

FY 2022-23

TAX REPORT

San Miguel Consolidated Fire Protection District (Former East County FPD)

- Fire Suppression & Emergency Services
- Fire Protection & Emergency Medical Services
- Advance Life Support (Paramedic/Firefighters) Engines
- Prop E – Fire Suppression, Protection & Emergency Medical Response Services

November 2023
Final Report

Engineer of Work:

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Executive Summary

In July 2008 East County Fire Protection District (“ECFPD” or “former District”) completed the necessary steps, as directed by the San Diego County Local Agency Formation Commission (LAFCo), in order to merge with San Miguel Consolidated Fire Protection District (the “Consolidated District”). The former East County Fire Protection District was originally established on July 1, 1994, as the first non-contiguous Fire District in the State of California, created as a result of the merger of Crest Fire Protection District and the Bostonia Fire Protection District.

The ECFPD area covers nearly 12 square miles. An estimated 15,000 residents receive fire, emergency medical, and rescue services from the former ECFPD and now directly from the Consolidated District. The area covered by the former District is located in the unincorporated area of eastern San Diego County, including the community of Bostonia (unincorporated area north of the City of El Cajon), and the community of Crest (portion of unincorporated areas of El Cajon, between the City of El Cajon and the Harbison Canyon / Alpine area). The ECFPD boundaries are displayed on page 16 of this report. After the LAFCo merger the Consolidated District now covers a 47 square mile area in the Eastern portion of San Diego County, serving the communities of Bostonia and Crest (area previously served by ECFPD), and Casa de Oro, Grossmont / Mt. Helix, La Presa, Rancho San Diego, Spring Valley, and unincorporated areas of El Cajon and La Mesa.

The Consolidated District is governed by a seven-member Board of Directors who are elected by the general population within the District boundaries and serve four-year terms, representing also the former ECFPD.

The former District’s operations and services are funded from several sources: a fraction of *ad valorem* property taxes; the fire suppression and emergency services (Crest Area) special benefit tax; the fire protection and emergency medical services (Bostonia Area) special benefit tax; the advanced life support (paramedic/firefighter) engines special benefit tax; the fire suppression, protection and emergency medical response services special tax (Proposition E); and other miscellaneous sources.

Crest Special Benefit Tax

During a special election held on April 8, 1980, registered voters within the Crest area of the District approved the Fire Suppression and Emergency Services Special Benefit Tax (the "Crest Special Benefit Tax").

The purpose of the Crest Special Benefit Tax is to fund operating expenses, capital improvements expenditures, and debt repayment to provide local fire suppression and emergency services.

Bostonia Special Benefit Tax

The Fire Protection and Emergency Medical Services Special Benefit Tax (the "Bostonia Special Benefit Tax") was passed by 95.4% of registered voters within the Bostonia area of the District on June 3, 1997.

The purpose of the Bostonia Special Benefit Tax is to fund operating expenses, capital improvement expenditures and debt repayment to provide local fire protection and emergency medical services.

Paramedic Special Benefit Tax

In November 2002, registered voters in the East County Fire Protection District voted 71.5% in favor of The Special Benefit Tax for the Provision of Advanced Life Support (Paramedic/Firefighter) Engines (the "Paramedic Special Benefit Tax").

The purpose of the Paramedic Special Benefit Tax is to provide paramedic / firefighters to provide advanced life support (paramedic) service.

Proposition E Special Tax

On September 25, 2007, registered voters in the East County Fire Protection District approved Proposition E, a new special tax, by 73.2%. The full text of Proposition E and its ballot results are provided on pages 13 and 15 in this report.

The purpose of this special tax is to raise additional revenue to fund operating expenses, capital improvement expenditures and debt repayment to provide local fire suppression, protection, and emergency response services within the boundaries of the ECFPD, pursuant to Government Code Section 50077 et seq.

This Report summarizes the purpose of the special taxes, the Fiscal Year 2022-23 special tax, methods of apportionment, and other related data as required by Government Code Section 50075.1 et seq.

The special benefit taxes described above will continue to be collected and their revenues will continue to provide local fire suppression, protection and emergency response services in the Crest and Bostonia communities within the area of the former East County Fire Protection District. The special benefit taxes will continue funding the services for which they were created in their respective service area (Crest, Bostonia and the entire District respectively) within the boundaries of the former East County Fire Protection District, as approved by its voters.

