



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

AGENDA

WEDNESDAY, OCTOBER 14, 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 Meetings of September 9 & September 23, 2026
- 1.2 Approval of Director Stipends
- 1.3 Quarterly I.T. Access Log Review
- 1.4 Adoption of the 2026-2030 Strategic Plan

2. ACTION AGENDA ITEMS

- 2.1 Board Vacancy – The Board will discuss options and select the preferred method to fill the Division 4 vacancy.
- 2.2 Consider Adoption of Resolution 26-41 – Declaring Surplus Equipment
- 2.3 ***California Uniform Public Construction Cost Accounting Act Items***
 - 2.3.1 Consider Adoption of Resolution 26-42 – California Uniform Public Construction Cost Accounting Act
 - 2.3.2 First Reading of Ordinance 26-05 – California Uniform Public Construction Cost Accounting Act
- 2.4 ***Community Facilities District Items***
 - 2.4.1 Noticed Public Hearing regarding Community Facilities District Annexation 25
 - 2.4.2 Consider Adoption of Resolution 26-43 – CFD Annexation 25, Calling a Special Election
 - 2.4.3 Consider Adoption of Resolution 26-44 – CFD Annexation 25, Declaring Results of Special Election
 - 2.4.4 First Reading of Ordinance 26-06 – Community Facilities District Annexation 25
 - 2.4.5 Consider Adoption of Resolution 26-45 – Community Facilities District Annexation 26 Resolution of Intent.

3. REPORTS

- 3.1 Committee Reports
- 3.2 Directors' Reports
- 3.3 Fire Chief Report
- 3.4 Association of San Miguel Chief Officers Communications
- 3.5 Association of San Miguel Firefighters Communications
- 3.6 Teamsters, Chauffeurs, Warehousemen, and Helpers Local 542 Communications
- 3.7 Correspondence

4. CLOSED SESSION

- 4.1 Conference with Labor Negotiator (Gov. Code §54957.6)

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

- 4.1.1 Employee Organization: Association of San Miguel Firefighters IAFF Local 1434
- 4.1.2 Employee Organization: Chief Officer's Association of San Miguel
- 4.1.3 Employee Organization: Teamsters, Chauffeurs, Warehousemen and Helpers Local 542
- 4.1.4 Unrepresented Employees: Fire Marshal and Administrative Officer/Finance Officer

ACTION PLAN RECAP

NEXT MEETING – Special Meeting, Wednesday, November 18, 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@sanmiguel-fire.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.sanmiguel-fire.gov/board-meetings>, and at the meeting.

CERTIFICATION OF POSTING

I certify that on October 9, 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. */s/ Shayna Rians* **Shayna Rians, Board Clerk**

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

MINUTES

WEDNESDAY, SEPTEMBER 9, 2026 - 5:30 P.M.

Board President Muns called the meeting to order at 5:30 p.m.

BOARD MEMBERS PRESENT Directors McKenna, Muns, Nelson, Pierce, and Woodruff

BOARD MEMBERS ABSENT Directors Raddatz and Robles

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

Director McKenna led the Pledge of Allegiance

APPROVAL OF AGENDA

By Board consensus, the agenda was approved.

The Agenda for the Regular Meeting of September 9, 2026, was posted at District Headquarters on Friday, September 4, 2026, at 5:00 p.m.

PUBLIC COMMENT - None

1. CONSENT AGENDA ITEMS

1.1 Approval of the Minutes – Regular Meeting of August 12, 2026

1.2 Approval of Director Stipends

Upon a motion by Director Pierce, second by Director Woodruff, and vote (unanimously in favor with Directors Raddatz and Robles absent), the Consent Agenda was approved.

2. ACTION AGENDA ITEMS

2.1 Resolution 26-33 – Adopting a Conflict-of-Interest Code Pursuant to the Political Reform Act of 1974 and Rescinding All Previous Codes of the District.

Upon a motion by Director Nelson, second by Director Muns, and vote (unanimously in favor with Directors Raddatz and Robles absent), Resolution 26-33 was adopted.

2.2 Resolution 26-34 – Community Facilities District Annexation 24 Resolution of Intent.

No action taken.

2.3 Resolution 26-35 – Community Facilities District Annexation 25 Resolution of Intent.

Upon a motion by Director Woodruff, second by Director Nelson, and vote (unanimously in favor with Directors Raddatz and Robles absent), Resolution 26-35 was adopted.

3. REPORTS

3.1 Committee Reports

Director Woodruff shared that he attended the quarterly CSDA meeting, where relevant legislative updates were presented.

3.2 Directors' Reports

Director Woodruff commended District personnel for their attendance and participation at a recent event hosted by The Water Conservation Garden at Cuyamaca College.

3.3 Fire Chief Report – **SEE ATTACHMENT A**

3.4 Association of San Miguel Chief Officers Communications

Battalion Chief Nava reported that Reserve Firefighter testing and Firefighter/Paramedic new-hire testing were recently completed. He also reported that several promotional examinations will be forthcoming and that the District's partnership with Cal-JAC should strengthen the District's recruitment processes.

3.5 Association of San Miguel Firefighters Communications

Captain Hays provided Local 1434 correspondence with the Board via e-mail.

3.6 Teamsters, Chauffeurs, Warehousemen, and Helpers Local No. 542 Communications

Fire Inspector Israels reported on Fire Prevention's participation in the recent event at The Water Conservation Garden and shared that he attended a Zone 0 meeting. He reported that more than 11,000 parcels within the District are required to comply with the new Zone 0 requirements. Inspector Israels also introduced Kelly Morgan as the District's new Human Resources Specialist and shared that Accounting Specialist Delgado attended a CalPERS seminar.

3.7 Correspondence

Chief Lawler shared a thank-you letter received from a community member who was assisted by San Miguel Fire & Rescue following a slip-and-fall incident. He also shared a Certificate of Appreciation received from The Water Conservation Garden.

4. CLOSED SESSION

4.1 Conference with Legal Counsel (Gov. Code §54956.9 subdivision (b)) – Potential Litigation

Number of Cases: 1

4.2 Conference with Labor Negotiator (Gov. Code §54957.6)

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

4.2.1 Employee Organization: Association of San Miguel Firefighters IAFF Local 1434

4.2.2 Employee Organization: Chief Officer's Association of San Miguel

4.2.3 Employee Organization: Teamsters, Chauffeurs, Warehousemen and Helpers Local 542

4.2.4 Unrepresented Employees: Fire Marshal and Administrative Officer/Finance Officer

Board President Muns adjourned the meeting to Closed Session at 5:49 p.m. The Board reconvened in Open Session at 7:51 p.m. reporting no action taken.

ACTION PLAN RECAP

- Board Clerk Rians to provide updated Conflict of Interest Code and Resolution 26-33 to the County Board of Supervisors for approval.

*The next Board Meeting will be a Regular Meeting on **Wednesday, September 23, 2026, at 5:30 p.m.**, District Headquarters.*

President Muns adjourned the meeting at 7:51 p.m.

Minutes approved at the Regular Meeting of the Board of Directors, San Miguel Consolidated Fire Protection District, on October 14, 2026.

Attest:

Harry Muns, Board President

Shayna Rians, Board Clerk

FIRE CHIEF REPORT**September 9, 2026****STAFF INVOLVEMENT**

- Administrative Officer/Finance Officer Harris and Division Chief Lieberman attended CSDA quarterly dinner meeting.
- Deputy Chief Durrell and Division Chief Lieberman attended CAL Chiefs Logistics Section meeting.
- Deputy Chief Riley traveled to Sacramento - State EMSA warehouse.
- Chief Lawler and Deputy Chief Riley attended Grossmont Healthcare District meetings.
- Fire Marshal Newman and Fire Inspector Lyons attended the ribbon-cutting at Cuyamaca College Water Conservation Garden Firewise Exhibit.

IMPORTANT LEGISLATION / LITIGATION

- Zone 0 - Update/Impacts

POLITICAL ENGAGEMENT

- Appropriations - Dr. LaShae Sharp-Collins (California State Assembly, 79th District) \$1,100,000.00 to SMFR for fuel tanks and PPE.
- District Chiefs - Response regarding tax measure.

COMMUNITY INVOLVEMENT

- **8/6 - National Night Out** - E16 participated in county-wide event organized by the San Diego County Sheriff's Department. Crew interacted with attendees and provided apparatus tours.
- **8/12 - Station 14 Visit** - A current FFPM applicant requested visit to Station 14.
- **8/14 - Sweetwater Springs Elementary Ice Cream Social** - E15 attended event to provide engine tours and distribute informative materials.
- **8/19 - Montessori Achievement Centre Visit** - E15 attended to provide fire safety message and apparatus tours.
- **8/24 - Kids First Childcare Visit** - T14 visited residential daycare to showcase T14 and provide fire safety message.

OTHER

- Strategic Plan Update
- Zone 1 Update
- CUPCCAA

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

MINUTES

WEDNESDAY, SEPTEMBER 23, 2026 - 5:30 P.M.

Board President Muns called the meeting to order at 5:30 p.m.

BOARD MEMBERS PRESENT Directors McKenna, Muns, Nelson, Robles, and Woodruff

BOARD MEMBERS ABSENT Directors Raddatz

OTHERS PRESENT Fire Chief Lawler, Legal Counsel Merewitz, Deputy Chief Riley, Administrative Officer/Finance Officer Harris, Fire Marshal Newman, and Executive Assistant/Board Clerk Rians.

President Muns shared that Director Pierce resigned from his Division 4 seat effective September 22, 2026. The process for filling the vacancy is being reviewed and additional information will be provided at the next Board meeting on October 14, 2026.

Director Nelson led the Pledge of Allegiance

APPROVAL OF AGENDA

By Board consensus, the agenda was approved.

The Agenda for the Regular Meeting of September 23, 2026, was posted at District Headquarters on Friday, September 18, 2026, at 5:00 p.m.

PUBLIC COMMENT - None

1. INFORMATIONAL AGENDA ITEMS

- 1.1 Strategic Plan Presentation – Chief Lawler shared a PowerPoint reviewing the 2026-2030 Strategic Plan, which will be distributed September 24, 2026. Adoption of the Strategic Plan will be considered at the next Board meeting on October 14, 2026.
- 1.2 Zone 1 Update – Chief Lawler shared developments impacting Zone 1 following his attendance at the County Board of Supervisors meeting on September 15, 2026, with the most immediate change being Heartland Communications assuming dispatch responsibility for ALS ambulances within the Zone.

Board President Muns adjourned the meeting for a recess from 5:51 – 6:10 p.m.

- 1.3 Quarterly Financial Update – Administrative Officer/Finance Officer Harris presented financials to the Board.

2. ACTION AGENDA ITEMS

- 2.1 2026-2027 Fiscal Year Final Budget Presentation.
No action taken.
- 2.2 Noticed Public Hearing regarding the 2026-2027 Fiscal Year Final Budget.
President Muns opened the public hearing at 6:40 p.m. With no public comment received, the public hearing was closed at 6:40 p.m.
- 2.3 **Resolutions for expenditures considered with the final budget adoption**
 - 2.3.1 Resolution 26-36 – Approving Equipment for Refurbished KME Engine
Upon a motion by Director McKenna, second by Director Nelson, and vote (unanimously in favor with Director Raddatz absent), Resolution 26-36 was adopted.
 - 2.3.2 Resolution 26-37 – Approving Purchase of Rescue Gear
Upon a motion by Director Nelson, second by Director Muns, and vote (unanimously in favor with Director Raddatz absent), Resolution 26-37 was adopted.
 - 2.3.3 Resolution 26-38 – Approving Purchase of Radios
Upon a motion by Director McKenna, second by Director Woodruff, and vote (unanimously in favor with Director Raddatz absent), Resolution 26-38 was adopted.

2.3.4 Resolution 26-39 – Approving Station 14 Flooring Project
Upon a motion by Director Robles, second by Director Woodruff, and vote (unanimously in favor with Director Raddatz absent), Resolution 26-39 was adopted.

2.4 Adoption of the 2026-2027 Fiscal Year Final Budget Adoption via Resolution 26-40.
Upon a motion by Director Nelson, second by Director McKenna, and vote (unanimously in favor with Director Raddatz absent), Resolution 26-40 was adopted.

3. CLOSED SESSION

3.1 Conference with Legal Counsel (Gov. Code §54956.9 subdivision (b)) – Potential Litigation
Number of Cases: 1

3.2 Conference with Labor Negotiator (Gov. Code §54957.6)
Agency Negotiators: Attorney Joseph Sanchez, Director McKenna, and Director Muns

3.2.1 Employee Organization: Association of San Miguel Firefighters IAFF Local 1434

3.2.2 Employee Organization: Chief Officer's Association of San Miguel

3.2.3 Employee Organization: Teamsters, Chauffeurs, Warehousemen and Helpers Local 542

3.2.4 Unrepresented Employees: Fire Marshal and Administrative Officer/Finance Officer

Board President Muns adjourned the meeting to Closed Session at 6:46 p.m. The Board reconvened in Open Session at 8:10 p.m., reporting that direction had been given to staff.

ACTION PLAN RECAP

- Division 4 vacancy information to be presented at the October 14, 2026 Board meeting.
- Strategic Plan adoption to be considered at the October 14, 2026 Board meeting.

*The next Board Meeting will be a Regular Meeting on **Wednesday, October 14, 2026, at 5:30 p.m.**, District Headquarters.*

President Muns adjourned the meeting at 8:11 p.m.

Minutes approved at the Regular Meeting of the Board of Directors, San Miguel Consolidated Fire Protection District, on October 14, 2026.

Attest:

Harry Muns, Board President

Shayna Rians, Board Clerk

CONSENT AGENDA ITEM 1.2**Director Stipends**

Shayna Rians, Executive Assistant/Board Clerk
 Leah Harris, Administrative Officer/Finance Officer
 Andy Lawler, Fire Chief

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 September 2026 include:

Meeting	Date	Attending Directors
Regular Board Meeting	9/9/2026	McKenna, Muns, Nelson, Pierce, and Woodruff
EOA/Zone 1 Ad Hoc	9/15/2026	McKenna
Negotiations Committee	9/22/2026	McKenna and Muns
Negotiations Committee	9/23/2026	McKenna and Muns
Regular Board Meeting	9/23/2026	McKenna, Muns, Nelson, Pierce, Robles and Woodruff

ATTACHMENTS

- A. Stipend Short Form – September 2026

RECOMMENDATION

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

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

MEETINGS ATTENDED IN **SEPTEMBER 2026**, FOR APPROVAL AT THE BOARD MEETING ON **10/14/2026**

MEETING ATTENDED	DATE	STIPEND	✓ INDICATES STIPEND WAIVED	
Regular Board Meeting	9/9/2026	\$173.25	☐	Division 1 - Jeff Nelson _____ Director Signature Total Amount Due \$346.50 <i>Stipend totals no more than 4 meetings</i>
Regular Board Meeting	9/23/2026	\$173.25	☐	
			☐	
			☐	

			☐	Division 2 - Kim Raddatz _____ Director Signature Total Amount Due \$0.00 <i>Stipend totals no more than 4 meetings</i>
			☐	
			☐	
			☐	

Regular Board Meeting	9/9/2026	\$173.25	☐	Division 3 - Harry Muns _____ Director Signature Total Amount Due \$546.50 <i>Stipend totals no more than 4 meetings</i>
Negotiations Committee	9/22/2026	\$100.00	☐	
Negotiations Committee	9/23/2026	\$100.00	☐	
Regular Board Meeting	9/23/2026	\$173.25	☐	

Regular Board Meeting	9/9/2026	\$173.25	☐	Division 4 - Christopher Pierce _____ Director Signature Total Amount Due \$173.25 <i>Stipend totals no more than 4 meetings</i>
			☐	
			☐	
			☐	

Regular Board Meeting	9/9/2026	\$173.25	☐	Division 5 - Theresa McKenna _____ Director Signature Total Amount Due \$546.50 <i>Stipend totals no more than 4 meetings</i>
Regular Board Meeting	9/23/2026	\$173.25	☐	
EOA/Zone 1 Ad Hoc	9/15/2026	\$100.00	☐	
Negotiations Committee	9/23/2026	\$100.00	☐	
Negotiations Committee	9/22/2026			

Regular Board Meeting	9/23/2026	\$173.25	☐	Division 6 - Jesse A. Robles _____ Director Signature Total Amount Due \$173.25 <i>Stipend totals no more than 4 meetings</i>
			☐	
			☐	
			☐	

Regular Board Meeting	9/9/2026	\$173.25	☐	Division 7 - Edward Woodruff _____ Director Signature Total Amount Due \$346.50 <i>Stipend totals no more than 4 meetings</i>
Regular Board Meeting	9/23/2026	\$173.25	☐	
			☐	
			☐	

ATTEST _____
Shayna Rians, Board Clerk

Date

CONSENT AGENDA ITEM 1.4**Strategic Plan – Receive and File**

Andy Lawler, Fire Chief

FIRE CHIEF'S REPORT**BACKGROUND**

Following completion of the District's Master Plan, the Board of Directors directed staff to develop a Strategic Plan to establish organizational priorities and provide direction for the future of San Miguel Fire & Rescue.

