

VISTA FIRE PROTECTION DISTRICT

Board of Directors

AGENDA

Meeting Location

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



Regular Meeting
Wednesday, May 8, 2024
1:00 P.M.

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

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

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

BUSINESS SESSION – REGULAR AGENDA

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

4. CONSENT CALENDAR
 - a. Board of Directors Minutes
 - i) **Approve** the Board of Directors minutes of April 17, 2024
 - b. Payroll Register

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

Approve Accounts Payable Check 4186 thru 4194 to be paid May 8, 2024	\$1,378,058.68
Auto withdrawal(s) paid on April 10– May 8, 2024	<u>\$965.88</u>
	<u>\$1,383,958.53</u>

- d. Receive and File – Information
 - i) Financial Quarterly Report(s) – Information
 - (1) FY24 Budget to Actual GF – March 31, 2024
 - (2) FY24 Budget to Actual FMF – March 31, 2024
 - (3) FY24 Combined Balance Sheet – March 31, 2024
 - (4) Portfolio Summary Report – March 31, 2024
 - Interest Rate Summary
 - ii) Fire Department Reports
 - (1) *Fire Chief*
 - (2) *Fire Marshal*
 - (3) *District Inspector*
 - iii) Administrative Manager’s Report
 - iv) Travel Report
 - (1) Rannals – AFSS Conference
 - v) Correspondence
 - (1) None

5. CONTINUING BUSINESS

- a. Request for Qualifications (RFQ) for Legal Services
Update: the ad hoc committee will provide an update on the selection process.
Action Requested: [Discussion](#)

6. 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 2024-2025 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 \(oral or written\)](#)

7. NEW BUSINESS

- a. Resolution No. 2024-02
To discuss and/or adopt Resolution No. 2024-02 *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 2024-2025 and Adopt a Capital Improvement Plan for the Use of Fire Mitigation Fee Revenue.
[Staff report 24-09](#)
ACTION REQUESTED: **Approve**
- b. Article XIIIIV California Constitution Appropriation Limit
To discuss and/or approve the change in population for the Vista Fire Protection District appropriations limit. [Staff report 24-10](#)
ACTION REQUESTED: **Select a method to calculate appropriations limit.**
- c. Resolution No. 2024-03
To discuss and/or adopt a resolution entitled A Resolution of the Board of Directors of the Vista Fire Protection District Determining the 2024/2025 Appropriations of Tax Proceeds
ACTION REQUESTED: **Adopt**

8. ORAL REPORT(s)
 - a. Fire Chief
 - b. Deputy Chief - Administration
 - c. Administrative Manager
 - d. Legal
 - e. Fire Safe Council of Vista - Update
 - f. Board of Directors

9. ADJOURNMENT



VISTA FIRE PROTECTION DISTRICT
Board of Directors
Regular Meeting Agenda
Wednesday, May 8, 2024 1:00 pm PT

CERTIFICATION OF POSTING

I certify that on May 3, 2024 a copy of the foregoing agenda was posted on the District's website and near the meeting place of the Board of Directors of Vista Fire Protection District, said time being at least 72 hours in advance of the meeting of the Board of Directors (Government Code Section 54954.2)

Executed at Vista, California on May 3, 2024



Karlena Rannals
Board Clerk



VISTA FIRE PROTECTION DISTRICT
Rescheduled Regular Board of Directors Meeting
Minutes – April 17, 2024

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

REGULAR AGENDA

President Elliott called to order the rescheduled regular meeting of the Vista Fire Protection District Board of Directors at 1:00 PM at Vista Fire Station No. 5, 2900 South Melrose Drive, Vista CA.

1. Pledge of Allegiance

Director Gomez led the assembly in the Pledge of Allegiance.

2. Roll

Directors Present: Elliott, Fougner, Gomez, Miller,

Directors Absent: Ploetz

Staff Present: Karlena Rannals, Administrative Manager; Bret Davidson, Deputy Chief; Fred Pfister, Legal Counsel

3. Open Discussion with the Board (Public Comment)

No one requested to speak to the Board.

4. Consent Calendar

MOTION BY DIRECTOR FOUIGNER, SECOND BY DIRECTOR GOMEZ, CARRIED 4 AYES; 0 NOES; 1 ABSENT); 0 ABSTAIN to approve the consent calendar as submitted:

a. *Board of Directors Minutes*

- Board of Directors minutes March 13, 2024

b. *Payroll Register*

- | | |
|---------------------------------------|------------------|
| • Payroll paid on April 5, 2024 | \$6,483.34 |
| • Payroll taxes paid on April 5, 2024 | \$ <u>495.98</u> |
| Total | \$6,979.32 |

c. *Accounts Payable*

- | | |
|---|---------------|
| • Accounts Payable Check 4176 thru 4185 paid April 17, 2024 | \$126,934.74 |
| • Auto withdrawal(s) paid on March 10 – April 9, 2024 | <u>976.95</u> |
| Total | \$127,911.69 |

d. *Receive and File*

i) Fire Department Reports

(1) *Fire Chief*

(2) *Fire Marshal*

(3) *District Inspector*

ii) Administrative Manager's Report

iii) Correspondence

(1) Support Request – H.R. 7525 Special District Grant Accessibility Act – Scott Peters, US House of Representatives

(2) Support Request – H.R. 7525 Special District Grant Accessibility Act – Mike Levin, US House of Representatives

5. Continuing Business

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

Ms. Rannals, Administrative Manager, reported that at the last board meeting, the Board authorized the distribution of an RFQ for legal services. She posted the RFQ on the district’s website, the California Special Districts Association RFP Clearinghouse, and directly to firms provided by board members and legal counsel. April 16 was the final date to submit any proposals. She informed the board that the district received two (2) responses to review. The next step is to either establish an ad hoc committee to review the proposals or suspend the process and start over if the board believes that they did not receive enough responses.

The board members discussed the pros and cons of proceeding and agreed by consensus that an ad hoc committee be created. President Elliott appointed himself and Director Fougner to the committee to review the proposals received. They will provide a report at the next meeting.

