



# San Diego County Fire Protection District

## GOVERNING BODY

PALOMA AGUIRRE  
First District

JOEL ANDERSON  
Second District

TERRA LAWSON-REMER  
Third District

MONICA MONTGOMERY STEPPE  
Fourth District

JIM DESMOND  
Fifth District

## AGENDA ITEM

**DATE:** June 24, 2026

# FP01

**TO:** Board of Directors, San Diego County Fire Protection District

### SUBJECT

**PUBLIC HEARING TO CONFIRM FISCAL YEAR 2026-27 LEVIES FOR PERMANENT ROAD DIVISION ZONES, COUNTY SERVICE AREAS AND ZONES, SAN DIEGO COUNTY FIRE PROTECTION DISTRICT ZONES, AND STORMWATER MAINTENANCE ZONES AND RELATED CEQA FINDING (DISTRICTS: ALL)**

### OVERVIEW

An annual public hearing is required to confirm and adopt levies for County of San Diego (County), San Diego County Flood Control District (Flood Control District), and San Diego County Fire Protection District (Fire District) including Permanent Road Division Zones, County Service Areas and Zones, and Flood Control District Stormwater Maintenance Zones. These levies ensure funding for the operation of assessment districts to provide various services for the public throughout the county. Without the adoption of these resolutions, the levies cannot be placed on the tax rolls for FY 2026-27, and the continuity of these services would be reduced, and maintenance could be suspended.

Special districts are created by residents of a community to deliver specialized services that the local county or city does not provide. There are a variety of special districts, and each type is governed under different State laws. The County, Flood Control District, and Fire District use special districts as a funding mechanism to provide services, such as fire protection, flood control protection, private road, landscape maintenance, parks, emergency communication and paramedic services across the unincorporated region and in six cities (Del Mar, Solana Beach, Encinitas, Santee, and portions of Poway and San Diego) in San Diego County. This is a request for the Board of Supervisors acting on behalf of the County and the Fire and Flood Control Districts to adopt resolutions to confirm assessments and special taxes and authorize levies for the 74 special districts administered by the County, the Flood Control District, and the Fire District. Upon adoption, the assessments and special taxes will be placed on the tax roll for FY 2026-27.

These services are primarily funded by property owners through assessments or special taxes that are collected through annual property tax bills, reducing the cost to ratepayers by eliminating the administrative costs from annual billing and payment collection. The method for calculating how much each property owner pays per parcel varies based on the type of district and rules outlined within each ordinance adopted as the districts were formed. The most common method for

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calculating the rate per parcel is based on a variety of factors, including land use, parcel acreage, or use type (single-family or multi-family). The assessments or special taxes cannot exceed the maximum amount in the adopted ordinance without an additional vote of the community within the district's boundaries. At the time of formation, some of the ordinances included cost escalators, tied to a specific cost index, to allow special districts to increase the maximum rate each year to keep pace with inflation.

The most commonly used cost indices are the Consumer Price Index (CPI) which measures the cost of consumer goods, and the Construction Cost Index (CCI) which measures the cost of construction materials and labor. There are a total of 74 districts included in this Board letter and proposed actions; of these, nine are proposing assessment increases within existing approved maximum amounts using the established rate and methodology.

Staff reviewed each district to determine if revenues were adequate for services or if rates should be increased or decreased based on the budget. Staff determined that the proposed rates for Fiscal Year (FY) 2026-27 are needed to fund services and to ensure compliance with Board Policy B-29, which directs departments to recover full cost for services provided to agencies or individuals outside the County of San Diego organization under grants, contracts, or for which fees may be charged. Rates are imposed in accordance with Articles XIII A-D of the California Constitution (Proposition 218 The Right to Vote on Taxes Act) as amended to date. Under Proposition 218, new or increased assessments or special taxes beyond a previously approved maximum rate cannot be imposed without a vote of the property owners or registered voters.

If the Board of Supervisors, acting on behalf of the County of San Diego and other independent districts, does not adopt the resolutions, the proposed assessments and special taxes cannot be placed on the tax rolls for FY 2026-27. Without the funds generated by assessments and special taxes, services for flood control protection, private road maintenance, parks, and landscape services would be reduced, and maintenance could be suspended. Fund balance would be leveraged as much as possible to fill the gap and maintain existing operations and service levels for public safety communications systems, structural fire protection, and emergency medical services, which would impact the funding available for working capital. Additionally, without the ability to levy the approved assessments and special taxes, the County and independent districts would be unable to fully recover the costs of providing these services as required under Board Policy B-29, resulting in increased reliance on limited fund balance and reduced compliance with established cost recovery practices.

