

VISTA FIRE PROTECTION DISTRICT

Board of Directors

AGENDA

Meeting Location

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



Rescheduled Regular Meeting

Wednesday, June 21, 2023

10:00 A.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 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 possible 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. MOTION WAIVING READING IN FULL OF ALL RESOLUTIONS/ORDINANCES
4. OPEN DISCUSSION WITH THE BOARD (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.

5. CONSENT CALENDAR
 - a. Board of Directors Minutes
 - i) **Approve** the Board of Directors minutes of May 10, 2023
 - b. Payroll Register

Approve Payroll paid on June 7, 2023	\$4,372.50
Approve Payroll Taxes paid on June 7, 2023	<u>\$334.50</u>
	<u>\$4,707.00</u>

c. Accounts Payable

Approve Accounts Payable Check 4063 thru 4073 to be paid June 21, 2023	\$295,911.77
Auto withdrawal(s) paid on May 3 – June 5, 2023	<u>\$802.95</u>
	<u>\$296,714.72</u>

d. Receive and File - Information

i) Fire Department Reports

(1) *District Fire Inspector*

(2) *Fire Marshal*

(3) *Fire Chief*

(4) *Fire Department Performance Report – April 2023*

ii) Administrative Manager's Report

iii) Correspondence

(1) C.J. Brown & Company CPAs

(2) City of Vista – Notice of Availability of Surplus Land (APN: 175-223-25-00)

(3) City of Vista – Notice of Availability of Surplus Land (APN: 175-221-28-00, 175-221-29-00)

6. ORAL REPORT(s)

a. Fire Chief

b. Fire Marshal

c. Administrative Manager

d. Legal

e. Fire Safe Council of Vista - Update

f. Board of Directors

i) CSDA Chapter Meeting – May 18, 2023

7. CONTINUING BUSINESS

a. None

8. PUBLIC HEARING(S)

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

A hearing to discuss the participation in the County of San Diego Fire Mitigation Fee Program for Fiscal Year 2023-2024 and Adopt a Capital Improvement Plan for the Use of Fire Mitigation Fee Revenue pursuant to Government Code Sections 66000-66002 and the County of San Diego County Fire Mitigation Fee Ordinance.

ACTION REQUESTED: [A call for public comment \(oral or written\)](#)

9. NEW BUSINESS

a. Resolution No. 2023-05

To discuss and/or adopt Resolution No. 2023-05 *entitled* A Resolution of the Board Of Directors of the Vista Fire Protection District to Participate in the County of San Diego Fire Mitigation Fee Program for Fiscal Year 2023-2024 and Adopt a Capital Improvement Plan for the Use of Fire Mitigation Fee Revenue. [Staff report 23-11](#)

ACTION REQUESTED: **Adopt**

b. Resolution No. 2023-06

To discuss and/or adopt the resolution *entitled* A Resolution of the Vista Fire Protection District Declaring its Intent to Set A Public Hearing for Collection of Delinquent Weed Abatement Charges. [Staff report 23-12](#)

ACTION REQUESTED: **Adopt**

- c. Employment Contract – Karlana Rannals
To discuss and/or approve the employment contract between Karlana Rannals and Vista Fire Protection District effective July 1, 2023.
ACTION REQUESTED: **Approve**
- d. Vista Fire Protection District - Depreciation Schedule
To discuss and receive direction to modify and/or eliminate the District’s depreciation schedule.
ACTION REQUESTED: **Direction**
- e. Preliminary Budget FY 2023-24
To discuss and/or approve the preliminary budget for the next fiscal year, and schedule a public hearing for final adoption. [Staff report 23-13](#)
ACTION REQUESTED: **Approve and set public hearing**

10. DIRECTORS’ ANNOUNCEMENTS & WRITTEN COMMUNICATIONS

Directors are invited to make announcements and share written communications.

11. ADJOURNMENT



VISTA FIRE PROTECTION DISTRICT
Board of Directors Rescheduled
Regular Meeting Agenda
Wednesday, June 21, 2023 10:00 am PT

CERTIFICATION OF POSTING

I certify that on June 15, 2023 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 16, 2023

A handwritten signature in black ink that reads "Karlana Rannals".

Karlana Rannals
Board Clerk



VISTA FIRE PROTECTION DISTRICT Regular Board of Directors Meeting Minutes – May 10, 2023

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 10:00 AM at the “Smart Space” conference room located at 450 South Melrose Drive, Vista CA.

1. Pledge of Allegiance

Administrative Manager Rannals 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; Roy Palmer, Fire Chief, Mark Vierow, Assistant Fire Marshal; Steve Wecklich, Battalion Chief; and Fred Pfister, Legal Counsel

3. Motion waiving reading in full of all Resolutions/Ordinances

MOTION BY DIRECTOR GOMEZ, SECOND BY DIRECTOR ELLIOTT, and CARRIED 5 AYES; 0 NOES; 0 ABSENT; 0 ABSTAIN to waive reading in full of all resolutions and/or ordinances.

4. Special Presentation(s)

a. *Bonsall Oaks Development*: Assistant Fire Marshal Vierow gave a presentation and update on the development approved by the San Diego County Board of Supervisors. Construction has begun on a 456-acre property on Gopher Canyon Road across from the Vista Valley golf course. This area will be served by both North County Fire Protection District and Vista Fire Protection District. In the first phase of development, there will be 164 homes, and phase two will add 89 homes. The project will also include a vineyard and winery. The surrounding land will remain as open space. Board members conveyed their concern for the increased traffic to Gopher Canyon Road and questioned whether or not a traffic study was required. AFM Vierow noted that he had an upcoming meeting with the Fire District Fire Marshals and will communicate the board’s concern for conducting a traffic study. *The project notes that the developer will widen Gopher Canyon Rd. to four lanes in front of the length of the development only, then it will return to one lane on each side of the road.* He responded to questions from the Board.

b. *Emergency Response Statistics*: Battalion Chief Wecklich gave a presentation discussing how information is collected for the emergency response times. All member or contract units within the computer aided dispatch (CAD) system at NorthComm have Automatic Vehicle Locators (AVL), and the CAD looks at where the unit is located when the call comes in to assign and dispatch the closest unit. There are numerous factors that are taken into consideration; however, a factor not considered is traffic. Chief Wecklich reported that it is time to produce the annual report and he sought feedback from the Board on what it should include, and how the monthly report can be modified to contain more useful information. At the conclusion of the discussion, the annual report should be reflective of information

showing trends, “are things getting better, or worse” over a period of time. The consensus was that the monthly report was useful from the contract compliance perspective. Chief Wecklich will attempt to modify the monthly report, noting that since the CAD is not yet dynamic enough to consider traffic a factor in calls exceeding 10-minutes, he will try and provide additional information. Chief Wecklich responded to questions from the Board.

President Elliott, on behalf of the Board conveyed his appreciation to both Assistant Fire Marshal Vierow and Battalion Chief Wecklich for their time and informative presentation.

10-minute recess

5. Open Discussion with the Board (Public Comment)

No one requested to speak to the Board.

6. Consent Calendar

MOTION BY DIRECTOR PLOETZ, SECOND BY DIRECTOR FOUIGNER, CARRIED 5 AYES; 0 NOES; 0 ABSENT; 0 ABSTAIN to approve the consent calendar as submitted:

a. *Board of Directors Minutes*

- Board of Directors minutes April 12, 2023
- Board of Directors minutes April 26, 2023

b. *Payroll Register*

•	Payroll paid on May 5, 2023	\$3,822.50
•	Payroll taxes paid on May 8, 2023	<u>292.43</u>
	Total	\$4,114.93

c. *Accounts Payable*

•	Accounts Payable Check 4051 thru 4062 paid May 10, 2023	\$1,139,129.61
•	Auto withdrawal(s) paid on Apr 3 – May 2, 2023	<u>901.95</u>
	Total	\$1,140,031.56

d. *Receive and File*

- i) Fire Department Reports
 - (1) *District Fire Inspector*
 - (2) *Fire Marshal*
 - (3) *Fire Chief*
 - (4) *Fire Department Performance Report – March 2023*
- ii) *Administrative Manager’s Report*
- iii) *Correspondence - Incoming*
 - (1) *LAFCO – Independent Special District Election Results | Appointment of Regular and Alternate Representatives*
- iv) *Correspondence – Outgoing*
 - (1) *Letter of Support – AB40*

7. Oral Report(s)

a. *Fire Chief* – Chief Palmer reported in addition to the written report submitted the following:

- Community WildFire Protection Plan (CWPP): The Fire Safe Council of Vista application was approved. The committee’s next step is to meet and create the rules for the council to operate. Ms. Morgan Graves has offered to come to north county to assist in an organizational meeting. He is also working with Chief Butz to modify the CWPP into the County template. He noted that two streets, Buena Creek and Gopher Canyon Road, have already been added to the grant program. He met with Chief Silva from CalFire and some of the area within the two roads added have waterways which can’t be touched; however, they will abate and get done what they can. He also noted that in September 2022, the CWPP was submitted to CalFire for signature, although it fell through the cracks.
- Fire Chief Recruitment: May 31 is the target date for stakeholder interviews. There were 27 applicants, that was trimmed to 7 for the next phase.
- Deputy Chief Recruitment: in progress. Interviews are pending;
- BLS Ambulance(s): The City Council approved the purchase of two (2) BLS Ambulances. The target date for placing in service is July 1, 2023 for the first; and January 1, 2024 for the second.
- Reported on a structure fire within the District boundaries.

b. *Fire Marshal – No report*

c. *Administrative Manager – Ms. Rannals*

- She reminded the board members of the meeting change for the June meeting from June 14 to June 21st
- She also reminded the board members that should a board member accept a ticket to the Hop Highway Brew Off sponsored by the Vista Firefighters Association Local 4107, based upon its value, it must be reported on the annual Form 700.

d. *Legal - Mr. Pfister* – there are no pending issues to report

e. *Fire Safe Council of Vista – Update:* Director Gomez conveyed his appreciation for everyone’s help in the Council’s establishment.

f. *Board of Directors*

- *Elliott – Report on meeting with City of Vista City Manager John Conley* – he along with Vice President Ploetz met with the City Manager on May 1st and reported that it was a productive meeting. The City Manager assured them that there will be office space included in the design of a new fire station. He also offered to lend their staff grant writer to assist the District should a grant of interest become available. He noted of the District’s special interest in the selection of the Fire Chief. They agreed to meet quarterly.

Five-minute recess

8. New Business

a. *Article XIIIIV 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 2023/2024 fiscal year:

1. Change in California per capital personal income (4.44%) for the Cost-of-Living Factor; and
2. Change in population within San Diego County unincorporated (.00%).

MOTION BY DIRECTOR MILLER, SECOND BY DIRECTOR GOMEZ, and APPROVED to accept staff's 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

b. *Resolution No. 2023-04*

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 FOUIGNER, and ADOPTED Resolution No. 2023-04 *entitled* a Resolution of the Board of Directors of the Vista Fire Protection District Determining the 2023/2024 Appropriations of Tax Proceeds on the following roll call vote:

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

c. *Budget Authorization*

Director Ploetz distributed a quote from Aztec Landscaping, Inc. for \$1,477.20 to remove vegetation encroaching onto the access road on Fabry Lane and requested budget authorization for the expense.

MOTION BY DIRECTOR MILLER, SECOND BY DIRECTOR GOMEZ, CARRIED 5 AYES; 0 NOES; 0 ABSENT; 0 ABSTAIN to approve and authorize the expense to remove vegetation on Fabry Lane for \$1,477.20.

9. Continuing Business

a. *Emergency Access Roads*

President Elliott led the discussion informing board members that he was in receipt of recommendations made by Deputy Chief Usher prior to his retirement. Deputy Chief Usher acknowledged that the access roads were worth retaining and maintaining; however, he recommended that the number of inspections be reduced to every other month, ensuring also that there is appropriate signage.

Vice President Ploetz' s reply included the value of the inspections, alerting the District to vandalism and graffiti. Since Aztec Landscaping is scheduled the last week of each month, he suggested to modify the District's Inspector schedule to drive through after Aztec has completed their monthly work. In addition, he noted that the quality of the maintenance by Aztec has been excellent.

Director Fougner reminded the board that there are written easements or licenses for the roads. Gates were added to alleviate the property owners' concerns that the access routes would become an attractive nuisance by inviting trespassers. The District should maintain a strong effort to maintain the roads to the suitability to the District.

At the conclusion of the discussion, the consensus was to retain the monthly emergency access roads inspections, with an adjustment to the timing of the inspection.

10. Directors' Announcements & Written Communications

None

11. Closed Session

Pursuant to the following section, the board met in closed session from 1:13 pm – 1:30 pm, and discussed the following:

- a. With respect to every item of business to be discussed in closed session pursuant to Section 54957.6:
CONFERENCE WITH LABOR NEGOTIATORS
Agency Negotiators: President Elliott
Unrepresented Employees: Administrative Manager
Under Negotiation: Successor Contract
All board members listed, Administrative Manager Rannals and Fred Pfister (Legal Counsel) attended and participated in the discussion.

Upon reconvening, President Elliott reported that direction was given to the Administrative Manager to amend language within the contract. The employment contract between Vista Fire Protection District and Karlana Rannals will be approved at the next regular meeting scheduled for June 21, 2023.

