

VISTA FIRE PROTECTION DISTRICT

Board of Directors

AGENDA

Meeting Location

“Smart Space” Office Center
450 South Melrose Drive
Vista, CA 92081



Regular Meeting
Wednesday, June 12, 2024
1:00 P.M.

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

BUSINESS SESSION – REGULAR AGENDA

1. PLEDGE OF ALLEGIANCE
2. ROLL CALL
3. 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.

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.

4. CONSENT CALENDAR
 - a. Board of Directors Minutes
 - i) **Approve** the Board of Directors minutes of May 8, 2024
 - ii) **Approve** the Board of Directors minutes of May 30 2024
 - b. Payroll Register

Approve Payroll paid on June 7, 2024	\$4,583.34
Approve Payroll Taxes paid on paid on June 7, 2024	\$350.63
	<u>\$4,933.97</u>
 - c. Accounts Payable

Approve Accounts Payable Check 4195 thru 4208 to be paid June 12, 2024	\$221,335.26
Auto withdrawal(s) paid on May 9 – June 9, 2024	\$960.34
	<u>\$222,295.60</u>

- d. Receive and File – Information
 - i) Fire Department Reports
 - (1) *Fire Chief*
 - (2) *Fire Marshal*
 - (3) *District Inspector*
 - ii) Administrative Manager’s Report
 - iii) Correspondence
 - (1) Fire Apparatus Ribbon Cutting Ceremony

5. CONTINUING BUSINESS

- a. Appointment of Alvarez-Glasman & Colvin to Provide Attorney Services to the Vista Fire Protection District

To discuss, approve, and authorize the President to execute the contract by and between the Vista Fire Protection District and Alvarez-Glasman & Colvin, providing for legal services for the Vista Fire Protection District; and direct the Administrative Manager to administer a transition between White & Bright LLP and Alvarez-Glasman & Colvin. [Staff Report 24-11](#)

Action Requested: **Approve**

6. PUBLIC HEARING(S)

- a. Fixed Charge Special Assessment for Weed Abatement Unpaid Charges

A hearing confirming the report and accounting for abatement of weeds, shrubs, dead trees, and waste matter for fiscal year 2022/23, and ordering the assessment of unpaid charges.

ACTION REQUESTED: A call for public comment (oral or written)

7. NEW BUSINESS

- a. Resolution No. 2024-04

To discuss and/or approve Resolution No. 2024-04 *entitled* A Resolution of the Vista Fire Protection District Approving and Confirming a Report and Account for Abatement of Weeds, Shrubs, Dead Trees, and Waste Mater for Fiscal Year 2022-23, and Ordering the Assessment of Unpaid Charges. [Staff Report 24-12](#)

ACTION REQUESTED: **Approve and deliver special assessment for nonpayment of fees to the County of San Diego**
- b. Preliminary Budget FY 2024-25

To discuss and/or approve the preliminary budget for the next fiscal year and schedule a public hearing for final adoption. [Staff Report 24-13](#)

ACTION REQUESTED: **Approve and set a public hearing.**
- c. CSDA Board of Directors Election

To discuss and/or provide directions in casting a ballot on behalf of Vista Fire Protection District.

ACTION REQUESTED: **Direction**
- d. Board of Directors Meeting – July 10, 2024

To consider cancelling the regularly scheduled Board of Directors meeting for July 10, 2024

ACTION REQUESTED: **Approve the cancellation of the regular meeting.**

8. ORAL REPORT(s)

- a. Fire Chief
- b. Deputy Chief - Administration
- c. Administrative Manager
- d. Legal
- e. Fire Safe Council of Vista - Update
- f. Board of Directors

9. CLOSED SESSION

- a. Public Employee Performance Evaluation (Government Code §54957):
 - i) Administrative Manager

10. CLOSED SESSION REPORT OUT

11. ADJOURNMENT



VISTA FIRE PROTECTION DISTRICT
Board of Directors
Regular Meeting Agenda
Wednesday, June 12, 2024 1:00 pm PT

CERTIFICATION OF POSTING

I certify that on June 7, 2024 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)

Executed at Vista, California on June 7, 2024



Karlene Rannals
Board Clerk



VISTA FIRE PROTECTION DISTRICT
Regular Board of Directors Meeting
Minutes – May 8, 2024

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.

REGULAR AGENDA

President Elliott called to order the regular meeting of the Vista Fire Protection District Board of Directors at 1:01 PM at the “Smart Space” conference room located at 450 South Melrose Drive, Vista CA.

1. Pledge of Allegiance

Director Miller led the assembly in the Pledge of Allegiance.

2. Roll

Directors Present: Elliott, Fougner, Gomez (*arrived at 1:07 pm*), Miller, Ploetz
Directors Absent: None
Staff Present: Karlena Rannals, Administrative Manager; Gerard Washington, Fire Chief;
Bret Davidson, Deputy Chief; Fred Pfister, Legal Counsel

3. Open Discussion with the Board (Public Comment)

No one requested to speak to the Board.

4. Consent Calendar

MOTION BY DIRECTOR PLOETZ, SECOND BY DIRECTOR FOUIGNER, CARRIED 4 AYES; 0 NOES; 1 ABSENT (*Gomez*); 0 ABSTAIN to approve all items on the consent calendar as submitted:

a. *Board of Directors Minutes*

i) Board of Directors minutes of April 17, 2024

b. *Payroll Register*

• Payroll paid on May 7, 2024	\$4,583.34
• Payroll taxes paid on May 7, 2024	\$ 350.63
Total	<u>\$4,933.97</u>

c. *Accounts Payable*

• Accounts Payable Check 4186 thru 4194 paid May 8, 2024	\$1,378,058.68
• Auto withdrawal(s) paid on April 10 – May 8, 2024	965.88
Total	<u>\$1,383,958.56</u>

d. *Receive and File*

i) Financial Quarterly Reports – Information

- (1) FY24 Budget to Actual GF – March 31, 2024
- (2) FY24 Budget to Actual FMF – March 31, 2024
- (3) FY24 Combined Balance Sheet – March 31, 2024
- (4) Portfolio Summary Report – March 31, 2024
 - Interest Rate Summary

ii) Fire Department Reports

- (1) *Fire Chief*
- (2) *Fire Marshal*

(3) *District Inspector*

- iii) Administrative Manager’s Report
- iv) Travel Report
 - (1) Rannals – AFSS Conference
- v) Correspondence
 - (1) None

5. Continuing Business

a. *Request for Qualifications (RFQ) for Legal Services*

Administrative Manager Rannals reported that two firms submitted a response to the RFQ, and interviews were scheduled with the ad hoc committee (Directors’ Elliott and Fougner) on May 14 & May 16. A recommendation is planned for the June board meeting.

6. Public Hearing(s)

a. *Capital Improvement Plan for the Use of Fire Mitigation Fee Revenue*

President Elliott opened and closed the public hearing. Ms. Rannals reported that there were no written comments submitted.

7. New Business

a. *Resolution No. 2024-02*

Ms. Rannals summarized the staff report provided. She reported that this revised format approved by the County of San Diego in 2023 authorizes the District’s participation in the Fire Mitigation Fee Program and adopts a capital improvement plan for the use of the Fire Mitigation Fee revenue. The County will collect 100% of the FMF at .92 cents per square foot effective July 1, 2024. The resolution also reauthorizes 53% of the cost for the approved Fire Station 3 replacement and obligate future FMF monies to repay the general fund estimated to be \$1,489,500. She responded to questions from the board.

MOTION BY DIRECTOR FOUIGNER, SECOND BY DIRECTOR MILLER, and APPROVED to accept staff recommendation listed in Staff Report 24-09 and ADOPTED Resolution No. 2024-02 on the following roll call vote:

AYES:	Elliott, Fougner, Gomez, Miller, Ploetz
NOES:	None
ABSENT:	None
ABSTAIN:	None

b. *Article XIII B California Constitution Appropriation Limit*

Ms. Rannals summarized the staff report provided. She reported that she recommends that the Board of Directors select the following formula to calculate the District’s new appropriation limit for the 2024/2025 fiscal year:

1. Change in California per capital personal income (3.61%) for the Cost-of-Living Factor; and
2. Change in population within San Diego County unincorporated average (.31%).

MOTION BY DIRECTOR MILLER, SECOND BY DIRECTOR FOUNGNER, and APPROVED to accept staff recommendation for calculation of the District's appropriations limit on the following roll call vote:

AYES: Elliott, Fougner, Gomez, Miller, Ploetz
NOES: None
ABSENT: None
ABSTAIN: None

c. *Resolution No. 2024-03*

Ms. Rannals informed the Board that this resolution required by the State of California reflects the Board's action of selecting the formula to calculate the District's appropriations limit.

MOTION BY DIRECTOR PLOETZ, SECOND BY DIRECTOR FOUNGNER, and ADOPTED Resolution No. 2024-03 *entitled* a Resolution of the Board of Directors of the Vista Fire Protection District Determining the 2024/2025 Appropriations of Tax Proceeds on the following roll call vote:

AYES: Elliott, Fougner, Gomez, Miller, Ploetz
NOES: None
ABSENT: None
ABSTAIN: None

8. Oral Report(s)

1) *Fire Chief* – Chief Washington in addition to his report:

- Fire personnel participated in the 3-day County Wildland Drill. It was a multi-agency (federal, state, and local agencies) training involving 650 firefighters.
- Vista Fire personnel responded to the fire at the Oceanside Pier. At this time, the cause is unknown; however, there were no reports of injuries.
- Within his Chief's report he reported on a study for a potential Station 7. There is increasing pressure to install more traffic circles, speed humps/bumps within the city. Fire Department staff do have concerns, which has been conveyed that this does potentially slow the response times. The staff is seeking the appropriate data to demonstrate unintended consequences, such as slowing response times, which can occur.

2) *Deputy Chief - Administration*

- Weed abatement letters, more than 7,000 have been mailed to District and City residents. Within the first week, over 250 calls were received requesting information or inspections. Beginning June 1, inspections are expected to begin.
- Standards of Cover document is in the final stages of publication. Once complete, it will be forwarded to the Administrative Manager for distribution to the board prior to the strategic planning session.
- The CWPP has been approved pending the completion of five minor edits/comments. The CWPP prepared by Anchor Point will be an appendix to the San Diego County approved CWPP format.

