

San Miguel Consolidated Fire Protection District
Regular Meeting of the Board of Directors
Wednesday, January 12, 2022, at 5:30 pm
Meeting via Video Conference / Facebook Live

AGENDA

NOTICE IS HEREBY GIVEN – that the San Miguel Consolidated Fire Protection District will conduct a Regular Meeting on January 12, 2022, at 5:30 pm. Pursuant to Governor Newsom’s Executive Order N-29-20, the members of the San Miguel Consolidated Fire Protection District Board and the public shall participate in this meeting via teleconference. The Public may watch via livestream at <https://www.facebook.com/SanMiguelFireRescue>. Public comment may be submitted by email as described below. This meeting is being called pursuant to Section 54957 of the Government Code of the State of California.

CALL TO ORDER

APPROVAL OF AGENDA

Agenda items shall be addressed in the published order unless a member of the Board or a member of the public requests a specific item be taken out of order and the Board agrees to do so.

PLEDGE OF ALLEGIANCE

PUBLIC COMMENT

Public comment is permitted only on items on the posted agenda. Members of the public who wish to comment on matters before the Board are invited to submit comments via email to info@sanmiguelfire.org on or before Wednesday, January 12, 2022, at 5:30 pm. Please limit comments to 300 words or less. All comments submitted will be read aloud during the meeting. Please note, all email correspondence relating to this meeting will become part of the Board minutes.

ACTION AGENDA ITEMS

1. Resolution 21-17 – A Resolution of the Board of Directors of the San Miguel Consolidated Fire Protection District Continuing Board of Directors Authority to Hold Virtual Meetings Pursuant to AB 361.

CLOSED SESSION AGENDA ITEMS

2. Closed Session – Conference with Legal Counsel – Potential Litigation (Government Code §54956.9 Subdivision (b)) – Number of Cases: 3

CONSENT AGENDA ITEMS

3. Approve the Minutes: Regular Meeting of December 8, 2021
4. Approve Board Member Stipend Payments.

ACTION AGENDA ITEMS

5. Community Facilities Districts – The Board will be presented an update relating to formation of community facilities districts and may receive and file updated Tax Rates based on Fiscal Impact Analysis and Direct Staff for continued movement through process.
6. Prop E Citizen Oversight Committee Appointment – The Board may discuss and take action on appointing additional committee members for the Prop E Citizen Oversight Committee.
7. Board Committee Selections – The Board President will make the committee selections for calendar year 2022.
8. COVID-19 Fiscal Relief for Special Districts – The Board of Directors will discuss and may take action on the allocation of funding received.
9. Request to Amend Minutes – The Board may consider amending Minutes of the November 10, 2021, meeting based upon a request by Mr. William Hoffman, a citizen from the District.

INFORMATIONAL ITEM

10. Annual Report Presentation – Fire Chief Brainard will present the Annual Report to the Board of Directors.
11. Divisional Boundaries with the 2020 Census Numbers – Fire Chief Brainard will update the Board of Directors on SB 594 and the requirements of the District.
12. Cottonwood Sand Mining Project – Fire Chief Brainard will update the Board of Directors on the Cottonwood Sand Mining Project.

REPORTS

13. Committee Reports
14. Directors' Reports
15. Chief's Report
16. Association of San Miguel Chief Officers Communications
17. Association of San Miguel Firefighters Communications
18. Correspondence

ACTION PLAN RECAP

NEXT MEETING – Regular Meeting, February 9, 2022, 5:30 pm, District Headquarters

ADJOURNMENT



San Miguel Fire & Rescue

Service Beyond Expectations

Fire Chief Report

Date: January 12, 2022
To: Board of Directors
From: Criss Brainard, Fire Chief
Subject: Resolution 21-17 Continuing Board of Directors Authority to Hold Virtual Meetings Pursuant to AB 361

Background

On September 16, 2021, Governor Gavin Newsom signed Executive Order N-15-21 clarifying that public agencies may continue to meet remotely in accordance with procedures established by prior Executive Orders. Assembly Bill 361 (AB 361) allows public agencies to continue to meet remotely during proclaimed states of emergency under modified Brown Act requirements that are similar but not identical to the rules and procedures established by the previous Executive Brown Act Orders. AB 361 authorizes local agencies to use teleconferencing without complying with the teleconferencing requirements imposed by the Ralph M. Brown Act during a declared state of emergency, when state or local health officials have imposed or recommend measures to promote social distancing during the proclaimed state of emergency.

Discussion

Due to increased COVID-19 activity within San Diego County and the District, we have reconsidered the circumstances of the state of emergency and have determined that it has directly impacted the ability to meet safely in person.

Recommendation

Adopt Resolution 21-17.

Resolution 21-17

A Resolution of the Board of Directors of The San Miguel Consolidated Fire Protection District Continuing Board of Directors Authority to Hold Virtual Meetings Pursuant to AB 361

WHEREAS, on March 4, 2020, Governor Gavin Newsom declared a statewide emergency arising from the coronavirus (COVID-19); and

WHEREAS, on March 17, 2020, Governor Newsom issued Executive Order N-29-20 suspending certain provisions of the Brown Act pertaining to teleconferenced meetings; and

WHEREAS, on June 11, 2021, Governor Newsom issued Executive Order N-08-21 which indicated that Executive Order N-29-20's authorization for holding virtual meetings would expire on September 30, 2021; and

WHEREAS, on September 16, 2021, Governor Newsom signed AB 361 (Rivas) as urgency legislation effective immediately, which provides that legislative bodies may continue to meet remotely during a declared State of Emergency subject to certain conditions; and

WHEREAS, AB 361 amends the Brown Act (Government Code section 54953) to add the following provision:

(e)(1) A local agency may use teleconferencing without complying with the requirements of paragraph (3) of subdivision (b) if the legislative body complies with the requirements of paragraph (2) of this subdivision in any of the following circumstances:

(B) The legislative body holds a meeting during a proclaimed state of emergency for the purpose of determining, by majority vote, whether as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees; and

WHEREAS, AB 361 amends the Brown Act (Government Code section 54953) to add the following provision:

(3) If a state of emergency remains active, or state or local officials have imposed or recommended measures to promote social distancing, in order to continue to teleconference without compliance with paragraph (3) of subdivision (b), the legislative body shall, not later than 30 days after teleconferencing for the first time pursuant to subparagraph (A), (B), or (C) of paragraph (1), and every 30 days thereafter, make the following findings by majority vote:

(A) The legislative body has reconsidered the circumstances of the state of emergency.

(B) Any of the following circumstances exist:

(i) The state of emergency continues to directly impact the ability of the members to meet safely in person.

THEREFORE, BE IT RESOLVED that the Board of Directors of the San Miguel Consolidated Fire Protection District finds that the Governor's March 4, 2020, declaration of a state of emergency due to the COVID-19 pandemic remains active.

BE IT FURTHER RESOLVED, the Board of Directors of the San Miguel Consolidated Fire Protection District finds that due to the state of emergency meeting in person would present imminent risks to the health or safety of attendees and/or the state of emergency continues to directly impact the ability of the members to meet safely in person for Board meetings and standing committee meetings due to the prevalence of the Delta variant of the COVID-19 virus, the indoor setting of meeting facilities, the potential presence of unvaccinated individuals attending meetings, the potential for noncompliance with mask wearing requirements, and desire to protect the health of immuno-compromised trustee(s), staff and the public.

PASSED AND ADOPTED by the Board of Directors, San Miguel Consolidated Fire Protection District, County of San Diego, State of California, on this 12th day of January 2022, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST:

Recording Secretary

Board President

**San Miguel Consolidated Fire Protection District
Regular Meeting of the Board of Directors
Wednesday, December 8, 2021, 5:30 pm**

MINUTES

President McKenna called the meeting to order at 5:30 pm.

BOARD MEMBERS PRESENT Directors Ek, McKenna, Muns, Nelson, Pierce, Raddatz and Robles

BOARD MEMBERS ABSENT None

STAFF PRESENT Fire Chief Brainard, Division Chiefs Browning and Lawler, Administrative Officer/Finance Officer Harris, Deputy Fire Marshal Napier, and Administrative Assistant Rians

APPROVAL OF AGENDA

By Board Consensus, the agenda was approved.

The Agenda for the Regular Meeting of December 8, 2021, was posted at District Headquarters on Friday, December 3, 2021, at 5:00 pm.

Director Raddatz led the Pledge of Allegiance.

PUBLIC COMMENT

Willi Seeger and Craig Trautman addressed the Board regarding the District's weed abatement contractor, Fire Prevention Services, Inc.

SPECIAL PRESENTATION

Chief Brainard led a Promotional Badge-Pinning ceremony for Battalion Chief Christiansen and Engineer Graff.

CONSENT AGENDA ITEMS

Upon a motion by Director Muns, second by Director Pierce, and vote (unanimously in favor), the Consent Agenda was approved.

1. Approve the Minutes: Regular Meeting of November 10, 2021
2. Approve Board Member Stipend Payments.

President McKenna adjourned the meeting to Closed Session at 5:47 pm.

CLOSED SESSION AGENDA ITEMS

3. Closed Session – Conference with Legal Counsel – Potential Litigation (Government Code §54956.9 Subdivision (b)) – Number of Cases: 1
4. Closed Session - Conference with Labor Negotiator (Government Code §54957.6)
Agency Negotiators: Directors Ek, McKenna, Robles, & Attorney Joseph Sanchez
Employee Organization: Chief Officer's Association of San Miguel
5. Closed Session - Conference with Labor Negotiator (Government Code §54957.6)
Agency Negotiators: Directors Ek, McKenna, Robles & Attorney Joseph Sanchez

Unrepresented Employees: Division Chief, Deputy Fire Marshal, Administrative Officer/Finance Officer, Administrative Analyst, Human Resources Specialist (New Classification), Accounting Specialist, Administrative Assistant, Fire Inspector(s), Logistics Officer

President McKenna reconvened the meeting to Open Session at 7:12 pm.

