

SUMMARY OF REVENUE ALLOCATED TO CSA 70*
 Prepared by Bob Wright 2/27/07

	Assessed Value in CSA 70	1% General Tax Levy	CSA 70 Revenue	Independent District Revenue	# TRAs
Crest Forest Fire Protection District	1,368,861,644	13,688,616.44	323,282.27	3,248,324.64	52
Chino Valley Independent Fire District	438,657,966	4,386,579.66	111,192.51	644,285.16	21
Apple Valley Fire Protection District	919,969,619	9,199,696.19	261,868.80	914,490.28	90
Barstow Fire Protection District	271,329,791	2,713,297.91	59,506.45	663,640.71	25
Rancho Cucamonga Fire Protection District	92,986,681	929,866.81	24,993.45	117,115.79	13
Arrowbear Park County Water District	109,185,352	1,091,853.52	29,580.76	224,409.90	2
Running Springs County Water District	530,926,431	5,309,264.31	134,376.95	1,450,365.16	19
Big Bear Lake Fire Protection District	11,153,693	111,536.93	2,886.69	18,388.82	2
Big Bear City Community Services District	1,886,320,591	18,863,205.91	532,325.71	1,725,718.50	17
Morongo Valley Community Services District	200,630,602	2,006,306.02	52,124.25	363,395.32	21
Twentynine Palms Water District	1,162,534	11,625.34	388.27	0.00	4
Yermo Community Services District	78,014,587	780,145.87	25,277.40	78,008.05	8
Daggett Community Services District	23,336,338	233,363.38	6,439.71	55,730.25	16
Newberry Community Services District	161,113,077	1,611,130.77	52,174.36	162,401.48	14
Baker Community Services District	37,565,171	375,651.71	11,182.79	66,264.78	1
Central Valley Fire Protection District			63,063.00		
	6,131,214,077	61,312,140.77	1,690,663.37	9,732,538.85	305
REMAINING UNINCORPORATED AREA			4,534,982.00		

Condition No. 21. Through its consideration of LAFCO 3070, the fire functions, contracts, equipment, assets and liabilities currently a part of County Service Area 56 Improvement Zone F-1 are to be transferred to the Successor District, the San Bernardino County Fire Protection District. If LAFCO 3000 is not completed upon the effective date of LAFCO 3070, the fire functions, including property tax revenues associated with CSA 56 and CSA 56 Improvement Zone F-1 shall be transferred temporarily to County Service Area 70 (fire administration) to allow for continued operation and protection of identified revenues. That transfer shall take place as follows:

1. Fire protection revenues currently a part of the property tax allocation for County Service Area 56 Improvement Zone F-1, determined to be \$191,749 for Fiscal Year 06-07 shall be transferred to the San Bernardino County Fire Protection District as a function of LAFCO 3000. The effective date for LAFCO 3000 is July 1, 2008; therefore, the fire functions, including property tax revenues, associated with CSA 56 Improvement Zone F-1 shall be transferred temporarily to County Service Area 70 to allow for continued operation and protection of identified revenues until the effective date of this reorganization.
2. Fire protection revenues currently a part of the property tax allocation of County Service Area 56, determined to be \$626,426 for Fiscal Year 2006-07, shall be distributed to the San Bernardino County Fire Protection District as a function of the review of LAFCO 3000. The effective date for LAFCO 3000 is July 1, 2008; therefore, the fire functions, including property tax revenues, associated with CSA 56 within the reorganization shall be transferred temporarily to County Service Area 70 to allow for continued operation and protection of identified revenues until the effective date of this reorganization.

LAFCO 3000 as modified. As noted in the previous staff reports, LAFCO staff requested that the County Auditor/Controller-Recorder Office, Property Tax Division, provide information related to the property tax distribution of CSA 38 revenues based upon affected Tax Rates Areas within the Regional Service Zones. That distribution is shown on the following table:

	MOUNTAIN SERVICE ZONE	NORTH DESERT SERVICE ZONE	SOUTH DESERT SERVICE ZONE	VALLEY SERVICE ZONE	TOTAL
VALUATION	\$3,922,296,704	\$6,307,075,505	\$2,576,510,451	\$19,849,093,165	\$32,654,975,824
TOTAL PROPERTY TAX	\$39,222,967	\$63,070,755	\$25,765,105	\$198,490,932	\$326,549,759
CSA 38 PROPERTY TAX	\$311,078	\$4,566,609	\$523,441	\$4,182,364	\$9,583,492
PERCENTAGE OF CSA 38 TAX REVENUE WITHIN SERVICE ZONE	4%	47%	6%	43%	

CSA 38 is the only fire suppression entity which includes territory in each of the regional service zones. At the September hearing, staff requested a position from the Commission on the method to be used to apportion these revenues for the future, either based upon its historic generation location or by undertaking a reapportionment process based upon historic station funding. The County Board of Supervisors, at its October 16th Workshop, indicated its support for distribution of CSA 38 revenues based upon the historic point of generation.

