

**VISTA FIRE PROTECTION DISTRICT  
Board of Directors  
AGENDA**

**Meeting Location**

“Smart Space” Office Center  
450 South Melrose Drive  
Vista, CA 92081



**Regular Meeting**  
Wednesday, May 13, 2026  
1:00 P.M.

*Director Miller will participate via videoconference*  
51 Prairie Circle, Edwards, CO 81632

May 13, 2026  
2:00 pm MDT

**BUSINESS SESSION – REGULAR AGENDA**

Americans with Disabilities Act: If you need special assistance to participate in this meeting, please contact the Board Clerk 760-688-7588. Notification 48 hours prior to the meeting will enable the district staff to make reasonable arrangements to assure accessibility to the meeting.

Rules for Addressing Board of Directors: Members of the audience who wish to address the Board of Directors are requested to complete a form near the entrance of the meeting room and submit it to the Board Clerk. Any person may address the Board on any item of Board business or Board concern. The Board cannot act on any matter presented during Public Comment but can refer it to staff for review and discussion at a future meeting. As permitted by State Law, the Board may act on matters of an urgent nature, or which require immediate attention.

Agendas: Agenda packets are available for public inspection 72 hours prior to scheduled meetings posted on the district’s website [www.vistafireprotectiondistrict.org](http://www.vistafireprotectiondistrict.org) or by contacting the Clerk of the Board at [krannals@vistafpd.org](mailto:krannals@vistafpd.org)

CALL TO ORDER

ROLL CALL

FLAG SALUTE

ORAL COMMUNICATION (PUBLIC COMMENT)

The Board invites District residents and others in attendance to address the Board on any matter of public concern related to the district’s business.

MOTION WAIVING READING IN FULL OF ALL RESOLUTIONS/ORDINANCES

All items listed on the Consent Calendar are considered routine and will be enacted by one motion without discussion unless Board Members, Staff, or the public requests removal of an item for separate discussion and action. The Board of Directors has the option of considering items removed from the Consent Calendar immediately or under District Business.

## CONSENT CALENDAR

### 1. Board of Directors Minutes

- a. **Approve** the Board of Directors regular meeting April 8, 2026
- b. **Approve** the Board of Directors special meeting April 10, 2026

### 2. Payroll Register

- a. **Ratify** Payroll paid on May 7, 2026, \$6,250.00
  - b. **Ratify** Payroll Taxes paid on paid on May 6, 2026, \$478.13
- \$6,728.13

### 3. Accounts Payable

- a. **Ratify** Accounts Payable Check 4399 through 4408 to be paid May 13, 2026, \$1,477,202.57
  - b. Ratify Auto withdrawal(s) paid April 8 – May 8, 2026, \$1,047.35
- \$1,477,466.90

### 4. Receive and File – Information

- a. Financial Reports – Quarterly
  - i) FY26 Budget to Actual GF – March 31, 2026 (*unaudited*)
  - ii) FY26 Budget to Actual FMF – March 31, 2026 (*unaudited*)
  - iii) FY26 Combined Balance Sheet – March 31, 2026 (*unaudited*)
  - iv) Portfolio Summary Report – March 31, 2026
    - (1) Interest Rate Summary
- b. Monthly Reports
  - i) Fire Chief
  - ii) Fire Marshal
  - iii) Effective Response Force Report – March 26
  - iv) Southern Operations Seasonal Weather Outlook – May – August 2026
  - v) Administrative Manager’s Report
  - vi) Correspondence

## PUBLIC HEARING

### 1. Capital Improvement Plan for the Use of Fire Mitigation Fee Revenue

A hearing to discuss the participation in the County of San Diego Fire Mitigation Fee Program for Fiscal Year 2026-2027 and Adopt a Capital Improvement Plan for the Use of Fire Mitigation Fee Revenue pursuant to Government Code Sections 66000-66002 and the County of San Diego County Fire Mitigation Fee Ordinance.

ACTION REQUESTED: [A call for public comment \(oral or written\)](#)

## DISTRICT BUSINESS

### 1. Interview – Board of Director Vacancy

Consideration of application(s), interview(s), and appointment to the vacant position to the Board of Directors appointment to fill Division B Board of Directors vacancy.

The interview schedule for the vacant board position is as follows:

- 1) [Marc Makebakken](#)

ACTION REQUESTED: **Motion to Appoint**

2. Resolution No. 2026-02

To discuss and/or adopt Resolution No. 2026-02 *entitled* A Resolution of the Board of Directors of the Vista Fire Protection District to Participate in the County of San Diego Fire Mitigation Fee Program for Fiscal Year 2026-2027 and Adopt a Capital Improvement Plan for the Use of Fire Fee Revenue.

[Staff report 26-06.](#)

ACTION REQUESTED: **Adopt**

3. Article XIII California Constitution Appropriation Limit

To discuss and/or approve the change in population for the Vista Fire Protection District appropriations limit. [Staff report 26-07.](#)

ACTION REQUESTED: **Select a method to calculate appropriations limit.**

4. Resolution No. 2026-03

To discuss and/or adopt a resolution *entitled* A Resolution of the Board of Directors of the Vista Fire Protection District Determining the 2026/2027 Appropriations of Tax Proceeds

ACTION REQUESTED: **Adopt**

5. Resolution No. 2026-04

To discuss and/or adopt a resolution *entitled* A Resolution of the Vista Fire Protection District Approving an Adjustment to the Fee Schedule for Emergency Medical Services. [Staff report 26-08.](#)

ACTION REQUESTED: **Adopt**

6. Resolution No. 2026-05

To discuss and/or adopt a resolution *entitled* A Resolution of the Vista Fire Protection District Recognizing Robert B. Fougner for Twenty (20) Years' Service as a Director on the Board of Directors.

ACTION REQUESTED: **Adopt**

ORAL REPORT(s)

1. Fire Chief
2. Administrative Manager
3. Legal
4. Board of Directors

FUTURE AGENDA ITEM(S)

The purpose of this item is to identify issues presently known to staff or which members of the Board of Directors wish to place on an upcoming Board of Directors agenda. Board comment on these future agenda items is limited by California Government Code Section 54954.2 to clarifying questions, brief announcements, or requests for factual information in connection with an item when it is discussed.

1. District Hydrants; date TBD

CLOSED SESSION

1. CONFERENCE WITH REAL PROPERTY NEGOTIATIONS

Pursuant to Gov. Code Section 54956.8

Property: 1962 East Vista Way, Vista, CA

Agency Negotiator: District Administrative Manager and District Counsel

Negotiating Parties: Vista Fire Protection District and City of Vista

Under Negotiation: Price and terms.

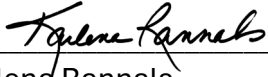
ADJOURNMENT

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## CERTIFICATION OF POSTING

I, Karlana Rannals, Board Clerk for Vista Fire Protection District, certify that on May 8, 2026 a copy of the foregoing agenda was posted on the District's website and near the meeting place of the Board of Directors of Vista Fire Protection District, said time being at least 72 hours in advance of the Board of Directors meeting (Government Code Section 54954.2).



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Karlana Rannals  
Board Clerk



**VISTA FIRE PROTECTION DISTRICT  
Board of Directors Meeting  
Minutes – April 8, 2026**

*These minutes reflect the order in which items appeared on the meeting agenda and do not necessarily reflect the order in which items were considered.*

**BUSINESS SESSION – REGULAR AGENDA**

**CALL TO ORDER**

President Ploetz called to order the regular meeting of the Vista Fire Protection District Board of Directors at 1:00 PM at the “Smart Space” conference room located at 450 S. Melrose Dr., Vista CA.

a. Roll Call

Directors Present: Elliott, Hill, Miller, Ploetz,

Directors Absent: None

Staff Present: Karlena Rannals, Administrative Manager; Gerard Washington, Fire Chief; and Chris Cardinale, Legal Counsel

President Ploetz announced the resignation of Robert Fougner as a Vista Fire Protection District Director representing Division B effective April 8, 2026. He called for a special meeting on Friday, April 10, 2026 @ 11:30 am.

**FLAG SALUTE**

Director Hill led the assembly in the Pledge of Allegiance.

**ORAL COMMUNICATION (PUBLIC COMMENT)**

Daniel Gomez, Vista Valley Dr, Vista: he updated the board members on the Fire Safe Council of Vista (FSC) activities:

- He reported that they are working on updating the Community Wildfire Protection Plan (CWPP) from the original document. They are changing the evacuation routes and ensuring that they are correct working in conjunction with the Sheriff’s office.
- The Havens Country Club is designated as a “shelter in place” location.
- They have applied for a \$25,000 grant through the California Fire Foundation. They are also seeking a grant through the San Diego Regional Fire Foundation

Chief Washington requested that the Fire Safe Council let Ms. Rannals know what grants they are applying for so there is no duplication of efforts with his staff. If assistance is requested, she will coordinate through the fire chief for the most appropriate staff member to liaison with.

He is also working with the San Diego County Fire Safe Council staff who is guiding them through the grant application process.

**MOTION WAIVING READING IN FULL OF ALL RESOLUTIONS/ORDINANCES**

MOTION BY DIRECTOR ELLIOTT, SECOND BY DIRECTOR HILL, and CARRIED 4 AYES; 0 NOES; 0 ABSENT; 0 ABSTAIN to waive reading in full of all resolutions and/or ordinances.

**CONSENT CALENDAR**

MOTION BY DIRECTOR ELLIOTT, SECOND BY DIRECTOR HILL, CARRIED 4 AYES; 0 NOES; 0 ABSENT; 0 ABSTAIN to approve the consent calendar as submitted:

1. Board of Directors Minutes – APPROVE
  - a. Regular Meeting March February 11
2. Payroll Register (Ratify)
  - a. Payroll paid on April 7, 2026 \$7,850.00
  - \$600.53
  - \$8,450.53
3. Accounts Payable (Ratify)
  - a. Accounts Payable Check 4394 through 4398 paid April 8, 2026 \$87,457.26
  - b. Auto withdrawals(s) paid February 7 – March 6, 2026 \$1,066.85
  - Total** \$88,524.11
4. Receive and File (Information)
  - a. Monthly Reports
    - i) Fire Chief
    - ii) Fire Marshal
    - iii) Effective Response Force Report – February 26
    - iv) Southern Operations Seasonal Weather Outlook – April – July 2026
    - v) Administrative Manager’s Report
    - vi) Correspondence
    - (1) None

**DISTRICT BUSINESS**

1. Resolution 2026-01

Ms. Rannals summarized the staff report provided. She noted that the Fire District Law is very specific on the process to follow when a board vacancy occurs. In particular, since Divisions were created, that ability to post in three conspicuous places is a challenge in areas that are primarily residential. Working with legal counsel, we developed the resolution that meets the intent of the law and offers transparency. The process includes posting a notice in the paper twice, posting it to the District’s website, and posting it on the public access door of the two closest fire stations to the Division that is vacant. In addition, this resolution would be reviewed every two years to ensure that the process is still appropriate. Staff responded to questions from the board.

MOTION BY DIRECTOR MILLER, SECOND BY DIRECTOR ELLIOTT, and ADOPTED Resolution No. 2026-01 *entitled* A Resolution of the Vista Fire Protection District Establishing Procedures for Appointment to a Board Vacancy Pursuant to California Government Code Section 1780. on the following roll call vote:

- AYES: Elliott, Hill, Miller, Ploetz
- NOES: None
- ABSENT: None
- ABSTAIN: None

## ORAL REPORT(S)

### 1. Fire Chief

In addition to his report, the following information was discussed:

- *Reading Rockets:* Vista Fire Rescue is participating in the Reading Rockets that is starting to gain traction in the local schools. Reading Rockets is a national public media literacy initiative offering free, research-based information and resources on how young kids learn to read. He participated earlier in the day, reading to first graders. A program has been built for second graders starting in the fall. Readers will vary and consist of on duty firefighters, inspectors, and others within the organization.
- *Fire Department Coffee Club:* He was approached last fall to profile Vista Fire Rescue for the month of April. For every coffee bag sold, VFR will receive \$2 and every t-shirt sold, VFR will receive \$5.
- *San Diego Regional Fire Foundation:* he distributed a card noting that there is an opportunity for citizens to support VFR and make a tax-deductible contribution. He has applied for decontamination equipment for each station to support health and wellness. This foundation has also supported the *Ignite Your Potential* program.
- *Organizational Change:* VFR has several vacancies as a result of open positions and retirement. He has the support of the City Manager and Human Resources to reorganize which he plans for the new fiscal year. He will provide details as soon as they become available.

### 2. Administrative Manager

In addition to her report, she added:

- Please submit your RSVP to the Grand Opening on April 27. This event is not open to the public as the public will be invited in the fall during fire prevention week/month.
- She will be out of the office April 13 – 20. She will be available via email and cell.

### 3. Legal

- He continues to work with the City of Vista City Attorney's office to develop a Facility Use Agreement. He anticipates having a draft agreement for board review at the next meeting.
- He will participate remotely at the special meeting scheduled for April 10.

### 4. Board of Directors

- Miller:

He inquired as to what the board needs to do to be informed on new projects that are being planned in the District. Ms. Rannals has been in conversations with the Chief to receive the information in a timelier manner. She will also research how to get added to the notice distribution from the County of San Diego.

He also discussed the importance of proactively addressing vegetation management and wildfire preparedness, particularly along critical evacuation routes such as Gopher Canyon Road and Buena Creek Road. Members emphasized that while the Xylo evacuation analysis has not yet begun and is likely still several weeks away, the District already knows these corridors are high-priority areas due to the volume of residents who rely on them during emergencies.

Board members expressed concern that the District must ensure it is using every available tool to mitigate wildfire risk before the summer and fall fire season. This includes enhanced inspections, proactive code enforcement, vegetation management enforcement, and targeted deployment of available resources. There was consensus that waiting for future studies should not delay reasonable action in known problem areas.

The Fire Chief’s workforce development initiative was discussed as a promising long-term solution. The concept would involve local youth, potentially in partnership with the school district and the California Conservation Corps (CCC), performing vegetation management and related mitigation work within the City and District boundaries. Board members noted this approach could provide a cost-effective alternative to higher-priced contractors while also creating career pathways for local young people.

Several members voiced strong support for the Chief’s efforts, recognizing he has encountered administrative, legal, human resources, and labor-related challenges while developing the program. Nonetheless, the Board reaffirmed its commitment to removing barriers and supporting initiatives that improve public safety.

Concerns were also raised regarding public perception when residents observe vegetation along evacuation routes that appears noncompliant with District standards. Members noted the importance of ensuring inspections, notices, abatements, and visible mitigation efforts are occurring, so the community understands action is being taken.

Board members acknowledged that some progress is already visible, with areas being cleared that had not been maintained for decades. However, they also recognized that many locations involve longstanding neglect and complex issues, such as large eucalyptus trees on private property that may require specialized resources and partnerships to address safely.

The Board concluded that vegetation management, workforce development, and the forthcoming Xylo analysis must work together as an integrated strategy. Members expressed confidence that the District is moving in the right direction and encouraged continued urgency, so the community is better prepared before peak fire season.

- Ploetz: At the conclusion of the meeting, he shared the recognition prepared for Director Fougner in recognition of his 20 years of dedicated service—and all of the work he contributed regarding the contract and many other matters—we felt his efforts deserved to be acknowledged.

**FUTURE AGENDA ITEM(S)**

No additional items were added to the list.

**ADJOURNMENT**

President Ploetz adjourned the meeting at 1:48 pm.

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Karlana Rannals  
Board Clerk

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John Ploetz  
President



**VISTA FIRE PROTECTION DISTRICT  
Board of Directors Special Meeting  
Minutes – April 10, 2026**

*These minutes reflect the order in which items appeared on the meeting agenda and do not necessarily reflect the order in which items were considered.*

**BUSINESS SESSION – AGENDA**

**CALL TO ORDER**

President Ploetz called to order the regular meeting of the Vista Fire Protection District Board of Directors at 11:30 AM at the “Smart Space” conference room located at 450 S. Melrose Dr., Vista CA.

a. Roll Call

Directors Present: Elliott, Hill, Miller, Ploetz,

Directors Absent: None

Staff Present: Karlena Rannals, Administrative Manager; Gerard Washington, Fire Chief; and Chris Cardinale, Legal Counsel

**FLAG SALUTE**

Director Elliott led the assembly in the Pledge of Allegiance.