**Permanent Road Division Zones (County District)**

Permanent Road Division (PRD) Zones are managed by the County Department of Public Works (DPW) in various unincorporated communities. The amount each parcel is charged is determined by factors such as the type of land use, parcel size, and the number of dwelling units, which is represented by "benefit units." Benefit units are used to quantify the specific level of benefit each parcel receives from the services. Rates will remain unchanged in 43 of the 49 Permanent Road

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Division (PRD) Zones. The remaining six PRD's will see changes (four increases and two decreases). All are within approved maximum limits based on original formation methodologies.

**Proposed Increases**

1. PRD Zone 106 – Garrison Way: El Cajon unincorporated community (District 2).
2. PRD Zone 130 – Wilkes Road: Valley Center unincorporated community (District 5).
3. PRD Zone 133 – Ranch Creek Road: Valley Center unincorporated community (District 5).
4. PRD Zone 1017 – Kalbaugh/Haley/Toub Streets: Ramona unincorporated community (District 2).

**Proposed Decreases**

1. PRD Zone 117 – Legend Rock: Hidden Meadows unincorporated community (District 5).
2. PRD Zone 1016 – El Sereno: North County Metro unincorporated community (District 5).

**County Services Areas (County District)**

There are nine County Services Areas (CSA) funded by assessments that are managed by multiple County departments based on the services provided. CSAs provide maintenance and operations for parks, landscaping, open space management, and emergency medical/paramedic services in multiple unincorporated communities and six incorporated cities (Del Mar, Solana Beach, Encinitas, Santee, and portions of Poway and the City of San Diego). Rates will remain the same in six of the nine CSAs that levy assessments because current revenues can fully fund planned services with three CSA's being increased by the voter-approved San Diego CPI increase of 3.79%:

1. CSA 83A – San Dieguito Local Parks District is managed by the Department of Parks and Recreation and provides park amenities and services in the unincorporated community of 4S Ranch (District 2).
2. CSA 17 – San Dieguito Emergency Medical Services is managed by San Diego County Fire and provides services to the cities of Del Mar, Solana Beach, Encinitas, and the City of San Diego communities of Del Mar Heights, and Del Mar Terrace, the unincorporated communities of Rancho Santa Fe, 4S Ranch, and a portion of Elfin Forest (Districts 2 & 3).
3. CSA 26 Zone A – Cottonwood Village is managed by DPW and provides open space fire-fuel management and landscape maintenance services in the unincorporated community of Rancho San Diego (District 4).

**San Diego County Fire Protection District (Fire District)**

There are 12 zones in the San Diego County Fire Protection District funded by assessments or special taxes managed by San Diego County Fire that provide funds to supplement the cost of fire protection and emergency medical services across multiple unincorporated communities. Charged

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amounts will remain the same in 11 of the 12 zones that levy assessments or special taxes because current revenues are adequate to fully fund services; in addition, there is no voter approved cost price escalator for these 11 zones. One assessment increase within the approved maximum amount using the established maximum rate and methodology is proposed:

1. Fire District – Palomar Mountain provides services within the unincorporated community of Palomar Mountain (District 5).

**Flood Control District Stormwater Maintenance Zones (Flood Control District)**

There are three Stormwater Maintenance Zones (SMZ) and one CSA funded by assessments managed by the Flood Control District in DPW that provide maintenance of flood control facilities in multiple unincorporated communities. Rates will remain the same in two of the three SMZ's and the one CSA zone that levies assessments because revenues can fully fund planned services with one proposed assessment increase:

1. SMZ No. 4-4249-3-Lake Rancho Viejo is in the unincorporated community of Fallbrook (District 5).

This is a request for the Board of Supervisors acting on behalf of the County and the Fire and Flood Control Districts to adopt resolutions to confirm assessments and special taxes and authorize levies for the 74 special districts administered by the County, the Flood Control District, and the Fire District. Upon adoption, the assessments and special taxes will be placed on the tax roll for FY 2026-27.

**RECOMMENDATION(S)  
EXECUTIVE DIRECTOR**

1. Find that the proposed activity is not a project subject to review under the California Environmental Quality Act (CEQA) pursuant to Section 15060(c)(3) because the activity is the establishment of government funding mechanisms without a commitment to any particular project which may result in a significant impact on the environment.
2. Adopt a Resolution entitled: RESOLUTION OF THE BOARD OF SUPERVISORS ACTING AS THE GOVERNING BODY OF SAN DIEGO COUNTYWIDE PERMANENT ROAD DIVISION NO. 1000 ZONES, ADOPTING ASSESSMENTS AND SPECIAL TAXES AND CONFIRMING REPORTS RE: LEVIES TO BE COLLECTED ON THE TAX ROLL FOR FISCAL YEAR 2026-27.
3. Adopt a Resolution entitled: RESOLUTION OF THE BOARD OF SUPERVISORS, ACTING AS THE GOVERNING BODY OF COUNTY SERVICE AREAS CSA 26A–COTTONWOOD VILLAGE AND CSA 26B–MONTE VISTA, ADOPTING ASSESSMENTS AND CONFIRMING REPORTS RE: LEVIES TO BE COLLECTED ON THE TAX ROLL FOR FISCAL YEAR 2026-27.

