



**SAN MIGUEL CONSOLIDATED FIRE PROTECTION DISTRICT  
REGULAR MEETING OF THE BOARD OF DIRECTORS  
2850 VIA ORANGE WAY, SPRING VALLEY, CA 91978**

**AGENDA**

**WEDNESDAY, JUNE 10, 2026 - 5:30 P.M.**

**CALL TO ORDER AND ROLL CALL**

**PLEDGE OF ALLEGIANCE**

**APPROVAL OF AGENDA**

**PUBLIC COMMENT**

**1. CONSENT AGENDA ITEMS**

- 1.1 Approval of the Minutes – Regular Meeting of May 13, 2026
- 1.2 Approval of Director Stipends

**2. INFORMATIONAL AGENDA ITEMS**

- 2.1 Protect San Diego County's Health & Safety Act

**3. ACTION AGENDA ITEMS**

- 3.1 Second Reading and Adoption of Ordinance 26-03 (CFD Annexation 22).
- 3.2 Second Reading and Adoption of Ordinance 26-04 (CFD Annexation 23).
- 3.3 Noticed Public Hearing and Consider Adoption of Resolution 26-20 – County Fire Mitigation Fee Program and Fiscal Year 2026/2027 Capital Improvement Plan.
- 3.4 Resolution 26-21 – Consider Adoption – Neighborhood Reinvestment Program Participation.
- 3.5 Resolution 26-22 – Consider Adoption – Liquidation of Surplus Equipment.
- 3.6 Resolution 26-23 – Consider Adoption – Temporary Transfer of Funds for Fiscal Year 2026/2027.
- 3.7 Resolution 26-24 – Consider Adoption – Appropriations Limit for Fiscal Year 2026/2027.
- 3.8 Resolution 26-25 – Consider Adoption – SB 1205 Fire Marshal Inspection Report.
- 3.9 **Fiscal Year 2026/2027 Preliminary Budget Items**
  - 3.9.1 Resolution 26-26 – Consider Adoption – Lump Sum Payment to CalPERS.
  - 3.9.2 Resolution 26-27 – Consider Adoption – Purchase of Two Used KME Type I Fire Apparatus.
  - 3.9.3 Resolution 26-28 – Consider Adoption – Purchase of Personal Protective Equipment (PPE).
  - 3.9.4 2026/2027 Fiscal Year Preliminary Budget Presentation.
  - 3.9.5 Noticed Public Hearing and Consider Adoption of Resolution 26-29 – Fiscal Year 2026/2027 Preliminary Budget.

**4. REPORTS**

- 4.1 Committee Reports
- 4.2 Directors' Reports
- 4.3 Fire Chief Report
- 4.4 Association of San Miguel Chief Officers Communications
- 4.5 Association of San Miguel Firefighters Communications
- 4.6 Teamsters, Chauffeurs, Warehousemen, and Helpers Local No. 542 Communications
- 4.7 Correspondence

**5. CLOSED SESSION**

**5.1 Conference with Labor Negotiator (Gov. Code §54957.6)**

Agency Negotiators: Attorney Joseph Sanchez, Director McKenna, and Director Muns

**5.1.1 Employee Organization: Teamsters, Chauffeurs, Warehousemen and Helpers Local No. 542**

**5.1.2 Unrepresented Employees: Fire Marshal and Administrative Officer/Finance Officer**

**ACTION PLAN RECAP**

**NEXT MEETING** – Regular Meeting, Wednesday, July 8, 2026, 5:30 p.m., District Headquarters

**ADJOURNMENT**

**PUBLIC PARTICIPATION**

Members of the public may address the Board on items within the District’s jurisdiction. The Board cannot take action on items not on the agenda.

**ACCESSIBILITY**

In compliance with the Americans with Disabilities Act, if you need accommodations to participate in this meeting, please contact the Board Clerk at (619) 670-0500 or info@sanmiguelfire.gov.

**MEETING MATERIALS  
(Gov. Code §54957.5)**

Materials related to agenda items distributed to the Board are available for public inspection at the District office, online at <https://www.sanmiguelfire.gov/board-meetings>, and at the meeting.

**CERTIFICATION OF POSTING**

I certify that on June 5, 2026, the foregoing agenda was posted in accordance with Gov. Code §54954.2 at least 72 hours prior to the meeting, on the District’s website and at a location freely accessible to the public. *Is! Shayna Rians* **Shayna Rians, Board Clerk**

**SAN MIGUEL CONSOLIDATED FIRE PROTECTION DISTRICT  
REGULAR MEETING OF THE BOARD OF DIRECTORS**

**MINUTES**

**WEDNESDAY, MAY 13, 2026 - 5:30 P.M.**

**Board President Muns called the meeting to order at 5:31 p.m.**

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

**BOARD MEMBERS ABSENT** None

**OTHERS PRESENT** Fire Chief Lawler, Legal Counsel Merewitz, Deputy Chiefs Durrell and Riley, Division Chief Lieberman, Administrative Officer/Finance Officer Harris, and Executive Assistant/Board Clerk Rians.

**Director Robles led the Pledge of Allegiance**

**APPROVAL OF AGENDA**

**By Board Consensus, the agenda was approved.**

*The Agenda for the Regular Meeting of May 13, 2026, was posted at District Headquarters on Friday, May 8, 2026, at 5:00 p.m.*

**PUBLIC COMMENT**

None.

**1. CLOSED SESSION**

**1.1** Closed Session – Liability Claim (Government Code §54956.95) – Raymond Trussell

**1.2** Closed Session – Liability Claim (Government Code §54956.95) – Edgar Hayman

**Board President Muns adjourned the meeting to Closed Session at 5:33 p.m. The Board reconvened in Open Session at 6:03 p.m., reporting that direction was given to staff.**

**2. CONSENT AGENDA ITEMS**

**2.1** Approval of the Minutes Special Meeting / Workshop – April 8, 2026  
Regular Meeting – April 8, 2026

**2.2** Approval of Director Stipends.

**2.3** Resolution 26-11 – The Board will consider adopting Resolution 26-11, Amending and Adopting Local Guidelines for Implementing the California Environmental Quality Act.

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

**3. ACTION AGENDA ITEMS**

**3.1** Audit Report Fiscal Year Ended (FYE) June 30, 2025 – The Board received and filed the District’s FYE 2025 Audit Report in accordance with California Government Code requirements.

Paul Kaymark of Nigro & Nigro presented the audit report to the Board.

*Upon a motion by Director Pierce, second by Director Robles, and vote (unanimously in favor), the District’s FYE 2025 Audit Report was received and filed.*

**3.2 Items Pertaining to Community Facilities District 2022-1**

**3.2.1** Noticed Public Hearing – Community Facilities District 2022-1 Annexation 22 (APN 484-051-15-00).

*President Muns opened the public hearing at 6:25 p.m. With no public comment received, the public hearing was closed at 6:25 p.m.*

- 3.2.2 Resolution 26-12 – Calling a Special Election for CFD 2022-1 Annexation 22.  
Upon a motion by Director Robles, second by Director Raddatz, and vote (unanimously in favor), Resolution 26-12 was adopted.  
Board Clerk Rians opened the sealed official ballot, which reflected an affirmative vote to annex into CFD 2022-1.
- 3.2.3 Resolution 26-13 – Declaring Results of a Special Election for CFD 2022-1 Annexation 22.  
Upon a motion by Director Nelson, second by Director Woodruff, and vote (unanimously in favor) Resolution 26-13 was adopted.
- 3.2.4 First Reading of Ordinance 26-03 (CFD 2022-1 Annexation 22).

**Ordinance 26-03**

**An Ordinance of the Board of Directors of the San Miguel Consolidated Fire Protection District Authorizing the Levy of Special Taxes in a Community Facilities District, Including Certain Annexation Territory Identified as Annexation 22 (APN 484-051-15-00), into San Miguel Consolidated Fire Protection District Community Facilities District 2022-1**

- Upon a motion by Director Raddatz, second by Director Nelson, and vote (unanimously in favor), further reading of Ordinance 26-03 was waived and the ordinance was introduced by title only.
- 3.2.5 Noticed Public Hearing – Community Facilities District 2022-1 Annexation 23 (APN 504-021-28-00).  
President Muns opened the public hearing at **6:31 p.m.** With no public comment received, the public hearing was closed at **6:31 p.m.**
- 3.2.6 Resolution 26-14 – Calling a Special Election for CFD 2022-1 Annexation 23.  
Upon a motion by Director Pierce, second by Director Woodruff, and vote (Directors McKenna, Muns, Nelson, Pierce, Raddatz, and Woodruff in favor, Director Robles abstaining), Resolution 26-14 was adopted.  
Board Clerk Rians opened the sealed official ballot, which reflected an affirmative vote to annex into CFD 2022-1.
- 3.2.7 Resolution 26-15 – Declaring Results of a Special Election for CFD 2022-1 Annexation 23.  
Upon a motion by Director Pierce, second by Director Muns, and vote (Directors McKenna, Muns, Nelson, Pierce, Raddatz, and Woodruff in favor, Director Robles abstaining), Resolution 26-15 was adopted.
- 3.2.8 First Reading of Ordinance 26-04 (CFD 2022-1 Annexation 23).

**Ordinance 26-04**

**An Ordinance of the Board of Directors of the San Miguel Consolidated Fire Protection District Authorizing the Levy of Special Taxes in a Community Facilities District, Including Certain Annexation Territory Identified as Annexation 23 (APN 504-021-28-00), into San Miguel Consolidated Fire Protection District Community Facilities District 2022-1**

- Upon a motion by Director Raddatz, second by Director Nelson, and vote (Directors McKenna, Muns, Nelson, Pierce, Raddatz, and Woodruff in favor, Director Robles abstaining), further reading of Ordinance 26-04 was waived and the ordinance was introduced by title only.

**3.3 Annually Recurring Special Benefit Tax Assessment Resolutions**

- 3.3.1 Resolution 26-16 – The Board will consider adopting Resolution 26-16, Ordering the Levy of the Special Benefit Tax for Fire Suppression and Emergency Services (Crest Area) for Fiscal Year 2026/2027.  
Upon a motion by Director Nelson, second by Director Woodruff, and vote (unanimously in favor), Resolution 26-16 was adopted.
- 3.3.2 Resolution 26-17 – The Board will consider adopting Resolution 26-17, Ordering the Levy of the Special Benefit Tax for Fire Protection and Emergency Medical Services (Bostonia Area) for Fiscal Year 2026/2027.

- Upon a motion by Director Robles, second by Director Nelson, and vote (unanimously in favor), Resolution 26-17 was adopted.
- 3.3.3 Resolution 26-18 – The Board will consider adopting Resolution 26-18, Ordering the Levy of the Special Benefit Tax for the Provision of Advanced Life Support (Paramedic/Firefighter – Crest and Bostonia Area) Engines for Fiscal Year 2026/2027.  
Upon a motion by Director Raddatz, second by Director Robles, and vote (unanimously in favor), Resolution 26-18 was adopted.
- 3.3.4 Resolution 26-19 – The Board will consider adopting Resolution 26-19, Ordering the Levy of the Special Benefit Tax for Fire Suppression, Protection and Emergency Medical Response Services (Proposition E - Crest and Bostonia Area) for Fiscal Year 2026/2027.  
Upon a motion by Director Nelson, second by Director Woodruff, and vote (unanimously in favor), Resolution 26-19 was adopted.

#### **4. REPORTS**

##### **4.1 Committee Reports**

Director Nelson reported that the Finance Committee met and discussed County-collected property and sales tax revenues.

Director Robles reported that the Finance Committee reviewed per-parcel service costs, ad valorem tax rate initiatives, and planned giving efforts. The Government Affairs Committee continues to work with the County on various initiatives.

##### **4.2 Directors' Reports**

4.3 Director Woodruff reported a good turnout at the Cuyamaca College Spring Garden & Butterfly Festival. Director Robles noted that Spring Valley Day was well attended and shared that the Spring Valley Community Planning Group is hosting a senior scam prevention event. Director Nelson thanked Chief Lawler for the opportunity to tour the new Station 18. Director McKenna also participated in the Station 18 tour and reported that the facility looks great. She also shared that she recently visited the 9/11 Memorial in New York and encouraged others to do the same. Director Pierce echoed the sentiment that Spring Valley Day was a success, with strong community participation, and expressed appreciation for the District's involvement.

##### **4.4 Fire Chief Report – SEE ATTACHMENT A**

##### **4.5 Association of San Miguel Chief Officers Communications**

Battalion Chief Blunt greeted the Board, but had nothing to report.

##### **4.6 Association of San Miguel Firefighters Communications**

Captain Hays reported a relatively slow month focused on updating internal guidelines and developing member educational materials. Upcoming events include the annual golf tournament, a July baseball game commemorating the Union's return to SMG, and a potential summer kickoff event. The Union also noted support for a community petition to install a memorial sign honoring firefighter Gail Noble, who died in the line of duty in 1988.

##### **4.7 Teamsters, Chauffeurs, Warehousemen, and Helpers Local No. 542 Communications**

Fire Inspector Israels highlighted member participation in training, public education, and community outreach activities. Inspector Lyons completed the Damage Inspection Specialist certification and participated in Spring Valley Day. Inspector Israels conducted wildfire preparedness and defensible space outreach at community events. Executive Assistant/Board Clerk Rians reported completing continuing education coursework related to administrative operations, governance, professional development, and project management.

##### **4.8 Correspondence**

None

**5. CLOSED SESSION**

**5.1 Conference with Labor Negotiator (Gov. Code §54957.6)**

Agency Negotiators: Attorney Joseph Sanchez, Director McKenna, and Director Muns

**5.1.1 Employee Organization: Teamsters, Chauffeurs, Warehousemen and Helpers Local No. 542**

**5.1.2 Unrepresented Employees: Fire Marshal and Administrative Officer/Finance Officer**

**Board President Muns adjourned the meeting to Closed Session at 7:04 p.m. The Board reconvened in Open Session at 7:13 p.m., with no reportable action taken.**

**ACTION PLAN RECAP**

- AO/FO Harris to distribute audit preparation notes to the Board
- Board Clerk Rians to publish pre-adoption Ordinance summaries as required for CFD Annexations
- Chief Lawler to calculate a cost estimate for OSHA unfunded mandates, and report back to the Board

*The next Board Meeting will be a Regular Meeting on **Wednesday, June 10, 2026, at 5:30 p.m.**, District Headquarters.*

**President Muns adjourned the meeting at 7:14 p.m.**

Minutes approved at the Regular Meeting of the Board of Directors, San Miguel Consolidated Fire Protection District, on June 10, 2026.

\_\_\_\_\_  
**Harry Muns, Board President**

**Attest:**

\_\_\_\_\_  
**Shayna Rians, Board Clerk**

SMFR



## FIRE CHIEF REPORT

May 13, 2026

**STAFF INVOLVEMENT**

- Accounting Specialist Delagado attended the Tyler Tech Conference and is currently implementing items learned from the conference into our software.
- Admin/Finance Officer Harris attended the Fire Districts Association of California conference and presented *From Numbers to Action: Making Finance Work for Fire Service Leadership*.
- Chief Lawler attended Fire Districts Association of California conference.
- Division Chief Lieberman and Battalion Chief Carroll presented the findings of their County SIRT to the San Diego Fire-Rescue Department command staff.
- Division Chief Lieberman attended the County Health and Safety Section meeting, which serves as a subcommittee of the San Diego County Fire Chiefs Association (SDCFCA).
- Chief Lawler, Battalion Chiefs Carroll and Blunt, Inspector Lyons, and FSO Camarena attended Spring Valley Day 5/2/2026. That same day, Inspector Israels and FSO Camarena attended the Cuyamaca College Spring Festival.
- Chief Lawler, Deputy Chief Riley, Division Chief Lieberman, and Battalion Chief Carroll attended the Grossmont Healthcare District Board meeting. Chief Lawler presented on the history of San Miguel and Zone 1.
- Chief Lawler and Deputy Chief Riley met with the Director of County Fire - Zone 1.
- Chief Lawler, Fire Marshal Newman, and Battalion 6 attended Coffee Cups and Fire Trucks at Station 21.

**IMPORTANT LEGISLATION / LITIGATION**

Unfunded Mandate - OSHA Emergency Response Standard.

**Training & Certification:** Increased requirements for both firefighters and officers.

**Equipment:** The purchase, maintenance, and replacement of personal protective equipment (PPE), apparatus, and communication systems.

**Facilities:** Infrastructure upgrades or modifications to meet new compliance levels.

**POLITICAL ENGAGEMENT**

- Chief Lawler and Deputy Chief Riley conducted meetings with Supervisor Aguirre and Montgomery Steppe - Zone 1.
- Deputy Chief Riley attended LAFCO and County Board of Supervisors meetings.

**COMMUNITY INVOLVEMENT**

- **Crest Easter Egg Hunt** - E18 attended to assist with hiding easter eggs and to provide community interaction.
- **McDonalds Grand Re-Opening** - E16, T14, B6, and others attended re-opening ceremony for the McDonalds that was devastated by fire in 16's first in area.
- **YMCA Kid's Fest** - E15 and E22 attended. Events are built for healthy lifestyles and services to assist kids.
- **Fire Trucks and Coffee Cups** - Station 21 hosted. Personnel interacted with attendees including a K9 demonstration from Engineer Arteaga. Fire Prevention provided information on fire safety.
- **Kempton Literacy Academy Visit** - E16 attended Dia Del Nino Carnival event and provided engine tours.

**OTHER**

- Strategic Planning Process (**ATTACHMENT A**)
- Real estate update
- 501(c)(3)



**SMFR**  
SAN MIGUEL FIRE RESCUE

## STRATEGIC PLANNING PROCESS

### PHASE 1 - Internal Leadership Listening Sessions (May 24 – May 29)

#### **Purpose**

The Master Plan serves as the foundation for this process. These sessions are intended to validate, prioritize, and guide implementation of the recommendations already developed through the Master Plan process, not to reopen or redefine findings or recommendations previously established.

The intent of Phase 1 is to gather operational and organizational insight that will help shape realistic strategic priorities for the next three years while maintaining alignment with the District's long range planning framework.

#### **Participants**

- Executive Team
- Workforce representatives

#### **Focus**

- Gain input on Master Plan recommendations (materials provided in advance)
- Identify which recommendations should be prioritized over the next three years

**Evaluate priorities** through the lens of:

- Service level impact
- Risk reduction
- Staffing and operational implications
- Financial feasibility
- Identify implementation challenges, sequencing needs, and organizational impacts

**Gather input only. No formal decisions will be made during this phase.**

These sessions are intended to serve as listening and validation opportunities. Strategic decisions and prioritization determinations will occur during the formal Strategic Planning Workshop process.

## PHASE 2 - Community & Stakeholder Engagement (June 1 – June 5)

### **Purpose**

The Master Plan remains the foundation for all engagement discussions. These meetings are intended to validate community and stakeholder perspectives related to the recommendations already identified within the Master Plan and assist the District in prioritizing implementation efforts over the next three years.

The purpose of this phase is not to redefine the Master Plan, but rather to better understand external expectations, concerns, and priorities as they relate to the District's existing findings and recommendations.

### **Participants**

- Community groups
- Planning organizations
- Residents
- Business leaders
- County officials
- EMS and healthcare partners
- Regional agencies

### **Focus**

- Gain input on Master Plan recommendations (materials provided in advance)
- Identify external priorities and expectations for the next three years

### **Evaluate feedback** in relation to:

- Service level expectations
- Community risk reduction
- Operational and staffing realities
- Financial and funding considerations
- Long term sustainability
- Gather stakeholder input to assist with prioritization and implementation planning

**Gather input only. No formal decisions will be made during this phase.**

### **Discussion Areas**

Although prior community surveying has already occurred, these discussions will further focus on:

- Service expectations
- Community risk concerns
- Growth and development impacts
- Wildfire and emergency preparedness
- Public communication priorities
- Regional coordination and system reliability

### **Additional Guidance**

Stakeholder engagement sessions will utilize structured discussion topics and consistent guiding questions to ensure feedback can be meaningfully evaluated and incorporated into the workshop process. Feedback may also be segmented by stakeholder category (community, partner agencies, healthcare, governmental, etc.) to better support strategic prioritization.

**Purpose**

This workshop represents the formal decision-making phase of the strategic planning process. Using the Master Plan as the foundation, District leadership and stakeholders will review all collected input and establish organizational priorities, implementation timelines, and accountability measures for the next three years.

**Participants**

- Executive Staff
- Workforce representatives (selected)
- Board of representatives
- AP Triton facilitators

**Workshop Goals**

- Review all gathered input
- Use Master Plan findings as the foundation for planning decisions
- Establish realistic and measurable strategic priorities
- Align priorities with operational capacity and financial realities
- Create measurable goals and implementation benchmarks
- Build implementation timelines aligned with budgeting cycles
- Assign accountability and ownership for strategic initiatives

## MEASUREMENT CRITERIA FOR STRATEGIC PLANNING PROCESS

To ensure the Strategic Plan remains actionable, measurable, and aligned with the Master Plan findings, all feedback and future priorities will be evaluated using consistent measurement criteria throughout Phases 1, 2, and 3.