The Strategic Plan was developed through an extensive process that included participation from the Board of Directors, District personnel, community members, and District leadership. The process built upon the findings of the Master Plan and included community and employee input, surveys, facilitated meetings, and strategic planning sessions.

The Master Plan and Strategic Plan processes together represent approximately 18 months of organizational evaluation, community engagement, and planning.

DISCUSSION

The 2026–2030 Strategic Plan takes the findings of the Master Plan and the input received from the Board, personnel, and community and establishes the District's priorities for the next three years.

The Plan is intended to provide a clear direction for the organization while preparing the District and its personnel for future operational, staffing, financial, leadership, training, technology, and emergency medical service needs.

The Board of Directors has participated throughout this process, from the development and review of the Master Plan through the Strategic Plan process. Community members and District personnel also played an important role in identifying priorities and providing input regarding the future of the organization. The final Strategic Plan presented to the Board reflects that collective process and provides the framework that will guide District priorities and decision-making over the next three years.

Following receipt and filing of the Strategic Plan, staff will continue implementation of the Plan and track progress toward its identified initiatives and objectives. Progress will be reported to the Board periodically throughout the life of the Plan.

FISCAL IMPACT

Receipt and filing of the 2026–2030 Strategic Plan has no immediate fiscal impact. Individual initiatives requiring funding will be evaluated through the District's budget process and brought before the Board when appropriate.

ATTACHMENTS

- A. San Miguel Fire & Rescue 2026-2030 Strategic Plan

RECOMMENDATION

Receive and file the San Miguel Fire & Rescue 2026-2030 Strategic Plan.



ACTION AGENDA ITEM 2.1**Board of Directors – Division 4 Vacancy**

Andy Lawler, Fire Chief

FIRE CHIEF'S REPORT

BACKGROUND

Director Pierce submitted a letter of resignation on September 18, 2026, vacating the Division 4 seat on the District's Board of Directors. After conferring with Legal Counsel, the full Board was notified of the resignation on September 22, 2026.

The Board of Directors has 60 days to appoint someone into the position, or initiate the process of calling a special election with the Registrar of Voters. If the Board does not take action within the 60-day period, the County has authority during the subsequent 30-day period to make an appointment or call a special election.

DISCUSSION

In the past, the Board has opted to fill vacancies through appointment. Appointment avoids the cost of a special election and allows the Board to conduct a selection process and appoint a qualified candidate.

The Board must determine whether to fill the vacancy by appointment or by special election. If the Board elects to fill the vacancy by appointment, the Division 4 replacement must be selected at the special Board meeting scheduled for Wednesday, November 18, 2026.

FISCAL IMPACT

No fiscal impact if vacancy is filled by appointment.

ATTACHMENTS

None.

RECOMMENDATION

Direct staff to advertise the Division 4 vacancy, solicit and collect statements of interest from qualified candidates, and place an action item on the November 18, 2026, special Board meeting agenda for the Board's consideration and appointment of a candidate.

ACTION AGENDA ITEM 2.2**Resolution 26-41 – Authorizing Liquidation of Surplus Equipment**

Rich Durrell, Deputy Chief

STAFF REPORT**BACKGROUND**

Vehicle 1121 (VIN #1F95142274H140274) is a 2004 Ferrara Inferno Type 1. At 22 years old with 120,778 miles, this apparatus exceeds the 17-year service-life replacement cycle but remains in Reserve status. This engine is now out of service due to an outdated ECM issue, extensive annual maintenance costs, difficulty finding replacement parts, outdated in-cab safety features and rollover protection, and diminished reliability.

**DISCUSSION**

Given the apparatus age and high costs for repair and maintenance, it is recommended to surplus Vehicle 1121.

All apparatus will have San Miguel decals and identifiers removed, and we will remove and evaluate any useful equipment for future use.

FISCAL IMPACT

Surplus the vehicle listed in this report (1121) for the best offered price.

ATTACHMENTS

- A. Resolution 26-41

RECOMMENDATION

Adopt Resolution 26-41.

Resolution 26-41**A Resolution of the Board of Directors of the
San Miguel Consolidated Fire Protection District
Authorizing the Liquidation of Surplus Equipment**

WHEREAS, The San Miguel Consolidated Fire Protection District (hereinafter referred to as District) owns and operates motor vehicles that facilitate the provision of services and conduct of business; and

WHEREAS, From time to time, through normal use, some vehicles become obsolete, unreliable, and excessively costly to maintain; and

WHEREAS, District staff has identified the following as being obsolete, unreliable, and/or excessively costly to maintain:

2004 Ferrara Inferno Type 1 (VIN #1F95142274H140274)

NOW, THEREFORE, BE IT RESOLVED, That the Board of Directors finds the vehicles listed above to be no longer needed by the District and, therefore, are deemed surplus; and

BE IT FURTHER RESOLVED That the Board of Directors authorizes staff to liquidate said vehicle in an appropriate manner.

PASSED AND ADOPTED by the Board of Directors of the San Miguel Consolidated Fire Protection District this 14th day of October 2026, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST

Shayna Rians, Board Clerk

Harry Muns, Board President

ACTION AGENDA ITEM 2.3**Adoption of Uniform Public Construction Cost Accounting Act Procedures**

Brian Lieberman, Division Chief

STAFF REPORT**BACKGROUND**

The San Miguel Consolidated Fire Protection District ("District") is generally required to competitively bid public works contracts exceeding \$10,000 under the provisions of the California Public Contract Code ("PCC") applicable to fire protection districts.

The Uniform Public Construction Cost Accounting Act (PCC section 22000 et seq.) ("Act") provides participating public agencies with alternative procedures for performing and contracting for public projects. The Act is intended to streamline project delivery while maintaining uniform cost accounting, competitive bidding, and fiscal accountability. Under the Act:

- Public projects of \$75,000 ("\$75K") or less may be performed by District employees, negotiated contract, or purchase order.
- Public projects exceeding \$75K and not exceeding \$220,000 ("\$220K") may be awarded through informal bidding procedures.
- Public projects exceeding \$220K generally require formal competitive bidding.

The District has identified several facilities projects planned for the upcoming years. Adopting the Act would provide greater flexibility in procuring and administering those projects while preserving Board approval of project funding and appropriate oversight.

Staff presented an overview of the Act and the proposed implementation process to the Finance Committee ("Committee") on October 5, 2026. The Committee reviewed the proposed framework and did not assign any action items.

DISCUSSION

To become subject to the Act, the Board must adopt a resolution electing to participate and provide the adopted resolution to the California State Controller. The Board must also adopt informal bidding procedures consistent with PCC section 22034.

The proposed adoption package includes: (1) a Resolution electing for the District to become subject to the Act; (2) an Ordinance adopting informal bidding procedures; (3) the Policy incorporated as Exhibit A to the Resolution and Ordinance; and (4) corresponding implementation authority for the Fire Chief or designee.

1. Procurement Procedures. The proposed Policy establishes the following procurement tiers:
 - a. Projects of \$75K or less. These projects may be performed by District employees or awarded through a negotiated contract or purchase order without competitive bidding.
 - b. Projects exceeding \$75K but not \$220K. These projects may be awarded through informal bidding. The District must provide at least 10 calendar days' notice to qualified contractors, designated construction trade journals, or both; and award the contract to the lowest responsive and responsible bidder.
 - c. Projects exceeding \$220K. These projects generally require formal bidding, including newspaper publication and notice to designated construction trade journals. Contracts must be awarded to the lowest responsive and responsible bidder unless all bids are lawfully rejected.



- d. Informal Bids Exceeding \$220K. If all informal bids exceed \$220K, the Board may (by four-fifths vote) award a contract of \$235,000 (“\$235K”) or less upon finding that the District’s original cost estimate was reasonable.
2. Delegation and Board Oversight. The proposed Policy delegates to the Fire Chief or designee authority to procure, award, execute, and administer contracts for Board-approved and funded projects within the applicable statutory limits. The delegation is subject to: (a) available appropriations; (b) compliance with applicable procurement procedures; (c) adherence to the approved project scope and budget; (d) written procurement and project-cost records; and (e) periodic reporting to the Board. The Board would retain authority over formal-bid awards, actions requiring a four-fifths vote, emergency findings, expenditures exceeding delegated authority, and amendments to the Policy.
3. Continuing Compliance. Following adoption, the District must maintain project-cost records in accordance with the Uniform Public Construction Cost Accounting Commission’s procedures and may not divide projects to avoid competitive bidding requirements. The Act does not alter applicable contractor licensing, Department of Industrial Relations registration, prevailing-wage, bonding, insurance, subcontractor-listing, conflict-of-interest, or emergency-contracting requirements. The Fire Chief or designee would be authorized to notify the State Controller, develop administrative forms and procedures, maintain any contractor lists used by the District, provide required notices, and take other actions necessary to implement the Act.

The Board has the following options: (1) adopt the Resolution electing for the District to become subject to the Act and approving the Policy; (2) introduce and waive the full reading of the Ordinance adopting informal bidding procedures; (3) direct revisions to the proposed Resolution, Ordinance, or Policy before adoption; or (4) decline to adopt the Act and continue using the District’s existing public-project procurement procedures.

FISCAL IMPACT

Adoption of the Act itself does not authorize or fund any public project and therefore has no immediate fiscal impact. Implementation may reduce administrative and advertising costs and shorten procurement timelines for qualifying projects. All projects procured under the Act will remain subject to Board-approved appropriations and applicable budget controls.

ATTACHMENTS

- A. Resolution 26-42
 - Exhibit A – District Policy on Uniform Public Construction Cost Accounting Act
- B. Draft Ordinance 26-05
- C. Letter to California State Controller
- D. Act Overview Memorandum
- E. CUPCCAA Board Presentation Packet

RECOMMENDATION

Adopt Resolution 26-42 and conduct the first reading of Ordinance 26-05.

Resolution 26-42

**A Resolution of the Board of Directors of the
San Miguel Consolidated Fire Protection District
Electing to Become Subject to the Uniform Public Construction Cost Accounting Act,
Adopting the District's Uniform Public Construction Cost Accounting Act Policy,
and Authorizing Implementation Thereof**

WHEREAS, the San Miguel Consolidated Fire Protection District ("District") is a fire protection district and public agency organized under the California Health and Safety Code and is subject to the California Public Contract Code ("PCC"); and

WHEREAS, the District is generally required to competitively bid public works contracts exceeding ten thousand dollars (\$10,000) pursuant to PCC section 20813; and

WHEREAS, the California Uniform Public Construction Cost Accounting Act (PCC section 22000 et seq.) ("Act") establishes uniform cost accounting standards and alternative bidding procedures that may be adopted by local public agencies; and

WHEREAS, PCC section 22030 authorizes the District's Board of Directors ("Board") to elect, by resolution, to become subject to the Act and requires the District to notify the California State Controller of that election; and

WHEREAS, the Uniform Public Construction Cost Accounting Commission ("Commission") has adopted cost accounting policies and procedures governing participating agencies; and

WHEREAS, the Act currently authorizes public projects of seventy-five thousand dollars (\$75,000) or less to be performed by force account, negotiated contract, or purchase order; public projects exceeding seventy-five thousand dollars (\$75,000), but not exceeding two hundred twenty thousand dollars (\$220,000), to be awarded using informal bidding procedures; and public projects exceeding two hundred twenty thousand dollars (\$220,000) to be awarded using formal bidding procedures, unless otherwise authorized by law; and

WHEREAS, PCC section 22034 requires each participating agency to enact an informal bidding ordinance and authorizes the governing body to delegate authority to award informal public works contracts to an appropriate officer of the agency; and

WHEREAS, the Board finds that participation in the Act will improve efficiency in the delivery of public works projects, reduce administrative costs, provide greater flexibility in project procurement, and preserve appropriate Board oversight and fiscal accountability; and

WHEREAS, the Board will separately consider an ordinance adopting informal bidding procedures consistent with PCC section 22034; and

WHEREAS, the Board desires to adopt a comprehensive Uniform Public Construction Cost Accounting Act Policy ("Policy") governing procurement, delegation of authority, contract administration, and related procedures.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE SAN MIGUEL CONSOLIDATED FIRE PROTECTION DISTRICT DOES HEREBY RESOLVE AS FOLLOWS:

SECTION 1. Recitals. The recitals above are true and correct and are hereby incorporated herein by this reference.

SECTION 2. Election to Become Subject to the Act. The Board hereby elects for the District to become subject to the Act pursuant to PCC section 22030, including the cost accounting policies and procedures adopted by the Commission as they may be amended from time to time; and directs the Fire Chief or designee to notify the California State Controller of this election and provide a certified copy of this Resolution.

SECTION 3. Adoption of Policy. The Policy as set forth in Exhibit A (attached hereto and incorporated herein by this reference) is hereby adopted as the official policy governing procurement of public projects under the Act. The Policy shall be implemented together with the informal bidding ordinance enacted pursuant to PCC section 22034.

SECTION 4. Administrative Authority. The Fire Chief or designee is authorized and directed to take all actions necessary to implement this Resolution and Exhibit A, including but not limited to: (a) notifying the California State Controller of the District's election to become subject to the Act; (b) establishing and administering contractor lists and bidding procedures as authorized by the Act; (c) developing administrative procedures, forms, and internal controls necessary to administer Exhibit A; (d) administering procurement and contract activities delegated under Exhibit A; (e) maintaining project-cost records in accordance with the Uniform Public Construction Cost Accounting Commission's Cost Accounting Policies and Procedures Manual; and (f) taking all other administrative actions necessary to implement the Act, the informal bidding ordinance, and the Policy.

SECTION 5. Future Statutory Amendments. The monetary thresholds, bidding procedures, and other administrative requirements contained in Exhibit A shall automatically conform to future amendments to the Act unless Board action is expressly required by law. The Policy shall be interpreted and administered consistently with the Act, as amended from time to time. The Fire Chief shall recommend any conforming amendments requiring Board action.

SECTION 6. California Environmental Quality Act ("CEQA"). The Board finds that adoption of this Resolution is not a project within the meaning of the CEQA because it constitutes an administrative and organizational activity that will not result in a direct or reasonably foreseeable indirect physical change in the environment (Sections 15060(c)(3) and 15378(b)(5) to Title 14 of the California Code of Regulations). Alternatively, any future public works projects undertaken pursuant to this Resolution shall be evaluated independently for CEQA compliance.

SECTION 7. Severability. If any section, subsection, sentence, clause, phrase, or portion of this Resolution or Exhibit A is for any reason held invalid or unconstitutional by a court of competent jurisdiction, such decision shall not affect the validity of the remaining portions. The Board declares that it would have adopted this Resolution and Exhibit A irrespective of the invalidity of any one or more provisions.

SECTION 8. Certification. The Board Clerk shall certify to the adoption of this Resolution, cause it to be entered into the official records of the District, and maintain Exhibit A as an official policy of the District.

SECTION 9. Effective Date. This Resolution will become effective immediately upon adoption. The District shall not use the Act's alternative bidding procedures until it has notified the California State Controller of its election and the District's informal bidding ordinance has become effective.

PASSED, APPROVED AND ADOPTED by the Board of Directors of the San Miguel Consolidated Fire Protection District this 14th day of October 2026, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST

Shayna Rians, Board Clerk

Harry Muns, Board President

EXHIBIT A

SAN MIGUEL CONSOLIDATED FIRE PROTECTION DISTRICT UNIFORM PUBLIC CONSTRUCTION COST ACCOUNTING ACT POLICY

SECTION 1 (PURPOSE)

- A. Purpose. The purpose of this Policy is to implement the California Uniform Public Construction Cost Accounting Act (Public Contract Code section 22000 *et seq.*) ("Act") following the San Miguel Consolidated Fire Protection District ("District") election to become subject to the Act pursuant to California Public Contract Code ("PCC") section 22030. This Policy establishes uniform procedures governing the procurement, award, administration, and accounting of District public projects while promoting efficient project delivery, fiscal accountability, fair competition, and compliance with applicable law.
- B. Interpretation. This Policy shall be interpreted consistent with the Act, the Uniform Public Construction Cost Accounting Commission ("Commission") Cost Accounting Policies and Procedures Manual, and applicable provisions of the PCC. In the event of any conflict between this Policy and applicable law, the Act and other controlling law shall govern.