12. Adjournment

President Elliott adjourned the meeting at 1:31 pm.


Karlana Rannals
Board Clerk

James F. Elliott
President

VISTA FIRE PROTECTION DISTRICT
PAYROLL REGISTER - MAY (Paid 06/07/23)

Payment No.	Name	Gross
Direct Deposit	Rannals, Karlana	\$ <u>4,372.50</u>
		\$ 4,372.50
	Employer Payroll Taxes	
	Federal (Social Security/Medicare)	\$ 334.50
	State	\$ -
		<u>\$ 4,707.00</u>

VISTA FIRE PROTECTION DISTRICT
ACCOUNTS PAYABLE
June 21, 2023

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 - June 2023 <i>Paid 06-01-2023</i>	\$802.95
Auto Withdrawal	ADP, Inc.	May Payroll Fee <i>Paid on 06-09-2023</i>	\$0.00
		Accounts Payable (Auto withdrawal)	\$802.95
4063	ANCHOR POINT 2131 Upland Ave Boulder, CO 80304	Balance Due - CWPP - Inv #: 2021-296	\$24,800.00
4064	AZTEC LANDSCAPING AZTEC LANDSCAPING 7980 Lemon Grove Way Lemon Grove, Ca 91945	Emergency Access Roads, Invoice # L2930, May 2023 Remove Vegetation from Access Road, Invoice #L2924	\$2,082.00 \$1,477.20
4065	CITY OF VISTA CITY OF VISTA CITY OF VISTA CITY OF VISTA CITY OF VISTA 200 Civic Center Drive Vista, CA 92084	Tax Apportionment #10 - Invoice #24062 Fire Inspector Services - Invoice #23783 (March) Fire Inspector Services - Invoice #TBD (Pay-cycle Adjustment) Fire Inspector Services - Invoice #24031 (April) Fire Inspector Services - Invoice #24110 (May)	\$231,587.44 \$6,249.99 \$1,143.09 \$4,672.70 \$4,799.58
4066	LITTLE YELLOW BUDDIES LITTLE YELLOW BUDDIES 13615 Fairlane Road Valley Center, CA 92082	Serviced Hydrants - Qty 175 Reimbursement for Paint	\$4,725.00 \$142.69
4067	RANNALS, Karlena RANNALS, Karlena	Out of Pocket Expenses (May 1 - 31, 2023) Phone Reimbursement (Apr 1 - Jun 30, 2023)	\$78.08 \$150.00
4068	REDISTRICTING PARTNERS 925 University Ave Sacramento, CA 95825	Balance Due - Redistricting & Mapping Demographics Inv # 1524	\$12,500.00
4069	RGM CONSULTING 815 Sierra Verde Dr. Vista, CA 92084	Monthly Maintenance (Jun 2023) Inv # 7129	\$150.00
4070	SAFEGUARD BUSINESS SYSTEMS, INC Lockbox 229 - PO Box 7247 Philadelphia, PA 19170-0001	Accounts Payable Checks, Deposit Slips, Endorsement Stamper Invoice # 603136308	\$409.00
4071	SAN DIEGO UNION-TRIBUNE P.O. Box 740665 Los Angeles, CA 90074	REF SD Legal Notices	\$378.00
4072	STREAMLINE P.O. Box 207561 Dallas, TX 75320-7561	Monthly Billing for Webhosting Invoice # 67009CA4-0031	\$75.00
4073	WHITE AND BRIGHT 970 Canterbury Place Escondido, CA 92025	Legal Fees - District Business Invoice #10339 (May)	\$492.00
		Accounts Payable (Checks)	\$295,911.77
	PAYROLL: See Payroll Register	Employee & Directors	\$4,372.50
	U.S. TREASURY (PAYROLL TAX)	FEDERAL FORM 941-EFT VIA EFTPS-DEPOSIT	\$334.50
		May Payroll Total	\$4,707.00
		Total District Expenses - May 2023	\$301,421.72
	Director	21-Jun-23	
	I have reviewed the Accounts Payable and have determined that sufficient funds are available. The accounts		
			
	Administrative Manager	16-Jun-23	

**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%	\$	257,319.38	90%	\$ 231,587.44
Less Interest Allocation	100%	\$	324.33	0%	\$ -
Tax Apportionment	100%	\$	257,643.71	90%	<u>\$ 231,587.44</u>
Invoice Billed #:					\$ 231,587.44
Discrepancy					<u>\$ 0.00</u>



Certified by: Karlana Rannals, Administrative Manager

18-May

Date



TO: BOARD OF DIRECTORS
FROM: James Kozakiewicz, Fire Inspector
SUBJECT: MONTHLY ACTIVITY REPORT – FIRE
DATE: 6/15/2023



Monthly Activity Summary (May 1 – June 8, 2023)

The following highlights the work activities for the reporting period:

1. Evaluated all emergency roads on 6/7/2023 with Director Ploetz.
2. Met with Karlana Rannals at the VFPD office on 5/25/2023. Discussed where to locate VFPD documentation, website updates, etc. to be better informed as the VFPD Inspector. Having this open line of communication helps both parties.
3. Weed abatement season is upon us. All 4 VFD Inspectors are inspecting parcels primarily in the VFPD area to ensure compliance.
4. Coordinated cutback of overgrown brush on Fabry Lane EAR with Aztec Landscaping on 5/8/2023. This is considered to be extra work outside of their regular scope of work. Please reference invoice L-2924 in the amount of \$1,477.20. Work was finished by 5/24/2023.
5. District Fire on 5/17/2023 located at 2362 Cherimoya Drive. Fire undetermined within the RV trailer on property.
6. Training – Defensible Space with lead DSI inspector from CAL FIRE – Brandi McLaughlin on 5/11/2023. Lithium-ion battery training was located at Oceanside Fire Training Facility on 5/22/2023. Firework training with Orange County Fire Authority on 5/31/2023.
7. Meetings – San Diego County Fire Prevention Officer on 5/17/2023. The talking point of this month’s meeting was fire sprinkler systems.
8. Will be networking with Rancho Santa Fe Fire Protection District.
9. Will be adding district lock at west gate of Fabry Lane EAR.
10. Chain was cut at El Paseo Alto for the third time. Will be purchasing heavy chain and doubling it up to avoid this happening again. Mrs. Lovell continues to work with Vista Fire Department on this matter.

Future Activity

1. Assess all district emergency roads.
2. Continue assessing fire hazard threats in the Vista Fire Protection District.
3. Engage district residents in the field and answer their questions relating to the fire department.
4. Quickly respond to all citizen service requests regarding any hazardous conditions.

TO: BOARD OF DIRECTORS
FROM: MARK VIEROW, ASSISTANT FIRE MARSHAL
SUBJECT: MONTHLY ACTIVITY REPORT – FIRE MARSHAL
DATE: JUNE 15, 2023



Monthly Activity Summary (May 1 - 31, 2023)

The following highlights the work activities for the reporting period:

1. Projects: No new projects of note.
2. 2023 Weed abatement process has started and inspections are ongoing.
3. Bonsall Oaks update, based on the comments from our (County) Transportation Planning staff, the project is required to prepare a Local Mobility Analysis based on the proposed Average Daily Trips (ADT).

TO: BOARD OF DIRECTORS
FROM: ROY PALMER, INTERIM FIRE CHIEF
SUBJECT: MONTHLY ACTIVITY REPORT – FIRE CHIEF’S REPORT
DATE: June 15, 2023



Monthly Activity Summary (May 1 – June 15, 2023)

The following highlights the work activities or significant events for the reporting period:

1. All four of our new hires start their internal academy on June 19th.
2. The replacement of Deputy Chief has been completed, and BC Ford was selected.
3. We are currently interviewing for the open BC position.
4. Currently working with Chief Butz to convert our current CWPP to the CAL FIRE format. Additionally, met with Chief Mecham, and he has reassured us that we are in good standings with CAL FIRE, and they will be working with us to modify our CWPP. He said he will be signing off on our current plan.
5. The new Fire Inspector Jeff Levario is on board, and we are happy to have his experience.
6. Fire Chief—On June 2nd, all the finalists were interviewed by the stakeholder panels. As of the date of this report, the City hasn’t announced a Fire Chief selection; however, by the actual meeting date, this information will be available.
7. The BLS ambulance program is now in the development phase with the start date of mid-July.
8. Station 3—Design team completed additional plans for offsite work and it’s now in the plans review stage, with the hope of starting the remodel in late May or June.



April 2023 Monthly Incident Report

1. Monthly Activity Report
 - A. Response Travel Time Report: Total calls of 1,289 of which 1,042 were counted in the response summary. Calls not counted in the Response Travel Time Report include:
 1. Non-priority responses
 2. Cancelled while responding
 3. Staged for sheriff.
 4. Responding to another jurisdiction for Automatic/Mutual Aid.
 5. No 'on scene' MST by responding apparatus.
 - B. USR 5 year monthly comparison City and District *
2. Response Time Chart
3. Total Response time >10 minutes in Fire District

SW Apr 2023 Cover



Monthly Activity Report

April 2023

Response travel time last month (cad)			
	Total	City	District
Number of incidents	1,015	873	142
Number of urgent calls	809	703	106
Average travel time *	4:47	4:40	5:37
75 th fractal travel time *	5:45	5:34	6:46
90 th fractal travel time *	8:41	8:19	10:38

Response travel time last 12 months (cad)			
	Total	City	District
Number of incidents	12,799	10,968	1,834
Number of urgent calls	9,964	8,608	1,356
Average travel time *	4:39	4:30	5:39
75 th fractal travel time *	5:39	5:25	6:54
90 th fractal travel time *	8:10	8:24	9:44

* First unit on scene and emergency calls only-includes automatic aid units

Automatic Aid		
	Current month	Year-to-date
Given	365	1,487
Received	338	1,345

Ambulance Transports		
	Current month	Year-to-date
Vista	471	1,946
Other Agencies	164	642

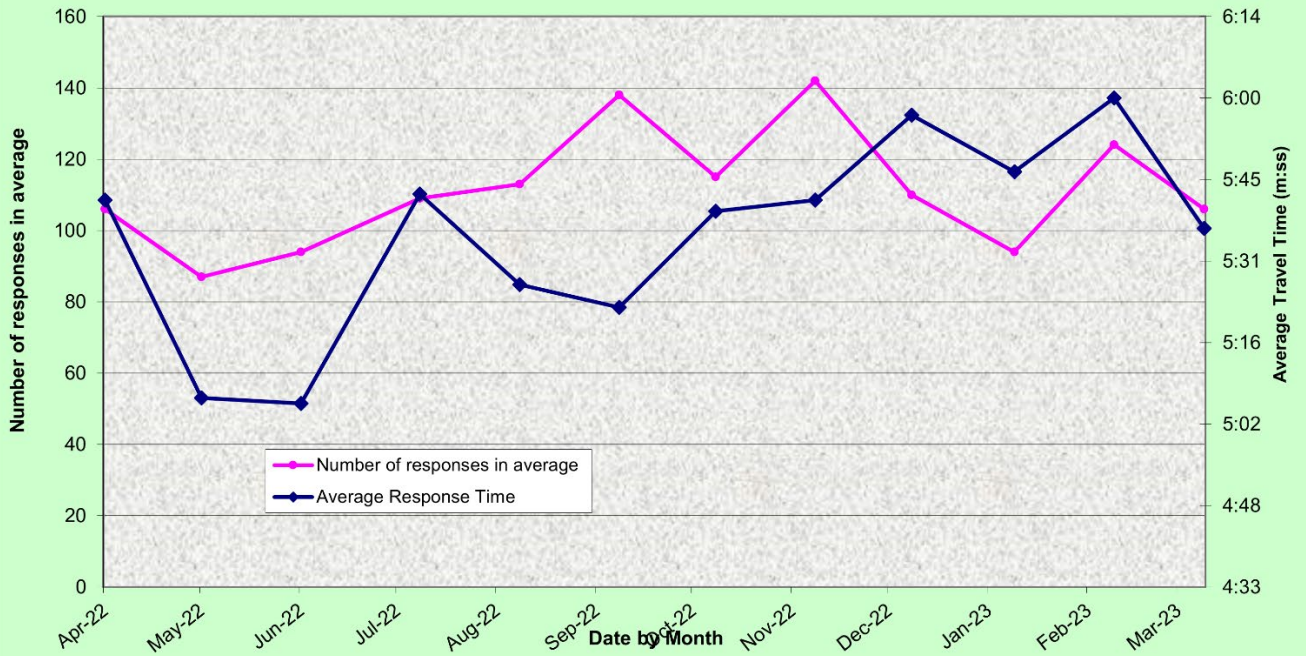
Apr 2023

USR 5-year travel time monthly comparison -City						
	Urban		Suburban		Rural	
Year	Unit Responses	90th	Unit Responses	90th	Unit Responses	90th
2019	7,123	0:05:38	529	0:06:19	61	0:07:03
2020	6,840	0:06:07	571	0:06:53	55	0:07:11
2021	6,760	0:05:38	560	0:06:11	56	0:07:13
2022	6,627	0:06:02	569	0:06:34	55	0:07:15
2023 YTD	2,180	0:7:10	182	0:06:52	23	0:07:09
<i>Δ YTD previous year</i>		+0:01:08		+0:00:18		-0:00:06

