

**REPORT/RECOMMENDATION TO THE BOARD OF DIRECTORS  
OF SAN BERNARDINO COUNTY FIRE PROTECTION DISTRICT  
AND RECORD OF ACTION**

July 23, 2024

**FROM**

**DAN MUNSEY, Fire Chief/Fire Warden, San Bernardino County Fire Protection District**

**SUBJECT**

Service Zone FP-5 Special Tax

**RECOMMENDATION(S)**

Acting as the governing body of the San Bernardino County Fire Protection District, adopt **Resolution No. 2024-119** for Service Zone FP-5 that:

1. Sets the amount of the special tax for 2024-25 at \$177.01 per parcel, which represents a \$5.16 increase from the 2023-24 special tax rate of \$171.85.
2. Directs the Secretary of the Board of Directors to publish a copy of the Resolution once in a newspaper of general circulation within Service Zone FP-5.
3. Directs the Auditor-Controller/Treasurer/Tax Collector to place the special tax for Service Zone FP-5 on the 2024-25 tax roll.

(Presenter: Dan Munsey, Fire Chief/Fire Warden, 387-5779)

**COUNTY AND CHIEF EXECUTIVE OFFICER GOALS & OBJECTIVES**

**Operate in a Fiscally-Responsible and Business-Like Manner.**

**Provide for the Safety, Health and Social Service Needs of County Residents.**

**FINANCIAL IMPACT**

Approval of the recommended actions will not result in the use of Discretionary General Funding (Net County Cost). The total estimated revenue from the Service Zone FP-5 special tax for 2024-25 is \$47,895,000, based on a per parcel tax of \$177.01, which represents a \$1,395,000 increase in revenue from the prior year. Revenue from this special tax is included in the 2024-25 budget for the San Bernardino County Fire Protection District (SBCFPD). This revenue is necessary to fund SBCFPD's costs of providing fire services.

In a companion item on the agenda, it is recommended that the SBCFPD Board of Directors (Board) and the San Bernardino County (County) Board of Supervisors approve an agreement between SBCFPD and the County for the Collection of Special Taxes, Fees, and Assessments for 2024-25. Pursuant to the agreement, the County Auditor-Controller/Treasurer/Tax Collector will collect the Service Zone FP-5 special tax and charge SBCFPD an amount per parcel (currently \$0.30 in accordance with the 2024-25 adopted County Fee Ordinance) for each special tax collected, not to exceed the County's actual cost of collection. For 2024-25, the estimated cost to SBCFPD for the collection of the special tax is approximately \$81,000. Sufficient appropriation for this cost is included in SBCFPD's 2024-25 budget.

**Service Zone FP-5 Special Tax**  
**July 23, 2024**

**BACKGROUND INFORMATION**

Annually, the Board sets the rate of the existing special tax of Service Zone FP-5. Accordingly, this item seeks Board approval to set the special tax rate of Service Zone FP-5 for 2024-25. This special tax allows for a cost-of-living increase of up to 3% annually. The recommendation for 2024-25 is to increase the special tax by the permissible 3% to help offset SBCFPD's increased cost of providing services. If approved, the per parcel special tax will increase from \$171.85 to \$177.01 for 2024-25.

The special tax for Service Zone FP-5 was initially approved on August 1, 2006 (Item No. 12), by the community of Helendale/Silver Lakes. Since that time, Service Zone FP-5 has been expanded to include the cities of Needles, Twentynine Palms, and San Bernardino. Service Zone FP-5 also includes the expansion area approved by the Board on October 16, 2018 (Item No. 58), which further expanded Service Zone FP-5 to include all territories within the jurisdiction of SBCFPD that were not in Service Zone FP-5 at that time.

On June 13, 2023 (Item No. 98), Service Zone FP-5 was expanded by the Board to include area owned by the San Bernardino County Flood Control District (portions of Assessor's Parcel Numbers 0292-011-37-000 and 0292-011-42-000) consistent with Local Agency Formation Commission for San Bernardino County proposal LAFCO 3258.

Service Zone FP-5 is described in more detail in Attachment A and Exhibit A to this Board item.

**PROCUREMENT**

Not applicable.

**REVIEW BY OTHERS**

This item has been reviewed by County Counsel (Scott Runyan, Principal Assistant County Counsel, 387-5455) on June 28, 2024; Auditor-Controller/Treasurer/Tax Collector (Franciliza Zyss, Chief Deputy, 382-3176) on July 3, 2024; Finance (Ivan Ramirez, Administrative Analyst, 387-4020) on July 1, 2024; and County Finance and Administration (Paloma Hernandez-Barker, Deputy Executive Officer, 387-5423) on July 3, 2024.

**Service Zone FP-5 Special Tax  
July 23, 2024**

Record of Action of the Board of Directors  
San Bernardino County Fire Protection District

**APPROVED (CONSENT CALENDAR)**

Moved: Curt Hagman   Seconded: Joe Baca, Jr.  
Ayes: Col. Paul Cook (Ret.), Dawn Rowe, Curt Hagman, Joe Baca, Jr.  
Absent: Jesse Armendarez

Lynna Monell, SECRETARY

BY   
DATED: July 23, 2024



cc:     File - SBCFPD - Service Zone FP-5 w/ resolution  
JLL     07/25/2024