

# **VALLEY CENTER FIRE PROTECTION DISTRICT**



## **BOARD OF DIRECTORS' REGULAR MEETING VCMWD Board Room**

**Zoom Meeting ID: 859 712 4912  
Pass Code: 185394**

**with Live Stream to  
VCFPD Facebook Page for COVID-19 Prevention**

**Thursday – February 18, 2021 at 6:00 p.m.**

**Valley Center Fire Protection District Board of Directors**

**REGULAR MEETING AGENDA**

**February 18, 2021 / 6:00 p.m.**

**This Meeting will be cast on Zoom**

**Join Zoom Meeting**

<https://us02web.zoom.us/j/8597124912?pwd=Rm9KR0dSZWYyMml0ZGtvcGJsU29VZz09>

**Meeting ID: 859 712 4912**

**Passcode: 185394**

**One tap mobile**

**+16699009128,,8597124912#,,,,,0#,,185394# US (San Jose)**

**Dial by your location**

**+1 669 900 9128 US (San Jose)**

**Access Number: 859 712 4912**

**Pass Code: 185394**

**For COVID-19 Prevention  
with Live Stream to VCFPD Facebook Page**

**Valley Center Municipal Water District Board Room**

**29300 Valley Center Rd Valley Center, CA 92082**

**1. CALL TO ORDER**

**2. ROLL CALL**

**3. PLEDGE OF ALLEGIANCE**

**4. PUBLIC COMMENT**

*Any member of the Public may speak on any matter that is not on the Agenda. However, under State law, no decisions or actions can be taken and any such matters will be referred to the next meeting.*

**5. PROCLAMATIONS AND PRESENTATIONS**

None

**6. CONSENT CALENDAR**

*All items listed on the Consent Calendar listed as Consent Items are considered routine and will be enacted in one motion. There will be no separate discussion of these items prior to the Board action on the motion, unless members of the Board, Staff or public request specific items be removed from the Consent Calendar from the Board Agenda for discussion.*

- A. Approve Board Meeting Minutes on adjourned meeting on January 21, 2021 and the rescheduled Regular Meeting February 4, 2021

**Standing Item – Review and Approve**

- B. Treasurer's Report – January 2021

**Standing Item – Review and Approve**

- C. Proposal to adopt Resolution 2021-07 (Summer @ Park Circle), Resolution 2021-08 (Kyra @ Park Circle), Resolution 2021-09 (Mirar De Valle) and Resolution 2021-10 (Double K2) on Intention to Annex Territory to CFD 2008-1 in the form and content attached hereto.

## **Review and Approve**

### **7. STAFF REPORTS**

- A. Fire Chief's Report
- B. Operations Division Report
- C. Community Risk Reduction Division Report
- D. Valley Center Firefighters Association Report

### **8. OLD BUSINESS**

None

### **9. NEW BUSINESS**

- A. Public Hearing on Petition for Annexation of Territory to CFD 2008-01 and related matters, proposal to adopt Resolution NO. 2021-06 (Sundance @ Park Circle), in the form and content attached hereto.
- B. Information Only - Discussion Regarding Fire Fund Benefit Assessment Ordinance

### **10. CLOSED SESSION**

None

### **11. ANNOUNCEMENT OF CLOSED SESSION ACTIONS**

None

### **12. BOARD OF DIRECTORS COMMENTS**

### **13. ADJOURNMENT**

*Upon request, this agenda will be made available in appropriate alternative formats to persons with disabilities, as required by Section 202 of the Americans with Disabilities Act of 1990. Any person with a disability who requires a modification or accommodation in order to participate in a meeting should direct such request to the Board Secretary at (760) 751-7600, at least 48 hours before the meeting, if possible.*

### **NEXT REGULAR MEETING**

**March 18, 2021**

**CONSENT CALENDAR**

**BOARD OF DIRECTORS' PACKET**

**VALLEY CENTER FIRE PROTECTION DISTRICT**





**Minutes  
Of A Regular Meeting  
Of the Board of Directors of  
Valley Center Fire Protection District  
January 21, 2021 / 6:00 p.m.**

This Meeting was cast on Zoom with Live Stream  
For COVID-19 Prevention

1. Call to Order at 6:03 p.m.
2. Roll Call:  
Phil Bell – Present – Zoom attendance  
Steve Hutchison- Present - Zoom attendance  
Charlotte Seaborne-Present – Zoom attendance  
Mike O'Connor-Present – Zoom attendance  
Gina Roberts – Absent
3. A motion was made and seconded to adjourn the meeting because of technical difficulties with the website. The meeting is rescheduled and will be held on February 4, 2021, at 6pm at the VCMWD Board Room.
4. .Adjournment – 6:04 p.m.

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Regina Roberts, Secretary

**NEXT REGULAR MEETING:**  
**February 4, 2021**



**Minutes  
Of A Regular Meeting  
Of the Board of Directors of  
Valley Center Fire Protection District  
February 4, 2021 / 6:00 p.m.  
Rescheduled January 21, 2021 Meeting**

Valley Center Municipal Water District Board Room  
29300 Valley Center Rd.  
Valley Center, CA 92082

This Meeting was cast on Zoom with Live Stream to VCFPD Facebook Page  
For COVID-19 Prevention

1. Call to Order at 6:01 p.m.
2. Roll Call:  
Phil Bell – Present  
Gina Roberts – Present  
Steve Hutchison-Absent – Entered late - Zoom attendance  
Charlotte Seaborne-Present – Zoom attendance  
Mike O'Connor-Present – Zoom attendance
3. Pledge of Allegiance – led by Chief Napier
4. Public Comment – in person or by call in – Director O'Connor is interested in pursuing a different kind of measure to get funding from another initiative.
5. Proclamations and Presentations – None
6. Consent Calendar – The consent calendar, containing the minutes from the December 17, 2020 Regular Board meeting, the December 2020 Treasurer's Report and Resolution 2021-05 (Sundance @ Park Circle) on Intention to Annex Territory to CFD 2008-1, after motion made and seconded and a roll call vote, was approved by Directors Bell, Roberts, Seaborne and O'Connor.
7. Staff Reports
  - A. Fire Chief's Report – Chief Napier presented the month's activities.
  - B. Operations Division Report – was also presented by Chief Napier.
  - C. Community Risk Reduction Division Report was given by Fire Marshal Jim Davidson.
  - D. Valley Center Firefighters Association Report -None
8. Old Business – None

9. New Business

- A. The Board held a Public Hearing on Annexation Petitions into CFD 2008-1. After the hearing, upon motion duly made and seconded, and by a unanimous roll call vote, the Board adopted Resolution NO. 2021-01 (Cool Water Ranch 2), Resolution NO. 2021-02 (Pala Loma), Resolution NO. 2021-03 (Oakmont) and Resolution 2021-04 (Double K).
- B. The 2020 Financial Report prepared by Leaf and Cole was presented to the Board. After questions and discussion, the Audit Report was approved by the Board, by a unanimous roll call vote.
- C. There was a discussion and selection of the Finance Committee. The Finance Committee includes 2 Board members, the Board Treasurer is on the committee and then the President appoints the second member. Because 2 Board members expressed an interest in being on the committee, a vote was held and Director O'Connor had the majority of votes, so he will also serve on the committee.

10. Closed Session

A Closed Session was held to discuss Personnel Matters

11. Announcement of Closed Session Actions

After the Closed Session Director Bell announced that no action was taken.

12. Board of Directors Comments

Director O'Connor was happy that the food drive was such a success. He thanked Brad Perry, the Chief and the guys for all their hard work.

Director Seaborn congratulated Captain Sharpe and Engineer Randall. She was glad the food drive was a success and that it was wonderful to see the community come together and do such good.

Director Hutchison applauds the efforts mentioned by the other directors. He wondered if the fire districts will gain any of the recovery fund from Congress. Chief Napier answered that funding usually comes from grants.

Director Roberts welcomed the new captain and engineer. She stated that we are the luckiest fire department in the US to have the chief that we have.

13. Adjournment – 7:34 p.m.

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Regina Roberts, Secretary

**NEXT REGULAR MEETING:**  
**February 18, 2021**

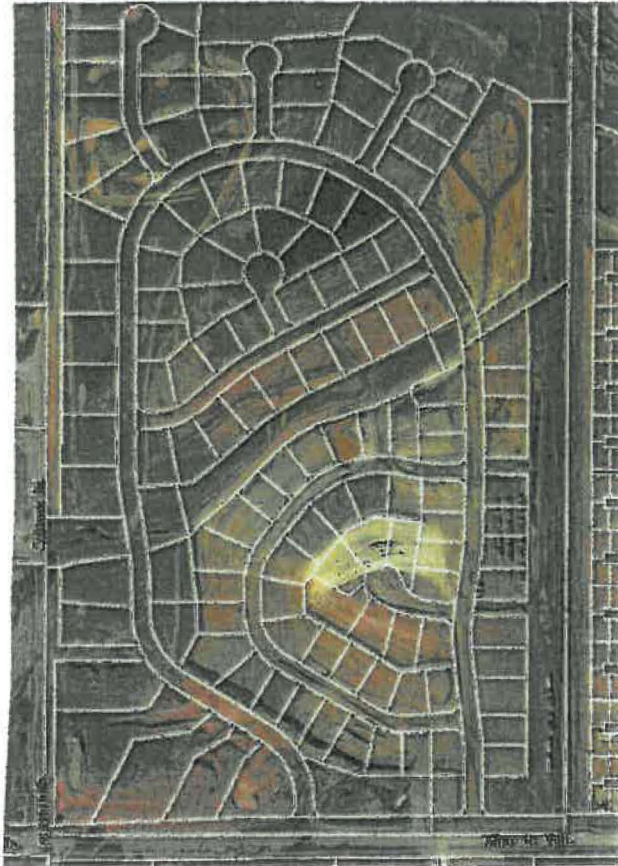


RESOLUTION 2021-05

CFD 2008-1 – ANNEXATION

SUNDANCE @ PARK CIRCLE

PROPERTY APNS: 186-750-01-58-00, 186-760-01-05-00, 186-761-01-15-00,  
186-762-01-50-00



**RESOLUTION NO. 2021-05  
A RESOLUTION OF INTENTION  
OF THE BOARD OF DIRECTORS OF THE VALLEY CENTER FIRE PROTECTION DISTRICT  
TO ANNEX TERRITORY TO COMMUNITY FACILITIES DISTRICT NO. 2008-1  
AND TO AUTHORIZE THE LEVY OF SPECIAL TAXES THEREIN**

WHEREAS, under the Mello-Roos Community Facilities Act of 1982, as amended (the "Act"), Chapter 2.5 of Part 1 of Division 2 of Title 5, commencing at section 53311 of the California Government Code, the Board of Directors (the "Board") of the Valley Center Fire Protection District (the "District") has conducted proceedings to establish Community Facilities District No. 2008-1 (the "CFD"), and

WHEREAS, the Board is the legislative body for the CFD and is empowered with the authority to annex territory to the CFD and now desires to undertake proceedings to annex territory to the CFD, and

WHEREAS, a petition requesting institution proceedings to annex territory to Community Facilities District No. 2008-1 District has been received from landowners owning not less than 10% of the proposed land to be annexed to the CFD, and

WHEREAS, the petition dated January 14, 2021 has been found to meet the requirements of Government Code section 53319, and

WHEREAS, this Board, having received indications of interest from the owner of the areas of land proposed to be annexed to the CFD, now desires to proceed with the annexation to the CFD in order to finance the balance of the costs of certain public services and facilities necessary or incident to development in the CSD.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Valley Center Fire Protection District as follows:

1. This Board hereby finds and determines that public convenience and necessity require that territory be added to the CFD be formed and that the Board is authorized to conduct proceedings for the annexation of territory to the CFD pursuant to the Act.

2. The name of the existing CFD is "Community Facilities District No. 2008-1."

3. The territory included in the existing CFD is as shown on the map thereof filed in Book 42 of Maps of Assessment and Community Facilities Districts at Page 27 in the office of the County Recorder, County of San Diego, State of California to which map reference is hereby made for further particulars. The territory now proposed to be annexed to the CFD is as shown on Annexation Map No.2 to the CFD on file with the Clerk of the Board, the boundaries of which territory are hereby preliminarily approved and which map is incorporated in full herein by reference. The Clerk of the Board is hereby directed to record, or cause to be recorded, said map showing the territory to be annexed to the CFD in the office of the County Recorder of the County of San Diego within fifteen days of the date of adoption of this Resolution.

4. The types of services financed by the CFD and pursuant to the Act consist of those services (the "Services") described in Exhibit A to Resolution 2008-09, adopted by the Board on May 29, 2008 (the "Resolution of Formation"). It is presently intended that the Services will be shared, without preference or priority, by the existing territory in the CFD and the territory proposed to be annexed to the CFD.

5. Except to the extent that the funds are otherwise available to the CFD to pay for the Services, a special tax sufficient to pay the costs thereof is intended to be levied annually within the CFD and collected in the same manner and at the same time as ordinary *ad valorem* property taxes. The proposed rate and method of apportionment of the special tax among the parcels of real property within the CFD, as now in existence and following the annexation proposed herein, in sufficient detail to allow each landowner within the territory proposed to be annexed to the CFD to estimate the maximum amount such owner will have to pay are described in detail in Exhibit A attached to the Resolution of Formation, which by this reference is incorporated herein.

6. The Board shall hold a public hearing (the "Hearing") on the annexation of territory to the CFD and the proposed Rate and Method of Apportionment at 6 p.m., or as soon thereafter as practicable, on January 21, 2021, at the Valley Center Municipal Water District, at 29300 Valley Center Road, Valley Center, California. At the hearing, the Board will consider and finally determine whether the public interest, convenience and necessity require the annexation of territory to the CFD. Should the Board determine to annex territory to the CFD, a special election will be held to authorize the levy of the special tax in accordance with the procedures contained in Government Code section 53326. If held, the proposed voting procedure at the election is expected to be a landowner vote with each landowner of record as of the close of the Hearing having one vote for each acre of land or portion thereof owned within the territory to be annexed to the CFD. Ballots for the special election may be distributed by mail or by personal service. At the time and place set forth above for the Hearing, any interested person, including all persons owning lands or registered to vote within the proposed CFD, may appear and be heard.

7. The District may accept advances of funds or work-in-kind from any source, including, but not limited to, private persons or private entities, for any authorized purpose, including, but not limited to, paying any cost incurred by the District in the annexation of territory to the CFD. The District may enter into an agreement with the person or entity advancing the funds or work-in-kind, to repay all or a portion of the funds advanced, or to reimburse the person or entity for the value, or cost, whichever is less, of the work-in-kind, as determined by this Board, with or without interest.

8. The District Secretary is hereby directed to cause notice of the public hearing to be given by publication one time in a newspaper published in the area of the CFD. The publication shall be completed at least seven days before the date of the public hearing in Section 6. The Secretary shall also cause notice of the hearing to be given to each property owner within the CFD by first class mail, postage prepaid, to each such owner's addresses as it appears on the most recent tax records of the District or as otherwise known to the Secretary to be correct. Such mailed notice shall be completed not less than fifteen days before the date of the public hearing. Each of the notices shall be substantially in the form specified in section 53322 of the Act, with the form summarizing the provisions hereof hereby specifically approved.

9. Except as may otherwise be provided by law or by the rate and method of apportionment of the special tax for the CFD, all lands owned by any public entity, including the United States, the State of California and/or the District, or any departments or political subdivisions thereof, shall be omitted from the levy of the Special Tax to be made to cover the costs and expenses of the Services and the CFD. In the event that a portion of the property within the CFD shall become for

any reason exempt, wholly or in part, from the levy of the special tax, this Board will, on behalf of the CFD, increase the levy to the extent necessary upon the remaining property within the CFD that is not exempt in order to yield the required revenues to pay for the Services and other annual expenses of the CFD, if any, subject to the provisions of the rate and method of apportionment of the special tax.

10. The officers, employees and agents of the District are hereby authorized and directed to do any and all things and to execute and deliver any and all documents which they may deem necessary or advisable in order to carry out, give effect to and comply with the terms and intent of this resolution.

PASSED AND ADOPTED by the Board of Directors of the Valley Center Fire Protection District on the 21st day of December, 2021 by the following vote:

Ayes:

Noes:

Absent:

Abstain:

ATTEST:

\_\_\_\_\_  
President, Board of Directors

\_\_\_\_\_  
Secretary, Board of Directors

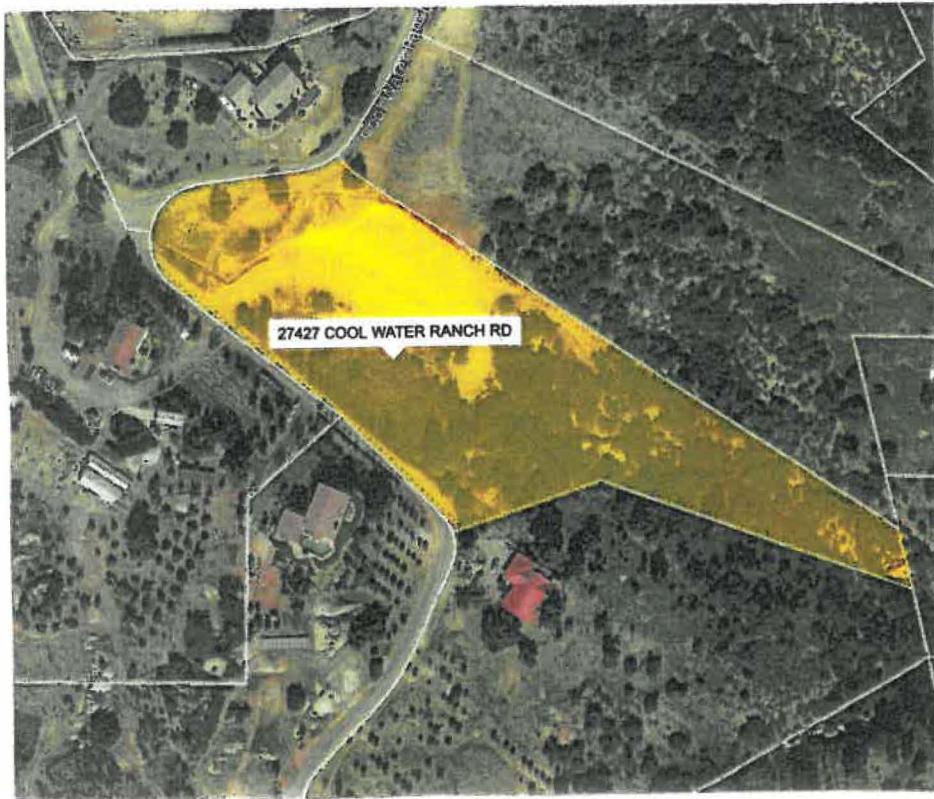


RESOLUTION 2021-01

CFD 2008-1 – PUBLIC HEARING

PROPERTY APN: 189-271-31-00

PROPERTY ADDRESS: 27427 COOL WATER RANCH



**VALLEY CENTER FIRE PROTECTION  
DISTRICT**

Administrative Office & Fire Prevention Bureau  
28234 Lilac Road  
Valley Center, CA 92082  
Tel: 760-751-7600 Fax: 760-749-3892

**RESOLUTION NO. 2021-01**

**A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE VALLEY CENTER FIRE PROTECTION DISTRICT**

**WHEREAS**, the annexation of described territory to the Community Facilities District 2008-01 (the "CFD") was submitted to a vote by the landowners of the real property located within the jurisdictional boundaries of the CFD on December 30, 2020; and

**WHEREAS**, five (5) votes (1 vote per acre) was cast by a proper mail ballot in favor of the levy of special taxes within the described territory of the CFD; and

**WHEREAS**, a sufficient number of votes were cast in favor of levying special taxes within the CFD;

**NOW, THEREFORE, BE IT RESOLVED** that:  
The results of the election as sufficient to levy special taxes within the CFD are hereby certified.