USR 5-year travel time monthly comparison-District						
	Urban		Suburban		Rural	
Year	Unit Responses	90th	Unit Responses	90th	Unit Responses	90th
2019	804	0:06:01	431	0:07:13	196	0:10:13
2020	736	0:06:21	344	0:07:45	200	0:10:02
2021	599	0:06:27	388	0:07:47	188	0:10:13
2022	576	0:06:14	350	0:07:31	206	0:10:11
2023 YTD	182	0:07:00	109	0:09:17	64	0:11:00
<i>Δ YTD previous year</i>		+0:00:46		+0:01:46		+0:01:11

Dispatched Incident volume types	Apr	Year to date
Alarm	48	226
Fire	79	367
Medical and Other	1,143	4,524
Total	1,289	5,213

Fire District Average Travel Time 12 month



Data retrieved from Tableau Server at NCDJPA

Note: Incident count used in averages does not include the following:
 Not completed incidents, Mutual Aid Given, Other Aid Given, Cancelled in route,
 Not priority, Fill-in Standby, No arrival and Invalid Dates/Times

Response Time = turnout time + travel time

April 2023 Response times >10 minutes in Vista Fire District

Master Incident Number	Date and time	Call type	Street Name
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Response time

2023-027973	4/7/2023 13:07	Medical Aid	VISTA VALLEY LN
0:13:56	RA126 from quarters		

2023-033131	4/25/2023 19:10	Medical Aid	Sugarbush Dr
0:10:33	T126 from quarters		

Unit Key: T-Truck, RA-Rescue Ambulance, M-Medic Ambulance, E-Engine, BR-Brush,
BLS-BLS Ambulance

TO: BOARD OF DIRECTORS
FROM: KARLENA RANNALS, ADMINISTRATIVE MANAGER
SUBJECT: MONTHLY ACTIVITY REPORT - ADMINISTRATION
DATE: June 16, 2023



Activity Summary (May 1 – 31, 2023)

The following highlights my work activities for the reporting period:

1. Met (via Zoom) May 1 with Director Elliott
2. Attended the California Fire Chiefs Association Administrative Services Section Annual Conference May 2-5, 2023 in San Diego
3. Prepared and posted agenda and supporting reports for May 10, 2023 meeting
4. Attended May 10 Board of Directors meeting
5. Attended CSDA Chapter Dinner Meeting w/Director Elliott
6. Met (in person) May 25 with James Kozakiewicz, Fire Inspector
7. Prepared agenda items and supporting reports for June 21 Board of Directors meeting
8. FY24 Preliminary Budget – preparation and research
9. Obtained a Unique Entity ID from General Services Administration (*necessary for ARPA Grant – new requirement*). In addition, submitted updated liability and workers compensation insurance documents required

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

Total time worked (May 1 – May 31, 2023): 79.50 hours
Eleven-month total: **812.75**

Future Activity

1. Development of Purchasing Policy
2. Website Refresh
3. Continue reorganization of files

Notice

Please note that I will be away from the office June 27 - July 1, with limited availability via email.



Christopher J. Brown, CPA, CGMA
Jonathan Abadesco, CPA
Jeffrey Palmer

C.J. Brown & Company CPAs

An Accountancy Corporation

Cypress Office:
10805 Holder Street, Suite 150
Cypress, California 90630
(657) 214-2307

Riverside Office:
5051 Canyon Crest Drive, Suite 203
Riverside, California 92507
(657) 214-2307

May 11, 2023

To Management and the Board of Directors

Vista Fire Protection District
450 S. Melrose Drive
Vista, California 92081-6664

Dear Ms. Karlena Rannals, Administrative Manager:

The following represents our understanding of the services we will provide the Vista Fire Protection District.

You have requested that we audit the governmental-type activities, each major fund, and the aggregate remaining fund information of the Vista Fire Protection District (District), as of June 30, 2023, and for the year then ended and the related notes, which collectively comprise District's basic financial statements as listed in the table of contents. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and in accordance with *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Accounting principles generally accepted in the United States of America, (U.S. GAAP,) as promulgated by the Governmental Accounting Standards Board (GASB) require that management's discussion and analysis be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America, (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

- Management Discussion and Analysis
- Budgetary Comparison Schedule – General Fund
- Budgetary Comparison Schedule – Fire Mitigation Fund

Auditor Responsibilities

We will conduct our audit in accordance with GAAS and *Government Auditing Standards*. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

Compliance with Laws and Regulations

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Management Responsibilities

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America;
- b. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
- c. To provide us with:
 - i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
 - ii. Additional information that we may request from management for the purpose of the audit;
 - iii. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
 - iv. A written acknowledgement of all the documents that management expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report; and
 - v. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report.
- d. For including the auditor's report in any document containing basic financial statements that indicates that such basic financial statements have been audited by us;
- e. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
- f. For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole; and
- g. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
- h. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
- i. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on the financials; and
- j. For the accuracy and completeness of all information provided.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility: (a) for the preparation of the supplementary information in accordance with the applicable criteria; (b) to provide us with the appropriate written representations regarding supplementary information; (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and (d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management, written confirmation concerning representations made to us in connection with the audit.

C.J. Brown & Company, CPAs – An Accountancy Corporation

Certified Public Accountants

Nonattest Services

With respect to any nonattest services we perform, we will prepare the financial statements based on the trial balance provided by the District. We will not assume management responsibilities on behalf of the District. However, we will provide advice and recommendations to assist management of the District in performing its responsibilities.

The District's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the nonattest services are as follows:

- We will perform the services in accordance with applicable professional standards.
- The nonattest services are limited to the preparation of financial statements. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries.

Reporting

We will issue a written report upon completion of our audit of the District's basic financial statements. Our report will be addressed to the Board of Directors. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinion on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance will not be an objective of the audit and, therefore, no such opinion will be expressed.

Other

We understand that your employees will prepare all confirmations we request and will locate any documents or support for any other transactions we select for testing.

If you intend to publish or otherwise reproduce the basic financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Other, continued

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

Provisions of Engagement Administration, Timing, and Fees

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

The timing of our audit will be scheduled to start approximately May-June 2023 and the audit report will be issued no later than December 2023. Jonathan Abadesco is the engagement partner for the audit services specified in this letter. His responsibilities include supervising C.J. Brown & Company, CPAs – An Accountancy Corporation services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses. Invoices will be rendered every month and are payable upon presentation. We estimate that our fee for the audit will not exceed \$8,600 (with out-of-pocket expenses not exceeding \$250, and preparation of the District's annual State Controller's Report for \$500). We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use the District's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit. Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature. *Government Auditing Standards* require that we document an assessment of the skills, knowledge, and experience of management, should we participate in any form of preparation of the basic financial statements and related schedules or disclosures as these actions are deemed a non-audit service.

During the course of the audit we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the basic financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

We agree to retain our audit documentation or work papers for a period of at least seven years from the date of our report.

At the conclusion of our audit engagement, we will communicate to the Board of Directors the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;

To the Board of Directors and Management
Vista Fire Protection District
May 11, 2023
Page 6

- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

The audit documentation for this engagement is the property of C.J. Brown & Company, CPAs – An Accountancy Corporation and constitutes confidential information. However, we may be requested to make certain audit documentation available to regulators pursuant to authority given to them by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of C.J. Brown & Company, CPAs – An Accountancy Corporation personnel. Furthermore, upon request, we may provide copies of selected audit documentation to regulators. Regulators may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the basic financial statements including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Respectfully,

C.J. Brown & Company, CPAs

C.J. Brown & Company CPAs – An Accountancy Corporation

RESPONSE:

This letter correctly sets forth our understanding.

Vista Fire Protection District

Acknowledged and agreed on behalf of the Vista Fire Protection District by:

Management signature: *Kalene Parnah*
Title: *Administration Manager*
Date: *31 May 2023*

Governance signature: *[Signature]*
Title: *James F. Elkford*
Date: *31 May 2023*



CITY OF VISTA

200 Civic Center Drive, California 92084
Telephone (760) 726-1340

NOTICE OF AVAILABILITY OF SURPLUS LAND (Via Email)

Date: June 14, 2023

TO: Interested Local Agencies and Housing Sponsors

RE: Notice of Availability of Surplus Land in the City of Vista Pursuant to California Government Code § 54220, et seq.

Pursuant to the provisions of California Government Code § 54220, *et seq.*, the City of Vista ("City") hereby notifies interested local agencies and housing sponsors ("Designated Parties") of the availability for lease or purchase of the following surplus land ("Property"):

Property Addresses:	None: Approximately 0.45 acres (approximately 19,576 square feet) of vacant land located at the northeast corner of Vista Village and Palm Drives, Vista, CA
Assessor's Parcel No.:	APN 175-223-25-00
Zoning:	SP-DV (Downtown Vista Specific Plan) (Civic Center)
General Plan Designation:	SP-DV (Downtown Vista Specific Plan) (Civic Center)
Current Use:	Vacant

Copies of the aerial image and assessor's parcel map showing and depicting the Property are attached.

The vacant Property is a remnant of four (4) parcels that the City acquired during the mid-1990s as a part of a right-of-way acquisition for the purpose of relocating Vista Village Drive. Approximately one-third of Property consists of a hillside embankment that is immediately adjacent to a developed site. The embankment area and the soil conditions related thereto may affect the extent of the developability of Property and/or increase the cost of soil preparation related thereto. Therefore, the Property is made available pursuant to this Notice in its "as-is and where-is" condition. Further, the City will not provide a

warranty with respect to the condition or suitability of the Property for any purpose.

The SP-DV (Downtown Vista Specific Plan) (Civic Center) land use designation includes community-focused public and quasi-public uses. Examples include fire stations, court houses, government offices, libraries, public schools, public parking lots, museums, and cultural facilities, as well as ancillary uses such as community gardens or farmers' markets, consistent with Chapter 18. 47 of the Vista Development Code. No private development potential is assigned to sites designated as Civic Activity. In addition, the land use designation allows a variety of land uses. See Table 2-1 of the Vista Development Code for further details.

A Designated Party desiring to purchase or lease the Property for any of the purposes authorized by Government Code § 54222, must file a written notice of interest with the representative designated below by the Designated Parties within **60 days** from the date of this Notice of Availability as confirmed by the date set forth below (since the 60th day falls on a weekend, the submission date has been extended to the following Monday). Designated Parties proposing to submit a notice of interest are advised to review the requirements set forth in the Surplus Land Act (Government Code §§ 54220-54234).

Please send written notices of interest via e-mail to:

Jonathan Lung
City of Vista
Homeless Services Program Manager
200 Civic Center Drive
Vista, California 92084
Jlung@ci.vista.ca.us

With copies to:

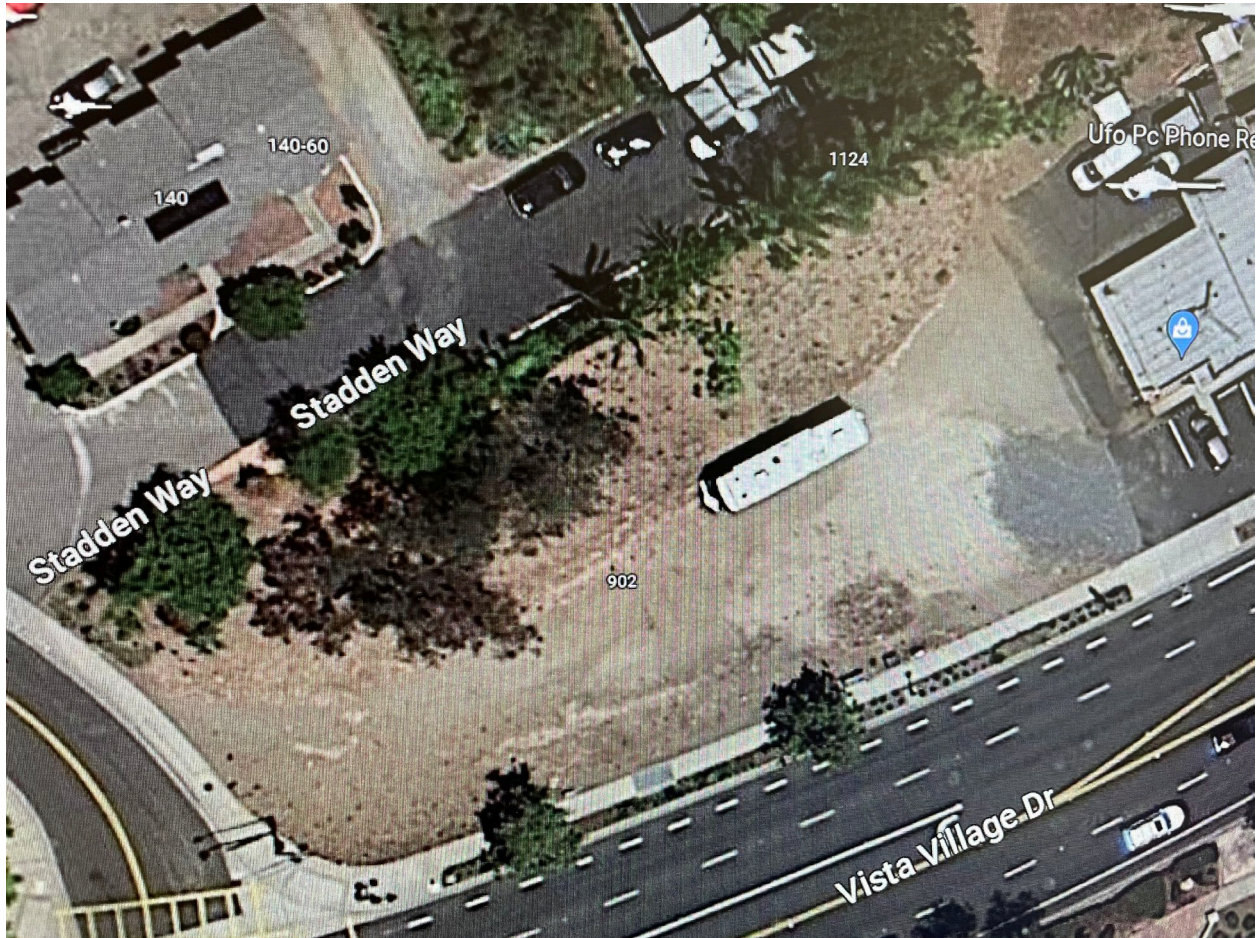
Steven H. Dukett, Development Consultant to the City
2305 Chicago Avenue
Riverside, California 92507
Sdukett@TKEngineering.com

For further information, please contact Mr. Steven H. Dukett, Managing Director of Development Services, TKE Engineering, Inc. (development consultant to City), at (909) 967-8205 or sdukett@TKEngineering.com.

