



COUNTY OF SAN DIEGO

San Diego County Fire Authority, PSG

In cooperation with the participating fire agencies of Alpine, Bonita-Sunnyside, Borrego Springs, Deer Springs, Lakeside, North County, Ramona, Rancho Santa Fe, Rincon Del Diablo, San Marcos, San Miguel, Valley Center, Vista

FIRE MITIGATION FEE (FMF) PROGRAM

(SAN DIEGO COUNTY
CODE OF REGULATORY
ORDINANCES TITLE 8,
DIVISION 10, CHAPTER 3)

FISCAL YEAR 2018-2019
COMPREHENSIVE ANNUAL
AND FIVE-YEAR REPORT

Updated August 17, 2020

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2020*

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REPORTING REQUIREMENTS

The legal requirements for enactment of a development impact fee program are set forth in California Government Code section 66000 – 66025 (the “Mitigation Fee Act,” referred to hereafter as the Act), the bulk of which were adopted as 1987’s Assembly Bill (AB) 1600. The statute regulates how public agencies collect, maintain, and spend development impact fees, including reporting requirements.

Each fiscal year the FMF Review Committee publishes a comprehensive document for meeting the annual and five-year reporting requirements set forth in the Act and County FMF Ordinance. The table below provides a cross reference of the disclosure requirements set forth in the Government Code, County Ordinance, and their location in the report ([TABLE ONE](#)).

A copy of this report was made available on the San Diego County Fire Authority’s website at <https://www.sandiegocounty.gov/content/sdc/sdcfa/fire-mitigation-fee-program.html>.

TABLE ONE

Disclosure Requirements with Cross Reference to Government Code, County Ordinance, and Location in Report

Government Code Section	County FMF Ordinance	Requirement	Page #
66006 (b)	810.308.(b)(5)	For each separate fund, the County (referred to in the statute as the “local agency”) shall, within 180 days after the last day of the fiscal year, make available to the public the following information:	7
66006 (b) (1) (A)	-	- A brief description of the type of fee in the account or fund;	7
66006 (b) (1) (B)	810.309. 810.310.	- The amount of the fee;	10
66006 (b) (1) (C)	810.308.(b)(5)	- The beginning and ending balance of the account or fund;	11
66006 (b) (1) (D)	810.308.(b)(5)	- The amount of the fees collected and the interest earned;	11
66006 (b) (1) (E)	810.308.(b)(5)	- Identification of each of the public improvements on which fees were expended and the amount of fees expended on the improvement compared to the total cost;	12
66006 (b) (1) (F)	-	- Approximate date by which construction will commence if sufficient funds have been collected;	12
66006 (b) (1) (G)	-	- Description of each interfund transfer or loan; and	12
66006 (b) (1) (H)	-	- Amount of any refunds	11
66001	810.308.(b)(8)	For the fifth fiscal year following the first deposit in the fund and every five years thereafter, Section 66001 of the Act requires the County (referred to in the statute as the “local agency”), to make the following findings with regard to those funds remaining unexpended:	14
66001 (d) (1) (A)	810.308.(b)(8)	- Identify the purpose to which the fee is to be put;	12

66001 (d) (1) (B)	810.308.(b)(8)	- Demonstrate a reasonable relationship between the fee and the purpose for which it is charged;	9
66001 (d) (1) (C)	-	- Identify all sources and amounts of funding needed to fully finance incomplete projects; and	12
66001 (d) (1) (D)	-	- Identify the approximate dates on which the funding necessary to complete the improvements is expected to be deposited into the appropriate account or fund.	12
66002 (b)	810.308.(b)(5)	The capital improvement plan shall be adopted by, and shall be annually updated by, a resolution of the governing body of the local agency adopted at a noticed public hearing. Notice of the hearing shall be given pursuant to Section 65090.	5
-	810.308.(b)(8)(d)	By April 16 th participation in the FMF Program shall be adopted by, and shall be annually updated by, a resolution of the governing body of the local agency and a copy shall be submitted to the County by April 16 th .	5
-	810.308.(a)	The resolution shall contain the findings and information specified in the ordinance under Section 810.308. Fire Agency Findings and Content of Resolution :	5
-	810.308.(b)(1)	Set the percentage of the fire mitigation fee ceiling to be collected by the County on behalf of the fire agency.	5
-	810.308.(b)(5)	Specifies the findings due under Gov Code Sections 66006 (b) and 66001 (referred to in the ordinance as a "Fire Mitigation Fee Annual Report")shall be submitted to the County by August 29 th of each year.	5

Description and Purpose of Fire Mitigation Fee, Gov. Code § § 66001(d)(1)(A) & 66006(b)(1)(A)

The unincorporated areas of San Diego county have experienced tremendous growth in the recent decades, increasing the demand on fire protection facilities to provide adequate fire protection for the residents of new developments. As a result, the Board of Supervisors of San Diego County (Board) adopted Ordinance No. 7066 (N.S.) on December 11, 1985, to establish the Fire Mitigation Fee (FMF) Program as mechanism for collecting and allocating funds to fire agencies in unincorporated areas of San Diego.