6. New Business

a. *Board Policy 5306 – Workplace Violence Prevention Policy*

Ms. Rannals summarized the staff report provided. She summarized the signed California Senate Bill 553, which includes specific requirements regarding workplace violence prevention plans. The district must have a policy in place by July 1, 2024. Staff responded to questions from the Board.

MOTION BY DIRECTOR FOUIGNER, SECOND BY DIRECTOR MILLER, CARRIED 4 AYES; 0 NOES; 1 ABSENT; 0 ABSTAIN to approve Board Policy 5306 – Workplace Violence Prevention Policy.

b. *Board of Directors/Staff Workshop*

Chief Washington and Ms. Rannals requested consideration by the board to schedule a board workshop to discuss and develop a 5-year strategic plan. Chief Micheal Despain, FireStats has been retained to facilitate the process. This format, although open to the public, will allow for an interactive and collaborative session. After conferring with all board members and staff, the best date selected is May 30, 2024, from 9 am – 2 pm, with a break for lunch. In addition, the meeting location will be in the Vista Conference Room, located at Vista City Hall.

MOTION BY DIRECTOR MILLER, SECOND BY DIRECTOR FOUIGNER, CARRIED 4 AYES; 0 NOES; 1 ABSENT; 0 ABSTAIN to schedule the board workshop in the Vista Conference Room, located at Vista City Hall on May 30, 2024 starting at 9 am.

c. *Temporary Weed Abatement Assistance*

Chief Davidson summarized the staff report provided. He reported that within the District there is a significant wildland risk, and he has discovered that the number of parcels inspected in previous years only focused on vacant parcels. Staff requested additional temporary help so that all parcels, more than 7,000 parcels, are inspected that are in the high and medium threat areas. He noted that the current inspector staff does not

have the capacity to complete the inspections without additional help. He also stated that inspecting all parcels within the District has never been done before, and he anticipates that this is a one-time occurrence, and in future years the number of parcels to be inspected can be reduced.

He informed the board that the plan would be to hire three part-time employees, 30 hours per week, plus one part-time employee, 20 hours per week. The cost to reimburse the City for the additional temporary work force, including pay and benefits for 90 days, is anticipated to be a maximum of \$72,468.30. Inspector Kozakiewicz will be the program coordinator.

Ms. Rannals distributed the latest (unaudited) Budget to Actual financial report, and the Balance Sheet to show that the budgetary impact would not be negative, and the current budget would remain in balance. She noted that if approved by the Board, this cost would be covered over two fiscal years (FY24 and FY25), and she would budget the remainder in the FY25 year.

The board members discussed the benefits of such a one-time program but emphasized that if approved that this approval is specific to the 2024 weed abatement season, without commitment to future seasons. While recognizing the importance of the weed abatement program, some Board members reiterated their concern that these costs and services should be borne by the City and are already included under the terms of our existing full-service contract.

MOTION BY DIRECTOR FOUIGNER, SECOND BY DIRECTOR MILLER, CARRIED 4 AYES; 0 NOES; 1 ABSENT; 0 ABSTAIN to APPROVE the one-time funding for temporary help to assist with the parcel inspections for the 2024 weed abatement season in an amount not to exceed \$72,468.30.

Chief Davidson conveyed his appreciation for the support and funding and will provide progress reports to the Board.

Five-minute recess

7. Oral Report(s)

a. *Fire Chief* – Chief Davidson reported in the absence of Chief Washington the following:

- Ribbon Cutting – June 20, 2024: he will get the information distributed to the board members.
2024

b. *Deputy Chief – Administration*: Deputy Chief Davidson reported the following:

- The firefighter vacancy has been reduced to four.
- The Standards of Coverage report is almost complete.
- The study for Station 7 is almost complete.

c. *Administrative Manager – Ms. Rannals*: In addition to her report, she reported on the following:

- She provided an update on her research for the Community Outreach Coordinator position.
- She transferred an additional \$500,000 contribution to California CLASS, from the Zions investment account.

d. *Legal – Mr. Pfister – No report.*

e. *Fire Safe Council of Vista – Update*: Director Gomez provided the following update:

- Inquired on the status of the CWPP approval process.
- The San Diego Regional Fire Foundation is offering grants with an upcoming deadline of April 26.

Minutes

Vista Fire Protection District Board of Directors

April 17, 2024

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- The Fire Safe Council of San Diego County will have their annual meeting and presentation of awards in May.

f. *Board of Directors*

- Elliott: reported that he attended the badge pinning.

8. Adjournment

President Elliott adjourned the meeting at 2:26 pm.


Karlana Rannals
Board Clerk

James F. Elliott
President

VISTA FIRE PROTECTION DISTRICT
PAYROLL REGISTER - April (Paid 5/07/24)

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

**VISTA FIRE PROTECTION DISTRICT
ACCOUNTS PAYABLE
May 8, 2024**

Check #	PAYEE & ADDRESS	DESCRIPTION	AMOUNT
Auto Withdrawal	SmartSpace Vista (c/o SVN Vanguard) 4455 Murphy Canyon Road, Ste 200 San Diego, CA 92123	Space Rent -May 2024 <i>Paid on 5-2-2024</i>	\$877.95
Auto Withdrawal	ADP, Inc.	April Payroll Fee <i>Paid on 5-8-2024</i>	\$87.93
		Accounts Payable (Auto withdrawal)	\$965.88
4186	AZTEC LANDSCAPING 7980 Lemon Grove Way Lemon Grove, Ca 91945	Emergency Access Roads, Invoice # L4041, March 2024	\$2,187.50
4187	CITY OF VISTA 200 Civic Center Drive Vista, CA 92084	Fire/EMS - TA#8 Fire Inspector - March 2024	\$1,363,168.57 \$6,031.75
4188	CSDA-San Diego Chapter (Treasurer) 505 Garrett Avenue Chula Vista, CA 91910	Dinner Meeting Registration Rannals/Elliott	\$160.00
4189	LITTLE YELLOW BUDDIES 13615 Fairlane Road Valley Center, CA 92082	Serviced Hydrants - Qty 153	\$4,131.00
4190	RANNALS, Karlena	Out of Pocket Expenses (Apr 1 - 30, 2024)	\$767.91
4191	RGM CONSULTING 815 Sierra Verde Dr. Vista, CA 92084	Monthly Maintenance (May 2024) Inv # 7252	\$150.00
4192	SAN DIEGO UNION-TRIBUNE P.O. Box 740665 Los Angeles, CA 90074	Inv 0011649153 Legal Notices Notice of Fire Mitigation Particiaption & Capital Plan	\$965.95
4193	STREAMLINE P.O. Box 207561 Dallas, TX 75320-7561	Monthly Billing for Webhosting Invoice # 67009CA4-0042	\$84.00
4194	WHITE AND BRIGHT 970 Canterbury Place Escondido, CA 92025	Legal Fees - District Business Invoice #12716 (Apr 2024)	\$412.00
		Accounts Payable (Checks)	\$1,378,058.68
	PAYROLL: See Payroll Register U.S. TREASURY (PAYROLL TAX)	Employee & Directors FEDERAL FORM 941-EFT VIA EFTPS-DEPOSIT	\$4,583.34 \$350.63
		December Payroll Total	\$4,933.97
		Total District Expenses - April 2024	\$1,383,958.53
	CHECK VOID		
	Director		8-May-24
			