Consistent with the foregoing, the final day to submit a written statement of interest to either lease or purchase the Property is **Monday, August 14, 2023 by 5:00 PM.**

Attachments (1. Aerial Image, 2. Assessor's Parcel Map)

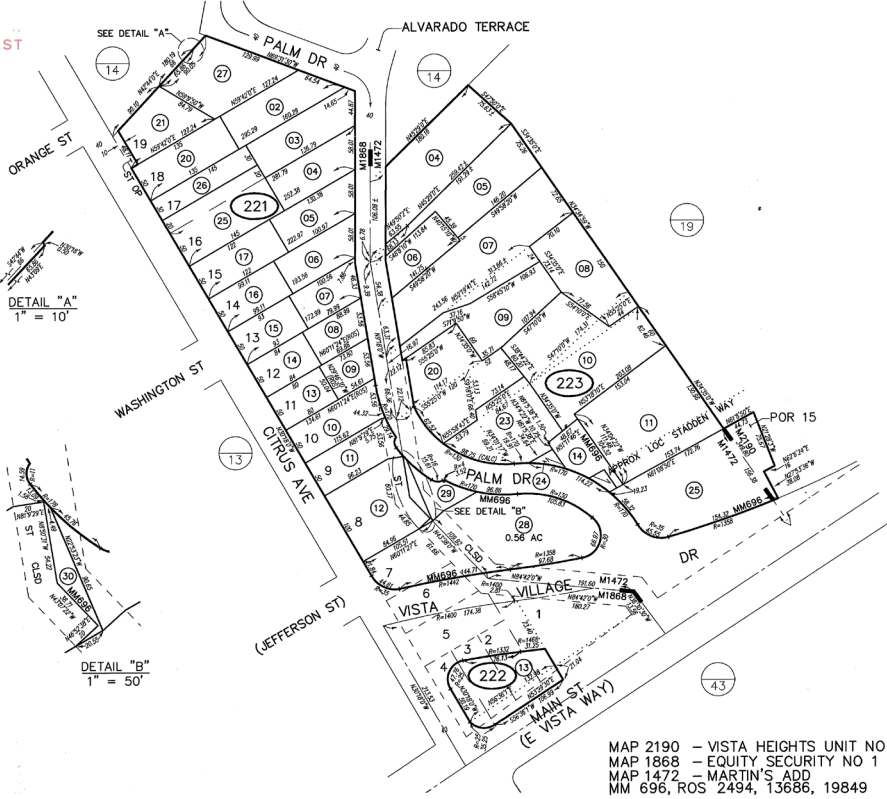
AERIAL IMAGE OF THE PROPERTY



ASSESSOR'S PARCEL MAP OF THE PROPERTY

Provided by:

 12
 PARCELQUEST



SAN DIEGO COUNTY ASSESSOR'S MAP
 175-22

1" = 100'
 05/13/2014 JGD
 From: 02/24/14 To: 05/13/14

CHANGES			
BLK	PROJ	NEW PROJ	RE-CLASS
221	07	37 00	65 448
221	01	27 00	70 309
221	21	50 00	78 408
221	03	17 00	87 158
221	15	17 00	88 158
221	16	17 00	88 158
221	18	21 00	1524
221	19 & 21	23 00	1688
221	23 & 25	19 00	2441
221	10 & 11	13 00	1547
221	13	20 00	01 5500
221	19 00	12 00	01 5500
221	14	14 00	14 5502
221	15	14 00	14 5502
221	16	14 00	14 5502
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221	27	14 00	14 5502



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Pursuant to the provisions of California Government Code § 54220, *et seq.*, the City of Vista ("City") hereby notifies interested local agencies and housing sponsors ("Designated Parties") of the availability for lease or purchase of the following surplus land ("Property"):

Property Addresses:	None: Approximately 0.61 acres (approximately 26,407 square feet) of vacant land located at the northwest corner of Vista Village and Palm Drives, Vista, CA
Assessor's Parcel No.:	APNs 175-221-28-00 and 175-221-29-00
Zoning:	SP-DV (Downtown Vista Specific Plan) (Civic Center)
General Plan Designation:	SP-DV (Downtown Vista Specific Plan) (Civic Center)
Current Use:	Vacant

Copies of the aerial image and assessor's parcel map showing and depicting the Property are attached. The vacant Property is in the shape of a peninsula bounded on the south by Vista Village Drive, on the north and east by Palm Drive and on the west and north by a single-family residence at 209 North Citrus Avenue. The Property is a remnant of four (4) parcels that the City acquired during the mid-1990s as a part of a right-of-way acquisition for the purpose of relocating Vista Village Drive. Approximately one-third of the Property consists of a hillside embankment that is immediately adjacent to a single-family dwelling unit parcel at 209 North Citrus Avenue. The embankment area and the soil conditions related thereto may affect the extent of the developability of the Property and/or increase the cost of soil preparation related thereto. Therefore, the Property is made available

pursuant to this Notice in its “as-is and where-is” condition. The City will not provide a warranty with respect to the condition or suitability of the Property for any purpose.

The SP-DV (Downtown Vista Specific Plan) (Civic Center) land use designation includes community-focused public and quasi-public uses. Examples include fire stations, court houses, government offices, libraries, public schools, public parking lots, museums, and cultural facilities, as well as ancillary uses such as community gardens or farmers' markets, consistent with Chapter 18. 47 of the Vista Development Code. No private development potential is assigned to sites designated as Civic Activity. In addition, the land use designation allows a variety of land uses. See Table 2-1 of the Vista Development Code for further details.

A Designated Party desiring to purchase or lease the Property for any of the purposes authorized by Government Code § 54222, must file a written notice of interest with the representative designated below by the Designated Parties within **60 days** from the date of this Notice of Availability as confirmed by the date set forth below (since the 60th day falls on a weekend, the submission date has been extended to the following Monday). Designated Parties proposing to submit a notice of interest are advised to review the requirements set forth in the Surplus Land Act (Government Code §§ 54220-54234).

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With copies to:

Steven H. Dukett, Development Consultant to the City
2305 Chicago Avenue
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For further information, please contact Mr. Steven H. Dukett, Managing Director of Development Services, TKE Engineering, Inc. (development consultant to City), at (909) 967-8205 or sdukett@TKEngineering.com.

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AERIAL IMAGE OF THE PROPERTY

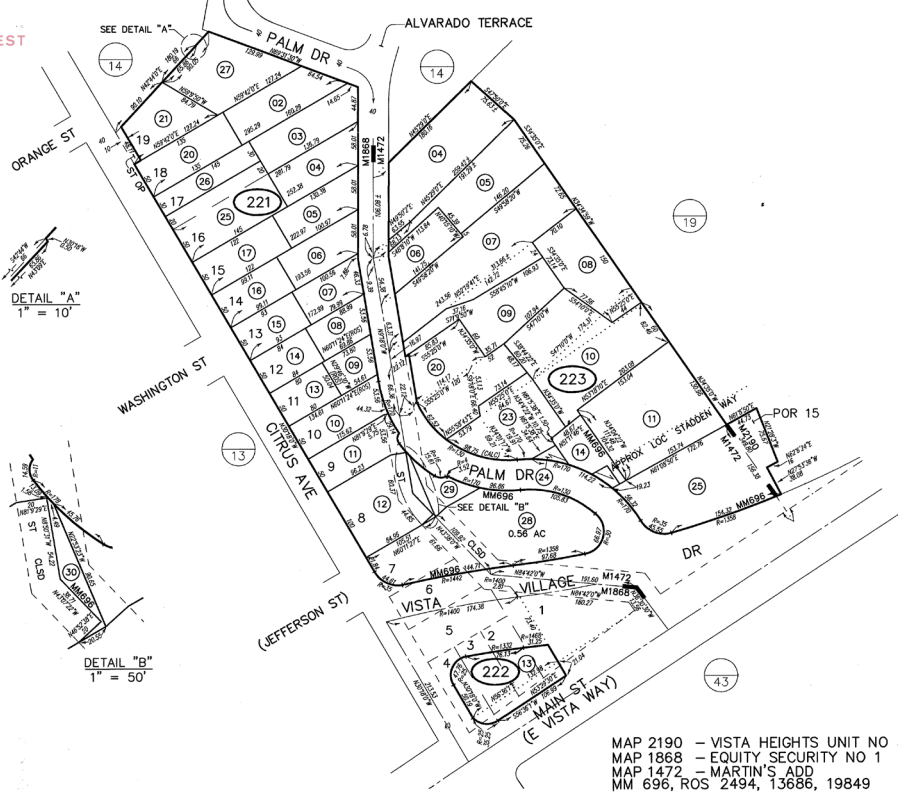


ASSESSOR'S PARCEL MAP OF THE PROPERTY

Provided by:

12 PARCELQUEST

THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN. ASSESSOR'S PARCELS MAY NOT COMPLY WITH LOCAL SUBDIVISION OR BUILDING ORDINANCES.



SAN DIEGO COUNTY ASSESSOR'S MAP
 175-22

1" = 100'
 05/13/2014 JGD
 From: 02/24/14 To: 05/13/14

CHANGES			
BLK	PROJ	NEW PROJ	BE LEFT 00
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221	15	17 00	88 150
221	16	17 00	88 150
221	18	21 00	1524
221	19 & 21	23 00	1688
221	23 & 25	19 00	2441
221	10 & 11	13 00	1547
221	13	20 00	01 5500
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STAFF REPORT

23-11

TO: BOARD OF DIRECTORS
FROM: KARLENA RANNALS, ADMINISTRATIVE MANAGER
SUBJECT: FMF EXPENSE AND GENERAL FUND RECOVERY
RECONSTRUCTION OF VTA 3 REPLACEMENT STATION
DATE: JUNE 15, 2023



RECOMMENDATION

1. Approve 53% of cost (\$2,283,240) for the approved Fire Station 3 Replacement from of Fire Mitigation revenue and obligate future FMF monies to repay the General Fund currently estimated to be \$1,613,240.
2. Adopt Resolution No. 2023-05 approving the Vista Fire Protection District (VFPD) to Participate in the County of San Diego Fire Mitigation Fee (FMF) Program for Fiscal Year 2023-2024 and Adopt a Capital Improvement Plan for the Use of Fire Mitigation Fee Revenue

BACKGROUND

The current station located at 1070 Old Taylor Road, Vista, originally constructed in 1962 houses 5 personnel, one engine and one ambulance. The City incorporated January 28, 1963 with a population just over 19,000. Population estimates as of January 1, 2023 is 99,835. The District's current population in the entire unincorporated area (approximately 19 square miles) served by the City is approximately 20,000 citizens. The approximate population serviced by Fire Station 3 is 27,813 both district/city.

Numerous new developments since the construction of the current Fire Station 3 have occurred stretching the current resources with the need to expand. Fire Station 3 will continue to respond to new development projects such as Bonsall Oaks projects adding an additional 254 homes upon completion.

Additional Data

	Current	2023	Growth
Station Square Footage	5,168	8,100	57%
# of Personnel	5	7	40%
City/District Population	50,000 (1970's)	120,000 approx.	240%

A FMF report dated 12 Aug 2015 submitted to the County Fire Mitigation Fee Review Committee in conjunction with the annual report requested 53% of the new Fire Station be funded by existing and future mitigation funds collected. The initial amount (\$2,650,000) requested from FMF funds was based upon estimated costs of construction. Subsequent reports showed that the amount increased each year based upon the increased costs of construction reaching \$3,710,000 in FY19.

The VFPD Board of Directors approved the Seventh Supplemental Agreement with Vista Fire Protection District for the Reconstruction of Fire Station No. 3 effective July 1, 2022. As a part of the agreement, the City and District agreed to fund the project obligating a total of \$4.5 million, which includes the use of Fire Mitigation Funds and \$192,000 in funds received from the America's Rescue Plan Act of 2021, leaving \$4,308,000 to be funded between the Fire Mitigation Fees collected and the General Fund.

