

**County Administrative Office Response on  
Property Tax Transfer for LAFCO 3172  
Dated September 18, 2013 and Response  
from the Property Tax Division of the  
Auditor-Controller Office  
Dated June 10, 2013**

**Attachment 4**

# INTEROFFICE MEMO

1853

DATE September 18, 2013

PHONE 387-5418



FROM GREGORY C. DEVEREAUX  
Chief Executive Officer

A handwritten signature in black ink, appearing to read 'GCD'.

County of San Bernardino

TO KATHLEEN ROLLINGS-MCDONALD, EXECUTIVE OFFICER  
LOCAL AGENCY FORMATION COMMISSION (LAFCO)

RECEIVED  
SEP 18 2013

LAFCO

San Bernardino County

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SUBJECT LAFCO 3172 – FORMATION OF BALDWIN LAKE FIRE PROTECTION DISTRICT

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The attached information is submitted in compliance with Government Code 56810 for LAFCO 3172.

Attachment A provides the expenditures for services provided by the San Bernardino County Fire Protection District and its Mountain Regional Service Zone within the boundaries of the proposed Baldwin Lake Fire Protection District, as well as the General Fund shares in those tax revenue areas.

GCD: aes

LAFCO 3172

Attachment A

<b>Entity</b>	<b>Baldwin Lake Allocated Expenditures (12.7%)</b>	<b>Revenue</b>	<b>Net Cost</b>	<b>Percentage from Property Tax</b>	<b>Amount to be Transferred</b>
Mountain Regional Service Zone	130,921.30	-	130,921.30	0.9612	125,841.55
San Bernardino County Fire Protection District	14,394.73	-	14,394.73	0.3401	4,895.65
County of San Bernardino (General Fund Share of Impacted TRAs)	9,491.93	-	9,491.93	0.6623	<u>6,286.51</u>
					137,023.71

# INTEROFFICE MEMO



County of San Bernardino

**DATE** June 10, 2013**PHONE** 386-8827**FROM** Doris Caringer, *DC* Accounting Technician  
Auditor/Controller-Treasurer/Tax Collector**TO** KATHY ROLLINGS-MC DONALD  
Local Agency Formation Commission #0490

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**SUBJECT** LAFCO # 3172 Baldwin Lake Fire

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Pursuant to the provisions outlined in the Government Code Section 56810, the Auditor/Controller is providing the property tax revenue and proportions by agency for FY 11-12.

The attached information is provided for **LAFCO # 3172** – Reorganization to Include Formation of Baldwin Lake Fire Protection District and Detachment from the San Bernardino County Fire Protection District and its Mountain Service Area.

If you have any questions contact Doris Caringer at (909) 386-8827.