- He reported that he contacted CalFire to get an update about road clearance for the Buena Creek area and was informed the timetable is late April/May. However, he agreed to recontact CalFire for additional information.
- 3) *Administrative Manager – Ms. Rannals:* In addition to her report, she reported on the following:
- She provided an estimate of revenue over expenditures for FY24. She anticipates that the District will have a surplus at year end.
- 4) *Legal – Mr. Pfister – No report.*
- 5) *Fire Safe Council of Vista – Update:* Director Gomez reported:
- They missed the grant deadline date for this year’s grant opportunity. However, this will allow the council to identify projects for next year’s application period.
 - He is exploring the application and the process needed for creating a Fire Wise community through NFPA.
 - He requested the balance of the grant budgeted by the District for the Fire Safe Council of Vista
- 6) *Board of Directors*
- Miller: inquired when the board would be given the reports on response times, as he believes it is the most important responsibility of the board. Chiefs Washington and Davidson informed the board members that the Tableau software is still not working, and no one in the Zone is receiving the response time information. However, they anticipate that in July/August FireStats will be able to provide this information in the reporting format that they are accustomed to seeing. Going forward, it will be available on a quarterly basis. He also complimented the Fire Chief for going “above and beyond” the call when his son (visiting from Boston) was involved in a minor traffic collision and the Fire Chief appeared on scene to check on all parties.
 - Fougner: he appreciated the opportunity to speak with Chief Despain and he had the opportunity to educate him on how the current standards of cover were developed. He requested prior to the strategic session that prior SOC be provided to the board.

9. Adjournment

President Elliott adjourned the meeting at 2:42 pm.

Karlana Rannals
Board Clerk

James F. Elliott
President



VISTA FIRE PROTECTION DISTRICT Special Board of Directors Meeting Minutes – May 30, 2024

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.

SPECIAL AGENDA

President Elliott called to order the special meeting of the Vista Fire Protection District Board of Directors at 9:04 AM at the “Vista” conference room located at 200 Civic Center Drive, Vista CA.

1. Pledge of Allegiance

Inspector Kozakiewicz led the assembly in the Pledge of Allegiance.

2. Roll

Directors Present: Elliott, Fougner, Gomez, Miller, Ploetz

Directors Absent: None

Staff Present: Karlena Rannals, Administrative Manager; Gerard Washington, Fire Chief; Brett Davidson, Deputy Chief; Robbie Ford, Deputy Chief; Steve Wecklich, Division Chief; Mark Vierow, Fire Marshal; James Kozakiewicz, Fire Inspector; and Maia Hodge, Management Analyst

Public Present: Jerry Hill, District Resident

3. Open Discussion with the Board (Public Comment)

No one requested to speak to the Board.

4. Workshop

President Elliott welcomed all attendees to the workshop. He introduced the consultant Chief Micheal Despain, FireStats, LLC who led the discussion for the development of a 5-year strategic plan. Chief Despain provided an overview of the structure of a plan that will be integrated with the City of Vista Fire Department strategic plan. He led the discussion with the board and staff to identify priorities for outcomes that benefit the district residents.

During the meeting Director Fougner pointed out that, in his opinion, the Department’s revised Standard of Cover, as presented at the meeting, increases the rural response times greater than the increase in urban response times, on a percentage basis, and that such a disproportionate increase without the District’s express consent is contrary to the District’s service contract with the City. Director Fougner added that, in his opinion, the appropriate action would be a formal proposal by the City to address this discrepancy.

Director Gomez departed the meeting at 10 am

Director Miller departed the meeting at 2:45 pm

At the conclusion of the discussion, Chief Despain reported that he plans to have a draft document ready for the board’s review within two weeks. A meeting to discuss the draft document will be scheduled in August 2024.

5. Adjournment

President Elliott adjourned the meeting at 3:00 pm.


Karlana Rannals
Board Clerk

James F. Elliott
President

VISTA FIRE PROTECTION DISTRICT
PAYROLL REGISTER - May (Paid 6/07/24)

Payment No.	Name	Gross
Direct Deposit	Rannals, Karlena	\$ 4,583.34
		<u>\$ 4,583.34</u>
	Employer Payroll Taxes	
	Federal (Social Security/Medicare)	\$ 350.63
	State	<u>\$ -</u>
		<u><u>\$ 4,933.97</u></u>

VISTA FIRE PROTECTION DISTRICT
ACCOUNTS PAYABLE
June 12, 2024

Check #	PAYEE & ADDRESS	DESCRIPTION	AMOUNT
Auto Withdrawal	SmartSpace Vista (c/o SVN Vanguard) 4455 Murphy Canyon Road, Ste 200 San Diego, CA 92123	Space Rent -May 2024 <i>Paid on 6-3-2024</i>	\$877.95
Auto Withdrawal	ADP, Inc.	May Payroll Fee <i>Paid on 6-7-2024</i>	\$82.39
		Accounts Payable (Auto withdrawal)	\$960.34
4195	STATE COMPENSATION INSURANCE FUND PO BOX 51092 Los Angeles, CA 90051-5392	Worker's Compensation Policy Year FY25 Estimated Premium	\$389.18
4196	FIRE SAFE COUNCIL VISTA 11769 Waterhill Road Lakeside, CA 92040	Grant #2 Purchase Canopy, Embroidery, Business Cards	\$1,550.00
4197	AZTEC LANDSCAPING 7980 Lemon Grove Way Lemon Grove, Ca 91945	Emergency Access Roads, Invoice # L, June 2024	\$2,187.50
4198	BUSINESS OWNER'S INSURANCE AGENCY 9466 Black Mountain Road San Diego, CA 92126	Annual Premium (07/01/24 - 06/30/25)	\$5,027.23
4199	CITY OF VISTA 200 Civic Center Drive Vista, CA 92084	Fire/EMS - TA#10 Fire Inspector - May 2024 Temporary Fire Inspectors	\$121,440.54 \$5,654.22 \$72,468.30
4200	FIRESTATS, LLC 578 Sutton Way, #353 Grass Valley, CA 95945	Progress Payment - Strategic Plan Progress Payment - Strategic Plan	\$922.50 \$5,365.00
4201	LITTLE YELLOW BUDDIES 13615 Fairlane Road Valley Center, CA 92082	Serviced Hydrants - Qty 148	\$3,996.00
4202	PLOETZ, John	Reimbursement of Out of Pocket Expenses + Mileage	\$114.60
4203	RANNALS, Karlena	Out of Pocket Expenses (May 1 - 30, 2024) Telephone Reimbursement	\$779.26 \$150.00
4204	RGM CONSULTING 815 Sierra Verde Dr. Vista, CA 92084	Monthly Maintenance (June 2024) Inv # 7260 Monthly Maintenance (Feb 2024 - Reissue)	\$150.00 \$150.00
4205	SAN DIEGO UNION-TRIBUNE P.O. Box 740665 Los Angeles, CA 90074	Inv 0011649153 Legal Notices Forced Abatement - Special Assessment	\$280.37
4206	STATE COMPENSATION INSURANCE FUND PO BOX 51092 Los Angeles, CA 90051-5392	Worker's Compensation Policy Year Premium Balance & Increase in Deposit	\$171.30
4207	STREAMLINE P.O. Box 207561 Dallas, TX 75320-7561	Monthly Billing for Webhosting Invoice # 67009CA4-0043	\$84.00
4208	WHITE AND BRIGHT 970 Canterbury Place Escondido, CA 92025	Legal Fees - District Business Invoice #12716 (May 2024)	\$455.26
		Accounts Payable (Checks)	\$221,335.26
	PAYROLL: See Payroll Register U.S. TREASURY (PAYROLL TAX)	Employee & Directors FEDERAL FORM 941-EFT VIA EFTPS-DEPOSIT	\$4,583.34 \$350.63
		May Payroll Total	\$4,933.97
		Total District Expenses - May 2024	\$227,229.57
	CHECK VOID		
	Director		7-Jun-24
			
	Administrative Manager		12-Jun-24

**Accounts Payable
Certification**

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

CERTIFICATION FOR PAYMENT NO. TA #10

CONSULTANT/VENDOR:
City of Vista

BILLING PERIOD:

ADDRESS: 200 Civic Center Drive, Vista, CA 92084

ACCOUNT No.:

DESCRIPTION: Tax Apportionment #10

STATEMENT OF PAYMENT

				Apportionment of Fee	FEE PAYABLE
Gross Tax Apportionment	100%	\$	136,645.02	0%	\$ -
Less Interest Allocation	100%	\$	1,711.09	0%	\$ -
Tax Apportionment	100%	\$	134,933.93	90%	<u>\$ 121,440.54</u>
Invoice Billed #:					\$ 121,440.54
Discrepancy					<u>\$ (0.00)</u>



Certified by: Karlana Rannals, Administrative Manager

16-May

Date



TO: BOARD OF DIRECTORS
FROM: GERARD WASHINGTON, FIRE CHIEF
SUBJECT: MONTHLY ACTIVITY REPORT – FIRE CHIEF’S REPORT
DATE: June 1, 2024



Monthly Activity Summary (May 1, 2024, to June 5, 2024)

The following highlights the work activities for the reporting period:

1. Weed Abatement Letters have been sent out to over 7,100 parcels.
2. Firefighter Paramedic interviews were conducted.
3. The following promotions occurred: Battalion Chief Halle, Captain Fried, and Engineer Gaffney.
4. The Standard of Coverage and Community Risk Assessment document has been finalized and is being printed in preparation for approval.
5. The traffic study is complete, and the staff is working on recommendations regarding the impacts of speed reducing measures.
6. One part-time weed abatement inspector has been trained and will start on June 7. The other three inspectors are from the EMT new hire list and are being processed by HR, with an anticipated start date of June 14th.
7. Women’s camp is scheduled for August 9, 10, and 11, and will be headed by BC Feneis. Chief Washington has included Oceanside, North County, and the California Joint Apprenticeship program.
8. The CWPP has been signed and completed.
9. The Strategic Plan workshop was successful, and the staff is working with Fire Stats to enhance the strategic plan.
10. Chief Officers and Staff attended the Cal Chief EMS conference in Indian Wells, where they discussed the legal implications to the EMS delivery system.