ACTION AGENDA ITEMS

6. Election of Board Officers – The Board will elect Board Officers pursuant to Board Policy Manual item 2.1. The Officers of the Board are President, Vice President and Secretary.

Upon a motion by Director Pierce, second by Director Nelson, and vote (unanimously in favor), **Director McKenna will serve as Board President.**

Upon a motion by Director McKenna, second by Director Pierce, and vote (unanimously in favor), **Director Robles will serve as Board Vice President.**

Upon a motion by Director McKenna, second by Director Ek, and vote (unanimously in favor), **Director Nelson will serve as Board Secretary.**

7. Approve Resolution 21-16 – A Resolution of the Board of Directors of the San Miguel Consolidated Fire Protection District Establishing a Proposition E Citizens' Oversight Committee and Adopting Policy.

District Counsel Sanchez advised the Board on best practices regarding formation of the Committee, including limiting its members to no more than one person per household. Chief Brainard shared that, prior to the Board meeting, Ms. Llona Hoffman had resigned from the Committee. The Directors discussed verbiage within the policy and made amendments.

Upon a motion by Director Raddatz, second by Director Ek, and vote (unanimously in favor), Resolution 21-16 was approved, and the Prop E Citizens' Oversight Committee Policy was adopted with amendments.

8. Public Hearing – Public Hearing #2 to Receive Public Comment on Proposed Fire Prevention Fee Schedule. The Board may discuss and take action on adopting Ordinance 2021-1 with the adoption of the revised 2021 Fee Schedule.

President McKenna opened the public hearing at 7:47 pm. With no public wishing to comment, the public hearing was closed at 7:48 pm.

Upon a motion by Director Ek, second by Director Raddatz, and vote (unanimously in favor), Ordinance 2021-1 was adopted along with the revised 2021 Fee Schedule.

9. Chief Officer's Association – Memorandum of Understanding – The Board of Directors will consider approving the MOU based on tentative agreement for the terms of January 1, 2022 – December 31, 2022.

Upon a motion by Director Robles, second by Director Muns, and vote (unanimously in favor), the Chief Officer's Association MOU was approved.

10. Terms of Employment – The Board of Directors will discuss and may take action on ratifying the Terms of Employment for the following group: Unrepresented Executive Chiefs and Executive Staff for the term of January 1, 2022 – December 31, 2022.

Upon a motion by Director Nelson, second by Director Pierce, and vote (unanimously in favor), the MOU for Unrepresented Executive Chiefs and Executive Staff was approved.

11. Terms of Employment – The Board of Directors will discuss and may take action on ratifying the Terms of Employment for the following group: Unrepresented Fire Prevention Management Staff for the term of January 1, 2022 – December 31, 2022.

Upon a motion by Director Raddatz, second by Director Ek, and vote (unanimously in favor), the MOU for Unrepresented Fire Prevention Management Staff was approved.

12. Terms of Employment – The Board of Directors will discuss and may take action on ratifying the Terms of Employment for the following group: Unrepresented Employees for the term of January 1, 2022 – December 31, 2022.

Upon a motion by Director Pierce, second by Director Robles, and vote (unanimously in favor), the MOU for Unrepresented Employees was approved.

INFORMATIONAL ITEM

13. Fire Prevention Software Update – Deputy Fire Marshal Napier updated the Board of Directors on the status of the new software implementation, sharing that the transition has been time consuming, as staff is diligently “cleaning up” data from the old system so unnecessary or outdated information is not transferred over.

REPORTS

14. Committee Reports

Director Raddatz attended the CSA 69 meeting and shared the majority of discussion pertains to dissolution.

Director Pierce attended the CSDA meeting and reports the meeting was well attended by Water Districts, who may also be experiencing trouble in recruitment new employees.

15. Directors' Reports

Directors Pierce and Robles visited the Heartland Training Facility and observe a live fire training.

Director Nelson shared that neighbor of his expressed dissatisfaction with the outcome of reporting an illegal burn.

16. Chief's Report

- Action Plan Recap from November 10, 2021, Board Meeting
 - Board and District policies updated advising Directors to keep District business on District email only – This change will be incorporated with revisions that are in the queue.
 - MDC conversion complete – no one time or ongoing costs
 - Solicit Prop E Committee volunteer from Bostonia area – Joyce Peterson owns four properties in Bostonia and wants to volunteer for the committee
 - Paramedic Internship contracts – complete and signed
 - DFM Brent Napier new software update – Was discussed under agenda item #13

- COVID – No changes
- Significant Incidents
 - Bike rider accident 2900 block of Jamul Dr – Rescue response with assistance from Sheriff helicopter
 - 2nd alarm structure fire, 1600 block of San Bernardino Ave – two homes heavily damaged

17. Association of San Miguel Chief Officers Communications

Battalion Chief Blunt was called away on a response and did not get a chance to speak.

18. Association of San Miguel Firefighters Communications

Captain Grogger, President of Local 1434, reminded the Board of the upcoming Holiday Party/Retiree Celebration and thanked the Directors that have made donations. He also shared that the Local will be assisting Noah Homes this year. E-Board elections have taken place – Matt Foster is the new B-shift representative, Travis Embleton is the new C-shift representative, and Rich Chvilicek is the new Treasurer. An upcoming peer support class will be attended by San Miguel firefighters who will become Peer Supporters. Mental health is still a major focus for both San Miguel and neighboring agencies, and Captain Grogger shared that Heartland now has two station dogs.

19. Correspondence

Chief Brainard shared a ‘thank you’ letter from Santee Fire Chief Garlow for assistance provided by Captain Riley during the Santee Engineer’s exam.

ACTION PLAN RECAP

- Meetings to be coordinated between FPS, Inc. and residents Seeger and Trautman.
- Directors to emailed regarding interest for 2022 committees/commissions assignments
- January meeting action item – present additional appointees for the Prop E oversight Committee
- Proposition E Citizens’ Oversight Committee Policy to be amended

*The next Board Meeting will be a Regular Meeting, **January 12, 2022, 5:30 pm**, District Headquarters*

President McKenna adjourned the meeting at 8:20 pm.

Prepared and submitted by:

Shayna Rians

Board Recording Secretary



San Miguel Fire & Rescue

Service Beyond Expectations

Staff Report

Date: January 12, 2022
To: Board of Directors
From: Shayna Rians, Administrative Assistant
Subject: Board Member Stipend Payments

Background

Effective January 1, 2015, a formal payment procedure was established to pay board members their monthly meeting stipends. To initiate the payment process, a stipend form for board meetings, training, and local meetings/events will be submitted.

Recommendation

Approve the attached board member monthly meeting stipend forms for December 2021, as well as one amended form from November 2021.

San Miguel Consolidated Fire Protection District

Board Member Monthly Meeting Stipend Form

Name: Jim Ek

Month/Year: December 2021

Section I - Board/Committee Meetings

Date	Board/Committee Meeting Attended	Meeting Stipend \$173.25	Check box (x) if you do <u>not</u> want to be paid Stipend
12/08/21	Prepare for and Attend Regular Board Meeting	\$173.25	
TOTAL MEETING STIPEND		\$173.25	

Section II - Training and Local Meetings/Events

Date	Training/Local Meeting Attended	Days	Mileage (0.56 / Mile)	Amount
TOTAL MILES			0	\$0.00

Section III - Expense Claim Summary (Expense Report Form must be attached)

Date	Description	Amount

Section IV - Summary

Signature: NO SIGNATURE REQUIRED (COVID-19) _____ Date: _____	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: right;">Total Stipend Paid:</td><td style="text-align: right;">\$173.25</td></tr> <tr><td style="text-align: right;">Total Expense Claim:</td><td style="text-align: right;">\$0.00</td></tr> <tr><td style="text-align: right;">Total Mileage:</td><td style="text-align: right;">\$0.00</td></tr> <tr><td style="text-align: right;">Total Amount Due:</td><td style="text-align: right;">\$173.25</td></tr> </table>	Total Stipend Paid:	\$173.25	Total Expense Claim:	\$0.00	Total Mileage:	\$0.00	Total Amount Due:	\$173.25
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Approved at Board Meeting on: 1/12/2022 _____									

MAXIMUM OF 4 MEETINGS PAID PER MONTH

Forms are due the 1st of each month

Please submit to Shayna Rians

srians@sanmiquelfire.org

San Miguel Consolidated Fire Protection District

Board Member Monthly Meeting Stipend Form

Name: Theresa McKenna

Month/Year: December 2021

Section I - Board/Committee Meetings

Date	Board/Committee Meeting Attended	Meeting Stipend \$173.25	Check box (x) if you do <u>not</u> want to be paid Stipend
12/08/21	Prepare for and Attend Regular Board Meeting	\$173.25	x
TOTAL MEETING STIPEND		\$0.00	

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San Miguel Consolidated Fire Protection District

Board Member Monthly Meeting Stipend Form

Name: Harry Muns

Month/Year: December 2021

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srians@sanmiquelfire.org

San Miguel Consolidated Fire Protection District

Board Member Monthly Meeting Stipend Form

Name: Jeff Nelson

Month/Year: December 2021

Section I - Board/Committee Meetings

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San Miguel Consolidated Fire Protection District

Board Member Monthly Meeting Stipend Form

Name: Christopher Pierce

Month/Year: December 2021

Section I - Board/Committee Meetings

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San Miguel Consolidated Fire Protection District

Board Member Monthly Meeting Stipend Form

Name: Kim Raddatz

Month/Year: December 2021

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San Miguel Consolidated Fire Protection District

Board Member Monthly Meeting Stipend Form

Name: Jesse Robles

Month/Year: December 2021

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San Miguel Consolidated Fire Protection District