	Administrative Manager		2-May-24

VISTA FIRE PROTECTION DISTRICT (FY)

Budget vs. Actual

July 2023 through March 2024

04/29/24

Accrual Basis

	Jul '23 - Mar 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Fees & Assessments	37,733.69	30,000.00	7,733.69	125.8%
Grants	193,400.00	192,000.00	1,400.00	100.7%
Interest (All)	306,690.51	222,984.00	83,706.51	137.5%
Other Income	12,325.00	0.00	12,325.00	100.0%
Property Tax	2,734,110.90	4,535,106.00	-1,800,995.10	60.3%
318 · State PILT (Fish & Game)	98.00			
Total Income	<u>3,284,358.10</u>	<u>4,980,090.00</u>	<u>-1,695,731.90</u>	<u>65.9%</u>
Gross Profit	3,284,358.10	4,980,090.00	-1,695,731.90	65.9%
Expense				
Administrative	22,815.65	57,100.00	-34,284.35	40.0%
Apparel (Logowear)	0.00	2,000.00	-2,000.00	0.0%
Computer/Software	2,018.74	5,000.00	-2,981.26	40.4%
Contractual Services	5,000.00	12,000.00	-7,000.00	41.7%
Fees	6,855.08	57,300.00	-50,444.92	12.0%
Fire Prevention	54,167.37	86,000.00	-31,832.63	63.0%
Fire/EMS Services	2,460,693.81	4,081,600.00	-1,620,906.19	60.3%
Grant(s)	194,150.00	197,000.00	-2,850.00	98.6%
Hydrant Maintenance	19,987.38	33,383.00	-13,395.62	59.9%
Information Technology	2,953.17	10,500.00	-7,546.83	28.1%
Insurance	4,242.48	3,727.00	515.48	113.8%
Maintenance & Repair	24,633.00	43,500.00	-18,867.00	56.6%
Meeting/Meals	768.02	1,500.00	-731.98	51.2%
Miscellaneous	477.97	2,000.00	-1,522.03	23.9%
Office Rental	7,275.00	10,200.00	-2,925.00	71.3%
Personnel	52,238.81	77,300.00	-25,061.19	67.6%
Personnel-Employee Benefit(s)	450.00	600.00	-150.00	75.0%
Supplies	576.42	3,150.00	-2,573.58	18.3%
Taxes	0.00	0.00	0.00	0.0%
Training	2,967.45	25,500.00	-22,532.55	11.6%
66900 · Reconciliation Discrepancies	0.00	0.00	0.00	0.0%
999 · PY Expenses	0.00	0.00	0.00	0.0%
Total Expense	<u>2,862,270.35</u>	<u>4,709,360.00</u>	<u>-1,847,089.65</u>	<u>60.8%</u>
Net Ordinary Income	422,087.75	270,730.00	151,357.75	155.9%
Other Income/Expense				
Other Expense				
Depreciation	13,214.25	17,619.00	-4,404.75	75.0%
Total Other Expense	<u>13,214.25</u>	<u>17,619.00</u>	<u>-4,404.75</u>	<u>75.0%</u>
Net Other Income	-13,214.25	-17,619.00	4,404.75	75.0%
Net Income	<u><u>408,873.50</u></u>	<u><u>253,111.00</u></u>	<u><u>155,762.50</u></u>	<u><u>161.5%</u></u>

VISTA FIRE PROTECTION DISTRICT (FY)

FMF - Budget vs. Actual

July 2023 through March 24

	<u>Jul '23 - Mar 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
400 · Fire Mitigation Fees	131,347.70	98,404.00	32,943.70	133.5%
401 · Interest - FMIT	8,567.78	0.00	8,567.78	100.0%
Total Income	<u>139,915.48</u>	<u>98,404.00</u>	<u>41,511.48</u>	<u>142.2%</u>
Gross Profit	<u>139,915.48</u>	<u>98,404.00</u>	<u>41,511.48</u>	<u>142.2%</u>
Net Ordinary Income	<u>139,915.48</u>	<u>98,404.00</u>	<u>41,511.48</u>	<u>142.2%</u>
Net Income	<u>139,915.48</u>	<u>98,404.00</u>	<u>41,511.48</u>	<u>142.2%</u>

12:03 PM

VISTA FIRE PROTECTION DISTRICT (FY)

04/29/24

FMF - Budget vs. Actual

Accrual Basis

July 2023 through March 24

Filters applied on this Report:

Account: Multiple accounts...