**PASSED, APPROVED, AND ADOPTED** by the Board of Directors of the Valley Center Fire Protection District, at a regularly scheduled Board Meeting thereof, this 21st day of January, 2021 by a unanimous vote.

\_\_\_\_\_  
Secretary  
Board of Directors

Fire Station #72  
28234 Lilac Road  
Valley Center, CA 92082

Fire Station #73  
28205 N. Lake Wohlford Road  
Valley Center, CA 92082

RESOLUTION 2021-02

CFD 2008-1 – PUBLIC HEARING

PROPERTY APN: 128-101-22-00

PROPERTY ADDRESS: 11240 PALA LOMA



**VALLEY CENTER FIRE PROTECTION  
DISTRICT**

Administrative Office & Fire Prevention Bureau  
28234 Lilac Road  
Valley Center, CA 92082  
Tel: 760-751-7600 Fax: 760-749-3892

**RESOLUTION NO. 2021-02**

**A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE VALLEY CENTER FIRE PROTECTION DISTRICT**

**WHEREAS**, the annexation of described territory to the Community Facilities District 2008-01 (the "CFD") was submitted to a vote by the landowners of the real property located within the jurisdictional boundaries of the CFD on December 30, 2020; and

**WHEREAS**, four (4) votes (1 vote per acre) was cast by a proper mail ballot in favor of the levy of special taxes within the described territory of the CFD; and

**WHEREAS**, a sufficient number of votes were cast in favor of levying special taxes within the CFD;

**NOW, THEREFORE, BE IT RESOLVED** that:  
The results of the election as sufficient to levy special taxes within the CFD are hereby certified.

**PASSED, APPROVED, AND ADOPTED** by the Board of Directors of the Valley Center Fire Protection District, at a regularly scheduled Board Meeting thereof, this 21st day of January, 2021 by a unanimous vote.

\_\_\_\_\_  
Secretary  
Board of Directors

Fire Station #72  
28234 Lilac Road  
Valley Center, CA 92082

Fire Station #73  
28205 N. Lake Wohlford Road  
Valley Center, CA 92082



RESOLUTION 2021-03

CFD 2008-1 – PUBLIC HEARING

PROPERTY APN: 189-093-31-,32,33-00

PROPERTY ADDRESS: OAKMONT RD



**VALLEY CENTER FIRE PROTECTION  
DISTRICT**

Administrative Office & Fire Prevention Bureau  
28234 Lilac Road  
Valley Center, CA 92082  
Tel: 760-751-7600 Fax: 760-749-3892

**RESOLUTION NO. 2021-03**

**A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE VALLEY CENTER FIRE PROTECTION DISTRICT**

**WHEREAS**, the annexation of described territory to the Community Facilities District 2008-01 (the "CFD") was submitted to a vote by the landowners of the real property located within the jurisdictional boundaries of the CFD on December 30, 2020; and

**WHEREAS**, four (4) votes (1 vote per acre) was cast by a proper mail ballot in favor of the levy of special taxes within the described territory of the CFD; and

**WHEREAS**, a sufficient number of votes were cast in favor of levying special taxes within the CFD;

**NOW, THEREFORE, BE IT RESOLVED** that:  
The results of the election as sufficient to levy special taxes within the CFD are hereby certified.

**PASSED, APPROVED, AND ADOPTED** by the Board of Directors of the Valley Center Fire Protection District, at a regularly scheduled Board Meeting thereof, this 21st of January, 2021 by a unanimous vote.

\_\_\_\_\_  
Secretary  
Board of Directors

Fire Station #72  
28234 Lilac Road  
Valley Center, CA 92082

Fire Station #73  
28205 N. Lake Wohlford Road  
Valley Center, CA 92082

RESOLUTION 2021-04

CFD 2008-1 – PUBLIC HEARING

PROPERTY APN: 185-112-65-00

PROPERTY ADDRESS: DOUBLE K RD



**VALLEY CENTER FIRE PROTECTION  
DISTRICT**

Administrative Office & Fire Prevention Bureau  
28234 Lilac Road  
Valley Center, CA 92082  
Tel: 760-751-7600 Fax: 760-749-3892

**RESOLUTION NO. 2021-04  
A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE VALLEY CENTER FIRE PROTECTION DISTRICT**

**WHEREAS**, the annexation of described territory to the Community Facilities District 2008-01 (the "CFD") was submitted to a vote by the landowners of the real property located within the jurisdictional boundaries of the CFD on December 30, 2020; and

**WHEREAS**, three (3) votes (1 vote per acre) was cast by a proper mail ballot in favor of the levy of special taxes within the described territory of the CFD; and

**WHEREAS**, a sufficient number of votes were cast in favor of levying special taxes within the CFD;

**NOW, THEREFORE, BE IT RESOLVED** that:  
The results of the election as sufficient to levy special taxes within the CFD are hereby certified.

**PASSED, APPROVED, AND ADOPTED** by the Board of Directors of the Valley Center Fire Protection District, at a regularly scheduled Board Meeting thereof, this 21st day of January, 2021 by a unanimous vote.

\_\_\_\_\_  
Secretary  
Board of Directors

Fire Station #72  
28234 Lilac Road  
Valley Center, CA 92082

Fire Station #73  
28205 N. Lake Wohlford Road  
Valley Center, CA 92082

VALLEY CENTER FIRE PROTECTION DISTRICT  
FINANCIAL STATEMENTS  
JUNE 30, 2020

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VALLEY CENTER FIRE PROTECTION DISTRICT  
FINANCIAL STATEMENTS  
JUNE 30, 2020

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Leaf & Cole, LLP  
Certified Public Accountants





Leaf & Cole, LLP  
Certified Public Accountants  
A Partnership of Professional Corporations

### **Independent Auditor's Report**

To the Board of Directors  
Valley Center Fire Protection District

We have audited the accompanying financial statements of the governmental activities of Valley Center Fire Protection District, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Valley Center Fire Protection District's basic financial statements as listed in the table of contents.

#### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the State Controller's Minimum Audit Requirements for California Special Districts. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

To the Board of Directors  
Valley Center Fire Protection District

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Valley Center Fire Protection District as of June 30, 2020, and the respective changes in financial position for the year ended in accordance with accounting principles generally accepted in the United States of America, as well as accounting systems prescribed by the State Controller's Office and state regulations governing special districts.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on page 3 to 7 and the required supplementary information on pages 30 to 32 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### ***Other Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Valley Center Fire Protection District's basic financial statements. The other supplementary information on pages 31 and 32 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The organization structure and assessed valuation have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Leaf & Cole, LLP

San Diego, California  
December 31, 2020

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of the financial performance of the Valley Center Fire Protection District (District) provides an overview of the District's financial activities for the year ended June 30, 2020. Please read it in conjunction with the District's financial statements, which begin on page 8.

### Financial Highlights

- The District's net position decreased by \$194,228 to \$4,115,094 during the fiscal year ended June 30, 2020.
- The District's total revenues increased from \$3,184,100 for the year ended June 30, 2019 to \$3,204,745 for the year ended June 30, 2020.
- The District's total expenses increased from \$3,327,906 for the year ended June 30, 2019 to \$3,398,973 for the year ended June 30, 2020. The largest increases can be found in salaries, employee benefits and taxes, maintenance, dispatch fees and utilities.

### Using This Annual Report

This annual report consists of a series of financial statements. The statement of net position and the statement of activities (on pages 8 and 9) provide information about the activities of the District as a whole and present a longer-term view of the District's finances. Fund financial statements start on page 10. For governmental activities, these statements tell how these services were financed in the short-term as well as what remains for future spending. Fund financial statements also report the District's operations in more detail than the government-wide statements by providing information about the District's most significant funds.

### Reporting the District as a Whole

#### The Statement of Net Position and the Statement of Activities

One of the most important questions asked about the District's finances is, "Is the District as a whole better off or worse off as a result of the year's activities?" The statement of net position and the statement of activities report information about the District as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the District's net position and changes in them. You can think of the District's net position—the difference between assets and liabilities—as one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net position is one indicator of whether its financial health is improving or deteriorating. You will need to consider other nonfinancial factors, however, such as changes in the District's property tax base and the condition of the District's assets, to assess the overall health of the District.

## MANAGEMENT'S DISCUSSION AND ANALYSIS

### Reporting the District's Most Significant Funds

#### Fund Financial Statements

The fund financial statements begin on page 10 and provide detailed information about the District's most significant funds.

- **Governmental Funds** - The District's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's general governmental operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. We describe the relationship (or differences) between governmental activities (reported in the statement of net position and the statement of activities) and governmental funds in reconciliations on pages 11 and 14.

### The District as a Whole

The District's combined net position decreased from \$4,309,322 a year ago to \$4,115,094 at June 30, 2020.

Net Position			
	2020	2019	Dollar Change
<b>Assets:</b>			
Current assets	\$ 2,631,833	\$ 2,938,523	\$ (306,690)
Capital assets	1,603,578	1,480,470	123,108
Total Assets	4,235,411	4,418,993	(183,582)
<b>Liabilities:</b>			
Current liabilities	103,408	109,671	(6,263)
Noncurrent liabilities	16,909	-	16,909
Total Liabilities	120,317	109,671	10,646
<b>Net Position:</b>			
Net investment in capital assets	1,586,669	1,480,470	106,199
Unrestricted	2,528,425	2,828,852	(300,427)
Total Net Position	\$ 4,115,094	\$ 4,309,322	\$ (194,228)

As noted in the financial highlights above, net position decreased by \$194,228 from fiscal year 2019 to 2020. Net investment in capital assets increased by \$106,199 in fiscal year 2020. This increase is the result of investment in capital assets exceeding the District's depreciation expense in fiscal year 2020.

## MANAGEMENT'S DISCUSSION AND ANALYSIS

### Revenues, Expenses and Changes in Net Position

The following is a summary of the District's revenues, expenses and changes in net position for the years ended June 30:

	2020	2019	Dollar Change
<b>Program Revenues:</b>			
Fees and charges for services	\$ 2,312,265	\$ 2,379,104	\$ (66,839)
Operating grants and contributions	255,579	193,438	62,141
Total Program Revenues	2,567,844	2,572,542	(4,698)
<b>General Revenues:</b>			
Property taxes	575,698	545,464	30,234
Other income	4,811	26,710	(21,899)
Interest income	56,392	39,384	17,008
Total General Revenues	636,901	611,558	25,343
Total Revenues	3,204,745	3,184,100	20,645
<b>Program Expenses:</b>			
Fire protection	2,837,879	2,877,899	(40,020)
General administration	348,059	263,248	84,811
Interest	-	350	(350)
Unallocated depreciation	213,035	186,409	26,626
Total Program Expenses	3,398,973	3,327,906	71,067
Change in Net Position	(194,228)	(143,806)	(50,422)
Net Position at Beginning of Year	4,309,322	4,453,128	(143,806)
Net Position at End of Year	\$ 4,115,094	\$ 4,309,322	\$ (194,228)

A closer examination of the sources of changes in net position reveals that the District's operating and non-operating expenses, exclusive of depreciation, increased by \$44,441 in fiscal year 2020 due primarily to increased salaries of \$9,030, increased employee benefits and taxes of \$23,640, and increased dispatch fees of \$20,418.

## MANAGEMENT'S DISCUSSION AND ANALYSIS

### Capital Assets

Capital assets consist of the following at June 30:

	2020	2019	Dollar Change
<b>Capital Assets Not Being Depreciated:</b>			
Land	\$ 151,600	\$ 151,600	\$ -
Total Capital Assets Not Being Depreciated	151,600	151,600	-
<b>Capital Assets Being Depreciated:</b>			
Structures and improvements	1,320,199	1,211,691	108,508
Engines and vehicles	2,510,620	2,510,620	-
Furniture and equipment	1,718,677	1,491,042	227,635
Total Capital Assets Being Depreciated	5,549,496	5,213,353	336,143
Less: Accumulated depreciation	(4,097,518)	(3,884,483)	(213,035)
Net Capital Assets Being Depreciated	1,451,978	1,328,870	123,108
Net Capital Assets	\$ 1,603,578	\$ 1,480,470	\$ 123,108

Additions to capital assets being depreciated for fiscal year 2020 totaled \$336,143 and include communications equipment, self contained breathing aparati (SCBA) exhaust systems at stations 1 and 2, fencing and security cameras.

### Noncurrent Liabilities

The following is a summary of the District's noncurrent liabilities at June 30:

	2020	2019	Dollar Change
Capital lease payable	\$ 16,909	\$ -	\$ 16,909

The District entered into a capital lease obligation totaling \$16,909 for computer equipment during the year ended June 30, 2020. Details of the capital lease obligation can be found in Note 5 to the financial statements.

### Economic Factors and Next Year's Budget

The District is guided by a five-year strategic plan and a standards of cover report indicating the need for a third fire facility, new fire engine and infrastructure investments on existing fire stations. The District is in the final stages of property acquisition for a third fire facility and final specifications of a new fire engine. The District has implemented a plan to use developer mitigation funds, increases in tax allocation, benefit fees and CFD fees from new growth in order to proceed with the property acquisition, purchase of the fire engine and placement of a temporary Fire Station on the acquired site. New development and growth in the service area will generate approximately 700 residences, a grocery outlet, two gas facilities, an auto parts store and a pharmacy. The estimated revenue generated from the new growth is \$800,000.

The District's Board of Directors and management consider many factors when setting the fiscal year budget. In a comparison of the 2020 and 2021 budgets, operating revenues and expenses remain relatively similar with a revenue growth index of 3% until the development is completely built out in 2022. The total revenue allocation at buildout is not anticipated to be realized until the 2022 fiscal year budget.

## MANAGEMENT'S DISCUSSION AND ANALYSIS

### Contacting the District's Financial Management

This financial report is designed to provide the Board, governmental agencies, customers, creditors, and the public with a general overview of the District's accountability for the financial resources it manages. If there are questions regarding this report, or additional financial information is required, please contact the Fire Chief for the Valley Center Fire Protection District at 28234 Lilac Road, Valley Center, California 92082 or call (760) 751-7600.

## VALLEY CENTER FIRE PROTECTION DISTRICT STATEMENT OF NET POSITION JUNE 30, 2020

	Governmental Activities
<b><u>ASSETS:</u></b>	
Cash and cash equivalents	\$ 2,542,333
Accounts receivable	82,000
Deposits	7,500
Capital Assets:	
Land and other non-depreciable capital assets	151,600
Depreciable capital assets, net of accumulated depreciation	1,451,978
<b>TOTAL ASSETS</b>	<b>4,235,411</b>
<b><u>LIABILITIES:</u></b>	
Accounts payable	19,545
Accrued liabilities	83,863
Noncurrent liabilities:	
Due within one year	4,508
Due after one year	12,401
<b>TOTAL LIABILITIES</b>	<b>120,317</b>
<b><u>NET POSITION:</u></b>	
Net investment in capital assets	1,586,669
Unrestricted	2,528,425
<b>TOTAL NET POSITION</b>	<b>\$ 4,115,094</b>

The accompanying notes are an integral part of the financial statements.

**VALLEY CENTER FIRE PROTECTION DISTRICT  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2020**

Functions/Programs:	Expenses	Program Revenues		Net (Expenses) Revenues and Changes in Net Position
		Fees and Charges for Services	Operating Grants and Contributions	
<b>Governmental Activities:</b>				
Fire protection	\$ 2,837,879	\$ 2,127,506	\$ 255,579	\$ (454,794)
General administration	348,059	184,759	-	(163,300)
Unallocated depreciation	213,035	-	-	(213,035)
Total Governmental Activities	<u>\$ 3,398,973</u>	<u>\$ 2,312,265</u>	<u>\$ 255,579</u>	<u>(831,129)</u>
General Revenues:				
Property taxes				575,698
Interest income				56,392
Other income				4,811
Total General Revenues				<u>636,901</u>
Change in Net Position				(194,228)
Net Position at Beginning of Year				<u>4,309,322</u>
<b>NET POSITION AT END OF YEAR</b>				<u>\$ 4,115,094</u>

The accompanying notes are an integral part of the financial statements.

**VALLEY CENTER FIRE PROTECTION DISTRICT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2020**

	ASSETS		
	General Fund	Mitigation Fund	Total Governmental Funds
<b>Assets:</b>			
Cash and cash equivalents	\$ 1,903,560	\$ 638,773	\$ 2,542,333
Accounts receivable	54,014	27,986	82,000
Other asset	7,500	-	7,500
Total Assets	<u>\$ 1,965,074</u>	<u>\$ 666,759</u>	<u>\$ 2,631,833</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 19,545	\$ -	\$ 19,545
Accrued liabilities	83,863	-	83,863
Total Liabilities	<u>103,408</u>	<u>-</u>	<u>103,408</u>
<b>Fund Balances:</b>			
Assigned:			
Fire Mitigation	-	666,759	666,759
CFD 08-01	192,228	-	192,228
Explorer	4,216	-	4,216
Foundation	2,150	-	2,150
Unassigned	1,663,072	-	1,663,072
Total Fund Balances	<u>1,861,666</u>	<u>666,759</u>	<u>2,528,425</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 1,965,074</u>	<u>\$ 666,759</u>	<u>\$ 2,631,833</u>

The accompanying notes are an integral part of the financial statements.



