

LOCAL AGENCY FORMATION COMMISSION FOR SAN BERNARDINO COUNTY

1601 E. 3rd Street, Suite 102, San Bernardino, CA 92415-0490
(909) 388-0480 • Fax (909) 388-0481
lafco@lafco.sbcounty.gov
www.sbclafco.org

DATE: APRIL 9, 2025 
FROM: SAMUEL MARTINEZ, Executive Officer
MICHAEL TUERPE, Assistant Executive Officer
TO: LOCAL AGENCY FORMATION COMMISSION

SUBJECT: Agenda Item #8b: Proposed Budget and Work Plan for FY 2025/26

RECOMMENDATION:

Staff recommends that the Commission take the following actions:

1. Adopt the Proposed Budget and Work Plan for FY 2025/26 as presented by staff.
2. Direct staff to forward the adopted Proposed Budget, as may be modified at this hearing, to all the independent special districts, cities/towns, and the County for their comment pursuant to Government Code Section 56381.
3. Schedule a public hearing for May 21, 2025 for formal:
 - a. Approval of the amendments to the Policy and Procedure Manual for Salaries and Benefits;
 - b. Authorization for the Executive Officer to sign Amendment #2 to the contract with Rebecca Lowery for staff support; and,
 - c. Adoption of the Final Budget for FY 2025/26.

SUMMARY:

Staff's goals for this budget are to: (1) fund statutory regulations, (2) maintain Commission operations, and (3) achieve substantial progress on the Commission's goals from its Strategic Plan. As with prior years, the Executive Officer and the Administrative Committee discussed the budget process, and staff's goals and position. The Proposed Budget includes a 2.6% inflationary increase to Services and Supplies (where not defined by contract or a fee schedule) and Fee Schedule (application fees). A 2.5% inflationary increase is assigned to the apportionment and COLA proposed for Salaries because County Payroll prefers COLA rounded to the quarter point.

Overall, this budget year does not include any personnel or significant services or supplies activities. For application revenues, it is unclear as to how the tariffs and decreased federal grants will affect development activity and annexations. Nonetheless, the housing crises remains which could result in annexations to cities as well as out-of-agency service contracts. All the while, we need to remain cognizant of the local agencies that contribute to LAFCO’s net operating costs—specifically the smaller agencies.

Report Organization

Narratives (staff recommendations, discussions)	
Work Plan	Page 3
Salaries and Benefits	Page 4
Services and Supplies	Page 6
Trust Transfers	Page 9
Reserves	Page 11
Revenues	Page 12
Account Details (detail of each account to include: account description, charge measurement, identification of increase or decrease, and detail cost)	
General Ledger with Prior Year Actuals	Attachment #1
Salaries and Benefits	Attachment #2
Services and Supplies	Attachment #3
Revenues	Attachment #4
Apportionment Schedule	Attachment #5

WORK PLAN

This is the fifth year where the budget includes a proposed work plan, which would prioritize the work of the Commission and staff and guide the budget. The work plan is shown on the next page. Each item is prioritized as either Continual, High, Medium, or Low. The subsequent columns categorize the item (such as Statutory, Budgetary, or Administrative), identify the program/project, and provide details.

	Priority	Function	Program/Project	Description and Key Issues
1	LAFCO Mission	Statutory	Proposals	LAFCO's core function is to process changes of organization & sphere amendments
2		Statutory	Out-of-Agency Service Contracts	LAFCO's other function is authorizing the provision of services outside an agency
3	High	Statutory & Strategic Plan	Service Reviews & Special Studies	Park and Recreation, Healthcare districts, and special studies that may arise
4		Statutory	Annual Audit	Coordinate independent auditor's review of financial statements
5	Medium	Strategic Plan	Apportionment	Restructure LAFCO special districts apportionment. Target FY 26/27 for implementation
6		Administrative	Update agency mapping	Adjust boundaries to the parcel base map and correct inconsistencies
7		Administrative	Update online agency mapping program	Add new features and make the program more user friendly
8		Administrative	New mapping app	Complete mapping app for water and sewer service lookup
9		Administrative	Policy Manual Update	Legal review and update of the Policy and Procedure Manual
10		Strategic Plan	Policies for Open Space and Agricultural Lands	Consider policies related to open space and agricultural lands
11		Strategic Plan	Unfunded Pension Liability	Fund per Commission direction
12		Strategic Plan	Education and Outreach	LAFCO further its outreach and messaging to the public and other agencies
13		Statutory	Archive Closed Files, Paper	Gov Code 56382 mandates LAFCO to maintain its records in perpetuity
14		Liability	Compensated Absences	Fully fund per Commission policy
15		Liability	Salary Reserve	Fund one-tenth of a pay period per Commission policy
16		Budgetary	General Reserve	Increase General Reserves by \$15,000 to \$250,000
17		Administrative	Review and Comment on Agency Plans	Review and comment on draft changes/updates to general plans & env. documents
18		Administrative	Governance Training Program	Two sessions are scheduled
19		Administrative	CALAFCO or other regional group	Participate in CALAFCO or other regional group
20	Low	Budgetary	Contingency Reserve	Contribute an additional \$5,000 for a balance of \$45,000
21		Administrative	Fiscal Indicators Program	The program was on hold due to incompatibility with the previous website. A new application is necessary. In addition to a current and viable application, improvements would include new design, better mobile accessibility, and replacement of certain indicators with more representative indicators.
22		Administrative	Internal Databases	Revise proposal log
23		Budgetary	Provide a COLA to Salaries	Propose COLA of 2.5%.