SECTION 2 (APPLICABILITY)

- A. Applicability. This Policy applies to all District public projects subject to the Act. Nothing in this Policy alters or supersedes applicable requirements relating to: (1) contractor licensing; (2) Department of Industrial Relations registration; (3) prevailing wages; (4) payment and performance bonds; (5) insurance; (6) subcontractor listing; (7) conflict-of-interest laws; (8) emergency contracting; (9) environmental review; or (10) any other requirement imposed by Federal, state, or local law.
- B. Avoidance of Competitive Bidding. Nothing in this Policy shall be construed to authorize the division or separation of a public project into smaller work orders or projects for the purpose of avoiding applicable competitive bidding requirements.

SECTION 3 (PUBLIC PROJECT AUTHORIZED SPENDING & PROCUREMENT THRESHOLDS)

- A. Public Project Procurement Thresholds. Subject to any exceptions authorized by law, public projects shall be procured as follows:
1. Projects of \$75,000 or Less. Public projects with an estimated cost of \$75,000 or less may be performed by: (a) District employees through force account; (b) negotiated contract; or (c) purchase order. Competitive bidding is not required for projects within this threshold, but all other applicable legal and District requirements remain in effect.
 2. Projects Exceeding \$75,000 but Not Exceeding \$220,000. Public projects exceeding \$75,000, but not exceeding \$220,000, may be procured through the informal bidding procedures established by this Policy.
 3. Projects Exceeding \$220,000. Public projects exceeding \$220,000 shall be procured through formal competitive bidding in accordance with the Act, except as otherwise authorized by law.

- B. Future Statutory Amendments. If the Act is amended, controlling law shall govern over any inconsistent provision of this Policy. The Fire Chief shall recommend any conforming amendments necessary to maintain this Policy's consistency with the Act.
- C. Spending Authority and Budget Approval within CUPCCAA. The Board of Directors delegates to the Fire Chief authority to approve expenditures, award contracts, and execute agreements for public projects costing \$220,000 or less, as determined under CUPCCAA. This authority includes projects eligible for informal bidding and projects eligible for the procedures authorized at lower dollar thresholds, provided that:
1. The project is included in the Board-adopted budget and sufficient appropriations are available.
 2. Any expenditure from the Facilities Renovation/Replacement Reserve Fund has been expressly authorized by Board resolution identifying the project or approved scope of work and the amount authorized from that fund.
 3. The expenditure remains within the approved project scope and budget.
 4. All applicable CAUPCCAA procurement procedures are satisfied.
- When these conditions are met, the Fire Chief may proceed with contract award and execution without additional Board approval.
- Prior Board approval is required for:
- Any project exceeding \$220,000, regardless of whether funding is included in the adopted budget.
 - Any project not included in the adopted budget or requiring additional appropriations.
 - Any expenditure from the Facilities Renovation/Replacement Reserve Fund that has not been authorized by Board resolution or that exceeds the purpose or amount authorized.
 - Any amendment or change order that would increase the cumulative project cost above \$220,000, exceed the approved project budget or reserve authorization, or materially change the Board-approved scope.
 - Projects shall not be divided to avoid these requirements. Board approval does not waive applicable bidding requirements. Emergency projects remain subject to the District's emergency procurement provisions and applicable law.

SECTION 4 (INFORMAL BIDDING PROCEDURES)

- A. Informal Bidding Procedures. Public projects subject to informal bidding shall be procured as follows:
1. Notice Inviting Bids. The District shall provide a Notice Inviting Informal Bids at least ten (10) calendar days before bids are due. Notice shall be provided in a manner authorized by PCC section 22034: (a) to all contractors included on the District's qualified contractor list for the category of work being bid; (b) to all construction trade journals designated by the Commission for the county in which the work will be performed; or (c) by both methods.
 2. Contents of Notice. The Notice Inviting Informal Bids shall describe the project in general terms, explain how to obtain more detailed information, and state the time and place for submission of bids. The notice may also include the location of the work, contractor qualifications, and any additional information required by law or the District.
 3. Bid Opening. Informal bids shall remain sealed until the time established for opening and

shall be opened in accordance with the solicitation documents.

4. Award. The contract shall be awarded to the lowest responsible bidder submitting a responsive bid unless all bids are rejected as authorized by law. The District reserves all rights authorized by the PCC regarding rejection of bids.
5. Informal Bids Exceeding the Threshold. If all informal bids exceed \$220,000, the Board may (by adoption of a resolution by a four-fifths vote) award the contract at \$235,000 or less to the lowest responsible bidder if the Board determines that the District's cost estimate was reasonable as provided in PCC section 22034(d).
6. Rejection of Bids. The District may reject any or all bids when authorized by law and may rebid the project. If no bids are received through the informal procedure, the project may be performed by District employees through force account or by negotiated contract as authorized by PCC section 22038(c).

SECTION 5 (FORMAL BIDDING PROCEDURES)

- A. Formal Bidding Procedures. Public projects exceeding the informal bidding threshold shall be procured through formal competitive bidding, except as otherwise authorized by law.
 1. Notice Inviting Bids. The District shall publish a Notice Inviting Bids at least fourteen (14) calendar days before bid opening in a newspaper of general circulation as required by PCC section 22037 and shall send the notice to all construction trade journals designated by the Commission at least fifteen (15) calendar days before bid opening.
 2. Plans, Specifications, and Bid Contents. The Board or its designated representative shall adopt plans, specifications, and working details as required by PCC section 22039. Bid documents shall include: (a) the information required by applicable law, including the project description, plans and specifications, bid submission requirements, bonding requirements, and prevailing wage requirements; and (b) any other information necessary to solicit competitive bids.
 3. Bid Opening. All formal bids shall be publicly opened at the time and place specified in the Notice Inviting Bids.
 4. Award. Unless otherwise authorized by law, contracts shall be awarded to the lowest responsible bidder submitting a responsive bid. The Board reserves the right to reject any or all bids when authorized by applicable law.
 5. Rejection of Bids or No Bids. If bids are rejected, the Board may direct that the project be re-advertised or otherwise procured in accordance with the PCC. If no bids are received through the formal procedure, the project may be performed by District employees through force account or by negotiated contract as authorized by PCC section 22038(c).

SECTION 6 (DELEGATION OF AUTHORITY)

- A. Delegation to Fire Chief. Subject to this Policy and applicable Board-approved contracting authority, the Board delegates to the Fire Chief (or the Fire Chief's written designee) authority to procure, negotiate, award, execute, and administer public projects under PCC section 22032(a) and informal contracts under PCC section 22032(b). The delegation of authority to award informal contracts is made pursuant to PCC section 22034(c).

- B. Conditions of Delegation. The Fire Chief or designee may exercise delegated authority only if: (a) the project has been approved by the Board through the annual budget or other Board action; (b) sufficient appropriations are available; (c) the procurement method complies with the PCC and this Policy; (d) the contract amount does not exceed applicable statutory or Board-approved limits; and (e) all required legal, insurance, bonding, and fiscal approvals have been obtained.
- C. Administrative Authority. The Fire Chief or designee may: (a) issue solicitations; (b) evaluate bids; (c) determine bidder responsiveness and responsibility; (d) award and execute contracts within delegated authority; (e) approve contract amendments and change orders within the approved project scope, available appropriations, and delegated authority; (f) execute documents necessary to administer contracts; and (g) perform all administrative acts necessary to implement this Policy.
- D. Limitations. Nothing in this Policy authorizes the Fire Chief or designee to: (a) increase an appropriation approved by the Board; (b) materially expand the approved project scope; (c) waive statutory bidding requirements; (d) divide a project to avoid applicable bidding requirements; (e) award contracts requiring Board approval under state law; or (f) exercise authority otherwise reserved to the Board.

SECTION 7 (BOARD-RETAINED AUTHORITY)

- A. Board-Retained Authority. Notwithstanding Section 6, the Board retains authority to: (1) award contracts requiring formal bidding, unless otherwise authorized by law and separately delegated by the Board; (2) award contracts pursuant to PCC section 22034(d) by a four-fifths vote; (3) declare emergencies and authorize emergency contracting, except where authority has been lawfully delegated; (4) approve expenditures exceeding available appropriations or delegated authority; (5) amend this Policy as provided in Section 16; and (6) take any action otherwise reserved to the Board by law.

SECTION 8 (EMERGENCY PUBLIC PROJECTS)

- A. Emergency Public Projects. Emergency public projects shall be administered in accordance with PCC sections 22035 and 22050. When authorized by law, the Board may: (1) determine by a four-fifths vote that the emergency will not permit the delay resulting from competitive bidding and that immediate action is necessary; (2) authorize immediate procurement without competitive bidding; (3) by a four-fifths vote, delegate emergency procurement authority to the Fire Chief or designee; and (4) conduct all reports and continuing reviews required by PCC section 22050 until the emergency action is terminated. Nothing in this Policy alters the statutory findings, voting requirements, reporting obligations, or continuing review requirements applicable to emergency contracting.

SECTION 9 (CONTRACTOR LISTS AND TRADE JOURNALS)

- A. Qualified Contractor List. If the District elects to use a qualified contractor list, the District shall establish and maintain the list by category of work in accordance with PCC section 22034 and the Commission's requirements. Contractors requesting inclusion shall provide information required by the Act and the District's administrative procedures. The District shall solicit and update the list at least annually and may add qualified contractors throughout the year.
- B. Trade Journals. In lieu of or in addition to using a qualified contractor list, the District may provide notice to all construction trade journals designated by the Commission for the county

in which the work will be performed in accordance with the PCC.

- C. Additional Notice. Nothing in this Policy prohibits the District from providing additional notice through electronic bidding platforms, the District's website, newspapers, or other methods intended to increase competition.

SECTION 10 (COST ACCOUNTING AND PROJECT ADMINISTRATION)

- A. Cost Accounting. The District shall maintain cost records in accordance with the Cost Accounting Policies and Procedures Manual adopted by the Commission.
- B. Project Costs. Project accounting shall include (as applicable) labor, equipment, materials, supplies, subcontracts, overhead, and other direct and indirect costs attributable to the project.
- C. Force Account Work. Projects performed by District employees shall be accounted for in accordance with applicable provisions of the Act and the Commission's accounting procedures.
- D. Project Files. The Fire Chief or designee shall maintain procurement records sufficient to document compliance with this Policy including as applicable cost estimates, notices inviting bids, bid documents, bid tabulations, responsibility determinations, contract awards, change orders, payment records, and final project closeout documentation.
- E. Project Integrity. Public projects shall not be divided, phased, or otherwise structured for the purpose of avoiding applicable procurement requirements or monetary thresholds established by law.

SECTION 11 (CONTRACT ADMINISTRATION)

- A. Contract Execution. No public works contract shall become effective until it has been executed by a person authorized under this Policy and all required bonds, insurance, and other contract documents have been received and approved.
- B. Change Orders. The Fire Chief or designee may approve change orders within the authority delegated by the Board, provided the change order: (1) is within the approved project scope; (2) is supported by sufficient appropriations; (3) complies with applicable law and District policy; and (4) does not increase the contract beyond the limits of delegated authority. Any change order exceeding delegated authority shall require Board approval.
- C. Contract Administration. The Fire Chief or designee is authorized to administer contracts awarded under this Policy, including scheduling, inspections, progress payments, claims administration, acceptance of completed work, warranty administration, and contract closeout.

SECTION 12 (REPORTING REQUIREMENTS)

- A. Board Reporting. The Fire Chief or designee shall periodically report contracts awarded under delegated authority to the Board. Such reports may be presented through the consent calendar unless otherwise directed by the Board. The report should include as applicable the project name, contractor, procurement method, contract amount, funding source, approved change orders, and current project status.
- B. Public Records. Procurement records shall be maintained in accordance with the California Public Records Act, Government Code section 7920.000 *et seq.*, and the District's records

retention policies.

SECTION 13 (COMPLIANCE)

- A. Compliance with Law. All procurements conducted under this Policy shall comply with the Act; the PCC; applicable Labor Code requirements; the District's Conflict of Interest Code; District purchasing and financial policies; and all other applicable Federal, state, and local laws.
- B. Commission Review. The District acknowledges that the Commission may review the District's accounting procedures and procurement practices as authorized by the PCC.
- C. Corrective Action. If any procurement is determined to be inconsistent with the Act or this Policy, the Fire Chief shall implement appropriate corrective measures and report material compliance issues to the Board. Repeated findings of noncompliance may result in loss of the District's authority to use the Act's alternative procedures as provided by law.

SECTION 14 (STATE COMPTROLLER NOTIFICATION)

- A. Following adoption of the Resolution electing to become subject to the Act, the Fire Chief or designee shall: (1) notify the California State Controller of the District's election pursuant to PCC section 22030; (2) provide a copy of the adopting Resolution; (3) complete any additional documentation required by the State Controller; and (4) maintain records demonstrating the District's continuing participation under the Act. The District shall not use the Act's alternative procedures until the election has been submitted to the State Controller and the District's informal bidding ordinance is effective.

SECTION 15 (ANNUAL REVIEW AND ADMINISTRATION)

- A. The Fire Chief or designee shall periodically review this Policy and recommend amendments as necessary to: (1) maintain compliance with changes in state law; (2) reflect amendments to the Act; (3) incorporate revisions to the Commission's Cost Accounting Policies and Procedures Manual; (4) improve procurement efficiency; and (5) maintain appropriate internal controls.
- B. The Fire Chief or designee may adopt administrative procedures, forms, standard documents, and procurement guidelines that are consistent with this Policy. Such administrative procedures shall not amend this Policy or expand delegated authority without Board approval.

SECTION 16 (AMENDMENTS)

- A. This Policy (including its informal bidding procedures) may be amended by ordinance of the Board or by any other action authorized by law. Statutory amendments to the Act shall control over any inconsistent provision of this Policy, and the Fire Chief shall recommend conforming amendments as appropriate. If any provision of this Policy is determined to be invalid or unenforceable, the remaining provisions shall remain in full force and effect.

Ordinance 26-05

**An Ordinance of the Board of Directors of the
San Miguel Consolidated Fire Protection District
Adopting Informal Bidding Procedures Under
the Uniform Public Construction Cost Accounting Act**

WHEREAS, the San Miguel Consolidated Fire Protection District ("District") is a fire protection district and public agency organized under the California Health and Safety Code ("Safety Code") and is subject to the California Public Contract Code ("PCC"); and

WHEREAS, Safety Code section 13861(h) authorizes the District to adopt ordinances following the procedures prescribed in California Government Code sections 25120 through 25132; and

WHEREAS, the District is generally required to competitively bid public works contracts exceeding ten thousand dollars (\$10,000) pursuant to PCC section 20813; and

WHEREAS, the California Uniform Public Construction Cost Accounting Act (PCC section 22000 *et seq.*) ("Act") establishes uniform cost accounting standards and alternative bidding procedures that may be adopted by local public agencies; and

WHEREAS, PCC section 22030 authorizes the District's Board of Directors ("Board") to elect, by resolution, to become subject to the Act and requires the District to notify the California State Controller of that election; and

WHEREAS, the Board adopted Resolution No. 26-41 on October 14, 2026, electing for the District to become subject to the Act and directing the Fire Chief or designee to notify the State Controller of that election; and

WHEREAS, the Act currently authorizes public projects of seventy-five thousand dollars (\$75,000) or less to be performed by force account, negotiated contract, or purchase order; public projects exceeding seventy-five thousand dollars (\$75,000), but not exceeding two hundred twenty thousand dollars (\$220,000), to be awarded using informal bidding procedures; and public projects exceeding two hundred twenty thousand dollars (\$220,000) to be awarded using formal bidding procedures, unless otherwise authorized by law; and

WHEREAS, PCC section 22034 requires each participating agency to enact an informal bidding ordinance governing the selection of contractors for public projects eligible for informal bidding and permits the governing body to delegate authority to award informal contracts to an appropriate officer of the agency; and

WHEREAS, the Board desires to adopt the comprehensive Uniform Public Construction Cost Accounting Act Policy ("Policy") governing procurement, delegation of authority, contract administration, and related procedures.

NOW THEREFORE, THE BOARD OF DIRECTORS OF THE SAN MIGUEL CONSOLIDATED FIRE PROTECTION DISTRICT DOES ORDAIN AS FOLLOWS:

SECTION 1. Recitals. The recitals above are true and correct and are hereby incorporated herein by this reference.

SECTION 2. Adoption of Informal Bidding Procedures. The Board hereby adopts the Policy as set forth in Exhibit A (attached hereto and incorporated herein by this reference) as the District's informal bidding ordinance governing the selection of contractors and the procurement, award, and administration of public projects under the Act pursuant to PCC section 22034.

SECTION 3. Delegation of Authority. The Board delegates to the Fire Chief (or the Fire Chief's written designee) authority to procure, award, execute, and administer contracts for public projects within the statutory informal bidding limit authorized by the Act and Exhibit A (including informal contracts pursuant to PCC section 22034(c)) subject to: (a) the project having been approved and funded through the District's annual budget or other Board action; (b) sufficient appropriations being available; (c) compliance with the Act, this Ordinance, Exhibit A, and other applicable law and District policy; (d) the approved project scope and applicable contracting limits; and (e) periodic reporting to the Board as provided in Exhibit A. This delegation does not authorize the Fire Chief or designee to increase an appropriation, materially expand an approved project, evade competitive bidding requirements, or exercise authority reserved to the Board by law or District policy.