**VALLEY CENTER FIRE PROTECTION DISTRICT  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
JUNE 30, 2020**

Total fund balances - Governmental funds		\$ 2,528,425
Total net position reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. Those assets consist of:		
Nondepreciable capital assets	\$ 151,600	
Depreciable capital assets, net of accumulated depreciation	<u>1,451,978</u>	
Total Capital Assets, Net		<u>1,603,578</u>
In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including noncurrent liabilities, are reported. Noncurrent liabilities relating to governmental activities consist of:		
Capital Leases	<u>(16,909)</u>	
Total Noncurrent Liabilities		<u>(16,909)</u>
Total Net Position - Governmental Activities		<u>\$ 4,115,094</u>

The accompanying notes are an integral part of the financial statements.

**VALLEY CENTER FIRE PROTECTION DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2020**

	General Fund	Mitigation Fund	Total Governmental Funds
<b>Revenues:</b>			
Benefit fees	\$ 1,593,080	\$ -	\$ 1,593,080
Property taxes	575,698	-	575,698
CFD fees	390,447	-	390,447
Mercy medical ALS fees	130,000	-	130,000
Mitigation fees	-	109,892	109,892
Grants	87,037	-	87,037
Paramedic funding	72,099	-	72,099
Cost recovery income	71,880	-	71,880
Fire prevention fees	59,607	-	59,607
Interest income	36,596	19,796	56,392
Mercy Medical dispatch fees	36,366	-	36,366
Lease proceeds	16,909	-	16,909
First responder fees	15,260	-	15,260
Other income	4,811	-	4,811
Donations	2,176	-	2,176
Total Revenues	<u>3,091,966</u>	<u>129,688</u>	<u>3,221,654</u>

(Continued)

The accompanying notes are an integral part of the financial statements.

**VALLEY CENTER FIRE PROTECTION DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - GOVERNMENTAL FUNDS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2020**

	General Fund	Mitigation Fund	Total Governmental Funds
<b>Expenditures:</b>			
Current:			
Salaries	\$ 2,044,773	\$ -	\$ 2,044,773
Employee benefits and taxes	368,504	-	368,504
Dispatch fees	169,830	-	169,830
Maintenance	151,024	-	151,024
Utilities	87,357	-	87,357
Mercy Medical charges	72,099	-	72,099
Other expenses	39,993	-	39,993
Fuel	39,283	-	39,283
Professional fees	35,456	-	35,456
Training	25,502	-	25,502
Radios and pagers	23,256	-	23,256
Discontinued projects, studies and assessments	21,043	-	21,043
Office expenses	20,782	-	20,782
Medical supplies	17,916	-	17,916
Insurance	15,204	-	15,204
Uniform	12,642	-	12,642
Household	12,633	-	12,633
Printing	11,040	-	11,040
Membership	10,886	-	10,886
Bad debts	5,309	-	5,309
Bank charges	873	-	873
Awards	533	-	533
Capital outlay	149,190	186,953	336,143
Total Expenditures	<u>3,335,128</u>	<u>186,953</u>	<u>3,522,081</u>
Deficiency of Revenues Over Expenditures	<u>(243,162)</u>	<u>(57,265)</u>	<u>(300,427)</u>
<b>Other Financing Sources (Uses):</b>			
Transfers	25,801	(25,801)	-
Total Other Financing Sources (Uses)	<u>25,801</u>	<u>(25,801)</u>	<u>-</u>
Net Change in Fund Balances	(217,361)	(83,066)	(300,427)
Fund Balances at Beginning of Year	<u>2,079,027</u>	<u>749,825</u>	<u>2,828,852</u>
<b>FUND BALANCES AT END OF YEAR</b>	<b><u>\$ 1,861,666</u></b>	<b><u>\$ 666,759</u></b>	<b><u>\$ 2,528,425</u></b>

The accompanying notes are an integral part of the financial statements.

**VALLEY CENTER FIRE PROTECTION DISTRICT  
RECONCILIATION OF THE STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCES -  
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2020**

Total net change in fund balances - Governmental funds \$ (300,427)

Amounts reported for governmental activities are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. 336,143

Depreciation of capital assets used in governmental activities is not reported in the funds. (213,035)

Noncurrent liabilities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and noncurrent, are reported in the statement of net position as follows:  
Capital lease payable (16,909)

Changes in Net Position - Governmental Activities \$ (194,228)

The accompanying notes are an integral part of the financial statements.

**VALLEY CENTER FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020**

**Note 1 - Organization and Significant Accounting Policies:**

**Organization**

The Valley Center Fire Protection District (the "District") is a governmental corporation formed by a majority vote of the people in 1982 with the primary purpose of providing exceptional all-risk fire, emergency medical, and community risk reduction services critical to public safety, health, and the preservation of life and property.

The District has two fire stations which are part of the District's 84.5 square mile service area serving a population of over 23,000 people in the San Diego County.

The District also contracts with the County of San Diego for funding of a paramedic ambulance transport service provided by Mercy Ambulance Transportation, Inc. This is an exclusive operating area which covers most of Northeast unincorporated County area.

The District's offices are located in Valley Center, California.

The criteria used in determining the scope of the reporting entity are based on the provisions of GASB Cod. Sec. 2100, "Defining the Financial Reporting Entity." The District is the primary government unit. Component units are those entities which are financially accountable to the primary government, either because the District appoints a voting majority of the component unit's board, or because the component unit will provide a financial benefit or impose a financial burden on the District. The District has no component units.

**Significant Accounting Policies**

A summary of the District's significant accounting policies consistently applied in the preparation of the accompanying financial statements follows:

**Basis of Presentation**

**Government-Wide Statements**

The District's financial statements include both government-wide (reporting the District as a whole) and fund financial statements (reporting the District's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. The District's general fund and mitigation fund are classified as governmental activities. The District has no business-type activities.

In the statement of net position, the governmental activities are reported on the accrual basis of accounting and the economic resource measurement focus, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The District's net position is reported in three parts; net investment in capital assets, restricted and unrestricted. The statement of net position includes all funds of the reporting entity.

**VALLEY CENTER FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020**

**Note 1 - Organization and Significant Accounting Policies (Continued)**

**Significant Accounting Policies (Continued)**

**Basis of Presentation (Continued)**

**Government-Wide Statements (Continued)**

The statement of activities presents a comparison between direct expenses and program revenues for each program of the District's governmental activities. Direct expenses are those that are clearly identifiable with a specific function or program. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues.

**Fund Financial Statements**

Fund financial statements report detailed information about the District. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, reserves, net position, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

The emphasis in fund financial statements is on major funds. GASB Cod. Sec. 2200, "Comprehensive Annual Financial Report", sets forth minimum criteria for the determination of major funds.

The funds of the District are described below:

**Governmental Funds**

The focus of the governmental funds measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The District reports the general fund and mitigation fund as major governmental funds. The District has no non-major governmental funds.

**Measurement Focus and Basis of Accounting**

**Method of Accounting**

Method of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

**Accrual**

The governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

**VALLEY CENTER FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020**

**Note 1 - Organization and Significant Accounting Policies (Continued)**

**Significant Accounting Policies (Continued)**

**Measurement Focus and Basis of Accounting (Continued)**

**Modified Accrual**

The governmental funds' financial statements are presented on the modified accrual basis of accounting and the current financial resources measurement focus. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The District considers all revenue available if collected within 60 days after year-end. The District considers interest, certain taxes, grant revenues, mitigation fees and cost recoveries to be susceptible to accrual. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on long-term debt, if any, is recognized when due.

**Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Revenue Recognition**

The District recognizes revenue from fees, and service charges as they earned. Benefit fees, CFD fees, and property taxes are recognized as revenue based upon amounts reported to the District by the County of San Diego.

**Budgets and Budgetary Accounting**

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. By state law, the District's governing board must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The District's governing board satisfied these requirements.

These budgets are revised by the District's governing board and district fire chief during the fiscal year to give consideration to unanticipated income and expenditures.

Formal budgetary integration was used as a management control device during the fiscal year for all budgeted funds. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object code. All appropriations lapse at fiscal year-end.

**VALLEY CENTER FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020**

**Note 1 - Organization and Significant Accounting Policies (Continued)**

**Significant Accounting Policies (Continued)**

**Investments**

Investments are stated at their fair value which represents the quoted or stated market value. Investments that are not traded on a market, such as investments in external pools, are valued based on the stated fair value as represented by the external pool.

**Allowance for Doubtful Accounts**

Bad debts are recognized on the allowance method based on historical experience and management's evaluation of outstanding accounts receivables. Management believes that all accounts receivable were fully collectible, therefore, no allowance for doubtful accounts receivable was recorded at June 30, 2020.

**Taxes and Assessments**

Property taxes and assessments are billed by the County of San Diego to property owners. The District's property tax calendar for the fiscal year ended June 30, 2020, was as follows:

Lien Date:	January 1
Levy Date:	July 1
Due Date:	First Installment – November 1 Second Installment – February 1
Delinquent Date:	First Installment – December 10 Second Installment – April 10

The County collects the taxes from the property owners and remits the funds to the District periodically during the year. The District has an arrangement with the County whereby the County remits taxes which are delinquent as of each June 30 to the District in exchange for the right to retain the delinquent taxes, penalties, and interest when these amounts are subsequently collected.

**Capital Assets**

Capital assets purchased or acquired with a cost exceeding \$5,000 and an estimated useful life of more than one year are reported at historical cost. Donated capital assets, donated works of art, and similar items and capital assets, received in service concession agreements are reported as acquisition value. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred, upon sale or disposition of property and equipment, the asset account is relieved of the cost and the accumulated depreciation account is charged with depreciation taken prior to the sale and any resultant gain or loss in charged to earnings. Depreciation is calculated on the straight-line method over the following estimated useful lives:

Structures and improvements	10 - 50 years
Engines and vehicles	5 - 20 years
Furniture and equipment	7 - 20 years

VALLEY CENTER FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020

**Note 1 - Organization and Significant Accounting Policies (Continued)**

**Significant Accounting Policies (Continued)**

**Capital Assets (Continued)**

Depreciation aggregated \$213,035 for the year ended June 30, 2020.

**Compensated Absences**

The District does not allow carryover of vacation or sick leave benefits. Unused vacation or sick leave at fiscal year-end is part of the final payroll of the District's fiscal year-end.

**Deferred Outflows of Resources and Deferred Inflows of Resources**

Deferred outflows of resources and deferred inflows of resources are defined as a consumption of net assets by the District that is applicable to a future period and an acquisition of net assets by the District that is applicable to a future reporting period respectively.

**Interfund Activity**

Interfund activity results from loans, services provided, reimbursements or transfers between funds. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers In and Transfers Out are netted and presented as a single "Transfers" line on the government-wide statement of activities. Similarly, interfund receivables and payables are netted and presented as a single "Internal Balances" line of the government-wide statement of net assets.

**Fund Balances - Governmental Funds**

The fund balances of the governmental funds are classified as follows at June 30, 2020:

Nonspendable - Amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted - Amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed - Amounts that can be used only for specific purposes determined by a formal action of the Board of Directors. The Board Directors is the highest level of decision-making authority for the District. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by the Board of Directors.

VALLEY CENTER FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020

**Note 1 - Organization and Significant Accounting Policies (Continued)**

**Significant Accounting Policies (Continued)**

**Fund Balances - Governmental Funds (Continued)**

Assigned - Amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes.

Unassigned - All other spendable amounts.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first and then unrestricted resources as necessary. When either committed, assigned, or unassigned resources are available for use, it is the District's policy to use committed resources first, followed by assigned and then unassigned amounts.

**Risk Management**

The District entered into a joint powers agreement designated as Fire Agencies Insurance Risk Authority, a self-insurance plan for general liability insurance (see Note 8).

At June 30, 2020, the District participated in the self-insurance programs as follows:

**Liability Limits**

- \$1,000,000 general liability including malpractice, each occurrence or wrongful act
- \$1,000,000 personal and advertising injury
- \$1,000,000 fire damage legal liability
- \$10,000 medical expense (each accident)
- \$10,000,000 general aggregate
- \$10,000,000 products/completed operations annual aggregate
- \$1,000,000 management liability
- \$1,000,000 cyber liability
- \$1,000,000 auto liability
- \$500,000 garage keepers legal liability
- \$10,000,000 umbrella liability

**Property Limits**

- Buildings – not to exceed scheduled value on file
- Contents – not to exceed scheduled value on file
- Crime - \$1,000,000 employee dishonesty coverage

The District pays annual premiums for this coverage. They are subject to retrospective adjustments based on claims experienced. The nature and amounts of the adjustments cannot be estimated and are charged to expense as invoiced. The District's insurance expense was \$15,204 for the year ended June 30, 2020. There were no instances in the past three years where a settlement exceeded the District's coverage.

**VALLEY CENTER FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020**

**Note 1 - Organization and Significant Accounting Policies:**

**Significant Accounting Policies (Continued)**

**Pensions and Other Post-Employment Benefits**

The District does not provide a pension program or other post-employment benefits (OPEB). The District administers a voluntary 457(b) (Deferred Compensation) program for its employees to contribute. There is no match and none of the assets of the 457(b) plan are the property of the District.

**Fair Value Measurements**

Fair value accounting standards define fair value, establish a framework for measuring fair value, outline a fair value hierarchy based on inputs used to measure fair value and enhance disclosure requirements for fair value measurements. The fair value hierarchy distinguishes between market participant assumptions based on market data obtained from sources independent of the reporting entity (observable inputs that are classified within Level 1 or 2 of the hierarchy) and the reporting entity's own assumptions about market participant assumptions (unobservable inputs classified within Level 3 of the hierarchy).

- Level 1 inputs are quoted prices in active markets for identical investments that the investment manager has the ability to access at the measurement date.
- Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the investment, either directly or indirectly.
- Level 3 inputs are unobservable inputs for the investment.

The District's statements of financial position include the following financial instruments that are required to be measured at fair value on a recurring basis:

- Investments in the San Diego County Treasurer's Pooled Money Fund are considered Level 2 assets and are reported at historical cost which approximates the fair value of the underlying assets as provided by San Diego County.

**Subsequent Events**

In preparing these financial statements, the District has evaluated events and transactions for potential recognition or disclosure through December 31, 2020, the date the financial statements were available to be issued.

**VALLEY CENTER FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020**

**Note 2 - Cash and Cash Equivalents:**

Cash and investments held by the District were comprised of the following at June 30, 2020:

	Maturity in Less Than One Year
Cash in County Treasury	\$ 2,352,413
Deposits with financial institutions	189,920
Total	<u>\$ 2,542,333</u>

**Cash in County Treasury**

The District maintains its cash in the San Diego County Treasury as part of the common investment pool (\$2,352,413 at June 30, 2020). The county pools these funds with those of other Districts in the County and invests the cash. Cash may be added or withdrawn from the investment pool without limitation. Interest earned is deposited quarterly into the participating funds. Any investment losses are shared by all funds in the pool. The fair value of the District's portion of this pool as of that date, as provided by the pool sponsor, was \$2.383 million. The underlying asset rating based on Fitch ranges from AA- to AAA.

The County Treasurer's pool consist of the following as of June 30, 2020:

Certificate of Deposit	21.69%
Commercial Paper	19.90%
Federal Agency Securities	18.25%
Supranationals	10.43%
Medium-Term Notes	9.99%
Assets Backed Securities	8.13%
Money Market Accounts	5.90%
Treasury Coupon Securities	4.93%
Municipal Bonds	0.76%
Bank Deposit	0.02%
	<u>100.00%</u>

**Disclosures Relating to Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the District manages its exposure to interest rate risk is by holding only cash and cash equivalents.

Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuations is provided in the previous table that shows the distribution of the District's investments by maturity as of June 30, 2020.

**VALLEY CENTER FIRE PROTECTION DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**Note 2 - Cash and Cash Equivalents: (Continued)**

**Disclosures Relating to Credit Risk**

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the actual rating as of the year end for each investment type.

	<u>Management Input</u>	<u>Credit Rating</u>
Cash in County Treasury	Uncategorized	Not Rated
Deposits with Financial Institutions	Level 2	Not Applicable

**Concentration of Credit Risk**

Concentration of credit is the risk of loss attributed to the magnitude to the District's investment in a single issue.

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. The District holds no investments in any one issuer (other than external investment pools) that represent 5% or more of total District investments.

**Custodial Credit Risk**

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the District will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counter-party (e.g., broker-dealer) the District will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure District deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

At June 30, 2020, none of the District's deposits with financial institutions in excess of federal depository insurance limits were held in uncollateralized accounts. At June 30, 2020, no District investments were held by the same broker-dealer (counterparty) that was used by the District to buy the securities.

**VALLEY CENTER FIRE PROTECTION DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**Note 2 - Cash and Cash Equivalents: (Continued)**

**Investment Accounting Policy**

The District is required by GASB Statement No. 31 *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, to disclose its policy for determining which investments, if any, are reported at amortized cost. The District's general policy is to report money market investments and short-term participating interest-earning investment contracts at amortized cost and to report nonparticipating interest-earnings investment contracts using a cost-based measure. However, if the fair value of an investment is significantly affected by the impairment of the credit standing of the issuer or by other factors, it is reported at fair value. All other investments are reported at fair value unless a legal contract exists which guarantees a higher value.

The term "short-term" refers to investments which have a remaining term of one year or less at time of purchase. The term "nonparticipating" means that the investment's value does not vary with market interest rate changes. Nonnegotiable certificates of deposit are examples of nonparticipating interest-earning investment contracts.

The District's investments in external investment pools are reported at an amount determined by the fair value per share of the pool's underlying portfolio, unless the pool is 2a7-like, in which case they are reported at share value. A 2a7-like pool is one which is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the investment Company Act of 1940.