Amended Board Member Monthly Meeting Stipend Form

Name: Christopher Pierce

Month/Year: November 2021

Section I - Board/Committee Meetings

Date	Board/Committee Meeting Attended	Meeting Stipend \$173.25	Check box (x) if you do <u>not</u> want to be paid Stipend
11/10/21	Prepare for and Attend Regular Board Meeting	\$173.25	
11/18/21	CSDA San Diego Chapter Meeting	\$100.00	
TOTAL MEETING STIPEND		\$273.25	

Section II - Training and Local Meetings/Events

Date	Training/Local Meeting Attended	Days	Mileage (0.56 / Mile)	Amount
TOTAL MILES			0	\$0.00

Section III - Expense Claim Summary (Expense Report Form must be attached)

Date	Description	Amount

Section IV - Summary

<p>Signature: NO SIGNATURE REQUIRED (COVID-19)</p> <p>_____</p> <p>Date: _____</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: right;">Total Stipend Paid:</td> <td style="text-align: right;">\$273.25</td> </tr> <tr> <td style="text-align: right;">Total Expense Claim:</td> <td style="text-align: right;">\$0.00</td> </tr> <tr> <td style="text-align: right;">Total Mileage:</td> <td style="text-align: right;">\$0.00</td> </tr> <tr> <td style="text-align: right;">Total Amount Due:</td> <td style="text-align: right;">\$273.25</td> </tr> </table>	Total Stipend Paid:	\$273.25	Total Expense Claim:	\$0.00	Total Mileage:	\$0.00	Total Amount Due:	\$273.25
Total Stipend Paid:	\$273.25								
Total Expense Claim:	\$0.00								
Total Mileage:	\$0.00								
Total Amount Due:	\$273.25								
<p>Approved at Board Meeting on: 12/8/2021</p> <p>_____</p>									

MAXIMUM OF 4 MEETINGS PAID PER MONTH

Forms are due the 1st of each month

Please submit to Shayna Rians

srians@sanmiquelfire.org



San Miguel Fire & Rescue

Service Beyond Expectations

Legal Counsel Report

Date: January 12, 2022
To: Board of Directors
From: Lutfi Kharuf, Best Best & Krieger, LLP Partner
Subject: Update on Formation of Proposed Community Facilities District; Receive and File Updated Tax Rates and Fiscal Impact Analysis; Direct Staff to Work With County of San Diego on Implementation

Background

The San Miguel Consolidated Fire Protection District (the "District") has been exploring different ways to offset the negative fiscal impacts on provision of services by the District created by new development. District staff has been working with its special tax consultant and legal counsel to explore the viability of forming a community facilities district ("CFD") for new development. To that end, the special tax consultant has prepared a fiscal impact analysis to show the appropriate level of funding required from new development, based on the costs of providing service to such new development and anticipated revenue to be generated from such development. The fiscal impact analysis takes into account optimal staffing needs.

On July 14, 2021, the District adopted its Policy No. 9.7, requiring new development to offset the negative fiscal impacts of such development on the District, including through forming or annexing into an existing CFD. The purpose of this Policy is to ensure that new development that does not have a development application that was deemed complete by the County as of July 14, 2021, can have District approval conditioned upon offsetting the negative fiscal impacts analyzed in the fiscal impact analysis.

Since then, District staff and the special tax consultant and legal counsel have been working together to chart a path forward, including updating applicable tax rates to include the final fiscal impact analysis as well as an allowance for District administrative costs, communicating with the County to determine how best to ensure new development is apprised of the condition to offset negative fiscal impacts, and finalize all documents necessary to form the CFD.

Discussion

The Mello-Roos Community Facilities Act of 1982 (Government Code Section 53311 and following) (the "Act") contains the statutory framework pursuant to which the District may form a CFD ("CFD") for the purpose of financing the purchase, construction, expansion, improvement or rehabilitation of public facilities or the provision of certain authorized public services or maintenance. A CFD may finance such public facilities, services or maintenance through the levy of special taxes within the geographic boundaries of the CFD.

A CFD may be formed by a landowner election where there are less than 12 registered voters residing within the territory to be included in the CFD. However, a CFD tax approved by landowner election may only finance such services if they are in addition to those provided in the territory of the CFD before the CFD was created. To that end, the District has been working with its special tax

consultant to create a fiscal impact analysis. The fiscal impact analysis, which is presented with this staff report, measures the projected revenue to be generated by new development through existing revenue sources, such as the 1% ad valorem property tax, against the proposed cost of providing fire and emergency medical services to such properties. The fiscal impact analysis identifies the types of developments that generate a negative fiscal impact, meaning they generate greater expenses than revenues, and would therefore be eligible for inclusion in a CFD. Depending on Board direction, the fiscal impact analysis will identify the appropriate staffing level and identify fiscal impacts accordingly.

State law provides that approval of certain types of development cannot be conditioned on a requirement that was not in place at the time the application for such development was deemed final by the County. As such, the District adopted Policy No. 9.7 on July 14, 2021, making clear that future development must offset negative fiscal impacts of their development to the District as a condition of approval for such development. The negative fiscal impact, which is calculated in the fiscal impact analysis, is based on the differential between proposed property tax revenue that the District will receive from such development, and the cost to the District of providing service to such development.

The fiscal impact analysis is based on optimal staffing needs for the District. The District’s special tax consultant used those calculations to determine proposed special tax rates. Those special tax rates include an amount sufficient to offset the negative fiscal impact, as well as a 10% allowance for administrative costs, including consultant and staff costs and filing fees. The proposed special tax rates are set forth in the table below:

Land Use Category	CFD Special Tax Rates ^(1,2)	Rate Per
SFR	\$0	Unit
MFR	213.40	Unit
Mobile	435.60	Unit
Assisted Living	213.40	Unit
Commercial	171.60	1,000 bldg sq ft
Office	422.40	1,000 bldg sq ft
Industrial	173.80	1,000 bldg sq ft

- 1) Rates include 10% addition to allow for costs of CFD administration and reserve/ contingency costs.
- 2) Rates will increase by the tax escalation factor defined in the Rate and Method of Apportionment.

Next Steps:

The CFD cannot be formed until a developer submits a project to the District, and the District enforces the requirement to mitigate negative fiscal impacts. In order to accomplish this, District staff has been working with the special tax consultant to prepare an annexation application, whereby new development will be required to submit an application, along with a payment of \$5,786 to cover the District’s costs (including filing fees, consultant fees, and District time). If the Board directs staff to do so, District staff will work with the County to begin getting the application to developers.

Once the District receives its first application, the District may proceed with formal steps for forming a CFD.

Adopt a Resolution of Intention: In order to form the CFD, the District must adopt a Resolution of Intention. This resolution must:

- a) declare the intention to form a CFD, and describe the boundaries;
- b) adopt the boundary map for the CFD;
- c) state the full name of the proposed CFD;
- d) describe the services to be financed;
- e) state that, except where funds are otherwise available, a special tax sufficient to pay for all services, secured by recordation of a continuing lien against all nonexempt real property in the district, will be annually levied within the area, and specify the rate and method of apportionment;
- f) fix a time and place for a public hearing on the establishment of the CFD, which shall be not less than 30 or more than 60 days after the adoption of the Resolution of Intention; and
- g) Describe the proposed voting procedure.

Adopt Resolution of Formation, Hold Election: Leading up to the date specified in the Resolution of Intention for the public hearing, the District should obtain a waiver from the owner of property within the proposed CFD. Although the Act has a number of timing limitations (for example, with respect to when an election on the special tax levy can be held), the property owner may waive those limitations. Assuming such a waiver is obtained prior to the date specified for the public hearing, the District may complete the process for forming a CFD at such meeting.

At the public hearing, the District will provide an opportunity for public testimony on the formation of the CFD. Notice must be published prior to the date of that hearing. At the hearing, if protests are filed by the owners of more than 50% of the property within the proposed CFD, the District must terminate proceedings. If not, the District will adopt a resolution forming the CFD, and calling a special election. Assuming a waiver has been received, the District may hold the election immediately after conclusion of the public hearing, and adoption of the resolution forming the CFD.

If two-thirds of the votes cast are in favor of imposing the special tax the CFD may begin to impose the tax, and will file forms with the County for collection of the tax. However, if there is a majority protest at the public hearing, or the measure fails, the District cannot pursue formation of a CFD for at least one year. Obtaining a waiver and holding a successful public hearing and election depend on whether the property owner(s) of the property to be included within the CFD are supportive of the proposal.

Future Annexations: Once the CFD is formed, future development can annex into the existing CFD using similar procedures as described above. This process can occur quickly, since all of the work to establish the tax rates and form the CFD has been completed.

Recommendation

It is recommended that the Board of Directors (1) receive and file the updated proposed special tax rates and fiscal impact analysis, and (2) direct staff to work with the County to disseminate annexation application to developers.

Fiscal Impact

None.

Attachments

Fiscal Impact Analysis approved at the July 14, 2021 Regular Board Meeting.

SAN MIGUEL FIRE DISTRICT

Report For:

**Fiscal Impact Analysis for
Future Development
June 2021**

Prepared by:



Corporate Headquarters
32605 Temecula Parkway, Suite 100
Temecula, CA 92592
Toll free: 800.676.7516

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SECTION 1 | INTRODUCTION

San Miguel Fire District (the “District”) is undertaking a comprehensive review of the net fiscal impact that is placed upon the District as a result of additional development throughout the District. Our review of the revenues generated from existing development, as compared with the costs the District incurs to provide fire and rescue services, reveals that development produces an overall negative fiscal impact for certain land use types within the District. To off-set the negative fiscal impacts created by those land uses, the District should explore establishing a funding source to mitigate those negative fiscal impacts.