TO: BOARD OF DIRECTORS
FROM: MARK VIEROW, FIRE MARSHAL
SUBJECT: MONTHLY ACTIVITY REPORT – FIRE MARSHAL
DATE: June 1, 2024



Monthly Activity Summary (May 1-31, 2024)

The following highlights the work activities for the reporting period:

1. Projects: The Havens, Gopher Canyon Rd
No Change
2. Plan checks and construction inspections continue.
7 plan checks
16 construction inspections
3. 68,821 new square feet.
\$55,056.80 in fire mitigation fees for May.
4. New projects
2270 Primrose Ave. 1 building, 11 apartments Fire sprinkler hydro inspection completed.
2357 S. Santa Fe Ave. Senior Living complex 85 Units Plans approved.
5. Weed abatement inspections have started.

TO: BOARD OF DIRECTORS
FROM: James Kozakiewicz, Fire Inspector
SUBJECT: MONTHLY ACTIVITY REPORT – FIRE
DATE: June 1, 2024



Monthly Activity Summary (May 1– May 31, 2024)

The following highlights the work activities for the reporting period:

1. Inspector Kozakiewicz evaluated all emergency access roads. All emergency access roads need attention other than Par Valley. Inspector Kozakiewicz will notify Aztec Landscaping.
2. The 2024 weed abatement program has officially started, and property inspections have been initiated.
3. Inspector Kozakiewicz attended the Fire Safe Council meeting at the Lakeside Public Library Presented by California Department of Insurance. The presentation's focus was on the ongoing home insurance problem within the state.

TO: BOARD OF DIRECTORS
FROM: KARLENA RANNALS, ADMINISTRATIVE MANAGER
SUBJECT: MONTHLY ACTIVITY REPORT - ADMINISTRATION
DATE: JUNE 7, 2024



Activity Summary (May 1 – 31, 2024)

The following highlights my work activities for the reporting period:

1. Prepared agenda items and supporting reports, and distribution for May 8 Board of Directors meeting.
2. Facilitated five 1:1 Zoom meetings between Consultant and Board members for the development of a strategic plan.
3. Coordinated and participated in the 2:2:1 meeting (May 6 & 7) in advance of monthly board meeting.
4. Attended May 8 Board of Directors meeting.
5. Participated (via Zoom) with the Ad hoc committee for legal services, May 6
6. Participated (in person) interview with invited firm for legal services, May 14
7. Participated (in person) interview with invited firm for legal services, May 16
8. Participated (via Zoom) with the Ad hoc committee for legal services
9. Submitted all requested documents for the FY24 interim audit.
10. Facilitated the renewal of the District commercial insurance policy. Note: policy renews July 1 each year.
11. Met (in person) Jim Elliott, May 28.
12. Prepared agenda items for June 12 Board of Directors meeting.
13. Coordinate and participated in the Special Meeting May 30 to develop a strategic plan
14. Prepared all accounts payable and financial reports.

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

Future Activity

1. Board Policies

CITY OF VISTA

FIRE DEPARTMENT

FIRE APPARATUS RIBBON-CUTTING CEREMONY

THURSDAY
JUNE 20, 2024
4 PM - 6 PM



Free
Event



All Ages
Welcome



Food &
Drinks

VISTA CIVIC CENTER

(Alta Vista Drive Parking Lot)

200 CIVIC CENTER DR
VISTA, CA 92084



Visit www.cityofvista.com/fire for more information.



STAFF REPORT

24-11

TO: BOARD OF DIRECTORS,
FROM: LEGAL SERVICES – AD HOC COMMITTEE
SUBJECT: APPOINTMENT OF ALVAREZ-GLASMAN & COLVIN TO
PROVIDE ATTORNEY SERVICES TO THE VISTA FIRE
PROTECTION DISTRICT
DATE: JUNE 7, 2024



RECOMMENDATION

Approve the attached agreement for legal services with Alvarez-Glasman & Colvin and authorize the President to sign.

BACKGROUND

At the January 31, 2024 Board Workshop, the board discussed the benefits of having a legal counsel that had in- depth knowledge of special districts and government law. That discussion led to the preparation of a Request For Qualifications (RFQ) for legal services that was presented to the Board at the March 13, 2024 meeting for approval to distribute. Following the Boards approval, the RFQ was distributed to directly to several firms and advertised through the CSDA website. All proposals were due by April 16, 2024.

The District received two proposals that were evaluated by an ad hoc subcommittee comprised of Directors Elliott and Fougner, in addition to Administrative Manager Rannals. Both firms were considered professionally qualified and were invited to participate in interviews.

Both firms had governmental experience, strong knowledge of public agency and municipal law including the Brown Act, Prop 218, and contracts. They had sufficient staff to provide support in a wide variety of specialty services, including experienced litigation teams.

Based on the information in the proposals and subsequent interviews, the subcommittee is pleased to recommend Alvarez-Glasman & Colvin to provide legal services to the District with Chris Cardinale serving as general counsel.

The complete contract is attached hereto. However, in summary form, the ad hoc committee is recommending to compensate Alvarez-Glasman & Colvin on an hourly basis, with a flat fee rate for attending all requested regular Board of Directors meetings. The compensation for the hourly services includes:

Hourly Rates	General Legal Services	Litigation/Special Matters
Partners	\$295	\$325
Associates	\$275	\$300
Law Clerks	\$150	\$150
Paralegals	\$100	\$100

FISCAL IMPACT

The Board's budget for 2023-24 has sufficient funds to cover all costs of legal services for the remainder of the fiscal year. Although, at this time, the Board has not taken any action on the 2024-25 budget, analysis of VFPD's financial position for the coming year shows that sufficient funds will be available to cover all legal costs, as well as all other operating costs of the District.

ATTACHMENT(S)

1. Legal Services Contract with Alvarez-Glasman & Colvin

AGREEMENT

FOR PROFESSIONAL SERVICES – GENERAL COUNSEL

VISTA FIRE PROTECTION DISTRICT

THIS AGREEMENT (“Agreement”) is entered into as of this 1st day of July 2024, by and between the VISTA FIRE PROTECTION DISTRICT, (“VFPD” or “District”), and ALVAREZ-GLASMAN & COLVIN, a private business organized and existing pursuant to California law (“Firm”). VFPD and Firm are herein referred to individually as a Party or jointly as Parties.

WHEREAS, VFPD desires to retain Firm to provide those legal services described in this Agreement, and has selected Firm and specifically the “Attorneys” identified herein based upon their extensive knowledge and experience in the field of public agency law, with such selection being made after a competitive selection process; and

WHEREAS, Firm desires to provide such legal services to VFPD, and represents that Firm, the Attorneys, and other personnel providing services to the VFPD under this Agreement have the requisite knowledge, experience, and expertise to do so.

NOW, THEREFORE, the Parties do hereby agree as follows:

- 1. APPOINTMENT OF GENERAL COUNSEL.** VFPD does hereby retain Firm, and Firm does hereby accept such retention, to provide those legal services described in the “Scope of Work” hereinbelow (the “Services”). CHRISTOPHER G. CARDINALE shall serve as General Counsel for the Vista Fire Protection District. ERIC SALBERT shall serve as Assistant General Counsel for the Vista Fire Protection District, and may perform such functions of the General Counsel as may, from time to time, be directed by the General Counsel and approved by the VFPD. Both the General Counsel and the Assistant General Counsel (jointly “Attorneys”), and any other personnel of Firm providing Services to the VFPD under this Agreement, shall, at all times and at Firm’s sole cost and expense, be fully qualified and licensed to practice law in the State of California and before all appropriate Federal courts and other bodies and tribunals.
- 2. SCOPE OF WORK.** The “Services” provided by Firm under this Agreement shall include, in addition to the legal services described in this Agreement, the services described in the Request for Proposals issued by the VFPD, dated March 14, 2024, and Firm’s response thereto, dated April 15, 2024, each of which is incorporated fully herein. The Services shall be divided into two (2) categories: (1) General Legal Services; and (2) Litigation/Special Matters.
 - A. General Legal Services.** General Legal Services shall include general and local government law matters that arise on a regular, day-to-day, or recurring basis, including, but is not limited to, the following as listed in the RFQ Scope of Service, and

other day-to-day matters that are substantially similar in complexity and time commitment:

- (1) Represent and advise the Board of Directors as the governing body and all District Officers in all matters of law pertaining to their offices.
- (2) Attend regular meetings of the Board of Directors and special meetings when required, and provide legal advice and opinions as requested by the Board of Directors, Administrative Manager, or Fire Chief.
- (3) To be promptly available for telephone consultation and to render written opinions on given issues related to District business in a timely manner.
 - a. To be familiar with the District's existing contracts, including its Agreement For Fire Suppression, etc. (the "Contract") with the City of Vista (the "City") and assist the District in preserving all of its rights under the Contract.
- (4) Approve the form and content of Board of Directors policies, District contracts and all performance bonds, certificates of insurance and like documents tendered to the District on a requested basis.
- (5) Prepare or review all Ordinances, Resolutions, Contracts, Agreements, Deeds, Leases, title reports, and all other legal documents as requested by the Administrative Manager or designee.
- (6) Provide recommendation and advice when requested by the Board of Directors pertaining to the retention of and employment of outside law specialists in complex and important matters in which the District may be involved.
- (7) Review citations for violations of District ordinances in accordance with criminal/civil law and procedures; prepare and try infractions, misdemeanors and ordinance violations as required and requested by the Board of Directors, Administrative Manager, or Fire Chief, except for services as otherwise currently provided under VFPD's contract with the City (e.g., weed abatement).
- (8) Prepare extended legal opinions of a complex nature as requested by the Board of Directors, Administrative Manager, Fire Chief, or designee.
- (9) Provide legal assistance and consultation to the Administrative Manager, Fire Chief or designee as requested on matters of property acquisition, eminent domain, property rights and property management, including cell sites, trespass, encroachment, lessor/lessee obligations and easements.

- (10) Consult with the Board of Administrative Manager, as appropriate, on personnel matters, labor relations matters, retirement, litigation, worker's compensation, and other matters concerning District business as requested (in matters that may not otherwise be covered by District agreements with other legal resources).
- (11) Oversee and manage the legal affairs of the District and ensure that the policies, programs and activities of the District and its employees and agents are conducted in compliance with all applicable law and that the best interests of the District are otherwise protected to the fullest extent possible.
- (12) Advise the District and Directors on operating within the limits of their liability pursuant to statute and case law, as well as maintaining insurance adequate for the foreseeable risks under terms and conditions most beneficial to them.

