

SUBMITTAL TO THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA



ITEM: 3.7
(ID # 28900)

MEETING DATE:
Tuesday, October 07, 2025

FROM : EXECUTIVE OFFICE

SUBJECT: EXECUTIVE OFFICE: Adopt Resolution No. 2025-232 Authorizing the Advance of Property Tax Revenue to the Idyllwild Fire Protection District, District 4. [\$400,000 - Property Tax Revenue 100%]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Adopt Resolution No. 2025-232, a resolution of the Board of Supervisors of the County of Riverside authorizing the advancement of funds to the Idyllwild Fire Protection District; and,
2. Approve the attached Agreement for Advancement of Funds between the County of Riverside and the Idyllwild Fire Protection District and authorize the Chairperson to execute it on behalf of the County.


ACTION:Policy

Michelle Paradise
Michelle Paradise, ACEO 9/29/2025

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Spiegel, seconded by Supervisor Gutierrez and duly carried by unanimous vote, IT WAS ORDERED that the above matter is approved as recommended.

Ayes: Medina, Spiegel, Washington, Perez, and Gutierrez
Nays: None
Absent: None
Date: October 7, 2025
xc: EO

Kimberly A. Rector
Clerk of the Board
By: 
Deputy

**SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE,
STATE OF CALIFORNIA**

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	\$ 400,000	\$ 0	\$ 400,000	\$ 0
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0
SOURCE OF FUNDS: 100% Property Tax Revenue			Budget Adjustment:	No
			For Fiscal Year:	25/26

C.E.O. RECOMMENDATION: Approve

BACKGROUND:

Summary

Article 16, Section 6 of the California Constitution authorizes a county to lend available funds to a special district, not to exceed 85% of the district's anticipated yearly tax revenue. The loan shall be repaid from that revenue source before the district pays any other obligation. This means, the county will be repaid prior to the district receiving their property tax allocation due to them later this year.

The Idyllwild Fire Protection District (District) reports limited funds and revenues are available for the payment of expenditures during July 1, 2025, through December 31, 2025. Therefore, the District is requesting an advance of \$400,000 of its FY 25/26 property tax revenue. Repayment with interest is required in the same fiscal year the advancement is made. The estimated interest is \$5,423.63. The agreement and resolution have been approved as to form by County Counsel. The advancement today does not guarantee future advance distributions. If the District requires advancements in future fiscal years, a separate request will need to be considered by the Board of Supervisors.

The Agreement and Resolution No. 2025-232 have been reviewed and approved as to form by County Counsel.

Impact on Residents and Businesses

The advancement of property tax does not have a direct impact on citizens and business; however, the District's request for the advancement may contribute towards the District's ability to provide services to the residents and businesses in their service area.

Additional Fiscal Information

The District is obligated to pay interest on the advancement, which is estimated at \$5,423.63.

ATTACHMENTS:

- ATTACHMENT A.** Resolution 545; Request for Advancement of Funds from Riverside County
- ATTACHMENT B.** Resolution No. 2025-232; Authorizing the Advance of Property Tax Revenue to the Idyllwild Fire Protection District
- ATTACHMENT C.** Idyllwild Fire Protection Property Tax Adv Agreement


Rebecca S. Cortez, Principal Management Analyst 9/29/2025


Aaron Gettis, Chief of Deputy County Counsel 9/25/2025

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3 RESOLUTION NO. 2025-232

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5 A RESOLUTION OF THE BOARD OF SUPERVISORS OF
6 THE COUNTY OF RIVERSIDE AUTHORIZING THE ADVANCEMENT
7 OF FUNDS TO THE IDYLLWILD FIRE PROTECTION DISTRICT

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9 **WHEREAS**, the Idyllwild Fire Protection District (the "District") was established in 1946
10 and provides the community of Idyllwild and surrounding areas with fire protection and prevention services,
11 advanced life support medical services, rescue, public assistance, emergency medical service, and public
12 safety education; and

13 **WHEREAS**, the District has limited funds and revenues available for the payment of
14 ongoing expenditures, which include payroll and health insurance, during July 1, 2025, to December 31,
15 2025; and

16 **WHEREAS**, California Constitution Article 16, Section 6 allows the County of Riverside
17 ("County") to temporarily advance and transfer funds to the District, up to 85% of the anticipated revenues
18 accruing to the District in the current fiscal year, to solve the District's cash flow problems and enable it to
19 perform its functions and meet its obligations; and

20 **WHEREAS**, such temporary advance and transfer of funds shall only be made upon
21 resolution adopted by the Board of Supervisors of the County of Riverside and upon the County directing
22 the Treasurer to make such temporary advance and transfer; now, therefore,

23 **BE IT RESOLVED, DETERMINED AND ORDERED** by the Board of Supervisors of
24 the County of Riverside, State of California, ("Board") assembled in regular session on October 7, 2025, at
25 9:30 a.m. or soon thereafter, in the meeting room of the Board of Supervisors, located on the first floor of
26 the County Administrative Center, 4080 Lemon Street, Riverside, California, that:

- 27 1. The Board finds that the recitals set forth above are true and correct.
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FORM APPROVED COUNTY COUNSEL
BY MCT 25 SEP 25 DATE
MICHAEL C THOMAS

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2. The Board of Supervisors agrees and authorizes and directs the County Treasurer to advance \$400,000 to the District, which is an amount less than 85% of the anticipated revenues accruing to the District in the current fiscal year, pursuant to a written agreement between the County and the District (the "Agreement").
3. The advance is to be repaid with interest pursuant to the Agreement, which is to be administered by the County Executive Officer or his designee.
4. The Agreement, a copy of which is on file with the Clerk of the Board, is approved substantially as to form with such changes, additions, and omissions as the County Executive Officer or his designee shall approve.
5. The Chairman of the Board is authorized to execute the Agreement in final form.
6. The Executive Office is authorized and directed to advance said amount, and within the same fiscal year, the Auditor Controller is authorized to collect repayment with interest, consistent with the Agreement.
7. This Resolution shall take effect immediately upon its adoption.

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3 RESOLUTION NO. 2025-232

4 A RESOLUTION OF THE BOARD OF SUPERVISORS OF
5 THE COUNTY OF RIVERSIDE AUTHORIZING THE ADVANCEMENT
6 OF FUNDS TO THE IDYLLWILD FIRE PROTECTION DISTRICT

7 ROLL CALL:

8 Ayes: Medina, Spiegel, Washington, Perez, and Gutierrez

9 Nays: None

10 Absent: None

11 Abstain: None

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13 The foregoing is certified to be a true copy of a resolution duly adopted by said Board of
14 Supervisors on the date therein set forth.

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16 KIMBERLY A. RECTOR, Clerk of said Board

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18 By:  _____

19 Deputy

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22 10/07/2025 Item 3.7
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AGREEMENT FOR
ADVANCEMENT OF FUNDS TO MAINTAIN ESSENTIAL SERVICES
(County of Riverside and Idyllwild Fire Protection District)

This Agreement for Advancement of Funds to Maintain Essential Services ("Agreement") is made and entered by and between the COUNTY OF RIVERSIDE, a political subdivision of the State of California ("COUNTY"), and the Idyllwild Fire Protection District, a special district ("DISTRICT") with respect to the following facts:

A. The California Constitution, Article XVI, Section 6 allows the COUNTY to temporarily advance and transfer funds to the DISTRICT, up to 85% of the anticipated revenues accruing to the DISTRICT in the current fiscal year, to solve the DISTRICT's cash flow problems and enable it to perform its functions and meet its obligations; provided the Board of Supervisors of the County of Riverside adopts a resolution authorizing such temporary advance and transfer and directs the County Treasurer to make such temporary advance and transfer to the DISTRICT.

B. COUNTY and DISTRICT now wish to enter into this Agreement to provide the terms and conditions for the COUNTY to advance \$400,000 to DISTRICT and the repayment of such advancement of funds pursuant to California Constitution, Article XVI, Section 6 and Section 23010 of the California Government Code.

C. Under this Agreement, DISTRICT will use the funds to continue to provide essential services to the local community, to perform its functions, and to meet its financial obligations. Said funds may be used for any normal operating expense of the DISTRICT included in the district's fiscal year 2025-26 budget.

D. Upon adoption of Resolution No. 2025-232, the Treasurer has the authority under the California Constitution, Article XVI, Section 6 and this Agreement both to transfer and to replace funds. The Treasurer shall coordinate with the County Executive Officer, who will be the administrator on behalf of the COUNTY for this Agreement.

NOW, THEREFORE, the parties hereto agree as follows:

1. TERM: The term of this Agreement shall be July 1, 2025, to June 30, 2026.
2. ADVANCEMENT: The advancement is generally described as a short-term advancement provided by COUNTY to DISTRICT and repaid with interest within the same fiscal year.

- a. COUNTY will transfer the sum of \$400,000, by and through its Treasurer, to the DISTRICT within one week of the full execution of this Agreement;
 - b. Both parties will consider the transfer to be an advance of the DISTRICT's anticipated property tax revenue by withholding any or all of subsequent tax distributions until the loan is repaid in full;
 - c. DISTRICT agrees that COUNTY shall collect repayment(s) toward the advancement by withholding any or all of subsequent tax distributions until the loan is repaid in full;
 - d. DISTRICT agrees to compensate COUNTY for the loss of investment earning by paying interest at the same rate that COUNTY applies to funds of the DISTRICT on deposit with the COUNTY, estimated at \$5,423.63.
3. PAYMENT: Payment or payments will be made at the time of normal distribution of tax revenue to special districts within the COUNTY, typically in January, May and July of each year. DISTRICT agrees to pay interest on the borrowed funds as follows:
- a. Interest expense will begin to accrue on the date that the transfer of funds occurs.
 - b. Interest expense will be accrued monthly at the published county pool rate on any unpaid balance owed to COUNTY.
 - c. Interest and principal will be paid in full from the January distribution. Should the January distribution be less than the borrowed amount and interest, the remaining balance will be repaid from the May distribution. Should the January and May distributions be less than the borrowed amount and interest, the remaining balance will be paid by DISTRICT no later than June 30, 2026.
4. MUTUAL HOLD HARMLESS. The parties agree to hold each other, their elected officials, employees, contractors and agents mutually harmless from any and all claims, demands and liability, including attorney's fees, arising from each party's performance of this Agreement except to the extent that such liability is caused by the negligence of the other party.
5. ENTIRE AGREEMENT. This Agreement sets forth the entire agreement between the parties with respect to the subject matter hereof, and all prior negotiations and dealings pertaining to the subject matter hereof shall be deemed merged herein.
6. AMENDMENT. This Agreement shall not be modified except by written consent of the parties.

7. ADMINISTRATION. The County Executive Officer or his designee shall administer this Agreement on behalf of COUNTY.

8. SEVERABILITY. If any provision in this Agreement is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remaining provisions will nevertheless continue in full force without being impaired or invalidated in any way.

9. TERMINATION. After repayment of any advanced amount with interest, this Agreement will be of no further force or effect, with the exception of Section 4 above.

10. ASSIGNMENT. Neither this Agreement nor the duties or obligations under this Agreement shall be assigned by either party without prior written consent of the other party. This does not prohibit COUNTY, however, from performing its duties or obligations hereunder by way of subcontract.

11. NONDISCRIMINATION. Except as provided in Section 12940 of the California Government Code, during DISTRICT's performance of the contract, DISTRICT shall not discriminate on the grounds of race, religious creed, color, national origin, ancestry, physical disability, mental disability, reproductive health decision making, medical condition, genetic information, marital status, sex, gender, gender identity, gender expression, age, sexual orientation, or veteran or military status in the selection and retention of employees and subcontractors and the procurement of materials and equipment.

12. NOTICES. All correspondence and notices required or contemplated by this Agreement shall be delivered to the respective parties at the addresses set forth below and are deemed submitted one (1) day after their deposit in the United States Mail, postage prepaid:

IDYLLWILD FIRE PROTECTION DISTRICT
54160 Marantha Drive
P.O. Box 656
Idyllwild, CA 92549
Attn: Mark LaMont, Fire Chief

COUNTY OF RIVERSIDE
4080 Lemon Street, 4th Floor
Riverside, CA 92501
Attn: Rebecca Cortez

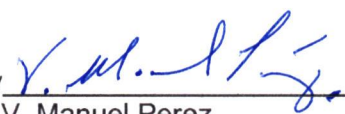
(Signature Provisions on Following Page)

IN WITNESS WHEREOF, COUNTY and DISTRICT have caused this Agreement to be duly executed on the 7 day of OCT, 2025.

IDYLLWILD FIRE PROTECTION DISTRICT

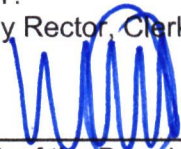
COUNTY OF RIVERSIDE

By 
Rhonda Andrewson, President
Board of Fire Commissioners


By 
V. Manuel Perez
Chair, Board of Supervisors

By 
Mark LaMont, Fire Chief
Board of Fire Commissioners

ATTEST:
Kimberly Rector, Clerk of the Board

By 
Clerk of the Board
DEPUTY

APPROVED AS TO FORM
County Counsel
Minh C. Tran

By 
Michael Thomas
Deputy County Counsel



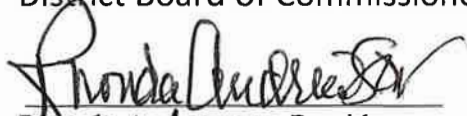
RESOLUTION 545
REQUEST OF CONSTITUTIONAL ADVANCEMENT OF FUNDS FROM
RIVERSIDE COUNTY

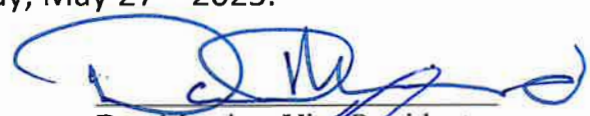
WHEREAS, the Idyllwild Fire Protection District has limited funds and revenues available for the payment of expenditures during July 01 — December 31, 2025; and

WHEREAS, the District is permitted to request from the County an advancement on the funds collected during the fiscal year on behalf of the District;

NOW, THEREFORE, BE IT RESOLVED that we, the Board of Fire Commissioners do and hereby, request, an advancement of District funds in the amount of \$ 400,000.00 from Riverside County.

PASSED AND ADOPTED at the regular meeting of the Idyllwild Fire Protection District Board of Commissioners held Tuesday, May 27th, 2025.


Rhonda Andrewson, President

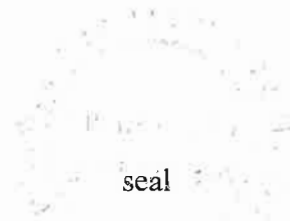

Dan Messina, Vice President


Henry Sawicki, Secretary


Dennis Fogle, Commissioner


Stephanie Yost, Commissioner


Kachel Kasper
Clerk of the Board



I hereby certify that the foregoing Resolution was duly adopted and in Witness hereof, I have hereunto set my hand and affixed the official seal of the Idyllwild Fire Protection District.