Through the FMF Program, the County of San Diego (County) collects a fee from applicants when building permits are issued and distributes the funds to the 14 participating fire agencies on a quarterly basis. These funds allow fire agencies, who are prohibited from imposing fees as a condition of development to build facilities (Health and Safety Code Section 13916), provide capital facilities and equipment to serve new developments in their districts.

Participating Fire Agencies

The list below identifies the 14 fire agencies currently participating in the FMF Program.

1. **Alpine Fire Protection District**
2. **Bonita-Sunnyside Fire Protection District**
3. **Borrego Springs Fire Protection District**
4. **Deer Springs Fire Protection District**
5. **Lakeside Fire Protection District**
6. **North County Fire Protection District**
7. **Ramona Municipal Water District**
8. **Rancho Santa Fe Fire Protection District**
9. **Rincon Del Diablo Municipal Water District**
10. **San Marcos Fire Protection District**
11. **San Miguel Fire Protection District**
12. **Valley Center Fire Protection District**
13. **Vista Fire Protection District**
14. **County Service Area No. 135 – San Diego County Fire**

Inactive Fire Agencies:

<i>CSA 107 - Elfin Forrest/ Harmony Grove</i>	Dissolution and Annexation to Rancho Santa Fe FPD finalized on 7/22/2016
<i>CSA 115 - Pepper Dr</i>	Dissolution and Annexation to Lakeside FPD/ San Miguel FPD finalized on 11/26/2018
<i>Julian-Cuyamaca FPD</i>	Dissolution and Expansion of CSA 135 Fire/EMS finalized 4/8/2019
<i>Mootamai MWD</i>	Divesture and Expansion of CSA 135 Fire/EMS finalized on 10/4/2019
<i>Pauma MWD</i>	Divesture and Expansion of CSA 135 Fire/EMS finalized on 10/4/2019
<i>Pine Valley FPD</i>	Dissolution and Expansion of CSA 135 Fire/EMS 6/28/2017
<i>San Diego Rural FPD</i>	Dissolution and Expansion of CSA 135 Fire/EMS 6/28/2016
<i>Yuima MWD</i>	Divesture and Expansion of CSA 135 finalized on 10/4/2019

REVIEW COMMITTEE

The Board of Supervisors established the Fire Mitigation Fee (FMF) Review Committee (Committee) on September 24, 1986. The seven-member Committee consists of the following representatives: two fire chiefs, one elected director of a fire district, plus one representative each from the Building Industry Association, the San Diego County Farm Bureau, the County Planning Commission, and the San Diego County Fire Authority ([TABLE TWO](#)).

[TABLE TWO](#)
[Fiscal Year 2019-2020 Membership Roster](#)
[Fire Mitigation Fee Review Committee](#)

Member Name	Organization Represented
Fred Cox	Fire Chief, Rancho Santa Fe Fire Protection District
Joe Napier	Fire Chief, Valley Center Fire Protection District
Ken Munson	Elected Director, North County Fire Protection District
Hannah Gbeh	San Diego County Farm Bureau
David Pallinger	San Diego County Planning Commission
Matt Adams	Building Industry Association of San Diego County
Liz Johnson	County Service Area No. 135 - San Diego County Fire
Susan Quasarano*	County Service Area No. 135 - San Diego County Fire

*Resigned from FMF Review Committee effective 2/24/2020

Findings

At the annual meeting held on February 20, 2020 (and follow-up meeting on February 28, 2020), the Committee reviewed the Annual Reports (Exhibit B) and Multi-Year Facility and Equipment Plans (Exhibit C) submitted by each of the participating fire agencies, in order to confirm the accounting and reporting requirements stipulated under the Mitigation Fee Act and Ordinance had been met.

Additionally, the Committee reviewed the fee ceiling calculation, as required by Ordinance every five years. The formula for calculating the FMF ceiling is determined by dividing the average cost of constructing a fully equipped fire station within the unincorporated portion of the County of San Diego by the average square footage of structures served by this average fire station. Please refer to the Five-Year Evaluation of Fee Ceiling in Exhibit D for the complete formula that was used to evaluate the fee ceiling. Based on this information, the FMF Review Committee found the average cost of fire station construction increased.

Recommendations

Initially, the Committee recommended an increase to the Fiscal Year 2020-21 fee ceiling at the same rate of the increase in fire station construction costs. However, in light of the economic impacts of the COVID-19 pandemic, it was determined a fee increase would not be appropriate at this time. The Fiscal Year 2020-21 Fire Mitigation Fee Program Fee Schedule (Exhibit A) does not reflect a fee increase.

The Committee plans on holding future meetings to review the fee calculation stipulated in the Ordinance, to include, but not limited to the following topics:

- Type of Development (e.g., residential, commercial, industrial, multi-residential, agricultural)
- Usage Type (e.g., non-fire rated, fire resistive construction, fire sprinklered, agricultural)
- Modern Fire Station Design (e.g., industry standards, size, materials, construction cost)

ANNUAL REQUIREMENTS

GOV. CODE § 66000

Amount of Fee, Gov. Code § 66006(b)(1)(B)

The last FMF fee schedule increase was effective in fiscal year 2018-19. Since then, the fee ceiling has remained at 58 cents per square foot for general buildings, 16 cents for agricultural buildings without sprinklers, 2 cents for agricultural buildings with sprinklers, and 1 cent for poultry and green houses. Please refer to Exhibit A for the fee schedule effective July 1, 2020.