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4. Adopt a Resolution entitled: RESOLUTION OF THE BOARD OF SUPERVISORS ACTING AS THE GOVERNING BODY OF COUNTY SERVICE AREA CSA 136–SUNDANCE DETENTION BASIN, ADOPTING ASSESSMENTS AND CONFIRMING REPORTS RE: LEVIES TO BE COLLECTED ON THE TAX ROLL FOR FISCAL YEAR 2026-27.
5. Adopt a Resolution entitled: RESOLUTION OF THE BOARD OF SUPERVISORS ACTING AS THE GOVERNING BODY OF COUNTY SERVICE AREAS NO. 26 – RANCHO SAN DIEGO LOCAL PARK DISTRICT, COUNTY SERVICE AREA NO. 128 – SAN MIGUEL LOCAL PARK DISTRICT, COUNTY SERVICE AREA NO. 83, ZONE A – SAN DIEGUITO LOCAL PARK DISTRICT 4S RANCH ADOPTING CHARGES AND CONFIRMING REPORTS RE: LEVIES TO BE COLLECTED ON THE TAX ROLL FOR FISCAL YEAR 2026-27.
6. Adopt a Resolution entitled: RESOLUTION OF THE BOARD OF SUPERVISORS ACTING AS THE GOVERNING BODY OF COUNTY SERVICE AREA NO. 135, ZONES B – DEL MAR, H – SOLANA BEACH, AND F – POWAY ADOPTING LEVIES AND CONFIRMING REPORTS RE: SPECIAL TAXES TO BE COLLECTED ON THE TAX ROLL FOR FISCAL YEAR 2026-27.
7. Adopt a Resolution entitled: RESOLUTION OF THE BOARD OF SUPERVISORS ACTING AS THE GOVERNING BODY OF COUNTY SERVICE AREA NO. 17 – SAN DIEGUITO EMERGENCY MEDICAL SERVICES DISTRICT ADOPTING LEVIES AND CONFIRMING REPORTS RE: SPECIAL TAXES TO BE COLLECTED ON THE TAX ROLL FOR FISCAL YEAR 2026-27.

**Acting as the Board of Directors, San Diego County Fire Protection District:**

1. Adopt a Resolution entitled: RESOLUTION OF THE BOARD OF DIRECTORS OF THE SAN DIEGO COUNTY FIRE PROTECTION DISTRICT ACTING AS THE GOVERNING BODY OF THE SPECIAL ASSESSMENT SERVICE ZONES ADOPTING SPECIAL ASSESSMENTS AND CONFIRMING REPORTS RE: SPECIAL ASSESSMENTS TO BE COLLECTED ON THE TAX ROLL FOR FISCAL YEAR 2026-27.

**Acting as the Board of Directors, San Diego County Flood Control District:**

1. Adopt a Resolution entitled: RESOLUTION OF THE BOARD OF DIRECTORS OF THE SAN DIEGO COUNTY FLOOD CONTROL DISTRICT ACTING AS THE GOVERNING BODY OF STORMWATER MAINTENANCE ZONES 3-4978-1 BLACKWOLF, 4-4249-3 LAKE RANCHO VIEJO, AND 3-5142-1 PONDEROSA, ADOPTING ASSESSMENTS AND CONFIRMING REPORTS RE: LEVIES TO BE COLLECTED ON THE TAX ROLL FOR FISCAL YEAR 2026-27.

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**EQUITY IMPACT STATEMENT**

Today’s action continues the County of San Diego’s commitment to providing programs and services that enhance our communities. Assessments and special taxes fund services that include fire protection, flood control protection, private road maintenance, landscaping, parks, emergency communication, and paramedic services which improve the health and safety of our local communities.

**SUSTAINABILITY IMPACT STATEMENT**

Today’s action to confirm special district assessments and special taxes supports economic stability, promotes the health and wellbeing of citizens, and provides equitable access to County of San Diego (County) and special district services. Maintaining roads in a timely manner prevents more costly maintenance in the future, contributing to economic sustainability. Fire protection, flood control protection, emergency communication and paramedic services protect the health and wellbeing of citizens and their properties. County parks provide citizens with equitable access to outdoor recreation and nature opportunities. This action will help maintain a strong and resilient community.

