(FOR LAFCO USE ONLY)

SUPPLEMENT
SPHERE OF INFLUENCE CHANGE

INTRODUCTION: The questions on this form are designed to obtain data about the specific sphere of influence change proposal to allow the Commission, staff and others to adequately assess the project. You may also include any additional information that you believe is pertinent. Use additional sheets where necessary, and/or include any relevant documents.

1. Please provide an identification of the agencies involved in the proposed sphere of influence change:

   SPHERE EXPANSION SPHERE REDUCTION

   Please refer to: Attachment "A"-Sphere of Influence Change-Agencies Involved in Proposal

   **Note: Functions and Services to be provided by the new proposed San Bernardino County Fire Protection District: Ambulance Transportation, Disaster Planning, Emergency Response, Fire Inspection, Fire Prevention, Fire Suppression, First Aid, Paramedic, Hazardous Materials Services, Rescue, Structural, Watershed, Weed Abatement*

2. Provide a narrative description of the following factors of consideration as outlined in Government Code Section 56425. (If additional room for response is necessary, please attach additional sheets to this form.)

   The present and planned land uses in the area, including agricultural and open-space lands.

   The reorganization of the County Fire Department does not pertain to any land use/zoning related matters. Therefore, this question is not applicable to this particular sphere of influence change application.

   The present and probable need for public facilities and services in the area.

   The County Fire Department has developed a Service Plan and Deployment Goals document included in the Plan for Services. The document defines the communities served by the County Fire Department as Urban, Suburban, Rural, or Wilderness and delineates both the current staffing and recommended staffing for the existing County Fire Department stations. The probable need for public facilities will be determined as each community grows and development occurs.

   Presently the fire station facilities currently under construction or planned for construction are as follows:

   - Station 71 — Replacement — Downtown Fontana (City of Fontana)
   - Station 79 — New — North Fontana (City of Fontana)
   - Station 80 — New — San Sevaine (County, West Fontana)
   - Station 81 — New — North Lytle Creek Project (County)
   - Station 40 — Replacement — Oak Hills (County/City of Hesperia)
   - Station 53 — New — Baker (County)
   - Station 305/306 — New — Los Flores Ranch Project (City of Hesperia)

The only other facility identified at this time is the need for a fire station somewhere midway between Barstow and Needles on Interstate 40.

The present capacity of public facilities and adequacy of public services that the agency to be expanded provides or is authorized to provide.

The reorganization of the County Fire Department does not expand the current service area of any fire district or county service area. The proposal to expand the Yucca Valley Fire Protection District's sphere of influence is simply for the purpose of incorporating the current county service areas under one consolidated fire protection district structure. The proposal does include incorporating all the areas commonly referred to as the "Unfunded Fire Protection Area" and is overlayed by CSA 70, however, County Fire, by policy direction of the Board of Supervisors, has served the area for over 30 years.

As previously stated, the current service levels, staffing and deployment of existing County Fire stations is included in the document so referenced and included in the Plan for Services. This document identifies areas currently served that require an upgrade in station staffing. In future years, County Fire and the Board of Supervisors will address these identified service level deficiencies on a community-by-community basis and for each community to determine the adequate level required and funding options available to support the desired service level.

The existence of any social or economic communities of interest in the area.

County Fire currently serves some 16,000 square miles of San Bernardino County. Within this service area there are numerous social and economic communities of interest. To name just a few: Major Transportation Corridors (Cajon Pass, Interstate 15 and 40); Regional Parks (Glen Helen, Calico, and Park Moabi); Recreational Areas (Silverwood Lake, Big Bear Lake, Lake Arrowhead, Colorado River and Lake Havasu).

County Fire also supports and responds to incidents in the San Bernardino National Forest, Bureau of Land Management (BLM) area, Mojave Preserve, Joshua National Park, Death Valley and Dumont Dunes.

3. If the proposal includes a city sphere of influence change, provide a written statement of whether or not agreement on the sphere change between the city and county was achieved. In addition, provide a written statement of the elements of agreement (such as, development standards, boundaries, zoning agreements, etc.) (See Government Code Section 56425)

   Not applicable. The application does not include any changes of sphere of influence for any city served by County Fire.

4. For any sphere of influence update, either initiated by an agency or individual or mandated by Government Code Section 56430, the following service review information is required to be addressed in a narrative discussion, and attached to this supplemental form:

   a. Infrastructure needs or deficiencies within the area
   b. Growth and population projections for the area
   c. Financing constraints and opportunities by entity affected
   d. Cost avoidance opportunities
   e. Opportunities for rate restructuring

(FOR LAFCO USE ONLY)

- Opportunities for shared facilities
- Government structure options, including advantages and disadvantages of consolidation or reorganization of service providers
- Evaluation of management efficiencies
- Local accountability and governance

See Attached "SERVICE REVIEW"

The narrative description shall be signed and certified by an official of the agency(s) involved with the sphere of influence review as to the accuracy of the information provided.

(Please note that the State of California Office of Planning and Research is required to prepare guidelines for these "service reviews" by July 1, 2001.)

CERTIFICATION

I hereby certify that the statements furnished above present the data and information required to the best of my ability, and that the facts, statements, and information presented herein are true and correct to the best of my knowledge and belief.

DATE _____

_____
SIGNATURE OF APPLICANT

SPHERE OF INFLUENCE CHANGE

ATTACHMENT "A"

ATTACHMENT "A"

SPHERE OF INFLUENCE CHANGE

AGENCIES INVOLVED IN PROPOSAL

SPHERE EXPANSION	SPHERE REDUCTION	ACTION INVOLVED
Yucca Valley Fire Protection District (YVFPD)	*Note-To be named: San Bernardino County Fire Protection District*	Expansion*
YVFPD	Central Valley Fire Protection District	Dissolution
YVFPD	Lake Arrowhead Fire Protection District	Dissolution
YVFPD	Forest Falls Fire Protection District	Dissolution
YVFPD	Monte Vista Fire Protection District	Dissolution
YVFPD	County Service Area 38 General	Dissolution
YVFPD	County Service Area 38-D Victorville	Dissolution
YVFPD	County Service Area 38-H Colton	Dissolution
YVFPD	County Service Area 38-J Big River	Dissolution
YVFPD	County Service Area 38-K Spring Valley Lake	Dissolution

**Note: Functions and Services to be provided by the new proposed San Bernardino County Fire Protection District: Ambulance Transportation, Disaster Planning, Emergency Response, Fire Inspection, Fire Prevention, Fire Suppression, First Aid, Paramedic, Hazardous Materials Services, Rescue, Structural, Watershed, Weed Abatement*

SERVICE REVIEW

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4. SERVICE REVIEW

INTRODUCTION

The term service review generally refers to the full range of services that a public agency provides, or is authorized to provide. The Governor's Office of Planning and Research (OPR) concluded that LAFCO is only required to review services provided by agencies with spheres of influence. In addition, OPR determined that LAFCO's have complete flexibility in identifying which services will be reviewed, the timetable for review, and what geographic areas will be selected for review. The statewide requirement for service reviews is a response to the identified need for a more coordinated and efficient public service structure to support California's anticipated growth. The service review provides LAFCO with a tool to comprehensively study existing and future public service conditions and to evaluate organizational options for accommodating growth, presenting urban sprawl, and ensuring that critical services are efficiently provided.

Service Review Determinations

In preparing a service review, LAFCOs are required to make a written statement of determination with respect to each of the following:

a. Infrastructure needs and deficiencies
b. Growth and population projections
c. Financing constraints and opportunities
d. Cost avoidance opportunities
e. Opportunities for rate restructuring
f. Opportunities for shared facilities
g. Government structure options, including advantages and disadvantages of consolidation or reorganization of service providers.
h. Evaluation of management efficiencies
i. Local accountability and governance

LAFCO must make determinations regarding the provision of public services per the provision of Government Code § 56430. The service review process does not require LAFCO to initiate changes to organizations based on the determination; however, LAFCO, local agencies, and the public may subsequently use the determinations as an informational tool to consider changes to services, local jurisdictions, or spheres of influence. It is worth noting that local agencies are not the object of the service review; rather, service reviews are intended to survey the *adequacy of public services* within specific regions. Nevertheless, because public agencies are the mechanism for providing services, the review of individual agencies is unavoidable.

4.a Infrastructure Needs and Deficiencies

In authorizing the preparation of municipal service reviews, the State Legislature has focused on one of LAFCO's core missions—encouraging efficient provision of public services. Infrastructure needs and deficiencies refer to the ability of planned, as well as existing, public facilities to provide adequate public services. Infrastructure can be evaluated in terms of capacity, condition, availability, and quality plus correlations with operational, capital improvement, and finance plans. It is recognized that budget constraints may create unmet infrastructure needs; however, identification of deficiencies may promote wider understanding and support for needed improvements.

Within much of the rural unincorporated and unfunded fire protection areas, public infrastructure is generally inadequate to facilitate effective structural fire protection, emergency medical, and rescue services.

An indicator that regional infrastructure is adequate to meet regional fire protection, emergency medical, and rescue demand is the ability of the system to respond to every emergency within acceptable time parameters. Industry research presents convincing evidence that response to structural fires must occur within eight minutes in order to contain fires to the room of origin. The American Heart Association advises that brain damage in non-breathing victims can be avoided only if victims are resuscitated within four to six minutes. Within the unincorporated region, funding, topography, lack of public roads and highways, a prevalence of private roads that do not connect or permit through access, plus large intervals between fire protection and emergency medical facilities, prevent personnel from responding within industry standards for protecting life and property to much of the rural unincorporated or unfunded fire protection area.

There is currently no long-term comprehensive strategy within the unincorporated region to improve or add to infrastructure for fire protection, emergency medical, and rescue services.

Despite a regional fire protection and emergency medical services system that is stressed because of inadequate public road access and insufficient public safety facilities, the lack of adequate on-going funding sources (ad-valorum taxes, special taxes, development fees) prohibits the development of a cohesive strategy for a regional remedy. The tax rates for many of the FPD's and CSA's were established pre-Proposition 13, when many of the communities were very rural and the demand for services were minimal. Over the last 25-30 years many of the communities and transportation corridors have drastically grown and the demand for services has seen corresponding growth. However, due to restrictions placed on local government by various propositions, the funding

options to enhance for fire services infrastructure are very limited, and, therefore, have not kept pace with the demand for services as the communities have transitioned from rural, to suburban, and in some cases, urban clusters.

Planning for structural fire protection, emergency medical and rescue infrastructure has historically been the responsibility of multiple independent fire districts, the County of San Bernardino on behalf of Board Governed Fire Districts and County Service Areas (CSA), with input from voluntary advisory boards, and the County exercising its land-use authority. Typically, each of these agencies performs planning and funding activities in isolation without regard to possibilities of duplicating or under-utilizing existing regional resources. There is no formal collaborative program or cooperative organization to oversees planning or funding of replacement, upgraded, or additional infrastructure components. Informal collaborative efforts do exist between fire agencies to discuss and review proposed new facilities and resources. However, few special districts have formal replacement (depreciation) schedules or strategic plans for adding facilities; fewer still are able to maintain committed reserve funds or funded liability programs that could support planning efforts, although several of the FPD in more urbanized areas have been successful in adopting funded liability programs to ensure resources will be available when new facilities are needed.

Decisions concerning apparatus replacement are generally budget driven depending on annual funding levels that do not allow long-term planning. Even the better-funded districts have, until recent years, tended to make apparatus appraisal and replacement decisions an annual, rather than long-term, process.

The region relies upon a complex system of automatic and mutual aid among federal, state, and local agencies, volunteer organizations, and tribal governments in order to provide fire protection and emergency medical services.

Fire protection and emergency medical agencies assess risk against available resources and formulate plans for providing services. Individual agencies rarely possess sufficient resources to cover extraordinary situations; moreover, unnecessary duplications of effort and needless expense would result if each fire protection agency independently acquired facilities, apparatus, equipment, and personnel to create a response capability able to confront every conceivable worst-case scenario. Accordingly, a basic component of fire protection strategy is to share apparatus and personnel among agencies as requested (mutual aid) or dispatch resources automatically upon notification of an incident (automatic aid).

This concept is echoed throughout disaster planning, and has been incorporated into a strategic State Mutual Aid Plan developed under the California Emergency Services Act (Government Code § 8550 et seq.). Under the State Plan, the State, its counties, and signatory cities and fire protection districts participate in a State Mutual Aid Agreement that originated from the belief that, "*No community has*

resources sufficient to cope with any and all emergencies for which potential exists." The State is divided into regions for the purpose of mutual aid; San Bernardino, San Diego, Imperial, Riverside, Inyo, and Mono Counties are grouped together as Region VI. In San Bernardino County, each city and unincorporated area fire protection agency is signatory to the State Mutual Aid Agreement.

Additionally, the County, each city, and each special district has adopted a local emergency plan fundamentally identical to the State Emergency Plan to facilitate cohesive operations among all mutual aid participants. State Law designates the County of San Bernardino as an *operational area* for disaster response. The County operational area, in turn, is organized into ten zones (six geographic and four agency zones) with assigned zone coordinators who report to an area fire and rescue coordinator. Mutual emergency responses are initially generated from within zones; advanced to other operational area zones as required; and, if necessary, elevated to the Operational and Region VI level where the Regional Coordinator has authority to request response from other State OES regions.

Fire protection agencies also participate in individual automatic aid agreements with surrounding agencies. Automatic aid is designed to furnish responses within the normal operating range of participating agencies; no added support—as would be provided by mutual aid—is required. Research is incomplete; however, preliminary and anecdotal evidence seem to indicate that automatic aid within much of the unincorporated area flows primarily in one direction—from well-funded agencies to the lesser funded. In other words, agencies with minimal resources are the largest recipients of mutual aid and automatic aid. This system is a logical remedy for providing effective safety service to areas with minimal resources; however, it relies on the willingness of agencies with relatively more resources to subsidize less affluent agencies.

The parcels of land within the more developed unincorporated areas of the County are either within a self or board governed fire protection district or a CSA. However, a large portion of the unincorporated area of the county (North/East Desert Region) is not within an establish FPD or CSA, but has historical been served by CSA 38. In many cases, however, the funding is inadequate to support the necessary services and infrastructure, and an unstable reliance on neighboring departments provides fire protection, emergency medical, and rescue services to these areas.

There are several thousand unincorporated parcels located outside of established fire protection districts and CSA's. Many of these parcels are developed with some type of structure, are prone to brush or grass fires, or are recreational areas that may require the services of a fire protection and emergency medical services agency. Generally, unprotected areas are surrounded by a FPD's or CSA's that are sustained by property tax and in some cases benefit fee revenues. Service to these unprotected areas is provided

primarily by CSA38 and assisting agencies on a mutual aid basis, which in turn take action on a case-by-case basis after considering their resources and assessing the risk of **not** responding. The cost of providing emergency services to unprotected areas are often times subsidized by the taxpayers within the responding public agency and the County's general fund.

The emergency service response of Paid-Call fire protection organizations is unpredictable.

Paid-Call Firefighters originally organized to provide fire protection and emergency medical services in several unincorporated communities that are not within fire protection districts. Adequate sources of public funds, either property tax or other revenues, are not generally available to the paid-call stations, although some professional services contracts do exist – CSA 20 (Joshua Tree) contracts with CSA 38 (County Fire) for a fixed amount for fire protection each year. Additionally, the County does allocate discretionary funds to the paid-call fire stations that serve the unfunded fire protection areas, plus there is an aggressive program to acquire grants funds for these stations.

Additionally, the availability of viable firefighter candidates, who must meet minimum medical and physical standards, are difficult to find due to the age groups available in many areas and the changing societal values as it relates to "volunteering" and taking on a second full-time career. This decline in Paid-Call or Volunteers is of national concern and one that is affecting the fire service even in communities that have had "volunteer" fire departments for over a hundred years. Recently, some members of paid-call stations are not available due to the continuing war on terrorism, as they have been deployed with the various armed services.

4.b Growth and Population Projections

Efficient provision of public services is linked to an agency's ability to plan for future need. For example, an emergency service provider must be prepared to supply services within existing ***and*** future levels of demand and must also be able to determine ***where*** future demand will occur. The service review evaluates whether projections for future growth and population patterns are integrated into the planning function.

The San Bernardino Association of Government (SANBAG) projections to 2030 indicate that the unincorporated region will undergo significant growth.

Because projected growth patterns should influence the location and sizing of future public facilities, it is essential that population and development forecasts be integrated into the region's planning process. SANBAG forecasts indicate that between now and 2030, the service area population will grow by approximately **56.4** percent—adding another 339,256 residents that may need emergency services. Both housing and employment show similar growth within the service area. Housing will increase an estimated **73.2** percent, growing from an estimated 175,895 dwelling units to 304,666 dwelling units. Employment figures show an increase from an estimated 112,802 to 250,983 a **122.4%** growth. However, recent indicators in some areas (i.e. Yucca Valley FPD, Central Valley FPD, City of Needles, etc.) show that the growth indicators may be too conservative. The Town of Yucca Valley is currently considering a large (1,654 unit) housing project which, when completed in 2007, will exceed the projected SANBAG estimate for 2030 both in terms of dwelling units and population. Growth will be unevenly distributed throughout the region and each fire protection district, Community Service Area, and contract cities will experience different impacts on existing facilities, planning, capital needs, and staffing.

Population Growth for San Bernardino County

	2000 Population	2005 Population	2010 Population	2015 Population	2020 Population	2025 Population	2030 Population
Adelanto*	18,167	21,888	25,939	30,675	35,351	39,832	44,129
Apple Valley	54,585	63,453	70,873	77,333	83,707	89,815	95,675
Barstow	21,133	23,902	25,401	28,831	32,215	35,460	38,571
Big Bear Lake	5,478	6,090	6,443	6,851	7,256	7,642	8,013
Chino	67,299	75,097	82,319	90,563	98,703	106,500	113,977
Chino Hills	67,312	75,017	78,307	80,126	81,916	83,636	85,284
Colton	47,780	54,733	62,086	68,087	74,004	79,676	85,117
Fontana	130,188	158,590	179,426	195,373	211,105	226,186	240,650
Grand Terrace	11,646	12,409	12,928	13,375	13,817	14,239	14,646
Hesperia*	62,835	78,494	95,800	117,568	139,049	159,638	179,383
Highland	44,668	48,458	50,167	54,624	59,020	63,229	67,267

	2000 Population	2005 Population	2010 Population	2015 Population	2020 Population	2025 Population	2030 Population
Montclair	33,144	34,459	34,709	34,808	34,904	34,997	35,087
Needles*	4,841	5,225	5,225	5,225	5,225	5,225	5,225
Ontario	158,331	171,154	180,059	212,734	244,977	275,873	305,509
R Cucamonga	128,793	149,527	154,170	159,832	165,417	170,771	175,904
Redlands	63,875	69,288	72,036	76,415	80,737	84,875	88,842
Rialto	92,171	97,848	99,936	102,851	105,727	108,486	111,128
S Bernardino	185,772	199,035	207,021	208,860	210,672	212,404	214,069
Twntyne Palms	27,590	28,879	32,280	34,502	36,693	38,796	40,810
Unincorporated	282,120	307,497	329,293	357,214	384,773	411,188	436,515
Upland	68,643	74,991	80,143	82,563	84,949	87,239	89,433
Victorville	64,871	75,952	81,592	92,548	103,353	113,711	123,641
Yucaipa	41,394	47,042	49,689	53,361	56,984	60,456	63,786
Yucca Valley	16,839	18,339	18,946	19,523	20,088	20,630	21,150
		1,919,215	2,059,420	2,229,700	2,397,709	2,558,729	2,713,149

Source: San Bernardino Association of Governments (SANBAG)
**Denotes a contract city under San Bernardino County Fire Management*

To further illustrate the growth facing San Bernardino County, SANBAG has estimated that the number of dwelling units will rise dramatically responding to housing needs combined with affordable real estate. The following chart shows the projected growth through 2030.

Dwelling Unit Growth for San Bernardino County

	2000 Households	2005 Households	2010 Households	2015 Households	2020 Households	2025 Households	2030 Households
Adelanto*	4,713	5,383	6,545	8,109	9,702	11,280	12,858
Apple Valley	18,636	20,726	24,022	27,199	30,457	33,697	36,958
Barstow	7,645	8,246	9,072	10,414	11,790	13,155	14,527
Big Bear Lake	2,355	2,509	2,675	2,886	3,105	3,324	3,546
Chino	17,331	18,617	20,818	23,589	26,451	29,306	32,202
Chino Hills	20,158	21,511	22,466	23,589	24,779	25,989	27,252
Colton	14,530	15,783	18,429	20,777	23,205	25,630	28,088
Fontana	34,282	39,400	45,291	50,391	55,669	60,955	66,323
Grand Terrace	4,221	4,327	4,550	4,800	5,065	5,334	5,613
Hesperia*	20,014	23,033	28,575	35,239	42,038	48,775	55,513
Highland	13,472	14,187	15,111	16,796	18,541	20,289	22,067
Loma Linda	7,596	8,393	9,714	10,526	11,373	12,225	13,098
Montclair	8,810	8,882	9,035	9,264	9,518	9,783	10,070
Needles*	1,942	2,027	2,027	2,027	2,027	2,027	2,027
Ontario	43,538	45,374	48,749	58,981	69,473	79,909	90,417
R Cucamonga	41,123	46,430	48,972	52,371	55,932	59,522	63,222
Redlands	23,661	24,857	26,419	29,091	31,865	34,642	37,477
Rialto	24,693	25,313	26,059	27,659	29,339	31,042	32,805
S Bernardino	56,341	57,221	58,288	60,211	62,290	64,440	66,734
Twntyne Palms	7,669	7,696	8,799	9,554	10,333	11,112	11,902
Unincorporated	90,035	94,425	104,352	116,091	128,197	140,270	152,477
Upland	24,596	25,955	28,713	30,553	32,486	34,437	36,457
Victorville	20,978	22,986	24,762	28,621	32,567	36,490	40,427
Yucaipa	15,236	16,591	17,659	19,638	21,686	23,738	25,824
Yucca Valley	6,923	7,300	7,680	8,208	8,752	9,298	9,855
	530,498	567,172	618,782	686,584	756,640	826,669	897,739

Source: San Bernardino Association of Governments (SANBAG)
**Denotes a contract city under San Bernardino County Fire Management*

Planning for future fire protection, emergency medical, and rescue services in the service area is limited by the legal and financial constraints of the current organizational structure of County Fire.

There is no mechanism for individual fire districts and CSA's to reach out and assist struggling areas with simple assistance. The mutual aid and incident command systems does coordinate emergency responses among the districts and CSA's; nevertheless, there is no centralized ability to coordinate planning activities for improving future emergency services and maximize efficiencies within the service areas. This consolidation effort will provide the necessary mechanism to allow future planning on a regional basis. Appendix A – Fire Service Goals, and Appendix B – Service Levels and Deployment Goals indicate both County Fires commitment to future planning and recognition of the need for such planning.

4.c Financing Constraints and Opportunities

A community's public service needs should be reviewed in light of resources available to fund services. The service review examines the financing constraints and opportunities that have an impact on the delivery of services within the County. This provides LAFCO, local agencies, and the public the ability to assess whether agencies are taking advantage of available funding and financing opportunities. Service reviews *may* also discover potential innovations, including collaborative strategies, with financing mechanisms, which may hold value for affected local agencies.

The following points represent the service review determinations relating to financing constraints and opportunities:

Constraints

- With continuing public fiscal constraints and limited funding options, the local fire agencies' advalorem property tax revenues will not be adequate to continue funding the current service levels especially in the suburban and rural areas, and, specifically in areas that are experiencing predominantly residential growth.
  Note: FPD's that are currently in high growth areas (commercial and residential – valley communities) or experiencing an on-going real estate resale market (mountain communities) are currently enjoying a significant growth in advalorem taxes. However, as either the economy declines or the growth moves to other areas of the county, the challenge will be to sustain the operational cost associated with the increased staffing of additional fire stations serving these areas.

- The local agencies' abilities to generate revenue through alternative sources such as special taxes or assessments, continues to be impacted by the need for two-thirds voter approval.

- The absence of capital development fees further constrains the fire agencies that serve the unincorporated areas to plan, build, and construct fire stations and other infrastructure to serve these areas of increased demands.

- Costs are likely to escalate for all fire agencies throughout San Bernardino County, regardless of city or district design, due to rises in salary, wage, and benefit changes. Additionally, the cost of operation is expected to rise due to increasing energy cost, vehicle costs (fuel, tires, etc.), communications, and normal business expenses associated with the day-to-day course of work.

- Existing budgetary reserves for some agencies may be insufficient to meet future needs.

Opportunities

- The expansion of the Yucca Valley Sphere of Influence and the reorganization of the County Fire Department into a single countywide FPD is intended to further maximize the efficiency and effectiveness of the organization and to reduce the inefficiencies and associated costs of managing the 32 separate districts. The creation of separate regional improvement districts is designed to reflect and correlate revenues to expenditures, and gives these regions an opportunity to address service levels, and funding options to maintain or enhance services. The countywide FPD also give citizens and the Board of Supervisors the opportunity to evaluate countywide funding options.

- The creation of a single countywide district will reduce the impact of loss of property taxes resulting from annexations by spreading this loss over a larger base of tax revenues, versus the current impacts that a small fire district or CSA experiences.

- The proposed countywide FPD, by being a single entity, is anticipated to be better positioned to provide contract services to other agencies and improve the regional delivery of cost effective fire services. These services could include fire, rescue, paramedic, ambulance, vehicle maintenance, communications, training, fire prevention, hazardous materials response and specialized services such as, confined space rescue, over the side rescue, urban search and rescue, fire dozers, arson investigation, incident management, peer support/critical incident stress management.

4.d Cost Avoidance Opportunities

Efficient service delivery depends, in part, on eliminating unnecessary costs. Cost avoidance opportunities are explored in this study including, but not limited to identifying and exploring such actions as reducing or eliminating duplicative services, reducing high administration to operation cost ratios, replacing outdated or deteriorating infrastructure and equipment, redrawing overlapping or inefficient service boundaries, replacing inefficient purchasing or budgeting practices, implementing economies of scale, efficiently utilizing outsourcing opportunities.

The following points represent the service review determinations relating to cost avoidance opportunities:

- The reorganization of the current structure of San Bernardino County Fire Department will provide sufficient economies of scale to facilitate service improvements throughout the county. It will provide sufficient economies of scale to continue our County Hazardous Materials response team, fire and arson investigation response, and special rescue operations. Our combined support service resources such as vehicle services, warehouse and logistical support, training and communications provide these resources at a lower unit cost than on individual district basis.

- The proposed reorganization could result in a reduction in the total investment required of the individual districts and services areas for both operational and capital costs.

- The proposed reorganization will eliminate the need for the preparation, organization, and management of the current thirty-two separate district budgets and five ambulance enterprise accounts. The reorganization will result in a work effort reduction to five budgets (e.g. Consolidated Fire, four Improvement Districts, etc.).

4.e Opportunities for Rate Restructuring

Although not applicable in all cases, a service review may review agency rates, which are charged for public services, examining opportunities for rate restructuring where possible without impairing the quality of services provided. Agency rates can be reviewed for rate setting methodologies, conditions that could affect future rates, and variances among rates, fees, taxes, charges, etc. within an agency. The following points represent the service review determinations relating to opportunities for rate restructuring: The costs of service provision may be reduced and certain efficiencies increased using strategies for sharing resources and the procurement of those resources. Service review considers the development of options for planning for future sharing of facilities and/or resources.

- All Board–governed fire districts have implemented the approved fees for ambulance rates, inspections, and permits. There are no opportunities identified in the proposed reorganization to establish varying fee structures, with the exception of special assessments enacted by the various localities. There are no identified significant opportunities to improve on rates or fees for service.

- County Fire is in the process of considering whether to pursue creating a development impact fee for new development. At the time of this report, these fees have not been approved or implemented. Given the projected growth rates in the district, it is believed that these fees will fully account for the fire station improvements or enhancements in the planned time frames.

- Fees charged to students and attendees at the Richard Sewell Training Center are based on market structure and designed to recover the cost of the training, not to generate additional operating revenue.

4.f Opportunities for Shared Facilities

The primary facilities utilized in the delivery of fire protection services are fire stations, training facilities, and communication centers. Many jurisdictions across the State and nationally have pursued a regional approach to sharing these facilities. The following points represent the service review determinations relating to opportunities for shared facilities:

- The regional nature of the service delivery approach utilized by County Fire currently includes areas within cities' that are served by a board governed fire district or CSA, and local jurisdictions, which contract with County Fire. As a result, County Fire already operates out of several facilities owned by other jurisdictions that are either within the boundaries of County Fire or is within cities that contract for services with County Fire.

- County Fire contracts services to other local jurisdictions to ensure that unincorporated pockets surrounded by, or near incorporated cities are adequately covered by either service contracts or automatic aid so as to ensure that closest unit responds to these areas. In some cases this includes operating county fire stations such as Station 39 in Oak Glen that is operated by the City of Yucaipa.

- County Fire is currently a member of the CONFIRE Communications JPA that operates the County Communications Center in Rialto. The other partners in the JPA are the cities of Colton, Loma Linda, Rialto, and Redlands. The CONFIRE JPA also provides services to Chino, Running Springs, and Twenty-Nine Palms Fire Departments, and the cities of Adelanto, Hesperia, and Needles through the fire protection contracts with County Fire. The communications center also serves as the State Office of Emergency Services Operational Area Dispatch Center for both Fire/Rescue and Emergency Medical Services, and provides after hours services to several County of San Bernardino departments including Road and Flood Control. The JPA recently completed a jointly funded short-term construction project with the Sheriff Office to remodel the current facilities in Rialto.

- As the long range needs of the County for public safety communications and the emergency operations center progress, County Fire is a participant in the Public Safety Operations Center Group that is evaluating sites and design options for a state of the art co-located fire and sheriff communications and emergency operations centers that will be adequate to handle the increased calls for service resulting from the growth San Bernardino County is anticipated to experience over the next 10-25 years.

- County Fire has automatic aid agreements that provide efficient utilization of existing resources to deliver services to both the incorporated and unincorporated areas. Short-term agreements have also been used to house both United States Forest Service and California Department of Forestry and Fire Protection fire apparatus during fire season.

- The greatest opportunity for all fire agencies in San Bernardino County is to utilize the Richard Sewell Training Center located at the San Bernardino International Airport (SBIA) for instruction from basic fire training (Fire Academy) to sophisticated Incident Command Management programs and intensive special rescue programs. Currently outside agencies contract to utilize these facilities, including the Orange County Fire Authority.

- County Fire is also a member, along with the City of San Bernardino, and the San Bernardino Community College District, in the San Bernardino Regional Emergency Training Center JPA that owns and operates (construction to be completed this summer) an FAA funded aircraft crash-fire rescue training facility at the SBIA. Western regional airport firefighters are anticipated to utilize this facility to complete mandated training requirements. In addition, local fire agencies will have the opportunity to train their personnel in modern aircraft firefighting techniques, including a driver-training course specifically design for aircraft firefighting apparatus.

4.g Government Structure Options including Advantages and Disadvantages of Consolidation or Reorganization of Service Providers.

The Service Review provides a tool to comprehensively study existing and future public service conditions; to evaluate options for organization that would accommodate growth; and ensure that critical services are effectively and efficiently provided. LAFCOs may examine efficiencies that could be gained through (1) functional reorganizations within existing agencies; (2) formation of new special districts; (3) special district dissolutions and consolidations; (4) mergers of special districts with cities; (5) establishment of subsidiary districts; (6) annexations or detachments from cities or special districts; (7) amending or updating spheres-of-influence; or (8) any additional reorganization options found in Govt. Code § 56000 et seq. LAFCO is not required to initiate changes of organization based on service review conclusions; however, LAFCO, local agencies, and the public may use service review determinations to pursue subsequent changes to service structures, local jurisdictions, or spheres of influence.

Thirty-two separate fire districts or CSA's currently provide structural fire protection, emergency medical, ambulance, and rescue services in board governed areas of San Bernardino County.

The are five Fire Protection Districts, five ambulance districts, and 22 county service areas provide fire protection, emergency medical services (paramedic and ambulance transportation) currently under the management of County Fire.

There is no mechanism to extend publicly funded fire protection and emergency medical services to un-served areas.

Residents in unprotected areas depend on the largeness of surrounding agencies to respond to emergencies beyond their boundary. SANBAG forecasts predict that unincorporated population—currently at 282,120—will grow to 436,515 by 2030. New development will inevitably occur in un-served areas and the resources of surrounding agencies will be further impacted thereby increasing the risk factor for the entire region. Fire protection and emergency medical services within the current service areas of County Fire should be integrated to permit strategic regional planning, eliminate redundancies, allow more effective use of resources, and stimulate region-wide enhancement of service.

The Board of Supervisors directed staff to consider functional or structural integration of fire protection and emergency medical services in the unincorporated areas of the County of San Bernardino. Various concepts for integrating the fire services were presented to the Board along with the

opportunities, obstacles, and possible secondary effects. Three options were presented to the Board of Supervisors for consideration.

Option One: Regional Fire Protection Districts

This proposal would continue the CSA 70 (Consolidated Fire) structure but would eliminate, or dissolve many of the existing county service areas or districts with firepowers and consolidate them within three existing and expanded fire protection districts. Certain multiple service county service areas would remain to provide water, television, or park functions, but would relinquish their firepowers to the larger fire protection district. Under Option A, the existing Central Valley, Lake Arrowhead, and Yucca Valley Fire Protection Districts would be expanded to create three distinct regional fire protection districts, with each of the existing service areas (fire districts/CSA's) within the regional areas being consolidated within one of these expanded districts. These existing, but expanded districts, would be renamed to reflect the regional service delivery system. As an example, the Yucca Valley Fire Protection District would be expanded along with its sphere of influence to include the following areas or districts that are currently under county fire responsibility:

CSA 20 -	Joshua Tree Fire
CSA 29 –	Lucerne Valley Fire
CSA 30 -	Red Mountain
CSA 38	Consolidated Fire (No. & So. Desert Division areas only)
CSA 38	D - Victorville, J - Big River, K - Spring Valley, N - El Mirage
CSA 56	Wrightwood Fire
CSA 56 F-1	Pinion Hills Fire
CSA 70 FP-1	Windy Acres Fire
CSA 70 HL	Havasu Lake Fire
CSA 70 M	Wonder Valley Fire
CSA 70 W	Hinkley Fire
CSA 82 SV-1	Searles Valley

The name of the expanded district would be changed to the San Bernardino County Desert Fire Protection District. Existing property tax revenues of the aforementioned districts would be consolidated within the larger district and thus distributed according to the service levels required by the regional community. This proposal would also include the recommendation to include any of the area historically identified as the "unfunded fire protection area" in the new regional Desert Fire Protection District boundaries. The new Desert Fire Protection District could then be divided into two improvement districts, the North Desert Improvement District and the South Desert Improvement District, for community identity purposes and to preserve the financial resources of those communities within each sub-regional area. This procedure would be replicated in each of the other two regional fire districts (dissolve or merge the existing districts and service areas), resulting in the formation of the San Bernardino County Valley

FPD, and the San Bernardino Mountain FPD. The Board, if it so desired, could appoint a fire advisory commission in each of the regional fire districts to advise it on specific matters of district interest. This proposal, although a lengthy and potentially complicated Local Agency Formation Commission (LAFCO) process, would assimilate the current 32 separate budgets into more manageable regional districts, those being the expanded and renamed Yucca Valley FPD, Central Valley FPD, and Lake Arrowhead FPD. There would be no change to current legal structure of CSA 70 – Consolidated Fire (Administration).

Advantages

- There would be no change to the basic operational structure of the County Fire Department, except a number of smaller districts would be consolidated into a larger regional district and delivery system.
- This regional fire district concept would continue the current community based fire protection delivery services supported by a centralized management system
- The new regional FPD's would provide for a more streamline delivery of services that would be based on a geographically similar regional, and tax base.
- Budget, Fiscal, and Asset management would be greatly simplified.
- Maintains separate legal liability from the County through expansion of the FPD's while protecting smaller districts by expanding liability coverage to the larger district.
- Provides some protection for property tax erosion by spreading the city annexation loss in the larger FPD/CSA's (i.e. CSA 38).

Disadvantages

- This proposal would not protect CSA 70 from losing tax revenue through the annexation process. The continued erosion of the base tax revenues directly affects the funding of the centralized management functions provided by County Fire.
- Potential community opposition to loss of community identification that has been historically developed through local fire protection districts and CSA's, and the utilization of local tax revenues on a more regional basis.
- The financial benefits of this regionalization are likely to be short lived especially for the desert region since much of the area remains rural, or is in transition from rural to suburban.

Option Two: Countywide Fire Protection District

This proposal would completely reorganize both the legal framework and financial configuration of the existing County Fire Department. Under this proposal, the existing CSA 70 (Consolidated Fire) would lose its firepowers, and the tax revenue would be reallocated to the new successor fire district, the San Bernardino County Fire Protection District. Additionally, each of the existing board-governed fire districts and county service areas under the management of county fire would be dissolved or lose its firepowers with the exception of the Yucca Valley Fire Protection District (YVFPD). The YVFPD would concurrently expand along with its sphere of influence to annex all the other board governed fire district areas, all the unfunded fire protection areas, and accept the transfer of firepowers and authority from each of the county service areas. Additionally, the YVFPD name would be changed to the San Bernardino County Fire Protection District, and the newly formed district would be specifically authorized to provide all fire protection and related powers; including fire, rescue, paramedic, and ambulance. The executive director of LAFCO suggested the following possible actions in describing this reorganization process:

- Dissolution of County Service Area 38 and its improvement zones D, H, J, K, L, M, N, County Service Area 70 PM-1, Lake Arrowhead Fire Protection District, Central Valley Fire Protection District, and Monte Vista Fire Protection District.

- Transfer of Fire Authority and powers from County Service Area 29, 30, 53 B, 56, 56 F-1, 70, 70 FP-1, 70 HL, 70 M, 70 W, and CSA 82 SV-1.

- Transfer of Paramedic Authority and powers from CSA 70 PM-1. Formation of Improvement Districts of Yucca Valley Fire Protection District for CSA 38 Zones L, M, N, 70 FP-1, 70 M, and 70 PM-1.

In addition, and most importantly, four regional improvement districts (overlays) could be formed for identifying the tax revenue generated from within the improvement districts so there would be a direct correlation to service levels provided in the regional areas. These improvement districts would be identified as the Valley Improvement District, the Mountain Improvement District, the North Desert Improvement District, and the South Desert Improvement District, and constitute the same areas identified in Option A for these regions. As in Option A, the Board, if it so desired, could appoint an advisory commission in each of the four improvement districts. An alternative would be to appoint one commission for the entire district. This proposal is again a lengthy (4-6 months following submittal of a resolution of intent and plan of services) and potentially a complicated Local Agency Formation Commission (LAFCO) process. It would assimilate the current 32 separate budgets into a single, manageable operation, known as the San Bernardino County Fire Protection District.

Advantages

- The creation of a single fire protection district would greatly simplify the current operational and fiscal structure of the County Fire Department by all fire districts and CSA's being folded into a single countywide delivery system.

- This countywide consolidation concept would still continue the current community based fire protection delivery services supported by a centralized management system

- The establishment of regional improvement districts would provide for a more streamline delivery of services that would be based on a geographically similar and regional tax base.

- This proposal would protect CSA 70 from losing tax revenue through the annexation process.

- An election for a special tax could be conduct for a single improvement district or on a countywide basis.

- The application of service models would be uniform throughout the improvement areas for future planning.

- The benefits of this regionalization are likely to be more long term since the funding can be allocated to a regional delivery versus on the local community's ability to pay basis

- Maintains separate legal liability from the County through expansion of the FPD's while protecting smaller districts by expanding liability coverage to the larger district.

Disadvantages

- Potential community opposition to loss of community identification that has been historically developed through local fire districts and CSA's, and utilization of local tax revenues on a more regional basis.

Option Three: General Fund Department

A third option would be to dissolve all the Board Governed Fire Protection Districts and CSA's with fire powers, transfer all the associated property tax revenues, fee revenues etc. into the general fund, and make County Fire a general fund department similar to the Sheriff's office. Under this proposal, there are a number of issues to evaluate, however, the most significant policy decision

would be related to the long standing decision to keep all the Special Districts (Fire, Flood, Special Districts, Airports) separate legal entities to reduce the financial exposure of the County from liability claims and lawsuits. This proposal would require a number of actions to occur that relate to transfer of employees from special districts employment to county employment with associated MOU meet and confer requirements, transfer of assets from the districts/CSA's to the county, potentially the changing of mutual aid/fire agreements and membership in various Joint Powers Authorities.

Advantages

- Protects CSA 70 and Districts/CSA's from loss of revenue from annexations.
- Simplifies the organizational structure, budget process, and the operational delivery system.
- Provides greatest opportunity for long term financial stability of the County FD, as the Department would no longer be restricted by property tax revenues but funded through the County General Fund as directed by the Board of Supervisors.
- Eliminates boundary issues associated with current special district delivery system and establishes a true countywide fire department in the eyes of the public.

Disadvantages

- Exposes County's General Fund to legal liability of County Fire operations and fiscal constraints.
- Requires substantial changes in personnel related issues (employment, MOU's, rules and regulations, policies etc.)
- May require changes to agreements, agency MOU's, JPA memberships etc.
- Requires transfer of assets and combining of multiple support functions including human relations, information services, service centers, communications etc.
- Future labor negotiations would be based on the General Fund's ability to pay versus the current fiscal limitations of the fire districts and CSA's.

- Potential community opposition to loss of community identification that has been historically developed through local fire districts and CSA's, and utilization of local tax revenues on a more regional basis.

On February 1, 2005, the Board of Supervisors directed staff to prepare the necessary documentation to implement Option Two-The Countywide Fire Protection District. The application is in support of the Board of Supervisors direction.

4.h Evaluation of Management Efficiencies

Management efficiency refers to the effectiveness of an agency's internal organization to provide efficient, quality public services. Efficiently managed agencies consistently implement plans to improve service delivery, reduce waste, eliminate duplications of effort, contain costs, maintain qualified employees, build and maintain adequate contingency reserves, and encourage and maintain open dialogues with the public and other public and private agencies. The service review evaluated management efficiency by analyzing agency functions, operations, and practices – as well as the agency ability to meet current and future service demands. Services are evaluated in relation to available resources and consideration of service provision constraints.

County Fires' commitment to management efficiency is a cornerstone of the organization. County Fire has consolidated Emergency Communications, Vehicle Services, Human Resources (shared with Special Districts Department), Fiscal and Budget Management, and Warehousing and Logistical Support. The current executive management structure of County Fire consists of a Fire Chief, Deputy Fire Chief (unfilled), two Assistant Chiefs (Operations and Administration), five Division Chiefs (four field divisions, training division), and five Division Managers (Community Safety/Fire Marshal, Budget and Fiscal, Support Services, Office of Emergency Services, Information Services, and Human Resources). The Operations Section comprises the largest element of County Fire. The Assistant Chief for operations oversees the day-to-day activities of the four field divisions (Valley, North Desert, South Desert, and Mountain) who manage eight battalions and 67 fire stations. The protectorate area is just over 16,000 square miles and encompasses the most diverse topography of the western United States with a population of over 600,000, not including vacationers, travelers, or workers who commute into the area.

County Fires' training center, located at the San Bernardino International Airport (formerly Norton AFB) is an accredited regional training facility for all aspects of fire and rescue training. Currently under construction is a Federal Aviation Administration (FAA) funded, western region Aircraft Firefighting and Rescue facility, which will be managed and operated by the San Bernardino County Regional Training Center JPA, of which County Fire is a member.

County Fires' Vehicle Services, a function of Support Services, operates from a full service facility adjacent to the training facility. The vehicle shop can manufacture or repair all makes and models of fire equipment from engine companies to fire boats and rescue Snow-Cat. The shop employs 16 mechanics with varying levels of certification from the California Fire Service Training program to Automotive Service Excellence (A.S.E.) certification programs. The Cities of Colton, Loma Linda, and Rialto Fire Departments contract with County Fire for vehicle services repairs and maintenance. Additionally, the Support

Services Section provides the supply and warehousing function for the ordering, distribution, and maintenance of field fire equipment for the operational divisions, battalions, and fire stations, and incident support during major emergencies.

The Human Resources Division, which is shared with the Special Districts Department, handles all matters related to personnel. The HR Division handles the recruitment and testing of entry level and promotional positions as well as resolving personnel issues, MOU interpretation and negotiations, and manages the department payroll processes. The Human Resources staff includes: one Division Manager, three members assigned to the Human Resources function, and six Payroll staff members.