The method to be used for fee calculation is specified in the County FMF Ordinance. The typical method for calculation is based on multiplying the current fee ceiling by a factor in proportion to the increase or decrease in costs of construction (determined using the Engineering News Record, Cost of Construction Index for October).

Every five years the ordinance calls for a comprehensive evaluation of the fee ceiling. The formula for calculating the FMF ceiling is determined by dividing the average cost of constructing a fully equipped fire station within the unincorporated portion of the County of San Diego by the average square footage of structures served by this average fire station.

Fees Collected, Interest Earned, and Project Reimbursements, Gov. Code § 66006(b)(1)(C)-(E) & (H)

The County's Department of Planning and Development Services (PDS) collects the FMF from applicants when building permits are issued. PDS then distributes the funds quarterly to the respective fire agencies participating in the program. The participating fire agencies can only use the money to purchase equipment and supplies that will serve new development and not to offset shortages in existing budgets.

Please refer to the table in Exhibit B, for the Statement of Revenue and Expenditures for Fiscal Year 2018-19, for a high-level summary of the activity for the year, including the beginning and ending balances, as reported by participating fire agencies.

Construction Commencement Date, Gov. Code § 66006(b)(1)(F)

State law requires an identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement.

Please refer to the table in Exhibit C for the anticipated start of construction for projects that have sufficient funds to complete financing and construction, as reported by participating fire agencies.

Interfund Transfer or Loans, Gov. Code § 66006(b)(1)(G)

State law requires a description of each interfund transfer or loan, including the public improvement on which the transferred or loaned fees will be expended.

Please refer to the table in Exhibit C for information regarding interfund transfers and/or loans reported by participating fire agencies during the fiscal year, as reported by participating fire agencies.

FIVE-YEAR REQUIREMENTS

GOV. CODE § 66001

Statement of Revenues, Expenditures, and Changes in Fund Balance for the Last Five Fiscal Years

Please refer to the table in Exhibit E, the “Statement of Revenues, Expenditures, and Changes in Fund Balance for the Last Five Fiscal Years,” for the amounts of revenues, expenditures, and changes in fund balance as reported by the participating fire agencies over the past five years, including unexpended balances. No expenditures for Administrative Costs were reported by participating fire agencies.

Reasonable Apportionment, Gov. Code § 66001(d)(1)(B)

Based on the amount of FMF revenue collected by fire agencies over the past five years, there has not been a significant change in the nature of land development in the county. Similarly, there have not been significant changes in the Fire Mitigation Fee Program since its adoption. Accordingly, there continues to be a reasonable relationship between the fee’s use and the type of development projects on which the fee is imposed.

Funding Anticipated for Incomplete Improvements, Gov. Code § 66001(d)(1)(C) & (D)

The goal of the FMF Program is to ensure the adequate provision of capital facilities and equipment to serve new development in unincorporated areas of San Diego County. Fees are collected for building permits in different regions of the county, as a result, the amount collected can vary depending on the scale and pace of development in that area. When sufficient fees are collected by a fire agency to fund work, projects are identified, and funds are allocated accordingly.

The table in Exhibit C identifies incomplete projects approved by the Fire Mitigation Fee Review Committee for the use of FMF. The table includes the project phase, the amount of FMF and other funding, eligible funding percentage, and the approximate dates on which funding is expected, as reported by participating fire agencies.

EXHIBIT A

Fiscal Year 2020-21 Fee Schedule

As of July 1, 2020 (current rate originally adopted in FY 2018/19)

Fire Agency	General Building	Agricultural Buildings w/o Sprinklers*	Agricultural Buildings w Sprinklers*	Greenhouse and Poultry House*
Alpine Fire Protection District	\$ 0.58	\$ 0.16	\$ 0.02	\$ 0.01
Bonita-Sunnyside Fire Protection District	\$ 0.58	\$ 0.16	\$ 0.02	\$ 0.01
Borrego Springs Fire Protection District	\$ 0.58	\$ 0.16	\$ 0.02	\$ 0.01
County Service Area No. 135 – San Diego County Fire	\$ 0.58	\$ 0.16	\$ 0.02	\$ 0.01
Deer Springs Fire Protection District	\$ 0.58	\$ 0.16	\$ 0.02	\$ 0.01
Lakeside Fire Protection District	\$ 0.58	\$ 0.16	\$ 0.02	\$ 0.01
North County Fire Protection District	\$ 0.58	\$ 0.16	\$ 0.02	\$ 0.01
Ramona Municipal Water District	\$ 0.58	\$ 0.16	\$ 0.02	\$ 0.01
Rancho Santa Fe Fire Protection District	\$ 0.58	\$ 0.16	\$ 0.02	\$ 0.01
Rincon Del Diablo Municipal Water District	\$ 0.58	\$ 0.16	\$ 0.02	\$ 0.01
San Marcos Fire Protection District	\$ 0.58	\$ 0.16	\$ 0.02	\$ 0.01
San Miguel Fire Protection District	\$ 0.58	\$ 0.16	\$ 0.02	\$ 0.01
Valley Center Fire Protection District	\$ 0.58	\$ 0.16	\$ 0.02	\$ 0.01
Vista Fire Protection District	\$ 0.58	\$ 0.16	\$ 0.02	\$ 0.01

*Agricultural building as defined by the Uniform Building Code.