**Note 3 - Accounts Receivable:**

Accounts receivable consist of the following at June 30, 2020:

	<u>General Fund</u>	<u>Mitigation Fund</u>	<u>Total</u>
Grants	\$ 35,160	\$ -	\$ 35,160
Mitigation fees	-	27,986	27,986
Cost recovery	5,670	-	5,670
Benefit fees	3,852	-	3,852
CFD fees	3,343	-	3,343
Dispatch fees	3,000	-	3,000
Property taxes	2,461	-	2,461
Inspection fees	528	-	528
	<u>\$ 54,014</u>	<u>\$ 27,986</u>	<u>\$ 82,000</u>



**VALLEY CENTER FIRE PROTECTION DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**Note 4 - Capital Assets:**

Capital assets consist of the following at June 30, 2020:

	Balance at June 30, 2019	Additions	Deletions	Balance at June 30, 2020
<b>Capital Assets Not Being Depreciated:</b>				
Land	\$ 151,600	\$ -	\$ -	\$ 151,600
Total Capital Assets Not Being Depreciated	151,600	-	-	151,600
<b>Capital Assets Being Depreciated:</b>				
Structures and improvements	1,211,691	108,508	-	1,320,199
Engines and vehicles	2,510,620	-	-	2,510,620
Furniture and equipment	1,491,042	227,635	-	1,718,677
Total Capital Assets Being Depreciated	5,213,353	336,143	-	5,549,496
<b>Less Accumulated Depreciation For:</b>				
Structures and improvements	(1,121,728)	(16,763)	-	(1,138,491)
Engines and vehicles	(1,643,387)	(110,375)	-	(1,753,762)
Furniture and equipment	(1,119,368)	(85,897)	-	(1,205,265)
Total Accumulated Depreciation	(3,884,483)	(213,035)	-	(4,097,518)
Net Capital Assets Being Depreciated	1,328,870	123,108	-	1,451,978
<b>Net Capital Assets</b>	<b>\$ 1,480,470</b>	<b>\$ 123,108</b>	<b>\$ -</b>	<b>\$ 1,603,578</b>

**Note 5 - Noncurrent Liabilities:**

Noncurrent liabilities consist of the following at June 30, 2020:

	Balance at June 30, 2019	Additions	Deletions	Balance at June 30, 2020	Payable Within 1 Year	Payable After 1 Year
Capital lease payable	\$ -	\$ 16,909	\$ -	\$ 16,909	\$ 4,508	\$ 12,401

During the year, the District acquired a computer equipment using the proceeds of a lease from Hewlett-Packard Financial Services Company. The capital lease payable calls for annual payments of \$6,011 commencing October 2020 and maturing October 2023. For financial reporting purposes, minimum lease payments related to the computer equipment have been capitalized and included in capital assets in the statement of net position. The computer equipment under capital lease has a cost of \$16,909, net of accumulated depreciation of \$604 at June 30, 2020.

**VALLEY CENTER FIRE PROTECTION DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**Note 6 - Operating Leases:**

The District has entered into a noncancelable operating lease for a copier with a lease term in excess of one year. The agreement contain no purchase option. Rent expense under this lease totaling \$7,468 is included in office expenses. Future minimum lease payments, under this agreement, are as follows:

Year Ended June 30	Minimum Lease Payments
2021	\$ 5,748
2022	5,748
2023	5,748
2024	2,874
Total	<u>\$ 20,118</u>

In addition, the District also leases two modular building units on a month-to-month basis. Rent expense under this lease totaling \$9,630 is included in maintenance.

**Note 7 - Deferred Compensation Plan:**

The District offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all District employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. Since the District has little administrative involvement and does not perform the investing function for this plan, the assets and related liabilities are not shown on the statement of net position.

**Note 8 - Joint Ventures (Joint Powers Agreements):**

The District entered into a joint powers agreement (JPA) known as and designated "Fire Agencies Insurance Risk Authority" (FAIRA) a self-insurance plan for general liability insurance. Each member district pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionate to their participation in FAIRA. FAIRA is governed by an 11 member Board elected by a vote of the members. One seat is reserved for the highest premium member and one seat is reserved for an elected member from the State of Nevada.

The Board controls the operations of the FAIRA, including selection of management and approval of operation budgets, independent of any influence by the member districts beyond their representation on the Board. Each member district pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionate to their participation in the FAIRA.

The JPA is a separate entity which is independently audited. The financial transactions of the JPA are not included in this report because the District has a minority voting interest and no administrative authority.

**VALLEY CENTER FIRE PROTECTION DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**Note 9 - New Governmental Accounting Standards:**

**GASB No. 83**

In November 2016, the Governmental Accounting Standards Board issued Statement No. 83 "Certain Asset Retirement Obligations". The requirements of this Statement are effective for reporting periods beginning after June 15, 2018. Earlier Application is encouraged. This pronouncement did not have a material effect on the financial statements of the District in the year of implementation.

**GASB No. 84**

In January 2017, the Governmental Accounting Standards Board issued Statement No. 84 "Fiduciary Activities". The requirements of this Statement are effective for reporting periods beginning after December 15, 2018. Earlier Application is encouraged. The effective date of this pronouncement has been postponed by 12 months by GASB Statement No. 95. The District has not determined the effects of this pronouncement on the financial statements of the District in the year of implementation.

**GASB No. 87**

In June 2017, the Governmental Accounting Standards Board issued Statement No. 87 "Leases". The requirements of this Statement are effective for reporting periods beginning after December 15, 2019. The effective date of this pronouncement has been postponed by 18 months by GASB Statement No. 95. The District has not determined the effects of this pronouncement on the financial statements of the District in the year of implementation.

**GASB No. 88**

In April 2018, the Governmental Accounting Standards Board issued Statement No. 88 "Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements". The requirements of this Statement are effective for reporting periods beginning after June 15, 2018. Earlier application is encouraged. This pronouncement did not have a material effect on the financial statements of the District in the year of implementation.

**GASB No. 89**

In June 2018, the Governmental Accounting Standards Board issued Statement No. 89 "Accounting for Interest Cost Incurred before the End of a Construction Period". The requirements of this Statement are effective for reporting periods beginning after December 14, 2019. Earlier application is encouraged. The District has elected to implement pronouncement and has not capitalized any interest cost for the year ended June 30, 2020.

**GASB No. 90**

In August 2018, the Governmental Accounting Standards Board issued Statement No. 90 "Majority Equity Interests—an amendment of GASB Statements No. 14 and No. 61". The requirements of this Statement are effective for reporting periods beginning after December 15, 2018. Earlier application is encouraged. The effective date of this pronouncement has been postponed by 12 months by GASB Statement No. 95. The District has not yet determined the effects of this pronouncement on the financial statements of the District in the year of implementation.

**VALLEY CENTER FIRE PROTECTION DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**Note 9 - New Governmental Accounting Standards: (Continued)**

**GASB No. 91**

In May 2019, the Governmental Accounting Standards Board issued Statement No. 91 "Conduit Debt Obligations". The requirements of this Statement are effective for reporting periods beginning after December 15, 2020. The effective date of this pronouncement has been postponed by 12 months by GASB Statement No. 95. The District has not determined the effects of this pronouncement on the financial statements of the District in the year of implementation.

**GASB No. 92**

In January 2020, the Governmental Accounting Standards Board issued Statement No. 92 "Omnibus 2020". The requirements of this statement are effective at various dates up to and including fiscal years and reporting periods beginning after June 15, 2021. The effective date of this pronouncement has been postponed by 12 months by GASB Statement 95. This pronouncement did not and is not expected to have a material effect on the financial statements of the District in the year of implementation.

**GASB No. 93**

In March 2020, the Governmental Accounting Standards Board issued Statement No. 93 "Replacement of Interbank Offered Rates". The requirements of this statement are effective at various dates up to and including reporting periods ending after December 31, 2021. The effective date of this pronouncement has been postponed by 12 months by GASB Statement 95. This pronouncement is not expected to have a material effect on the financial statements of the District in the year of implementation.

**GASB No. 94**

In March 2020, the Governmental Accounting Standards Board issued Statement No. 93 "Public - Private and Public - Public Partnerships and Availability Payment Arrangements". The requirements of this statement are effective for fiscal years beginning after June 15, 2022. The effective date of this pronouncement has been postponed by 12 months by GASB Statement 95. As used in this pronouncements these Partnerships are an arrangement in which the government (the transferor) contracts with an operator to provide public services by conveying control of the right to operate or use a nonfinancial asset such as infrastructure or other capital assets for a period of time in an exchange or an exchange-like transaction. The statement also provides guidance on accounting and financial reporting for availability payment arrangements in which the government compensates the operator for services that may include the designing, constructing, financing, maintaining, or operating an underlying nonfinancial assets for a period of time in and exchange or exchange-like transaction. The District has not yet determined the effects of this pronouncement on the financial statements in the year of implementation.

VALLEY CENTER FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020

**Note 9 - New Governmental Accounting Standards: (Continued)**

**GASB No. 95**

In May 2020, the Governmental Accounting Standards Board issued Statement No. 95 "Postponement of the Effective Dates of Certain Authoritative Guidance. The primary objective of this statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic by postponing for one year the effective dates of GASB Statements 83, 84, 88 – 93 as well as implementation guides 2018-1, 2019-1 and 2019-2. In addition, the effective dates of GASB Statement 87 and Implementation Guide 2019-3 have been postponed by 18 months.

**GASB No. 96**

In May 2020, the Governmental Accounting Standards Board issued Statement No. 96 "Subscription-Based Information Technology Arrangements (SBITA's). This Statement (1) defines SBITA's (2) establishes that a SBITA results in a right-to-use subscription asset – an intangible asset- and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including the implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. The requirements of this statement are effective for fiscal years beginning after June 15, 2022 and all reporting periods thereafter. Earlier application is encouraged. The District has not determined the effects of this pronouncement on the financial statements of the District in the year of implementation.

**Note 10 – Contingency:**

**Coronavirus Pandemic**

On March 11, 2020, the World Health Organization declared the outbreak of a novel coronavirus (COVID-19) as a pandemic. On March 19, 2020, the Governor of California declared a health emergency and issued an order to close all nonessential businesses until further notice. In addition, multiple jurisdictions in the U.S. have declared states of emergency and issued shelter in place orders. It is anticipated that these conditions will continue for some time. The potential impacts to the District include disruptions or restrictions on its employee's ability to work and changes to the operating environment. These conditions may have an impact on operating costs. The future effects of these issues are unknown.

VALLEY CENTER FIRE PROTECTION DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION  
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues:</b>				
Benefit fees	\$ 1,609,027	\$ 1,609,027	\$ 1,593,080	\$ (15,947)
Property taxes	571,435	571,435	575,698	4,263
CFD fees	404,059	404,059	390,447	(13,612)
Mercy Medical ALS fees	130,000	130,000	130,000	-
Grants	38,114	38,114	87,037	48,923
Paramedic funding	96,132	96,132	72,099	(24,033)
Cost recovery income	15,000	15,000	71,880	56,880
Fire prevention fees	18,000	18,000	59,607	41,607
Interest income	23,000	23,000	36,596	13,596
Mercy Medical dispatch fees	42,000	42,000	36,366	(5,634)
Lease proceeds	-	-	16,909	16,909
First responder fees	14,500	14,500	15,260	760
Other income	2,500	2,500	4,811	2,311
Donations	4,000	4,000	2,176	(1,824)
<b>Total Revenues</b>	<b>2,967,767</b>	<b>2,967,767</b>	<b>3,091,966</b>	<b>124,199</b>

(Continued)

**VALLEY CENTER FIRE PROTECTION DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION  
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2020**

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Expenditures:</b>				
Current:				
Salaries	\$ 1,990,733	\$ 1,990,733	\$ 2,044,773	\$ (54,040)
Employee benefits and taxes	321,820	321,820	368,504	(46,684)
Dispatch fees	169,830	169,830	169,830	-
Maintenance	151,024	151,024	151,024	-
Utilities	87,357	87,357	87,357	-
Mercy Medical charges	72,099	72,099	72,099	-
Other expenses	39,993	39,993	39,993	-
Fuel	36,500	36,500	39,283	(2,783)
Professional fees	80,430	80,430	35,456	44,974
Training	36,650	36,650	25,502	11,148
Radios and pagers	12,428	12,428	23,256	(10,828)
Discontinued projects, studies and assessments	21,043	21,043	21,043	-
Office expenses	34,700	34,700	20,782	13,918
Medical supplies	15,500	15,500	17,916	(2,416)
Insurance	15,400	15,400	15,204	196
Uniform	14,000	14,000	12,642	1,358
Household	12,000	12,000	12,633	(633)
Printing	10,000	10,000	11,040	(1,040)
Membership	11,011	11,011	10,886	125
Bad debts	7,500	7,500	5,309	2,191
Bank charges	1,500	1,500	873	627
Awards	1,000	1,000	533	467
Capital outlay	458,714	458,714	149,190	309,524
Total Expenditures	<u>3,601,232</u>	<u>3,601,232</u>	<u>3,335,128</u>	<u>266,104</u>
Deficiency of Revenues Over Expenditures	<u>(633,465)</u>	<u>(633,465)</u>	<u>(243,162)</u>	<u>390,303</u>
<b>Other Financing Sources:</b>				
Transfers	-	-	25,801	25,801
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>25,801</u>	<u>25,801</u>
Net Change in Fund Balance	\$ <u>(633,465)</u>	\$ <u>(633,465)</u>	(217,361)	\$ <u>416,104</u>
Fund Balance at Beginning of Year			<u>2,079,027</u>	
<b>FUND BALANCE AT END OF YEAR</b>			<u>\$ 1,861,666</u>	

**VALLEY CENTER FIRE PROTECTION DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION  
BUDGETARY COMPARISON SCHEDULE - MITIGATION FUND  
FOR THE YEAR ENDED JUNE 30, 2020**

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues:</b>				
Mitigation fees	\$ 443,714	\$ 443,714	\$ 109,892	\$ (333,822)
Interest income	11,000	11,000	19,796	8,796
Total Revenues	<u>454,714</u>	<u>454,714</u>	<u>129,688</u>	<u>(325,026)</u>
<b>Expenditures:</b>				
Capital outlay	443,714	443,714	186,953	256,761
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>443,714</u>	<u>443,714</u>	<u>186,953</u>	<u>256,761</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>11,000</u>	<u>11,000</u>	<u>(57,265)</u>	<u>(68,265)</u>
<b>Other Financing Sources:</b>				
Transfers	-	-	(25,801)	(25,801)
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>(25,801)</u>	<u>(25,801)</u>
Net Change in Fund Balance	\$ <u>11,000</u>	\$ <u>11,000</u>	(83,066)	\$ <u>(94,066)</u>
Fund Balance at Beginning of Year			<u>749,825</u>	
<b>FUND BALANCE AT END OF YEAR</b>			<u>\$ 666,759</u>	

**VALLEY CENTER FIRE PROTECTION DISTRICT  
OTHER SUPPLEMENTARY INFORMATION  
ORGANIZATION STRUCTURE  
JUNE 30, 2020**

The Valley Center Fire Protection District (District), was formed as a fire protection district in 1982, and operates under the Health and Safety Code Sections 13801-13999 of the State of California and provides fire protection services to approximately 87 square miles in Valley Center, California. The activities of the District are supervised by a board consisting of five (5) Directors who are elected to a four (4) year term. Directors who are appointed serve a two (2) year term.

Board of Directors for the fiscal year ended June 30, 2020, was comprised of the following members:

<u>Name</u>	<u>Office</u>	<u>Years of Term</u>	<u>Term Expiration</u>
Phil Bell	President	4	2022
Steve Hutchison	Vice President	4	2022
Jim Wold	Secretary	4	2020
Charlotte Seaborne	Treasurer	4	2022
Mike O'Connor	Director	4	2020

<u>Administration</u>	
<u>Name</u>	<u>Position</u>
Josef Napier	Fire Chief

**VALLEY CENTER FIRE PROTECTION DISTRICT  
OTHER SUPPLEMENTARY INFORMATION  
ASSESSED VALUATION  
JUNE 30, 2020**

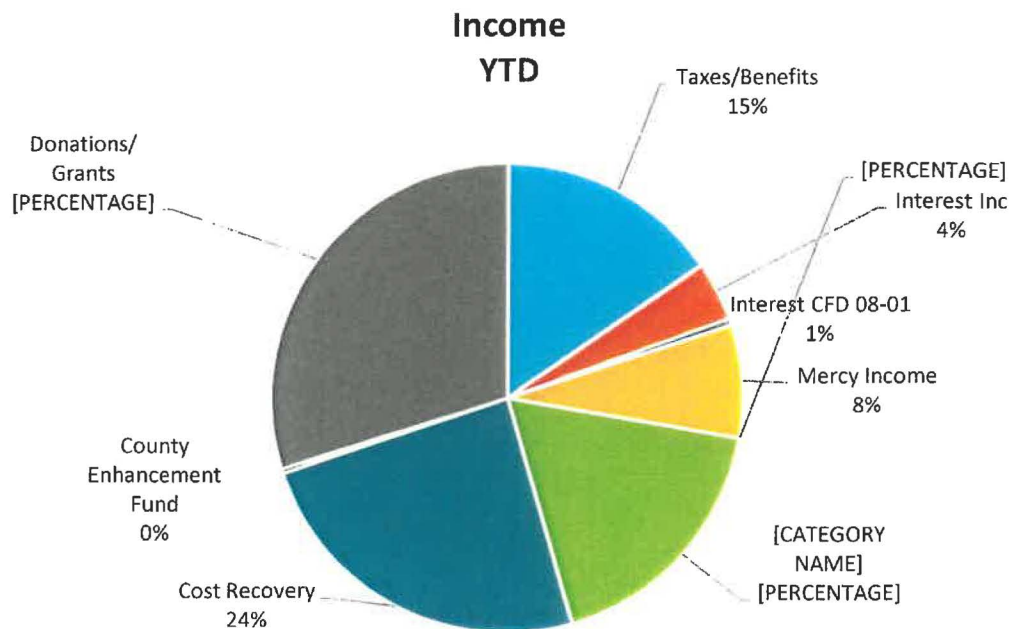
**Assessed Valuation:**

Secured property	\$ 2,727,326,802
Unsecured property	19,823,711
Total Assessed Valuation	<u>\$ 2,747,150,513</u>