B. Litigation and Special Matters. Litigation and Special Matters shall include all other legal matters not listed under General Legal Services, including, but is not limited to, the following as listed in the RFQ Scope of Services, or any other matters that are substantially similar in complexity and time commitment:

- (1) Represent and appear for any District Officer and/or employee or any former District Officer and/or employee in legal proceedings in which any such officer or employer is entitled by law to representation furnished by the District.
- (2) Investigate all claims and complaints by or against the District and prepare civil cases and act as trial counsel as required and requested by the Board of Directors, Administrative Manager, or Fire Chief.
- (3) Litigation matters, court proceedings, administrative proceedings or hearings, and administrative enforcement matters
- (4) Complex real estate or development transactional matters
- (5) Work for which the District is reimbursed by a consultant or applicant for a project pending before the District.
- (6) Advise the District on preparing in advance for the possibility of Freedom of Information Act requests and assisting the District in managing all such requests.

3. COMPENSATION AND BILLING

General Legal Services / Litigation and Special Matters. Firm charges on an hourly basis for all time spent on behalf of VFPD, with the exception of travel to and attendance at all noticed public meetings of the Board which shall be billed at a flat rate of \$550 (reflecting the Parties' expectation that Board Meetings typically last approximately 2 hours).

Hourly Rates	General Legal Services	Litigation/Special Matters
Partners	\$295	\$325
Associates	\$275	\$300
Law Clerks	\$150	\$150
Paralegals	\$100	\$100

Reimbursable Expenses. Firm shall not be compensated or receive reimbursement for: word processing or computer services (including digital research charges); travel time to or from our Firm offices and VFPD offices; travel time from Firm offices to court appearances in San Diego County; or cell phone charges. Travel to or from other jurisdictions (outside of San Diego, Los Angeles, or Orange Counties) or off-site meetings shall be billed at ½ the hourly rate. Services rendered by other professionals and experts shall be billed to VFPD at cost. VFPD shall reimburse Firm for the actual cost of postage and out of pocket expenses, pre-approved travel that is not otherwise exempt by this paragraph, mileage at current IRS rate, facsimile cost not to exceed \$0.50 per page, and copy costs not to exceed \$0.25 per page.

Billing Statements. Firm shall submit a fully itemized monthly billing statement to VFPD on or about the first day of each month. VFPD shall review Firm's itemized monthly billing and approve payment of authorized charges to Firm as promptly as possible. Firm will keep time records in one-tenth hour (or six-minute) increments. VFPD agrees to pay Firm fees at the hourly rates set forth above. The rates will be fixed for the first two (2) years of the agreement, and will be subject to a CPI hourly rate adjustment on the third year. The CPI adjustment will be capped at six percent (6%).

4. TERM. This Agreement shall be effective as of July 1, 2024, and shall continue thereafter in full force and effect unless or until amended or terminated by the VFPD or Firm as provided herein.

5. RESPONSIBILITIES OF FIRM AND GENERAL COUNSEL. Firm agrees to provide legal services as to all matters as designated by VFPD. CHRISTOPHER G. CARDINALE, as the appointed General Counsel under this Agreement, shall process, coordinate, and direct as necessary all legal services hereunder in order to maximize the timeliness and usefulness of the delivery of such services, and shall be available, at reasonable times, to the Board of

Directors, Administrative Manager, Fire Chief, and persons designated thereby, in relationship to all legal services to be furnished hereunder. The Firm shall have CHRISTOPHER G. CARDINALE present at Board meetings and at other meetings and times as VFPD deems appropriate, provided that in the absence of CHRISTOPHER G. CARDINALE for reasonable vacations, illness or emergencies, ERIC SALBERT, GLORIA RAMIREZ, or another member from Firm, shall be assigned to represent VFPD.

6. INDEMNIFICATION. VFPD acknowledges Firm is being appointed as General Counsel pursuant to the authority of Health & Safety Code section 13861(e) and has the authority of that office. Accordingly, the VFPD is responsible pursuant to Government Code Section 825 for providing a defense for the General Counsel for actions within the scope of its engagement hereunder. Therefore, VFPD agrees to undertake its statutory duty and indemnify Firm, its officers, employees and agents against and will hold and save each of them harmless from, any and all claims or liabilities that may be asserted or claims by any person, firm or entity arising out of or in connection with the work, operations or activities of Firm within the course and scope of its employment hereunder, but nothing herein shall require VFPD to indemnify Firm for liability arising from its own negligence. In connection herewith:

- (a) VFPD will promptly provide a defense and pay any judgment rendered against the VFPD, its officers, agency, or employees for any such claims or liabilities arising solely out of or in connection with such work, operations, or activities of VFPD hereunder;
- (b) In the event Firm, its officers, agents or employees is made a party to any action or proceeding filed or prosecuted against VFPD for such damages or other claims solely arising out of or in connection with the work operation or activities of VFPD hereunder, VFPD agrees to pay to Firm, its officers, agents or employees any and all reasonable costs and expenses incurred by attorney, its officers, agents or employees in such action or proceeding, including but not limited to, legal costs and attorneys' fees.

7. USE OF OTHER FIRMS. In order to properly and effectively protect the best interests of VFPD in specialized areas of the law, Firm shall have the right to recommend that VFPD retain and assign certain specialized legal matters to special counsel (law firms or attorneys), subject to the Board of Directors' or Administrative Manager's approval, as applicable.

8. INDEPENDENT CONTRACTOR AND HOLD HARMLESS. It is agreed that Firm shall serve as an independent contractor and not as an employee of VFPD. Firm agrees to hold

harmless and indemnify VFPD for any claims, losses, liens, demands and causes of action for Firm's negligent or tortious conduct while serving as General Counsel. It is further agreed that VFPD is not the exclusive client of Firm, and Firm shall have the right to serve as the attorneys for other clients.

- 9. INSURANCE.** Firm warrants and represents that it is covered by a policy of professional liability insurance, insuring VFPD as a client, in an amount not less than \$3,000,000 per occurrence and \$6,000,000 aggregate Firm.
- 10. EVALUATION OF PERFORMANCE.** VFPD and Firm shall establish a system to monitor and evaluate the performance, timeliness of services, and other issues relative to the terms of this Agreement. Performance evaluations shall be conducted on an annual basis during the first quarter of each year of this Agreement.
- 11. CONFLICTS.** Firm states that it represents other public agencies, but there are no matters currently within the knowledge of the Firm which would require the execution of a conflict waiver from any of its clients. Further, Firm states that if any conflicts arise during the performance of this Agreement, Firm will notify the VFPD. Upon any conflict identified by the VFPD or Firm which requires the Firm to not serve as legal counsel for the VFPD for that particular matter, the Firm shall provide written notice to the VFPD and either recuse itself from providing attorney services or obtain the required waiver(s) of such conflict from the VFPD or other parties as required by the State Bar Rules of Professional Conduct. To avoid any misunderstanding, in the event of any such conflict between the District and another client which engages the Firm after the date of this Agreement, the Firm shall not continue representing said client in any matter adverse to the District. Firm and each of its members shall at all times comply with the statutes, rules and regulations governing the conduct of attorneys as required by the State Bar Professional Rules of Conflict.
- 12. GOVERNING LAW AND VENUE.** The terms and conditions of this Agreement shall be governed by the laws of the State of California, without regard to conflict of laws principles. Any action or proceeding brought by any Party against any other Party arising out of or related to this Agreement shall be commenced exclusively in the North County Branch of San Diego County Superior Court.
- 13.** In the event of any dispute related to the Firm's fees, the District has the right, but not the obligation, to elect arbitration pursuant to the fee arbitration procedures of the State Bar of California, as set forth in California Business & Professions Code §§6200 - 6206. Those procedures permit trial after arbitration, unless the parties agree in writing, after the dispute has arisen, to be bound by the arbitration award. If, after receiving a notice of client's right to arbitrate, Client does not elect to proceed under the State Bar fee arbitration procedures

and files a request for fee arbitration within thirty (30) days, any dispute over fees, charges or expenses will be subject to judicial action in accordance with the Venue stated in this Agreement.

14. ATTORNEYS' FEES. If either Party commences any legal action or proceeding to enforce, interpret or construe this Agreement, each party agrees to bear its own attorney's fees.

15. TERMINATION OF SERVICES. VFPD may terminate Firm's services at any time upon majority vote of the Board and notice to Firm. After receiving such notice, Firm will cease providing services. Firm will cooperate with VFPD in the orderly transfer of all related files and records to VFPD's new counsel. The firm may terminate its services at any time with VFPD's consent or for good cause. Good cause exists if (a) any statement is not paid within sixty (60) days of its date; (b) VFPD fails to meet any other obligation under this Agreement and continues in that failure for fifteen (15) days after written notice to the VFPD; (c) VFPD misrepresented or failed to disclose material facts to Firm, refused to cooperate with Firm, refused to follow Firm's advice on a material matter that has material, adverse consequences for the Firm, or otherwise made its representation unreasonably difficult; or (d) any other circumstance exists in which ethical rules of the legal profession mandate or permit termination, including situations where a conflict of interest arises. If Firm terminates its services, VFPD agrees to execute a substitution of attorney promptly and otherwise cooperate in effecting that termination. Termination of Firm's services, whether by VFPD or by Firm, will not relieve VFPD of the obligation to pay for services rendered and costs incurred before Firm's services formally ceased.

16. DISCLAIMER OF NO GUARANTEE OF OUTCOME AND ESTIMATES. Nothing in this Agreement and nothing in Firm's statements to the VFPD will be construed as a promise or guarantee about the outcome of any matter covered under this Agreement. The Firm makes no such promises or guarantees. The Firm's comments about any matter covered by this Agreement are the expressions of opinions only. Any estimates of fees given by the Firm are not guaranteed. Actual fees may vary from estimates given.

17. ENTIRE AGREEMENT. This Agreement for legal services contains Firm's entire Agreement about our representation. Any modifications or additions to this Agreement must be made in writing and authorized by the District in accordance with a noticed action.

18. NOTICES. All notices pertaining to this Agreement shall be in writing and addressed as follows:

If to Firm: Christopher G. Cardinale
ALVAREZ-GLASMAN & COLVIN
13181 Crossroads Parkway North, Suite 400 West Tower
Industry, CA 91746

If to VFPD: Attention: Karlana Rannals, Administrative Manager
Vista Fire Protection District
450 South Melrose Drive
Vista, CA 92081-6664

IN WITNESS WHEREOF, this Agreement is signed and entered into by the parties hereto on this ____ day of _____, 2024.