This fiscal impact report will provide background information, applicable financial information and analysis, and recommended actions for the District’s consideration. To accomplish this objective, the report includes the following information:

- **Background information.** The introductory portion of the report focuses on the District, as well as the public services and operations under review. Existing development information is also addressed in this section.
- **Revenues.** The revenue section of the report identifies the various revenue sources and the potential recurring revenues, given certain reasonable assumptions.
- **Expenditures.** The expenditure section of the report identifies the estimated recurring cost burden placed upon the District’s operations.
- **Fiscal Impact.** Using existing development’s identified revenues and expenditures, this section of the report identifies the overall fiscal impact to the District operations. Fiscal impacts are addressed on a land use category basis and using either a per dwelling unit or per building square foot factor.
- **Recommendations.** This report concludes with a summary of fiscal analysis findings and recommendations for the District’s consideration.

SECTION 2 | BACKGROUND

Development can provide a significant financial benefit to a public agency. As part of the overall decision-making process to move forward with any proposed development, it is important to evaluate the contributions and demands that the future development will place upon a public agency's general operating fund. This analysis was compiled to determine the overall fiscal impact placed upon the District's operational budget as a result of projected future development. To determine the anticipated fiscal impacts placed upon the District, this fiscal impact analysis is designed to quantify the approximate cost of services provided by the District in order to fully serve the population.

Analysis Methodology

The revenue portion of the fiscal impact analysis focuses on various taxes, fees, and other District revenues needed to fund ongoing operational costs and the expenditures portion of the fiscal impact analysis includes recurring District expenditures to provide ongoing services.

There are several industry-accepted methods for allocating a public agency's recurring revenues and expenditures to future development. This fiscal analysis largely focuses on two industry standard approaches: the case study approach and the multiplier approach. Both approaches are summarized below.

CASE STUDY APPROACH

When data used in a fiscal impact analysis is specific to the analysis itself and is not dependent upon industry accepted generalized multipliers such as the number of residents, employees, etc., the case study approach is utilized. The case study approach relies on development-specific data to estimate the fiscal impacts created from development of a project. Data used in the case study approach may include assessed valuations, property turnover rates, residential and employee populations, household incomes, estimated sales, and taxable expenditures, as applicable to the fiscal analysis.

MULTIPLIER APPROACH

The multiplier approach is used in a fiscal impact analysis when the relationship of the revenues or expenditures generated from the proposed development project are difficult to measure. This approach anticipates that certain revenues and expenditures are indicators of future anticipated revenues and expenditures, which can be quantified based upon changes in the number of persons served by the public agency. To apply the multiplier approach, the fiscal analysis determines an average revenue or expenditure amount based upon a per person served basis. Depending on the type of revenue or expenditure, the type of person served can include a resident, employee, or a combination of both.

Current District Persons Served

To best apply the multiplier approach in the fiscal impact analysis, and to allocate applicable revenues and expenditures, District population information is utilized. For purposes of this fiscal analysis, District's population includes both residential and employee population estimates.

When determining the total number of persons served, the relationship between the residential population and employee population is evaluated to determine if there are varying levels of services provided to each

demographic group. For example, services provided by a public agency may include activities that focus on the well-being of only the residential population. In those particular instances, future changes to the employee population have very limited, if any, additional fiscal impacts upon that particular service category. To recognize any reduced impacts by the employee population, as compared to the residential population, the employee population would receive a reduced weighting. However, there is a similar and relatively uniform manner that the District’s services are provided to both the residential and employee population, which results in a 1:1 relationship between the residential and employee population. Therefore, for purposes of this fiscal analysis, the number of current persons served within the District is the same as the current population estimates as provided in the following table.

TABLE 1. CURRENT PERSONS SERVED

Current Residential Population⁽¹⁾	Current Employee Population⁽¹⁾	Current Persons Served
127,205	23,300	150,505

(1) Copyright 2020 Infogroup, Inc. Esri Total Residential Population forecasts for 2020.

Based upon the District’s current residential population and employee population estimates, the total number of persons currently served within the District is 150,505 persons.

District Fiscal Impact Factors

This fiscal analysis will quantify the estimated fiscal impacts on a per person served basis. However, in order to determine the overall fiscal impacts that various residential and non-residential land use categories have upon the District’s operational budget, fiscal impact factors are assigned. This fiscal impact analysis will evaluate the following residential land use categories: single-family residential, multi-family residential, mobile home, and assisted living facility as well as three non-residential land use categories: commercial, office, and industrial. The table below provides the number of persons per residential dwelling unit or number of employees per 1,000 gross square footage of building area were identified.

TABLE 2. PERSONS PER LAND USE CATEGORY

Description	Persons	Per
Single-Family Residential (“SFR”)	2.96 ⁽¹⁾	Dwelling Unit
Multi-Family Residential (“MFR”)	2.96 ⁽¹⁾	Dwelling Unit
Mobile Home (“Mobile”)	2.96 ⁽¹⁾	Dwelling Unit
Assisted Living Facility (“Assisted Living”)	2.00 ⁽²⁾	Dwelling Unit
Commercial	2.10 ⁽²⁾	1,000 Square Feet
Office	2.80 ⁽²⁾	1,000 Square Feet
Industrial	1.40 ⁽²⁾	1,000 Square Feet

(1) Average Size Household. Copyright 2020 Infogroup, Inc. Esri Total Residential Population forecasts for 2020.

(2) Estimated persons from comparable FIA report data.

Calls for Service Impact Factor

This fiscal impact analysis explores the additional cost burden as it relates to the potential increases in calls for service that may result from a particular land use type within the District. Calls for service by land use category for addresses that had repeat calls were reviewed for Fiscal Years 2017/18, 2018/19 and 2019/20. This analysis takes into account that the calls for service adjustment should only include requests for service performed by the District and should not separately include multiple unit responses or transport ambulance responses. Upon review of the data, the statistical difference between land use category was marginal. Therefore, no call for service adjustment has been used to modify the District expenditures per unit.

SECTION 3 | REVENUE ESTIMATE

The District relies on revenue received from a variety of sources. The majority of the District’s operating revenue is derived from property tax revenue, with additional revenues from the Proposition E Parcel Tax funding, fees for service, and revenue from existing Benefit Assessment Districts. To determine the estimated property tax revenue generated from existing development, the case study approach is used in this fiscal analysis. The multiplier approach is then used to allocate certain types of other revenue that the District receives.

It should be noted that the District receives Proposition E Parcel Tax and Benefit Assessment District revenues from specific areas within the District. Since these District revenues are specific to certain areas within the District, and not collected on an agency-wide basis, the revenues from these areas should be considered as part of the mitigation of any negative fiscal impacts identified. The Proposition E Parcel Tax and Benefit Assessment Districts include:

- Proposition E Parcel Tax.
- Benefit Assessment - Crest.
- Benefit Assessment - Bostonia.
- Benefit Assessment - ECO Paramedics (Crest and Bostonia).

Property Tax Revenue

Under California law, non-exempt property pays an *ad valorem* property tax equal to 1% of the assessed value of the property. Any additional voter-approved taxes or assessments will result in a total property tax rate burden that can exceed 1% of the property’s assessed value. The property tax revenue received from the 1% *ad valorem* property tax rate is then allocated to various overlapping public agencies based upon their authorized allocation for each Tax Rate Area (“TRA”). The boundary of the District includes approximately 400 TRAs throughout the County, with the District receiving a varying percentage of the 1% *ad valorem* property tax revenue within each TRA. However, based upon the total annual amount of property tax revenue allocated as compared to the District’s total assessed valuation, the District receives approximately 10.21% of the 1% *ad valorem* property tax revenue on a District-wide basis.

RESIDENTIAL DEVELOPMENT PROPERTY TAX

The District serves a diverse area that covers over 50 square miles and contains a variety of residential land uses. To estimate the property tax revenue received from residential property, values for the residential land use categories need to be determined. Using median single-family and condo/townhome sales data obtained from recent San Diego County Secured Roll for the parcels within the District and assessed value information for mobile home and assisted living facility property, the total assessed value for the various residential dwelling units can be quantified. The sales data indicated that the approximate median value for residential property is as follows: single-family homes at \$608,940, condos/townhomes at \$340,170, mobile homes at \$141,780, assisted living unit at \$163,302. Applying this approximate value to each of the residential dwelling unit types, the estimated value and secured property tax revenue from future residential development is quantified in the table below.

TABLE 3. RESIDENTIAL SECURED PROPERTY TAX REVENUE

Description	SFR Amount	MFR Amount	Mobile Amount	Assisted Living Amount
Approximate Value per Residential Dwelling Unit	\$608,940	\$340,170	\$141,780	\$163,302
Less: Homeowner's Exemption ⁽¹⁾	(7,000)	(7,000)	(7,000)	0
Estimated Taxable Value per Residential Dwelling Unit	\$601,940	\$333,170	\$134,780	\$163,302
1% <i>Ad Valorem</i> Property Tax	\$6,020	\$3,332	\$1,348	\$1,634
District Share of 1% <i>Ad Valorem</i> Property Tax ⁽²⁾	10.21%	10.21%	10.21%	10.21%
Annual Residential Secured Property Tax Revenue	\$615	\$340	\$138	\$167

(1) Homeowner's Exemption that is available to all owner-occupied residences within San Diego County reducing the assessed value of a residence by \$7,000.

(2) Approximate. Based upon property tax revenue totals for the District.

Based on the approximate value for each of the residential land use dwelling unit types, it is estimated that residential dwelling units will generate property tax revenue ranging from \$138 to approximately \$615 per residential dwelling unit for the District per year.

NON-RESIDENTIAL DEVELOPMENT PROPERTY TAX

In order to best calculate the potential property tax revenue to be generated from non-residential development, estimated non-residential sales prices are considered. The average sales price of retail, office and industrial development per building square foot was obtained from recent San Diego County Assessor's sales data for parcels within the District. Applying this approximate value per building square foot for each of the three non-residential land use types, the estimated value and secured property tax revenue from future non-residential development is quantified in the table below.

