

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

August 5, 2025

FROM

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

SUBJECT

Continuation of Special Taxes for Community Facilities District 1033 within the City of San Bernardino and Community Facilities District 94-01 within the City of Hesperia

RECOMMENDATION(S)

Acting as the governing body of the San Bernardino County Fire Protection District:

1. Adopt **Resolution No. 2025-165** authorizing the continuing levy of special taxes on commercial parcels within Community Facilities District 1033, as detailed in Exhibit A, to help fund the cost of providing fire services within the Verdemont area of the City of San Bernardino.
2. Adopt **Resolution No. 2025-166** authorizing the continuing levy of special taxes on parcels within Community Facilities District 94-01, as detailed in Exhibit 1, to help fund the cost of providing fire services within the City of Hesperia.
3. Direct the Auditor-Controller/Treasurer/Tax Collector to place the special taxes for Community Facilities District 1033 and Community Facilities District 94-01, as detailed in Exhibits A and 1 respectively, on the 2025-26 Tax Roll.
4. Approve **Agreement No. 25-546** for Collection of Special Taxes, Fees, and Assessments Fiscal Year 2025-26 with San Bernardino County, for the Auditor-Controller/Treasurer/Tax Collector to collect special taxes, fees, and assessments for the San Bernardino County Fire Protection District for 2025-26.

(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 these actions will not result in the use of additional Discretionary General Funding (Net County Cost). The special taxes for Community Facilities District 1033 (CFD 1033) and Community Facilities District 94-01 (CFD 94-01) will be placed on the 2025-26 property Tax Roll to help fund San Bernardino County Fire Protection District's (SBCFPD) cost of providing fire services. Projected 2025-26 revenue from these special taxes is as follows:

- CFD 1033 – \$1,214,990 from 14 commercial parcels (Exhibit A), which includes \$23,819 from a recommended 2% increase.
- CFD 94-01 – \$1,284,871 from 3,496 parcels (Exhibit 1), which includes \$40,986 from a recommended 2.6% increase and the addition of 50 new parcels.

Revenue from these special taxes is included in SBCFPD's 2025-26 budget.

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The cost to SBCFPD for the collection of special taxes for CFD 1033 and CFD 94-01 from the Agreement for Collection of Special Taxes, Fees, and Assessments Fiscal Year 2025-26 (Agreement) identified in Recommendation No. 4 will be less than \$1,060 for 2025-26. Sufficient appropriation for this cost is included in SBCFPD's 2025-26 budget.

BACKGROUND INFORMATION

CFD 1033 was established in 2004 by the City of San Bernardino (City) to provide funding for fire services in the City's Verdemon area through the annual levy of special taxes assessed on commercial parcels within CFD 1033. The special tax can be levied for a period not to exceed 30 years and increased by up to 2% from the previous fiscal year. Administration of CFD 1033 transferred from the City to SBCFPD by the issuance of the Certificate of Completion for Local Agency Formation Commission (LAFCO) No. 3198 in June 2016.

In 1994, CFD 94-01 was established by the Hesperia Fire Protection District to pay for expenses associated with providing fire suppression and emergency medical services through the annual levy of special taxes assessed on parcels within CFD 94-01. Administration of CFD 94-01 transferred from the City of Hesperia to SBCFPD by the issuance of the Certificate of Completion for LAFCO No. 3218, effective November 1, 2018.

The special tax for CFD 94-01 can be increased annually based upon the increase during the preceding fiscal year in the Consumer Price Index (CPI) for all urban consumers, all items index, as published by the United States Department of Labor, Bureau of Labor Statistics. Originally, the CPI for the Los Angeles/Anaheim/Riverside area was utilized in determining the annual increase. However, that area was discontinued and replaced by the formation of new areas. Because CFD 94-01 provides funding for fire services within the City of Hesperia, it is most appropriate to now use the CPI for the Riverside/San Bernardino/Ontario area in establishing this special tax's annual increase. The CPI for the Riverside/San Bernardino/Ontario area during the CPI's preceding fiscal year (May 2024 to May 2025) was 2.6%.

The recommended actions will provide for the continuation of special taxes for both CFD 1033 and CFD 94-01, as well as direct the placement of these special taxes on the 2025-26 Tax Roll.

There are currently 14 taxable parcels within the boundaries of CFD 1033. The 2025-26 amount of special taxes for each parcel is listed on Exhibit A to the Resolution and includes a 2% increase from the prior year to support the costs of providing fire services in the Verdemon area of the City.

There are currently 3,496 taxable parcels within the boundaries of CFD 94-01. The 2025-26 amount of special taxes for each parcel is listed on Exhibit 1 to the Resolution and includes a 2.6% increase from prior year to support the costs of providing fire services in the City of Hesperia.

This item also recommends the Agreement with San Bernardino County (County) for the Auditor-Controller/Treasurer/Tax Collector to collect SBCFPD special taxes, fees, and assessments for 2025-26. ATC has received delegation of authority from the Board to enter into these agreements with other agencies. The County will charge SBCFPD an amount per parcel (currently \$0.30 in accordance with the adopted Fee Ordinance) for each special tax, fee, or assessment that is to be collected, not to exceed the County's actual cost of collection. The

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Agreement requires SBCFPD to release, as well as indemnify, defend, and hold the County harmless of various claims, liabilities, etc., including any claim that may arise out of this Agreement. The Agreement may be terminated by either party with 30 days written notice.

PROCUREMENT

Not applicable.

REVIEW BY OTHERS

This item has been reviewed by County Counsel (Richard Luczak, Deputy County Counsel, 387-5455) on July 1, 2025; Auditor-Controller/Treasurer/Tax Collector (Franciliza Zyss, Chief Deputy, 382-3176) on July 1, 2025; and County Finance and Administration (Ivan Ramirez, Administrative Analyst, 387-4020) on July 2, 2025.

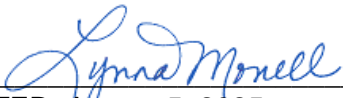
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Record of Action of the Board of Directors
San Bernardino County Fire Protection District

APPROVED (CONSENT CALENDAR)

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

Lynna Monell, SECRETARY

BY 
DATED: August 5, 2025



cc: SBCFPD - Munsey w/agree for sign
Contractor - c/o SBCFPD w/agree
File - w/agree
CCM 08/6/2025