VISTA FIRE PROTECTION DISTRICT

ALVAREZ-GLASMAN & COLVIN

By: James F. Elliott
Its: President, Board of Directors

By: Christopher G. Cardinale
Its: Senior Partner

By: Arnold M. Alvarez-Glasman
Its: Managing Member / Owner

STAFF REPORT

24-12

TO: BOARD OF DIRECTORS
FROM: KARLENA RANNALS, ADMINISTRATIVE MANAGER
SUBJECT: COLLECTION OF DELINQUENT 2023 WEED ABATEMENT CHARGES
DATE: JUNE 7, 2024



RECOMMENDATION

Staff recommends the Board adopt Resolution No. 2024-04 and authorize the administrative staff to deliver the *Weed Abatement Special Assessment* list of non-compliant parcels to the County of San Diego on or before the County's deadline of August 10, 2024.

BACKGROUND

Ordinance 18 of the Vista Fire Protection District dated June 23, 2003, authorizes the Fire Department to declare overgrown weeds and brush a public nuisance if they constitute a fire hazard to buildings, or other property. As required by the ordinance, notices to clear premises that were deemed nuisances were sent to regular mail addressed to the property owner or person in charge and control of the property at the address shown on the most recently available assessment roll. Notices were sent to owners in April 2023, with follow-up inspections beginning June 2023.

Most parcels were cleared by the owners or person(s) in charge. The remaining parcels were cleared by a contractor hired by the City on behalf of the District. Following the abatement's completion, invoices for the contractor's work and the administrative fees were sent to the property owners.

The parcels and the amounts to be collected, listed in Exhibit 1 represent the delinquent charges as of May 31, 2024. The total outstanding balance is \$8,763.01. The number of parcels and collection amounts may change before the list is submitted to the County of San Diego on or before August 10, 2024, if payments are received.

The list of non-compliant property owners will be publicly posted a minimum of (3) three days prior to the Board of Directors meeting on Wednesday, June 12, 2024. In addition, the Notice for a Public Hearing was published on May 31, 2024, 10 days in advance of the scheduled public hearing. Property owners who fail to pay by July 31, 2024 will remain on the list, which will be delivered to the County of San Diego no later than August 10, 2024 (deadline).

FISCAL IMPACT

The total amount to be recovered via the tax roll is \$8,763.01. Costs recovered will be collected by the County of San Diego and deposited into the Weed Abatement Fund, which is a special account held at the County of San Diego.

Attachments

Weed Abatement Special Assessment List
Affidavit of Publication

Vista Fire Protection District Weed Abatement Special Assessment List

To be sent to the County of San Diego as a special assessment on property taxes unless paid by **July 31, 2024.**

PARCEL NUMBER	COST TO ABATE	ADMINISTRATIVE FEE	TOTAL
181-162-14-00	4,107.30	940.00	\$5,047.30
170-161-62-00	2,775.70	940.00	\$3,715.71
			\$8,763.01

POSTED: June 7, 2024



Karlana Rannals
Board Clerk

San Diego Union-Tribune (Daily)
600 B Street, Suite 901
San Diego, California 92101
(866) 411-4140

Vista Fire Protection District
450 S. Melrose Dr., Suite 105
Vista, California 92081

FILE NO. 0011671780

PROOF OF PUBLICATION

STATE OF CALIFORNIA
County of San Diego

The Undersigned, declares under penalty of perjury under the laws of the State of California: That he/she is the resident of the County of San Diego. That he/she is and at all times herein mentioned was a citizen of the United States, over the age of twenty-one years, and that he/she is not a party to, nor interested in the above-entitled matter; that he/she is chief clerk for the publisher of

San Diego Union-Tribune (Daily)

a newspaper of general circulation, printed and published Daily in the City of San Diego, County of San Diego, and which newspaper is published for the dissemination of local news and intelligence of a general character, and which newspaper at all the times herein mentioned had and still has a bona fide subscription list of paying subscribers, and which newspaper has been established, printed and published at regular intervals in the said City of San Diego, County of San Diego, for a period exceeding one year next preceding the date of publication of the notice hereinafter referred to, and which newspaper is not devoted to nor published for the interests, entertainment or instruction of a particular class, profession, trade, calling, race, or denomination, or any number of same; that the notice of which the annexed is a printed copy, has been published in said newspaper in accordance with the instruction of the person(s) requesting publication, and not in any supplement thereof on the following dates, to-wit:

05/31/2024

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct..

Executed at San Diego, California,
this 31st day of May, 2024.



Signature

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that a public hearing will be held by the Board of Directors of the Vista Fire Protection District for Collection of Delinquent Weed Abatement Charges for parcel(s) 181-162-14-00: 1540 Cleveland Trail, Vista CA and 170-161-62-00: 2918 Fairview Dr, Vista CA.

The hearing is to be held on Wednesday, June 12, 2024 at 1:00 p.m. in the SmartSpace Conference Room at the office of the Vista FPD located at 450 S. Melrose Dr. Vista. CA 92084

The Board of Directors will accept all comments, oral and written. Written comments may be mailed to the administrative office or emailed to krannals@vistafpd.org. If you have any questions regarding this matter, you are encouraged to contact the District's Board Clerk at 760-688-7588.

KARLENA RANNALS
Board Clerk, VFPD
San Diego Union-Tribune
Published: 5/31/24

RESOLUTION NO. 2024-04

A RESOLUTION OF THE VISTA FIRE PROTECTION DISTRICT APPROVING AND CONFIRMING A REPORT AND ACCOUNT FOR ABATEMENT OF WEEDS, SHRUBS, DEAD TREES, AND WASTE MATTER FOR FISCAL YEAR 2022/23, AND ORDERING THE ASSESSMENT OF UNPAID CHARGES

The Vista Fire Protection District Board of Directors does resolve as follows:

1. **Findings.** The Vista Fire Protection District hereby finds and declares the following:
 - A. Ordinance 18 of the Vista Fire Protection District dated June 23, 2003 provides that all weeds, dry grasses, dead shrubs, dead trees, rubbish, or any material growing upon private property are deemed to be a public nuisance and may be abated by the Vista Fire Protection District ("District") at the property owner's expense if, after receipt of notice, the property owner fails to abate the public nuisance.
 - B. Ordinance 18 authorizes the District, after receipt of a report of weed abatement costs and a public hearing thereon, to impose liens on the properties for the cost of the abatement that are delinquent.
 - C. On June 12, 2024, the required Report of Proceedings and Account of Costs (Fiscal Year 2022/23) with respect to the abatement of such items constituting a public nuisance was filed with the City Clerk of the City of Vista and the Vista Fire Protection District.
 - D. Notices in proper form were duly served as required by Ordinance 18, with respect to all the parcels contained in Report of Proceedings and Account of Costs, and no appeals as to any affected parcel has been filed as provided for in Ordinance 18, of the Vista Fire Protection District.
 - E. The public nuisance formerly existing upon said parcels has not been duly abated and the City and District has incurred costs in accomplishing such abatement.
 - F. The required Report of Proceedings and an Account of Costs incurred, which is on file in the City Clerk's Office, has been duly posted and noticed and the hearing on such proceedings and costs duly noticed, called, held and conducted on June 12, 2024, pursuant to Ordinance 18, and an opportunity afforded each owner of land or other interested person whose parcel was affected by such report to present a written or oral protest or objection to such report and account at said hearing.
 - G. The Board of Directors of the Vista Fire Protection District considered all protests and objections to the report.
 - H. The Board of Directors of the Vista Fire Protection District, after such hearing duly noticed, held, and conducted, finds, and declares that said Report of Proceedings and Account of Costs is correct and should be approved and confirmed in all respects, and the amounts contained therein should be assessed to and shall become liens upon the respective parcels of land as they are shown on the last available assessment roll.
2. **Action.**
 - A. The Board of Directors hereby confirms and approves the 2022/23 Report of Proceedings and Account of Costs, a copy of which is on file in the City of Vista City Clerk's Office, in all respects and with the Vista Fire Protection District.
 - B. The Board of Directors of the Vista Fire Protection District does hereby determine that the weeds, grasses, dead shrubs, and waste matter upon said premises have existed at all times herein and all times have constituted a public nuisance requiring abatement as provided in said Ordinance 18.
 - C. It is ordered that the amounts and costs of abatement as set forth in the Report of Proceedings and Account of Cost, opposite each respective parcel where abatement was required, are hereby assessed to and made liens upon the respective lots, premises, or parcels referred to therein and such respective lots, premises, or parcels referred to therein and such respective amounts to and are made liens upon each respectable parcel of land as such are shown upon the last available roll of San Diego County.

D. The District Clerk is ordered to file a certified copy of this Resolution, together with the Report of Proceedings and Account of Costs attached thereto, with the County Auditor of the County of San Diego prior to August 10, 2024. Pursuant to California Government Code Section 39580 through 39586 inclusive and the Vista Fire Protection District Ordinance 18, the County Auditor shall enter each assessment as set forth in the Report of Proceedings and Account of Costs, attached hereto, on the County Tax Roll opposite the parcel of land referred to. The amount of the assessment shall be collected at the same time and in the manner of ordinary ad valorem taxes; and if delinquent, the amount is subject to the same penalties and procedures of foreclosure and sale as provided for ordinary taxes.

3. Adoption. This resolution has been adopted at a meeting of the Board of Directors of the Vista Fire Protection District held on June 12, 2024, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Karlana Rannals
Board Clerk

James F. Elliott
President

Exhibit A

**VISTA FIRE PROTECTION DISTRICT
FISCAL YEAR 2022/2023
REPORT OF PROCEEDINGS AND ACCOUNT OF COSTS**

**WEED ABATEMENT TAX LIENS
2024/25 Assessment**

Special Assessment	APN	Property Cleared Address	Property Owner
\$5,047.30	181-162-14-00	1540 Cleveland Trail	Sherry L Coddington
\$3,715.70	170161-62-00	2918 Fairview Dr.	George Edgar & Deborah L. Thomas
\$8,760.00	Total		

STAFF REPORT

24-13

TO: BOARD OF DIRECTORS
FROM: KARLENA RANNALS, ADMINISTRATIVE MANAGER
SUBJECT: FY25 PRELIMINARY BUDGET
DATE: JUNE 7, 2024



RECOMMENDATION

Staff recommends the following action:

1. Approve the FY25 Preliminary Budget
2. Set a Public Hearing Date for the Final Operating Budget
3. Provide additional budget development direction to staff.