6-10-13

**LAFCO 3172 BALDWIN LAKE FIRE**

Rev % in Major TRA:  
FY 2011/12

*not a part*

			TRA RDA 57002	57004	57006			
			N/A	N/A	N/A			
Assessed Value			\$ 6,574,750	\$ 1,428,901,196	\$ 13,490,362			
Tax Revenue			\$ 65,748	\$ 14,269,012	\$ 134,904			
1% of Assessed Value								
Agency	A/T	County Agencies	Tax Distribution %	Tax Revenue	Tax Distribution %	Tax Revenue		
P739DYL			PI739DYL	PI739DYL	PI739DYL	PI739DYL		
			(Tax Dist) x (Tax Rev)					
AB01	GA01	COUNTY GENERAL FUND	15.184581%	9,983	18.173025%	2,635,918	15.176935%	20,474
BF06	GA01	FLOOD CONTROL ZONE 6	1.197197%	787	1.234797%	176,193	1.196639%	1,614
BF08	GA01	FLOOD CONTROL ADMIN 3-6	0.091803%	60	0.094676%	13,509	0.091753%	124
BL01	GA01	COUNTY FREE LIBRARY	1.470367%	967	1.516811%	216,405	1.469900%	1,983
<b>County Agencies</b>				<b>11,798</b>		<b>3,042,026</b>		<b>24,195</b>
Agency	Other Affected Agencies		Tax Distribution %	Tax Revenue	Tax Distribution %	Tax Revenue	Tax Distribution %	Tax Revenue
UD50	GA01	CSA 7D	0.000000%	-	0.000000%	-	0.000000%	-
UF01	GA02	SAN BDNO CNTY FIRE PROT DIST	12.342099%	8,115	0.000000%	-	12.336709%	16,643
UF01	GA05	SAN BDNO CNTY FIRE PROT DIST	2.725455%	1,792	0.000000%	-	2.724122%	3,675
UP07	GA01	BIG BEAR VLY PARK & REC DIST	3.785694%	2,489	3.904593%	557,147	3.784007%	5,105
WA01	GA01	BIG BEAR CITY AIRPORT DIST	2.491852%	1,638	2.571122%	366,731	2.490731%	3,360
WC03	GA01	BIG BEAR CITY COM SERV DIST	0.000000%	-	9.616487%	1,372,463	0.000000%	-
WH01	GA01	BEAR VLY COMM HOSP DIST	1.916420%	1,260	1.976618%	282,044	1.915540%	2,584
WR03	GL01	MOJAVE DESERT RES CONS DIST	0.000000%	-	0.000000%	-	0.000000%	-
WR04	GL01	INLAND EMPIRE JT RES CONS DIST	0.090152%	59	0.062360%	8,898	0.137099%	185
WU06	GA01	BIG BEAR MUNICIPAL WATER DIST	6.494973%	4,270	6.698977%	955,878	6.492044%	8,758
<b>Other Agencies</b>				<b>19,623</b>		<b>3,543,161</b>		<b>40,310</b>
<b>Total Revenue</b>				<b>31,421</b>		<b>6,585,187</b>		<b>64,505</b>

Prepared by: D Caringer - 6/10/13  
Reviewed by:

**LAFCO 3172- BALDWIN LAKE FIRE**

Rev % in Major TRA:  
FY 2011/12

			TRA 57011		57012		57067	
			N/A		N/A		N/A	
Assessed Value			\$ 52,135,921		\$ 19,845,040		\$ 1,027,458	
Tax Revenue			\$ 521,359		\$ 198,450		\$ 10,275	
1% of Assessed Value					1% of Assessed Value			
Agency	A/T	County Agencies	Tax Distribution %	Tax Revenue	Tax Distribution %	Tax Revenue	Tax Distribution %	Tax Revenue
P739DYL			P739DYL	(Tax Dist) x (Tax Rev)	P739DYL	(Tax Dist) x (Tax Rev)	P739DYL	(Tax Dist) x (Tax Rev)
AB01	GA01	COUNTY GENERAL FUND	15.186107%	79,174	15.183320%	30,131	15.183320%	1,560
BF06	GA01	FLOOD CONTROL ZONE 6	1.197259%	6,242	1.197097%	2,376	1.197097%	123
BF08	GA01	FLOOD CONTROL ADMIN 3-6	0.091799%	479	0.091790%	182	0.091790%	9
BL01	GA01	COUNTY FREE LIBRARY	1.470524%	7,667	1.470277%	2,918	1.470277%	151
<b>County Agencies</b>				<b>93,562</b>		<b>35,607</b>		<b>1,844</b>
Agency			Other Affected Agencies					
UD50	GA01	CSA 70	0.000000%	-	0.000000%	-	0.000000%	-
UF01	GA02	SAN BDNO CNTY FIRE PROT DIST	12.342841%	64,351	12.341043%	24,491	12.341043%	1,268
UF01	GA05	SAN BDNO CNTY FIRE PROT DIST	2.725804%	14,210	2.725166%	5,408	2.272517%	233
UP07	GA01	BIG BEAR VLY PARK & REC DIST	3.785907%	19,738	3.785357%	7,512	3.785357%	389
WA01	GA01	BIG BEAR CITY AIRPORT DIST	2.492000%	12,992	2.491642%	4,945	2.491642%	256
WC03	GA01	BIG BEAR CITY COM SERV DIST	0.000000%	-	0.000000%	-	0.000000%	-
WH01	GA01	BEAR VLY COMM HOSP DIST	1.916533%	9,992	1.916262%	3,803	1.916262%	197
WR03	GL01	MOJAVE DESERT RES CONS DIST	0.000000%	-	0.000000%	-	0.000000%	-
WR04	GL01	INLAND EMPIRE JT RES CONS DIST	0.082901%	432	0.098910%	196	0.098910%	10
WU06	GA01	BIG BEAR MUNICIPAL WATER DIST	6.495353%	33,864	6.494419%	12,888	6.494419%	667
<b>Other Agencies</b>				<b>155,580</b>		<b>59,243</b>		<b>3,021</b>
<b>Total Revenue</b>				<b>249,142</b>		<b>94,850</b>		<b>4,865</b>