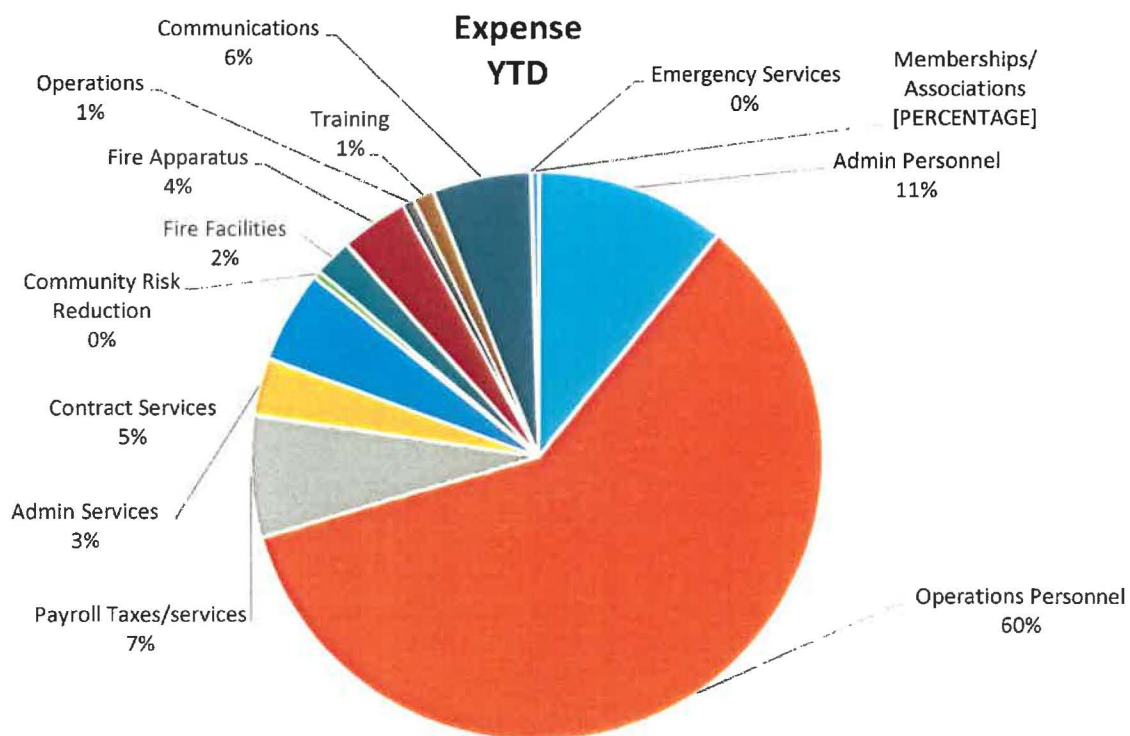


			Total Received	Total Budget	Variance	Percent
		Jan'21	Jul '20 - Jun '21	Jul '20 - Jun '21		
<b>Income</b>						
3120	Mitigation Interest		2,792.33			
4000	Taxes/Benefits	15,646.50	23,819.56	2,683,301.79	-2,659,482.23	1%
4040	Interest Inc		6,275.58	24,516.20	-18,240.62	26%
4041	Interest CFD 08-01		754.40			
4050**	Mercy Income	10,700.00	11,930.00			
4060	First responder		0.00	15,260.40	-15,260.40	0%
4070	Fire Prevention	6,768.06	27,491.93	55,000.00	-27,508.07	50%
4080	Cost Recovery	4,948.50	37,511.04	57,500.00	-19,988.96	65%
4090	County Enhancement Fund	13,789.32	459.60			
4090	Donations/Grants/other	1,855.89	46,126.23	103,038.00	-56,911.77	45%
<b>Total Income -</b>		<b>53,708.27</b>	<b>157,160.67</b>	<b>2,938,616.39</b>	<b>-2,797,392.05</b>	<b>5%</b>

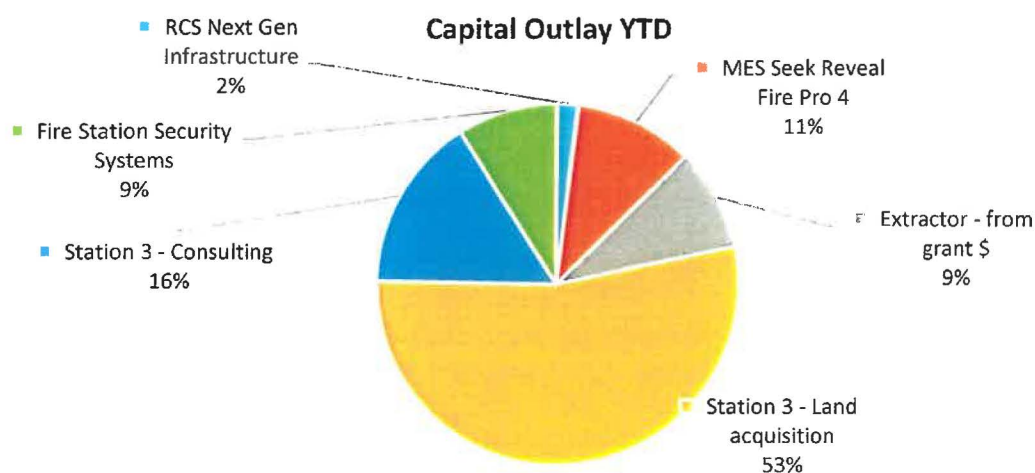


\*Donation is From the San Diego Regional Fire Foundation - a 2020 COVID-19 Grant

Expense			Total Expenses	Total Budget	Variance	Percent
		Jan'21	Jul '20 - Jun '21	Jul '20 - Jun '21		Spent
5000	Admin Personnel	30,673.16	206,606	381,091	-174,485	54%
5010	Operations Personnel	108,746.22	1,138,684	1,726,349	-587,666	66%
5020	Payroll Taxes/services	110,231.41	132,743	291,317	-158,574	46%
5100	Admin Services	1,684.72	62,090	47,800	14,290	130%
5110	Contract Services	13,305.29	100,405	144,392	-43,987	70%
5120	Community Risk Reduction	0.00	7,711	10,232	-2,521	75%
5130	Fire Facilities	11,991.75	40,375	81,780	-41,405	49%
5140	Fire Apparatus	2,771.38	72,748	111,300	-38,552	65%
5150	Operations	0.00	12,680	40,950	-28,270	31%
5160	Training	545.00	22,211	49,450	-27,239	45%
5170	Communications	1,938.00	104,750	150,900	-46,150	69%
5180	Emergency Services	0.00	-319	15,500	-15,819	-2%
5190	Memberships/Assoc	0.00	8,413	11,457	-3,044	73%
Total Expense		281,886.93	1,909,096	3,062,518	-1,153,422	62%
Net Income		-228,178.66	-1,751,936			834%



Other Expenses - Capital Outlay			Total Expenses	Total Budget	Variance	Percent
		Jan'21	Jul '20 - Jun '21	Jul '20 - Jun '21		Spent
85500	Engines/Equip - #7		0	125,000.00	-125,000.00	0%
85600	RCS Next Gen Infrastructure	0.00	1,764	11,000.00	-9,236.00	16%
	MES Seek Reveal Fire Pro 4		10,193			
	Extractor - from grant \$		8,713			
85800	Station 3 - Land acquisition	0.00	51,255	90,000.00	-38,745.50	57%
85801	Station 3 - Consulting	0.00	15,000	90,000.00	-75,000.00	17%
85900	Fire Station Security Systems	0.00	8,617	0.00	8,616.90	#DIV/0!
<b>Total Capital Outlay:</b>		<b>0.00</b>	<b>95,541.49</b>	<b>316,000.00</b>	<b>-239,364.60</b>	



**\*\* Extractor was purchased from the Fire Foundation COVID-19 Grand funds**

**BANK BALANCES:**

Cash Reserves:	\$	(31,611.90)
Petty Cash	\$	191.06
CB&T Foundation	\$	2,150.00
CB&T Explorer Funds	\$	4,216.25
CB&T Training	\$	9,412.50
Payroll Account	\$	37,906.88
General Fund	\$	28,861.20
Mitigation Fund	\$	669,551.41
CFD 08-01	\$	192,950.95
<b>Total Cash In Bank:</b>	<b>\$</b>	<b>913,628.35</b>

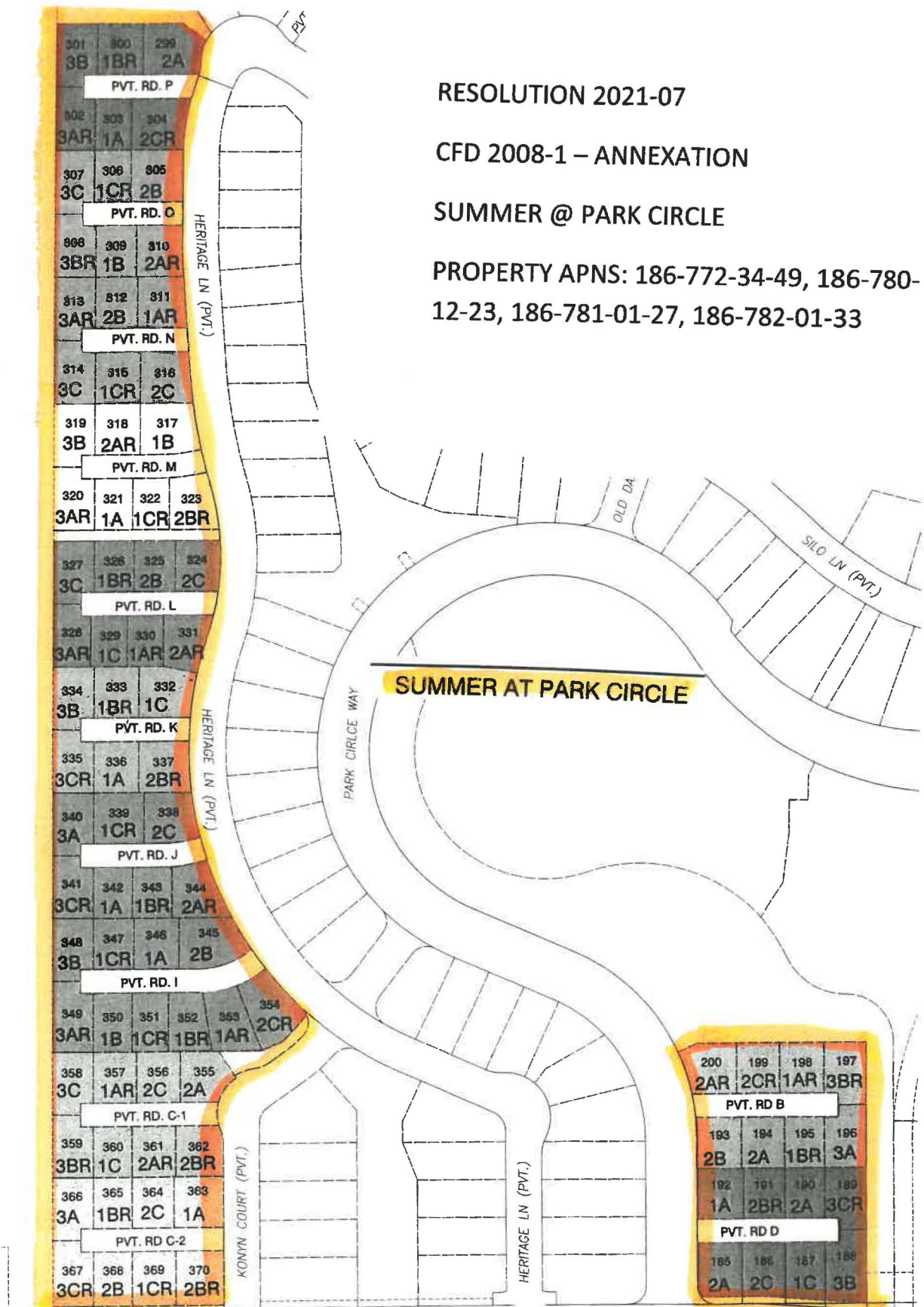


# RESOLUTION 2021-07

CFD 2008-1 – ANNEXATION

SUMMER @ PARK CIRCLE

PROPERTY APNS: 186-772-34-49, 186-780-12-23, 186-781-01-27, 186-782-01-33



MIRAR DE VALLE



**RESOLUTION NO. 2021-07**  
**A RESOLUTION OF INTENTION**  
**OF THE BOARD OF DIRECTORS OF THE VALLEY CENTER FIRE PROTECTION DISTRICT**  
**TO ANNEX TERRITORY TO COMMUNITY FACILITIES DISTRICT NO. 2008-1**  
**AND TO AUTHORIZE THE LEVY OF SPECIAL TAXES THEREIN**

WHEREAS, under the Mello-Roos Community Facilities Act of 1982, as amended (the "Act"), Chapter 2.5 of Part 1 of Division 2 of Title 5, commencing at section 53311 of the California Government Code, the Board of Directors (the "Board") of the Valley Center Fire Protection District (the "District") has conducted proceedings to establish Community Facilities District No. 2008-1 (the "CFD"), and

WHEREAS, the Board is the legislative body for the CFD and is empowered with the authority to annex territory to the CFD and now desires to undertake proceedings to annex territory to the CFD, and

WHEREAS, a petition requesting institution proceedings to annex territory to Community Facilities District No.2008-1 District has been received from landowners owning not less that 10% of the proposed land to be annexed to the CFD, and

WHEREAS, the petition dated February 4, 2021 has been found to meet the requirements of Government Code section 53319, and

WHEREAS, this Board, having received indications of interest from the owner of the areas of land proposed to be annexed to the CFD, now desires to proceed with the annexation to the CFD in order to finance the balance of the costs of certain public services and facilities necessary or incident to development in the CSD.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Valley Center Fire Protection District as follows:

1. This Board hereby finds and determines that public convenience and necessity require that territory be added to the CFD be formed, and that the Board is authorized to conduct proceedings for the annexation of territory to the CFD pursuant to the Act.
2. The name of the existing CFD is "Community Facilities District No. 2008-1."
3. The territory included in the existing CFD is as shown on the map thereof filed in Book 42 of Maps of Assessment and Community Facilities Districts at Page 27 in the office of the County Recorder, County of San Diego, State of California to which map reference is hereby made for further particulars. The territory now proposed to be annexed to the CFD is as shown on Annexation Map No.2 to the CFD on file with the Clerk of the Board, the boundaries of which territory are hereby preliminarily approved and which map is incorporated in full herein by reference. The Clerk of the Board is hereby directed to record, or cause to be recorded, said map showing the territory to be annexed to the CFD in the office of the County Recorder of the County of San Diego within fifteen days of the date of adoption of this Resolution.

4. The types of services financed by the CFD and pursuant to the Act consist of those services (the "Services") described in Exhibit A to Resolution 2008-09, adopted by the Board on May 29, 2008 (the "Resolution of Formation"). It is presently intended that the Services will be shared, without preference or priority, by the existing territory in the CFD and the territory proposed to be annexed to the CFD.

5. Except to the extent that the funds are otherwise available to the CFD to pay for the Services, a special tax sufficient to pay the costs thereof is intended to be levied annually within the CFD and collected in the same manner and at the same time as ordinary *ad valorem* property taxes. The proposed rate and method of apportionment of the special tax among the parcels of real property within the CFD, as now in existence and following the annexation proposed herein, in sufficient detail to allow each landowner within the territory proposed to be annexed to the CFD to estimate the maximum amount such owner will have to pay are described in detail in Exhibit A attached to the Resolution of Formation, which by this reference is incorporated herein.

6. The Board shall hold a public hearing (the "Hearing") on the annexation of territory to the CFD and the proposed Rate and Method of Apportionment at 6 p.m., or as soon thereafter as practicable, on March 18, 2021, at the Valley Center Municipal Water District, at 29300 Valley Center Road, Valley Center, California. At the hearing, the Board will consider and finally determine whether the public interest, convenience and necessity require the annexation of territory to the CFD. Should the Board determine to annex territory to the CFD, a special election will be held to authorize the levy of the special tax in accordance with the procedures contained in Government Code section 53326. If held, the proposed voting procedure at the election is expected to be a landowner vote with each landowner of record as of the close of the Hearing having one vote for each acre of land or portion thereof owned within the territory to be annexed to the CFD. Ballots for the special election may be distributed by mail or by personal service. At the time and place set forth above for the Hearing, any interested person, including all persons owning lands or registered to vote within the proposed CFD, may appear and be heard.

7. The District may accept advances of funds or work-in-kind from any source, including, but not limited to, private persons or private entities, for any authorized purpose, including, but not limited to, paying any cost incurred by the District in the annexation of territory to the CFD. The District may enter into an agreement with the person or entity advancing the funds or work-in-kind, to repay all or a portion of the funds advanced, or to reimburse the person or entity for the value, or cost, whichever is less, of the work-in-kind, as determined by this Board, with or without interest.

8. The District Secretary is hereby directed to cause notice of the public hearing to be given by publication one time in a newspaper published in the area of the CFD. The publication shall be completed at least seven days before the date of the public hearing in Section 6. The Secretary shall also cause notice of the hearing to be given to each property owner within the CFD by first class mail, postage prepaid, to each such owner's addresses as it appears on the most recent tax records of the District or as otherwise known to the Secretary to be correct. Such mailed notice shall be completed not less than fifteen days before the date of the public hearing. Each of the notices shall be substantially in the form specified in section 53322 of the Act, with the form summarizing the provisions hereof hereby specifically approved.

9. Except as may otherwise be provided by law or by the rate and method of apportionment of the special tax for the CFD, all lands owned by any public entity, including the United States, the State of California and/or the District, or any departments or political subdivisions thereof, shall be omitted from the levy of the Special Tax to be made to cover the costs and expenses of the

Services and the CFD. In the event that a portion of the property within the CFD shall become for any reason exempt, wholly or in part, from the levy of the special tax, this Board will, on behalf of the CFD, increase the levy to the extent necessary upon the remaining property within the CFD that is not exempt in order to yield the required revenues to pay for the Services and other annual expenses of the CFD, if any, subject to the provisions of the rate and method of apportionment of the special tax.

10. The officers, employees and agents of the District are hereby authorized and directed to do any and all things and to execute and deliver any and all documents which they may deem necessary or advisable in order to carry out, give effect to and comply with the terms and intent of this resolution.