The allocation of CSA 38 property tax dollars to the service zone in which is it generated has caused a shortfall in revenue projections for the South Desert Service Zone while increasing the funding from CSA 38 in other zones. It was discussed at the Board Workshop that completion of the reorganization, which includes the allocation of CSA 38 revenues directly to the Service Zones in which it is generated, will allow for the redistribution of General Fund dollars to address the funding shortfall in the South Desert Service Zone.

Multi-Function Districts Transferring Fire/Ambulance/Disaster Preparedness Authority and/or Revenues:

The County's proposal anticipates the removal of fire/ambulance/disaster preparedness powers from a number of multi-function County Service Areas and their Improvement Zones with transfer of these functions to the new SBCFPD Regional Service Zones. In order to accomplish this transfer, the multi-function districts' percentage share of property tax revenues associated with the fire function must also be transferred.

The following table describes the multi-function districts which will experience a reapportionment of their property tax revenues as agreed to by Norm Kanold, Assistant County Administrator, Pat Dennen, County Fire Chief, and Tom Sutton, Special Districts Director, to be included as a LAFCO condition of approval. For the majority of the agencies, this action will solidify the historic division of their revenues. However, for CSA 20 (Joshua Tree), and CSA 70 Zone W (Hinckley), this division represents a change in distribution. For CSA 20, the distribution to fire is increased by 4%, to one-half of existing property tax revenues. This shift was included in the budget for Fiscal Year 2007-08 for the Joshua Tree community. For CSA 70 Zone W (Hinckley), it represents an increase in funding toward its park operations through a reduction in the historic fire share. The following table identifies the reapportionment of revenues following completion of LAFCO 3000, as it was modified by the transfer for CSA 56F-1 (these changes are shown in bold italics), as outlined in the memo from the County included as Attachment #7 to this report:

NAME OF DISTRICT	CURRENT FIRE	CURRENT	RECOMMENDED	RECOMMENDED
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	SPLIT	REMAINING ENTITY SPLIT	FIRE SPLIT	REMAINING ENTITY SPLIT
CSA 20 -- JOSHUA TREE	46%	54%	50%	50%
CSA 29 -- LUCERNE VALLEY	65%	35%	65%	35%
CSA 30 -- RED MOUNTAIN	100%	0	100%	0
CSA 53 ZONE B -- FAWNSKIN	99%	1%	99%	1%
CSA 56 -- WRIGHTWOOD/PINON HILLS	90.3%	9.7%	90.3%	9.7%
CSA 56 ZONE F-1 -- PINON HILLS	82%	18%	72%	28%
CSA 70 ZONE HL -- HAVASU LAKE	100%	0	100%	0
CSA 70 ZONE M -- WONDER VALLEY	100%	0	100%	0
CSA 70 ZONE W -- HINKLEY	91%	9%	89%	11%
CSA 79 -- GREEN VALLEY LAKE	100%	0	100%	0
CSA 82 SV-1 -- SEARLES VALLEY (TRONA)	100%	0	100%	0

LAFCO staff supports the transfer of funding that has been agreed to by the County and it will be implemented through a Condition of Approval for LAFCO 3000.

County Service Area 70:

The County Plan for Service, when describing the property tax transfer process for CSA 70, indicates:

"The property tax revenue base of these districts would be transferred to the successor district through a tax transfer agreement required as part of the LAFCO process. An exception to this transfer would be County Service Area 70, which is one of the districts having its fire powers removed. In order to protect the property tax base of this district and ensure it is used to help fund the administrative functions of the Department, the application recommends that this property tax revenue be transferred to the County General Fund where it can be redirected each year to the district's budget...All staff, equipment, and facilities of the former districts or improvement zones would ultimately be transferred to the new San Bernardino County Fire Protection District when the reorganization is approved and implemented."