EXHIBIT B

Fiscal Year 2018-19 Statement of Revenue and Expenditures

Reviewed and Approved by FMF Review Committee

Fire Agency	Beginning Balance (7/1/2018)	FMF Rec'd FY 2018-19	Interest	Refunds	Total Revenue	Total Expenditures	Ending Balance	Due General Fund
ALPINE FPD	-\$3,105,262.68	\$74,514.74	\$5,673.12	\$0.00	\$80,187.86	\$80,187.86	\$0.00	-\$3,025,074.82
BONITA-SUNNYSIDE FPD	-\$505,385.47	\$21,048.84	\$473.69	\$0.00	\$21,522.53	\$52,000.00	\$666.04	-\$484,385.47
BORREGO SPRINGS FPD	\$112,105.98	\$1,374.80	\$2,549.60	\$0.00	\$3,924.40	\$0.00	\$116,030.38	-\$1,500,000.00
DEER SPRINGS FPD	\$54,763.30	\$35,646.84	\$1,368.24	\$0.00	\$37,015.08	\$30,000.00	\$61,778.38	-\$1,259,077.55
LAKESIDE FPD	-\$1,789,729.10	\$100,911.80	\$6,806.08	\$0.00	\$107,717.88	\$107,717.88	\$0.00	-\$1,682,011.22
NORTH COUNTY FPD	-\$2,986,627.30	\$587,046.47	\$11,286.47	\$0.00	\$598,332.94	\$1,000,000.00	-	-\$1,388,294.36
RAMONA MWD	\$269,282.24	\$90,283.49	\$0.00	\$0.00	\$90,283.49	\$0.00	\$359,565.73	\$0.00
RANCHO SANTA FE FPD	\$1,439,942.12	\$607,202.62	\$54,837.22	\$0.00	\$662,039.84	\$177,231.22	\$1,924,750.74	-
RINCON DEL DIABLO MWD	-\$36,922.00	\$67,545.38	\$0.00	-\$10,054.52	\$57,490.86	\$36,921.56	\$20,569.30	\$0.00
SAN MARCOS FPD	-\$156,620.29	\$14,801.68	\$0.00	\$0.00	\$14,801.68	\$14,801.68	\$0.00	-\$141,818.61
SAN MIGUEL FPD	\$7,895.73	\$176,760.34	\$2,238.46	\$0.00	\$178,998.80	\$176,760.00	\$7,896.07	-
VALLEY CENTER FPD	\$1,148,913.73	\$93,309.78	\$0.00	\$0.00	\$93,309.78	\$400,525.00	\$841,698.51	-
VISTA FPD	\$314,011.91	\$67,706.94	\$0.00	\$0.00	\$67,706.94	\$0.00	\$381,718.85	-
CSA 135 - SD COUNTY FIRE	\$546,993.71	\$158,449.42	\$0.00	\$0.00	\$158,449.42	\$0.00	\$721,751.29	-