The City of Vista City Council on October 22, approved a contract with Erickson Hall to design/build the replacement of Fire Station 3, which will include office space for Vista Fire Protection District personnel. The cost authorized is \$808,850 for the design phase, and a statement that the station costs is anticipated to be constructed for the estimated total of \$9.9 million.

The current fund balance (3/31/23) \$649,906.70 is currently available to fund the construction on the replacement of Fire Station 3, leaving an approximate \$1.6 million to be paid from the District's General Fund.

Contract Obligation	4,500,000
ARPA Grant	192,000
General Fund Balance	4,308,000
Approved FMF Funding	53%
FMF	2,283,240
General Fund	2,024,760
	4,308,000

Effective July 23, 2023 the FMF fee collected will increase to \$.80 per square foot for residential, an approximate 38% increase. In addition, all monies collected will be restricted to infrastructure only (stations, engines, trucks, and Chief's vehicles.) Staff believes that with the increased rate for new construction, the District should be able to pay itself back within a 15-year period.

FISCAL IMPACT

No additional fiscal impact

Attachments

1. Resolution 2023-05

RESOLUTION No. 2023-05

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE VISTA FIRE PROTECTION DISTRICT TO PARTICIPATE IN THE COUNTY OF SAN DIEGO FIRE MITIGATION FEE PROGRAM FOR FISCAL YEAR 2023-2024 AND ADOPT A CAPITAL IMPROVEMENT PLAN FOR THE USE OF FIRE MITIGATION FEE REVENUE

WHEREAS, the Vista Fire Protection District (District) requires long-term fire protection facilities and equipment (Facilities) to provide fire suppression or emergency medical services within the District's boundaries;

WHEREAS, new development is anticipated in the District, and existing Facilities will be inadequate to provide fire suppression or emergency medical services, creating a situation perilous to public health and safety;

WHEREAS, to mitigate the impacts caused by new development, the District must improve or expand existing Facilities and/or construct or acquire new Facilities;

WHEREAS, the District lacks sufficient funds for new or improved Facilities from fund balances, capital facility funds, property tax sources, or any other appropriate source, and annexation and plan check fees charges by the District do not include a payment toward the costs of Facilities as a component of those fees;

WHEREAS, pursuant to California Government Code Section 66000, et seq. (Mitigation Fee Act), the County of San Diego (County) is authorized to collect a mitigation fee from applicants for new development to defray costs related to Facilities that are incurred due to the development;

WHEREAS, the County has established fee ceilings for types of construction by Chapter 3 of Division 10 of Title 8 (commencing with Section 810.301) of the County Code of Regulatory Ordinances (Fire Mitigation Fee Ordinance);

WHEREAS, the District desires to participate in the County's Fire Mitigation Fee (FMF) program;

WHEREAS, pursuant to Section 66002 of the Mitigation Fee Act, the governing body of a local agency that levies a mitigation fee may adopt a capital improvement plan, which shall be adopted by and annually updated by a resolution at a noticed public hearing;

WHEREAS, the County's Fire Mitigation Fee (FMF) Ordinance requires that fire agencies participating in the FMF Program adopt a five-year Capital Improvement Plan indicating the approximate location, size, time of availability, and cost estimates for long-term Facilities to be financed with the FMF revenue; and

WHEREAS, notice of the hearing to update the District's Capital Improvement Plan was given, as required by law, as shown by the affidavit of publication on file herein.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE VISTA FIRE PROTECTION DISTRICT HEREBY RESOLVES AS FOLLOWS:

1. The District shall participate in the County’s FMF Program for Fiscal Year 2023-2024 and agrees to comply with all applicable requirements of the County’s FMF Ordinance and the Mitigation Fee Act.
2. The District requests that the County collect 100 percent of the FMF ceiling on the District’s behalf from applicants for building permits or other permits for development within the District’s boundaries. The percent of the ceiling fee is equal to or less than the Facilities needs caused by new development.
3. Except as otherwise provided in the County Code or state law, all FMF revenue shall be used only to expand the availability of Facilities to serve new development within the District’s boundaries. FMF revenue shall not be used to address existing deficiencies, but may be used in response to increased demand reasonably related to the new development to refurbish existing facilities to maintain an existing level of service or achieve an adopted level of service.
4. The District shall deposit all FMF revenue received from the County and all interest subsequently accrued by the District on these funds in a separate account to be known as the “San Diego County Fire Mitigation Fee.”
5. The District shall defend, indemnify, and hold harmless the County, its officers, officials, employees, agents, and volunteers, from and against any and all demands, claims, actions, litigation, or other proceedings, liability, damages, and costs (including, but not limited to, attorney fees) that are based in whole or in part upon the levy, imposition, collection, or payment of FMF, or the denial of a permit until the FMF is paid, excepting only matters that are based upon the County’s gross negligence or willful misconduct.
6. The District shall make its records justifying the basis for the FMF amount available to the public on request.
7. The District resolves that five-year Capital Improvement Plan for use of Fire Mitigation Fee revenue within the District is as follows:

Fiscal Year 2023-2024

Project	Total District Cost	Approved %	Total	FY24
Vista Fire Station 3 – Replacement (under design/build contract) Fire Station 3, Old Taylor Road, Vista, CA	\$4,500,000	53% of total cost - FY15	\$2,385,000	All available funds - \$670,000 est.

Fiscal Year 2024-2025

Project	Total District Cost	Approved %	Total	FY25
Debt Service Payback: Fire Station 3 – Replacement (under design/build contract) Fire Station 3, Old Taylor Road, Vista, CA	\$4,500,000	53% of total cost - FY15	\$2,385,000	\$75,000

Fiscal Year 2025-2026

Project	Total District Cost	Approved %	Total	FY26
Debt Service Payback: Fire Station 3 – Replacement (under design/build contract) Fire Station 3, Old Taylor Road, Vista, CA	\$4,500,000	53% of total cost - FY15	\$2,385,000	\$75,000

Fiscal Year 2026-2027

Project	Total District Cost	Approved %	Total	FY27
Debt Service Payback: Fire Station 3 – Replacement (under design/build contract) Fire Station 3, Old Taylor Road, Vista, CA	\$4,500,000	53% of total cost - FY15	\$2,385,000	\$75,000

Fiscal Year 2027-2028

Project	Total District Cost	Approved %	Total	FY28
Debt Service Payback: Fire Station 3 – Replacement (under design/build contract) Fire Station 3, Old Taylor Road, Vista, CA	\$4,500,000	53% of total cost - FY15	\$2,385,000	\$75,000

BE IT FURTHER RESOLVED that this Resolution supersedes Resolution No. 2022-01 adopted March 9, 2022 to participate in the FMF program.

PASSED AND ADOPTED at a regular meeting of the Board of Directors of the Vista Fire Protection District on June 21, 2023 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

James F. Elliott
President

ATTEST:

Karlana Rannals
Board Clerk

**PROOF OF PUBLICATION
(2010 & 2011 C.C.P.)**

**STATE OF CALIFORNIA
County of San Diego**

I am a citizen of the United States and a resident of the County aforesaid: I am over the age of eighteen years and not a party to or interested in the above-entitled matter. I am the principal clerk of the printer of

The San Diego Union Tribune

Formerly known as the North County Times and UT North County and which newspaper has been adjudicated as a newspaper of general circulation by the Superior Court of the County of San Diego, State of California, for the City of Oceanside and the City of Escondido, Court Decree numbers 171349 & 172171, for the County of San Diego, that the notice of which the annexed is a printed copy (set in type not smaller than nonpariel), has been published in each regular and entire issue of said newspaper and not in any supplement thereof on the following dates, to-wit:

June 9th & 14th, 2023

I certify (or declare) under penalty of perjury that the foregoing is true and correct.

Dated at **Temecula, California** this
14th, day of June, 2023



Jane Allshouse – Legal Advertising
The San Diego Union Tribune

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 to discuss and approve a resolution entitled Resolution of the Board of Directors Vista Fire Protection District to Participate in the County of San Diego Fire Mitigation Fee Program for Fiscal Year 2023-2024 and Adopt a Capital Improvement Plan for the Use of Fire Mitigation Fee Revenue.

The hearing is to be held on Wednesday, June 21, 2023 at 10:00 a.m. at the "Smart Space" office center 450 South Melrose Dr., Vista, CA 92081.

A copy of the resolution to Participate in the County of San Diego Fire Mitigation Fee Program for Fiscal Year 2023-2024 and Adopt a Capital Improvement Plan for the Use of Fire Mitigation Fee Revenue is on file with the Clerk of the Board of Directors, and is open to public inspection.

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

KARLENA RANNALS
Clerk, Board of Directors
Vista Fire Protection District

STAFF REPORT

23-12

TO: BOARD OF DIRECTORS
FROM: MAIA HODGE, MANAGEMENT ANALYST (COV)
SUBJECT: COLLECTION OF DELINQUENT 2022 WEED ABATEMENT CHARGES
DATE: JUNE 15, 2023



RECOMMENDATION

1. Adopt Resolution No. 2023-06, declaring its intent to set a public hearing for collection of delinquent 2022 weed abatement charges.
2. Set July 12, 2023, as the date of the public hearing to levy assessments on the 2023 property tax roll for collection of delinquent 2022 weed abatement charges.

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. A total of 1,610 parcels were identified in the first wave of review by Fire Prevention staff, and 631 of the parcels fell within City jurisdiction, with the remaining parcels falling within the jurisdiction of the Vista Fire Protection District. Notices were sent to owners in April 2022, with follow-up inspections beginning June 2022.

Most parcels were cleared by the owners or person(s) in charge. The remaining three (3) parcels were cleared in January 2023 by a contractor hired by the City. In March 2023, 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 10, 2023. If authorized by the Board of Directors, a public hearing will be set for July 12 to levy assessments on the 2023 property tax roll for collection of delinquent 2022 weed abatement charges. The total outstanding balance is \$13,999.72. The number of parcels and collection amounts may change before the public hearing date, if payments are received.

The three parcels in question are listed on the attachment. 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, July 12, 2023. Those property owners who fail to pay by July 31, 2023 will remain on the list, which will be delivered to the County of San Diego no later than August 10, 2022 (deadline).

FISCAL IMPACT

The total amount to be recovered via the tax roll is \$13,999.72. Costs recovered will be deposited into the Weed and Lot Clearing Fee account (No. 0010034.435160), which is a General Fund account held at the City of Vista. Revenue collected will cover expenses incurred by the Weed Abatement Program.

Attachments

Weed Abatement Special Assessment List

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, 2023.

PARCEL NUMBER	COST TO ABATE	ADMINISTRATIVE FEE	TOTAL
181-162-14-00	6,923.64	940.00	\$9,115.42
184-102-44-00	1,829.98	940.00	\$2,769.98
184-081-30-00	1,174.32	940.00	\$2,114.32
			13,999.72

POSTED: June 16, 2023



Karlana Rannals
Board Clerk

RESOLUTION NO. 2023-06

A RESOLUTION OF THE VISTA FIRE PROTECTION DISTRICT DECLARING ITS INTENT TO SET A PUBLIC HEARING FOR COLLECTION OF DELINQUENT WEED ABATEMENT CHARGES

WHEREAS, Vista Fire Protection District Ordinance No. 18 declares certain waste material as a public nuisance, provides for abatement and removal thereof, and provides for the cost of said abatement to be a lien upon private property, pursuant to the authority contained in California Health and Safety Code sections 13789, 14875 et seq., 14930, and 14931.

WHEREAS, California Health and Safety Code 14912 provides that the costs of abatement constitute special assessments against the respective parcels of land and are a lien on the property for the amount of the respective assessment; and

WHEREAS, California Health and Safety Code 14912 also provided that the lien attaches upon recordation in the office of the county recorder a certified copy of the resolution of confirmation; and

WHEREAS, the Vista Fire Protection District desires to hold a public hearing to consider the imposition of said liens on those properties that have been abated.

NOW, THEREFORE, BE IT RESOLVED, as follows:

1. The Vista Fire Protection District hereby declares its intent to conduct a hearing on July 12, 2023, at the Smart Space Conference Room, 450 S. Melrose Ave, Vista, California to consider the imposition of liens on the property owners for weed abatement purpose and to place such liens on the 2023 property tax roll.
2. The Board Clerk is hereby directed to post a copy of the 2023 Weed Abatement Report and notice of time and place of hearing in a conspicuous place or as necessary.

PASSED AND ADOPTED at a regular meeting of the Board of Directors of the Vista Fire Protection District on June 21, 2023 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

James F. Elliott
President

ATTEST:

Karlana Rannals
Board Clerk

VISTA FIRE PROTECTION DISTRICT

FISCAL YEAR 2022/2023

REPORT OF PROCEEDINGS AND ACCOUNT OF COSTS

WEED ABATEMENT TAX LIENS

2023/23 Assessment

Special Assessment	APN	Property Cleared Address	Property Owner
\$9,115.42	181-162-14-00	1540 Cleveland Trail	Sherry L Coddington
\$2,769.98	184-102-44-00	Bluebird Canyon, Vacant Land	KB Home California, LLC
\$2,114.32	184-081-30-00	Buena Creek Rd., Vacant Land	Coddington, Sherry L
\$13,999.72	Total		

**EMPLOYMENT AGREEMENT
BETWEEN
KARLENA RANNALS and VISTA FIRE PROTECTION DISTRICT**

This Employment Agreement, dated July 1, 2023, (the "Agreement") is executed by and between Vista Fire Protection District having its principal place of business in Vista, California, which is hereinafter referred to as the "Employer" and Karlena Rannals who is hereinafter referred to as the "Employee".