### Measurement Areas

#### Service Level Impact

Measure whether proposed priorities improve:

- Emergency response effectiveness
- Coverage reliability
- Operational readiness
- Resource availability
- Community service delivery

#### Risk Reduction

Measure whether initiatives:

- Reduce community and operational risk
- Improve firefighter and public safety
- Enhance wildfire and emergency preparedness
- Reduce organizational liability exposure
- Improve continuity of operations

#### Operational and Staffing Impacts

Measure impacts to:

- Staffing levels
- Training requirements
- Workload distribution
- Fleet and apparatus utilization
- Administrative capacity
- Long term workforce sustainability

#### Financial Feasibility

Measure priorities against:

- Current and projected funding capacity
- Operational and capital costs
- Long term sustainability
- Potential grant or alternative funding opportunities
- Alignment with District budgeting cycles

#### Community and Stakeholder Alignment

Measure whether priorities:

- Reflect community expectations
- Support regional partnerships
- Improve communication and transparency
- Address stakeholder concerns
- Enhance regional coordination and system reliability

#### Implementation Readiness

Measure the District's ability to realistically implement initiatives through:

- Available staffing and leadership capacity
- Timeline feasibility
- Infrastructure and facility limitations
- Required policy or governance actions
- External partnerships or coordination needs

**CONSENT AGENDA ITEM 1.2****Director Stipends**

Shayna Rians, Executive Assistant/Board Clerk

**STAFF REPORT****BACKGROUND**

Effective January 1, 2015, a formal payment procedure was established to pay Directors their monthly meeting stipends. To initiate the payment process, a stipend form for board meetings, training, and local meetings/events will be submitted. Heartland Training Facility meetings will be noted here for attendance purposes, but the Commission pays meeting stipends directly to commissioners.

**DISCUSSION**

Meetings attended during the month of May 2026 include:

| <b>Meeting</b>         | <b>Date</b> | <b>Attending Directors</b>                                  |
|------------------------|-------------|---|
| EOA / Zone 1 Committee | 5/13/2026   | McKenna, Muns and Raddatz                                   |
| Regular Board Meeting  | 5/13/2026   | McKenna, Muns, Nelson, Pierce, Raddatz, Robles and Woodruff |
| CSDA Quarterly Meeting | 5/21/2026   | Pierce and Woodruff   |

**ATTACHMENTS**

- A. Stipend Short Form – May 2026

**RECOMMENDATION**

Approve the attached stipend form for meetings attended during the month of May 2026.

**San Miguel Consolidated Fire Protection District - Director Stipends (Short Form)**

MEETINGS ATTENDED IN **MAY 2026**, FOR APPROVAL AT THE BOARD MEETING ON **6/10/2026**

| MEETING ATTENDED       | DATE      | STIPEND  | <input type="checkbox"/>            | INDICATES STIPEND WAIVED   |
|------------------------|-----------|----------|-------------------------------------|--|
| Regular Board Meeting  | 5/13/2026 | \$173.25 | <input type="checkbox"/>            | <b>Division 1 - Jeff Nelson</b><br><br>_____<br>Director Signature<br>Total Amount Due <b>\$173.25</b><br><i>Stipend totals no more than 4 meetings</i>        |
|                        |           |          | <input type="checkbox"/>            |  |
|                        |           |          | <input type="checkbox"/>            |  |
|                        |           |          | <input type="checkbox"/>            |  |
|                        |           |          | <input type="checkbox"/>            |  |
|                        |           |          | <input type="checkbox"/>            |  |
| EOA / Zone 1 Meeting   | 5/13/2026 | \$100.00 | <input type="checkbox"/>            | <b>Division 2 - Kim Raddatz</b><br><br>_____<br>Director Signature<br>Total Amount Due <b>\$273.25</b><br><i>Stipend totals no more than 4 meetings</i>        |
| Regular Board Meeting  | 5/13/2026 | \$173.25 | <input type="checkbox"/>            |  |
|                        |           |          | <input type="checkbox"/>            |  |
|                        |           |          | <input type="checkbox"/>            |  |
|                        |           |          | <input type="checkbox"/>            |  |
|                        |           |          | <input type="checkbox"/>            |  |
| EOA / Zone 1 Meeting   | 5/13/2026 | \$100.00 | <input type="checkbox"/>            | <b>Division 3 - Harry Muns</b><br><br>_____<br>Director Signature<br>Total Amount Due <b>\$273.25</b><br><i>Stipend totals no more than 4 meetings</i>         |
| Regular Board Meeting  | 5/13/2026 | \$173.25 | <input type="checkbox"/>            |  |
|                        |           |          | <input type="checkbox"/>            |  |
|                        |           |          | <input type="checkbox"/>            |  |
|                        |           |          | <input type="checkbox"/>            |  |
|                        |           |          | <input type="checkbox"/>            |  |
| Regular Board Meeting  | 5/13/2026 | \$173.25 | <input type="checkbox"/>            | <b>Division 4 - Christopher Pierce</b><br><br>_____<br>Director Signature<br>Total Amount Due <b>\$273.25</b><br><i>Stipend totals no more than 4 meetings</i> |
| CSDA Quarterly Meeting | 5/21/2026 | \$100.00 | <input type="checkbox"/>            |  |
|                        |           |          | <input type="checkbox"/>            |  |
|                        |           |          | <input type="checkbox"/>            |  |
|                        |           |          | <input type="checkbox"/>            |  |
|                        |           |          | <input type="checkbox"/>            |  |
| EOA / Zone 1 Meeting   | 5/13/2026 | \$100.00 | <input checked="" type="checkbox"/> | <b>Division 5 - Theresa McKenna</b><br><br>_____<br>Director Signature<br>Total Amount Due <b>\$0.00</b><br><i>Stipend totals no more than 4 meetings</i>      |
| Regular Board Meeting  | 5/13/2026 | \$173.25 | <input checked="" type="checkbox"/> |  |
|                        |           |          | <input type="checkbox"/>            |  |
|                        |           |          | <input type="checkbox"/>            |  |
|                        |           |          | <input type="checkbox"/>            |  |
|                        |           |          | <input type="checkbox"/>            |  |
| Regular Board Meeting  | 5/13/2026 | \$173.25 | <input type="checkbox"/>            | <b>Division 6 - Jesse A. Robles</b><br><br>_____<br>Director Signature<br>Total Amount Due <b>\$173.25</b><br><i>Stipend totals no more than 4 meetings</i>    |
|                        |           |          | <input type="checkbox"/>            |  |
|                        |           |          | <input type="checkbox"/>            |  |
|                        |           |          | <input type="checkbox"/>            |  |
|                        |           |          | <input type="checkbox"/>            |  |
|                        |           |          | <input type="checkbox"/>            |  |
| Regular Board Meeting  | 5/13/2026 | \$173.25 | <input type="checkbox"/>            | <b>Division 7 - Edward Woodruff</b><br><br>_____<br>Director Signature<br>Total Amount Due <b>\$273.25</b><br><i>Stipend totals no more than 4 meetings</i>    |
| CSDA Quarterly Meeting | 5/21/2026 | \$100.00 | <input type="checkbox"/>            |  |
|                        |           |          | <input type="checkbox"/>            |  |
|                        |           |          | <input type="checkbox"/>            |  |
|                        |           |          | <input type="checkbox"/>            |  |
|                        |           |          | <input type="checkbox"/>            |  |

ATTEST \_\_\_\_\_  
Shayna Rians, Board Clerk

\_\_\_\_\_  
Date

**ACTION AGENDA ITEMS 3.1 & 3.2****Finalizing Annexations 22 & 23 into CFD 2022-1**

Jon Newman, Fire Marshal

**STAFF REPORT****BACKGROUND**

The District continues to annex new Commercial and Multi-Family properties into Community Facilities District (CFD) 2022-1.

Annexations 22 and 23 began on April 8, 2025 with the adoption of Resolution 26-09 (Annexation 22) and Resolution 26-10 (Annexation 23), declaring intent to annex property into CFD 2022-1.

**DISCUSSION**

The full process of annexing into the CFD involves the following:

- Adoption of Resolution of Intent
- Conducting of a public hearing
- Adoption of Resolution Calling for a Special Landowner Election
- Adoption of Resolution Declaring Results of Special Landowner Election
- A first reading of the related Ordinance
- A second reading and adoption of the related Ordinance

Today's Board Meeting will complete Annexations 22 and 23 with the second reading and adoption of Ordinances 26-03 and 26-04.

**ATTACHMENTS**

- A. Ordinance 26-03
- B. Ordinance 26-04

**RECOMMENDATION**

Conduct second readings and adopt Ordinances 26-03 and 26-04.

## **Ordinance 26-03**

**An Ordinance of the Board of Directors of the  
San Miguel Consolidated Fire Protection District  
Authorizing the Levy of Special Taxes in a Community Facilities District,  
Including Certain Annexation Territory Identified As  
Annexation 22 (APN 484-051-15-00),  
into San Miguel Consolidated Fire Protection District  
Community Facilities District 2022-1**

**WHEREAS**, the Board of Directors (the “Board”) of the San Miguel Consolidated Fire Protection District (the “District”) has established the San Miguel Consolidated Fire Protection District, Community Facilities District 2022-1, County of San Diego, State of California (“CFD 2022-1”) for the purpose of levying special taxes on parcels of taxable property therein for the purpose of providing certain services, which are necessary to meet increased demands placed upon the District as a result of the development of said real property; and

**WHEREAS**, the rate and method of apportionment of special tax for CFD 2022-1 is set forth in Exhibit “C” to the Board Resolution 26-09, which was adopted on April 8, 2026 (the “Resolution of Intention”); and

**WHEREAS**, the District has conducted proceedings to annex territory into CFD 2022-1 and, with respect to the proceedings, following an election of the qualified electors in the territory proposed for annexation (the “Annexation 22”), the Board, on May 13, 2026, adopted a resolution which declared the results of the special election and determined that the territory proposed to be annexed is added to and part of CFD 2022-1.

**NOW, THEREFORE, BE IT RESOLVED** that the Board of the San Miguel Consolidated Fire Protection District, California, acting in its capacity as the legislative body of the San Miguel Consolidated Fire Protection District, Community Facilities District 2022-1, County of San Diego, State of California, does hereby:

Section 1.

The foregoing recitals are true and correct.

Section 2.

By the passage of this Ordinance, the Board hereby authorizes and levies the special tax within CFD 2022-1, including the Annexation Territory, pursuant to Article 3.5 (commencing with Section 53339) of Chapter 2.5 of Part 1 of Division 2 of Title 5 of the California Government Code, commonly known as the “Mello-Roos Community Facilities Act of 1982,” (the “Act”), at the rate and in accordance with the rate and method of apportionment of special tax set forth in the Resolution of Intention, which rate and method is by this reference incorporated herein. The special tax has previously been levied in the

original territory of CFD 2022-1 pursuant to Ordinance 2022-2 passed and adopted by the Board on October 12, 2022, and the special tax is hereby levied commencing in Fiscal Year 2026-27 in CFD 2022-1, including Annexation 22, and in each fiscal year thereafter to pay for the services for CFD 2022-1 and the costs of administering the District.

Section 3.

The General Manager of the District or designee or employee or consultant of the District is hereby authorized and directed each fiscal year to determine the specific special tax to be levied for the next ensuing fiscal year for each parcel of real property within CFD 2022-1, including Annexation 22, in the manner and as provided in the Resolution of Intention.

Section 4.

Exemptions from the levy of the special tax shall be as provided in the Resolution of Intention and the applicable provisions of the Act. In no event shall the special tax be levied on any parcel within CFD 2022-1 in excess of the maximum special tax specified in the Resolution of Intention.

Section 5.

All of the collections of the special tax shall be used as provided in the Act and in the Resolution of Intention, including, but not limited to, the payment of the costs of the services, the payment of the costs of the District in administering CFD 2022-1, and the costs of collecting and administering the special tax.

Section 6.

The special tax shall be collected in the same manner and at the same time as ordinary *ad valorem* taxes are collected and shall have the same lien priority, and be subject to the same penalties and the same procedure and sale in cases of delinquency as provided for *ad valorem* taxes; provided, however, that CFD 2022-1 may collect Special Taxes at a different time or in a different manner if necessary to meet its financial obligations. The General Manager of the District, or his or her designee, is hereby authorized and directed to provide all necessary information to the auditor/tax collector of the County of San Diego in order to effect proper billing and collection of the special tax, so that the special tax shall be included on the secured property tax roll of the County of San Diego for Fiscal Year 2026-27 and for each fiscal year thereafter until no longer required to pay for the Services or until otherwise terminated by the District.

Section 7.

If for any reason any portion of this Ordinance is found to be invalid, or if the special tax is found inapplicable to any particular parcel within CFD 2022-1, including Annexation 22, by a court of competent jurisdiction, the balance of this Ordinance and the application of the special tax to the remaining parcels within CFD 2022-1, including Annexation 22, shall not be affected.

Section 8.

This Ordinance shall be effective thirty (30) days after its adoption. Within fifteen (15) days after its adoption, the Board Clerk shall cause this Ordinance, or a summary of it, to be published in a newspaper of general circulation in the District.

**PASSED AND ADOPTED** this 10<sup>th</sup> day of June 2026, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST

---

Shayna Rians, Board Clerk

---

Harry Muns, Board President

I hereby certify that the foregoing Ordinance was duly introduced at a regular public meeting of the San Miguel Consolidated Fire Protection District Board, held on May 13, 2026, and was duly adopted, passed, and ordered posted at an adjourned regular meeting of the San Miguel Consolidated Fire Protection District Board held on June 10, 2026.

---

Board Clerk  
San Miguel Consolidated Fire Protection District

## **Ordinance 26-04**

**An Ordinance of the Board of Directors of the  
San Miguel Consolidated Fire Protection District  
Authorizing the Levy Of Special Taxes in a Community Facilities District,  
Including Certain Annexation Territory Identified As  
Annexation 23 (APN 504-021-28-00),  
into San Miguel Consolidated Fire Protection District  
Community Facilities District 2022-1**

**WHEREAS**, the Board of Directors (the “Board”) of the San Miguel Consolidated Fire Protection District (the “District”) has established the San Miguel Consolidated Fire Protection District, Community Facilities District 2022-1, County of San Diego, State of California (“CFD 2022-1”) for the purpose of levying special taxes on parcels of taxable property therein for the purpose of providing certain services, which are necessary to meet increased demands placed upon the District as a result of the development of said real property; and

**WHEREAS**, the rate and method of apportionment of special tax for CFD 2022-1 is set forth in Exhibit “C” to the Board Resolution 26-10, which was adopted on April 8, 2026 (the “Resolution of Intention”); and

**WHEREAS**, the District has conducted proceedings to annex territory into CFD 2022-1 and, with respect to the proceedings, following an election of the qualified electors in the territory proposed for annexation (the “Annexation 23”), the Board, on May 13, 2026, adopted a resolution which declared the results of the special election and determined that the territory proposed to be annexed is added to and part of CFD 2022-1.

**NOW, THEREFORE, BE IT RESOLVED** that the Board of the San Miguel Consolidated Fire Protection District, California, acting in its capacity as the legislative body of the San Miguel Consolidated Fire Protection District, Community Facilities District 2022-1, County of San Diego, State of California, does hereby:

Section 1.

The foregoing recitals are true and correct.

Section 2.

By the passage of this Ordinance, the Board hereby authorizes and levies the special tax within CFD 2022-1, including the Annexation Territory, pursuant to Article 3.5 (commencing with Section 53339) of Chapter 2.5 of Part 1 of Division 2 of Title 5 of the California Government Code, commonly known as the “Mello-Roos Community Facilities Act of 1982,” (the “Act”), at the rate and in accordance with the rate and method of apportionment of special tax set forth in the Resolution of Intention, which rate and method is by this reference incorporated herein. The special tax has previously been levied in the

original territory of CFD 2022-1 pursuant to Ordinance 2022-2 passed and adopted by the Board on October 12, 2022, and the special tax is hereby levied commencing in Fiscal Year 2026-27 in CFD 2022-1, including Annexation 23, and in each fiscal year thereafter to pay for the services for CFD 2022-1 and the costs of administering the District.

Section 3.

The General Manager of the District or designee or employee or consultant of the District is hereby authorized and directed each fiscal year to determine the specific special tax to be levied for the next ensuing fiscal year for each parcel of real property within CFD 2022-1, including Annexation 23, in the manner and as provided in the Resolution of Intention.

Section 4.

Exemptions from the levy of the special tax shall be as provided in the Resolution of Intention and the applicable provisions of the Act. In no event shall the special tax be levied on any parcel within CFD 2022-1 in excess of the maximum special tax specified in the Resolution of Intention.

Section 5.

All of the collections of the special tax shall be used as provided in the Act and in the Resolution of Intention, including, but not limited to, the payment of the costs of the services, the payment of the costs of the District in administering CFD 2022-1, and the costs of collecting and administering the special tax.

Section 6.

The special tax shall be collected in the same manner and at the same time as ordinary *ad valorem* taxes are collected and shall have the same lien priority, and be subject to the same penalties and the same procedure and sale in cases of delinquency as provided for *ad valorem* taxes; provided, however, that CFD 2022-1 may collect Special Taxes at a different time or in a different manner if necessary to meet its financial obligations. The General Manager of the District, or his or her designee, is hereby authorized and directed to provide all necessary information to the auditor/tax collector of the County of San Diego in order to effect proper billing and collection of the special tax, so that the special tax shall be included on the secured property tax roll of the County of San Diego for Fiscal Year 2026-27 and for each fiscal year thereafter until no longer required to pay for the Services or until otherwise terminated by the District.

Section 7.

If for any reason any portion of this Ordinance is found to be invalid, or if the special tax is found inapplicable to any particular parcel within CFD 2022-1, including Annexation 23, by a court of competent jurisdiction, the balance of this Ordinance and the application of the special tax to the remaining parcels within CFD 2022-1, including Annexation 23, shall not be affected.

Section 8.

This Ordinance shall be effective thirty (30) days after its adoption. Within fifteen (15) days after its adoption, the Board Clerk shall cause this Ordinance, or a summary of it, to be published in a newspaper of general circulation in the District.

**PASSED AND ADOPTED** this 10<sup>th</sup> day of June 2026, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST

\_\_\_\_\_  
Shayna Rians, Board Clerk

\_\_\_\_\_  
Harry Muns, Board President

I hereby certify that the foregoing Ordinance was duly introduced at a regular public meeting of the San Miguel Consolidated Fire Protection District Board, held on May 13, 2026, and was duly adopted, passed, and ordered posted at an adjourned regular meeting of the San Miguel Consolidated Fire Protection District Board held on June 10, 2026.

\_\_\_\_\_  
Board Clerk  
San Miguel Consolidated Fire Protection District

**ACTION AGENDA ITEM 3.3****Resolution 26-20 – Fire Mitigation Fee Program**

Jon Newman, Fire Marshal

**STAFF REPORT****BACKGROUND**

Resolution 26-15 facilitates the District's continued participation in the County Fire Mitigation Fee Program. The Fire Mitigation Fee Program provides financing for projects such as station construction and expansion and the purchase of additional fire or emergency apparatus to allow fire departments to provide adequate protection to areas impacted by new growth and development. To establish participation in the Fire Mitigation Fee Program, resolutions must be adopted annually, indicating each department's need for funds to provide sufficient funding through other sources to accommodate the increased need for protection due to new developments. The current fee is in **Attachment A**.

The San Diego County Fire Protection District has secured financing and a consultant to prepare a nexus study and provide recommendations for comprehensive updates to the FMF Program pursuant to the requirements of the Mitigation Fee Act set forth in California Government Code section 66000 – 66025. The statute regulates how public agencies collect, maintain, and spend development impact fees, including reporting requirements. The Mitigation Fee Act requires a nexus between the impact of new development, the fire services needed to serve the public, and the in-lieu fees required. This is due to a request to increase the fee.

**DISCUSSION**

Attached is an updated Multi-Year Plan (Resolution 26-20) for the expenditure of fire mitigation fees. The County of San Diego requires the District to maintain and update a plan annually to participate in the Fire Mitigation Fee Program.

**FISCAL IMPACT**

\$303,491.62 in fire mitigation fees revenue calculated in Fiscal Year 2025/2026 through March 31, 2026.

**ATTACHMENTS**

- A. Fire Mitigation Fee Program Fee Schedule Fiscal Year 2026-27
- B. Fire Mitigation Fee Program Fee Schedule Comparison Fiscal Year 2026-2027
- C. Resolution 26-20

**RECOMMENDATION**

Conduct Public Hearing 1 of 1 today (June 10, 2026) to collect input from our constituents. After the public hearing, it is recommended that the Board adopt Resolution 26-20 to continue participation in the County Fire Mitigation Fees Program.

SAN DIEGO COUNTY CODE OF REGULATORY ORDINANCES TITLE 8, DIVISION 10, CHAPTER 3  
**FIRE MITIGATION FEE PROGRAM FEE SCHEDULE**  
**FISCAL YEAR 2026-27**

| Fire Agency                 | RESIDENTIAL | COMMERCIAL<br>/ RETAIL | HOTEL  | INDUSTRIAL | MEDICAL | OFFICE  | AGRICULTURE* |
|-----------------------------|-------------|------------------------|--------|------------|---------|---------|--------------|
| Alpine FPD                  | \$2.21      | \$1.91                 | \$1.02 | \$1.51     | \$3.59  | \$7.18  | \$0.06       |
| Bonita-Sunnyside FPD        | \$1.76      | \$1.53                 | \$0.82 | \$1.21     | \$2.87  | \$5.76  | \$0.05       |
| Deer Springs FPD            | \$2.28      | \$1.98                 | \$1.06 | \$1.57     | \$3.71  | \$7.42  | \$0.07       |
| Lakeside FPD                | \$1.60      | \$1.40                 | \$0.74 | \$1.10     | \$2.61  | \$5.23  | \$0.05       |
| North County FPD            | \$1.26      | \$1.10                 | \$0.59 | \$0.87     | \$2.06  | \$4.12  | \$0.03       |
| Rancho Santa Fe FPD         | \$2.99      | \$2.59                 | \$1.38 | \$2.05     | \$4.86  | \$9.73  | \$0.08       |
| Rincon Del Diablo MWD       | \$1.14      | \$1.00                 | \$0.53 | \$0.78     | \$1.87  | \$3.73  | \$0.03       |
| San Diego County FPD        | \$3.19      | \$2.78                 | \$1.49 | \$2.20     | \$5.22  | \$10.43 | \$0.09       |
| San Marcos FPD              | \$1.09      | \$0.94                 | \$0.50 | \$0.74     | \$1.76  | \$3.53  | \$0.03       |
| San Miguel Consolidated FPD | \$1.77      | \$1.54                 | \$0.83 | \$1.21     | \$2.89  | \$5.78  | \$0.05       |
| Valley Center FPD           | \$1.35      | \$1.17                 | \$0.63 | \$0.93     | \$2.21  | \$4.41  | \$0.03       |
| Vista FPD                   | \$0.96      | \$0.85                 | \$0.45 | \$0.66     | \$1.58  | \$3.15  | \$0.02       |

KEY: FPD = Fire Protection District; MWD = Municipal Water District.  
 \*Agricultural building as defined by the Uniform Building Code.

