

Attachment #1

Budget Spreadsheets

ACCT. #	ACCOUNT NAME	ACTUAL YEAR-END FY 21/22	ACTUAL YEAR-END FY 22/23	ACTUAL YEAR-END FY 23/24	ESTIMATE YEAR-END FY 24/25	YEAR 1 ADOPTED FY 25/26	YEAR 2 FORECAST FY 26/27	YEAR 3 FORECAST FY 27/28
Salaries and Benefits:								
1010	Earnable Compensation	426,130	440,201	482,198	532,164	547,695	614,607	634,120
1030	Auto and Cell Phone Allowances	9,100	9,132	9,132	9,161	9,275	9,275	9,275
1045	Termination Payment	-	-	-	-	-	-	-
1110	General Member Retirement	170,502	153,414	144,520	147,587	131,150	144,602	149,168
1130	Survivors Benefits	95	91	96	101	96	121	121
1200	Medical Premium Subsidy	43,461	46,308	50,565	59,438	63,919	80,834	83,259
1205	Long-Term Disability	980	996	1,337	1,502	1,568	1,781	1,834
1207	Vision Care Insurance	621	601	625	671	635	635	635
1215	Dental Insurance Subsidy	738	940	998	1,082	762	1,265	1,265
1222	Short-Term Disability	4,906	4,978	5,054	5,645	5,814	6,540	6,732
1225	Medicare	5,152	5,154	5,674	6,519	7,838	8,905	9,172
1240	Life Insurance & Medical Trust Fund	12,969	13,925	14,907	16,258	16,654	15,115	15,518
1305	Medical Reimbursement Plan	2,474	2,488	2,743	3,371	5,212	6,596	6,596
1314	457/401a Contribution	2,935	2,977	3,230	3,435	3,664	4,051	4,173
1315	401k Contribution	27,835	32,756	36,239	38,309	41,803	42,103	43,366
Total Salaries and Benefits		\$ 707,898	\$ 713,961	\$ 757,318	\$ 825,243	\$ 836,085	\$ 936,428	\$ 965,234
Services and Supplies:								
2031	Payroll System Services (County IT)	707	655	727	739	832	857	883
2032	Virtual Private Network (County IT)	158	165	216	118	144	148	153
2033	Network Labor Services (County IT)				-	11,538	-	-
2037	Dial Tone (County IT)	2,975	2,721	2,998	2,709	2,976	3,065	3,157
2041	Data Line	8,226	8,144	7,767	9,108	9,600	9,888	10,185
2043	Telecommunications Labor (County IT)	-	-		19,977			
2075	Membership Dues	12,316	12,921	13,936	19,059	13,854	14,270	14,698
2076	Tuition Reimbursement	999	-	-	667	2,000	2,060	2,122
2080	Publications	2,942	3,734	3,507	4,642	4,438	4,571	4,708
2085	Legal Notices	6,018	6,206	12,139	19,974	24,500	25,235	25,992
2090	Building Expense	7,362	9,425	12,344	5,645	1,080	1,112	1,146
2115	Software	1,948	3,058	9,425	2,265	840	865	891
2180	Electricity	4,878	5,941	6,366	5,031	-	-	-
2245	Other Insurance	12,637	12,523	13,220	19,087	17,500	18,025	18,566
2305	General Office Expense	1,787	5,588	5,664	4,936	2,058	2,120	2,183
2308	Credit Card Clearing Account	(323)	679	(312)	555	-	-	-
2310	Mail (County Mail)	6,166	5,290	9,095	8,615	8,568	8,825	9,090
2315	Records Storage	772	1,107	1,397	4,125	840	865	891
2322	Enterprise Printing (County IT)	95	98	34	24	72	74	76