EXHIBIT C

Approved Expenditures and Project Updates

Reviewed and Approved by FMF Review Committee

Fire Agency	Assigned Project No.	Description	Approval Year	Percent of Project Funded by FMF	Project Phase/ Anticipated Start Date	Total Project Cost	Total FMF Approved	Total FMF Spent	Outstanding Funding Amount	FY 2018/19 Expenditures	FY 2020/21 Proposed Expenditure
Alpine Fire Protection District	AFFD-1	Fire Station Construction	FY 01/02	75%	ONGOING DEBT SERVICE PAYBACK	\$5,988,235	\$4,491,191	-	\$3,025,075	\$80,188	\$40,700
Bonita-Sunrise Fire	BONITA-2	Fire Station Construction	FY 09/10	60%	ONGOING DEBT SERVICE PAYBACK	\$1,290,000	\$774,000	-	\$493,985	\$62,000	\$68,886
Borrego Fire Protection District	BORREGO-2	Fire station design architect - new fire station	FY 18/17	50%	FY 2021	\$5,000,000	\$1,500,000	-	\$1,500,000	\$0	\$70,000
	BORREGO-3	Land Purchase for Station Upgrade	FY 18/17	50%	COMPLETE	\$48,000	\$24,000	-	\$0	\$24,000	-
Deer Springs Fire Protection District	DSFPD-1	Fire Station Construction	-	-	ONGOING DEBT SERVICE PAYBACK	-	\$3,188,155	-	\$1,258,078	\$30,000	\$30,000
Lakeside Fire Protection District	LAKE-SIDE-1	Debt Service Payback	FY 08/05	-	ONGOING DEBT SERVICE PAYBACK	-	\$2,843,971	-	\$1,892,011	\$107,718	\$100,000
North County Fire Protection District	NCFPD-4	Fire Station 4 Construction	FY 05/07	75%	-	\$5,581,185	-	-	-	-	-
	NCFPD-7	Fire Station 7 Apparatus	FY 17/18	-	ONGOING DEBT SERVICE PAYBACK	-	-	-	-	-	-
Ramona Municipal Water District	RMWD-1	Fire Station Expansion	FY 18/19	75%	-	\$185,100	\$138,825	-	\$138,825	-	-
	RMWD-2	New Fire Engine and Equipment	FY 18/19	53%	-	\$502,314	\$195,484	-	\$195,484	-	-
Rancho Santa Fe	RSFFPD-18	Hemery Grow Trucking Station	FY 17/18	85%	-	\$75,000	\$63,750	\$0	\$0	\$0	\$63,750
	RSFFPD-19	Hemery Grow Emergency Generator	FY 17/18	85%	-	\$120,000	\$102,000	-	\$102,000	\$0	\$0
	RSFFPD-20	Increase to FY 17/18 approved Fire Station 5 project of \$1,445,000 to \$2,000,000 due to cost escalation	FY 2021	85%	-	\$2,117,847	\$1,800,000	-	\$967,667	\$153,895	-
	RSFFPD-22	New Weather Station Scanner due to increased workload on existing equipment	FY 2021	-	-	\$48,154	\$30,000	\$0	\$30,000	\$0	-
	RSFFPD-23	Updating fire prevention software due to changed industry	FY 2021	85%	-	\$47,059	\$40,000	\$0	\$40,000	\$0	-
	RSFFPD-24	New fire prevention vehicle for inspections on new construction	FY 2021	85%	-	\$70,588	\$60,000	\$0	\$60,000	\$0	-
	RSFFPD-25	Training course improvements due to staff increase	FY 2021	50%	FY 2021	\$178,471	\$88,236	\$0	\$88,236	\$0	-
	RSFFPD-26	New Utility Vehicle for operations to cover growth in station	FY 2021	50%	FY 2021	\$82,353	\$35,000	\$0	\$35,000	\$0	-
RSFFPD-27	New Quick-Attack Vehicle due to building growth in wildland areas	FY 2021	85%	FY 2021	\$411,765	\$350,000	-	-	-	-	
Rincon Del Diablo MWD	RDD MWD-1	Fire station #7 and Fire Truck Fire Engine and Equipment	FY 07/08	8%	COMPLETE DEBT SERVICE PAYBACK	\$4,802,000	\$290,501	-	\$0	\$38,502	-
San Marcos Fire Protection District	SAN MARCOS-1	Previously approved projects	-	-	ONGOING DEBT SERVICE PAYBACK	-	-	-	\$141,819	\$14,802	\$20,000
San Miguel Fire Protection District	SAN MIGUEL-1	Capital Improvement Project	FY 18/19	-	ONGOING DEBT SERVICE PAYBACK	\$28,800,000	\$21,800,000	-	\$19,174,898	\$176,780	\$0
	SAN MIGUEL-2	Station 19 Relocation	FY 18/19	75%	FY 19/20	\$850,000	\$487,500	\$0	\$487,500	\$0	-
Valley Center Fire Protection District	VALLEY-5	Station #3 Construction - original approval in FY 07/08 for total project cost of \$3,000,000	FY 18/19	17%	FY 2021	\$5,000,000	\$1,000,000	-	\$935,815	\$0	\$800,000
	VALLEY-9	New/Gen Radio System Equipment	FY 14/15	75%	FY 18/19	\$103,000	\$148,250	\$0	\$73,125	\$73,125	-
	VALLEY-10	Additional SCBA units to approved FY 17/18 project due to higher than expected growth. Prior approval 75% of \$126,900 or \$94,500	FY 2021	75%	FY 18/19	\$174,000	\$79,500	\$94,500	\$94,500	\$108,000	-
	VALLEY-11	Apparatus	FY 16/17	75%	ONGOING DEBT SERVICE PAYBACK	\$188,825	\$139,969	-	\$75,169	\$32,400	\$32,400
	VALLEY-14	Fire Station Land Purchase (for VALLEY-5)	FY 17/18	75%	ONGOING DEBT SERVICE PAYBACK	\$900,000	\$45,000	-	\$380,000	\$90,000	\$90,000
	VALLEY-15	Fire Station Design and Build (for VALLEY-5)	FY 17/18	75%	-	\$120,000	\$90,000	-	\$45,000	\$45,000	\$45,000
	VALLEY-18	New Fully Equipped Type 6	FY 17/18	75%	FY 2021	\$850,000	\$487,500	-	\$0	\$54,000	-
	VALLEY-19	New Security systems for all fire stations to prevent increased crime resulting from increased community growth	FY 2021	75%	-	\$80,000	\$45,000	-	-	-	-
VALLEY-20	New Cardiac Monitor Defibrillators to expand ALS & BLS systems to public communities	FY 2021	87%	FY 21/22	\$67,500	\$45,000	-	-	-	-	
Vista Fire Protection District	VISTA-2	Build New Fire Station	FY 13/14	53%	FY 19/20	\$7,000,000	\$3,710,000	\$0	\$3,710,000	-	-
CSA No. 135 SDCFA	CSA 135-1	Mt. Laguna Station Renovation	FY 12/13	-	-	-	-	\$0	-	\$0	\$0

EXHIBIT D

Five-Year Evaluation of the Fee Ceiling

Reviewed and Approved by FMF Review Committee

FIRE MITIGATION FEE FORMULA & FEE CEILING CALCULATION

Dwelling Units ¹	158,453
Fire Stations ²	54
Dwelling Units per Fire Station	2,934
Construction Cost per Station ³	\$ 5,269,250
Dwelling Units per Station	2,934
Cost per Dwelling Unit	\$ 1,796
Cost per Dwelling Unit	\$ 1,796
Ave. Sq. Ft. per Dwelling Unit ⁴	2,400
Cost per Square Foot	\$ 0.75
Percent Increase from FY19-20	29%

(1) 2019 ESRI Data; Total dwelling units for unincorporated San Diego County

(2) 2019 SANGIS Data; includes all County and FPD fire stations that fall within the unincorporated San Diego County

(3) Average size of 18 County fire stations: 5,600 sq ft

(4) 2010 Census Data- Average sq. ft. of new single-family houses in western portion of United States

EXHIBIT E

Statement of Revenues, Expenditures, and Changes in Fund Balance for the Last Five Fiscal Years

Description (Fire Agency Totals)	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
REVENUES					
FMF Collections					
ALPINE FPD	\$43,954.15	\$51,184.68	\$44,293.70	\$54,844.16	\$74,514.74
BONITA-SUNNYSIDE FPD	\$11,902.88	\$10,078.48	\$20,935.91	\$23,494.80	\$21,048.84
BORREGO SPRINGS FPD	\$4,776.16	\$698.36	\$3,297.88	\$4,167.00	\$1,374.80
DEER SPRINGS FPD	\$32,676.94	\$37,854.32	\$31,832.43	\$37,442.16	\$35,646.84
LAKESIDE FPD	\$110,738.45	\$205,100.54	\$154,747.22	\$84,621.72	\$100,911.80
NORTH COUNTY FPD	\$93,746.22	\$179,132.17	\$111,627.72	\$690,030.06	\$587,046.47
RAMONA MWD	\$76,185.19	\$87,452.12	\$140,172.40	\$139,375.00	\$90,283.49
RANCHO SANTA FE FPD	\$314,896.67	\$205,396.48	\$323,161.96	\$598,113.84	\$607,202.62
RINCON DEL DIABLO MWD	\$16,456.44	\$32,510.54	\$23,829.85	\$39,212.12	\$67,545.38
SAN MARCOS FPD	\$50,464.16	\$46,141.34	\$22,955.60	\$10,816.40	\$14,801.68
SAN MIGUEL FPD	\$89,721.90	\$189,079.40	\$155,499.94	\$106,790.80	\$176,760.34
VALLEY CENTER FPD	\$105,812.33	\$82,112.64	\$65,018.32	\$131,037.78	\$93,309.78
VISTA FPD	\$21,534.60	\$25,181.40	\$152,930.18	\$46,765.28	\$67,706.94
CSA 135 - SD COUNTY FIRE	\$22,909.44	\$43,169.91	\$79,667.00	\$277,636.32	\$158,449.42

Description (Fire Agency Totals)	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
REVENUES (continued)					
Refunds					
ALPINE FPD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
BONITA-SUNNYSIDE FPD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
BORREGO SPRINGS FPD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
DEER SPRINGS FPD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LAKESIDE FPD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
NORTH COUNTY FPD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RAMONA MWD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RANCHO SANTA FE FPD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RINCON DEL DIABLO MWD	\$0.00	\$0.00	\$0.00	\$0.00	-\$10,054.52
SAN MARCOS FPD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SAN MIGUEL FPD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
VALLEY CENTER FPD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
VISTA FPD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CSA 135 - SD COUNTY FIRE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Description (Fire Agency Totals)	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
REVENUES (continued)					
Interest					
ALPINE FPD	\$278.09	\$707.79	\$1,721.07	\$2,562.19	\$5,673.12
BONITA-SUNNYSIDE FPD	\$51.49	\$24.57	\$37.75	\$150.57	\$473.69
BORREGO SPRINGS FPD	\$485.40	\$542.74	\$1,110.95	\$1,279.54	\$2,549.60
DEER SPRINGS FPD	\$221.04	\$280.91	\$461.32	\$703.59	\$1,368.24
LAKESIDE FPD	\$241.77	\$1,326.84	\$477.96	\$1,562.71	\$6,806.08
NORTH COUNTY FPD	\$1,179.56	\$1,785.58	\$5,293.82	\$9,664.32	\$11,286.47
RAMONA MWD	\$251.96	\$338.83	\$1,600.57	\$0.00	\$0.00
RANCHO SANTA FE FPD	\$3,567.00	\$6,738.00	\$14,886.34	\$29,592.81	\$54,837.22
RINCON DEL DIABLO MWD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SAN MARCOS FPD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SAN MIGUEL FPD	\$242.00	\$291.00	\$1,166.00	\$468.91	\$2,238.46
VALLEY CENTER FPD	\$4,619.24	\$6,579.13	\$11,327.55	\$0.00	\$0.00
VISTA FPD	\$1,381.81	\$2,087.61	\$4,627.00	\$8,613.57	\$0.00
CSA 135 - SD COUNTY FIRE	\$737.28	\$1,180.00	\$2,799.92	\$7,299.59	\$0.00