Note: The fee schedule above is effective July 1, 2026.

**San Diego County Fire Mitigation Fee Program  
Fiscal Year 2026-27 Fee Rates**

| FIRE AGENCY                 | UPDATED MAXIMUM FEE RATE FOR SELECT LAND USES (100% COLLECTION)<br>(COST PER SQUARE FOOT) (LACC INDEX INCREASE 3.6% FY25-26) |                      |           |                                     |                             |           |                    |                |           |                         |                     |           |                      |                  |           |                     |                 |           |
|-----------------------------|--|----------------------|-----------|-------------------------------------|-----------------------------|-----------|--------------------|----------------|-----------|-------------------------|---------------------|-----------|----------------------|------------------|-----------|---------------------|-----------------|-----------|
|                             | RESIDENTIAL<br>(CURRENT)   | RESIDENTIAL<br>(NEW) | \$ CHANGE | COMMERCIAL<br>/ RETAIL<br>(CURRENT) | COMMERCIAL/<br>RETAIL (NEW) | \$ CHANGE | HOTEL<br>(CURRENT) | HOTEL<br>(NEW) | \$ CHANGE | INDUSTRIAL<br>(CURRENT) | INDUSTRIAL<br>(NEW) | \$ CHANGE | MEDICAL<br>(CURRENT) | MEDICAL<br>(NEW) | \$ CHANGE | OFFICE<br>(CURRENT) | OFFICE<br>(NEW) | \$ CHANGE |
| Alpine FPD                  | \$2.13   | \$2.21               | \$0.08    | \$1.85                              | \$1.91                      | \$0.07    | \$0.99             | \$1.02         | \$0.04    | \$1.45                  | \$1.51              | \$0.05    | \$3.46               | \$3.59           | \$0.12    | \$6.93              | \$7.18          | \$0.25    |
| Bonita-Sunnyside FPD        | \$1.70   | \$1.76               | \$0.06    | \$1.47                              | \$1.53                      | \$0.05    | \$0.79             | \$0.82         | \$0.03    | \$1.17                  | \$1.21              | \$0.04    | \$2.77               | \$2.87           | \$0.10    | \$5.56              | \$5.76          | \$0.20    |
| Deer Springs FPD            | \$2.20   | \$2.28               | \$0.08    | \$1.91                              | \$1.98                      | \$0.07    | \$1.02             | \$1.06         | \$0.04    | \$1.51                  | \$1.57              | \$0.05    | \$3.58               | \$3.71           | \$0.13    | \$7.16              | \$7.42          | \$0.26    |
| Lakeside FPD                | \$1.54   | \$1.60               | \$0.06    | \$1.35                              | \$1.40                      | \$0.05    | \$0.72             | \$0.74         | \$0.03    | \$1.06                  | \$1.10              | \$0.04    | \$2.52               | \$2.61           | \$0.09    | \$5.05              | \$5.23          | \$0.18    |
| North County FPD            | \$1.22   | \$1.26               | \$0.04    | \$1.06                              | \$1.10                      | \$0.04    | \$0.57             | \$0.59         | \$0.02    | \$0.84                  | \$0.87              | \$0.03    | \$1.99               | \$2.06           | \$0.07    | \$3.98              | \$4.12          | \$0.14    |
| Rancho Santa Fe FPD         | \$2.89   | \$2.99               | \$0.10    | \$2.50                              | \$2.59                      | \$0.09    | \$1.33             | \$1.38         | \$0.05    | \$1.98                  | \$2.05              | \$0.07    | \$4.69               | \$4.86           | \$0.17    | \$9.39              | \$9.73          | \$0.34    |
| Rincon Del Diablo MWD       | \$1.10   | \$1.14               | \$0.04    | \$0.97                              | \$1.00                      | \$0.03    | \$0.51             | \$0.53         | \$0.02    | \$0.76                  | \$0.78              | \$0.03    | \$1.81               | \$1.87           | \$0.07    | \$3.60              | \$3.73          | \$0.13    |
| San Diego County FPD        | \$3.08   | \$3.19               | \$0.11    | \$2.68                              | \$2.78                      | \$0.10    | \$1.44             | \$1.49         | \$0.05    | \$2.12                  | \$2.20              | \$0.08    | \$5.03               | \$5.22           | \$0.18    | \$10.07             | \$10.43         | \$0.36    |
| San Marcos FPD              | \$1.05   | \$1.09               | \$0.04    | \$0.91                              | \$0.94                      | \$0.03    | \$0.48             | \$0.50         | \$0.02    | \$0.72                  | \$0.74              | \$0.03    | \$1.70               | \$1.76           | \$0.06    | \$3.41              | \$3.53          | \$0.12    |
| San Miguel Consolidated FPD | \$1.71   | \$1.77               | \$0.06    | \$1.48                              | \$1.54                      | \$0.05    | \$0.80             | \$0.83         | \$0.03    | \$1.17                  | \$1.21              | \$0.04    | \$2.78               | \$2.89           | \$0.10    | \$5.58              | \$5.78          | \$0.20    |
| Valley Center FPD           | \$1.30   | \$1.35               | \$0.05    | \$1.13                              | \$1.17                      | \$0.04    | \$0.61             | \$0.63         | \$0.02    | \$0.90                  | \$0.93              | \$0.03    | \$2.13               | \$2.21           | \$0.08    | \$4.26              | \$4.41          | \$0.15    |
| Vista FPD                   | \$0.93   | \$0.96               | \$0.03    | \$0.82                              | \$0.85                      | \$0.03    | \$0.43             | \$0.45         | \$0.02    | \$0.64                  | \$0.66              | \$0.02    | \$1.52               | \$1.58           | \$0.05    | \$3.04              | \$3.15          | \$0.11    |

KEY:  
 FPD = Fire Protection District; MWD = Municipal Water District  
 NOTES:

## ***Resolution 26-20***

### **A Resolution of the Board of Directors of the San Miguel Consolidated Fire Protection District Approving Participation in the County of San Diego Fire Mitigation Fee Program for Fiscal Year 2026-2027 and Adopting a Capital Improvement Plan for the Use of Fire Mitigation Fee Revenue**

**WHEREAS**, the San Miguel Consolidated Fire Protection 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 that are 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 Mitigation Fee Act Section 66002, 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, THE BOARD OF DIRECTORS OF THE SAN MIGUEL CONSOLIDATED FIRE PROTECTION DISTRICT HEREBY RESOLVES AS FOLLOWS:***

1. The District shall participate in the County's FMF Program for Fiscal Year 2026-2027 and agrees to comply with all applicable requirements of the County's FMF Ordinance and Mitigation Fee Act.

2. The District requests that the County collect 100% 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 percentage 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 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 that are 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 2026-2027**

1. Save and/or utilize funding for vehicles in accordance with the District Fleet Plan and/or replacement cycle - \$250,000
2. Debt Service Repayment to General Fund 75% of the bond

**Fiscal Year 2027-2028**

1. Save and/or utilize funding for vehicles in accordance with the District Fleet Plan and/or replacement cycle - \$250,000
2. Debt Service Repayment to General Fund 75% of the bond

**Fiscal Year 2028-2029**

1. 1. Save and/or utilize funding for vehicles in accordance with the District Fleet Plan and/or replacement cycle - \$250,000
2. 2. Debt Service Repayment to General Fund 75% of the bond

**Fiscal Year 2029-2030**

1. 1. Save and/or utilize funding for vehicles in accordance with the District Fleet Plan and/or replacement cycle - \$250,000
2. 2. Debt Service Repayment to General Fund 75% of the bond

**Fiscal Year 2030-2031**

1. 1. Save and/or utilize funding for vehicles in accordance with the District Fleet Plan and/or replacement cycle - \$250,000
2. 2. Debt Service Repayment to General Fund 75% of the bond

**BE IT FURTHER RESOLVED** that this Resolution supersedes Resolution 25-28 adopted May 14, 2025, to participate in the FMF program.

**PASSED AND ADOPTED** by the Board of Directors of the San Miguel Consolidated Fire Protection District, City of Spring Valley, County of San Diego, State of California, this 10<sup>th</sup> day of June 2026, by the following vote:

MOTION BY:

SECONDED BY:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST

\_\_\_\_\_  
Shayna Rians, Board Clerk

\_\_\_\_\_  
Harry Muns, Board President

Affidavit of Publication Attached \_\_\_\_\_

**ACTION AGENDA ITEM 3.4****Resolution 26-21 – Participation in the County of San Diego Neighborhood Reinvestment Program**

Leah Harris, Administrative Officer/Finance Officer

**STAFF REPORT****BACKGROUND**

The County of San Diego Neighborhood Reinvestment Program (NRP) provides grant funding to public agencies and nonprofit organizations for one-time projects that enhance community services, education, public safety, recreation, cultural opportunities, and quality of life throughout San Diego County.

As part of the District's ongoing commitment to community risk reduction, public education, and transparent communication, San Miguel Fire & Rescue has prepared an application seeking funding through the Neighborhood Reinvestment Program to support the District's Reimagining Public Safety: Community Outreach & Digital Engagement Program.

The proposed program is intended to modernize and expand the District's community outreach efforts by utilizing both in-person engagement opportunities and digital communication platforms to educate residents, improve emergency preparedness, increase awareness of fire and life safety practices, and strengthen public trust through proactive communication.

**DISCUSSION**

Historically, fire service delivery has focused primarily on emergency response. While emergency response remains a core function of the District, modern public safety agencies increasingly recognize the importance of prevention, education, and community engagement as critical components of reducing risk and improving community outcomes.

The proposed Reimagining Public Safety: Community Outreach & Digital Engagement Program will enable the District to better connect with residents before emergencies occur by providing enhanced educational programming, emergency preparedness messaging, youth engagement opportunities, and community risk reduction initiatives.

Grant funding would support the acquisition of one-time equipment, materials, and technology necessary to establish and sustain the program, including:

- Professional digital media and video production equipment to create public safety, emergency preparedness, recruitment, and educational content;
- Mobile community outreach equipment, including event displays, canopy structures, educational exhibits, and public engagement resources;
- Public safety education materials and multilingual outreach resources to better serve the District's diverse communities; and
- Technology and software tools that will allow the District to track participation, measure outreach effectiveness, and evaluate program outcomes.

The proposed investment will significantly enhance the District's ability to communicate with residents through multiple platforms, expand access to public safety information, increase community engagement opportunities, and support the District's ongoing efforts to reduce emergencies through education and prevention.



The total project cost is estimated at \$32,500. The District is requesting funding for the full project amount through the County of San Diego Neighborhood Reinvestment Program.

Approval of Resolution 26-21 is required to authorize the submission of the grant application and authorize designated District officials to execute grant-related documents should funding be awarded.

### **FISCAL IMPACT**

The District is requesting \$32,500 in Neighborhood Reinvestment Program grant funding from the County of San Diego.

No District matching funds are required as part of the application. If awarded, grant funding would fully fund the proposed one-time purchases associated with the Reimagining Public Safety: Community Outreach & Digital Engagement Program.

There is no immediate impact to the District's General Fund associated with submission of the application.

### **ATTACHMENTS**

- A. Resolution 26-21 – Participation in County of San Diego Neighborhood Reinvestment Program

### **RECOMMENDATION**

Adopt Resolution 26-21 authorizing the submission of a Neighborhood Reinvestment Program grant application to the County of San Diego in the amount of \$32,500 for the Reimagining Public Safety: Community Outreach & Digital Engagement Program and authorizing the Fire Chief, Administrative Officer/Finance Officer, or their designee to execute any grant-related documents necessary to administer the award if funding is approved.

## ***Resolution 26-21***

### **A Resolution of the Board of Directors of the San Miguel Consolidated Fire Protection District Allowing Participation in the County of San Diego Neighborhood Reinvestment Program**

**WHEREAS**, the County of San Diego Neighborhood Reinvestment Program provides funding for non-profit corporations for certain specified purposes; and

**WHEREAS**, the San Miguel Consolidated Fire Protection District wants to file an application with County of San Diego for Neighborhood Reinvestment Program funding.

**NOW, THEREFORE, BE IT RESOLVED**, That the Board of Directors of San Miguel Consolidated Fire Protection District:

1. Confirms that San Miguel Consolidated Fire Protection District is a non-profit California corporation or a public agency under the laws of the State of California;
2. Approves the filing of an application with the County of San Diego for Neighborhood Reinvestment Program funding during the County's current fiscal year; and
3. Authorizes the people listed below to sign a grant agreement with the County of San Diego for Neighborhood Reinvestment funds for the current fiscal year.

*Andy Lawler, Fire Chief*

*Leah Harris, Administrative Officer/Finance Officer*

**PASSED AND ADOPTED** by the Board of Directors of the San Miguel Consolidated Fire Protection District this 10<sup>th</sup> day of June 2026, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST

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Shayna Rians, Board Clerk

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Harry Muns, Board President

**ACTION AGENDA ITEM 3.5****Resolution 26-22 – Liquidation of Surplus Equipment**

Brian Lieberman, Division Chief

**STAFF REPORT****BACKGROUND**

The existing emergency standby generator at Fire Station 18 is a 2004 Kohler diesel generator (Model 20R0ZJB). As part of the New Fire Station 18 project, the generator will be removed and replaced with a new emergency standby power system.

The existing generator has served the District for more than 20 years and is beyond its intended service life for critical infrastructure support at an active fire station. While the generator remains operational and is considered to be in fair to good condition, it does not meet current California Air Resources Board (CARB) and EPA Tier 4 emissions standards required for certification and operation within California.

**DISCUSSION**

Due to the replacement of the emergency power system at Fire Station 18, staff recommends declaring the existing generator and associated Automatic Transfer Switch (ATS) surplus equipment and authorizing its disposal through sale.

The generator is estimated to have a fair market value between approximately \$2,500 and \$7,500, depending on operating hours, maintenance history, and overall condition. Research conducted by the District's consultant indicates that while the unit may have limited resale opportunities within California due to current emissions regulations, it may retain value in out-of-state markets.

Declaring the equipment surplus will allow the District to proceed with the lawful sale and disposal process while recovering potential value from equipment no longer needed for District operations. All District identification markings and property tags will be removed prior to sale or transfer.

**FISCAL IMPACT**

Potential revenue of approximately \$2,500 to \$7,500 from the sale of surplus equipment.

**ATTACHMENTS**

- A. Resolution 26-22.

**RECOMMENDATION**

Adopt Resolution 26-22 declaring the generator and associated ATS surplus equipment and authorizing liquidation for the best available price.

**Resolution 26-22**

**A Resolution of the Board of Directors of the  
San Miguel Consolidated Fire Protection District  
Declaring Certain Equipment Surplus and Authorizing Disposal**

**WHEREAS**, the San Miguel Consolidated Fire Protection District (hereinafter referred to as the “District”) owns and operates equipment necessary to facilitate the provision of services and conduct of District business; and

**WHEREAS**, from time to time, through normal use and age, certain equipment becomes obsolete, unreliable, or no longer economically practical to maintain; and

**WHEREAS**, District staff has identified the following equipment as no longer needed for District operations:

Station 18 Emergency Generator – 2004 Kohler Diesel Generator (Model 20R0ZJB), including associated Automatic Transfer Switch (ATS);

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of the San Miguel Consolidated Fire Protection District that the equipment identified above is hereby declared surplus property; and

**BE IT FURTHER RESOLVED** that the Board of Directors authorizes staff to dispose of the surplus equipment in a lawful and appropriate manner, including sale for the best available price.

**PASSED AND ADOPTED** by the Board of Directors of the San Miguel Consolidated Fire Protection District this 10<sup>th</sup> day of June 2026, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST

\_\_\_\_\_  
Shayna Rians, Board Clerk

\_\_\_\_\_  
Harry Muns, Board President

**ACTION AGENDA ITEM 3.6****Resolution 26-23 – Temporary Transfer of Funds for Fiscal Year 2026/2027**

Leah Harris, Administrative Officer/Finance Officer

**STAFF REPORT****BACKGROUND**

Beginning in Fiscal Year 2007/08, the District established a practice of utilizing temporary transfers from the San Diego County Treasurer to supplement cash flow needs throughout the fiscal year. These temporary transfers provide access to anticipated property tax revenues before the County's scheduled apportionment distributions and help the District maintain operational liquidity.

Pursuant to California Government Code provisions governing temporary transfers, the District may borrow up to 85% of the property taxes, benefit assessments, and parcel taxes estimated by the County of San Diego for the fiscal year. For Fiscal Year 2026/27, the County has estimated that the District may borrow up to \$27,888,500.

**DISCUSSION**

The projected revenues referenced in Resolution 26-23 are estimates prepared by the County of San Diego solely for the purpose of determining the District's borrowing capacity. These estimates include secured property taxes, service benefit assessments, and parcel tax revenues. The County specifically advises agencies not to use these estimates for budget development, as they are prepared using separate methodologies intended for cash-flow borrowing calculations.

The District utilizes temporary borrowing as a cash management tool to ensure sufficient liquidity between property tax apportionment periods. Historically, the District has strategically limited borrowing to only the amount necessary to meet operational cash flow needs, thereby minimizing interest expense while maintaining adequate reserves for ongoing operations.

Approval of Resolution 26-23 authorizes the District to access temporary borrowing, if needed, during Fiscal Year 2026/27. Adoption of the resolution does not obligate the District to borrow funds but provides flexibility to do so should cash flow conditions warrant it. While the District is authorized to borrow up to the maximum amount established by the County, staff anticipate continuing its practice of using only the amount necessary to address temporary cash-flow needs and minimizing borrowing whenever practical.

**FISCAL IMPACT**

There is no direct fiscal impact associated with the adoption of Resolution 26-23 unless funds are borrowed. If temporary transfers are used, interest will be charged by the County of San Diego at the County Treasury investment earnings rate in effect during the borrowing period. For planning purposes, staff estimates that the applicable interest rate during Fiscal Year 2026/27 may range from approximately 3.0% to 4.5%; however, the actual rate will be determined by County Treasury earnings and market conditions at the time funds are borrowed.

**ATTACHMENTS**

- A. Resolution 26-23 – Authorizing Temporary Transfers from the County of San Diego.

**RECOMMENDATION**

Adopt Resolution 26-23 authorizing temporary transfers from the County of San Diego for Fiscal Year 2026/27.



**Resolution 26-23****A Resolution of the Board of Directors of the  
San Miguel Consolidated Fire Protection District  
Requesting a Temporary Transfer of Funds  
from the County Treasurer, County of San Diego  
for Fiscal Year 2026/2027**

**WHEREAS**, the Board of Directors of the San Miguel Consolidated Fire Protection District, County of San Diego, is requesting a temporary transfer of funds in the maximum amount of \$27,888,500 to provide funds for meeting obligations incurred for maintaining said District for the 2026/2027 Fiscal Year; and

**WHEREAS**, the taxes and benefit fees accruing to said District during Fiscal Year 2026/2027 are estimated to be \$32,330,900, and 85% of said taxes and fees are \$27,888,500.

**NOW, THEREFORE, BE IT RESOLVED:** that the County Treasurer, County of San Diego, is hereby requested to transfer funds in his custody to the General Fund (47690) of the San Miguel Consolidated Fire Protection District for the maximum amount of \$27,888,500 during the 2026/2027 Fiscal Year.

**PASSED AND ADOPTED** by the Board of Directors of the San Miguel Consolidated Fire Protection District this 10<sup>th</sup> day of June 2026, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST

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Shayna Rians, Board Clerk

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Harry Muns, Board President

**ACTION AGENDA ITEM 3.7****Resolution 26-24 – Gann Limit for Fiscal Year 2026/2027**

Leah Harris, Administrative Officer/Finance Officer

**STAFF REPORT****BACKGROUND**

Article XIII B of the California Constitution, commonly referred to as the Gann Limit, was established by Proposition 4 in 1979 and subsequently modified by Proposition 111 in 1990. The Gann Limit establishes an annual appropriations limit for state and local government agencies and is intended to control the growth of government spending funded by tax revenues.

The appropriations limit is adjusted annually using factors established by the California Department of Finance. These factors include changes in California's per capita personal income and local population growth. Each year, local agencies subject to Article XIII B are required to calculate and establish an appropriations limit for the upcoming fiscal year.

Upon consolidation of the San Miguel and East County Fire Protection Districts, the Local Agency Formation Commission (LAFCO) established the District's initial appropriations limit at \$21,774,428. Since that time, the District has annually adjusted its appropriations limit in accordance with constitutional requirements.

**DISCUSSION**

The California Department of Finance annually publishes the adjustment factors that local agencies use to calculate their appropriations limits. For Fiscal Year 2026/2027, the State established a California Per Capita Personal Income factor of 1.0495 and a San Diego County population factor of 1.00044028. These factors result in a combined adjustment factor of 1.04996207.