SALARIES AND BENEFITS

The prior budget year included Angela Schell retiring and the hiring of a new clerk with supplemental staffing used for clerical support. The current fiscal year includes the following staffing structure: Executive Officer, Assistant Executive Officer, Project Manager/Clerk to the Commission, and GIS Analyst. Supplemental staff is via contract and is paid under Services and Supplies.

Salaries and Benefit Changes

This budget proposes one policy amendment related to salaries:

- Provide a 2.5% COLA for all employees. Inflation for Calendar Year 2024 was 2.6% for our region.¹ County Payroll prefers COLA rounded to the quarter point; and this budget rounds down to 2.5%.

Should the Commission support this proposed change, then staff would present the related amendment to the Policy and Procedure Manual to the Commission at the May 21 meeting, when it reviews and adopts the final budget.

FY 2025/26 Highlights

Attachment #2 to this report includes a detail of each account to include: account description, charge measurement, identification of increase or decrease, and total cost. The content below contains highlights for FY 2025/26 and forecasts for two years.

Earnable Compensation (Account 1010) totals \$547,695 and includes:

- 2.5% COLA for all employees;
- One-step increase for three eligible employees;
- 3.0% retention pay for those employees with 15 years of service - two employees;
- Leave cashouts as permitted by policy (Note: leave cashouts reduce the compensated absences liability);

The retirement rates approved by the retirement board for FY 25/26 are:

- Tier 1. Decreases 10.73% from 28.34% to 25.30%
- Tier 2. Decreases 14.77% from 23.16% to 19.74%

The rates from the past five years and upcoming year are shown below.

¹Data derived from the annual (12-month percent change) CPI for All Urban Consumers (CPI-U) for the Riverside-San Bernardino-Ontario Area for 2024 (<https://www.bls.gov/regions/west/factsheet/consumer-price-index-data-tables.htm>).

Tier 1	2021	2022	2023	2024	2025	2026
Employer Rate	35.76	39.92	35.30	30.19	28.34	25.30
Change over prior year (% points)	-2.26	4.16	-4.62	-5.11	-1.85	-3.04
Change over prior year (%)	-5.94%	11.63%	-11.57%	-14.48%	-6.13%	-10.73%
Tier 2	2021	2022	2023	2024	2025	2026
Employer Rate	33.24	34.99	30.30	25.32	23.16	19.74
Change over prior year (% points)	-2.37	1.75	-4.69	-4.98	-2.16	-3.42
Change over prior year (%)	-6.66%	5.26%	-13.40%	-16.44%	-8.53%	-14.77%

FY 2026/27 (Year 2) and 2027/28 (Year 3) Forecasts

Year 2 includes the hiring of an Administrative Assistant, and both years include a COLA for salaries.

SERVICES AND SUPPLIES

Generally, services and supplies include payments for: application processing, Commission-approved programs and projects, and costs associated with running a government agency. Attachment #3 to this report includes a detail of each account to include: account description, charge measurement, identification of increase or decrease, and total cost. The remainder of this section contains highlights for FY 2025/26.

Application Processing

The past four years have seen a return in application submissions. Further, staff has been coordinating with agencies regarding many likely and potential applications for the next fiscal year. The Commission continues to outsource its environmental processing through its contract with Tom Dodson and Associates.