**ORAL COMMUNICATION (PUBLIC COMMENT)**

No one requested to speak to the board.

**MOTION WAIVING READING IN FULL OF ALL RESOLUTIONS/ORDINANCES**

MOTION BY DIRECTOR ELLIOTT, SECOND BY DIRECTOR HILL, and CARRIED 4 AYES; 0 NOES; 0 ABSENT; 0 ABSTAIN to waive reading in full of all resolutions and/or ordinances.

**DISTRICT BUSINESS**

1. Board Vacancy

Ms. Rannals summarized the staff report. She reminded board members that at their last meeting, the Board adopted a resolution establishing procedures for filling a vacancy by appointment. The matter before the Board today was to determine whether to fill the vacancy by appointment or to conduct a special election. Should the Board elect to proceed by appointment, a special meeting would be required to conduct candidate interviews. Staff responded to questions from the board.

MOTION BY DIRECTOR MILLER, SECOND BY DIRECTOR ELLIOTT, to proceed with appointing a qualified individual to fill the vacant seat and to schedule a special meeting for May 13, 2026, beginning at 1:00 p.m., with the start time of the regular meeting adjusted accordingly to accommodate the appointment process, on the following roll call vote:

AYES: Elliott, Hill, Miller, Ploetz

NOES: None

ABSENT: None

ABSTAIN: None

## 2. Workforce Development Update

Chief Washington presented the staff report regarding a proposed partnership with the City of Vista for a Workforce Development Program. The City of Vista, in collaboration with Vista Unified School District, was awarded a one-year grant of \$208,480 from the San Diego Workforce Partnership to establish a Vegetation Management Crew Training Program. This pilot program will enroll 15 participants, provide 200 hours of paid training, and prepare financially disadvantaged and underrepresented high school senior students for careers in fire service and emergency medical services.

The City of Vista requested that the District serve as a funding partner, committing \$200,000 over eight months (May – December 2026) to fund 75% of the participant stipend costs, reflecting the direct benefit to the District from vegetation management work performed within the District. The fiscal impact is estimated at \$30,000 in FY 2025–26 and \$170,000 in FY 2026–27, for a total not to exceed \$200,000. A formal funding reimbursement agreement would be drawn up between the two agencies.

Staff recommended that the Board approve the District's participation in the program, approve the cost-sharing commitment, and authorize staff to negotiate and execute a funding reimbursement agreement with the City of Vista.

Each board member had the opportunity to ask questions of staff regarding the pilot program. At the conclusion of the discussion the board members expressed their support of the program, with the ultimate goal to create a safer community by removing vegetation.

MOTION BY DIRECTOR MILLER, SECOND BY DIRECTOR ELLIOTT approve and/or authorize the following on a roll call vote:

1. Approve Vista Fire Protection District in partnership with the City of Vista for a Workforce Development Program;
2. Approve cost-sharing workforce development grant program committing funding up to \$200,000 for a period of May – December 2026 to fund the stipends for the Workforce Development participants for vegetation management work performed;
3. Authorize staff to negotiate and execute a funding reimbursement agreement with the City of Vista, with all documentation required for auditing purposes.

AYES: Elliott, Hill, Miller, Ploetz  
NOES: None  
ABSENT: None  
ABSTAIN: None

**CLOSED SESSION**

Pursuant to the following Government Code Sections, the Board of Directors convened in closed session from 12:35 – 12:45 pm:

1. CONFERENCE WITH REAL PROPERTY NEGOTIATIONS

Pursuant to Gov. Code Section 54956.8

Property: 200 Civic Center Dr., Vista, CA

Agency Negotiator: District Administrative Manager and District Counsel

Negotiating Parties: Vista Fire Protection District and City of Vista

Under Negotiation: Price and terms.

*Attendees Present: all board members listed, Karlena Rannals, Administrative Manager, Christopher Cardinale, Legal Counsel and Gerard Washington, Fire Chief*

Upon reconvening, legal counsel reported that there was no reportable action on the topic listed.

**ADJOURNMENT**

President Ploetz adjourned the meeting at 12:46 pm.

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Karlana Rannals  
Board Clerk


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John Ploetz  
President

**VISTA FIRE PROTECTION DISTRICT**  
**PAYROLL REGISTER - April (Paid 5/7/2026)**

Payment No.	Name	Gross
Direct Deposit	Rannals, Karlana	\$ 6,250.00
		<u>\$ 6,250.00</u>
	Employer Payroll Taxes	
	Federal (Social Security/Medicare)	\$ 478.13
	State	<u>\$ -</u>
		<u><u>\$ 6,728.13</u></u>

**VISTA FIRE PROTECTION DISTRICT**  
**ACCOUNTS PAYABLE**  
**May 13, 2026**

Check #	PAYEE & ADDRESS	DESCRIPTION	AMOUNT
Auto Withdrawal	SmartSpace Vista (c/o SVN Vanguard) 4455 Murphy Canyon Road, Ste 200 San Diego, CA 92123	Space Rent - May 2026 <i>Paid on 05-4-2026</i>	\$952.95
Auto Withdrawal	ADP, Inc.	April Payroll Fee <i>Paid on 5-8-2026</i>	\$94.40
		<b>Accounts Payable (Auto withdrawal)</b>	<b>\$1,047.35</b>
4399	ALVAREZ-GLASMAN & COLVIN 13181 Crossroads Pkwy. North Suite 400 - West Tower City of Industry, CA 91746	Legal Fees - Meeting Attendance Inv 2026-03-21390 District Business (Mar 26): Inv 2026-03-21391	\$550.00 \$2,360.00
4400	AZTEC LANDSCAPING 7980 Lemon Grove Way Lemon Grove, Ca 91945	Emergency Access Roads, Invoice # L7466, April 2026	\$2,464.33
4401	CITY OF VISTA 200 Civic Center Drive Vista, CA 92084	Fire Emergency Services TA#9	\$1,463,708.42
4402	COAST NEWS INC PO Box 232550 Encinitas, CA 92023-2550	Public Notice - Board Vacancy	\$488.26
4403	LITTLE YELLOW BUDDIES 13615 Fairlane Road Valley Center, CA 92082	Inv 341 - Serviced Hydrants - Qty 196 Inv 342 - Hydrant Supplies	\$5,880.00 \$514.31
4404	PLOETZ, John	Out of Pocket Expenses/Mileage	\$109.23
4405	RANNALS, Karlena	Out of Pocket Expenses (Apr 1 - Apr 30, 2026) Phone Reimbursement	\$150.00
4406	RGM CONSULTING 815 Sierra Verde Dr. Vista, CA 92084	Monthly Maintenance (May 2026) Inv # 7427	\$150.00
4407	SAN DIEGO UNION-TRIBUNE P.O. Box 740665 Los Angeles, CA 90074	REF SDT11789899 Legal Notices	783.02
4408	San Diego County Fire Chiefs Assn - Administrative Section	Installation of Officers Luncheon	\$45.00
		<b>Accounts Payable (Checks)</b>	<b>\$1,477,202.57</b>
	PAYROLL:		
	See Payroll Register	Employee & Directors	\$6,250.00
	U.S. TREASURY (PAYROLL TAX)	FEDERAL FORM 941-EFT VIA EFTPS-DEPOSIT	\$478.13
		<b>February Payroll Total</b>	<b>\$6,728.13</b>
		<b>Total District Expenses -April 2026</b>	<b>\$1,484,978.05</b>
	<b>Director</b>		<b>13-May-26</b>
			
	<b>Administrative Manager</b>		<b>8-May-26</b>

**Accounts Payable  
Certification**

Vista Fire Protection District  
450 S. Melrose Dr., Ste 105  
Vista, CA 92081

CERTIFICATION FOR PAYMENT NO. TA #9

CONSULTANT/VENDOR:  
City of Vista

BILLING PERIOD:

ADDRESS: 200 Civic Center Drive, Vista, CA 92084

ACCOUNT No.:

DESCRIPTION: Tax Apportionment #9

**STATEMENT OF PAYMENT**

				Apportionment of Fee	FEE PAYABLE
Gross Tax Apportionment	100%	\$	1,634,659.47	0%	\$ -
Less Interest Allocation	100%	\$	8,316.78	0%	\$ -
Tax Apportionment	100%	\$	1,626,342.69	90%	<u>\$ 1,463,708.42</u>
Invoice Billed #:					\$ 1,463,708.42
Discrepancy					<u>\$0.00</u>
Interest Distributed					



Certified by: Karlana Rannals, Administrative Manager

21-Apr-26

Date



**VISTA FIRE PROTECTION DISTRICT (FY)**

**Budget vs. Actual**

July 2025 through March 2026

	<u>Jul '25 - Mar 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Fees & Assessments				
550 · Fees Collected by City of Vista	7,757.34	9,814.00	-2,056.66	79.04%
551 · Ambulance Fees Collected - City	109,632.18	68,148.00	41,484.18	160.87%
<b>Total Fees &amp; Assessments</b>	<b>117,389.52</b>	<b>77,962.00</b>	<b>39,427.52</b>	<b>150.57%</b>
Interest (All)				
510 · Interest Allocation-Prop Tax	0.00	11,109.00	-11,109.00	0.0%
511 · Interest-County	19,572.22	29,369.00	-9,796.78	66.64%
512 · Interest Investment	324,710.58	309,695.00	15,015.58	104.85%
513 · Interest - Banks	18.75	16.00	2.75	117.19%
<b>Total Interest (All)</b>	<b>344,301.55</b>	<b>350,189.00</b>	<b>-5,887.45</b>	<b>98.32%</b>
Other Income				
560 · Misc. / Other Income	75.00	50.00	25.00	150.0%
<b>Total Other Income</b>	<b>75.00</b>	<b>50.00</b>	<b>25.00</b>	<b>150.0%</b>
Property Tax				
301 · Current Secured	2,705,615.60	4,576,069.00	-1,870,453.40	59.13%
302 · Current Unsecured	153,958.79	154,323.00	-364.21	99.76%
303 · Current Secured HOE	9,881.58	19,705.00	-9,823.42	50.15%
304 · Current Unsecured HOE	4.74	11.00	-6.26	43.09%
305 · Current Sec St Unitary	45,309.85	81,691.00	-36,381.15	55.47%
306 · CurSec Unitary-Railroad	688.21	736.00	-47.79	93.51%
307 · CS Qualified Electric	4,171.91	8,593.00	-4,421.09	48.55%
308 · Delinq Unsecured	-3,012.43	-1,353.00	-1,659.43	222.65%
309 · Delinq Secured HOE	52.40	162.00	-109.60	32.35%
310 · Delinq Unsecured HOE	0.47	0.00	0.47	100.0%
311 · Delinq Unsec State Unitary	3.09	16.00	-12.91	19.31%
313 · Discharged DLQ Unsec	16.74	33.00	-16.26	50.73%
314 · Current Secured Supp Roll	43,749.09	90,948.00	-47,198.91	48.1%
315 · Current Unsecured Supp Roll	2,967.00	5,234.00	-2,267.00	56.69%
316 · Supplemental HOE	87.03	58.00	29.03	150.05%
317 · DLQ Unsec SUPP	1,386.74	1,626.00	-239.26	85.29%
318 · State PILT (Fish & Game)	98.00	97.00	1.00	101.03%
<b>Total Property Tax</b>	<b>2,964,978.81</b>	<b>4,937,949.00</b>	<b>-1,972,970.19</b>	<b>60.05%</b>
<b>Total Income</b>	<b>3,426,744.88</b>	<b>5,366,150.00</b>	<b>-1,939,405.12</b>	<b>63.86%</b>
Gross Profit	3,426,744.88	5,366,150.00	-1,939,405.12	63.86%
Expense				
Administrative				
600 · Administration/Miscellaneous	100.00	500.00	-400.00	20.0%
601 · Audit	10,500.00	11,000.00	-500.00	95.46%
602 · Board/Staff Meeting Expenses	115.29	1,000.00	-884.71	11.53%
604 · Dues	1,850.00	2,540.00	-690.00	72.84%
606 · LAFCO Cost Apportionment	2,002.08	2,010.00	-7.92	99.61%
607 · Legal	18,117.00	50,000.00	-31,883.00	36.23%
608 · Legal Notices	1,395.02	5,500.00	-4,104.98	25.36%
<b>Total Administrative</b>	<b>34,079.39</b>	<b>72,550.00</b>	<b>-38,470.61</b>	<b>46.97%</b>
Apparel (Logowear)				
615 · Apparel (Logowear)	0.00	2,000.00	-2,000.00	0.0%
<b>Total Apparel (Logowear)</b>	<b>0.00</b>	<b>2,000.00</b>	<b>-2,000.00</b>	<b>0.0%</b>
Computer/Software				
620 · Computer(Laptop)	0.00	3,500.00	-3,500.00	0.0%
621 · Software	0.00	2,500.00	-2,500.00	0.0%
<b>Total Computer/Software</b>	<b>0.00</b>	<b>6,000.00</b>	<b>-6,000.00</b>	<b>0.0%</b>

**VISTA FIRE PROTECTION DISTRICT (FY)**

**Budget vs. Actual**

July 2025 through March 2026

	<u>Jul '25 - Mar 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Contractual Services</b>				
631 · Consultants				
631-01 · Buena Creek Project	300.00			
631-02 · Aerial Services	17,155.00	17,500.00	-345.00	98.03%
631 · Consultants - Other	0.00	25,000.00	-25,000.00	0.0%
<b>Total 631 · Consultants</b>	<b>17,455.00</b>	<b>42,500.00</b>	<b>-25,045.00</b>	<b>41.07%</b>
<b>Total Contractual Services</b>	<b>17,455.00</b>	<b>42,500.00</b>	<b>-25,045.00</b>	<b>41.07%</b>
<b>Fees</b>				
640 · Administrative Cost-County	15.50	49,379.00	-49,363.50	0.03%
641 · Bank and Wire Fees	26.55	200.00	-173.45	13.28%
642 · Investment Fees	5,366.40	8,600.00	-3,233.60	62.4%
643 · Payroll Processing Fee	1,009.44	1,600.00	-590.56	63.09%
644 · 1099 Processing	30.20	100.00	-69.80	30.2%
<b>Total Fees</b>	<b>6,448.09</b>	<b>59,879.00</b>	<b>-53,430.91</b>	<b>10.77%</b>
<b>Fire Prevention</b>				
650 · Community Outreach	1,247.89	5,000.00	-3,752.11	24.96%
651 · Fire Inspection Services	0.00			
<b>Total Fire Prevention</b>	<b>1,247.89</b>	<b>5,000.00</b>	<b>-3,752.11</b>	<b>24.96%</b>
<b>Fire/EMS Services</b>				
660 · Fire & Emergency Medical Svcs	2,668,392.73	4,399,712.00	-1,731,319.27	60.65%
<b>Total Fire/EMS Services</b>	<b>2,668,392.73</b>	<b>4,399,712.00</b>	<b>-1,731,319.27</b>	<b>60.65%</b>
<b>Hydrant Maintenance</b>				
680 · Hydrant Maintenance	16,440.00	30,000.00	-13,560.00	54.8%
681 · Hydrant Supplies	616.49	2,000.00	-1,383.51	30.83%
<b>Total Hydrant Maintenance</b>	<b>17,056.49</b>	<b>32,000.00</b>	<b>-14,943.51</b>	<b>53.3%</b>
<b>Information Technology</b>				
690 · Accounting Software	1,499.00	1,200.00	299.00	124.92%
691 · Domain Registration	23.19	150.00	-126.81	15.46%
692 · Email Subscription	810.00	1,650.00	-840.00	49.09%
693 · Maintenance	1,350.00	3,000.00	-1,650.00	45.0%
694 · Website	2,172.00	2,340.00	-168.00	92.82%
695 · Website Refresh	0.00	5,000.00	-5,000.00	0.0%
696 · Zoom	0.00	175.00	-175.00	0.0%
697 · Adobe Subscription	324.00			
<b>Total Information Technology</b>	<b>6,178.19</b>	<b>13,515.00</b>	<b>-7,336.81</b>	<b>45.71%</b>
<b>Insurance</b>				
701 · Insurance-Commercial	6,203.43	9,928.00	-3,724.57	62.48%
<b>Total Insurance</b>	<b>6,203.43</b>	<b>9,928.00</b>	<b>-3,724.57</b>	<b>62.48%</b>
<b>Maintenance &amp; Repair</b>				
710 · Emergency Access Rds Maint	21,597.32	28,705.00	-7,107.68	75.24%
711 · Emergency Access Roads-Repair	9,975.00	5,000.00	4,975.00	199.5%
714 · Reflective Posts	0.00	5,000.00	-5,000.00	0.0%
<b>Total Maintenance &amp; Repair</b>	<b>31,572.32</b>	<b>38,705.00</b>	<b>-7,132.68</b>	<b>81.57%</b>
<b>Meeting/Meals</b>				
720 · Meeting/Meals	1,138.56	2,000.00	-861.44	56.93%
<b>Total Meeting/Meals</b>	<b>1,138.56</b>	<b>2,000.00</b>	<b>-861.44</b>	<b>56.93%</b>
<b>Miscellaneous</b>				
725 · Office Set-Up (Relocation)	0.00	7,500.00	-7,500.00	0.0%
726 · Mileage	379.06	1,500.00	-1,120.94	25.27%
727 · Other	239.55	1,000.00	-760.45	23.96%
<b>Total Miscellaneous</b>	<b>618.61</b>	<b>10,000.00</b>	<b>-9,381.39</b>	<b>6.19%</b>