Making the CSA 70 property tax revenues, shown to be \$6,162,582 in the budget for FY 06-07, a part of the General Fund to be reallocated to the District annually does not secure the ongoing funding of the agency, in the staff opinion, and places an increased strain on the delivery of service. The SBCFPD could not sustain its operations in the future should a future Board of Supervisors decision reallocate these revenues to another General Fund supported activity.

As noted in the September staff report, LAFCO staff understands the County's position since some of the revenues generated for CSA 70 fire administration are drawn from areas outside those affected by LAFCO 3000/3000A. CSA 70 covers the entirety of the unincorporated area of the County, which includes areas provided fire protection by independent special districts not a part of this reorganization. In order to assure that this funding transfers to the parent district, San Bernardino County FPD, for the funding of fire administration and other regional functions such as the Fire Training Center, Hazardous Materials, Office of Emergency Services, etc., staff is recommending that as a condition of approval, the revenues from CSA 70 be apportioned to the parent district, SBCFPD, through a Revenue and Taxation Code Section 99.02 property tax exchange process. The table presented below identifies the transfers from within territory not affected by this change (independent service providers) and the dollar value for affected territory.

SUMMARY OF REVENUE ALLOCATED TO CSA 70*					
Prepared by Bob Wright 2/27/07					
	Assessed Value in CSA 70	1% General Tax Levy	CSA 70 Revenue	Independent District Revenue	# TRAs
Crest Forest Fire Protection District	1,368,861,644	13,688,616.44	323,282.27	3,248,324.64	52
Chino Valley Independent Fire District	438,657,966	4,386,579.66	111,192.51	644,285.16	21
Apple Valley Fire Protection District	919,969,619	9,199,696.19	261,868.80	914,490.28	90
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Morongo Valley Community Services District	200,630,602	2,006,306.02	52,124.25	363,395.32	21
Twentynine Palms Water District	1,162,534	11,625.34	388.27	0.00	4
Yermo Community Services District	78,014,587	780,145.87	25,277.40	78,008.05	8
Daggett Community Services District	23,336,338	233,363.38	6,439.71	55,730.25	16
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Baker Community Services District	37,565,171	375,651.71	11,182.79	66,264.78	1
	6,131,214,077	61,312,140.77	1,627,600.37	9,732,538.85	305
REMAINING UNINCORPORATED AREA			4,534,982.00		

Adoption of the Fontana Alternative as a part of this reorganization will also require the transfer of CSA 70 revenues from within the unincorporated areas retained within the Fontana FPD. LAFCO staff has estimated that this transfer to the SBCFPD will be an additional \$63,063.

It remains LAFCO staff's recommendation, without expressed opposition by the County Board of Supervisors, that a condition of approval be included within the LAFCO resolution that requires that the County undertake and complete a property tax transfer process prior to the issuance of the Certificate of Completion that transfers these funds directly to the SBCFPD.

DISTRIBUTION OF REVENUES

The information identified in the narrative above has been utilized to develop the funding scenarios for the parent district, the SBCFPD, and the regional and special tax service zones. The following information identifies the appropriation and revenues for these agencies. Changes or updates to this information from its distribution in the Initial Study have been included within the tables in this section of the report.

As noted above, all four Regional Service Zones shall receive a share of the ad valorem property tax revenues attributable to CSA 38. In order to provide for a clear delineation of the historic generation location of these revenues, LAFCO staff requested that the County Auditor/Controller-Recorder Office, Property Tax Division, provide information related to the distribution based upon affected Tax Rates Areas. That distribution is shown on the following table:

	MOUNTAIN	NORTH DESERT	SOUTH	VALLEY	
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sheer size, stand approximately one foot in height. In order to simplify this review, a detailed table expressing the transition of revenues was required from County Fire. The information provided was in two separate tables – first, a table provided a description of the existing division of revenues to service providers; second, and most importantly to this report, a table describing the division of revenues following completion of the changes anticipated by LAFCO 3000/3000A. To present an “apples to apples” comparison, all revenue data in these tables is for Fiscal Year 2006-07. These tables are included as Attachments #2(d) and #3(e) to this report.

The staff's analysis of this material shows that the County's proposal achieves a comparable level of service based upon the division of revenues with no impact on other service providers. This analysis took into account the transfer of revenues from entities being dissolved, and entities in which the revenues are to be reapportioned.