Programs and Projects

Service Reviews and Special Studies

LAFCOs are required by Govt. Code 56430 to conduct reviews of municipal services. This LAFCO chose to conduct its first round by community and its second round by service, countywide, except where a community review or special study is warranted. The second round service reviews and special studies have been:

COMPLETED		
Valley Region (5 districts)	Water Conservation Districts & Municipal Water Districts	2015
Special Study	Daggett, Newberry, and Yermo CSDs	2016
Special Study	Morongo Valley CSD	2016
Countywide	Water (53 systems)	2017
Countywide	Wastewater (44 systems)	2018
One Agency	Wrightwood CSD: One year following formation	2019
Countywide	Fire/Emergency Medical Services/Dispatch (25 agencies)	2020
Countywide	Public Cemetery Districts (4 districts)	2020
Special Study	Morongo Valley CSD	2022
Agency Request	Twentynine Palms (3 agencies)	2022
Special Study	Barstow Cemetery District	2024
Special Study	Big River Community Services District	2024

In January 2025 the Commission revised its service review schedule as follows:

Scheduled		
Countywide Review	Park and Recreation	Est. fall 2025
Countywide Review	Healthcare Districts	Est. spring 2026
Countywide Review	Streetlighting	Est. fall 2026

Geographic Information System (GIS) Data and Online Mapping

Agency GIS data need updating to ensure spatial accuracy of agency boundaries to the Parcel Base Map. In addition, online GIS mapping interface is being updated and refinements are being made to continue to make the program more user friendly.

New Online Mapping App

A new online mapping application is being planned to provide the ability to easily find the water and sewer service providers using an address search or parcel lookup tool. This program will assist planning agencies (and the public) a means to accurately identify the water and/or sewer provider(s) for a specific property in the County.

File Archiving

Gov Code 56382 mandates that LAFCO store its records of proceedings in perpetuity. The paper files are stored offsite under the County’s master storage contract. In January 2025 LAFCO staff inventoried the paper files and all cataloged files were present and accounted for.

Said files are also digitally archived as TIFF files. The files were cataloged under a third-party program (Laserfiche) and housed at a County server, both of which charged for their respective services. For a fraction of the cost, the catalog will transfer to a platform accessible under the County’s license with the files housed in the cloud under LAFCO’s dedicated box and through the County’s Microsoft license, which LAFCO already participates.

Governance Training

The Commission’s Governance Training Program provides training opportunities that agencies, namely rural special districts but open to all, do not readily have access. Below are the past year’s and coming year’s schedules.

- April 2025 Special District Finances, Part II
- May 2025 Meeting Management Through Parliamentary Procedure
- October 2025 Ethics AB1234 Compliance (webinar)
- Spring 2026 Financial Management for Special Districts

Agency Costs

In addition to processing proposals and conducting programs and projects, there are costs associated with running a government agency. The Commission continues to outsource its conduct of the annual audit with an independent auditor, Davis Farr LLP, processing of its accounting operations through the County Auditor's office, and the maintenance of computer systems through the County's IT.

Highlights for the year include:

- Account 2245 Other Insurance. Liability insurance and Workers' Comp coverage are purchased through the Special District Risk Management Authority (SDRMA). The quotes for the year are roughly \$12,000 (3.5% decrease) and \$5,550, respectively.
- Account 2445 Temporary Services. This budget includes a recommendation to amend the contract with Rebecca Lowery, former San Bernardino LAFCO Clerk, for supplemental staffing, to allow for a COLA at the discretion of the Executive Officer. The budget marks \$42,000 for her services. Such services include:
 - Tasks supporting the Clerk.
 - Scanning closed files and input into the digital archive. Gov Code 56382 mandates LAFCO to maintain its records in perpetuity. (Medium priority of Work Plan, Item 13)
 - Reformat one internal database (Low priority of Work Plan, Item 22)
- Account 2405 Auditing. In March the Commission approved a final one-year extension with Davis Farr LLP. The contract cost for the 2024/25 audit is \$9,000.
- Ongoing costs associated with having the LAFCO office and Commission meetings at the San Bernardino Airport, Norton Regional Event Center, are as follows:

<u>Account 2905 Rent.</u>	Office Lease	\$ 31,020
<u>Account 2905 Rent.</u>	Hearing Chambers	\$ 3,645
<u>Account 2041 Data Line.</u>	Fiber Optic	\$ 9,600
<u>Account 2090 Building.</u>	Janitorial	\$ 1,080
<u>Account 2180 Electricity.</u>	Electricity (included in lease)	\$ 0
<u>Account 2444 Security.</u>	Security (included in lease)	\$ 0
Total		\$ 45,345

TRUST TRANSFERS

The Process

This category of accounts isolates the additional payments made to SBCERA, the retirement association, where SBCERA will hold the funds in trust.