Applying the State-provided adjustment factor to the District's Fiscal Year 2025/2026 appropriations limit of \$43,315,154 results in a Fiscal Year 2026/2027 appropriations limit of \$45,479,269.

| <b>Fiscal Year</b> | <b>Gann Limit</b> | <b>Percent Increase</b> |
|--------------------|-------------------|-------------------------|
| 2018/2019          | \$30,825,768      | 3.89%                   |
| 2019/2020          | \$32,058,799      | 4.00%                   |
| 2020/2021          | \$33,325,122      | 3.95%                   |
| 2021/2022          | \$35,044,384      | 4.90%                   |
| 2022/2023          | \$37,558,328      | 6.60%                   |
| 2023/2024          | \$39,225,917      | 4.40%                   |
| 2024/2025          | \$40,771,899      | 3.79%                   |
| 2025/2026          | \$43,315,154      | 6.24%                   |
| 2026/2027          | \$45,479,269      | 5.00%                   |

The percentage increase shown above reflects the annual adjustment applied to the District's appropriations limit based upon the State-established population and inflation factors. While not required by law, the information provides historical context and demonstrates how the appropriations limit has changed over time.

The Gann Limit does not restrict the amount of revenue the District may receive. Rather, it establishes a maximum amount of tax proceeds that may be appropriated in a given fiscal year. Historically, the District's appropriations subject to limitation have remained substantially below the calculated appropriations limit.



As a result, the adoption of the Fiscal Year 2026/2027 Gann Limit is not expected to affect the District's ability to provide emergency services, maintain staffing levels, fund capital projects, replace apparatus, or carry out operational and strategic initiatives identified in the District's budget.

The proposed Fiscal Year 2026/2027 appropriations limit of \$45,479,269 satisfies the requirements of Article XIII B of the California Constitution and establishes the District's appropriations limit for the upcoming fiscal year.

**FISCAL IMPACT**

There is no direct fiscal impact associated with the adoption of the Fiscal Year 2026/2027 Gann Limit. The action satisfies constitutional requirements and establishes the District's appropriations limit for the upcoming fiscal year.

**ATTACHMENTS**

- A. Resolution 26-24

**RECOMMENDATION**

Adopt Resolution 26-24 establishing the Fiscal Year 2026/2027 Appropriations Limit at \$45,479,269 in accordance with Article XIII B of the California Constitution.

## ***Resolution 26-24***

### **A Resolution of the Board of Directors of the San Miguel Consolidated Fire Protection District Establishing the Limit for Appropriations of Proceeds of Tax Subject to Limitation for Fiscal Year 2026/2027**

***IT IS HEREBY RESOLVED***, by the Board of Directors of the San Miguel Consolidated Fire Protection District, as follows:

1. The calculated maximum limit applicable to the 2026/2027 appropriations of proceeds of tax subject to limitation established in compliance with Article XIII B of the Constitution of the State of California is \$45,479,269.
2. The population and cost of living per capita income increase, provided by the State of California Department of Finance, used to determine the above limitation under Article XIII B of the Constitution of the State of California, were on file and available for public inspection as of June 5, 2026.

#### Determination of Appropriation Limitation: 2026/2027

|  |              |
|--|--------------|
| 2025/2026 Appropriation Limitation:                  | \$43,315,154 |
| Adjustments:   |              |
| Per Capita Personal Income:                          | 1.0495       |
| Population Change:                                   | 1.00044028   |
| Adjustment Factor:<br>(per capita population change) | 1.04996207   |
| 2026/2027 Appropriation Limitation:                  | \$45,479,269 |

***PASSED AND ADOPTED*** by the Board of Directors of the San Miguel Consolidated Fire Protection District this 10<sup>th</sup> day of June 2026, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST

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Shayna Rians, Board Clerk

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Harry Muns, Board President

**ACTION AGENDA ITEM 3.8****Resolution 26-25 – State Mandated Inspections per SB 1205 and California HSC 13146.4**

Jon Newman, Fire Marshal

**STAFF REPORT****BACKGROUND**

The California State Fire Marshal, through the California Health and Safety Code, mandates certain occupancies be inspected annually. Sections 13146.2 and 13146.3 of the Health and Safety Code specifically mandate that every hotel, motel, lodging house, apartment building, certain residential care facilities, and public and private schools be inspected annually. Since the Ghost Ship warehouse fire in Oakland in 2016, which killed 36 people, grand jury investigations revealed that the State required annual inspections on various occupancies. Still, the inspections were not mandated to be reported to any governing body.

Senate Bill 1205, authored by Senator Jerry Hill, became effective September 27, 2018. It adds Section 13146.4 to the Health and Safety Code, which, in part, reads:

- (a) Every city or county fire department, city, and county fire department, or district required to perform an annual inspection pursuant to Sections 13146.2 and 13146.3 shall report annually to its administering authority on its compliance with Sections 13146.2 and 13146.3.
- (b) The report made pursuant to subdivision (a) shall occur when the administering authority discusses its annual budget or at another time determined by the administering authority.
- (c) The administering authority shall acknowledge receipt of the report made pursuant to subdivision (a) in a resolution or a similar formal document.
- (d) For this section, “administering authority” means a city council, county board of supervisors, or district board, as the case may be.

The San Miguel Consolidated Fire Protection District has completed 305 State-mandated residential occupancies and 50 educational occupancies in the last twelve months, from June 11, 2025, and ending June 2, 2026. That is a completion rate of 100% for residential occupancies and 100% completion rate for educational occupancies.

**FISCAL IMPACT**

None.

**ATTACHMENTS**

- A. Resolution 26-25

**RECOMMENDATION**

Adopt Resolution 26-25 accepting the 2025-2026 California State Fire Marshal mandated inspection report.



## ***Resolution 26-25***

**A Resolution of the Board of Directors of the  
San Miguel Consolidated Fire Protection District  
Acknowledging Receipt of a Report Made by the Fire Marshal of the  
San Miguel Consolidated Fire Protection District Regarding the Inspection of  
Certain Occupancies Requiring Annual Inspections Be Performed in Such  
Occupancies Pursuant to California Health and Safety Code,  
Sections 13146.2 and 13146.3**

**WHEREAS**, California Health and Safety Code Section 13146.4 was added in 2018, and became effective on September 27, 2018; and,

**WHEREAS**, California Health and Safety Code Sections 13146.2 and 13146.3 requires all fire departments, including the San Miguel Consolidated Fire Protection District, that provide fire protection services to perform annual inspections in every building used as a public or private school, hotel, motel, lodging house, apartment house, and certain residential care facilities for compliance with building standards, as provided and,

**WHEREAS**, California Health and Safety Code Section 13146.4 requires all fire departments, including the San Miguel Consolidated Fire Protection District, that provide fire protection services to report annually to its administering authority on its compliance with Sections 13146.2 and 13146.3 and,

**WHEREAS**, the Board of Directors of the San Miguel Consolidated Fire Protection District intends this Resolution to fulfill the requirements of the California Health and Safety Code regarding acknowledgment of the San Miguel Consolidated Fire Protection District's compliance with California Health and Safety Code Sections 13146.2 and 13146.3.

**NOW, THEREFORE, BE IT RESOLVED:** That the Board of Directors hereby expressly acknowledges the measure of compliance of the San Miguel Consolidated Fire Protection District with California Health and Safety Code Sections 13146.2 and 13146.3 in the area encompassed by the District, as follows:

**A. EDUCATIONAL GROUP E OCCUPANCIES:**

Educational Group E occupancies are generally those public and private schools used by more than six persons at any one time for educational purposes through the 12th grade. Within the San Miguel Consolidated Fire Protection District, there lie 50 Group E occupancies, buildings, structures and/or facilities.

During the period June 11, 2025 – June 2, 2026, the San Miguel Consolidated Fire Protection District completed the annual inspection of 43 Group E occupancies, buildings, structures and/or facilities. This is a completion rate of 100% for this reporting period. Additional items regarding

this compliance rate can be found in the accompanying staff report for this resolution.

**B. RESIDENTIAL GROUP R OCCUPANCIES:**

Residential Group R occupancies, for the purposes of this Resolution, are generally those occupancies containing sleeping units and include hotels, motels, apartments (three units or more), etc., as well as other residential occupancies (including a number of residential care facilities). These residential care facilities have a number of different sub-classifications, and may contain residents or clients that have a range of needs, including those related to custodial care, mobility impairments, cognitive disabilities, etc. The residents may also be non-ambulatory or bedridden. Within the San Miguel Consolidated Fire Protection District, there lie 305 Group R (and their associated sub-categories) occupancies of this nature.

During the period June 11, 2025 – June 2, 2026, the San Miguel Consolidated Fire Protection District completed the annual inspection of 305 Group R occupancies, buildings, structures and/or facilities. This is a completion rate of 100% for this reporting period. Additional items of note regarding this compliance rate can be found in the accompanying staff report for this resolution.

***PASSED AND ADOPTED*** by the Board of the Directors of the San Miguel Consolidated Fire Protection District this 10<sup>th</sup> day of June 2026 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST

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Shayna Rians, Board Clerk

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Harry Muns, Board President

**ACTION AGENDA ITEM 3.9.1****Resolution 26-26 – CalPERS Unfunded Accrued Liability (UAL) Prepayment Option for Fiscal Year 2026/2027**

Leah Harris, Administrative Officer/Finance Officer

**STAFF REPORT****BACKGROUND**

San Miguel Fire & Rescue participates in two retirement plans administered through the California Public Employees' Retirement System (CalPERS): the Safety Plan and the Miscellaneous Plan. Each year, CalPERS establishes employer contribution requirements consisting of two primary components: the employer normal cost and the Unfunded Accrued Liability (UAL) payment.

The employer's normal cost represents the cost of pension benefits earned by active employees during the current year. The UAL represents pension obligations attributable to prior service and is paid separately through annual payments established by CalPERS.

CalPERS provides participating agencies with the option to either remit UAL payments through monthly installments or make a lump-sum prepayment at the beginning of the fiscal year. Agencies electing the prepayment option receive a discount, resulting in reduced overall pension costs.

In the current actuarial valuation reports, CalPERS presents UAL obligations at the plan level, combining Classic and PEPRA members within the Safety and Miscellaneous plans. While employer normal cost rates continue to be calculated separately for Classic and PEPRA members, the annual UAL obligation is assessed as a combined payment for each retirement plan.

**DISCUSSION**

For Fiscal Year 2026/27, the District's required UAL contributions and available prepayment discounts are summarized below:

| <b>Retirement Plan</b>                           | <b>Monthly Payment Option</b> | <b>Annual Prepayment Option</b> | <b>Estimated Savings</b> |
|--|-------------------------------|---------------------------------|--------------------------|
| Safety Plan<br>(Classic & PEPRA Combined)        | \$2,111,514                   | \$2,043,188                     | \$68,326                 |
| Miscellaneous Plan<br>(Classic & PEPRA Combined) | \$351,045                     | \$339,684                       | \$11,361                 |
| <b>Total</b>                                     | <b>\$2,462,559</b>            | <b>\$2,382,872</b>              | <b>\$79,687</b>          |

The Safety Plan continues to represent the District's largest retirement obligation, accounting for approximately 86 percent of the total UAL contribution requirement. The Miscellaneous Plan represents approximately 14 percent of the total obligation. Combined, the District's required UAL payment for Fiscal Year 2026/27 totals approximately \$2.46 million.

Electing the annual prepayment option would reduce the District's required contribution by approximately \$79,687 compared to making monthly installment payments throughout the fiscal year. The savings represent an effective return of approximately 3.3 percent on funds that would otherwise be remitted to CalPERS over the fiscal year.



The District currently employs seven active Miscellaneous employees and continues to experience the long-term benefits associated with workforce transition into PEPRA retirement formulas. Approximately 65 percent of active Safety employees participate in PEPRA retirement formulas. While the transition to PEPRA is expected to improve the District's long-term retirement cost structure, legacy liabilities associated with Classic members continue to drive the majority of current UAL obligations. AB 1383 will also impact future liabilities.

CalPERS has not yet released a preliminary investment return for Fiscal Year 2025/26. The fiscal year closes on June 30, 2026, and preliminary results are expected to be released during July 2026. Although future actuarial valuations will incorporate current-year investment performance, the District's Fiscal Year 2026/27 UAL obligations have already been established and remain payable regardless of future investment results.

Staff have reviewed the District's cash flow projections, reserve levels, and investment portfolio and have determined that sufficient liquidity exists to support the annual prepayment while maintaining operational funding requirements, reserve objectives, and capital planning commitments. The District will use the District Liability Fund and will make a recommendation to the Finance Committee regarding the increase in UAL costs for the current and future budget cycles.

Annual prepayment of the District's UAL obligation remains consistent with prior Board actions and supports the District's long-term pension funding and financial management strategies.

### **FISCAL IMPACT**

If approved, the District will remit a total Fiscal Year 2026/27 UAL prepayment of \$2,382,872 to CalPERS by July 31, 2026. The prepayment amount has been incorporated into the Fiscal Year 2026/27 Preliminary Budget and is projected to reduce pension costs by approximately \$79,687 compared to monthly installment payments.

Sufficient funding has been identified within the District's cash flow and reserve structure to support the prepayment without negatively impacting operational requirements, reserve funding objectives, or planned capital expenditures.

### **ATTACHMENTS**

- A. CalPERS Valuation Reports
- B. Resolution 26-26

### **RECOMMENDATION**

Adopt Resolution 26-26, authorizing the advance payment of line item 27 in the Fiscal Year 2026/2027 Proposed Preliminary Budget as a lump sum rather than in monthly installments, prior to the adoption of the final budget.

**Resolution 26-26**

**A Resolution of the Board of Directors of the  
San Miguel Consolidated Fire Protection District  
Approving the CalPERS Unfunded Annual Liability Payment as a Lump Sum**

**WHEREAS**, the Board of Directors of the San Miguel Consolidated Fire Protection District, County of San Diego (hereinafter referred to as "District") is required to make yearly payments to CalPERS to offset the cost of the Unfunded Annual Liability (UAL) either as a lump sum payment or monthly payments; and

**WHEREAS**, the District's Finance staff reviewed the interest costs versus interest earned in investing to see if there was a positive financial impact on keeping the money paid to CalPERS in July for Fiscal Year 2026/2027 in the investment fund; and

**WHEREAS**, the District's Finance staff has determined that continuing to pay the CalPERS UAL as one lump sum at the beginning of the fiscal year provides the most benefit to the department.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of the San Miguel Consolidated Fire Protection District hereby approve the expenditure of funds of \$2,382,872 for the payment to CalPERS for all four retirement classifications.

**BE IT FURTHER RESOLVED** by the Board of Directors of the San Miguel Consolidated Fire Protection District authorizes the payment through the necessary procurement process.

**PASSED AND ADOPTED** by the Board of Directors of the San Miguel Consolidated Fire Protection District this 10<sup>th</sup> day of June 2026, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST

\_\_\_\_\_  
Shayna Rians, Board Clerk

\_\_\_\_\_  
Harry Muns, Board President

**ACTION AGENDA ITEM 3.9.2****Resolution 26-27 – Purchase of Two Used 2003 KME Type 1 Fire Apparatus**

Rich Durrell, Deputy Chief

**STAFF REPORT****BACKGROUND**

The District currently utilizes two 2014 Spartan CalFire-specification engines within the reserve fleet. These apparatuses have experienced recurring mechanical, electronic, and emissions-related issues resulting in increased maintenance costs, downtime, and reduced fleet reliability.

Staff have identified an opportunity to purchase two mechanically sound 2003 KME Type I fire engines for \$12,500 each, for a total purchase price of \$25,000.

**DISCUSSION**

Although older in age, the proposed KME apparatus utilize simpler mechanical systems with fewer electronic and emissions-related components, resulting in lower maintenance requirements and improved reliability.

The apparatus are also similar in design and operation to the District's current KME frontline fleet, providing consistency in cab layout, pump panel configuration, driving characteristics, and operator familiarity. This commonality reduces training impacts and supports operational efficiency.

Staff intends to utilize these apparatus as reserve engines and replace the current Spartan reserve apparatus within the next 6 to 12 months. Upon replacement, the Spartan engines would be declared surplus and sold through a competitive process.

**FISCAL IMPACT**

The total purchase cost is \$25,000 and can be funded through the approved apparatus replacement budget.

Recent maintenance and repair costs associated with the Spartan reserve fleet have approached approximately \$90,000 annually. Staff anticipates the KME apparatus will significantly reduce future maintenance expenditures while improving fleet readiness.

Based on current market conditions, the District may recover approximately \$150,000 per Spartan apparatus through the surplus process, potentially generating up to \$300,000 in revenue.

**ATTACHMENTS**

- A. Resolution 26-27

**RECOMMENDATION**

Adopt Resolution 26-27, approving the purchase of two (2) used 2003 KME Type I fire engines for a total amount not to exceed \$25,000.

This purchase will improve reserve fleet reliability, reduce long-term maintenance costs, align with the District's current KME fleet platform, and support the District's long-term fleet replacement strategy.

**Resolution 26-27**

**A Resolution of the Board of Directors of the  
San Miguel Consolidated Fire Protection District  
Approving the Purchase of Two Used KME Type I Fire Apparatus and  
Authorizing the Fire Chief to Complete the Acquisition**

**WHEREAS**, the San Miguel Consolidated Fire Protection District maintains a reserve fleet of fire apparatus to support operational readiness and continuity of service; and

**WHEREAS**, staff have identified an opportunity to purchase two used 2003 KME Type I fire engines to enhance reserve fleet reliability and reduce maintenance costs; and

**WHEREAS**, the purchase price of the apparatus is \$25,000 and funding is available within the approved apparatus replacement budget; and

**WHEREAS**, the acquisition supports the District's long-term fleet replacement strategy and operational needs;

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of the San Miguel Consolidated Fire Protection District that the expenditure of funds in an amount not to exceed \$25,000 for the purchase of two used 2003 KME Type I fire engines is hereby approved.

**BE IT FURTHER RESOLVED** that the Board of Directors authorizes the Fire Chief, or designee, to execute all documents and take all actions necessary to complete the acquisition and place the apparatus into service.

**PASSED AND ADOPTED** by the Board of Directors of the San Miguel Consolidated Fire Protection District on this 10<sup>th</sup> day of June 2026 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST

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Shayna Rians, Board Clerk

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Harry Muns, Board President

**ACTION AGENDA ITEM 3.9.3****Resolution 26-28 – Personal Protective Equipment (PPE)**

Committee Lead Bill Zepeda, Captain  
 Rich Durrell, Deputy Chief

**STAFF REPORT****BACKGROUND**

In accordance with the District's Reserve Funding Policy, expenditures from designated reserve funds require Board authorization. Each funding request is evaluated based on operational necessity, alignment with strategic goals, and consistency with planning documents, including lifecycle replacement schedules, safety initiatives, and regulatory compliance requirements.

San Miguel Fire & Rescue implemented a structured three-year replacement plan for structural firefighting Personal Protective Equipment (PPE) beginning in Fiscal Year 2024–25. The prior major PPE purchase occurred in 2017, resulting in a significant portion of the District's inventory approaching the end of its service life. National Fire Protection Association (NFPA) standards, manufacturer recommendations, and best practices emphasize the importance of timely replacement and proper fit to ensure firefighter safety, reduce liability exposure, and maintain operational readiness. Additionally, Cal/OSHA regulations and firefighter cancer prevention initiatives support maintaining two sets of structural PPE for each suppression employee to facilitate proper cleaning, decontamination, and gear rotation.

**DISCUSSION**

This funding request represents Year 3 and the final phase of the District's three-year structural PPE replacement program. The program is administered through the District's seven-member PPE Committee, which continually evaluates equipment condition, serviceability, and replacement priorities in accordance with NFPA 1851 standards and manufacturer guidelines.

During FY 2026–27, the District will procure approximately 20 structural PPE ensembles to complete the planned replacement cycle. This purchase will ensure the District maintains adequate inventory levels to support staffing requirements, provide properly fitted gear to personnel, and sustain compliance with applicable safety standards and cancer prevention practices.

All PPE will be procured through approved vendors meeting NFPA and Cal/OSHA standards. Purchasing activities will be conducted in accordance with the District's procurement policies, utilizing cooperative purchasing agreements, competitive quotations, or other authorized purchasing methods to achieve the best value.

Completion of the three-year replacement strategy will provide the District with a modern, compliant PPE inventory, improve firefighter safety, reduce long-term liability exposure, and support the District's commitment to employee health and wellness. This phased approach has enabled the District to manage costs effectively while ensuring operational readiness and maintaining consistent replacement schedules for critical safety equipment. Upon completion of this project, the District will transition from a backlog-replacement effort to a sustainable lifecycle-replacement program for future PPE needs.

**FISCAL IMPACT**

This project meets the criteria for reserve fund use under Board Policy.  
 \$100,000 from the Capital Equipment Reserve Fund.



**ATTACHMENTS**

A. Resolution 26-28

**RECOMMENDATION**

Adopt Resolution 26-28, authorizing the allocation of reserve funds for Year 3 of the District's structural PPE replacement program. Approval of this request will complete the District's three-year PPE replacement initiative and ensure frontline personnel continue to be equipped with compliant, properly fitted, and serviceable protective equipment necessary to safely perform their duties.