SECTION 4. Administrative Authority. The Fire Chief or designee is authorized and directed to take all administrative actions reasonably necessary to implement this Ordinance and Exhibit A, including: (a) establishing and maintaining any qualified contractor lists used by the District; (b) providing notices to qualified contractors and designated construction trade journals as required or permitted by the Act; (c) developing procurement forms, solicitation documents, contract templates, cost-accounting procedures, and internal controls; (d) maintaining project and procurement records; (e) administering contracts awarded within delegated authority; and (f) taking any other administrative action consistent with the Act, this Ordinance, and Exhibit A.

SECTION 5. Statutory Thresholds. The monetary thresholds and procedural requirements applicable to District public projects shall be those established by the Act, as amended from time to time. Any statutory amendment that supersedes an inconsistent provision of Exhibit A shall control without further amendment of this Ordinance, unless separate Board action is required by law. Controlling law shall govern if a statutory amendment conflicts with this Ordinance or Exhibit A. The Fire Chief shall periodically review the Ordinance and Exhibit A and present conforming amendments to the Board when appropriate or required by law.

SECTION 6. No Project Splitting. No public project shall be split or separated into smaller work orders or projects for the purpose of evading any competitive bidding requirement or monetary threshold imposed by the Act or other applicable law.

SECTION 7. Other Public-Works Requirements. Nothing in this Ordinance or Exhibit A exempts the district or its contractors from applicable requirements concerning contractor licensing, Department of Industrial Relations registration, prevailing wages, payment and performance bonds, insurance, subcontractor listing, conflicts of interest, environmental review, emergency contracting, or any other requirement imposed by federal, state, or local law.

SECTION 8. California Environmental Quality Act ("CEQA"). The Board finds that adoption of this Ordinance establishes administrative procurement and cost-accounting procedures and does not authorize or commit the District to any specific public project. Accordingly, this Ordinance is not a project subject to CEQA because it will not result in a direct or reasonably foreseeable indirect physical change in the environment. Alternatively, it is exempt as an organizational or administrative activity that will not result in a physical change in the environment (Sections 15060(c)(3) and 15378(b)(5) to Title 14 of the California Code of Regulations).

SECTION 9. Severability. If any section, subsection, sentence, clause, phrase, or portion of this Ordinance or Exhibit A is held invalid or unconstitutional by a court of competent jurisdiction, that determination shall not affect the validity of the remaining provisions. The Board declares that it would have adopted this Ordinance and each section, subsection, sentence, clause, phrase, and portion thereof irrespective of the invalidity of any other provision.

SECTION 10. Inconsistent Policies. This Ordinance and Exhibit A shall control to the extent any prior District policy, procedure, or administrative practice conflicts with this Ordinance or Exhibit A concerning the procurement of public projects under the Act. All other District purchasing and contracting policies remain in effect.

SECTION 11. Certification and Publication. The Board Clerk shall: (a) certify to the passage and adoption of this Ordinance; (b) cause this Ordinance to be entered into the District's official records; (c) maintain Exhibit A as part of the official Ordinance; and (d) cause this Ordinance, or a summary thereof, to be published or posted as required by Government Code section 25124 and other applicable law.

SECTION 12. Effective Date. This Ordinance shall take effect thirty (30) days after its final passage. The Fire Chief may establish a later operational implementation date if reasonably necessary to complete notification, training, forms, cost-accounting procedures, and other administrative preparations. The District shall not use the alternative procedures authorized by the Act until this Ordinance is effective and the District has notified the California State Controller of its election to become subject to the Act.

PASSED, APPROVED, and ADOPTED at a regular meeting of the Board held on the 9th day of December 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 October 14, 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 December 9, 2026.

Board Clerk
San Miguel Consolidated Fire Protection District



SMFR
SAN MIGUEL FIRE RESCUE
SERVICE BEYOND EXPECTATIONS

ATTACHMENT C

San Miguel Fire & Rescue
2850 Via Orange Way
Spring Valley, California 91978
(619) 670-0500
www.sanmiguelfire.gov

October 15, 2026

Malia M. Cohen
California State Controller
Office of the State Controller
Local Government Programs and Services Division
Local Government Policy Section
P.O. Box 942850
Sacramento, California 94250-5872

RE: Election to Become Subject to the Uniform Public Construction Cost Accounting Act

Dear Controller Cohen,

This correspondence provides notice that the Board of Directors ("Board") of the San Miguel Consolidated Fire Protection District ("District") adopted Resolution 26-41 on Wednesday, October 14, 2026, electing to become subject to the Uniform Public Construction Cost Accounting Act ("Act") pursuant to Public Contract Code section 22030. A copy of the adopted Resolution is enclosed.

The District will comply with the procedures, bidding requirements, and applicable policies and procedures established under the Act, effective January 8, 2027.

Please add the District to the State Controller's list of participating agencies.

Please contact Division Chief Brian Lieberman by telephone at (619) 670-0500, extension 117; or electronic mail at blieberman@sanmiguelfire.gov if you have any questions regarding this notice.

Sincerely,

Andy Lawler
Fire Chief

Enclosure: Resolution 26-41



Jason Baltimore
(951) 826-8359
jason.baltimore@bbklaw.com

CONFIDENTIAL
ATTORNEY/CLIENT PRIVILEGE

Memorandum

To: Brian Lieberman, Division Chief **File No.:** 60004.00014
From: Jason Baltimore, Partner
Date: July 29, 2026
Re: Uniform Public Construction Cost Accounting Act Procedures

I. Issue

What procedures apply if the San Miguel Consolidated Fire Protection District (“District”) elects to become subject to the California Uniform Public Construction Cost Accounting Act (“Act”), and how may the Board of Directors (“Board”) delegate authority while retaining oversight.

II. Short Answer

The Act establishes three procurement tiers based on the estimated cost of a public project: (1) projects of \$75,000 (“\$75K”) or less may be performed by District employees or negotiated without competitive bidding; (2) projects exceeding \$75K but not \$220,000 (“\$220K”) may be awarded through informal bidding; and (3) projects exceeding \$220K generally require formal bidding. The Board must adopt a resolution, notify the State Controller, and adopt an informal bidding policy to participate. The Board may also delegate contract-award authority to the Fire Chief or designee for approved and funded projects, subject to fiscal and reporting controls.

III. Analysis

1. Alternative Public-Project Procurement Process. Generally, construction contracts exceeding \$10,000 must be competitively bid under the California Public Contract Code (“PCC”) applicable to fire protection districts.¹ The Act provides participating local agencies with higher bidding thresholds and alternative procurement procedures for public projects.² The Act applies to the construction, reconstruction, alteration, renovation, improvement, demolition, installation, repair, and painting of publicly owned, leased, or operated facilities; but generally excludes routine maintenance.³ Although the Act streamlines procurement, it preserves the fundamental purposes

¹ PCC section 20813.

² PCC sections 22000 *et seq.* and 22030.

³ PCC sections 22002-2200.

of competitive bidding by promoting competition; protecting public funds; and preventing favoritism, fraud, and waste.⁴

2. Three Procurement Tiers

a. Projects of \$75K or less. These projects may be performed by District employees or awarded by negotiated contract without competitive bidding.⁵

b. Projects between \$75K and \$220K. These projects may be procured through informal bidding procedures as adopted by the District. The District must provide at least 10 calendar days' notice to qualified contractors and designated construction trade journals (or both), and award the contract to the lowest responsible bidder submitting a responsive bid.⁶ If all bids exceed \$220K, the Board may (by four-fifths vote) award a contract up to \$235,000 upon finding the original cost estimate was reasonable.⁷

c. Projects exceeding \$220K. These projects require formal bidding in accordance with procedures set by the Act. These include a newspaper publication of the required notice at least 14 calendar days before bid opening and notice to designated trade journals at least 15 calendar days before bid opening. The contract must be awarded to the lowest responsible bidder submitting a responsive bid unless all bids are lawfully rejected.⁸

3. Adoption Requires Board Action. The Board must adopt a resolution electing to participate in the Act, adopt informal bidding procedures under the PCC,⁹ and update the District's procurement and accounting procedures to implement the Act. The Board may delegate authority to the Fire Chief or designee to award and execute contracts for approved and funded projects within the Act's thresholds.¹⁰ The delegation should require sufficient appropriations, use of the proper procurement method, written documentation, compliance with project scope and budget, and periodic Board reporting. The Board should retain authority over formal bids, four-fifths-vote actions, emergency findings, and expenditures exceeding delegated authority.¹¹

4. Participation Requires Continuing Compliance. The District must maintain project-cost records in accordance with the Uniform Public Construction Cost Accounting Commission ("Commission") accounting procedures and may not divide projects to evade bidding requirements. Violations may result in Commission review and, loss of the District's authority to use Act procedures after repeated findings of noncompliance.¹² The Act does not alter applicable contractor licensing, prevailing-wage, Department of Industrial Relations registration, bonding, insurance, subcontractor-listing, conflict-of-interest, or emergency-contracting requirements.

⁴ *Domar Electric, Inc. v. City of Los Angeles*, 9 Cal.4th 161, 173 (1994); *Konica Business Machines U.S.A., Inc. v. Regents of University of California*, 206 Cal.App.3d 449, 456 (1988).

⁵ PCC section 22032(a).

⁶ PCC sections 22032(b), 22034, and 22036; *Boydston v. Napa Sanitation Dist.*, 222 Cal.App.3d 1362, 1369 (1990).

⁷ PCC section 22034(d).

⁸ PCC sections 22032(c) and 22037-22039.

⁹ PCC section 22034.

¹⁰ PCC section 22034(c).

¹¹ Consistent with Board Policies 100.1, 101.1, 102.1, 601.1, 703.1, 802.1, and 804.1.

¹² PCC sections 22033 and 22042-22044.5.



BOARD PRESENTATION EXHIBIT

CUPCCAA PROJECT DELIVERY

How a Streamlined Procurement Process Could Support District Facilities Projects

Purpose. Use actual San Miguel facilities projects to show how CUPCCAA could provide a procurement process that is proportionate to project size, reduce administrative lead time, and preserve competition, fiscal accountability, public-works requirements, and Board oversight.

CURRENT CUPCCAA FRAMEWORK

\$75,000 or less	\$75,001-\$220,000	Over \$220,000
Simplified / direct procedures permitted	Informal competitive bidding	Formal competitive bidding

WHAT "STREAMLINED" MEANS

More Formal / Traditional Path	Potential CUPCCAA Path
• Comprehensive solicitation package regardless of project size • Broader advertising and longer procurement timeline • Individual Board award may be required under existing practice • More staff time preparing agenda materials and procurement documents	• Use a process scaled to project value • For informal projects, notify qualified contractors / designated trade journals and receive competitive bids • Allow staff award within Board-approved budget and delegated authority, if adopted • Keep core safeguards: scope, competition, bidder review, prevailing wage, insurance/bonding, records, and oversight

What does not change: approved funding, applicable prevailing wage, contractor licensing, insurance, bonding where required, responsible-bidder review, project documentation, and Board oversight.



CUPCCAA PROJECT EXAMPLES

FIVE DISTRICT PROJECT EXAMPLES

How CUPCCAA could scale the procurement process to the size of the work

Project	Status	Reference Amount	Potential CUPCCAA Path	What Could Be Streamlined
Flooring / Concrete Polishing 3255 Helix St.	Planned / Estimate	\$28,337.60	≤ \$75K simplified procedure	Small facility-improvement project could use a simpler procurement path while public-works requirements continue to apply as appropriate.
Station 18 Landscape & Irrigation	Contract Awarded - Construction Pending	\$41,632	≤ \$75K simplified procedure	Could reduce procurement burden for a modest construction project while retaining contract, prevailing-wage, and documentation controls.
Station 16 High-Speed Apparatus Bay Doors	Future / Planning	\$83,958.99-\$99,592.26	Informal competitive bidding	Staff could develop the scope, notify qualified contractors, receive competitive informal bids, evaluate them, and award within delegated authority if approved by the Board.
Station 15 Landscape & Irrigation	Completed	\$114,868	Informal competitive bidding	A mid-sized project could still be competitively bid through a process scaled to the project rather than a more extensive solicitation / Board-award workflow.
Station 16 Kitchen Renovation	Completed	\$198,436 low bid*	Informal-range illustration*	Shows the upper end of the informal range. Competition and bidder-responsibility review remain; the solicitation and award pathway could be more streamlined if the final contract amount and circumstances qualify.

KEY TAKEAWAY

CUPCCAA would not change what the District chooses to build or how the Board funds projects. It would give staff additional procurement options that are better matched to project size, allowing qualifying projects to move from approved budget to construction with fewer administrative steps while maintaining competition, transparency, and fiscal controls.

*Station 16 Kitchen is used as an illustration of the procurement pathway. The low bid was within the informal range, while the final DLG award exceeded \$220,000. The procurement method available on any future project depends on the applicable dollar threshold and award circumstances.



STATION 16 KITCHEN RENOVATION CASE STUDY

STATION 16 KITCHEN RENOVATION

A real District example of how long project delivery can take before construction begins

Purpose. Use an actual District project to show the elapsed time from project design and formal procurement through construction, and identify the portion of the process CUPCAA could potentially streamline.

Milestone	Date	What It Represents
Plans prepared	Aug. 1, 2025	Project design / scope underway
Bid solicitation advertised	Oct. 17, 2025	Formal procurement begins
Mandatory job walk	Nov. 3, 2025	Contractor site review
Seven bids received	Dec. 2, 2025	Competitive bids opened
Bidder responsibility review	Jan. 28-30, 2026	Additional due diligence
Board contract award	Mar. 11, 2026	Board awards to DLG Contractors
Contract / Notice to Proceed	Apr. 7, 2026	Contract administration completed
Construction begins	Apr. 20, 2026	Contractor authorized to start
100% complete / final invoice	Jun. 24, 2026	Construction substantially complete

The key comparison is the time required to get from a project ready for procurement to an authorized construction start.

185 DAYS

Solicitation advertised to construction start

65 DAYS

Construction start to 100% complete

Important: Not all 185 days were avoidable. Station 16 included an unusual bidder-responsibility review. CUPCAA would not eliminate necessary due diligence.



STATION 16 KITCHEN RENOVATION CASE STUDY

HOW CUPCCAA COULD STREAMLINE A SIMILAR PROJECT

Illustrative planning estimate - not a guaranteed project schedule

Illustrative Phase	Estimated Time	CUPCCAA Effect
Plans & scope development	30-45 days	Still required
Internal / legal review	5-7 days	Still required, but can be focused
Informal solicitation & contractor notice	10-15 days	Streamlined
Bid review / contractor verification	5-10 days	Still required
Contract, bonds & insurance	7-10 days	Still required
Notice to Proceed / mobilization	5-10 days	Still required

ILLUSTRATIVE CUPCCAA TIMELINE

75-90 DAYS

Plans/scope development through contractor ready to proceed

WHAT CHANGES - AND WHAT DOES NOT

CUPCCAA CAN STREAMLINE

- Contractor notification / advertising
- Solicitation administration
- Individual Board award cycle when authority is delegated
- Time waiting for a scheduled Board meeting

CUPCCAA DOES NOT ELIMINATE

- Plans and scope
- Competitive bidding where required
- Prevailing wage and contractor requirements
- Bidder responsibility review
- Contract administration and construction oversight

BOARD OVERSIGHT REMAINS

The Board would continue to approve the budget, policy, and delegated authority. Staff would administer qualifying projects within those approved limits and report back in accordance with District policy.

BOTTOM LINE

The issue is not whether the District maintains accountability - it will. The issue is whether a \$30,000, \$80,000, or \$115,000 project should require nearly the same administrative pathway and Board-cycle time as a substantially larger capital project. CUPCCAA would allow the District to match the procurement process to the size and complexity of the project.

Note: The 75-90 day timeline is an illustrative planning estimate for a straightforward project. Actual timing depends on project conditions, bidder issues, CUPCCAA dollar thresholds, and District policy.

ACTION AGENDA ITEMS 2.4.1 - 2.4.4**CFD 2022-1, Annexation 25 through approval of Resolution 26-43, Resolution 26-44, and First Reading of Ordinance 26-06.**

Jon Newman, Fire Marshal

STAFF REPORT**BACKGROUND**

The Mello-Roos Community Facilities Act of 1982 (Government Code Section 53311 and following) ("Act") contains the statutory framework pursuant to which the San Miguel Consolidated Fire Protection District ("District") or any other local agency may form a Community Facilities District ("CFD") for the purpose of financing the provision of certain authorized public services or maintenance. A CFD may finance services or maintenance through the levy of special taxes within the geographic boundaries of the CFD.

