Program							-	170,000	-	170,000	170,000
175	Total Vegetation Management							-	333,333	35,965	333,333	333,333
176												
177	910 · Forced Abatement							8,575	23,744	23,744	40,676	40,676
178	Total Weed Abatement Forced Abatement							8,575	23,744	23,744	40,676	40,676
179	798 · Fire Station Replacement							849,901	2,429,192	2,429,192	-	-
180	Total Other Expense							874,955	2,802,229	2,587,176	374,009	374,009
182	Net Other Income							(684,971)	(2,778,005)	(2,566,160)	(331,989)	(331,989)
183	Net Income							6,945	(2,225,798)	(1,709,548)	303,940	302,762
185	Net Ordinary Income (General Fund)							6,945	(2,225,798)	(1,709,548)	303,940	302,762
188	FIRE MITIGATION FUND											
189	400 · Fire Mitigation Fees							160,277	151,485	70,359	52,692	52,769
190	401 · Interest - FMIT							18,524	2,500	2,784	648	2,088
191	869 · FMF Gain/Loss Valuation Change							7,709		59		
192	799 · FMF Expense (Transfer to GF)							(574,741)		-	-	-
193	Net Ordinary Income (FMF)							(388,232)	153,985	73,202	53,340	54,858
196	Net Ordinary Income (All Funds)							(381,287)	(2,071,813)	(1,636,345)	357,280	357,619

Combined Balance Sheet (Cash)

June 30, 2026

(Unaudited)

	GENERAL FUND			FIRE MITIGATION FUND		TOTAL (All Funds)	
	30-Jun-25	30-Jun-26		30-Jun-25	30-Jun-26	30-Jun-25	30-Jun-26
ASSETS			ASSETS				
Current Assets			Current Assets				
Checking/Savings			Checking/Savings				
103 · Wells Fargo Checking	56,394	83,516				56,394	83,516
104 · SDCO Investment Pool	1,615,898	910,375				1,615,898	910,375
104-01 · SDCO Investment Pool FMV Adj	(2,957)	(4,117)				(2,957)	(4,117)
			106 · Cash in Treasury Fire Mitigation	32,231	47	32,231	47
109 · Investment - LAIF	469,236	32,977	106-01 · FMV Adjustment	(59)	0	(59)	0
109-01 · Investment - LAIF FMV Adjustment	562	(37)				469,236	32,977
	-	-				562	(37)
Total Checking/Savings	2,139,134	1,022,714	Total Checking/Savings	32,172	48	2,171,306	1,022,761
Accounts Receivable						-	-
11000 · Accounts Receivable	8,392	18,762				8,392	18,762
Total Accounts Receivable	8,392	18,762				8,392	18,762
Other Current Assets			Other Current Assets				-
111 · California Asset Management Pro	1,586,876	1,012,489				1,586,876	1,012,489
112 · California CLASS	3,129,072	1,112,689				3,129,072	1,112,689
112.01 · California CLASS	2,018,828	1,597,644				2,018,828	1,597,644
112.02 · California CLASS (FMV Adjustment)	2,330	2,072				2,330	2,072
112.03 · California CLASS TS2	-	2,000,000					2,000,000
113 · California Bank & Trust Wealth	5,159,772	5,126,171				5,159,772	5,126,171
113-01 · CB&T FMF Adjustment	(24,261)	(23,816)				(24,261)	(23,816)
120 · Prepaid Expenses	5,178					5,178	-
110 · Taxes Receivable	18,559	14,723	115 · Fees Receivable - FMF	16,721	30,840	35,280	45,564
132 · Accrued Interest Receivable	35,388	15,430	133 · Accrued Int Receivable-FMIT	7,112	1,320	42,500	16,750
134 · Due from FMF > GF	1,357,493	1,260,493				1,357,493	1,260,493
139 · Security Deposit	800	800				800	800
Total Other Current Assets	13,290,036	12,118,694	Total Other Current Assets	23,833	32,160	13,313,869	12,150,854
Fixed Assets						-	-
144 · Access Road Improvements	368,727					-	-
151 · Accumulated Depreciation	(270,452)	-		-	-	-	-
Total Fixed Assets	98,275	-				98,275	-
TOTAL ASSETS	15,535,837.37	13,160,170	TOTAL ASSETS	56,005	32,208	15,591,843	13,192,378
	15,535,837	13,160,170		56,005	32,208	15,591,843	13,192,378
LIABILITIES			LIABILITIES				
Liabilities			Liabilities				
Current Liabilities			Current Liabilities				-
Accounts Payable			Accounts Payable				-
20000 · *Accounts Payable	878,585	211,227	20000 · *Accounts Payable	-	-	878,585	211,227
Total Accounts Payable	878,585	211,227		-	-	878,585	211,227
Other Current Liabilities			Other Current Liabilities				-
220 · Salary & Payroll Taxes Payable	6,997	8,235	211 · Due to GF < FMF	1,357,493	1,260,493	1,357,493	1,260,493
230 · VTA Reconstruction	2,429,193			-	0	6,997	8,235
Total Other Current Liabilities	2,436,191	8,235	Total Other Current Liabilities	1,357,493	1,260,493	2,429,193	-
Total Current Liabilities	3,314,775	219,462	Total Current Liabilities	1,357,493	1,260,493	3,793,684	1,268,728
Total Liabilities	3,314,775	219,462	Total Liabilities	1,357,493	1,260,493	4,672,268	1,479,955
Equity			Equity				-
280 - Fire Station	2,429,192					2,429,192	-
281 - Fire/EMS Services	4,399,712	4,740,232				4,399,712	4,740,232
282 - Community Wildfire Protection	1,000,000	1,000,000				1,000,000	1,000,000
285 - General Operating Reserve	3,317,678	7,576,328				3,317,678	7,576,328
290 - Investment in General Fixed Assets	98,275	-				98,275	-
	-	-	291 - Fire Mitigation Fee Fund	56,005	32,207	56,005	32,207
Equity Subtotal	11,244,857	13,316,561	Equity Subtotal	56,004	32,207	11,300,862	13,348,768
Net Income	6,945	(1,709,548)	Net Income	(388,232)	73,202	(381,287)	(1,636,346)
Total Equity	11,251,802	11,607,013	Total Equity		105,410	10,919,575	11,712,422
TOTAL LIABILITIES & EQUITY	14,566,577	11,826,475	TOTAL LIABILITIES & EQUITY	1,025,265	105,410	15,591,843	13,192,377