TABLE 4. NON-RESIDENTIAL SECURED PROPERTY TAX REVENUE

Description	Commercial Amount	Office Amount	Industrial Amount
Estimated Value per Building Square Foot	\$219	\$119	\$93
Non-Residential Gross Building Square Feet Factor ⁽¹⁾	1,000	1,000	1,000
Total Non-Residential Estimated Taxable Value	\$219,300	\$119,340	\$92,820
1% <i>Ad Valorem</i> Property Tax	\$2,193	\$1,194	\$929
District Share of 1% <i>Ad Valorem</i> Property Tax ⁽²⁾	10.21%	10.21%	10.21%
Annual Non-Residential Secured Property Tax Revenue	\$224	\$122	\$95

(1) Fiscal impacts for non-residential land uses are based upon each 1,000 square feet of gross building area.

(2) Approximate. Based upon property tax revenue totals for the District.

Based on the approximate value per 1,000 square feet of gross building area for each of the non-residential land use types, it is estimated that non-residential property will generate property tax revenue ranging from \$95 to \$224 per 1,000 square feet of gross building area for the District per year.

Other District Revenue

While property tax revenue represents the majority of the District’s annual operating revenue, the District also receives operating revenue from several other sources. Other District revenue sources include the Proposition E Parcel Tax, fees for service, money from rentals, and special assessment revenue from three existing Benefit Assessment Districts. Using revenue budget information provided by the District, the table below presents the anticipated other revenues.

TABLE 5. OTHER DISTRICT REVENUE

Description	2021-2022 Budget Amount ⁽¹⁾
Benefit Assessment and Parcel Tax	\$2,663,346
Miscellaneous Revenue (estimate)	41,260
Interest (estimate)	58,551
Plans Check Fees (estimate) & Inspections	100,000
Gain	0
Contract Services - AMR	648,916
Rents and Leases	187,860
Cal OES Personnel and Admin	256,732
Total Other District Revenue	\$3,956,665

(1) Budget amounts as detailed in the District’s Fiscal Year 2021/22 Revenue Budget – Forecasting & Projections.

The overall impact that development will have on the District’s revenue sources is based upon the assumption that the current per capita revenue amounts will serve as the best indicator of future per capita revenue amounts. Therefore, to best allocate the other District revenues to future development, the multiplier approach is utilized. Table 1 previously identified that the total number of persons currently served within the District is 150,505. Using the number of persons served, the amount of other District revenue per person can be determined. The total other District revenue amounts, the total number of persons served, and the amount per person served are presented in the table below.

TABLE 6. OTHER DISTRICT REVENUE PER PERSON SERVED

Description	2021-2022 Budget Amount ⁽¹⁾	Persons Served	Annual Amount per Person Served
Benefit Assessment and Parcel Tax ⁽²⁾	\$2,663,346	N/A	\$0.00
Miscellaneous Revenue (estimate)	41,260	150,505	0.27
Interest (estimate)	58,551	150,505	0.39
Plans Check Fees (estimate) & Inspections ⁽³⁾	100,000	N/A	0.00
Gain	0	150,505	0.00
Contract Services - AMR	648,916	150,505	4.31
Rents and Leases ⁽⁴⁾	187,860	N/A	0.00
Cal OES Personnel and Admin ⁽⁴⁾	256,732	N/A	0.00
Totals	\$3,956,665		\$4.97

- (1) Budget amounts as detailed in the District’s Fiscal Year 2021/22 Revenue Budget – Forecasting & Projections.
- (2) Specific to certain development areas.
- (3) Project specific costs.
- (4) Fixed, not tied to changes in population.

The total amount of Other District Revenue allocated to each person served is \$4.97. It should be noted that the amount of revenue per person amount excludes Proposition E Parcel Tax and Benefit Assessment revenue that are specific to certain areas within the District. Further, the Other District Revenue amount per person excludes revenues that are not impacted by changes in the District population. Those excluded revenues include amounts received from rental income and reimbursements. The Other District Revenue amount per person is multiplied by the number of persons served per residential dwelling unit or the number of persons served per 1,000 square feet of gross non-residential building area, as shown in the table below.

TABLE 7. OTHER DISTRICT REVENUE

Description	Other District Revenue per Person Served	Persons Served	Total Other District Revenue
SFR Amount	\$4.97	2.96	\$15
MFR Amount	4.97	2.96	15
Mobile Amount	4.97	2.96	15
Assisted Living Amount	4.97	2.00	10
Commercial Amount	4.97	2.10	10
Office Amount	4.97	2.80	14
Industrial Amount	4.97	1.40	7

The total estimated property tax revenue (Table 3 and Table 4) and Other District Revenue (Table 7) are shown in the table below.

TABLE 8. TOTAL ANNUAL REVENUE

Description	Property Tax Revenue	Other District Revenue	Total Annual District Revenue
SFR Amount	\$615	\$15	\$630
MFR Amount	340	15	355
Mobile Amount	138	15	153
Assisted Living Amount	167	10	177
Commercial Amount	224	10	234
Office Amount	122	14	136
Industrial Amount	95	7	102

SECTION 4 | EXPENDITURES ESTIMATE

The revenues previously identified in Section 3 of this fiscal analysis are intended to pay for the recurring expenditures related to the District’s ongoing operations. Certain District expenditures that are not considered in this fiscal analysis include costs associated with special fund expenditures, and expenses supported by the special districts (Measure E Parcel Tax and Benefit Assessment Districts). Using the District’s projected operating expenditures, the table below presents the anticipated operational costs.

TABLE 9. CURRENT EXPENDITURES SUMMARY

Description	2021-2022 Budget Amount ⁽¹⁾
Salaries and Benefits	\$18,582,100
Services and Supplies:	
Professional Services	2,000,600
Special District Expense	251,200
Maintenance	516,300
Insurance	725,000
Equipment	451,900
Utilities	217,800
Supplies	71,400
Personnel Development	70,900
Rents and Leases	41,400
Total	\$22,928,600

(1) Budget amounts as detailed in the District’s Fiscal Year 2021/22 Proposed Preliminary Budget.

The overall fiscal impact that development will have on the District’s expenditures is based upon the assumption that the current per capita expenditures will serve as the best indicator of future per capita expenditures. Therefore, to best allocate the District expenditures to future development, the multiplier approach is utilized.

Current Expenditures per Person Served

As previously noted in Table 1, the total number of persons served in the District is 150,505. Utilizing the multiplier approach, the number of persons served is applied to the expenditure line items presented in Table 9 to determine the allocable expenditure per person. The following table provides the current expenditure per person for each of the expenditure categories.

TABLE 10. CURRENT EXPENDITURES PER PERSON SERVED

Description	2021-2022 Budget Amount ⁽³⁾	Persons Served	Annual Amount per Person Served
Salaries and Benefits	\$18,582,100	150,505	\$123.47
Professional Services	2,000,600	150,505	13.29
Special District Expense ⁽¹⁾	251,200	N/A	0.00
Maintenance	516,300	150,505	3.43
Insurance	725,000	150,505	4.82
Equipment	451,900	150,505	3.00
Utilities	217,800	150,505	1.45
Supplies	71,400	150,505	0.47
Personnel Development	70,900	150,505	0.47
Rents and Leases ⁽²⁾	41,400	N/A	0.00
Total Expenditures per Person Served	\$22,928,600		\$150.40

(1) Specific to certain development areas.

(2) Fixed and not tied to population.

(3) Budget amounts as detailed in the District's Fiscal Year 2021/22 Proposed Preliminary Budget.

Based upon the anticipated budget amount and the number of persons served, the District services result in a current expenditure amount of \$150.40 per person served.

Current Expenditures per Unit

Based upon the current expenditures per person served calculated in Table 10, the rate per person served is calculated by the number of persons served per property land use type to determine the total expenditures per property land use unit. The table below provides the current expenditure per unit, by property land use type.

TABLE 11. CURRENT EXPENDITURES PER UNIT

Description	Costs per Person Served	Persons Served	Total Current Expenditures per Unit
SFR Amount	\$150.40	2.96	\$445
MFR Amount	150.40	2.96	445
Mobile Amount	150.40	2.96	445
Assisted Living Amount	150.40	2.00	301
Commercial Amount	150.40	2.10	316
Office Amount	150.40	2.80	421
Industrial Amount	150.40	1.40	211

NFPA Standard Services Expenditures per Person Served

For the District to provide the projected future development the same level of service the current population receives, the District will need to hire additional fire personnel. The cost of doing so is captured in the Current Expenditures per Unit calculated in Table 11. However, the current level of provided service does not meet the minimum standard as defined by the National Fire Protection Agency (the “NFPA”) 1710 (the “NFPA Standard”). The District has indicated that to provide a NFPA Standard level of service to its population, an additional 39 personnel, detailed in the following table, would need to be hired.

TABLE 12. ADDITIONAL FIRE PERSONNEL REQUIRED

Description	Total Personnel Required	Annual Cost per Personnel	Total Cost
Firefighter/Paramedic	30	132,894	\$3,986,812
Engineer Paramedic	3	146,327	438,981
Captain Paramedic	3	171,079	513,236
Training Captain	1	188,113	188,113
Accounting Specialist	1	73,025	73,025
Fire Inspector	1	94,871	94,871
Total	39		\$5,295,039

As previously noted in Table 1, the total number of persons served in the District is 150,505. Utilizing the multiplier approach, the number of persons served is applied to the expenditure line items presented in Table 12 to determine the allocable NFPA Standard services expenditures per person. The following table provides the total NFPA Standard services expenditures per person.

TABLE 13. NFPA STANDARD SERVICES EXPENDITURES PER PERSON SERVED

Description	Total Cost	Persons Served	Annual Amount per Person Served
Firefighter/Paramedic	\$3,986,812	150,505	\$26.49
Engineer Paramedic	438,981	150,505	2.92
Captain Paramedic	513,236	150,505	3.41
Training Captain	188,113	150,505	1.25
Accounting Specialist	73,025	150,505	0.49
Fire Inspector	94,871	150,505	0.63
Total	\$5,295,039	150,505	\$35.18

NFPA Standard Services Expenditures per Unit

Based upon the NFPA Standard services expenditures per person served calculated in Table 13, the rate per person served is calculated by the number of persons served per property land use type to determine the total expenditures per property land use unit. The following table provides the NFPA Standard services expenditures per unit, by property land use type.