The Fiscal Services Division (Budget and Finance Office) oversees all functions related to the financial operation of both the Fire Department and the Special District Department. This includes the preparation and administration of the budgets for twenty-seven separate districts, five ambulance enterprise accounts, purchasing and cost accounting, accounts payable and receivable, ambulance billing, and auditing assistance for the field divisions, either special districts or fire. The staffing for the Fiscal Services includes one Division Manager, two Budget Officers, one Fiscal Services Supervisor and seventeen associated positions.

The Community Safety Division is made up of two sections-Fire Prevention Services and Hazardous Materials Services. Within Fire Prevention Services there are three sub-sections whose purpose it is to reduce the frequency, probability and severity of fires along with the resultant deaths, injuries and property damage through occupancy inspections, education, and training the community to be fire safe within the Department's jurisdiction. The first unit is Fire Protection Planning and Engineering, which coordinates all new construction or major renovations under the Uniform Fire Code, the Uniform Building Code, and other related codes. The second unit is Fire Prevention, which conducts fire and life safety inspections of all occupancies as mandated by the aforementioned codes, and answers complaint calls concerning fire hazards. Additionally, this unit provides life-safety awareness programs through the public education officer. The third unit is Fire Investigations, tasked with investigating all fires that result in property damage, injury, or death.

The Hazardous Materials Division is to protect the health and safety of the public and the environment of the County of San Bernardino by assuring that hazardous materials are properly handled and stored. The Division accomplishes this through inspection, emergency response, site remediation, and hazardous waste management services. Specific responsibilities include:

- The operation of collection facilities and events for residents of San Bernardino County to safely dispose of household hazardous waste.

- Providing affordable waste management alternatives to businesses that generate very small quantities of waste through the Conditionally Exempt Small Quantity Generator (CESQG) program.

- Inspecting hazardous material handlers and hazardous waste generators to ensure full compliance with laws and regulations. Implementing CUPA programs for the development of accident prevention and emergency plans, the proper installation, monitoring, and closure of underground tanks, and the e handling, storage, transportation, and disposal of hazardous wastes.

- Providing 24-hour response to emergency incidents involving hazardous materials or wastes in order to protect the public and the environment from accidental releases and illegal activities.

- Overseeing the investigation and remediation of environmental contamination due to releases from underground storage tanks, hazardous waste containers, chemical processes, or the transportation of hazardous materials.

- Conducting investigations and taking enforcement action as necessary against anyone who disposes of hazardous waste illegally or otherwise manages hazardous materials or wastes in violation of federal, state, or local laws and regulations.

- Providing Hazardous Materials Division information to the public and to other agencies upon request.

The San Bernardino County Fire Department – CONFIRE JPA Communications Center is located in the City of Rialto at the southwest end of the Rialto Municipal Airport, adjacent to the County Emergency Operations Center. The Confire Communications Center, better known as CommCenter, is a multi agency emergency Fire/EMS dispatch center. Its primary mission is to provide 24/7 direct fire/EMS dispatch for the Consolidated Fire Agencies as well as the contracting fire agencies. Member agencies of the CONFIRE JPA are: San Bernardino County Fire Department, Colton Fire Department, Loma Linda Fire Department, Redlands Fire Department, and the Rialto Fire Department. The following agencies currently contract for dispatch services with the CONFIRE JPA: Chino Valley Fire Protection District, Running Springs Fire District, Twenty-nine Palms Fire Department, and the Cities of Hesperia, Adelanto, and Needles. CommCenter also functions as the operational area dispatch for the County of San Bernardino. Under this function, CommCenter is responsible for coordinating mutual aid needs within the county and for processing mutual aid requests to and from Region VI Office of Emergency Services Operations Center in Riverside. In addition, CommCenter provides after hour dispatch services for

local government, i.e. the County Transportation/Flood Department, County Museums, Public Health, Environmental Health and County Facilities Management, and City of Loma Linda Public Works/Animal Control. A new 3500 square foot facility was recently completed adjacent to the existing facility.

The Office of Emergency Services (OES) is a coordinated management effort, involving local, state, and federal government agencies as well as volunteer organizations and businesses. Within an integrated emergency management framework, these entities assist citizens and their communities to prepare for, respond to, recover from, and eliminate or reduce the effects of natural, civil, and technological emergencies and disasters. The emergency management structure that exists in the United States has its origins in the civil defense efforts that arose after World War II in response to the possibility of nuclear attack. In the 1960's, the field of emergency management began expanding, and by the 1980's, the focus had widened to the multi-hazard approach that prevails today. The primary mission of emergency management is to prevent injuries, save lives, and reduce property damage in your community. The County Fire Chief serves as the Assistant Director of Emergency Services for the county directly reporting to the County Administrative Officer (CAO) and the Chairperson of the Board of Supervisors who serves as the director.

The mission of the San Bernardino County Fire Department/Office of Emergency Services (OES) is to help prepare the communities and citizens of San Bernardino County Operational Area for the impacts of emergencies and disasters both natural and man-made. Emphasis at OES is placed on education of the public, coordination and communication of essential information, proactive customer service, and effective planning measures for response, recovery and mitigation from disasters. The mission of OES is to provide leadership and guidance in building the emergency management capability of county, city and town governments, special districts, communities, business and industry. This, in turn, will help to save lives and protect property by developing programs and emergency management operational capabilities that prepare for, respond to, and recover from and emergency or disaster, regardless of cause. OES defines the need for, and use of, all available resources of equipment and manpower for survival and recovery of the county's population by providing a responsive and progressive emergency management service. Primary to OES' function, they report the extent of personal injury, loss of life, property damage and remaining operational capabilities of local emergency relief forces to State and Federal agencies to support requests for public and private disaster assistance. Additionally, OES establishes procedures for requesting and utilizing aid from other local governments and from State and Federal Government when necessary and for granting aid under the provisions of mutual aid agreements. It is OES' primary goal to minimize or avoid future disastrous conditions by implementing required programs and safety measures that will help mitigate the recurrences of these hazards through the review and revision of enforcement codes, ordinances, plans and development policies which effect the citizens of San Bernardino County.

4.i Local Accountability and Governance

In making the determination of local accountability and governance, LAFCO will consider the degree to which the agency fosters local accountability. Local accountability refers to public agency decision making and operational and management processes that: (1) include an accessible and accountable elected or appointed decision-making body and agency staff; (2) encourage and value public participation; (3) disclose budgets, programs, and plans; (4) solicit public input when considering rate changes and work and infrastructure plans; (5) evaluate outcomes of plans, programs, and operations and disclose results to the public.

The Yucca Valley Fire Protection District (dba – San Bernardino County Fire Protection District) will provide the management and oversight of all fire protection and emergency medical services within the service area. County Fire (formerly CSA 70 – Consolidated Fire) provides overall management for the county fire and emergency medical services system, including the necessary components such as the joint powers agreement (JPA) for emergency communications. It manages a budget, which includes 219 fire suppression positions providing services to the protectorate as well as the "unfunded" fire protection area and three contract cities.

CSA 70 was formed in 1971 and currently provides management oversight to approximately 16,000 square miles and over 600,000 people. CSA 70 Fire, San Bernardino County Consolidated Fire District, is the culmination of several consolidations of the Board of Supervisors governed fire agencies. The initial amalgamation in the early 1970's was the consolidation of the Fontana, Bloomington and Muscoy FPD. In 1982, the management of the Central Valley FPD and Chino FPD was initiated, which eliminated one Fire Chief. Subsequent consolidations, beginning in 1985, included Lake Arrowhead FPD, Yucca Valley FPD, Wrightwood FPD, and Lucerne Valley FPD and identified the organization as the *"San Bernardino County Fire Agency"*. This initial consolidation included some of the support services normally associated with a county agency, (i.e. vehicle services, fire prevention, etc.) Oversight for many of the volunteer districts was included as well. In 1994, the Board of Supervisors initiated a full consolidation with the exception of the CSA 38 areas, which were under contract with the California Department of Forestry and Fire Protection (CDFFP) for day-to-day management.

In 1997 the Board of Supervisors approved an amended contract with CDFFP, which transferred the responsibility of the unfunded areas and the CSA 38 Colorado River area to the county fire department. Periodic transfers of area and responsibility continued until December of 1998 when the entirety of all board-governed fire districts, and all of CSA 38, until the consolidation was complete.

The services provided include:

Overall Fire Management	*Hazardous Materials*
Administrative	*Household Hazardous Waste*
Ambulance Billing	*Information Systems*
Fleet Maintenance	*Human Resources*
Support Services	*Finance and Business Office*
Communications	*Office of Emergency Services*
Emergency Services Training	*Fire Prevention and Community Safety*
Fire / Arson Investigation	*Major Incident Management*

County Fire is currently the Operational Area Fire Coordinator (OAFC) for the San Bernardino County Fire Chiefs Fire and Rescue Mutual Aid Plan. San Bernardino is the largest county in the continental United States covering more area than the states of New Jersey and New Hampshire combined. San Bernardino has the most varied and diverse topography and land use elements and is on the lower one-fifth of the San Andreas Fault, with many minor faults through out the region. The District Fire Agencies, the Municipal Fire Departments, and San Bernardino County are all signatory to the State of California Master Mutual Aid Plan. In addition to the mutual aid plan, most of the agencies in San Bernardino have developed local mutual, or automatic, aid plans. Additionally, the County Fire Chief is the Operational Area Coordinator under the State-wide Emergency Management System for California focusing disaster management and reconciliation through the Regional Coordinator (Los Alamitos) for the Governor's Office of Emergency Services.

As a special district, County Fire is governed by, and responsible to, the county Board of Supervisors. The Board of Supervisors, in turn, each has field representatives who maintain localized contact with representatives of County Fire to resolve issues as they arise. Additionally, County Fire representatives routinely work with Town and City Councils, Community Service District Boards, Municipal Advisory Councils, and other pertinent groups of interest. The Board of Supervisors could, at its discretion, create either a single countywide fire advisory board or four regional fire advisory boards to assist it in the oversight process.

FIRE SERVICE GOALS

This appendix provides a general discussion regarding the "targets" or "community goals" which have been adopted by jurisdictions throughout the United States and serve as a baseline for determining optimal service levels for purposes of comparison in this report.

- **THERE IS EXTENSIVE DEBATE REGARDING THE MOST APPROPRIATE APPROACH TO DEFINING SERVICE LEVELS IN THE FIRE SERVICE.**

This appendix provides a summary of the various fire service targets that have been developed for the evaluation of staffing and deployment. These represent a range of thinking including efforts to identify critical points in the combat of structure fires as well as the need to intervene in medical emergencies. While these neither cover every eventuality nor cover each community's special needs, they serve as an important starting point for conducting such an analysis.

- **Most Targets for Fire and EMS Service Delivery Are Based on Research into Fire Behavior and Cardiac Survival.**

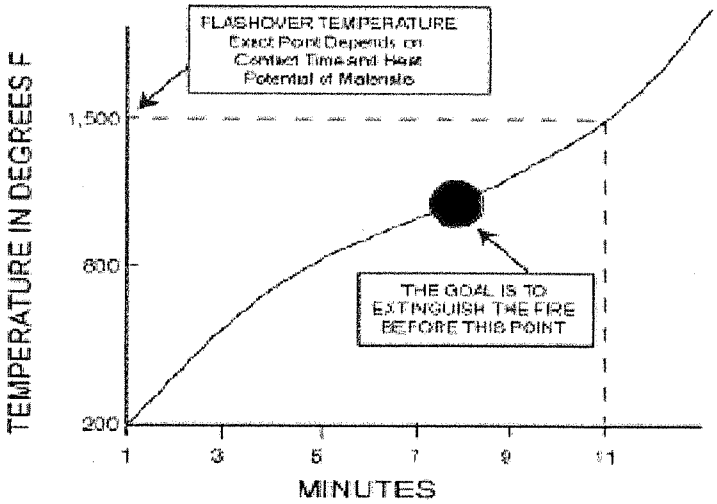
Most fire and emergency medical service targets or goals have their basis in research that has been conducted into two critical issues:

a. What is the critical point in a fire's "life" for gaining control of the blaze?

b. What is the impact of the passage of time on survivability for victims of cardiac arrest?

The graphic, that follows, shows the typical "flashover" curve for interior structure fires. The point of "flashover" is critical because it defines when all of the contents of a room become involved in the fire. This is also the point at which a fire changes from "room and contents" to a structure fire – involving a wider area of the building. Note that this graphic depicts a fire from the moment of inception – not from the moment that a fire is detected or reported. This demonstrates the criticality of early detection and fast reporting and dispatch of responding units. This also shows the critical need for a rapid (and sufficiently staffed) initial response – by quickly initiating the attack on a fire, "flashover" can be averted.

Generalized Flashover Curve



The points, below, describe the major changes that occur at a fire when "flashover" occurs:

- It is the end of time for effective search and rescue in a room involved in the fire. It means that likely death of any person trapped in the room – either civilian or firefighter.

- After this point in a fire is reached, portable extinguishers can no longer have a successful impact on controlling the blaze. Only hand-lines will have enough water supply to affect a fire after this point.

- The fire has reached the end of the "growth" phase and has entered the fully developed phase. During this phase, every combustible object is subject to the full impact of the fire.

- This also signals the changeover from "contents" to "structure" fire. This is also the beginning of collapse danger for the structure. Structural collapse begins to become a major risk at this point and reaches the highest point during the decay stage of the fire (after the fire has been extinguished).

It should be noted that not every fire will reach flashover – and that not every fire will "wait" for the 8-minute mark to reach flashover. A quickly responding fire crew can do things to prevent or delay the occurrence of flashover. These options include:

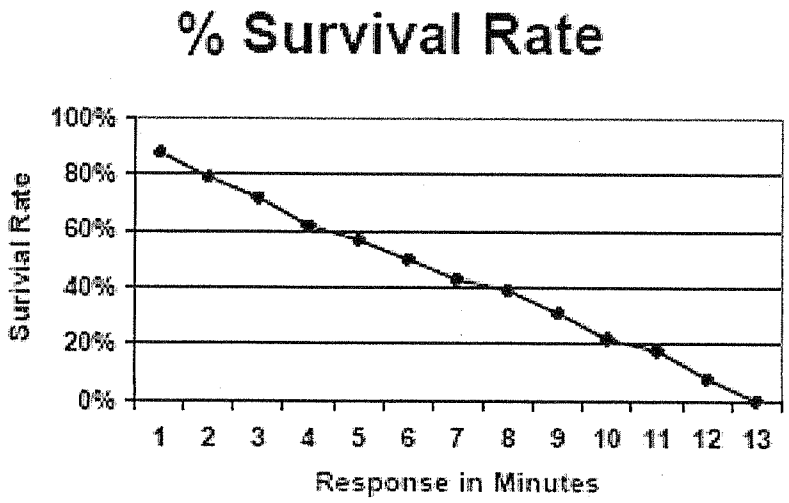
- Application of portable extinguisher or other "fast attack" methodology.

- Venting the room to allow hot gases to escape before they can cause the ignition of other materials in the room.

- Not venting a room – under certain circumstances this may limit a fire and prevent flashover from occurring.

Each of these techniques requires the rapid response of a company that can safely initiate these actions. Under most circumstances, this requires at least three firefighters on-scene. OSHA however, requires that except in exigent circumstances requiring action to safeguard life, a minimum of 2-people must be available as a rescue crew outside of a building before a crew can enter a burning building. OSHA, then, as a practical matter at fire scenes, results in working groups of four persons.

The second issue to consider is the delivery of cardiac and other emergency medical first response. The exhibit, below, demonstrates the survivability of cardiac patients as a timeline:



This graph shows the results of extensive studies of the survivability of patients suffering from cardiac arrest. This is the most-often studied issue due to the ease of evaluating the outcome (a patient either survives or does not) from a cardiac arrest. This research results in guidelines for the provision of basic life support (BLS) within four minutes of notification and the provision of advanced life support (ALS) within 8 minutes of notification. The goal is to provide BLS within 8 minutes of the onset of the incident (including detection, dispatch and travel time) and ALS within 12 minutes. Further descriptions of practical research into these issues are summarized in the section that follows.

(2) Extensive Research Has Been Conducted Regarding the Impact of Response Times, Company Staffing, and Other Factors on Service Delivery.

The fire service lends itself to statistical study – there is a large sample of events to choose from and there are a large number of service providers who deliver service in various ways. This creates a "natural laboratory" for examining the impact of various policy decisions. Some of that research and its impacts on fire service staffing, deployment and service level targets or goals are provided in the table below:

FIRE/EMS PLANNING FACTORS

Response Factor	Description of Factor	Research Results
Response Time to Fires	• Elapsed time between receipt of a call at the dispatch center and arrival of units at the scene. • Relationship between response time and the likelihood that units can control the spread of a fire. • Response time controllable through station location, avail-ability of staff, training and characteristics of jurisdiction.	• "Flashover" (the point at which temperatures in a structure reach a point at which materials simultaneously ignite) normally occurs between 6.5-10 minutes from ignition. Structural damage progresses geometrically from ignition. • Station networks in urbanized settings usually designed to deliver initial response to fires in 4 minutes to 80%-90% of calls.
Response Time to Medical Calls	• Elapsed time definition the same as for fires. • Relationship between response time and the likelihood that units can increase the survivability potential in certain situations (e.g., cardiac arrests). • Most medical response systems designed to be "two-tier" -- initial basic life support (BLS) response by fire personnel within 4-5 minutes utilizing techniques ranging from first aid and CPR to cardiac defibrillation; advanced life support (ALS) response by paramedics within 8-10 minutes utilizing a wide variety of techniques (e.g., drugs, telemetry to hospital, etc.).	• King County EMS (Seattle) has conducted extensive research on the survival rates associated with response times for ALS/BLS units. These studies show an average survival rate of 43% for cardiac arrest calls in which BLS response is within 4 minutes and ALS response is within 8 minutes. If each response time is doubled, (to 8 and 16 minutes, respectively) survivability falls to 6%. Use of defibrillation devices increases survivability rates for cardiac situations for all response systems.

Company Size	• Number of personnel assigned to a unit -- especially for fire calls. • As with response time, engine company size is a significant factor in enabling personnel to control the spread of a fire. • Much debate in fire professional circles about optimum company size -- larger units can perform more tasks at a fire scene more quickly. • Actual amount of staff required at specific fires dependent on size of structure, combustibility, etc.	• Extensive research by the Dallas Fire Department has indicated that the relative effectiveness of 3, 4 and 5 person companies is least pronounced in the private, single-family residence fire and widens as the size of the structure involved increases. • Comparatively, fire departments serving large, metropolitan areas staff engine and truck companies with additional personnel in high hazard areas (e.g., high levels of water flow required, high-rise structures, industrial occupancies, etc.). • In "ordinary" hazardous areas (single-family residential, small commercial, etc.), 3 person engine companies normally encountered and viewed to be effective mix of performance versus costs.
Aerial Ladder Truck Availability	• Ability to maximize response capabilities on structure fires involves obtaining an aerial ladder truck within a specified time to perform roof ventilation, elevated water stream, and additional persons for rescues.	• Research conducted by the Dallas and Seattle Fire Departments indicate that an effective target for aerial ladder truck response is within an 8-10 minute timeframe.
Initial Response Capability	• The total number of people able to respond on-scene to a fire within a specified time is a critical element to controlling its spread.	• Again, Dallas Fire Department time trials indicate that in "ordinary" hazard areas that a minimum of three 3-person units required in an 8-10 minute timeframe.
Automatic Sprinkler Systems	• Use of automatic sprinkler systems in new construction has been shown in many communities (particularly in the sunbelt states where a greater proportion of construction is newer than in the northern and eastern United States) to reduce fire loss, loss of life, firefighter injuries, and time devoted to handling fire calls. Typically, costing 1%-2% of construction, automatic sprinkler systems also results in lower insurance premiums.	• For Scottsdale, the impact of requiring sprinklers in all new construction has been to allow them to extend emergency response times and/or build fewer fire stations. • Other agencies have mandated built-in fire protection on all new construction out-side of a specified response time capability of the fire department (e.g., five minutes) as a way to mitigate the impacts of fires on outlying areas. • While automatic sprinkler systems can influence fire service resource requirements, there is no effect on EMS needs.

The number of persons staffing engine and truck companies is a significant factor affecting fire service requirements in terms of engine company staffing. While there has been much debate about the most appropriate engine company staffing level, it is clear from a landmark study completed by the City of Dallas and the /Dallas Fire Department that the effectiveness of alternative engine company staffing levels is least pronounced in lower density jurisdictions (i.e., those without very large downtown areas and higher risk occupancies). For this reason, communities that are primarily suburban and moderate downtown density commonly target a three-person engine company size. These differences are illustrated in the table shown on the following page:

Illustrative Performance Levels
Demonstrated in Dallas Fire Study

	Single-Family Home - Response Tasks					
	Line Charged	Window Ventilation	Search Completed	Line Charged	Window Ventilation	Completed
Crew Size	(In Mins.)	(In Mins.)	(In Mins.)	(% Diff. Ea. Increm.)	(% Diff. Ea. Increm.)	(% Diff. Ea. Increm.)
5	2.9	3.7	5.1	(15%)	(16%)	(29%)
4	3.4	4.4	7.2	(15%)	(12%)	+11%
3	4.0	5.0	6.5	-	-	-

	Two Story Apartment House			
	Line Charged Front of Bldg.	Line Charged Back of Bldg.	Line Charged Front of Bldg.	Line Charged Back of Bldg.
5	1.5	1.4	(21%)	(13%)
4	1.9	1.6	(42%)	+45%
3	3.3	1.1	-	-

The table above shows illustrative performance levels for single-family and multi-family residential structures. There is a clear decrease in response capabilities as the staffing levels on an engine company decline, although the performance of individual tasks varies. This distinction is greatest for the larger occupancy then it is for the single-family home. If the three single-family home tasks are averaged to create an "index" of performance, the five-person company is at 3.9, the four- person company is at 5.0, and the three-person company is at 5.2. This leads to the conclusion that, for smaller/lower risk occupancies, the risk/staffing trade-off is most pronounced for the five-person versus four-person companies and less pronounced for the four-person versus three-person companies.

(3) The National Fire Protection Association Has Developed a Set of Guidelines for Fire Service Deployment and Response Capabilities.

The National Fire Protection Association (NFPA) has endeavored to address the debate regarding the appropriate service levels by drafting a new set of

guidelines or 'standards' called NFPA 1720 – which is recommended for the delivery of fire and rescue services in mostly volunteer fire departments. The title of the standard is "Standard for the Organization and Deployment of Fire Suppression Operations, Emergency Medical Operations and Special Operations to the Public by Volunteer Fire Departments (2004 Edition)."

What NFPA 1720 Is?

- A recommended set of guidelines or 'standards' of service for fire, EMS, and other fire department activities.
- A tool for local policy makers to use when evaluating their own service delivery networks.

What NFPA 1720 Is Not?

- A law, a regulation, or a requirement for cities and other municipalities to follow.

- An immediate requirement – NFPA 1720 lays out a master planning process for each community to evaluate its own needs.
  ***(1.4 Equivalency** – Nothing in this standard is intended to prohibit the use of systems, methods, or approaches of equivalent or superior performance to those prescribed in this standard. Technical documentation shall be provided to the authority having jurisdiction (AHJ) to demonstrate equivalency.)*

What NFPA 1720 Recommends:

- Dispatch handling times equal to one (1) minute or less.

- En route times (reaction times) equal to one (1) minute or less.

- Travel times for the initial arriving unit (or for the delivery of BLS level care in an EMS system) of four (4) minutes or less, 90% of the time.

- Travel times for a full structure fire response (defined below as 12 – 15 people) or for an ALS response (also defined below) in eight (8) minutes or less, 90% of the time.

- The standard for fire can also be met if four (4) firefighters are on–scene in four (4) minutes or less.

- An ALS response is defined in the standard as at least four people, at least two (2) of who should be paramedics and two (2) of who are at the EMT–basic level.

- An initial full structure fire response is defined as 12 –15 people for urban areas:

  - One (1) incident commander.
  - One (1) supply line.
  - Two (2) attack lines of two (2) people plus one (1) support person (for a total of six people).
  - One (1) search and rescue team of at least two (2) people.
  - One (1) ventilation team of at least two (2) people.
  - One rapid intervention team (RIC) comprised of at least two (2) people. This team can be formed from other staff on scene until a dedicated RIC arrives. This would reduce the staffing required on the first response to 12 people.
  - If in use, one (1) aerial operator should be assigned to maintain control of the aerial unit.

NFPA 1720 - Table 4.3.2 Staffing and Response Times

Demand Zone	Demographics	Staffing and Response Times	Percentage
Special	AHJ	AHJ	90
Urban	1000 people / sq. mi.	15 /9	90
Suburban	500 – 1000 people / sq. mi.	10 /10	80
Rural	< 500 people / sq. mi	6 /14	80
Remote*	≥Travel Distance 8 miles	4	90

**Upon assembling the necessary resources at the emergency scene, the fire department should have the capability to safely initiate attack within 2 minutes 90 percent of the time.*

Goal should be designed to achieve these response times and staffing levels at a minimum of 90% of applicable calls for service. Engine / aerial company staffing should be a minimum of four (4) people:

- However, NFPA 1720 explicitly recognizes that there are many ways to achieve this result.

- The standard does not require that four (4) people arrive on the scene in the same unit.

- Could use, for example, a department with many two–person units that provide this level of coverage (i.e., all calls receive two units minimum).

SERVICE LEVELS AND DEPLOYMENT GOALS

One of the recommendations from the ESCI study was to develop service levels for the various districts and service areas protected by county fire. The ESCI study references National Fire Protection Association (NFPA) 1710 and 1720 – *Standard for the Organization and Deployment of Career Fire Departments*, as a basis for the standards. Both NFPA 1710 and 1720, as well as NFPA 1201 – *Standard for Providing Emergency Services to the Public* were used in the development of these service levels and deployment goals. In accordance with these sections, staff gathered information and established standardized response times based on several factors, including the County's General Plan, existing fire safety standards within each jurisdiction, density and type of development, hazards within the jurisdiction, and allowable exceptions.

Geographical Risk (GeoCoded) Areas

The Census 2000 established, by definition, terms used to identify specific areas for data collection and analysis. Their terms, *Urban* and *Rural,* will serve as a beginning point to further define risk areas and subsequent response profiles for the County's use. The Geographic Areas Reference Manual (GARM) published by the Bureau of Census provided additional assistance. It provides the following basic geographical risk area definitions:

> ***Urban Area*** – An *urbanized area (UA)* consists of densely settled territory that contains 50,000 or more people. At least 35,000 must live in an area that is not part of a military reservation.
>
> ***Suburban Area*** – A *Suburban Area (SA)* consists of densely settled territory, of at least 2,500 people but fewer than 50,000 people. The suburban area may include population clusters near, but not adjacent to, urbanized areas.
>
> ***Rural Area*** – A *rural area* consists of all areas outside of urban areas or urban clusters and has a higher population density than that of a wilderness area.
>
> ***Wilderness Area*** – An area of sparse population of usually less than 10 persons per square mile in which its' general use is a conservation area for the protection of natural resources or limited low impact recreational use.

To clearly identify areas specifically related to Fire Protection and associated risks within a service area, the Census 2000 terms could be expanded to include the following; Urban Area (UA), Urban Cluster (UC), Suburban Area (SA),

Suburban Cluster (SC), Rural Area (RA), Rural Cluster (RC), and Wilderness Area (WA).

Urban Area – An *urbanized area (UA)* consists of densely settled territory that contains 50,000 or more people and contains significant retail, commercial, and industrial processes.

Urban Cluster – An *urban cluster (UC)* consists of densely settled territory that has at least 2,500 people but fewer than 50,000 people and contains retail sales and light commercial, and may contain limited industrial processes.

Suburban Area – A *suburban area (SA)* consists of settled territory that has at least 2,500 people but fewer than 30,000 people and may contain retail sales and light commercial enterprises, but does not contain industrial processes.

Suburban Cluster – A *suburban cluster (SC)* consists of settled territory that has at least 2,500 people but less than 15,000 people and contains limited retail enterprises. A suburban cluster may be a combination of several Planned Residential Developments (PRD's) linked together through common roadways or corridors.

Rural Area – A *rural area (RA)* consists of sparsely settled territory outside of all other areas and with less than 7,500 people. There may be a minimal retail support area with the primary land use of agricultural or recreational purpose.

Rural Cluster – A *rural cluster (RC)* consists of a settled territory with greater density than that of a rural area and includes a small retail support area, usually in support of recreational land use. The rural cluster may include one or two planned residential developments (PRD's), which, by design, are separated geographically.

Wilderness Area – A *Wilderness Area* is an area of sparse population of usually less than 10 persons per square mile in which its' general land use is a conservation area for the protection of natural resources of for limited low impact recreational use.

While the Census 2000 terms generally speak only to population or related data, fire protection assessment considers population as only *one* of the determinant factors in establishing protection recommendations. Several other factors including commercial and mercantile centers, transportation corridors, recreation areas, or specific risk elements such as hazardous materials processes are included in the community evaluation.

Response profiles per Geographical Risk (GeoCoded) Areas

Staffing

The National Fire Protection Association (NFPA) outlines the recommended standards for fire companies, with a minimum staffing of four firefighters arriving on the scene of an emergency within five minutes (one-minute turnout and four-minute travel) with one being an officer. The standards also include the recommended on-scene staffing for a single alarm fire at 14 or 15, including a chief officer, and arriving on scene within 9 minutes (one minute turnout and 8 minute travel) to perform the necessary functions required while maintaining a reasonably safe working environment for the firefighters. The difficulty in implementing NFPA 1710 or 1720 is simply that many areas within our jurisdiction are unable to afford this level of fire staffing given the current funding arrangements. Additionally, the level of participation by paid-call firefighters has been dropping due to work or familial commitments, or the lack of qualified and acceptable personnel. Consequently, a tiered response profile for the GeoCoded areas may be the only reasonable approach available for the near future as the Department works towards establishing service planning goals. Should the tiered response profile prove acceptable and useful, the level of performance goals of each fire company must be adjusted to correspond to their capabilities.

Deployment

In conjunction with the recommended staffing levels of apparatus, the deployment of fire companies within the service area play an important role in effective community fire protection. The NFPA standards import a four-minute response time for the first arriving unit, and/or an eight-minute response time for arriving first alarm personnel. Due to the varied composition of our communities, and changes in community expectations, the fixed four or eight minute travel times are not practicable in much of our service area. The consolidation effort over the last several years has worked to provide centralized functions in administration, vehicle services, and other support areas. This same consolidation has affected the widespread deployment of resources.

Previously, a small community may have one, two, or three fire stations serving the local populace on an infrequent basis, usually with a core of paid-call firefighters. The fire stations within the community were, or are, located near the center of activity and often attached to recreational facilities. The larger communities usually employed a career-based fire department with tangible guidelines on the placement of fire stations and staffing levels. As the consolidation progressed, we began to look like a single agency, establish operating guidelines as a single agency, and promote ourselves as a single agency. Consequently, there is a tendency, by some, to foster a single, isolated viewpoint, regarding response and staffing levels. Unfortunately, as with most large service agencies, disparity in the level of service provided range from career staffing of four firefighters on each apparatus with single digit response

times in our highly urbanized areas to paid-call staffing of one or two firefighters with double digit response times in our rural areas. A tiered response, including staffing levels, response times, and performance goals, seems the only reasonable conclusion for the near future as the Department works towards establishing service planning goals. Matching the service levels with the GeoCoded areas will provide several things including: base line service, knowing when the area will move to the next level of service, reasonable stabilization of current service, allow for community identity and choice, allow for the projection of future service levels, and lay the basic blueprint for our department.

Expectations

Performance expectations are a required element for each level of service. It is unreasonable to expect a three-person crew to perform all of the functions of a four-person crew within the same time limitations. Either the number of tasks must be reduced, or the time allowed be extended. The same is true for any other staffing options. A four-person company should be able to complete a simple task evolution consisting of a hydrant connection (*forward lay*), deploy and engage a single 1 ¾" attack line, and coordinate (*command*) the next arriving units within one minute and thirty seconds. The same evolution with a two-person company would exclude the hydrant connection and, most probably, the engagement of the attack line leaving only the deployment of the hose line and coordination of the next arriving units. The same change in expectations can be identified for traffic collisions and medical services, as well as other fire scenarios. The same four-person company can accomplish the following during a traffic collision: Command structure and coordination, scene safety, patient contact and treatment, extrication, and packaging for transportation. A two-person company may only be able to provide patient treatment and minor extrication leaving the other tasks undone or rely on the next arriving units. The next few pages represent response profiles for each of the GeoCoded areas and show recommended response times, staffing levels, and performance goals.

Urban Area Services

Geo-Risk Area	Incident Type	Staffing	On-scene staffing	Travel Time	Goals
Urban Area (UA)	Fire	4 personnel for each unit, staffed ladder company and support units	15 to 17	< 4:00 minutes for first arriving or < 8:00 minutes for all assigned units	Confine fire to room of origin Protect internal and external exposures from fire/water damage Prevent flashover Recovery time < 1:00:00 (one hour)
	Traffic Collision	Same	8 to 9	Same	Scene Safety and Command Extrication Patient treatment and packaging Transportation coordination Recovery time <45:00 minutes
	Medical	Same	4 to 6	Same	ALS intervention within 8 minutes of medical event
Urban Cluster (UC)	Fire	3 personnel for each unit, staffed ladder company and support units	12 to 13	< 6:00 minutes for first arriving or < 10:00 minutes for all assigned units	Confine fire to area of origin Protect external exposures from fire/water damage Recovery time < 2:00:00 (two hours)
	Traffic Collision	Same	6 to 7	Same	Scene Safety and Command Extrication Patient treatment and packaging Transportation coordination Recovery time <60:00 minutes
	Medical	Same	4 to 6	Same	ALS intervention within 8 minutes of medical event

Suburban Area Services

Geo-Risk Area	Incident Type	Staffing	On-scene staffing	Travel Time	Goals
Suburban Area (SA)	Fire	3 personnel for each unit, support units as needed	8 to 10	< 8:00 minutes for first arriving or < 12:00 minutes for all assigned units	Confine fire to area of origin Protect external exposures from fire/water damage Recovery time < 2:00:00 (two hours)
	Traffic Collision	Same	6 to 7	Same	Scene Safety and Command Extrication Patient treatment and packaging Transportation coordination Recovery time <60:00 minutes
	Medical	Same	4 to 6	Same	ALS intervention within 8 minutes of medical event
Suburban Cluster (SC)	Fire	3 personnel for each unit, support units as needed	8 to 10	< 8:00 minutes for first arriving or < 12:00 minutes for all assigned units	Confine fire to area of origin Protect external exposures from fire/water damage Recovery time < 2:00:00 (two hours)
	Traffic Collision	Same	5 to 6	Same	Scene Safety and Command Extrication Patient treatment and packaging Transportation coordination Recovery time <60:00 minutes
	Medical	Same	4 to 6	Same	BLS within 8 minutes, ALS within 10:00 minutes of medical event

Rural Area Services

Geo-Risk Area	Incident Type	Staffing	On-scene staffing	Travel Time	Goals
Rural Area (RA)	Fire	3 personnel for each unit	6 to 10	< 10:00 minutes for first arriving or < 15:00 minutes for all assigned units	Confine fire to building of origin Protect external exposures from fire/water damage Recovery time > 2:00:00 (two hours)
	Traffic Collision	Same	3 to 6	Same	Scene Safety Extrication Patient treatment and packaging Recovery time <60:00 minutes
	Medical	Same	3	Same	BLS within 10 minutes, ALS within 15:00 minutes
Rural Cluster (RC)	Fire	3 personnel for each unit, staffed ladder company and support units if available	6 to 7	< 12:00 minutes for first arriving or < 18:00 minutes for all assigned units	Confine fire to building of origin Protect external exposures from fire/water damage Recovery time > 2:00:00 (two hours)
	Traffic Collision	Same	3 to 4	Same	Extrication Patient treatment and packaging
	Medical	Same	3	Same	BLS within 12 minutes, ALS within 18:00 minutes

Wilderness Area Services

GeoCoded Area	Incident Type	Staffing	On-scene staffing	Travel Time	Goals
Wilderness Area (WA)	Residential Fire	2 personnel for each unit, staffed ladder company and support units	2 to 6	< 20:00 minutes for first arriving or < 30:00 minutes for all assigned units for career staffing or >30:00 minutes for Paid Call	Prevent or limit the spread of fire into the wildland interface or forest areas. Initiate command structure for fires expected to advance beyond the initial attack sequence.
	Traffic Collision	Same	3 to 4	Same	Simple Extrication Patient treatment and transportation
	Medical	Same	3	Same	BLS within 20:00 minutes, ALS within 45:00 minutes

Comparison of Current Levels and Proposed Recommendations

The following division breakdown lists the fire station and unit, risk area, current staffing, recommended staffing, and any change comments. It should be noted that some communities have been moved up to the next higher risk area due to specific concerns within the area. These concerns may be a major transportation corridor, a recreational venue, or a unique community hazard. The charts do not reflect the recent merger of the City of Hesperia or future fire stations currently under consideration (Valley Division) and their staffing requirements although the same measurement criteria would apply. Additionally, the charts only reflect the *fire suppression*, or field, functions and not those of support functions, which include administration, human resources, business and finance, vehicle services, community safety, MIS, and supply services. These functions will be evaluated and reported on as the needs and measurement criteria become identifiable.

Valley Division	Risk Class	Status	Duty Staffing	Indicated	Change
Devore					
Engine 2	*SC*	Career/Lt	2	3	Add Career Eng Upgrade Lt to Career FF/PM
San Antonio					
Engine 12	*SC*	Career/Lt	2	3	Add Career Eng Upgrade Lt to Career FF/PM
Grand Terrace					
Engine 23	*UC*	Career/Lt	2	3	Add Career Eng Upgrade Lt to Career FF/PM
Fontana					
Medic Engine 71	*UA*	Career	3	4	Add FF/PM
Medic Squad 71	*UA*	Career	2	2	No Change
Medic Engine 72	*UA*	Career	3	4	Add FF/PM
Medic Engine 73	*UA*	Career	4	4	No Change
Medic Engine 74	*UA*	Career	4	4	No Change
Medic Truck 77	*UA*	Career	4	4	No Change
Medic Truck 78	*UA*	Career	4	4	No Change
Muscoy					
Engine 75	*SC*	Career	3	3	Convert to PM
Bloomington					
Medic Engine 76	*UC*	Career	3	4	Add FF/PM
Lytle Creek					
Engine 20	*RC*	PCF	Varies		PCF Seasonal Staffing
Mt. Baldy					
Engine 200	*RC*	PCF	Varies		PCF Seasonal Staffing

Mountain Division	Risk Class	Status	Duty Staffing	Indicated	Change
Mentone					
Engine 9	*SC*	Career/Lt	2	3	Add Career Eng Upgrade Lt to Career FF/PM
Fawnskin					
Medic Engine 49	*RC*	Career/Lt	2	3	Add Career Eng
Medic Amb 49	*RC*	Cross-staffed w/ ME-49 crew			No Change
Arrowhead					
Engine 91	*SC*	Career	3	3	Upgrade FF to FF/PM
Medic Amb 91	*SC*	Career/Lt	2	2	Upgrade Lt Driver to Career FF
Medic Engine 92	*SC*	Career	3	3	No Change
Engine 94	*SC*	Career	2	3	Add FF/PM
Medic Amb 94	*SC*	Career/Lt	2	2	Upgrade Lt Driver to Career FF
Angeles Oaks					
Engine 15	*RC*	PCF	Varies		PCF Seasonal Staffing
Forest Falls					
Engine 128	*RC*	PCF	Varies		PCF Seasonal Staffing
Green Valley					
Engine 129	*RC*	PCF	Varies		PCF Seasonal Staffing
Oak Glen					
Engine 39	*RC*	PCF	Contract		No Change

South Desert Division	Risk Class	Status	Duty Staffing	Indicated	Change
Yucca Valley					
Medic Engine 121	*SA*	Career	3	3	No Change
Medic Amb 121	*SA*	Career/Lt	2	2	Upgrade Lt Driver to Career FF
Medic Engine 122	*SA*	Career	2	3	Add FF/PM
Medic Amb 122	*SA*	Career/Lt	2	2	Upgrade Lt Driver to Career FF
Joshua Tree					
Engine 36	*SA*	Career/Lt	2	3	Add Career Eng Upgrade Lt to Career FF/PM
Engine 35	*RA*	PCF	Varies		No Change
Landers					
Engine 19	*RA*	PCF	Varies		PCF Seasonal Staffing
Pioneertown					
Engine 38	*RA*	PCF	Varies		No Change
Johnson Valley					
Utility 43	*RA*	Comm Vol	Varies		No Change
Copper Mtn Mesa					
Utility 44	*RA*	Comm Vol	Varies		No Change
Wonder Valley					
Engine 119	*RA/WA*	PCF	1	2	Career PM Capt & LT/FF
Park Moabi					
Engine 34	*RC*	PCF	Varies		No Change
Havasu Landing					
Engine 118	*RC/WA*	PCF	Varies	2	Career PM Capt & LT/FF
Big River					
Engine 17	*RC/WA*	PCF	Varies	2	Career PM Capt & LT/FF
Parker Strip					
Engine 21	*RC*	PCF	Varies	2	Career PM Capt & LT/FF
Parker Dam					
Engine 42	*RC*	PCF	Varies		No Change
Black Meadow					
Engine 55	*RC*	PCF	Varies		No Change

North Desert Division	Risk Class	Status	Duty Staffing	Indicated	Change
Wrightwood					
Engine 101	*SC*	Career	1	3	Add Career Eng & FF/PM
Medic Amb 101	*SC*	Career/Lt	2	2	Upgrade LT Driver to Career
Phelan, Pinion Hills					
Engine 102	*SA*	PCF	2	2	PCF Seasonal Staffing
Engine 103	*SA*	Career/LT	2	3	Add Career Eng & FF/PM
Medic Amb 103	*SA*	Limited Term	2	2	Upgrade LT's to Career FF & FF/PM
El Mirage					
Engine 11	*RA*	PCF	Varies		No Change
Baldy Mesa					
Engine 16	*SA*	PCF	Varies		PCF Seasonal Staffing
Oak Hills					
Engine 40	*SA*	PCF	2	3	Upgrade PCF to Capt, Eng, FF/PM
Summit Valley					
Engine 48	*RA*	PCF	Varies		PCF Seasonal Staffing
Mt. View					
Engine 37	*SC*	PCF	2	3	Upgrade PCF to Capt, Eng, FF/PM
Helendale					
Engine 4	*SC*	PCF	2	3	Upgrade PCF to Capt, Eng, FF/PM
Spring Valley					
Engine 22	*SC*	PCF	2	3	Upgrade PCF to Capt, Eng, FF/PM
Lucerne					
Engine 111	*SC*	Career	1	3	Add Career Eng & FF/PM
Medic Amb 111	*SC*	Career/Lt	2	2	Upgrade Lt Driver to Career
Harvard					
Engine 46	*RC/WA*	PCF	2	4	Upgrade PCF to Capt, Eng, FF/PM & Lt/FF

Baker					
Engine 53	*RC/WA*	PCF	2	4	Upgrade PCF to Capt, Eng, FF/PM & Lt/FF
Brush Patrol 53	*RC/WA*	PCF	1	2	Upgrade PCF to Career FF & FF/PM
Hinkley					
Engine 125	*RC/WA*	PCF	Varies	2	Career PM Capt & Lt/FF
Trona					
Engine 126/127	*RC/WA*	PCF	Varies	2	Career PM Capt & Lt/FF
Ambulance 127	*RC/WA*	PCF	2	2	Upgrade PCF to Career FF & FF/PM
Contract Cities Overview					
Adelanto					
Medic Engine 321	*SA*	Career/Lt	3	3	Upgrade Lt to Engineer
Medic Engine 322	*SA*	Career/Lt	3	3	Upgrade Lt to Engineer
Hesperia					
Medic Engine 301	*UA*	Career	3	4	Add FF
Medic Amb 301	*UA*	Career/Lt	2	2	Upgrade Lt Driver to Career FF
Medic Engine 302	*UA*	Career	3	4	Add FF
Medic Amb 302	*UA*	Career/Lt	2	2	Upgrade Lt Driver to Career FF
Medic Truck 304	*UA*	Career	3	4	Add FF
Needles					
Engine 31	*UC/WA*	PCF	3	4	Upgrade PCF to Capt, Eng, FF/PM & Lt/FF
Brush Patrol 31	*UC/WA*	PCF	Varies	2	Career FF & FF/PM

INTEROFFICE MEMO

DATE: November 5, 2004 **PHONE:** 387-4532

FROM: **NORMAN A. KANOLD**, Assistant County Administrator
Economic Development/Public Services Group; and

TO: **BOARD OF SUPERVISORS**
Dennis Hansberger, Chairman
Bill Postmus, Supervisor
Paul Biane, Supervisor
Patti Aguiar, Supervisor
Clifford Young, Supervisor

SUBJECT **WORKBOOK FOR COUNTY FIRE DEPARTMENT REORGANIZATION WORKSHOP**

This workbook has been developed for your information and use in the upcoming **Workshop on County Fire Department Reorganization,** scheduled for Tuesday, November 16, 2004, beginning at 1:30 p.m.