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2323	Reproduction Services	174	283	518	2,219	1,000	1,030	1,061
2335	Temporary Services	240	2,480	393	-	-	-	-
2400	Legal Counsel	137,746	53,938	21,410	23,736	52,000	53,560	55,167
2405	Auditing	10,620	8,450	15,332	15,130	11,500	11,845	12,200
2410	IT Infrastructure (County IT)	6,671	6,839	8,526	9,009	9,000	9,270	9,548
2414	Application Dev. & Maint. (County IT)		8,075	-	-	-	-	-
2415	Countywide Cost Allocation Program	3,454	-	-	4,715	9,182	10,000	10,000
2416	Enterprise Printing (County IT)	3	-	-	-	-	-	-
2417	Inactive Account (County IT)	1,844	-	-	-	-	-	-
2418	Data Storage Services (County IT)	4,117	-	-	-	-	-	-
2420	Enterprise Content Management (County IT)	211	4,986	4,122	2,445	1,200	1,236	1,273
2421	Desktop Support Services (County IT)	12,830	9,477	9,025	7,161	7,620	7,849	8,084
2424	Environmental Consultant	15,906	14,445	12,880	8,625	12,000	12,360	12,731
2444	Security Services	492	692	492	747	-	-	-
2445	Other Professional Services	45,253	138,592	54,203	109,274	88,262	49,800	56,376
2449	Outside Legal (Litigation & Special Counsel)	35	3,063	2,990	3,333	15,000	15,450	15,914
2450	Systems Development Charges (County IT)	5,823	-	-	431	1,300	1,339	1,379
2460	Aerial Imagery (County IT)	3,000	3,000	3,000	1,000	3,000	3,090	3,183
2895	Rent/Lease Equipment (copier)	5,257	4,737	4,204	4,091	5,400	5,562	5,729
2905	Office/Hearing Chamber Rental	101,369	60,462	64,218	60,265	34,665	35,705	36,776
2940	Private Mileage	953	4,866	5,101	7,397	7,700	7,931	8,169
2941	Conference/Training	-	7,989	6,925	9,763	10,680	11,000	11,330
2942	Hotel	-	5,582	7,630	11,861	12,707	13,088	13,481
2943	Meals	-	318	491	721	1,050	1,082	1,114
2944	Car Rental	-	337	1,269	60	-	-	-
2945	Air Travel	-	595	1,538	1,279	800	824	849
2946	Other Travel	-	377	893	504	300	309	318
5012	Transfer to County (Staples & Microsoft)	3,671	4,275	6,876	9,077	7,497	7,722	7,954
Total Services and Supplies		\$ 429,335	\$ 422,113	\$ 330,558	\$ 420,120	\$ 392,703	\$ 352,032	\$ 367,375
TOTAL EXPENDITURES		\$ 1,137,233	\$ 1,136,074	\$ 1,087,876	\$ 1,245,363	\$ 1,228,788	\$ 1,288,461	\$ 1,332,609
Trust Transfers:								
9990	SBCERA Additional Payment	50,163	50,000	52,500	54,968	56,397	59,217	62,178
TOTAL APPROPRIATION		\$ 1,187,396	\$ 1,186,074	\$ 1,140,376	\$ 1,300,331	\$ 1,285,185	\$ 1,347,678	\$ 1,394,787

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	RESERVES								
6000	Contingency (Assigned)	25,000	30,000	35,000	40,000		45,000	50,000	50,000
6010	Application (Assigned)	-	-	-	110,000		110,000	110,000	110,000
6025	General (Assigned)	175,000	200,000	225,000	235,000		250,000	250,000	250,000
6030	Compensated Absences (Committed)	152,095	157,095	167,095	182,562		195,967	197,927	199,906
6035	Salary for Extra Pay Period (Committed)	3,000	6,000	9,000	12,000		15,000	18,000	21,000
TOTAL RESERVES (Increases)		\$ 355,095	\$ 393,095	\$ 436,095	\$ 579,562		\$ 615,967	\$ 625,927	\$ 630,906

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	County Treasury:							
8500	Interest and Investments	6,288	13,634	34,791	24,633	25,000	25,000	25,000
9984	Interest Adjustment		16,582	20,258	9,176	15,000	15,000	20,000
8842	Apportionment	1,090,497	1,090,497	1,172,283	1,172,283	1,201,590	1,237,638	1,274,767
Total County Treasury		1,096,785	1,120,713	1,227,332	1,206,092	1,241,590	1,277,638	1,319,767
	Applications:							
6010	Application Reserve					80,000	80,000	80,000
8545	Application Fee	75,459	58,600	86,268	46,832			
9655	Digital Mapping Fee (inactive)	740	-	1,830	-			
9555	Application Deposits	30,642	39,874	40,749	32,510			
9595	Protest Hearing Deposit	1,500	-	1,500	4,500			
Total Applications		108,341	98,474	130,347	83,842	80,000	80,000	80,000
	Other:							
9910	Prior Year Activity (refunds, collections)	(15,421)	(9,443)		-			
9930	Miscellaneous	33,968	109,758	38,198	-			
9955	Returned Deposits: Non-Sufficient Funds				(606)			
9970	Accrued Payroll Liability				10,774			
9973	Returned Checks: Stale-dated		725	726	-			
Total Other		18,547	101,040	38,924	10,168	-	-	-
TOTAL REVENUES		\$ 1,223,673	\$ 1,320,227	\$ 1,396,603	\$ 1,300,101	\$ 1,321,590	\$ 1,357,638	\$ 1,399,767

ATTACHMENT #2

**LAFCO Cost Allocation
County of San Bernardino Allocation
PY 2025-2026**

	<u>Amount</u>	<u>Percentage of Total Cost</u>
County of San Bernardino		
Total LAFCO Cost	\$ 1,201,590.00	100.00%
County of San Bernardino Allocation (1/3)*	\$ 400,530.00	33.33%
Total San Bernardino County Allocation	\$ 400,530.00	33.33%

Note:

* Per LAFCO Funding Election, San Bernardino County pays third of total LAFCO cost.