## **Resolution 26-28**

### **A Resolution of the Board of Directors of the San Miguel Consolidated Fire Protection District Approving the Purchase of Personal Protective Equipment (Structure Gear) and Authorizing the Fire Chief to Complete the Acquisition**

**WHEREAS**, the San Miguel Consolidated Fire Protection District (the “District”) adheres to National Fire Protection Association (NFPA) 1971 standards and Cal/OSHA labor codes, which recommend that each suppression employee maintain two sets of compliant structural firefighting Personal Protective Equipment (PPE); and

**WHEREAS**, the District’s PPE replacement schedule requires gear replacement every 10 years or sooner if damaged or compromised, in accordance with NFPA 1851 and manufacturer specifications; and

**WHEREAS**, Year 3 of the plan (FY 2026–27) includes the procurement of approximately 20 structural PPE ensembles through approved vendors that meet NFPA and Cal/OSHA standards, utilizing competitive pricing and procurement processes consistent with District policy; and

**WHEREAS**, this purchase represents the final phase of the District’s three-year structural PPE replacement program and will complete the planned replacement of aging structural firefighting protective equipment while supporting firefighter safety, regulatory compliance, and cancer prevention best practices; and

**WHEREAS**, the total project cost is estimated at \$100,000 and qualifies for funding from the Capital Equipment Reserve Fund as outlined in the District’s Reserve Funding Policy.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of the San Miguel Consolidated Fire Protection District that an amount not to exceed \$100,000 is hereby allocated from the Capital Equipment Reserve Fund for the completion of the District’s three-year structural PPE replacement program.

**BE IT FURTHER RESOLVED** that the Fire Chief or designee is authorized to execute all procurement documents and take the necessary actions to complete the purchase of structural PPE in compliance with the District’s purchasing policy.

**PASSED AND ADOPTED** by the Board of Directors of the San Miguel Consolidated Fire Protection District on this 10<sup>th</sup> day of June 2026, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST

---

Shayna Rians, Board Clerk

---

Harry Muns, Board President

**ACTION AGENDA ITEM 3.9.5****Resolution 26-29 – Preliminary Budget Adoption for Fiscal Year 2026/2027**

Andy Lawler, Fire Chief

Leah Harris, Administrative Officer/Finance Officer

**STAFF REPORT****BACKGROUND**

California law requires the District to adopt a preliminary budget on or before June 30 of each fiscal year. The preliminary budget serves as the District's spending plan at the beginning of the fiscal year and provides the authority necessary to continue normal operations until the final budget is developed and adopted.

Approval of the preliminary budget does not authorize the implementation of new programs, positions, capital projects, or significant policy changes unless separately approved by the Board through a specific action item and resolution. Rather, it provides the financial framework necessary for the District to continue delivering services and meeting its operational obligations while final fiscal year-end information is compiled.

The Fiscal Year 2026/2027 Preliminary Budget is presented for the Board's review and consideration. Following the completion of fiscal year-end closeout activities and receipt of updated revenue information from the County of San Diego, staff will prepare and present a proposed final budget for Board consideration no later than October 1, 2026.

**DISCUSSION**

At the Special Finance Committee meeting on June 3, 2026, the Finance Committee conducted a detailed review of the proposed Fiscal Year 2026/2027 Preliminary Budget. During that review, the Committee requested additional justification and clarification regarding selected budget line items, projected revenues, and expenditure assumptions. The attached Preliminary Budget reflects the recommendations and feedback received from the Finance Committee and incorporates the most current information available at the time of preparation.

The Preliminary Budget is intended to serve as the District's operating budget beginning July 1, 2026, and provides the authority necessary to continue District operations while additional fiscal information becomes available. As a planning document, the Preliminary Budget may be modified prior to adoption of the Final Budget.

Staff will continue to evaluate revenues, expenditures, reserve requirements, capital project funding, and other fiscal assumptions throughout the summer. Following completion of Fiscal Year 2025/2026 closeout activities and receipt of updated revenue information, a Final Budget will be presented to the Board of Directors for consideration and adoption no later than October 1, 2026.

**FISCAL IMPACT**

Approval of the Preliminary Budget authorizes the District to continue funding salaries, benefits, contractual obligations, debt service, operational expenses, and other necessary expenditures beginning July 1, 2026, pending adoption of the Final Budget.



**ATTACHMENTS**

- A. SMFR 2026/2027 Proposed Preliminary Budget for Adoption Consideration
- B. Resolution 26-29

**RECOMMENDATION**

Conduct a public hearing and adopt Resolution 26-29 approving the Fiscal Year 2026/2027 Preliminary Budget.



**SMFR**

**SAN MIGUEL FIRE RESCUE**

*SERVICE BEYOND EXPECTATIONS*

Fiscal Year 2026/27 Preliminary Budget

Regular Meeting of the Board of Directors  
June 10, 2026



**SMFR**  
SAN MIGUEL FIRE RESCUE

*SERVICE BEYOND EXPECTATIONS*

## **ACKNOWLEDGMENTS**

*Fiscal Year 2026/27 Preliminary Budget*

The preparation of this budget reflects the collaborative efforts and dedication of District personnel, employee organizations, program leaders, and community stakeholders.

|  |  |
|--|--|
| Chief Officers Association                     | Accounting Specialist Melissa Delgado        |
| San Miguel Firefighters Association Local 1434 | Executive Assistant/Board Clerk Shayna Rians |
| District Program and Committee Leads           | Fire Services Officer Arthur Camarena        |

With appreciation to the residents, businesses, and community partners who continue to place their trust in San Miguel Fire & Rescue.

***SERVICE BEYOND EXPECTATIONS***

**Fiscal Year 2026/27**  
**FINAL BUDGET COMPONENTS**

## FY 2026/27 FINAL BUDGET DEVELOPMENT FRAMEWORK

Following the adoption of the Preliminary Budget, District staff will continue evaluating financial assumptions, organizational priorities, strategic initiatives, capital needs, reserve funding strategies, and long-term financial sustainability considerations. The following activities will be completed and, as appropriate, incorporated into the Final Budget presented to the Board of Directors.

| Budget Area                  | Review Item                          | Responsible Party       | Expected Outcome                       | Final Budget Consideration |
|------------------------------|--------------------------------------|-------------------------|--|----------------------------|
| Revenue Review               | Property Tax Revenue Forecasts       | Administrative Division | Updated revenue assumptions            | Revenue projections        |
| Revenue Review               | Benefit Assessment Revenue Forecasts | Administrative Division | Refined assessment estimates           | Revenue projections        |
| Revenue Review               | CFD Revenues                         | Administrative Division | Updated CFD forecasts                  | Revenue projections        |
| Revenue Review               | AMR Contract Revenue                 | Administrative Division | Contract revenue validation            | Revenue projections        |
| Revenue Review               | Interest Earnings                    | Administrative Division | Updated investment income estimates    | Revenue projections        |
| Expenditure Review           | Salary & Benefit Projections         | Administrative Division | Updated personnel cost estimates       | Operating budget           |
| Expenditure Review           | Overtime Trends                      | Executive Staff         | Projected overtime requirements        | Operating budget           |
| Expenditure Review           | Workers' Compensation Costs          | Administrative Division | Updated claims assumptions             | Operating budget           |
| Expenditure Review           | Liability Insurance Costs            | Administrative Division | Updated premium estimates              | Operating budget           |
| Expenditure Review           | Inflationary Impacts                 | Administrative Division | Adjusted expenditure assumptions       | Operating budget           |
| Strategic Planning           | District Goals & Objectives          | Executive Staff         | Alignment of resources with priorities | Strategic initiatives      |
| Strategic Planning           | Service Level Evaluation             | Executive Staff         | Assessment of service demands          | Strategic initiatives      |
| Strategic Planning           | Community Expectations               | Executive Staff         | Identification of community priorities | Strategic initiatives      |
| Strategic Planning           | Strategic Initiative Development     | Executive Staff         | Recommended future initiatives         | Strategic initiatives      |
| CalPERS & Long-Term Planning | CalPERS Contribution Projections     | Administrative Division | Updated retirement cost forecasts      | Financial planning         |
| CalPERS & Long-Term Planning | UAL Forecasts                        | Administrative Division | Long-term liability analysis           | Financial planning         |

| Budget Area                  | Review Item                     | Responsible Party       | Expected Outcome                         | Final Budget Consideration |
|------------------------------|---------------------------------|-------------------------|--|----------------------------|
| CalPERS & Long-Term Planning | ADP Analysis                    | Administrative Division | Evaluation of discretionary payments     | Financial planning         |
| CalPERS & Long-Term Planning | Multi-Year Financial Forecast   | Administrative Division | Long-term fiscal outlook                 | Financial planning         |
| Capital & Asset Management   | Apparatus Replacement Schedule  | Executive Staff         | Prioritized replacement schedule         | Capital plan               |
| Capital & Asset Management   | Capital Equipment Forecasting   | Program Leads           | Equipment lifecycle planning             | Capital plan               |
| Capital & Asset Management   | Facilities Improvement Planning | Executive Staff         | Facility project prioritization          | Capital plan               |
| Capital & Asset Management   | Technology Replacement Planning | Administrative Division | Technology lifecycle planning            | Capital plan               |
| Program Lead Requests        | Operational Needs               | Program Leads           | Identification of operational priorities | Budget requests            |
| Program Lead Requests        | Staffing Requests               | Program Leads           | Workforce planning recommendations       | Budget requests            |
| Program Lead Requests        | Equipment Requests              | Program Leads           | Equipment needs assessment               | Budget requests            |
| Program Lead Requests        | Training Requirements           | Program Leads           | Training and development priorities      | Budget requests            |
| Program Lead Requests        | Grant Opportunities             | Program Leads           | Potential external funding sources       | Budget requests            |
| Reserve Fund Planning        | Apparatus Replacement Fund      | Administrative Division | Funding adequacy review                  | Reserve strategy           |
| Reserve Fund Planning        | Capital Equipment Fund          | Administrative Division | Funding adequacy review                  | Reserve strategy           |
| Reserve Fund Planning        | Facilities Replacement Fund     | Administrative Division | Funding adequacy review                  | Reserve strategy           |
| Reserve Fund Planning        | Contingency Reserve             | Administrative Division | Reserve sustainability review            | Reserve strategy           |
| Reserve Fund Planning        | Reserve Funding Strategies      | Administrative Division | Long-term reserve recommendations        | Reserve strategy           |

## Final Budget Development Calendar

| Timeline      | Activity                               | Expected Outcome  |
|---------------|--|---|
| June          | Preliminary Budget Review              | Finance Committee Review                                      |
| June          | Preliminary Budget Adoption            | Board adoption of Preliminary Budget                          |
| June – August | Strategic Plan                         | Finalize Strategic Plan with budget assumptions               |
| July          | Revenue and Expenditure Review         | Updated financial assumptions                                 |
| July          | Program Lead Budget Requests           | Submission of operational and capital requests                |
| July - August | Strategic Plan Development             | Identification of organizational priorities                   |
| August        | CalPERS and Long-Term Financial Review | Updated pension and liability projections                     |
| August        | Capital and Reserve Planning Review    | Updated capital and reserve strategies                        |
| August        | Executive Staff Review                 | Prioritization of budget requests                             |
| July - August | Final Budget Preparation               | Incorporation of updated information to the Finance Committee |
| July - August | Budget Workshop(s)                     | Board review and discussion                                   |
| September     | Final Budget Adoption                  | Adoption of Final Budget                                      |

**The Board of Directors Policy Manual, Section 817—Comprehensive Budget/Balanced Budget, outlines a complete list of items required for inclusion in the final budget.**

# **Fiscal Year 2026/27**

## **FINAL BUDGET CONSIDERATIONS & REQUEST SUBMITTAL PROCESS**

Program Leads and Division Heads may submit requests for consideration during development of the Final Budget. Requests should clearly identify the problem being addressed, the desired outcome, and the benefit to the District. The objective of this process is to ensure budget requests are solution-oriented, strategically aligned, and supported by measurable needs.

| <b>Submission Requirement</b> | <b>Guiding Question</b>                 | <b>District Purpose</b>      | <b>Required Information</b>               | <b>Executive Review Consideration</b>    |
|-------------------------------|---|------------------------------|---|--|
| Problem Statement             | What problem are you trying to solve?   | Identify the challenge.      | Issue, data, operational impact.          | Is the problem clearly defined?          |
| Service Impact                | How does this improve service delivery? | Evaluate benefit.            | Expected outcome and service improvement. | Will service levels improve?             |
| Risk Reduction                | What risk does this reduce?             | Assess risk mitigation.      | Safety, liability, compliance impacts.    | Does it reduce risk?                     |
| Strategic Alignment           | Which goal does this support?           | Connect to priorities.       | Strategic goal or objective.              | Does it align with District priorities?  |
| Operational Efficiency        | How does this improve efficiency?       | Evaluate productivity gains. | Time savings or process improvements.     | Will resources be used more effectively? |
| Financial Impact              | What is the cost?                       | Determine affordability.     | One-time and ongoing costs.               | Is the cost sustainable?                 |
| Alternatives Considered       | What other options were evaluated?      | Ensure due diligence.        | Alternative solutions.                    | Is this the best option?                 |
| Consequence of Deferral       | What happens if it is not funded?       | Assess urgency.              | Operational impact of delay.              | Can the request be deferred?             |
| Funding Opportunities         | Are grants available?                   | Identify offsets.            | Alternative funding sources.              | Can outside funding be utilized?         |
| Implementation Timeline       | When is it needed?                      | Support planning.            | Timeline and milestones.                  | Can implementation be phased?            |

## FINAL BUDGET REQUEST CATEGORIES

| Category              | Examples                                  | Expected Outcome              | Priority Considerations             |
|-----------------------|---|-------------------------------|-------------------------------------|
| Staffing              | New positions, reclassifications          | Improved service capacity     | Service demand, succession planning |
| Equipment             | Replacement or new equipment              | Improved readiness            | Safety and lifecycle needs          |
| Technology            | Software, hardware, cybersecurity         | Efficiency and modernization  | ROI and integration                 |
| Training              | Certifications and leadership development | Workforce development         | Compliance and operational need     |
| Facilities            | Repairs and capital improvements          | Infrastructure sustainability | Risk and deferred maintenance       |
| Strategic Initiatives | Programs and service enhancements         | Advancement of goals          | Strategic plan alignment            |

## EXECUTIVE STAFF REVIEW FRAMEWORK

Requests will be reviewed and prioritized based upon organizational need, strategic alignment, risk reduction, service impacts, operational efficiencies, financial sustainability, available funding, and implementation timing. Recommendations may be incorporated into the Final Budget and presented to the Board of Directors for consideration.

**Fiscal Year 2026/27**  
**BUDGET WORKSHOPS &**  
**PERSONNEL ENGAGEMENT**

Collaborative Budget Planning Approach

## BUDGET WORKSHOPS & STAFF ENGAGEMENT

San Miguel Fire & Rescue remains committed to a collaborative budget development process that engages personnel throughout the organization in discussions regarding operational needs, financial planning, capital investments, strategic priorities, and long-term sustainability.

### Current Status

Budget workshops have been temporarily placed on hold while the District focuses on completion of the Master Plan and Strategic Plan processes. These efforts are intended to establish the District's long-term vision, service delivery objectives, organizational priorities, and future direction. The information and recommendations generated through these planning efforts will help guide future budget development and resource allocation decisions.

### Future Budget Workshop Program

| Workshop Topic            | Purpose  | Expected Outcome                           | Timing |
|---------------------------|--|--|--------|
| Program Lead Requests     | Discuss operational needs and enhancement requests | Recommendations for Executive Staff review | Annual |
| Budget Development Review | Review revenue and expenditure assumptions         | Refined budget recommendations             | Annual |

### Workshop Objectives

| Objective                      | Description                                    | Desired Outcome                   |
|--------------------------------|--|-----------------------------------|
| Financial Transparency         | Increase understanding of District finances    | Improved organizational awareness |
| Personnel Engagement           | Encourage participation in budget discussions  | Broader operational input         |
| Strategic Alignment            | Align resources with organizational priorities | Improved resource allocation      |
| Long-Term Planning             | Focus on sustainability and future needs       | Enhanced fiscal stability         |
| Cross-Divisional Collaboration | Promote communication across divisions         | Improved coordination             |

### Next Steps

Following the adoption of the Strategic Plan, the Executive Staff will evaluate the timing, structure, and frequency of future budget workshops. Recommendations and feedback generated through the workshop process will continue to inform budget development, strategic initiatives, capital planning, reserve funding strategies, and long-term financial planning efforts.

**FISCAL YEAR 2026/27**  
**ECONOMIC, LEGISLATIVE & FINANCIAL**  
**PLANNING CONSIDERATIONS**

## ECONOMIC, LEGISLATIVE & FINANCIAL PLANNING CONSIDERATIONS

The District continues to monitor economic conditions, legislative developments, pension obligations, labor market trends, and operational factors that may influence future financial planning, budget development, and service delivery decisions.

### ECONOMIC OUTLOOK

| Topic                   | FY 2026/27 Considerations  | Potential Budget Impact                              |
|-------------------------|--|--|
| Inflation               | Inflation has moderated but continues to impact construction, healthcare, apparatus, equipment, technology, and contracted services. | Increased operating and capital expenditures.        |
| Interest Rates          | Future Federal Reserve rate adjustments may impact investment earnings.  | Potential reduction in interest revenue projections. |
| Property Tax Growth     | Assessed valuation trends and local development activity continue to influence revenue forecasts.                                    | Impacts long-term revenue assumptions.               |
| Labor Market Conditions | Competition for qualified public safety personnel remains strong throughout California.  | Recruitment, retention, and compensation pressures.  |
| Construction Costs      | Construction and facility improvement costs remain elevated.   | Increased capital project costs.                     |

### FIRE SERVICE INDUSTRY TRENDS

| Topic                  | FY 2026/27 Considerations  | Potential Budget Impact                                   |
|------------------------|--|---|
| Apparatus Procurement  | Apparatus lead times remain longer than historical norms.                                | Earlier planning and funding commitments may be required. |
| Equipment Costs        | PPE, SCBA, hose, medical supplies, and specialty equipment continue to increase in cost. | Increased replacement and reserve funding needs.          |
| Technology Investments | Ongoing investments in technology and improvements are being reviewed.                   | Increased technology expenditures.                        |
| Facility Planning      | Long-term facility maintenance and improvement needs continue to grow.                   | Future capital improvement requirements.                  |

**LEGISLATIVE & REGULATORY ENVIRONMENT**

| <b>Topic</b>                              | <b>FY 2026/27 Considerations</b>  | <b>Potential Budget Impact</b>                  |
|---|---|---|
| Labor & Employment Regulations            | Continued changes to employment, leave administration, and workplace compliance requirements.                               | Additional administrative and compliance costs. |
| Transparency & Reporting Requirements     | Increased reporting and public transparency obligations for local agencies.   | Additional staff time and compliance resources. |
| Prevailing Wage & Public Works Compliance | Ongoing changes affecting public works administration and project delivery.   | Increased project administration costs.         |
| Grant Funding Programs                    | Federal and State grant opportunities continue to support equipment, training, workforce development, and capital projects. | Potential supplemental funding opportunities.   |

**CALPERS & LONG-TERM LIABILITY MANAGEMENT**

| <b>Topic</b>                             | <b>FY 2026/27 Considerations</b>   | <b>Potential Budget Impact</b>             |
|--|--|--|
| Employer Contribution Rates              | Retirement costs remain one of the District's largest long-term financial obligations.     | Increased personnel expenditures.          |
| Unfunded Accrued Liability (UAL)         | Continued focus on managing long-term pension liabilities.                                 | Long-term funding commitments.             |
| Additional Discretionary Payments (ADPs) | Evaluation of opportunities to reduce future pension costs through discretionary payments. | Potential long-term savings.               |
| Investment Performance                   | Future investment returns may impact employer contribution requirements.                   | Potential changes in future pension costs. |
| Actuarial Assumptions                    | Future changes in assumptions may affect projected liabilities and contribution rates.     | Impacts long-range financial forecasts.    |

**FINANCIAL SUSTAINABILITY STRATEGIES**

| Strategy                         | Focus Area                                       | Expected Outcome                            |
|----------------------------------|--|---|
| Multi-Year Financial Forecasting | Revenue and expenditure planning                 | Improved long-term decision making          |
| Reserve Fund Planning            | Capital and operational sustainability           | Preservation of financial flexibility       |
| Capital Improvement Planning     | Facilities, apparatus, equipment, and technology | Proactive asset management                  |
| Revenue Diversification          | Grants and alternative funding opportunities     | Reduced reliance on a single revenue source |
| Pension Funding Strategies       | Long-term liability management                   | Improved financial sustainability           |
| Operational Efficiency Reviews   | Service delivery and resource utilization        | Enhanced organizational effectiveness       |

**CALPERS & LONG-TERM LIABILITY MANAGEMENT**

| Item                         | Current Status   | Budget Consideration  |
|------------------------------|--|---|
| FY 2025/26 Investment Return | CalPERS has not yet released a preliminary investment return for FY 2025/26. The fiscal year closes June 30, 2026 and preliminary results are typically announced in July. | Updated actuarial projections will not be available until investment results are released.                        |
| Funded Status                | CalPERS reported an estimated funded status of approximately 84% as of December 31, 2025.  | Improved funding levels support long-term pension sustainability but do not eliminate future pension obligations. |
| Employer Contributions       | Future employer contribution requirements remain dependent upon investment performance, demographic experience, actuarial assumptions, and future Board actions.           | Pension costs remain one of the District's largest long-term financial obligations.                               |
| Pension Funding Strategies   | The District will continue evaluating Additional Discretionary Payments (ADPs), pension stabilization strategies, and long-range funding approaches.                       | Supports long-term financial sustainability and liability management.   |

**CALIFORNIA STATE BUDGET OUTLOOK**

| Item                    | Current Status  | Budget Consideration   |
|-------------------------|---|--|
| FY 2026/27 State Budget | Governor Newsom's May Revision proposes eliminating the State's structural deficit through July 2028 while maintaining reserves and core government services. | Improved State fiscal conditions may support future public safety and grant funding opportunities.                 |
| Revenue Growth          | State revenues have exceeded earlier projections, driven largely by stock market performance and technology-sector growth.                                    | Revenue growth has strengthened the State's near-term fiscal outlook but remains dependent on economic conditions. |
| Long-Term Outlook       | While the Administration projects a balanced budget, long-term fiscal pressures remain beyond the current budget window.                                      | Future funding opportunities and State programs should continue to be monitored.                                   |

**INVESTMENT EARNINGS & INTEREST RATE ENVIRONMENT**

| Item                      | Current Status   | Budget Consideration   |
|---------------------------|--|--|
| California CLASS Yields   | California CLASS Prime continues to generate yields above historical norms due to the current interest rate environment. | Investment earnings remain an important source of revenue for the District.        |
| Interest Rate Environment | Interest rates remain significantly higher than pre-pandemic levels, supporting strong short-term investment earnings.   | Supports current revenue projections for interest earnings.                        |
| Future Rate Outlook       | Future Federal Reserve actions may result in lower short-term rates over the next several years.                         | Investment revenue projections should remain conservative in multi-year forecasts. |
| Cash Management           | Maintaining liquidity while maximizing investment earnings remains a key component of the District's financial strategy. | Supports reserve funding and long-term financial sustainability.                   |

## **CALPERS PENSION FUNDING, INVESTMENT STRATEGY & LONG-TERM FINANCIAL OUTLOOK**

The District participates in the California Public Employees' Retirement System (CalPERS) for both Safety and Miscellaneous employees. The annual actuarial valuation serves as the basis for determining future employer contribution requirements and evaluating the long-term financial health of the District's pension plans.