**VISTA FIRE PROTECTION DISTRICT (FY)**

**Budget vs. Actual**

July 2025 through March 2026

	<u>Jul '25 - Mar 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Office Rental</b>				
730 · Smart Space	8,400.00	7,475.00	925.00	112.38%
<b>Total Office Rental</b>	<u>8,400.00</u>	<u>7,475.00</u>	<u>925.00</u>	<u>112.38%</u>
<b>Personnel</b>				
740 · Directors Compensation	4,300.00	7,500.00	-3,200.00	57.33%
741 · Administrative Manager	48,750.00	68,750.00	-20,000.00	70.91%
742 · Employer Payroll Tax	4,058.34	5,834.00	-1,775.66	69.56%
743 · Workers' Compensation Insurance	0.00	545.00	-545.00	0.0%
<b>Total Personnel</b>	<u>57,108.34</u>	<u>82,629.00</u>	<u>-25,520.66</u>	<u>69.11%</u>
<b>Personnel-Employee Benefit(s)</b>				
750 · Phone Reimbursement	450.00	600.00	-150.00	75.0%
<b>Total Personnel-Employee Benefit(s)</b>	<u>450.00</u>	<u>600.00</u>	<u>-150.00</u>	<u>75.0%</u>
<b>Supplies</b>				
760 · Postage	0.00	200.00	-200.00	0.0%
761 · Office Supplies	621.74	2,500.00	-1,878.26	24.87%
762 · Signage	0.00	750.00	-750.00	0.0%
763 · Miscellaneous	0.00	500.00	-500.00	0.0%
<b>Total Supplies</b>	<u>621.74</u>	<u>3,950.00</u>	<u>-3,328.26</u>	<u>15.74%</u>
<b>Training</b>				
775 · Conference - Board/Staff	9,331.89	20,000.00	-10,668.11	46.66%
776 · Mandatory Training-Board/Staff	0.00	500.00	-500.00	0.0%
777 · Professional Development-Staff	479.70	5,000.00	-4,520.30	9.59%
<b>Total Training</b>	<u>9,811.59</u>	<u>25,500.00</u>	<u>-15,688.41</u>	<u>38.48%</u>
66900 · Reconciliation Discrepancies	-0.01			
999 · PY Expenses	325.00			
<b>Total Expense</b>	<u>2,867,107.36</u>	<u>4,813,943.00</u>	<u>-1,946,835.64</u>	<u>59.56%</u>
<b>Net Ordinary Income</b>	<u>559,637.52</u>	<u>552,207.00</u>	<u>7,430.52</u>	<u>101.35%</u>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
570 · Weed Abatement Special Assessme	6,808.83	24,224.00	-17,415.17	28.11%
868 · Gain/Loss Valuation Change-GenI	26,283.89			
<b>Total Other Income</b>	<u>33,092.72</u>	<u>24,224.00</u>	<u>8,868.72</u>	<u>136.61%</u>
<b>Other Expense</b>				
<b>Depreciation</b>				
899 · Depreciation	98,275.45	15,960.00	82,315.45	615.76%
<b>Total Depreciation</b>	<u>98,275.45</u>	<u>15,960.00</u>	<u>82,315.45</u>	<u>615.76%</u>
<b>Vegetation Management</b>				
911 · Vegetation Mgmt Rebate Program	0.00	303,458.00	-303,458.00	0.0%
912 · Vegetation Management Contract	0.00	29,875.00	-29,875.00	0.0%
<b>Total Vegetation Management</b>	<u>0.00</u>	<u>333,333.00</u>	<u>-333,333.00</u>	<u>0.0%</u>
<b>Weed Abatement Forced Abatement</b>				
910 · Forced Abatement	23,743.66	23,744.00	-0.34	100.0%
<b>Total Weed Abatement Forced Abatement</b>	<u>23,743.66</u>	<u>23,744.00</u>	<u>-0.34</u>	<u>100.0%</u>
798 · Fire Station Replacement	2,429,192.38	2,429,192.00	0.38	100.0%
<b>Total Other Expense</b>	<u>2,551,211.49</u>	<u>2,802,229.00</u>	<u>-251,017.51</u>	<u>91.04%</u>
<b>Net Other Income</b>	<u>-2,518,118.77</u>	<u>-2,778,005.00</u>	<u>259,886.23</u>	<u>90.65%</u>
<b>Net Income</b>	<u><u>-1,958,481.25</u></u>	<u><u>-2,225,798.00</u></u>	<u><u>267,316.75</u></u>	<u><u>87.99%</u></u>

**VISTA FIRE PROTECTION DISTRICT (FY)**  
**Profit & Loss Budget vs. Actual**  
July 2025 through March 2026

	<u>Jul '25 - Mar 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
400 · Fire Mitigation Fees	39,518.89	151,485.00	-111,966.11	26.09%
401 · Interest - FMIT	1,944.66	2,500.00	-555.34	77.79%
<b>Total Income</b>	<u>41,463.55</u>	<u>153,985.00</u>	<u>-112,521.45</u>	<u>26.93%</u>
<b>Gross Profit</b>	<u>41,463.55</u>	<u>153,985.00</u>	<u>-112,521.45</u>	<u>26.93%</u>
<b>Net Ordinary Income</b>	41,463.55	153,985.00	-112,521.45	26.93%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
869 · Gain/Loss Valuation Change-FMIT	58.94			
<b>Total Other Income</b>	<u>58.94</u>			
<b>Net Other Income</b>	58.94			
<b>Net Income</b>	<u><u>41,522.49</u></u>	<u><u>153,985.00</u></u>	<u><u>-112,462.51</u></u>	<u><u>26.97%</u></u>

**Combined Balance Sheet (Cash)**

**March 31, 2026**

**(Unaudited)**

	GENERAL FUND		FIRE MITIGATION FUND		TOTAL (All Funds)		TOTAL (All Funds)	
	30-Jun-25	31-Mar-26	30-Jun-25	31-Mar-26	30-Jun-25	31-Mar-26	30-Jun-25	31-Mar-26
<b>ASSETS</b>								
<b>Current Assets</b>								
Checking/Savings								
103 · Wells Fargo Checking	56,394	117,758			56,394	117,758		
104 · SDCO Investment Pool	1,615,898	488,144			1,615,898	488,144		
104-01 · SDCO Investment Pool FMV Adj	(2,957)	-			(2,957)	-		
109 · Investment - LAIF	469,236	32,661			469,236	32,661		
109-01 · Investment - LAIF FMV Adjustment	562	-			562	-		
<b>Total Checking/Savings</b>	<b>2,139,134</b>	<b>638,563</b>			<b>2,171,306</b>	<b>722,408</b>		
Accounts Receivable								
11000 · Accounts Receivable	8,392	33,416			8,392	33,416		
<b>Total Accounts Receivable</b>	<b>8,392</b>	<b>33,416</b>			<b>8,392</b>	<b>33,416</b>		
Other Current Assets								
111 · California Asset Management Pro	1,586,876	1,003,034			1,586,876	1,003,034		
112 · California CLASS	3,129,072	2,591,779			3,129,072	2,591,779		
112.01 · California CLASS	2,018,828	2,080,711			2,018,828	2,080,711		
112.02 · California CLASS (FMV Adjustment)	2,330	2,072			2,330	2,072		
113 · California Bank & Trust Wealth	5,159,772	5,071,654			5,159,772	5,071,654		
113-01 · CB&T FMF Adjustment	(24,261)	-			(24,261)	-		
120 · Prepaid Expenses	5,178	-			5,178	-		
110 · Taxes Receivable	18,559	-	16,721	12,619	35,280	12,619		
132 · Accrued Interest Receivable	35,388	11,292			42,500	12,356		
134 · Due from FMF > GF	1,357,493	1,357,493	7,112	1,064	1,357,493	1,357,493		
139 · Security Deposit	800	800			800	800		
<b>Total Other Current Assets</b>	<b>13,290,036</b>	<b>12,118,836</b>	<b>23,833</b>	<b>13,683</b>	<b>13,313,869</b>	<b>12,132,520</b>		
Fixed Assets								
144 · Access Road Improvements	368,727	-			368,727	-		
151 · Accumulated Depreciation	(270,452)	-			(270,452)	-		
<b>Total Fixed Assets</b>	<b>98,275</b>	<b>-</b>			<b>98,275</b>	<b>-</b>		
<b>TOTAL ASSETS</b>	<b>15,535,837.37</b>	<b>12,790,815</b>	<b>56,005</b>	<b>97,528</b>	<b>15,591,843</b>	<b>12,888,343</b>		
	<b>15,535,837</b>	<b>12,790,815</b>	<b>56,005</b>	<b>97,528</b>	<b>15,591,843</b>	<b>12,888,343</b>		
<b>LIABILITIES</b>								
<b>Liabilities</b>								
Current Liabilities								
Accounts Payable								
20000 · *Accounts Payable	878,585	90,590	-	-	878,585	90,590		
<b>Total Accounts Payable</b>	<b>878,585</b>	<b>90,590</b>	<b>-</b>	<b>-</b>	<b>878,585</b>	<b>90,590</b>		
Other Current Liabilities								
220 · Salary & Payroll Taxes Payable	6,997	8,451	1,357,493	1,357,493	1,357,493	1,357,493		
230 · VTA Reconstruction	2,429,193	-	-	0	2,429,193	-		
<b>Total Other Current Liabilities</b>	<b>2,436,191</b>	<b>8,451</b>	<b>1,357,493</b>	<b>1,357,493</b>	<b>3,793,684</b>	<b>1,365,943</b>		
<b>Total Current Liabilities</b>	<b>3,314,775</b>	<b>99,041</b>	<b>1,357,493</b>	<b>1,357,493</b>	<b>4,672,268</b>	<b>1,456,534</b>		
<b>Total Liabilities</b>	<b>3,314,775</b>	<b>99,041</b>	<b>1,357,493</b>	<b>1,357,493</b>	<b>4,672,268</b>	<b>1,456,534</b>		
<b>Equity</b>								
280 - Fire Station	2,429,192	-			2,429,192	-		
281 - Fire/EMS Services	4,399,712	4,399,712			4,399,712	4,399,712		
282 - Community Wildfire Protection	1,000,000	1,000,000			1,000,000	1,000,000		
285 - General Operating Reserve	3,317,678	7,893,051			3,317,678	7,893,051		
290 - Investment in General Fixed Assets	98,275	-			98,275	-		
<b>Equity Subtotal</b>	<b>11,244,857</b>	<b>13,292,763</b>	<b>56,005</b>	<b>56,005</b>	<b>11,300,862</b>	<b>13,348,767</b>		
<b>Net Income</b>	<b>6,945</b>	<b>(1,958,708)</b>	<b>(388,232)</b>	<b>13,683</b>	<b>(381,287)</b>	<b>(1,916,959)</b>		
<b>Total Equity</b>	<b>11,251,802</b>	<b>11,334,054</b>	<b>(332,228)</b>	<b>97,754</b>	<b>10,919,575</b>	<b>11,431,809</b>		
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>14,566,577</b>	<b>11,433,095</b>	<b>1,025,265</b>	<b>97,754</b>	<b>15,591,843</b>	<b>12,888,343</b>		

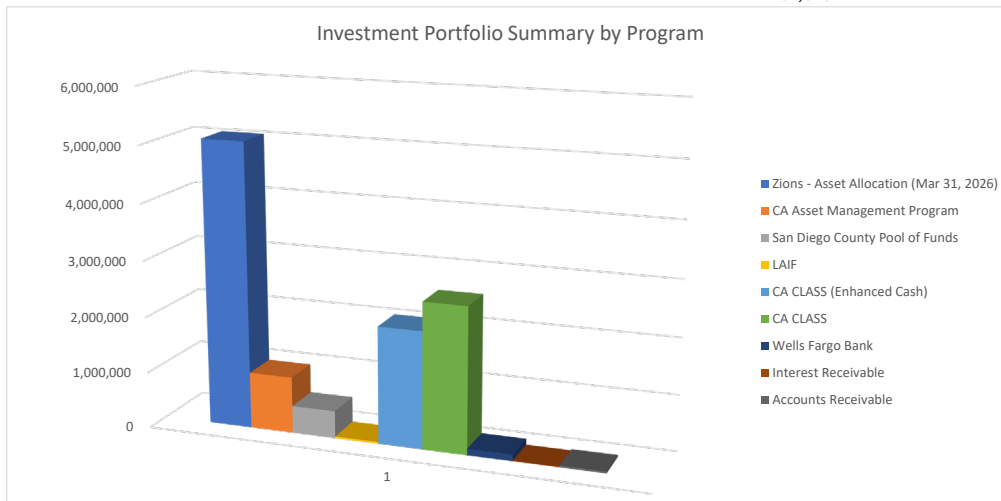
**Vista Fire Protection District Portfolio Summary**  
**March 31, 2026**

<u>Zions - Asset Allocation (Mar 31, 2026)</u>	<u>Security Type</u>	<u>Original Cost /Cash Balance</u>	<u>Trade Date</u>	<u>Final Maturity</u>	<u>Book Yield</u>
<u>Description</u>					
Receivable	CASH	195.39	---	03/31/2026	USD
GOLDMAN:FS GOVT INST	MMFUND	62,949.50	---	03/31/2026	USD
UNITED STATES TREASURY	US GOV	747,119.14	---	05/15/2026	USD
Stearns Bank National Association	CD	245,000.00	05/30/2025	07/10/2026	USD
FEDERAL HOME LOAN BANKS	AGCY BOND	100,000.00	08/10/2021	08/24/2026	USD
UNITED STATES TREASURY	US GOV	199,226.56	03/13/2025	08/31/2026	USD
UNITED STATES TREASURY	US GOV	252,305.16	07/10/2025	10/31/2026	USD
UBS Bank USA, National Association	CD	229,942.50	06/16/2025	12/18/2026	USD
BOFA FINANCE LLC	CORP	224,775.00	11/26/2025	12/24/2026	USD
HYUNDAI CAPITAL AMERICA	CORP	211,904.07	11/26/2025	01/08/2027	USD
KIA CORP	CORP	221,253.75	12/01/2025	02/14/2027	USD
ATHENE GLOBAL FUNDING	CORP	213,297.00	11/26/2025	03/25/2027	USD
CANADIAN IMPERIAL BANK OF COMMERCE	CORP	216,636.37	11/26/2025	06/28/2027	USD
JACKSON NATIONAL LIFE GLOBAL FUNDING	CORP	214,481.40	11/26/2025	07/02/2027	USD
UNITED STATES TREASURY	US GOV	100,165.53	01/20/2026	10/31/2027	USD
AMERICAN HONDA FINANCE CORP	CORP	220,067.10	11/26/2025	11/19/2027	USD
UNITED STATES TREASURY	US GOV	264,009.72	03/02/2026	01/31/2028	USD
FEDERAL HOME LOAN BANKS	AGCY BOND	700,000.00	12/02/2025	11/25/2030	USD
FEDERAL HOME LOAN BANKS	AGCY BOND	<u>600,000.00</u>	12/02/2025	12/05/2030	USD
---		5,023,328.19	---	01/08/2028	USD
	Market Adjustment	<u>48,326.15</u>			
		<u>5,071,654.34</u>			