PASSED AND ADOPTED by the Board of Directors of the Valley Center Fire Protection District on the 18th day of February, 2021 by the following vote:

Ayes:

Noes:

Absent:

Abstain:

ATTEST:

\_\_\_\_\_  
President, Board of Directors

\_\_\_\_\_  
Secretary, Board of Directors



RESOLUTION 2021-08

CFD 2008-1 – ANNEXATION

KYRA @ PARK CIRCLE

PROPERTY APNS: 186-790-01-41, 186-791-01-36, 186-792-01-43



**RESOLUTION NO. 2021-08**  
**A RESOLUTION OF INTENTION**  
**OF THE BOARD OF DIRECTORS OF THE VALLEY CENTER FIRE PROTECTION DISTRICT**  
**TO ANNEX TERRITORY TO COMMUNITY FACILITIES DISTRICT NO. 2008-1**  
**AND TO AUTHORIZE THE LEVY OF SPECIAL TAXES THEREIN**

WHEREAS, under the Mello-Roos Community Facilities Act of 1982, as amended (the "Act"), Chapter 2.5 of Part 1 of Division 2 of Title 5, commencing at section 53311 of the California Government Code, the Board of Directors (the "Board") of the Valley Center Fire Protection District (the "District") has conducted proceedings to establish Community Facilities District No. 2008-1 (the "CFD"), and

WHEREAS, the Board is the legislative body for the CFD and is empowered with the authority to annex territory to the CFD and now desires to undertake proceedings to annex territory to the CFD, and

WHEREAS, a petition requesting institution proceedings to annex territory to Community Facilities District No.2008-1 District has been received from landowners owning not less that 10% of the proposed land to be annexed to the CFD, and

WHEREAS, the petition dated January 28, 2021 has been found to meet the requirements of Government Code section 53319, and

WHEREAS, this Board, having received indications of interest from the owner of the areas of land proposed to be annexed to the CFD, now desires to proceed with the annexation to the CFD in order to finance the balance of the costs of certain public services and facilities necessary or incident to development in the CSD.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Valley Center Fire Protection District as follows:

1. This Board hereby finds and determines that public convenience and necessity require that territory be added to the CFD be formed, and that the Board is authorized to conduct proceedings for the annexation of territory to the CFD pursuant to the Act.
2. The name of the existing CFD is "Community Facilities District No. 2008-1."
3. The territory included in the existing CFD is as shown on the map thereof filed in Book 42 of Maps of Assessment and Community Facilities Districts at Page 27 in the office of the County Recorder, County of San Diego, State of California to which map reference is hereby made for further particulars. The territory now proposed to be annexed to the CFD is as shown on Annexation Map No.2 to the CFD on file with the Clerk of the Board, the boundaries of which territory are hereby preliminarily approved and which map is incorporated in full herein by reference. The Clerk of the Board is hereby directed to record, or cause to be recorded, said map showing the territory to be annexed to the CFD in the office of the County Recorder of the County of San Diego within fifteen days of the date of adoption of this Resolution.



4. The types of services financed by the CFD and pursuant to the Act consist of those services (the "Services") described in Exhibit A to Resolution 2008-09, adopted by the Board on May 29, 2008 (the "Resolution of Formation"). It is presently intended that the Services will be shared, without preference or priority, by the existing territory in the CFD and the territory proposed to be annexed to the CFD.

5. Except to the extent that the funds are otherwise available to the CFD to pay for the Services, a special tax sufficient to pay the costs thereof is intended to be levied annually within the CFD and collected in the same manner and at the same time as ordinary *ad valorem* property taxes. The proposed rate and method of apportionment of the special tax among the parcels of real property within the CFD, as now in existence and following the annexation proposed herein, in sufficient detail to allow each landowner within the territory proposed to be annexed to the CFD to estimate the maximum amount such owner will have to pay are described in detail in Exhibit A attached to the Resolution of Formation, which by this reference is incorporated herein.

6. The Board shall hold a public hearing (the "Hearing") on the annexation of territory to the CFD and the proposed Rate and Method of Apportionment at 6 p.m., or as soon thereafter as practicable, on March 18, 2021, at the Valley Center Municipal Water District, at 29300 Valley Center Road, Valley Center, California. At the hearing, the Board will consider and finally determine whether the public interest, convenience and necessity require the annexation of territory to the CFD. Should the Board determine to annex territory to the CFD, a special election will be held to authorize the levy of the special tax in accordance with the procedures contained in Government Code section 53326. If held, the proposed voting procedure at the election is expected to be a landowner vote with each landowner of record as of the close of the Hearing having one vote for each acre of land or portion thereof owned within the territory to be annexed to the CFD. Ballots for the special election may be distributed by mail or by personal service. At the time and place set forth above for the Hearing, any interested person, including all persons owning lands or registered to vote within the proposed CFD, may appear and be heard.

7. The District may accept advances of funds or work-in-kind from any source, including, but not limited to, private persons or private entities, for any authorized purpose, including, but not limited to, paying any cost incurred by the District in the annexation of territory to the CFD. The District may enter into an agreement with the person or entity advancing the funds or work-in-kind, to repay all or a portion of the funds advanced, or to reimburse the person or entity for the value, or cost, whichever is less, of the work-in-kind, as determined by this Board, with or without interest.

8. The District Secretary is hereby directed to cause notice of the public hearing to be given by publication one time in a newspaper published in the area of the CFD. The publication shall be completed at least seven days before the date of the public hearing in Section 6. The Secretary shall also cause notice of the hearing to be given to each property owner within the CFD by first class mail, postage prepaid, to each such owner's addresses as it appears on the most recent tax records of the District or as otherwise known to the Secretary to be correct. Such mailed notice shall be completed not less than fifteen days before the date of the public hearing. Each of the notices shall be substantially in the form specified in section 53322 of the Act, with the form summarizing the provisions hereof hereby specifically approved.

9. Except as may otherwise be provided by law or by the rate and method of apportionment of the special tax for the CFD, all lands owned by any public entity, including the United States, the State of California and/or the District, or any departments or political subdivisions thereof, shall be omitted from the levy of the Special Tax to be made to cover the costs and expenses of the

Services and the CFD. In the event that a portion of the property within the CFD shall become for any reason exempt, wholly or in part, from the levy of the special tax, this Board will, on behalf of the CFD, increase the levy to the extent necessary upon the remaining property within the CFD that is not exempt in order to yield the required revenues to pay for the Services and other annual expenses of the CFD, if any, subject to the provisions of the rate and method of apportionment of the special tax.

10. The officers, employees and agents of the District are hereby authorized and directed to do any and all things and to execute and deliver any and all documents which they may deem necessary or advisable in order to carry out, give effect to and comply with the terms and intent of this resolution.

PASSED AND ADOPTED by the Board of Directors of the Valley Center Fire Protection District on the 18th day of February, 2021 by the following vote:

Ayes:

Noes:

Absent:

Abstain:

ATTEST:

\_\_\_\_\_  
President, Board of Directors

\_\_\_\_\_  
Secretary, Board of Directors

RESOLUTION 2021-09

CFD 2008-1 – ANNEXATION

PROPERTY APN: 186-140-69-00

MIRAR DE VALLE





**RESOLUTION NO. 2021-09**  
**A RESOLUTION OF INTENTION**  
**OF THE BOARD OF DIRECTORS OF THE VALLEY CENTER FIRE PROTECTION DISTRICT**  
**TO ANNEX TERRITORY TO COMMUNITY FACILITIES DISTRICT NO. 2008-1**  
**AND TO AUTHORIZE THE LEVY OF SPECIAL TAXES THEREIN**

WHEREAS, under the Mello-Roos Community Facilities Act of 1982, as amended (the "Act"), Chapter 2.5 of Part 1 of Division 2 of Title 5, commencing at section 53311 of the California Government Code, the Board of Directors (the "Board") of the Valley Center Fire Protection District (the "District") has conducted proceedings to establish Community Facilities District No. 2008-1 (the "CFD"), and

WHEREAS, the Board is the legislative body for the CFD and is empowered with the authority to annex territory to the CFD and now desires to undertake proceedings to annex territory to the CFD, and

WHEREAS, a petition requesting institution proceedings to annex territory to Community Facilities District No.2008-1 District has been received from landowners owning not less that 10% of the proposed land to be annexed to the CFD, and

WHEREAS, the petition dated February 9, 2021 has been found to meet the requirements of Government Code section 53319, and

WHEREAS, this Board, having received indications of interest from the owner of the areas of land proposed to be annexed to the CFD, now desires to proceed with the annexation to the CFD in order to finance the balance of the costs of certain public services and facilities necessary or incident to development in the CSD.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Valley Center Fire Protection District as follows:

1. This Board hereby finds and determines that public convenience and necessity require that territory be added to the CFD be formed and that the Board is authorized to conduct proceedings for the annexation of territory to the CFD pursuant to the Act.
2. The name of the existing CFD is "Community Facilities District No. 2008-1."
3. The territory included in the existing CFD is as shown on the map thereof filed in Book 42 of Maps of Assessment and Community Facilities Districts at Page 27 in the office of the County Recorder, County of San Diego, State of California to which map reference is hereby made for further particulars. The territory now proposed to be annexed to the CFD is as shown on Annexation Map No.2 to the CFD on file with the Clerk of the Board, the boundaries of which territory are hereby preliminarily approved and which map is incorporated in full herein by reference. The Clerk of the Board is hereby directed to record, or cause to be recorded, said map showing the territory to be annexed to the CFD in the office of the County Recorder of the County of San Diego within fifteen days of the date of adoption of this Resolution.

4. The types of services financed by the CFD and pursuant to the Act consist of those services (the "Services") described in Exhibit A to Resolution 2008-09, adopted by the Board on May 29, 2008 (the "Resolution of Formation"). It is presently intended that the Services will be shared, without preference or priority, by the existing territory in the CFD and the territory proposed to be annexed to the CFD.

5. Except to the extent that the funds are otherwise available to the CFD to pay for the Services, a special tax sufficient to pay the costs thereof is intended to be levied annually within the CFD and collected in the same manner and at the same time as ordinary *ad valorem* property taxes. The proposed rate and method of apportionment of the special tax among the parcels of real property within the CFD, as now in existence and following the annexation proposed herein, in sufficient detail to allow each landowner within the territory proposed to be annexed to the CFD to estimate the maximum amount such owner will have to pay are described in detail in Exhibit A attached to the Resolution of Formation, which by this reference is incorporated herein.

6. The Board shall hold a public hearing (the "Hearing") on the annexation of territory to the CFD and the proposed Rate and Method of Apportionment at 6 p.m., or as soon thereafter as practicable, on March 18, 2021, at the Valley Center Municipal Water District, at 29300 Valley Center Road, Valley Center, California. At the hearing, the Board will consider and finally determine whether the public interest, convenience and necessity require the annexation of territory to the CFD. Should the Board determine to annex territory to the CFD, a special election will be held to authorize the levy of the special tax in accordance with the procedures contained in Government Code section 53326. If held, the proposed voting procedure at the election is expected to be a landowner vote with each landowner of record as of the close of the Hearing having one vote for each acre of land or portion thereof owned within the territory to be annexed to the CFD. Ballots for the special election may be distributed by mail or by personal service. At the time and place set forth above for the Hearing, any interested person, including all persons owning lands or registered to vote within the proposed CFD, may appear and be heard.

7. The District may accept advances of funds or work-in-kind from any source, including, but not limited to, private persons or private entities, for any authorized purpose, including, but not limited to, paying any cost incurred by the District in the annexation of territory to the CFD. The District may enter into an agreement with the person or entity advancing the funds or work-in-kind, to repay all or a portion of the funds advanced, or to reimburse the person or entity for the value, or cost, whichever is less, of the work-in-kind, as determined by this Board, with or without interest.

8. The District Secretary is hereby directed to cause notice of the public hearing to be given by publication one time in a newspaper published in the area of the CFD. The publication shall be completed at least seven days before the date of the public hearing in Section 6. The Secretary shall also cause notice of the hearing to be given to each property owner within the CFD by first class mail, postage prepaid, to each such owner's addresses as it appears on the most recent tax records of the District or as otherwise known to the Secretary to be correct. Such mailed notice shall be completed not less than fifteen days before the date of the public hearing. Each of the notices shall be substantially in the form specified in section 53322 of the Act, with the form summarizing the provisions hereof hereby specifically approved.

9. Except as may otherwise be provided by law or by the rate and method of apportionment of the special tax for the CFD, all lands owned by any public entity, including the United States, the State of California and/or the District, or any departments or political subdivisions thereof, shall be omitted from the levy of the Special Tax to be made to cover the costs and expenses of the



Services and the CFD. In the event that a portion of the property within the CFD shall become for any reason exempt, wholly or in part, from the levy of the special tax, this Board will, on behalf of the CFD, increase the levy to the extent necessary upon the remaining property within the CFD that is not exempt in order to yield the required revenues to pay for the Services and other annual expenses of the CFD, if any, subject to the provisions of the rate and method of apportionment of the special tax.

10. The officers, employees and agents of the District are hereby authorized and directed to do any and all things and to execute and deliver any and all documents which they may deem necessary or advisable in order to carry out, give effect to and comply with the terms and intent of this resolution.

PASSED AND ADOPTED by the Board of Directors of the Valley Center Fire Protection District on the 18th day of February, 2021 by the following vote:

Ayes:

Noes:

Absent:

Abstain:

ATTEST:

\_\_\_\_\_  
President, Board of Directors

\_\_\_\_\_  
Secretary, Board of Directors

RESOLUTION 2021-10

CFD 2008-1 – ANNEXATION

PROPERTY APN: 185-112-67-00

DOUBLE K RD



**RESOLUTION NO. 2021-10**  
**A RESOLUTION OF INTENTION**  
**OF THE BOARD OF DIRECTORS OF THE VALLEY CENTER FIRE PROTECTION DISTRICT**  
**TO ANNEX TERRITORY TO COMMUNITY FACILITIES DISTRICT NO. 2008-1**  
**AND TO AUTHORIZE THE LEVY OF SPECIAL TAXES THEREIN**

WHEREAS, under the Mello-Roos Community Facilities Act of 1982, as amended (the "Act"), Chapter 2.5 of Part 1 of Division 2 of Title 5, commencing at section 53311 of the California Government Code, the Board of Directors (the "Board") of the Valley Center Fire Protection District (the "District") has conducted proceedings to establish Community Facilities District No. 2008-1 (the "CFD"), and

WHEREAS, the Board is the legislative body for the CFD and is empowered with the authority to annex territory to the CFD and now desires to undertake proceedings to annex territory to the CFD, and

WHEREAS, a petition requesting institution proceedings to annex territory to Community Facilities District No.2008-1 District has been received from landowners owning not less that 10% of the proposed land to be annexed to the CFD, and

WHEREAS, the petition dated February 10, 2021 has been found to meet the requirements of Government Code section 53319, and

WHEREAS, this Board, having received indications of interest from the owner of the areas of land proposed to be annexed to the CFD, now desires to proceed with the annexation to the CFD in order to finance the balance of the costs of certain public services and facilities necessary or incident to development in the CSD.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Valley Center Fire Protection District as follows:

1. This Board hereby finds and determines that public convenience and necessity require that territory be added to the CFD be formed and that the Board is authorized to conduct proceedings for the annexation of territory to the CFD pursuant to the Act.
2. The name of the existing CFD is "Community Facilities District No. 2008-1."
3. The territory included in the existing CFD is as shown on the map thereof filed in Book 42 of Maps of Assessment and Community Facilities Districts at Page 27 in the office of the County Recorder, County of San Diego, State of California to which map reference is hereby made for further particulars. The territory now proposed to be annexed to the CFD is as shown on Annexation Map No.2 to the CFD on file with the Clerk of the Board, the boundaries of which territory are hereby preliminarily approved and which map is incorporated in full herein by reference. The Clerk of the Board is hereby directed to record, or cause to be recorded, said map showing the territory to be annexed to the CFD in the office of the County Recorder of the County of San Diego within fifteen days of the date of adoption of this Resolution.



4. The types of services financed by the CFD and pursuant to the Act consist of those services (the "Services") described in Exhibit A to Resolution 2008-09, adopted by the Board on May 29, 2008 (the "Resolution of Formation"). It is presently intended that the Services will be shared, without preference or priority, by the existing territory in the CFD and the territory proposed to be annexed to the CFD.

5. Except to the extent that the funds are otherwise available to the CFD to pay for the Services, a special tax sufficient to pay the costs thereof is intended to be levied annually within the CFD and collected in the same manner and at the same time as ordinary *ad valorem* property taxes. The proposed rate and method of apportionment of the special tax among the parcels of real property within the CFD, as now in existence and following the annexation proposed herein, in sufficient detail to allow each landowner within the territory proposed to be annexed to the CFD to estimate the maximum amount such owner will have to pay are described in detail in Exhibit A attached to the Resolution of Formation, which by this reference is incorporated herein.

6. The Board shall hold a public hearing (the "Hearing") on the annexation of territory to the CFD and the proposed Rate and Method of Apportionment at 6 p.m., or as soon thereafter as practicable, on March 18, 2021, at the Valley Center Municipal Water District, at 29300 Valley Center Road, Valley Center, California. At the hearing, the Board will consider and finally determine whether the public interest, convenience and necessity require the annexation of territory to the CFD. Should the Board determine to annex territory to the CFD, a special election will be held to authorize the levy of the special tax in accordance with the procedures contained in Government Code section 53326. If held, the proposed voting procedure at the election is expected to be a landowner vote with each landowner of record as of the close of the Hearing having one vote for each acre of land or portion thereof owned within the territory to be annexed to the CFD. Ballots for the special election may be distributed by mail or by personal service. At the time and place set forth above for the Hearing, any interested person, including all persons owning lands or registered to vote within the proposed CFD, may appear and be heard.

7. The District may accept advances of funds or work-in-kind from any source, including, but not limited to, private persons or private entities, for any authorized purpose, including, but not limited to, paying any cost incurred by the District in the annexation of territory to the CFD. The District may enter into an agreement with the person or entity advancing the funds or work-in-kind, to repay all or a portion of the funds advanced, or to reimburse the person or entity for the value, or cost, whichever is less, of the work-in-kind, as determined by this Board, with or without interest.