Special Taxes Fiscal Year 2022-23

There were 2,387 parcels in the District as of July 1, 2022. The total annual special taxes collected by the District for Fiscal Year 2022-23 was \$2,719,965.

The Figure 8 displays the expenditures Fiscal Year 2022-23:

Figure 1 – Actual Expenses for Fiscal Year 2022-23

Actual Expenses FY 2022-23	
Operating Revenues	
Crest Special Benefit Tax Revenue	\$ 60,230
Bostonia Special Benefit Tax Revenue	\$ 287,547
Paramedic Special Benefit Tax Revenue	\$ 430,276
Proposition E - Special Tax Revenue	\$ 1,941,912
Total Operating Revenues	\$ 2,719,965
Operating Expenses	
Salaries and Benefit Costs	
Director Fees	\$ 2,992
Director Benefits	\$ 654
Employee Salaries	\$ 3,097,374
Employee Benefits	\$ 1,332,439
Total Salaries and Benefit Costs	\$ 4,433,460
Services and Supplies	
Professional Services	\$ 388,821
Special District Expense	\$ 60,803
Maintenance	\$ 157,761
Insurance	\$ 198,038
Equipment	\$ 79,899
Utilities	\$ 79,498
Supplies	\$ 23,878
Personnel Development	\$ 12,171
Rents and Leases	\$ 36,151
Total Services and Supplies	\$ 1,037,019
Total Expenses	\$ 5,470,479
Net Income before Reserve Related Activities	\$ (2,750,514)

Projections for Fiscal Year 2023-24

The four special taxes will continue funding operating expenses, capital improvement expenditures and debt repayment in order to provide local fire suppression and emergency services, as well as paramedic/firefighters to provide advanced life support (paramedic) services.

The Figure below displays the preliminary projected revenues from the special taxes for the area formerly served by the East County Fire Protection District, and now by the San Miguel Consolidated Fire Protection District, for Fiscal Year 2023-24:

Figure 2 – Projected Revenues and Expenses for Fiscal Year 2023-24

Projected Revenues and Expenses FY 2023-24	
Operating Revenues	
Crest Special Benefit Tax Revenue	\$59,794
Bostonia Special Benefit Tax Revenue	\$303,223
Paramedic Special Benefit Tax Revenue	\$452,702
Proposition E - Special Tax Revenue	\$ 1,999,317
Total Operating Revenues	\$2,815,037
Operating Expenses	
Salaries and Benefit Costs	
Director Fees	\$3,785
Director Benefits	\$425
Employee Salaries	\$2,966,982
Employee Benefits	\$ 1,573,333
Total Salaries and Benefit Costs	\$4,544,526
Services and Supplies	
Professional Services	\$214,876
Special District Expense	\$42,872
Maintenance	\$180,926
Insurance	\$246,214
Equipment	\$61,083
Utilities	\$89,014
Supplies	\$26,572
Personnel Development	\$22,320
Rents and Leases	\$ 37,139
Total Services and Supplies	\$921,016
Total Expenses	\$5,465,542
Net Income before Reserve Related Acti	(\$2,650,505)

Rates and Special Benefit Tax Methods of Apportionment

The special benefit taxes are levied each year on each taxable parcel of land within its respective boundaries within the former East County Fire Protection District at the annual rates shown in the following tables.

Crest Special Benefit Tax

The passage of the Crest Special Benefit Tax by the Crest voters in April 8, 1980 authorized the District to levy the special benefit tax at a rate of \$10.00 per benefit unit as described in the table below. The Crest Special Benefit Tax did not provide for any future annual increases to the original tax rate; therefore, the tax rates have remained the same since they were first levied in Fiscal Year 1980-81.

Figure 3 – Crest Special Benefit Tax Rates – April 8, 1980

Parcel Land Use	Maximum Number of Units of Benefit	Tax Rate per Benefit Unit
Unimproved	2 units per acre and/or portion of acre up to 20 units per parcel	\$10.00
Residential	4 units per dwelling	\$10.00
Commercial	10 units per acre and/or portion of acre	\$10.00
Industrial	20 units per acre and/or portion of acre	\$10.00
Irrigated Farm	6 units per parcel	\$10.00
Mobilehome	2 units per dwelling unit	\$10.00
Trailer Parks	1 unit per acre and/or portion of acre	\$10.00
Institutional	6 units per parcel	\$10.00

Bostonia Special Benefit Tax

The table below displays the Bostonia Special Benefit Tax rates as they were approved on June 3, 1997, and first applied in Fiscal Year 1997-98.

Figure 4 – Bostonia Special Benefit Tax Rates – June 3, 1997

Parcel Land Use	1997 Approved Tax Rate
Residential	\$ 40.00 per dwelling
Commercial / Industrial	\$ 200.00 per parcel
Institutional	\$ 60.00 per parcel
Recreational	\$ 20.00 per parcel
Irrigated Farmland & Unimproved Acreage	\$ - per parcel

In order to help ensure that the revenues from the Bostonia Special Benefit Tax grow in line with the inflation adjusted cost of providing local fire protection and emergency medical services, the tax rate may be adjusted in future years based on the increase in consumer price index for the San Diego County Area (“CPI”), as determined by the United States Department of Labor, and approved by the voters in 1997. The following table shows the rates used for Fiscal Year 2022-23, which was increased by 1.50% over the previous year, which was equal to the change in CPI as of January 1, 2021.

Figure 5 – Bostonia Special Benefit Tax Rates – Fiscal Year 2022-23

Parcel Land Use	FY 2022-23 Tax Rate
Residential	\$ 76.94 per dwelling
Commercial / Industrial	\$ 384.79 per parcel
Institutional	\$ 115.42 per parcel
Recreational	\$ 38.43 per parcel
Irrigated Farmland & Unimproved Acreage	\$ - per parcel

Paramedic Special Benefit Tax

The table below displays the Paramedic Special Benefit Tax rates that were approved by the registered voters in the District on November 5, 2002.

Figure 6 – Paramedic Special Benefit Tax Rates – Nov 5, 2002

Parcel Land Use	2002 Approved Tax Rate
Residential	\$ 49.00 per dwelling
Commercial / Industrial	\$ 400.00 per parcel
Institutional	\$ 500.00 per parcel
Recreational	\$ 300.00 per parcel
Farmland (Irrigated & Non-Irrigated)	\$ 200.00 per parcel

Note: Single Family Residential (SFR) includes condominiums and manufactured homes on lots. Other Residential properties include any type of multi-family properties, such as duplex, triplex, apartments, mobile home parks, etc.

As approved by the District voters in 2002, the Paramedic Special Benefit Tax rate may be adjusted in each year based on the increase in the consumer price index for the San Diego County Area (“CPI”), as determined by the United States Department of Labor. The following table shows the rates used for Fiscal Year 2022-23 which were increased by 1.50%, which is the change in the CPI, in order to meet the adjusted cost of providing local fire protection and emergency medical services. The following table shows the rates to be used for Fiscal Year 2022-23.

Figure 7 – Paramedic Special Benefit Tax Rates – Fiscal Year 2022-23

Parcel Land Use	FY 2022-23 Tax Rate
Residential	\$ 80.64 per dwelling
Commercial / Industrial	\$ 658.38 per parcel
Institutional	\$ 823.01 per parcel
Recreational	\$ 501.18 per parcel
Farmland (Irrigated & Non-Irrigated)	\$ 329.18 per parcel

Proposition E Special Tax

The special tax is levied each year on each taxable parcel of land within the boundaries of the former East County Fire Protection District. The passage of Proposition E by the voters on September 25, 2007, authorized the District to levy the special tax at a rate of \$250.00 per tax unit or Single-Family Residence for Fiscal Year 2007-08 as shown below:

Figure 8 – Proposition E Special Tax Rate – September 25, 2007

Land Use	Rate FY 2007-08	Unit
Single Family Residential	\$ 250.00	per parcel
Other Residential	\$ 250.00	per dwelling unit
Commercial/Industrial	\$ 250.00	per 1/10 of acre
Agricultural/Vacant	\$ 125.00	per parcel
Institutional/Miscellaneous	\$ 250.00	per parcel

Note: Single Family Residential (SFR) includes condominiums, manufactured homes on lots, and residences on agricultural and ranch properties. Other Residential properties include any type of multi-family properties, such as duplex, triplex, apartments, mobile home parks, etc.