The Employer desires to employ Employee to be a Part-Time Administrative Manager for Employer ("Manager") with the responsibilities and authority cited herein. Employee desires to accept such employment and to perform all reasonable duties requested of her by Employer. The parties desire to set forth the major conditions, terms and agreements relating to such employment.

AGREEMENT

1. Duties and Responsibilities. Employee shall perform the duties and responsibilities of Administrative Manager generally described in the job description, attached, and incorporated herein as Exhibit "A", and in accordance with the Employer's Policies and Procedures which may be revised from time to time at the sole discretion of the Employer. Also, governing Policies as may be revised from time to time at the sole discretion of the Employer. Employee shall perform such other duties and services as may be entrusted to the Employee by the Employer consistent with the Employee's position and terms of this Agreement. During the term of this Agreement, Employee shall report to the District's President and Vice-President, and be responsible to the board of directors.
2. Term. The Term of the Agreement shall continue indefinitely until terminated by either Party as provided in Section 8.
3. Employment Location. Employee may work from her home office and Employee may also work on site at Employer's primary place of business located at 450 S. Melrose Dr, Vista California 92081 on a mutually agreed upon schedule.
4. Compensation.
 - a. Hourly Rate. Employee shall be a part-time exempt employee to be paid at the rate of \$4,583 per month, payable monthly. (Monthly compensation is determined based upon 1,000 hours per fiscal year at \$55.00 per hour.) Employee will support monthly compensation requests with summaries of tasks performed. In the event of the Employee's death, all payments due Employee under this contract shall cease; however, any earned and unpaid amounts shall be paid to Employee's estate.

5. Benefits.

- a. Holidays. As this is a part-time position, Employer shall not provide Employee with any paid holidays. However, Employee shall have all federal holidays off unpaid. Such holidays include: New Year's Day, Martin Luther King's Birthday, President's Day, Memorial Day, Independence Day, Labor Day, Veteran's Day, Thanksgiving Day, and the Friday after Christmas Day. Employee shall also receive half-day Christmas Eve, half –day New Year's Eve, and half- day on Good Friday.
- b. Vacation Time. As this is a part-time position, Employer shall not provide Employee with any paid-time off for vacations or other personal matters.
- c. Paid Sick Leave. Employee shall earn one hour of paid sick leave for every 30 hours worked. Accrual begins on the first day of employment. Employee may use only a total of 24 hours of paid sick leave in any given calendar year. Unused, accrued paid sick leave will be carried over to the following year and is capped at 48 hours total in accrual. Employer shall not pay out accrued, unused paid sick days at the time of termination, resignation, or retirement.
- d. Office Technology. The District shall provide a laptop computer for the Administrative Manager's business and personal use, at the sole cost and expense of the District. The Administrative Manager may in the Administrative Manager's discretion, purchase a new replacement laptop computer every three years during the term of this contract for the advantage offered by the then current laptop computer technology. Upon termination of Administrative Manager's employment, Administrative Manager shall return such laptop computer and any tools and technology to the District.
- e. Professional Development. The District recognizes the need for and encourages Employee to participate in continuing education relevant to the position. To that end, the District will:
 1. Budget and pay professional dues and subscriptions on behalf of employee that are necessary for Employee's participation in, regional, state, or local organizations; and
 2. Budget and pay the travel and subsistence expenses of Employee for official travel, meetings, and occasions reasonably adequate to continue the professional development of the Employee. Employee shall be responsible for complying with the District's travel and expense policies, including providing copies of all receipts, and will not receive more than the maximum reimbursements provided under those policies.

6. Expenses.

- a. In General. The Employer shall pay or reimburse Employee for all ordinary and necessary expenses incurred by Employee in performance of duties under this Agreement, provided they are approved in the budget, or in advance by the President or Vice President.
- b. Travel. If necessary and approved in advance, the Employee shall be provided with a travel allowance sufficient to provide transportation, meals, lodging, and normal other travel expenses for all travel as specified herein and within the job description or as approved by the Employer. Room accommodations shall be on a single occupancy basis and the Employee shall not be required to share lodging at any time.
- c. Automobile Expenses. Except for travelling to attend Board meetings and the Employer's place of business, Employee will be reimbursed for use of her personal automobile while conducting business for Employer. The reimbursement will be made based on the number of miles driven, at the prevailing rate as established by the Internal Revenue Service. In addition, Employee will be reimbursed for parking and tolls.
- d. Cellular Phone. Employee will be reimbursed up to fifty dollars (\$50) per month for use of her personal cellular phone, which may also be used for conducting business for the Employer.

7. Other Activities. Employee, during the term of this Agreement, may work with or accept or receive any compensation or consideration from any other organization, firm, association, society, person, corporation, or other entity, for the services to be performed by Employee which do not interfere with Employee's aforementioned responsibilities. Employee may also serve, for compensation, as a lecturer, and engage in other activities of a short duration.

8. Termination.

- a. AT WILL EMPLOYMENT.
EMPLOYMENT BY THE DISTRICT AT ALL TIMES SHALL BE ON AN "AT WILL" BASIS. This means both the Employer and the Employee have the right to terminate this Agreement and the employment relationship at any time without cause. This condition cannot be changed by any course of conduct, oral assurances, or any written document other than an amendment to this Agreement executed pursuant to a written resolution of the Employer's Board of Directors.
- b. Termination by Employee for Cause. Employer may terminate this Agreement only for Employee's material failure to perform (competently or otherwise) designated duties, for embezzlement, fraud, theft, misconduct, dishonesty, acts of moral turpitude, disclosure of confidential data, or acts in any way that have direct, substantial, and adverse effect on the Employer's reputation or are unbecoming of a public official. In such event, no severance payment shall be made to Employee and her employment may be terminated immediately.

- c. Termination for Disability. Employer shall have the right to terminate both this Agreement and the employment relationship should Employee become unable to perform the essential duties of the position by virtue of disability or other medical impairment. Said disability or medical impairment may be established by virtue of the opinion of a physician selected by the Employer and reasonably approved by Employee. In the alternative, the Employer may assume such disability to exist even in the absence of a physician's opinion by virtue of the failure of Employee, for sixty (60) consecutive calendar days, to be unable to perform the essential duties of the position due to physical or mental impairment, or other medical reason.
 - d. Termination by Merger. In the event Employer merges with another entity, Employee shall have the option of accepting a position with the resulting organization at the then same rate of pay, or greater, if such a position is offered.
 - e. Termination by Employer Without Cause. Employer reserves the right to terminate Employee immediately and without cause at any time. If the Employer chooses to terminate this Agreement, Employer shall pay Employee all outstanding wages owed immediately upon termination and shall reimburse Employee for all documented and approved work-related expenditures. In the event the Employer gives notice of termination without cause at any time after July 15, 2022, Employer shall pay Employee a severance in the amount of \$5,000 provided Employee executes a release in a form and content satisfactory to Employer. Employee in return shall immediately return Employer laptop upon any such termination of employment. In the event the Employer gives notice of termination without cause at any time prior to July 15, 2022, Employer shall not be obligated to pay any severance whatsoever.
 - f. Termination by Employee. The Employee may terminate her obligations under this Agreement by giving Employer at least ninety (90) days written notice in advance of such termination. In the event of voluntary termination by Employee, there shall be no obligation on the part of the Employer to pay severance.
9. Indemnification. While working within the scope of this Agreement and to the fullest extent allowed by law, the Employer shall indemnify, defend and hold the Employee, her heirs, administrators or executors, and each of them, harmless for any and all actions, claims, liability, losses, damages or expense, or whatsoever kind and nature, including judgments, interest and attorneys' fees and all other reasonable costs, expenses and charges which Employee, administrators or executors, and each of them shall or may at any time or from time to time subsequent to the date of the Agreement, sustain or incur, or become subject to by reason of any claim or claims against her heirs, administrators or executors and each of them, for any reason resulting from her carrying out the terms and conditions of this Agreement. The Employee, her heirs, administrators, executors, or any of them, shall promptly notify the Employer of any adverse claims or threatened or actual legal actions and shall provide cooperation to the Employer, its attorneys, and agents in such case to the extent possible.

10. General Provisions.

- a. Confidentiality. Employee will perform services for Employer that may require Employer to disclose confidential and proprietary information ("Confidential Information") to Employee. Confidential Information is information and data of any kind concerning any matters affecting or relating to Employer, the business or operations of Employer, and/or the products, drawings, plans, processes, or other data of Employer, not generally known or available outside of the organization. Accordingly, to protect the Confidential Information so that will be disclosed outside of the organization during employment, the Employee agrees as follows:
 - i. Employee will hold the Confidential Information received from Employer in strict confidence and will exercise a reasonable degree of care to prevent disclosure to others.
 - ii. Employee will not disclose or divulge either directly or indirectly the Confidential Information to others unless first authorized to do so in writing by Employer's board president.
 - iii. Employee will not reproduce the Confidential Information nor use this information commercially or for any purpose other than the performance of her duties for Employer.
 - iv. Employee will promptly, upon request or upon termination, resignation, or retirement from her relationship with Employer, deliver to Employer any data, drawings, notes, documents, equipment, and materials received from Employer, or originating from employment with Employer, together with all personal technology provided to Employee by Employer along with all credentials necessary to access Employer's data regardless of where it is stored.
 - v. Employer reserves the right to take disciplinary action, up to and including termination, for violations of this agreement in addition to pursuing civil or criminal penalties.
- b. Entire Agreement. This Agreement contains all of the terms agreed upon by the parties with respect to the subject matter of said Agreements between the parties, whether oral or written. This Agreement is the exclusive expression of the parties' agreement, and cannot be altered or supplemented by any prior or subsequent discussions or course of conduct unless incorporated in a written amendment executed by both parties.
- c. Governing Law, Jurisdiction And Venue. The Agreement shall be deemed executed in the City of Vista, San Diego County, California, and shall be governed in accordance with the laws of the State of California in each and every respect. Any and all actions arising under or concerning this Agreement in any way whatsoever shall be commenced exclusively in the North County Branch of the Superior Court for the State of California, County of San Diego, and the parties hereby consent to the personal jurisdiction of said Court.
- d. Joint Effect of the Agreement. Nothing in this Agreement shall be deemed to create a partnership or agency relationship between the Employer and the

Employee, or to make Employee jointly liable with the Employer for any obligation arising out of the activities and services contemplated by this Agreement. This Agreement creates an employer and employee relationship, and nothing contained herein shall imply any other relationship.

- e. Section Headings. Section headings and numbers have been inserted for convenience of reference only. In case of conflict, the text shall control.
- f. Waiver. Provisions of this Agreement may be waived solely by a written amendment to this Agreement executed by the Employee and the Employer's President pursuant to a duly authorized resolution of the Board. Waiver by either party of any term or condition of this Agreement or any breach shall not constitute a waiver of any other terms or conditions or breach of the Agreement.
- g. Severability. If any provision of the Agreement is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remaining provisions shall continue in full force and effect without being impaired or invalidated in any manner whatsoever.
- h. Execution. This Agreement shall take effect upon the majority vote of the Employer members and the signatures below of the Employer and the Employee.

IN WITNESS WHEREOF, the parties to this Agreement have signed it as of the date stated in the introduction to this Agreement.

VISTA FIRE PROTECTION DISTRICT

EMPLOYEE

By: _____
James F. Elliott
Its: President

By: _____
Karlana Rannals

EXHIBIT A

POSITION OF ADMINISTRATIVE MANAGER (March 2022 and amended September 1, 2022):

The Vista Fire Protection District is seeking a knowledgeable and independent person to serve as the District's Administrative Manager. This will be an at-will management position and is considered a confidential employee. Under general supervision of the Board President, the Administrative Manager may perform administrative, analytical, budgetary, legislative, financial support, and supervisory duties for the District. The position's duties may include, but not be limited to, overseeing contracts, developing administrative processes, procedures, and programs, preparation and review of reports for submission to the Board, manage the District's website, establishing a records management system, acting as the Board's representative in intergovernmental relations, ensuring compliance with state and federal regulations, coordinating special projects, and creating systems and procedures necessary to improve VFPD business practices and operations. The Employee's duties shall include that of the office of District Clerk and Manager of Finance. Benefits are limited to participation in Social Security, as well as other State and Federal mandated programs.

Employee shall perform such other duties and services as may be entrusted to the Employee by the Employer consistent with the Employee's position.