The workbook includes the following components:

1. Board agenda item for the workshop.
2. Workshop presentation (PowerPoint).
3. Structural Reorganization Narrative (narrative of Options A, B, and C).
4. Recommended Service Levels and Deployment Standards.
5. Financial Projections for all 32 Board-governed fire agencies.

If you have any questions regarding these materials in advance of the workshop, please feel free to contact Chief Peter Hills at 387-5952, Administrative Analyst Wayne Thies at 387-5409, or me at 387-4532.

NAK:ldu

Attachments as noted

cc: Chiefs of Staff, Board of Supervisors
Mark Uffer, County Administrative Officer, County Administrative Office
David Wert, Public Information Officer, County Administrative Office
Ron Reitz, County Counsel, County Counsel's Office
Reneé Bastian, Clerk of the Board, Office of the Clerk of the Board

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

November 16, 2004

FROM: **NORMAN A. KANOLD,** Assistant County Administrator
Economic Development and Public Services Group; and

PETER R. HILLS, Fire Chief/Fire Warden
San Bernardino County Consolidated Fire District

SUBJECT: WORKSHOP ON COUNTY FIRE DEPARTMENT REORGANIZATION

RECOMMENDATION: Acting as the governing body of San Bernardino County and all Board-governed special districts having fire and emergency medical powers, take the following actions in regards to considering a reorganization of the County Fire Department:

1. Conduct workshop on reorganizational alternatives for the County Fire Department.

2. Approve, in concept, the recommended Service Levels and Deployment Standards reviewed at the workshop to be used as a planning resource for current and future fire operations of the County Fire Department, and direct the County Fire Department to prepare a final written version of the document for Board consideration in the near future.

3. Direct the County Administrative Office and County Fire Department, based on comments and direction received at the workshop, to develop a recommendation for future consideration by the Board with respect to reorganization of the County Fire Department.

BACKGROUND: On February 26, 2002, the Board, in response to growing concerns by the County Administrative Office and County Fire Department regarding the financial stability of numerous Board-governed fire districts, approved a request for proposals (RFP) for a financing study of the County Fire Department and its related special district operations. The RFP process resulted in the Board awarding a contract for this study to ESCi, a national consulting firm specializing in fire, police, communications, and emergency management services, in June 2002.

On May 20, 2003, the Board conducted a workshop where it received the report from ESCi and considered a number of recommendations made by both the consultants and staff. The ESCi study, which included a district-by-district financial projection of the County's 32 Board-governed fire districts, forecast an overall $83 million financial deficit in fire district operations by FY 2010/11 if nothing were done. Among ESCi's basic recommendations was a reorganization of the current County Fire Department structure, both for managerial effectiveness and to extend financial solvency of the districts.

Based on discussion at the workshop, the Board directed staff to pursue the following recommendations and report back with more detailed information:

1. Develop countywide standard levels of service for the urban, suburban, and rural areas of the County so that current service levels in County unincorporated areas can be evaluated and compared to recognized standard service levels.

Record of Action of the Board of Supervisors

2. Fully develop the concept of a "combined district" that would consolidate the governance and administrative functions of the County Fire Department to provide more efficient and effective management, as well as provide more flexibility in allocating financial resources throughout the Department and allow for more ease in constructing revenue alternatives for funding the service levels currently provided.

3. Review the expenditure and revenue assumptions used by ESCi in its study and provide a more "probable case" analysis of the financial health of the fire districts.

4. Explore ways of protecting the fire districts from loss of tax dollars due to annexation of territory by cities.

5. Examine revenue enhancement opportunities for the fire districts.

A work group was assembled to develop this information following the 2003 workshop, but its efforts were interrupted by the 2003 fires and floods and their respective aftermaths. The original work group was expanded in January 2004 and has met monthly since then in preparation of this workshop.

The intended purpose of the workshop is to provide an overview of the work group's findings, conclusions, and recommendations with respect to the proposed standard levels of service and reorganization of the County Fire Department, as well as an opportunity for the Board to provide input and direction to staff on these recommendations.

Approval of **Recommendation #1** would convene and conduct the workshop.

Approval of **Recommendation #2** would approve, in concept, the proposed County Fire Department Service Levels and Deployment Standards as discussed and modified during the workshop, and direct the County Fire Department to prepare a final written document for future consideration and approval.

Approval of **Recommendation #3** would direct the CAO and County Fire Department to develop the necessary recommendations for reorganization of the County Fire Department, based on comments and direction received at the workshop, for future consideration by the Board.

REVIEW BY OTHERS: This item has been coordinated with the Local Agency Formation Commission (Kathy Rollings-McDonald, Executive Officer, 387-5870), and County Counsel (Tom Krahelski, Deputy County Counsel, 387-5436).

FINANCIAL IMPACT: None.

SUPERVISORIAL DISTRICTS: All.

PRESENTERS: Norman A. Kanold, Assistant County Administrator for ED/PSG (7-4052)
Peter R. Hills, Fire Chief/Fire Warden (7-5952)

SAN BERNARDINO COUNTY

COUNTY OF SAN BERNARDINO

1853

FIRE DEPARTMENT

San Bernardino County Fire Department Organizational Study

Narrative Description of Options A, B, & C

The following pages are brief descriptions for structural reorganization options for the County Fire Department.

Option A: Regional Fire Protection Districts

This proposal would continue the CSA 70 (Consolidated Fire) structure but would eliminate, or dissolve many of the existing county service areas or districts with fire powers and consolidate them within three existing and expanded fire protection districts. Certain multiple service county service areas would remain to provide water, television, or park functions, but would relinquish their fire powers to the larger fire protection district.

Under Option A, the existing Central Valley, Lake Arrowhead, and Yucca Valley Fire Protection Districts would be expanded to create three distinct regional fire protection districts, with each of the existing service areas (fire districts/CSA's) within the regional areas being consolidated within one of these expanded districts. These existing, but expanded districts, would be renamed to reflect the regional service delivery system. As an example, the Yucca Valley Fire Protection District would be expanded along with its sphere of influence to

include the following areas or districts that are currently under county fire responsibility:

CSA 20 -	Joshua Tree Fire
CSA 29 –	Lucerne Valley Fire
CSA 30 -	Red Mountain
CSA 38	Consolidated Fire (No. & So. Desert Division areas only)
CSA 38	D - Victorville, J - Big River, K - Spring Valley, N - El Mirage
CSA 56	Wrightwood Fire
CSA 56 F-1	Pinion Hills Fire
CSA 70 FP-1	Windy Acres Fire
CSA 70 HL	Havasu Lake Fire
CSA 70 M	Wonder Valley Fire
CSA 70 W	Hinkley Fire
CSA 82 SV-1	Searles Valley

The name of the expanded district would be changed to the San Bernardino County Desert Fire Protection District. Existing property tax revenues of the aforementioned districts would be consolidated within the larger district and thus distributed according to the service levels required by the regional community. This proposal would also include the recommendation to include any of the area historically identified as the "unfunded fire protection area" in

the new regional Desert Fire Protection District boundaries. The new Desert Fire Protection District could then be divided into two improvement districts, the North Desert Improvement District and the South Desert Improvement District, for community identity purposes and to preserve the financial resources of those communities within each regional area.

This procedure would be replicated in each of the other two regional fire districts (dissolve or merge the existing districts and service areas), resulting in the formation of the San Bernardino County Valley FPD, and the San Bernardino Mountain FPD. The Board, if it so desired, could appoint a fire advisory commission in each of the regional fire districts to advise it on specific matters of district interest.

This proposal, although a lengthy and potentially complicated Local Agency Formation Commission (LAFCO) process, would assimilate the current 32 separate budgets into more manageable regional districts, those being the expanded and renamed Yucca Valley FPD, Central Valley FPD, and Lake Arrowhead FPD. There would be no change to current legal structure of CSA 70 – Consolidated Fire (Administration).

Advantages

- There would be no change to the basic operational structure of the County Fire Department, except a number of smaller districts would be consolidated into a larger regional district and delivery system.
- This regional fire district concept would continue the current community based fire protection delivery services supported by a centralized management system
- The new regional FPD's would provide for a more streamline delivery of services that would be based on a geographically similar regional, and tax base.
- Budget, Fiscal, and Asset management would be greatly simplified.
- Maintains separate legal liability from the County through expansion of the FPD's while protecting smaller districts by expanding liability coverage to the larger district.
- Provides some protection for property tax erosion by spreading the city annexation loss in the larger FPD/CSA's (i.e. CSA 38).

Disadvantages

- This proposal would not protect CSA 70 from losing tax revenue through the annexation process. The continued erosion of the base tax revenues directly affects the funding of the centralized management functions provided by County Fire.
- Potential community opposition to loss of community identification that has been historically developed through local fire protection districts and CSA's, and the utilization of local tax revenues on a more regional basis.
- The financial benefits of this regionalization are likely to be short lived especially for the desert region since much of the area remains rural, or is in transition from rural to suburban.

Option B: Countywide Consolidated Fire Protection District

This proposal would completely reorganize both the legal framework and financial configuration of the existing County Fire Department. Under this proposal, the existing CSA 70 (Consolidated Fire) would lose its fire powers, and the tax revenue would be reallocated to the new successor fire district, the San Bernardino County Consolidated Fire Protection District. Additionally, each of the existing board-governed fire districts and county service areas under the management of county fire would be dissolved or lose its fire powers with the exception of the Central Valley Fire Protection District (CVFPD). The CVFPD would concurrently expand along with its sphere of influence to annex all the other board governed fire district areas, all the unfunded fire protection areas, and accept the transfer of fire powers and authority from each of the county service areas. Additionally, the CVFPD name would be changed to the San Bernardino County Consolidated Fire Protection District, and the newly formed district would be specifically authorized to provide all fire protection and related powers; including fire, rescue, paramedic, and ambulance.

The executive director of LAFCO has suggested the following possible actions in describing this reorganizational process:

- Dissolution of County Service Area 38 and its improvement zones D, H, J, K, L, M, N, County Service Area 70 PM-1, Lake Arrowhead Fire Protection District, Yucca Valley Fire Protection District, and Monte Vista Fire Protection District.
- Transfer of Fire Authority and powers from County Service Area 29, 30, 53 B, 56, 56 F-1, 70, 70 FP-1, 70 HL, 70 M, 70 W, and CSA 82 SV-1.
- Transfer of Paramedic Authority and powers from CSA 70 PM-1.
- Formation of Improvement Districts of Central Valley Fire Protection District for CSA 38 Zones L, M, N, 70 FP-1, 70 M, and 70 PM-1.

In addition, and most importantly, four regional improvement districts (overlays) could be formed for identifying the tax revenue generated from within the improvement districts so there would be a direct correlation to service levels provided in the regional areas. These improvement districts would be identified as the Valley Improvement District, the Mountain Improvement District, the North Desert Improvement District, and the South Desert Improvement District, and constitute the same areas identified in Option A for these regions. As in Option A, the Board, if it so desired, could appoint an advisory commission in each of the four improvement districts. An alternative would be to appoint one commission for the entire district.

This proposal is again a lengthy (6-8 months following submittal of a resolution of intent and plan of services) and potentially a complicated Local Agency Formation Commission (LAFCO) process. It would assimilate the current 32 separate budgets into a single, manageable operation, known as the San Bernardino County Consolidated Fire Protection District.

Advantages

- The creation of a single fire protection district would greatly simplify the current operational and fiscal structure of the County Fire Department by all fire districts and CSA's being folded into a single countywide delivery system.
- This countywide consolidation concept would still continue the current community based fire protection delivery services supported by a centralized management system
- The establishment of regional improvement districts would provide for a more streamline delivery of services that would be based on a geographically similar and regional tax base.
- This proposal would protect CSA 70 from losing tax revenue through the annexation process.
- An election for a special tax could be conduct for a single improvement district or on a countywide basis.

- The application of service models would be uniform throughout the improvement areas for future planning.
- The benefits of this regionalization are likely to be more long term since the funding can be allocated to a regional delivery versus on the local community's ability to pay basis.
- Maintains separate legal liability from the County through expansion of the FPD's while protecting smaller districts by expanding liability coverage to the larger district.

Disadvantages

- Potential community opposition to loss of community identification that has been historically developed through local fire districts and CSA's, and utilization of local tax revenues on a more regional basis.

Option C: General Fund Department

A third option would be to dissolve all the Board Governed Fire Protection Districts and CSA's with fire powers, transfer all the associated property tax revenues, fee revenues etc. into the general fund, and make County Fire a general fund department similar to the Sheriff's office. Under this proposal, there are a number of issues to evaluate, however, the most significant policy decision would be related to the long standing decision to keep all the Special Districts (Fire, Flood, Special Districts, Airports) separate legal entities to reduce the financial exposure of the County from liability claims and lawsuits.

The proposal would require a number of actions to occur that relate to transfer of employees from special districts employment to county employment with associated MOU meet and confer requirements, transfer of assets from the districts/CSA's to the county, potentially the changing of mutual aid/fire agreements and membership in various Joint Powers Authorities.

Advantages

- Protects CSA 70 and Districts/CSA's from loss of revenue from annexations.
- Simplifies the organizational structure, budget process, and the operational delivery system.

- Provides greatest opportunity for long term financial stability of the County FD, as the Department would no longer be restricted by property tax revenues but funded through the County General Fund as directed by the Board of Supervisors.
- Eliminates boundary issues associated with current special district delivery system and establishes a true countywide fire department in the eyes of the public.

Disadvantages

- Exposes County's General Fund to legal liability of County Fire operations and fiscal constraints.
- Requires substantial changes in personnel related issues (employment, MOU's, rules and regulations, policies etc.)
- May require changes to agreements, agency MOU's, JPA memberships etc.
- Requires transfer of assets and combining of multiple support functions including human relations, information services, service centers, communications etc.
- Future labor negotiations would be based on the General Fund's ability to pay versus the current fiscal limitations of the fire districts and CSA's.

- Potential community opposition to loss of community identification that has been historically developed through local fire districts and CSA's, and utilization of local tax revenues on a more regional basis.

Financial Projections

San Bernardino County Fire Study

Revised Financial Projections

Solvency- least to most (NO DEFERRAL of equipment reserve contributions)

San Bernardino County Fire Study

Revised Financial Projections

Solvency- least to most (DEFERRAL of equipment reserve contributions for 05/06)

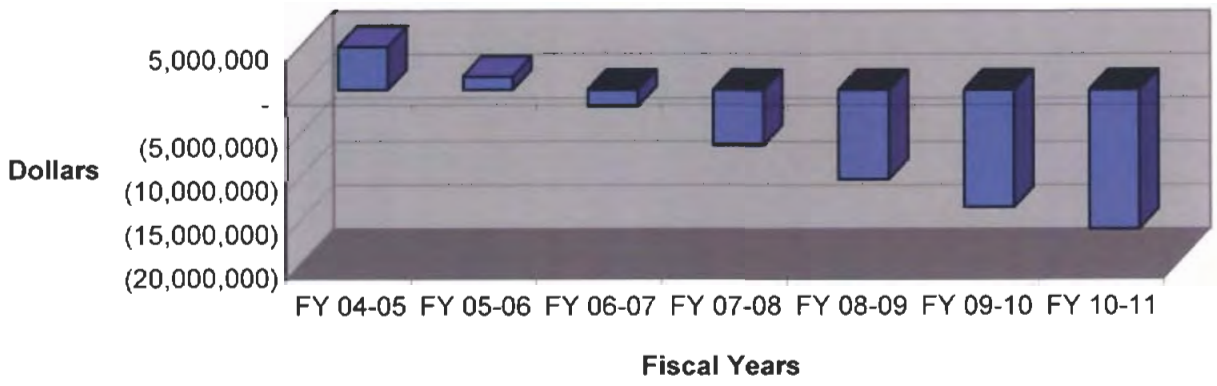
San Bernardino County Fire Study

Revised Financial Projections

All Districts- Consolidated Summary

	2004-05 Projected	2005-06 Projected	2006-07 Projected	2007-08 Projected	2008-09 Projected	2009-10 Projected	2010-11 Projected
Beginning Fund Balance	6,057,132	4,927,670	1,522,441	(1,917,079)	(6,382,085)	(10,261,753)	(13,464,407)
Expenditures	(83,685,837)	(74,697,332)	(78,510,222)	(82,757,108)	(85,534,605)	(88,438,813)	(91,458,750)
Revenues	82,556,375	71,292,103	75,070,703	78,292,101	81,654,938	85,236,158	88,981,656
Ending Fund Balance	4,927,670	1,522,441	(1,917,079)	(6,382,086)	(10,261,753)	(13,464,408)	(15,941,502)

Ending Fund Balance Decline



San Bernardino County Fire Study

Revised Financial Projections

4 new Areas (Ending Fund Balances)

	2004-05 Projected	2005-06 Projected	2006-07 Projected	2007-08 Projected	2008-09 Projected	2009-10 Projected	2010-11 Projected
VALLEY AREA							
CENTRAL VALLEY - Fontana, *	1,338,610	1,696,934	1,976,539	1,179,052	896,187	1,181,491	2,092,878
CSA 38 - Consolidated Fire Svc.	148,755	(162,850)	(486,576)	(804,855)	(1,115,326)	(1,416,541)	(1,709,049)
CSA 38H - Colton	6,545	5,745	4,910	3,945	2,960	1,956	932
CSA 38L - Highland	2,725	1,000	1,000	1,000	1,000	1,000	1,000
CSA 38M - Yucaipa	379	422	459	489	512	528	537
MONTE VISTA - Montclair	60,638	56,420	50,904	45,238	39,419	33,440	27,296
TOTALS	**1,557,652**	**1,597,672**	**1,547,236**	**424,870**	**(175,248)**	**(198,126)**	**413,595**
* Bloomington, Muscoy							
MOUNTAIN AREA							
LAKE ARROWHEAD	750,088	866,798	1,045,019	1,404,808	1,957,517	2,743,640	3,776,962
LAKE ARROWHEAD AMB	89,259	11,200	3,347	1,000	11,067	12,841	13,427
CSA 70 PM-1	44,415	1,000	1,000	1,000	1,000	1,000	1,000
CSA 38 - Consolidated Fire Svc.	51,492	(56,371)	(168,430)	(278,604)	(386,074)	(490,341)	(591,594)
CSA 53B - Fawnskin	66,600	1,000	1,000	1,000	1,000	1,000	1,000
CSA 79 - Green Valley Lake	47,928	(23,749)	(93,411)	(159,943)	(223,132)	(263,747)	(300,550)
FOREST FALLS	27,960	(38,662)	(101,151)	(158,630)	(210,736)	(257,082)	(297,258)
TOTALS	**1,077,742**	**761,216**	**687,373**	**810,630**	**1,150,642**	**1,747,310**	**2,602,986**
NORTH DESERT AREA							
CSA 29 - Lucerne Valley	102,513	52,034	7,993	(14,096)	(38,888)	(47,989)	(39,854)
CSA 29 AMB	35,126	24,493	17,975	1,000	1,000	1,000	1,000
CSA 30 - Red Mountain	4,631	142	(4,558)	(9,473)	(14,607)	(19,965)	(25,550)
CSA 38 - Consolidated Fire Svc.	297,510	(325,699)	(973,152)	(1,609,710)	(2,230,652)	(2,833,082)	(3,418,098)
CSA 38D - Victorville	6,671	3,644	400	1,000	1,580	2,143	2,689
CSA 38K - Spring Valley Lake	7,744	6,623	5,410	4,098	2,681	1,153	814
CSA 38N - El Mirage	53,495	44,153	34,600	24,833	14,847	4,636	1,000
CSA 56 - Wrightwood	322,681	374,486	162,593	(54,611)	(275,684)	(496,976)	(727,858)
CSA 56 AMB	233,551	1,000	1,000	1,000	1,000	1,000	1,000
CSA 56 F-1	26,473	1,001	1,000	1,000	1,000	1,000	1,000
CSA 70 FP-1 - Windy Acres	11,896	14,293	16,634	18,916	21,137	23,292	25,378
CSA 70W - Hinkley	9,131	(39,760)	(89,771)	(140,940)	(193,308)	(246,916)	(301,809)
CSA 82 SV-1 - Searles Valley	3,131	(73,866)	(165,419)	(261,880)	(363,355)	(469,951)	(581,785)
CSA 82 SV-1 AMB	12,464	34	1,000	1,000	1,000	1,000	1,000
TOTALS	**1,127,018**	**82,577**	**(984,295)**	**(2,037,863)**	**(3,072,250)**	**(4,079,655)**	**(5,061,072)**
SOUTH DESERT AREA							
YUCCA VALLEY	(0)	(456,939)	(956,445)	(1,500,850)	(2,092,603)	(2,734,268)	(3,428,539)
YUCCA VALLEY AMB	2,000	2,000	2,000	2,000	2,000	2,000	2,000
CSA 38 - Consolidated Fire Svc.	74,377	(81,425)	(243,288)	(402,427)	(557,663)	(708,270)	(854,524)
CSA 38J - Big River	77,549	73,745	69,709	65,431	60,903	54,958	48,834
CSA 20 - Joshua Tree	1,024	1,024	1,024	1,024	1,024	1,024	1,023
CSA 70 HL - Havasu Lake	26,277	(28,290)	(82,573)	(135,967)	(188,357)	(239,623)	(289,638)
CSA 70M - Wonder Valley	21,419	(36,169)	(94,383)	(152,843)	(211,578)	(270,617)	(329,992)
TOTALS	**202,645**	**(526,053)**	**(1,303,955)**	**(2,123,632)**	**(2,986,273)**	**(3,894,797)**	**(4,850,836)**
CSA 70							
TOTALS	**962,613**	**(392,971)**	**(1,863,438)**	**(3,456,091)**	**(5,178,623)**	**(7,039,140)**	**(9,045,175)**
GRAND TOTALS	**4,927,670**	**1,522,441**	**(1,917,078)**	**(6,382,085)**	**(10,261,752)**	**(13,464,407)**	**(15,941,503)**

San Bernardino County Fire Study

Revised Financial Projections

County Service Area 29 (Lucerne Valley) Fire

	Actual		Assumptions			Financial Projections						
	2002-03 Actual	2003-04 Actual	2004-05 Budget	Projection Base Year	Projection Assumptions	2004-05 Projected	2005-06 Projected	2006-07 Projected	2007-08 Projected	2008-09 Projected	2009-10 Projected	2010-11 Projected
--BEGINNING FUND BALANCE--	124,491	154,438	117,472	n/a		104,166	102,513	52,034	7,993	(14,096)	(38,888)	(47,989)
--EXPENDITURES--												
Salaries & Benefits	750,846	755,989	887,344	791,290	89.2%, 4%	791,290	822,941	855,859	890,094	925,697	962,725	1,001,234
Services & Supplies	153,952	158,028	153,872	153,872	2%	153,872	156,949	160,088	163,290	166,556	169,887	173,285
Other Charges	7,714	-	-	-		-	-	-	-	-	-	-
Fixed Assets	7,343	18,000	-	55,152		-	55,152	55,152	55,152	55,152	55,152	55,152
Transfers - Out	6,741	30,596	11,114	11,114	A.	11,114	11,114	11,114	11,114	11,114	11,114	11,114
Reimbursements	-	-	-	-		-	-	-	-	-	-	-
Reserves and Contingencies	-		12,924	-		-	-	-	-	-	-	-
Total Expenditures	926,596	962,613	1,065,254	1,011,428		956,276	1,046,157	1,082,214	1,119,650	1,158,519	1,198,878	1,240,785
--REVENUES--												
Taxes	706,645	680,687	712,659	719,500	5.7%	719,500	760,607	804,062	849,999	898,562	949,899	1,004,168
Fines, Forfeitures & Penalties	-	-	-	-		-	-	-	-	-	-	-
Revenue From Use Of Money & Property	5,070	3,009	2,000	2,000	1.9% x beg FB	2,000	1,948	989	-	-	-	-
Aid From Other Governmental Agencies	-	21,438	-	-		-	-	-	-	-	-	-
Charges For Current Services	-	-	-	-		-	-	-	-	-	-	-
Other Revenue	200	(1,522)	-	-		-	-	-	-	-	-	-
Transfers - In	244,628	208,729	233,123	233,123	B.	233,123	233,123	233,123	247,561	235,165	239,879	244,752
Total Revenues	956,543	912,341	947,782	954,623		954,623	995,677	1,038,173	1,097,560	1,133,727	1,189,778	1,248,920
Revenue Over (Under) Expenditures	29,947	(50,272)	(117,472)	(56,805)		(1,653)	(50,480)	(44,040)	(22,089)	(24,792)	(9,101)	8,135
--ENDING FUND BALANCE--	154,438	104,166	0	n/a		102,513	52,034	7,993	(14,096)	(38,888)	(47,989)	(39,854)

Footnotes for Projection Assumptions:

General assumptions regarding property tax revenue projections: the percentage indicated represents a 7 year historical average (from 1997-98 to 2003-04 actuals)
General assumptions regarding use of money revenue projections: 1.9% of the beginning fund balance
A. audit charges ($5,440) and SCBA 10 year loan payments ($5,674).
B. Per Proposed 04/05 Budget Book, $136,013 is from CSA 29 AMB and $97,110 from CSA 70.

Proj. Assump.: starting 07/08, transfers in = csa 29 amb tfr out amount + $1,564 audit chgs + $97,110 from csa 70

San Bernardino County Fire Study

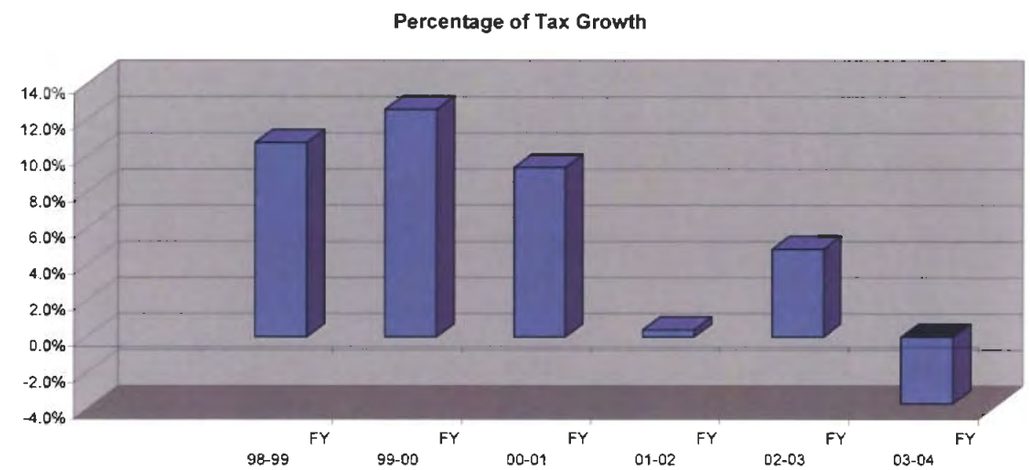
Revised Financial Projections

County Service Area 29 (Lucerne Valley) Fire

Tax Analysis:

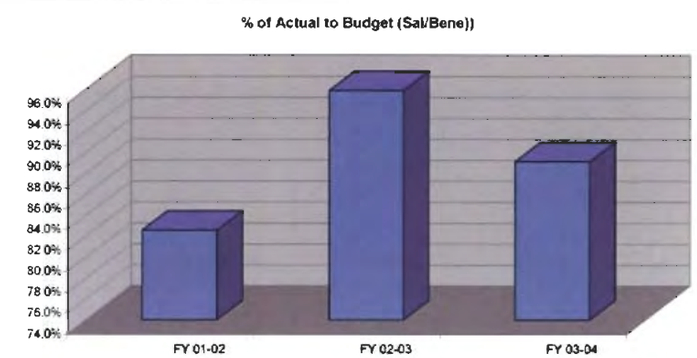
	FY 97-98	--------FY 98-99--------		-------FY 99-00-------		-------FY 00-01-------		-------FY 01-02-------		-------FY 02-03-------		-------FY 03-04-------	
	Amt Rec'd	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change
Tax Revenue 7-year trend analysis	492,256	545,166	10.7%	613,816	12.6%	671,332	9.4%	673,906	0.4%	706,645	4.9%	680,687	-3.7%
7-year average percentage increase/(decrease)													**5.7%**

FY 98-99	10.7%
FY 99-00	12.6%
FY 00-01	9.4%
FY 01-02	0.4%
FY 02-03	4.9%
FY 03-04	-3.7%



Salary/Benefit Analysis:

	Actual	Modified Budget	% Actual to Budget
FY 01-02	697,512	845,019	82.5%
FY 02-03	750,846	783,151	95.9%
FY 03-04	755,989	848,412	89.1%
3-Year Average %			**89.2%**



San Bernardino County Fire Study

Revised Financial Projections

County Service Area 29 (Lucerne Valley) Ambulance

	Actual		Assumptions			Financial Projections						
	2002-03 Actual	2003-04 Actual	2004-05 Budget	Projection Base Year	Projection Assumptions	2004-05 Projected	2005-06 Projected	2006-07 Projected	2007-08 Projected	2008-09 Projected	2009-10 Projected	2010-11 Projected
--BEGINNING FUND BALANCE--	142,389	52,457	157	n/a		35,283	35,126	24,493	17,975	1,000	1,000	1,000
--EXPENDITURES--												
Salaries & Benefits	12,554	11,472	12,451	12,451	100%, 4%	12,451	12,949	13,467	14,006	14,566	15,149	15,754
Services & Supplies	21,537	18,687	19,803	19,803	2%	19,803	20,199	20,603	21,015	21,435	21,864	22,301
Other Charges	-	-	-	-		-	-	-	-	-	-	-
Fixed Assets	-	-	-	15,237		-	15,237	15,237	15,237	15,237	15,237	15,237
Transfers - Out	198,507	163,488	137,577	137,577	A.	137,577	137,577	137,577	152,015	139,619	144,333	149,206
Reimbursements	-	-	-	-		-	-	-	-	-	-	-
Reserves and Contingencies	-	-	-	-		-	-	-	-	-	-	-
Total Expenditures	232,598	193,647	169,831	185,068		169,831	185,962	186,884	202,273	190,857	196,583	202,499
--REVENUES--												
Taxes	-	-	-	-		-	-	-	-	-	-	-
Fines, Forfeitures & Penalties	-	-	-	-		-	-	-	-	-	-	-
Revenue From Use Of Money & Property	1,527	767	100	100	1.9% x beg FB	100	667	465	-	-	-	19
Aid From Other Governmental Agencies	-	-	-	-		-	-	-	-	-	-	-
Charges For Current Services	141,282	176,295	169,574	169,574	3.0%	169,574	174,661	179,901	185,298	190,857	196,583	202,480
Other Revenue	(143)	(589)	-	-		-	-	-	-	-	-	-
Transfers - In	-	-	-	-		-	-	-	-	-	-	-
Total Revenues	142,666	176,473	169,674	169,674		169,674	175,329	180,366	185,298	190,857	196,583	202,499
Revenue Over (Under) Expenditures	(89,932)	(17,174)	(157)	(15,394)		(157)	(10,633)	(6,518)	(16,975)	(0)	0	0
--ENDING FUND BALANCE--	52,457	35,283	0	n/a		35,126	24,493	17,975	1,000	1,000	1,000	1,000

Footnotes for Projection Assumptions:

General assumptions regarding current services revenue projections: the percentage indicated represents a 3% growth rate. A more conservative growth rate was used because of medi-cal and medi-care reimbursement limitations.
General assumptions regarding use of money revenue projections: 1.9% of the beginning fund balance

A. Per Proposed 04/05 Budget Book. $136,013 transferred to CSA 29 Fire and $1,564 in audit chgs

Proj. Assump.: Transferred revenue to CSA 29 Fire each yr for support and retained a $1,000 ending fund balance eff 07/08

A more conservative growth rate was used because of medi-cal and medi-care reimbursement limitations.

San Bernardino County Fire Study

Revised Financial Projections

County Service Area 29 (Lucerne Valley) Ambulance

Current Svcs Analysis:

	FY 97-98	--------FY 98-99--------		-------FY 99-00-------		-------FY 00-01-------		-------FY 01-02-------		-------FY 02-03-------		-------FY 03-04-------	
	Amt Rec'd	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change
Current Svcs Revenue 7-year trend analysi	159,425	209,736	31.6%	238,788	13.9%	228,539	-4.3%	241,908	5.8%	141,282	-41.6%	176,295	24.8%

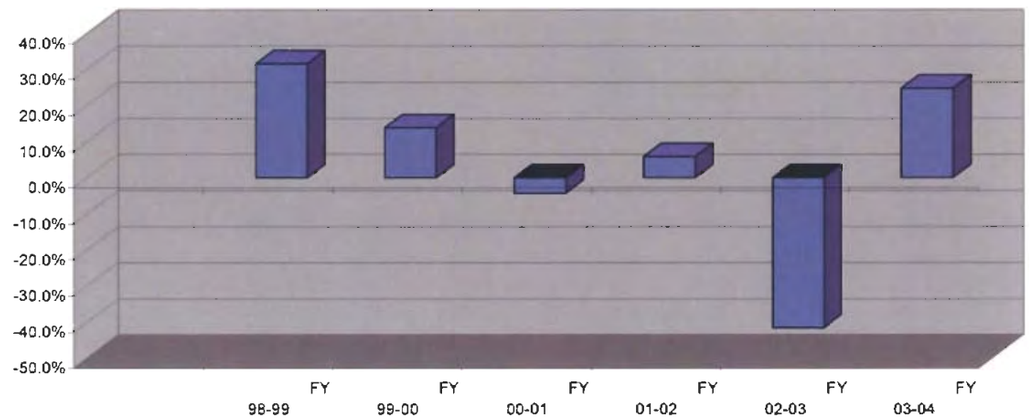
7-year average percentage increase/(decrease) **5.0%**

3% growth used for projections.
A more conservative growth rate was used because of medi-cal and medi-care reimbursmnt limitations.

FY 98-99	31.6%
FY 99-00	13.9%
FY 00-01	-4.3%
FY 01-02	5.8%
FY 02-03	-41.6%
FY 03-04	24.8%

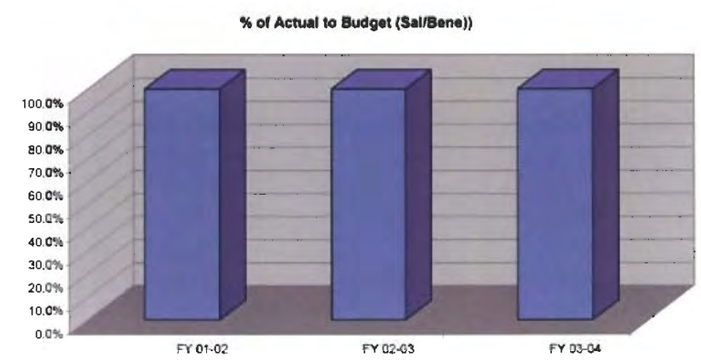
FY 02-03 analysis notes:
-- significant writeoff's for medi-cal and medi-care
-- policy changes allowed more writeoff's

Percentage of Current Services Growth



Salary/Benefit Analysis:

	Actual	Modified Budget	% Actual to Budget
FY 01-02	21,497	21,497	100.0%
FY 02-03	12,554	12,554	100.0%
FY 03-04	11,472	11,472	100.0%
3-Year Average %			**100.0%**



San Bernardino County Fire Study

Revised Financial Projections

County Service Area 30 (Red Mountain) Fire

	Actual		Assumptions			Financial Projections						
	2002-03 Actual	2003-04 Actual	2004-05 Budget	Projection Base Year	Projection Assumptions	2004-05 Projected	2005-06 Projected	2006-07 Projected	2007-08 Projected	2008-09 Projected	2009-10 Projected	2010-11 Projected
--BEGINNING FUND BALANCE--	11,917	14,894	8,087	n/a		8,839	4,631	142	(4,558)	(9,473)	(14,607)	(19,965)
--EXPENDITURES--												
Salaries & Benefits	49	47	66	66	4%	66	69	71	74	77	80	84
Services & Supplies	3,521	13,283	10,187	10,187	A., 2%	10,187	10,391	10,599	10,811	11,027	11,247	11,472
Other Charges	-	-	-	-		-	-	-	-	-	-	-
Fixed Assets	-	-	-	-		-	-	-	-	-	-	-
Transfers - Out	-	-	272	300		300	300	300	300	300	300	300
Reimbursements	-	-	-	-		-	-	-	-	-	-	-
Reserves and Contingencies	-	-	4,462	-		-	-	-	-	-	-	-
Total Expenditures	3,570	13,330	14,987	10,553		10,553	10,759	10,970	11,185	11,404	11,628	11,856
--REVENUES--												
Taxes	6,114	7,261	6,600	6,270	B.	6,270	6,270	6,270	6,270	6,270	6,270	6,270
Fines, Forfeitures & Penalties	-	-	-	-		-	-	-	-	-	-	-
Revenue From Use Of Money & Property	400	171	300	75	1.9% x beg FB	75	-	-	-	-	-	-
Aid From Other Governmental Agencies	-	-	-	-		-	-	-	-	-	-	-
Charges For Current Services	-	-	-	-		-	-	-	-	-	-	-
Other Revenue	33	(156)	-	-		-	-	-	-	-	-	-
Transfers - In	-	-	-	-		-	-	-	-	-	-	-
Total Revenues	6,547	7,276	6,900	6,345		6,345	6,270	6,270	6,270	6,270	6,270	6,270
Revenue Over (Under) Expenditures	2,977	(6,054)	(8,087)	(4,208)		(4,208)	(4,489)	(4,700)	(4,915)	(5,134)	(5,358)	(5,586)
--ENDING FUND BALANCE--	14,894	8,839	0	n/a		4,631	142	(4,558)	(9,473)	(14,607)	(19,965)	(25,550)

Footnotes for Projection Assumptions:

General assumptions regarding property tax revenue projections: There are 66 parcels that are charged a $100 annual special tax per parcel, for maximum revenue of $6,600.
General assumptions regarding use of money revenue projections: 1.9% of the beginning fund balance

A. CSA 30 contracts with Kern County for fire and medical services on a per call basis.
B. There are 66 parcels that are charged a $100 annual special tax per parcel, for maximum revenue of $6,600

Projection Assumption: Fire and CAO review committee determined that 95% of maximum annual revenue should be strait-lined prospectively

San Bernardino County Fire Study

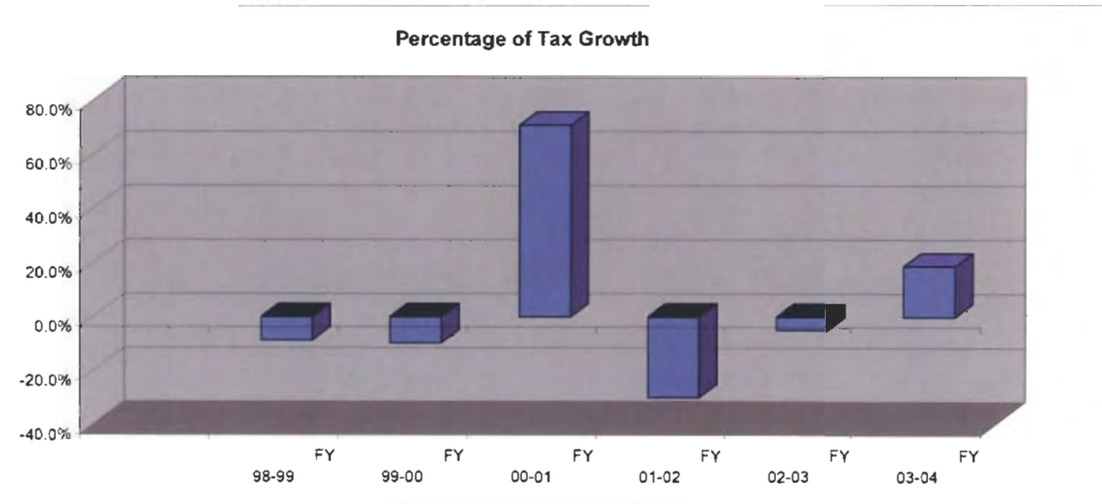
Revised Financial Projections

County Service Area 30 (Red Mountain) Fire

Tax Analysis:

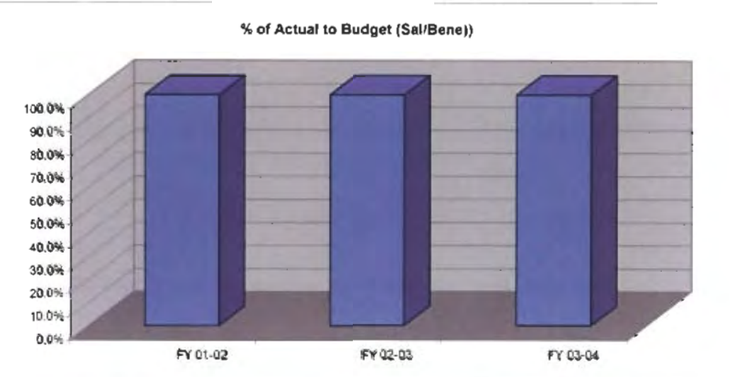
	FY 97-98	-------FY 98-99-------		-------FY 99-00-------		-------FY 00-01-------		-------FY 01-02-------		-------FY 02-03-------		-------FY 03-04-------	
	Amt Rec'd	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change
Tax Revenue 7-year trend analysis	6,490	5,927	-8.7%	5,355	-9.7%	9,152	70.9%	6,420	-29.9%	6,114	-4.8%	7,261	18.8%
7-year average percentage increase/(decrease)													**6.1%**

FY 98-99	-8.7%
FY 99-00	-9.7%
FY 00-01	70.9%
FY 01-02	-29.9%
FY 02-03	-4.8%
FY 03-04	18.8%



Salary/Benefit Analysis:

	Actual	Modified Budget	% Actual to Budget
FY 01-02	72	72	100.0%
FY 02-03	49	49	100.0%
FY 03-04	47	47	100.0%
3-Year Average %			**100.0%**



San Bernardino County Fire Study

Revised Financial Projections

County Service Area 38 (Consolidated) Fire

	Actual		Assumptions			Financial Projections						
	2002-03 Actual	2003-04 Actual	2004-05 Budget (final)	Projection Base Year	Projection Assumptions	2004-05 Projected	2005-06 Projected	2006-07 Projected	2007-08 Projected	2008-09 Projected	2009-10 Projected	2010-11 Projected
--BEGINNING FUND BALANCE--	418,198	362,849	1,551,124	n/a		1,551,124	572,134	(626,345)	(1,871,447)	(3,095,596)	(4,289,716)	(5,448,234)
--EXPENDITURES--												
Salaries & Benefits	7,677,740	8,026,935	9,288,945	9,092,613	97.9%, 4%	9,092,613	9,456,318	9,834,571	10,227,954	10,637,072	11,062,555	11,505,057
Services & Supplies	2,489,304	2,500,173	2,951,249	2,809,048	A., 2%	2,951,249	2,865,229	2,922,534	2,980,984	3,040,604	3,101,416	3,163,444
Other Charges	97,572	89,774	80,416	80,416		80,416	80,416	80,416	80,416	80,416	80,416	80,416
Fixed Assets	155,773	157,664	152,000	1,004,310		152,000	1,004,310	1,004,310	1,004,310	1,004,310	1,004,310	1,004,310
Transfers - Out	122,783	155,000	898,447	118,526	B.	898,447	118,526	118,526	118,526	118,526	118,526	118,526
Reimbursements	(20,000)	(35,895)	(939,809)	(940,809)	C.	(940,809)	(840,575)	(822,861)	(875,148)	(930,784)	(990,003)	(1,053,048)
Reserves and Contingencies	-		-	-		-	-	-	-	-	-	-
Total Expenditures	10,523,172	10,893,651	12,431,248	12,164,104		12,233,916	12,684,224	13,137,495	13,537,042	13,950,144	14,377,220	14,818,705
--REVENUES--												
Taxes	6,175,777	6,569,933	6,450,263	6,865,579	4.5%	6,865,579	7,174,530	7,497,384	7,834,766	8,187,331	8,555,761	8,940,770
Fines, Forfeitures & Penalties	-	-	-	-		-	-	-	-	-	-	-
Revenue From Use Of Money & Property	10,800	23,886	14,400	23,886	H.'1.9%xFB	23,886	14,400	14,400	14,400	14,400	14,400	14,400
Aid From Other Governmental Agencies	-	783,138	120,857	-	E.	120,857	-	-	-	-	-	-
Charges For Current Services	2,406,460	2,466,069	1,714,480	1,639,480	4%, D.	1,639,480	1,705,059	1,773,262	1,844,192	1,917,960	1,994,678	2,074,465
Other Revenue	359,134	364,318	200,000	200,000	F.	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Transfers - In	1,515,652	1,824,053	2,380,124	2,405,124	G.	2,405,124	2,391,756	2,407,348	2,419,534	2,436,334	2,453,862	2,464,040
Total Revenues	10,467,823	12,031,397	10,880,124	11,134,069		11,254,926	11,485,745	11,892,393	12,312,892	12,756,024	13,218,701	13,693,675
Revenue Over (Under) Expenditures	(55,349)	1,137,746	(1,551,124)	(1,030,035)		(978,990)	(1,198,479)	(1,245,102)	(1,224,150)	(1,194,119)	(1,158,519)	(1,125,030)
--ENDING FUND BALANCE--	362,849	1,551,124	0	n/a		572,134	(626,345)	(1,871,447)	(3,095,596)	(4,289,716)	(5,448,234)	(6,573,265)

Footnotes for Projection Assumptions:

General assumptions regarding property tax revenue projections: for projection purposes, used average of prior 5 years (4.5%) and excluded FY 99-00 due to unusual 31% decrease.