* Total LAFCO Apportionment for FY 2025-26 is \$1,201,590.00 (by letter dated March 13, 2025)

ATTACHMENT #2

**LAFCO Cost Allocation
Cities Allocation
PY 2025-2026**

City	Total Revenues FY 22-23	LAFCO Allocation	Allocation Percentage
Adelanto	\$ 24,821,666.00	\$ 2,377.26	0.59%
Apple Valley	\$ 106,483,940.00	\$ 10,198.37	2.55%
Barstow	\$ 61,918,740.00 *	\$ 5,930.19	1.48%
Big Bear Lake	\$ 62,593,319.00 *	\$ 5,994.78	1.50%
Chino	\$ 285,830,018.00	\$ 27,375.01	6.83%
Chino Hills	\$ 146,461,698.00	\$ 14,027.19	3.50%
Colton	\$ 172,934,090.00	\$ 16,562.55	4.14%
Fontana	\$ 362,408,870.00 *	\$ 34,709.25	8.67%
Grand Terrace	\$ 13,292,039.00	\$ 1,273.03	0.32%
Hesperia	\$ 118,474,305.00 *	\$ 11,346.73	2.83%
Highland	\$ 44,165,340.00	\$ 4,229.88	1.06%
Loma Linda	\$ 47,132,376.00	\$ 4,514.04	1.13%
Montclair	\$ 74,232,971.00	\$ 7,109.57	1.78%
Needles	\$ 50,391,939.00	\$ 4,826.22	1.20%
Ontario	\$ 793,802,862.00	\$ 76,025.47	18.98%
Rancho Cucamonga	\$ 291,066,286.00 *	\$ 27,876.51	6.96%
Redlands	\$ 219,968,132.00	\$ 21,067.17	5.26%
Rialto	\$ 252,556,661.00	\$ 24,188.30	6.04%
San Bernardino	\$ 410,258,775.00	\$ 39,292.02	9.81%
Twentynine Palms	\$ 24,024,740.00	\$ 2,300.94	0.57%
Upland	\$ 148,423,628.00	\$ 14,215.09	3.55%
Victorville	\$ 381,358,959.00 *	\$ 36,524.18	9.12%
Yucaipa	\$ 55,967,914.00	\$ 5,360.26	1.34%
Yucca Valley	\$ 33,474,616.00	\$ 3,205.99	0.80%
	\$ 4,182,043,884.00	\$ 400,530.00	100.00%

Allocation is based on Cities revenues extracted from Fiscal Year 2022-23 tables published on the State Controller's website (www.sco.ca.gov).

* Cities with subsidiary districts. Subsidiary districts are excluded from the special district distribution and their revenues are included in the cities' revenues. Blended Component Units are below:

- Barstow Fire Protection District (City of Barstow)
- Big Bear Lake Fire Protection District (City of Big Bear Lake)
- Fontana Fire Protection District (City of Fontana)
- Hesperia County Water District (City of Hesperia)
- Hesperia Fire Protection District (City of Hesperia) - inactive as of 11/01/2018
- Rancho Cucamonga Fire Protection District (City of Rancho Cucamonga)
- Victorville Water District (City of Victorville)