Description (Fire Agency Totals)	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
REVENUES (continued)					
Total Net Revenue					
ALPINE FPD	\$44,232.24	\$51,892.47	\$46,014.77	\$57,406.35	\$80,187.86
BONITA-SUNNYSIDE FPD	\$11,954.37	\$10,103.05	\$20,973.66	\$23,645.37	\$21,522.53
BORREGO SPRINGS FPD	\$5,261.56	\$1,241.10	\$4,408.83	\$5,446.54	\$3,924.40
DEER SPRINGS FPD	\$32,897.98	\$38,135.23	\$32,293.75	\$38,145.75	\$37,015.08
LAKESIDE FPD	\$110,980.22	\$206,427.38	\$155,225.18	\$86,184.43	\$107,717.88
NORTH COUNTY FPD	\$94,925.78	\$180,917.75	\$116,921.54	\$699,694.38	\$598,332.94
RAMONA MWD	\$76,437.15	\$87,790.95	\$141,772.97	\$139,375.00	\$90,283.49
RANCHO SANTA FE FPD	\$318,463.67	\$212,134.48	\$338,048.30	\$627,706.65	\$662,039.84
RINCON DEL DIABLO MWD	\$16,456.44	\$32,510.54	\$23,829.85	\$39,212.12	\$57,490.86
SAN MARCOS FPD	\$50,464.16	\$46,141.34	\$22,955.60	\$10,816.40	\$14,801.68
SAN MIGUEL FPD	\$89,963.90	\$189,370.40	\$156,665.94	\$107,259.71	\$178,998.80
VALLEY CENTER FPD	\$110,431.57	\$88,691.77	\$76,345.87	\$131,037.78	\$93,309.78
VISTA FPD	\$22,916.41	\$27,269.01	\$157,557.18	\$55,378.85	\$67,706.94
CSA 135 - SD COUNTY FIRE	\$23,646.72	\$44,349.91	\$82,466.92	\$284,935.91	\$158,449.42

Description (Fire Agency Totals)	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
EXPENDITURES					
Capital Improvements and Reimbursement Agreements					
ALPINE FPD	\$45,232.24	\$50,644.47	\$46,014.77	\$57,406.35	\$80,187.86
BONITA-SUNNYSIDE FPD	\$20,000.00	\$10,000.00	\$14,700.00	\$31,000.00	\$52,000.00
BORREGO SPRINGS FPD	\$0.00	\$0.00	\$0.00	\$24,000.00	\$0.00
DEER SPRINGS FPD	\$60,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00
LAKESIDE FPD	\$110,980.22	\$206,427.38	\$155,225.18	\$86,184.43	\$107,717.88
NORTH COUNTY FPD	\$83,773.65	\$60,000.00	\$8,436.00	\$0.00	\$1,000,000.00
RAMONA MWD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RANCHO SANTA FE FPD	\$336,734.00	\$27,662.00	\$9,180.00	\$885,165.00	\$177,231.22
RINCON DEL DIABLO MWD	\$27,321.00	\$27,322.00	\$23,715.00	\$46,891.00	\$36,921.56
SAN MARCOS FPD	\$50,464.16	\$46,141.34	\$22,955.60	\$10,816.40	\$14,801.68
SAN MIGUEL FPD	\$99,122.00	\$102,452.00	\$230,232.18	\$106,790.80	\$176,760.00
VALLEY CENTER FPD	\$50,277.06	\$165,862.80	\$152,387.14	\$51,000.00	\$400,525.00
VISTA FPD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CSA 135 - SD COUNTY FIRE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Description (Fire Agency Totals)	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
EXPENDITURES					
Total Expenditures					
ALPINE FPD	\$45,232.24	\$50,644.47	\$46,014.77	\$57,406.35	\$80,187.86
BONITA-SUNNYSIDE FPD	\$20,000.00	\$10,000.00	\$14,700.00	\$31,000.00	\$52,000.00
BORREGO SPRINGS FPD	\$0.00	\$0.00	\$0.00	\$24,000.00	\$0.00
DEER SPRINGS FPD	\$60,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00
LAKESIDE FPD	\$110,980.22	\$206,427.38	\$155,225.18	\$86,184.43	\$107,717.88
NORTH COUNTY FPD	\$83,773.65	\$60,000.00	\$8,436.00	\$0.00	\$1,000,000.00
RAMONA MWD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RANCHO SANTA FE FPD	\$336,734.00	\$27,662.00	\$9,180.00	\$885,165.00	\$177,231.22
RINCON DEL DIABLO MWD	\$27,321.00	\$27,322.00	\$23,715.00	\$46,891.00	\$36,921.56
SAN MARCOS FPD	\$50,464.16	\$46,141.34	\$22,955.60	\$10,816.40	\$14,801.68
SAN MIGUEL FPD	\$99,122.00	\$102,452.00	\$230,232.18	\$106,790.80	\$176,760.00
VALLEY CENTER FPD	\$50,277.06	\$165,862.80	\$152,387.14	\$51,000.00	\$400,525.00
VISTA FPD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CSA 135 - SD COUNTY FIRE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Description (Fire Agency Totals)	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
REVENUES OVER (UNDER) EXPENDITURES					
Fund Balance, Beginning of Year					
ALPINE FPD	-\$3,304,560.51	-\$3,259,328.27	-\$3,208,683.80	-\$3,162,669.03	-\$3,105,262.68
BONITA-SUNNYSIDE FPD	-\$581,085.47	-\$561,085.47	-\$551,085.47	-\$536,385.47	-\$505,385.47
BORREGO SPRINGS FPD	\$119,747.95	\$125,009.51	\$126,250.61	\$130,659.44	\$112,105.98
DEER SPRINGS FPD	\$63,290.59	\$36,188.57	\$44,323.80	\$46,617.55	\$54,763.30
LAKESIDE FPD	-\$2,348,546.31	-\$2,237,566.09	-\$2,031,138.71	-\$1,875,913.53	-\$1,789,729.10
NORTH COUNTY FPD	-\$3,921,581.92	-\$3,910,429.79	-\$3,789,512.04	-\$3,686,321.68	-\$2,986,627.30
RAMONAMWD	-\$176,093.83	-\$99,656.68	-\$11,865.73	\$129,907.24	\$269,282.24
RANCHO SANTA FE FPD	\$773,920.16	\$755,650.16	\$940,122.16	\$1,308,033.16	\$1,439,942.12
RINCON DEL DIABLO MWD	-\$134,850.00	-\$134,850.00	-\$107,528.00	-\$83,812.00	-\$36,922.00
SAN MARCOS FPD	-\$286,997.79	-\$236,533.63	-\$190,392.29	-\$167,436.69	-\$156,620.29
SAN MIGUEL FPD	\$3,293.00	-\$5,925.00	\$80,993.00	\$7,426.82	\$7,895.73
VALLEY CENTER FPD	\$1,162,113.74	\$1,222,268.25	\$1,145,097.22	\$1,069,055.95	\$1,148,913.73
VISTA FPD	\$50,890.46	\$73,806.87	\$101,075.88	\$258,633.06	\$314,011.91
CSA 135 - SD COUNTY FIRE	\$111,595.16	\$135,241.88	\$179,590.88	\$262,057.80	\$546,993.71