General assumptions regarding use of money revenue projections: 1.9% of the beginning fund balance

A. Per 04/05 Proposed Budget Book, one-time exp's are $92, 201 for grant and $50,000 for small equipment. Projection Assumption: Used 04/05 budget amount and removed funding provisions for one-time purchases. Eff 05/06, CSA 38 will pay an addtl $28K/yr to city of SB for CSA 38L.

B. Per 04/05 Final budget Book, $779,921 is to payoff SCBA loan, $96,630 for term bene reserv, and $21,896 is for audit charges. Projection Assumption: strait line 04/05 audit charges and term bene reserv amount.

C. Per 04/05 Proposed Budget Book, $596,809 is reimbursed from CSA 53B and $344,000 from CSA 20. Projection Assumption: CSA 20 reimb incr's by 2% and CSA 53B reimb incr's by 4% prospectively to keep pace with escalating MOU costs, but reimb's are reduced due to solvency issues.

D. Per 04/05 Proposed Budget Book and Fire Study, permit revenues and contract reimbursement revenues from Needles and Adelanto comprise Current Services Revenue. 04/05 budgeted amt was decreased by $824,786 due to the CSA 20 & 53B revenues reclassified as Reimb's. Proj. Assum.: 04/05 amount was reduced by $75,000 (ACR prop tax collection chg) and base will need to be increased by 4% prospectively to keep pace with escalating MOU costs. Contracts with Needles and Adelanto will need to be increased appropriately.

E. Per 04/05 Proposed Budget Book and per Fire, amount budgeted represents one-time grant funding. Projection Assumption: no consistent on-going funds projected.

F. Per County Fire, 04/05 amt represents planning inspection service fees. New home builders are required to have Fire approve plans prior to construction, and Fire receives fees. Proj. Assump.: revenue trend represents collection efforts of prior o/s amounts, so $200,000 is a base level.

G. For 04/05, $1,059,399 is G.F., $890,000 is a pass thru from CSA 70; and CSA 38 impr zone trfs of $430,725 (38K,J,N,D,H). Proj. Assum.: $1,949,399 held constant and CSA 38 zones were incr'd by ave. of 4% prospectively for MOU incr's and adj'd based on ability to pay.

H. Base amt represents $14,400 in on-going facility rental revenue and $9,486 in interest revenue. Projection Assumption: Base amt eliminates interest rev as FB goes negative, but continues rental rev of $14,400.

San Bernardino County Fire Study

Revised Financial Projections

County Service Area 38 (Consolidated) Fire

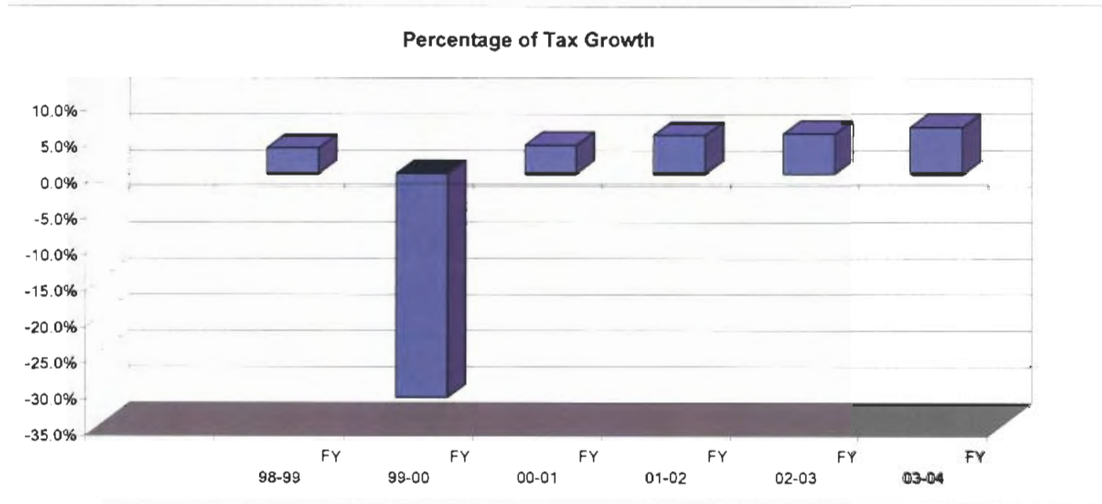
Tax Analysis:

	FY 97-98	-------FY 98-99-------		------FY 99-00------		------FY 00-01------		-------FY 01-02-------		-------FY 02-03-------		-------FY 03-04-------	
	Amt Rec'd	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change
Tax Revenue 7-year trend analysis	7,481,225	7,746,754	3.5%	5,341,888	-31.0%	5,553,482	4.0%	5,850,814	5.4%	6,175,777	5.6%	6,569,933	6.4%
7-year average percentage increase/(decrease)													**-1.0%**

FY 98-99	3.5%
FY 99-00	-31.0%
FY 00-01	4.0%
FY 01-02	5.4%
FY 02-03	5.6%
FY 03-04	6.4%

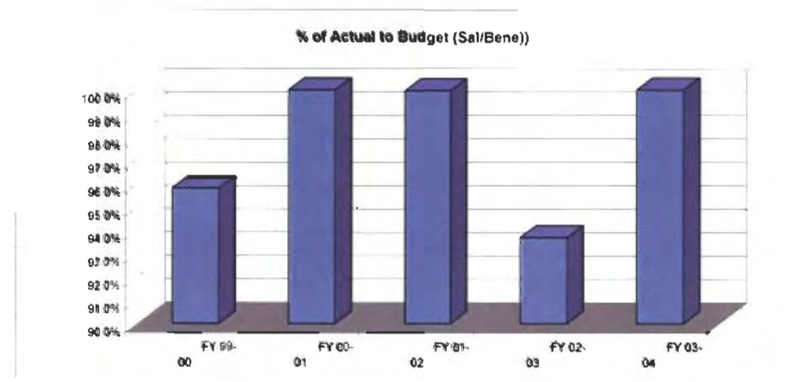
Note: for projection purposes, used average of prior 5 years (4.5%), and excluded FY 99-00 due to 31% decrease.

CSA 38 lost tax revenue ($2,725,819) as a result of annexations pertaining to Highland and Yucaipa in FY 99-00.



Salary/Benefit Analysis:

	Actual	Modified Budget	% Actual to Budget
FY 99-00	4,364,508	4,556,111	95.8%
FY 00-01	4,983,963	4,983,963	100.0%
FY 01-02	7,033,048	7,036,051	100.0%
FY 02-03	7,677,740	8,195,702	93.7%
FY 03-04	8,026,935	8,026,936	100.0%
5-Year Average %			**97.9%**



San Bernardino County Fire Study

Revised Financial Projections

County Service Area 38 D (Victorville) Fire

	Actual		Assumptions			Financial Projections						
	2002-03 Actual	2003-04 Actual	2004-05 Budget	Projection Base Year	Projection Assumptions	2004-05 Projected	2005-06 Projected	2006-07 Projected	2007-08 Projected	2008-09 Projected	2009-10 Projected	2010-11 Projected
--BEGINNING FUND BALANCE--	3,019	7,656	8,553	n/a		9,471	6,671	3,644	400	1,000	1,580	2,143
--EXPENDITURES--												
Salaries & Benefits	-	-	-	-	4%	-	-	-	-	-	-	-
Services & Supplies	-	-	-	-	2%	-	-	-	-	-	-	-
Other Charges	-	-	-	-		-	-	-	-	-	-	-
Fixed Assets	-	-	-	-		-	-	-	-	-	-	-
Transfers - Out	86,490	92,953	100,500	100,500	A.	100,500	104,520	108,701	108,973	113,332	117,865	122,580
Reimbursements	-	-	-	-		-	-	-	-	-	-	-
Reserves and Contingencies	-	-	3,776	-		-	-	-	-	-	-	-
Total Expenditures	86,490	92,953	104,276	100,500		100,500	104,520	108,701	108,973	113,332	117,865	122,580
--REVENUES--												
Taxes	89,990	93,790	95,523	97,500	4.0%	97,500	101,367	105,387	109,566	113,911	118,429	123,125
Fines, Forfeitures & Penalties	-	-	-	-		-	-	-	-	-	-	-
Revenue From Use Of Money & Property	1,039	704	200	200	1.9% x beg FB	200	127	69	8	-	-	-
Aid From Other Governmental Agencies	-	1,925	-	-	B.	-	-	-	-	-	-	-
Charges For Current Services	-	(1,209)	-	-	B.	-	-	-	-	-	-	-
Other Revenue	98	(442)	-	-		-	-	-	-	-	-	-
Transfers - In	-	-	-	-		-	-	-	-	-	-	-
Total Revenues	91,127	94,768	95,723	97,700		97,700	101,493	105,456	109,574	113,911	118,429	123,125
Revenue Over (Under) Expenditures	4,637	1,815	(8,553)	(2,800)		(2,800)	(3,027)	(3,245)	601	579	564	546
--ENDING FUND BALANCE--	7,656	9,471	0	n/a		6,671	3,644	400	1,000	1,580	2,143	2,689

Footnotes for Projection Assumptions:

General assumptions regarding property tax revenue projections: the percentage indicated represents a 7 year historical average (from 1997-98 to 2003-04 actuals)
General assumptions regarding use of money revenue projections: 1.9% of the beginning fund balance
A. trf's to CSA 38 are based on 04/05 budget and accelerate by 4.0% for tax growth thru 06/07. Some calls are made to the freeway area, which is the responsibility of CSA 38, so no CSA 38 subsidy is reflected as operating trf's to CSA 38 were reduced in 07/08, 08/09 to 10/11 incr'd by 4%.
B. Per Fire Study: State reimbursement is a rebate of tax revenue from homeowners who claimed exemption credit, and negative amount (admin costs for the collection of property tax) for Charges for Current Services. Projection assumption is a zero net impact

San Bernardino County Fire Study

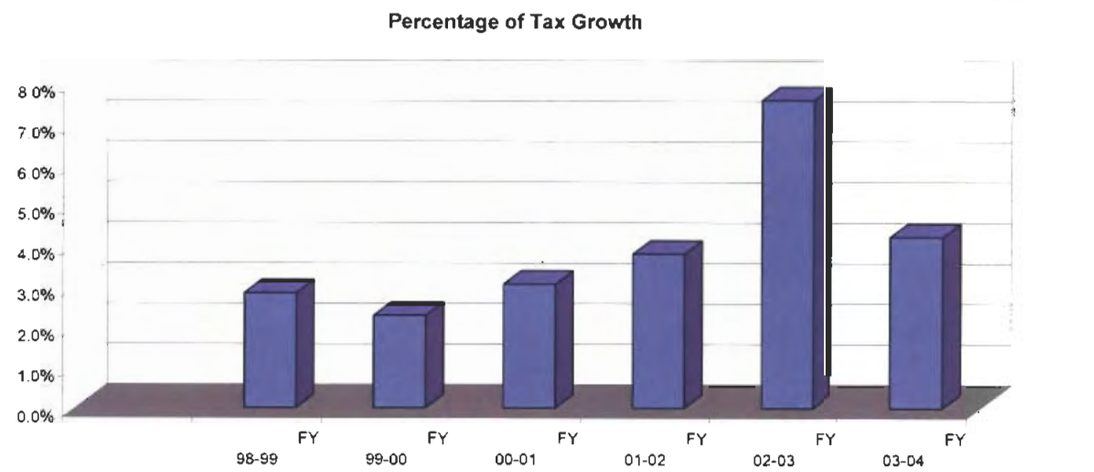
Revised Financial Projections

County Service Area 38 D (Victorville) Fire

Tax Analysis:

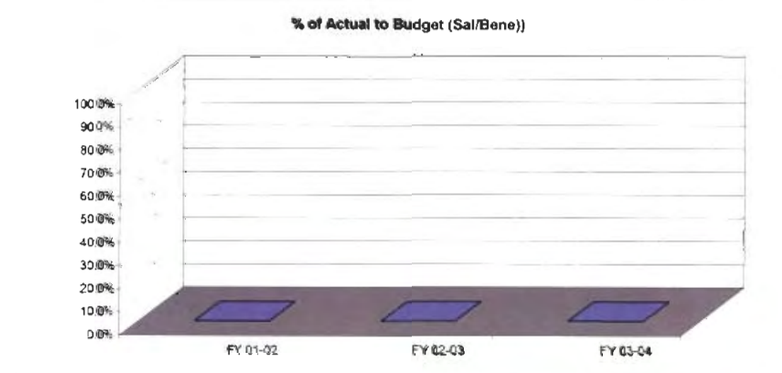
	FY 97-98	--------FY 98-99--------		-------FY 99-00-------		-------FY 00-01-------		-------FY 01-02-------		-------FY 02-03-------		-------FY 03-04-------	
	Amt Rec'd	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change
Tax Revenue 7-year trend analysis	74,332	76,436	2.8%	78,177	2.3%	80,565	3.1%	83,632	3.8%	89,990	7.6%	93,790	4.2%
7-year average percentage increase/(decrease)													**4.0%**

FY 98-99	2.8%
FY 99-00	2.3%
FY 00-01	3.1%
FY 01-02	3.8%
FY 02-03	7.6%
FY 03-04	4.2%



Salary/Benefit Analysis:

	Actual	Modified Budget	% Actual to Budget
FY 01-02	-	-	#DIV/0!
FY 02-03	-	-	#DIV/0!
FY 03-04	-	-	#DIV/0!
3-Year Average %			**#DIV/0!**



San Bernardino County Fire Study

Revised Financial Projections

County Service Area 38 H (Colton) Fire

	Actual		Assumptions			Financial Projections						
	2002-03 Actual	2003-04 Actual	2004-05 Budget	Projection Base Year	Projection Assumptions	2004-05 Projected	2005-06 Projected	2006-07 Projected	2007-08 Projected	2008-09 Projected	2009-10 Projected	2010-11 Projected
--BEGINNING FUND BALANCE--	44,423	19,664	10,020	n/a		10,567	6,545	5,745	4,910	3,945	2,960	1,956
--EXPENDITURES--												
Salaries & Benefits	-	-	-	-	4%	-	-	-	-	-	-	-
Services & Supplies	-	-	-	-	2%	-	-	-	-	-	-	-
Other Charges	-	-	-	-		-	-	-	-	-	-	-
Fixed Assets	-	-	-	-		-	-	-	-	-	-	-
Transfers - Out	89,472	78,722	76,722	76,722	A.	76,722	77,000	80,773	84,731	88,883	93,238	97,807
Reimbursements	-	-	-	-		-	-	-	-	-	-	-
Reserves and Contingencies	-	-	2,159	-		-	-	-	-	-	-	-
Total Expenditures	89,472	78,722	78,881	76,722		76,722	77,000	80,773	84,731	88,883	93,238	97,807
--REVENUES--												
Taxes	63,672	69,091	68,561	72,500	4.9%	72,500	76,076	79,829	83,766	87,898	92,233	96,783
Fines, Forfeitures & Penalties	-	-	-	-		-	-	-	-	-	-	-
Revenue From Use Of Money & Property	1,097	409	300	200	1.9% x beg FB	200	124	109	-	-	-	-
Aid From Other Governmental Agencies	-	1,408	-	-	B.	-	-	-	-	-	-	-
Charges For Current Services	-	(892)	-	-	B.	-	-	-	-	-	-	-
Other Revenue	(56)	(391)	-	-		-	-	-	-	-	-	-
Transfers - In	-	-	-	-		-	-	-	-	-	-	-
Total Revenues	64,713	69,625	68,861	72,700		72,700	76,200	79,938	83,766	87,898	92,233	96,783
Revenue Over (Under) Expenditures	(24,759)	(9,097)	(10,020)	(4,022)		(4,022)	(800)	(835)	(965)	(985)	(1,005)	(1,024)
--ENDING FUND BALANCE--	19,664	10,567	0	n/a		6,545	5,745	4,910	3,945	2,960	1,956	932

Footnotes for Projection Assumptions:

General assumptions regarding property tax revenue projections: the percentage indicated represents a 7 year historical average (from 1997-98 to 2003-04 actuals)
General assumptions regarding use of money revenue projections: 1.9% of the beginning fund balance
A. transfer projections are established by the 04/05 budget base and accelerate by 4.9% for tax growth
B. Per Fire Study State reimbursement is a rebate of tax revenue from homeowners who claimed exemption credit, and negative amount (admin costs for the collection of property tax) for Charges for Current Services. Projection assumption is a zero net impact.

San Bernardino County Fire Study

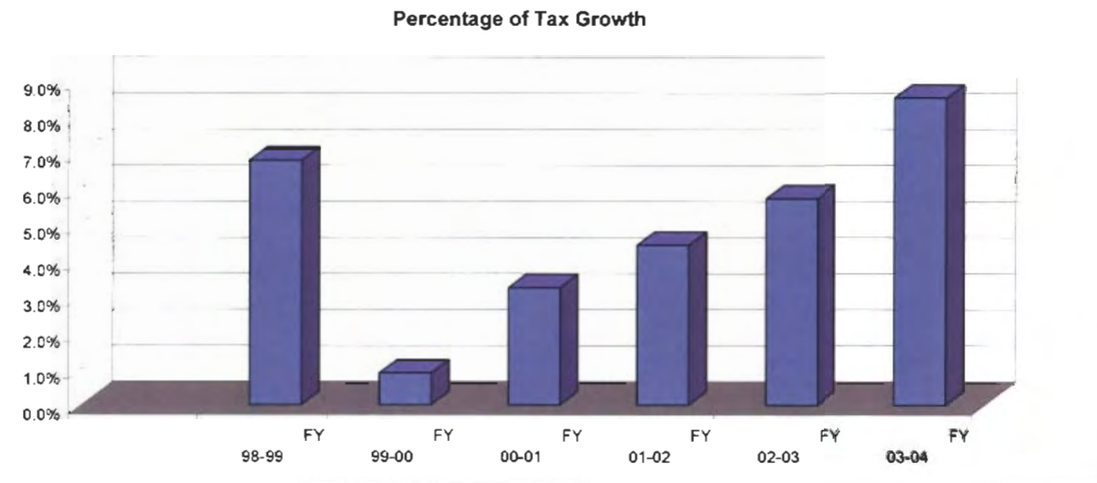
Revised Financial Projections

County Service Area 38 H (Colton) Fire

Tax Analysis:

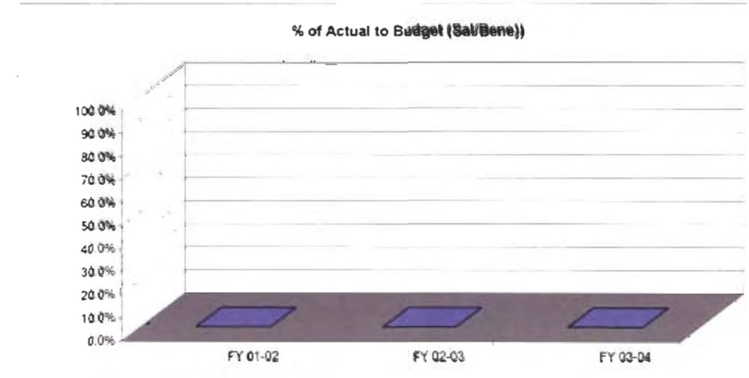
	FY 97-98	-------FY 98-99-------		-------FY 99-00-------		-------FY 00-01-------		-------FY 01-02-------		-------FY 02-03-------		-------FY 03-04-------	
	Amt Rec'd	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change
Tax Revenue 7-year trend analysis	51,842	55,360	6.8%	55,847	0.9%	57,663	3.3%	60,220	4.4%	63,672	5.7%	69,091	8.5%
7-year average percentage increase/(decrease)													**4.9%**

FY 98-99	6.8%
FY 99-00	0.9%
FY 00-01	3.3%
FY 01-02	4.4%
FY 02-03	5.7%
FY 03-04	8.5%



Salary/Benefit Analysis:

	Actual	Modified Budget	% Actual to Budget
FY 01-02	-	-	#DIV/0!
FY 02-03	-	-	#DIV/0!
FY 03-04	-	-	#DIV/0!
3-Year Average %			**#DIV/0!**



San Bernardino County Fire Study

Revised Financial Projections

County Service Area 38 J (Big River) Fire

	Actual		Assumptions			Financial Projections						
	2002-03 Actual	2003-04 Actual	2004-05 Budget	Projection Base Year	Projection Assumptions	2004-05 Projected	2005-06 Projected	2006-07 Projected	2007-08 Projected	2008-09 Projected	2009-10 Projected	2010-11 Projected
--BEGINNING FUND BALANCE--	142,475	136,102	127,869	n/a		105,070	77,549	73,745	69,709	65,431	60,903	54,958
--EXPENDITURES--												
Salaries & Benefits	-	59	-	-	4%	-	-	-	-	-	-	-
Services & Supplies	-	-	-	-	2%	-	-	-	-	-	-	-
Other Charges	-	-	-	-		-	-	-	-	-	-	-
Fixed Assets	-	17,915	-	-		-	-	-	-	-	-	-
Transfers - Out	138,166	146,565	164,721	139,721	A.	164,721	142,655	145,651	148,710	151,832	155,021	158,276
Reimbursements	-	-	-	-		-	-	-	-	-	-	-
Reserves and Contingencies	-	-	67,549	-		-	-	-	-	-	-	-
Total Expenditures	138,166	164,539	232,270	139,721		164,721	142,655	145,651	148,710	151,832	155,021	158,276
--REVENUES--												
Taxes	127,061	131,828	101,801	134,600	2.1%	134,600	137,378	140,213	143,107	146,061	149,076	152,152
Fines, Forfeitures & Penalties	-	-	-	-		-	-	-	-	-	-	-
Revenue From Use Of Money & Property	4,852	2,572	2,600	2,600	1.9% x beg FB	2,600	1,473	1,401	1,324	1,243	-	-
Aid From Other Governmental Agencies	-	2,708	-	-	B.	-	-	-	-	-	-	-
Charges For Current Services	-	(1,699)	-	-	B.	-	-	-	-	-	-	-
Other Revenue	(120)	(1,902)	-	-		-	-	-	-	-	-	-
Transfers - In	-	-	-	-		-	-	-	-	-	-	-
Total Revenues	131,793	133,507	104,401	137,200		137,200	138,852	141,615	144,432	147,304	149,076	152,152
Revenue Over (Under) Expenditures	(6,373)	(31,032)	(127,869)	(2,521)		(27,521)	(3,804)	(4,036)	(4,278)	(4,528)	(5,945)	(6,124)
--ENDING FUND BALANCE--	136,102	105,070	0	n/a		77,549	73,745	69,709	65,431	60,903	54,958	48,834

Footnotes for Projection Assumptions:

General assumptions regarding property tax revenue projections: the percentage indicated represents a 7 year historical average (from 1997-98 to 2003-04 actuals)

General assumptions regarding use of money revenue projections: 1.9% of the beginning fund balance

A. transfer projections are established by the 04/05 budget base (tfr to CSA 38) and accelerate by 2.1% for tax growth to compensate CSA 38 for some cost increases

B. Per Fire Study: State reimbursement is a rebate of tax revenue from homeowners who claim Loss exemption credit, and negative amount (admin costs for the collection of property tax) for Charges for Current Services Projection assumption is a zero net impact

San Bernardino County Fire Study

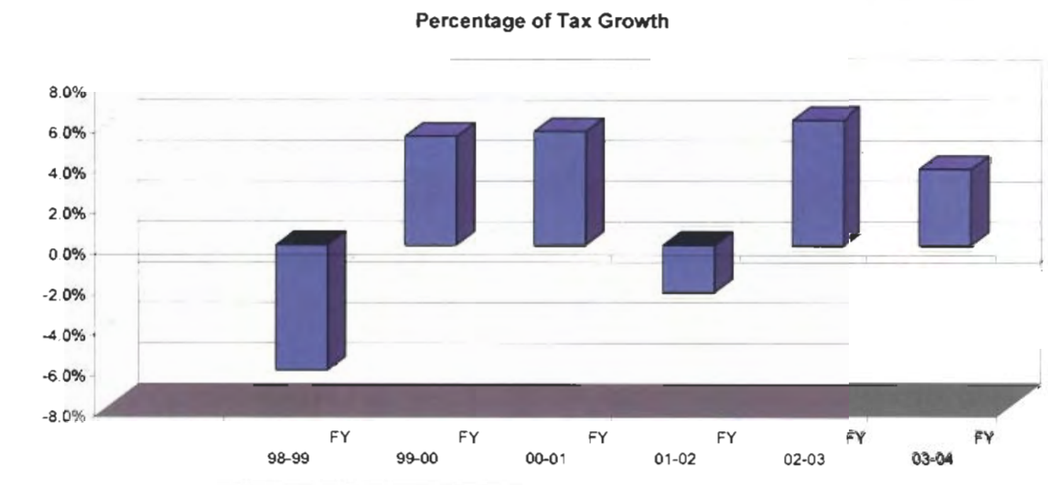
Revised Financial Projections

County Service Area 38 J (Big River) Fire

Tax Analysis:

	FY 97-98	-------FY 98-99-------		-------FY 99-00-------		-------FY 00-01-------		-------FY 01-02-------		-------FY 02-03-------		-------FY 03-04-------	
	Amt Rec'd	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change
Tax Revenue 7-year trend analysis	117,371	110,123	-6.2%	116,020	5.4%	122,519	5.6%	119,673	-2.3%	127,061	6.2%	131,828	3.8%
7-year average percentage increase/(decrease)													**2.1%**

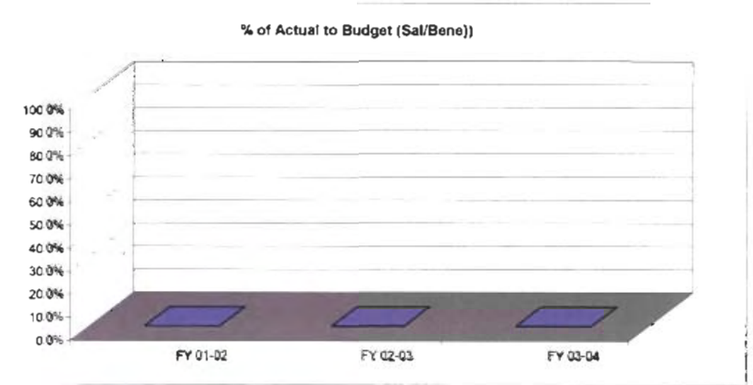
FY 98-99	-6.2%
FY 99-00	5.4%
FY 00-01	5.6%
FY 01-02	-2.3%
FY 02-03	6.2%
FY 03-04	3.8%



Salary/Benefit Analysis:

	Actual	Modified Budget	% Actual to Budget
FY 01-02	-	-	#DIV/0!
FY 02-03	-	-	#DIV/0!
FY 03-04	-	-	#DIV/0!
3-Year Average %			**#DIV/0!**

Note: S&B are admin chgs



San Bernardino County Fire Study

Revised Financial Projections

County Service Area 38 K (Spring Valley Lake) Fire

	Actual		Assumptions			Financial Projections						
	2002-03 Actual	2003-04 Actual	2004-05 Budget	Projection Base Year	Projection Assumptions	2004-05 Projected	2005-06 Projected	2006-07 Projected	2007-08 Projected	2008-09 Projected	2009-10 Projected	2010-11 Projected
--BEGINNING FUND BALANCE--	1,886	5,679	8,010	n/a		8,844	7,744	6,623	5,410	4,098	2,681	1,153
--EXPENDITURES--												
Salaries & Benefits	-	-	-	-	4%	-	-	-	-	-	-	-
Services & Supplies	-	-	-	-	2%	-	-	-	-	-	-	-
Other Charges	-	-	-	-		-	-	-	-	-	-	-
Fixed Assets	-	-	-	-		-	-	-	-	-	-	-
Transfers - Out	66,670	72,163	80,000	80,000	A.	80,000	84,400	89,042	93,939	99,106	104,557	109,000
Reimbursements	-	-	-	-		-	-	-	-	-	-	-
Reserves and Contingencies	-	-	3,991	-		-	-	-	-	-	-	-
Total Expenditures	66,670	72,163	83,991	80,000		80,000	84,400	89,042	93,939	99,106	104,557	109,000
--REVENUES--												
Taxes	69,873	74,750	75,881	78,800	5.5%	78,800	83,132	87,703	92,524	97,611	102,978	108,639
Fines, Forfeitures & Penalties	-	-	-	-		-	-	-	-	-	-	-
Revenue From Use Of Money & Property	557	224	100	100	1.9% x beg FB	100	147	126	103	78	51	22
Aid From Other Governmental Agencies	-	1,520	-	-	B.	-	-	-	-	-	-	-
Charges For Current Services	-	(964)	-	-	B.	-	-	-	-	-	-	-
Other Revenue	33	(202)	-	-		-	-	-	-	-	-	-
Transfers - In	-	-	-	-		-	-	-	-	-	-	-
Total Revenues	70,463	75,328	75,981	78,900		78,900	83,279	87,829	92,627	97,689	103,029	108,661
Revenue Over (Under) Expenditures	3,793	3,165	(8,010)	(1,100)		(1,100)	(1,121)	(1,213)	(1,312)	(1,417)	(1,528)	(339)
--ENDING FUND BALANCE--	5,679	8,844	0	n/a		7,744	6,623	5,410	4,098	2,681	1,153	814

Footnotes for Projection Assumptions:

General assumptions regarding property tax revenue projections: the percentage indicated represents a 7 year historical average (from 1997-98 to 2003-04 actuals)
General assumptions regarding use of money revenue projections: 1.9% of the beginning fund balance
A. transfer projections are established by the 04/05 budget base (tfr to CSA 38) and accelerate by 5.5% for tax growth to compensate CSA 38 for some cost increases.
B. Per Fire Study State reimbursement is a rebate of tax revenue from homeowners who claimed exemption credit, and negative amount (admin costs for the collection of property tax) for Charges for Current Services. Projection assumption is a zero net impact

San Bernardino County Fire Study

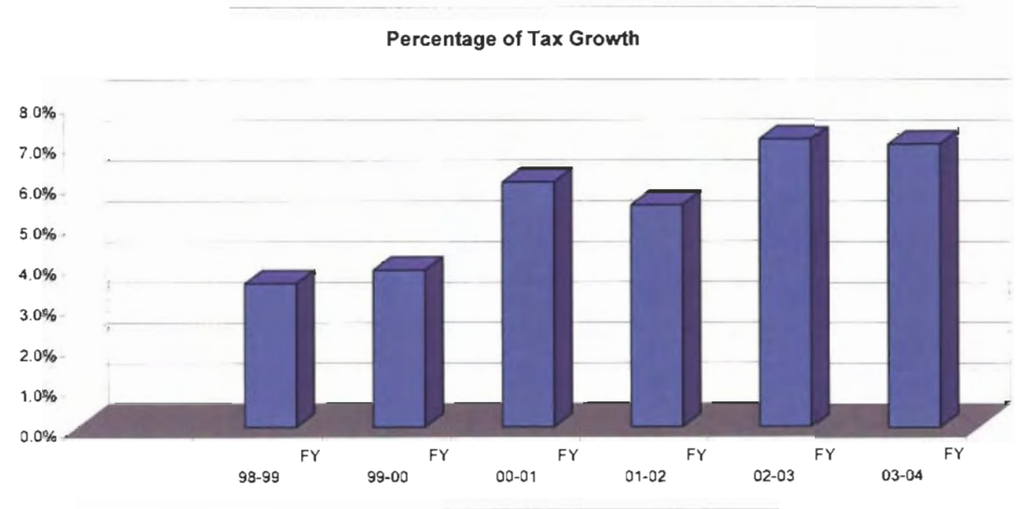
Revised Financial Projections

County Service Area 38 K (Spring Valley Lake) Fire

Tax Analysis:

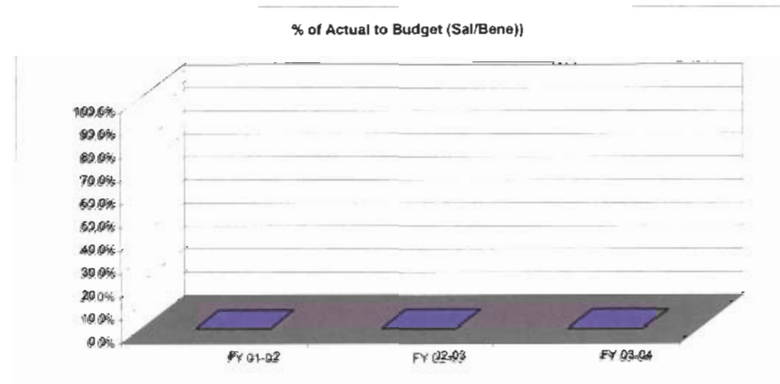
	FY 97-98	-------FY 98-99-------		-------FY 99-00-------		-------FY 00-01-------		-------FY 01-02-------		-------FY 02-03-------		-------FY 03-04-------	
	Amt Rec'd	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change
Tax Revenue 7-year trend analysis	54,247	56,168	3.5%	58,341	3.9%	61,863	6.0%	65,248	5.5%	69,873	7.1%	74,750	7.0%
7-year average percentage increase/(decrease)													**5.5%**

FY 98-99	3.5%
FY 99-00	3.9%
FY 00-01	6.0%
FY 01-02	5.5%
FY 02-03	7.1%
FY 03-04	7.0%



Salary/Benefit Analysis:

	Actual	Modified Budget	% Actual to Budget
FY 01-02	-	-	#DIV/0!
FY 02-03	-	-	#DIV/0!
FY 03-04	-	-	#DIV/0!
3-Year Average %			#DIV/0!



San Bernardino County Fire Study

Revised Financial Projections

County Service Area 38 L (Highland) Paramedic

	Actual		Assumptions			Financial Projections						
	2002-03 Actual	2003-04 Actual	2004-05 Budget	Projection Base Year	Projection Assumptions	2004-05 Projected	2005-06 Projected	2006-07 Projected	2007-08 Projected	2008-09 Projected	2009-10 Projected	2010-11 Projected
--BEGINNING FUND BALANCE--	94,841	71,371	33,313	n/a		29,364	2,725	1,000	1,000	1,000	1,000	1,000
--EXPENDITURES--												
Salaries & Benefits	728	705	983	983	4%	983	1,022	1,063	1,106	1,150	1,196	1,244
Services & Supplies	160,425	175,181	155,000	155,000	B.	155,000	129,575	127,734	127,668	127,599	127,527	127,455
Other Charges	-	-	-	-		-	-	-	-	-	-	-
Fixed Assets	-	-	-	-		-	-	-	-	-	-	-
Transfers - Out	-	-	1,156	1,156	A.	1,156	1,179	1,203	1,227	1,251	1,276	1,302
Reimbursements	-	-	-	-		-	-	-	-	-	-	-
Reserves and Contingencies	-	-	5,681	-		-	-	-	-	-	-	-
Total Expenditures	161,153	175,886	162,820	157,139		157,139	131,776	130,000	130,000	130,000	129,999	130,001
--REVENUES--												
Taxes	135,728	132,869	129,007	130,000	0.0%	130,000	130,000	130,000	130,000	130,000	130,000	130,000
Fines, Forfeitures & Penalties	-	-	-	-		-	-	-	-	-	-	-
Revenue From Use Of Money & Property	2,295	2,114	500	500	1.9% x beg FB	500	52	-	-	-	-	-
Aid From Other Governmental Agencies	-	-	-	-		-	-	-	-	-	-	-
Charges For Current Services	-	-	-	-		-	-	-	-	-	-	-
Other Revenue	(340)	(1,104)	-	-		-	-	-	-	-	-	-
Transfers - In	-	-	-	-		-	-	-	-	-	-	-
Total Revenues	137,683	133,879	129,507	130,500		130,500	130,052	130,000	130,000	130,000	130,000	130,000
Revenue Over (Under) Expenditures	(23,470)	(42,007)	(33,313)	(26,639)		(26,639)	(1,725)	0	(0)	(0)	1	(1)
--ENDING FUND BALANCE--	71,371	29,364	0	n/a		2,725	1,000	1,000	1,000	1,000	1,000	1,000

Footnotes for Projection Assumptions:

General assumptions regarding property tax revenue projections: the district receives fixed rate special taxes for paramedic services, so $130,000 was used as a constant base.
General assumptions regarding use of money revenue projections: 1.9% of the beginning fund balance

A audit charges projected

B. For 04/05, $250,000 annual contract with City of San Bernardino to provide paramedic services ... CSA 38 L pays $155,000 and CSA 38 pays remaining $95,000 of the $250,000 annual cost. Projected $155,000 as a constant in future yrs, however, was reduced starting in 05/06 to allow this district to remain solvent

San Bernardino County Fire Study

Revised Financial Projections

County Service Area 38 L (Highland) Paramedic

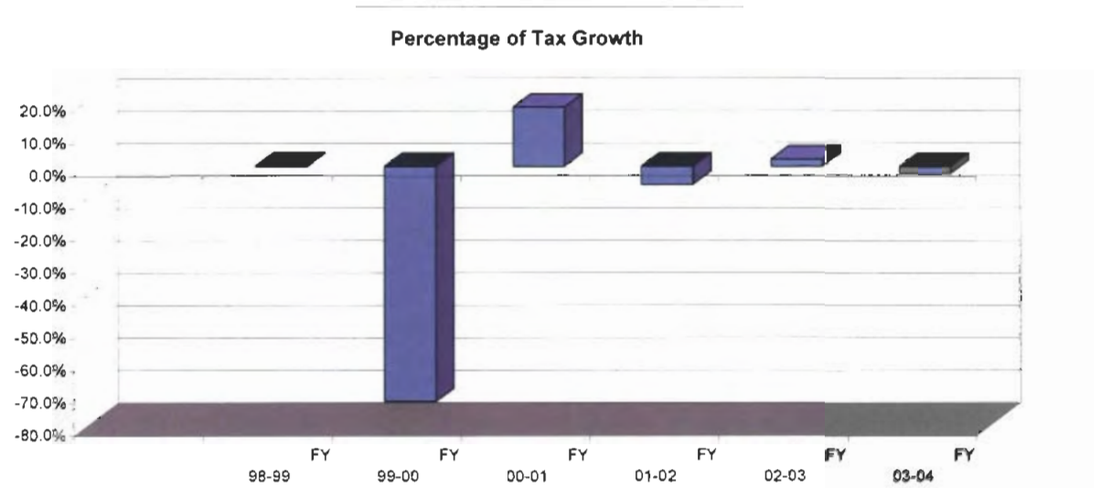
Tax Analysis:

	FY 97-98	-------FY 98-99-------		-------FY 99-00-------		-------FY 00-01-------		-------FY 01-02-------		-------FY 02-03-------		-------FY 03-04-------	
	Amt Rec'd	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change
Tax Revenue 7-year trend analysis	432,519	432,273	-0.1%	119,032	-72.5%	140,739	18.2%	132,876	-5.6%	135,728	2.1%	132,869	-2.1%
7-year average percentage increase/(decrease)													**-10.0%**

FY 98-99	-0.1%
FY 99-00	-72.5%
FY 00-01	18.2%
FY 01-02	-5.6%
FY 02-03	2.1%
FY 03-04	-2.1%

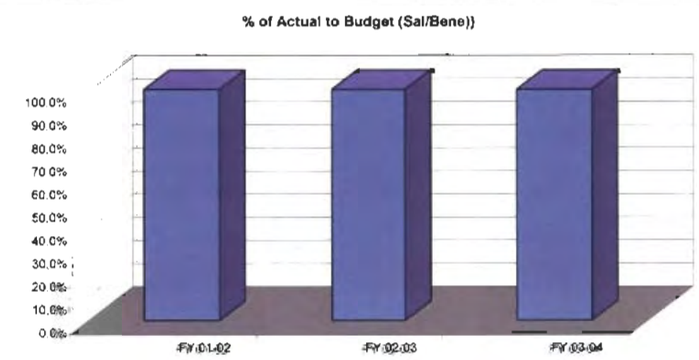
Note: in 1999 the city of Highland annexed a large portion of CSA 38 zone L, that resulted in a significant revenue drop

It is anticipated that the City of Highland will annex this area in the future, so no tax increase recommendations will be made (per discussion at Fire/CAO review meeting).