ATTACHMENT #2

**LAFCO Cost Allocation
Special Districts Allocation
PY 2025-2026**

District Name	Total Revenues*	LAFCO Cost	Allocation
	FY 22-23	Allocation	Percentage
Apple Valley Fire Protection	\$ 15,468,873.00	\$ 10,000.00	2.50%
Apple Valley Foothill County Water	\$ 280,559.00	\$ 79.47	0.02%
Apple Valley Heights County Water	\$ 406,746.00	\$ 115.22	0.03%
Arrowbear Park County Water	\$ 1,497,926.00	\$ 424.31	0.11%
Baker Community Services	\$ 694,299.00	\$ 196.67	0.05%
Barstow Cemetery	\$ 507,645.00	\$ 143.80	0.04%
Barstow Heights Community Services	\$ 91,572.00	\$ 25.94	0.01%
Bear Valley Community Healthcare	\$ (2,481,635.00)	\$ -	0.00%
Big Bear Airport	\$ 2,873,104.00	\$ 813.84	0.20%
Big Bear City Community Services	\$ 19,052,663.00	\$ 10,000.00	2.50%
Big Bear Municipal Water	\$ 7,259,693.00	\$ 10,000.00	2.50%
Big River Community Services	\$ 158,706.00	\$ 44.96	0.01%
Bighorn-Desert View Water Agency	\$ 2,359,833.00	\$ 668.45	0.17%
Chino Basin Water Conservation	\$ 4,569,530.00	\$ 1,294.38	0.32%
Chino Valley Independent Fire	\$ 54,655,222.00	\$ 30,000.00	7.49%
Crestline Lake Arrowhead Water Agency	\$ 10,675,722.00	\$ 10,000.00	2.50%
Crestline Sanitation District	\$ 5,340,411.00	\$ 10,000.00	2.50%
Crestline Village Water	\$ 4,029,983.00	\$ 1,141.54	0.29%
Cucamonga Valley Water District	\$ 100,492,390.00	\$ 30,000.00	7.49%
Daggett Community Services	\$ 398,921.00	\$ 113.00	0.03%
East Valley Water	\$ 44,154,543.00	\$ 20,000.00	4.99%
Helendale Community Services District	\$ 6,980,838.00	\$ 10,000.00	2.50%
Hesperia Recreation and Park	\$ 11,319,455.00	\$ 10,000.00	2.50%
Morongo Basin Healthcare District	\$ 14,572,489.00	\$ 1,500.00	0.37%
Hi-Desert Water District	\$ 21,238,734.00	\$ 20,000.00	4.99%
Inland Empire Resource Conservation	\$ 4,338,030.00	\$ 1,228.80	0.31%
Inland Empire Utilities Agency	\$ 252,855,640.00	\$ 30,000.00	7.49%
Joshua Basin Water	\$ 10,139,410.00	\$ 10,000.00	2.50%
Juniper-Riviera County Water	\$ 378,240.00	\$ 107.14	0.03%
Lake Arrowhead Community Services	\$ 21,536,922.00	\$ 20,000.00	4.99%
Mariana Ranchos County Water	\$ 660,237.00	\$ 187.02	0.05%
Mojave Desert Resource Conservation	\$ 187,284.00	\$ 53.05	0.01%
Mojave Water Agency	\$ 81,327,717.00	\$ 30,000.00	7.49%
Monte Vista Water	\$ 22,006,582.00	\$ 20,000.00	4.99%
Morongo Valley Community Services	\$ 1,227,151.00	\$ 347.61	0.09%
Newberry Community Services	\$ 385,089.00	\$ 109.08	0.03%
Phelan Pinon Hills Community Services District	\$ 12,710,394.00	\$ 10,000.00	2.50%
Rim of the World Recreation and Park	\$ 1,259,825.00	\$ 356.86	0.09%
Running Springs Water	\$ 9,246,326.00	\$ 10,000.00	2.50%
San Bernardino Mountains Community Hospital	\$ (2,491,374.00)	\$ -	0.00%
San Bernardino Valley Municipal Water	\$ 159,829,775.00	\$ 30,000.00	7.49%
San Bernardino Valley Water Conservation	\$ 5,212,205.00	\$ 10,000.00	2.50%
Thunderbird County Water	\$ 321,891.00	\$ 91.18	0.02%
Twentynine Palms Cemetery	\$ 339,392.00	\$ 96.14	0.02%
Twentynine Palms Water District	\$ 6,818,941.00	\$ 10,000.00	2.50%
West Valley Mosquito and Vector Control	\$ 3,803,762.00	\$ 1,077.46	0.27%
West Valley Water District	\$ 49,112,393.00	\$ 20,000.00	4.99%
Wrightwood Community Services District	\$ 769,784.00	\$ 218.05	0.05%
Yermo Community Services	\$ 197,015.00	\$ 55.81	0.01%
Yucaipa Valley Water	\$ 33,712,883.00	\$ 20,000.00	4.99%
Yucca Valley Airport	\$ 142,000.00	\$ 40.22	0.01%
Totals	\$ 1,002,625,736.00	\$ 400,530.00	100.00%

All data in this worksheet are extracted from Fiscal Year 2022-23 Special Districts revenues published on the State Controller's website. Exception: Data used for Bear Valley Community Healthcare and San Bernardino Mountains Community Hospital is 'Net from Operations' from FY 2022-23, published by the Office of Statewide Health Planning and Development