**FISCAL IMPACT**

The proposed special district revenues are included in Fiscal Year (FY) 2026-27 CAO Recommended Operational Plan for the Departments of Public Works (DPW), Department of Parks and Recreation (DPR), Sheriff, San Diego County Fire (County Fire), San Diego County Flood Control District (Flood Control District), and the San Diego County Fire Protection District (Fire District). If approved, this request will result in costs and revenue in FY 2026-27 in the amount of \$80,134 for County Fire, \$29,908 for DPR, \$4,709 for the Flood Control District, and \$2,375 for the Fire District. The funding source is assessment or special tax levies on property owners within the identified districts. There will be no change in net General Fund and no additional staff years.

**BUSINESS IMPACT STATEMENT**

N/A

**ADVISORY BOARD STATEMENT**

N/A

**BACKGROUND**

An annual public hearing is required to confirm and adopt levies for the County of San Diego (County), San Diego County Flood Control District (Flood Control District), and San Diego County Fire Protection District (Fire District), including Permanent Road Division Zones, County Service Areas and Zones, and Flood Control District Stormwater Maintenance Zones. These levies ensure funding for the operation of assessment districts to provide various services for the public throughout the county. Without the adoption of these resolutions, the levies cannot be placed on the tax rolls for FY 2026-27, and the continuity of these services would be reduced, and maintenance could be suspended

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Special districts are created by residents of a community to deliver specialized services that their local county or city does not provide. These districts vary in size, serving diverse areas, including both unincorporated areas of the County and include some incorporated cities. Each type of special district operates under different State laws. The County of San Diego (County), San Diego County Flood Control District (Flood Control District), and San Diego County Fire Protection District (Fire District) use special districts as a funding mechanism to provide services, such as fire protection, flood control protection, private road maintenance, landscape maintenance, parks, emergency communication, and paramedic services across the unincorporated region and six incorporated cities in San Diego County (Del Mar, Solana Beach, Encinitas, Santee, and portions of Poway and San Diego).

Services are primarily funded by property owners through assessments or special taxes that are collected through annual property tax bills, reducing the cost to ratepayers by eliminating the administrative costs from annual billing and payment collection. District boundaries are established at the time of district formation. The method for calculating how much each parcel pays varies based on the type of district and ordinances adopted when the districts were formed. The most common methods are based on a variety of factors, including land use, parcel acreage, or use type (single-family or multi-family), which are represented as benefit units. Benefit units are assigned to each parcel based on the factors adopted in the ordinance and used to quantify the specific level of benefit each parcel receives. At the time of formation, some of the ordinances included cost escalators, tied to a specific cost, to allow special districts to increase the maximum rate each year to keep pace with inflation. The most commonly used cost indices are the Consumer Price Index (CPI), which measures the cost of consumer goods, and the Construction Cost Index (CCI), which measures the cost of construction materials and labor. There are a total of 74 districts included in this board action; of these, nine are proposing assessment increases within the maximum approved amount using the established rate and methodology.

All proposed rates are in accordance with Articles XIII A-D of the California Constitution, (Proposition 218 The Right to Vote on Taxes Act) as amended to date and are within the maximum rates set forth in each district's adopted ordinance<sup>1</sup>. Under Proposition 218, which was approved by the California voters on November 6, 1996, voters must approve property-based assessments or special taxes. Assessments approved for certain uses such as street maintenance may continue to be collected within previously approved maximum amounts for districts established before the enactment of Proposition 218.

Board Policy B-29: *Fees, Grants, Revenue Contracts – Department Responsibility for Cost Recovery* (Board Policy B-29) directs all County departments to recover full cost, to the extent legally possible for services provided to agencies or individuals outside the County of San Diego organization under grants, contracts, or for which fees may be charged. This Policy ensures there are sufficient revenues to pay for services. District assessments and special taxes were reviewed

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<sup>1</sup> [https://leginfo.legislature.ca.gov/faces/codes\\_displayText.xhtml?lawCode=CONS&article=XIII%20D](https://leginfo.legislature.ca.gov/faces/codes_displayText.xhtml?lawCode=CONS&article=XIII%20D)

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to confirm if increases are needed or if charges could be reduced. Staff determined that the proposed charges for Fiscal Year (FY) 2026-27 are needed to fund costs of all services in accordance with Board Policy B-29. A list of all districts and proposed charges are included in Attachment I.

To levy the assessments or special taxes on the annual property tax bills, a public hearing is required to approve the charges. This item is to confirm FY 2026-27 levies for 74 special districts administered by the County, Fire District, and Flood Control District. Levies will be collected in the following Supervisorial Districts.

The following table shows the total number of special districts by type in each Supervisorial District.