There are two areas of concern that staff is proposing the Commission make a specific determination upon: (1) the County's proposed transfer of County Service Area 70 fire administration funding to the County General Fund rather than apportioning it directly to the San Bernardino County FPD and (2) the ongoing General Fund support that has been provided by the County Board of Supervisors over the past several years to sustain levels of service. A discussion of each of these circumstances is outlined below:

County Service Area 70:

The County Plan for Service, when describing the property tax transfer process for CSA 70, indicates:

“The property tax revenue base of these districts would be transferred to the successor district through a tax transfer agreement required as part of the LAFCO process. An exception to this transfer would be County Service Area 70, which is one of the districts having its fire powers removed. In order to protect the property tax base of this district and ensure it is used to help fund the administrative functions of the Department, the application recommends that this property tax revenue be transferred to the County General Fund where it can be redirected each year to the district's budget...All staff, equipment, and facilities of the former districts or improvement zones would ultimately be transferred to the new San Bernardino County Fire Protection District when the reorganization is approved and implemented.”

Making the CSA 70 property tax revenues, shown to be \$6,162,582 in the budget for FY 06-07, a part of the General Fund to be reallocated to the District annually does not secure the ongoing funding of the agency, in the staff opinion, and places an increased strain on the delivery of service. The SBCFPD could not sustain its operations in the future should a future Board of Supervisors decision reallocate these revenues to another General Fund supported activity.

Staff understands the County's position since some of the revenues generated for CSA 70 fire administration are drawn from areas outside those affected by LAFCO 3000/3000A. CSA 70 covers the entirety of the unincorporated area of the County, which includes areas provided fire protection by independent special districts not a part of this reorganization. In order to assure that this funding transfers to the parent district, San Bernardino County FPD, for the funding of fire administration and other regional functions such as the Fire Training Center, Hazardous

Materials, Office of Emergency Services, etc., staff is recommending that as a condition of approval, the revenues from CSA 70 be apportioned to the parent district, SBCFPD, through a Revenue and Taxation Code Section 99.02 property tax exchange process.

Existing County General Fund Support

Since Fiscal Year 1999-00, the County General Fund has provided financial assistance to County Fire to provide for increased fire seasonal staffing, for funding for the Office of Emergency Services, Planning and Engineering, etc. The table below identifies the funding from the County General Fund received by County Fire's operations into CSA 70 for administrative purposes and CSA 38 for suppression activities. It is the staff's position that the maintenance of existing service levels requires the continuation of existing levels of County General Fund support.

LAFCO staff has expressed this concern to County Administrative and Fire staff, noting that the Commission's evaluation of the reorganization require the securing of these funds for the future operation of the District. The County's position is that the General Fund support should remain an annual determination of the County Board of Supervisors based upon available revenues and the balancing of competing needs for on-going funding. In this way, should fire revenues increase, the supplemental General Fund support could be curtailed.

However, given the lack of a capital facilities fee for the development of fire facilities and the need to utilize general property tax revenues to build facilities not associated with major development projects, LAFCO staff remains unconvinced that these General Fund revenues will ever decrease, and in all probability, will continue to escalate as the population of the County continues to grow and its demand for fire services increases. As an example, the additional staffing approved by the Board of Supervisors on December 13, 2005 (Board Agenda Item #33) that provides \$3,573,076 in funding during Fiscal Year 07-08 could not be removed without a substantial effect upon the District's ongoing operation ability.

The table which follows identifies the General Fund support to County Fire during the last two fiscal years and projects the supplemental funding forward for three years.

General Fund Subsidy Purpose	FY 2006-07 (Appvd @ 8/22/06) Ongoing Transfer	FY 2007-08 (Projected) Ongoing Transfer	FY 2008-09 (Projected) Ongoing Transfer	FY 2009-10 (Projected) Ongoing Transfer	FY 2010-11 (Projected) Ongoing Transfer
CSA 70:					
Office of Emergency Services (1)	\$ 732,169	\$ 754,134	\$ 776,758	\$ 800,061	\$ 824,063
Replacement of Aging Fire Apparatus (2)	\$ 167,709	\$ 167,709	\$ 167,709	\$ 167,709	\$ 167,709
MOU Subsidy (3)	\$ 1,074,000	\$ 1,074,000	\$ 1,074,000	\$ 1,074,000	\$ 1,074,000
Planning and Engineering Workload Adj. (4)	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
Public Information Officer -OES (6)	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000
CSA 38:					
Unfunded Area (1) (2)	\$ 228,567	\$ 228,567	\$ 228,567	\$ 228,567	\$ 228,567
MOU Subsidy Spring Valley Lake - Additional Staffing	\$ 430,832	\$ 430,832	\$ 430,832	\$ 430,832	\$ 430,832
Oak Hills - Additional Staffing Baker - Fire Service Operations	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Additional Staffing - Capn's, PM, Conversions of LT's. (5)	\$ 2,719,500	\$ 3,573,076	\$ 3,573,076	\$ 3,573,076	\$ 3,573,076
Phase PCF and LT's into career psns -earmarked (7)	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000
TOTALS	\$ 7,442,777	\$ 8,318,318	\$ 8,340,942	\$ 8,364,245	\$ 8,388,247

