Memorandum from Norm Kanold Dated October 18, 2007 Related to Property Tax Distributions

Attachment 7

INTEROFFICE MEMO

COUNTY OF SAN BERNARDINO

DATE: October 18, 2007 **PHONE:** 387-4532

FROM: **NORMAN A. KANOLD**, Assistant County Administrator
Public and Support Services Group 0122

TO: **KATHLEEN ROLLINGS-McDONALD**
LAFCO Executive Officer

SUBJECT: FIRE REORGANIZATION UPDATE – PROPERTY TAX DISTRIBUTIONS FOR DISTRICTS HAVING SHARED POWERS

This memorandum transmits a revised worksheet that replaces the one which was previously transmitted on September 7, 2007, regarding the allocation of property taxes for County Service Areas that share fire and other special district powers. The revised worksheet (changes shaded in yellow) reflects an action taken by the Board of Supervisors on September 18, 2007 (item #10) that authorized the transfer of $33,314 of property tax revenues in tax rate areas with respect to CSA 56 (Wrightwood) and CSA 56 F-1 (Pinon Hills). As a result thereof, the tax allocation percentages for these two districts require modification to maintain the share of property taxes agreed upon by County Fire and Special Districts.

The following is a summary of the recommended tax percentage allocations as previously transmitted on September 7, 2007 in comparison to the revised worksheet attached:

	9-7-07 memo Allocation %	**10-18-07 revised Allocation %**
CSA 56 (Wrightwood):		
Fire	90.3%	**93.1%**
SDD - Park	9.7%	**6.9%**
CSA 56 F-1 (Pinon Hills):		
Fire	82.0%	**71.8%**
SDD - Park	18.0%	**28.2%**

I respectfully request that the "10-18-07 revised allocation percentages" that are summarized above be incorporated accordingly into any LAFCO conditions/actions with respect to LAFCO 3000/3001 (County Fire Reorganization Proposal). Please contact Wayne Thies at 387-5409 if you have any questions regarding this updated information.

Cc: Pat Dennen, Fire Chief
Tom Sutton, Special Districts Director
Dan Wurl, Deputy Fire Chief
Carol Montag, County Fire Budget Director
Wayne Thies, Administrative Analyst

San Bernardino County Consolidated Fire District
Analysis of Shared Powers Districts
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Budget Fiscal Year 2006/07 - 2008/2009

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FIRE DISTRICTS	JOSHUA TREE CSA 20 - SGP 209-536					LUCERNE VALLEY CSA 29 - SGF					RED MOUNTAIN CSA 30 - SGM				
	04/05 Fire	05/06 Fire	06/07 Fire	07/08 Fire	08/09 Fire	04/05 Fire	05/06 Fire	06/07 Fire	07/08 Fire	08/09 Fire	04/05 Fire	05/06 Fire	06/07 Fire	07/08 Fire	08/09 Fire
Revenues															
Property Taxes				446,181	464,028	718,432	896,142	893,528	891,201	926,849					
Current Services											9,405	7,526	10,169	7,300	7,300
Other	349,404	349,404	653,751	310,751	310,751	263,562	439,196	717,045	756,747	779,449	255	413	771	200	206
Fund Balance	0	0	0	720,556	769,670	0	0	0	199,043	179,469	0	0	0	13,550	419
Total Revenue	349,404	349,404	653,751	1,477,488	1,544,449	981,994	1,335,338	1,610,573	1,846,991	1,885,767	9,660	7,939	10,940	21,050	7,925
Appropriations:															
Salaries	527,735	133,702	937,808	1,247,013	1,309,364	781,507	59,009	83,689	61,216	64,277	66	0			
Services	98,643	132,768	145,817	230,475	235,085	144,542	199,563	185,087	265,862	271,179	7,531	2,304	9,830	17,128	7,125
Other	6,176	431,189				11,114	1,067,728	1,296,338	1,519,913	1,550,311	272	4,077	(311)	784	800
Resrves/Conting	0	0	0	0	0	0	0	0	0	0	0	0	0	3,138	0
Total Appropriations	632,554	697,659	1,083,625	1,477,488	1,544,449	937,163	1,326,300	1,565,114	1,846,991	1,885,767	7,869	6,381	9,519	21,050	7,925

SDD DISTRICTS	CSA 20 - SGD - Park/Streetlights					CSA 29 - SGG - Park/Streetlights/Cemetery/TV					CSA 30 - SGJ - Streetlights				
	04/05 SDD	05/06 SDD	06/07 SDD	07/08 SDD	08/09 SDD	04/05 SDD	05/06 SDD	06/07 SDD	07/08 SDD	08/09 SDD	04/05 SDD	05/06 SDD	06/07 SDD	07/08 SDD	08/09 SDD
Revenues															
Property Taxes	814,891	886,445	1,120,657	446,181	464,028	378,565	391,490	436,516	479,878	499,073	2,815	2,908	3,316	3,144	3,270
Current Services	26,526		36,238	235,646	242,715	10,020	(9,631)		15,000	15,450					
Other	20,487		34,689	26,000	26,780	81,248	22,842	85,770	556,069	88,343	45	31	28	20	21
Fund Balance	0	0	0	551,749	560,332	0	0	0	199,936	582,144	0	0	0	0	0
Total Revenue	861,904	886,445	1,191,584	1,259,576	1,293,855	469,833	404,701	522,286	1,250,883	1,185,010	2,860	2,939	3,344	3,164	3,291
Appropriations:															
Salaries	227,633	205,073	232,809	287,340	301,707	289,936	236,531	245,228	240,656	252,689	2,213				
Services	143,403	116,570	151,089	220,970	225,389	103,264	46,141	108,334	181,124	184,746	2,028	2,298	1,892	1,638	1,734
Other	373,798	683,229	503,675	175,595	179,107	3,463	98,806	167,055	652,037	665,078	354	1,557	2,178	1,526	1,557
Resrves/Conting	0	0	0	575,671	587,652	0	0	0	177,066	82,497	0	0	0	0	0
Total Appropriations	744,834	1,004,872	887,573	1,259,576	1,293,855	396,663	381,478	520,617	1,250,883	1,185,010	4,595	3,855	4,070	3,164	3,291

	Property tax received into Non-Fire Fund split by contract payment		Property tax received into Non-Fire Fund split by transfer		Property tax received into Non-Fire Fund no split due to assessment for fire	
Current Split	46% Fire / 54% SDD		65% Fire / 35% SDD		100% SDD	
Recommended Split	50% Fire / 50% SDD		No change		No change	
		892,362		1,371,079		3,144
	Fire	50%		65%		0%
	SDD	50%		35%		100%

San Bernardino County Consolidated Fire District
Analysis of Shared Powers Districts
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FIRE DISTRICTS	FAWNSKIN CSA 53B - SJS					WRIGHTWOOD CSA 56 - SJY					PINON HILLS CSA 56F-1 - SKG				
	04/05 Fire	05/06 Fire	06/07 Fire	07/08 Fire	08/09 Fire	04/05 Fire	05/06 Fire	06/07 Fire	07/08 Fire	08/09 Fire	04/05 Fire	05/06 Fire	06/07 Fire	07/08 Fire	08/09 Fire
Revenues															
Property Taxes	553,114	632,003	730,321	700,000	728,000	1,078,146	1,276,040	1,460,895	1,560,904	1,623,340	140,415	177,994	200,188	201,288	209,339
Current Services															
Other	5,909	(1,316)	7,995	3,500	3,605	1,106,052	1,251,149	933,266	841,269	866,507	126,673	35,334	4,203	2,500	2,575
Fund Balance	0	0	0	154,106	166,827	0	0	0	701,068	482,243	0	0	0	93,875	110,828
Total Revenue	559,023	630,687	738,316	857,606	898,432	2,184,198	2,527,189	2,394,161	3,103,241	2,972,090	267,088	213,328	204,391	297,663	322,742
Appropriations:															
Salaries	3,990					1,549,419	170,678	235,378	219,928	230,924	58,499	41,568	52,937	60,353	63,371
Services	11,385	13,970	4,559	7,713	7,867	311,902	298,994	416,651	528,467	539,036	58,183	101,253	83,284	118,876	121,254
Other	591,474	601,842	693,814	697,075	711,017	100,042	2,114,957	1,389,622	2,051,592	1,887,465	123,642	89,386	46,648	40,412	41,220
Resrves/Conting	0	0	0	152,818	179,548	0	0	0	303,254	314,665	0	0	0	78,022	96,897
Total Appropriations	606,849	615,812	698,373	857,606	898,432	1,961,363	2,584,629	2,041,651	3,103,241	2,972,090	240,324	232,207	182,869	297,663	322,742