<u>3/31/2026</u>		<u>Qtr 3 Interest Rate</u>
Security Deposit	800	
Interest Receivable	11,292	
Accounts Receivable	33,416	
Wells Fargo Bank	117,758	0.01%
CA Asset Management Program	1,003,034	4.10%
CA CLASS	2,591,779	4.17%
CA CLASS (Enhanced Cash)	2,082,783	4.17%
San Diego County Pool of Funds	488,144	3.84%
LAIF	32,661	4.34%
<b>Total Cash</b>	<u>6,361,668</u>	
Accounts Payable Due 03/31/2026	(90,590)	
Other Liabilities (Fire Station/Payroll)	<u>(8,451)</u>	
	<u>Net Cash (Liquid)</u>	
	<u>6,262,627</u>	

**11,334,281 Net Investments Available**

<u>Restricted Cash</u>	
Fire Mitigation Funds held at City of Vista in Trust	-
San Diego County Pool of Funds (Fire Mitigation Fund)	<u>97,528</u>
	97,528



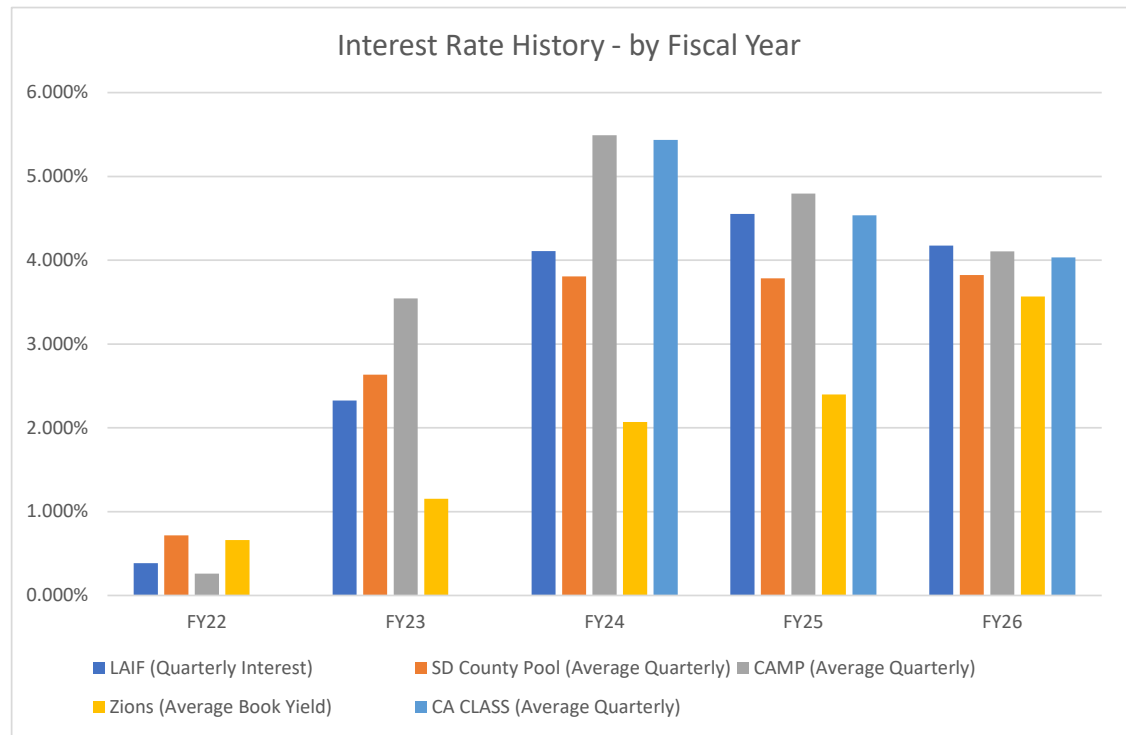
LAIF (Quarterly Interest)					
	Q1	Q2	Q3	Q4	FY Avg
FY22	0.240%	0.230%	0.320%	0.750%	0.385%
FY23	1.350%	2.070%	2.740%	3.150%	2.328%
FY24	3.590%	4.000%	4.300%	4.550%	4.110%
FY25	4.710%	4.620%	4.480%	4.400%	4.553%
FY26	4.340%	4.200%	3.980%		4.173%

SD County Pool (Average Quarterly)					
	Q1	Q2	Q3	Q4	FY Avg
FY22	0.684%	0.644%	0.642%	0.903%	0.718%
FY23	1.536%	2.331%	3.196%	3.473%	2.634%
FY24	3.490%	3.892%	3.971%	3.879%	3.808%
FY25	3.835%	3.735%	3.735%	3.834%	3.785%
FY26	3.764%	3.862%	3.844%		3.823%

CAMP (Average Quarterly)					
	Q1	Q2	Q3	Q4	FY Avg
FY22	0.050%	0.050%	0.120%	0.820%	0.260%
FY23	2.183%	3.780%	3.087%	5.123%	3.543%
FY24	5.460%	5.563%	5.507%	5.433%	5.491%
FY25	5.377%	4.877%	4.510%	4.423%	4.797%
FY26	4.390%	4.103%	3.827%		4.107%

Zions (Average Book Yield)					
	Q1	Q2	Q3	Q4	FY Avg
FY22	0.166%	0.821%	0.851%	0.810%	0.662%
FY23	0.961%	1.152%	1.620%	0.881%	1.154%
FY24	1.963%	2.123%	2.127%	2.073%	2.072%
FY25	2.614%	2.335%	2.221%	2.425%	2.399%
FY26	2.883%	3.892%	3.930%		3.568%

CA CLASS (Average Quarterly)					
	Q1	Q2	Q3	Q4	FY Avg
FY24		5.453%	5.452%	5.399%	5.435%
FY25	5.364%	4.041%	4.407%	4.336%	4.537%
FY26	4.314%	4.031%	3.756%		4.034%



TO: BOARD OF DIRECTORS  
FROM: GERARD WASHINGTON, FIRE CHIEF  
SUBJECT: MONTHLY ACTIVITY REPORT – FIRE CHIEF’S REPORT  
DATE: May 8, 2026



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## Monthly Activity Summary (April 1 – 30, 2026)

The following highlights the work activities for the reporting period:

1. Chantal Millan started as our new Senior Office Specialist.
2. Joshua Sino Cruz started as our new Management Analyst.
3. Held the grand opening celebration for Fire Station #3 on Monday 4/27/26. Vista Fire Rescue staff, City Communications staff, and Vista Fire Protection District staff attended the event.
4. Emergency Management participated in the SDGE tabletop exercise focused on a Public Safety Power Shutoff (PSPS) event in the context of a major wildfire.
5. Chief Davidson’s last day was Thursday 4/30/26. He officially accepted the position of Fire Chief for the Cities of Del Mar and Solana Beach.
6. Met with the United States Fish and Wildlife Service (USFWS) and California Department of Fish and Wildlife at Fire Station 5 to review the recent vegetation management work. Both agencies confirmed the project met their expectations.
7. California Conservation Corps is conducting fuels treatment at Fire Station 2.
8. Fire Cadet orientation occurred at Station 5 on Saturday 4/18/26. Led by Firefighter Doyle, this program introduces young members of our community to career pathways in the fire service.
9. Participated in public outreach at Vista Unified School District elementary schools with the Rocket Rules team to educate children about various safety topics.
10. Work on the upcoming re-accreditation is continuing.
11. Assisted State Fire Training with interviewing candidates for Deputy State Fire Marshal.

TO: BOARD OF DIRECTORS  
FROM: MARK VIEROW, FIRE MARSHAL  
SUBJECT: MONTHLY ACTIVITY REPORT–FIRE MARSHAL  
DATE: May 8, 2026



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## Monthly Activity Summary (April 1 – April 30, 2026)

The following highlights the work activities for the reporting period:

1. Plan Checks and Construction Inspections
  - a. 10 plan checks completed
  - b. 12 construction inspections
2. San Diego County Fire Mitigation Fees
  - a. 9,225 square feet of new construction
  - b. \$8,579.25 in fire mitigation fees
3. Meetings
  - a. Attended District Fire Marshal’s Meeting at the County offices on 4/2.
  - b. Attended North Zone Fire Marshal’s Meeting on 4/23.
  - c. Attended an online meeting with county personnel and developer for 1050 Ora Avo Dr. (Buena Creek). Developer stated he will be submitting formal plans soon. Did not give a date as to when.
  - d. Was copied on several emails to County Planning from a group called “Estrelita Drive Corridor Residents” voicing concerns over the project located at 2183 Primrose Ave. for 112 homes. One of the emails stated the Primrose applicant will be hosting a community outreach meeting on 5/14.

Community Outreach Meeting  
Classical Academy:  
2022 University Drive Vista,  
Ca 92083

May 14, 2026  
4:00 p.m.–8:00 p.m.



# EFFECTIVE RESPONSE FORCE REPORT

MARCH 2026



# VISTA FIRE RESCUE

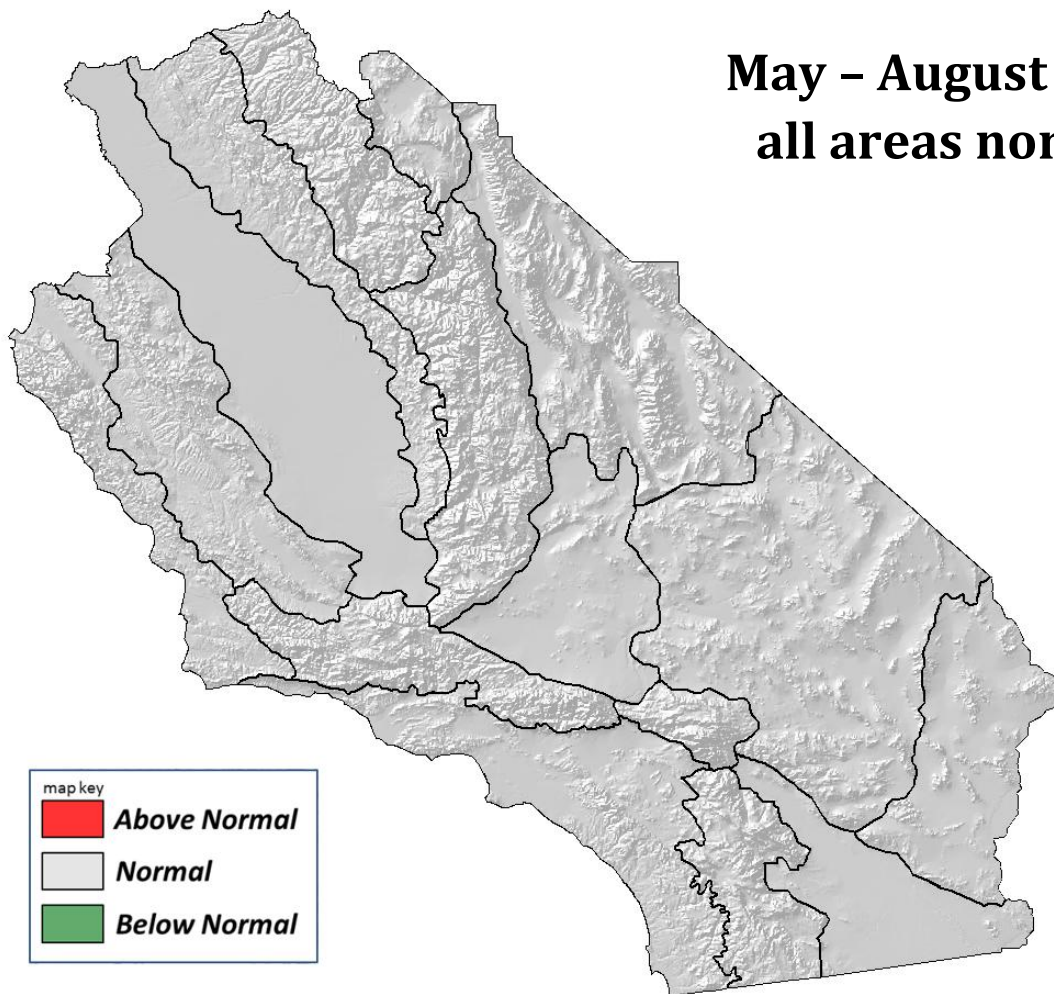
## STANDARD OF COVER TRAVEL INTERVALS

March 2026

This table describes the Vista Fire Rescue standard travel interval times in accordance with Section 2.G.2. of the agreement with the Vista Fire Protection District.

Type	Risk Level	Unit Complement	Parameter	Urban	Suburban	Rural
All Risks	N/A	1 Engine or 1 Aerial	Objective	00:05:40	00:06:30	00:08:00
All Risks	N/A	1 Engine or 1 Aerial	90th Percentile	00:07:41	00:09:46	00:09:12
All Risks	N/A	1 Engine or 1 Aerial	Count	106	7	27
Fire	High	4 Engine, 1 Ambulance, 1 BC, 1 Aerial	Objective	00:09:30	00:11:00	00:11:30
Fire	High	4 Engine, 1 Ambulance, 1 BC, 1 Aerial	90th Percentile	n/a	n/a	n/a
Fire	High	4 Engine, 1 Ambulance, 1 BC, 1 Aerial	Count	n/a	n/a	n/a
Fire	Medium	3 Engine, 1 Ambulance, 1 BC, 1 Aerial	Objective	00:09:00	00:10:30	00:11:00
Fire	Medium	3 Engine, 1 Ambulance, 1 BC, 1 Aerial	90th Percentile	n/a	n/a	n/a
Fire	Medium	3 Engine, 1 Ambulance, 1 BC, 1 Aerial	Count	n/a	n/a	n/a
Fire	Low	1 Engine	Objective	00:05:40	00:08:00	00:08:00
Fire	Low	1 Engine	90th Percentile	00:11:28	n/a	00:10:49
Fire	Low	1 Engine	Count	7	n/a	1
EMS	High	1 Engine, 1 Ambulance	Objective	00:06:00	00:08:30	00:09:30
EMS	High	1 Engine, 1 Ambulance	90th Percentile	00:09:45	00:06:49	00:09:47
EMS	High	1 Engine, 1 Ambulance	Count	25	1	2
EMS	Medium	1 Engine, 1 Ambulance	Objective	00:06:00	00:08:30	00:09:30
EMS	Medium	1 Engine, 1 Ambulance	90th Percentile	00:12:31	00:09:35	00:06:51
EMS	Medium	1 Engine, 1 Ambulance	Count	37	3	5
EMS	Low	1 Engine, 1 Ambulance	Objective	00:06:00	00:08:30	00:09:30
EMS	Low	1 Engine, 1 Ambulance	90th Percentile	n/a	n/a	n/a
EMS	Low	1 Engine, 1 Ambulance	Count	n/a	n/a	n/a
Rescue	High	2 Engine, 1 Ambulance, 1 BC, 1 Aerial	Objective	00:09:00	00:10:30	00:11:30
Rescue	High	2 Engine, 1 Ambulance, 1 BC, 1 Aerial	90th Percentile	n/a	n/a	n/a
Rescue	High	2 Engine, 1 Ambulance, 1 BC, 1 Aerial	Count	n/a	n/a	n/a
Rescue	Medium	1 Engine, 1 Ambulance, 1 BC, 1 Aerial	Objective	00:08:30	00:11:00	00:11:00
Rescue	Medium	1 Engine, 1 Ambulance, 1 BC, 1 Aerial	90th Percentile	n/a	n/a	n/a
Rescue	Medium	1 Engine, 1 Ambulance, 1 BC, 1 Aerial	Count	n/a	n/a	n/a
Rescue	Low	1 Engine, 1 Ambulance	Objective	00:08:00	00:08:00	00:09:00
Rescue	Low	1 Engine, 1 Ambulance	90th Percentile	00:05:59	n/a	00:03:16
Rescue	Low	1 Engine, 1 Ambulance	Count	1	n/a	1
Wildland	Red Flag	2 Type 1, 3 Type 3, 1 BC, 1 WT, Aircraft	Objective	00:10:24	00:13:00	00:18:12
Wildland	Red Flag	2 Type 1, 3 Type 3, 1 BC, 1 WT, Aircraft	90th Percentile	n/a	n/a	n/a
Wildland	Red Flag	2 Type 1, 3 Type 3, 1 BC, 1 WT, Aircraft	Count	n/a	n/a	n/a
Wildland	High	2 Type 1, 3 Type 3, 1 BC, 1 WT, Aircraft	Objective	00:10:24	00:13:00	00:18:12
Wildland	High	2 Type 1, 3 Type 3, 1 BC, 1 WT, Aircraft	90th Percentile	n/a	n/a	n/a
Wildland	High	2 Type 1, 3 Type 3, 1 BC, 1 WT, Aircraft	Count	n/a	n/a	n/a
Wildland	Medium	2 Type 1, 2 Type 3, 1 BC	Objective	00:10:24	00:13:00	00:18:12
Wildland	Medium	2 Type 1, 2 Type 3, 1 BC	90th Percentile	n/a	n/a	n/a
Wildland	Medium	2 Type 1, 2 Type 3, 1 BC	Count	n/a	n/a	n/a
Wildland	Low	2 Type 1, 2 Type 3, 1 BC	Objective	00:09:00	00:13:00	00:18:12
Wildland	Low	2 Type 1, 2 Type 3, 1 BC	90th Percentile	n/a	n/a	n/a
Wildland	Low	2 Type 1, 2 Type 3, 1 BC	Count	n/a	n/a	n/a
Hazmat	High	2 Engine, 1 Ambulance, 1 BC, 1 Aerial	Objective	00:09:00	00:10:30	00:11:30
Hazmat	High	2 Engine, 1 Ambulance, 1 BC, 1 Aerial	90th Percentile	n/a	n/a	n/a
Hazmat	High	2 Engine, 1 Ambulance, 1 BC, 1 Aerial	Count	n/a	n/a	n/a
Hazmat	Low	1 Engine	Objective	00:05:40	00:06:30	00:08:00
Hazmat	Low	1 Engine	90th Percentile	n/a	n/a	n/a
Hazmat	Low	1 Engine	Count	n/a	n/a	n/a