8. The District Secretary is hereby directed to cause notice of the public hearing to be given by publication one time in a newspaper published in the area of the CFD. The publication shall be completed at least seven days before the date of the public hearing in Section 6. The Secretary shall also cause notice of the hearing to be given to each property owner within the CFD by first class mail, postage prepaid, to each such owner's addresses as it appears on the most recent tax records of the District or as otherwise known to the Secretary to be correct. Such mailed notice shall be completed not less than fifteen days before the date of the public hearing. Each of the notices shall be substantially in the form specified in section 53322 of the Act, with the form summarizing the provisions hereof hereby specifically approved.

9. Except as may otherwise be provided by law or by the rate and method of apportionment of the special tax for the CFD, all lands owned by any public entity, including the United States, the State of California and/or the District, or any departments or political subdivisions thereof, shall be omitted from the levy of the Special Tax to be made to cover the costs and expenses of the

Services and the CFD. In the event that a portion of the property within the CFD shall become for any reason exempt, wholly or in part, from the levy of the special tax, this Board will, on behalf of the CFD, increase the levy to the extent necessary upon the remaining property within the CFD that is not exempt in order to yield the required revenues to pay for the Services and other annual expenses of the CFD, if any, subject to the provisions of the rate and method of apportionment of the special tax.

10. The officers, employees and agents of the District are hereby authorized and directed to do any and all things and to execute and deliver any and all documents which they may deem necessary or advisable in order to carry out, give effect to and comply with the terms and intent of this resolution.

PASSED AND ADOPTED by the Board of Directors of the Valley Center Fire Protection District on the 18th day of February, 2021 by the following vote:

Ayes:  
Noes:  
Absent:  
Abstain:

ATTEST:

\_\_\_\_\_  
President, Board of Directors

\_\_\_\_\_  
Secretary, Board of Directors



## **STAFF REPORTS**

**BOARD OF DIRECTORS' PACKET**

**VALLEY CENTER FIRE PROTECTION DISTRICT**



## **VALLEY CENTER FIRE PROTECTION DISTRICT**

28234 Lilac Road, Valley Center, CA 92082  
(760) 751-7600 Fax (760) 749-3892  
Website: [vcfpd.org](http://vcfpd.org)



February 18, 2021

### **Fire Chief's Report Valley Center Fire Protection District Board**

1. The Valley Center Fire Department had a busy month with a significant number of Medical Incidents and Rescue Traffic Accidents. The Food Drive was a huge success: 1975 lbs. of food collected for the San Diego Food Bank
2. ALS Program: Operation Collaboration Multi Agency Vaccination and Point of Distribution. Valley Center Point of Distribution is seeing 160 people per day.
3. Operational Area Update: COVID Vaccinations at Point of Distribution Centers
4. Local and Regional Training: DO and Engineer Exam Prep
5. Cal Fire Valley Center Battalion: Station 71 is open with a Type 6 staffed with 2/0.
6. Law Enforcement / Fire /Tribal Interagency Operations: COVID Vaccinations
7. Land Acquisition: Engineer's Report and Maps are in the final stages of the lot line adjustment with the County.

Valley Center Fire Station 1  
28234 Lilac Road  
Valley Center, CA 92082

Valley Center Fire Station 2  
28205 N. Lake Wohlford Road  
Valley Center, CA 92082

## VCFPD OPERATIONAL REPORT: February 2021

### Monthly Incident Data:

	VCFPD Station 1 E161	VCFPD Station 2 E162	VCFPD Station 2 OES WT	VCFPD Station 2 RS162	VCFPD Admin Command	VCFPD Admin Prevention	Auto Aid Received	Auto Aid Given	Total Incidents	Turnout Time	Travel Time	Response Time
	Total Incidents	Total Incidents	Total Incidents	Total Incidents	Total Incidents	Total Incidents	Total Incidents	Total Incidents	Total Unit Responses	90 <sup>th</sup> Percentile	90 <sup>th</sup> Percentile	90 <sup>th</sup> Percentile
JAN	116	50	7	74	9	2	48	46	210	0:2:26	0:15:22	0:17:09
FEB												
MAR												
APR												
MAY												
JUN												
JUL												
AUG												
SEP												
OCT												
NOV												
DEC												
Last Month	81	36	1	47	10	5	50	36	180	0:2:02	0:14:08	0:15:22
2020 Year to Date	972	516	47	480	86	35	422	346	1824	0:2:11	0:16:27	0:17:43
2021 Year to Date										0:2:26	0:15:22	0:17:09
YTD % Change												
Mercy USA	Mercy Medic 11	Mercy Medic 52	Mercy Medic 70	Mercy Medic 71	Mercy Medic 75			Total Unit Responses	Total Unit Transports	90th Percentile Turnout	90th Percentile Travel	90th Percentile Response
Ambulance Responses	19	3	31	92	7			152	125	0:2:34	0:17:32	0:18:11

### Firefighters in the program: 32

- Firefighter Driver Operators: 1
- Firefighter Paramedics: 10
- Firefighter EMTs: 22
- Fire Explorers: 10

### Apparatus and Equipment:

- **Station 1:** E-161 – In Shop Status: Head Gasket                      E-169 – In Service Reserve
- C-1601 In Service
- C-1602 In Service
- C-1603 In Shop Status after a long deployment at Rincon Tribe.
- P-1650 In Service
- P-1651 In Service

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- **Station 2:** E-162 – IN Service  
RS-162 – In Service

E-168 – In Reserve  
OES WT62: In Service

**Special Training and Future Events:**

- Planning Group Evacuation Sub-Committee Meeting: February 25, 2021 on Zoom 6:30pm
- Valley Center Fire Safe Council: Grants for Evacuation Route and Vegetation Management
- Budget Reformatting will precede budget projections: Finance Committee will be involved in that process.
- Budget Preparation and Projections for FY2021-2022 Starts February 1 through March 1, 2021

**Legislative / Political Updates:**

None at this time

**Grants/Awards:**

- CAL OES / PUC Solar and Battery Back-up Grant Application \$295,360.00: 10/30/2020
- AFG Grant Application: 2020 Regional Cardiac Monitor Purchase
- AFG Grant Application: 2020 Regional VHF Portable Radio Purchase
- AFG Grant 2020 Application: Type 1 Fire Engine Purchase
- SHSGP: 2020 Grant Application: \$14,150 Structure PPE
- UASI: 2020 Grant Application \$4800 for Succession Training: Approved
- AFG Safer Grant is open and will close on March 12, 2021

**Significant Incidents/Station Activities:**

- Rescue Vehicle Accident: Valley Center Road at Ridge Ranch Road
- Vehicle vs Pedestrian: Cole Grade Road at Margarita Lane
- Large Vehicle Fire: Cement Truck: Cole Grade Road and Valencia Lane

**Trauma Intervention Program (TIP):**

- 5 TIP responses for the month of January to Valley Center. TIP responded to the scene on all 5 incidents.



Josef G. Napier  
Fire Chief, Valley Center Fire Protection District

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## Community Risk Reduction Division

### Fire Marshal's Report

January 2021

Significant Events since last report:

- D/O 1A class

Operations with the CRR Division:

- Weed Abatement/DSI:
  - Volunteer program on hold due to COVID restrictions. Most volunteers have had the shot and we will restart some operations in March.
  - Multiple meetings and trainings with ESRI GIS.
- Plan reviews completed:
  - 4 Residential (New + Additions). (Some of these were development plans)
  - 4 Residential ADU
  - 1 Fire Sprinklers
  - 1 Commercial plan review
  - 3 owner/builder consultations
- Inspections:
  - 7 Overhead/Hydro
  - 2 Commercial (Hydro, Underground, Flush, Hard lid)
  - 1 code enforcement
  - 0 Smoke detector installation/check
  - 4 Fire Final
  - 4 Knox/Opticom opened, 0 closed.
  - Pulsepoint: 9497 followers 3102 with CPR alerts enabled

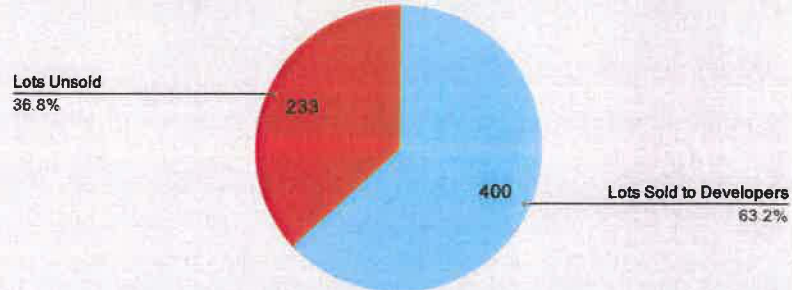


# Park Circle / Orchard Run Development Status Report

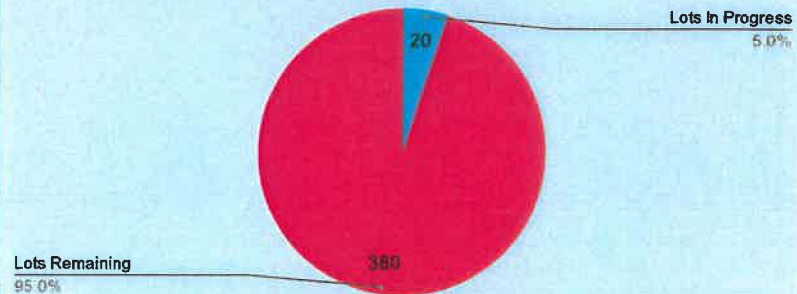
02/11/2021

Total Lots In Project	633
Lots Sold to Developers	400
Lots Unsold	233
Lots In Progress	20
Lots Remaining	380
Lots Finalized	0
Mitigation Total	\$659,560.34
Mitigation Remaining	\$622,973.94
Mitigation Complete	\$36,586.40
Plan Check Total	\$238,000.00
Plan Check Remaining	\$226,100.00
Plan Check Complete	\$11,900.00

## Park Circle/Orchard Run Lots



## Park Circle/Orchard Run Lots in Development



## Park Circle/Orchard Run Mitigation Totals



## Park Circle/Orchard Run Plan Check Fees

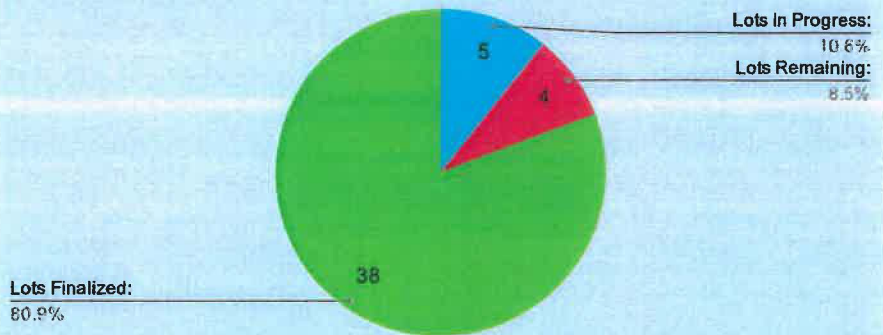


# Bear Peak Development Status Report

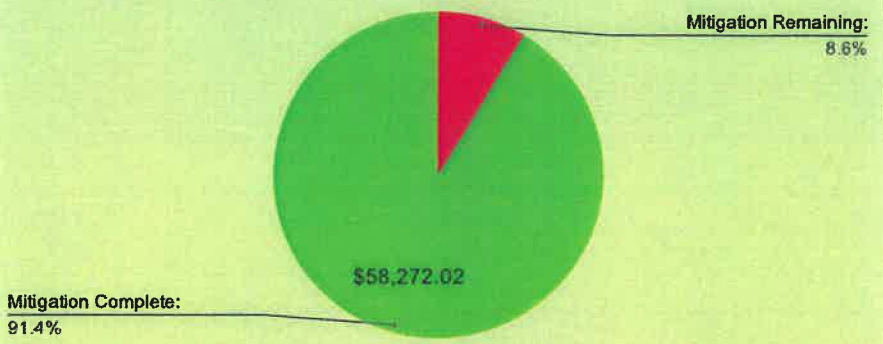
02/11/2021

Total Lots:	47
Lots In Progress:	5
Lots Remaining:	4
Lots Finalized:	38
Mitigation Total:	\$63,775.06
Mitigation Remaining:	\$5,503.04
Mitigation Complete:	\$58,272.02
Plan Check Total:	\$21,150.00
Plan Check Remaining:	\$1,800.00
Plan Check Complete:	\$19,350.00

## Bear Peak Lots



## Bear Peak Mitigation Totals



## Bear Peak Plan Check Fees



**NEW BUSINESS**

**BOARD OF DIRECTORS' PACKET**

**VALLEY CENTER FIRE PROTECTION DISTRICT**



RESOLUTION 2021-06

CFD 2008-1 – PUBLIC HEARING

SUNDANCE @ PARK CIRCLE

PROPERTY APNS: 186-750-01-58-00, 186-760-01-05-00, 186-761-01-15-00,  
186-762-01-50-00





## VALLEY CENTER FIRE PROTECTION DISTRICT

Administrative Office & Fire Prevention Bureau

28234 Lilac Road

Valley Center, CA 92082

Tel: 760-751-7600

Fax: 760-749-3892

### RESOLUTION NO. 2021-06

#### A RESOLUTION OF THE BOARD OF DIRECTORS OF THE VALLEY CENTER FIRE PROTECTION DISTRICT

**WHEREAS**, the annexation of described territory to the Community Facilities District 2008-01 (the "CFD") was submitted to a vote by the landowners of the real property located within the jurisdictional boundaries of the CFD on February 9, 2021; and

**WHEREAS**, thirty-eight (38) votes (1 vote per acre) was cast by a proper mail ballot in favor of the levy of special taxes within the described territory of the CFD; and

**WHEREAS**, a sufficient-number of votes were cast in favor of levying special taxes within the CFD;

**NOW, THEREFORE, BE IT RESOLVED** that:

The results of the election as sufficient to levy special taxes within the CFD are hereby certified.

**PASSED, APPROVED, AND ADOPTED** by the Board of Directors of the Valley Center Fire Protection District, at a regularly scheduled Board Meeting thereof, this 18th day of February, 2021 by a unanimous vote.

\_\_\_\_\_  
Secretary  
Board of Directors

Fire Station #72  
28234 Lilac Road  
Valley Center, CA 92082

Fire Station #73  
28205 N. Lake Wohlford Road  
Valley Center, CA 92082



FIRE FUND BENEFIT ASSESSMENT ORDINANCE

Chapter 1396

AB 2753

AN ORDINANCE ESTABLISHING A BENEFIT ASSESSMENT TO FINANCE FIRE SUPPRESSION SERVICES:

SECTION 1. AUTHORIZATION: This Ordinance and the benefit assessment authorized herein is adopted pursuant to Article 3 of the Government Code commencing with Sections 50078 et seq.

SECTION 2. PURPOSE OF BENEFIT ASSESSMENT: The express purpose for which this benefit assessment is levied is to establish a stable source of supplementary funds to obtain, furnish, operate and maintain fire suppression equipment and services, or for the purpose of paying the salaries and benefits of firefighting personnel, or both, whether or not fire suppression services are actually used.

SECTION 3. CURRENT FUNDING: Fire suppression services in the (city, county, city and county, or district) are being funded by (type of funding).

SECTION 4. DETERMINATION OF NECESSITY: The level of fire suppression services which can be provided by existing revenue sources has been determined to be (i.e. inadequate to meet current needs).

SECTION 5. LIMITATION UPON EXPENDING ASSESSMENT PROCEEDS: Any funds collected from the benefit assessment authorized by the Ordinance shall be expended only for such fire suppression services within the (city, county, city and county, or district). Any unexpended funds raised by the assessment remaining at the end of the fiscal year shall be carried over for the same purpose in the next fiscal year.

SECTION 6. DEFINITIONS: For the purpose of this Ordinance, the following terms are defined as follows:

- (a) "Legislative Body" means the board of directors, trustees, governors, or any other governing body of a city, county, city and county, or district, whether general law or chartered, or special district, including a County Service Area created pursuant to the County Service Area Law, Chapter 2.2 (commencing with Section 25210.1) of Part 2 of Division 2 of Title 3.
- (b) "Assessment" shall mean the benefit assessment authorized by and imposed pursuant to this Ordinance.

- (c) "Parcel of Real Property" means a separate parcel of real property having a separate Assessor's parcel number as shown on the local secured tax rolls of the (city, county, city and county, or district) or an assessment of a structural property on the unsecured tax rolls of (city, county, city and county, or district), or an assessment made by the State Board of Equalization.
- (d) "Residential Parcel" shall mean a parcel of real property, including vacant land, which, according to the records of the (County Assessor) is zoned for residential use.
- (e) "Commercial Parcel" shall mean a parcel of real property which, according to the records of the (County Assessor) is classified for business providing sales and/or services including any retail and/or wholesale operations.
- (f) "Industrial Parcel" shall mean a parcel of real property which, according to the records of the (County Assessor), is classified for the manufacturing of goods, the processing of raw materials and/or the warehousing by the manufacturer of finished goods and raw materials.
- (g) "Agricultural Parcel" shall mean a parcel of real property which, according to the records of the (County Assessor) or (Planning Agency), is classified for the commercial production of agricultural, timber, or livestock products. There is a rebuttable presumption that parcels of less than 10 acres in size used for orchard and vineyard or irrigated cropland purposes, or 40 acres in size used for dry farming or range purpose are not used for the commercial purposes.
- (h) "Institutional Parcel" shall mean a parcel of real property which, according to the records of the (County Assessor), is classified for charitable, educational, or religious uses by institutions such as churches, hospitals, cemeteries, schools and fraternal organizations.
- (i) "Miscellaneous Parcel" shall mean a parcel of real property which, according to the records of the (County Assessor), has not been classified as residential, commercial, industrial, agricultural, or institutional.

SECTION 7. LEVY: A benefit assessment to raise revenue to fund fire suppression services is hereby levied upon real property within (city, county, city and county, or district) and except those areas (state responsibility).