TABLE 14. NFPA STANDARD SERVICES EXPENDITURES PER UNIT

Description	Costs per Person Served	Persons Served	Total NFPA Standard Services Expenditures per Unit
SFR Amount	\$35.18	2.96	\$104
MFR Amount	35.18	2.96	104
Mobile Amount	35.18	2.96	104
Assisted Living Amount	35.18	2.00	70
Commercial Amount	35.18	2.10	74
Office Amount	35.18	2.80	99
Industrial Amount	35.18	1.40	49

The total estimated expenditures (Table 11 and Table 14) are shown in the table below.

TABLE 15. TOTAL ANNUAL EXPENDITURES

Description	Total Current Expenditures per Unit	Total NFPA Standard Services Expenditures per Unit	Total Annual District Expenditures
SFR Amount	\$445	\$104	\$549
MFR Amount	445	104	549
Mobile Amount	445	104	549
Assisted Living Amount	301	70	371
Commercial Amount	316	74	390
Office Amount	421	99	520
Industrial Amount	211	49	260

SECTION 5 | FISCAL IMPACT

Based on the estimated total revenue determined in Section 3 and the total allocated expenditures presented in Section 4, there is a positive fiscal impact for Single Family Residential parcels, and a negative fiscal impact for the other property land use types. The table below sets forth the total anticipated fiscal impact for the various residential and non-residential land uses.

TABLE 16. ANNUAL FISCAL IMPACT

Description	District Revenue	District Expenditures	Annual Fiscal Impact ⁽¹⁾
SFR Amount	\$630	\$549	\$81
MFR Amount	355	549	(194)
Mobile Amount	153	549	(396)
Assisted Living Amount	177	371	(194)
Commercial Amount	234	390	(156)
Office Amount	136	520	(384)
Industrial Amount	102	260	(158)

(1) Per dwelling unit for residential land use classes and per 1,000 square feet of gross building area for non-residential land use classes.

Based on revenue and expenditure estimates, Multi-Family, Mobile Home, Assisted Living, Commercial, Office, and Industrial land use types create a negative fiscal impact for the District’s operating fund. The negative fiscal impact varies per dwelling unit for residential and per 1,000 square feet of gross building area per year, for non-residential land uses.

To mitigate any negative fiscal impacts from future development, the District should consider the establishment of a Special Financing District. Alternatives for the District’s consideration are presented in Section 6 of this fiscal impact analysis.

SECTION 6 | FISCAL IMPACT FUNDING OPTIONS

To mitigate the negative fiscal impacts identified in Section 5 of this report, the District should consider the establishment of a special financing district (“SFD”), which could include a special tax or a special assessment. Since the District’s negative fiscal impacts are attributable to the provision of general services, a special assessment may not be the most appropriate funding option for the District to mitigate those impacts. Special assessments require the identification and separation of general and special benefits. Special benefits can be assessed to property, but all general benefits must be funded by sources other than the special assessments. Therefore, a special assessment would not entirely alleviate the negative fiscal impact. Alternatively, the District could implement a special tax.

Community Facilities Districts

A Community Facilities District, or CFD and also referred to as a Mello-Roos District, is a type of SFD that is established via the Mello-Roos Community Facilities District Act of 1982 (“1982 Act”). Through the levy and collection of a special tax, CFDs provide funding for authorized public improvements and/or public services. The CFD’s Rate and Method of Apportionment includes procedures for identifying and classifying property within the CFD, establishing the initial maximum special tax rates, and the formula for calculating the annual special tax and assigning the special tax to taxable property within the CFD. Since CFDs authorize the levy and collection of a special tax, as opposed to a special assessment, there is no requirement to make a finding of special benefit for the property subject to the special tax. However, the special tax should be based on a benefit received by property, the cost of providing the facilities or services, or some other reasonable basis for assigning the special tax, as determined by the legislative body.

In order to establish a CFD, the 1982 Act requires a two-thirds approval of the registered voters, residing within the proposed CFD boundary, voting in the special tax election. If there are less than 12 registered voters within the proposed CFD boundaries, then a landowner special tax election can take place. In the case of a landowner special tax election, a two-thirds approval is still required, and each landowner receives one vote per acre or portion of an acre of land owned. It should be noted that if a CFD is approved via a landowner special tax election, the CFD is only authorized to fund additional services. In *Building Industry Association of the Bay Area v. City of San Ramon*, the California Appellate Court held that a landowner approved CFD can only fund the increase in demand for pre-existing services, so long as the special tax revenue is not available for general government purposes. The additional services funded by the CFD shall not replace services already available and provided within the boundaries of the CFD. Further, special tax revenue generated from the CFD can only be used to fund the authorized public services set forth in the 1982 Act. CFD authorized public services include fire protection services.

FUTURE DEVELOPMENT SPECIFIC COSTS

In addition to using a CFD to mitigate future residential and non-residential development’s negative fiscal impacts, the CFD can also fund authorized CFD services that are intended to provide an enhanced level of service or services that are unique to future development. These services would be in addition to any previously identified negative fiscal impacts placed upon the District in providing the fire services. Funding for any enhanced and/or additional recurring public service costs, including repairs and replacements, reserves and administration can be accomplished through a CFD.

BENEFITS TO THE DISTRICT

Through the formation of a CFD, the District can establish an ongoing funding source that mitigates the negative fiscal impacts created by future residential and non-residential development, as well as provide funding for new or enhanced services within the District. The CFD's maximum special tax rate can include an annual escalation factor, to keep pace with changing costs, that is based upon an annual fixed amount or an escalation factor that is tied to a specific inflation index. Further, the CFD special tax can be established without a sunset date so that the CFD special tax can be levied in perpetuity or until the voters choose to end it.

CFD Special Tax Recommendation

In order for the District to continue to provide necessary services to their population base, the District needs to ensure that developing property pays their fair share of any additional fiscal burdens placed upon the District's operational budget. To mitigate the negative fiscal impacts, the District should consider establishing a CFD. The levy and collection of the special tax could generate sufficient revenue to offset the negative fiscal impacts to the District. Further, the CFD provides the flexibility to generate additional revenue to fund any enhanced or new project specific costs desired by future development. The CFD's Rate and Method of Apportionment establishes the special tax formula and sets the initial maximum special tax rates. A benefit of the CFD is that it allows for a great deal of flexibility in structuring the special tax formula so that the formula and maximum special tax rates best fit and accomplish specific needs. In this particular case, the CFD special tax rates could be sized to recover the annual negative fiscal impact on development, recover ongoing administrative costs related to the CFD, and be structured to create both a residential special tax rate and non-residential special tax rate.

CFD SPECIAL TAX RATES

Based on the projected fiscal impacts created by future development, the proposed annual base CFD special tax rates for consideration are provided in the table below.

TABLE 17. PROPOSED CFD SPECIAL TAX RATES

Land Use Category	CFD Special Tax Rates ⁽³⁾
SFR ⁽¹⁾	\$0
MFR ⁽¹⁾	194
Mobile ⁽¹⁾	396
Assisted Living ⁽¹⁾	194
Commercial ⁽²⁾	156
Office ⁽²⁾	384
Industrial ⁽²⁾	158

(1) Levied per residential dwelling unit.

(2) Levied per 1,000 square feet of gross building area.

(3) Rates for services portion; does not include potential CFD administration or reserve/contingency costs.

The CFD special tax rates presented in Table 17 would represent the initial CFD maximum special tax rates to fund the identified negative fiscal impacts. The District could also increase the initial CFD maximum special tax rates to cover the added costs for administering the CFD, as well as establish any reserves or contingency funds. Further, the CFD would be structured to include a special tax escalation factor, which would allow for an annual increase to the initial CFD maximum special tax rates. While the CFD maximum special tax rates would increase on an annual basis, the District is not required to levy the special tax at the CFD maximum special tax rates each year. In order to meet the CFD annual special tax requirement, authorized services and administrative costs, the District has the flexibility to levy a CFD special tax amount that is less than or equal to the CFD maximum special tax.



San Miguel Fire & Rescue

Service Beyond Expectations

Fire Chief Report

Date: January 12, 2022
To: Board of Directors
From: Criss Brainard, Fire Chief
Subject: COVID-19 Fiscal Relief for Independent Special Districts

Background

COVID-19 Fiscal Relief funding was allocated to special districts across California after an application process that the District submitted through California Department of Finance (DOF). The District has had fiscal impacts due to the COVID-19 public health emergency and has encountered unanticipated costs due to the pandemic.

Discussion

On December 16, 2021, an email was received stating we had been awarded \$2,129,691 in COVID-19 relief funding under the \$100 million relief program from DOF. On December 22, 2021, the District received from the County of San Diego's Auditor and Controller's office, a memo that the funds awarded would be deposited into the District's General Fund by the end of January 2022.

At the time of submission, it was determined that potential funding received from other relief efforts (e.g., FEMA and ARPA) would not affect the District's eligibility for this fiscal relief, but other funding was taken into consideration with regard to the allocation amount. An audit from the DOF could take place in the following years and the District has all documentation related to the application per the submission requirements. It is uncertain if funding requirements will change, and staff are continuing to track all expenditures related to COVID-19. A revised COVID-19 total cost will be provided at the next Quarterly Financial Update due to increased COVID-19 activity in the County.

Recommendation

Transfer \$2,129,691 into the Contingency Reserve Fund.