STAFF REPORT

23-13

TO: BOARD OF DIRECTORS
FROM: KARLENA RANNALS, ADMINISTRATIVE MANAGER
SUBJECT: FY24 PRELIMINARY BUDGET
DATE: JUNE 15, 2023



RECOMMENDATION

Staff recommends the following action:

1. Approve the FY24 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 FY23 Operating Budget (\$4,177,489) on September 14, 2022 anticipating \$116,577 in net operating revenues. The Board, since the final budget adoption, has amended the budget by \$44,425.05, reducing the net operating revenues to \$72,152. The following table is the listing of board actions/requests:

Authority	Description	Meeting Date	Amount
Resolution 2022-10	Approved Budget	14-Sep-22	\$ 116,577.00
Minutes	Fire Lane Signs	14-Sep-22	\$ 500.00
SR-22-17	Office Space Rental	9-Nov-22	\$ 6,400.00
SR-22-18	Office Set-Up	9-Nov-22	\$ 5,000.00
Minutes	FireStats - Annual Report	9-Nov-22	\$ 4,200.00
SR-22-21	8th Supplemental Agreement	14-Dec-22	\$ 15,000.00
SR-22-24	Payroll Services Contract	14-Dec-22	\$ 676.65
SR-23-01	Leadership Conference	11-Jan-23	\$ 4,039.00
SR-23-05	IT Management Services	8-Feb-23	\$ 1,500.00
SR-23-06	Website Refresh	8-Feb-23	\$ 5,000.00
SR-23-07	Access Road Repair	8-Feb-23	\$ 632.20
Minutes	Vegetation Removal	10-May-23	\$ 1,477.20
		Total Authorized	\$ 44,425.05
		Adjusted Net Operating Before Capital	\$ 72,151.95

In preparing the FY24 Budget, staff has added numerous accounts and/or categories to account for the current financial needs of the District. The FY24 Preliminary Budget delivered includes a budget narrative explaining the revenue and expenses in detail.

The Net Operating Revenues before Capital for FY24 is estimated at \$267,107. Staff expects to further refine this number between the approval of the preliminary budget and final approval anticipated at the September meeting.

Staff Report 23-13

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In addition to the General Fund Preliminary Budget, staff has included a preliminary budget for the Fire Mitigation Fund. Staff expects to reduce the fund significantly, as the design/build for the reconstruction of Fire Station No. 3 is anticipated in calendar year 2024; 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.

FY24

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

Roy O. Palmer

Interim Fire Chief

6/21/2023

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

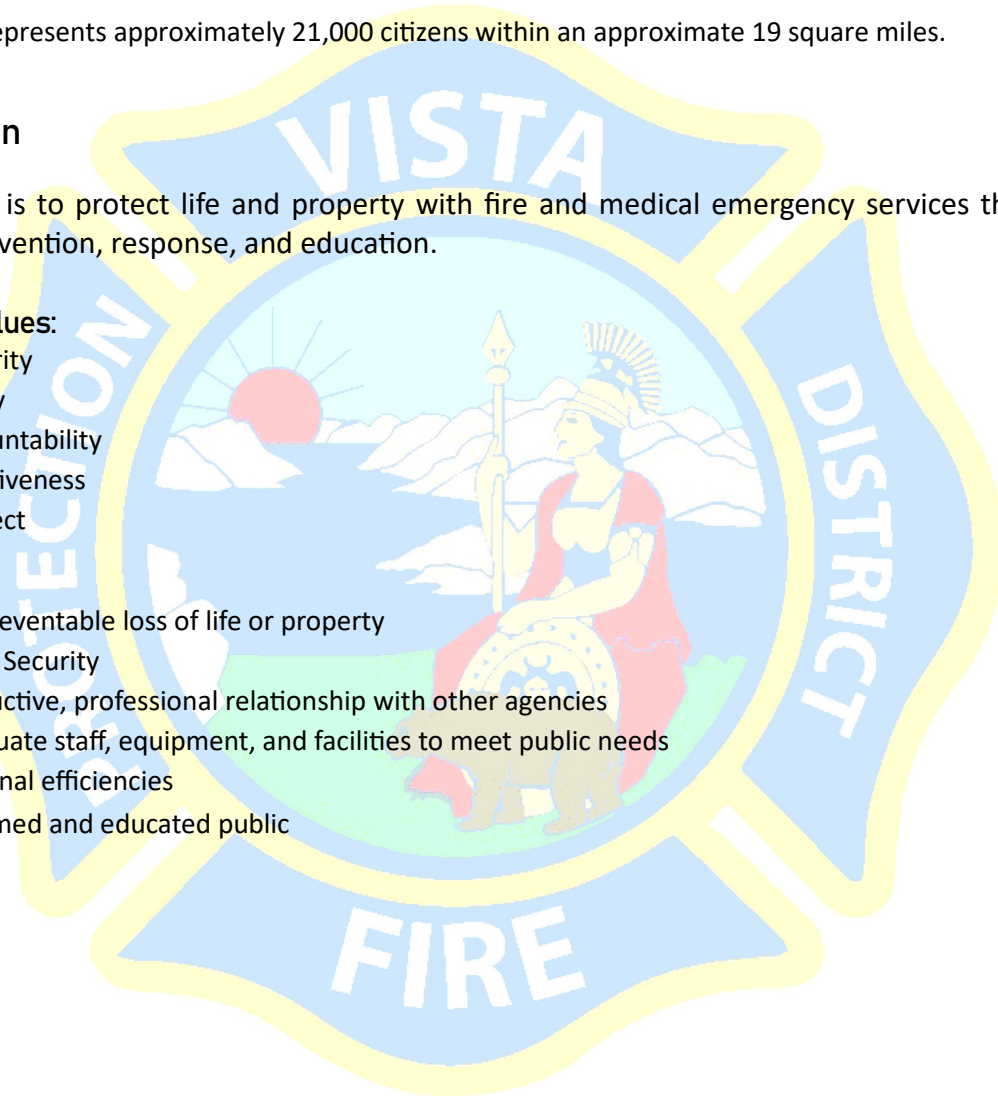
Our mission is to protect life and property with fire and medical emergency services through effective prevention, response, and education.

Our Core Values:

- Integrity
- Safety
- Accountability
- Effectiveness
- Respect

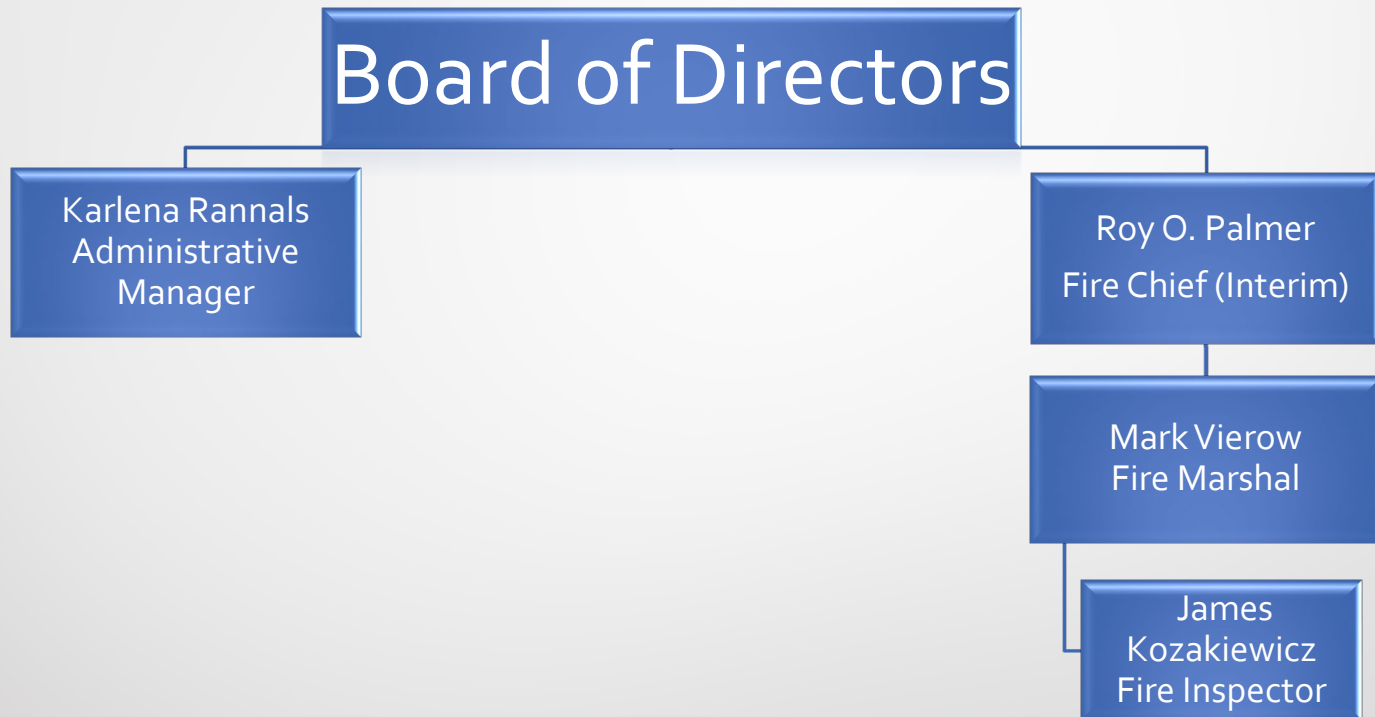
Our Vision:

- 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

Board of Directors



VISTA FIRE PROTECTION DISTRICT

PRELIMINARY BUDGET - FY24



June 2023

The Fire District's proposed FY24 Operating Budget is submitted to the Board of Directors for its review and consideration. The annual budget serves as a foundation and is an important 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 FY24 budget, the projected total estimated operating revenue decreased by 2.2% as compared to FY23 estimated revenue (Figure 1).

Revenue	FY23 Budget	FY23 Est.	FY24 Budget	BGT vs. Act. - %	BGT vs. Est. - \$
Taxes & Assessments	4,181	4,287	4,388	2.4%	101
Interest	88	241	220	-8.7%	(21)
Grant	-	-	192	0.0%	192
All Other	25	413	31	-92.5%	(382)
Total Revenue	4,294	4,941	4,831	-2.2%	(110)

Figure 1

The projected FY24 operating expenditures, compared to the FY23 unaudited costs increased approximately 7.6% (Figure 2).

Expenditures	FY23 Budget	FY23 Est.	FY24 Budget	BGT vs. Act. - %	BGT vs. Act. - \$
Fire/EMS Services	3,724	3,858	3,950	2.4%	91
Fire Prevention	80	65	86	32.1%	21
Grant	-	-	197	0.0%	197
Salaries & Benefits	64	64	68	5.8%	4
Service, Supplies, PY	335	237	245	3.3%	8
Depreciation	19	19	19	0.0%	-
Total Operating Expense	4,222	4,244	4,564	7.6%	321
Operating Surplus (Deficit)	72	698	267	-61.7%	(431)
Other Projects	-	-	-	0.0%	-
Total Expense (inc. Projects)	4,222	4,244	4,564	7.6%	320

Figure 2

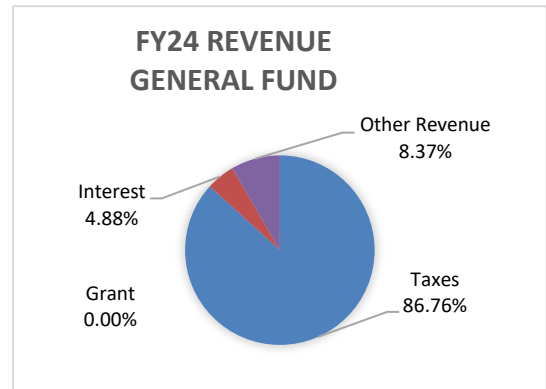
FY23 property tax represents the largest revenue category at approximately 88.7% of the General Fund's total revenue, or approximately \$4,287 million. As a category, the tax revenue is projected to increase overall an approximate 2.4% in FY24. These numbers will most likely change once the District receives the annual report from the County of San Diego in July that confirms the assessed valuation and opening charges.

The FY24 general fund revenues (all) are projected at \$4,831,356. The variation between FY23 (Est.) and FY24 is reduced by 2.2%. The following summary of revenue changes is between FY24 **Budget** and the FY23 **Estimate (Unaudited)**:

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

Revenue – \$4,831,356

- **Taxes & Assessments** – the 1% AB8 tax revenue planned increase is 2.4% (\$101,000). The District’s assessed valuation (AV) for FY23 (\$2,994,325,523) increased 5.68% over FY22. The FY24 AV will be determined in mid-July; therefore, secured property tax revenue was increased conservatively by 2.4%.
- **Grant** – \$192K: the District was awarded \$192,000 In funds from the America Rescue Plan Act (ARPA), which is committed to the reconstruction of Fire Station 3. The District anticipates receiving that reimbursement during FY24.
- **Other Income** – The District received a total of \$383,376 in one-time revenue in FY23 consisting of \$380,000 for the sale of the Panoramic property, and \$3,376 in an audit of collected fees that were not distributed to the District from the City of Vista. FY24 does not anticipate any projected “Other Income”.
- **Fees** – Fees are collected from services provided by the City of Vista thru Fire Prevention inspections, plan reviews and ambulance charges. Per the contract 10% of those fees are rebated back to the District. A 3% increase is planned.



In addition to these general funds, the District estimates to collect for FY23 \$107,853 in restricted Fire Mitigation Fees (FMF), including interest. The total FMF expected for FY24 is \$65,000, a 24.8% decrease.