Attachment #3

Salaries and Benefits Detail

	Account	Charge Measurement	Rate Inc/Dec	Total
1010	Earnable Compensation	Per Salary Schedule	Increasing 2.9%	\$ 547,695
	<i>Includes step increases (3 employees), 3% retention pay for those with 15 yrs (2 employees), leave cashouts, 2.5% COLA (all).</i>			
1030	Auto & Phone Allowances	Auto Allowance (\$300 per pay period)	--	\$ 9,275
		Mobile Phone Allowance (\$50 per pay period)	--	
	<i>Executive Officer auto and phone allowances, per Benefit Plan.</i>			
1110	General Member Retirement	Tier 1: Decrease from 28.34% to 25.30%	Decreasing 10.7%	\$ 131,150
		Tier 2: Decrease from 23.16% to 19.74%	Decreasing 14.8%	
	<i>Contributions to retirement plan. Per SBCERA and Retirement Board adopted rates.</i>			
1130	Survivors Benefits	\$0.91 per pay period per employee	Increasing 1.1%	\$ 96
	<i>The survivor benefit is provided by SBCERA in lieu of Social Security's death benefits since members do not participate in Social Security. General members pay a contribution each pay period to fund this benefit.</i>			
1200	Medical Premium Subsidy	\$772.04 per period (employee +2): 2 employees	Increasing 2.5%	\$ 63,919
		\$549.44 per period (employee +1): 1 employee	Increasing 2.5%	
		\$318.52 per period (employee +0): 1 employee	Increasing 2.5%	
	<i>A subsidy is provided to offset employee medical premiums.</i>			
1205	Long-Term Disability	0.30% of Base Pay	Increasing 4.4%	\$ 1,568
	<i>Long-term disability insurance.</i>			
1207	Vision Insurance	\$5.99 per employee per period	--	\$ 635
	<i>Vision insurance.</i>			
1215	Dental Insurance Subsidy	\$9.46 per employee per period	--	\$ 762
	<i>A subsidy is provided to offset employee dental premiums.</i>			
1222	Short-Term Disability	Short-term disability insurance (1.08% of Base Pay)	Decreasing 1.1%	\$ 5,814
		FMLA program charge (\$1.61 per employee per period)	Increasing 0.9%	
	<i>Short-term disability insurance & admin cost for family medical leave.</i>			
1225	Medicare	1.5% of Earnable Compensation	--	\$ 7,838
	<i>Contribution to Social Security Medicare for those entering after 1985 (4 employees).</i>			
1240	Life Insurance & Med Trust Fund	Life Insurance (\$1.75 per employee per period)	Increasing 3.6%	\$ 16,654
		Variable Life Insurance (\$1,458 for 2 employees)	--	
		Retirement Medical Trust Fund (\$15,010 for 3 employees)	Increasing 1.0%	
	(1) Life Insurance is a benefit for all employees.			
	(2) Employees may purchase Variable Life Insurance, which has an employer contribution (2 employees).			
	(3) LAFCO contributes to a Retirement Medical Trust Fund for employees with over 5 years of service (3 employees).			
1305	Medical Reimbursement Plan	Medical Reimbursement (up to \$40 per employee/period)	--	\$ 5,212
		Healthy Lifestyles (gym, \$324 per employee - 3)	--	
1314	457/401a Contribution	1% match for Executive Officer, 0.5% for all others	--	\$ 3,664
	<i>LAFCO matches employee contributions to the 457 savings plan of the County up to 0.5% for Groups B and C, and 1% for Group A (Executive Officer).</i>			
1315	401k Contribution	8% match for Group A & B, 4% match for Group C	--	\$ 41,803
	<i>LAFCO matches employee contributions to the 401(k) savings plan of the County up to 8% for Groups A and B, and up to 4% for Group C (new hires except for EO).</i>			
TOTAL SALARIES AND BENEFITS				\$ 836,085

