

RESOLUTION NO. FD 2026-

A RESOLUTION OF THE SAN MARCOS FIRE PROTECTION DISTRICT BOARD OF DIRECTORS APPROVING PARTICIPATION IN THE COUNTY OF SAN DIEGO FIRE MITIGATION FEE PROGRAM FOR FISCAL YEAR 2026-27 AND ADOPTING A CAPITAL IMPROVEMENT PLAN FOR THE USE OF FIRE MITIGATION FEE REVENUE

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

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

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

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

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

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

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

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

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

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

NOW, THEREFORE, BE IT RESOLVED THAT THE SAN MARCOS FIRE PROTECTION DISTRICT BOARD HEREBY RESOLVES AS FOLLOWS:

1. The District shall participate in the County's FMF Program for Fiscal Year 2026-27 and agrees to comply with all applicable requirements of the County's FMF Ordinance and the Mitigation Fee Act.
2. The District requests the County collect 100% percent of the FMF ceiling on the District's behalf from applicants for building permits or other permits for development within the District's boundaries. The percent of the ceiling fee is equal to or less than the Facilities needs caused by new development.
3. Except as otherwise provided in the County Code of Regulatory Ordinances or state law, all FMF revenue shall be used only to expand the availability of Facilities to serve new development within the District's boundaries. FMF revenue shall not be used to address existing deficiencies, but may be used in response to increased demand reasonably related to the new development to refurbish existing facilities to maintain an existing level of service or achieve an adopted level of service.
4. The District shall deposit all FMF revenue received from the County and all interest subsequently accrued by the District on these funds in a separate account to be known as the "San Diego County Fire Mitigation Fee".
5. The District shall defend, indemnify, and hold harmless the County, its officers, officials, employees, agents, and volunteers, from and against any and all demands, claims, actions, litigation, or other proceedings, liability, damages, and costs (including, but not limited to, attorney fees) that are based in whole or in part upon the levy, imposition, collection, or payment of FMF, or the denial of a permit until the FMF is paid, excepting only matters based upon the County's gross negligence or willful misconduct.
6. The District shall make its records justifying the basis for the FMF amount available to the public on request.
7. The District resolves that five-year Capital Improvement Plan for use of Fire Mitigation Fee revenue within the District is as follows:

| | |
|---------------------|--|
| Fiscal Year 2026-27 | Save for Approved Future Purchase \$50,000 (estimate) |
| Fiscal Year 2027-28 | Save for Approved Future Purchase \$50,000 (estimate) |
| Fiscal Year 2028-29 | Save for Approved Future Purchase \$50,000 (estimate) |
| Fiscal Year 2029-30 | Save for Approved Future Purchase \$50,000 (estimate) |
| Fiscal Year 2030-31 | Save for Approved Future Purchase \$50,000 (estimate) |

BE IT FURTHER RESOLVED that this Resolution supersedes Resolution No. 2025-375 adopted June 13, 2025, relating to participation in the FMF program.

PASSED, APPROVED, AND ADOPTED by the Board of Directors of the San Marcos Fire Protection District at its regular meeting held on the 12th day of May, 2026 by the following roll call vote:

| | |
|---------|------------|
| AYES: | DIRECTORS: |
| NOES: | DIRECTORS: |
| ABSENT: | DIRECTORS: |

Rebecca Jones, Chair
San Marcos Fire Protection District

ATTEST:

Phillip Scollick, Clerk
San Marcos Fire Protection District