### **UNDERSTANDING THE CALPERS VALUATION REPORT**

CalPERS prepares an annual actuarial valuation using financial and demographic data as of June 30, 2024. The valuation establishes employer contribution requirements for Fiscal Year 2026–27 and incorporates assumptions regarding investment returns, salary growth, retirement behavior, mortality, inflation, and workforce demographics.

### **HOW PENSION FUNDING WORKS**

The District's annual pension contribution consists of two primary components: Normal Cost and Unfunded Accrued Liability (UAL). The Normal Cost represents benefits earned by active employees during the current year, while the UAL represents pension obligations earned in prior years that are not yet fully funded.

### **SAFETY PLAN FUNDED STATUS**

Based on the June 30, 2024 actuarial valuation, the Safety Plan reports approximately \$160.3 million in liabilities, \$135.9 million in assets, an unfunded accrued liability of approximately \$24.4 million, and a funded ratio of 84.8 percent. The District continues to maintain a funded status above many California public agencies while recognizing pension obligations remain one of the District's most significant long-term financial commitments.

### **FISCAL YEAR 2026–27 CONTRIBUTION REQUIREMENTS**

For Fiscal Year 2026–27, the District's Safety Plan employer normal cost rate is approximately 26.37% for Classic members and 14.86% for PEPRA members. The required UAL contribution is approximately \$2.11 million. Future UAL payments are projected to exceed \$2.1 million annually and remain a significant budget consideration.

## **WHY INVESTMENT PERFORMANCE MATTERS**

CalPERS assumes long-term investment returns of 6.8 percent. Investment performance directly impacts future pension costs. Returns above assumptions generally improve funded status and reduce future liabilities, while returns below assumptions can increase employer contribution requirements.

## **DISTRICT INVESTMENT STRATEGY**

The District currently utilizes the California Cooperative Liquid Assets Securities System (CLASS) as its primary investment vehicle. Investment objectives continue to prioritize safety, liquidity, and yield while maintaining sufficient cash flow to support operations, reserve funding, capital replacement programs, and pension obligations.

## **INVESTMENT DIVERSIFICATION DISCUSSION**

As part of the Final Budget process, staff will evaluate opportunities to diversify the District's investment portfolio while maintaining compliance with California Government Code requirements and the District's Investment Policy. Future discussions may include additional investment vehicles, reserve allocation strategies, liquidity management enhancements, and risk-adjusted return opportunities.

## **LONG-TERM FINANCIAL STRATEGIES**

The District continues to evaluate pension stabilization funding, reserve adequacy, capital replacement planning, debt management, investment diversification, and multi-year financial forecasting. These discussions are intended to strengthen fiscal sustainability while maintaining operational readiness and protecting future service levels.

## **NEXT STEPS FOR FINAL BUDGET**

Staff will continue reviewing updated CalPERS information, year-end investment performance, reserve balances, and cash flow projections following completion of Fiscal Year 2025–26 financial closeout activities. Recommendations related to pension stabilization, investment diversification, and long-term financial planning will be incorporated into the Final Budget presentation.

**FISCAL YEAR 2026/27  
FINANCIAL RATIOS &  
REVENUE ASSUMPTIONS/ BUDGETING**

To promote fiscal transparency and support responsible governance, the final Fiscal Year 2026–27 budget will include a set of key financial ratios. These ratios provide the Board of Directors, District staff, and community members with clear, measurable insights into the financial condition and operational efficiency of San Miguel Fire & Rescue. Including these indicators improves understanding of the District’s budget structure and supports informed decision-making. The Net Investment Yield Ratio and related indicators will be included in the final budget to evaluate the effectiveness of the District’s investment strategy in relation to actual financial benefit. These ratios will demonstrate how much investment income is realized after accounting for related expenses, and how investment earnings contribute to funding District operations.

### **Operating Margin Ratio**

**Formula:**  $(\text{Total Revenues} - \text{Total Expenses}) \div \text{Total Revenues}$

This ratio reflects the District’s ability to generate a surplus from its regular operations. A positive result indicates financial stability and the capacity to reinvest in facilities, equipment, and services.

### **Salary & Benefits as a Percentage of Total Expenses**

**Formula:**  $\text{Total Salaries \& Benefits} \div \text{Total Expenses}$

This shows the proportion of the budget dedicated to personnel costs. It helps evaluate whether staffing levels and compensation remain financially sustainable.

### **Reserve Fund Usage Ratio**

**Formula:**  $\text{Reserve Expenditures} \div \text{Total Reserve Revenues}$

This ratio helps assess how much of the District’s reserves are used in the fiscal year and whether reserve spending aligns with long-term priorities.

### **Revenue Growth Rate**

**Formula:**  $(\text{Current Year Revenues} - \text{Prior Year Revenues}) \div \text{Prior Year Revenues}$

This indicates the pace of revenue growth and whether income keeps up with rising operational demands and service costs.

### **Overtime as a Percentage of Base Salaries**

**Formula:**  $\text{Overtime Costs} \div \text{Regular Salaries}$

This ratio highlights the District’s reliance on overtime to meet staffing needs and may inform decisions related to hiring, training, or staffing models.

### **Debt Service Coverage Ratio (Pension & Bonds)**

**Formula:**  $(\text{Revenues} - \text{Operating Expenses}) \div \text{Debt Payments}$

This measures the District’s capacity to meet required pension and bond payments, supporting long-term fiscal responsibility.

### **Benefit-Cost Ratio**

**Formula:**  $\text{Employee Benefits} \div \text{Employee Salaries}$

This reflects the total cost of employee benefits compared to base salaries, helping to evaluate total compensation and manage benefit programs.

## **REVENUES**

**Line 1 Property Taxes:**

San Miguel Fire & Rescue participates in the Teeter Plan, a property tax distribution method used by San Diego County. Under this plan, the County advances the full amount of secured property taxes to participating agencies, ensuring more predictable revenue flow. However, it is important to note that not all tax types are eligible for the Teeter buyout. The following are excluded and therefore collected on a cash basis:

- Possessory interest taxes
- Mobile home taxes
- Failure-to-file penalties
- Certain supplemental taxes

This means revenue from these sources is only distributed when collected and may result in residual receivables after the standard apportionment schedule. Additionally, while most supplemental taxes are distributed through scheduled apportionments, only those with due dates on or before June 30 are included in the Teeter buyout. Others are carried forward and distributed in the subsequent fiscal year when collected.

Revenue for Homeowner Exemption (HOE) reimbursements is typically distributed during the latter part of the fiscal year.

All funds due under this category are generally paid out in full by the final apportionments of the year, with no remaining receivable balance expected thereafter. By the close of the fiscal year, nearly 100% of secured property taxes and HOE allocations are distributed, while supplemental and unsecured collections may carry minor balances forward. The District monitors these items to align revenue recognition and year-end accruals accordingly.

**Line 2 Benefit Assessments Revenue:**

The Preliminary Budget reflects revenue from Benefit Assessments based on the resolutions adopted at the Regular Board Meeting on May 14, 2025. These revenue projections are developed through careful analysis and are reviewed with the Board of Directors prior to any formal approval of Benefit Assessment increases.

**Line 3 AMR Contract and Other Miscellaneous Revenue:**

This line item includes various forms of income, such as plan check fees, inspection fees, reimbursements from the AMR contract, and other miscellaneous sources. These revenues support day-to-day operational functions and cost recovery efforts. Due to the roll-up of the miscellaneous revenue, there is a difference between what is received and what is budgeted. This includes OES reimbursements and grant monies received.

**Line 4 Interest Income:**

Interest income is primarily derived from the County Investment Pool and the California Cooperative Liquid Assets Securities System (CLASS). The District continues to take a conservative approach in projecting interest earnings. Finance staff are responsible for managing the District's investment portfolio in accordance with adopted financial policies and risk tolerance levels.

**FISCAL YEAR 2026/27**

**EXPENSE BUDGET NARRATIVE & ASSUMPTIONS**

## PURPOSE AND BUDGET DEVELOPMENT

The Fiscal Year 2026–27 Proposed Budget was developed using historical expenditure trends, approved salary schedules, contractual obligations, operational requirements, strategic priorities, and long-term financial planning assumptions. Several categories remain preliminary pending final insurance renewals, election cost estimates, health insurance rates, and other variable expenditures. Trend analysis is being finalized and will be brought before the Finance Committee for review as part of the ongoing final budget discussions.

### LINES 1–30 | SALARIES AND BENEFITS

Includes Director Fees, Retiree Benefits, Employee Salaries, Overtime, Employee Benefits, Financial Emergency Plan contributions, CalPERS obligations, and Pension Restructuring expenditures. Budget assumptions are based on authorized staffing, approved salary schedules, CalPERS projections, and operational staffing requirements.

### LINES 31–43 | OPERATIONS, FACILITIES, AND INSURANCE

Includes communications, equipment maintenance, facilities maintenance, fuel, fleet maintenance, housekeeping supplies, medical supplies, and insurance. Final insurance costs will be updated upon receipt of renewal information.

### LINES 44–61 | EQUIPMENT, TRAINING, AND WELLNESS

Includes minor equipment, technology, software, office supplies, personnel development, wellness services, workforce recovery initiatives, Employee Assistance Program services, and physical fitness equipment.

### LINES 63–74 | PROFESSIONAL SERVICES AND PROPERTY TAX COSTS

Includes dispatching services, legal counsel, consulting, grants and planning support, training consortium costs, administrative support services, property tax refunds, and property tax administration charges.

### LINES 75–100 | DISTRICT SUPPORT COSTS

Includes publications, media, rents and leases, PPE, uniforms, permits, memberships, subscriptions, recruitment costs, Explorer Program expenditures, CERT support, community outreach, reserve firefighter support, and election costs once finalized.

### LINES 101–113 | MEETING, TRAVEL, AND UTILITIES

Includes professional development, meeting expenses, communications services, cellular services, and utility costs for all District facilities. Utility projections will be refined prior to budget adoption.



## San Miguel Fire & Rescue 2026/2027 Proposed Budget Summary

|                                     | 2024-2025<br>FINAL Budget | 2024-2025<br>Actual thru<br>6/30/25<br>(Unaudited) | 2025-2026<br>FINAL Budget | 2025-2026<br>Actual thru<br>12/31/25<br>(Unaudited) | 2026-2027<br>PROPOSED<br>Budget | Budget \$<br>increase/<br>decrease | Budget %<br>increase/<br>decrease |
|-------------------------------------|---------------------------|--|---------------------------|---|---------------------------------|------------------------------------|-----------------------------------|
| <b>Operating Revenues</b>           |                           |  |                           |   |                                 |                                    |                                   |
| 1 Property Taxes                    | \$ 26,447,700             | \$ 28,083,979                                      | \$ 28,438,318             | \$ 12,209,870                                       | \$ 30,405,298                   | \$ 1,966,980                       | 6.92%                             |
| 2 Benefit Assessments               | 3,039,151                 | 3,110,484  | 3,200,258                 | 756,249   | 3,306,613                       | 106,355                            | 3.32%                             |
| <b>Total Operating Revenues</b>     | <b>29,486,851</b>         | <b>31,194,463</b>                                  | <b>31,638,576</b>         | <b>12,966,119</b>                                   | <b>33,711,911</b>               | <b>2,073,335</b>                   | <b>6.55%</b>                      |
| <b>Non-Operating Revenues</b>       |                           |  |                           |   |                                 |                                    |                                   |
| 3 Miscellaneous Revenue             | 40,400                    | 216,724  | 40,400                    | 43,670  | -                               | (40,400)                           | -100.00%                          |
| 4 Plan Check Fees                   | 151,500                   | 227,161  | 163,600                   | 122,433   | 180,000                         | 16,400                             | 10.02%                            |
| 5 Inspections                       | 75,800                    | 28,027   | 81,900                    | 74,680  | 90,000                          | 8,100                              | 9.89%                             |
| 6 Weed Abatement                    | 85,900                    | 149,927  | 85,900                    | 4,248   | 85,900                          | -                                  | 0.00%                             |
| 7 Community Facilities District Fee | -                         | 36,074   | -                         | 18,850  | 40,000                          | 40,000                             | -100.00%                          |
| 8 AMR Contract                      | 860,500                   | 958,372  | 915,025                   | 450,850   | 942,500                         | 27,475                             | 3.00%                             |
| 9 OES Admin Reimbursement           | -                         | 300,234  | -                         | 86,451  | -                               | -                                  | -100.00%                          |
| 10 OES Personnel Reimbursement      | -                         | 1,267,570  | -                         | 389,321   | -                               | -                                  | -100.00%                          |
| 11 Rent - Facilities                | 162,200                   | 28,494   | 162,200                   | 53,396  | 100,000                         | (62,200)                           | -38.35%                           |
| 12 Interest Income                  | 10,200                    | 212,950  | 10,200                    | 81,618  | 10,200                          | -                                  | 0.00%                             |
| <b>Total Non-Operating Revenues</b> | <b>1,386,500</b>          | <b>3,425,532</b>                                   | <b>1,459,225</b>          | <b>1,325,516</b>                                    | <b>1,448,600</b>                | <b>(10,625)</b>                    | <b>-0.73%</b>                     |
| <b>Total Revenues</b>               | <b>\$ 30,873,351</b>      | <b>\$ 34,619,995</b>                               | <b>\$ 33,097,801</b>      | <b>\$ 14,291,635</b>                                | <b>\$ 35,160,511</b>            | <b>\$ 2,062,710</b>                | <b>6.23%</b>                      |
| <b>Operating Expenses</b>           |                           |  |                           |   |                                 |                                    |                                   |
| <b>Salaries and Benefits Costs</b>  |                           |  |                           |   |                                 |                                    |                                   |
| 13 Director Fees                    | 14,600                    | 16,040   | 14,600                    | 6,071   | 14,600                          | -                                  | 0.00%                             |
| 14 Prior Directors Benefits         | 17,333                    | 506,656  | 17,333                    | 9,748   | 17,333                          | -                                  | 0.00%                             |
| 15 Retiree Benefits                 | 1,057,127                 | 1,138,258  | 970,000                   | 542,121   | 970,000                         | -                                  | 0.00%                             |
| 16 Employee Salaries                | 10,228,800                | 10,452,681   | 11,829,600                | 5,440,787   | 12,676,400                      | 846,800                            | 7.16%                             |
| 17 Employee Overtime                | 3,413,900                 | 4,422,779  | 4,506,300                 | 2,270,906   | 5,012,560                       | 506,260                            | 11.23%                            |
| 18 Employee Benefits                | 3,889,549                 | 4,522,640  | 3,612,418                 | 1,651,803   | 3,778,822                       | 166,404                            | 4.61%                             |
| 19 Financial Emergency Plan         | 332,500                   | -  | 397,973                   | -   | 428,422                         | 30,449                             | 7.65%                             |

## San Miguel Fire & Rescue 2026/2027 Proposed Budget Summary

|   | 2024-2025<br>FINAL Budget | 2024-2025<br>Actual thru<br>6/30/25<br>(Unaudited) | 2025-2026<br>FINAL Budget | 2025-2026<br>Actual thru<br>12/31/25<br>(Unaudited) | 2026-2027<br>PROPOSED<br>Budget | Budget \$<br>increase/<br>decrease | Budget %<br>increase/<br>decrease |
|---|---------------------------|--|---------------------------|---|---------------------------------|------------------------------------|-----------------------------------|
| 20 UAL - Pension Payment                                | 1,658,061                 | 1,604,408  | 2,054,362                 | 2,054,362   | 2,462,559                       | 408,197                            | 19.87%                            |
| 21 Pension Bond   | 1,439,600                 | 1,439,590  | 1,616,817                 | 808,461   | 1,806,024                       | 189,207                            | 11.70%                            |
| 22 Pension Restructuring – Reserve                      | 1,439,600                 | -  | 983,183                   | -   | 793,976                         | (189,207)                          | -19.24%                           |
| <b>Total Salaries and Benefits Costs</b>                | <b>\$ 23,211,870</b>      | <b>\$ 24,103,052</b>                               | <b>\$ 26,002,586</b>      | <b>\$ 12,784,260</b>                                | <b>\$ 27,960,696</b>            | <b>\$ 1,958,109</b>                | <b>7.53%</b>                      |
| <b>Services and Supplies</b>                            |                           |  |                           |   |                                 |                                    |                                   |
| 23 Professional Services                                | 1,920,500                 | 2,065,513  | 1,989,500                 | 1,299,294   | 2,116,790                       | 127,290                            | 6.40%                             |
| 24 Special District Expense                             | 184,750                   | 1,100,934  | 178,950                   | 392,146   | 346,181                         | 167,231                            | 93.45%                            |
| 25 Maintenance  | 1,045,000                 | 1,137,959  | 1,084,000                 | 531,796   | 1,141,300                       | 57,300                             | 5.29%                             |
| 26 Insurance  | 907,260                   | 888,185  | 1,106,429                 | 947,150   | 1,171,500                       | 65,071                             | 5.88%                             |
| 27 Equipment  | 852,500                   | 796,141  | 932,600                   | 286,158   | 946,440                         | 13,840                             | 1.48%                             |
| 28 Utilities  | 500,500                   | 366,051  | 502,400                   | 206,065   | 507,448                         | 5,048                              | 1.00%                             |
| 29 Supplies   | 90,600                    | 93,669   | 95,600                    | 59,710  | 97,512                          | 1,912                              | 2.00%                             |
| 30 Personnel Development                                | 117,350                   | 68,785   | 117,350                   | 31,117  | 119,697                         | 2,347                              | 2.00%                             |
| 31 Rents and Leases                                     | 46,190                    | 38,211   | 48,470                    | 23,790  | 51,180                          | 2,710                              | 5.59%                             |
| <b>Total Service and Supplies</b>                       | <b>\$ 5,664,650</b>       | <b>\$ 6,555,447</b>                                | <b>\$ 6,055,299</b>       | <b>\$ 3,777,226</b>                                 | <b>\$ 6,498,048</b>             | <b>\$ 442,749</b>                  | <b>7.31%</b>                      |
| <b>Total Expenses</b>                                   | <b>\$ 28,876,520</b>      | <b>\$ 30,658,499</b>                               | <b>\$ 32,057,885</b>      | <b>\$ 16,561,486</b>                                | <b>\$ 34,458,744</b>            | <b>\$ 2,400,858</b>                | <b>7.49%</b>                      |
| <b>Net Income before<br/>Reserve Related Activities</b> | <b>\$ 1,996,831</b>       | <b>\$ 3,961,496</b>                                | <b>\$ 1,039,916</b>       | <b>\$ (2,269,851)</b>                               | <b>\$ 701,768</b>               | <b>\$ (338,148)</b>                | <b>-32.52%</b>                    |
| Fire Mitigation Revenue                                 | \$ -                      | \$ 189,641   | \$ -                      | \$ 79,057   | \$ -                            | \$ -                               | N/A                               |
| Miscellaneous Reserve Revenue                           | -                         | 101,024  | -                         | 71,048  | -                               | -                                  | N/A                               |
| Interest Reserve Revenue                                | -                         | 970,889  | -                         | 560,436   | -                               | -                                  | N/A                               |
| <b>Total Reserve Revenues</b>                           | <b>-</b>                  | <b>1,261,553</b>                                   | <b>-</b>                  | <b>710,542</b>                                      | <b>-</b>                        | <b>-</b>                           | <b>N/A</b>                        |
| <b>Total Reserve Expenditures</b>                       | <b>6,290,325</b>          | <b>3,734,624</b>                                   | <b>5,047,000</b>          | <b>2,478,072</b>                                    | <b>1,177,000</b>                | <b>(3,870,000)</b>                 | <b>N/A</b>                        |
| <b>Increase (Decrease) in Fund Balance</b>              | <b>\$ (4,293,494)</b>     | <b>\$ 1,488,426</b>                                | <b>\$ (4,007,084)</b>     | <b>\$ (4,037,381)</b>                               | <b>\$ (475,232)</b>             | <b>\$ 3,531,852</b>                |                                   |