Footnotes:

- (1) Effective FY 03/04: 4% Spend Down Plan and 30% Cost Reductions. Effective FY 04/05: 3% COLA's.
- (2) Effective FY 04/05: 5-year Lease/Purchase expired and allocation was re-programmed to continue replacement funding and beef up CSA 38 "unfunded" allocation that was previously reduced
- (3) Effective FY 03/04 to date: BOS approved on 8/26/03 CSA 70 MOU increases over a 3-year period. Effective FY 06/07: The base amount continues.
- (4) Effective FY 04/05: BOS approved ongoing allocation on 11/2/04
- (5) Effective FY 05/06: BOS approved on 12/13/05 (BAI # 33) that provided ongoing funding to convert 9 LT's to FF/PM, 14 Captains, 6 ENG/PM, for various fire stations. GF support increases from \$2,719,550 to \$3,573,076 in FY 07/08 and thereafter. See detail spreadsheet attached to Norm's memo.
- (6) Effective FY 06/07: BOS approved on 6/27/06 as a policy item during the Proposed Budget
- (7) Effective FY 06/07: BOS approved earmarking funds on 8/22/06, contingent upon Fire presenting a future BAI with an exp plan. on 9/19/06 (#15) the BOS approved use of the funding for (12) pos

LAFCO staff's position remains unchanged, that the revenues identified above for FY 2007-08, \$8,318,318, should be transferred through a reallocation of property tax revenues from within the boundaries of the SBCFPD and affected service zones severing the District's reliance upon General Fund support. It is the position of LAFCO staff that the transfer of this level of funding should be made a function of a property tax exchange to the SBCFPD and affected Service Zones through the process allowed under Revenue and Taxation Code Section 99.02. If the level of funding were transferred, beginning in Fiscal Year 08-09, the SBCFPD would receive the benefit of property value increases in an increased property tax distribution. Otherwise, as noted above, the County will be faced with the formidable task of reducing funding and decreasing services to the communities in the County or continuing to provide General Fund revenues to support fire protection purposes.

The table below identifies the distribution of the General Fund supplemental revenues to County Fire based upon the proposed umbrella agency and the service zones for delivery of direct fire services for Fiscal Year 06-07 and Fiscal Year 07-08:

Purpose of Funding	SBCFPD (umbrella)	North Desert Service Zone	Valley Service Zone	Mountain Service Zone	South Desert Service Zone	TOTAL FOR FY 2006-07	TOTAL FOR FY 2007-08
OES Funding	732,169					732,169	732,169
Fire Apparatus	167,709					167,709	167,709
MOU Subsidy – CSA 70		269,158	253,660	63,415	487,767	1,074,000	1,074,000
Planning and Engineering Staffing	\$300,000						300,000
Public Info. Officer OES	90,000					90,000	90,000
Unfunded Area Staffing		228,567				228,567	228,567
MOU Subsidy – CSA 38		61,458	246,188	61,548	61,548	430,832	430,832
Spring Valley Lake staffing		150,000				150,000	150,000
Oak Hills staffing		50,000				50,000	50,000
Baker Staffing		200,000				200,000	200,000
Additional staffing general – LT conversion		2.-7.-0-9		212,332	446,260	2,719,500	2,719,500
Additional Staffing #2 – LT conversion		678,498	310,751		310,751	1,300,000	1,300,000
OES Funding Cost of Living	21,965						21,965
Additional Staffing – Devore/Mentone			853,576				853,576
TOTALS	1,311,843	3,698,679	1,664,175	337,295	1,306,326	7,442,777	8,318,318

Multi-Function Districts Transferring Fire/Ambulance/Disaster Preparedness Authority and/or Revenues:

The County's proposal anticipates the removal of fire/ambulance/disaster preparedness powers from a number of multi-function County Service Areas and their Improvement Zones with transfer of these functions to the new SBCFPD Regional Service Zones. In order to accomplish this transfer, the multi-function Districts' percentage share of property tax revenues associated with the fire function must also be transferred.