SDD DISTRICTS	CSA 53B - EBA - Sanitation					CSA 56 - SKD - Park					CSA 56F-1 - SKH - Park				
	04/05 SDD	05/06 SDD	06/07 SDD	07/08 SDD	08/09 SDD	04/05 SDD	05/06 SDD	06/07 SDD	07/08 SDD	08/09 SDD	04/05 SDD	05/06 SDD	06/07 SDD	07/08 SDD	08/09 SDD
Revenues															
Property Taxes						71,140	106,173	152,288	115,685	120,312	32,471	53,495	44,449	79,058	82,220
Current Services	585,614	579,754	686,075	688,729	695,000	10,680	14,393	12,298	12,000	12,360	2,752	3,432	2,659	3,570	3,677
Other	18,057	136,965	242,717	168,783	60,000	21,128	22,862	25,381	0	0	1,687	2,893	5,124	2,500	2,575
Fund Balance		0	0	542,360	545,000	0	0	0	166,347	206,984	0	0	0	76,467	43,933
Total Revenue	603,671	716,719	928,792	1,399,872	1,300,000	102,948	143,428	189,967	294,032	339,656	36,910	59,820	52,232	161,595	132,405
Appropriations:															
Salaries	249,993					104,344	67,382	35,184	40,439	42,461	14,610	18,464	17,100	20,521	21,547
Services	360,268	277,440	210,826	290,646	300,000	45,081	30,548	44,857	77,801	79,357	12,659	10,948	11,394	19,058	19,439
Other	1,312	437,832	501,180	651,775	500,000	(12,824)	26,357	42,636	21,043	21,464	(12,074)	3,942	(2,167)	28,565	49,136
Resrves/Conting	0	0	0	457,451	500,000	0	0	0	154,749	196,374	0	0	0	93,451	42,283
Total Appropriations	611,573	715,272	712,006	1,399,872	1,300,000	136,601	124,287	122,677	294,032	339,656	15,195	33,354	26,327	161,595	132,405

	Property tax split by ACR and received into appropriate fund					Property tax received into Fire Fund split by transfer					Property tax received into Fire Fund split by transfer				
Current Split	99% Fire / 1% SDD					90.3% Fire / 9.7% SDD					82% Fire / 18% SDD				
Recommended Split	No change					93.1% Fire / 6.9% SDD					71.8% Fire / 28.2% SDD				
				700,000					1,676,589					280,346	
				100%					93.1%					71.8%	
				0%					6.9%					28.2%	

San Bernardino County Consolidated Fire District
Analysis of Shared Powers Districts
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FIRE DISTRICTS	HAVASU LAKE CSA 70HL - STC					WONDER VALLEY CSA 70M - SLM					HINKLEY CSA 70W - SLS				
	04/05 Fire	05/06 Fire	06/07 Fire	07/08 Fire	08/09 Fire	04/05 Fire	05/06 Fire	06/07 Fire	07/08 Fire	08/09 Fire	04/05 Fire	05/06 Fire	06/07 Fire	07/08 Fire	08/09 Fire
Revenues															
Property Taxes	81,352	99,645	108,273	116,069	120,712	124,201	135,162	177,144	147,000	152,880	92,004	106,485	119,143	96,831	100,704
Current Services	21,644	40,314	18,905	16,775	17,278	0	121,500	121,713	121,500	123,323	366	1,163	(1,173)	0	0
Other	11,584	197,570	235,196	39,313	40,492	410	42,734	8,941	3,000	3,090	15,100	84,243	1,510		
Fund Balance	0	0	0	25,431	28,320	0	0	0	134,800	109,219	0	0	0	75,406	46,728
Total Revenue	114,580	337,529	362,374	197,588	206,802	124,611	299,396	307,798	406,300	388,512	107,470	191,891	119,480	172,237	147,432
Appropriations:															
Salaries	43,983	59,389	131,553	32,486	34,110	64,863	110,963	142,657	140,523	147,549	30,174	23,426	27,769	36,633	38,485
Services	79,077	119,295	238,575	76,619	78,151	48,894	86,638	129,869	78,799	80,375	62,326	63,792	44,102	58,558	59,729
Other	5,378	144,951	12,053	62,090	63,332	15,017	36,429	(2,102)	75,441	76,950	6,999	72,361	32,056	48,273	49,238
Resrves/Conting	0	0	0	26,393	31,227	0	0	0	111,537	83,638	0	0	0	28,773	0
Total Appropriations	128,438	323,635	382,181	197,588	206,820	128,774	234,030	270,424	406,300	388,512	99,499	159,579	103,927	172,237	147,432

