



## San Bernardino LAFCO Fiscal Indicators

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### **San Bernardino County Fire Protection District - Service Zone FP-2 (Windy Acres)**

When the County Fire Protection Board of Directors approved the FP-5 Service Zone expansion on October 16, 2018, all PM and FP assessments being assessed were eliminated and replaced with the FP-5 assessment. The first billing was in November 2019.

The San Bernardino County Fire Protection District reorganized in July 2008 and created the North Desert Regional Service Zone. The North Desert Regional Service Zone is a component unit of the San Bernardino County Fire Protection District, in which the County Board of Supervisors is the board of directors of the district. Within the North Desert Regional Service Zone, Service Zone FP-2 Windy Acres special tax was originally authorized in January 1985 by the Board of Supervisors (originally under CSA 70 Zone FP-2). Service Zone FP-2 provided fire protection services to the community of Windy Acres. These services were funded by a special tax as approved by the voters in June 1991. Additional information can be accessed via the link below.

[Agency Information \(map, contact information, fiscal indicators\)](#)



## San Bernardino County Fire Protection District - Service Zone FP-2 (Windy Acres)

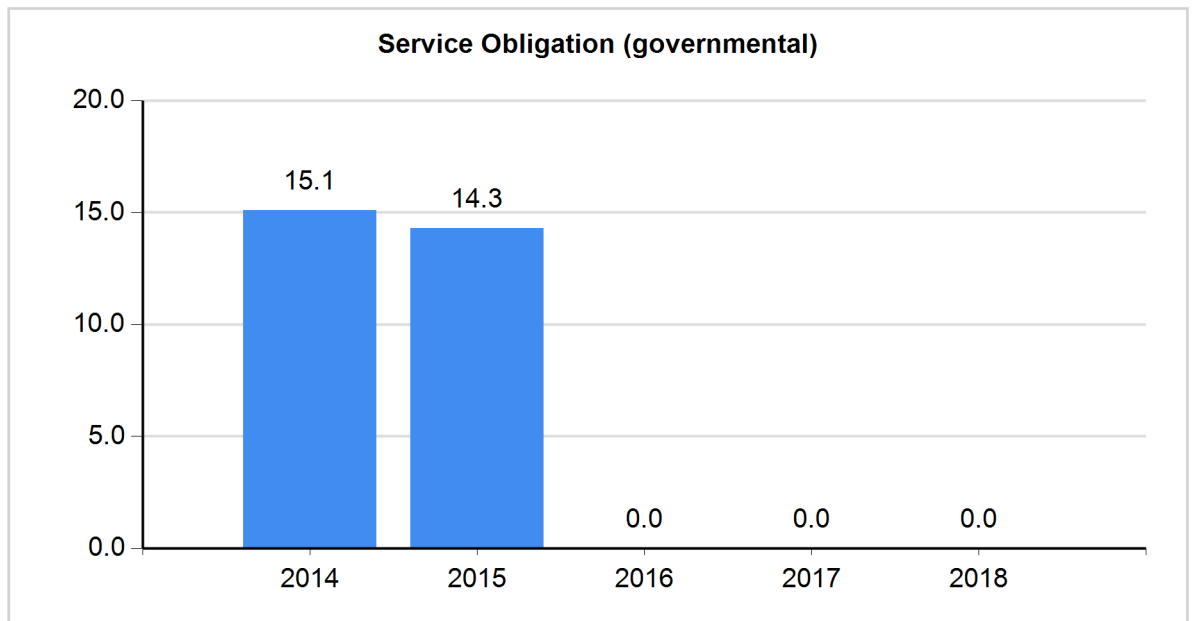
### Service Obligation (governmental)

#### Description

Measures whether or not a government's annual revenues were sufficient to pay for annual operations. A ratio of one or higher indicates that a government lived within its annual revenues.

**Formula:**  
operating  
revenue/operating  
expenditures

**Source:**  
Statement of  
Revenues,  
Expenditures and  
Changes in Fund  
Balance



	2014	2015	2016	2017	2018
Operating Revenue	\$9,221	\$10,161	\$10,302	\$10,537	\$8,837
Operating Expenditures	\$609	\$711	\$393,567	\$402,008	\$417,495
Ratio	15.1	14.3	0.0	0.0	0.0

#### Agency Response