In order to help ensure that the revenues from the special tax grow in line with the inflation adjusted cost of providing local fire protection and medical emergency response services, the tax rate may be increased in future years by an annual amount not to exceed 3.00% per year. The Board of Directors approved the following tax rate for Fiscal Year 2022-23:

Figure 9 – Proposition E Special Tax Rate - Fiscal Year 2022-23

	Rate FY 2022-23	Unit
Single Family Residential	\$364.56	per parcel
Other Residential	\$364.56	per dwelling unit
Commercial/Industrial	\$364.56	per 1/10 of acre
Agricultural/Vacant	\$182.29	per parcel
Institutional/Miscellaneous	\$364.57	per parcel

The Board of Directors will hold an annual public hearing (every year) to set Proposition E special tax rate and allocations funded by the special tax. Each year there will be a public accounting of the use of Proposition E special tax funds (Combined Tax Report) during the past year, as required by Government Code Section 50075.3, and approval of the use of funds for the next year.

Prop E Citizen's Oversight Committee Established

Prior to East County Fire Protection District's, Station 18 & 19 (ECFPD) consolidation with San Miguel Consolidated Fire Protection District in 2008, the citizens of ECFPD overwhelmingly approved a ballot measure for a special tax "Prop E" to maintain/improve Fire/EMS service. One of the requirements required the San Miguel Board to establish a volunteer Citizen Oversight Committee for Prop E. The original Oversight Committee was established but dissolved quickly after consolidation. A committee was formed again for the oversight of these funds.

The committee meets monthly and reviews financial statements and reports from the District on the special tax. The committee prepares and annual report that explains whether the District had demonstrated that best efforts have been applied to maximize opportunities for expenditures to be used in conjunction with other local agencies in a manner that benefits the public and reduces costs.

The current committee members are:

Kandhy Franklin
Bennett McDonald
Joyce Peterson

Administration of Special Taxes

General Administrative Requirements

The special benefit tax levies are calculated for all parcels on the new fiscal year's assessor roll. This roll includes all parcels that are in existence prior to January 1 of the previous fiscal year. After the special tax levies have been computed, the levy data must be filed with the County Auditor prior to August 10 of each year for inclusion on property tax bills.

After submission of the parcel tax levies, the final levies should be confirmed with the County Auditor prior to the preparation of tax bills, which typically occurs in October. The special tax is collected in two equal installments on the tax bills that are due on December 10 and April 10.

Use of Proceeds

All proceeds of the special benefit taxes levied and imposed shall be accounted for and paid into a special account for each special benefit tax designated for use of operations and maintenance of the District, pursuant to Government Code Section 50075.1(b) and (c).

Appropriations Limit

Pursuant to Section 7902.1 of the California Government Code or any successor provision of law, the Board shall provide in each year for any increase in the District's appropriations limit as shall be necessary to ensure that Parcel Tax proceeds, and of all qualified parcel tax levied by the District, may be spent for the authorized purposes.

Use of Parcel Tax Proceeds

In general, revenue from the three special benefit taxes for Fiscal Year 2022-23 property tax bill collections were used to fund local fire suppression, protection and emergency medical services in the Bostonia and Crest areas, formerly served by ECFPD and now by the Consolidated District. The services provided comprise the following:

- Emergency Response
Mitigate fire or explosion, medical emergencies, rescue, hazardous material spills and hazardous material incidents.
- Disaster Preparedness
Maintenance and coordination of the District's Disaster Preparedness Program.

- **Public Assistance**
Respond to requests for service from the public when those services are not otherwise assigned to other public agencies.
- **Loss Prevention**
Programs that include the implementation and enforcement of fire and life safety regulations and laws.
- **Public Education and Information**
Programs to prepare the citizens of the District to better prevent and mitigate emergencies.
- **Administration**
Administration and overhead costs.

More specifically, the Crest and Bostonia Special Benefit Taxes and the Proposition E Special Tax fund operating expenses, capital improvement expenditures and debt repayment in order to provide local fire suppression and emergency services. The Paramedic Special Benefit Tax funds paramedic/firefighters to provide advanced life support (paramedic) services.

