

**REPORT/RECOMMENDATION TO THE BOARD OF SUPERVISORS  
OF SAN BERNARDINO COUNTY  
AND RECORD OF ACTION**

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

June 25, 2024

**FROM**

**ENSEN MASON, Auditor-Controller/Treasurer/Tax Collector**

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

**SUBJECT**

Temporary Transfer of Funds – San Bernardino County Fire Protection District

**RECOMMENDATION(S)**

1. Acting as the governing body of San Bernardino County:
  - a. Approve the recommendation of the Auditor-Controller/Treasurer/Tax Collector for temporary transfer of funds to the San Bernardino County Fire Protection District in the total amount of \$45,697,708, as listed on Attachment A.
  - b. Adopt **Resolution No. 2024-87** pertaining to the temporary transfer of funds to the San Bernardino County Fire Protection District, as listed on Attachment A.
2. Acting as the governing body of the San Bernardino County Fire Protection District:
  - a. Adopt **Resolution No. 2024-88** approving the request for the temporary transfer of funds to the San Bernardino County Fire Protection District, in the total amount of \$45,697,708, as listed on Attachment A.
  - b. Adopt **Resolution No. 2024-89** authorizing:
    - i. The temporary borrowing between funds of the San Bernardino County Fire Protection District.
    - ii. The Fire Warden/Fire Chief or Deputy Chief to approve actual inter-fund transfers processed between the funds, subject to any actual transfer of funds pursuant to this Resolution being ratified by the Board of Directors, as soon as practicable.
  - c. Adopt **Resolution No. 2024-90** confirming that all San Bernardino County Fire Protection District funds are, or when available will be, solely in the custody of the San Bernardino County Treasurer.

(Presenter: Diana Atkeson, Assistant Auditor-Controller/Treasurer/Tax Collector, 382-7004)

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

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

**Pursue County Goals and Objectives by Working with Other Agencies and Stakeholders.**

**FINANCIAL IMPACT**

Approval of this item will not result in the use of Discretionary General Funding (Net County Cost). Approval of the temporary transfer of funds (TTF) to the San Bernardino County Fire

**Temporary Transfer of Funds - San Bernardino County Fire Protection  
District  
June 25, 2024**

Protection District (District) will result in \$45,697,708 of pooled funds of the San Bernardino County (County) Treasury being unavailable for County use. The funds will begin to be repaid after the first property tax apportionment, with interest, in November 2024, with half being repaid by December 27, 2024, and full repayment by April 28, 2025.

**BACKGROUND INFORMATION**

The District depends on property tax revenues as a major source of revenue and cash flow. Receipt of these revenues does not begin until late November or early December of each fiscal year. In order to meet the cash flow requirements of payroll and other operating expenses, the District requires a TTF in anticipation of the receipt of property tax revenues.

The Auditor-Controller/Treasurer/Tax Collector (ATC) has received a request from the District for a TTF, in accordance with the provisions of Article XVI, Section 6, of the California Constitution and Section 23010 of the California Government Code. These provisions authorize the County Treasurer, upon approval by the Board of Supervisors (Board), to execute a TTF to allow a district to meet its obligations. The provisions require the District to pay interest on all funds borrowed at the same rate that the County applies to funds of the District on deposit with the County, and to maintain all District funds in the County's custody.

The District has requested a TTF to be distributed among its five funds totaling \$48,670,664, as detailed on Attachment A. However, ATC has considered several factors, including each fund's deepest projected cash deficit and the anticipated property tax revenue that will accrue to each fund in arriving at its recommendation. As such, upon review of the District's cash needs, ATC finds the District to have satisfactorily demonstrated a reasonable need for and recommends a TTF totaling \$45,697,708, representing approximately 39% of the District's total property tax revenue anticipated among its funds for 2024-25. The District has previously requested and received a TTF in the amount of \$52,752,757 for fiscal year 2023-24. This request was approved by the Board on June 27, 2023 (Item No. 134), and the payment was made in full on April 29, 2024.

As required by Government Code Section 23010, the recommended TTF does not exceed 85% of the District's anticipated property tax revenue for the fiscal year and shall be repaid before any other obligations for the funds are paid. Full repayment shall be made no later than April 28, 2025, from property tax apportionments, unless the District initiates payment from another revenue source earlier.

**PROCUREMENT**

Not applicable.

**REVIEW BY OTHERS**

This item has been reviewed by County Counsel (Kristina Robb, Deputy County Counsel, and Scott Runyan, Principal Assistant County Counsel, 387-5455) on May 29, 2024; San Bernardino County Fire Protection District (Cory Nelson, Deputy Fire Chief of Business Operations, 387-5912) on May 15, 2024; Finance (Penelope Chang, 387-4886, and Ivan Ramirez, 387-4020, Administrative Analysts) on May 31, 2024; and County Finance and Administration (Paloma Hernandez-Barker, Deputy Executive Officer, 387-5423) on June 5, 2024.

**Temporary Transfer of Funds - San Bernardino County Fire Protection District**  
**June 25, 2024**

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

Record of Action of the Board of Supervisors  
San Bernardino County

**APPROVED (CONSENT CALENDAR)**

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

Lynna Monell, CLERK OF THE BOARD/SECRETARY

BY  \_\_\_\_\_  
DATED: June 25, 2024



cc:    File - San Bernardino County Fire Protection District w/  
       resolutions

JLL    06/25/2024