Date: Custom

Combined Balance Sheet
Mar 31, 2024

	GENERAL FUND		FIRE MITIGATION FUND	
	<u>Mar 31, 24</u>		<u>Mar 31, 24</u>	<u>Mar 31, 24</u>
ASSETS		ASSETS		
Current Assets		Current Assets		
Checking/Savings		Checking/Savings		
103 · Wells Fargo Checking	59,981.34			59,981.34
104 · SDCO Investment Pool	3,100,177.70			3,100,177.70
		106 · Cash in Treasury Fire Mitigation	344,571.51	344,571.51
109 · Investment - LAIF	443,152.01			443,152.01
112 · California CLASS	3,849,632.05			3,849,632.05
Total Checking/Savings	<u>7,452,943.10</u>	Total Checking/Savings	<u>344,571.51</u>	<u>7,797,514.61</u>
Accounts Receivable				
11000 · Accounts Receivable	10,231.28			10,231.28
Total Accounts Receivable	<u>10,231.28</u>			<u>10,231.28</u>
Other Current Assets		Other Current Assets		
111 · California Asset Management Pro	266,322.89			266,322.89
113 · California Bank & Trust Wealth	5,526,297.26			5,526,297.26
120 · Prepaid Expenses	0.00			0.00
		115 · Fees Receivable - FMF	50,219.20	50,219.20
132 · Accrued Interest Receivable	77,916.86	133 · Accrued Int Receivable-FMIT	4,210.56	82,127.42
139 · Security Deposit	800.00			800.00
Total Other Current Assets	<u>5,871,337.01</u>	Total Total Other Current Assets	<u>54,429.76</u>	<u>5,925,766.77</u>
Total Current Assets	<u>13,334,511.39</u>	TOTAL ASSETS	<u>399,001.27</u>	<u>13,733,512.66</u>
TOTAL CASH ASSETS	<u>13,334,511.39</u>		<u>399,001.27</u>	<u>13,733,512.66</u>
LIABILITIES		LIABILITIES		
Liabilities		Current Liabilities		
Current Liabilities		Accounts Payable		
Accounts Payable		20000 · *Accounts Payable	0.00	126,700.74
20000 · *Accounts Payable	126,700.74		0.00	
Total Accounts Payable	<u>126,700.74</u>	Other Current Liabilities		
Other Current Liabilities		210 · Accounts Payable	0.00	0.00
210 · Accounts Payable	0.00	220 · Salary & Payroll Taxes Payable	0.00	6,979.32
220 · Salary & Payroll Taxes Payable	6,979.32	Total Other Current Liabilities	<u>0.00</u>	<u>6,979.32</u>
Total Other Current Liabilities	<u>6,979.32</u>	Total Current Liabilities	<u>0.00</u>	<u>133,680.06</u>
Total Current Liabilities	<u>133,680.06</u>	Total Liabilities	<u>0.00</u>	<u>133,680.06</u>
Total Liabilities	<u>133,680.06</u>			
		Total CASH	<u>399,001.27</u>	<u>13,599,832.60</u>
Total CASH	<u>13,200,831.33</u>	TOTAL CASH & LIABILITIES	<u>399,001.27</u>	<u>13,733,512.66</u>
TOTAL CASH & LIABILITIES	<u>13,334,511.39</u>			

**Vista Fire Protection District Portfolio Summary
March 31, 2024**

Zions - Asset Allocation (Mar 31, 2024)	Security Type	Original Cost /Cash Balance	Trade Date	Final Maturity	Book Yield
Receivable	CASH	209,334.48	---	03/31/2024	0.000
Cash	CASH	6,606.85	---	03/31/2024	0.000
GOLDMAN:FS GOVT INST	MMFUND	380,498.35	---	03/31/2024	5.210
FEDERAL HOME LOAN BANKS	AGCY BOND	350,000.00	07/30/2020	08/05/2024	0.480
FEDERAL FARM CREDIT BANKS FUNDING CORP	AGCY BOND	100,000.00	08/20/2020	08/26/2024	0.420
UNITED STATES TREASURY	US GOV	101,635.62	07/26/2023	08/31/2024	5.413
UNITED STATES TREASURY	US GOV	102,700.00	07/26/2023	09/30/2024	5.354
FEDERAL HOME LOAN BANKS	AGCY BOND	160,000.00	08/31/2020	09/30/2024	4.150
UNITED STATES TREASURY	US GOV	108,723.83	07/26/2023	10/31/2024	5.333
UNITED STATES TREASURY	US GOV	199,975.63	07/27/2023	12/15/2024	5.308
FEDERAL HOME LOAN BANKS	AGCY BOND	250,000.00	05/04/2022	05/23/2025	3.701
FEDERAL FARM CREDIT BANKS FUNDING CORP	AGCY BOND	249,750.00	05/29/2020	05/27/2025	0.750
FEDERAL FARM CREDIT BANKS FUNDING CORP	AGCY BOND	199,950.00	06/17/2020	06/16/2025	0.785
FEDERAL NATIONAL MORTGAGE ASSOCIATION	AGCY BOND	100,000.00	07/31/2020	07/29/2025	0.600
FEDERAL FARM CREDIT BANKS FUNDING CORP	AGCY BOND	249,937.50	07/31/2020	08/04/2025	0.675
FEDERAL FARM CREDIT BANKS FUNDING CORP	AGCY BOND	249,550.00	08/13/2020	08/12/2025	0.607
FEDERAL NATIONAL MORTGAGE ASSOCIATION	AGCY BOND	250,000.00	08/12/2020	08/28/2025	0.625
FEDERAL FARM CREDIT BANKS FUNDING CORP	AGCY BOND	299,850.00	09/18/2020	09/16/2025	0.560
Citibank, N.A.	CD	249,750.00	09/21/2023	09/29/2025	5.353
FEDERAL NATIONAL MORTGAGE ASSOCIATION	AGCY BOND	199,900.00	10/30/2020	10/20/2025	0.590
FEDERAL NATIONAL MORTGAGE ASSOCIATION	AGCY BOND	250,000.00	10/27/2020	10/29/2025	0.600
West Town Bank & Trust	CD	245,000.00	10/23/2020	10/30/2025	0.500
FEDERAL HOME LOAN MORTGAGE CORP	AGCY BOND	500,000.00	10/23/2020	11/10/2025	0.610
FEDERAL HOME LOAN BANKS	AGCY BOND	100,000.00	08/10/2021	08/24/2026	1.100
FEDERAL HOME LOAN BANKS	AGCY BOND	390,000.00	02/07/2023	02/23/2028	5.000