Salary/Benefit Analysis:

	Actual	Modified Budget	% Actual to Budget
FY 01-02	1,081	1,081	100.0%
FY 02-03	728	728	100.0%
FY 03-04	705	705	100.0%
3-Year Average %			**100.0%**



San Bernardino County Fire Study

Revised Financial Projections

County Service Area 38 M (Yucaipa) Paramedic

	Actual		Assumptions			Financial Projections						
	2002-03 Actual	2003-04 Actual	2004-05 Budget	Projection Base Year	Projection Assumptions	2004-05 Projected	2005-06 Projected	2006-07 Projected	2007-08 Projected	2008-09 Projected	2009-10 Projected	2010-11 Projected
--BEGINNING FUND BALANCE--	25,001	15,795	87	n/a		325	379	422	459	489	512	528
--EXPENDITURES--												
Salaries & Benefits	52	50	151	151	4%	151	157	163	170	177	184	191
Services & Supplies	20,109	24,000	9,720	8,300	A	8,300	8,300	8,300	8,300	8,300	8,300	8,300
Other Charges	-	-	-	-		-	-	-	-	-	-	-
Fixed Assets	-	-	-	-		-	-	-	-	-	-	-
Transfers - Out	-	-	-	-		-	-	-	-	-	-	-
Reimbursements	-	-	-	-		-	-	-	-	-	-	-
Reserves and Contingencies	-	-	-	-		-	-	-	-	-	-	-
Total Expenditures	20,161	24,050	9,871	8,451		8,451	8,457	8,463	8,470	8,477	8,484	8,491
--REVENUES--												
Taxes	10,557	8,407	9,484	8,500		8,500	8,500	8,500	8,500	8,500	8,500	8,500
Fines, Forfeitures & Penalties	-	-	-	-		-	-	-	-	-	-	-
Revenue From Use Of Money & Property	394	362	300	5	1.9% x beg FB	5	-	-	-	-	-	-
Aid From Other Governmental Agencies	-	-	-	-		-	-	-	-	-	-	-
Charges For Current Services	-	-	-	-		-	-	-	-	-	-	-
Other Revenue	4	(189)	-	-		-	-	-	-	-	-	-
Transfers - In	-	-	-	-		-	-	-	-	-	-	-
Total Revenues	10,955	8,580	9,784	8,505		8,505	8,500	8,500	8,500	8,500	8,500	8,500
Revenue Over (Under) Expenditures	(9,206)	(15,470)	(87)	54		54	43	37	30	23	16	9
--ENDING FUND BALANCE--	15,795	325	0	n/a		379	422	459	489	512	528	537

Footnotes for Projection Assumptions:

General assumptions regarding property tax revenue projections: special tax levy's consist of $24/residential and $35/commercial unit; staff used $8,500 as a constant annual projection.
General assumptions regarding use of money revenue projections: 1.9% of the beginning fund balance
A CSA 38 pays the City of Yucaipa $39,634/year for this service. Of this amount, $8,300 of the total bill is charged to CSA 38M based on the special tax revenues received ($24/residential and $35/commercial unit)

San Bernardino County Fire Study

Revised Financial Projections

County Service Area 38 M (Yucaipa) Paramedic

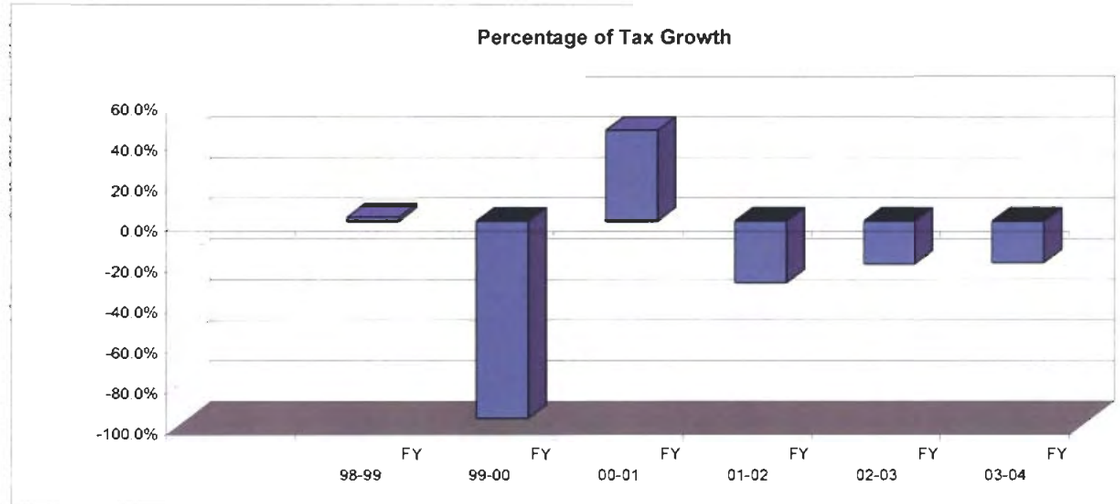
Tax Analysis:

	FY 97-98	-------FY 98-99-------		------FY 99-00------		-------FY 00-01------		-------FY 01-02-------		------FY 02-03------		-------FY 03-04-------	
	Amt Rec'd	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change
Tax Revenue 7-year trend analysis	405,522	413,689	2.0%	13,254	-96.8%	19,171	44.6%	13,359	-30.3%	10,557	-21.0%	8,407	-20.4%
7-year average percentage increase/(decrease)													**-20.3%**

FY 98-99	2.0%
FY 99-00	-96.8%
FY 00-01	44.6%
FY 01-02	-30.3%
FY 02-03	-21.0%
FY 03-04	-20.4%

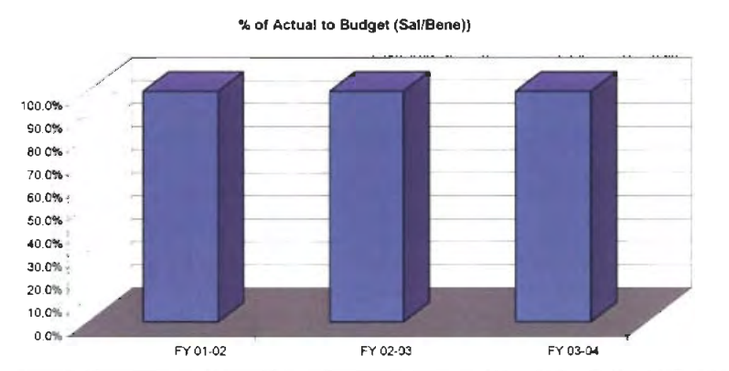
Note: revenues decreased significantly in 99-00 due to a major annexation by the city of Yucaipa

It is not anticipated that the City of Yucaipa will annex this area in the future, so a tax increase recommendation may be made or CSA 38 will continue to subsidize (per discussion at Fire/CAO review meeting)



Salary/Benefit Analysis:

	Actual	Modified Budget	% Actual to Budget
FY 01-02	77	77	100.0%
FY 02-03	52	52	100.0%
FY 03-04	50	50	100.0%
3-Year Average %			**100.0%**



San Bernardino County Fire Study

Revised Financial Projections

County Service Area 38 N (El Mirage) Fire

	Actual		Assumptions			Financial Projections						
	2002-03 Actual	2003-04 Actual	2004-05 Budget	Projection Base Year	Projection Assumptions	2004-05 Projected	2005-06 Projected	2006-07 Projected	2007-08 Projected	2008-09 Projected	2009-10 Projected	2010-11 Projected
--BEGINNING FUND BALANCE--	61,285	76,687	72,202	n/a		81,322	53,495	44,153	34,600	24,833	14,847	4,636
--EXPENDITURES--												
Salaries & Benefits	17	16	45	45	4%	45	47	49	51	53	55	57
Services & Supplies	-	-	4,000	1,500	2%	4,000	1,530	1,561	1,592	1,624	1,656	1,689
Other Charges	-	-	-	-		-	-	-	-	-	-	-
Fixed Assets	-	-	-	-		-	-	-	-	-	-	-
Transfers - Out	29,522	42,408	53,782	33,782	A.	53,782	33,782	33,782	33,782	33,782	33,782	26,978
Reimbursements	-		-	-		-	-	-	-	-	-	-
Reserves and Contingencies	-		56,375	-		-	-	-	-	-	-	-
Total Expenditures	29,539	42,424	114,202	35,327		57,827	35,359	35,391	35,424	35,458	35,493	28,724
--REVENUES--												
Taxes	43,232	39,055	37,000	25,000	B.	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Fines, Forfeitures & Penalties	-	-	-	-		-	-	-	-	-	-	-
Revenue From Use Of Money & Property	2,142	1,794	1,000	1,000	1.9% x beg FB	1,000	1,016	839	657	472	282	88
Aid From Other Governmental Agencies	-	7,200	4,000	-		4,000	-	-	-	-	-	-
Charges For Current Services	-	-	-	-		-	-	-	-	-	-	-
Other Revenue	(433)	(990)	-	-		-	-	-	-	-	-	-
Transfers - In	-	-	-	-		-	-	-	-	-	-	-
Total Revenues	44,941	47,059	42,000	26,000		30,000	26,016	25,839	25,657	25,472	25,282	25,088
Revenue Over (Under) Expenditures	15,402	4,635	(72,202)	(9,327)		(27,827)	(9,342)	(9,552)	(9,767)	(9,986)	(10,211)	(3,636)
--ENDING FUND BALANCE--	76,687	81,322	0	n/a		53,495	44,153	34,600	24,833	14,847	4,636	1,000

Footnotes for Projection Assumptions:

General assumptions regarding property tax revenue projections: Revenue is projected constant at $25,000/yr due to the anticipation that BLM will aquire properties in El Mirage Dry Lake for off-road use.

General assumptions regarding use of money revenue projections: 1.9% of the beginning fund balance

A. Per 04/05 Proposed Budget Book $33,782 is the base amount to transfer to CSA 38 and $20,000 to equipment. Projection Assumption: $33,782 is base amount that remains constant prospectively.

B. Revenue is projected constant at $25,000/yr due to the anticipation that BLM will aquire properties in El Mirage Dry Lake for off-road use

San Bernardino County Fire Study

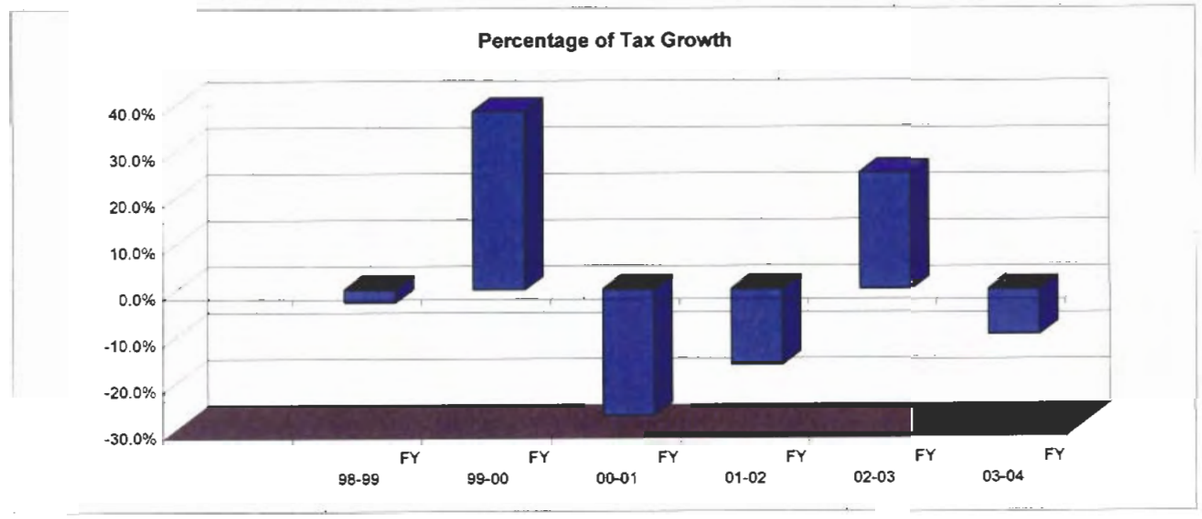
Revised Financial Projections

County Service Area 38 N (El Mirage) Fire

Tax Analysis:

	FY 97-98	--------FY 98-99--------		------FY 99-00-------		-------FY 00-01-------		-------FY 01-02-------		-------FY 02-03-------		------FY 03-04-------	
	Amt Rec'd	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change
Tax Revenue 7-year trend analysis	42,096	40,948	-2.7%	56,687	38.4%	41,276	-27.2%	34,574	-16.2%	43,232	25.0%	39,055	-9.7%
7-year average percentage increase/(decrease)													**1.3%**

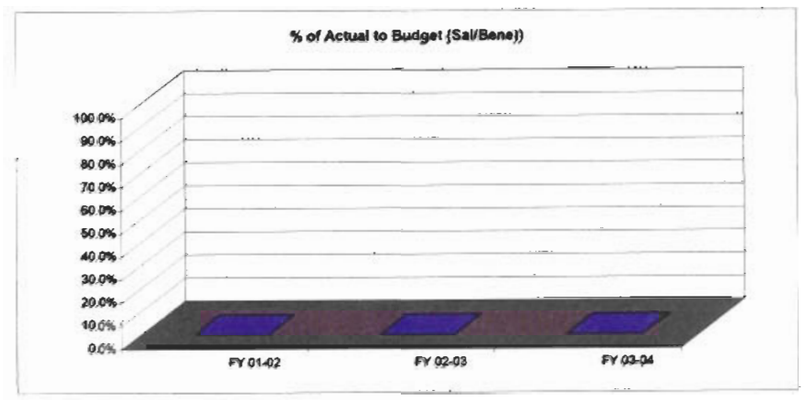
FY 98-99	-2.7%
FY 99-00	38.4%
FY 00-01	-27.2%
FY 01-02	-16.2%
FY 02-03	25.0%
FY 03-04	-9.7%



Salary/Benefit Analysis:

	Actual	Modified Budget	% Actual to Budget
FY 01-02	-	-	#DIV/0!
FY 02-03	-	-	#DIV/0!
FY 03-04	-	-	#DIV/0!
3-Year Average %			**#DIV/0!**

Note: S&B are admin chgs



San Bernardino County Fire Study

Revised Financial Projections

County Service Area 20 (Joshua Tree) Fire

	Actual		Assumptions			Financial Projections						
	2002-03 Actual	2003-04 Actual	2004-05 Budget	Projection Base Year	Projection Assumptions	2004-05 Projected	2005-06 Projected	2006-07 Projected	2007-08 Projected	2008-09 Projected	2009-10 Projected	2010-11 Projected
--BEGINNING FUND BALANCE--	24,000	8,329	1,645	n/a		1,645	1,024	1,024	1,024	1,024	1,024	1,024
--EXPENDITURES--												
Salaries & Benefits	-	-	-	-	4%	-	-	-	-	-	-	-
Services & Supplies	-	-	-	-	2%	-	-	-	-	-	-	-
Other Charges	-	-	-	-		-	-	-	-	-	-	-
Fixed Assets	-	-	-	75,630		-	75,630	75,630	75,630	75,630	75,630	75,630
Transfers - Out	343,000	343,000	344,000	344,000	A.	344,000	274,902	282,204	289,659	297,268	305,037	312,967
Reimbursements	-	-	-	-		-	-	-	-	-	-	-
Reserves and Contingencies	-	-	-	-		-	-	-	-	-	-	-
Total Expenditures	343,000	343,000	344,000	419,630		344,000	350,532	357,834	365,289	372,898	380,667	388,597
--REVENUES--												
Taxes	327,329	336,316	343,379	343,379	2.1%	343,379	350,532	357,834	365,289	372,898	380,667	388,597
Fines, Forfeitures & Penalties	-	-	-	-		-	-	-	-	-	-	-
Revenue From Use Of Money & Property			-	-	1.9% x beg FB	-	-	-	-	-	-	-
Aid From Other Governmental Agencies	-	-	-	-		-	-	-	-	-	-	-
Charges For Current Services	-	-	-	-		-	-	-	-	-	-	-
Other Revenue	-	-	-	-		-	-	-	-	-	-	-
Transfers - In	-	-	-	-		-	-	-	-	-	-	-
Total Revenues	327,329	336,316	343,379	343,379		343,379	350,532	357,834	365,289	372,898	380,667	388,597
Revenue Over (Under) Expenditures	(15,671)	(6,684)	(621)	(76,251)		(621)	0	0	0	0	0	0
--ENDING FUND BALANCE--	8,329	1,645	1,024	n/a		1,024	1,024	1,024	1,024	1,024	1,024	1,023
			CSA 38 Subsidized costs			309,831	385,461	385,461	385,461	385,461	385,461	385,461
												$ 2,622,397

Footnotes for Projection Assumptions:

General assumptions regarding property tax revenue projections: the percentage indicated represents a 7 year historical average (from 1997-98 to 2003-04 actuals)
General assumptions regarding use of money revenue projections: 1.9% of the beginning fund balance

A. Per 04/05 Proposed Budget Book, $344,000 is transferred to CSA 38 (CSA 38 reimbursement obj code)
Projection Assumption : Trfs to CSA 38 were increased to closely match the projected amount of property taxes, but were decreased based on ability to pay (Tfr out - tax rev - fixed asset exp).

Note: for 04/05, the base cost of CSA 38 service provided to CSA 20 was $653,831. Consequently, the CSA 38 subsidy amounts to $309,831 ($653,831 - $344,000)

San Bernardino County Fire Study

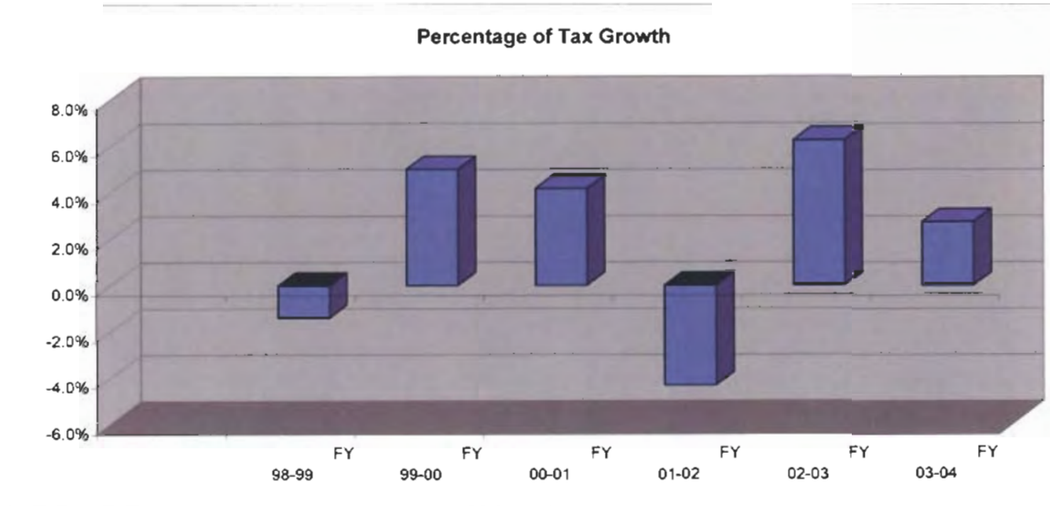
Revised Financial Projections

County Service Area 20 (Joshua Tree) Fire

Tax Analysis:

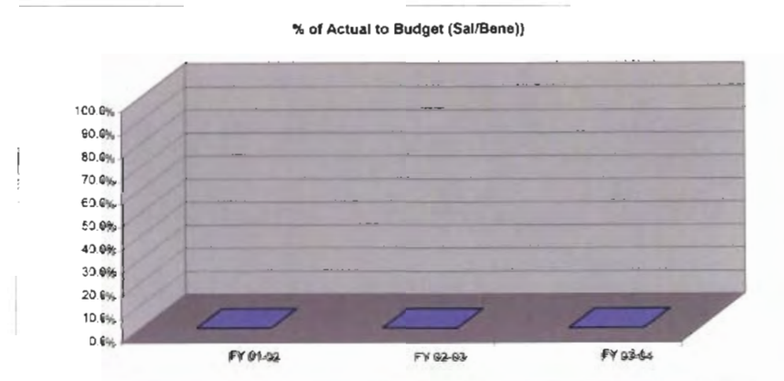
	FY 97-98	--------FY 98-99--------		-------FY 99-00-------		-------FY 00-01-------		-------FY 01-02-------		-------FY 02-03-------		-------FY 03-04-------	
	Amt Rec'd	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change
Tax Revenue 7-year trend analysis	298,400	294,254	-1.4%	309,012	5.0%	321,945	4.2%	308,050	-4.3%	327,329	6.3%	336,316	2.7%
7-year average percentage increase/(decrease)													**2.1%**

FY 98-99	-1.4%
FY 99-00	5.0%
FY 00-01	4.2%
FY 01-02	-4.3%
FY 02-03	6.3%
FY 03-04	2.7%



Salary/Benefit Analysis:

	Actual	Modified Budget	% Actual to Budget
FY 01-02			#DIV/0!
FY 02-03	-		#DIV/0!
FY 03-04	-		#DIV/0!
3-Year Average %			#DIV/0!



San Bernardino County Fire Study

Revised Financial Projections

County Service Area 53 B (Fawnskin) Fire

	Actual		Assumptions			Financial Projections						
	2002-03 Actual	2003-04 Actual	2004-05 Budget	Projection Base Year	Projection Assumptions	2004-05 Projected	2005-06 Projected	2006-07 Projected	2007-08 Projected	2008-09 Projected	2009-10 Projected	2010-11 Projected
--BEGINNING FUND BALANCE--	189,242	125,979	134,781	n/a		148,376	66,600	1,000	1,000	1,000	1,000	1,000
--EXPENDITURES--												
Salaries & Benefits	58	1,915	3,990	3,990	4%, C.	3,990	4,150	4,316	4,488	4,668	4,854	5,049
Services & Supplies	506,608	495,576	11,320	11,320	D., '2%	11,320	11,546	11,777	12,013	12,253	12,498	12,748
Other Charges	-	-	-	-		-	-	-	-	-	-	-
Fixed Assets	-	-	-	72,789		-	72,789	72,789	72,789	72,789	72,789	72,789
Transfers - Out	44,433	4,417	625,510	605,510	A., D.	625,510	574,374	549,358	594,190	642,217	693,667	748,782
Reimbursements	-	-	-	-		-	-	-	-	-	-	-
Reserves and Contingencies	-	-	9,771	-		-	-	-	-	-	-	-
Total Expenditures	551,099	501,908	650,591	693,609		640,820	662,859	638,240	683,480	731,927	783,809	839,368
--REVENUES--												
Taxes	477,291	519,649	513,310	556,544	7.1%	556,544	595,994	638,240	683,480	731,927	783,809	839,367
Fines, Forfeitures & Penalties	-	-	-	-		-	-	-	-	-	-	-
Revenue From Use Of Money & Property	5,616	2,981	2,500	2,500	1.9% x beg FB	2,500	1,265	-	-	-	-	-
Aid From Other Governmental Agencies	-	10,585	-	-	B.	-	-	-	-	-	-	-
Charges For Current Services	-	(6,708)	-	-	B.	-	-	-	-	-	-	-
Other Revenue	4,929	(2,202)	-	-		-	-	-	-	-	-	-
Transfers - In	-	-	-	-		-	-	-	-	-	-	-
Total Revenues	487,836	524,305	515,810	559,044		559,044	597,259	638,240	683,480	731,927	783,809	839,367
Revenue Over (Under) Expenditures	(63,263)	22,397	(134,781)	(134,565)		(81,776)	(65,600)	(0)	(0)	0	(0)	(0)
--ENDING FUND BALANCE--	125,979	148,376	0	n/a		66,600	1,000	1,000	1,000	1,000	1,000	1,000
			CSA 38 Subsidized costs			$31,193	$86,201	$136,044	$117,032	$95,858	$72,335	$46,265
												$ 584,928

Footnotes for Projection Assumptions:

General assumptions regarding property tax revenue projections: the percentage indicated represents a 7 year historical average (from 1997-98 to 2003-04 actuals)

General assumptions regarding use of money revenue projections: 1.9% of the beginning fund balance

A 04/05 Budget: Transfer to CSA 38 for fire services ($596,809), small annual payment for SCBA equipment loan ($4,417) and extra $20,000 pymt, and audit charges ($4,284)
Retained audit chg and SCBA loan base amt of $8,701 as a constant, and increased CSA 38 trf by 4% to keep pace with MOU increases. However, CSA 53B could not tfr to CSA 38 full amt plus 4%, so reduced amt and reflected a CSA 38 subsidy below ending F.B.

B Per Fire Study: State reimbursement is a rebate of tax revenue from homeowners who claimed exemption credit, and negative amount (admin costs for the collection of property tax) for Charges for Current Services. Projection assumption is a zero net impact

C Dept admin charges and increase of worker's comp.

D. Per 04/05 Proposed Budget Book, $596,809 was reclassed from S&S to Transfers Out for contracted fire services received from CSA 38. CSA 38 budget shows a corresponding reimbursement.

Note: for 04/05, the base cost of CSA 38 service provided to CSA 53B was $628,002. Consequently, the CSA 38 subsidy amounts to $31,193 ($628,002 - $596,809)

San Bernardino County Fire Study

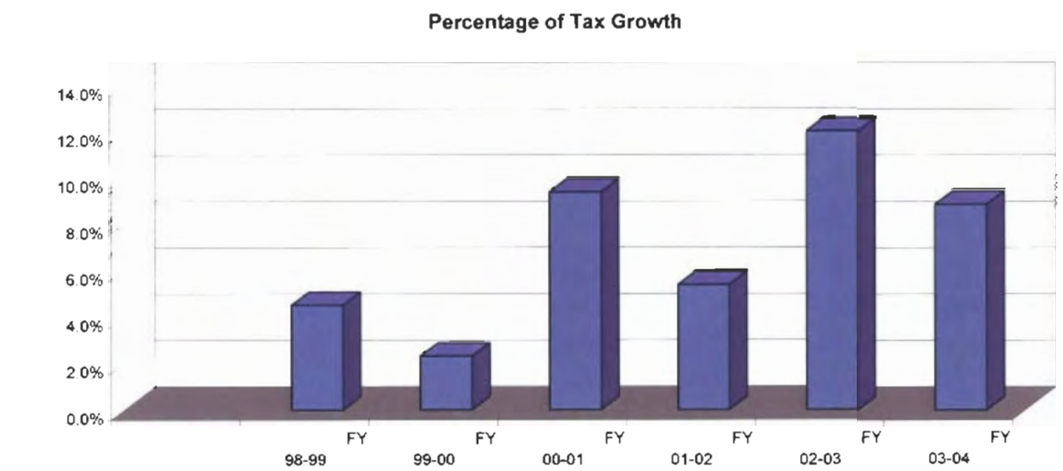
Revised Financial Projections

County Service Area 53 B (Fawnskin) Fire

Tax Analysis:

	FY 97-98	-------FY 98-99-------		-------FY 99-00-------		-------FY 00-01-------		-------FY 01-02-------		-------FY 02-03-------		-------FY 03-04-------	
	Amt Rec'd	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change
Tax Revenue 7-year trend analysis	345,533	361,158	4.5%	369,518	2.3%	404,244	9.4%	426,078	5.4%	477,291	12.0%	519,649	8.9%
7-year average percentage increase/(decrease)													**7.1%**

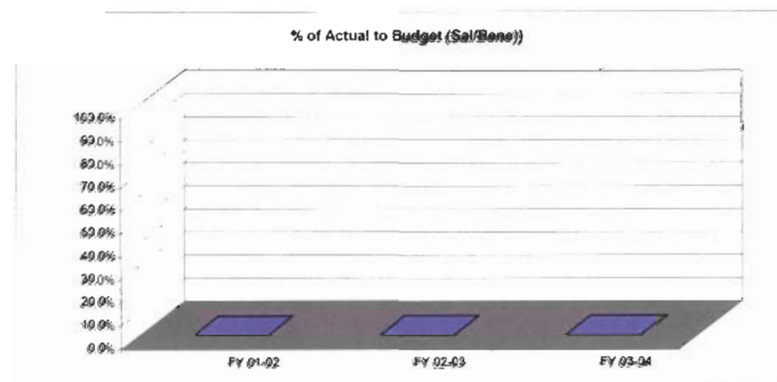
FY 98-99	4.5%
FY 99-00	2.3%
FY 00-01	9.4%
FY 01-02	5.4%
FY 02-03	12.0%
FY 03-04	8.9%



Salary/Benefit Analysis:

	Actual	Modified Budget	% Actual to Budget
FY 01-02	-	-	#DIV/0!
FY 02-03	-	-	#DIV/0!
FY 03-04	-	-	#DIV/0!
3-Year Average %			#DIV/0!

Note: S&B are admin chgs



San Bernardino County Fire Study

Revised Financial Projections

County Service Area 56 (Wrightwood) Fire

	Actual		Assumptions			Financial Projections						
	2002-03 Actual	2003-04 Actual	2004-05 Budget	Projection Base Year	Projection Assumptions	2004-05 Projected	2005-06 Projected	2006-07 Projected	2007-08 Projected	2008-09 Projected	2009-10 Projected	2010-11 Projected
--BEGINNING FUND BALANCE--	106,057	112,477	126,865	n/a		234,389	322,681	374,486	162,593	(54,611)	(275,684)	(496,976)
--EXPENDITURES--												
Salaries & Benefits	1,223,260	1,245,081	1,625,284	1,617,158	99.5%, 4%, A.	1,617,158	1,681,844	1,749,118	1,819,082	1,891,846	1,967,519	2,046,220
Services & Supplies	279,956	285,756	318,271	318,271	2%	318,271	324,636	331,129	337,752	344,507	351,397	358,425
Other Charges	-	-	-	-		-	-	-	-	-	-	-
Fixed Assets	21,144	118,816	16,000	93,266		16,000	93,266	93,266	93,266	93,266	93,266	93,266
Transfers - Out	155,713	407,697	89,977	6,500	B.	89,977	13,199	40,597	42,094	43,662	45,311	47,039
Reimbursements	-	-	-	-		-	-	-	-	-	-	-
Reserves and Contingencies	-	-	51,805	-		-	-	-	-	-	-	-
Total Expenditures	1,680,073	2,057,350	2,101,337	2,035,195		2,041,406	2,112,945	2,214,110	2,292,194	2,373,280	2,457,493	2,544,950
--REVENUES--												
Taxes	881,937	974,642	879,328	1,026,298	5.3%	1,026,298	1,080,961	1,138,536	1,199,178	1,263,050	1,330,323	1,401,180
Fines, Forfeitures & Penalties	-	-	-	-		-	-	-	-	-	-	-
Revenue From Use Of Money & Property	-	-	-	2,400	1.9% x beg FB	2,400	6,131	7,115	3,089	-	-	-
Aid From Other Governmental Agencies	24,804	33,960	-	-	C.	-	-	-	-	-	-	-
Charges For Current Services	-	(13,507)	-	-	C.	-	-	-	-	-	-	-
Other Revenue	41,755	41,648	35,269	41,000	D.	41,000	42,230	43,497	44,802	46,146	47,530	48,956
Transfers - In	737,997	1,142,520	1,059,875	1,060,000	E.	1,060,000	1,035,427	813,069	827,920	843,012	858,348	863,932
Total Revenues	1,686,493	2,179,263	1,974,472	2,129,698		2,129,698	2,164,749	2,002,218	2,074,989	2,152,208	2,236,201	2,314,068
Revenue Over (Under) Expenditures	6,420	121,913	(126,865)	94,503		88,292	51,804	(211,892)	(217,205)	(221,073)	(221,292)	(230,882)
--ENDING FUND BALANCE--	112,477	234,389	0	n/a		322,681	374,486	162,593	(54,611)	(275,684)	(496,976)	(727,858)

Footnotes for Projection Assumptions:

General assumptions regarding property tax revenue projections: the percentage indicated represents a 7 year historical average (from 1997-98 to 2003-04 actuals)
General assumptions regarding use of money revenue projections: 1.9% of the beginning fund balance

A. Base year projection was based on 99.5% of 04/05 budgeted sal/bene instead of 3-yr average (sal/bene analysis chart), because recent trend indicates higher expenditure level and 01/02 could have been an unusual variance.
B. For 02/03 and 03/04, district transferred funds to equip. replace. and term. benefit reserves. Project. assum.: Trf of funds to benefit reserve were excluded due to inability to afford it. Base year includes $6,500 in audit chgs that remain constant.
Effective 05/06, CSA 56 will need to tfr funding to CSA 56F-1, as a subordinate district, to maintain its solvency
C. Per Fire Study: State reimbursement is a rebate of tax revenue from homeowners who claimed exemption credit, and negative amount (admin costs for the collection of property tax) for Charges for Current Services. Projection assumption is a zero net impact
D. Per Fire Study: district provides minimal fire protection services to County of Los Angeles and receives revenue. Projection Assumption: will continue and base will increase by 3% annually
E. Base year amount was based on receiving a transfer in of $975,000 from CSA 56 ambulance district for operating costs and $85,000 from CSA 70 for MOU support.
Projection assumption: continue the $85,000 MOU support from CSA 70 prospectively at current level and reduced tfr s in from CSA 56 AMB due to inability to maintain base transfer in levels

San Bernardino County Fire Study

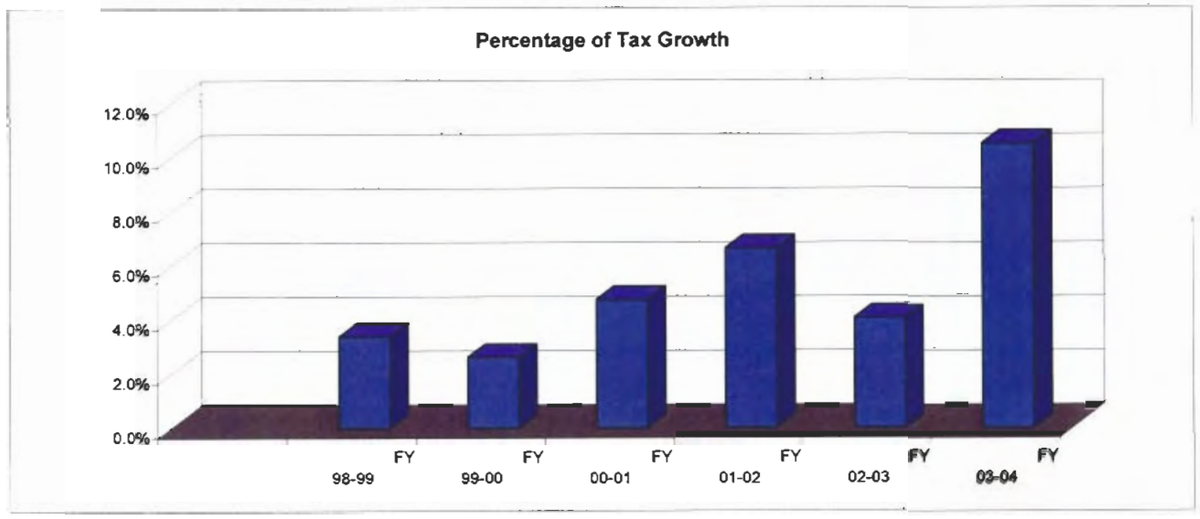
Revised Financial Projections

County Service Area 56 (Wrightwood) Fire

Tax Analysis:

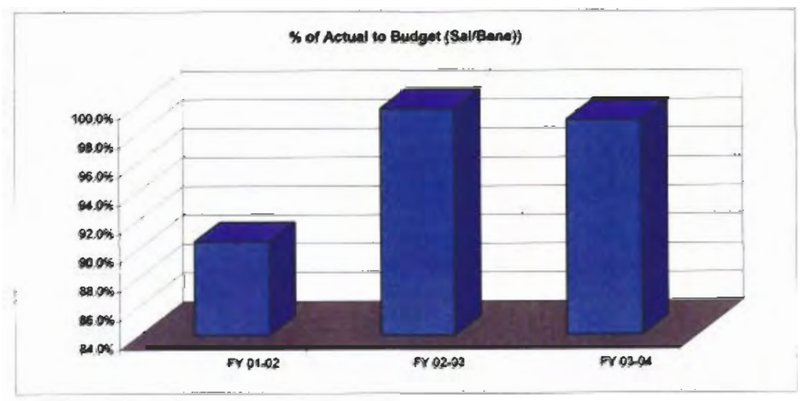
	FY 97-98	-------FY 98-99-------		-------FY 99-00-------		-------FY 00-01-------		-------FY 01-02-------		-------FY 02-03-------		-------FY 03-04-------	
	Amt Rec'd	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change
Tax Revenue 7-year trend analysis	715,199	739,368	3.4%	758,743	2.6%	794,754	4.7%	847,516	6.6%	881,937	4.1%	974,642	10.5%
7-year average percentage increase/(decrease)													**5.3%**

FY 98-99	3.4%
FY 99-00	2.6%
FY 00-01	4.7%
FY 01-02	6.6%
FY 02-03	4.1%
FY 03-04	10.5%



Salary/Benefit Analysis:

	Actual	Modified Budget	% Actual to Budget
FY 01-02	1,068,699	1,180,763	90.5%
FY 02-03	1,223,260	1,226,643	99.7%
FY 03-04	1,245,081	1,258,540	98.9%
3-Year Average %			**96.4%**



San Bernardino County Fire Study

Revised Financial Projections

County Service Area 56 (Wrightwood) Ambulance

	Actual		Assumptions			Financial Projections						
	2002-03 Actual	2003-04 Actual	2004-05 Budget	Projection Base Year	Projection Assumptions	2004-05 Projected	2005-06 Projected	2006-07 Projected	2007-08 Projected	2008-09 Projected	2009-10 Projected	2010-11 Projected
--BEGINNING FUND BALANCE--	862,282	780,027	318,094	n/a		481,421	233,551	1,000	1,000	1,000	1,000	1,000
--EXPENDITURES--												
Salaries & Benefits	42,543	38,598	64,019	64,019	4%	64,019	66,580	69,243	72,013	74,893	77,889	81,004
Services & Supplies	87,465	71,846	74,041	74,041	2%	74,041	75,522	77,032	78,573	80,144	81,747	83,382
Other Charges	-	-	-	-		-	-	-	-	-	-	-
Fixed Assets	-	152,612	-	81,726		-	81,726	81,726	81,726	81,726	81,726	81,726
Transfers - Out	659,800	1,059,849	1,036,659	977,000	A.	1,036,659	952,427	730,069	744,920	760,012	775,348	790,932
Reimbursements	-	-	-	-		-	-	-	-	-	-	-
Reserves and Contingencies	-	-	72,724	-		-	-	-	-	-	-	-
Total Expenditures	789,808	1,322,905	1,247,443	1,196,786		1,174,719	1,176,255	958,070	977,232	996,776	1,016,710	1,037,045
--REVENUES--												
Taxes	-	-	-	-		-	-	-	-	-	-	-
Fines, Forfeitures & Penalties	-	-	-	-		-	-	-	-	-	-	-
Revenue From Use Of Money & Property	17,217	11,828	8,500	6,000	1.9% x beg FB	6,000	4,437	19	19	19	19	19
Aid From Other Governmental Agencies	-	-	-	-		-	-	-	-	-	-	-
Charges For Current Services	688,993	928,983	920,849	920,849	2%	920,849	939,266	958,051	977,212	996,757	1,016,692	1,037,026
Other Revenue	1,343	83,487	-	-		-	-	-	-	-	-	-
Transfers - In	-	-	-	-		-	-	-	-	-	-	-
Total Revenues	707,553	1,024,298	929,349	926,849		926,849	943,703	958,070	977,231	996,776	1,016,711	1,037,045
Revenue Over (Under) Expenditures	(82,255)	(298,607)	(318,094)	(269,937)		(247,870)	(232,551)	0	(0)	0	1	(0)
--ENDING FUND BALANCE--	780,027	481,421	0	n/a		233,551	1,000	1,000	1,000	1,000	1,000	1,000

Footnotes for Projection Assumptions:

General assumptions regarding current services revenue projections: 2% growth projected (conservative projection) due to medi-cal and medi-care reimbursement limitations; less snow and related injuries may result in fewer medical transports.
General assumptions regarding use of money revenue projections: 1.9% of the beginning fund balance

A. 04/05 budget represents $975,000 tfr to CSA 56 fire, $2,000 audit chgs, and $60,000 for equip reserve. Base year amount transfers out $975,000 to CSA 56 fire for operating costs, and $2,000 for audit chgs. Fixed assets accounts for equip tfr.
Projection assumption: Basic trf of $975,000 to CSA 56 Fire was reduced when necessary to maintain a minimum of $1,000 ending FB, and $2,000 for audit chgs remained constant.

San Bernardino County Fire Study

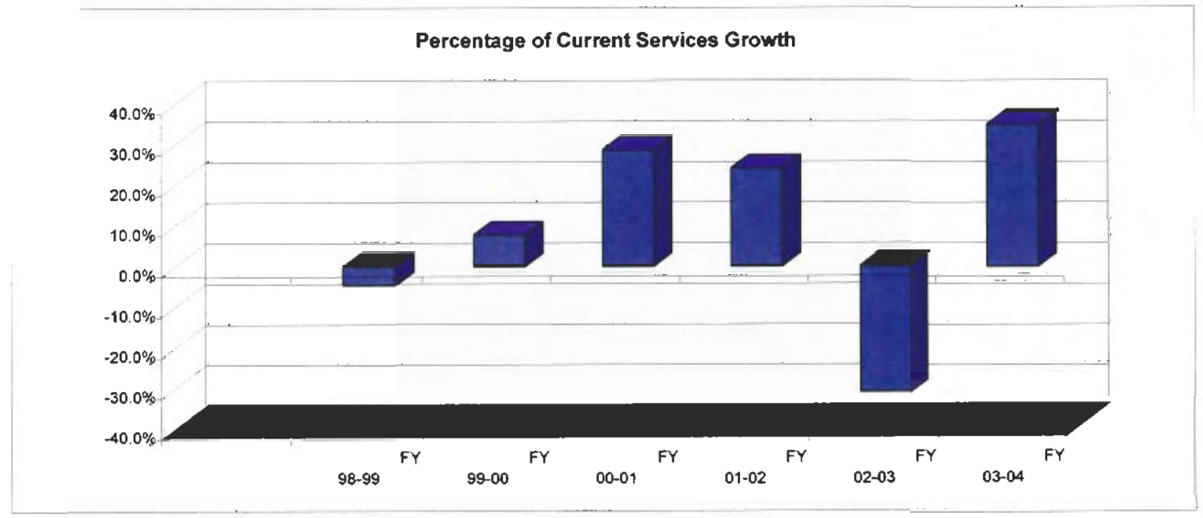
Revised Financial Projections

County Service Area 56 (Wrightwood) Ambulance

Current Svcs Analysis:

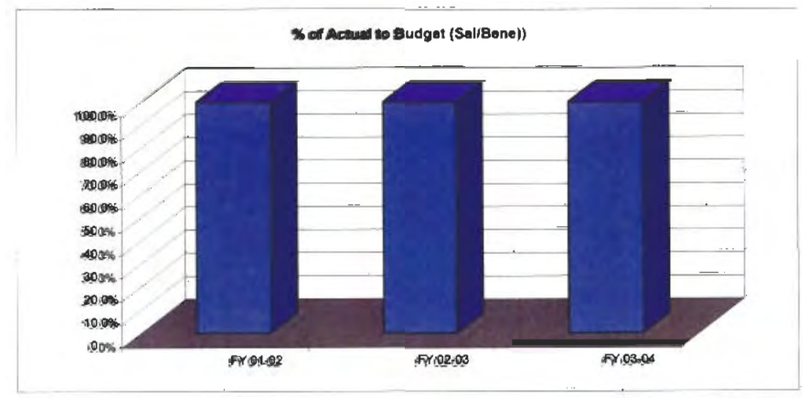
	FY 97-98	-------FY 98-99-------		-------FY 99-00-------		-------FY 00-01-------		-------FY 01-02-------		-------FY 02-03-------		-------FY 03-04-------	
	Amt Rec'd	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change
Current Svcs Revenue 7-year trend analys	608,515	580,626	-4.6%	625,609	7.7%	804,747	28.6%	998,734	24.1%	688,993	-31.0%	928,983	34.8%
7-year average percentage increase/(decrease)													**10.0%**

FY 98-99	-4.6%
FY 99-00	7.7%
FY 00-01	28.6%
FY 01-02	24.1%
FY 02-03	-31.0%
FY 03-04	34.8%



Salary/Benefit Analysis:

	Actual	Modified Budget	% Actual to Budget
FY 01-02	22,185	22,185	100.0%
FY 02-03	42,543	42,543	100.0%
FY 03-04	38,598	38,598	100.0%
3-Year Average %			**100.0%**



San Bernardino County Fire Study

Revised Financial Projections

County Service Area 56 F-1 (Pinon Hills) Fire

	Actual		Assumptions			Financial Projections						
	2002-03 Actual	2003-04 Actual	2004-05 Budget	Projection Base Year	Projection Assumptions	2004-05 Projected	2005-06 Projected	2006-07 Projected	2007-08 Projected	2008-09 Projected	2009-10 Projected	2010-11 Projected
--BEGINNING FUND BALANCE--	85,636	72,479	48,114	n/a		56,891	26,473	1,001	1,000	1,000	1,000	1,000
--EXPENDITURES--												
Salaries & Benefits	66,058	76,276	79,531	79,531	4%	79,531	82,712	86,020	89,461	93,039	96,761	100,631
Services & Supplies	59,902	64,852	76,145	76,145	2%, A.	76,145	77,668	79,221	80,806	82,422	84,070	85,752
Other Charges	25	-	-	-		-	-	-	-	-	-	-
Fixed Assets	-	-	-			-						
Transfers - Out	-	-	1,700	1,700	B.	1,700	1,734	1,769	1,804	1,840	1,877	1,914
Reimbursements	-	-	-	-		-	-	-	-	-	-	-
Reserves and Contingencies	-	-	2,421	-		-	-	-	-	-	-	-
Total Expenditures	125,985	141,128	159,797	157,376		157,376	162,114	167,010	172,071	177,301	182,708	188,297
--REVENUES--												
Taxes	111,380	122,744	111,183	126,058	2.7%	126,058	129,440	132,912	136,477	140,138	143,898	147,758
Fines, Forfeitures & Penalties	-	-	-	-		-	-	-	-	-	-	-
Revenue From Use Of Money & Property	1,466	1,043	500	900	1.9% x beg FB	900	503	-	-	-	-	-
Aid From Other Governmental Agencies	-	3,092	-	-	C.	-	-	-	-	-	-	-
Charges For Current Services	-	(1,972)	-	-	C.	-	-	-	-	-	-	-
Other Revenue	(18)	(635)	-	-		-	-	-	-	-	-	-
Transfers - In	-	10	-	-	D.	-	6,699	34,097	35,594	37,162	38,811	40,539
Total Revenues	112,828	124,282	111,683	126,958		126,958	136,642	167,009	172,071	177,300	182,709	188,297
Revenue Over (Under) Expenditures	(13,157)	(16,846)	(48,114)	(30,418)		(30,418)	(25,472)	(1)	1	(1)	0	(0)
--ENDING FUND BALANCE--	72,479	56,891	0	n/a		26,473	1,001	1,000	1,000	1,000	1,000	1,000
			CSA 56 subsidized (Sal/Bene and Svc/Supplies)				$6,699	$34,097	$35,594	$37,162	$38,811	$40,539
												192,902

Footnotes for Projection Assumptions:

General assumptions regarding property tax revenue projections: the percentage indicated represents a 7 year historical average (from 1997-98 to 2003-04 actuals)

General assumptions regarding use of money revenue projections: 1.9% of the beginning fund balance

A. Base year amount allows for a $9,000 cushion (to transfer to S&S/B) in case the district overexpends S&S/B as they have over the last 2 years.

B. 04/05 budget represents audit charges. Base year accounts for audit charges increasing by 2% prospectively.

C. For Fire Study: State reimbursement is a rebate of tax revenue from homeowners who claimed exemption credit, and negative amount (admin costs for the collection of property tax) for Charges for Current Services. Projection assumption is a zero net impact.