Review of Unfunded Pension Liability

The Commission has been making additional contributions to SBCERA as a credit towards LAFCO's pension liability and credit with earnings based on the Plan's market value investment return every year. Previously the Commission used amortization as its additional payment method. At its February 2022 meeting, the Commission revised its additional payment method to be:

Budget for additional contributions to SBCERA in order to pay down the Commission's share of the pension plan's net pension liability by a static amount of \$50,000 beginning with the FY 2022-23 budget with annual increases tied to the CPI for the Riverside-San Bernardino-Ontario Region, not to exceed 5%.

Three audit years prior, you will notice that the NPL decreased from \$1,204,840 to \$117,019. According to SBCERA's Actuarial Valuation, the plan's overall NPL decreased from \$4.01 billion as of June 30, 2020 to \$1.32 billion as of June 30, 2021 primarily due to the 32.61% return on the market value of assets during 2020/21 (that was higher than the assumed return of 7.25%).

This May the Commission is scheduled to contribute an additional \$54,968. Pursuant to Commission direction, the coming year's additional contribution will be 2.6% greater, or \$56,397.

<i>Pay Here</i> Measurement (Budget) Year	<i>Reflect NPL Here</i> Audit Year	Net Pension Liability			
		Begin NPL	Actuary Increase (Decrease)	LAFCO Additional Contribution	End NPL
2012/13	2013/14				581,103
2013/14	2014/15	581,103	3,628		584,731
2014/15	2015/16	584,731	96,716		681,447
2015/16	2016/17	681,447	87,726		769,173
2016/17	2017/18	769,173	95,787		864,960
2017/18	2018/19	864,960	20,287		885,247
2018/19	2019/20	885,247	273,317	(184,963)	973,601
2019/20	2020/21	973,601	273,739	(42,500)	1,204,840
2020/21	2021/22	1,204,840	(1,043,969)	(43,852)	117,019
2021/22	2022/23	117,019	249,842	(50,163)	316,698
2022/23	2023/24	316,698	(78,339)	(50,000)	188,359
2023/24	2024/25	188,359		(52,500)	
2024/25	2025/26			(54,968)	
2025/26	2026/27			(56,397)	

The Rates

Previous additional payments resulted in LAFCO's contribution rate decreasing for the past four years. This budget year, the rates decreased roughly 13% on average and are the lowest since 2015.

RESERVES

Currently, the Commission has two Committed Reserves and three Assigned Reserves.

Committed Reserves (constrained to specific purposes)

Compensated Absences – The budget adds an additional \$13,405 to this account to fund the increase in compensated absences. The increase is due to natural increases.

Salaries for Extra Pay Period - Since the County pay schedule is every two weeks, rather than twice a month, the result is an additional pay period every ten years. This reserve funds the next occurrence, which would take place in 2031/32. The annual budget includes a 1/10th contribution (\$3,000).

Assigned Reserves (intended for specific purposes or general use)

Contingency – The Contingency Reserve is not defined in the Policy and Procedure Manual. Instead, it has been the Commission’s practice to fund a Contingency Reserve for unanticipated expenses. The budget includes an additional \$5,000.

Application - Funds at least equal to the amount of application revenues received the prior fiscal year.

General – The General Reserve is for any purpose, but is generally the reserve for special legal matters or special needs. The budget includes an additional \$15,000 towards this reserve.

Summary

Below are the estimated balances on June 30, 2025 and funding summary of the reserve accounts.

Reserve Account	June 30, 2024 (est.)	FY 2024/25	
		Increase	Balance
Compensated Absences	182,562	13,405	195,967
Salary for Extra Pay Period	12,000	3,000	15,000
Contingency	40,000	5,000	45,000
Application	110,000	--	110,000
General	235,000	15,000	250,000

REVENUES

Attachment #4 to this report includes a detail of each account to include: account description, charge measurement, identification of increase or decrease, and total cost. The remainder of this section contains highlights for FY 2025/26.

County Treasury

LAFCO participates in the County's interest pool which apportions interest receipts quarterly.

Government Code Section 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. The previous years' apportionment to each group has been:

2019/20	\$363,499	2022/23	\$363,499
2020/21	\$373,499	2023/24	\$390,761
2021/22	\$363,399	2024/25	\$390,761

This budget proposes a 2.5% increase to the apportionment for the year. State law requires the County Auditor to apportion this amount by July 1, 2025.

Applications

Fees, charges, and deposits ordinarily involve the appropriate LAFCO filing fee and deposits for the recovery of the outside costs, for such items as LAFCO Legal Counsel, environmental review, Registrar of Voters, individual notification, etc.