The District previously adopted its Local Goals and Policies relating to the formation of CFDs. On July 14, 2021, the District adopted its Policy 9.7, requiring new development to offset the negative fiscal impacts of such development on the District, including through forming or annexing into an existing CFD. The District retained NBS Government Finance Group ("NBS") as its special tax consultant to study the negative fiscal impact of new development on the provision of services by the District. NBS prepared a Fiscal Impact Analysis setting forth their results, which the Board has reviewed in prior meetings.

On September 14, 2022, the District received its first petition for a CFD and on October 12, 2022, approved Ordinance 2022-2 Levying Special Taxes Within San Miguel Consolidated Fire Protection District. Annexation 1 was approved on May 10, 2023.

DISCUSSION

The District has received a petition from LIGHT HOUSE BUILDERS INC (the "Owner"), relating to Parcel 579-300-32-00 & 579-300-33-00 located off Jamacha Boulevard in the County of San Diego. The Owner is the owner of Assessor Parcel Number Parcels 579-300-32-00 & 579-300-33-00 ("Property"), requesting the annexation into the Community Facilities District No. 2022-1 ("CFD 2022-1"), encompassing the Property, to finance the following public services:

- a) Fire protection and suppression services, ambulance and paramedic services; and
- b) The administrative and incidental expenses to be incurred by the District, which include the direct and indirect expenses incurred in carrying out its duties with respect to CFD 2022-1 (including, but not limited to, the levy and collection of the special taxes), including the fees and expenses of attorneys, any fees of the County of San Diego related to CFD 2022-1 or the collection of special taxes, an allocable share of the salaries of the District staff directly related thereto, and a proportionate amount of the District's general administrative overhead related thereto, any amounts paid by the District from its general fund with respect to CFD 2022-1 or the services authorized to be financed by CFD 2022-1, and expenses incurred by the District in undertaking action to pursue payment of special taxes which are delinquent, and all other costs and expenses of the District related to CFD 2022-1.

A public hearing on the annexation of territory into CFD 2022-1 shall be held at 5:30 p.m. on October 14, 2026, or as soon thereafter as the Board may consider the matter, in the Board Room, located at 2850 Via Orange Way, Spring Valley, CA 91978.

This project will consist of one commercial property for purposes of the RMA.



FISCAL IMPACT

None, as the costs for the formation of CFD 2022-1 are paid through a deposit provided by the Developer and ongoing administrative costs are paid for through the levy of special taxes within CFD 2022-1.

ATTACHMENTS

- Attachment A – Resolution 26-43 (Call for Election, Annexation 25)
 - Exhibit A – Official Ballot
- Attachment B – Resolution 26-44 (Results of Election, Annexation 25)
 - Exhibit A – Certificate of Election Official and Statement of Votes Cast
- Attachment C – Draft Ordinance 26-06

RECOMMENDATION

Hold the Public Hearing, adopt Resolutions 26-43 and 26-44, and conduct the First Reading of Ordinance 26-06.

Resolution 26-43

A Resolution of the Board of Directors of the San Miguel Consolidated Fire Protection District Calling a Special Landowner Election for San Miguel Consolidated Fire Protection District Community Facilities District 2022-1 Annexation 25 (APN 579-300-32-00 & 579-300-33-00)

WHEREAS, the Board of Directors (the “Board”) of the San Miguel Consolidated Fire Protection District (the “District”) has heretofore conducted proceedings for the establishment of and 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 Board is authorized by 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”) to annex territory to CFD 2022-1 by complying with the procedures set forth in said Article 3.5; and

WHEREAS, on September 9, 2026, the Board adopted Resolution 26-35, a resolution of intention to annex territory to CFD 2022-1 pursuant to Section 53339.2 of the Act, determining that the public convenience and necessity require that certain property, consisting of approximately 1.24 acres, known as Annexation 25 be annexed to CFD 2022-1 and containing all of the matters prescribed by Section 53339.3 of the Act, and fixing 5:30 p.m. on October 14, 2026, in the Board Room, located at 2850 Via Orange Way, Spring Valley, CA 91978, as the time and place for a hearing upon said resolution; and

WHEREAS, pursuant to said resolution, the Board Clerk has published and mailed notice of the time and place of said hearing as required by Section 53339.4 of the Act; and

WHEREAS, on October 14, 2026, at the time and place of said hearing, the Board afforded all interested persons for or against the annexation of said property to CFD 2022-1 an opportunity to present testimony and to protest against the proposed annexation of said property to CFD 2022-1, and no protests, either oral or in writing, were received; and

WHEREAS, pursuant to Section 53339.7 of the Act, the Board may now submit the question of levying a special tax within the territory proposed to be annexed to CFD 2022-1 to the qualified electors within that territory.

NOW, THEREFORE, BE IT RESOLVED that the Board of the San Miguel Consolidated Fire Protection District, California, hereby:

Section 1.

Findings. The Board finds that: (i) the foregoing recitals are correct; (ii) less than twelve (12) persons have been registered to vote within the territory proposed to be annexed to CFD 2022-1 during the ninety (90) days preceding the close of the public hearing on October 14, 2026; (iii)

pursuant to Section 53326 of the California Government Code, as a result of the findings set forth in clause (ii) above, the vote in the special election called by this resolution shall be by the landowners of the territory proposed to be annexed to CFD 2022-1 whose property would be subject to the special taxes if they were levied at the time of the election, and each landowner shall have one (1) vote for each acre, or portion thereof, which he or she owns within the said territory, which would be subject to the proposed special taxes if they were levied at the time of the election; (iv) pursuant to said Section 53326, the special election must be held at least ninety (90) days, but not more than one hundred eighty (180) days following the date of the adoption of this resolution, unless such time periods are waived with the unanimous waiver of the qualified electors. All of the qualified electors in the territory to be annexed waived the time limits and election formalities of the special election.

Section 2.

Call of Election. The Board hereby calls and schedules a special election for October 14, 2026, on the proposition with respect to the annual levy of special taxes within the territory proposed to be annexed to CFD 2022-1 for paying the cost of the services to be provided within and for the benefit of the territory proposed to be annexed to CFD 2022-1.

Section 3.

Propositions. The propositions to be submitted to the voters of CFD 2022-1 at such special election shall be as follows:

PROPOSITION A

Shall the San Miguel Consolidated Fire Protection District Community Facilities District 2022-1 ("CFD 2022-1"), County of San Diego, State of California, subject to accountability measures set forth in California Government Code Section 50075.1, levy special taxes throughout Annexation 25 to such community facilities district pursuant to the method of apportioning the special tax set forth in Attachment A to this Official Ballot for the purpose of financing public services, including but not limited to the services set forth in Attachment B to this Official Ballot to meet the increased demand for such services resulting from new development within Annexation 25 thereto and the cost of administering the levy and collection of the special taxes and CFD 2022-1?

Section 4.

Conduct of Election. Except as otherwise provided in Section 5 hereof, said election shall be conducted by the Board Clerk of the District pursuant to the California Elections Code governing mail ballot elections, and in particular, the provisions of Division 4 (commencing with Section 4000) of said Code, insofar as they may be applicable.

Section 5.

Election Procedures. The procedures to be followed in conducting the special election on the levy of Special Taxes to pay the annual costs of the Services to the qualified electors of the territory to be annexed to CFD 2022-1 (the "Special Election") shall be as follows:

- a) Pursuant to said Section 53326 of the California Government Code, ballots for the special election shall be distributed to the qualified electors by the Board Clerk by mail with return postage prepaid, or by personal service.

- b) Pursuant to applicable sections of the California Elections Code governing the conduct of mail ballot elections, and specifically Division 4 (commencing with Section 4000) of the California Elections Code with respect to elections conducted by mail, the Board Clerk shall mail or deliver to each qualified elector an official ballot in the form attached hereto as Exhibit "A," and shall also mail or deliver to all such qualified electors a ballot pamphlet and instructions to voter, including a sample ballot identical in form to the official ballot but identified as a sample ballot, a return identification envelope with prepaid postage thereon addressed to the Board Clerk for the return of voted official ballots, and a copy of Resolution 26-35; provided, however, that such statement, analysis and arguments may be waived with the unanimous consent of all the landowners.
- c) The official ballot to be mailed or delivered by the Board Clerk to each landowner-voter shall have printed or typed thereon the name of the landowner-voter and the number of votes to be voted by the landowner-voter and shall have appended to it a certification to be signed by the person voting the official ballot which shall certify that the person signing the certification is the person who voted the official ballot, and if the landowner-voter is other than a natural person, that he or she is an officer of or other person affiliated with the landowner-voter entitled to vote such official ballot, that he or she has been authorized to vote such official ballot on behalf of the landowner-voter, that in voting such official ballot it was his or her intent, as well as the intent of the landowner-voter, to vote all votes to which the landowner-voter is entitled based on its land ownership on the propositions set forth in the official ballot as marked thereon in the voting square opposite each such proposition, and further certifying as to the acreage of the landowner-voter's land ownership within the territory proposed to be annexed to CFD 2022-1.
- d) The return identification envelope mailed or delivered by the Board Clerk to each landowner-voter shall have printed or typed thereon the following: (i) the name of the landowner, (ii) the address of the landowner, (iii) a declaration under penalty of perjury stating that the voter is the landowner or the authorized representative of the landowner entitled to vote the enclosed ballot and is the person whose name appears on the identification envelope, (iv) the printed name and signature of the voter, (v) the address of the voter, (vi) the date of signing and place of execution of said declaration, and (vii) a notice that the envelope contains an official ballot and is to be opened only by the Board Clerk.
- e) The instruction to voter form to be mailed or delivered by the Board Clerk to the landowner-voters shall inform them that the official ballots shall be returned to the Board Clerk properly voted as provided thereon and with the certification appended thereto properly completed and signed in the sealed return identification envelope with the certification thereon completed and signed and all other information to be inserted thereon properly inserted by 5:30 p.m. on October 14, 2026.
- f) Upon receipt of the return identification envelopes, which are returned prior to the voting deadline on the date of the election, the Board Clerk shall canvass the votes cast in the

special election, and shall file a statement with the Board as to the results of such canvass and the election on each proposition set forth in the official ballot.

Section 6.

Effective Date. This Resolution shall take effect immediately from and after the date of its passage and adoption.

BE IT FURTHER RESOLVED AND ORDERED The Board Clerk shall certify the passage and adoption of this resolution and enter it into the book of original resolutions.

PASSED AND ADOPTED by the Board of the San Miguel Consolidated Fire Protection District this 14th day of October 2026, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST:

Shayna Rians, Board Clerk

Harry Muns, Board President

EXHIBIT "A"

OFFICIAL BALLOT
SPECIAL ELECTION

NUMBER OF VOTES ENTITLED TO BE CAST: 2
SAN MIGUEL CONSOLIDATED FIRE PROTECTION DISTRICT, COMMUNITY FACILITIES
DISTRICT 2022-1, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA
(ANNEXATION 25 APN 579-300-32-00 & 579-300-33-00)
ELECTION DATE: OCTOBER 14, 2026

OFFICIAL BALLOT

To vote on the measure, mark a cross (+) in the voting square before the word "YES" or before the word "NO." If you tear or deface this ballot, please contact the Board Clerk's Office at (619) 670-0500 for assistance in obtaining another ballot.

PROPOSITION A

Shall the San Miguel Consolidated Fire Protection District Community Facilities District 2022-1 ("CFD 2022-1"), County of San Diego, State of California, subject to accountability measures set forth in California Government Code Section 50075.1, levy special taxes throughout Annexation 25 to such community facilities district pursuant to the method of apportioning the special tax set forth in Attachment A to this Official Ballot for the purpose of financing public services, including but not limited to the services set forth in Attachment B to this Official Ballot to meet the increased demand for such services resulting from new development within Annexation 25 and Tax Zone No. 1 thereto and the cost of administering the levy and collection of the special taxes and CFD 2022-1?

- ☐ YES
- ☐ NO

Resolution 26-44

A Resolution of the Board of Directors of the San Miguel Consolidated Fire Protection District Declaring Results of Special Landowner Election and Directing Recording of Notice of Special Tax Lien for San Miguel Consolidated Fire Protection District Community Facilities District 2022-1 (Annexation 25, APNs 579-300-32-00 & 579-300-33-00)

WHEREAS, the Board of Directors (the "Board") of the San Miguel Consolidated Fire Protection District (the "District") has heretofore conducted proceedings for the annexation of approximately 1.24 acres of land to the San Miguel Consolidated Fire Protection District, Community Facilities District 2022-1, County of San Diego, State of California ("CFD 2022-1") including conducting a public hearing pursuant to Section 53339.5 of the Government Code; and

WHEREAS, at the conclusion of said public hearing, the Board adopted a resolution calling a special election for October 14, 2026, and submitting to the qualified electors of the territory to be annexed, known as Annexation 25 to CFD 2022-1 the question of levying special taxes within that territory to pay the costs of certain services and the costs associated with the determination of the amount of and levy and collection of special taxes, which will be levied to provide the services and costs otherwise incurred in order to carry out the authorized purposes of CFD 2022-1 (the "Election Resolution").

WHEREAS, the Board has received a statement from the Board Clerk, who pursuant to the Election Resolution was authorized to conduct such special election and act as the election official therefor, with respect to the canvass of the ballots returned in and the results of said special election, certifying that at least two-thirds of the votes cast upon the proposition submitted to the qualified electors in said special election were in favor of such proposition.

NOW, THEREFORE, BE IT RESOLVED that the Board of the San Miguel Consolidated Fire Protection District, California, hereby:

Section 1.

Recitals. The above recitals are all true and correct.

Section 2.

Findings. The Board finds that: (i) there are (0) registered voters residing within the territory proposed to be annexed to CFD 2022-1 ("Annexation 25") at the time of the close of the public hearing on October 14, 2026, and pursuant to Section 53326 of the Government Code, the vote in said special election was, therefore, to be by the landowners owning land within Annexation 25, with each landowner having one vote for each acre or portion thereof of land that he or she owned within Annexation 25; (ii) pursuant to said Section 53326 and the Election Resolution, the Board Clerk caused to be delivered an official ballot for the special election to the owner of the land within Annexation 25, with return postage prepaid; (iii) said special election has been properly conducted in accordance with all statutory requirements and the provisions of the Election Resolution; (iv) pursuant to said Section 53326, LIGHT HOUSE BUILDERS INC, the

owner of all the land within Annexation 25, was entitled to two (2) vote(s); (v) said landowner returned its ballot to the Board Clerk prior to the time set by the Board Clerk for the close of the election on October 14, 2026; (vi) the ballot returned to the Board Clerk by said landowner voted all votes of said landowner in favor of the proposition set forth therein; (vii) at least two-thirds of the votes cast in such special election on said proposition were in favor thereof, and pursuant to Sections 53328 and 53329 of the Government Code, said proposition carried; (viii) pursuant to Section 53339.8 of the Government Code, the Board is authorized to determine that Annexation 25 to be annexed has been added to and become a part of CFD 2022-1 with full legal effect; and (ix) the Board is also authorized, pursuant to said Section 53339.8, to annually levy special taxes within Annexation 25 to pay the costs of the services to be provided by CFD 2022-1.

Section 3.

Declaration of Results. At least two-thirds of the votes voted in the special election on the proposition of the annual levy of special taxes within Annexation 25 to pay the costs of the services to be provided by CFD 2022-1 were voted in favor thereof, and such proposition carried.

Section 4.

Annexation. Annexation 25 is annexed and added to and is a part of CFD 2022-1 with full legal effect, and the Board shall annually levy special taxes within Annexation 25 at the rates as specified in Resolution 26-10 adopted by the Board on September 9, 2026, to pay costs of certain services to be provided by CFD 2022-1. The boundaries of Annexation 25 are shown on the map entitled, "Annexation Map 25 of Community Facilities District 2022-1, San Miguel Consolidated Fire Protection District, County of San Diego, State of California," which was recorded on September 18, 2026, in the office of the County Recorder of the County of San Diego as Instrument 2026-7000474.

Section 5.

Notice. Pursuant to Section 53339.8 of the Government Code and Section 3117.5 of the Streets and Highways Code, the Board Clerk shall cause to be filed with the County Recorder of the County of San Diego an amendment of the notice of special tax lien and a map of the amended boundaries of CFD 2022-1 including Annexation 25.

Section 6.

Entry of the Election Results in the Minutes. The Board Clerk is hereby directed, pursuant to the provisions of the Elections Code of the State of California, to enter in the minutes the results of the election as set forth in said Certificate of Election Official.

Section 7.

Effective Date. This Resolution shall take effect immediately from and after the date of its passage and adoption.

BE IT FURTHER RESOLVED AND ORDERED The Board Clerk shall certify the passage and adoption of this resolution and enter it into the book of original resolutions.