The following table describes the multi-function districts which will experience a reapportionment of their property tax revenues as agreed to by Norm Kanold, Assistant County Administrator, Pat Dennen, County Fire Chief, and Tom Sutton, Special Districts Director, to be included as a LAFCO condition of approval. For the majority of the agencies this action will solidify the historic division of their revenues. However, for CSA 20 (Joshua Tree), and CSA 70 Zone W (Hinckley), this division represents a change in distribution. For CSA 20, the distribution to fire is increased by 4%, to 50% of existing property tax revenues. This shift was included in the budget for Fiscal Year 2007-08 for the Joshua Tree community. For CSA 70 Zone W (Hinkley), it represents an increase in funding toward its park operations through a reduction in the historic fire share. The table which follows identifies the reapportionment of revenues following completion of LAFCO 3000:

NAME OF DISTRICT	CURRENT FIRE SPLIT	CURRENT REMAINING ENTITY SPLIT	RECOMMENDED FIRE SPLIT	RECOMMENDED REMAINING ENTITY SPLIT
CSA 20 – JOSHUA TREE	46%	54%	50%	50%
CSA 29 – LUCERNE VALLEY	65%	35%	65%	35%
CSA 30 – RED MOUNTAIN	100%	0	100%	0
CSA 53 ZONE B – FAWN SKIN	99%	1%	99%	1%
CSA 56 – WRIGHTWOOD/PINON HILLS	90.3%	9.7%	90.3%	9.7%
CSA 56 ZONE F-1 – PINON HILLS	82%	18%	82%	18%
CSA 70 ZONE HL – HAVASU LAKE	100%	0	100%	0
CSA 70 ZONE M – WONDER VALLEY	100%	0	100%	0
CSA 70 ZONE W -- HINKLEY	91%	9%	89%	11%
CSA 79 – GREEN VALLEY LAKE	100%	0	100%	0
CSA 82 SV-1 – SEARLES VALLEY (TRONA)	100%	0	100%	0

LAFCO staff supports the transfer of funding that has been agreed to by the County and it will be implemented through a Condition of Approval for LAFCO 3000.

Condition No. 18. *Prior to issuance of the Certificate of Completion for this reorganization, the County Board of Supervisors, as the governing body for County Service Area 20, County Service Area 29, County Service Area 30, County Service Area 53 Improvement Zone B, County Service Area 56, County Service Area 56 Improvement Zone F-1, County Service Area 70 and its Improvement Zone W, County Service Area 79 and County Service Area 82 and any affected improvement zones thereof, shall commence and complete a property tax transfer process, as outlined in Section 99.02 of the Revenue and Taxation Code, to transfer the fire related ad valorem property tax revenues.*

For County Service Area 70 the revenues are to be transferred to the parent district, the San Bernardino County Fire Protection District, and for the other agencies the revenues shall be transferred to the appropriate fire suppression service zone as shown on Exhibit LL attached.

This condition requires the County to take the steps necessary to implement the transfer of the fire share of the ad-valorem property tax from multi-function County Service Areas and to take the actions necessary to transfer the County Service Area 70 revenues to the parent district for administrative purposes. For multi-purpose districts the transfers are listed as follows:

NAME OF DISTRICT	RECOMMENDED FIRE SPLIT	RECOMMENDED REMAINING ENTITY SPLIT
CSA 20 – JOSHUA TREE	50%	50%
CSA 29 – LUCERNE VALLEY	65%	35%
CSA 30 – RED MOUNTAIN	100%	0
CSA 53 ZONE B – FAWNSKIN	99%	1%
CSA 56 – WRIGHTWOOD/PINON HILLS	90.3%	9.7%
CSA 56 ZONE F-1 – PINON HILLS	72%	28%
CSA 70 ZONE HL – HAVASU LAKE	100%	0
CSA 70 ZONE M – WONDER VALLEY	100%	0
CSA 70 ZONE W – HINKLEY	89%	11%
CSA 79 – GREEN VALLEY LAKE	100%	0
CSA 82 SV-1 – SEARLES VALLEY (TRONA)	100%	0

As discussed at the prior hearings, this condition requires that the County undertake the procedures outlined in Revenue and Taxation Code Section 99.02 which will allow for the transfer of CSA 70 revenues from within the areas of independent fire protection districts to the San Bernardino County Fire Protection District for administrative purposes (for such items as Hazmat, Training, maintenance facilities, etc.). The following Table identifies the estimated amounts to be transferred from County Service Area 70 to the parent district, San Bernardino County Fire Protection District.