Institutional Liquidity Management (Zions)	---	5,503,162.26	---	2.127%
	Ending Balance QB	5,526,297.26		

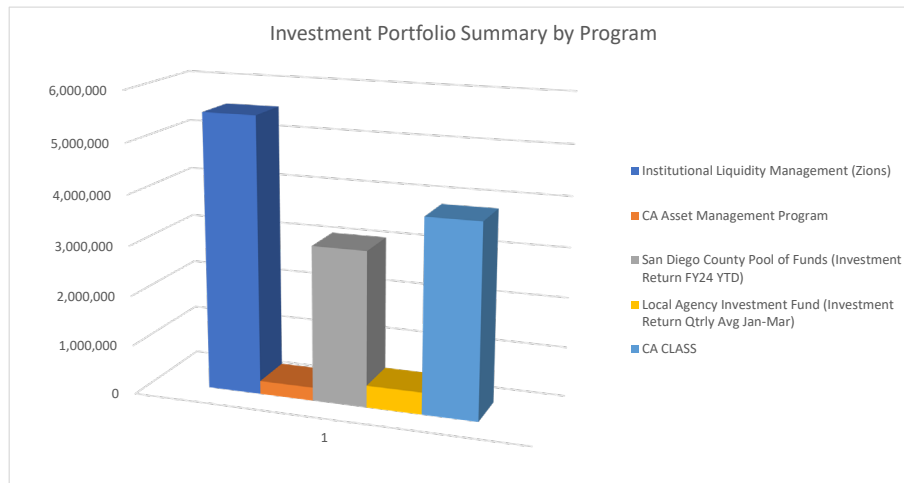
CASH (03/31/2024)

		Current Interest Rate
Interest Receivable	77,917	
Accounts Receivable	10,231	
Wells Fargo Bank	59,981	0.01%
CA Asset Management Program	266,323	5.48%
CA CLASS	3,849,632	5.43%
San Diego County Pool of Funds (Investment Return FY24 YTD)	3,100,178	3.97%
Local Agency Investment Fund (Investment Return Qtrly Avg Jan-Mar)	443,152	4.30%
Total Cash	7,807,414	
Accounts Payable Due 03/31/2024	126,701	
Net Cash	7,680,713	
	13,207,011	

			Net Investments Available
--	--	--	----------------------------------

Restricted Cash

San Diego County Pool of Funds (Fire Mitigation Fund)	399,001
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Interest Rate History
Fiscal Year

LAIF (Quarterly Interest)					
	Q1	Q2	Q3	Q4	FY Average
FY19	2.160%	2.400%	2.550%	2.570%	2.420%
FY20	2.450%	2.290%	2.030%	1.470%	2.060%
FY21	0.840%	0.630%	0.440%	0.330%	0.560%
FY22	0.240%	0.230%	0.320%	0.750%	0.385%
FY23	1.350%	2.070%	2.740%	3.150%	2.328%
FY24	3.590%	4.000%	4.300%		3.963%

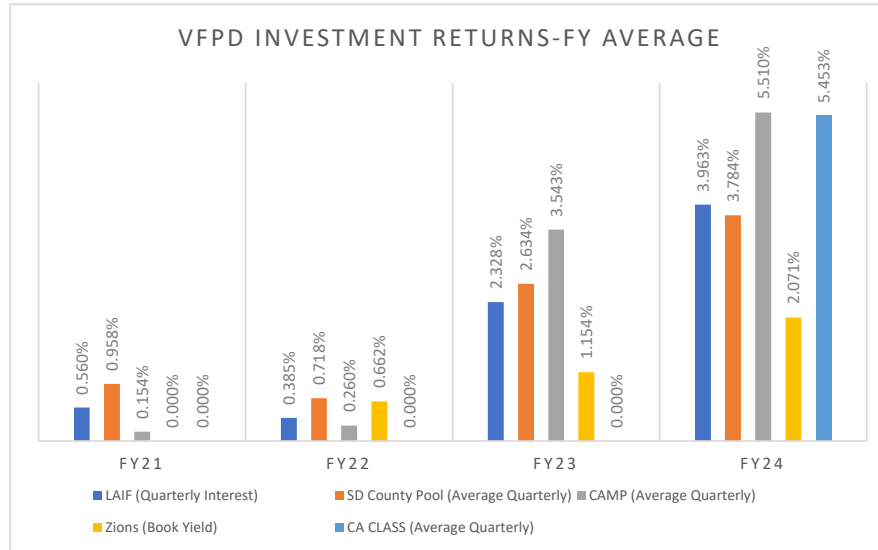
SD County Pool (Average Quarterly)					
	Q1	Q2	Q3	Q4	FY Average
FY19	1.951%	2.184%	2.331%	2.429%	2.224%
FY20	2.258%	2.331%	2.015%	1.679%	2.071%
FY21	1.339%	0.961%	0.841%	0.692%	0.958%
FY22	0.684%	0.644%	0.642%	0.903%	0.718%
FY23	1.536%	2.331%	3.196%	3.473%	2.634%
FY24	3.490%	3.892%	3.971%		3.784%

CAMP (Average Quarterly)					
	Q1	Q2	Q3	Q4	FY Average
FY19	2.123%	2.203%	2.623%	2.517%	2.367%
FY20	2.307%	1.910%	1.957%	0.720%	1.723%
FY21	0.313%	0.150%	0.100%	0.053%	0.154%
FY22	0.050%	0.050%	0.120%	0.820%	0.260%
FY23	2.183%	3.780%	3.087%	5.123%	3.543%
FY24	5.460%	5.563%	5.507%		5.510%

Zions (Book Yield)					
	Q1	Q2	Q3	Q4	FY Average
FY19					0.000%
FY20					0.000%
FY21					0.000%
FY22	0.166%	0.821%	0.851%	0.810%	0.662%
FY23	0.961%	1.152%	1.620%	0.881%	1.154%
FY24	1.963%	2.123%	2.127%		2.071%

CA CLASS (Average Quarterly)					
	Q1	Q2	Q3	Q4	FY Average
FY24		5.453%	5.452%		5.453%