Budget % increase/ decrease is budget \$ increase/decrease divided by prior year final budget

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## San Miguel Fire & Rescue 2026/2027 Proposed Budget

| Priority | Division | Program                | Account Description                                       | 2024/2025         | 2025/2026         | 2026/2027          | Increase/<br>(Decrease)<br>Budget FY 26 vs<br>Budget FY 27<br>Amount | Percent      |
|----------|----------|------------------------|---|-------------------|-------------------|--------------------|--|--------------|
|          |          |                        |   | FINAL<br>Budget   | FINAL<br>Budget   | PROPOSED<br>Budget |  |              |
|          |          |                        | <b>Director Fees (5020)</b>                               | <b>15,800</b>     | <b>15,800</b>     | <b>15,800</b>      | -  | 0.0%         |
| 1        | 1        | Board of Directors     | Board of Directors Meetings                               | 14,600            | 14,600            | 14,600             | -  | 0.0%         |
| 2        | 1        | Board of Directors     | Board of Directors Medicare/Social Security               | 1,200             | 1,200             | 1,200              | -  | 0.0%         |
|          |          |                        | <b>Prior Director Benefits (5010)</b>                     | <b>16,133</b>     | <b>16,133</b>     | <b>16,133</b>      | -  | 0.0%         |
| 3        | 1        | Salaries and Benefits  | Salaries and Benefits Past Directors - Health Insurance   | 16,133            | 16,133            | 16,133             | -  | 0.0%         |
|          |          |                        | <b>Retiree Benefits (5012)</b>                            | <b>1,057,127</b>  | <b>970,000</b>    | <b>970,000</b>     | -  | 0.0%         |
| 4        | 1        | Salaries and Benefits  | Salaries and Benefits Health Insurance - Retirees         | 1,057,127         | 970,000           | 970,000            | -  | 0.0%         |
|          |          |                        | <b>Employee Salaries (5050)</b>                           | <b>10,228,800</b> | <b>11,829,600</b> | <b>12,676,400</b>  | <b>846,800</b>   | <b>7.2%</b>  |
| 5        | 1        | Salaries and Benefits  | Salaries and Benefits Base Salaries - Safety              | 9,141,400         | 10,576,300        | 11,445,300         | 869,000  | 8.2%         |
| 6        | 1        | Salaries and Benefits  | Salaries and Benefits Base Salaries - Non-Safety          | 891,500           | 1,020,300         | 977,200            | (43,100)   | -4.2%        |
| 7        | 1        | Salaries and Benefits  | Salaries and Benefits Medicare (District Portion - 1.45%) | 195,900           | 233,000           | 253,900            | 20,900   | 9.0%         |
|          |          |                        | <b>Employee Overtime (5040)</b>                           | <b>3,413,900</b>  | <b>4,506,300</b>  | <b>5,012,560</b>   | <b>506,260</b>   | <b>11.2%</b> |
| 8        | 1        | Salaries and Benefits  | Salaries and Benefits Suppression Overtime                | 2,526,300         | 3,527,600         | 3,733,872          | 206,272  | 5.8%         |
| 9        | 1        | Salaries and Benefits  | Salaries and Benefits Squad Overtime                      |                   |                   | 283,727            | 283,727  | 100.0%       |
| 10       | 1        | Admin Support Services | Community Outreach Community Outreach Overtime            | 10,000            | 10,000            | 10,000             | -  | 0.0%         |
| 11       | 1        | Salaries and Benefits  | Salaries and Benefits FLSA                                | 470,600           | 531,700           | 547,961            | 16,261   | 3.1%         |
| 12       | 3        | Fire Prevention        | Prevention Prevention Overtime                            | 7,000             | 7,000             | 7,000              | -  | 0.0%         |
| 13       | 5        | Board of Directors     | Board of Directors Administrative Overtime                | -                 | -                 | -                  | -  | 0.0%         |
| 14       | 2        | Operations             | Ops Management Facilities Overtime                        | 10,000            | 40,000            | 40,000             | -  | 0.0%         |
| 15       | 3        | Operations             | Training Program District Training (All)                  | 390,000           | 390,000           | 390,000            | -  | 0.0%         |
|          |          |                        | <b>Employee Benefits (5031)</b>                           | <b>1,773,500</b>  | <b>1,265,000</b>  | <b>1,295,332</b>   | <b>30,332</b>  | <b>2.4%</b>  |
| 16       | 1        | Salaries and Benefits  | Salaries and Benefits Health Insurance - Employees        | 1,773,500         | 1,265,000         | 1,295,332          | 30,332   | 2.4%         |
|          |          |                        | <b>Employee Benefits (5032)</b>                           | <b>1,929,700</b>  | <b>2,231,100</b>  | <b>2,347,300</b>   | <b>116,200</b>   | <b>5.2%</b>  |
| 17       | 1        | Salaries and Benefits  | Salaries and Benefits Retirement - Safety - Classic       | 1,021,000         | 1,158,100         | 1,156,800          | (1,300)  | -0.1%        |
| 18       | 1        | Salaries and Benefits  | Salaries and Benefits Retirement - Safety - PEPR          | 802,100           | 951,900           | 1,072,900          | 121,000  | 12.7%        |
| 19       | 1        | Salaries and Benefits  | Salaries and Benefits Retirement - Non-Safety - Classic   | 58,600            | 66,000            | 66,800             | 800  | 1.2%         |
| 20       | 1        | Salaries and Benefits  | Salaries and Benefits Retirement - Non-Safety - PEPR      | 48,000            | 55,100            | 50,800             | (4,300)  | -7.8%        |
|          |          |                        | <b>Employee Benefits (5033)</b>                           | <b>90,549</b>     | <b>91,518</b>     | <b>111,390</b>     | <b>19,872</b>  | <b>21.7%</b> |
| 21       | 1        | Salaries and Benefits  | Salaries and Benefits Dental Insurance                    | 90,549            | 91,518            | 111,390            | 19,872   | 21.7%        |
|          |          |                        | <b>Employee Benefits (5036)</b>                           | <b>71,000</b>     | <b>-</b>          | <b>-</b>           | <b>-</b>   | <b>0.0%</b>  |
| 22       | 1        | Salaries and Benefits  | Salaries and Benefits Uniform Allowance                   | 71,000            | -                 | -                  | -  | 0.0%         |

## San Miguel Fire & Rescue 2026/2027 Proposed Budget

| Priority | Division | Program                | Account Description   | 2024/2025                              | 2025/2026       | 2026/2027          | Increase/<br>(Decrease)<br>Budget FY 26 vs<br>Budget FY 27<br>Amount | Percent   |        |
|----------|----------|------------------------|-----------------------|--|-----------------|--------------------|--|-----------|--------|
|          |          |                        |                       | FINAL<br>Budget                        | FINAL<br>Budget | PROPOSED<br>Budget |  |           |        |
| 23       | 1        | Salaries and Benefits  | Salaries and Benefits | <b>Employee Benefits (5037)</b>        | 10,400          | 10,400             | 10,400   | -         | 0.0%   |
|          |          |                        |                       | Vision Insurance                       | 10,400          | 10,400             | 10,400   | -         | 0.0%   |
| 24       | 1        | Salaries and Benefits  | Salaries and Benefits | <b>Employee Benefits (5038)</b>        | 6,000           | 6,000              | 6,000  | -         | 0.0%   |
|          |          |                        |                       | Paramedic Recertification              | 6,000           | 6,000              | 6,000  | -         | 0.0%   |
| 25       | 2        | Salaries and Benefits  | Salaries and Benefits | <b>Financial Emergency Plan (5201)</b> | 332,500         | 397,973            | 428,422  | 30,449    | 7.7%   |
|          |          |                        |                       | Financial Emergency Plan               | 332,500         | 397,973            | 428,422  | 30,449    | 7.7%   |
| 26       | 1        | Salaries and Benefits  | Salaries and Benefits | <b>Pension Benefit Costs (5030)</b>    | 1,666,461       | 2,062,762          | 2,470,959  | 408,197   | 19.8%  |
|          |          |                        |                       | UAL Payment - CalPERS                  | 1,658,061       | 2,054,362          | 2,462,559  | 408,197   | 19.9%  |
| 27       | 1        | Salaries and Benefits  | Salaries and Benefits | Retirement - 1959 Survivor Benefit     | 8,400           | 8,400              | 8,400  | -         | 0.0%   |
| 28       | 1        | Salaries and Benefits  | Salaries and Benefits | <b>Pension Bond - Reserve (5030)</b>   | 2,600,000       | 2,600,000          | 2,600,000  | -         | 0.0%   |
|          |          |                        |                       | Pension Restructuring - LRB            | 1,439,600       | 1,616,817          | 1,806,024  | 189,207   | 11.7%  |
| 29       | 1        | Salaries and Benefits  | Salaries and Benefits | Pension Restructuring – Reserve        | 1,160,400       | 983,183            | 793,976  | (189,207) | -19.2% |
| 30       | 1        | Operations             | Ops Management        | <b>Communications (6010)</b>           | 260,000         | 268,000            | 282,200  | 14,200    | 5.3%   |
|          |          |                        |                       | RCS Backbone Maint. & Fees             | 150,000         | 158,000            | 170,000  | 12,000    | 7.6%   |
|          |          |                        |                       | Radio Equip. and Maint.                | 80,000          | 80,000             | 81,600   | 1,600     | 2.0%   |
| 31       | 2        | Operations             | Ops Management        | Computer Service & Equip.              | 30,000          | 30,000             | 30,600   | 600       | 2.0%   |
| 32       | 1        | Operations             | Ops Management        |  |                 |                    |  |           |        |
| 33       | 4        | Admin Support Services | Admin Management      | <b>Equipment Maintenance (6020)</b>    | 101,000         | 110,000            | 112,200  | 2,200     | 2.0%   |
|          |          |                        |                       | Scanner/Plotter Maint.                 | 1,000           | -                  | -  | -         | -      |
| 34       | 2        | Operations             | Ops Management        | Fire Equipment Maint.                  | 100,000         | 110,000            | 112,200  | 2,200     | 2.0%   |
| 35       | 2        | Health & Safety        | Facilities Management | <b>Facilities Maintenance (6030)</b>   | 189,000         | 219,000            | 259,000  | 40,000    | 18.3%  |
|          |          |                        |                       | Facilities Maintenance                 | 180,000         | 210,000            | 250,000  | 40,000    | 19.0%  |
| 36       | 3        | Health & Safety        | Facilities Management | Station Improvement Program            | 9,000           | 9,000              | 9,000  | -         | 0.0%   |
| 37       | 1        | Operations             | Fleet Management      | <b>Fuel (6031)</b>                     | 300,000         | 300,000            | 306,000  | 6,000     | 2.0%   |
|          |          |                        |                       | Fuel                                   | 300,000         | 300,000            | 306,000  | 6,000     | 2.0%   |
| 38       | 1        | Operations             | Fleet Management      | <b>Fleet Maintenance (6040)</b>        | 445,000         | 445,000            | 453,900  | 8,900     | 2.0%   |
|          |          |                        |                       | Fleet Maint./Repairs Costs             | 445,000         | 445,000            | 453,900  | 8,900     | 2.0%   |
| 39       | 3        | Health & Safety        | Facilities Management | <b>Housekeeping Supplies (6050)</b>    | 35,000          | 35,000             | 35,700   | 700       | 2.0%   |
|          |          |                        |                       | Cleaning/Household Supplies (all)      | 35,000          | 35,000             | 35,700   | 700       | 2.0%   |
|          |          |                        |                       | <b>Medical Supplies (6070)</b>         | 35,000          | 35,000             | 35,700   | 700       | 2.0%   |

## San Miguel Fire & Rescue 2026/2027 Proposed Budget

| Priority | Division | Program                | Account Description   | 2024/2025                           | 2025/2026        | 2026/2027          | Increase/<br>(Decrease)<br>Budget FY 26 vs<br>Budget FY 27<br>Amount | Percent       |              |
|----------|----------|------------------------|-----------------------|-------------------------------------|------------------|--------------------|--|---------------|--------------|
|          |          |                        |                       | FINAL<br>Budget                     | FINAL<br>Budget  | PROPOSED<br>Budget |  |               |              |
| 40       | 1        | Operations             | Ops Management        | Medical Supplies                    | 35,000           | 35,000             | 35,700   | 700           | 2.0%         |
|          |          |                        |                       | <b>Insurance (6060)</b>             | <b>907,260</b>   | <b>1,106,429</b>   | <b>1,171,500</b>   | <b>65,071</b> | <b>5.9%</b>  |
| 41       | 1        | Admin Support Services | Admin Management      | FAIRA (Fire, Liability, Collision)  | 307,260          | 406,429            | 421,500  | 15,071        | 3.7%         |
| 42       | 1        | Admin Support Services | Admin Management      | PASIS (Workers' Compensation)       | 600,000          | 700,000            | 750,000  | 50,000        | 7.1%         |
|          |          |                        |                       | <b>Minor Equipment (6080)</b>       | <b>410,000</b>   | <b>402,000</b>     | <b>410,040</b>   | <b>8,040</b>  | <b>2.0%</b>  |
| 43       | 3        | Admin Support Services | Admin Management      | I.T. Equipment                      | 10,000           | 10,000             | 10,200   | 200           | 2.0%         |
| 44       | 4        | Admin Support Services | Admin Management      | ERP Software                        | 71,000           | 71,000             | 72,420   | 1,420         | 2.0%         |
| 45       | 2        | Fire Prevention        | Prevention            | Fire Prevention Software            | 22,000           | 25,000             | 25,500   | 500           | 2.0%         |
| 46       | 4        | Operations             | Ops Management        | Inventory & Analytics Software      | 50,000           | 50,000             | 51,000   | 1,000         | 2.0%         |
| 47       | 4        | Health & Safety        | Facilities Management | Appliance Replacement               | 10,000           | 10,000             | 10,200   | 200           | 2.0%         |
| 48       | 4        | Health & Safety        | Facilities Management | Landscape Maint. Equipment          | 1,000            | 1,000              | 1,020  | 20            | 2.0%         |
| 49       | 3        | Operations             | Training Program      | Training Props & Equip.             | 35,000           | 35,000             | 35,700   | 700           | 2.0%         |
| 50       | 5        | Operations             | Explorer Program      | Safety Equip. (various)             | 1,000            | 1,000              | 1,020  | 20            | 2.0%         |
| 51       | 2        | Operations             | Ops Management        | Fire Service Equip.                 | 210,000          | 199,000            | 202,980  | 3,980         | 2.0%         |
|          |          |                        |                       | <b>Physical Fitness (6083)</b>      | <b>15,000</b>    | <b>15,000</b>      | <b>15,300</b>  | <b>300</b>    | <b>2.0%</b>  |
| 52       | 4        | Health & Safety        | Facilities Management | Physical Fitness Equip.             | 15,000           | 15,000             | 15,300   | 300           | 2.0%         |
|          |          |                        |                       | <b>Office Supplies (6090)</b>       | <b>20,600</b>    | <b>25,600</b>      | <b>26,112</b>  | <b>512</b>    | <b>2.0%</b>  |
| 53       | 3        | Admin Support Services | Admin Management      | Office Supplies/Equip.              | 20,600           | 25,600             | 26,112   | 512           | 2.0%         |
|          |          |                        |                       | <b>Personnel Development (6100)</b> | <b>69,350</b>    | <b>69,350</b>      | <b>70,737</b>  | <b>1,387</b>  | <b>2.0%</b>  |
| 54       | 1        | Operations             | Training Program      | Education Reimb - All Employees     | 35,000           | 35,000             | 35,700   | 700           | 2.0%         |
| 55       | 4        | Operations             | Training Program      | Discretionary Training Offset       | 25,000           | 25,000             | 25,500   | 500           | 2.0%         |
| 56       | 5        | Operations             | Explorer Program      | Enrollment Fees & Training          | 2,800            | 2,800              | 2,856  | 56            | 2.0%         |
| 57       | 3        | Health & Safety        | Peer/Chaplain Support | Training & Outreach                 | 6,550            | 6,550              | 6,681  | 131           | 2.0%         |
|          |          |                        |                       | <b>Wellness Services (6105)</b>     | <b>149,000</b>   | <b>181,000</b>     | <b>234,620</b>   | <b>53,620</b> | <b>29.6%</b> |
| 58       | 2        | Health & Safety        | Ops Management        | Wellness Program                    | 127,000          | 127,000            | 129,540  | 2,540         | 2.0%         |
| 59       | 5        | Health & Safety        | Ops Management        | Workforce Recovery Services         | -                | 29,000             | 29,580   | 580           | 2.0%         |
| 60       | 1        | Health & Safety        | Facilities Management | Employee Assistance Program         | 22,000           | 25,000             | 25,500   | 500           | 2.0%         |
| 61       | 1        | Health & Safety        | Facilities Management | Pre Employment Expenses             | -                | -                  | 50,000   | 50,000        | 100.0%       |
|          |          |                        |                       | <b>Professional Services (6110)</b> | <b>1,321,500</b> | <b>1,495,400</b>   | <b>1,561,090</b>   | <b>65,690</b> | <b>4.4%</b>  |
| 62       | 1        | Operations             | Ops Management        | HCFA Dispatching                    | 903,000          | 990,000            | 1,039,500  | 49,500        | 5.0%         |
| 63       | 1        | Operations             | Ops Management        | Nurse Navigator                     | 25,000           | 10,000             | -  | (10,000)      | -100.0%      |
| 64       | 1        | Admin Support Services | Admin Management      | Consulting Costs (All)              | 75,000           | 75,000             | 76,500   | 1,500         | 2.0%         |
| 65       | 1        | Admin Support Services | Admin Management      | Grants & Planning                   | -                | 51,000             | 52,020   | 1,020         | 2.0%         |

## San Miguel Fire & Rescue 2026/2027 Proposed Budget

| Priority | Division | Program                | Account Description   | 2024/2025                             | 2025/2026       | 2026/2027          | Increase/<br>(Decrease)<br>Budget FY 26 vs<br>Budget FY 27<br>Amount | Percent        |               |
|----------|----------|------------------------|-----------------------|---------------------------------------|-----------------|--------------------|--|----------------|---------------|
|          |          |                        |                       | FINAL<br>Budget                       | FINAL<br>Budget | PROPOSED<br>Budget |  |                |               |
| 66       | 2        | Admin Support Services | Admin Management      | Legal Counsel                         | 100,000         | 100,000            | 120,000  | 20,000         | 20.0%         |
| 67       | 1        | Admin Support Services | Admin Management      | Administrative Support Services       | 80,000          | 50,000             | 51,000   | 1,000          | 2.0%          |
| 68       | 1        | Operations             | Ops Management        | Professional Services                 | 40,000          | 40,000             | 40,800   | 800            | 2.0%          |
| 69       | 2        | Operations             | Training Program      | HTF Annual Assessment                 | 85,000          | 80,000             | 81,600   | 1,600          | 2.0%          |
| 70       | 2        | Operations             | Training Program      | FTES Tuition                          | 13,500          | 13,500             | 13,770   | 270            | 2.0%          |
| 71       | 2        | Admin Support Services | Admin Management      | Weed Abatement                        | -               | 85,900             | 85,900   | -              | 0.0%          |
|          |          |                        |                       | <b>Property Tax Refunds (6115)</b>    | <b>200,000</b>  | <b>200,000</b>     | <b>204,000</b>   | <b>4,000</b>   | <b>2.0%</b>   |
| 72       | 1        | Admin Support Services | Admin Management      | Refunds - Property Taxes              | 200,000         | 200,000            | 204,000  | 4,000          | 2.0%          |
|          |          |                        |                       | <b>Property Tax Admin Cost (6116)</b> | <b>250,000</b>  | <b>250,000</b>     | <b>255,000</b>   | <b>5,000</b>   | <b>2.0%</b>   |
| 73       | 1        | Admin Support Services | Admin Management      | Property Tax - Admin Charges          | 250,000         | 250,000            | 255,000  | 5,000          | 2.0%          |
|          |          |                        |                       | <b>Publications and Media (6120)</b>  | <b>25,400</b>   | <b>25,400</b>      | <b>25,908</b>  | <b>508</b>     | <b>2.0%</b>   |
| 74       | 3        | Admin Support Services | Admin Management      | Publication & Media Needs             | 12,600          | 12,600             | 12,852   | 252            | 2.0%          |
| 75       | 1        | Fire Prevention        | Prevention            | Publication & Media Needs             | 8,500           | 8,500              | 8,670  | 170            | 2.0%          |
| 76       | 1        | Operations             | Ops Management        | Publication & Media Needs             | 500             | 500                | 510  | 10             | 2.0%          |
| 77       | 3        | Operations             | Training Program      | Publication & Media Needs             | 3,800           | 3,800              | 3,876  | 76             | 2.0%          |
|          |          |                        |                       | <b>Rents and Leases (6130)</b>        | <b>46,190</b>   | <b>48,470</b>      | <b>51,180</b>  | <b>2,710</b>   | <b>5.6%</b>   |
| 78       | 1        | Admin Support Services | Admin Management      | Equipment Rents & Leases              | 8,600           | 9,000              | 9,180  | 180            | 2.0%          |
| 79       | 1        | Admin Support Services | Admin Management      | Station 19 Lease of Property (Rent)   | 37,590          | 39,470             | 42,000   | 2,530          | 6.4%          |
|          |          |                        |                       | <b>Safety Clothing (6140)</b>         | <b>167,500</b>  | <b>161,700</b>     | <b>153,000</b>   | <b>(8,700)</b> | <b>-5.4%</b>  |
| 80       | 1        | Operations             | Ops Management        | Structure/Brush PPE Expense           | 152,000         | 160,000            | 150,000  | (10,000)       | -6.3%         |
| 81       | 5        | Health & Safety        | Peer/Chaplain Support | Wildland Gear                         | 1,700           | 1,700              | 3,000  | 1,300          | 76.5%         |
|          |          |                        |                       | <b>Uniforms (6145)</b>                | <b>29,200</b>   | <b>17,400</b>      | <b>141,400</b>   | <b>124,000</b> | <b>712.6%</b> |
| 82       | 5        | Admin Support Services | Admin Management      | Non Safety Uniforms                   | 14,000          | 500                | 1,500  | 1,000          | 200.0%        |
| 83       | 5        | Fire Prevention        | Prevention            | Uniform Expense                       | 4,500           | 4,500              | 4,500  | -              | 0.0%          |
| 84       | 5        | Operations             | Ops Management        | Uniform Expense                       | 7,500           | 7,500              | 124,500  | 117,000        | 1560.0%       |
| 85       | 5        | Operations             | Reserve FF Program    | Uniform Expense                       | -               | -                  | 6,000  | 6,000          | 100.0%        |
| 86       | 5        | Health & Safety        | Peer/Chaplain Support | Uniform Expense (Polos)               | 14,000          | 1,900              | 1,900  | -              | 0.0%          |
| 87       | 5        | Operations             | Explorer Program      | Uniform Expense                       | 3,000           | 3,000              | 3,000  | -              | 0.0%          |
|          |          |                        |                       | <b>District Support Costs (6150)</b>  | <b>137,050</b>  | <b>92,050</b>      | <b>133,891</b>   | <b>41,841</b>  | <b>45.5%</b>  |
| 88       | 1        | Operations             | Fleet Management      | Permits (HazMat, Fuel, etc.)          | 10,000          | 10,000             | 10,200   | 200            | 2.0%          |
| 89       | 1        | Board of Directors     | Board of Directors    | Election Costs (estimate)             | 40,000          | -                  | 40,000   | 40,000         | 100.0%        |