Attachment #4

Services and Supplies Detail

Act. #	Account Name	Charge Measurement	Increase/Decrease	Total
2031	Payroll System Services (County IT) <i>Maintenance, support, and enhancements for County's payroll system and infrastructure.</i>	Average of \$29 per pay period (26)	--	\$ 832.00
2032	Virtual Private Network (County IT) <i>Use of the County's VPN for remote data access.</i>	\$2.68 per month per user (4 users)	No change	\$ 144.00
2033	Network Labor Services (County IT) <i>County IT labor for the network.</i>	switch replacement, scheduled by County IT	--	\$ 11,538.00
2037	Dial Tone (County IT) <i>Phone line. Includes support services.</i>	\$31 per line (8) per month	No change	\$ 2,976.00
2041	Data Line <i>Fiber optic data line from Frontier.</i>	\$800 per month; more cost at new location	Increasing 14%	\$ 9,600.00
2075	Membership Dues <i>Membership in Professional Associations.</i>	CSDA: \$1,854 CALAFCO or similar: \$12,000	Increasing 2.5% --	\$ 13,854.00
2076	Tuition Reimbursement <i>Pursuant to the LAFCO Benefits Plan, employees can be reimbursed for up to \$1,000 for approved tuition, course/seminar or degree related expenses, and membership dues in professional organizations.</i>	Two employees at max reimbursement	No change	\$ 2,000.00
2080	Publications <i>Purchase or subscription to professional publications related to LAFCO study areas.</i>	CA Planning & Development Report CA Annotated Code Books: \$350/month	-- Increasing 6.0%	\$ 4,438.00
2085	Legal Notices <i>Legal and policy requirement for notices: hearing, protest hearing, public member vacancy, etc... An eighth-page display ad in general newspapers is required for the countywide service reviews and when advertisement is authorized in-lieu of individual landowner and/or registered voter notice.</i>	General paper: \$1,000 per hearing (9 meetings) Local Paper: \$1,000 per hearing (9 meetings) Vacancy notices: \$1,500 each (3 notices) Protest hearing: \$1,000 per hearing (2 hearings)	-- -- -- --	\$ 24,500.00
2090	Building Expense <i>Ongoing maintenance of the staff office.</i>	Janitorial: \$90 per month	Decreasing 85%	\$ 1,080.00
2115	Software <i>Purchases, subscriptions, and updates of software and online programs.</i>	Laserfische archiving: \$0 (moved to Microsoft storage) Adobe license for office, annual, (\$400) Survey Monkey: \$200 Vimeo subscription for digital archive of meetings (\$240/yr)	Decreasing 100% Increasing 14%	\$ 840.00
2180	Electricity <i>Electricity is included in the new lease, as opposed to former location.</i>	\$0 per month	Decreasing 100%	\$ -
2245	Other Insurance <i>Liability insurance (property, general, personal, employment, benefits, auto) errors and omissions, and employee dishonesty coverage, as well as Workers' Comp. Purchased through the Special District Risk Management Authority (SDRMA).</i>	Annual Insurance (\$12,000) Workers' Compensation (\$5,500)	Decreasing 3.5% --	\$ 17,500.00
2305	General Office Expense <i>Niche and random items for the office. See Account 5012 for Office Supplies per contract pricing.</i>	Petty Cash Reimbursement: \$250 per quarter (\$1,000) Paper shredding: \$468 Zoom subscription for meetings (\$20 per month) Printer cartridges: \$400 Meeting supplies: \$50 per meeting	-- Increasing 60% -- --	\$ 2,058.00
2308	Credit Card Clearing Account <i>Clearing account for credit card issued to the Executive Officer. All charges post to this account temporarily with charges then transferred to the appropriate accounts.</i>			\$ -
2310	Mail (County Mail)	Months with meetings (9): \$500 per month Months with no meetings (3): \$300 per month Mail delivery: \$11.15 per stop (22 per month)	Increasing 4.5% Increasing 4.5% --	\$ 8,568.00