	FY19	FY20	FY21	FY22	FY23	FY24
LAIF (Quarterly Interest)	2.420%	2.060%	0.560%	0.385%	2.328%	3.963%
SD County Pool (Average Quarterly)	2.224%	2.071%	0.958%	0.718%	2.634%	3.784%
CAMP (Average Quarterly)	2.367%	1.723%	0.154%	0.260%	3.543%	5.510%
Zions (Book Yield)	0.000%	0.000%	0.000%	0.662%	1.154%	2.071%
CA CLASS (Average Quarterly)						5.453%



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



Monthly Activity Summary (April 3, 2024 to May 1, 2024)

The following highlights the work activities for the reporting period:

1. Weed abatement letters have been sent out to over 7,100 parcels.
2. Firefighter/Paramedic recruitment is underway.
3. The North Zone Captain promotional exam was conducted. A total of four employees took the exam, and all passed. Chiefs’ interviews have been conducted.
4. Battalion Chief announcement has gone out for a promotional exam scheduled for May 13 to 16 at the Vista Civic Center.
5. The Standards of Coverage and Community Risk Assessment document has been finalized. It is going to print to prepare for approval.
6. A traffic study is underway to examine traffic areas and the impacts of speed-reducing measures.
7. Department physicals are completed, and cancer screening tests have been offered to all suppression personnel. Fire Prevention staff were included in annual physicals.
8. Chief Washington has secured documents demonstrating the San Diego County EMS recognized Vista’s 201 rights to provide ambulance services in 1996.
9. The department is currently participating in the San Diego County Wildland Preparedness Drill being conducted in Chula Vista.
10. Chief Washington has brought Ready Rebound into Vista and has presented it to the Zone Health and Wellness Committee for other agencies. This service provides excellent customer service for injured members and reduces the time back to work by 30%.
11. Oceanside and Vista participated in exploring a system that tracks firefighters inside and outside buildings for better safety and accountability. A live fire demonstration was conducted by both agencies in March at the Oceanside Tower. Many San Diego regional departments, as well as departments from Orange and Riverside Counties, were in attendance.

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



Monthly Activity Summary (April 1-30, 2024)

The following highlights the work activities for the reporting period:

1. Projects:
The Havens, Gopher Canyon Rd
10 production units have had their final fire inspections.
No Change
2. Plan checks and construction inspections continue.
9 plan checks
1 construction inspection
3. Attended the National Fire Academy for a 6-day class.

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



Monthly Activity Summary (April 3, 2024 – May 1, 2024)

The following highlights the work activities for the reporting period:

1. Inspector Kozakiewicz evaluated all emergency access roads with Director Ploetz. All emergency access roads need attention other than Par Valley. Inspector Kozakiewicz will notify Aztec Landscaping.
2. Inspector Kozakiewicz provided education to the volunteer Sheriffs assigned to the district area on April 17, 2024.
3. The 2024 weed abatement program has officially started. Mailers were sent out on April 19, 2024.
4. A fire occurred at 2530 E Vista Way (Exotica Nursery) on March 31, 2024. There were no injuries. The cause of the fire is undetermined.
5. Inspector Kozakiewicz attended the Fire Safe Council meeting at the County office. The presentation's focus was on Zone Zero and the underlying science.

TO: BOARD OF DIRECTORS
FROM: KARLENA RANNALS, ADMINISTRATIVE MANAGER
SUBJECT: MONTHLY ACTIVITY REPORT - ADMINISTRATION
DATE: MAY 3, 2024



Activity Summary (April 1 – 30, 2024)

The following highlights my work activities for the reporting period:

1. Prepared agenda items and supporting reports, and distribution for April 17 Board of Directors meeting.
2. Attended (in person) April 2 VFPD Staff Meeting with Chief Washington, President Elliott, and Vice President Ploetz.
3. Transferred April 5, \$500,000 from Zions to CA Class for investment.
4. Attended the California Fire Chiefs Association Administrative Fire Services Section Annual Training April 10-12, 2024, in Reno, NV. *Travel report provided on Consent Calendar.*
5. Coordinated and participated in the 2:2:1 meeting (April 15 & 16) in advance of monthly board meeting.
6. Attended April 17 Board of Directors meeting.
7. Coordinated all 1:1 between board members and Michael Despain, Consultant for the District's Strategic Plan.
8. Met (in person) Chief Washington and Maia Hodge, Management Analyst April 30.
9. Prepared agenda items for May 8 Board of Directors meeting.
10. Prepared all accounts payable and financial reports.

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

Future Activity

1. Board Policies
2. Website Refresh

Travel Expense Report - Board of Directors Report (AB1234)

Name Karlena Rannals
Position Administrative Manager
Period 04/06-04/09
Per Mile Reimbursement 0.670
Total Paid \$1,177.20

Board Meeting 5/8/2024
Submitted by Karlena Rannals
Reviewed by

Date	Description of Expense	Airfare	Lodging	Ground Transportation (Gas, Rental Car, Taxi)	Meals & Tips	Conferences and Seminars	Miles (Personal Car Only)	Mileage Reimbursement	Miscellaneous	Currency Exchange Rate	Expense Currency	U.S. \$
12/8/2023	Registration					\$399.00		\$0.00		1	USD	\$399.00
1/30/2024	Southwest Airline (LGB/RNO)	\$221.96						\$0.00		1	USD	\$221.96
4/9/2024	Hotel (4 nights)		\$422.47					\$0.00		1	USD	\$422.47
4/9/2024	Mileage (Home/Airport/Home)						91.4	\$61.24		1	USD	\$61.24
4/6/2024	Uber			\$14.05	\$3.00			\$0.00		1	USD	\$17.05
4/7/2024	Housekeeping				\$3.00			\$0.00		1	USD	\$3.00
4/9/2024	Housekeeping				\$3.00			\$0.00		1	USD	\$3.00
4/9/2024	Shuttle (Airport)				\$3.00			\$0.00		1	USD	\$3.00
4/7/2024	Jamba Juice - Lunch				\$10.48			\$0.00		1	USD	\$10.48
4/8/2024	Palmer's Steak House - Dinner				\$36.00			\$0.00		1	USD	\$36.00
								\$0.00		1	USD	\$0.00
								\$0.00		1	USD	\$0.00
								\$0.00		1	USD	\$0.00
								\$0.00		1	USD	\$0.00
								\$0.00		1	USD	\$0.00
Total Mileage Reimbursement:								\$61.24	Total Paid:		\$1,177.20	