Annual Audit

An account has been established for deposit of the proceeds by the Board. For so long as the tax is in effect, the Chief or the financial officer of the District shall cause a report to be filed with the Board no later than December 31 of each year, commencing December 31, 2012, stating (1) the amount collected and expended in such year, and (2) the status of any projects or description of any programs funded. The report may relate to the calendar year, fiscal year, or other appropriate annual period, as said officer shall determine, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the Board.

Independent Citizens' Oversight Committee

ECPD formed an independent citizens' oversight committee to ensure Prop E tax revenue was only spent to fulfill the stated intent of the ballot measure. The committee was later dissolved after it was determined that expenses exceeded revenues generated by the special taxes, as well as with the consolidation of ECPD into San Miguel Consolidated Fire Protection District.

The committee was reestablished by the Board of Directors in Fiscal Year 2021-22. The members are appointed by the Board to oversee all expenditures for Prop E.

Appeals Procedure

Taxpayers wishing to challenge the County Assessor's determination must do so under the procedures for correcting a misclassification of property pursuant to Section 4876.5 of the California Revenue and Taxation Code or other applicable procedures. Taxpayers seeking a refund of the Parcel Tax paid shall follow the procedures applicable to property tax refunds pursuant to the California Revenue and Taxation Code.

Public Information

Taxpayers and other interested persons can obtain information regarding the parcel tax, or other information by contacting the District's parcel tax levy administrator, SCI Consulting Group at telephone number (707) 430-4300 or (800) 273-5167. SCI Consulting Group's toll free property-owner inquiry line is also included with property tax bills.

Auditor Filing and Reporting

Parcel tax levies for the upcoming fiscal year must be filed with the San Diego Tax Collector by August 10. The parcel tax levies have been submitted and confirmed for the Fiscal Year 2022-23. After submission of the parcel tax levies, the final levies should be confirmed with the County Auditor prior to the preparation of tax bills which typically occurs in October. The parcel tax is collected in two equal installments on the tax bills that are due on December 10 and April 10.

Proposition E – Ballot Text and Ballot Results

Proposition E – Ballot Text

PROPOSITION E EAST COUNTY FIRE PROTECTION DISTRICT

To keep and maintain the District's two existing fire stations open, keep property insurance rates manageable, employ professional firefighters and to provide year-round fire protection and medical emergency response services, do you support an annual special tax for local fire protection and emergency medical services for properties within the East County Fire Protection District, to save our local fire protection and emergency response services?

FULL TEXT OF SPECIAL TAX PROPOSITION E EAST COUNTY FIRE PROTECTION DISTRICT PARCEL TAX FOR FIRE SUPPRESSION, PROTECTION AND EMERGENCY MEDICAL RESPONSE SERVICES FOR THE COMMUNITIES OF CREST AND BOSTONIA

The East County Fire Protection District is responsible for fire protection and emergency medical response services in the Bostonia and Crest areas. Last year, the District responded to over 2,000 emergencies in the Bostonia and Crest communities.

In order to keep the East County Fire Protection District's two existing fire stations open, keep property insurance rates manageable, employ professional firefighters and to provide year-round fire protection and medical emergency response services, the District proposes to levy a special tax on each taxable parcel of land within the District at the following annual rates:

- Single Family Residential: \$250 per parcel
- Other Residential: \$250 per dwelling unit
- Commercial / Industrial: \$250 per one-tenth acre
- Agricultural / Vacant: \$125 per parcel
- Institutional / Miscellaneous: \$250 per parcel

Taxable parcels are those parcels that appear on the annual secured San Diego County property tax roll. Assessor's Use Codes established by the San Diego County Assessor's Office are used to identify and categorize property.

The purpose of this parcel tax will be to ensure continued local fire suppression, protection and emergency response services for all residents, employees and guests in the District. The revenues raised by this special tax will only be used to defray operating expenses, capital improvement expenditures and debt repayment to accomplish the foregoing purposes.

In order to help ensure that the revenues from the special tax grow in line with the inflation adjusted cost of providing local fire protection and medical emergency response services, the tax rate may increase in future years by an annual amount not to exceed 3% per year.