<b>District</b>	<b>Permanent Road Division</b>	<b>County Service Area</b>	<b>Fire Protection District</b>	<b>Stormwater Maintenance Zone</b>	<b>Totals</b>
1	-	1	-	-	1
2	21	2	7	3	33
3	4	2	-	-	6
4	5	2	-	-	7
5	19	-	2	1	22
1 & 2	-	-	1	-	1
2 & 3	-	1	-	-	1
2 & 4	-	1	-	-	1
2 & 5	-	-	2	-	2
<b>Total Per Districts</b>	<b>49</b>	<b>9</b>	<b>12</b>	<b>4</b>	<b>74</b>

**Department of Public Works Permanent Road Division Zones**

Permanent Road Division Zones (PRD Zones) are special districts that provide private road maintenance services and are governed under Streets and Highways Code Section 1160, et seq. Prior to 1998, County Service Areas (CSAs) were used as a funding mechanism for property owners to pay for private road maintenance. The County’s PRD Program was approved by the Board of Supervisors (Board) on February 17, 1998 (20). On June 21, 2000 (18), the Board formed the Countywide PRD No. 1000, and each of the existing private road maintenance CSAs became separate zones within the countywide PRD. The County’s PRD Program is administered by the Department of Public Works (DPW) and provides maintenance of approximately 100 miles of private roads in multiple unincorporated communities. Regular road maintenance helps keep the overall repair costs down, protects the residents’ investments in their properties, and enhances road safety by providing maintained access to homes and the community.

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Each PRD Zone is full cost recovery but can include an apportionment of property tax. To maintain fiscal stability, DPW staff communicate annually with property owners to review road conditions, recommended maintenance plans, and prepare budgets. Most of the approved ordinances do not include a cost escalator index. If additional funding is needed, DPW conducts outreach to property owners through mailings and public meetings to discuss options for funding the recommended maintenance plans.

Assessment and special tax revenues will remain the same in 43 of the 49 PRD Zones that levy assessments or special taxes. Services include proactive maintenance including road resurfacing; road, culvert, and slope safety repairs; and future road replacement. The amount each parcel is charged is determined by factors such as the type of land use, parcel size, and the number of dwelling units (represented by “benefit units”). Staff are proposing four rate increases within maximum approved amounts to fund multi-year maintenance plans and establish emergency reserves:

- 1. PRD Zone 106 – Garrison Way (District 2):** PRD Zone 106 – Garrison Way maintains 1.17 miles of road, includes 52 parcels, and is in the unincorporated community of El Cajon (District 2). The proposed annual assessment will increase from \$500 to \$600 per benefit unit based on a property owner-approved rate increase, with the average single-family residence assigned two benefit units or \$1,200 annually. The proposed rate will result in additional revenues of \$20,600 which will provide funding for planned road resurfacing and future road maintenance. The current revenues are insufficient to fund the maintenance and repairs identified and recommended by staff and supported by the community. Without additional revenue, maintenance will be suspended, leading to deteriorating road conditions and ultimately resulting in more costly repairs in the future.
- 2. PRD Zone 130 – Wilkes Road (District 5):** PRD Zone 130 – Wilkes Road maintains 2.36 miles of road, includes 97 parcels, and is in the unincorporated community of Valley Center (District 5). The proposed assessment will increase from \$135 to \$181 per benefit unit based on a PRD road committee chair request and property owner approval communicated to the chair, with the average single-family residence assigned two benefit units or \$362 annually. The proposed rate will result in additional revenues of \$9,574 which will provide funding for planned road resurfacing and future road maintenance. The current revenues are insufficient to fund the maintenance and repairs identified and recommended by staff and supported by the community. Without additional revenue, maintenance will be suspended, leading to deteriorating road conditions and ultimately resulting in more costly repairs in the future.
- 3. PRD Zone 133 – Ranch Creek Road (District 5):** PRD Zone 133 – Ranch Creek Road maintains 0.71 miles of road, includes 25 parcels, and is in the unincorporated community of Valley Center (District 5). The proposed maximum annual assessment will increase from \$1,797.63 to \$1,851.56, with the average single-family residence assigned one and a quarter benefit unit, or \$2,314.45 annually. The increase is due to rising inflation, based on

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a 3% escalation in the Los Angeles CCI for 2025. The proposed rate will result in additional revenues of \$1,617.80 which will provide funding for planned road and culvert maintenance. Without the additional revenue, maintenance will be suspended, and road conditions will deteriorate which will result in future more costly repairs.