TO: BOARD OF DIRECTORS
FROM: KARLENA RANNALS, ADMINISTRATIVE MANAGER
SUBJECT: FMF EXPENSE AND GENERAL FUND RECOVERY
RECONSTRUCTION OF VTA 3 REPLACEMENT STATION
DATE: MAY 3, 2024



RECOMMENDATION

1. Reauthorize 53% of cost (\$2,385,000) for the approved Fire Station 3 Replacement from Fire Mitigation revenue and obligate future FMF monies to repay the General Fund estimated to be \$1,489,500.
2. Adopt Resolution No. 2024-02 approving the Vista Fire Protection District (VFPD) to Participate in the County of San Diego Fire Mitigation Fee (FMF) Program for Fiscal Year 2024-2025 and Adopt a Capital Improvement Plan for the Use of Fire Mitigation Fee Revenue

BACKGROUND

Pursuant to California Government Code Section 66000, et seq. (Mitigation Fee Act), the County of San Diego is authorized to collect a mitigation fee from applicants for new development to defray costs related to facilities that are incurred due to development. To participate, the District must pass a resolution to participate and for the County to collect up to 100% of the FMF on the District's behalf from applicants for building permits or other permits for development within the District's boundaries. The Resolution must also include a five-year Capital Improvement Plan (CIP) indicating the approximate location, size, time of availability, and cost estimates for long-term Facilities to be financed with the FMF revenue.

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 grant funds received from the America's Rescue Plan Act of 2021, Fire Mitigation Funds collected, and the General Fund.

On June 21, 2023, the Board of Directors approved Resolution No. 2023-05 which approved 53% of cost (\$2,385,000) for the approved Fire Station 3 Replacement from of Fire Mitigation revenue and obligate future FMF monies to repay the General Fund.

The estimated fund balance on June 30, 2024 \$895,550 is currently available to fund the construction on the replacement of Fire Station 3, leaving an approximate \$1.489 million to be paid from the District's General Fund.

Contract Obligation	4,500,000
ARPA Grant <i>(Received)</i>	<u>193,400</u>
General Fund Balance	<u>4,306,600</u>
Approved FMF Funding	53%
FMF	2,385,000
General Fund	<u>1,921,600</u>
	<u>4,306,600</u>

Effective July 1, 2024 the FMF fee collected will increase from \$.80 per square foot for residential, to \$.92 per square foot a 15.2% increase. In addition, all monies collected will be restricted to infrastructure only (stations, engines, trucks, and Chief's vehicles.) The 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. VFPD FMF Fee Chart
2. Resolution 2024-02

San Diego County Fire Mitigation Fee Program
 Fiscal Year 2024-25 Fee Rates

Vista Fire Protection District

**UPDATED MAXIMUM FEE RATE FOR SELECT LAND
 USES
 (COST PER SQUARE FOOT) (LACC INDEX
 INCREASE 15.20% FY24-25)**

RESIDENTIAL (CURRENT)	\$0.80
RESIDENTIAL (NEW)	\$0.92
\$ CHANGE	\$0.12
COMMERCIAL/ RETAIL (CURRENT)	\$0.70
COMMERCIAL/ RETAIL (NEW)	\$0.81
\$ CHANGE	\$0.11
HOTEL (CURRENT)	\$0.37
HOTEL (NEW)	\$0.43
\$ CHANGE	\$0.06
INDUSTRIAL (CURRENT)	\$0.55
INDUSTRIAL (NEW)	\$0.63
\$ CHANGE	\$0.08
MEDICAL (CURRENT)	\$1.31
MEDICAL (NEW)	\$1.51
\$ CHANGE	\$0.20
OFFICE (CURRENT)	\$2.61
OFFICE (NEW)	\$3.01
\$ CHANGE	\$0.40
AGRICULTURE (CURRENT)	\$0.02
AGRICULTURE (NEW)	\$0.02
\$ CHANGE	\$0.00

RESOLUTION No. 2024-02

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 2024-2025 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 2024-2025 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 percentage 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 2024-2025

Project	Total District Cost	Approved %	Total	FY25
Vista Fire Station 3 – Replacement (under design/build contract) Fire Station 3, Old Taylor Road, Vista, CA Approximate Sq Ft - 8,100	\$4,500,000	53% of total cost - FY15	\$2,385,000	All available funds - \$895,550 est.

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 Approximate Sq Ft - 8,100	\$4,500,000	53% of total cost - FY15	\$2,385,000	\$150,000 or 100% of fees collected

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 Approximate Sq Ft - 8,100	\$4,500,000	53% of total cost - FY15	\$2,385,000	\$150,000 or 100% of fees collected

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 Approximate Sq Ft - 8,100	\$4,500,000	53% of total cost - FY15	\$2,385,000	\$150,000 or 100% of fees collected

Fiscal Year 2028-2029

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 Approximate Sq Ft - 8,100	\$4,500,000	53% of total cost - FY15	\$2,385,000	\$150,000 or 100% of fees collected

BE IT FURTHER RESOLVED that this Resolution supersedes Resolution No. 2023-05 adopted June 21, 2023 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 May 8, 2024 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

James F. Elliott
President

ATTEST:

Karlana Rannals
Board Clerk

Attachment: Affidavit of Publication

TO: BOARD OF DIRECTORS
FROM: KARLENA RANNALS, ADMINISTRATIVE MANAGER
SUBJECT: GANN LIMIT
DATE: MAY 3, 2023



RECOMMENDATION

The following recommendation is submitted for your consideration and/or action:

To select the change in California per capita personal income (3.62%) for the Cost-of-Living Factor and the change in population within San Diego County unincorporated average (0.31%). (A copy of the State of California Department of Finance Price & Population Data for Local Jurisdictions is attached.)