BACKGROUND

The Board adopted the FY24 Operating Budget (\$4,210,360) on September 20, 2023 anticipating \$252,110 in net operating revenues. The Board, since the final budget adoption, has amended the budget by \$84,968.30, reducing the net operating revenues to \$167,141.70. The following table is the listing of board actions/requests:

Authority	Description	Meeting Date	Amount
Resolution 2023-09	Approved Budget	20-Sep-23	<u>252,110</u>
SR-24-04	Strategic Plan Consultant	14-Feb-24	\$ 12,500.00
SR-24-08	Temporary Employees - Fire Inspectors	17-Apr-24	\$ 72,468.30
	Total Authorized		\$ 84,968.30
	Adjusted Net Operating Before Capital		\$ <u>167,141.70</u>

In preparing the FY25 Budget, staff reclassified several accounts and/or categories to account for the current financial needs of the District. The FY25 Preliminary Budget delivered includes a budget narrative explaining the revenue and expenses in detail.

The Net Operating Revenues before Capital for FY25 is estimated at \$203,057. Staff expects to further refine this number between the approval of the preliminary budget and final approval anticipated at the September meeting.

In addition to the General Fund Preliminary Budget, staff have included a preliminary budget for the Fire Mitigation Fund. Staff expects to reduce the funds significantly, as the design/build for the reconstruction of Fire Station No. 3 is anticipated in the calendar year 2025; however, this could change between the preliminary and final as more information is available.

Staff will provide a detailed overview of the proposed budget and can answer any questions from board members.

FY25

Preliminary Budget



Vista Fire Protection District

Board of Directors

James F. Elliott
President

John Ploetz
Vice President

Robert Fougner
Director

Daniel Gomez
Director

Read Miller
Director

Staff

Karlana Rannals
Administrative Manager

Gerard Washington
Fire Chief

6/12/2024

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

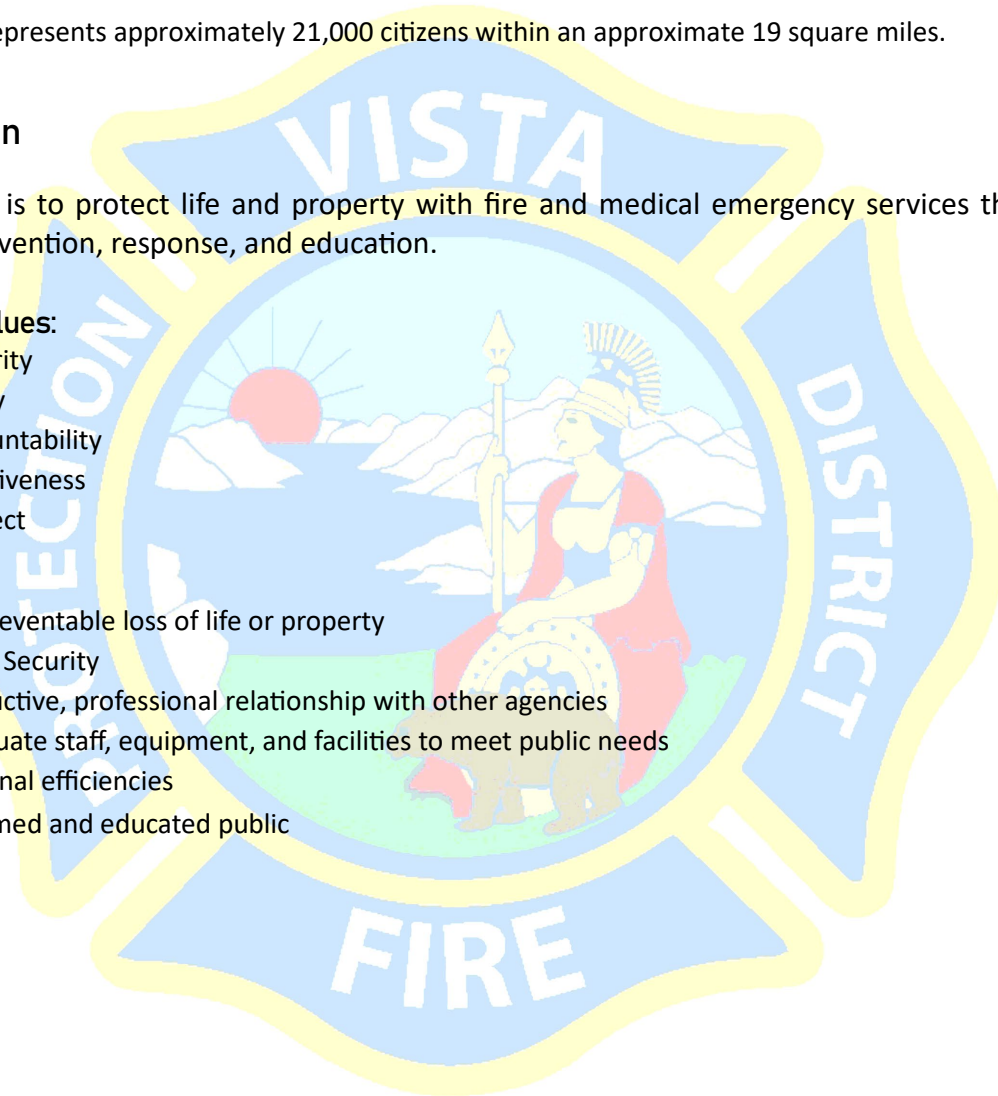
Our mission is to protect life and property with fire and medical emergency services through effective prevention, response, and education.

Our Core Values:

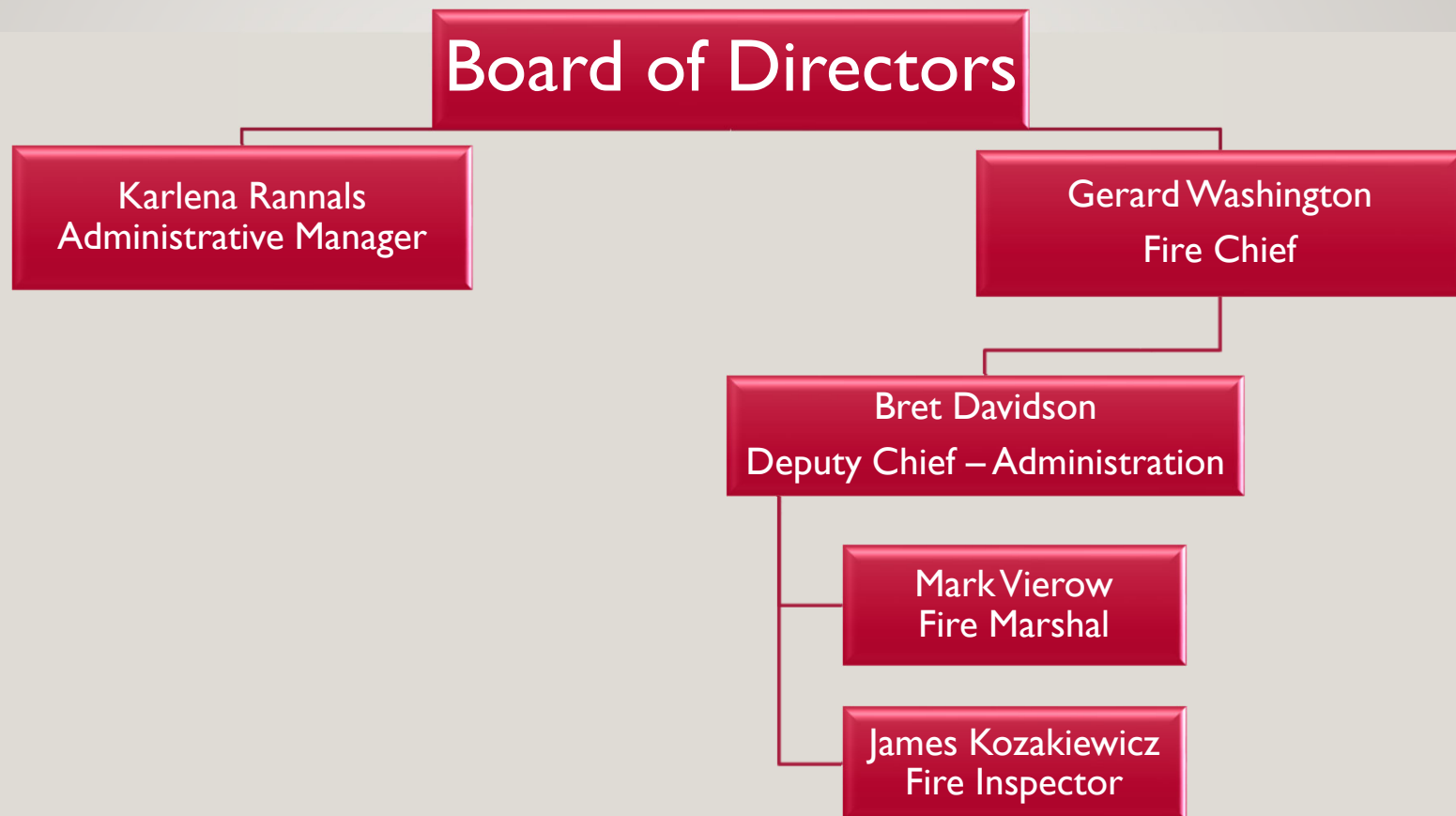
- Integrity
- Safety
- Accountability
- Effectiveness
- Respect

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



VISTA FIRE PROTECTION DISTRICT



VISTA FIRE PROTECTION DISTRICT

PRELIMINARY BUDGET - FY25



June 2024

The Fire District’s proposed FY25 Operating Budget is submitted to the Board of Directors for its review and consideration. The annual budget serves as a foundation and is a valuable tool to set priorities that align with the District’s mission and vision for Vista Fire Protection District over the next year. This financial plan for the new fiscal year proposes the necessary revenue and expenditures, while continuing to provide the highest level of emergency response, fire prevention, and administrative services.

Overview

In evaluating the FY25 budget, the projected total unaudited operating revenue decreased 6.3% as compared to FY24 unaudited revenue (*Figure 1*).

Revenue	FY24 Budget	FY24 Est.	FY25 Budget	BGT vs. Act. - %
Taxes & Assessments	4,535	4,550	4,550	0.0%
Interest	223	382	260	-31.9%
Grant	192	193	-	-100.0%
All Other	30	63	50	-21.2%
Total Revenue	4,980	5,189	4,861	-6.3%

Figure 1

The projected FY25 operating expenditures, compared to the FY24 estimate (*unaudited*) costs, decreased approximately 1.4%. (*Figure 2*).