4. **PRD Zone 1017 – Kalbaugh/Haley/Toub Streets (District 2):** PRD Zone 1017 – Kalbaugh/Haley/Toub Streets maintains 0.97 miles of road, includes 59 parcels, and is in the unincorporated community of Ramona (District 2). The proposed maximum assessment rate will increase from \$312.45 to \$321.82, with a single-family residence assigned two benefit units, or \$643.64 annually. The increase is due to rising inflation, based on a 3% escalation in the Los Angeles CCI for 2025. The proposed rate will result in additional revenues of \$1,124.40 which will provide funding for ongoing road maintenance. Without the additional revenue, maintenance will be suspended, and road conditions will deteriorate which will result in future more costly repairs.

Staff are proposing two rate decreases that were planned as a part of previous increase endeavors:

1. **PRD Zone 117 – Legend Rock (District 5):** PRD Zone 117 – Legend Rock, maintains 1.75 miles of road, includes 112 parcels, and is in the unincorporated community of Hidden Meadows (District 5). The proposed maximum annual special tax will decrease from \$1,787.38 to \$500 per parcel with a single-family residence charged \$500 annually. The decrease is due to a pre-determined decrease from a reassessment that increased the rate significantly for ten years to raise the funds necessary to improve the road condition of the entire PRD. The decrease rate is also tied to the LACCI and will start escalating in next year's annual levy board letter.
2. **PRD Zone 1016 – El Sereno Way (District 5):** PRD Zone 1016 – El Sereno Way maintains 0.16 miles of road, includes 21 parcels, and is located in the unincorporated community of North County Metro. The approved maximum assessment rate is \$3,661. The proposed rate will decrease from \$2,000 to \$500 per benefit unit. This decrease reflects the repayment of the Zone's prior-year deficit and a return to the rate previously established (\$500 per benefit unit) for ongoing maintenance. The prior-year increase to \$2,000 was implemented temporarily to eliminate the negative fund balance. All PRD properties in this Zone are assigned to one benefit unit.

**County Service Areas (CSAs) and Stormwater Maintenance Zones (County District)**

CSAs provide a variety of services including park and landscape maintenance, flood control/stormwater management facilities, emergency medical services, and regional emergency communication services. The CSAs were formed under Government Code Section 25210, et seq. or the predecessor Government Code to these sections.<sup>2</sup>

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<sup>2</sup>Government Code Sections 25215.4 and 25215.5 authorize the collection of charges on the tax roll and Government Code Section 25210.3(d) authorizes the collection of charges on the tax roll for ordinances adopted prior to January

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### **Department of Parks and Recreation (DPR) CSAs**

DPR manages three CSAs that levy assessments to fund park operations and maintenance. The proposed annual assessment will remain at the current rate for CSA 26 in the unincorporated community of Rancho San Diego (District 2 & 4) and CSA 128 in the unincorporated community of Spring Valley (District 1). The CSAs are full cost recovery and do not receive County General Purpose Revenue. Rates will remain the same for two of the three CSAs because there is not an approved escalator index for them; however, both have additional sources of revenue, including park user fees, which allow DPR to maintain service levels. Staff is proposing one CSA rate increase:

1. **CSA 83 San Dieguito Local Parks District Zone A (District 2):** CSA 83 San Dieguito Local Parks District Zone A, established in 2001, is located in the unincorporated community of 4S Ranch. The proposed maximum annual assessment rate will increase from \$159.31 to \$165.34 per single-family residence. The increase is due to rising inflation, based on a 3.79% escalation in the San Diego CPI for 2025, resulting in an increase less than the 5% maximum amount established by the ordinance. The additional revenue will be used to fund increased costs for water utilities and staff. Without the additional revenue, maintenance will be suspended which will result in future more costly repairs.

### **Sheriff's Office CSAs (Districts 2 & 3)**

CSA 135 has three zones that are managed by the Sheriff's Office that levy assessments to fund access to the 800 MHz Regional Communications system for public safety in the cities of Del Mar, Poway, and Solana Beach. The zones are full cost recovery and do not receive County General Purpose Revenue. There are no approved escalator indexes for the three CSAs. The proposed annual assessment will remain at the current rate and funding is adequate for services planned in FY 2026-27.

### **San Diego County Fire CSA**

The San Diego County Emergency Medical Services Office in San Diego County Fire administers one CSA that levies assessments to fund emergency medical (paramedic) services in the cities of Del Mar, Solana Beach, Encinitas, the City of San Diego communities of Del Mar Heights and Del Mar Terrace, the unincorporated communities of Rancho Santa Fe, 4S Ranch, and a portion of Elfin Forest. The CSA is funded with property owner assessments and user transport fees and does not receive County General Purpose Revenue or other forms of ongoing revenue. Staff is proposing one rate increase in the CSA to fund increased contractor costs:

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1, 2009. In 2009, the authority to collect CSA assessments on the tax roll was moved within the Government Code. Today's action includes assessments that are collected pursuant to ordinances that were adopted under former Government Codes but remain valid under Government Code Section 25210.3(d). The County has retained the reference to Sections 25215.66a and 25210.77a in the resolutions establishing the annual assessments to help explain the origin of the authority to collect on the tax roll.