SDD DISTRICTS	CSA 70HL - EJA - Refuse					CSA 70M - SYR/SLP - Road/Park					CSA 70W - SLT - Park				
	04/05 SDD	05/06 SDD	06/07 SDD	07/08 SDD	08/09 SDD	04/05 SDD	05/06 SDD	06/07 SDD	07/08 SDD	08/09 SDD	04/05 SDD	05/06 SDD	06/07 SDD	07/08 SDD	08/09 SDD
Revenues															
Property Taxes	7,130										10,000	2,610	10,000	11,968	12,447
Current Services	47,017	40,233	50,172	54,341	55,971	161,984	157,195	133,729	155,539	160,205					
Other	350	11,517	2,025	1,000	1,030	5,518	7,373	19,033	4,600	4,738	615	314	898	5,600	5,768
Fund Balance	0	0	0	22,723	12,878	0	0	0	167,930	153,000	0	0	0	16,666	16,870
Total Revenue	54,497	51,750	52,197	78,064	69,879	167,502	164,568	152,762	328,069	317,943	10,615	2,924	10,898	34,234	35,085
Appropriations:															
Salaries	0					56,164	77,075	63,875	87,766	89,521	2,868	179			
Services	38,775	37,282	52,578	57,649	58,802	28,285	38,055	73,252	61,847	63,084	4,560	7,810	10,647	15,312	15,618
Other	1,236	1,470	14,101	10,860	11,077	14,643	77,423	47,810	38,997	36,400	236	3,061	3,672	2,346	2,393
Resrves/Conting	0	0	0	9,555		0	0	0	139,482	128,938	0	0	0	16,576	17,074
Total Appropriations	40,011	38,752	66,679	78,064	69,879	99,092	192,553	184,937	328,092	317,943	7,664	11,050	14,319	34,234	35,085

	Property tax received into Fire Fund no split due to refuse fees rec'd by SDD					Property tax received into Fire Fund no split due to assessments rec'd by SDD					Property tax received into Fire Fund split by transfer				
Current Split		100% Fire					100% Fire					91% Fire / 9% SDD			
Recommended Split		No change					No change					89% Fire / 11% SDD			
				116,069					147,000					108,799	
				100%					100%					89%	
				0%					0%					11%	

San Bernardino County Consolidated Fire District
Analysis of Shared Powers Districts
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Budget Fiscal Year 2006/07 - 2008/2009

FIRE DISTRICTS	GREEN VALLEY LAKE CSA 79 - SOV					SEARLES VALLEY CSA 82 - SOY				
	04/05 Fire	05/06 Fire	06/07 Fire	07/08 Fire	08/09 Fire	04/05 Fire	05/06 Fire	06/07 Fire	07/08 Fire	08/09 Fire
Revenues										
Property Taxes	121,744	143,691	165,191	171,517	178,378	88,892	94,445	100,821	98,000	98,980
Current Services							374			
Other	22,221	34,839	(32,727)	1,200	1,236	29,160	283,315	17,526	18,103	18,646
Fund Balance	0	0	0	61,976	32,598	0	0	0	10,569	12,890
Total Revenue	143,965	178,530	132,464	234,693	212,212	118,052	378,134	118,347	126,672	130,516
Appropriations:										
Salaries	38,027	10,805	14,858	29,937	31,434	54,291	43,767	47,545	43,657	45,840
Services	80,279	76,984	38,054	65,946	67,265	49,506	65,069	75,422	72,325	73,772
Other	31,658	95,015	72,338	108,130	110,293	36,216	214,337	44,540	10,690	10,904
Resrves/Conting	0	0	0	30,680	3,220	0	0	0	0	0
Total Appropriations	149,964	182,804	125,250	234,693	212,212	140,013	323,173	167,507	126,672	130,516

SDD DISTRICTS	CSA 79 - RCP/ EFP - Road/Sanitation					CSA 82 - SOZ/EFY- Park/Sanitation				
	04/05 SDD	05/06 SDD	06/07 SDD	07/08 SDD	08/09 SDD	04/05 SDD	05/06 SDD	06/07 SDD	07/08 SDD	08/09 SDD
Revenues										
Property Taxes										
Current Services	756,547	737,666	859,957	860,343	860,343	178,514	161,570	198,354	209,375	215,656
Other	35,285	77,240	138,982	515,075	530,527	548,952	261,396	218,620	311,161	320,496
Fund Balance	0	0	0	524,741	523,480	0	0	0	138,822	127,605
Total Revenue	791,832	814,906	998,939	1,900,159	1,914,350	727,466	422,966	416,974	659,358	663,757
Appropriations:										
Salaries	2,708					193,121				
Services	13,952	378,077	250,592	451,419	460,447	101,762	60,873	50,079	163,226	166,491
Other	30	379,537	564,333	913,416	931,684	378,202	332,669	324,114	373,410	380,878
Resrves/Conting	0	0	0	535,324	522,219	0	0	0	122,722	116,388
Total Appropriations	16,690	757,614	814,925	1,900,159	1,914,350	673,085	393,542	374,193	659,358	663,757
	Property tax received into Fire Fund no split due to assessment rec'd by SDD					Property tax received into Fire Fund no split due to transf from sanitation to park by SDD				
Current Split		100% Fire					100% Fire			
Recommended Split		No change					No change			
				171,517					98,000	
				100%					100%	
				0%					0%	