

**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

Service Zone FP-5 Special Tax

RECOMMENDATION(S)

Acting as the governing body of the San Bernardino County Fire Protection District, adopt **Resolution No. 2025-180** for Service Zone FP-5 that:

1. Sets the amount of the special tax for 2025-26 at \$182.32 per parcel, which represents a \$5.31 increase from the 2024-25 special tax rate of \$177.01.
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 2025-26 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 2025-26 is \$50,453,691, based on a per parcel tax of \$182.32, which represents a \$2,558,691 increase in revenue from the prior year. Revenue from this special tax is included in the 2025-26 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 Board of Directors (Board) approve an agreement between SBCFPD and the County for the Collection of Special Taxes, Fees, and Assessments for 2025-26. Pursuant to the agreement, the 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 2025-25 adopted County Fee Ordinance) for each special tax collected, not to exceed the County's actual cost of collection. For 2025-26, the estimated cost to SBCFPD for the collection of the special tax is approximately \$83,423. Sufficient appropriation for this cost is included in SBCFPD's 2025-26 budget.

BACKGROUND INFORMATION

**Service Zone FP-5 Special Tax
August 5, 2025**

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 2025-26. This special tax allows for an annual inflationary increase of up to 3% annually. The recommendation for 2025-26 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 \$177.01 to \$182.32 for 2025-26.

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 item.

PROCUREMENT

Not applicable.

REVIEW BY OTHERS

This item has been reviewed by County Counsel (Richard Luczak, Deputy County Counsel, 387-5455) on June 27, 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 June 30, 2025.

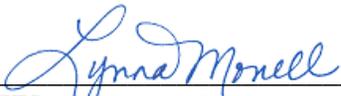
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Record of Action of the Board of Directors
San Bernardino County Fire Protection District

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: File - SDD/SBCFPD w/attach
CCM 08/18/2025