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1. **CSA 17 – San Dieguito Emergency Medical Services (Districts 2 & 3):** CSA 17 – San Dieguito Emergency Medical Services, established in 1969, serves the cities of Del Mar, Solana Beach, Encinitas, the City of San Diego communities of Del Mar Heights and Del Mar Terrace, the unincorporated communities of Rancho Santa Fe, 4S Ranch, and a portion of Elfin Forest. The proposed maximum annual special tax will increase from \$39.27 to \$40.76 per single family residence. The increase is due to rising inflation, based on a 3.79% escalation in the San Diego CPI for 2025, which is the voter approved escalation index. Without the additional revenue, fund balance would be leveraged to continue services, which would impact funding available for working capital.

#### **Department of Public Works CSAs**

DPW manages two CSAs that levy assessments to fund open space fire-fuel management and landscape maintenance services. The CSAs are funded with property owner assessments and do not receive County General Purpose Revenue. Staff is proposing one CSA rate increase:

1. **CSA 26 Zone A – Cottonwood Village (District 4):** CSA 26 Zone A – Cottonwood Village (CSA 26A), established in 1980, is in the unincorporated community of Rancho San Diego. Property owner assessments fund open space fire-fuel management and landscape maintenance services. The proposed FY 2026-27 rate will increase from \$119.89 to \$124.43, with the average single-family residence assigned one benefit unit or \$124.43 annually. The formation document of CSA 26A allows for the annual assessment rate to be increased within the voter-approved maximum rate of \$200. The increase is due to rising inflation, based on a 3.79% escalation in the San Diego CPI for 2025. The additional revenue will be used to fund fire-break services and maintain current service levels. Without the additional revenue, any available fund balance would be leveraged to cover emergency non-routine and limited routine services, which would impact funding available for working capital, and could result in suspended maintenance and reduced services.

#### **San Diego County Fire Protection District (Fire District)**

The Fire District provides comprehensive fire protection and emergency medical services across 1.5 million acres to over 40 unincorporated communities through 39 fire stations and over 500 first responders. The Fire District manages 12 zones that collect special assessments for structural fire protection and emergency medical services. The zones are full cost recovery and additional fire protection services are provided within the Fire Districts through a General Purpose Revenue funded contract with the California Department of Forestry and Fire Protection (CAL FIRE). The proposed annual assessment will remain at the current rate for 11 of the service zones because they do not include a voter approved escalator. Staff are proposing one rate increase:

1. **Fire District – Palomar Mountain (District 5):** Fire District–Palomar Mountain, established by voters in 2004 serves the unincorporated community of Palomar Mountain. The proposed maximum annual special tax will increase from \$186.31 to \$191.90 per single-family residence. The increase is due to rising inflation, based on a 3.79% escalation in the San Diego CPI index for 2025, resulting in an increase of 3%, the maximum amount

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established by the ordinance. The additional revenue will be used to maintain service levels and includes funding for firefighting personnel and fire protection equipment and apparatus. Without the additional revenue, fund balance would be leveraged to fill the gap and maintain existing operations and service levels, which would impact funding available for working capital, and could result in suspended equipment purchases and reduced services.

### **San Diego County Flood Control District (Flood Control District)**

The San Diego County Flood Control District (Flood Control District) maintains one CSA and three Stormwater Maintenance Zones (SMZs)<sup>3</sup> that fund the maintenance of flood control facilities and water quality detention basins. The CSA and SMZs are funded with property owner assessments and do not receive County General Purpose Revenue. The proposed FY 2026-27 annual assessment will remain at the current rates for two of the three SMZs and the one CSA as revenues can fully fund planned services in. Funding is adequate for services planned in FY 2026-27. Staff is proposing one rate increase:

1. **Lake Rancho Viejo SMZ (District 5):** The Lake Rancho Viejo SMZ, established in 2006, is in the unincorporated community of Fallbrook. The proposed special tax will increase from \$411.45 to \$428.03 per single-family residence. The increase is based on a 4% escalation in the Los Angeles Construction Cost Index (CCI) from September 2024 to September 2025. The additional revenue will be used to provide funding for planned stormwater facility maintenance and operations. Without the additional revenue, services will be reduced, and maintenance will be suspended, which will result in future more costly repairs and maintenance.