County of San Diego

TRACY DRAGER
AUDITOR AND CONTROLLER
(858) 694-2176
FAX: (858) 694-2296

AUDITOR AND CONTROLLER
5530 OVERLAND AVE, SUITE 410, SAN DIEGO, CA 92123-1261

December 22, 2021

TO: Chief Criss Brainard
San Miguel Consolidated Fire Protection District

FROM: Tracy Drager
Auditor and Controller

COVID-19 FISCAL RELIEF FOR SPECIAL DISTRICTS

The 2021 Budget Act appropriated \$100 million one-time monies to provide fiscal relief to independent special districts for revenue losses and or unanticipated costs incurred due to the COVID-19 public health emergency. Monies are reserved for districts that have not received other forms of COVID-19 fiscal relief directly from the state or federal government.

The California Department of Finance has calculated the allocations and shared them with the State Controller's Office (SCO), who in turn has disbursed the funds to the county auditor-controllers. Each county auditor controller must allocate the funds to the independent special districts in their county, within 30 days of receipt of funding from the SCO.

As noted on page 5 of the attached document, "COVID-19 Fiscal Relief for Special Districts – Allocations by Special District and County, your entity's allocation share is \$2,129,691."

Since you have monies invested in the County of San Diego's Treasury Investment Pool, unless notified by you in writing no later than January 7th, 2021, we will deposit your share of the allocation to your Oracle Fund 47690 SAN MIGUEL FPD.

If you have any questions, please contact Brian Ruehle, Deputy Controller in Financial Accounting and Reporting at (858) 694-2199.

TRACY DRAGER
Auditor and Controller

FAR:BR:mel

Attachment

**COVID-19 Fiscal Relief for Special Districts
Allocations by Special District and County**

Alameda	\$ 9,085,375.00
Alameda County Mosquito Abatement District	\$ 50,241.00
Alameda County Resource Conservation District	\$ 548,642.00
Dublin San Ramon Services District	\$ 2,847,966.00
East Bay Regional Park District	\$ 564,092.00
Eden Township Healthcare District	\$ 1,250,663.00
Hayward Area Recreation and Park District	\$ 1,007,307.00
Livermore Area Recreation and Park District	\$ 1,223,460.00
Oro Loma Sanitary District (Alameda)	\$ 23,821.00
Union Sanitary District (Alameda)	\$ 1,569,183.00
Alpine	\$ 95,675.00
Bear Valley Water District	\$ 95,675.00
Amador	\$ 175,034.00
Jackson Valley Irrigation District	\$ 167,246.00
Volcano Community Services District	\$ 7,788.00
Butte	\$ 1,435,595.00
Durham Recreation and Park District	\$ 93,798.00
Feather River Recreation and Park District	\$ 278,252.00
Paradise Irrigation District	\$ 1,024,700.00
Paradise Recreation and Park District	\$ 38,845.00
Calaveras	\$ 696,638.00
Mark Twain Health Care District	\$ 347,687.00
San Andreas Recreation and Park District	\$ 6,532.00
Valley Springs Public Utility District	\$ 342,419.00
Colusa	\$ 42,059.00
Arbuckle Park and Recreation District	\$ 42,059.00
Contra Costa	\$ 3,329,425.00
Alamo-Lafayette Cemetery District	\$ 67,587.00
Central Contra Costa Sanitary District (Contra Costa)	\$ 996,177.00
Contra Costa Resource Conservation District	\$ 5,868.00
East Contra Costa Fire Protection District	\$ 24,296.00
Ironhouse Sanitary District (Contra Costa)	\$ 4,066.00
Kensington Police Protection and Community Services District	\$ 387,210.00
Mountain View Sanitary District (Contra Costa)	\$ 44,309.00
Pleasant Hill Recreation and Park District	\$ 1,314,137.00
Rodeo-Hercules Fire Protection District	\$ 276,087.00
West County Wastewater District (Contra Costa)	\$ 209,688.00
Del Norte	\$ 608,262.00
Crescent City Harbor District	\$ 486,658.00
Smith River Community Services District	\$ 121,604.00
El Dorado	\$ 1,387,027.00
Cameron Park Community Services District	\$ 193,788.00
El Dorado County Fire Protection District	\$ 114,115.00
El Dorado Hills Community Services District	\$ 212,314.00
El Dorado Irrigation District	\$ 550,390.00
Fallen Leaf Lake Community Services District	\$ 308,607.00
Tahoe Resource Conservation District	\$ 7,813.00

**COVID-19 Fiscal Relief for Special Districts
Allocations by Special District and County**

Fresno	\$ 11,140,649.00
Bluffs Community Services District	\$ 61,213.00
Calwa Recreation and Park District	\$ 252,148.00
Central Valley Pest Control District	\$ 39,344.00
Clovis Veterans Memorial District	\$ 203,526.00
Coalinga-Huron Recreation and Park District	\$ 476,702.00
Fresno County Fire Protection District	\$ 865,207.00
Fresno Metropolitan Flood Control District	\$ 199,342.00
Fresno Mosquito and Vector Control District	\$ 98,032.00
Fresno-Westside Mosquito Abatement District	\$ 122,362.00
James Irrigation District	\$ 131,738.00
North Central Fire Protection District	\$ 74,832.00
Panoche Water District	\$ 631,567.00
Sierra Resource Conservation District	\$ 2,314,180.00
Westlands Water District	\$ 5,670,456.00
Humboldt	\$ 1,150,721.00
Fruitland Ridge Fire Protection District	\$ 6,611.00
Humboldt County Resource Conservation District	\$ 853,252.00
North Humboldt Recreation and Park District	\$ 290,858.00
Imperial	\$ 543,191.00
Bombay Beach Community Service District	\$ 15,305.00
Heber Public Utility District	\$ 447,385.00
Seeley County Water District	\$ 80,501.00
Inyo	\$ 120,303.00
Big Pine Cemetery District	\$ 35,846.00
Eastern Sierra Community Services District	\$ 57,214.00
Southern Inyo Fire Protection District	\$ 27,243.00
Kern	\$ 4,281,321.00
Arvin Community Services District	\$ 14,087.00
Bear Mountain Recreation and Park District	\$ 8,990.00
Bear Valley Community Services District	\$ 4,493.00
Cemetery District No. 1	\$ 45,373.00
East Kern Health Care District	\$ 17,875.00
Lamont Public Utility District	\$ 455,606.00
McFarland Recreation and Park District	\$ 211,712.00
North of the River Recreation and Park District	\$ 486,471.00
Semitropic Water Storage District	\$ 2,304,095.00
Stallion Springs Community Services District	\$ 4,522.00
Tehachapi Valley Recreation and Park District	\$ 203,329.00
West Side Cemetery District	\$ 80,254.00
West Side Recreation and Park District	\$ 436,331.00
Wheeler Ridge-Maricopa Water Storage District	\$ 8,183.00
Lake	\$ 192,968.00
Hidden Valley Lake Community Services District	\$ 116,992.00
Lake County Vector Control District	\$ 75,976.00
Lassen	\$ 164,475.00
Herlong Public Utility District	\$ 76,891.00
Lassen Library District	\$ 87,584.00

**COVID-19 Fiscal Relief for Special Districts
Allocations by Special District and County**

Los Angeles	\$ 4,028,537.00
Antelope Valley Resource Conservation District	\$ 86,608.00
Beach Cities Health District	\$ 1,130,937.00
Metropolitan Water District of Southern California	\$ 183,675.00
Palm Ranch Irrigation District	\$ 116,763.00
Palos Verdes Library District	\$ 134,109.00
West Basin Municipal Water District	\$ 2,376,445.00
Madera	\$ 1,665,635.00
Chowchilla Memorial Healthcare District	\$ 444,626.00
Madera Irrigation District	\$ 1,221,009.00
Marin	\$ 2,407,993.00
Inverness Public Utility District	\$ 966.00
Marin County Resource Conservation District	\$ 212,270.00
Marinwood Community Services District	\$ 337,424.00
Novato Fire Protection District	\$ 33,154.00
Ross Valley Sanitary District	\$ 15,717.00
Sanitary District No. 5 (Marin)	\$ 167,484.00
Sausalito-Marín City Sanitary (Marin)	\$ 1,106,828.00
Southern Marin Fire Protection District	\$ 54,666.00
Strawberry Recreation District	\$ 285,759.00
Tamalpais Community Services District	\$ 182,971.00
Tiburon Fire Protection District	\$ 10,754.00
Mendocino	\$ 2,132,696.00
Albion-Little River Fire Protection	\$ 88,124.00
Coast Life Support District	\$ 59,291.00
Gualala Community Services District	\$ 150,683.00
Mendocino Coast Recreation and Park District	\$ 602,160.00
Noyo Harbor District	\$ 1,232,438.00
Mono	\$ 15,994.00
Antelope Fire Protection District	\$ 15,994.00
Monterey	\$ 1,936,009.00
Greenfield Recreation and Park District	\$ 36,406.00
Monterey County Regional Fire Protection District	\$ 70,622.00
Monterey Peninsula Regional Park District	\$ 1,059,975.00
Moss Landing Harbor District	\$ 329,207.00
North County Public Recreation District	\$ 168,717.00
Pajaro/Sunny Mesa Community Services District	\$ 55,009.00
Soledad-Mission Recreation and Park District	\$ 182,258.00
Spreckels Memorial District	\$ 33,815.00
Napa	\$ 372,660.00
Napa County Regional Park and Open Space District	\$ 372,660.00
Nevada	\$ 1,228,827.00
Nevada-Sierra Connecting Point Public Authority	\$ 628,068.00
Rough and Ready Fire Protection District	\$ 187,163.00
Truckee Fire Protection District	\$ 17,562.00
Truckee-Donner Recreation and Park District	\$ 396,034.00
Orange	\$ 1,384,739.00
Buena Park Library District	\$ 315,979.00