PASSED AND ADOPTED by the Board of the San Miguel Consolidated Fire Protection District this 14th day of October 2026, by the following vote:

AYES:

NOES:

ASTAIN:

ABSENT:

ATTEST:

Shayna Rians, Board Clerk

Harry Muns, Board President

EXHIBIT "A"

CERTIFICATE OF ELECTION OFFICIAL
AND STATEMENT OF VOTES CAST

STATE OF CALIFORNIA)
COUNTY OF SAN DIEGO)
SAN MIGUEL CONSOLIDATED FIRE PROTECTION DISTRICT)

The undersigned, ELECTION OFFICIAL OF THE SAN MIGUEL CONSOLIDATED FIRE PROTECTION DISTRICT, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, DOES HEREBY CERTIFY that pursuant to the provisions of Section 53326 of the Government Code and Division 12, commencing with Section 17000 of the Elections Code of the State of California, I did canvass the returns of the votes cast at the

SAN MIGUEL CONSOLIDATED FIRE PROTECTION DISTRICT
COMMUNITY FACILITIES DISTRICT 2022-1,
COUNTY OF SAN DIEGO, STATE OF CALIFORNIA
SPECIAL ELECTION
(ANNEXATION 25, APN 579-300-32-00 & 579-300-33-00)

in said District, held October 14, 2026.

I FURTHER CERTIFY that this Statement of Votes Cast shows the whole number of votes cast in Annexation 25 to be annexed to CFD 2022-1 in such District, and the whole number of votes cast for the Proposition in Annexation 25 to be annexed to CFD 2022-1 in said District, and the totals of the respective columns and the totals as shown for the Proposition are full, true and correct.

1. VOTES CAST ON PROPOSITION A: YES ____

NO ____

WITNESS my hand this 14th day of October 2026.

BOARD CLERK
ELECTION OFFICIAL
SAN MIGUEL CONSOLIDATED FIRE
PROTECTION DISTRICT
STATE OF CALIFORNIA

Ordinance 26-06

**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 25
(APNs 579-300-32-00 & 579-300-33-00), 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 26-35, which was adopted on September 9, 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 25”), the Board, on October 14, 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 25, 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 25, 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 25, 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 25, 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 14th day of October 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 October 14, 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 December 9, 2026.

Board Clerk
San Miguel Consolidated Fire Protection District

ACTION AGENDA ITEM 2.6.5**Intent to Annex Territory to Community Facilities District 2022-1 and Adopting Map of the Area Proposed to be Annexed Thereto through Resolution 26-45 (Annexation 26)**

Jon Newman, Fire Marshal

STAFF REPORT**BACKGROUND**

The Mello-Roos Community Facilities Act of 1982 (Government Code Section 53311 and following) ("Act") contains the statutory framework pursuant to which the San Miguel Consolidated Fire Protection District ("District") or any other local agency may form a Community Facilities District ("CFD") for the purpose of financing the provision of certain authorized public services or maintenance. A CFD may finance services or maintenance through the levy of special taxes within the geographic boundaries of the CFD. The District previously adopted its Local Goals and Policies relating to the formation of CFDs. On July 14, 2021, the District adopted its Policy No. 9.7, requiring new development to offset the negative fiscal impacts of such development on the District, including through forming or annexing into an existing CFD. The District retained NBS Government Finance Group ("NBS") as its special tax consultant to study the negative fiscal impact of new development on the provision of services by the District. NBS prepared a Fiscal Impact Analysis setting forth their results, which the Board has reviewed in prior meetings.

On September 14, 2022, the District received its first petition for a CFD and, on October 12, 2022, approved Ordinance 2022-2 Levying Special Taxes Within San Miguel Consolidated Fire Protection District. Annexation 1 was approved on May 10, 2023.

DISCUSSION

The District has received a petition from CACY-GREENFIELD LLC, A CALIFORNIA LIMITED LIABILITY COMPANY relating to Parcel 484-110-70-00 located off of Greenfield Dr. in the County of San Diego. The Owner is the owner of Assessor Parcel Number 484-110-70-00 ("Property"), requesting the annexation into the Community Facilities District 2022-1 ("CFD 2022-1"), encompassing the Property, to finance the following public services:

- a) Fire protection and suppression services, and ambulance and paramedic services; and
- b) The administrative and incidental expenses to be incurred by the District, which includes the direct and indirect expenses incurred in carrying out its duties with respect to CFD 2022-1 (including, but not limited to, the levy and collection of the special taxes), including the fees and expenses of attorneys, any fees of the County of San Diego related to CFD 2022-1 or the collection of special taxes, an allocable share of the salaries of the District staff directly related thereto, and a proportionate amount of the District's general administrative overhead related thereto, any amounts paid by the District from its general fund with respect to CFD 2022-1 or the services authorized to be financed by CFD 2022-1, and expenses incurred by the District in undertaking action to pursue payment of delinquent special taxes, and all other costs and expenses of the District related to CFD 2022-1.

A public hearing on the annexation of territory into CFD 2022-1 shall be held at 5:30 p.m. on December 9, 2026, or as soon thereafter as the Board may consider the matter, in the Board Room, located at 2850 Via Orange Way, Spring Valley, CA 91978.

This project will consist of one commercial property for purposes of the RMA.



FISCAL IMPACT

None, as the costs for the formation of CFD 2022-1 are paid through a deposit provided by the Developer and ongoing administrative costs are paid for through the levy of special taxes within CFD 2022-1.

ATTACHMENTS

- Attachment A – Resolution 26-45 (Resolution of Intention, Annexation 26)
 - Exhibit A – Description of Services
 - Exhibit B – Legal Description of Property
 - Exhibit C – Rate and Method of Apportion of Special Taxes for San Miguel Consolidated Fire Protection District Community Facilities District 2022-1 with Annexation Map
 - Attachment 1 – Maximum Special Tax Rates
- Attachment B – Boundary Map
- Attachment C – Property Owner Petition to the Board

RECOMMENDATION

Adopt Resolution 26-45.

Resolution 26-45

**A Resolution of the Board of Directors of the
San Miguel Consolidated Fire Protection District
Declaring Intention to Annex Territory to Community Facilities District 2022-1
and Adopting a Map of the Area Proposed to be Annexed Thereto
(Annexation 26, APN 484-110-70-00)**

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 ("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 territory which is included in CFD 2022-1 is described on the map of CFD 2022-1 recorded in Book 50 of Maps of Assessment and Community Facilities Districts, page(s) 41 in the office of the County Recorder for the County of San Diego, State of California; and

WHEREAS, the Board has received a written petition from CACY-GREENFIELD LLC, A CALIFORNIA LIMITED LIABILITY COMPANY, the owner of certain real property within the District requesting that such property be annexed to CFD 2022-1 in order that they may be developed and receive the benefit of services, which will be financed by the annual levy of special taxes on said property for the purpose set forth in Exhibit "A" (the "Services"); and agreeing to the annual levy of special taxes on said property sufficient to pay the costs of such Services and costs incidental thereto; and

WHEREAS, the Board is authorized by 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") to annex territory to CFD 2022-1 by complying with the procedures set forth in said Article 3.5.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the San Miguel Consolidated Fire Protection District, California, as follows:

Section 1.

Recitals. The above recitals are true and correct and are hereby incorporated into this resolution.

Section 2.

Name of District. The name of the existing community facilities district is the San Miguel Consolidated Fire Protection District Community Facilities District 2022-1.

Section 3.

Intention. The Board declares its intention to conduct proceedings pursuant to said Article 3.5 of the Act for territory proposed for annexation designated "Annexation 26" to CFD 2022-1 as described in Exhibit "B" attached hereto. The Board determines that the public convenience and necessity require that such territory be annexed to CFD 2022-1.

Section 4.

Description of Territory Proposed To Be Annexed; Annexation Map. Annexation 26 to be annexed to CFD 2022-1 is described in Exhibit "B" attached hereto and by this reference made a part hereof. Such territory is also shown and described on the map thereof entitled "Annexation Map 26 of Community Facilities District 2022-1, San Miguel Consolidated Fire Protection District, San Diego County, State of California" which is on file with the Board Clerk (the "Annexation Map").

Section 5.

Types of Services; Incidental Expenses. Services authorized to be financed by CFD 2022-1 are set forth in Exhibit "A." The District shall also finance costs associated with the determination of the amount of and the levy and collection of special taxes which are levied to provide such Services and costs otherwise incurred in order to carry out the authorized purposes of CFD 2022-1.

Section 6.

Special Taxes. Except where funds are otherwise available, special taxes sufficient to pay the costs of the Services provided for in Section 5 above and the annual administrative expenses of the District and CFD 2022-1 in determining, apportioning, levying and collecting such special taxes, shall be annually levied within CFD 2022-1. Pursuant to Section 53340 of the California Government Code, the special taxes shall be collected in the same manner as ordinary ad valorem property taxes are collected and shall be subject to the same penalties and the same procedure, sale, and lien priority in case of delinquency as is provided for ad valorem taxes. However, under no circumstances shall the special tax levied against any parcel subject to the levy of the special tax pursuant to the rates and method of apportionment be increased as a consequence of delinquency or default by the owner of any other parcel or parcels within CFD 2022-1 by more than ten percent (10%). The rate and method of apportionment of said special taxes shall be as set forth in Exhibit "C" attached hereto and by this reference made a part hereof.

Section 7.

Adoption of Annexation Map. Pursuant to Section 3110.5 of the Streets and Highways Code, the Board adopts the Annexation Map as the map of the area proposed to be annexed to CFD 2022-1. Pursuant to Section 3111 of said Code, the Board Clerk shall file the original of the Annexation Map in his or her office and shall file a copy of the Annexation Map with the County Recorder of the County of San Diego no later than 15 days prior to the date of the hearing specified in Section 10 hereof.

Section 8.

Exempt Properties. Pursuant to Section 53340 of the California Government Code, properties of entities of the state, federal, and local governments shall be exempt from the levy of special taxes of CFD 2022-1.

Section 9.

Necessity. The Board finds that the Services described in Section 5 hereof are necessary to meet increased demands placed upon the District as a result of development occurring within the boundaries of the proposed annexation of territory to CFD 2022-1.

Section 10.

Hearing on Annexation of Territory. A public hearing on the annexation of territory into CFD 2022-1 shall be held at 5:30 pm on December 9, 2026, or as soon thereafter as the Board may consider the matter, in the Board Chambers, located at 2850 Via Orange Way, Spring Valley, CA 91978.

Section 11.

Notice. The Board Clerk shall publish a notice of the time and place of said hearing as required by Section 53322 of the California Government Code, and shall also give notice of the time and place of said hearing by first-class mail to each registered voter and to each landowner within the proposed community facilities district as prescribed by Section 53322.4 of said Code. Said notice shall be published at least seven (7) days and mailed at least fifteen (15) days before the date of the hearing, and shall contain the information required by said Section 53322.

Section 12.

Description of Voting Procedures. The voting procedures to be followed in conducting the election on the proposition with respect to the levy of special taxes within the territory proposed to be annexed to CFD 2022-1 shall be as follows:

- a) If at the time of the close of the public or protest hearing (hereinafter referred to as the "protest hearing") at least 12 persons are registered to vote within the territory proposed to be annexed to CFD 2022-1, the election shall be conducted by the Board Clerk, and shall be held on a date selected by the Board in conformance with the provisions of Section 53326 of the California Government Code ("Section 53326") and pursuant to the applicable provisions of law regulating elections of the District, insofar as they may be applicable, and pursuant to Section 53326 the ballots for the election shall be distributed to the qualified electors of the territory proposed to be annexed to CFD 2022-1 by mail with return postage prepaid and the election shall be conducted as a mail ballot election.
- b) If at the time of the close of the protest hearing, and for at least the preceding 90 days, less than 12 persons have been registered to vote within the territory proposed to be annexed to CFD 2022-1, and pursuant to Section 53326, the vote is therefore to be by the landowners of that territory, with each landowner of record at the close of the protest hearing having one vote for each acre or portion of an acre of land that he or she owns, the election shall be conducted by the Board Clerk as follows:
 1. The election shall be held on the earliest date following the conclusion of the protest hearing upon which it can be held pursuant to Section 53326 which may be selected by the Board, or such earlier date as the owners of land within the territory proposed to be annexed to CFD 2022-1 and the Board Clerk agree and concur is acceptable.
 2. Pursuant to Section 53326, the election may be held earlier than 90 days following the close of the protest hearing if the qualified electors of the territory proposed to be annexed to CFD 2022-1 waive the time limits for conducting the election set forth in Section 53326 by unanimous written consent and the Secretary of the Board concurs in such earlier election date as shall be consented to by the qualified electors.

3. Pursuant to Section 53326, ballots for the election shall be distributed to the qualified electors by the Board Clerk by mail with return postage prepaid or by personal service.
4. Pursuant to applicable provisions of law regulating elections of the District, which govern the conduct of mail ballot elections, and Division 4 (commencing with Section 4000) of the California Elections Code with respect to elections conducted by mail, the Secretary of the Board shall mail or deliver to each qualified elector an official ballot in a form specified by the Board in the resolution calling the election, and shall also mail or deliver to all such qualified electors a ballot pamphlet and instructions to voter, including a sample ballot identical in form to the official ballot but identified as a sample ballot, a statement pursuant to Section 9401 of the said Code, an impartial analysis by the District's Legal Counsel pursuant to Section 9280 of the said Code with respect to the ballot proposition contained in the official ballot, ballot arguments and rebuttals, if any, pursuant to Sections 9281 to 9287, inclusive, of said Code, a return identification envelope with prepaid postage thereon addressed to the Board Clerk for the return of voted official ballots, and a copy of this resolution; provided, however, that such statement, analysis and arguments may be waived with the unanimous consent of all the landowners of the territory proposed to be annexed to CFD 2022-1 and shall be so stated in the resolution adopted by the Board calling the election.
5. The official ballot to be mailed or delivered by the Board Clerk to each landowner-voter shall have printed or typed thereon the name of the landowner-voter and the number of votes to be voted by the landowner-voter, and shall have appended to it a certification to be signed by the person voting the official ballot which shall certify that the person signing the certification is the person who voted the official ballot, and if the landowner-voter is other than a natural person, that he or she is an officer of or other person affiliated with the landowner-voter entitled to vote such official ballot, that he or she has been authorized to vote such official ballot on behalf of the landowner-voter, that in voting such official ballot it was his or her intent, as well as the intent of the landowner-voter, to vote all votes to which the landowner-voter is entitled based on its land ownership on the proposition set forth in the official ballot as marked thereon in the voting square opposite such proposition, and further certifying as to the acreage of the landowner-voter's land ownership within the territory proposed to be annexed to CFD 2022-1.
6. The return identification envelope delivered by the Board Clerk to each landowner-voter shall have printed or typed thereon the following: (i) the name of the landowner, (ii) the address of the landowner, (iii) a declaration under penalty of perjury stating that the voter is the landowner or the authorized representative of the landowner entitled to vote the enclosed ballot and is the person whose name appears on the identification envelope, (iv) the printed name and signature of the voter, (v) the address of the voter, (vi) the date of signing and place of execution of said declaration, and (vii) a notice that the envelope contains an official ballot and is to be opened only by the Board Clerk.

7. The information-to-voter form to be mailed or delivered by the Board Clerk to the landowner-voters shall inform them that the official ballots shall be returned to the Board Clerk properly voted as provided thereon and with the certification appended thereto properly completed and signed in the sealed return identification envelope with the certification thereon completed and signed and all other information to be inserted thereon properly inserted by 5:30 p.m. on the date of the election.
8. Upon receipt of the return identification envelopes which are returned prior to the voting deadline on the date of the election, the Board Clerk shall canvass the votes cast in the election, and shall file a statement with the Board at its next regular meeting regarding the results of such canvass and the election. The procedures set forth in this section for conducting the election may be modified as the Board may determine to be necessary or desirable by a resolution subsequently adopted by the Board.

Section 13.

Certification. The Board Clerk shall certify the passage and adoption of this resolution.

Section 14.

Effective Date. This Resolution shall take effect immediately from and after the date of its passage and adoption.

PASSED AND ADOPTED by the Board of the San Miguel Consolidated Fire Protection District this 14th day of October 2026, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST

Shayna Rians, Board Clerk

Harry Muns, Board President

EXHIBIT A

DESCRIPTION OF SERVICES

CFD 2022-1 is authorized to finance any of the services set forth in Section 53313 of the Act, including without limitation fire protection and suppression services and ambulance and paramedic services, and administrative and incidental expenses related thereto as defined in Section 53317(e) of the Act.

The services to be financed by CFD 2022-1 are in addition to those provided in the territory of CFD 2022-1 before the date of creation of CFD 2022-1 and will not supplant services already available within that territory when CFD 2022-1 is created.