The past four years have seen a return in application submissions. Further, staff has been coordinating with agencies regarding likely and potential applications for the year. The budget anticipates \$80,000 in application revenue, which is covered by same amount from the Application Reserve. Then, towards the end of the fiscal year, staff will recommend that the Commission amend the budget to fill the gap between \$80,000 and application revenue gained for the year, if any.

Other Revenues

Other revenues are not addressed in the budget because they are unknown.

Attachments:

1. General Ledger
2. Salaries and Benefits Detail
3. Services and Supplies Detail
4. Revenues Detail
5. Apportionment

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 PROPOSED 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

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 PROPOSED FY 25/26	YEAR 2 FORECAST FY 26/27	YEAR 3 FORECAST FY 27/28
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

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 PROPOSED FY 25/26	YEAR 2 FORECAST FY 26/27	YEAR 3 FORECAST FY 27/28
	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

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 PROPOSED FY 25/26	YEAR 2 FORECAST FY 26/27	YEAR 3 FORECAST FY 27/28
	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

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 #3

Services and Supplies Detail

Act. #	Account Name	Charge Measurement	Increase/Decrease	Total
2031	Payroll System Services (County IT)	Average of \$29 per pay period (26)	--	\$ 832.00
	<i>Maintenance, support, and enhancements for County's payroll system and infrastructure.</i>			
2032	Virtual Private Network (County IT)	\$2.68 per month per user (4 users)	No change	\$ 144.00
	<i>Use of the County's VPN for remote data access.</i>			
2033	Network Labor Services (County IT)	switch replacement, scheduled by County IT	--	\$ 11,538.00
	<i>County IT labor for the network.</i>			
2037	Dial Tone (County IT)	\$31 per line (8) per month	No change	\$ 2,976.00
	<i>Phone line. Includes support services.</i>			
2041	Data Line	\$800 per month; more cost at new location	Increasing 14%	\$ 9,600.00
	<i>Fiber optic data line from Frontier.</i>			
2075	Membership Dues	CSDA: \$1,854	Increasing 2.5%	\$ 13,854.00
		CALAFCO or similar: \$12,000	--	
	<i>Membership in Professional Associations.</i>			
2076	Tuition Reimbursement	Two employees at max reimbursement	No change	\$ 2,000.00
	<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>			
2080	Publications	CA Planning & Development Report	--	\$ 4,438.00
		CA Annotated Code Books: \$350/month	Increasing 6.0%	
	<i>Purchase or subscription to professional publications related to LAFCO study areas.</i>			
2085	Legal Notices	General paper: \$1,000 per hearing (9 meetings)	--	\$ 24,500.00
		Local Paper: \$1,000 per hearing (9 meetings)	--	
		Vacancy notices: \$1,500 each (3 notices)	--	
		Protest hearing: \$1,000 per hearing (2 hearings)	--	
	<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>			
2090	Building Expense	Janitorial: \$90 per month	Decreasing 85%	\$ 1,080.00
	<i>Ongoing maintenance of the staff office.</i>			
2115	Software	Laserfische archiving: \$0 (moved to Microsoft storage)	Decreasing 100%	\$ 840.00
		Adobe license for office, annual, (\$400)	Increasing 14%	
		Survey Monkey: \$200		
		Vimeo subscription for digital archive of meetings (\$240/yr)		
	<i>Purchases, subscriptions, and updates of software and online programs.</i>			
2180	Electricity	\$0 per month	Decreasing 100%	\$ -
	<i>Electricity is included in the new lease, as opposed to former location.</i>			
2245	Other Insurance	Annual Insurance (\$12,000)	Decreasing 3.5%	\$ 17,500.00
		Workers' Compensation (\$5,500)	--	
	<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>			
2305	General Office Expense	Petty Cash Reimbursement: \$250 per quarter (\$1,000)	--	\$ 2,058.00
		Paper shredding: \$468	Increasing 60%	
		Zoom subscription for meetings (\$20 per month)	--	
		Printer cartridges: \$400	--	
		Meeting supplies: \$50 per meeting		
	<i>Niche and random items for the office. See Account 5012 for Office Supplies per contract pricing.</i>			
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	Increasing 4.5%	\$ 8,568.00
		Months with no meetings (3): \$300 per month	Increasing 4.5%	
		Mail delivery: \$11.15 per stop (22 per month)	--	

Attachment #3

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 #3

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 #4

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	\$ 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

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)

ATTACHMENT #5

**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 #5

**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