

ATTACHMENT #5

**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)

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**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)

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**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