The administrative expenses to be funded by CFD 2022-1 include the direct and indirect expenses incurred by District in carrying out its duties with respect to CFD 2022-1 (including, but not limited to, the levy and collection of the special taxes) including the fees and expenses of attorneys, any fees of the County of San Diego related to CFD 2022-1 or the collection of special taxes, an allocable share of the salaries of the District staff directly related thereto and a proportionate amount of the District's general administrative overhead related thereto, any amounts paid by the District from its general fund with respect to CFD 2022-1 or the services authorized to be financed by CFD 2022-1, and expenses incurred by the District in undertaking action to pursue payment of special taxes which are delinquent, and all other costs and expenses of the District related to CFD 2022-1.

The incidental expenses that may be funded by CFD 2022-1 include, in addition to the administrative expenses identified above, the payment or reimbursement to the District of all costs associated with the establishment and administration of CFD 2022-1.

EXHIBIT B

LEGAL DESCRIPTION OF PROPERTY

The Property is identified as San Diego County, Assessor's Parcel Numbers:

- 484-110-70-00

EXHIBIT C

RATE AND METHOD OF APPORTION OF SPECIAL TAXES
FOR SAN MIGUEL CONSOLIDATED FIRE PROTECTION DISTRICT
COMMUNITY FACILITIES DISTRICT 2022-1
TAX ZONE 1

The Special Tax shall be levied in Annexation 26 in accordance with the Rate and Method of Apportionment of Special Tax for San Miguel Consolidated Fire Protection District Community Facilities District 2022-1 pursuant to the rate for Tax Zone 1 set forth in Attachment 1 thereto. The Rate and Method of Apportionment of Special Tax is attached hereto and incorporated herein by this reference.

**RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX
SAN MIGUEL CONSOLIDATED FIRE PROTECTION DISTRICT
COMMUNITY FACILITIES DISTRICT 2022-1**

A Special Tax shall be levied and collected in Community Facilities District 2022-1, San Miguel Consolidated Fire Protection District ("CFD 2022-1") each Fiscal Year, in an amount determined by the application of the procedures described below. All Taxable Property (as defined below) in CFD 2022-1, unless exempted by the provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided.

I. DEFINITIONS

The terms used herein shall have the following meanings:

"Accessory Dwelling Unit" or "ADU" means a secondary residential unit of limited size, as defined in California Government Code Section 65852.2(j)(1) as that may be amended from time to time, that is accessory to a single-unit dwelling. The ADU may be on the same Assessor's Parcel as the single-unit dwelling or on a separate Assessor's Parcel. Accessory Dwelling Units are considered Units for purposes of the Special Tax.

"Acre" or "Acreage" means the land area of an Assessor's Parcel as shown on an Assessor's Parcel Map or in the Assessor's Data for each Assessor's Parcel. In the event the Assessor's Parcel Map or Assessor's Data shows no Acreage, the Acreage for any Assessor's Parcel shall be determined by the CFD Administrator based upon the applicable final map, parcel map, condominium plan, or other recorded County parcel map. If the preceding maps are not available, the Acreage of an Assessor's Parcel may be determined utilizing GIS.

"Act" means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Division 2 of Title 5 of the Government Act of the State of California.

"Administrative Expenses" means the following actual or reasonably estimated costs directly related to the administration of CFD 2022-1: the costs of computing the Annual Special Tax Requirement and the annual Special Tax and of preparing the annual Special Tax collection schedules; the costs of collecting the Special Tax, including any charges levied by the County Auditor's Office, Tax Collector's Office or Treasurer's Office; the costs of the District or designee in complying with the disclosure requirements of the California Government Code (including the Act), including public inquiries regarding the Special Tax; the costs of the District or designee related to an appeal of the Special Tax; and the costs of commencing and pursuing to completion action arising from any delinquent Special Tax in CFD 2022-1.

"Agricultural Property" means all Assessor's Parcels devoted primarily to agricultural, timber, or livestock uses and being used for the commercial production of agricultural, timber, or livestock products. Typical Assessor's Data use codes include 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 61, 62, 63, 64, 65.

"Annual Services Costs" means the amounts required to fund services authorized to be funded by CFD 2022-1.

“Annual Special Tax Requirement” means that amount with respect to CFD 2022-1 determined by the Board of Directors or designee as required in any Fiscal Year to pay: (1) the Administrative Expenses, (2) the Annual Services Costs, (3) any amount required to establish or replenish any reserve or replacement fund established in connection with CFD 2022-1, and (4) any reasonably anticipated delinquent Special Tax based on the delinquency rate for any Special Tax levied in the previous Fiscal Year.

“Assessor’s Data” means Units, Building Square Footage, Acreage, or other information contained in the records of the County Assessor for each Assessor’s Parcel.

“Assessor’s Parcel” or **“Parcel”** means a lot or parcel shown in an Assessor’s Parcel Map with an assigned Assessor’s Parcel Number.

“Assessor’s Parcel Map” means an official map of the Assessor of the County designating parcels by Assessor’s Parcel Number.

“Assessor’s Parcel Number” means, with respect to an Assessor’s Parcel, that number assigned to such Assessment’s Parcel by the County Assessor for purposes of identification.

“Assisted Living Property” means all Assessor’s Parcels of Developed Property used as a housing facility for people with disabilities who cannot or who choose not to live alone, according to Assessor’s Data or as otherwise known by the CFD Administrator. Typical Assessor’s Data use codes include 29, 79.

“Backup Special Tax” means the Backup Special Tax applicable to each Assessor’s Parcel of Taxable Property, as determined in accordance with Section III below.

“Building Square Foot(age)” means the structure square footage as shown on the building permit issued or as contained in the Assessor’s Data.

“CFD 2022-1” means the Community Facilities District 2022-1, San Miguel Consolidated Fire Protection District, County of San Diego, State of California.

“CFD Administrator” means an official of the District, or designee or agent or consultant, responsible for administering the Special Tax in accordance with this Rate and Method of Apportionment.

“Board of Directors” means the Board of Directors of the District, acting as the legislative body of CFD 2022-1.

“Commercial Property” means all Assessor’s Parcels of Developed Property with a commercial use, according to Assessor’s Data or as otherwise known by the CFD Administrator. Typical Assessor’s Data use codes include 21, 23, 24, 25, 26, 27, 31, 33, 34, 35, 36, 37, 38, 39, and 22 to the extent the building contains stores.

“County” means the County of San Diego, California.

“Developed Property” means, in any Fiscal Year, all Taxable Property in CFD 2022-1 for which a building permit for new construction was issued by the applicable land use authority prior to June 1 of the preceding Fiscal Year.

“District” means the San Miguel Consolidated Fire Protection District, County of San Diego, California.

“Exempt Property” means all property located within the boundaries of CFD 2022-1 which is exempt from the Special Tax pursuant to Section V below.

“Fiscal Year” means the period from July 1st of any calendar year through June 30th of the following calendar year.

“GIS” means a geographic information system.

“Industrial Property” means all Assessor’s Parcels of Developed Property with an industrial use, according to Assessor’s Data or as otherwise known by the CFD Administrator. Typical Assessor’s Data use codes include 41, 42, 43, 44, 45, 46, 47, 49.

“Maximum Special Tax” means the maximum Special Tax authorized for levy in any Fiscal Year that may apply to Taxable Property as described in Section III.

“Mixed-Use Property” means all Assessor’s Parcels of Developed Property that have more than one property classifications, allowing for both residential and other use types on each such Assessor’s Parcel. For an Assessor’s Parcel of Mixed-Use Property, the Special Tax shall be calculated and levied for each use type present on the Assessor’s Parcel.

“Mobile Home Property” means all Assessor’s Parcels of Developed Property with a movable or portable dwelling spaces available to be connected to utilities and all Assessor’s Parcels of Developed Property with five or more Units available to be connected to utilities as in a mobile home park. As it relates to Mobile Home Property, Units are the number of mobile home spaces on each Assessor’s Parcel. As it relates to mobile home parks, Units are the number of mobile home spaces on each Assessor’s Parcel. Typical Assessor’s Data use codes include 09 & 32.

“Multi-Family Property” means, in any Fiscal Year, all Assessor’s Parcels of Developed Property with two or more Units that share a single Assessor’s Parcel Number, are offered for rent to the general public, and cannot be purchased by individual homebuyers, according to Assessor’s Data or as otherwise known by the CFD Administrator. Multi-Family Property also means, in any Fiscal Year, all Assessor’s Parcels of Developed Property with one Unit with a single Assessor’s Parcel Number that is a condominium pursuant the definition in Civil Code Section 4125 or a townhome. Typical Assessor’s Data use codes include 12, 13, 14, 15, 16, 17, 18.

“Office Property” means all Assessor’s Parcels of Developed Property used as offices, including medical, dental offices and office condominiums, according to Assessor’s Data or as otherwise

known by the CFD Administrator. Typical Assessor's Data use codes include 28, 30, and 22 to the extent the building contains offices.

"Property Owner's Association" means any property owner's association. As used in this definition, a Property Owner's Association includes any home-owner's association, condominium owner's association, master or sub-association.

"Property Owner's Association Property" means any property within the boundaries of CFD 2022-1 which is (a) owned by a Property Owner's Association or (b) designated with specific boundaries and acreage on a final subdivision map as property owner association property.

"Proportionately" means, for Developed Property that the ratio of the Special Tax levy to the Maximum Special Tax is equal for all Assessors' Parcels of Developed Property within CFD 2022-1.

"Public Property" means any property within the boundaries of CFD 2022-1 owned by, irrevocably offered or dedicated to, or for which an easement for purposes of public or private road right-of-way making the property unusable for any other purpose has been granted to the federal government, the State of California, the County, the District, or any local government or other public agency.

"Single Family Property" means, in any Fiscal Year, all Parcels of Developed Property with one permanent dwelling Unit, according to Assessor's Data or as otherwise known by the CFD Administrator. Single Family Property does not include any property that is considered Multi-Family Property. Typical Assessor's Data use codes include 11.

"Special Tax" means the amount levied in each Fiscal Year on each Assessor's Parcel of Taxable Property to fund the Annual Special Tax Requirement.

"Tax Escalation Factor" means a factor equal to the annual change in the May to May San Diego-Carlsbad CPI-U Index up to a maximum factor of 5% that will be applied annually after Fiscal Year 2021/22 to increase the Maximum Special Tax shown in Section III. Should the specified index cease to be reported, the CFD Administrator will determine a comparable index to use.

"Tax Zone" means a mutually exclusive geographic area within which the Special Tax may be levied pursuant to this Rate and Method of Apportionment. ***All the Taxable Property within CFD 2022-1 at the time of its formation is within Tax Zone 1.*** Additional Tax Zones may be created when property is annexed to CFD 2022-1, and a separate Maximum Special Tax shall be identified for property within each new Tax Zone at the time of such annexation. The Assessor's Parcels included within a new Tax Zone when such Parcels are annexed to CFD 2022-1 shall be identified by Assessor's Parcel number in the annexation documents at the time of annexation.

"Taxable Property" means all Parcels within the boundary of CFD 2022-1 that are not Exempt Property, or exempt from the Special Tax pursuant to the Act.

"Undeveloped Property" means all Parcels of Taxable Property that are not Developed Property.

"Unit" means any individual single family detached or attached home, townhome, condominium,

apartment, mobile home or other residential dwelling unit, including each separate living area within a half-plex, duplex, triplex, fourplex, or other residential structure. An Accessory Dwelling Unit that shares a Parcel with a Unit of Single Family Property shall not be considered a separate Unit for purposes of calculating the Special Tax.

“Welfare Exempt Property” means all Parcels within the boundaries of CFD 2022-1 that have been granted a welfare exemption pursuant to subdivision (g) of Section 214 of the Revenue and Taxation Code by the County.

II. DETERMINATION OF TAXABLE PARCELS

On or about July 1 of each Fiscal Year, the CFD Administrator shall determine the valid Assessor’s Parcel Numbers for all Taxable Property within CFD 2022-1. If any Assessor’s Parcel Numbers are no longer valid, the CFD Administrator shall determine the new Assessor’s Parcel Number or Numbers in effect for the then-current Fiscal Year. To the extent a Parcel or Parcels of Taxable Property are subdivided, consolidated or otherwise reconfigured, the Maximum Special Tax shall be assigned to the new Assessor’s Parcels pursuant to Section III. The CFD Administrator shall also determine: (i) the Tax Zone within which each Parcel is located; (ii) which Parcels are Developed Property and Undeveloped Property; (iii) the number of Units, Building Square Footage, or Acreage each Parcel contains; (iv) the property type, i.e. Single Family Property, etc; and (iv) the Annual Special Tax Requirement for the Fiscal Year.

III. SPECIAL TAX - METHOD OF APPORTIONMENT

All Taxable Property shall be subject to a Special Tax defined as follows.

The Special Tax shall be levied each Fiscal Year by the CFD Administrator. The Annual Special Tax Requirement shall be apportioned to each Parcel within CFD 2022-1 by the method shown below.

- First. Determine the Annual Special Tax Requirement.
- Second. Levy the Special Tax on each Parcel of Developed Property, Proportionately, up to the Maximum Special Tax described in the table below to satisfy the Annual Special Tax Requirement.

Under no circumstances will the Special Tax on any Assessor’s Parcel of Developed Property be increased by more than 10% as a consequence of delinquency or default by the owner of any other Assessor’s Parcel within CFD 2022-1.

**TABLE 1
MAXIMUM SPECIAL TAX RATES – TAX ZONE 1
FISCAL YEAR 2021/22***

Property Type	Maximum Special Tax Rate**	Per
Single Family Property	\$0.00	Unit
Multi-Family Property	213.40	Unit

Mobile Home Property	435.60	Unit
Assisted Living Property	213.40	Unit
Commercial Property	171.60	1,000 Feet of Building Square Footage
Office Property	422.40	1,000 Feet of Building Square Footage
Industrial Property	173.80	1,000 Feet of Building Square Footage

**On each July 1, commencing on July 1, 2022, the Maximum Special Tax Rate for each Tax Zone shall be increased by the Tax Escalation Factor.*

***Rates per the Fiscal Impact Analysis dated June 2021 and include the addition of applicable CFD administration costs.*

A different Maximum Special Tax rate may be identified in Tax Zones added to CFD 2022-1 as a result of future annexations.

In some instances, an Assessor's Parcel of Developed Property may be Mixed-Use Property. The Maximum Special Tax levied on an Assessor's Parcel shall be the sum of the Maximum Special Tax for all Units and Building Square Feet of each property type on that Assessor's Parcel.

IV. FORMULA FOR PREPAYMENT OF SPECIAL TAX OBLIGATIONS

The Special Tax may not be prepaid.

V. EXEMPTIONS

Notwithstanding any other provision of this Rate and Method of Apportionment of Special Tax, no Special Tax shall be levied on Agricultural Property, Property Owner Association Property or Public Property, except as otherwise provided in Sections 53317.3 and 53317.5 of the Act.

Welfare Exempt Property shall be exempt from the Special Tax in each Fiscal Year the property qualifies as Welfare Exempt Property.

VI. INTERPRETATION OF RATE AND METHOD OF APPORTIONMENT

The District reserves the right to make minor administrative and technical changes to this document that do not materially affect the rate and method of apportioning the Special Tax. In addition, the interpretation and application of any section of this document shall be at the District's discretion. Interpretations may be made by the Board of Directors by ordinance or resolution for purposes of clarifying any vagueness or ambiguity in this Rate and Method of Apportionment of Special Tax.

VII. MANNER AND DURATION OF SPECIAL TAX

The Special Tax shall be collected in the same manner and at the same time as ordinary ad valorem property taxes, provided that the District may directly bill the Special Tax, may collect the Special Tax at a different time or in a different manner if needed to meet the financial obligations of CFD 2022-1, and may collect delinquent Special Taxes through foreclosure or other available methods.

A Special Tax shall continue to be levied and collected within CFD 2022-1, as needed to fund the Annual Special Tax Requirement, in perpetuity.

VIII. APPEAL OF SPECIAL TAX LEVY

Any property owner may file a written appeal of the Special Tax with the CFD Administrator claiming that the amount or application of the Special Tax is not correct. The appeal must be filed not later

than one calendar year after having paid the Special Tax that is disputed, and the appellant must be current in all payments of the Special Tax. In addition, during the term of the appeal process, all Special Tax levied must be paid on or before the payment date established when the levy was made. The appeal must specify the reasons why the appellant claims the Special Tax is in error. The CFD Administrator shall review the appeal, meet with the appellant if the CFD Administrator deems necessary, and advise the appellant of its determination.

If the property owner disagrees with the CFD Administrator's decision relative to the appeal, the owner may then file a written appeal with the Board of Directors whose subsequent decision shall be final and binding on all interested parties. If the decision of the CFD Administrator or subsequent decision by the Board of Directors requires the Special Tax to be modified or changed in favor of the property owner, the CFD Administrator shall determine if sufficient Special Tax revenue is available to make a cash refund. If a cash refund cannot be made, then an adjustment shall be made to credit future Special Taxes.