Expenditures	FY24 Budget	FY24 Est.	FY25 Budget	BGT vs. Act. - %	BGT vs. Act. - \$
Fire/EMS Services	4,082	4,095	4,095	0.0%	-
Fire Prevention	86	72	86	19.3%	14
Grant	197	196	3	-98.7%	(193)
Salaries & Benefits	150	143	149	4.4%	6
Service, Supplies, PY	280	199	307	54.6%	108
Depreciation	18	18	18	0.0%	-
Total Operating Expense	4,813	4,722	4,658	-1.4%	(65)
Operating Surplus (Deficit)	167	467	203	-56.5%	(264)
Other Projects	-	-	-	0.0%	-
Total Expense (inc. Projects)	4,813	4,722	4,658	-1.4%	(66)

Figure 2

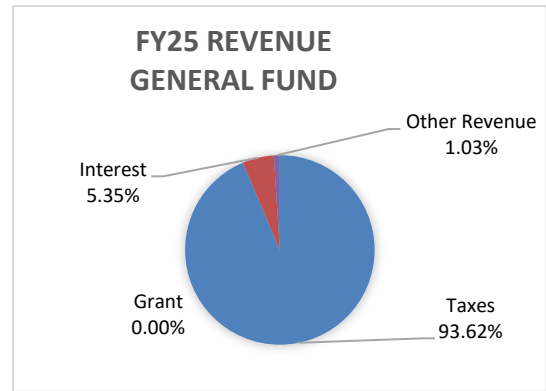
FY25 property tax represents the largest revenue category at approximately 93.6% of the General Fund’s total revenue, or approximately \$4,550 million. As a category, the tax revenue is projected to be flat due to the Mar Vista De-annexation from the District. The District’s assessed valuation (AV) annual report from the County of San Diego is expected in mid-July.

The FY25 general fund revenues (all) are projected at \$4,860,616. The variation between FY24 (Est.) and FY25 decreased by 6.3%. The following summary of revenue changes is between FY25 **Budget** and the FY24 **Estimate (Unaudited)**:

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

Revenue – \$4,860,616

- **Taxes & Assessments** – the 1% AB8 tax revenue is estimated to be flat. Currently no growth in tax revenue is planned.
- **Grant** – \$0: the District was awarded and received \$193,400 in funds from the America Rescue Plan Act (ARPA), which is committed to the reconstruction of Fire Station 3. There is no grant revenue anticipated during FY25.
- **Other Income** – The District received a total of \$12,325 in one-time revenue in FY24 because of a reduced invoice paid in FY23. FY25 does not anticipate any projected “Other Income”.
- **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** – The interest earned on the District’s portfolio increased significantly over the planned budget. This revenue is tied directly to the current market rates. The plan for FY25 is very conservative and may exceed the budget plan.



In addition to these general funds, the District collected for FY24 \$172,915 in restricted Fire Mitigation Fees (FMF), including interest. The total FMF expected for FY25 is \$129,385, a 25% decrease.

Operating Expenditures -

The following is a summary of expenditure changes between the *FY24 Est. (Unaudited) Expenditures* and the proposed *FY25 Preliminary Budget*:

Fire EMS Services – \$4,095,433

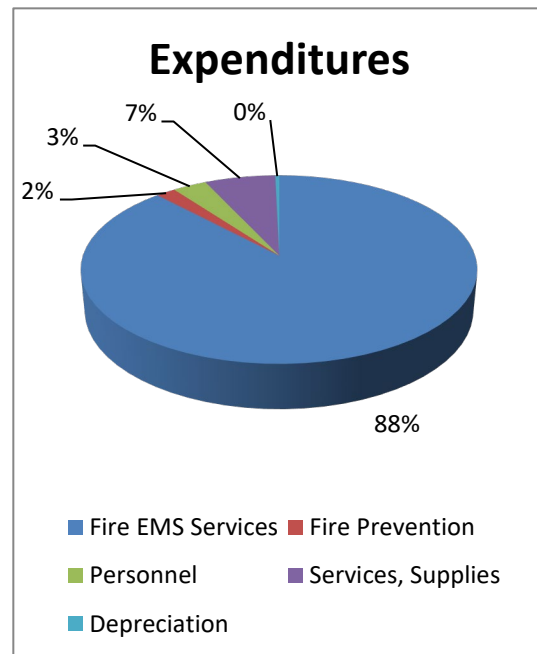
Per the contract between the City of Vista and Vista Fire Protection District approved in 2010, the District agrees to contribute 90% of its operating revenues, minus interest, for fire emergency/EMS, fire prevention and administrative services. If the estimated tax revenue increases, the cost will also increase.

Fire Inspector Services – \$81,120

Effective July 1, 2024 the 8th Supplemental Amendment was approved to increase the cost share for additional services of a Fire Inspector. In FY25, the maximum cost will cap at \$6,760 per month. This amendment will continue through June 30, 2025.

Personnel & Benefits – \$148,305

The District employs one part-time Administrative Manager and compensates the elected officials \$100 per board meeting (regular and special). The District is considering the employment of a Community Outreach Coordinator to enhance public education and pursue grants. \$75,000 in compensation is a placeholder for such a position, if approved.



Service, Supplies, and Prior Year – \$307,181

The FY25 Service, Supplies and Prior Year categories decreased 22% over FY24. Detailed highlights include:

- Administrative \$84,300 – Expenses included in this category include Administration (Misc.) - \$500; Board Expense - \$1,000; Audit - \$8,600; Dues - \$1700; Legal - \$40,000; Legal Notices - \$5000; LAFCO - \$2,500; and Election Services - \$25,000.
- Apparel \$2,000 – this category added in FY24 will authorize the purchase of logo wear for staff and board members.
- Computer/Software \$6,000 – This category will fund the purchase of laptops for board members and any related software.
- Contract Services \$20,000 – The board authorized the services of the Fire Stats consultant in FY24 to develop a quarterly report regarding emergency response time. In addition, the District also contracted with FireStats to develop a strategic plan. \$10,000 was budgeted for payment the balance of the contract.
- Fees - \$59,600 – This category includes Investment Fees - \$8,600; Payroll Processing Service - \$1,600; and the County of San Diego Administrative Costs \$49,200.
- Fire Prevention - \$86,120 – This category includes Community Outreach/Public Education - \$5,000; Fire Inspector Additional Services - \$81,120.
- Hydrant Maintenance - \$32,761 – expect the cost to remain the same.
- Information Technology - \$11,280 – This category includes costs for Website - \$1,000; Email Subscription - \$1,650; Zoom - \$160; Accounting Software - \$1,000; Domain Registration - \$150; Computer Maintenance - \$2,300. In addition, the Board authorized in FY23 \$5,000 for a website refresh, therefore, this expense is being re-budgeted.
- Insurance \$5,027 – this increase represents the full year of coverage, as staff has changed the renewal cycle to July 1. Comparing FY23 expense (the last year of the 12-month period), the increase is 1.6% for FY25.
- Maintenance & Repair – Other - \$32,016 – This category includes Emergency Access Roads – Maintenance - \$27,016; Emergency Access Road Repair - \$5,000
- Meeting/Meals - \$1,500 –this category covers CSDA Chapter Dinner meetings and other meal expenses while performing duties within the position(s).
- Miscellaneous - \$1,750 – this category includes mileage and miscellaneous expenses.
- Office Rental - \$10,763 – this category covers the office space rental, and an expected rate increase (TBD) in November 2024.
- Supplies - \$3,150 – this category includes Signage - \$500; Postage - \$150; Office Supplies - \$2,000; Misc Supplies - \$500.
- Training/Education - \$27,000 – This category includes Professional Development – Staff - \$5,000; Mandatory Training Board/Staff - \$2,000; and Conference – Board/Staff - \$20,000.
- Repair & Upgrades - \$0 – This category is being eliminated and expenses have been reclassified.
- Weed Abatement - \$8,7630 – this new account will reimburse the City of Vista for costs to abate properties located in the district. The District will recover the costs by placing a special assessment on the property tax bill.

Grant - \$2,700

In FY24, the Fire District was awarded \$193,40000 in funds from the American Rescue Plan Act (ARPA) which has been remitted to the City of Vista for the reconstruction of Fire Station 3. The amount budgeted is the remainder of the original \$5,000 grant to the Fire Safe Council of Vista.

Depreciation - \$17,619

The District did not add any capital expenditures during the FY24 year; therefore, the schedule for FY25 will remain the same.

Cash Assets

The District's unaudited cash assets estimated at June 30, 2024 is \$13.4 million (General Fund); and \$399,001 (Fire Mitigation Fund). *Note: the above amounts do not include the Fair Market Value adjustments.* The City of Vista has in trust an additional \$452,766 in Fire Mitigation Funds committed for the reconstruction of Fire Station 3.

Budget Summary

The District FY25 Revenue has a moderate decrease; the FY25 planned expenditures are lower than the FY24 expenses; and the proposed budget aligns with the mission of the District. The FY25 Preliminary Budget presents a structurally balanced and financially prudent roadmap for the next fiscal year. This budget will enable the District to continue to maintain high quality fire and emergency response services, while continuing to place a priority on the health and safety of the public. District personnel are also committed to good financial stewardship through efficient operational and budget management processes, including cutting costs whenever possible to do so.