## San Miguel Fire & Rescue 2026/2027 Proposed Budget

| Priority | Division | Program                | Account Description   | 2024/2025                                       | 2025/2026            | 2026/2027            | Increase/<br>(Decrease)<br>Budget FY 26 vs<br>Budget FY 27<br>Amount | Percent             |             |
|----------|----------|------------------------|-----------------------|---|----------------------|----------------------|--|---------------------|-------------|
|          |          |                        |                       | FINAL<br>Budget                                 | FINAL<br>Budget      | PROPOSED<br>Budget   |  |                     |             |
| 90       | 2        | Admin Support Services | Admin Management      | Memberships and Subscriptions                   | 20,000               | 15,000               | 15,300   | 300                 | 2.0%        |
| 91       | 2        | Fire Prevention        | Prevention            | Software & Subscriptions                        | 500                  | 500                  | 510  | 10                  | 2.0%        |
| 92       | 1        | Operations             | Ops Management        | Operations Supplies                             | 10,000               | 10,000               | 10,200   | 200                 | 2.0%        |
| 93       | 5        | Operations             | Training Program      | Recruitment Materials/Supplies                  | 5,000                | 5,000                | 5,100  | 100                 | 2.0%        |
| 94       | 5        | Operations             | Training Program      | Miscellaneous Expenses                          | 10,050               | 10,050               | 10,251   | 201                 | 2.0%        |
| 95       | 4        | Operations             | Reserve FF Program    | Reserve FF Expenses                             | 19,700               | 19,700               | 20,094   | 394                 | 2.0%        |
| 96       | 4        | Operations             | Explorer Program      | Explorer Fees & Expenses                        | 1,800                | 1,800                | 1,836  | 36                  | 2.0%        |
| 97       | 5        | Health & Safety        | Peer/Chaplain Support | Supplies & Misc Expenses                        | 2,000                | 2,000                | 2,040  | 40                  | 2.0%        |
| 98       | 4        | Admin Support Services | Community Outreach    | Program Development                             | 16,000               | 16,000               | 16,320   | 320                 | 2.0%        |
| 99       | 4        | Operations             | CERT                  | Support Costs                                   | 2,000                | 2,000                | 2,040  | 40                  | 2.0%        |
|          |          |                        |                       | <b>Meeting &amp; Travel Expenses (6160)</b>     | <b>51,100</b>        | <b>51,100</b>        | <b>52,122</b>  | <b>1,022</b>        | <b>2.0%</b> |
| 100      | 5        | Admin Support Services | Admin Management      | Administrative Meetings                         | 1,000                | 1,000                | 1,020  | 20                  | 2.0%        |
| 101      | 4        | Fire Prevention        | Prevention            | Southern California FPO Meetings                | 100                  | 100                  | 102  | 2                   | 2.0%        |
| 102      | 1        | Admin Support Services | Admin Management      | Professional Development                        | 50,000               | 50,000               | 51,000   | 1,000               | 2.0%        |
|          |          |                        |                       | <b>Utilities (6170)</b>                         | <b>500,500</b>       | <b>502,400</b>       | <b>507,448</b>   | <b>5,048</b>        | <b>1.0%</b> |
| 103      | 2        | Admin Support Services | Admin Management      | iPad & IT                                       | 7,400                | 7,400                | 7,548  | 148                 | 2.0%        |
| 104      | 1        | Operations             | Ops Management        | Cell Phone Service & Equip                      | 248,100              | 250,000              | 250,000  | -                   | 0.0%        |
| 105      | 1        | Health & Safety        | Facilities Management | Utilities - Station 14                          | 30,000               | 30,000               | 30,600   | 600                 | 2.0%        |
| 106      | 1        | Health & Safety        | Facilities Management | Utilities - Station 15                          | 60,000               | 60,000               | 61,200   | 1,200               | 2.0%        |
| 107      | 1        | Health & Safety        | Facilities Management | Utilities - Station 16                          | 25,000               | 25,000               | 25,500   | 500                 | 2.0%        |
| 108      | 1        | Health & Safety        | Facilities Management | Utilities - Station 18                          | 50,000               | 50,000               | 51,000   | 1,000               | 2.0%        |
| 109      | 1        | Health & Safety        | Facilities Management | Utilities - Station 19                          | 15,000               | 15,000               | 15,300   | 300                 | 2.0%        |
| 110      | 1        | Health & Safety        | Facilities Management | Utilities - Station 21                          | 15,000               | 15,000               | 15,300   | 300                 | 2.0%        |
| 111      | 1        | Health & Safety        | Facilities Management | Utilities - Station 22                          | 30,000               | 30,000               | 30,600   | 600                 | 2.0%        |
| 112      | 1        | Health & Safety        | Facilities Management | Utilities - Station 23                          | 20,000               | 20,000               | 20,400   | 400                 | 2.0%        |
|          |          |                        |                       | <b>Total Budget Expense</b>                     | <b>\$ 28,876,520</b> | <b>\$ 32,057,885</b> | <b>\$ 34,458,744</b>   | <b>\$ 2,400,858</b> | <b>7.5%</b> |
|          |          |                        |                       | <b>Total Expense by Division</b>                |                      |                      |  |                     |             |
|          |          |                        |                       | <i>Board of Directors</i>                       | 55,800               | 15,800               | 55,800   | 40,000              | 253.2%      |
|          |          |                        |                       | <i>Salaries and Benefits</i>                    | 22,779,070           | 25,539,786           | 27,497,896   | 1,958,109           | 7.7%        |
|          |          |                        |                       | <i>Admin Support Services</i>                   | 1,892,050            | 2,185,899            | 2,291,372  | 105,473             | 4.8%        |
|          |          |                        |                       | <i>Fire Prevention</i>                          | 42,600               | 45,600               | 46,282   | 682                 | 1.5%        |
|          |          |                        |                       | <i>Operations</i>                               | 3,438,750            | 3,552,650            | 3,748,033  | 195,383             | 5.5%        |
|          |          |                        |                       | <i>Health &amp; Safety</i>                      | 668,250              | 718,150              | 819,361  | 101,211             | 14.1%       |
|          |          |                        |                       | <b>Total Budget Expense by Division/Program</b> | <b>\$ 28,876,520</b> | <b>\$ 32,057,885</b> | <b>\$ 34,458,744</b>   | <b>\$ 2,400,858</b> | <b>7.5%</b> |

**FISCAL YEAR 2026/27**

**PRELIMINARY RESERVE**

**FUND REQUESTS**

**Reserve Fund Strategy**

The Fiscal Year 2026–27 Preliminary Budget includes only reserve fund requests that require immediate Board consideration. Additional reserve fund requests will be evaluated following completion of the Fiscal Year 2025–26 financial closeout process, cash flow analysis, reserve balance review, and final budget development. Staff will return to the Board of Directors with any additional recommendations as part of the Final Budget adoption process.

| <b>Reserve Fund</b>      | <b>Project</b>   | <b>Estimated Cost</b> | <b>Recommendation</b> |
|--------------------------|--|-----------------------|-----------------------|
| Vehicle Replacement Fund | Acquisition of Two KME Type I Apparatus from Lakeside Fire Protection District | \$50,000              | Approval Requested    |
| Capital Equipment Fund   | Personal Protective Equipment (PPE) Outfitting (Replacement)                   | \$100,000             | Approval Requested    |

**Vehicle Replacement Fund Request**

**Funding Request Title: Acquisition of Two KME Type I Apparatus from Lakeside Fire Protection District**

**Total Cost: \$50,000**

This request supports the acquisition of two surplus KME Type I fire apparatus from the Lakeside Fire Protection District. The acquisition provides the District with a cost-effective opportunity to strengthen fleet readiness, expand reserve apparatus capacity, and support long-term apparatus replacement planning. Staff recommends approval of this request to preserve the opportunity to acquire these units while available.

**Capital Equipment Fund Request**

**Funding Request Title: Personal Protective Equipment (PPE) Outfitting**

**Estimated Cost: \$100,000**

This funding request supports the purchase of structural Personal Protective Equipment (PPE) necessary to outfit approximately seventy-five (75) District employees. The final cost estimate will be developed following completion of a PPE inventory review, employee assignment analysis, vendor pricing updates, and final budget development. Staff will provide the Board with a final funding recommendation during the Final Budget adoption process.

**Future Reserve Fund Requests**

The remaining reserve fund requests are currently under review and will be evaluated following completion of Fiscal Year 2025/26 financial closeout activities. Project prioritization, available cash flow, reserve balances, grant opportunities, and operational requirements will be assessed before any additional reserve requests are presented to the Board of Directors.

# SAN MIGUEL FIRE & RESCUE

## 2026/27 Proposed Reserve Fund Expenditures

**THESE EXPENDITURES ARE COMMITTED IN THE BUDGET & PURCHASED THROUGHOUT THE YEAR  
THERE IS NO GUARANTEE THESE ITEMS WILL BE PROCURED**

|  | 2024/2025<br>FINAL Budget | 2025/2026<br>FINAL Budget | 2026/2027<br>PROPOSED<br>Budget | <u>Comments/Justification</u>             |
|--|---------------------------|---------------------------|---------------------------------|---|
| <b>Contingency Reserve Fund</b>                            |                           |                           |                                 |   |
| Enterprise Resource Planning System (ERP) Implementation   | 100,000                   | -                         | -                               |   |
| <b>Total Contingency Reserve Expenditures</b>              | <b>\$ 100,000</b>         | <b>\$ -</b>               | <b>\$ -</b>                     |   |
| <b>Uncompensated Leave Fund</b>                            |                           |                           |                                 |   |
| No Expenditures  | -                         | -                         | -                               | No Expenditures                           |
| <b>Total Uncompensated Leave Expenditures</b>              | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>                     |   |
| <b>Vehicle Replacement Fund</b>                            |                           |                           |                                 |   |
| Type 1 Engine Refurbishment Outfitting                     | -                         | 50,000                    | -                               | New Request for FY 2025-26                |
| Type 1 Engine Refurbishment (Request for Refurbishment #4) | -                         | 600,000                   | -                               | New Request for FY 2025-26                |
| Type 1 Engine Refurbishment (Request for Refurbishment #3) | 450,000                   | -                         | -                               | FISCAL YEAR 2024-25                       |
| (2) KME Apparatus Purchase (Lakeside FPD)                  | -                         | -                         | 25,000                          | New Request for FY 2026-27                |
| Apparatus - Major Repairs                                  | 50,000                    | 50,000                    | 50,000                          | Reoccurring Request for Emergency Repairs |
| <b>Total Vehicle Replacement Expenditures</b>              | <b>\$ 500,000</b>         | <b>\$ 700,000</b>         | <b>\$ 75,000</b>                |   |
| <b>Capital Equipment Fund</b>                              |                           |                           |                                 |   |
| (3) Zoll X Series Advanced Cardiac Monitors                | 150,000                   | 100,000                   | -                               | Per Replacement Cycle                     |
| Personal Protective Equipment (PPE)                        | 110,000                   | 125,000                   | 100,000                         | Year 3 of a 3-Year Purchase Cycle         |
| Self-Contained Breathing Apparatus (SCBA) Replacement      | -                         | 80,000                    | -                               | Per Replacement Cycle                     |
| Scanner/Printer  | 10,000                    | -                         | -                               | FISCAL YEAR 2024-25                       |
| CradlePoint Equipment                                      | 50,000                    | -                         | -                               | FISCAL YEAR 2024-25                       |
| <b>Total Capital Equipment Expenditures</b>                | <b>\$ 320,000</b>         | <b>\$ 305,000</b>         | <b>\$ 100,000</b>               |   |
| <b>Fixed Equipment Fund</b>                                |                           |                           |                                 |   |
| Extractor Machine (Station 22)                             | -                         | 35,000                    | -                               | New Equipment Request                     |
| Fire Alarm System Installation (Stations 14, 15, & 22)     | -                         | 100,000                   | -                               | Replacement Need                          |
| Hot Water Heater Replacement (Stations 14 & 23)            | -                         | 60,000                    | -                               | Replacement Need                          |
| Fuel Tanks (Stations 14 & 22)                              | -                         | 200,000                   | -                               | New Equipment Request                     |
| <b>Fixed Equipment Fund (Continued)</b>                    |                           |                           |                                 |   |
| Overhead Door Replacement                                  | 22,000                    | 22,000                    | 22,000                          | Emergency Replacement (if needed)         |
| Asphalt/Concrete Work                                      | 30,000                    | 30,000                    | 30,000                          | Emergency Replacement (if needed)         |
| <b>Total Fixed Equipment Expenditures</b>                  | <b>\$ 725,325</b>         | <b>\$ 447,000</b>         | <b>\$ 52,000</b>                |   |

# SAN MIGUEL FIRE & RESCUE

## 2026/27 Proposed Reserve Fund Expenditures

**THESE EXPENDITURES ARE COMMITTED IN THE BUDGET & PURCHASED THROUGHOUT THE YEAR  
THERE IS NO GUARANTEE THESE ITEMS WILL BE PROCURED**

**Facilities Replacement/Renovation Fund**

|  |                     |                     |                   |   |
|--|---------------------|---------------------|-------------------|---|
| Station 21 Physical Fitness Room/Wall Repair                 | 50,000              | -                   | -                 | FISCAL YEAR 2024-25                       |
| Station 23 Bathrooms Remodel                                 | 100,000             | 125,000             | -                 | Was Not Able to Complete Last Fiscal Year |
| District Facilities Security (all stations)                  | 55,000              | 250,000             | -                 | Station 16 & 23 Perimeter Fences          |
| Shop Dedication Project                                      | 5,000               | -                   | -                 | FISCAL YEAR 2024-25                       |
| HQ/Station 15 - Exterior Renovation/Landscaping              | 150,000             | 120,000             | -                 | Was Not Able to Complete Last Fiscal Year |
| Station 16 Renovation  | 390,000             | 250,000             | -                 | In Progress From Last Fiscal Year         |
| Facility - Major Repairs/Emergency Needs                     | 200,000             | 200,000             | 200,000           | For Major/Emergency Repairs               |
| Station 18 Renovation  | 3,500,000           | 2,500,000           | 500,000           | Final Phase                               |
| <b>Total Facilities Replacement/Renovations Expenditures</b> | <b>\$ 4,450,000</b> | <b>\$ 3,445,000</b> | <b>\$ 700,000</b> |   |

**Fire Mitigation Fee Fund**

|  |                   |                   |                   |                                       |
|--|-------------------|-------------------|-------------------|---------------------------------------|
| Outfitted Command Vehicle                                      | -                 | 150,000           | 250,000           | Approved through Fire Mitigation Fees |
| (2) Fire Prevention Vehicles                                   | 120,000           | -                 | -                 | FISCAL YEAR 2024-25                   |
| Emergency Response Vehicle (Fully Outfitted, including lights) | 75,000            | -                 | -                 | FISCAL YEAR 2024-25                   |
| <b>Total Fire Mitigation Fee Expenditures</b>                  | <b>\$ 195,000</b> | <b>\$ 150,000</b> | <b>\$ 250,000</b> |                                       |

**Total Reserve Fund Expenditures**    **\$ 6,290,325**    **\$ 5,047,000**    **\$ 1,177,000**

**Per the Board of Director Policy Manual, Subsection 802.1 Fiscal Management and Responsibility, some Reserve Fund purchases require Board of Director approval prior to moving forward with the procurement process. These items have been placed on the agenda under "Action Item" for approval.**

**Resolution 26-29****A Resolution of the Board of Directors of the  
San Miguel Consolidated Fire Protection District  
Adopting the Preliminary Budget for Fiscal Year 2026/2027**

**WHEREAS**, the Board of Directors of the San Miguel Consolidated Fire Protection District, County of San Diego (hereinafter referred to as "District") is required to adopt a preliminary budget, on or before July 1 of each year, as per Section 13890 of the Health and Safety Code; and

**WHEREAS**, the District, Finance Committee, Executive Staff, and Committee/Program Leads have made recommendations and submitted the proposed preliminary budget for review and adoption at a publicly noticed meeting; and

**WHEREAS**, the District has determined that there will be enough revenue and fund balances to meet total expenditures for Fiscal Year 2026/2027 adequately.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of the San Miguel Consolidated Fire Protection District, a public agency in the County of San Diego, California, does hereby adopt the preliminary budget for the Fiscal Year 2026/2027 with a total expenditure requirement of \$34,258,906.

**BE IT FURTHER RESOLVED** that the Final Budget will be adopted in accordance with California Government Code prior to October 1, 2026.

**PASSED AND ADOPTED** by the Board of Directors of the San Miguel Consolidated Fire Protection District this 10<sup>th</sup> day of June 2026, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST

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Shayna Rians, Board Clerk

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Harry Muns, Board President



## FIRE CHIEF REPORT

June 10, 2026

**STAFF INVOLVEMENT**

- Chief Lawler and Deputy Chief Riley to California Fire, EMS, & Disaster Conference & Expo (CFED)
- Deputy Chief Riley to Grossmont Hospital Government Affairs Committee meeting
- Chief Lawler conducted internal leadership Strategic Planning meeting
- Division Chief Lieberman, AO/FO Harris attended CSDA quarterly meeting
- Chief Lawler attended Grossmont Hospital District Community Healthcare Committee meeting
- Chief Lawler and Deputy Chief Durrell met with Fire Foundation, re: grant status
- FM Newman attended Cal Chiefs Fire Marshal Section meeting.
- Inspector Israels spoke with Mt. Helix residents about wildfire safety at a realtor-hosted seminar.
- AO/FO Harris represented the District at a Cal Chiefs meeting and presented an analysis of AB 1383, including potential operational, labor, and fiscal impacts to Fire Districts.
- Division Chief Lieberman attended the Central Zone behavioral wellness section meeting.

**IMPORTANT LEGISLATION / LITIGATION****CARB Advanced Clean Fleets (ACF) – Potential Impacts to San Miguel Fire & Rescue**

| <u>Date</u>              | <u>Requirement / Event</u>  |
|--------------------------|---|
| 01/01/2025               | State and local government fleet requirements became effective.   |
| 06/01/2026               | CARB released a second 15-day amendment package for ACF.  |
| 06/16/2026               | Public comment deadline on proposed amendments.   |
| 08/01/2026<br>(estimate) | CARB may finalize rulemaking package and responses to comments.   |
| 01/01/2030               | Current proposal generally moves remaining state and local government fleet purchases to 100% ZEV requirements, subject to final adopted language and exemptions. |

**POLITICAL ENGAGEMENT**

- Chief Lawler - Meetings with Supervisors Anderson (District 2) and Montgomery Steppe (District 4)

**COMMUNITY INVOLVEMENT**

- **La Presa Elementary Spring Festival** - E16 attended, interacted with attendees, and provided engine tours.
- **Spring Garden Festival Cuyamaca College** - Fire Inspector Israels hosted a booth, and E22 attended the annual event.
- **Spring Valley Day** - E21 and BR18 provided engine tours, Engineer Arteaga and K9 Sid performed a demonstration, multiple Reserve Firefighters and Explorers assisted with our booth, Fire Services Officer Camarena assisted with set up and break down, and 4605 attended the annual event.
- **County Wildland Drill** - Multiple engines attended over a 3-day period.
- **Loma Elementary School Visit** - E15 provided fire safety message and engine tour.
- **Bancroft Elementary School Visit** - T14 provided fire safety message and truck tour.
- **Skyline Church Memorial Day Murph/5k** - E15 attended event to support the community and represent the District.
- **Noah Homes Summerfest**- E22 and B6 attended this annual event.

**OTHER**

- Strategic Planning Process - Dates
- Grant Funding - SAFER and AFG opened and applications submitted
- 501(c)(3)
- Fire Foundation Squad funding - \$151,000
- GMIA Annual Dinner - June 20<sup>th</sup>