This procedure shall be exclusive and its exhaustion by any property owner shall be a condition precedent to filing any legal action by such owner.

SAN MIGUEL CONSOLIDATED FIRE PROTECTION DISTRICT
COMMUNITY FACILITIES DISTRICT 2022-1
ATTACHMENT 1
MAXIMUM SPECIAL TAX RATES

Tax Zone	APNs	Property Type	Special Tax Rate	Per	Base Year
1	484-110-70-00	Commercial Property	\$210.36	1,000 Feet of Building Square Footage	2026/27

ANNEXATION MAP NO. 26 OF
SAN MIGUEL CONSOLIDATED FIRE PROTECTION DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2022-1
ANNEXATION NO. 26

COUNTY OF SAN DIEGO
STATE OF CALIFORNIA



FILED IN THE OFFICE OF THE BOARD CLERK OF THE SAN MIGUEL CONSOLIDATED FIRE PROTECTION DISTRICT THIS ____ DAY OF _____, 20__.

BOARD CLERK
SAN MIGUEL CONSOLIDATED FIRE PROTECTION DISTRICT
SAN DIEGO COUNTY, CALIFORNIA

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING THE PROPOSED BOUNDARIES OF ANNEXATION NO. 26 TO SAN MIGUEL CONSOLIDATED FIRE PROTECTION DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2022-1, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, WAS APPROVED BY THE BOARD OF DIRECTORS OF THE SAN MIGUEL CONSOLIDATED FIRE PROTECTION DISTRICT, AT A MEETING THEREOF, HELD ON THE ____ DAY OF _____, 20__, BY ITS RESOLUTION NO. _____.

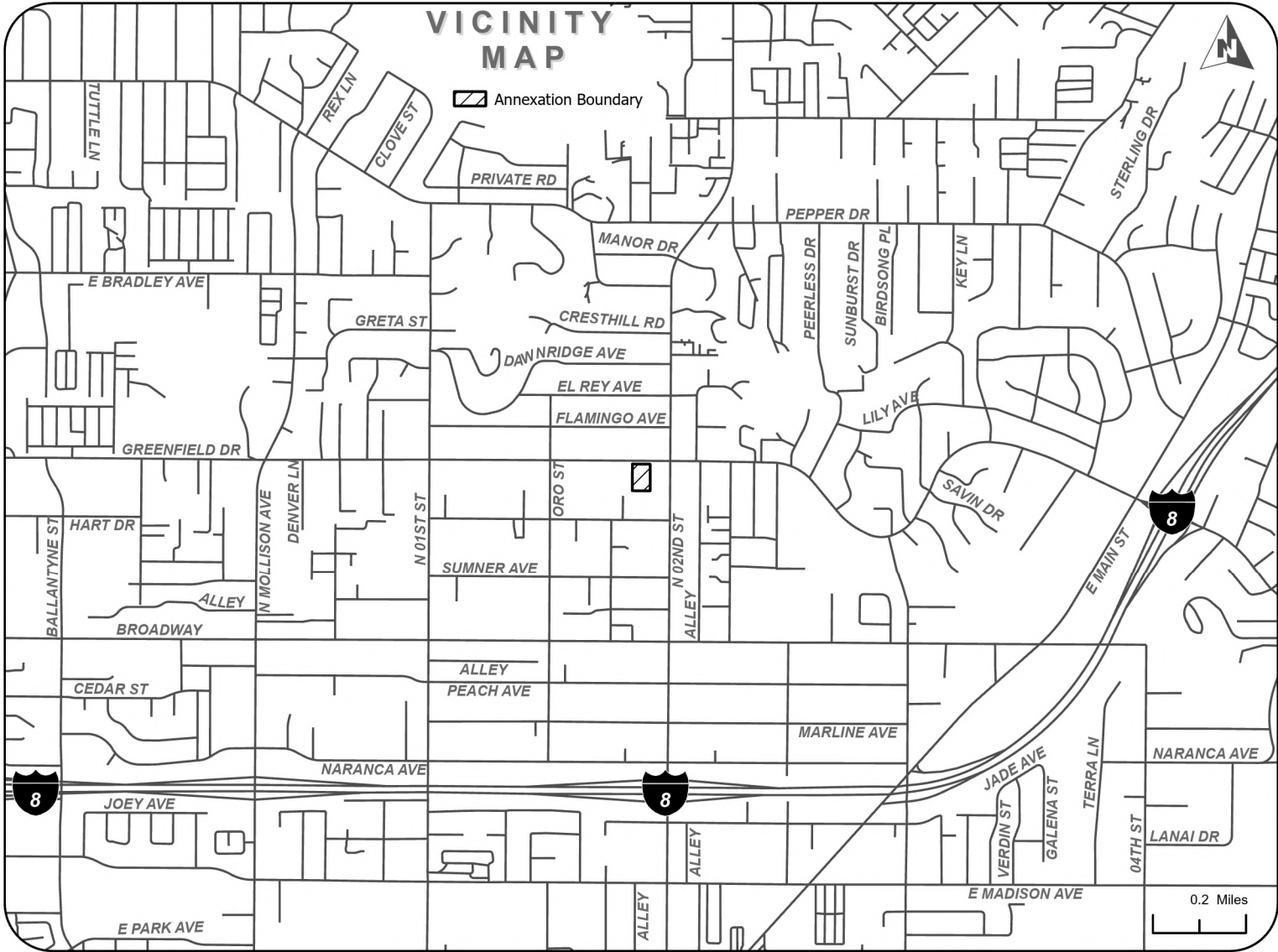
BOARD CLERK
SAN MIGUEL CONSOLIDATED FIRE PROTECTION DISTRICT
SAN DIEGO COUNTY, CALIFORNIA

FILED THIS ____ DAY OF _____, 20__, AT THE HOUR OF ____ O'CLOCK ____ M, IN BOOK ____ OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE ____ IN THE OFFICE OF THE COUNTY RECORDER OF THE COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, AS FILE NO. _____.

JORDAN Z. MARKS
COUNTY RECORDER
COUNTY OF SAN DIEGO, CALIFORNIA

FOR PARTICULARS OF THE LINES AND DIMENSIONS OF ASSESSOR PARCELS, REFERENCE IS MADE TO THE MAPS OF THE ASSESSOR, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA.

REFERENCE IS HEREBY MADE TO THAT CERTAIN MAP ENTITLED "MAP OF PROPOSED BOUNDARIES OF SAN MIGUEL CONSOLIDATED FIRE PROTECTION DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2022-1, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA" FILED THE 22ND DAY OF AUGUST, 2022, AT THE HOUR OF 3:56 O'CLOCK P.M. IN BOOK 50 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE 41 AND AS INSTRUMENT NO. 2022-7000403 IN THE OFFICE OF THE COUNTY RECORDER FOR THE COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, WHICH THIS ANNEXATION MAP AFFECTS.



Source: San Diego County GIS
Geographic Coordinate Reference: GCS North American 1983
Projection: NAD 1983 StatePlane California VI FIPS 0406 Feet



PETITION TO THE BOARD OF DIRECTORS OF THE SAN MIGUEL CONSOLIDATED FIRE PROTECTION DISTRICT REQUESTING INITIATION OF PROCEEDINGS FOR THE ANNEXATION OF TERRITORY TO COMMUNITY FACILITIES DISTRICT NO. 2022-1, AND CONSENTING TO THE LEVY OF SPECIAL TAXES TO PAY THE ANNUAL COSTS OF SERVICES (ANNEXATION NO. 26 TO CFD 2022-1)

1. CACY-GREENFIELD LLC, A CALIFORNIA LIMITED LIABILITY COMPANY ("Owner"), requests that the Board of Directors of the San Miguel Consolidated Fire Protection District (the "District") initiate proceedings 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") for the annexation of the property **described in Exhibit "A" attached hereto (the "Property")** to **"San Miguel Consolidated Fire Protection District Community Facilities District No. 2022-1, County of San Diego, State of California"** (the "CFD") for the purpose of providing for the funding, through the levy of special taxes, of the services set forth in Exhibit "B" attached hereto.

2. Owner represents to the Board of Directors that it is the owner of all of the Property.

DATED: October 5, 2026

CACY-GREENFIELD LLC, A CALIFORNIA LIMITED LIABILITY COMPANY



Signature: _____

Printed Name: Ryan Cacy

Title: President

EXHIBIT "A"

DESCRIPTION OF THE PROPERTY

THE LAND REFERRED TO HEREIN BELOW IS SITUATED IN THE SAN MIGUEL CONSOLIDATED FIRE PROTECTION DISTRICT, IN THE COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, AND IS DESCRIBED AS FOLLOWS:

- 484-110-70-00

EXHIBIT "B"

DESCRIPTION OF SERVICES

CFD 2022-1 is authorized to finance any of the services set forth in Section 53313 of the Act, including without limitation fire protection and suppression services, and ambulance and paramedic services, and administrative and incidental expenses related thereto as defined in Section 53317(e) of the Act.

The services to be financed by CFD 2022-1 are in addition to those provided in the territory of CFD 2022-1 before the date of creation of CFD 2022-1 and will not supplant services already available within that territory when CFD 2022-1 is created.

The administrative expenses to be funded by CFD 2022-1 include the direct and indirect expenses incurred by District in carrying out its duties with respect to CFD 2022-1 (including, but not limited to, the levy and collection of the special taxes) including the fees and expenses of attorneys, any fees of the County of San Diego related to CFD 2022-1 or the collection of special taxes, an allocable share of the salaries of the District staff directly related thereto and a proportionate amount of the District's general administrative overhead related thereto, any amounts paid by the District from its general fund with respect to CFD 2022-1 or the services authorized to be financed by CFD 2022-1, and expenses incurred by the District in undertaking action to pursue payment of special taxes which are delinquent, and all other costs and expenses of the District related to CFD 2022-1.

The incidental expenses that may be funded by CFD 2022-1 include, in addition to the administrative expenses identified above, the payment or reimbursement to the District of all costs associated with the establishment and administration of CFD 2022-1.

FIRE CHIEF REPORT**October 14, 2026****STAFF INVOLVEMENT**

- Executive Assistant/Board Clerk Rians attended CalChiefs Administrative Fire Services Section Southern Division Quarterly Training on peer support, presented by Palm Springs Fire.
- Inspector Israels and E22 staffed a booth at the Chaldean American Festival.
- Inspectors Lyons and Israels attended battery safety training hosted by SDFD and Tesla.
- Chief Riley continues to attend GHD meetings and County Board of Supervisor meetings.
- Chief Durrell attended Cal Chiefs Logistics Section.
- Chief Riley is now in a statewide EMS data-sharing group through Cal Chiefs, as well as a protocol committee for SD County.
- Chief Officers hosted Legends Annual Breakfast.

IMPORTANT LEGISLATION / LITIGATION

- Chief Lawler submitted correspondence to the County Board of Supervisors regarding the Grossmont Service Area.

SPOTLIGHT

- Captain Loftis – Community Outreach/Public Education

COMMUNITY INVOLVEMENT

- Cuyamaca College Water Conservation Ribbon-Cutting Ceremony.
- Safety Officer Appreciation Dinner - Chief Lieberman scheduled this event with T14 and B6.
- Monte Vista High School Football Game - E15 and B6 attended as requested by school staff to show appreciation during the 9/11 anniversary.
- Station 19 visit - EMSTA student inquiring about hiring process and overall knowledge of San Miguel.
- Avondale Elementary School Visit - E16 attended to provide fire safety message and engine tour.
- Chaldean Festival - E22 and Fire Prevention staff attended both days.
- Crest Community Gift Drop Off - Community members visited Station 18 to commemorate the opening of Station 18.

OTHER

- GSA transition planning continues with County Fire and HCFA. Dispatch remains targeted for November 1, 2026
- Protect San Diego Health - District Chiefs letter (attached)
- SAFER (squad)
- San Diego Fire Foundation (squad)

President
Keith McReynolds
North County

Vice President
Don Butz
Lakeside



Secretary
Mike Sims
Bonita

Representing the
following:

October 5, 2026

Fire Districts
Alpine
Bonita-Sunnyside
Borrego Springs
Deer Springs
Lakeside
Lower Sweetwater
North County
Rancho Santa Fe
San Diego County
San Marcos
San Miguel
Valley Center
Vista

The Honorable Joel Anderson
Supervisor, Second District
San Diego County Board of Supervisors
1600 Pacific Highway, Room 335
San Diego, CA 92101-2470

RE: Protect San Diego County's Health & Safety Fund - Independent Fire Protection District Funding

Dear Supervisor Anderson:

Water District
Rincon del Diablo

On behalf of the San Diego County Fire Districts Association, we appreciate the opportunity to provide a collective response to your request for feedback from our member agencies regarding the proposed Protect San Diego County's Health & Safety Fund. The responses received from our member fire protection districts identify a common concern regarding the proposed funding structure and the inclusion of independent fire protection districts.

Our comments are limited to the proposed funding structure and should not be interpreted as support for or opposition to the measure itself.

Our concern is straightforward. If residents throughout San Diego County are asked to pay a countywide tax that includes public safety, wildfire preparedness, emergency response, and community resilience among its purposes, residents served by independent fire protection districts should receive an identifiable benefit from that investment through the agencies responsible for protecting their communities.

As currently presented, the San Diego County Fire Protection District is specifically identified as a recipient of funding generated by the proposed tax. However, the initiative does not appear to establish a corresponding allocation or revenue-sharing mechanism for the independent fire protection districts that provide fire protection, emergency medical response, wildfire mitigation, fire prevention, emergency preparedness, and disaster response services throughout the County. This concern has also been identified by member agencies responding to your request for feedback.

Fire and emergency services in San Diego County are delivered through several forms of local government. Depending upon where a resident lives, those services may be provided by a municipal fire department, the San Diego County Fire Protection District, or an independent fire protection district. The governmental structure may differ, but the public-safety responsibility and the needs of the residents being served do not.

For residents served by independent fire protection districts, this is fundamentally an issue of taxpayer equity. Those residents would pay the same countywide sales tax as residents elsewhere in the County. Without an established mechanism for independent districts to participate, however, there is no assurance that an identifiable portion of the public-safety investment generated by that tax would reach the local agencies directly responsible for providing their fire and emergency services.

There is relevant historical context. In 1993, California voters approved Proposition 172, establishing a permanent one-half-cent statewide sales and use tax dedicated to local public-safety services. The measure followed the 1993-94 state budget actions that shifted substantial property-tax revenue from local governments to schools and was intended, in part, to mitigate the effects of those shifts on local public safety. Fire protection is recognized as an eligible public-safety purpose, and the California Attorney General has concluded that an independent fire protection district is eligible to receive Proposition 172 funds from a county.

Although state law recognizes fire protection as an eligible public-safety purpose and independent fire protection districts as eligible recipients, Proposition 172 does not provide independent fire protection districts with an automatic allocation of those revenues. San Diego County's current allocation practices include Proposition 172 funding for County public-safety functions, including the Sheriff's Office and District Attorney.

The history of Proposition 172 provides relevant context as the County considers another countywide revenue measure involving public safety. Although independent fire protection districts are eligible to receive Proposition 172 funding, eligibility alone does not ensure an allocation. A new funding mechanism should recognize not only the services being funded, but also the governmental agencies actually responsible for delivering those services throughout San Diego County.

For that reason, the San Diego County Fire Districts Association respectfully requests that independent fire protection districts be expressly included in the funding framework for the Protect San Diego County's Health & Safety Fund.

We are not proposing a specific allocation formula at this time. We believe the appropriate methodology should instead be developed collaboratively between the County and the affected independent fire protection districts. That process should result in an equitable, predictable, and transparent mechanism using objective criteria appropriate to the communities, service demands, and risks found throughout the County.

Accordingly, we respectfully ask that you facilitate a meeting between representatives of the San Diego County Fire Districts Association, the independent fire protection districts, and appropriate County staff before the funding framework is finalized. The purpose of that meeting would be to establish a common understanding of the proposed funding structure and begin developing a dedicated revenue-sharing mechanism through which independent fire protection districts can participate in the public-safety revenues generated by the measure.

This request does not presume the ultimate disposition of the proposed measure. It simply recognizes that if San Diego County residents are asked to make a countywide investment in public safety, the funding structure should account for the agencies actually responsible for delivering those services in their communities.

We appreciate your willingness to solicit input from the fire service and your consideration of this issue. The San Diego County Fire Districts Association is prepared to work with you, the Board of Supervisors, County staff, and our regional fire-service partners to develop an equitable funding framework that appropriately recognizes independent fire protection districts and the communities they serve.

Respectfully,

A handwritten signature in black ink, appearing to read "Donald H. Butz". The signature is fluid and cursive, with the first name "Donald" being the most prominent part.

Donald H. Butz
President
San Diego County Fire Districts Association