If the special tax is approved by two-thirds of the voters voting on the measure, the District's appropriations limit will be increased by the amount of this voter-approved tax.

The special tax revenues shall be deposited into a separate account held by the San Diego County Treasurer for exclusive use by the East County Fire Protection District, in accordance with Government Code Section 50075.1, and shall be expended by the District according to a plan developed annually by the District staff and approved and adopted by the District's Board of Directors. A citizens' oversight committee appointed by the Board will review and report on the expenditure of tax revenues.

The District will cause to be filed an annual report with its Board of Directors, which report shall include the amount of special tax revenues collected and expended, and which shall otherwise comply with the accountability measures established in Government Code Sections 50075.1 et seq.

Proposition E – County Counsel Impartial Analysis

COUNTY COUNSEL IMPARTIAL ANALYSIS - SPECIAL TAX PROPOSITION E EAST COUNTY FIRE PROTECTION DISTRICT PARCEL TAX FOR FIRE SUPPRESSION, PROTECTION AND EMERGENCY MEDICAL RESPONSE SERVICES FOR THE COMMUNITIES OF CREST AND BOSTONIA

As a voter within the East County Fire Protection District ("District") you are asked to vote on a special tax proposed for adoption by resolution of the District's Board of Directors to be levied annually on each taxable parcel as follows:

- Single Family Residential: \$250 per parcel
- Other Residential: \$250 per dwelling unit
- Commercial/Industrial: \$250 per one-tenth acre
- Agricultural/Vacant: \$125 per parcel
- Institutional/Miscellaneous: \$250 per parcel

The special tax may increase in future years in accordance with inflation, but not to exceed 3% per year.

Use of Special Tax Revenue. The revenue raised will be used only to pay for operating expenses, capital improvements and debt repayment to ensure continued local fire protection and emergency response services within the District.

Expenditure Plan and Accountability Measures. The resolution adopted by the District Board of Directors requires that:

- (1) The revenue raised be expended in accordance with a plan approved and adopted annually by the Board of Directors;
- (2) A citizens' oversight committee appointed by the Board of Directors will review and report on the expenditure of the special tax revenue; and
- (3) The District will file an annual report including the amount of special tax revenue collected and expended, and comply with all accountability standards required by State law.

Appropriation Limit. The District's appropriation limit will increase in accordance with the amount of revenue raised by the special tax.

Two-thirds Voter Approval Required. Two-thirds of those voting on this measure must approve the special tax in order for the tax to be adopted.

A "YES" vote is a vote in favor of the special tax.

A "NO" vote is a vote against the special tax.

Proposition E – Ballot Results, September 25, 2007

Proposition E was held as a San Diego County Registrar of Voters special mail ballot election. Ballots were mailed to all registered voters in August 2007; the votes were due back to the Registrar of Voters on September 25, 2007, Election Day. The Official results of the election are listed below:

COUNTY OF SAN DIEGO – REGISTRAR OF VOTERS

TUESDAY, SEPTEMBER 25, 2007

SPECIAL MAIL BALLOT ELECTION

OFFICIAL RESULTS

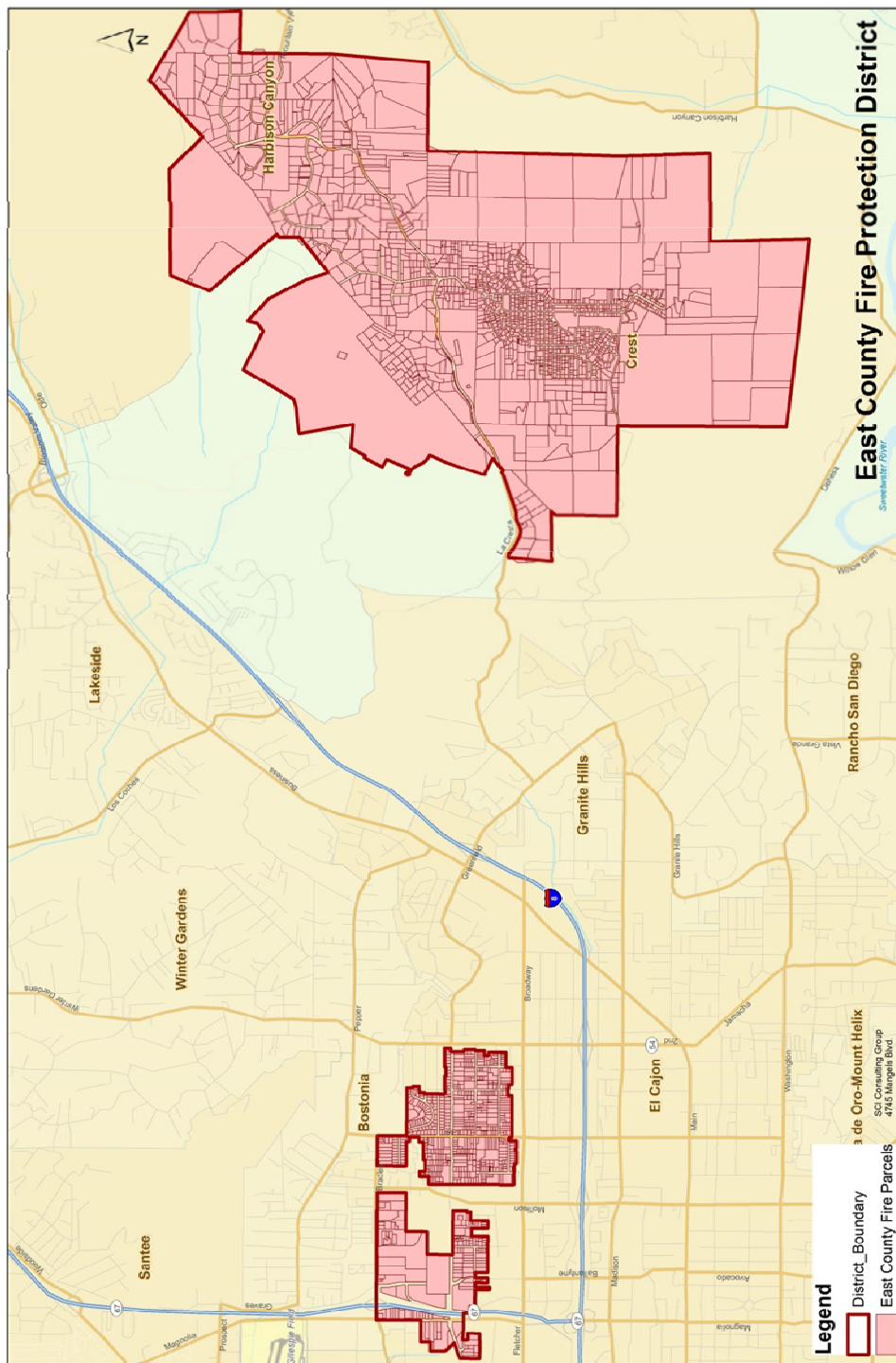
EAST COUNTY FIRE PROTECTION DISTRICT

Prop E Special tax for fire protection and emergency medical services.

Total Registered Voters		4,684
Total Votes Cast		1,740
Turnout		37.1%
PROP E (Req. 2/3)	Votes	Percent
YES	1273	73.2%
NO	467	26.8%

District Boundary

The following diagram displays the boundaries of the former East County Fire Protection District, and specifically the Crest and Bostonia areas.



Appendix A – Special Tax Rolls, Fiscal Year 2022-23

The four tax rolls for the four benefit taxes named below, listing the Fiscal Year 2022-23 special benefit taxes, have been filed with the San Miguel Consolidated Fire Protection District and are included herein by reference as Appendix “A.”

- Fire Suppression and Emergency Services – Crest Area
- Fire Protection and Emergency Medical Services – Bostonia Area
- Advanced Life Support – Paramedic/Firefighter Engines
- Proposition E – Fire Suppression, Protection and Emergency Medical Response Services

Appendix B – Parcel Tax Reporting – Statistical Data

Reference is hereby made to the Parcel Tax Reporting – Statistical Data forms for the following special taxes: Fire Suppression and Emergency Services – Crest Area; Fire Protection and Emergency Medical Services – Bostonia Are; Advanced Life Support – Paramedic/Firefighter Engines; and Proposition E – Fire Suppression, Protection and Emergency Medical Response Services