**COVID-19 Fiscal Relief for Special Districts
Allocations by Special District and County**

Costa Mesa Sanitary District (Orange)	\$ 485,395.00
Midway City Sanitary District (Orange)	\$ 258,866.00
Orange County Cemetery District	\$ 40,155.00
Orange County Mosquito and Vector Control District	\$ 17,034.00
Placentia Library District	\$ 56,317.00
Rossmoor Community Services District	\$ 48,578.00
Silverado - Modjeska Recreation and Park District	\$ 108,681.00
South Coast Water District	\$ 53,734.00
Placer	\$ 1,057,189.00
Auburn Cemetery District	\$ 3,000.00
Auburn Recreation and Park District	\$ 334,974.00
Olympic Valley Public Service District	\$ 36,581.00
Placer Mosquito and Vector Control District	\$ 52,954.00
South Placer Fire Protection District	\$ 133,337.00
South Placer Municipal Utility District	\$ 241,932.00
Tahoe City Public Utility District	\$ 254,411.00
Plumas	\$ 330,947.00
Almanor Recreation and Park District	\$ 45,375.00
Central Plumas Recreation District	\$ 65,466.00
Gold Mountain Community Services District	\$ 84,264.00
Hamilton Branch Community Services District	\$ 24,834.00
Indian Valley Recreation and Park District	\$ 33,766.00
Meadow Valley Fire Protection District	\$ 35,966.00
Quincy Fire Protection District	\$ 41,276.00
Riverside	\$ 1,296,349.00
Beaumont Cherry Valley Recreation and Park District	\$ 310,206.00
Beaumont Library District	\$ 22,318.00
Coachella Valley Cemetery District	\$ 57,512.00
Coachella Valley Mosquito and Vector Control District	\$ 14,503.00
Desert Recreation District	\$ 847,768.00
Idyllwild Water District	\$ 30,158.00
Palm Springs Cemetery District	\$ 4,122.00
Valley-Wide Recreation and Park District	\$ 9,762.00
Sacramento	\$ 7,215,824.00
Arden Manor Recreation and Park District	\$ 83,092.00
Arden Park Recreation and Park District	\$ 162,026.00
Cordova Recreation and Park District	\$ 15,881.00
Cosumnes Community Services District	\$ 3,981,404.00
Fair Oaks Recreation and Park District	\$ 219,459.00
Fulton-El Camino Recreation and Park District	\$ 537,418.00
Herald Fire Protection District	\$ 415,139.00
North Highlands Recreation and Park District	\$ 742,013.00
Orangevale Recreation and Park District	\$ 250,009.00
Rio Linda-Elverta Parks and Recreation Area (Sacramento)	\$ 104,805.00
Sacramento Metropolitan Fire District	\$ 409,972.00
Sacramento-Yolo Mosquito and Vector Control District	\$ 39,897.00
Sloughhouse Resource Conservation District	\$ 17,360.00
Southgate Recreation and Park District	\$ 237,349.00

**COVID-19 Fiscal Relief for Special Districts
Allocations by Special District and County**

San Benito	\$ 284,538.00
Pacheco Pass Water District	\$ 230,354.00
San Benito Resource Conservation District	\$ 54,184.00
San Bernardino	\$ 5,577,878.00
Apple Valley Fire Protection District	\$ 1,109,761.00
Apple Valley Foothill County Water District	\$ 4,336.00
Chino Valley Independent Fire District	\$ 3,320,209.00
Helendale Community Services District	\$ 126,934.00
Hesperia Recreation and Park District	\$ 514,127.00
Inland Empire Utilities Agency	\$ 12,303.00
Mojave Water Agency	\$ 6,123.00
Rim of the World Recreation and Park District	\$ 323,583.00
San Bernardino Valley Water Conservation District	\$ 37,549.00
West Valley Mosquito and Vector Control District	\$ 122,953.00
San Diego	\$ 6,268,072.00
Grossmont Healthcare District	\$ 47,117.00
Lakeside Fire Protection District	\$ 1,365,612.00
North County Fire Protection District (San Diego)	\$ 1,459,698.00
Olivenhain Municipal Water District	\$ 43,561.00
Rancho Santa Fe Fire Protection District	\$ 1,154,981.00
San Miguel Consolidated Fire Protection District	\$ 2,129,691.00
Valley Center Fire Protection District	\$ 67,412.00
San Joaquin	\$ 2,957,033.00
Escalon Consolidated Fire Protection District	\$ 651,404.00
Linden-Peters Fire Protection District	\$ 45,478.00
Mokelumne Rural Fire Protection District	\$ 121,013.00
Port of Stockton	\$ 772,817.00
San Joaquin County Mosquito and Vector Control	\$ 98,519.00
South San Joaquin Irrigation District	\$ 1,134,711.00
Tracy Fire Protection District	\$ 26,965.00
Waterloo-Morada Fire Protection District	\$ 18,578.00
Woodbridge Fire Protection District	\$ 87,548.00
San Luis Obispo	\$ 364,832.00
Cambria Community Healthcare District	\$ 165,533.00
Cambria Community Services District	\$ 25,643.00
Port San Luis Harbor District	\$ 16,890.00
San Simeon Community Services District	\$ 135,231.00
Templeton Community Services District	\$ 9,535.00
Upper Salinas/Las Tablas Resource Conservation District	\$ 12,000.00
San Mateo	\$ 2,206,980.00
Highlands Recreation Community Services District	\$ 454,025.00
Menlo Park Fire Protection District	\$ 43,225.00
Peninsula Health Care District	\$ 817,512.00
San Mateo County Harbor District	\$ 122,718.00
San Mateo County Mosquito and Vector Control District	\$ 91,298.00
Sequoia Healthcare District	\$ 678,202.00
Santa Barbara	\$ 1,449,622.00
Goleta Sanitary District (Santa Barbara)	\$ 279,115.00

**COVID-19 Fiscal Relief for Special Districts
Allocations by Special District and County**

Isla Vista Community Services District	\$ 53,063.00
Isla Vista Recreation and Park District	\$ 697,940.00
Mission Hills Community Services District	\$ 16,676.00
Montecito Sanitary District (Santa Barbara)	\$ 362,374.00
Santa Ynez River Water Conservation District	\$ 40,454.00
Santa Clara	\$ 1,107,373.00
Midpeninsula Regional Open Space District	\$ 12,496.00
Santa Clara Valley Water District	\$ 1,019,735.00
South Santa Clara Valley Memorial District	\$ 75,142.00
Santa Cruz	\$ 386,684.00
Aptos-La Selva Fire Protection Services	\$ 23,450.00
Boulder Creek Recreation and Park District	\$ 230,654.00
Central Fire Protection District (Santa Cruz)	\$ 5,892.00
La Selva Beach Recreation District	\$ 31,840.00
Resource Conservation District of Santa Cruz County	\$ 23,484.00
Santa Cruz Port District	\$ 71,364.00
Shasta	\$ 1,237,669.00
Anderson-Cottonwood Irrigation District	\$ 94,404.00
Western Shasta Resource Conservation District	\$ 1,143,265.00
Siskiyou	\$ 345,240.00
Dunsmuir Recreation and Park District	\$ 4,858.00
Shasta Valley Resource Conservation District	\$ 339,827.00
Weed Recreation and Park District	\$ 555.00
Solano	\$ 996,408.00
Greater Vallejo Recreation District	\$ 594,359.00
Silveyville Cemetery District	\$ 2,000.00
Solano Resource Conservation District	\$ 38,492.00
Suisun Resource Conservation District	\$ 361,557.00
Sonoma	\$ 1,672,762.00
Cazadero Community Services District	\$ 5,267.00
Gold Ridge Resource Conservation District	\$ 320,306.00
Marin/Sonoma Mosquito and Vector Control District	\$ 173,632.00
Monte Rio Recreation and Park District	\$ 57,641.00
Petaluma Health Care District	\$ 395,905.00
Russian River Recreation and Park District	\$ 503,531.00
Sonoma County Fire District	\$ 216,480.00
Stanislaus	\$ 1,317,536.00
Del Puerto Health Care District	\$ 128,747.00
Salida Sanitary District (Stanislaus)	\$ 15,610.00
Stanislaus Consolidated Fire Protection District	\$ 949,778.00
Turlock Fire Protection District	\$ 223,401.00
Sutter	\$ 34,100.00
Sutter County Resource Conservation District	\$ 34,100.00
Tehama	\$ 21,243.00
Resource Conservation District of Tehama County	\$ 21,243.00
Toulumne	\$ 292,915.00
Groveland Community Services District	\$ 16,104.00
Jamestown Sanitary District (Tuolumne)	\$ 8,118.00

**COVID-19 Fiscal Relief for Special Districts
Allocations by Special District and County**

Tuolumne City Sanitary District	\$ 229,859.00
Twain Harte Community Services District	\$ 38,834.00
Trinity	\$ 203,505.00
Trinity County Resource and Water Conservation District	\$ 161,556.00
Trinity Public Utilities District	\$ 25,479.00
Weaverville / Douglas City Parks and Recreation District	\$ 16,470.00
Tulare	\$ 6,630,626.00
Delta Vector Control District	\$ 188,365.00
Exeter District Ambulance	\$ 64,528.00
Lower Tule River Irrigation District	\$ 37,746.00
Southern Tulare County Citrus Pest Control District	\$ 77,851.00
Tulare Local Healthcare District	\$ 6,019,980.00
Tulare Mosquito Abatement District	\$ 137,531.00
Visalia Memorial District	\$ 104,625.00
Ventura	\$ 3,832,603.00
Casitas Municipal Water District	\$ 112,459.00
Channel Islands Beach Community Services District	\$ 42,487.00
Conejo Recreation and Park District	\$ 178,195.00
Pleasant Valley Recreation and Park District	\$ 230,484.00
Rancho Simi Recreation and Park District	\$ 3,259,166.00
Ventura Port District	\$ 9,812.00
Yolo	\$ 790,264.00
Knights Landing Cemetery District	\$ 22,684.00
Yolo County Flood Control and Water Conservation District	\$ 542,374.00
Yolo County Resource Conservation District	\$ 14,332.00
Yolo Fire Protection District	\$ 210,874.00