D. Projection Assumption: since this district is subordinate to CSA 56, CSA 56 will transfer out funding to subsidize the cost of CSA 56F-1 operations at the point it was projected to go insolvent

CSA 56 is the 'parent' organization for this district.

San Bernardino County Fire Study

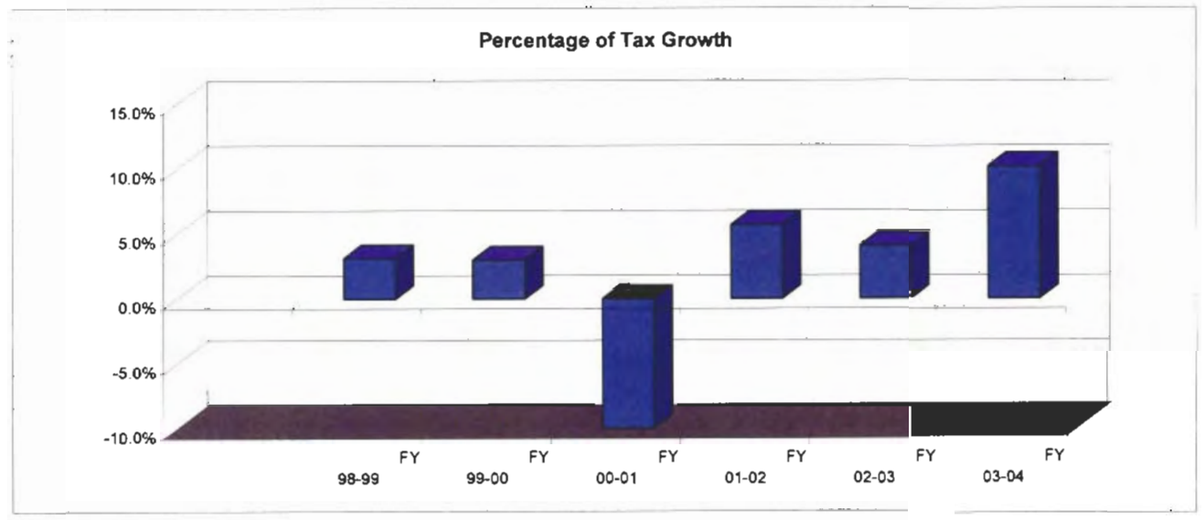
Revised Financial Projections

County Service Area 56 F-1 (Pinon Hills) Fire

Tax Analysis:

	FY 97-98	-------FY 98-99-------		------FY 99-00------		-------FY 00-01-------		-------FY 01-02-------		-------FY 02-03-------		-------FY 03-04-------	
	Amt Rec'd	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change
Tax Revenue 7-year trend analysis	105,914	109,232	3.1%	112,497	3.0%	101,281	-10.0%	107,036	5.7%	111,380	4.1%	122,744	10.2%
7-year average percentage increase/(decrease)													**2.7%**

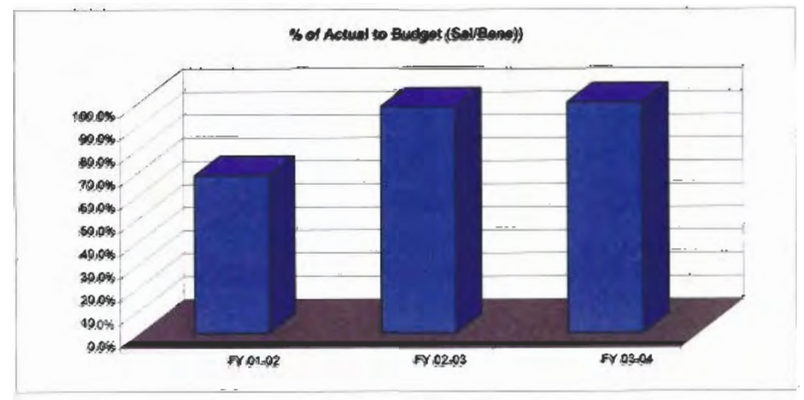
FY 98-99	3.1%
FY 99-00	3.0%
FY 00-01	-10.0%
FY 01-02	5.7%
FY 02-03	4.1%
FY 03-04	10.2%



Salary/Benefit Analysis:

	Actual	Modified Budget	% Actual to Budget
FY 01-02	50,279	73,480	68.4%
FY 02-03	66,058	67,314	98.1%
FY 03-04	76,276	76,277	100.0%
3-Year Average %			**88.9%**

Note: S&B are for PCF's



San Bernardino County Fire Study

Revised Financial Projections

County Service Area 70 (County Fire Department)

	Actual		Assumptions			Financial Projections						
	2002-03 Actual	2003-04 Actual	2004-05 Budget (final)	Projection Base Year	Projection Assumptions	2004-05 Projected	2005-06 Projected	2006-07 Projected	2007-08 Projected	2008-09 Projected	2009-10 Projected	2010-11 Projected
--BEGINNING FUND BALANCE--	2,661,137	2,294,676	(770,396)	n/a		(770,396)	962,613	(392,971)	(1,863,438)	(3,456,091)	(5,178,623)	(7,039,140)
--EXPENDITURES--												
Salaries & Benefits	10,575,563	12,715,321	19,773,647	17,124,687	94.2%, 4%	18,719,261	17,809,674	18,522,061	19,262,944	20,033,462	20,834,800	21,668,192
Services & Supplies	3,779,102	8,424,086	7,577,020	4,419,020	G.,2%	7,577,020	4,507,400	4,597,548	4,689,499	4,783,289	4,878,955	4,976,534
Other Charges	32,345	21,055	22,411	22,411	A.	22,411	22,411	22,411	22,411	22,411	22,411	22,411
Fixed Assets	661,396	1,850,769	1,743,199	619,148		1,743,199	619,148	619,148	619,148	619,148	619,148	619,148
Transfers - Out	671,403	3,564,845	3,761,985	1,481,287	B.	3,761,985	1,481,287	1,481,287	1,481,287	1,481,287	1,481,287	1,481,287
Reimbursements	-	(62,320)	-	-		-	-	-	-	-	-	-
Reserves and Contingencies	-	-	225,551	-		-	-	-	-	-	-	-
Total Expenditures	15,719,809	26,513,756	33,103,813	23,666,553		31,823,876	24,439,921	25,242,456	26,075,289	26,939,597	27,836,601	28,767,572
--REVENUES--												
Taxes	4,890,864	5,083,329	5,222,975	5,235,828	3.0%	5,235,828	5,392,903	5,554,690	5,721,331	5,892,971	6,069,760	6,251,852
Fines, Forfeitures & Penalties	-	17,475	394,455	105,278	C.	105,278	105,278	105,278	105,278	105,278	105,278	105,278
Revenue From Use Of Money & Property	146,806	74,710	110,000	110,000	1.9% x beg FB	110,000	-	-	-	-	-	-
Aid From Other Governmental Agencies	150,316	5,570,851	10,079,616	216,382	F.	10,079,616	216,382	216,382	216,382	216,382	216,382	216,382
Charges For Current Services	5,031,592	6,278,819	5,748,167	5,688,167	E.	5,688,167	5,915,694	6,152,321	6,398,414	6,654,351	6,920,525	7,197,346
Other Revenue	3,611,774	3,545,305	9,360,419	9,360,419	H.	9,360,419	9,641,232	9,930,469	10,228,383	10,535,234	10,851,291	11,176,830
Transfers - In	1,521,996	2,405,966	2,958,577	1,812,849	D.	2,977,577	1,812,849	1,812,849	1,812,849	1,812,849	1,812,849	1,812,849
Total Revenues	15,353,348	22,976,455	33,874,209	22,528,923		33,556,885	23,084,337	23,771,989	24,482,636	25,217,064	25,976,085	26,760,537
Revenue Over (Under) Expenditures	(366,461)	(3,537,301)	770,396	(1,137,630)		1,733,009	(1,355,584)	(1,470,467)	(1,592,653)	(1,722,533)	(1,860,517)	(2,007,035)
--ENDING FUND BALANCE--	2,294,676	(770,396)	0	n/a		962,613	(392,971)	(1,863,438)	(3,456,091)	(5,178,623)	(7,039,140)	(9,046,175)

Footnotes for Projection Assumptions:

General assumptions regarding property tax revenue projections: used average of prior 4 years (3%), and excluded FY 01-02 and 02-03 due to negative growth in 01-02 and unusually high collection for 02-03. Fire Study projected 2% growth.

General assumptions regarding use of money revenue projections: 1.9% of the beginning fund balance

A. Proposed 04/05 Budget Book indicated that the $22,411 represents an increase in property tax payments pertaining to the Fire Marshal facility. Projection Assumption: continue prospectively with no increase, as if increased, would probably be immaterial relative to the total budget.

B. see detail backup worksheets

C. Projection Assumption: 7-year trend analysis indicates an average collection amount of $105,278 annually. This is the base that was projected prospectively.

D. Projection Assumption: $1,747,849 represents the on-going General Fund support, $65,000 for Title III on-going, and excluded the one-time transfer ins from reserve accounts.

E. Proj. Assum.: 04/05 amount was reduced by $60,000 (ACR prop tax collection chg) and base increased by 4% prospectively to keep pace with escalating MOU and operational costs that should be passed on to users as svc chg increases.

F. see detail backup worksheets. Projection Assumption: Base remained constant prospectively.

G. see detail backup worksheets. Projection Assumption: Base increased by 2% prospectively.

H. Proj. Assum.: base will need to be increased by 3% prospectively to keep pace with escalating MOU costs that should be passed on to users (Hesperia,CONFIRE, HHW cities, other) as svc chg increases. 3% was applied to base amt instead of 4% because not all rev sources would incr at the 4% rate.

San Bernardino County Fire Study

Revised Financial Projections

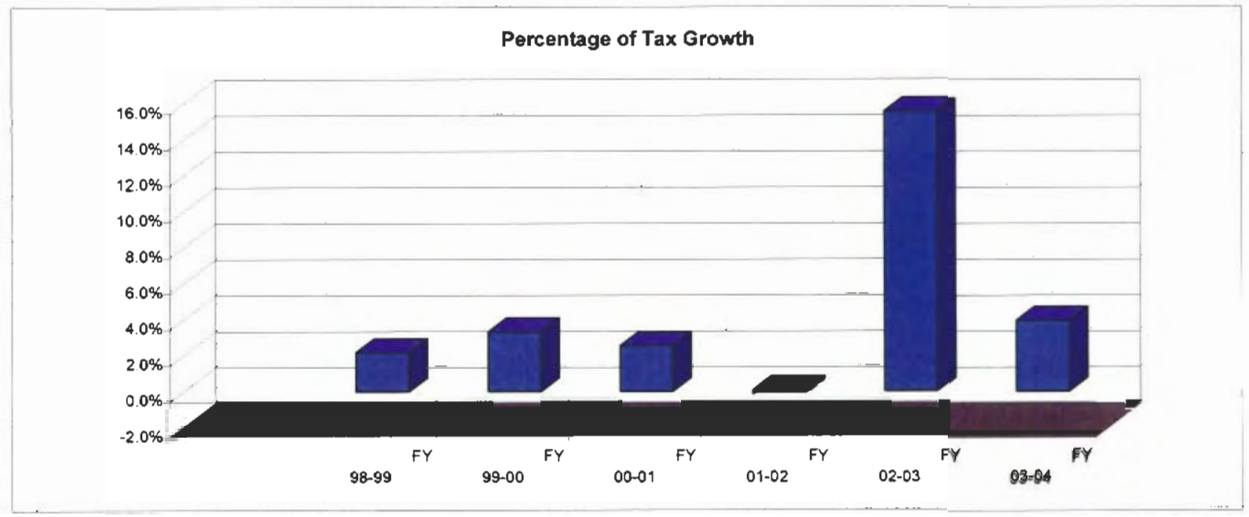
County Service Area 70 (County Fire Department)

Tax Analysis:

	FY 97-98	-------FY 98-99-------		-------FY 99-00-------		-------FY 00-01-------		-------FY 01-02-------		-------FY 02-03-------		-------FY 03-04-------	
	Amt Rec'd	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change
Tax Revenue 7-year trend analysis	3,917,061	4,002,055	2.2%	4,134,830	3.3%	4,239,441	2.5%	4,232,994	-0.2%	4,890,864	15.5%	5,083,329	3.9%
7-year average percentage increase/(decrease)													**4.6%**

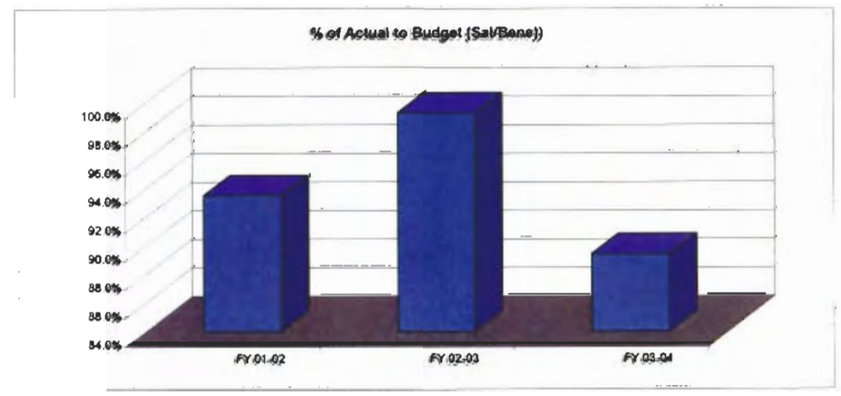
FY 98-99	2.2%
FY 99-00	3.3%
FY 00-01	2.5%
FY 01-02	-0.2%
FY 02-03	15.5%
FY 03-04	3.9%

Note: for projection purposes, used average of prior 4 years (3%), and excluded FY 01-02 and 02-03 due to negative growth in 01-02 and unusually high collection for 02-03. Fire Study projected 2% growth.



Salary/Benefit Analysis:

	Actual	Modified Budget	% Actual to Budget
FY 99-00	11,437,605	12,367,035	92.5%
FY 00-01	12,943,583	13,449,621	96.2%
FY 01-02	9,970,110	10,659,920	93.5%
FY 02-03	10,575,563	10,649,051	99.3%
FY 03-04	12,715,321	14,217,067	89.4%
5-Year Average %			**94.2%**



San Bernardino County Fire Study

Revised Financial Projections

County Service Area 70 FP-1 (Windy Acres) Fire

	Actual		Assumptions			Financial Projections						
	2002-03 Actual	2003-04 Actual	2004-05 Budget	Projection Base Year	Projection Assumptions	2004-05 Projected	2005-06 Projected	2006-07 Projected	2007-08 Projected	2008-09 Projected	2009-10 Projected	2010-11 Projected
--BEGINNING FUND BALANCE--	32,278	19,797	13,783	n/a		14,374	11,896	14,293	16,634	18,916	21,137	23,292
--EXPENDITURES--												
Salaries & Benefits	31	30	30	30	4%	30	31	32	34	35	36	38
Services & Supplies	641	2,636	5,553	4,500	2%, A.	4,500	4,590	4,682	4,775	4,871	4,968	5,068
Other Charges	-	-	-	-		-	-	-	-	-	-	-
Fixed Assets	-	-	-	-		-	-	-	-	-	-	-
Transfers - Out	20,000	10,000	5,408	408	B.	5,408	408	416	424	433	442	450
Reimbursements	-	-	-	-		-	-	-	-	-	-	-
Reserves and Contingencies	-	-	9,959	-		-	-	-	-	-	-	-
Total Expenditures	20,672	12,666	20,950	4,938		9,938	5,029	5,130	5,234	5,339	5,446	5,556
--REVENUES--												
Taxes	7,257	7,185	6,667	7,200	C.	7,200	7,200	7,200	7,200	7,200	7,200	7,200
Fines, Forfeitures & Penalties	-	-	-	-		-	-	-	-	-	-	-
Revenue From Use Of Money & Property	-	392	500	260	1.9% x beg FB	260	226	272	316	359	402	443
Aid From Other Governmental Agencies	30	-	-	-		-	-	-	-	-	-	-
Charges For Current Services	904	-	-	-		-	-	-	-	-	-	-
Other Revenue	-	(335)	-	-		-	-	-	-	-	-	-
Transfers - In	-	-	-	-		-	-	-	-	-	-	-
Total Revenues	8,191	7,242	7,167	7,460		7,460	7,426	7,472	7,516	7,559	7,602	7,643
Revenue Over (Under) Expenditures	(12,481)	(5,424)	(13,783)	2,522		(2,478)	2,397	2,341	2,282	2,220	2,155	2,086
--ENDING FUND BALANCE--	19,797	14,374	0	n/a		11,896	14,293	16,634	18,916	21,137	23,292	25,378

Footnotes for Projection Assumptions:

General assumptions regarding property tax revenue projections: district receives special tax revenue and minimum collection in recent years has been $7,200; this amount was projected prospectively as a constant

General assumptions regarding use of money revenue projections: 1.9% of the beginning fund balance

A Per Fire Study and Budget book, fire and medical services is contracted for with Kern County, and the charges are on a cost per call basis. *Projection Assumption: $4,500 Base amount is reasonable based on prior trend analysis.*

B 04/05 budget has $408 for audit charges, and $5,000 for equip reserve (plan for future equip) Base year accounts for audit charges *increasing by 2% prospectively, and no provision for equip transfer since services* are contracted from Kern County.

C Fire Study and the 04/05 Proposed Budget Book indicate the district receiving special taxes of $6,667 per year Projection Assumption: *Minimum collection in recent years is approximately $7,200, so used this as an on-going amount.*

San Bernardino County Fire Study

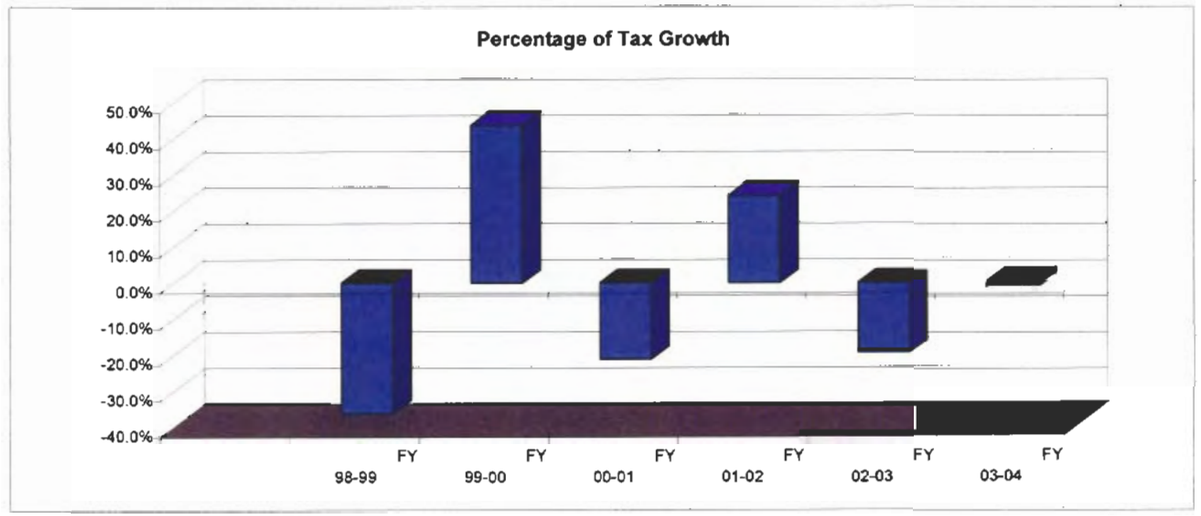
Revised Financial Projections

County Service Area 70 FP-1 (Windy Acres) Fire

Tax Analysis:

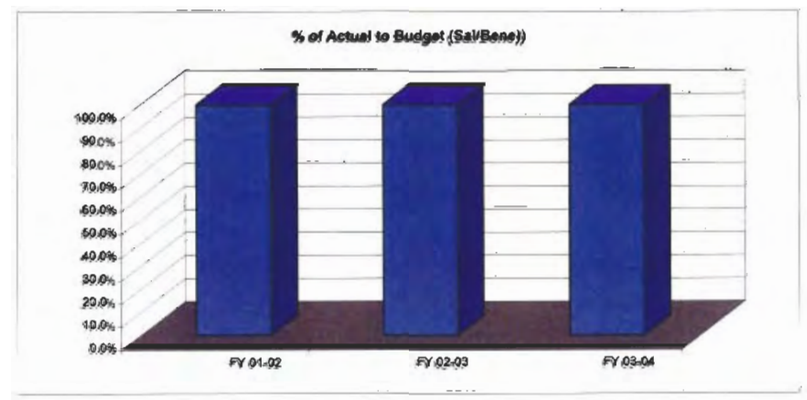
	FY 97-98	-------FY 98-99-------		------FY 99-00-------		------FY 00-01-------		------FY 01-02------		------FY 02-03-------		------FY 03-04-------	
	Amt Rec'd	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change
Tax Revenue 7-year trend analysis	10,025	6,387	-36.3%	9,182	43.8%	7,241	-21.1%	8,989	24.1%	7,257	-19.3%	7,185	-1.0%
7-year average percentage increase/(decrease)													**-1.6%**

FY 98-99	-36.3%
FY 99-00	43.8%
FY 00-01	-21.1%
FY 01-02	24.1%
FY 02-03	-19.3%
FY 03-04	-1.0%



Salary/Benefit Analysis:

	Actual	Modified Budget	% Actual to Budget
FY 01-02	46	46	100.0%
FY 02-03	31	31	100.0%
FY 03-04	30	30	100.0%
3-Year Average %			**100.0%**



San Bernardino County Fire Study

Revised Financial Projections

County Service Area 70 HL (Havasu Lake) Fire

	Actual		Assumptions			Financial Projections						
	2002-03 Actual	2003-04 Actual	2004-05 Budget	Projection Base Year	Projection Assumptions	2004-05 Projected	2005-06 Projected	2006-07 Projected	2007-08 Projected	2008-09 Projected	2009-10 Projected	2010-11 Projected
--BEGINNING FUND BALANCE--	54,125	49,484	37,111	n/a		42,928	26,277	(28,290)	(82,573)	(135,967)	(188,357)	(239,623)
--EXPENDITURES--												
Salaries & Benefits	39,964	46,254	43,330	41,277	95.3%, 4%, A.	41,277	42,928	44,645	46,431	48,288	50,220	52,229
Services & Supplies	66,474	67,250	79,649	79,649	2%, B.	79,649	81,242	82,867	84,524	86,215	87,939	89,698
Other Charges	-	-	-	-		-	-	-	-	-	-	-
Fixed Assets	-	-	-	38,400		-	38,400	38,400	38,400	38,400	38,400	38,400
Transfers - Out	4,655	4,154	5,378	5,378		5,378	5,378	5,378	5,378	5,378	5,378	5,378
Reimbursements	-	-	-	-		-	-	-	-	-	-	-
Reserves and Contingencies	-	-	17,084	-		-	-	-	-	-	-	-
Total Expenditures	111,093	117,658	145,441	164,704		126,304	167,948	171,290	174,733	178,281	181,937	185,704
--REVENUES--												
Taxes	69,075	74,461	77,392	78,185	5.0%	78,185	82,113	86,239	90,572	95,123	99,902	104,921
Fines, Forfeitures & Penalties	-	-	-	-		-	-	-	-	-	-	-
Revenue From Use Of Money & Property	1,358	522	170	700	1.9% x beg FB	700	499	-	-	-	-	-
Aid From Other Governmental Agencies	-	1,522	-	-	C.	-	-	-	-	-	-	-
Charges For Current Services	17,198	21,407	19,250	19,250	C. , D.	19,250	19,250	19,250	19,250	19,250	19,250	19,250
Other Revenue	18,821	5,497	11,518	11,518	E.	11,518	11,518	11,518	11,518	11,518	11,518	11,518
Transfers - In	-	-	-	-		-	-	-	-	-	-	-
Total Revenues	106,452	103,409	108,330	109,653		109,653	113,381	117,007	121,340	125,891	130,670	135,689
Revenue Over (Under) Expenditures	(4,641)	(14,249)	(37,111)	(55,051)		(16,651)	(54,567)	(54,283)	(53,393)	(52,390)	(51,267)	(50,015)
--ENDING FUND BALANCE--	49,484	42,928	0	n/a		26,277	(28,290)	(82,573)	(135,967)	(188,357)	(239,623)	(289,638)

Footnotes for Projection Assumptions:

General assumptions regarding property tax revenue projections: the percentage indicated represents a 7 year historical average (from 1997-98 to 2003-04 actuals)
General assumptions regarding use of money revenue projections: 1.9% of the beginning fund balance

A. Salary/Benefit costs are for PCF's and approx $17,000 in admin chgs for 04/05
B. Base year may be slightly high, but will allow for unanticipated exp's and sal/bene over expenditures (transfer approp savings to S&S if necessary).
C. Per Fire Study: State reimbursement is a rebate of tax revenue from homeowners who claimed exemption credit, and negative amount (admin costs for the collection of property tax) for Charges for Current Services Projection assumption is a zero net impact.
D. Per Fire Study: this revenue is a combination of ambulance subscription fees and ambulance service fees. Projection Assumption: Fire Study and this update projects revenue as a constant because subscription fees will taper off and be offset by slight fee revenue increases
E. Projection Assumption: $11,518 is the annual amt paid to CSA 70 HL by the Chemehuevi Tribe for fire and emergency services provided to the indian reservation.

San Bernardino County Fire Study

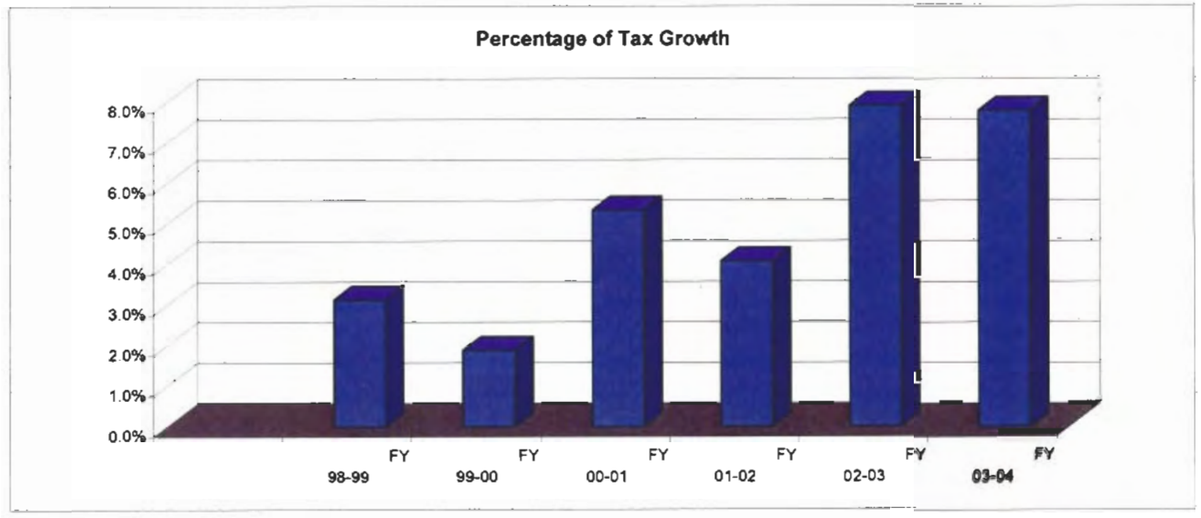
Revised Financial Projections

County Service Area 70 HL (Havasu Lake) Fire

Tax Analysis:

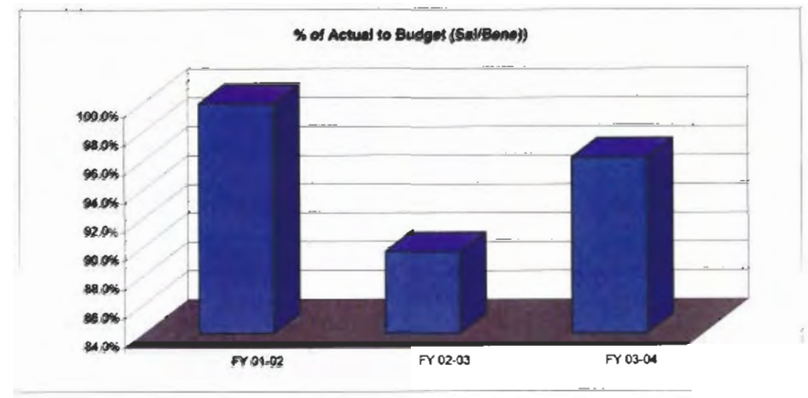
	FY 97-98	-------FY 98-99-------		-------FY 99-00-------		-------FY 00-01-------		-------FY 01-02-------		-------FY 02-03-------		-------FY 03-04-------	
	Amt Rec'd	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change
Tax Revenue 7-year trend analysis	55,563	57,304	3.1%	58,387	1.9%	61,505	5.3%	64,013	4.1%	69,075	7.9%	74,461	7.8%
7-year average percentage increase/(decrease)													**5.0%**

FY 98-99	3.1%
FY 99-00	1.9%
FY 00-01	5.3%
FY 01-02	4.1%
FY 02-03	7.9%
FY 03-04	7.8%



Salary/Benefit Analysis:

	Actual	Modified Budget	% Actual to Budget
FY 01-02	41,790	41,821	99.9%
FY 02-03	39,964	44,567	89.7%
FY 03-04	46,254	48,087	96.2%
3-Year Average %			**95.3%**



San Bernardino County Fire Study

Revised Financial Projections

County Service Area 70 M (Wonder Valley) Fire

	Actual		Assumptions			Financial Projections						
	2002-03 Actual	2003-04 Actual	2004-05 Budget	Projection Base Year	Projection Assumptions	2004-05 Projected	2005-06 Projected	2006-07 Projected	2007-08 Projected	2008-09 Projected	2009-10 Projected	2010-11 Projected
--BEGINNING FUND BALANCE--	27,130	27,719	26,454	n/a		35,633	21,419	(36,169)	(94,383)	(152,843)	(211,578)	(270,617)
--EXPENDITURES--												
Salaries & Benefits	67,577	65,879	65,044	63,446	97.5%, 4%	63,446	65,984	68,624	71,369	74,223	77,192	80,280
Services & Supplies	55,506	56,722	69,544	69,544	2%, A.	69,544	70,935	72,354	73,801	75,277	76,782	78,318
Other Charges	-	-	-	-		-	-	-	-	-	-	-
Fixed Assets	-	-	-	53,085		-	53,085	53,085	53,085	53,085	53,085	53,085
Transfers - Out	4,324	3,861	15,017	5,017	B.	15,017	5,017	5,017	5,017	5,017	5,017	5,017
Reimbursements	-	-	-	-		-	-	-	-	-	-	-
Reserves and Contingencies	-	-	11,140	-		-	-	-	-	-	-	-
Total Expenditures	127,407	126,462	160,745	191,092		148,007	195,021	199,079	203,271	207,602	212,076	216,700
--REVENUES--												
Taxes	127,402	129,662	134,191	133,293	2.8%	133,293	137,027	140,865	144,811	148,867	153,037	157,324
Fines, Forfeitures & Penalties	-	-	-	-		-	-	-	-	-	-	-
Revenue From Use Of Money & Property	568	254	100	500	1.9% x beg FB	500	407	-	-	-	-	-
Aid From Other Governmental Agencies	-	6,326	-	-	C.	-	-	-	-	-	-	-
Charges For Current Services	-	(1,671)	-	-	C.	-	-	-	-	-	-	-
Other Revenue	26	(195)	-	-		-	-	-	-	-	-	-
Transfers - In	-	-	-	-		-	-	-	-	-	-	-
Total Revenues	127,996	134,376	134,291	133,793		133,793	137,434	140,865	144,811	148,867	153,037	157,324
Revenue Over (Under) Expenditures	589	7,914	(26,454)	(57,299)		(14,214)	(57,587)	(58,214)	(58,460)	(58,735)	(59,039)	(59,376)
--ENDING FUND BALANCE--	27,719	35,633	0	n/a		21,419	(36,169)	(94,383)	(152,843)	(211,578)	(270,617)	(329,992)

Footnotes for Projection Assumptions:

General assumptions regarding property tax revenue projections: the percentage indicated represents a 7 year historical average (from 1997-98 to 2003-04 actuals)
General assumptions regarding use of money revenue projections: 1.9% of the beginning fund balance

A Base year may be slightly high, but as a projection, may allow for unanticipated exp s, sal/bene over expenditures (transfer approp savings to S&B if necessary) and a provision for small equip/fixed asset items.
B 04-05 budget represents $1,156 for audit charges, $3,861 for SCBA loan, and $10,000 for equip reserve. Base year accounts for audit charges of $1,156 and SCBA loan of $3,861 continuing prospectively
C Per Fire Study: State reimbursement is a rebate of tax revenue from homeowners who claimed exemption credit, and negative amount (admin costs for the collection of property tax) for Charges for Current Services.

Equip reserve transfer is accounted for in the fixed assets category.
Projection assumption is a zero net impact

San Bernardino County Fire Study

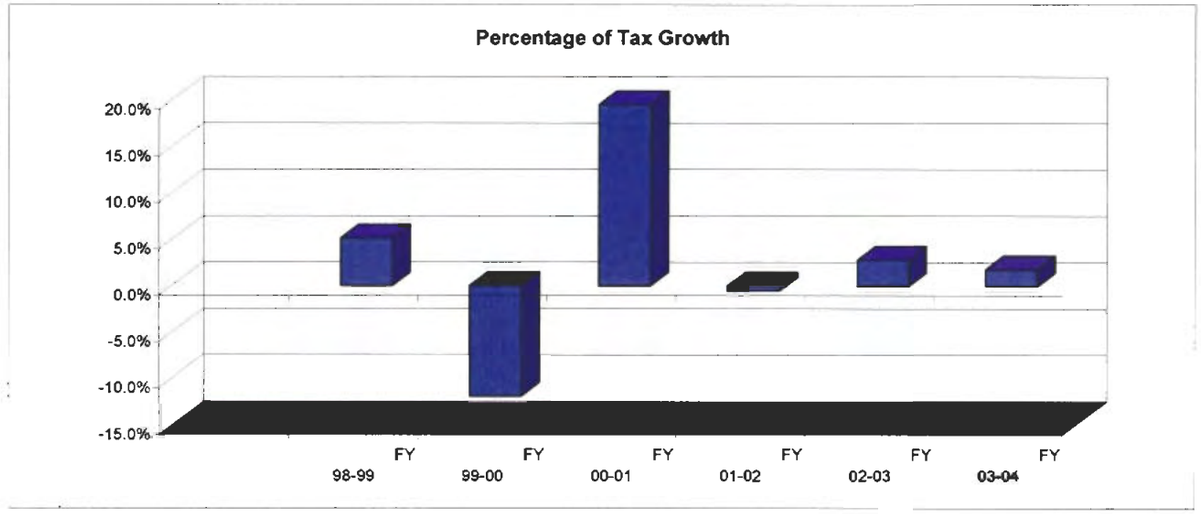
Revised Financial Projections

County Service Area 70 M (Wonder Valley) Fire

Tax Analysis:

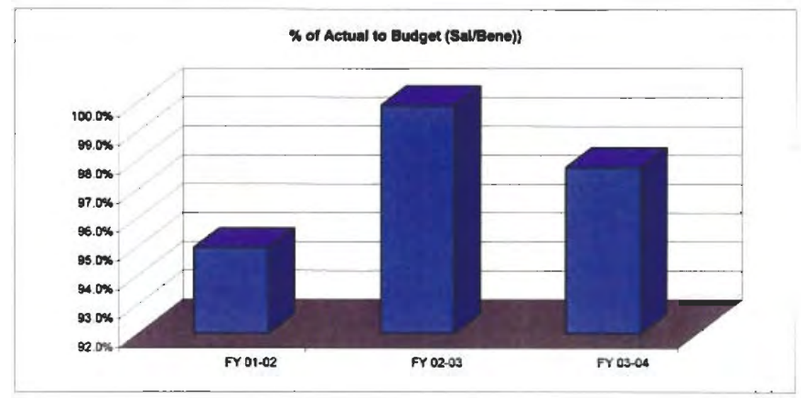
	FY 97-98	-------FY 98-99-------		-------FY 99-00-------		-------FY 00-01-------		-------FY 01-02-------		-------FY 02-03-------		-------FY 03-04-------	
	Amt Rec'd	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change
Tax Revenue 7-year trend analysis	112,524	118,291	5.1%	104,282	-11.8%	124,622	19.5%	123,943	-0.5%	127,402	2.8%	129,662	1.8%
7-year average percentage increase/(decrease)													**2.8%**

FY 98-99	5.1%
FY 99-00	-11.8%
FY 00-01	19.5%
FY 01-02	-0.5%
FY 02-03	2.8%
FY 03-04	1.8%



Salary/Benefit Analysis:

	Actual	Modified Budget	% Actual to Budget
FY 01-02	60,526	63,730	95.0%
FY 02-03	67,577	67,645	99.9%
FY 03-04	65,879	67,389	97.8%
3-Year Average %			**97.5%**



San Bernardino County Fire Study

Revised Financial Projections

County Service Area 70 W (Hinkley) Fire

	Actual		Assumptions			Financial Projections						
	2002-03 Actual	2003-04 Actual	2004-05 Budget	Projection Base Year	Projection Assumptions	2004-05 Projected	2005-06 Projected	2006-07 Projected	2007-08 Projected	2008-09 Projected	2009-10 Projected	2010-11 Projected
--BEGINNING FUND BALANCE--	-	2,177	-	n/a		18,561	9,131	(39,760)	(89,771)	(140,940)	(193,308)	(246,916)
--EXPENDITURES--												
Salaries & Benefits	34,285	16,571	36,887	32,059	86.9%, 4%	32,059	33,341	34,675	36,062	37,505	39,005	40,565
Services & Supplies	55,738	83,033	75,210	70,000	2%, A.	70,000	71,400	72,828	74,285	75,770	77,286	78,831
Other Charges	-	-	-	-		-	-	-	-	-	-	-
Fixed Assets	-	-	-	39,109		-	39,109	39,109	39,109	39,109	39,109	39,109
Transfers - Out	5,596	5,095	6,999	6,999	B.	6,999	6,999	6,999	6,999	6,999	6,999	6,999
Reimbursements	-	-	-	-		-	-	-	-	-	-	-
Reserves and Contingencies	-	-	1,441	-		-	-	-	-	-	-	-
Total Expenditures	95,619	104,699	120,537	148,167		109,058	150,849	153,611	156,455	159,383	162,398	165,504
--REVENUES--												
Taxes	96,186	96,857	97,389	99,278	2.5%	99,278	101,785	104,356	106,991	109,693	112,463	115,303
Fines, Forfeitures & Penalties	-	-	-	-		-	-	-	-	-	-	-
Revenue From Use Of Money & Property	-	-	500	350	1.9% x beg FB	350	173	(755)	(1,706)	(2,678)	(3,673)	(4,691)
Aid From Other Governmental Agencies	1,589	12,932	-	-	C.	-	-	-	-	-	-	-
Charges For Current Services	-	(716)	10,648	-	C.	-	-	-	-	-	-	-
Other Revenue	21	10	-	-		-	-	-	-	-	-	-
Transfers - In	-	12,000	12,000	-	D.	-	-	-	-	-	-	-
Total Revenues	97,796	121,083	120,537	99,628		99,628	101,959	103,600	105,285	107,015	108,790	110,612
Revenue Over (Under) Expenditures	2,177	16,384	0	(48,539)		(9,430)	(48,891)	(50,011)	(51,169)	(52,368)	(53,608)	(54,893)
--ENDING FUND BALANCE--	2,177	18,561	0	n/a		9,131	(39,760)	(89,771)	(140,940)	(193,308)	(246,916)	(301,809)

Footnotes for Projection Assumptions:

General assumptions regarding property tax revenue projections: the percentage indicated represents a 7 year historical average (from 1997-98 to 2003-04 actuals)
General assumptions regarding use of money revenue projections: 1.9% of the beginning fund balance

A. It appears that the 03/04 actual amt for S&S contained at least $10,000 in grant-funded exp s and corresponding revenue in Aid from Other Govt. Projection Assumption: $70,000 as a base amount is reasonable.
B. 04/05 budget represents $1,904 for audit charges, $5,095 for SCBA loan. Base year accounts for audit charges of $1,904 and SCBA loan of $5,095 continuing prospectively.
C. Per Fire Study State reimbursement is a rebate of tax revenue from homeowners who claimed exemption credit, and negative amount (admin costs for the collection of property tax) for Charges for Current Services Projection assumption is a zero net impact.
D. CSA 70 has been loaning the district funds and/or not charging for support services since 00/01, to help the district remain solvent. Projection Assumption: CSA 70 will not be subsidizing (no loans or reduced charges) this district prospectively.
The outstanding loan/subsidy amounts for each FY are as follows 00/01 - $15,323 01/02 - $28,536 02/03 $57,580 03/04 $27,936 for a grand total of $129,375

San Bernardino County Fire Study

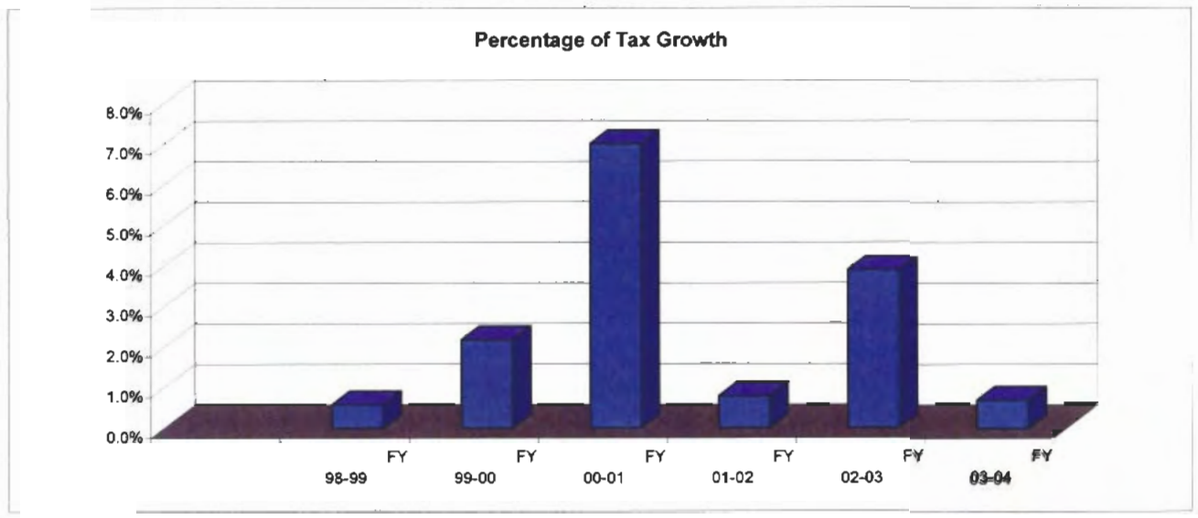
Revised Financial Projections

County Service Area 70 W (Hinkley) Fire

Tax Analysis:

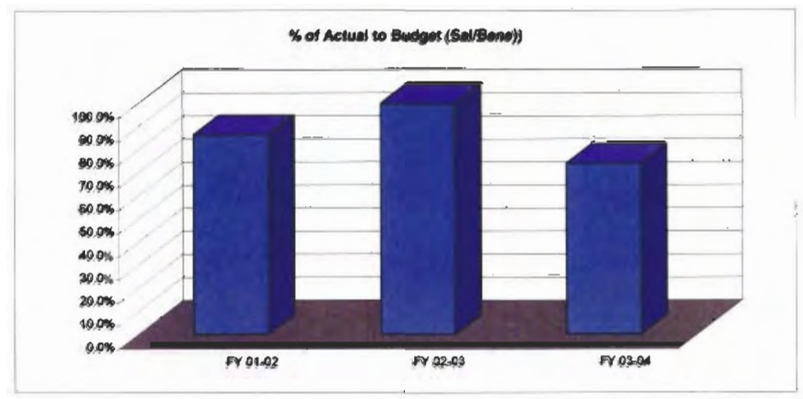
	FY 97-98	-------FY 98-99-------		------FY 99-00------		------FY 00-01------		-------FY 01-02-------		-------FY 02-03-------		------FY 03-04-------	
	Amt Rec'd	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change
Tax Revenue 7-year trend analysis	83,522	84,010	0.6%	85,839	2.2%	91,860	7.0%	92,580	0.8%	96,186	3.9%	96,857	0.7%
7-year average percentage increase/(decrease)													**2.5%**

FY 98-99	0.6%
FY 99-00	2.2%
FY 00-01	7.0%
FY 01-02	0.8%
FY 02-03	3.9%
FY 03-04	0.7%



Salary/Benefit Analysis:

	Actual	Modified Budget	% Actual to Budget
FY 01-02	43,958	50,765	86.6%
FY 02-03	34,285	34,285	100.0%
FY 03-04	16,571	22,350	74.1%
3-Year Average %			**86.9%**



San Bernardino County Fire Study

Revised Financial Projections

County Service Area 79 (Green Valley Lake) Fire

	Actual		Assumptions			Financial Projections						
	2002-03 Actual	2003-04 Actual	2004-05 Budget	Projection Base Year	Projection Assumptions	2004-05 Projected	2005-06 Projected	2006-07 Projected	2007-08 Projected	2008-09 Projected	2009-10 Projected	2010-11 Projected
--BEGINNING FUND BALANCE--	106,316	76,712	75,794	n/a		67,776	47,928	(23,749)	(93,411)	(159,943)	(223,132)	(263,747)
--EXPENDITURES--												
Salaries & Benefits	37,227	45,313	48,078	40,423	84.1%, 4%, A.	40,423	42,040	43,722	45,470	47,289	49,181	51,148
Services & Supplies	62,620	69,736	113,309	71,000	2%, B.	113,309	72,420	73,868	75,346	76,853	78,390	79,958
Other Charges	-	-	-	-		-	-	-	-	-	-	-
Fixed Assets	227,327	-	-	55,968		-	55,968	55,968	55,968	55,968	55,968	55,968
Transfers - Out	45,612	7,614	49,717	24,369	C.	24,369	24,369	24,369	24,369	24,369	5,369	5,369
Reimbursements	-	-	-	-		-	-	-	-	-	-	-
Reserves and Contingencies	-	-	1,541	-		-	-	-	-	-	-	-
Total Expenditures	372,786	122,663	212,645	191,760		178,101	194,797	197,927	201,153	204,479	188,908	192,443
--REVENUES--												
Taxes	102,136	110,895	95,438	116,440	5.0%	116,440	122,210	128,265	134,620	141,291	148,292	155,640
Fines, Forfeitures & Penalties	-	-	-	-		-	-	-	-	-	-	-
Revenue From Use Of Money & Property	5,465	1,009	1,000	1,400	1.9% x beg FB	1,400	911	-	-	-	-	-
Aid From Other Governmental Agencies	-	4,965	40,413	-	D., E.	40,413	-	-	-	-	-	-
Charges For Current Services	-	(1,432)	-	-	D.	-	-	-	-	-	-	-
Other Revenue	581	(1,710)	-	-		-	-	-	-	-	-	-
Transfers - In	235,000	-	-	-		-	-	-	-	-	-	-
Total Revenues	343,182	113,727	136,851	117,840		158,253	123,120	128,265	134,620	141,291	148,292	155,640
Revenue Over (Under) Expenditures	(29,604)	(8,936)	(75,794)	(73,920)		(19,848)	(71,677)	(69,662)	(66,533)	(63,188)	(40,616)	(36,803)
--ENDING FUND BALANCE--	76,712	67,776	0	n/a		47,928	(23,749)	(93,411)	(159,943)	(223,132)	(263,747)	(300,550)

Footnotes for Projection Assumptions:

General assumptions regarding property tax revenue projections: the percentage indicated represents a 7 year historical average (from 1997-98 to 2003-04 actuals)
General assumptions regarding use of money revenue projections: 1.9% of the beginning fund balance

A. Salary/Benefit costs are for PCF's and approx $2,700 in admin chgs for 04/05.
B. 04/05 budget includes $38,000 in one-time grant funded small tool/equip purchases. Projection Assumption: $71,000 is a reasonable base.
C. Per 04/05 Proposed Budget Book, the district is repaying CSA 70 $44,348 for a fire engine loan (leaving a $30,652 bal owed), paying $3,941 for a SCBA loan, and $1,428 for audit chgs.
Projection Assumption: $5,369 is base annual amt for SCBA loan and audit chgs. For FY 04/05 to 08/09, $19,000 per year is due to CSA 70 to repay a fire engine loan.
D. Per Fire Study. State reimbursement is a rebate of tax revenue from homeowners who claimed exemption credit, and negative amount (admin costs for the collection of property tax) for Charges for Current Services. Projection assumption is a zero net impact.
E. Per 04/05 Proposed Budget Book, the district is receiving $40,413 in one-time grant funds --see footnote B for cost offset.