Operating Expenditures -

The following is a summary of expenditure changes between the *FY23 Est. (Unaudited) Expenditures* and the proposed *FY24 Preliminary Budget*:

Fire EMS Services – \$3,949,500

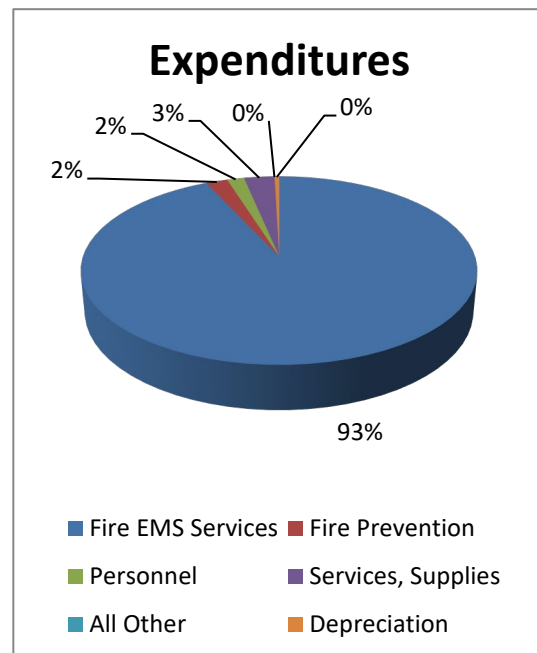
Per the contract between the City of Vista and Vista Fire Protection District approved in 2010, the District agrees to contribute 90% of its operating revenues, minus interest, for fire emergency/EMS, fire prevention and administrative services. Based upon the estimated tax revenue the cost will also increase by the estimated 2.4%.

Fire Inspector Services – \$81,000

Effective July 1, 2023 the 8th Supplemental Amendment was approved to increase the cost share for additional services of a Fire Inspector. In FY23, the cost increased from \$5,000 to \$6,250 per month, and FY24 the cost will increase to \$6,500 per month. This amendment will continue through June 30, 2025.

Personnel & Benefits – \$67,900

The District employs one part time Administrative Manager and compensates the elected officials \$100 per board meeting (regular and special). A 5.8% increase is planned based upon a new employment contract effective July 1, 2023.



Service, Supplies, and Prior Year – \$244,650

The FY24 Service, Supplies and Prior Year categories increased 17.4% over FY23. Detailed highlights include:

- Administrative \$57,500 – This category has several reclassifications and elimination of expenses. Elimination of expenses include, Property Tax Refunds; Consulting; Clerical; Bond – Treasurer. Expenses included in this category include Administration (Misc.) - \$500; Board Expense - \$1,000; Audit - \$8,600; Dues - \$1700; Legal - \$40,000; Legal Notices - \$3000; LAFCO - \$2,700.
- Apparel \$2,000 – this new category will authorize the purchase of logo wear for staff and board members.
- Consultant \$5,000 – The board authorized the services of the Fire Stats consultant in FY23 to produce an annual report regarding emergency response time. This report is in progress and not complete, therefore, this expense is being re-budgeted. In addition, the contract for Treasurer was eliminated.
- Computer/Software \$5,000 – This new category will fund the purchase of a new laptop and new or upgraded software.
- Fees - \$57,700 – This category includes Investment Fees - \$10,000; Payroll Processing Service - \$1,600; and the County of San Diego Administrative Costs \$45,400.
- Hydrant Maintenance - \$28,000 – anticipate cost increases approximately 6%.
- Information Technology - \$10,500 – This category includes costs for Website - \$1,000; Email Subscription - \$900; Zoom - \$150; Accounting Software - \$1,000; Domain Registration - \$150; Computer Maintenance - \$2,300. In addition, the Board authorized in FY23 \$5,000 for a website refresh, which has begun; therefore, this expense is being re-budgeted.
- Insurance \$3,600 – this decrease is intentional, as staff intends to change the renewal cycle from the current September date to ending at fiscal year-end, June 30. A full year expense is not required.
- Maintenance & Repair – Other - \$33,000 – This category includes Emergency Access Roads – Maintenance - \$25,000; Emergency Access Road Repair - \$3,000; Maintenance & Repair Other - \$5,000. The Panoramic Estates Road Maintenance has been eliminated.
- Meeting/Meals - \$1,000 – this new category will cover CSDA Chapter Dinner meetings and other meal expenses while performing duties within the position(s).
- Miscellaneous - \$2,000 – this category will mileage and miscellaneous expenses.
- Office Rental - \$10,200 – this new category covers the office space rental, and an expected rate increase (TBD) in November 2023.
- Repair & Upgrades - \$6,000 – This category includes Access Roads Consulting - \$1,000; Weed Abatement - \$5,000.
- Special Projects - \$10,000 – This category includes \$10,000 for temporary staffing to be hired by the Administrative Manager for office organization (scanning, filing, etc.). The use of a temporary services company is planned.
- Supplies - \$2,650 – this category includes Signage - \$500; Postage - \$150; Office Supplies - \$1,500.
- Taxes - \$0 – This category eliminates paying property tax since the land in Panoramic Estates has been sold.
- Training/Education - \$10,500 – This new category includes Professional Development – Staff - \$5,000; Mandatory Training Board/Staff - \$500; and Conference – Board/Staff - \$5,000.

Prior Year's Expenses - \$21,865

District staff assumed the financial responsibilities as of January 1, 2023, mid fiscal year. Staff has transitioned all transactions to QuickBooks, reconciling each line item, in particular line items appearing on the balance sheet. Adjustments have been necessary and a prior year expense account was created to track the cumulative total of all transactions. Going forward, should this account be used, it will be only for invoices that are paid after the close of the fiscal year.

Grant - \$197,000

The Fire District was awarded \$192,000 in funds from the American Rescue Plan Act (ARPA) which is committed to the reconstruction of Fire Station 3. Staff anticipates that those funds will be spent and receive reimbursement during FY24. This category also includes a \$5,000 grant to the Fire Safe Council of Vista.

Depreciation - \$19,199

Staff does not anticipate any capital purchases to increase the depreciation expense; however, staff plans to explore with the District's auditor and/or through board action or a board policy, prior to the approval of the final budget, the elimination of all depreciation expenses since many do not qualify.

Cash Assets

The District's estimated cash assets at June 30, 2023 are \$12,702 million (General Fund); and \$224,489 (Fire Mitigation Fund). 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 FY24 Revenue has a moderate increase; the FY24 planned expenditures are higher than the FY23 expenses; and the proposed budget aligns with the mission of the District. The FY24 Final Budget presents a structurally balanced and financially prudent roadmap for 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 is also committed to good financial stewardship through efficient operational and budget management process, including cutting costs whenever possible to do so.

**Vista Fire Protection District
FY24 - Preliminary Budget**

General Fund

Budget Category (Revenue)	FY22 Actual	FY23	FY23 (Est.)	FY24	% Change
Fees <i>Total</i>	28,569	25,000	30,020	31,000	3.3%
Grant	-	-	-	192,000	0.0%
Interest <i>Total</i>	88,485	88,055	240,944	219,979	-8.7%
Other Income <i>Total</i>	149	-	383,376	-	-100.0%
Tax Revenue <i>Total</i>	<u>4,002,668</u>	<u>4,180,810</u>	<u>4,286,920</u>	<u>4,388,377</u>	<u>2.4%</u>
Grand Total Revenue	<u>4,119,871</u>	<u>4,294,065</u>	<u>4,941,260</u>	<u>4,831,356</u>	<u>-2.2%</u>

Budget Category (Expenses)	FY22 Actual	FY23	FY23 (Est.)	FY24	% Change
Administrative	70,825	80,786	35,341	57,500	62.7%
Apparel	-	-	-	2,000	0.0%
Contract Services	48,625	27,825	23,813	5,000	-79.0%
Computer/Software	-	-	-	5,000	0.0%
Fees	51,082	54,447	51,486	57,700	12.1%
Fire Prevention	58,674	80,000	65,078	86,000	32.1%
Fire/EMS Services	3,543,719	3,723,596	3,858,228	3,949,500	2.4%
Grant	-	-	-	197,000	0.0%
Hydrant Maintenance	24,763	26,000	29,419	28,000	-4.8%
Information Technology	1,223	10,350	2,459	10,500	327.0%
Insurance	6,438	7,646	4,571	3,600	-21.2%
Maintenance & Repair	1,207	52,359	27,488	33,000	20.1%
Meeting/Meals	-	-	-	1,000	0.0%
Miscellaneous	-	5,000	4,944	2,000	-59.5%
Office Rental	-	6,400	6,400	10,200	59.4%
Personnel	22,649	64,363	63,765	67,300	5.5%
Personnel-Employee Benefit(s)	-	-	600	600	0.0%
Repair & Upgrades	33,423	4,000	-	6,000	0.0%
Special Projects	51,500	50,000	1,541	10,000	548.9%
FMF Expenses	-	-	-	-	0.0%
Supplies	-	1,350	2,228	2,650	18.9%
Taxes	4,464	4,554	3,223	-	-100.0%
Training/Education	-	4,039	4,015	10,500	161.5%
Sale of Assets	-	-	26,025	-	-100.0%
PY Expenses	-	-	22	-	-100.0%
Expenditure(s) Total	<u>3,918,591</u>	<u>4,202,715</u>	<u>4,224,365</u>	<u>4,545,050</u>	<u>7.6%</u>
Revenue vs. Expenditure	201,280	91,350	716,895	286,306	-60.1%
Depreciation <i>Total</i>	<u>19,691</u>	<u>19,199</u>	<u>19,199</u>	<u>19,199</u>	<u>0.0%</u>
Grand Total Expenditures	<u>3,938,282</u>	<u>4,221,914</u>	<u>4,243,564</u>	<u>4,564,249</u>	<u>7.6%</u>
Net Income before Capital	<u>181,589</u>	<u>72,151</u>	<u>697,696</u>	<u>267,107</u>	<u>-61.7%</u>

Vista Fire Protection District
FY24 - Preliminary Budget

FMF Fund

Budget Category (Revenue)			FY22 Actual	FY23	FY23 (Est.)	FY24	% Change
Fees Total			83,217	62,617	107,853	65,000	-24.8%
Grant							
Interest Total					4,120		
Other Income Total							
Tax Revenue Total			-	-	-	-	-
Grand Total Revenue			<u>83,217</u>	<u>62,617</u>	<u>111,973</u>	<u>65,000</u>	<u>-24.8%</u>

Budget Category (Expenses)			FY22 Actual	FY23	FY23 (Est.)	FY24	% Change
Administrative							
Apparel							
Contract Services							
Computer/Software							
Fees							
Fire Prevention							
Fire/EMS Services							
Grant							
Hydrant Maintenance							
Information Technology							
Insurance							
Maintenance & Repair							
Meeting/Meals							
Miscellaneous							
Office Rental							
Personnel							
Personnel-Employee Benefit(s)							
Repair & Upgrades							
Special Projects							
FMF Expenses			74,895			176,973	
Supplies							
Taxes							
Training/Education			-	-	-	-	-
Sale of Assets							
PY Expenses							
Expenditure(s) Total			<u>74,895</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-100.0%</u>
Revenue vs. Expenditure							
Depreciation Total			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Grand Total Expenditures			<u>74,895</u>	<u>-</u>	<u>-</u>	<u>176,973</u>	<u>-</u>
Net Income before Capital			<u>8,322</u>	<u>62,617</u>	<u>111,973</u>	<u>(111,973)</u>	<u>652.5%</u>

VISTA FIRE PROTECTION DISTRICT (FY)

Balance Sheet (Est.)

June 30, 2023

	GENERAL FUND		FIRE MITIGATION FUND	
	<i>Estimate</i>	Jun 30, 23		Jun 30, 23
ASSETS			ASSETS	
Current Assets			Current Assets	
Checking/Savings			Checking/Savings	
103 · Wells Fargo Checking		48,091.92	106 · Cash in Treasury Fire Mitigation	223,183.53
104 · SDCO Investment Pool		5,972,068.29		
109 · Investment - LAIF		918,216.79		
Total Checking/Savings		6,938,377.00	Total Checking/Savings	223,183.53
Accounts Receivable				
11000 · Accounts Receivable		0.00		
Total Accounts Receivable		0.00		
Other Current Assets			Other Current Assets	
111 · California Asset Management Pro		254,431.62		
113 · California Bank & Trust Wealth		5,771,098.61		
120 · Prepaid Expenses		1,468.75		
132 · Accrued Interest Receivable		38,933.01	133 · Accrued Int Receivable-FMIT	1,305.72
139 · Security Deposit		800.00		
Total Other Current Assets		6,066,731.99	Total Other Current Assets	1,305.72
Total Current Assets		13,005,108.99	Total Current Assets	1,305.72
TOTAL CASH ASSETS		13,005,108.99	TOTAL ASSETS	224,489.25
				224,489.25
LIABILITIES			LIABILITIES	
Liabilities			Current Liabilities	
Current Liabilities			Accounts Payable	
Accounts Payable			20000 · *Accounts Payable	0.00
20000 · *Accounts Payable		295,911.77		0.00
Total Accounts Payable		295,911.77		
Other Current Liabilities			Other Current Liabilities	
210 · Accounts Payable		0.00	210 · Accounts Payable	0.00
220 · Salary & Payroll Taxes Payable		6,675.00	220 · Salary & Payroll Taxes Payable	0.00
Total Other Current Liabilities		6,675.00	Total Other Current Liabilities	0.00
Total Current Liabilities		302,586.77		0.00
Total Liabilities		302,586.77		0.00
Total CASH		12,702,522.22	Total CASH	224,489.25
TOTAL CASH & LIABILITIES		13,005,108.99	TOTAL CASH & LIABILITIES	224,489.25