Attachment #4

Services and Supplies Detail

Act. #	Account Name	Charge Measurement	Increase/Decrease	Total
	<i>On avg. USPS rates increasing 4.5%. Each year, staff utilizes more digital delivery over paper mail, which generally offsets rate increases.</i>			
2315	Records Storage	\$70 per month	Decrease of 50%	\$ 840.00
	<i>Off-site retention of records. Gov Code 56382 mandates LAFCO to maintain its records in perpetuity.</i>			
2322	Enterprise Printing (County IT)	\$6.00 per month	Decreasing 19%	\$ 72.00
	<i>County printing of payroll documents.</i>			
2323	Reproduction Services	\$1,000 estimate based on prior year		\$ 1,000.00
	<i>Printing activity outside of the LAFCO office (County Printing Services, Kinkos, etc.).</i>			
2335	Temporary Services	No activity	--	\$ -
	<i>Use of temporary services for clerical support.</i>			
2400	Legal Counsel			\$ 52,000.00
		Months with meetings (9): \$4,000 per month	Increasing 2.6%	
		Months with no meetings (3): \$2,000 per month	Increasing 2.6%	
		Non-recoverable specific items (\$10,000)	--	
	<i>Contract with Best, Best, and Krieger for general and special counsel. Costs related to a proposal are recoverable pursuant to Commission policy. Payments received for cost recovery are deposited into Revenue Account 9555.</i>			
2405	Auditing	SBCERA costs for GASB 67 & 68: \$2,500	--	\$ 11,500.00
		Independent auditor: \$9,000	--	
	<i>Contract with Davis Farr LLP for independent auditing services. SBCERA is required to determine the unfunded liability for its participants and by legislative action can charge for that requirement.</i>			
2410	IT Infrastructure (County IT)	\$750 per month for LAFCO access to County network	Increase of 24.7%	\$ 9,000.00
	<i>Support of computer/server systems, email, wide area network, internet access, IT security, virus protection, help desk, and data center.</i>			
2414	Application Dev. & Maint. (County IT)			\$ -
	<i>County IT work on LAFCO and County applications and software</i>			
2415	Countywide Cost Allocation Program	Per the County COWCAP publication	Increasing 153%	\$ 9,182.00
	<i>The County Auditor charges for county-related costs incurred in the prior year.</i>			
2416	Enterprise Printing (County IT)	Per print impression, annual estimate	--	\$ -
	<i>Printing from County's enterprise server related to payroll.</i>			
2417	Inactive Account (County IT)	Activity transferred to Account 2420		\$ -
2418	Data Storage Services (County IT)	Activity transferred to Account 2420		\$ -
2420	Enterprise Content Management (County IT)		--	\$ 1,200.00
	<i>Data Storage & backup (storage on county server)</i>	\$19 per storage unit per month (4 units)	--	
	<i>Enterprise Content Management (File Net - no longer in use)</i>	\$0	Decreasing 100%	
	<i>File Sharing Storage (Laserfiche - no longer in use)</i>	\$0	Decreasing 100%	
	<i>Wireless Device Access (mobile access to County email)</i>	\$5.25 per user/mo (4 users)	--	
2421	Desktop Support Services (County IT)	\$90.98 per month, per computer (5 computers)	Decreasing 5%	\$ 7,620.00
	<i>County tech support & monitoring for computers and applications.</i>			
2424	Environmental Consultant	Consultant work, per contracted rate, 15 reviews	--	\$ 12,000.00
		File with County Clerk, 15 actions, \$50 each	--	
	<i>The Commission contracts with an independent consultant, Tom Dodson and Associates, for the environmental assessment associated with its proposals. Most environmental consultant costs are billable under the Commission's existing fee schedule. Payments received for cost recovery are deposited into Revenues.</i>			
2444	Security Services	\$0, included in new office lease	Decreasing 100%	\$ -
	<i>Maintain and monitor the security system.</i>			
2445	Other Professional Services	Surveyor proposal review: \$450 each proposal (6)	--	\$ 88,262.00
		Commissioner stipend: \$200 per meeting (9)	--	
		Commissioner stipend: \$200 per committee mtg (4)	--	
		ROV: \$101.26 per hour (12)	--	
		Staff support from Rebecca Lowery	--	
		County processing of quarterly taxes: \$1,000/quarter	--	