## May – August 2026 all areas normal



**\*Monthly Images will only be shown when there are changes**

### May – August 2026 South Ops Highlights

- Temperatures will likely be above normal through August, and the marine layer will be shallower than normal.
- The monsoon will likely begin a little later than normal, but once it starts, near to above normal shower and thunderstorm activity is likely.
- In addition to traditional monsoonal activity, there is a well above normal likelihood for remnant tropical cyclone impacts on Southern California starting in July.

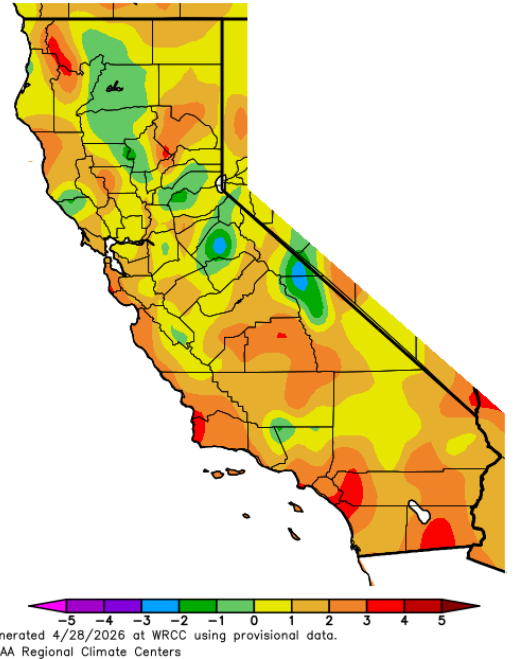


## Weather Discussion

After March saw historic heat over the West, a far more seasonable pattern prevailed in April with temperatures this month running near to only slightly above normal (**Figure 1**). It was a wet month as well, as despite the climatological dry season nearing its end, multiple rounds of wetting rains soaked the region. Central California in particular saw well above normal rainfall, while Southern California was closer to average, and desert areas remained drier (**Figure 2**). In terms of snow, the storms in April did bring some meaningful snowfall to the higher elevations of the Sierra. However, this came after a near total wipeout of the snowpack in March, and one of the lowest April 1 snowpack readings ever recorded. As of late April, the snowpack for the Central and Southern Sierra was running about 25-30% of normal (**Figure 3**), which actually represents some improvement from earlier in the month.

There was a mixture of both offshore and onshore flow in April, which generally corresponded to the alternating warmer and cooler periods, respectively. A moderate Santa Ana wind event occurred early in the month, with the wind-driven Springs Fire burning over 4,000 acres in Riverside County during that event.

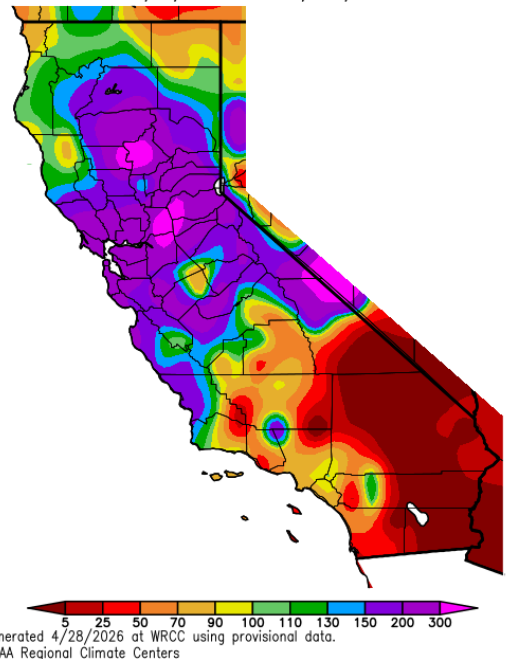
Ave. Temperature dep from Ave (deg F)  
4/1/2026 – 4/27/2026



Generated 4/28/2026 at WRCC using provisional data.  
NOAA Regional Climate Centers

**Fig 1: Apr 1st - 27th Mean Temperature Departure from Average**

Percent of Average Precipitation (%)  
4/1/2026 – 4/27/2026

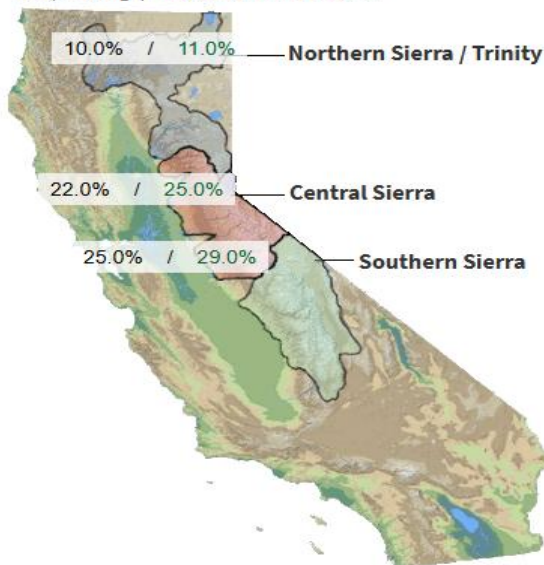


Generated 4/28/2026 at WRCC using provisional data.  
NOAA Regional Climate Centers

**Fig 2: Oct 1st – Apr 26th Precipitation % of Average**

Data For: 22-Apr-2026

% Apr 1 Avg. / % Normal for this Date



**Fig 3: Snow water equivalent % of normal across the Sierra as of April 22**

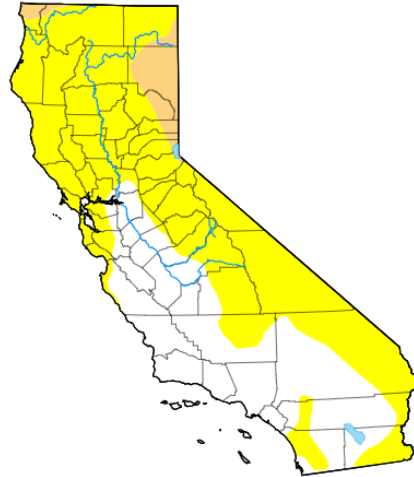


## Fuels Discussion

Latest USDA Drought Monitor (**Figure 4**) shows that there are no drought conditions present over Central and Southern California, though abnormally dry conditions do exist in some areas mainly as a result of the extremely hot and dry March. The recent and ongoing damp pattern should ensure no further degradations in drought status, and may yield improvements.

Dead fuel moisture values generally trended near normal in April, with periodic rains yielding recoveries in fuel moisture after record dryness in March. (**Figure 5**)

While April conditions were seasonable and supportive of grass growth, there was more in the way of grass curing than new growth in April simply because the curing process had already been initiated in March. It is distinctly possible that new grass growth will occur in May due to lingering moisture from April and a continued supportive growing pattern. Brush live fuel moistures are highly varied. Some areas are just coming out of dormancy and seeing rapid LFM increases. Conversely, some areas saw much earlier than normal LFM peaks due to the unusual March conditions and are already into drying trends well ahead of schedule (**Figure 6**). However, the ongoing pattern will stem these trends and may promote some further growth.



Map released: Thurs. April 23, 2026  
Data valid: April 21, 2026 at 8 a.m. EDT

### Intensity

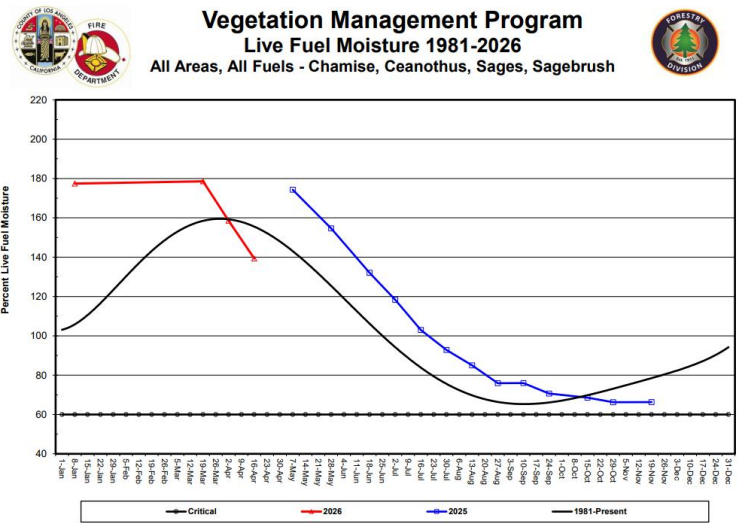
- None
- D0 (Abnormally Dry)
- D1 (Moderate Drought)
- D2 (Severe Drought)
- D3 (Extreme Drought)
- D4 (Exceptional Drought)
- No Data

### Authors

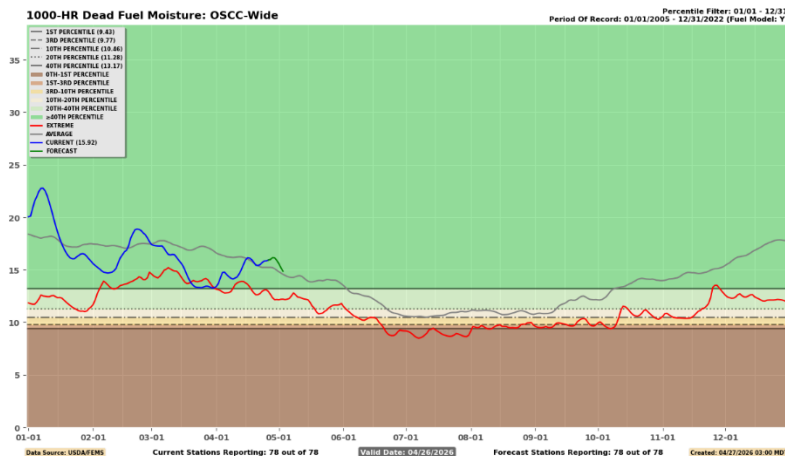
United States and Puerto Rico Author(s):  
[Brian Fuchs](#), National Drought Mitigation Center

Pacific Islands and Virgin Islands Author(s):  
[Anthony Artusa](#), NOAA/NWS/NCEP/CPC

**Fig 4: USDA Drought Monitor as of April 23<sup>rd</sup>.**



**Fig 6: Los Angeles County Live Fuel Moisture as of mid-April.**



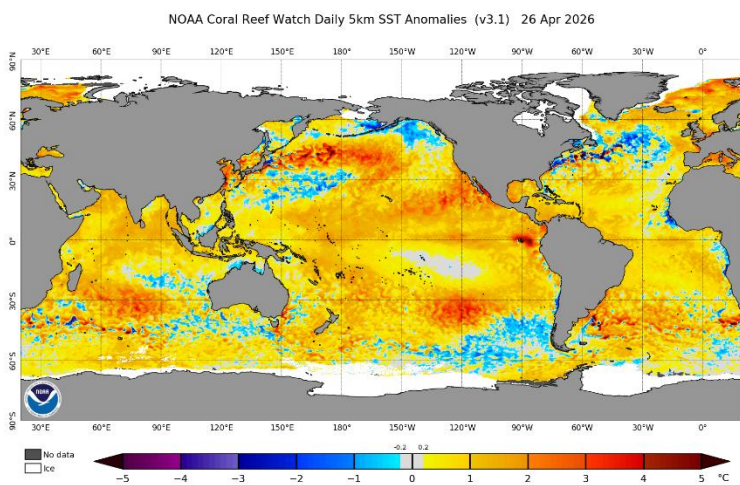
**Fig 5: OSCC-Wide 1000-hr Dead fuel moisture as of April 26th**



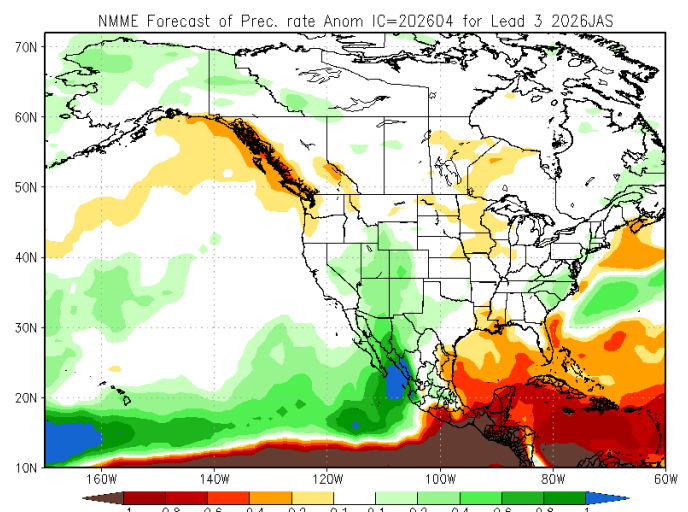
## SOUTH OPS OUTLOOK

Current SST anomalies in the tropical Pacific show rapidly evolving conditions (**Figure 7**). The weak La Nina event from early this past winter has long since passed. After just a brief period in neutral conditions, the current pattern looks decidedly more like an El Nino state. There are strong indications from observational data and climate models that El Nino development is well underway. The latest projections suggest the likelihood of a strong El Nino developing in the coming months. Also of significant note are very warm SST anomalies extending from the California coast and southward. This is expected to reduce marine layer depth this spring. The shallower marine layer combined with the likelihood of a strong subtropical ridge this summer is expected to promote predominantly above normal temperatures through the summer months. Model projections are also now favoring above normal precipitation during the summer months (**Figure 8**).

The exceptional warmth observed in March led to a much earlier than normal start to “shoulder season” fire environment conditions over Central and Southern California. A considerable amount of grass fire activity, normally more typical of May, was observed in April. However, the current pattern is likely to ensure that despite the early shoulder season, the region will not experience an early start to “high season” type conditions. The lack of mountain snowpack over the region, along with the likelihood of a shallow marine influence and above normal summer temperatures, are both factors which could favor enhanced wildfire activity this summer. However, there are strong signals both from the current SST pattern and from model projections that favor unusually large amounts of moisture over the region this summer, with a well above normal risk of remnant tropical cyclone activity in addition to normal monsoon activity. While the wet weather could bring significant lightning along with it, the typical result of wetter than normal summers is a reduction in fire activity over the region. There is also potential that the early curing of fine fuels this season could reduce fuel loading into the summer month as grasses undergo natural desiccation, another potential limiting factor this season. Given the mixed signals, near normal fire activity is projected for all months across all PSAs, which based on climatology still represents expectations for a significant degree of fire activity during the summer months.

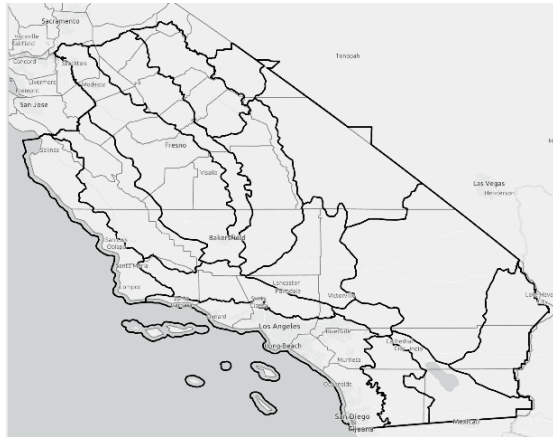


**Fig 7: Sea Surface Temperature Anomaly, April 26**

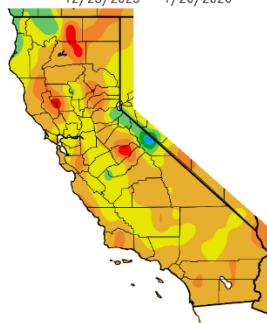


**Fig 8: NMME July – September 2026 3-month Precipitation Anomaly Forecast**

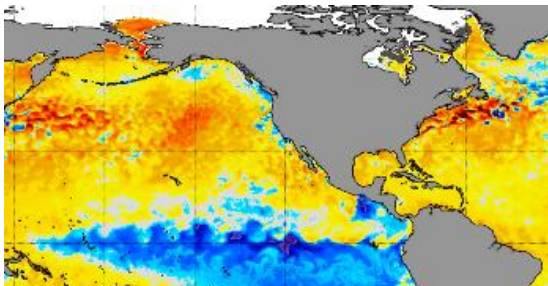
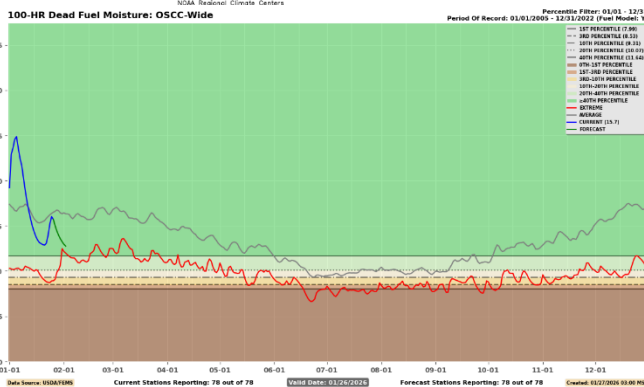
## Maps with Counties and Select Intel Links used in the forecast



Ave. Temperature dep from Ave (deg F)  
12/28/2025 – 1/26/2026



Generated 1/27/2026 at WRCC using provisional data.  
1926 National Climate Centers



May - August 2026

### Climate

- <https://calclim.dri.edu/pages/anommaps.html>
- <https://droughtmonitor.unl.edu/>
- <https://www.cpc.ncep.noaa.gov/products/NMME/>

### Fuel Moisture and ERCs

- <https://gacc.nifc.gov/oscc/fuelsFireDanger.php>

### Current sea surface temperatures

- <https://www.ospo.noaa.gov/Products/ocean/sst/anomaly/>
- <https://www.tropicaltidbits.com>

TO: BOARD OF DIRECTORS  
FROM: KARLENA RANNALS, ADMINISTRATIVE MANAGER  
SUBJECT: MONTHLY ACTIVITY REPORT - ADMINISTRATION  
DATE: May 8, 2026



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## Activity Summary (April 1 – 30, 2026)

The following highlights my work activities for the reporting period:

1. Met (in person) April 1 with Chief Washington, President Ploetz re: Workforce Development Program.
2. Met (in person) April 7 with City of Vista reference fire station 3 grand opening planning
3. Prepared agenda and supporting material for the April 8 Board of Directors meeting.
4. Attended April 8 Board of Directors meeting.
5. Prepared agenda and supporting material for the April 10 Board of Directors special meeting.
6. Attended April 10 Board of Directors meeting.
7. Out of Office April 13-20, 2026
8. Met (virtual) April 22 with City of Vista reference fire station 3 grand opening planning
9. Attended April 27 Fire Station 3 Grand Opening
10. Prepared all accounts payable and payroll.
11. Reviewed in cooperation with District legal counsel draft "Facility Use Agreement" for District office
12. Prepared two proclamations (Director Fougner and Fire Station 3 Grand Opening)
13. Responded to renewal questionnaires for commercial insurance and workers' compensation
14. Facilitated and received a voter registration list for Vista Fire Protection District
15. Prepared supporting materials for May 13 Board of Directors meeting

The highlights do not include emails, phone calls, website updates, or other requests for review/comments on district topics.

Marc P Makebakken  
2031 Elevado Road  
Vista, California 92084

**Marc Makebakken**

Phone: 760-672-0293 | Email: marc@nwcmre.com

May 1<sup>st</sup>, 2026

Vista Fire Protection District Board of Directors  
Attn: Karlana Rannals, Board Clerk

**Re: Letter of Interest – Board of Directors, Division B**

Dear Members of the Board,

I am writing to express my interest in the vacancy on the Vista Fire Protection District Board of Directors for Division B. I am honored to be considered for this role and to offer my experience in support of the District's mission.

By way of background, I bring a professional foundation in real estate development, construction management, and financial oversight, with a strong emphasis on disciplined budgeting, capital planning, and operational execution. My work has consistently involved coordination with municipalities, consultants, and stakeholders to deliver projects that balance fiscal responsibility with long-term community benefit.

I am particularly aligned with the Board's responsibilities in overseeing financial stewardship, capital improvement planning, facility readiness, and resource allocation to ensure the District remains well-positioned to serve both current and future needs. I understand the importance of maintaining strong infrastructure, supporting personnel, and making prudent decisions that protect public resources while enhancing service delivery.

In addition, I bring a governance-focused mindset, with an emphasis on accountability, transparency, and sound decision-making at the board level. I understand the importance of policy oversight, fiduciary responsibility, and maintaining clear separation between governance and operations while supporting executive leadership and frontline personnel.

Public safety is fundamental to the strength and stability of any community. I would approach this role with a commitment to thoughtful leadership and service, while supporting the firefighters and staff who serve the Vista community each day.

I welcome the opportunity to contribute at the board level and would be grateful for your consideration.

Thank you for your time and consideration.

Respectfully,



Marc P Makebakken

TO: BOARD OF DIRECTORS  
FROM: KARLENA RANNALS, ADMINISTRATIVE MANAGER  
SUBJECT: FMF EXPENSE AND GENERAL FUND RECOVERY  
RECONSTRUCTION OF VTA 3 REPLACEMENT STATION  
DATE: MAY 8, 2026

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## RECOMMENDATION

1. Authorize the continued obligation of future Fire Mitigation Fee (FMF) revenue to reimburse the District's General Fund for 53% of the approved Fire Station No. 3 replacement cost (\$2,385,000), with an outstanding balance of \$1,357,493 as of June 30, 2025.
2. Adopt Resolution No. 2026-02 authorizing the Vista Fire Protection District (VFPD) to participate in the County of San Diego Fire Mitigation Fee (FMF) Program for Fiscal Year 2026–2027 and adopting a Capital Improvement Plan for the use of Fire Mitigation Fee revenue.

## BACKGROUND

Pursuant to California Government Code Section 66000, et seq. (Mitigation Fee Act), the County of San Diego is authorized to collect a mitigation fee from applicants for new development to defray costs associated with public facilities necessitated by that development. To participate, the District must adopt a resolution authorizing the County to collect up to 100% of the Fire Mitigation Fee (FMF) on the District's behalf from applicants for building permits or other development permits within the District's boundaries. The resolution must also include a five-year Capital Improvement Plan (CIP) identifying the approximate location, size, projected availability, and cost estimates for long-term facilities to be financed with FMF revenue.

### Fire Station No. 3 Reconstruction

The VFPD Board of Directors approved the Seventh Supplemental Agreement with the City of Vista for the reconstruction of Fire Station No. 3, effective July 1, 2022. Under the agreement, the City and District jointly committed to fund the project at a total cost of \$4.5 million, utilizing grant funds received under the American Rescue Plan Act of 2021, collected Fire Mitigation Funds, and General Fund contributions.

On June 21, 2023, the Board of Directors adopted Resolution No. 2023-05, approving the use of Fire Mitigation revenue to fund 53% of project costs (\$2,385,000) for the Fire Station No. 3 replacement and obligating future FMF revenue to reimburse the General Fund. On May 22, 2024, the Board adopted Resolution No. 2024-02, reauthorizing the use of Fire Mitigation revenue for the same purpose.

### Current Status

On October 15, 2025, the District fulfilled its financial obligation of \$2,429,192 toward the \$4.5 million project cost owed to the City of Vista. All future FMF revenue collected will be directed toward reimbursement of the District's General Fund until the balance is paid in full. As of June 30, 2025, the outstanding balance owed to the General Fund is \$1,357,493.

Effective July 1, 2026, the FMF rate for residential development will increase from \$0.93 to \$0.96 per square foot, representing a 3.6% adjustment. Additionally, all FMF revenue collected will be restricted to infrastructure expenditures, including fire stations, engines, trucks, and command vehicles. Based on the revised rate and projected new construction activity, staff anticipates the District will fully reimburse its General Fund within a 15-year period.

## **FISCAL IMPACT**

No fiscal impact

## **Attachments**

1. VFPD FMF Fee Chart
2. Resolution 2026-02

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

FIRE AGENCY	UPDATED MAXIMUM FEE RATE FOR SELECT LAND USES (100% COLLECTION) (COST PER SQUARE FOOT) (LACC INDEX INCREASE 3.6% FY25-26)																				
	RESIDENTIAL (CURRENT)	RESIDENTIAL (NEW)	\$ CHANGE	COMMERCIAL / RETAIL (CURRENT)	COMMERCIAL/ RETAIL (NEW)	\$ CHANGE	HOTEL (CURRENT)	HOTEL (NEW)	\$ CHANGE	INDUSTRIAL (CURRENT)	INDUSTRIAL (NEW)	\$ CHANGE	MEDICAL (CURRENT)	MEDICAL (NEW)	\$ CHANGE	OFFICE (CURRENT)	OFFICE (NEW)	\$ CHANGE	AGRICULTURE (CURRENT)	AGRICULTURE (NEW)	\$ CHANGE
Alpine FPD	\$2.13	\$2.21	\$0.08	\$1.85	\$1.91	\$0.07	\$0.99	\$1.02	\$0.04	\$1.45	\$1.51	\$0.05	\$3.46	\$3.59	\$0.12	\$6.93	\$7.18	\$0.25	\$0.06	\$0.06	\$0.00
Bonita-Sunnyside FPD	\$1.70	\$1.76	\$0.06	\$1.47	\$1.53	\$0.05	\$0.79	\$0.82	\$0.03	\$1.17	\$1.21	\$0.04	\$2.77	\$2.87	\$0.10	\$5.56	\$5.76	\$0.20	\$0.05	\$0.05	\$0.00
Deer Springs FPD	\$2.20	\$2.28	\$0.08	\$1.91	\$1.98	\$0.07	\$1.02	\$1.06	\$0.04	\$1.51	\$1.57	\$0.05	\$3.58	\$3.71	\$0.13	\$7.16	\$7.42	\$0.26	\$0.07	\$0.07	\$0.00
Lakeside FPD	\$1.54	\$1.60	\$0.06	\$1.35	\$1.40	\$0.05	\$0.72	\$0.74	\$0.03	\$1.06	\$1.10	\$0.04	\$2.52	\$2.61	\$0.09	\$5.05	\$5.23	\$0.18	\$0.05	\$0.05	\$0.00
North County FPD	\$1.22	\$1.26	\$0.04	\$1.06	\$1.10	\$0.04	\$0.57	\$0.59	\$0.02	\$0.84	\$0.87	\$0.03	\$1.99	\$2.06	\$0.07	\$3.98	\$4.12	\$0.14	\$0.03	\$0.03	\$0.00
Rancho Santa Fe FPD	\$2.89	\$2.99	\$0.10	\$2.50	\$2.59	\$0.09	\$1.33	\$1.38	\$0.05	\$1.98	\$2.05	\$0.07	\$4.69	\$4.86	\$0.17	\$9.39	\$9.73	\$0.34	\$0.08	\$0.08	\$0.00
Rincon Del Diablo MWD	\$1.10	\$1.14	\$0.04	\$0.97	\$1.00	\$0.03	\$0.51	\$0.53	\$0.02	\$0.76	\$0.78	\$0.03	\$1.81	\$1.87	\$0.07	\$3.60	\$3.73	\$0.13	\$0.03	\$0.03	\$0.00
San Diego County FPD	\$3.08	\$3.19	\$0.11	\$2.68	\$2.78	\$0.10	\$1.44	\$1.49	\$0.05	\$2.12	\$2.20	\$0.08	\$5.03	\$5.22	\$0.18	\$10.07	\$10.43	\$0.36	\$0.09	\$0.09	\$0.00
San Marcos FPD	\$1.05	\$1.09	\$0.04	\$0.91	\$0.94	\$0.03	\$0.48	\$0.50	\$0.02	\$0.72	\$0.74	\$0.03	\$1.70	\$1.76	\$0.06	\$3.41	\$3.53	\$0.12	\$0.03	\$0.03	\$0.00
San Miguel Consolidated FPD	\$1.71	\$1.77	\$0.06	\$1.48	\$1.54	\$0.05	\$0.80	\$0.83	\$0.03	\$1.17	\$1.21	\$0.04	\$2.78	\$2.89	\$0.10	\$5.58	\$5.78	\$0.20	\$0.05	\$0.05	\$0.00
Valley Center FPD	\$1.30	\$1.35	\$0.05	\$1.13	\$1.17	\$0.04	\$0.61	\$0.63	\$0.02	\$0.90	\$0.93	\$0.03	\$2.13	\$2.21	\$0.08	\$4.26	\$4.41	\$0.15	\$0.03	\$0.03	\$0.00
Vista FPD	\$0.93	\$0.96	\$0.03	\$0.82	\$0.85	\$0.03	\$0.43	\$0.45	\$0.02	\$0.64	\$0.66	\$0.02	\$1.52	\$1.58	\$0.05	\$3.04	\$3.15	\$0.11	\$0.02	\$0.02	\$0.00

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

## RESOLUTION No. 2026-02

### **A RESOLUTION OF THE BOARD OF DIRECTORS OF THE VISTA FIRE PROTECTION DISTRICT TO PARTICIPATE IN THE COUNTY OF SAN DIEGO FIRE MITIGATION FEE PROGRAM FOR FISCAL YEAR 2026-2027 AND ADOPT A CAPITAL IMPROVEMENT PLAN FOR THE USE OF FIRE MITIGATION FEE REVENUE**

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

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

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

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

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

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

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

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

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

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

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE VISTA FIRE PROTECTION DISTRICT HEREBY RESOLVES AS FOLLOWS:

1. The District shall participate in the County’s FMF Program for Fiscal Year 2026-2027 and agrees to comply with all applicable requirements of the County’s FMF Ordinance and the Mitigation Fee Act.
2. The District requests that the County collect 100 percent of the FMF ceiling on the District’s behalf from applicants for building permits or other permits for development within the District’s boundaries. The percentage of the ceiling fee is equal to or less than the Facilities needs caused by new development.
3. Except as otherwise provided in the County Code or state law, all FMF revenue shall be used only to expand the availability of Facilities to serve new development within the District’s boundaries. FMF revenue shall not be used to address existing deficiencies but may be used in response to increased demand reasonably related to the new development to refurbish existing facilities to maintain an existing level of service or achieve an adopted level of service.
4. The District shall deposit all FMF revenue received from the County and all interest subsequently accrued by the District on these funds in a separate account to be known as the “San Diego County Fire Mitigation Fee.”
5. The District shall defend, indemnify, and hold harmless the County, its officers, officials, employees, agents, and volunteers, from and against any and all demands, claims, actions, litigation, or other proceedings, liability, damages, and costs (including, but not limited to, attorney fees) that are based in whole or in part upon the levy, imposition, collection, or payment of FMF, or the denial of a permit until the FMF is paid, excepting only matters that are based upon the County’s gross negligence or willful misconduct.
6. The District shall make its records justifying the basis for the FMF amount available to the public on request.
7. The District resolves that five-year Capital Improvement Plan for use of Fire Mitigation Fee revenue within the District is as follows:

Fiscal Year 2026-2027

Project	Total District Cost	Approved %	Total	FY26
Debt Service Payback: Fire Station 3 – Replacement (under design/build contract) Fire Station 3, 1962 E. Vista Way, Vista, CA Approximate Sq Ft - 8,100	\$4,500,000	53% of total cost - FY15	\$2,385,000	\$55,000 or 100% of fees collected

Fiscal Year 2026-2027

Project	Total District Cost	Approved %	Total	FY27
Debt Service Payback: Fire Station 3 – Replacement Fire Station 3, 1962 E. Vista Way, Vista, CA Approximate Sq Ft - 8,100	\$4,500,000	53% of total cost - FY15	\$2,385,000	\$55,000 or 100% of fees collected

Fiscal Year 2027-2028

Project	Total District Cost	Approved %	Total	FY28
Debt Service Payback: Fire Station 3 – Replacement Fire Station 3, 1962 E. Vista Way, Vista, CA Approximate Sq Ft - 8,100	\$4,500,000	53% of total cost - FY15	\$2,385,000	\$55,000 or 100% of fees collected

Fiscal Year 2028-2029

Project	Total District Cost	Approved %	Total	FY28
Debt Service Payback: Fire Station 3 – Replacement Fire Station 3, 1962 E. Vista Way, Vista, CA Approximate Sq Ft - 8,100	\$4,500,000	53% of total cost - FY15	\$2,385,000	\$55,000 or 100% of fees collected

Fiscal Year 2029-2030

Project	Total District Cost	Approved %	Total	FY30
Debt Service Payback: Fire Station 3 – Replacement Fire Station 3, 1962 E. Vista Way, Vista, CA Approximate Sq Ft - 8,100	\$4,500,000	53% of total cost - FY15	\$2,385,000	\$55,000 or 100% of fees collected

Fiscal Year 2030-2031

Project	Total District Cost	Approved %	Total	FY30
Debt Service Payback: Fire Station 3 – Replacement Fire Station 3, 1962 E. Vista Way, Vista, CA Approximate Sq Ft - 8,100	\$4,500,000	53% of total cost - FY15	\$2,385,000	\$55,000 or 100% of fees collected

BE IT FURTHER RESOLVED that this Resolution supersedes Resolution No. 2025-01 adopted May 22, 2025 to participate in the FMF program.

PASSED AND ADOPTED at a regular meeting of the Board of Directors of the Vista Fire Protection District on May 13, 2026 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

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John Ploetz  
President

ATTEST:

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Karlana Rannals  
Board Clerk

*Attachment: Affidavit of Publication*

San Diego Union-Tribune (Daily)  
7676 Hazard Center Drive # 1025  
San Diego, California 92108  
(866) 411-4140

Vista Fire Protection District  
450 S. Melrose Dr., Suite 105  
Vista, California 92081

**FILE NO. 0011789899**

**PROOF OF PUBLICATION**

STATE OF CALIFORNIA  
County of San Diego

The Undersigned, declares under penalty of perjury under the laws of the State of California: That he/she is the resident of the County of San Diego. That he/she is and at all times herein mentioned was a citizen of the United States, over the age of twenty-one years, and that he/she is not a party to, nor interested in the above-entitled matter; that he/she is chief clerk for the publisher of

**San Diego Union-Tribune (Daily)**

a newspaper of general circulation, printed and published Daily in the City of San Diego, County of San Diego, and which newspaper is published for the dissemination of local news and intelligence of a general character, and which newspaper at all the times herein mentioned had and still has a bona fide subscription list of paying subscribers, and which newspaper has been established, printed and published at regular intervals in the said City of San Diego, County of San Diego, for a period exceeding one year next preceding the date of publication of the notice hereinafter referred to, and which newspaper is not devoted to nor published for the interests, entertainment or instruction of a particular class, profession, trade, calling, race, or denomination, or any number of same; that the notice of which the annexed is a printed copy, has been published in said newspaper in accordance with the instruction of the person(s) requesting publication, and not in any supplement thereof on the following dates, to-wit:

**04/29/2026, 05/06/2026**

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct..

Executed at San Diego, California,  
this 6th day of May, 2026.



\_\_\_\_\_  
Signature

**NOTICE OF PUBLIC HEARING**

NOTICE IS HEREBY GIVEN that a public hearing will be held by the Board of Directors of the Vista Fire Protection District to discuss and approve a resolution entitled Resolution of the Board of Directors Vista Fire Protection District to Participate In the County of San Diego Fire Mitigation Fee Program for Fiscal Year 2026-2027 and Adopt a Capital Improvement Plan for the Use of Fire Mitigation Fee Revenue.

The hearing is to be held on Wednesday, May 13, 2026 at 1:00 p.m. at the "Smart Space" office center 450 South Melrose Dr., Vista, CA 92081.

A copy of the resolution to Participate In the County of San Diego Fire Mitigation Fee Program for Fiscal Year 2026-2027 and Adopt a Capital Improvement Plan for the Use of Fire Mitigation Fee Revenue is on file with the Clerk of the Board of Directors and is open to public inspection.

The Board of Directors will accept all comments, oral and written. Written comments may be mailed or emailed to [krannals@vistafpd.org](mailto:krannals@vistafpd.org). If you have any questions regarding this matter, you are encouraged to contact the Board Clerk at 760-688-7588.

KARLENA RANNALS, Board Clerk  
Vista Fire Protection District  
**San Diego Union-Tribune**  
Published: 4/29, 5/6/26

TO: BOARD OF DIRECTORS  
FROM: KARLENA RANNALS, ADMINISTRATIVE MANAGER  
SUBJECT: GANN LIMIT  
DATE: MAY 8, 2026



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## RECOMMENDATION

The following recommendation is submitted for your consideration and/or action:

To select the change in California per capital personal income (4.95%) for the Cost-of-Living Factor and the change in population within San Diego County average (0.04%). (A copy of the State of California Department of Finance Price & Population Data for Local Jurisdictions is attached.)

## BACKGROUND

Pursuant to Government Code §7901, special districts may annually choose one of the following by a recorded vote of the governing body:

1. Cost of Living:
  - a. the change in California per capita personal income; or
  - b. the percentage change in the jurisdiction's assessed valuation, which is attributable to nonresidential new construction.
2. Population:
  - a. the change in population within the county;
  - b. the change in population within the unincorporated area of the county;
  - c. the use of specific formula calculations or estimates, permitted for mixed incorporated/unincorporated areas of special districts and/or special districts serving more than one county; or

Each year special districts should perform necessary calculations to determine if year-end proceeds of taxes subject to the limit have exceeded the limit. Preliminary calculations have been made for all revenue received to determine whether this district complies with the appropriations limits established for the fiscal year FY27. Preliminary calculations show that the district will comply with the appropriation limit.

The Board may choose to submit population documentation to the State of California Department of Finance Demographic Research Unit for certification by June 1st of each year. Note: there is a charge by the State for this option. If this option is selected, the district can modify the Gann Limit after supporting documentation is received from the Department of Finance.

## Attachment(s)

- State of California Department of Finance Price Factor and Population Information

May 1, 2026

Dear Fiscal Officer:

## Price Factor and Population Information

### Appropriations Limit

California Revenue and Taxation Code section 2227 requires the Department of Finance to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2026, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2026–27. Attachment A provides the change in California’s per capita personal income and an example for utilizing the factors to calculate the 2026–27 appropriations limit. Attachment B provides the city and unincorporated county population percentage change. Attachment C provides the population percentage change for counties and their summed incorporated areas. The population percentage change data excludes federal and state institutionalized populations and military populations.

### Population Percent Change for Special Districts

Some special districts must establish an annual appropriations limit. [California Revenue and Taxation Code section 2228](#) provides additional information regarding the appropriations limit. [Article XIII B, section 9\(C\) of the California Constitution](#) exempts certain special districts from the appropriations limit calculation mandate. Special districts required by law to calculate their appropriations limit must present the calculation as part of their annual audit. Any questions special districts have on this requirement should be directed to their county, district legal counsel, or the law itself. No state agency reviews the local appropriations limits.

### Population Certification

The population certification program applies only to cities and counties. California Revenue and Taxation Code section 11005.6 mandates Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller’s Office. **Finance will certify the higher estimate to the State Controller by June 1, 2026.** Please note: The prior year’s city population estimates may be revised. The per capita personal income change is based on historical data.

If you have any questions regarding this data, please contact the Demographic Research Unit at (916) 323-4086.

/s Erika Li  
Attachment

**May 2026  
Attachment A**

- A. **Price Factor:** Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2026–27 appropriation limit is:

Per Capita Personal Income	
Fiscal Year (FY)	Percentage change over prior year
2026-27	4.95

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2026–27 appropriation limit.

**2026–27:**

Per Capita Cost of Living Change = 4.95 percent  
Population Change = -0.14 percent

Per Capita Cost of Living converted to a ratio:  $\frac{4.95 + 100}{100} = 1.0495$

Population converted to a ratio:  $\frac{-0.14 + 100}{100} = 0.9986$

Calculation of factor for FY 2026–27:  $1.0495 \times 0.9986 = 1.0480$

**RESOLUTION NO.  
2026-03**

A Resolution of the Board of Directors of the Vista Fire  
Protection District Determining the 2026/2027  
Appropriations of Tax Proceeds

**WHEREAS**, in November of 1979, the California electorate did adopt Proposition 4, which added Article XIII B of the Constitution to the California Constitution; and

**WHEREAS**, the provisions of that Article establish maximum appropriation limitations commonly called *Gann limits* for public agencies including fire districts; and

**WHEREAS**, the District must establish a Gann limit for the 2026/2027 fiscal year in accordance with the provision with Article XIII B and applicable statutory law.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of the Vista Fire Protection District, that the calculated maximum limit applicable to the 2026/2027 appropriations of tax proceeds is \$5,390,085 in accordance with Article XIII B of the Constitution of the State of California.

**PASSED AND ADOPTED** at a regular meeting of the Board of Directors of the Vista Fire Protection District on May 13, 2026 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

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John Ploetz  
President

ATTEST:

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Karlana Rannals  
Board Clerk

VISTA FIRE PROTECTION DISTRICT ARTICLE XIII B APPROPRIATION  
OF PROCEEDS OF TAX LIMITATION DETERMINATION 2026/2027

*Determination of Permitted Growth Rate in Appropriations 2026/2027, Department of Finance  
Special District Population Estimate for Vista Fire Protection District*

Per Department of Finance:

Per Capita Personal Income = (4.95%), Converted Factor	1.0495
Population Change = 0.04%, Converted	<u>0.0004</u>
Combined Factor =	1.0499
2025/26 Appropriation Limit	<u>\$ 5,390,085</u>
2026/27 Appropriation Limit Adjustment Factor	1.0499
2026/27 Appropriation Limit	<u>\$ 5,659,157</u>

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# STAFF REPORT

26-08

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TO: BOARD OF DIRECTORS  
FROM: KARLENA RANNALS, ADMINISTRATIVE MANAGER  
SUBJECT: RESOLUTION NO. 2026-03  
DATE: MAY 8, 2026



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## RECOMMENDATION

Adopt Resolution No. 2026-04 *entitled* A Resolution of the Vista Fire Protection District Approving An Adjustment to the Fee Schedule for Emergency Medical Services.

## BACKGROUND

On January 15, 2025, the Board of Directors adopted Ordinance No. 25-01 *entitled* An Ordinance of the Vista Fire Protection District of San Diego County Establishing a Schedule of Fees for Emergency Medical Services.

Within the Ordinance, future fee increases are authorized by Board resolution beginning July 1, 2025, and each July 1st thereafter, by the percentage change in in conformity with the Ambulance Inflation Factor (AIF) by the percentage change in the Consumer Price Index Series Title Medical Care in the U.S. City Average, All Urban Consumers (CPI-U), Not Seasonally Adjusted, as published by the U.S. Department of Labor, Bureau of Labor Statistics for the twelve (12) month period ending December 31 of the preceding calendar year.

Vista Fire Rescue has notified the District that a 2.0% fee adjustment will go into effect on July 1, 2026. The following is a table of services including current and adjusted costs.

Description	Current Fee	Fee Effective 7/1/2026 (2.0%)
First Responder Fee	\$1,005	\$1,025
Transport Fees		
Resident Advanced Life Support 2 (ALS2)	\$3,716	\$3,790
Non-Resident Advanced Life Support 2 (ALS2)	\$3,716	\$3,790
Non-Resident Advanced Life Support (ALS)	\$3,716	\$3,790
Resident Advanced Life Support (ALS)	\$3,716	\$3,790
Resident Basic Life Support (BLS)	\$3,716	\$3,790
Non-Resident Basic Life Support (BLS)	\$3,716	\$3,790
Mileage (per loaded mile or fraction)	\$28	\$29
AMA/Treat and Release: This will include the first responder fee plus any of the following additional charges that apply.		
Procedures/Supplies		
Oxygen	\$67	\$68
EKG (for Medi-Cal patients only if they receive service)	\$20	\$20
Intubation (ET/LMA/King)	\$61	\$62

Defibrillation/Cardioversion	\$61	\$62
Disposable Charges – Level 1 If any of the following supplies are used on a patient, they will incur a single charge for Disposable Supplies I, unless one of the items listed under Disposable Supplies II is used, then they will receive the Disposable Supplies II fee	\$67	\$66
Disposable Supplies Level II: If any of the following supplies are used on a patient, they will incur a single charge for Disposable Supplies II, and the Disposable Supplies I fee will not be added. <ul style="list-style-type: none"> <li>Items included in Disposable Supplies Level II include CPAP, airway management/adjunct, Magill forceps, cardiac pacing, childbirth, interosseous, CPR, needle decompression, chest seal.</li> </ul>	\$154	\$157
Pharmaceuticals	Cost+ 55% (Rounded to the nearest dollar)	Cost+ 55% (Rounded to the nearest dollar)

Upon approval of the Board of Directors, the fee schedule will be aligned with the City of Vista fees, in addition to the same effective date of July 1, 2026.

## RESOLUTION NO. 2026-04

### A RESOLUTION OF THE VISTA FIRE PROTECTION DISTRICT APPROVING AN ADJUSTMENT TO THE FEE SCHEDULE FOR EMERGENCY MEDICAL SERVICES

**WHEREAS**, the Vista Fire Protection District ("District") is a political subdivision of the State of California ("State") and is duly organized and exists pursuant to the State constitution and laws; and

**WHEREAS**, on January 15, 2025, the District adopted Ordinance 2025-01, an ordinance establishing a fee schedule for medical aid and ambulance transport user fees ("EMS Fees"); and

**WHEREAS**, Ordinance 2025-01 provides for annual adjustment of EMS Fees, beginning July 1, 2025 and each July 1 thereafter, in conformity with the Ambulance Inflation Factor ("AIF") by the percentage change in the Consumer Price Index Series Title Medical Care in the U.S. City Average, All Urban Consumers (CPI-U), Not Seasonally Adjusted, as published by the U.S. Department of Labor, Bureau of Labor Statistics for the twelve (12) month period ending December 31 of the preceding calendar year ("Annual CPI Adjustment"), subject to approval by the Board by resolution; and

**WHEREAS**, on May 13, 2026 the Board of Directors adopted Resolution 2026-0103 amending the fee schedule for medical aid and ambulance transport user fees ("EMS Fees"); and

**WHEREAS**, it remains the intent of the District to provide emergency medical services within the District.

**NOW, THEREFORE, BE RESOLVED**, the Board of Directors finds and declares that, based upon the materials and evidence presented to the Board in connection with this matter, that the Annual CPI Adjustment for the twelve (12) month period ending December 31, 2025 was 2.0%, and the Board does hereby adopt and approve a 2.0% increase in all EMS Fees effective as of July 1, 2026, as set forth in the attached Exhibit "A," and directs that such EMS Fees shall be uniformly applied and collected.

**PASSED AND ADOPTED** at a regular meeting of the Board of Directors of the Vista Fire Protection District on May 13, 2026, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

---

John Ploetz  
President

ATTEST:

---

Karlana Rannals  
Board Clerk/Secretary

# EXHIBIT A

## Vista Fire Protection District EMERGENCY MEDICAL SERVICES FEE SCHEDULE Effective July 1, 2026

1. **First Responder Fee** \$1025  
This fee will be applied to all Vista residents and Vista non-resident treatment and release bills where a Vista ALS fire engine arrives on scene and a patient assessment is performed resulting in the generation of a patient care report.
  
2. **Transport Fees**

Resident Advanced Life Support 2 (ALS2)	\$3,790
Non-Resident Advanced Life Support 2 (ALS2)	\$3,790
Resident Advanced Life Support (ALS)	\$3,790
Non-Resident Advanced Life Support (ALS)	\$3,790
Resident Basic Life Support (BLS)	\$3,790
Non-Resident Basic Life Support (BLS)	\$3,790
Mileage (per loaded mile or fraction)	\$29
  
3. **AMA/Treat and Release**  
This will include the first responder fee plus any of the following additional charges that apply.
  
4. **Procedures/Supplies**

Oxygen	\$68
EKG (for Medi-Cal patients only if they receive service)	\$20
Intubation (ET/LMA/King)	\$62
Defibrillation/Cardioversion	\$62
  
5. **Disposable Charges**

Disposable Supplies Level I	\$66
<ul style="list-style-type: none"><li>• If any of the following supplies are used on a patient, they will incur a single charge for Disposable Supplies I, unless one of the items listed under Disposable Supplies II is used, then they will receive the Disposable Supplies II fee.</li><li>• Items included in Disposable Supplies Level I include ECG, glucose monitor, medication administration (IV, IM, IN, Nebulized) NG/ OG, restraints, cervical/spinal stabilization, bleeding control/splinting/bandaging, splinting, suction.</li></ul>	
Disposable Supplies Level II	\$157
<ul style="list-style-type: none"><li>• If any of the following supplies are used on a patient, they will incur a single charge for Disposable Supplies II, and the Disposable Supplies I fee will not be added.</li><li>• Items included in Disposable Supplies Level II include CPAP, airway management/adjunct, Magill forceps, cardiac pacing, childbirth, interosseous, CPR, needle decompression, chest seal.</li></ul>	

## EXHIBIT A

### 6. Pharmaceuticals

Pharmaceuticals

Cost+ 55%

Rounded to the nearest dollar

### 7. AIF and CPI-U Annual Adjustment

First responder fees, ambulance transport fees, and add-on charges adjusted annually, beginning July 1, 2025, and each July 1st thereafter, in conformity with the Ambulance Inflation Factor (AIF) by the percentage change in the Consumer Price Index Series Title Medical Care in the U.S. City Average, All Urban Consumers (CPI-U), Not Seasonally Adjusted, as published by the U.S. Department of Labor, Bureau of Labor Statistics for the twelve (12) month period ending December 31 of the preceding calendar year.

<b>CMS Manual System</b>	<b>Department of Health &amp; Human Services (DHHS)</b>
<b>Pub 100-04 Medicare Claims Processing</b>	<b>Centers for Medicare &amp; Medicaid Services (CMS)</b>
<b>Transmittal 13464</b>	<b>Date: November 14, 2025</b>
	<b>Change Request 14269</b>

**SUBJECT: Ambulance Inflation Factor (AIF) for Calendar Year (CY) 2026 and Productivity Adjustment**

**I. SUMMARY OF CHANGES:** The purpose of this Change Request (CR) is to manualize the Ambulance Inflation Factor (AIF) so that Medicare contractors can accurately determine payment amounts for ambulance services. This recurring update notification applies to publication 100-04, Medicare Claims Processing Manual, chapter 15, section 20.4.

**EFFECTIVE DATE: January 1, 2026**

*\*Unless otherwise specified, the effective date is the date of service.*

**IMPLEMENTATION DATE: January 5, 2026**

*Disclaimer for manual changes only: The revision date and transmittal number apply only to red italicized material. Any other material was previously published and remains unchanged. However, if this revision contains a table of contents, you will receive the new/revised information only, and not the entire table of contents.*

**II. CHANGES IN MANUAL INSTRUCTIONS:** (N/A if manual is not updated)

R=REVISED, N=NEW, D=DELETED-Only One Per Row.

<b>R/N/D</b>	<b>CHAPTER / SECTION / SUBSECTION / TITLE</b>
R	15/20.4 - Ambulance Inflation Factor (AIF)

**III. FUNDING:**

**For Medicare Administrative Contractors (MACs):**

The Medicare Administrative Contractor is hereby advised that this constitutes technical direction as defined in your contract. CMS does not construe this as a change to the MAC Statement of Work. The contractor is not obligated to incur costs in excess of the amounts allotted in your contract unless and until specifically authorized by the Contracting Officer. If the contractor considers anything provided, as described above, to be outside the current scope of work, the contractor shall withhold performance on the part(s) in question and immediately notify the Contracting Officer, in writing or by e-mail, and request formal directions regarding continued performance requirements.

**IV. ATTACHMENTS:**

**Recurring Update Notification**

# Attachment - Recurring Update Notification

Pub. 100-04	Transmittal: 14364	Date: November 14, 2025	Change Request: 14269
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**SUBJECT: Ambulance Inflation Factor (AIF) for Calendar Year (CY) 2026 and Productivity Adjustment**

**EFFECTIVE DATE: January 1, 2026**

*\*Unless otherwise specified, the effective date is the date of service.*

**IMPLEMENTATION DATE: January 5, 2026**

**I. SUMMARY OF CHANGES:** The purpose of this Change Request (CR) is to manualize the Ambulance Inflation Factor (AIF) so that Medicare contractors can accurately determine payment amounts for ambulance services. This recurring update notification applies to publication 100-04, Medicare Claims Processing Manual, chapter 15, section 20.4.

## II. GENERAL INFORMATION

**A. Background:** This document furnishes the CY 2026 AIF for determining the payment limit for ambulance services required by section 1834(l)(3)(B) of the Social Security Act (the Act), and updates Publication (Pub.) 100-04, Medicare Claims Processing Manual, chapter 15, section 20.4.

Section 1834(l)(3)(B) of the Act provides the basis for an update to the payment limits for ambulance services that is equal to the percentage increase in the Consumer Price Index for all Urban Consumers (CPI-U) for the 12-month period ending with June of the previous year. Section 3401 of the Affordable Care Act amended Section 1834(l)(3) of the Act to apply a productivity adjustment to this update equal to the 10-year moving average of changes in economy-wide private nonfarm business multi-factor productivity beginning January 1, 2011. Beginning with the November 18, 2021, release of productivity data, the Bureau of Labor Statistics (BLS) replaced the term multifactor productivity with Total Factor Productivity (TFP), stating that this is a change in terminology only and will not affect the data or methodology. The resulting update percentage is referred to as the AIF.

**B. Policy:** This transmittal manualizes the AIF so that Medicare contractors can accurately determine payment amounts for ambulance services.

On March 23, 2010, the Patient Protection and Affordable Care Act (Pub. L. 111-148) was enacted. Following the enactment of Pub. L. 111-148, the Health Care and Education Reconciliation Act of 2010, Pub. L. 111-152 (enacted on March 30, 2010), amended certain provisions of Pub. L. 111-148. These public laws are collectively known as the Affordable Care Act. Section 3401 of the Affordable Care Act requires that specific Prospective Payment System (PPS) and Fee Schedule (FS) update factors be adjusted by changes in economy-wide productivity. The statute defines the productivity adjustment to be equal to the 10-year moving average of changes in annual economy-wide TFP (as projected by the Secretary for the 10-year period ending with the applicable fiscal year, cost reporting period, or other annual period). The TFP for CY 2026 is 0.7 percent and the CPI-U for 2026 is 2.7. According to the Affordable Care Act, the CPI-U is reduced by the TFP, even if this reduction results in a negative AIF update. Therefore, the AIF for CY 2026 is 2.0 percent.

Part B coinsurance and deductible requirements apply to payments under the ambulance fee schedule. The 2026 ambulance fee schedule file is available in November 2025. It may be retrieved at any time and will reside indefinitely for your access. It may be updated with each quarterly Common Working File (CWF) update.

### III. BUSINESS REQUIREMENTS TABLE

"Shall" denotes a mandatory requirement, and "should" denotes an optional requirement.

Number	Requirement	Responsibility								
		A/B MAC			DME MAC	Shared-System Maintainers				Other
		A	B	HHH		FISS	MCS	VMS	CWF	
14269.1	Contractors shall use the CY 2026 AIF for determining the payment limit on claims for ambulance services furnished on or after January 1, 2026.	X	X							
14269.2	The contractors shall use the cloud fee schedule to determine the payments for ambulance claims processed or reprocessed on or after January 1, 2026.	X	X							PCS

### IV. PROVIDER EDUCATION

Medicare Learning Network® (MLN): CMS will develop and release national provider education content and market it through the MLN Connects® newsletter shortly after we issue the CR. MACs shall link to relevant information on your website and follow IOM Pub. No. 100-09 Chapter 6, Section 50.2.4.1 for distributing the newsletter to providers. When you follow this manual section, you don't need to separately track and report MLN content releases. You may supplement with your local educational content after we release the newsletter.

**Impacted Contractors:** A/B MAC Part A, A/B MAC Part B

### V. SUPPORTING INFORMATION

**Section A: Recommendations and supporting information associated with listed requirements:** N/A

"Should" denotes a recommendation.

X-Ref Requirement Number	Recommendations or other supporting information:

**Section B: All other recommendations and supporting information:** N/A

### VI. CONTACTS

**Post-Implementation Contact(s):** Contact your Contracting Officer's Representative (COR).

### VII. FUNDING

**Section A: For Medicare Administrative Contractors (MACs):**

The Medicare Administrative Contractor is hereby advised that this constitutes technical direction as defined in your contract. CMS does not construe this as a change to the MAC Statement of Work. The contractor is not obligated to incur costs in excess of the amounts allotted in your contract unless and until specifically authorized by the Contracting Officer. If the contractor considers anything provided, as described above, to be outside the current scope of work, the contractor shall withhold performance on the part(s) in question and immediately notify the Contracting Officer, in writing or by e-mail, and request formal directions regarding continued performance requirements.

**ATTACHMENTS: 0**

## 20.4 - Ambulance Inflation Factor (AIF)

*(Rev. 13464; Issued: 11-14-25; Effective:01-01-26; Implementation: 01-05-26)*

Section 1834(l)(3)(B) of the Social Security Act (the Act) provides the basis for an update to the payment limits for ambulance services that is equal to the percentage increase in the consumer price index for all urban consumers (CPI-U) for the 12-month period ending with June of the previous year. Section 3401 of the Affordable Care Act amended Section 1834(l)(3) of the Act to apply a productivity adjustment to this update equal to the 10-year moving average of changes in economy-wide private nonfarm business multi-factor productivity beginning January 1, 2011. The resulting update percentage is referred to as the Ambulance Inflation Factor (AIF). These updated percentages are issued via Recurring Update Notifications.

Part B coinsurance and deductible requirements apply to payments under the ambulance fee schedule. Following is a chart tracking the history of the AIF:

<u>CY</u>	<u>AIF</u>
2003	1.1
2004	2.1
2005	3.3
2006	2.5
2007	4.3
2008	2.7
2009	5.0
2010	0.0
2011	-0.1
2012	2.4
2013	0.8
2014	1.0
2015	1.5
2016	-0.4
2017	0.7
2018	1.1
2019	2.3
2020	0.9
2021	0.2
2022	5.1
2023	8.7
2024	2.6
2025	2.4
<i>2026</i>	<i>2.0</i>

## RESOLUTION NO. 2026-05

### A RESOLUTION OF THE VISTA FIRE PROTECTION DISTRICT RECOGNIZING ROBERT B. FUGNER FOR TWENTY (20) YEARS' SERVICE AS A DIRECTOR ON THE BOARD OF DIRECTORS

**WHEREAS**, Robert Fougner has devoted twenty (20) years of dedicated, selfless service to the Vista Fire Protection District and the community it serves, demonstrating unwavering commitment to public safety and the welfare of all residents; and

**WHEREAS**, Robert Fougner demonstrated outstanding expertise in facilitating the negotiation of a revised Contract for Emergency Response and Fire Prevention Services between the Vista Fire Protection District and the City of Vista — a landmark agreement that guarantees equality in services rendered to District residents compared with City residents, including the same equipment, trained personnel, and performance standards; ensures that the pricing of contracted services can never exceed District revenue, providing long-term affordability for taxpayers; and was extended for an additional thirty (30) years to 2056, securing the District's financial solvency well into the future without additional taxes or special assessments on District residents; and

**WHEREAS**, Robert Fougner championed and supported the establishment of emergency access roads, throughout the District significantly enhancing both evacuation capability and alternative emergency response corridors — investments that directly protect the lives and safety of all residents served by the District; and

**WHEREAS**, Robert Fougner provided critical assistance in negotiating funding for the reconstruction of Vista Fire Station 3, that ensures that firefighters and emergency personnel are equipped with safe and modern facilities; and

**WHEREAS**, Robert Fougner led the creation of voter divisions within the District, strengthening democratic representation and civic engagement among constituents; and

**WHEREAS**, Robert Fougner faithfully served numerous committees supporting the District's mission, including committees focused on Real Estate, Contract Management, Investments, and Financial Oversight, contributing his expertise and counsel across every facet of District governance; and

**WHEREAS**, Robert Fougner improved the VFPD's fiscal management through prudent investment allocation and the adoption of professional reporting procedures, and voted to establish monthly reporting practices for Vista Fire Rescue to measure and track emergency response times and operational performance, bringing greater transparency, accountability, and effectiveness to District services; and

**WHEREAS**, Robert Fougner had the distinction of collaborating with five Fire Chiefs during his tenure — Gary Fisher, Rick Minnick, Jeff Hahn, Ned Vander Pol, and Gerard Washington — providing continuity, institutional knowledge, and steadfast support across each era of District leadership; and

**WHEREAS**, Robert Fougner honorably served the Board in every leadership capacity, exemplifying dedication, integrity, and an abiding commitment to the mission of the Vista Fire Protection District;

**NOW, THEREFORE, BE IT PROCLAIMED**, that the Vista Fire Protection District Board of Directors does hereby recognize and commend Robert Fougner for his twenty years of outstanding and dedicated service, his exemplary leadership, and his enduring contributions to the safety and well-being of the Vista Fire Protection District community. His legacy of service will long be remembered with gratitude and admiration.

**PRESENTED TO ROBERT FOUGNER BY PROCLAMATION** on April 8, 2026.

**PASSED AND ADOPTED** for the record at a regular meeting of the Board of Directors of the Vista Fire Protection District on May 13, 2026, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

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John Ploetz  
President

ATTEST:

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Karlana Rannals  
Board Clerk/Secretary