BACKGROUND

Pursuant to Government Code §7901, special districts may annually choose one of the following by a recorded vote of the governing body:

1. Cost of Living:
 - a. the change in California per capita personal income; or
 - b. the percentage change in the jurisdiction's assessed valuation, which is attributable to nonresidential new construction.
2. Population:
 - a. the change in population within the county;
 - b. the change in population within the unincorporated area of the county;
 - c. the use of specific formula calculations or estimates, permitted for mixed incorporated/unincorporated areas of special districts and/or special districts serving more than one county; or

Each year special districts should perform necessary calculations to determine if year-end proceeds of taxes subject to the limit have exceeded the limit. Preliminary calculations have been made for all revenue received to determine whether this district complies with the appropriations limits established for the fiscal year FY24. Preliminary calculations show that the district will comply with the appropriation limit.

The Board may choose to submit population documentation to the State of California Department of Finance Demographic Research Unit for certification by June 1st of each year. Note: there is a charge by the State for this option. If this option is selected, the district can modify the Gann Limit after supporting documentation is received from the Department of Finance.

Attachment(s)

- State of California Department of Finance Price Factor and Population Information

April 30, 2024

Dear Fiscal Officer:

Price Factor and Population Information

Appropriations Limit

California Revenue and Taxation Code section 2227 requires the Department of Finance to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2024, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2024-25. Attachment A provides the change in California's per capita personal income and an example for utilizing the factors to calculate the 2024-25 appropriations limit. Attachment B provides the city and unincorporated county population percentage change. Attachment C provides the population percentage change for counties and their summed incorporated areas. The population percentage change data excludes federal and state institutionalized populations and military populations.

Population Percent Change for Special Districts

Some special districts must establish an annual appropriations limit. [California Revenue and Taxation Code section 2228](#) provides additional information regarding the appropriations limit. [Article XIII B, section 9\(C\) of the California Constitution](#) exempts certain special districts from the appropriations limit calculation mandate. Special districts required by law to calculate their appropriations limit must present the calculation as part of their annual audit. Any questions special districts have on this requirement should be directed to their county, district legal counsel, or the law itself. No state agency reviews the local appropriations limits.

Population Certification

The population certification program applies only to cities and counties. California Revenue and Taxation Code section 11005.6 mandates Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller's Office. **Finance will certify the higher estimate to the State Controller by June 1, 2024.** Please note: The prior year's city population estimates may be revised. The per capita personal income change is based on historical data.

If you have any questions regarding this data, please contact the Demographic Research Unit at (916) 323-4086.

/s Richard Gillihan

RICHARD GILLIHAN
Chief Operating Officer

Attachment

- A. **Price Factor:** Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2024-25 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2024-25	3.62

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2024-25 appropriation limit.

2024-25:

Per Capita Cost of Living Change = 3.62 percent
Population Change = 0.17 percent

Per Capita Cost of Living converted to a ratio: $\frac{3.62 + 100}{100} = 1.0362$

Population converted to a ratio: $\frac{0.17 + 100}{100} = 1.0017$

Calculation of factor for FY 2024-25: $1.0362 \times 1.0017 = 1.0379$

Fiscal Year 2024-25

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2023 to January 1, 2024 and Total Population, January 1, 2024

County City	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>		<u>Total Population</u>
	23-24	1-1-23	1-1-24	1-1-24
San Diego				
Carlsbad	-0.63	115,045	114,319	114,319
Chula Vista	0.54	276,517	277,997	278,247
Coronado	-0.54	17,332	17,238	21,589
Del Mar	0.03	3,918	3,919	3,919
El Cajon	-0.60	104,804	104,180	104,180
Encinitas	-0.37	61,254	61,028	61,028
Escondido	-0.38	150,571	150,002	150,002
Imperial Beach	-0.05	26,109	26,096	26,096
La Mesa	-0.22	60,753	60,620	60,620
Lemon Grove	0.19	27,517	27,568	27,568
National City	0.32	56,350	56,531	58,555
Oceanside	-0.41	172,186	171,483	171,483
Poway	1.34	48,620	49,273	49,273
San Diego	0.08	1,368,583	1,369,714	1,385,379
San Marcos	1.24	94,823	95,998	95,998
Santee	-0.64	59,574	59,195	59,195
Solana Beach	0.44	12,831	12,887	12,887
Vista	-0.39	100,113	99,723	99,723
Unincorporated	0.31	478,424	479,928	511,040
County Total	0.07	3,235,324	3,237,699	3,291,101

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

RESOLUTION NO. 2024-03

A Resolution of the Board of Directors of the Vista Fire Protection District Determining the 2024/2025 Appropriations of Tax Proceeds

WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, which added Article XIII B of the Constitution to the California Constitution; and

WHEREAS, the provisions of that Article establish maximum appropriation limitations commonly called *Gann limits* for public agencies including fire districts; and

WHEREAS, the District must establish a Gann limit for the 2024/2025 fiscal year in accordance with the provision with Article XIII B and applicable statutory law.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Vista Fire Protection District, that the calculated maximum limit applicable to the 2024/2025 appropriations of tax proceeds is \$5,036,767 in accordance with Article XIII B of the Constitution of the State of California.

PASSED AND ADOPTED at a regular meeting of the Board of Directors of the Vista Fire Protection District on May 8, 2024 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

James F. Elliott
President

ATTEST:

Karlana Rannals
Board Clerk

VISTA FIRE PROTECTION DISTRICT ARTICLE XIII B APPROPRIATION
OF PROCEEDS OF TAX LIMITATION DETERMINATION 2024/2025

*Determination of Permitted Growth Rate in Appropriations 2024/2025, Department of Finance
Special District Population Estimate for Vista Fire Protection District*

Per Department of Finance:

Per Capita Personal Income = (3.62%), Converted Factor	1.0362
Population Change = 0.31%, Converted	<u>0.0031</u>
Combined Factor =	1.0394
2023/24 Appropriation Limit	\$ 4,845,784
2024/25 Appropriation Limit Adjustment Factor	1.0394
2024/25 Appropriation Limit	<u>\$ 5,036,767</u>