### **Special Districts Not Included in Today's Action**

There are 18 PRD Zones administered by DPW and two CSAs administered by DPR that do not currently levy assessments or special taxes. These special districts are funded with a portion of annual countywide property tax revenues that was allocated by formula to special districts as a result of Proposition 13 (1978) and subsequent legislation, including Assembly Bill 8 (1979)<sup>3</sup>. The revenue these PRD Zones and CSAs receive is adequate for services planned in FY 2026-27.

This is a request for the Board to adopt resolutions to confirm assessments and special taxes and authorize levies for the 74 special districts administered by the County, the Flood Control District, and the Fire District. Upon adoption, the assessments and special taxes will be placed on the tax roll for FY 2026-27. These actions are discretionary after consideration of public testimony.

### **ENVIRONMENTAL STATEMENT**

Section 15060(c)(3) of the California Environmental Quality Act (CEQA) Guidelines provides that activities defined in CEQA Guidelines Section 15378 are not projects subject to CEQA

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<sup>3</sup> Prop 8 allocation information: <https://www.sandiegocounty.gov/auditor/pdf/apportionment101.pdf>

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review. Section 15378(b)(4) provides that the creation of government funding mechanisms that do not involve a commitment to a project that may have a significant impact on the environment are not projects subject to CEQA review. The proposed activity consists of the confirmation and approval of annual levies for the purpose of providing a variety of services such as road maintenance, park and landscape maintenance, fire protection, flood control/stormwater management facilities, emergency medical services, and regional emergency communication services. The activity includes funding of ongoing operations without a commitment to a specific project and hence is not a project subject to CEQA review.

**LINKAGE TO THE COUNTY OF SAN DIEGO STRATEGIC PLAN**

Today's proposed actions to confirm levies to be placed on the tax rolls support the Community and Sustainability Initiatives in the County of San Diego's (County) 2026-2031 Strategic Plan by providing funding to maintain fiscal stability of the Permanent Road Division Zones, County Service Areas and Zones, Fire Protection District Zones, and Stormwater Maintenance Zones. Services funded through special districts enhance the safety of our communities and increase the well-being of County residents and visitors.

Respectfully submitted,



DAHVIA LYNCH  
Deputy Chief Administrative Officer

**ATTACHMENT(S)**

Attachment A - Resolution of the Board of Supervisors, Acting as the Governing Body of San Diego Countywide Permanent Road Division No. 1000 Zones, Adopting Assessments and Special Taxes and Confirming Reports Re: Levies to be Collected on the Tax Roll for Fiscal Year 2026-27

Attachment B - Resolution of the Board of Supervisors, Acting as the Governing Body of County Service Areas CSA 26A–Cottonwood Village and CSA 26B–Monte Vista, Adopting Assessments and Confirming Reports Re: Levies to be Collected on the Tax Roll for Fiscal Year 2026-27

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Attachment C - Resolution of the Board of Supervisors, Acting as the Governing Body of County Service Area CSA 136–Sundance Detention Basin, Adopting Assessments and Confirming Reports Re: Levies to be Collected on the Tax Roll for Fiscal Year 2026-27

Attachment D - Resolution of the Board of Supervisors, Acting as the Governing Body of County Service Areas No. 26–Rancho San Diego Local Park District, County Service Area No. 128–San Miguel Local Park District, County Service Area No. 83, Zone A–San Dieguito Local Park District 4S Ranch, Adopting Charges and Confirming Reports Re: Levies to be Collected on the Tax Roll for Fiscal Year 2026-27

Attachment E - Resolution of the Board of Supervisors, Acting as the Governing Body of County Service Area No. 135, Zones B–Del Mar, H–Solana Beach, and F–Poway, Adopting Levies and Confirming Reports Re: Special Taxes to be Collected on the Tax Roll for Fiscal Year 2026-27

Attachment F - Resolution of the Board of Supervisors, Acting as the Governing Body of County Service Area No. 17–San Dieguito Emergency Medical Services District, Adopting Levies and Confirming Reports Re: Special Taxes to be Collected on the Tax Roll for Fiscal Year 2026-27

Attachment G - Resolution of the Board of Directors of the San Diego County Fire Protection District Acting as the Governing Body of the Special Assessment Service Zones, Adopting Special Assessments and Confirming Reports Re: Special Assessments to Be Collected on the Tax Roll for Fiscal Year 2026-27

Attachment H - Resolution of the Board of Directors of the San Diego County Flood Control District Acting as the Governing Body of Stormwater Maintenance Zones 3-4978-1 Blackwolf, 4-4249-3 Lake Rancho Viejo, and 3-5142-1, Ponderosa, Adopting Assessments and Confirming Reports Re: Levies to be Collected on the Tax Roll for Fiscal Year 2026-27

Attachment I - Fiscal Year 2026-27 Rate Table for Permanent Road Division Zones, County Service Areas and Zones, and Stormwater Maintenance Zones