Description (Fire Agency Totals)	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
REVENUES OVER (UNDER) EXPENDITURES					
Fund Balance / Amount Due General Fund, End of Year					
ALPINE FPD	-\$3,259,328.27	-\$3,208,683.80	-\$3,162,669.03	-\$3,105,262.68	-\$3,025,074.82
BONITA-SUNNYSIDE FPD	\$1,121.43	\$1,223.88	\$7,497.54	\$142.91	-\$30,334.56
	-\$561,085.47	-\$551,085.47	-\$536,385.47	-\$505,385.47	-\$453,385.47
BORREGO SPRINGS FPD	\$125,009.51	\$126,250.61	\$130,659.44	\$112,105.98	\$116,030.38
	\$0.00	\$0.00	-\$1,524,000.00	-\$1,500,000.00	-\$1,500,000.00
DEER SPRINGS FPD	\$36,188.57	\$44,323.80	\$46,617.55	\$54,763.30	\$61,778.38
	-\$1,379,077.55	-\$1,349,077.55	-\$1,319,077.55	-\$1,289,077.55	-\$1,259,077.55
LAKESIDE FPD	-\$2,237,566.09	-\$2,031,138.71	-\$1,875,913.53	-\$1,789,729.10	-\$1,682,011.22
NORTH COUNTY FPD	-\$3,910,429.79	-\$3,789,512.04	-\$3,686,321.68	-\$2,986,627.30	-\$1,388,294.36
RAMONAMWD	-\$99,656.68	-\$11,865.73	\$129,907.24	\$269,282.24	\$359,565.73
RANCHO SANTA FE FPD	\$755,650.16	\$940,122.16	\$1,308,033.16	\$1,439,942.12	\$1,924,750.74
RINCON DEL DIABLO MWD	-\$107,529.00	-\$107,527.51	-\$83,812.20	-\$36,921.56	\$20,569.30
SAN MARCOS FPD	-\$236,533.63	-\$190,392.29	-\$167,436.69	-\$156,620.29	-\$141,818.61
SAN MIGUEL FPD	-\$5,925.00	\$80,993.00	\$7,426.82	\$7,895.73	\$7,896.07
VALLEY CENTER FPD	\$1,222,268.25	\$1,145,097.22	\$1,069,055.95	\$1,148,913.73	\$841,698.51
VISTA FPD	\$73,806.87	\$101,075.88	\$258,633.06	\$314,011.91	\$381,718.85
CSA 135 - SD COUNTY FIRE	\$135,241.88	\$179,590.88	\$262,057.80	\$546,993.71	\$721,751.29