RESOLUTION NO. 2026-12

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE VISTA FIRE PROTECTION DISTRICT ADOPTING A FINAL BUDGET FOR FISCAL YEAR 2026-27

WHEREAS, the Vista Fire Protection District (hereinafter referred to as “District”) is required to adopt a final budget, on or before October 1 of each year, after making changes in the preliminary budget, as per Section 13895 of the Health & Safety Code; and

WHEREAS, the District has amended the preliminary budget and submitted the proposed final budget for review and adoption at a publicly noticed meeting; and

WHEREAS, the District’s total revenue and fund balances from all sources do not exceed the total expenditures for Fiscal Year 26/27; and

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Vista Fire Protection District a public agency in the County of San Diego, California, find and determine that:

1. The Final Budget for the Fiscal Year 2026-27, including all sources of estimated revenue and appropriations for all funds as set forth in the attached Final Budget document will be and is hereby adopted with the total expenditure requirements.
2. All encumbrances outstanding at the end of Fiscal Year 25/26 for goods not yet provided or services not yet rendered are hereby re-appropriated in conformance with General Accepted Accounting Principles for the Fiscal Year 26/27.

BE IT FURTHER RESOLVED by the Board of Directors of the Vista Fire Protection District that the means of financing the expenditure requirement will be monies derived from all revenue sources, available fund balance, and designated reserve fund balances.

BE IT FURTHER RESOLVED by the Board of Directors of the Vista Fire Protection District that the Final Budget will be and is hereby adopted in accordance with the details provided.

PASSED AND ADOPTED at regularly scheduled meeting of the Board of Directors of the Vista Fire Protection District on September 9, 2026, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

JOHN PLOETZ
President

ATTEST:

Karlena Rannals
Board Clerk