Attachment #4

Services and Supplies Detail

Act. #	Account Name	Charge Measurement	Increase/Decrease	Total
		County work on apportionment: \$5,600	--	
		Video recording of meetings: \$900 per meeting (9)	--	
		Commissioner stipend for SoCal LAFCO: \$0	Decrease of 100%	
		Governance Training Program for Local Agencies	Decreasing 28%	
	<i>This account is for outside services to assist in processing applications and service reviews as well as conducting Commission hearings. Staffing support from Rebecca Lowery will continue. Governance training will include two courses.</i>			
2449	Outside Legal (Litigation & Special Counsel)	Per special counsel rate		\$ 15,000.00
	<i>Legal services conducted through special contract for either litigation or when a conflict of interest waiver is not granted. For proposals not initiated by the Commission, the applicant agrees to indemnify the Commission against legal costs. Payments received for cost recovery are deposited into Revenue Account 9660.</i>			
2450	Systems Development Charges (County IT)	Estimate of 10 hours at \$129.40/hr	Decrease of 50%	\$ 1,300.00
	<i>Maintenance and Support of LAFCO website.</i>			
2460	Aerial Imagery (County IT)	Aerial Imagery \$1,000 per user (3)	--	\$ 3,000.00
	<i>Generation & maintenance of digitized maps & aerial images, access to County's parcel & street layers.</i>			
2895	Rent/Lease Equipment (copier)	\$450 per month	--	\$ 5,400.00
	<i>LAFCO implementing more digital circulation as cost savings.</i>			
2905	Office/Hearing Chamber Rental	Meeting Facility: \$405 per meeting (9)	--	\$ 34,665.00
		Office Lease: \$2,585 monthly	Increasing 3%	
	<i>Use of Norton Conference Center for meetings and office lease.</i>			
2940	Private Mileage	ESRI Conference San Diego	--	\$ 7,700.00
		Employee travel, misc.: \$70	--	
		CALAFCO/Other Conference. (San Diego)	--	
		CALAFCO/Other Staff Workshop (see Air Travel)	--	
		Commissioner So Cal participation, 4 trips: \$268	--	
		Commissioner Meetings (9)	--	
	<i>Commissioners and staff private auto mileage at the IRS rate, excluding the Executive Officer.</i>			
2941	Conference/Training	CALAFCO/Other Staff Workshop (Sacramento) 3 staff	Increasing 21%	\$ 10,680.00
		CALAFCO/Other Conference (San Diego) \$900 each (10)	--	
	<i>The CALAFCO Staff Workshop location is in Sacramento. 3 staff attending</i>			
	<i>The CALAFCO Conference will be held in San Diego, with 7 Commissioners and 3 staff budgeted.</i>			
2942	Hotel	CALAFCO/Other participation: \$200 per night (4)	--	\$ 12,707.00
		ESRI Conference San Diego: (1 staff)	--	
		CALAFCO/Other Conf. \$300/night, 10 people, 3 nights	Decreasing 15.6%	
		CALAFCO/Other Staff Workshop (Sacramento), 3 staff	Decreasing 10.6%	
	<i>Hotel charges for Commissioners and staff on LAFCO business.</i>			
2943	Meals	Staff travel: \$50	--	\$ 1,050.00
		ESRI Conference San Diego (1 staff)	--	
		CALAFCO/Other Conf., \$50 each for 10 people	--	
		CALAFCO/Other Staff Workshop (Sacramento), 3 staff	--	
		Regional LAFCO - Staff: \$50/trip (2)	--	
		Regional LAFCO - Commissioner: \$50/trip (2)	--	
	<i>Meal charges for Commissioners and staff on LAFCO business. Per diem max \$50/day.</i>			
2945	Air Travel	CALAFCO/Other participation: \$200/trip (4)		\$ 800.00
	<i>Airfare on Southwest Airlines for approved travel.</i>			
2946	Other Travel	CALAFCO/Other participation: \$75/trip (4)		\$ 300.00
	<i>Miscellaneous travel charges such as parking and taxi charges.</i>			
5012	Transfer to County (Staples & Microsoft)	Staples supplies: \$200 per month	Decreasing 33%	\$ 7,497.00
		Microsoft Licenses	--	
TOTAL SERVICES AND SUPPLIES				\$ 392,703.00

Attachment #5

Revenues Detail

	Account	Charge Measurement	Rate Inc/Dec	Total
6010	Application Reserve	Beginning balance		\$ 80,000
	<i>A reserve in place of application revenues</i>			
8500 &	Interest	County Interest Pool returns	Variable	\$ 40,000
9984	<i>LAFCO participates in the County's interest pool and is apportioned interest receipts quarterly.</i>			
8842	Apportionment		--	\$ 1,201,590
	<i>Govt Code §56381 requires that the net costs for LAFCO be apportioned equally to those seated on the Commission: the County, the 24 Cities, and the 51 Independent Special Districts within the County of San Bernardino. The County Auditor will be required to apportion this amount on July 1, 2024 pursuant to the requirements of law and Commission policies.</i>			
8545	Application Fee	LAFCO Fee Schedule, based on region and acreage		\$ -
	<i>Revenues in this account are based on anticipated activity and conservatively calculated at the median annexation filing fee for the activity identified above.</i>			
9555	Application Deposits	\$4,000 for proposals; \$2,400 for applicable service contracts	--	\$ -
	<i>This account is for deposits for outside services which are calculated at \$2,000 for proposals and \$700 for service contracts requiring a hearing.</i>			
9595	Protest Hearing Deposit	\$1,500 each	--	\$ -
	<i>The account is for deposits related to the processing of the protest hearing which are calculated at \$1,500 each. Should a proposal require individual notice due to the extension of a special tax, then the proponent will be required to submit a deposit for the direct costs to produce and mail the individual notices.</i>			
9560	Indemnification Recovery		--	\$ -
	<i>This accounts segregates legal cost recovery.</i>			
9910	Prior Year Activity		--	\$ -
	<i>This account refunds deposits submitted by applicants less costs incurred for activity which carry over from one year to another.</i>			
9930	Miscellaneous Revenue		--	\$ -
	<i>This account is for revenues received for duplication of CDs, DVDs, paper copies, and other miscellaneous receipts.</i>			
9973	Stale-dated Checks			\$ -
	<i>Uncashed checks that are credited</i>			
TOTAL REVENUES				\$ 1,321,590