**Vista Fire Protection District
FY25 - Preliminary Budget**

General Fund

Budget Category (Revenue)	FY22 Actual	FY23 Actual	FY24	FY24 Est.	FY25	% Change
Fees <i>Total</i>	28,569	30,243	30,000	51,000	50,000	-2.0%
Grant	-	-	192,000	193,400	-	-100.0%
Interest <i>Total</i>	88,485	267,440	222,984	382,037	260,134	-31.9%
Other Income <i>Total</i>	149	343,376	-	12,325	-	-100.0%
Tax Revenue	4,002,668	4,288,458	4,535,106	4,550,482	4,550,482	0.0%
Other Tax Revenue <i>Total</i>	-	-	-	98	-	
Grand Total Revenue	<u>4,119,871</u>	<u>4,929,517</u>	<u>4,980,090</u>	<u>5,189,342</u>	<u>4,860,616</u>	<u>-6.3%</u>
Budget Category (Expenses)	FY22 Actual	FY23 Actual	FY24	FY24 Est.	FY25	% Change
Administrative	70,825	33,706	57,100	33,706	84,300	150.1%
Apparel	-	-	2,000	-	2,000	0.0%
Computer/Software	-	-	5,000	1,590	6,000	277.4%
Contract Services	48,625	23,813	24,500	19,235	20,000	4.0%
Fees	51,082	52,331	57,300	56,112	59,600	6.2%
Fire Prevention	58,674	65,036	86,000	72,199	86,120	19.3%
Fire/EMS Services	3,543,719	3,820,131	4,081,600	4,095,433	4,095,433	0.0%
FMF Expenses	-	-	-	-	-	0.0%
Grant	-	-	197,000	195,700	2,700	-98.6%
Hydrant Maintenance	24,763	31,449	33,383	32,571	33,383	2.5%
Information Technology	1,223	2,310	10,500	4,146	11,280	172.1%
Insurance	6,437	4,949	3,727	4,242	5,277	24.4%
Maintenance & Repair	1,207	27,488	38,500	31,196	32,016	2.6%
Meeting/Meals	-	-	1,500	1,204	1,500	24.6%
Miscellaneous	-	4,703	2,000	568	1,750	208.2%
Office Rental	-	6,400	10,200	9,900	10,763	8.7%
Personnel	22,649	64,501	149,768	141,971	148,305	4.5%
Personnel-Employee Benefit(s)	-	599	600	600	600	0.0%
Repair & Upgrades	33,423	-	6,000	-	-	0.0%
Sale of Assets	-	26,025	-	-	-	0.0%
Special Projects	51,500	-	-	-	-	0.0%
Supplies	-	2,773	3,150	576	3,150	446.5%
Taxes	4,464	3,223	-	-	-	0.0%
Training/Education	-	4,015	25,500	3,524	27,000	666.2%
Weed Abatement	-	-	-	-	8,763	0.0%
PY Expenses	-	22,268	-	-	-	0.0%
Expenditure(s) Total	<u>3,918,591</u>	<u>4,195,720</u>	<u>4,795,329</u>	<u>4,704,473</u>	<u>4,639,940</u>	<u>-1.4%</u>
Revenue vs. Expenditure	201,279	733,797	184,761	484,869	220,676	-54.5%
Depreciation <i>Total</i>	19,691	22,012	17,619	17,619	17,619	0.0%
Grand Total Expenditures	<u>3,938,282</u>	<u>4,217,732</u>	<u>4,812,948</u>	<u>4,722,092</u>	<u>4,657,559</u>	<u>-1.4%</u>
Net Income before Capital	<u>181,588</u>	<u>711,785</u>	<u>167,142</u>	<u>467,250</u>	<u>203,057</u>	<u>-56.5%</u>

Vista Fire Protection District
FY25 - Preliminary Budget

FMF Fund

Budget Category (Revenue)	FY22 Actual	FY23 Actual	FY24	FY24 Est.	FY25	% Change
Fees Total	83,217	113,591	98,404	161,348	119,385	-26%
Grant						
Interest Total	526	4,986	-	11,568	10,000	-14%
Other Income Total						
Tax Revenue						
Other Tax Revenue Total						
Grand Total Revenue	<u>83,742</u>	<u>118,576</u>	<u>98,404</u>	<u>172,915</u>	<u>129,385</u>	-25%
Budget Category (Expenses)	FY22 Actual	FY23 Actual	FY24	FY24 Est.	FY25	% Change
Administrative						
Apparel						
Computer/Software						
Contract Services						
Fees						
Fire Prevention						
Fire/EMS Services						
FMF Expenses	74,895		-		558,386	
Grant						
Hydrant Maintenance						
Information Technology						
Insurance						
Maintenance & Repair						
Meeting/Meals						
Miscellaneous						
Office Rental						
Personnel						
Personnel-Employee Benefit(s)						
Repair & Upgrades						
Sale of Assets						
Special Projects						
Supplies						
Taxes						
Training/Education	-	-	-	-	-	-
Weed Abatement						
PY Expenses						
Expenditure(s) Total	<u>74,895</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>558,386</u>	<u>-100.0%</u>
Revenue vs. Expenditure						
Depreciation Total						
Grand Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>74,895</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>558,386</u>	<u>-</u>
Net Income before Capital	<u>8,847</u>	<u>118,576</u>	<u>98,404</u>	<u>172,915</u>	<u>(429,001)</u>	<u>1240.3%</u>

**VISTA FIRE PROTECTION DISTRICT (FY)
Combined Balance Sheet - Comparison
June 30, 2023 vs. May 31, 2024 (Est.)**

GENERAL FUND			FIRE MITIGATION FUND			Grand Total	
ASSETS	Jun 30, 23	Jun 30, 24	ASSETS	Jun 30, 23	Jun 30, 24	Jun 30, 23	Jun 30, 24
	Actual	Est.		Actual	Est.	Actual	Est.
ASSETS			ASSETS				
Current Assets			Current Assets			TOTAL	TOTAL
Checking/Savings			Checking/Savings				
103 · Wells Fargo Checking	53,231.26	67,477.66				53,231.26	67,477.66
104 · SDCO Investment Pool	5,802,837.71	2,754,944.38	106 · Cash in Treasury Fire Mitigation	224,489.25	395,780.87	6,027,326.96	3,150,725.25
104-01 · SDCO Investment Pool FMV	-298,480.26	-298,480.26	106-01 · Cash in Treasury Fire Mitigation FMV	-13,146.86	0.00	(311,627.12)	(298,480.26)
109 · Investment - LAIF	918,216.79	448,350.77		0	0	918,216.79	448,350.77
109-01 · Investment - LAIF FMV	-14,040.05	-14,040.05		0	0	(14,040.05)	(14,040.05)
111 · California Asset Management Pro	255,528.15	268,741.93				255,528.15	268,741.93
112-California CLASS	0.00	4,890,769.25				0.00	4,890,769.25
Total Checking/Savings	6,717,293.60	8,117,763.68	Total Checking/Savings	211,342.39	395,780.87	6,928,635.99	8,513,544.55
Accounts Receivable			Accounts Receivable				
11000 · Accounts Receivable	32,130.90	0.00	115 · Fees Recvble-FMIT	32,700.98	0.00	64,831.88	0.00
	0.00	0.00	133 · Accrued Int Receivable-FMIT	1,895.56	3,220.40	1,895.56	3,220.40
Total Accounts Receivable	32,130.90	0.00	Total Accounts Receivable	34,596.54	3,220.40	66,727.44	3,220.40
Other Current Assets			Other Current Assets				
113 · California Bank & Trust Wealth	5,778,515.89	5,042,259.55				5,778,515.89	5,042,259.55
113-01 · California Bank & Trust Wealth FMV	-302,813.82	-302,813.82				(302,813.82)	(302,813.82)
120 · Prepaid Expenses	1,090.48	5,027.23				1,090.48	5,027.23
132 · Accrued Interest Receivable	60,443.03	53,533.62				60,443.03	53,533.62
139 · Security Deposit	800.00	800.00				800.00	800.00
Total Other Current Assets	5,538,035.58	4,798,806.58	Total Other Current Assets	0.00	0.00	5,538,035.58	4,798,806.58
Total Current Assets	12,287,460.08	12,916,570.26	Total Current Assets	245,938.93	399,001.27	12,533,399.01	13,315,571.53
TOTAL CASH ASSETS	12,287,460.08	12,916,570.26		245,938.93	399,001.27	12,533,399.01	13,315,571.53
Fixed Assets			Fixed Assets				
144 · Access Road Improvements	368,727.48	368,727.48		0.00	0.00		
151 · Accumulated Depreciation	-236,354.00	-249,568.25		0.00	0.00	132,373.48	119,159.23
	132,373.48	119,159.23					
TOTAL ASSETS	12,419,833.56	13,035,729.49	TOTAL ASSETS	245,938.93	399,001.27	12,665,772.49	13,434,730.76
LIABILITIES			LIABILITIES				
Liabilities			Current Liabilities				
Current Liabilities			Accounts Payable				
Accounts Payable			20000 · *Accounts Payable	0.00	0.00	118,329.09	146,927.78
20000 · *Accounts Payable	118,329.09	146,927.78	Total Accounts Payable	0.00	0.00	118,329.09	146,927.78
Total Accounts Payable	118,329.09	146,927.78	Other Current Liabilities				
Other Current Liabilities			220 · Salary & Payroll Taxes Payable	5,693.34	0.00	5,693.34	0.00
220 · Salary & Payroll Taxes Payable	5,693.34	0.00	Total Other Current Liabilities	0.00	0.00	5,693.34	0.00
Total Other Current Liabilities	5,693.34	0.00	Total Current Liabilities	0.00	0.00	124,022.43	146,927.78
Total Current Liabilities	124,022.43	146,927.78	Total Liabilities	0.00	0.00	124,022.43	146,927.78
Total Liabilities	124,022.43	146,927.78					
EQUITY			EQUITY				
280 · Fire Station Reconstruction	4,254,061.00	4,254,061.00				4,254,061.00	4,254,061.00
281 · Fire/EMS Services (Annual Cost)	3,820,131.00	3,820,131.00				3,820,131.00	3,820,131.00
282 · Community Wildfire Protection	1,000,000.00	1,000,000.00				1,000,000.00	1,000,000.00
285 · General Operating Reserve	3,076,098.78	2,956,939.54				3,076,098.78	2,956,939.54
290 · Investment in General Fixed Assets	132,373.48	119,159.23				132,373.48	119,159.23
	12,282,664.26	12,150,290.77	291 · Fire Mitigation Fee Fund	259,085.79	399,001.27	259,085.79	399,001.27
Net Income	555,423.42	593,078.79		259,085.79	399,001.27	12,541,750.05	12,549,292.04
Total Equity	12,838,087.68	13,628,808.28	Net Income	106,987.28	153,062.34	662,410.70	746,141.13
	12,838,087.68	13,628,808.28	Total Equity	352,926.21	552,063.61	13,204,160.75	13,295,433.17
TOTAL CASH & LIABILITIES	12,295,811.13	12,888,801.71	TOTAL CASH & LIABILITIES	245,938.93	399,001.27	12,541,750.06	13,287,802.98
	12,419,833.56	13,035,729.49		245,938.93	399,001.27	12,665,772.49	13,434,730.76