San Bernardino County Fire Study

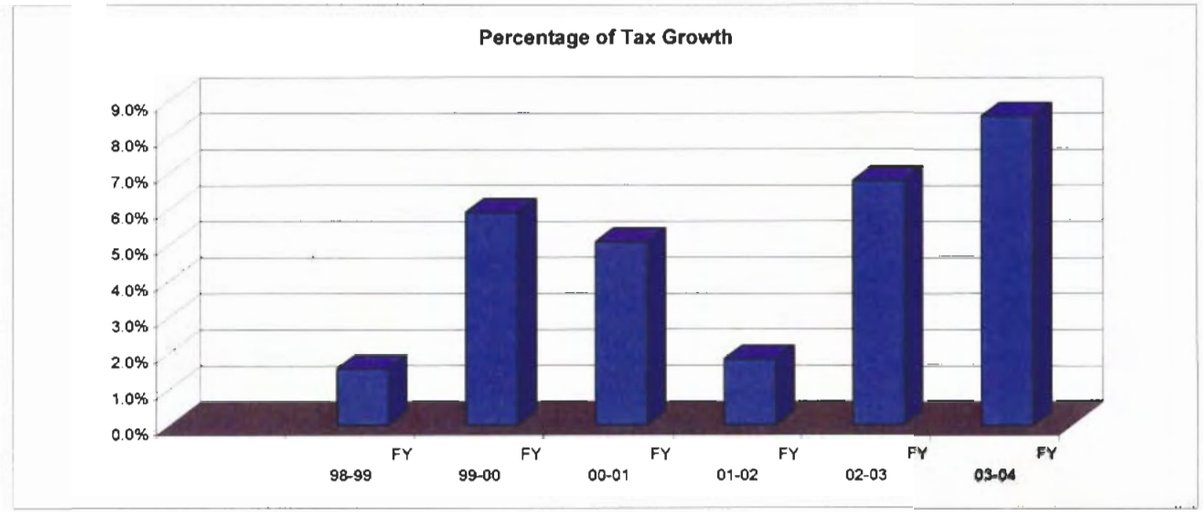
Revised Financial Projections

County Service Area 79 (Green Valley Lake) Fire

Tax Analysis:

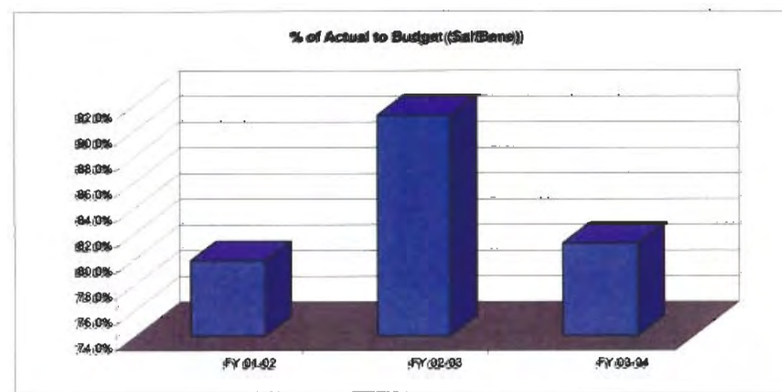
	FY 97-98	--------FY 98-99--------		------FY 99-00-------		------FY 00-01-------		-------FY 01-02-------		------FY 02-03-------		------FY 03-04-------	
	Amt Rec'd	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change
Tax Revenue 7-year trend analysis	83,111	84,408	1.6%	89,393	5.9%	93,937	5.1%	95,654	1.8%	102,136	6.8%	110,895	8.6%
7-year average percentage increase/(decrease)													**5.0%**

FY 98-99	1.6%
FY 99-00	5.9%
FY 00-01	5.1%
FY 01-02	1.8%
FY 02-03	6.8%
FY 03-04	8.6%



Salary/Benefit Analysis:

	Actual	Modified Budget	% Actual to Budget
FY 01-02	31,152	39,009	79.9%
FY 02-03	37,227	40,836	91.2%
FY 03-04	45,313	55,795	81.2%
3-Year Average %			**84.1%**



San Bernardino County Fire Study

Revised Financial Projections

County Service Area 82 SV-1 (Searles Valley) Fire

	Actual		Assumptions			Financial Projections						
	2002-03 Actual	2003-04 Actual	2004-05 Budget	Projection Base Year	Projection Assumptions	2004-05 Projected	2005-06 Projected	2006-07 Projected	2007-08 Projected	2008-09 Projected	2009-10 Projected	2010-11 Projected
--BEGINNING FUND BALANCE--	12,173	7,623	17,812	n/a		27,015	3,131	(73,866)	(165,419)	(261,880)	(363,355)	(469,951)
--EXPENDITURES--												
Salaries & Benefits	51,967	50,506	56,299	56,299	4%	56,299	58,551	60,893	63,329	65,862	68,496	71,236
Services & Supplies	84,437	90,133	57,855	60,000	2%, A.	60,000	61,200	62,424	63,672	64,946	66,245	67,570
Other Charges	-	-	-	-		-	-	-	-	-	-	-
Fixed Assets	-	-	30,000	47,961	B.	30,000	47,961	47,961	47,961	47,961	47,961	47,961
Transfers - Out	5,375	4,879	6,239	6,239		6,239	6,239	6,239	6,239	6,239	6,239	6,239
Reimbursements	-	-	-	-		-	-	-	-	-	-	-
Reserves and Contingencies	-	-	1,849	-		-	-	-	-	-	-	-
Total Expenditures	141,779	145,518	152,242	170,499		152,538	173,951	177,517	181,201	185,008	188,941	193,006
--REVENUES--												
Taxes	92,836	89,720	94,690	88,464	-1.4%	88,464	87,205	85,963	84,740	83,534	82,345	81,172
Fines, Forfeitures & Penalties	-	-	-	-		-	-	-	-	-	-	-
Revenue From Use Of Money & Property	304	844	50	500	1.9% x beg FB	500	59	-	-	-	-	-
Aid From Other Governmental Agencies	-	4,382	15,000	-	B., C.	15,000	-	-	-	-	-	-
Charges For Current Services	-	(879)	-	-	C.	-	-	-	-	-	-	-
Other Revenue	(178)	(167)	-	-		-	-	-	-	-	-	-
Transfers - In	44,267	71,010	24,690	9,690	D.	24,690	9,690	-	-	-	-	-
Total Revenues	137,229	164,910	134,430	98,654		128,654	96,954	85,963	84,740	83,534	82,345	81,172
Revenue Over (Under) Expenditures	(4,550)	19,392	(17,812)	(71,845)		(23,884)	(76,997)	(91,554)	(96,461)	(101,474)	(106,597)	(111,833)
--ENDING FUND BALANCE--	7,623	27,015	0	n/a		3,131	(73,866)	(165,419)	(261,880)	(363,355)	(469,951)	(581,785)

Footnotes for Projection Assumptions:

General assumptions regarding property tax revenue projections: the percentage indicated represents a 7 year historical average (from 1997-98 to 2003-04 actuals).
Per the Fire Study, revenue is expected to decrease 1% per year. The community is known as a 'company town' serving the local mining operation. The community is experiencing a steady decline as people move away from the mine area, mostly to nearby Ridgecrest

General assumptions regarding use of money revenue projections: 1.9% of the beginning fund balance

A. Per 04/05 Proposed Budget Book, svcs/supplies was decreased due to a $24,500 insurance cost reduction and a $9,500 decrease in grant funded equip purchases Projection Assumption: $60,000 is a reasonable adjusted base.

B. Per 04/05 Proposed Budget Book, $30,000 was budgeted for a fixed asset (cylinder refill station) that is offset with $15,000 in grant revenue (50% match). Projection Assumption: see fixed asset replacement schedule ($28,286)

C. Per Fire Study: State reimbursement is a rebate of tax revenue from homeowners who claimed exemption credit, and negative amount (admin costs for the collection of property tax) for Charges for Current Services. Projection assumption is a zero net impact.

D. Per 04/05 Proposed Budget Book, $9,690 transferred in from CSA 82 SV-1 AMB and $15,000 from equip reserve for grant funding match to purch SCBA cylinder refill station.
Projection Assumption: continue $9,690 transfer from AMB district for 04/05 and 05/06 only, but discontinue from 06/07 prospectively due to AMB district insolvency

San Bernardino County Fire Study

Revised Financial Projections

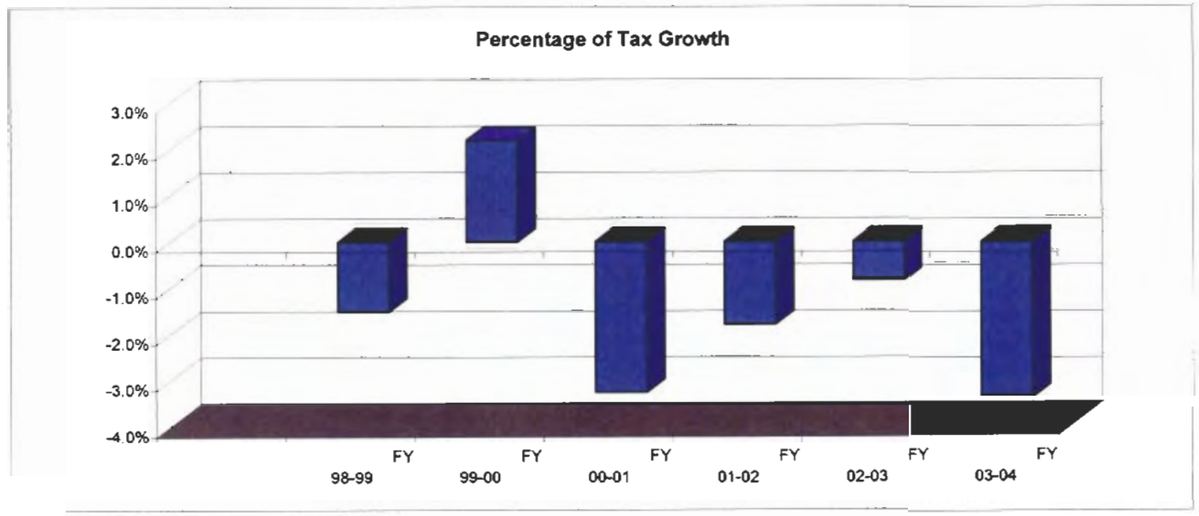
County Service Area 82 SV-1 (Searles Valley) Fire

Tax Analysis:

	FY 97-98	-------FY 98-99-------		------FY 99-00-------		------FY 00-01-------		-------FY 01-02-------		-------FY 02-03-------		-------FY 03-04-------	
	Amt Rec'd	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change
Tax Revenue 7-year trend analysis	97,882	96,413	-1.5%	98,525	2.2%	95,322	-3.3%	93,619	-1.8%	92,836	-0.8%	89,720	-3.4%
7-year average percentage increase/(decrease)													**-1.4%**

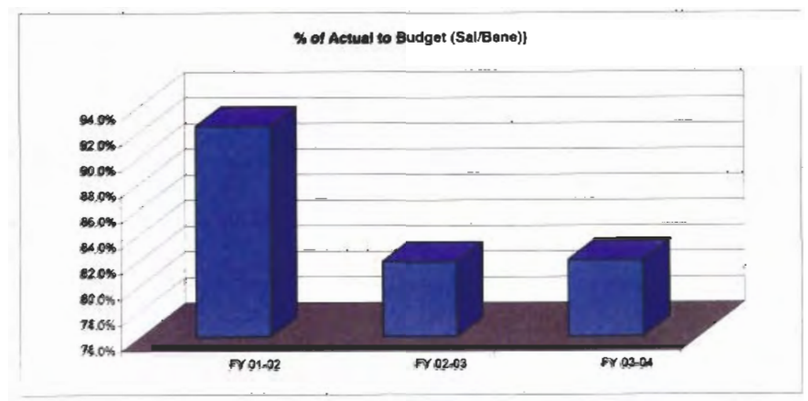
FY 98-99	-1.5%
FY 99-00	2.2%
FY 00-01	-3.3%
FY 01-02	-1.8%
FY 02-03	-0.8%
FY 03-04	-3.4%

Per the Fire Study, revenue is expected to decrease 1% per year. The community is known as a "company town" serving the local mining operation. The community is experiencing a steady decline as people move away from the mine area, mostly to nearby Ridgecrest.



Salary/Benefit Analysis:

	Actual	Modified Budget	% Actual to Budget
FY 01-02	50,852	55,011	92.4%
FY 02-03	51,967	63,488	81.9%
FY 03-04	50,506	61,624	82.0%
3-Year Average %			**85.4%**



San Bernardino County Fire Study

Revised Financial Projections

County Service Area 82 SV-1 (Searles Valley) Ambulance

	Actual		Assumptions			Financial Projections						
	2002-03 Actual	2003-04 Actual	2004-05 Budget	Projection Base Year	Projection Assumptions	2004-05 Projected	2005-06 Projected	2006-07 Projected	2007-08 Projected	2008-09 Projected	2009-10 Projected	2010-11 Projected
--BEGINNING FUND BALANCE--	124,172	67,917	263	n/a		13,477	12,464	34	1,000	1,000	1,000	1,000
--EXPENDITURES--												
Salaries & Benefits	1,576	1,922	2,671	2,671	4%	2,671	2,778	2,889	3,005	3,125	3,250	3,380
Services & Supplies	32,586	19,407	7,129	7,129	2%, A.	7,129	7,272	7,417	7,565	7,717	7,871	8,028
Other Charges	-	-	-	-		-	-	-	-	-	-	-
Fixed Assets	-	-	-	10,946	D.	-	10,946	6,182	6,509	5,871	5,231	4,590
Transfers - Out	44,267	71,000	10,982	10,982	B.	10,982	10,800	1,292	1,292	1,292	1,292	1,292
Reimbursements	-	-	-	-		-	-	-	-	-	-	-
Reserves and Contingencies	-	-	-	-		-	-	-	-	-	-	-
Total Expenditures	78,429	92,329	20,782	31,728		20,782	31,795	17,780	18,371	18,004	17,644	17,290
--REVENUES--												
Taxes	-	-	-	-		-	-	-	-	-	-	-
Fines, Forfeitures & Penalties	-	-	-	-		-	-	-	-	-	-	-
Revenue From Use Of Money & Property	2,682	1,024	1,000	250	1.9% x beg FB	250	237	-	-	-	-	-
Aid From Other Governmental Agencies	-	-	-	-		-	-	-	-	-	-	-
Charges For Current Services	19,501	19,636	19,519	19,519	-2%, C.	19,519	19,129	18,746	18,371	18,004	17,644	17,291
Other Revenue	(9)	(891)	-	-		-	-	-	-	-	-	-
Transfers - In	-	-	-	-		-	-	-	-	-	-	-
Total Revenues	22,174	19,769	20,519	19,769		19,769	19,365	18,746	18,371	18,004	17,644	17,291
Revenue Over (Under) Expenditures	(56,255)	(72,560)	(263)	(11,959)		(1,013)	(12,430)	966	0	(1)	(0)	1
--ENDING FUND BALANCE--	67,917	13,477	0	n/a		12,464	34	1,000	1,000	1,000	1,000	1,000

Footnotes for Projection Assumptions:

General assumptions regarding current services revenue projections: Per the Fire Study, revenue is expected to decrease 1% per year. The community is known as a "company town" serving the local mining operation. The community is experiencing a steady decline as people move away from the mine area, mostly to nearby Ridgecrest, projected a decrease of 2% per year.

General assumptions regarding use of money revenue projections: 1.9% of the beginning fund balance

A. Per 04/05 Proposed Budget Book, svcs/supplies was decreased due to a $11,165 insurance cost reduction, a $1,235 audit charge reclassification, and $3,122 in misc reductions. Projection Assumption: $7,129 is a reasonable base, as service is projected to decline as people move away

B. Per 04/05 Proposed Budget Book, $9,690 transferred to CSA 82 SV-1 Fire and $1,292 for audit charges. Proj Assum: 04/05 maintains full base tfr out (that incl's $1,292 for audit chgs), but eliminated tfr to fire in 06/07 and prospectively to enable district to remain solvent

C. Per Fire Study, this revenue is a combination of amb subscription fees and amb service fees; projects revenue as a constant because subscription fees will taper off and be offset by slight fee revenue increases. Projection Assum: Rev will decrease (-2%) as people move away.

D. Fixed asset reserve contributions were reduced starting 06/07 and prospectively to enable the district to remain solvent

→ → → Note: This district is on the verge of being dissolved, as ICEMA may give the ambulance territory to another ambulance provider.

San Bernardino County Fire Study

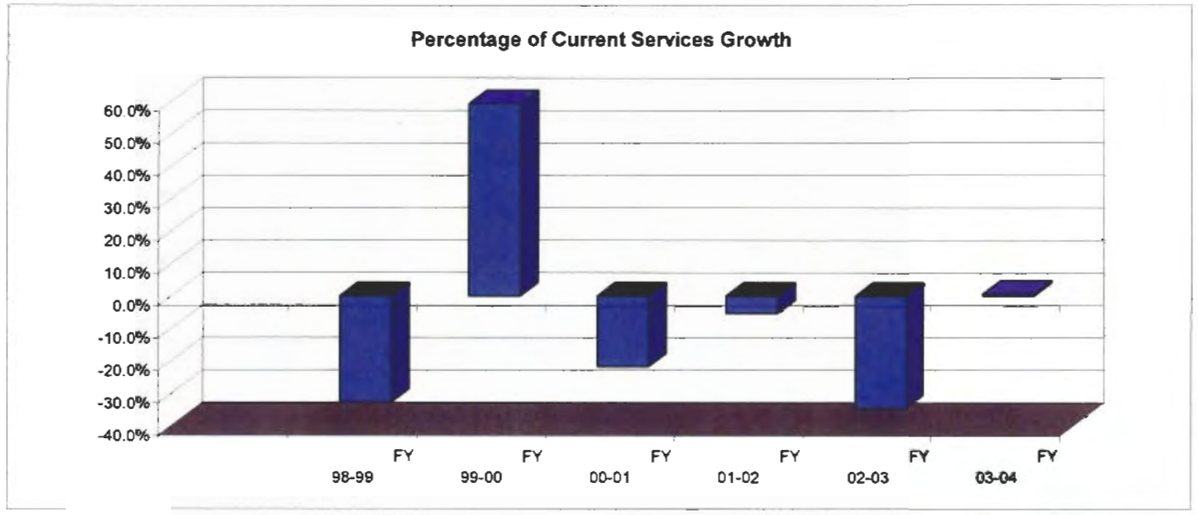
Revised Financial Projections

County Service Area 82 SV-1 (Searles Valley) Ambulance

Current Svcs Analysis:

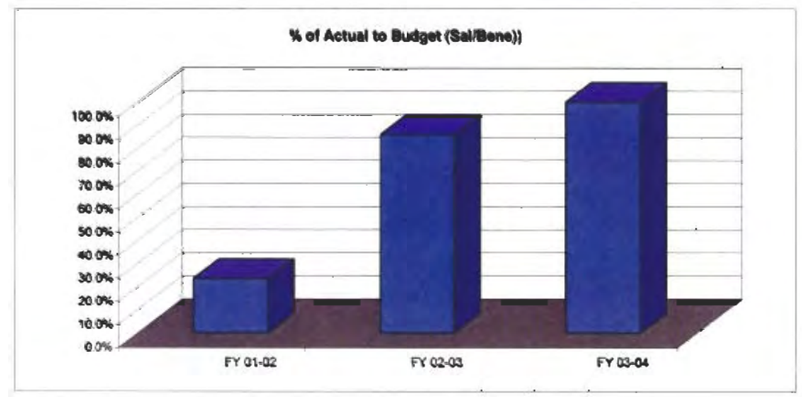
	FY 97-98	-------FY 98-99-------		------FY 99-00-------		------FY 00-01------		------FY 01-02------		------FY 02-03------		------FY 03-04------	
	Amt Rec'd	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change
Current Svcs Revenue 7-year trend analysi	37,631	25,301	-32.8%	40,297	59.3%	31,524	-21.8%	29,829	-5.4%	19,501	-34.6%	19,636	0.7%
7-year average percentage increase/(decrease)													**-5.8%**

FY 98-99	-32.8%
FY 99-00	59.3%
FY 00-01	-21.8%
FY 01-02	-5.4%
FY 02-03	-34.6%
FY 03-04	0.7%



Salary/Benefit Analysis:

	Actual	Modified Budget	% Actual to Budget
FY 01-02	4,979	21,171	23.5%
FY 02-03	1,576	1,835	85.9%
FY 03-04	1,922	1,922	100.0%
3-Year Average %			**69.8%**



San Bernardino County Fire Study

Revised Financial Projections

Central Valley Fire

	Actual		Assumptions			Financial Projections						
	2002-03 Actual	2003-04 Actual	2004-05 Budget	Projection Base Year	Projection Assumptions	2004-05 Projected	2005-06 Projected	2006-07 Projected	2007-08 Projected	2008-09 Projected	2009-10 Projected	2010-11 Projected
--BEGINNING FUND BALANCE--	2,531,548	2,284,176	2,061,700	n/a		2,193,428	1,338,610	1,696,934	1,976,539	1,179,052	896,187	1,181,491
--EXPENDITURES--												
Salaries & Benefits	10,956,406	11,652,043	13,852,454	13,414,020	96.8%, 4%,H.	13,414,020	13,950,581	15,980,604	18,019,828	18,740,621	19,490,246	20,269,856
Services & Supplies	1,800,102	2,128,315	3,519,625	3,000,000	2%, A., H.	3,519,625	3,060,000	3,321,200	3,587,624	3,659,376	3,732,564	3,807,215
Other Charges	-	-	-	-		-	-	-	-	-	-	-
Fixed Assets	539,113	1,733,581	328,000	497,864		328,000	497,864	497,864	497,864	497,864	497,864	497,864
Transfers - Out	1,450,000	661,441	3,027,988	113,000	B.	3,027,988	113,000	113,000	113,000	113,000	113,000	113,000
Reimbursements	-	-	-	-		-	-	-	-	-	-	-
Reserves and Contingencies	-	-	169,396	-		-	-	-	-	-	-	-
Total Expenditures	14,745,621	16,175,380	20,897,463	17,024,884		20,289,633	17,621,445	19,912,668	22,218,316	23,010,862	23,833,674	24,687,935
--REVENUES--												
Taxes	11,034,437	11,680,876	11,898,385	12,498,537	7.0%	12,498,537	13,369,017	14,300,123	15,296,077	16,361,396	17,500,910	18,719,788
Fines, Forfeitures & Penalties	-	-	-	-		-	-	-	-	-	-	-
Revenue From Use Of Money & Property	18,907	7,654	8,600	7,500	G.	7,500	7,500	7,500	7,500	7,500	7,500	7,500
Aid From Other Governmental Agencies	92,441	457,887	2,500,000	-	F.	2,500,000	-	-	-	-	-	-
Charges For Current Services	2,729,081	3,230,652	3,305,348	3,305,348	4%, C.	3,305,348	3,437,562	3,575,064	3,718,067	3,866,790	4,021,461	4,182,320
Other Revenue	623,383	707,514	989,575	989,575	4%, D., H.	989,575	1,029,158	2,170,324	2,257,137	2,347,422	2,441,319	2,538,972
Transfers - In	-	-	133,855	133,855	2%, E.	133,855	136,532	139,263	142,048	144,889	147,787	150,742
Total Revenues	14,498,249	16,084,583	18,835,763	16,934,815		19,434,815	17,979,769	20,192,274	21,420,829	22,727,997	24,118,978	25,599,322
Revenue Over (Under) Expenditures	(247,372)	(90,797)	(2,061,700)	(90,069)		(854,818)	358,324	279,606	(797,487)	(282,865)	285,304	911,387
--ENDING FUND BALANCE--	2,284,176	2,193,428	0	n/a		1,338,610	1,696,934	1,976,539	1,179,052	896,187	1,181,491	2,092,878

Footnotes for Projection Assumptions:

General assumptions regarding property tax revenue projections: the percentage indicated represents a 7 year historical average (from 1997-98 to 2003-04 actuals)

General assumptions regarding use of money revenue projections: 1.9% of the beginning fund balance

A. Base year projection is based on a combination of growth, backing out one-time exp's listed in 04/05 proposed budget

B. Per 04/05 Proposed Budget Book, $40,000 equip reserve, $100,000 term reserve, $12,988 for audit chgs, and $2,875,000 for construction projects. Projection Assumption: $100,000 base for term bene reserve and $13,000 audit only, as equip is accounted for in fixed assets

C. Per Fire Study and 04/05 Proposed Budget Book, this represents revenue received from the Fontana RDA for providing fire services to Fontana. 04/05 budget increased for MOU increases. Proj Assumption used 04/05 as base and increased by 4% prospectively for MOU incr's

D. Per Fire Study and 04/05 Proposed Budget Book, this represents revenue received from the City of Fontana as reimbursement for paramedic program. 04/05 budget increased for MOU increases. Proj Assumption used 04/05 as base and increased by 4% prospectively for MOU incr's

E. Per 04/05 Proposed Budget Book, the transfer-in is from the Kaiser CFD. Projection Assumption: 04/05 amount is a base and escalates prospectively at 2%.

F. Per Fire, the 04/05 amount will be rec'd from the San Sawaine RDA to assist with the construction of fire station # 80. A corresponding amt is shown in the Op Tfr Out category. Projection Assumption: zero amt because grant funds received will be offset with corresponding exp's.

G. Per discussion with Fire, due to timing of tax revenues and large payroll expenses, there is a relatively low cash balance which results in the inability to earn significant interest revenue. Projection Assumption: a conservative estimate is to strait-line $7,500 prospectively.

H. anticipate adding new fire station # 79 in 06/07 and station # 80 in 07/08. Station # 79 will cost $1.6M annually for O&M ($1.4M sal/bene and $.2M s&s), with a $1.1M other rev offset. Station #80 will also cost $1.6M annually for O&M ($1.4M sal/bene and $.2M s&s), with no revenue offset.

San Bernardino County Fire Study

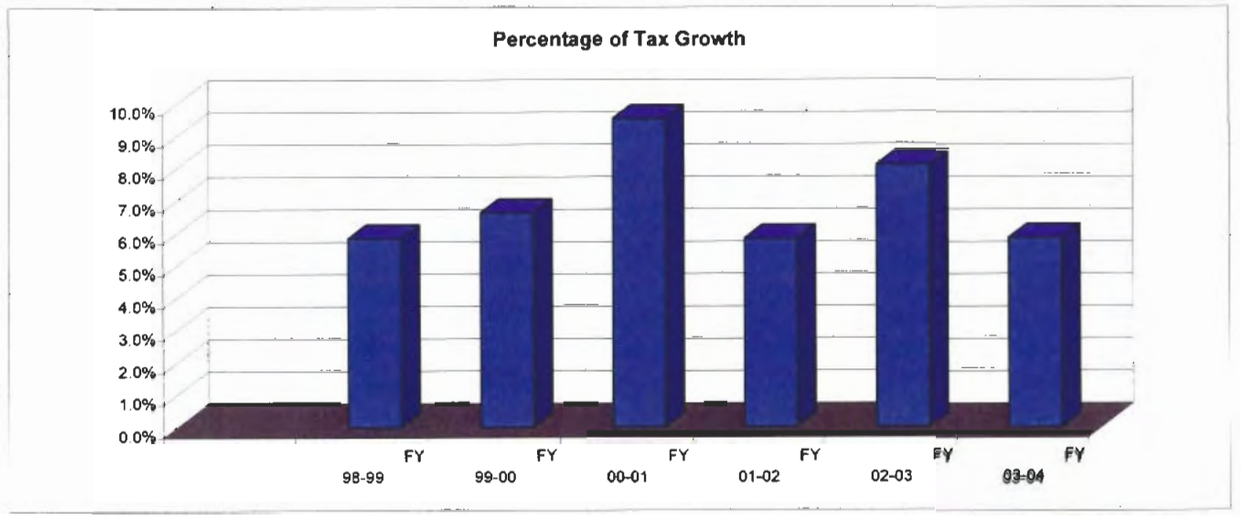
Revised Financial Projections

Central Valley Fire

Tax & Curr Svcs Analys

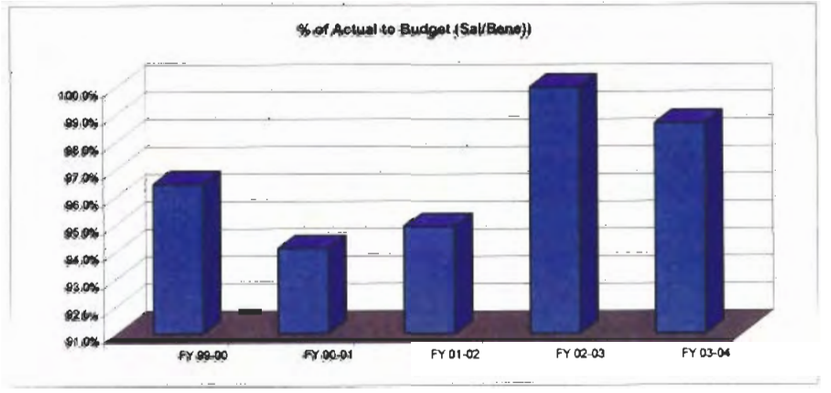
	FY 97-98	--------FY 98-99-------		------FY 99-00------		------FY 00-01------		-------FY 01-02-------		------FY 02-03-------		-------FY 03-04-------	
	Amt Rec'd	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change
Tax Revenue 7-year trend analysis	7,802,887	8,258,867	5.8%	8,806,475	6.6%	9,646,082	9.5%	10,208,134	5.8%	11,034,437	8.1%	11,680,876	5.9%
Current Services 7-year trend analysis	2,234,884	2,334,246	4.4%	$ 2,410,148	3.3%	2,499,486	3.7%	2,878,703	15.2%	2,729,081	-5.2%	3,230,652	18.4%
7-year tax average percentage increase/(decrease)													**7.0%**

FY 98-99	5.8%
FY 99-00	6.6%
FY 00-01	9.5%
FY 01-02	5.8%
FY 02-03	8.1%
FY 03-04	5.9%



Salary/Benefit Analysis:

	Actual	Modified Budget	% Actual to Budget
FY 99-00	7,523,210	7,798,624	96.5%
FY 00-01	7,546,048	8,018,364	94.1%
FY 01-02	10,441,181	11,000,186	94.9%
FY 02-03	10,956,406	10,956,830	100.0%
FY 03-04	11,652,043	11,807,606	98.7%
5-Year Average %			**96.8%**



San Bernardino County Fire Study

Revised Financial Projections

Forest Falls Fire

	Actual		Assumptions			Financial Projections						
	2002-03 Actual	2003-04 Actual	2004-05 Budget	Projection Base Year	Projection Assumptions	2004-05 Projected	2005-06 Projected	2006-07 Projected	2007-08 Projected	2008-09 Projected	2009-10 Projected	2010-11 Projected
--BEGINNING FUND BALANCE--	51,818	76,157	81,295	n/a		70,062	27,960	(38,662)	(101,151)	(158,630)	(210,736)	(257,082)
--EXPENDITURES--												
Salaries & Benefits	53,570	50,084	65,791	61,412	93.3%, 4%	61,412	63,868	66,423	69,080	71,843	74,717	77,706
Services & Supplies	72,607	94,562	107,508	97,208	2%, A.	107,508	99,152	101,135	103,158	105,221	107,325	109,472
Other Charges	-	-	-	-		-	-	-	-	-	-	-
Fixed Assets	11,453	-	-	77,152		-	77,152	77,152	77,152	77,152	77,152	77,152
Transfers - Out	4,825	24,614	81,443	3,400	B.	81,443	3,400	3,468	3,537	3,608	3,680	3,754
Reimbursements	-	-	-	-		-	-	-	-	-	-	-
Reserves and Contingencies	-	-	26,303	-		-	-	-	-	-	-	-
Total Expenditures	142,455	169,260	281,045	239,172		250,363	243,573	248,178	252,927	257,824	262,875	268,084
--REVENUES--												
Taxes	152,138	159,175	160,000	167,611	5.3%	167,611	176,419	185,690	195,448	205,719	216,529	227,908
Fines, Forfeitures & Penalties	-	-	-	-		-	-	-	-	-	-	-
Revenue From Use Of Money & Property	1,351	953	600	1,500	1.9% x beg FB	1,500	531	-	-	-	-	-
Aid From Other Governmental Agencies	-	5,674	39,150	-	C., D.	39,150	-	-	-	-	-	-
Charges For Current Services	-	(2,053)	-	-	D.	-	-	-	-	-	-	-
Other Revenue	390	(584)	-	-		-	-	-	-	-	-	-
Transfers - In	12,915	-	-	-		-	-	-	-	-	-	-
Total Revenues	166,794	163,165	199,750	169,111		208,261	176,950	185,690	195,448	205,719	216,529	227,908
Revenue Over (Under) Expenditures	24,339	(6,095)	(81,295)	(70,061)		(42,102)	(66,622)	(62,489)	(57,480)	(52,106)	(46,346)	(40,176)
--ENDING FUND BALANCE--	76,157	70,062	0	n/a		27,960	(38,662)	(101,151)	(158,630)	(210,736)	(257,082)	(297,258)

Footnotes for Projection Assumptions:

General assumptions regarding property tax revenue projections: the percentage indicated represents a 7 year historical average (from 1997-98 to 2003-04 actuals)
General assumptions regarding use of money revenue projections: 1.9% of the beginning fund balance

A. Per 04/05 Proposed Budget Book, $10,300 was included as one-time grant funded purchases. Projection Assumption: $97,208 base that was adjusted by backing out one-time grant funded purchases
B. Per 04/05 Proposed Budget Book, $45,000 equip reserve, payoff SCBA Loan $33,043, and $3,400 for audit. Projection Assumption: $3,400 for audit chgs only- escalated at 2% prospectively, and equip is accounted for in fixed assets
C. Per 04/05 Proposed Budget Book, $39,150 was budgeted for one-time grant revenue.
D. Per Fire Study: State reimbursement is a rebate of tax revenue from homeowners who claimed exemption credit, and negative amounts (admin costs for the collection of property tax) for Charges for Current Services. Projection assumption is a zero net impact.

San Bernardino County Fire Study

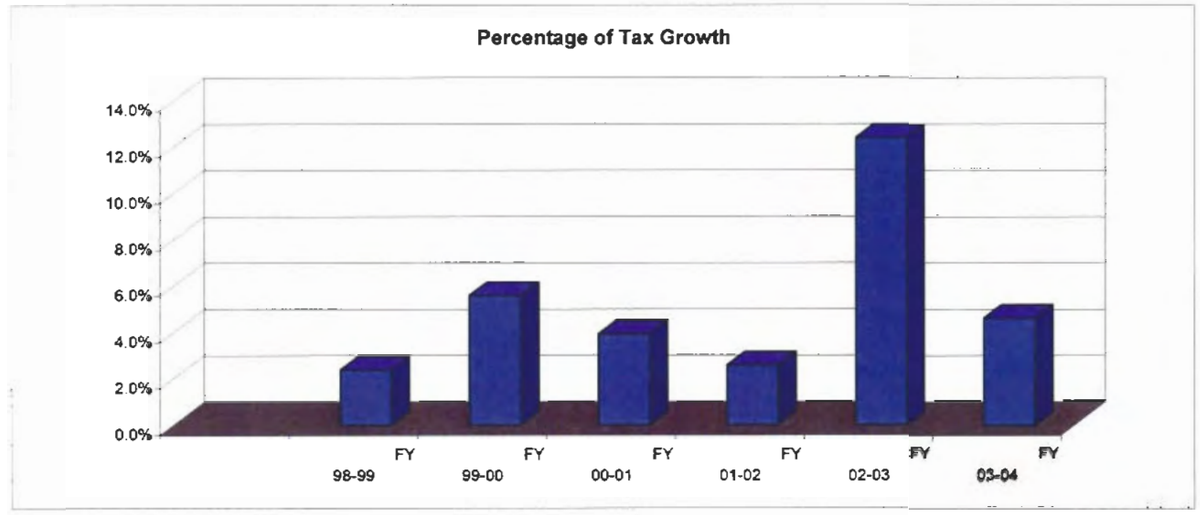
Revised Financial Projections

Forest Falls Fire

Tax Analysis:

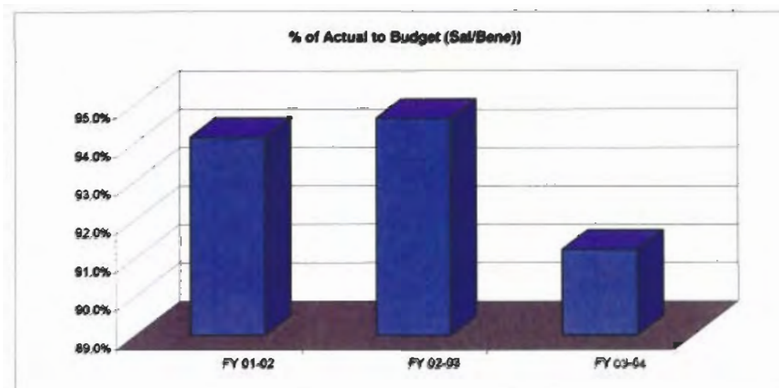
	FY 97-98	-------FY 98-99-------		------FY 99-00------		------FY 00-01------		-------FY 01-02------		-------FY 02-03------		------FY 03-04------	
	Amt Rec'd	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change
Tax Revenue 7-year trend analysis	117,416	120,223	2.4%	126,950	5.6%	131,943	3.9%	135,352	2.6%	152,138	12.4%	159,175	4.6%
7-year average percentage increase/(decrease)													**5.3%**

FY 98-99	2.4%
FY 99-00	5.6%
FY 00-01	3.9%
FY 01-02	2.6%
FY 02-03	12.4%
FY 03-04	4.6%



Salary/Benefit Analysis:

	Actual	Modified Budget	% Actual to Budget
FY 01-02	49,429	52,496	94.2%
FY 02-03	53,570	56,602	94.6%
FY 03-04	50,084	54,898	91.2%
3-Year Average %			**93.3%**



San Bernardino County Fire Study

Revised Financial Projections

Lake Arrowhead Fire

	Actual		Assumptions			Financial Projections						
	2002-03 Actual	2003-04 Actual	2004-05 Budget	Projection Base Year	Projection Assumptions	2004-05 Projected	2005-06 Projected	2006-07 Projected	2007-08 Projected	2008-09 Projected	2009-10 Projected	2010-11 Projected
--BEGINNING FUND BALANCE--	876,423	380,143	886,110	n/a		889,553	750,088	866,798	1,045,019	1,404,808	1,957,517	2,743,640
--EXPENDITURES--												
Salaries & Benefits	4,126,096	4,440,456	5,418,087	5,065,941	93.5%, 4%	5,065,941	5,268,579	5,479,322	5,698,495	5,926,434	6,163,492	6,410,031
Services & Supplies	705,165	715,519	823,251	770,000	2% , F.	823,251	785,400	801,108	817,130	833,473	850,142	867,145
Other Charges	-	-	-	-		-	-	-	-	-	-	-
Fixed Assets	63,957	362,203	106,000	196,567		106,000	196,567	196,567	196,567	196,567	196,567	196,567
Transfers - Out	1,415,971	17,152	334,180	84,180	A.	334,180	84,180	84,180	84,180	84,180	84,180	84,180
Reimbursements	-	-	-	-		-	-	-	-	-	-	-
Reserves and Contingencies	-	-	240,856	-		-	-	-	-	-	-	-
Total Expenditures	6,311,189	5,535,330	6,922,374	6,116,688		6,329,372	6,334,726	6,561,177	6,796,372	7,040,654	7,294,381	7,557,923
--REVENUES--												
Taxes	4,744,441	5,048,255	5,145,849	5,366,295	6.3%	5,366,295	5,706,638	6,068,567	6,453,450	6,862,744	7,297,996	7,760,852
Fines, Forfeitures & Penalties	-	-	-	-		-	-	-	-	-	-	-
Revenue From Use Of Money & Property	5,211	-	1,000	1,000	G.	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Aid From Other Governmental Agencies	21,067	130,446	39,713	-	B., C.	39,713	-	-	-	-	-	-
Charges For Current Services	317,107	344,027	415,392	348,589	B., D.	348,589	309,487	272,210	272,106	271,999	271,888	271,773
Other Revenue	7,083	716	-	-		-	-	-	-	-	-	-
Transfers - In	720,000	521,296	434,310	434,310	E.	434,310	434,310	397,620	429,605	457,620	509,620	557,620
Total Revenues	5,814,909	6,044,740	6,036,264	6,150,194		6,189,907	6,451,435	6,739,397	7,156,161	7,593,363	8,080,504	8,591,245
Revenue Over (Under) Expenditures	(496,280)	509,410	(886,110)	33,506		(139,465)	116,710	178,221	359,790	552,709	786,123	1,033,322
--ENDING FUND BALANCE--	380,143	889,553	0	n/a		750,088	866,798	1,045,019	1,404,808	1,957,517	2,743,640	3,776,962

Footnotes for Projection Assumptions:

General assumptions regarding property tax revenue projections: the percentage indicated represents a 7 year historical average (from 1997-98 to 2003-04 actuals)

General assumptions regarding use of money revenue projections: see footnote G.

A. Per 04/05 Proposed Budget Book, $250,000 equip reserve, $75,000 term reserve, and $9,180 for audit chgs. Projection Assumption: $75,000 base for term bene reserve and $9,180 audit only, as equip is accounted for in fixed assets.

B. Per Fire Study: State reimbursement is a rebate of tax revenue from homeowners who claimed exemption credit, and negative amount (admin costs for the collection of property tax) for Charges for Current Services. Projection assumption is a zero net impact.

C. Per 04/05 Proposed Budget Book, $39,713 amount budgeted is for one-time grant funds.

D. Per Fire Study and 04/05 Proposed Budget Book, revenue rec'd from CSA 70-PM1 for param. svc and Amb subscript. fees (per budg book). Historical trend from 01/02 to 03/04 shows actual rev is 78% to 84% of the amt transferred in from CSA 70 PM-1 (svcs & supplies).
Proj. Assumptions: used 84% of actual amt of svcs/supplies from CSA 70PM-1 to be transferred in to L.A. Fire, that is a conservative projection for 'net' curr svc revenue (allowing for tax admin chg of approx $65K/yr as a cost offset).
Note that L.A. Fire will subsidize CSA 70PM-1 costs by receiving less reimbursement (see subsidy amts listed on CSA 70PM-1 cost projection wksheet under ending F.B.)

E. Per 04/05 Proposed Budget Book, $434,310 is a transfer from the L.A. Ambulance District. Projection Assumption: $434,310 transfer from AMB district decreases in 05/06 and 07/08 (due to solvency issues) and increases from 08/09 prospectively.

F. Projection Assumption: Base amount is based on an average between prior yr actual and 04/05 budget.

G. Per discussion with Fire, due to timing of tax revenues and large payroll expenses, there is a relatively low cash balance which results in the inability to earn significant interest revenue. Projection Assumption: a conservative estimate is to strait-line the $1,000 budgeted amount prospectively.

San Bernardino County Fire Study

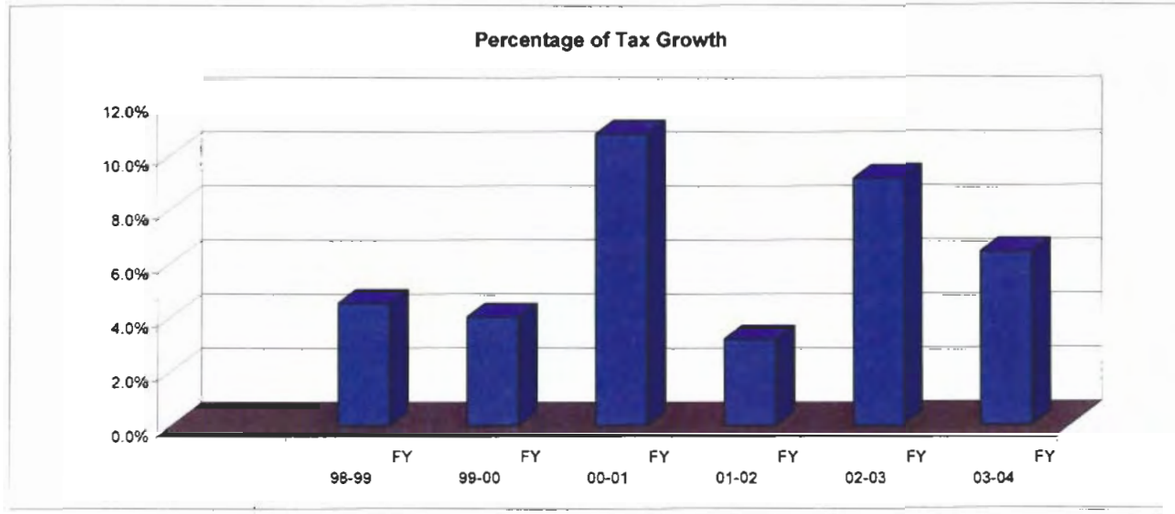
Revised Financial Projections

Lake Arrowhead Fire

Tax &Curr Svc Analysis

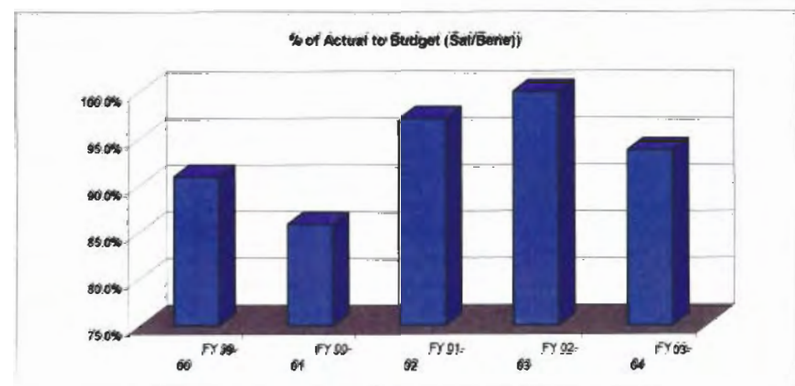
	FY 97-98	-------FY 98-99-------		-------FY 99-00-------		-------FY 00-01-------		-------FY 01-02-------		-------FY 02-03-------		-------FY 03-04-------	
	Amt Rec'd	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change
Tax Revenue 7-year trend analysis	3,497,736	3,655,805	4.5%	3,802,482	4.0%	4,212,423	10.8%	4,346,998	3.2%	4,744,441	9.1%	5,048,255	6.4%
Curr Svcs 3 -year trend analysis						242,877		276,906	14.0%	317,107	14.5%	344,027	8.5%
7-year average percentage increase/(decrease)													**6.3%**

FY 98-99	4.5%
FY 99-00	4.0%
FY 00-01	10.8%
FY 01-02	3.2%
FY 02-03	9.1%
FY 03-04	6.4%



Salary/Benefit Analysis:

	Actual	Modified Budget	% Actual to Budget
FY 99-00	2,864,653	3,151,832	90.9%
FY 00-01	2,902,832	3,381,876	85.8%
FY 01-02	4,176,205	4,301,077	97.1%
FY 02-03	4,126,096	4,127,300	100.0%
FY 03-04	4,440,456	4,738,422	93.7%
5-Year Average %			**93.5%**



San Bernardino County Fire Study

Revised Financial Projections

Lake Arrowhead Ambulance

	Actual		Assumptions			Financial Projections						
	2002-03 Actual	2003-04 Actual	2004-05 Budget	Projection Base Year	Projection Assumptions	2004-05 Projected	2005-06 Projected	2006-07 Projected	2007-08 Projected	2008-09 Projected	2009-10 Projected	2010-11 Projected
--BEGINNING FUND BALANCE--	842,694	488,935	142,371	n/a		137,279	89,259	11,200	3,347	1,000	11,067	12,841
--EXPENDITURES--												
Salaries & Benefits	26,241	26,526	34,681	34,681	4%	34,681	36,068	37,511	39,011	40,572	42,195	43,883
Services & Supplies	62,601	59,863	75,700	70,000	2%, B.	70,000	71,400	72,828	74,285	75,770	77,286	78,831
Other Charges	-	-	-	-		-	-	-	-	-	-	-
Fixed Assets	-	-	-	61,575		-	61,575	61,575	61,575	61,575	61,575	61,575
Transfers - Out	650,000	723,510	436,690	436,690	A.	436,690	436,690	400,000	431,985	460,000	512,000	560,000
Reimbursements	-	-	-	-		-	-	-	-	-	-	-
Reserves and Contingencies	-	-	66,450	-		-	-	-	-	-	-	-
Total Expenditures	738,842	809,899	613,521	602,946		541,371	605,733	571,914	606,856	637,917	693,055	744,289
--REVENUES--												
Taxes	-	-	-	-		-	-	-	-	-	-	-
Fines, Forfeitures & Penalties	-	-	-	-		-	-	-	-	-	-	-
Revenue From Use Of Money & Property	19,093	7,409	1,000	2,700	1.9% x beg FB	2,700	1,696	213	64	19	210	244
Aid From Other Governmental Agencies	-	-	-	-		-	-	-	-	-	-	-
Charges For Current Services	364,464	457,697	470,150	490,651	7.2%	490,651	525,978	563,848	604,445	647,965	694,619	744,631
Other Revenue	1,526	(6,863)	-	-		-	-	-	-	-	-	-
Transfers - In	-		-	-		-	-	-	-	-	-	-
Total Revenues	385,083	458,243	471,150	493,351		493,351	527,674	564,061	604,509	647,984	694,829	744,875
Revenue Over (Under) Expenditures	(353,759)	(351,656)	(142,371)	(109,595)		(48,020)	(78,059)	(7,853)	(2,347)	10,067	1,774	587
--ENDING FUND BALANCE--	488,935	137,279	0	n/a		89,259	11,200	3,347	1,000	11,067	12,841	13,427

Footnotes for Projection Assumptions:

General assumptions regarding current services revenue projections: the percentage indicated represents a 7 year historical average (from 1997-98 to 2003-04 actuals)
General assumptions regarding use of money revenue projections: 1.9% of the beginning fund balance

A Per 04/05 Proposed Budget Book, $434,310 transferred to Lk Arrowhead Fire and $2,380 for audit charges.
Projection Assumption: $434,310 base annual Trf's to LA Fire were reduced in 06/07 and 07/08 to ensure solvency for AMB. Tfr's to LA Fire increased from 08/09 to 10/11
B Projection Assumption: Base amt of $70,000 appeared reasonable based on historical trend analysis.

San Bernardino County Fire Study

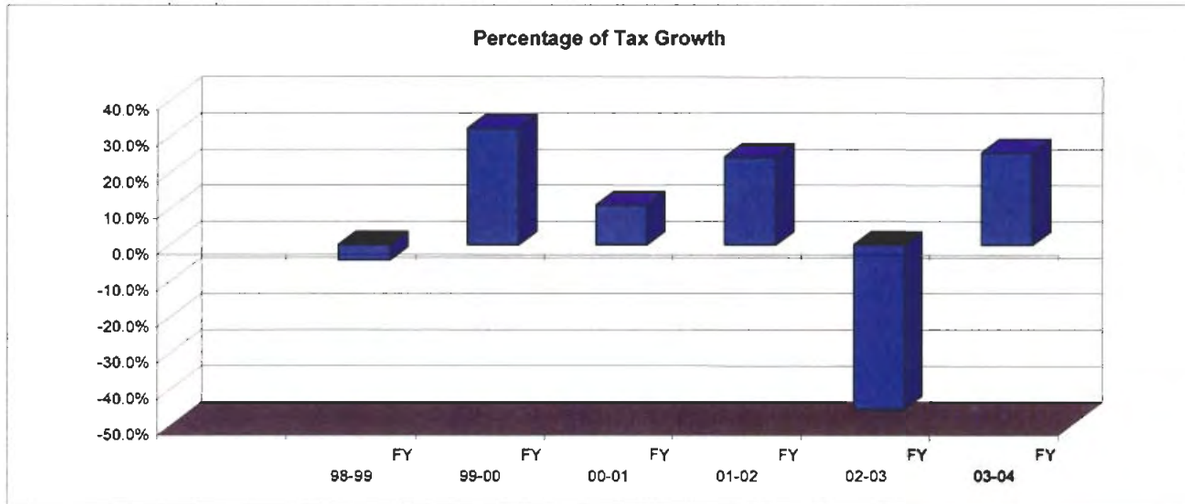
Revised Financial Projections

Lake Arrowhead Ambulance

Current Svcs Analysis:

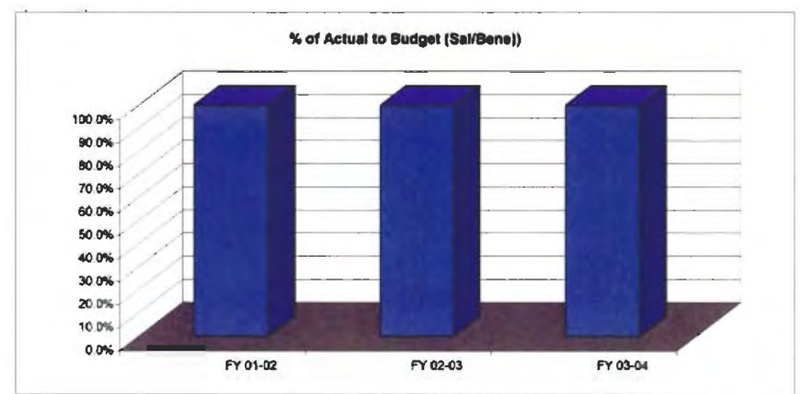
	FY 97-98	-------FY 98-99-------		------FY 99-00------		------FY 00-01------		------FY 01-02------		------FY 02-03------		------FY 03-04------	
	Amt Rec'd	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change
Current Svcs Revenue 7-year trend analysi	383,629	367,432	-4.2%	485,897	32.2%	538,980	10.9%	669,595	24.2%	364,464	-45.6%	457,697	25.6%
7-year average percentage increase/(decrease)													**7.2%**

FY 98-99	-4.2%
FY 99-00	32.2%
FY 00-01	10.9%
FY 01-02	24.2%
FY 02-03	-45.6%
FY 03-04	25.6%



Salary/Benefit Analysis:

	Actual	Modified Budget	% Actual to Budget
FY 01-02	21,677	21,677	100.0%
FY 02-03	26,241	26,241	100.0%
FY 03-04	26,526	26,526	100.0%
3-Year Average %			**100.0%**



San Bernardino County Fire Study

Revised Financial Projections

County Service Area 70 PM-1 (Lake Arrowhead) Paramedic

	Actual		Assumptions			Financial Projections						
	2002-03 Actual	2003-04 Actual	2004-05 Budget	Projection Base Year	Projection Assumptions	2004-05 Projected	2005-06 Projected	2006-07 Projected	2007-08 Projected	2008-09 Projected	2009-10 Projected	2010-11 Projected
--BEGINNING FUND BALANCE--	294,766	217,847	146,815	n/a		132,108	44,415	1,000	1,000	1,000	1,000	1,000
--EXPENDITURES--												
Salaries & Benefits	1,571	1,521	2,297	2,297	4%	2,297	2,389	2,484	2,584	2,687	2,795	2,906
Services & Supplies	391,492	409,735	414,987	414,987	A.	414,987	368,438	324,060	323,936	323,809	323,676	323,539
Other Charges	-	-	-	-		-	-	-	-	-	-	-
Fixed Assets	-	-	-	-		-	-	-	-	-	-	-
Transfers - Out	-	-	1,156	1,156	B.	1,156	1,179	1,203	1,227	1,251	1,276	1,302
Reimbursements	-	-	-	-		-	-	-	-	-	-	-
Reserves and Contingencies	-	-	67,518	-		-	-	-	-	-	-	-
Total Expenditures	393,063	411,256	485,958	418,440		418,440	372,006	327,747	327,747	327,747	327,747	327,747
--REVENUES--												
Taxes	-	-	-	-		-	-	-	-	-	-	-
Fines, Forfeitures & Penalties	-	-	-	-		-	-	-	-	-	-	-
Revenue From Use Of Money & Property	7,433	4,755	3,000	3,000	1.9% x beg FB	3,000	844	-	-	-	-	-
Aid From Other Governmental Agencies	-	-	-	-		-	-	-	-	-	-	-
Charges For Current Services	310,073	323,861	336,143	327,747	C.	327,747	327,747	327,747	327,747	327,747	327,747	327,747
Other Revenue	(1,362)	(3,099)	-	-		-	-	-	-	-	-	-
Transfers - In	-	-	-	-		-	-	-	-	-	-	-
Total Revenues	316,144	325,517	339,143	330,747		330,747	328,591	327,747	327,747	327,747	327,747	327,747
Revenue Over(Under) Expenditures	(76,919)	(85,739)	(146,815)	(87,693)		(87,693)	(43,415)	(0)	0	(0)	0	(0)
--ENDING FUND BALANCE--	217,847	132,108	0	n/a		44,415	1,000	1,000	1,000	1,000	1,000	1,000
			Lake Arrowhead Fire subsidized costs				$63,148	$124,789	$142,867	$161,666	$181,218	$201,551
												$875,239

Footnotes for Projection Assumptions:

General assumptions regarding current services revenue projections: Per Fire Study, district receives special taxes at $17/parcel; $327,747 was projected prospectively as a constant.
General assumptions regarding use of money revenue projections: 1.9% of the beginning fund balance

A Per Fire Study, payments are made to Lake Arrowhead Fire for enhanced level of service. This cost should incr 4% prospectively, and be added to LA Fire base charges for curr svcs.
Projection Assumptions: Eff 05-06, Lake Arrowhead Fire will be subsidizing CSA 70PM-1 operating costs to enable this district to remain solvent. L A Fire subsidized amounts for each FY are listed below the ending F B figures
B Per 04-05 Proposed Budget Book, $1,156 audit chgs. Projection Assumption incr'd base by 2% prospectively.
C Per Fire Study, district receives special taxes at $17/parcel.

San Bernardino County Fire Study

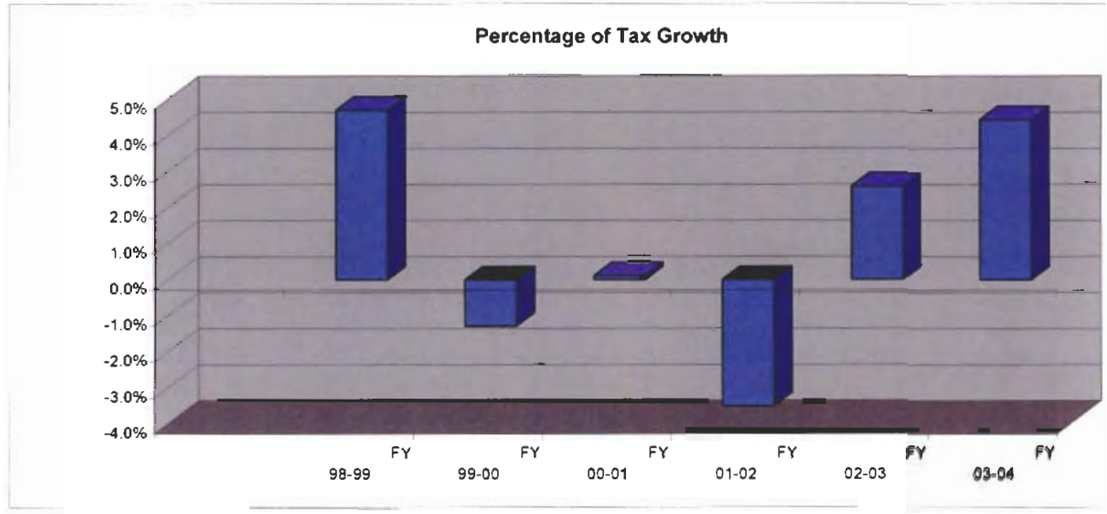
Revised Financial Projections

County Service Area 70 PM-1 (Lake Arrowhead) Paramedic

Curr Svcs Analysis:

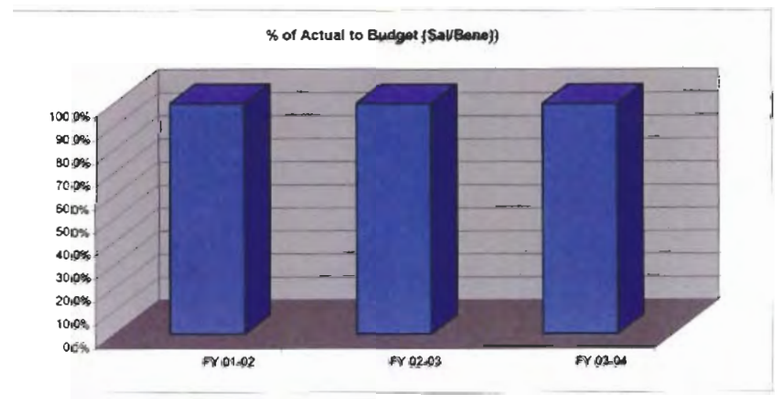
	FY 97-98	-------FY 98-99-------		-------FY 99-00-------		-------FY 00-01-------		-------FY 01-02-------		-------FY 02-03-------		-------FY 03-04-------	
	Amt Rec'd	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change
Curr Svcs Revenue 7-year trend analysis	302,662	316,911	4.7%	312,845	-1.3%	313,197	0.1%	302,234	-3.5%	310,073	2.6%	323,861	4.4%
7-year average percentage increase/(decrease)													**1.2%**

FY 98-99	4.7%
FY 99-00	-1.3%
FY 00-01	0.1%
FY 01-02	-3.5%
FY 02-03	2.6%
FY 03-04	4.4%



Salary/Benefit Analysis:

	Actual	Modified Budget	% Actual to Budget
FY 01-02	2,333	2,333	100.0%
FY 02-03	1,571	1,571	100.0%
FY 03-04	1,521	1,521	100.0%
3-Year Average %			**100.0%**



San Bernardino County Fire Study

Revised Financial Projections

Monte Vista Fire

	Actual		Assumptions			Financial Projections						
	2002-03 Actual	2003-04 Actual	2004-05 Budget	Projection Base Year	Projection Assumptions	2004-05 Projected	2005-06 Projected	2006-07 Projected	2007-08 Projected	2008-09 Projected	2009-10 Projected	2010-11 Projected
--BEGINNING FUND BALANCE--	56,684	71,717	65,043	n/a		64,667	60,638	56,420	50,904	45,238	39,419	33,440
--EXPENDITURES--												
Salaries & Benefits	-	-	1,829	1,829	4%, A.	1,829	1,902	1,978	2,057	2,140	2,225	2,314
Services & Supplies	243,303	280,283	321,720	279,869	3.7%, D.	279,869	290,216	300,946	312,072	323,609	335,574	347,980
Other Charges	-	-	-	-		-	-	-	-	-	-	-
Fixed Assets	-	-	-	-		-	-	-	-	-	-	-
Transfers - Out	-	-	3,400	3,400	2%, B.	3,400	3,468	3,537	3,608	3,680	3,754	3,829
Reimbursements	-	-	-	-		-	-	-	-	-	-	-
Reserves and Contingencies	-	-	-	-		-	-	-	-	-	-	-
Total Expenditures	243,303	280,283	326,949	285,098		285,098	295,586	306,462	317,737	329,429	341,553	354,123
--REVENUES--												
Taxes	257,939	269,883	259,056	279,869	3.7%	279,869	290,216	300,946	312,072	323,609	335,574	347,980
Fines, Forfeitures & Penalties	-	-	-	-		-	-	-	-	-	-	-
Revenue From Use Of Money & Property	3,904	3,168	2,850	1,200	1.9% x beg FB	1,200	1152	0	0	0	0	0
Aid From Other Governmental Agencies	-	5,445	-	-	C.	-	-	-	-	-	-	-
Charges For Current Services	-	(3,482)	-	-	C.	-	-	-	-	-	-	-
Other Revenue	(3,507)	(1,781)	-	-		-	-	-	-	-	-	-
Transfers - In	-	-	-	-		-	-	-	-	-	-	-
Total Revenues	258,336	273,233	261,906	281,069		281,069	291,368	300,946	312,072	323,609	335,574	347,980
Revenue Over (Under) Expenditures	15,033	(7,050)	(65,043)	(4,029)		(4,029)	(4,218)	(5,516)	(5,666)	(5,819)	(5,979)	(6,143)
--ENDING FUND BALANCE--	71,717	64,667	0	n/a		60,638	56,420	50,904	45,238	39,419	33,440	27,296

Footnotes for Projection Assumptions:

General assumptions regarding property tax revenue projections: the percentage indicated represents a 7 year historical average (from 1997-98 to 2003-04 actuals)
General assumptions regarding use of money revenue projections: 1.9% of the beginning fund balance

A. Per 04/05 Proposed Budget Book, this represents admin chgs. Projection Assumption: increased by 4% prospectively
B. Per 04/05 Proposed Budget Book, this represents audit chgs. Projection Assumption: increased by 2% prospectively.
C. Per Fire Study: State reimbursement is a rebate of tax revenue from homeowners who claimed exemption credit, and negative amount (admin costs for the collection of property tax) for Charges for Current Services. Projection assumption is a zero net impact
D. Per 04/05 Proposed Budget Book, district contracts with City of Montclair for fire svc. Per Co Fire, the contract cost was intended to closely match tax revenues generated by the district.
Projection Assumption: Pymts to the City of Montclair will be matched to the tax revenue generated by the district.

San Bernardino County Fire Study

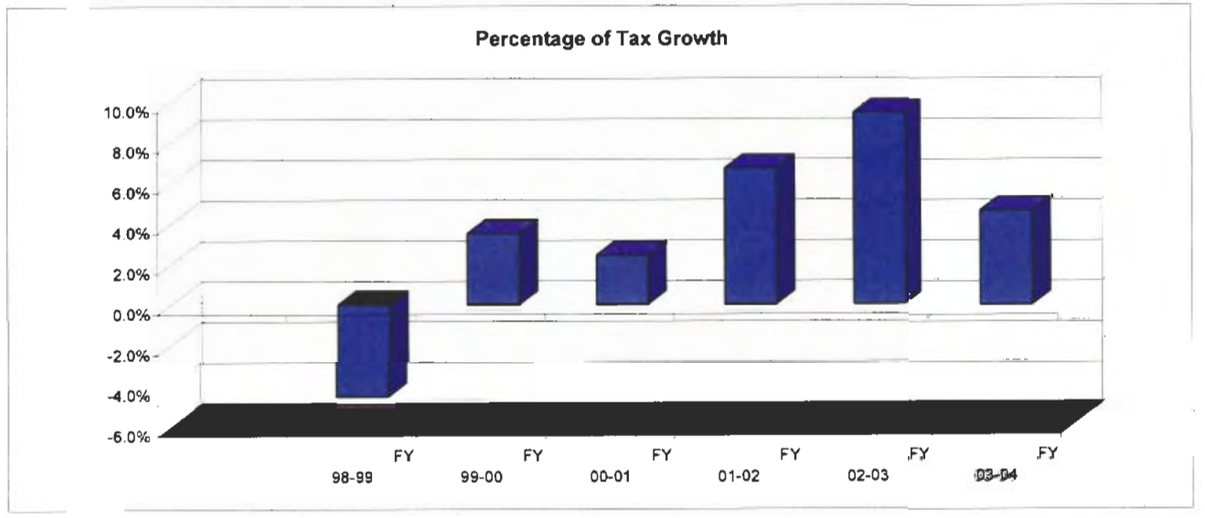
Revised Financial Projections

Monte Vista Fire

Tax Analysis:

	FY 97-98	-------FY 98-99-------		------FY 99-00------		------FY 00-01------		------FY 01-02------		------FY 02-03------		------FY 03-04------	
	Amt Rec'd	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change
Tax Revenue 7-year trend analysis	218,212	208,396	-4.5%	215,702	3.5%	220,913	2.4%	235,710	6.7%	257,939	9.4%	269,883	4.6%
7-year average percentage increase/(decrease)													**3.7%**

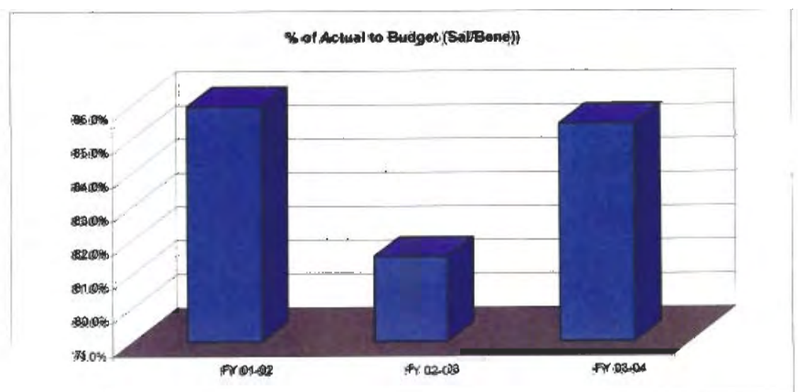
FY 98-99	-4.5%
FY 99-00	3.5%
FY 00-01	2.4%
FY 01-02	6.7%
FY 02-03	9.4%
FY 03-04	4.6%



Svcs/Supplies Analysis:

	Actual	Modified Budget	% Actual to Budget
FY 01-02	236,943	275,616	86.0%
FY 02-03	243,303	298,471	81.5%
FY 03-04	280,283	328,018	85.4%
3-Year Average %			**84.3%**

	00-01	01-02	02-03	03-04
Actual Exp's	223,476	236,943	243,303	280,283
% change	n/a	6.0%	2.7%	15.2%
3-Year Average %				**8.0%**



San Bernardino County Fire Study

Revised Financial Projections

Yucca Valley Fire

	Actual		Assumptions			Financial Projections						
	2002-03 Actual	2003-04 Actual	2004-05 Budget	Projection Base Year	Projection Assumptions	2004-05 Projected	2005-06 Projected	2006-07 Projected	2007-08 Projected	2008-09 Projected	2009-10 Projected	2010-11 Projected
--BEGINNING FUND BALANCE--	67,023	149,295	279,633	n/a		163,114	(0)	(456,939)	(956,445)	(1,500,850)	(2,092,603)	(2,734,268)
--EXPENDITURES--												
Salaries & Benefits	3,078,580	3,191,827	3,513,176	3,388,701	96.5%, 4%	3,388,701	3,524,249	3,665,219	3,811,828	3,964,301	4,122,873	4,287,788
Services & Supplies	386,726	475,042	523,707	523,707	F.,2%	513,852	534,181	544,865	555,762	566,877	578,215	589,779
Other Charges	-	-	-	-		-	-	-	-	-	-	-
Fixed Assets	-	-	-	169,805		-	169,805	169,805	169,805	169,805	169,805	169,805
Transfers - Out	9,644	10,358	60,526	15,526	A.	15,526	15,526	15,526	15,526	15,526	15,526	15,526
Reimbursements	-	-	-	-		-	-	-	-	-	-	-
Reserves and Contingencies	-	-	37,847	-		-	-	-	-	-	-	-
Total Expenditures	3,474,950	3,677,227	4,135,256	4,097,739		3,918,079	4,243,762	4,395,415	4,552,921	4,716,510	4,886,419	5,062,898
--REVENUES--												
Taxes	2,629,214	2,745,829	3,008,904	2,828,204	3.0%	2,828,204	2,912,869	3,000,069	3,089,879	3,182,378	3,277,646	3,375,766
Fines, Forfeitures & Penalties	-	-	-	-		-	-	-	-	-	-	-
Revenue From Use Of Money & Property	37,041	36,136	47,040	30,000	B.,'1.9% x FB	47,040	30,000	30,000	30,000	30,000	30,000	30,000
Aid From Other Governmental Agencies	12,942	111,053	-	-	C.	-	-	-	-	-	-	-
Charges For Current Services	-	(34,911)	-	-	C.	-	-	-	-	-	-	-
Other Revenue	14,330	28,110	5,000	-	D.	5,000	-	-	-	-	-	-
Transfers - In	863,695	802,665	794,679	794,679	E.	874,721	843,954	865,840	888,636	912,379	937,108	962,862
Total Revenues	3,557,222	3,688,882	3,855,623	3,652,883		3,754,965	3,786,823	3,895,909	4,008,515	4,124,757	4,244,754	4,368,628
Revenue Over (Under) Expenditures	82,272	11,655	(279,633)	(444,856)		(163,114)	(456,938)	(499,506)	(544,406)	(591,752)	(641,665)	(694,271)
--ENDING FUND BALANCE--	149,295	163,114	0	n/a		(0)	(456,939)	(956,445)	(1,500,850)	(2,092,603)	(2,734,268)	(3,428,539)

Footnotes for Projection Assumptions:

General assumptions regarding property tax revenue projections: the percentage indicated represents a 7 year historical average (from 1997-98 to 2003-04 actuals)
General assumptions regarding use of money revenue projections: 1.9% of the beginning fund balance

A. Per 04/05 Proposed Budget Book, $25,000 equip reserve, $20,000 term reserve, $10,358 SCBA Loan pymt 3 of 10, and $5,168 for audit chgs. — Proj Assum: $10,358 for SCBA loan, and $5,168 for audit chgs prospectively. Fixed asset transfs excluded here.
B. Per 04/05 Proposed Budget Book, incr of $11,000 for Paxton Street communications tower usage contract. Projection Assumption: continue base (which is a rough estimate of the annual tower rent revenue) prospectively, no provision for interest earnings.
C. Per Fire Study: State reimbursement is a rebate of tax revenue from homeowners who claimed exemption credit, and negative amount (admin costs for the collection of property tax) for Charges for Current Services. — Projection assumption is a zero net impact.
D. Per 04/05 Proposed Budget Book, $5,000 identified as permit fee collections due to housing start growth. Projection Assumption: viewed as one-time amount.
E. Per 04/05 Proposed Budget Book, $412,684 from Yucca Valley Ambulance for operations and $381,995 from CSA 70 for MOU subsidy. — Proj. Assump: Continue CSA 70 MOU subsidy of $381,995 at current level prospectively, adjusted for fluctuating transfers in from YV AMB.
F. Projected 04/05 was adjusted down by $9,855, from $523,707, so the district would not go 'RED' in 04/05.

San Bernardino County Fire Study

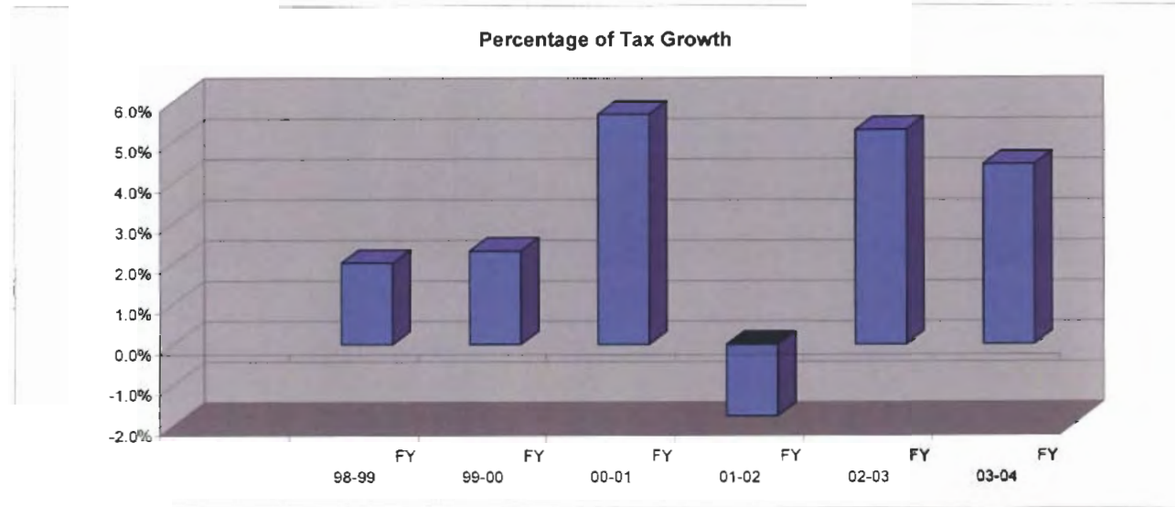
Revised Financial Projections

Yucca Valley Fire

Tax Analysis:

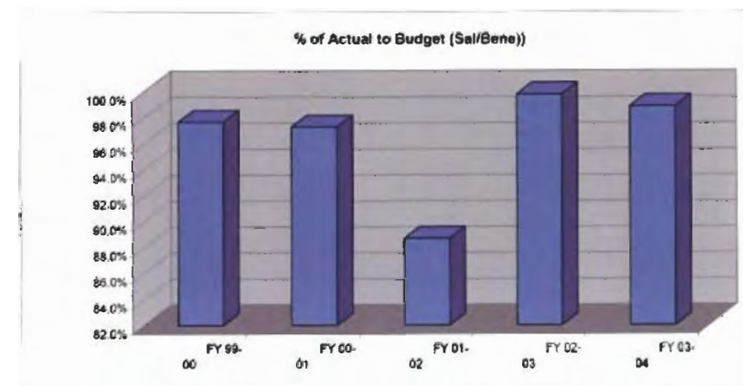
	FY 97-98	--------FY 98-99--------		-------FY 99-00-------		-------FY 00-01-------		-------FY 01-02-------		-------FY 02-03-------		-------FY 03-04-------	
	Amt Rec'd	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change
Tax Revenue 7-year trend analysis	2,304,692	2,351,038	2.0%	2,405,391	2.3%	2,541,976	5.7%	2,497,143	-1.8%	2,629,214	5.3%	2,745,829	4.4%
7-year average percentage increase/(decrease)													**3.0%**

FY 98-99	2.0%
FY 99-00	2.3%
FY 00-01	5.7%
FY 01-02	-1.8%
FY 02-03	5.3%
FY 03-04	4.4%



Salary/Benefit Analysis:

	Actual	Modified Budget	% Actual to Budget
FY 99-00	2,232,835	2,286,033	97.7%
FY 00-01	2,283,160	2,346,914	97.3%
FY 01-02	2,791,637	3,147,888	88.7%
FY 02-03	3,078,580	3,085,138	99.8%
FY 03-04	3,191,827	3,228,702	98.9%
5-Year Average %			**96.5%**



San Bernardino County Fire Study

Revised Financial Projections

Yucca Valley Ambulance

	Actual		Assumptions			Financial Projections						
	2002-03 Actual	2003-04 Actual	2004-05 Budget	Projection Base Year	Projection Assumptions	2004-05 Projected	2005-06 Projected	2006-07 Projected	2007-08 Projected	2008-09 Projected	2009-10 Projected	2010-11 Projected
--BEGINNING FUND BALANCE--	341,367	131,198	11,642	n/a		90,456	2,000	2,000	2,000	2,000	2,000	2,000
--EXPENDITURES--												
Salaries & Benefits	34,866	39,195	52,581	52,581	4%	52,581	54,684	56,872	59,146	61,512	63,973	66,532
Services & Supplies	81,149	82,640	97,548	85,000	2%	85,000	86,700	88,434	90,203	92,007	93,847	95,724
Other Charges	-	-	-	-			-	-	-	-	-	-
Fixed Assets	50,318	-	78,000	39,560		78,000	39,560	39,560	39,560	39,560	39,560	39,560
Transfers - Out	600,000	525,000	414,996	414,996	A.	495,038	464,271	486,157	508,953	532,696	557,425	583,179
Reimbursements	-	-	-	-		-	-	-	-	-	-	-
Reserves and Contingencies	-	-	4,047	-		-	-	-	-	-	-	-
Total Expenditures	766,333	646,835	647,172	592,137		710,619	645,215	671,023	697,862	725,775	754,805	784,995
--REVENUES--												
Taxes	-	-	-	-		-	-	-	-	-	-	-
Fines, Forfeitures & Penalties	-	-	-	-		-	-	-	-	-	-	-
Revenue From Use Of Money & Property	3,720	3,366	1,800	1,800	1.9% x beg FB	1,800	38	38	38	38	38	38
Aid From Other Governmental Agencies	-	-	-	-		-	-	-	-	-	-	-
Charges For Current Services	552,606	596,503	633,730	620,363	4%	620,363	645,178	670,985	697,824	725,737	754,766	784,957
Other Revenue	(162)	(1,776)	-	-		-	-	-	-	-	-	-
Transfers - In	-	-	-	-		-	-	-	-	-	-	-
Total Revenues	556,164	598,093	635,530	622,163		622,163	645,216	671,023	697,862	725,775	754,804	784,995
Revenue Over (Under) Expenditures	(210,169)	(48,742)	(11,642)	30,026		(88,456)	0	0	(0)	(0)	(0)	1
--ENDING FUND BALANCE--	131,198	90,456	0	n/a		2,000	2,000	2,000	2,000	2,000	2,000	2,000

Footnotes for Projection Assumptions:

General assumptions regarding current services revenue projections: 4% growth projected (conservative projection) due to medi-cal and medi-care reimbursement limitations.
General assumptions regarding use of money revenue projections: 1.9% of the beginning fund balance

A. Per 04/05 Proposed Budget Book, $412,684 was transferred to Yucca Valley Fire for operations, and $2,312 was for audit chgs. Projection Assumption: transfer max amt to YV Fire for operations and retain a $2,000 ending F.B.

San Bernardino County Fire Study

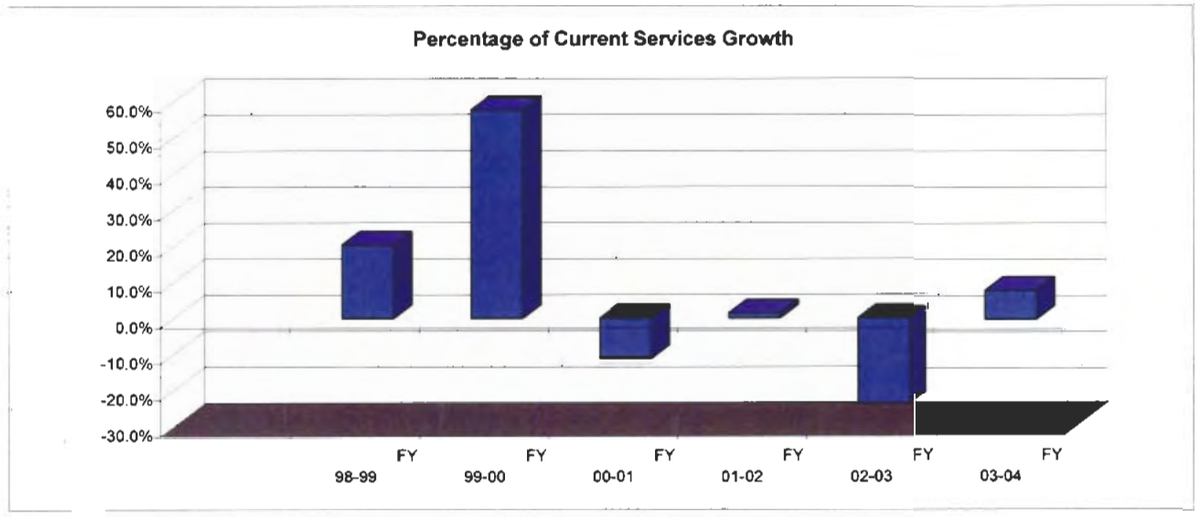
Revised Financial Projections

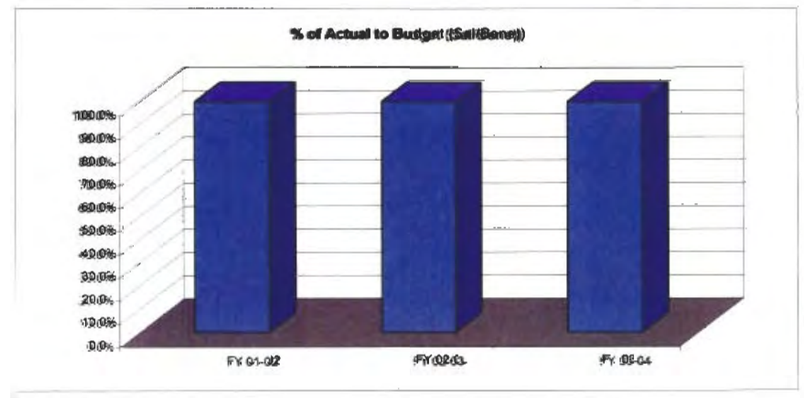
Yucca Valley Ambulance

Current Svcs Analysis:

	FY 97-98	-------FY 98-99-------		------FY 99-00------		------FY 00-01------		------FY 01-02------		------FY 02-03------		------FY 03-04------	
	Amt Rec'd	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change
Current Svcs Revenue 7-year trend analysi	423,346	509,524	20.4%	803,942	57.8%	714,238	-11.2%	724,065	1.4%	552,606	-23.7%	596,503	7.9%
7-year average percentage increase/(decrease)													**8.8%**

FY 98-99	20.4%
FY 99-00	57.8%
FY 00-01	-11.2%
FY 01-02	1.4%
FY 02-03	-23.7%
FY 03-04	7.9%



Salary/Benefit Analysis:

	Actual	Modified Budget	% Actual to Budget
FY 01-02	21,953	21,953	100.0%
FY 02-03	34,866	34,866	100.0%
FY 03-04	39,195	39,195	100.0%
3-Year Average %			**100.0%**