SECTION 8. ASSESSMENT RATE:

<u>DESCRIPTION</u>	<u>RATE PER UNIT</u>	<u>BENEFIT ASSESSMENT</u>	<u>MAXIMUM TAX</u>
Residential:		%	
General		(Section 50078.2(a) of the Government Code requires that the ordinance establish uniform schedules and rates based upon the type of use of property and the risk classification of the structures or other improvements on, or the use of, the property. The risk classification may include, but need not be limited to, the amount of water required for fire suppression on that property, the structure size, the type of construction, structure use, and other factors relating to potential fire and panic hazards and the costs of providing the fire suppression by the district to that property. The assessment shall be related to the benefits to the property assessed.)	
Duplex			
Triplex			
Fourplex			
Condominiums			
Single Mobilehome Site			
Estate Home			
Mountain Home			
Apt. Complexes with 5+ Units			
Unsecured Structural Improvements			
Commercial:			
Small Stores			
General Commercial			
Retail Stores			
Restaurants			
Shopping Center			
Super Markets			
Hotels/Motels			
Service Stations			
Mobile Parks			
Sales Lots			
Other			
Unsecured Structural Improvements			
Industrial:			
General Industrial			
Light Manufacturing			
Heavy Manufacturing			
Cotton Gins			
Canneries			
Wineries			
Packing Houses			
Cold Storage			
Dehydration Plants			
Saw Mills			
Unsecured Structural Improvements			

<u>DESCRIPTION</u>	<u>RATE PER UNIT</u>	<u>BENEFIT ASSESSMENT</u>	<u>MAXIMUM TAX</u>
Agricultural:		%	
Orchards and Vineyards	/acre	(Section 50078.2(b) of the Government Code requires that benefit assessment levies on land devoted primarily to agricultural, timber, or livestock uses, and being used for the commercial production of agricultural, timber, or livestock products, shall be related to the relative risk, response time, water availability and other factors which reflect the fire service benefit to the lands. A benefit assessment shall not be levied for wildland or watershed fire suppression on land located in a state responsibility area as defined in Section 4102 of the Public Resources Code. This subdivision shall not be applicable to any benefit assessment levied prior to January 1, 1984, on land devoted primarily to agricultural, timber, or livestock uses.	
Irrigated Croplands	/acre		
Dry Farmed & Rangelands	/acre		
Class 657 Structures	/sq. ft.		

Institutional:

Parcel 5 acres or less  
Parcel in excess of 5 acres

Miscellaneous:

State Assessment Roll

As of \_\_\_\_\_ of each year that this Ordinance remains in effect, the amount of assessment specified above may be adjusted for the ensuing fiscal year based on the (Consumer Price Index or other standard of measurement).

The records of the County Assessor as of \_\_\_\_\_ of each year shall determine for the next fiscal year whether a residential, commercial, or industrial structure exists (and the size thereof) for the purpose of the assessment pursuant to this Ordinance.

SECTION 9. COLLECTION: The "legislative body" shall collect the benefit assessment adopted herein beginning with the \_\_\_\_\_ fiscal year in the same manner and subject to the same penalty as other charges and taxes fixed and collected by or on behalf of the County.

SECTION 10. CORRECTIONS, CANCELLATIONS AND REFUNDS: On order of the legislative body, the assessment may be corrected on any particular parcel of real property. A copy of the legislative body minutes shall be delivered to the County Auditor and to the County Tax Collector.

SECTION 11. PROTESTS: On \_\_\_\_\_ the \_\_\_\_\_ conducted a public hearing upon the establishment of the benefit assessment levied by this Ordinance. The written protests filed with the Clerk of the local agency prior to the public hearing on the matter by those who will be obligated to pay the benefit assessment represent less than 5 percent of the total amount of expected revenue from the assessment.

SECTION 12. ELECTION: No election is required to approve the levying of the benefit assessment for fire suppression services pursuant to this Ordinance. (NOTE: Sections 11 and 12 are applicable only if voter approval is not required for adoption of Ordinance pursuant to Government Code Section 50078.15).

SECTION 13. ADOPTION: This Ordinance shall take effect on \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ and prior to the expiration of fifteen (15) days from the passage hereof, shall be published once in the \_\_\_\_\_, a newspaper printed and published in the \_\_\_\_\_, State of California, together with the names of the members of the (Legislative Body) voting for and against the same.

THE FOREGOING ORDINANCE WAS PASSED AND ADOPTED BY \_\_\_\_\_

ON THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, AT MEETING OF SAID BOARD, DULY

CALLED AND HELD ON SAID DAY, BY THE FOLLOWING VOTE: .

AYES: \_\_\_\_\_

NOES: \_\_\_\_\_

ABSENT: \_\_\_\_\_



[Up^](#) [Add To My Favorites](#)**GOVERNMENT CODE - GOV****TITLE 5. LOCAL AGENCIES [50001 - 57607]** ( Title 5 added by Stats. 1949, Ch. 81. )**DIVISION 1. CITIES AND COUNTIES [50001 - 52203]** ( Division 1 added by Stats. 1949, Ch. 81. )**PART 1. POWERS AND DUTIES COMMON TO CITIES AND COUNTIES [50001 - 51298.5]** ( Part 1 added by Stats. 1949, Ch. 81. )**CHAPTER 1. General [50001 - 50290]** ( Chapter 1 added by Stats. 1949, Ch. 81. )**ARTICLE 3.6. Fire Suppression Assessments [50078 - 50078.20]** ( Heading of Article 3.6 amended by Stats. 1982, Ch. 1396, Sec. 1. )

**50078.** Any local agency which provides fire suppression services directly or by contract with the state or a local agency may, by ordinance or by resolution adopted after notice and hearing, determine and levy an assessment for fire suppression services pursuant to this article. The assessment may be made for the purpose of obtaining, furnishing, operating, and maintaining fire suppression equipment or apparatus or for the purpose of paying the salaries and benefits of firefighting personnel, or both, whether or not fire suppression services are actually used by or upon a parcel, improvement, or property.

(Amended by Stats. 1986, Ch. 327, Sec. 1.)

**50078.1.** As used in this article, the following terms have the following meanings:

(a) "Legislative body" means the board of directors, trustees, governors, or any other governing body of a local agency specified in subdivision (b).

(b) "Local agency" means any city, county, or city and county, whether general law or chartered, or special district, including a county service area created pursuant to the County Service Area Law (Chapter 2.5 (commencing with Section 25210) of Part 2 of Division 2 of Title 3).

(c) "Fire suppression" includes firefighting and fire prevention including, but not limited to, vegetation removal or management undertaken, in whole or in part, for the reduction of a fire hazard.

(Amended by Stats. 2008, Ch. 158, Sec. 5. Effective January 1, 2009.)

**50078.2.** (a) The ordinance or resolution shall establish uniform schedules and rates based upon the type of use of property and the risk classification of the structures or other improvements on, or the use of, the property. The risk classification may include, but need not be limited to, the amount of water required for fire suppression on that property, the structure size, type of construction, structure use, and other factors relating to potential fire and panic hazards and the costs of providing the fire suppression by the district to that property. The assessment shall be related to the benefits to the property assessed.

(b) The benefit assessment levies on land devoted primarily to agricultural, timber, or livestock uses, and being used for the commercial production of agricultural, timber, or livestock products, shall be related to the relative risk to the land and its products. The amount of the assessment shall recognize normal husbandry practices that serve to mitigate risk, onsite or proximate water availability, response time, capability of the fire suppression service, and any other factors which reflect the benefit to the land resulting from the fire suppression service provided. A benefit assessment shall not be levied for wildland or watershed fire suppression on land located in a state responsibility area as defined in Section 4102 of the Public Resources Code. This subdivision is not applicable to any benefit assessment levied prior to January 1, 1984, on land devoted primarily to agricultural, timber, or livestock uses.

(Amended by Stats. 1986, Ch. 327, Sec. 2.)

**50078.3.** Any ordinance or resolution adopted by a local agency pursuant to this article establishing uniform schedules and rates for assessments for fire suppression services which substantially conforms with the model ordinance which the State Fire Marshal is authorized to adopt pursuant to Section 13111 of the Health and Safety Code shall be presumed to be in compliance with the requirements of Section 50078.2.

*(Amended by Stats. 1986, Ch. 327, Sec. 3.)*

**50078.4.** The legislative body of the local agency shall cause to be prepared and filed with the clerk of the local agency a written report which shall contain all of the following:

- (a) A description of each lot or parcel of property proposed to be subject to the assessment.
- (b) The amount of the assessment for each lot or parcel for the initial fiscal year.
- (c) The maximum amount of the assessment which may be levied for each lot or parcel during any fiscal year.
- (d) The duration of the assessment.
- (e) The basis of the assessment.
- (f) The schedule of the assessment.
- (g) A description specifying the requirements for protest and hearing procedures for the proposed assessment pursuant to Section 50078.6.

*(Amended by Stats. 2000, Ch. 262, Sec. 11. Effective January 1, 2001.)*

**50078.5.** (a) The legislative body may establish zones or areas of benefit within the local agency and may restrict the imposition of assessments to areas lying within one or more of the zones or areas of benefit established within the local agency.

(b) The benefit assessment shall be levied on a parcel, class of improvement to property, or use of property basis, or a combination thereof, within the boundaries of the local agency, zone, or area of benefit.

The assessment may be levied against any parcel, improvement, or use of property to which such services may be made available whether or not the service is actually used.

*(Amended by Stats. 1983, Ch. 303, Sec. 4.)*

**50078.6.** The clerk of the local agency shall cause the notice, protest, and hearing procedures to comply with Section 53753. The mailed notice shall also contain the name and telephone number of the person designated by the legislative body to answer inquiries regarding the protest proceedings.

*(Amended by Stats. 2000, Ch. 262, Sec. 12. Effective January 1, 2001.)*

**50078.13.** The local agency shall pay the county for costs, if any, incurred by the county in conducting the election. An election called by a legislative body pursuant to this article is subject to all provisions of the Elections Code applicable to elections called by the local agency. The local agency may recover the costs of the election and any other costs of preparing and levying the assessment from the proceeds of the assessment.

*(Amended by Stats. 1992, Ch. 349, Sec. 3. Effective January 1, 1993.)*

**50078.16.** The legislative body may provide for the collection of the assessment in the same manner, and subject to the same penalties as, other fees, charges, and taxes fixed and collected by, or on behalf of the local agency. If the assessments are collected by the county, the county may deduct its reasonable costs incurred for that service before remittal of the balance to the local agency's treasury.

*(Amended by Stats. 1983, Ch. 303, Sec. 10.)*

**50078.17.** Chapter 9 (commencing with Section 860) of Title 10 of Part 2 of the Code of Civil Procedure applies to any judicial action or proceeding to validate, attack, review, set aside, void, or annul an ordinance or resolution levying an assessment or modifying or amending an existing ordinance or resolution.

If an ordinance or resolution provides for an automatic adjustment in an assessment, and the automatic adjustment results in an increase in the amount of an assessment, any action or proceeding to attack, review, set aside, void, or annul the increase shall be commenced within 90 days of the effective date of the increase.

Any appeal from a final judgment in the action or proceeding brought pursuant to this section shall be filed within 30 days after entry of the judgment.

*(Amended by Stats. 1986, Ch. 327, Sec. 6.)*

50078.19. This article does not limit or prohibit the levy or collection of any other fee, charge, assessment, or tax for fire suppression services authorized by any other provisions of law.

*(Added by Stats. 1982, Ch. 1396, Sec. 8.5.)*

50078.20. Any fire protection district may specifically allocate a portion of the revenue generated pursuant to this article to pay the interest and that portion of the principal as will become due on an annual basis on indebtedness incurred pursuant to Section 8589.13 of this code and Section 13906 of the Health and Safety Code.

*(Amended by Stats. 1989, Ch. 221, Sec. 2.)*



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**HEALTH AND SAFETY CODE - HSC****DIVISION 12. FIRES AND FIRE PROTECTION [13000 - 14959]** (*Division 12 enacted by Stats. 1939, Ch. 60. )***PART 2. FIRE PROTECTION [13100 - 13263]** (*Part 2 enacted by Stats. 1939, Ch. 60. )***CHAPTER 1. State Fire Marshal [13100 - 13159.10]** (*Chapter 1 enacted by Stats. 1939, Ch. 60. )***ARTICLE 1. General [13100 - 13135]** (*Heading of Article 1 added by Stats. 1945, Ch. 1173. )*

**13111.** The State Fire Marshal may adopt a model ordinance for adoption by any local agency authorized pursuant to Article 3.6 (commencing with Section 50078) of Chapter 1 of Part 1 of Division 1 of Title 5 of the Government Code to establish uniform schedules and rates for assessments for fire suppression services as provided in Section 50078.2 of the Government Code.

(*Added by Stats. 1982, Ch. 1396, Sec. 18.*)



ORDINANCE NO. 82-2

AN ORDINANCE OF VALLEY CENTER FIRE  
PROTECTION DISTRICT DETERMINING AND  
ASSESSING AVAILABILITY CHARGES FOR  
FISCAL YEAR JULY 1, 1982, TO JUNE  
30, 1983

WHEREAS, the proposition authorizing the levy of availability charges for fire suppression service pursuant to Government Code Sections 53972-53977 was approved by the voters of the District at the June 8, 1982, election; and

WHEREAS, the Board of Directors adopted schedules of availability charges for the fiscal year July 1, 1982, to June 30, 1983, and authorized the preparation of a written report containing a description of each lot or parcel of property proposed to be assessed and the amount of such charge for each such lot or parcel; and

WHEREAS, the written report was prepared and filed with the Secretary of this District; and

WHEREAS, notices of the hearing on the written report were mailed, published and posted in the form and manner prescribed by law; and

WHEREAS, at the time stated in the notices, the Board of Directors did hear and consider all objections or protests to the written report.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF VALLEY CENTER FIRE PROTECTION DISTRICT DOES HEREBY FIND, RESOLVE, DETERMINE AND ORDER AS FOLLOWS:

Section 1. Protest has not been made by holders of property interests proposed to be charged representing more than one-half of the total amount of expected revenue from the proposed charge.

Section 2. The Board of Directors hereby determines that the amount of the availability charge for each parcel, class of improvement, and use of property for the fiscal year July 1, 1982, to June 30, 1983, shall be as described in said written report as revised by motion of this Board at the conclusion of the hearing. All protests and objections to the report are overruled, except as allowed by the foregoing motion.

Section 3. The report as revised is hereby adopted and approved, and the charges therein are hereby assessed.



Section 4. The amount of the availability charge imposed on each parcel, improvement, or use of property is directly related to the benefit to each parcel, improvement, or use of property charged which will be derived from fire suppression, fire protection, and related services for which the charge was levied which is obtained, furnished, operated and maintained by the revenues derived from such charges.

Section 5. The annual aggregate amount of the charges does not exceed the estimated annual cost of fire suppression, fire protection, and related services for which the charge was levied which is obtained, furnished, operated and maintained by the revenues derived from such charges.

Section 6. The revenue from the availability charges shall be segregated and used for no purposes other than fire suppression, fire protection and related services.

Section 7. The amount of the availability charges, and the fire suppression, fire protection, and related services for which charges are assessed, are reasonable in amount relating to the area served, and reasonable in amount relating to the parcel, improvement or use of property charged.

Section 8. The availability charges shall be collected by the County of San Diego on behalf of the District in the same manner, and subject to the same penalties, as taxes are fixed and collected by the County.

PASSED AND ADOPTED at a meeting of the Board of Directors of Valley Center Fire Protection District held July 26, 1982, by the following vote:

AYES: Dorman, Moler, Stehly, Palmer, Martineau

NOES: 0

ABSTAIN: 0

ABSENT: 0



\_\_\_\_\_  
President

ATTEST:

  
\_\_\_\_\_  
Secretary of Board of Directors

## **ORDINANCE NO. 57**

### **AN ORDINANCE OF THE BOARD OF DIRECTORS OF THE VALLEY CENTER FIRE PROTECTION DISTRICT SETTING THE MAXIMUM SERVICE AVAILABILITY CHARGE FOR FIRE SUPPRESSION SERVICE WITHIN SAID DISTRICT**

The Board of Directors of the Valley Center Fire Protection District does ordain as follows:

#### **SECTION 1:**

WHEREAS, the Valley Center Fire Protection District was formed by voter approval on June 8, 1982, in compliance with Government Code Section 53972-53977 and County of San Diego Ordinance No. 6254 (new series); and

#### **SECTION 2:**

Pursuant to Section 4 of said Ordinance No.6254, the Board is empowered with the authority to increase the maximum availability charge stated in Section 1 of said ordinance by the percentage increase of the adjusted Consumer Price Index for the San Diego area as determined by the U.S. Department of Labor.

#### **SECTION 3:**

Pursuant to the authority vested in the Board of Directors of the Valley Center Fire Protection District, said Board does hereby find, resolve and determine that for the year ending December 31, 2019, the All Urban Index increased by 2.4% and that the maximum availability charge shall be as follows:

<b>Parcel, Class of Improvement to Property, Use of Property</b>	<b>Maximum Availability Charge</b>
Residential (5 acres or less).....	\$226.79 per dwelling unit
Residential Estate.....	\$226.79 for each dwelling unit plus \$22.70 for each additional acre over 5 to a maximum of \$453.56 for the land
Commercial, Industrial, Institutional.....	\$907.12 per building
Improved Agricultural.....	\$22.70 per acre or portion thereof

Up to a maximum of \$453.56 per parcel

Unimproved (each parcel)..... \$11.34 per acre and/or portion of acre up to a maximum of \$453.56.

**SECTION 4:**

The Board of Directors hereby declares that should any section, paragraph, sentence or word of this Ordinance be declared for any reason to be invalid, it is the intent of this Board that it would have passed all other portions independent of the eliminations therefrom of any such portion as may be declared invalid.

**SECTION 5:**

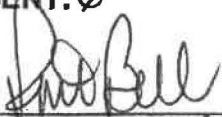
This Ordinance shall take effect 30 days from the date of its adoption and shall be publicly posted at the Valley Center Community Hall, Valley Center Fire Protection District Administrative Office and at the District's website, [vcfpd.org](http://vcfpd.org).

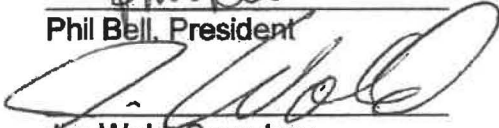
**INTRODUCED, APPROVED AND ADOPTED** this 21<sup>st</sup> day of May 2020.

**AYES:** 5 Wold, Hutchison, O'Connor, Seaborn, Bell

**NOES:** 0

**ABSENT:** 0

  
\_\_\_\_\_  
Phil Bell, President

  
\_\_\_\_\_  
Jim Wold, Secretary