Prepared by: D Caringer - 6/10/13  
Reviewed by:

**LAFCO - 3172 - BALDWIN LAKE FIRE**

Rev % in Major TRA:  
FY 2011/12

			TRA			88035			Total
			RDA			N/A			
Assessed Value			\$	7,448	\$	945,861	\$	1,520,928,056	
Tax Revenue			\$	74	\$	9,459	\$	15,209,281	
			1% of Assessed Value		1% of Assessed Value		1% of Assessed Value		
Agency	A/T	County Agencies	Tax Distribution %	Tax Revenue	Tax Distribution %	Tax Revenue	TOTAL		
P739DYL			PI739DYL	(Tax Dist) x (Tax Rev)	PI739DYL	(Tax Dist) x (Tax Rev)			
AB01	GA01	COUNTY GENERAL FUND	14.036182%	10	12.975044%	1,227		2,776,479	
BF06	GA01	FLOOD CONTROL ZONE 6	0.935745%	1	1.023011%	97		187,433	
BF08	GA01	FLOOD CONTROL ADMIN S-6	0.052383%	0	0.076493%	7		14,371	
BL01	GA01	COUNTY FREE LIBRARY	1.310044%	1	1.255982%	119		230,210	
<b>County Agencies</b>				<b>12</b>		<b>1,450</b>	<b>County Agencies</b>	<b>\$ 3,210,494</b>	
Agency	Other Affected Agencies								
UD50	GA01	CSA 70	0.000000%	-	0.000000%	-		-	
UF01	GA02	SAN BDNO CNTY FIRE PROT DIST	9.981285%	7	10.545526%	997		115,872	
UF01	GA05	SAN BDNO CNTY FIRE PROT DIST	2.245789%	2	2.329039%	220		25,541	
UP07	GA01	BIG BEAR VLY PARK & REC DIST	3.056768%	2	3.234697%	306		592,688	
WA01	GA01	BIG BEAR CITY AIRPORT DIST	1.996257%	1	2.129142%	201		390,125	
WC03	GA01	BIG BEAR CITY COM SERV DIST	0.000000%	-	0.000000%	-		1,372,463	
WH01	GA01	BEAR VLY COMM HOSP DIST	1.559576%	1	1.637454%	155		300,036	
WR03	GL01	MOJAVE DESERT RES CONS DIST	0.062383%	0	0.068947%	7		7	
WR04	GL01	INLAND EMPIRE JT RES CONS DIST	0.000000%	-	0.000000%	-		9,781	
WU06	GA01	BIG BEAR MUNICIPAL WATER DIST	5.364941%	4	5.549464%	525		1,016,855	
<b>Other Agencies</b>				<b>18</b>		<b>2,411</b>	<b>Other Agencies</b>	<b>3,823,367</b>	
<b>Total Revenue</b>				<b>30</b>		<b>3,861</b>	<b>Total Revenue</b>	<b>\$ 7,033,860</b>	

Prepared by: D Caringer - 6/10/13  
Reviewed by: