

**ATTACHMENT #5**

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

	<u>Amount</u>	<u>Percentage of Total Cost</u>
<b>County of San Bernardino</b>		
Total LAFCO Cost	\$ 1,241,243.00	100.00%
County of San Bernardino Allocation (1/3)*	\$ 413,747.67	33.33%
<b>Total San Bernardino County Allocation</b>	<b>\$ 413,747.67</b>	<b>33.33%</b>

**Note:**

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

\* Total LAFCO Apportionment for FY 2026-27 is \$1,241,243.00 (by letter dated March 11, 2026)

**ATTACHMENT #5**

**LAFCO Cost Allocation  
Cities Allocation  
PY 2026-2027**

<b>City</b>	<b>Total Revenues FY 23-24</b>	<b>LAFCO Allocation</b>	<b>Allocation Percentage</b>
Adelanto	\$ 24,457,824.00	\$ 2,265.33	0.55%
Apple Valley	\$ 104,660,852.00	\$ 9,693.89	2.34%
Barstow	\$ 63,708,138.00 (1)	\$ 5,900.77	1.43%
Big Bear Lake	\$ 66,166,394.00 (1)	\$ 6,128.46	1.48%
Chino	\$ 285,280,431.00	\$ 26,423.23	6.39%
Chino Hills	\$ 141,271,583.00	\$ 13,084.85	3.16%
Colton	\$ 209,527,558.00	\$ 19,406.85	4.69%
Fontana	\$ 410,043,314.00 (1)	\$ 37,979.01	9.18%
Grand Terrace	\$ 13,666,129.00	\$ 1,265.78	0.31%
Hesperia	\$ 124,252,674.00 (1)	\$ 11,508.52	2.78%
Highland	\$ 55,785,880.00	\$ 5,167.00	1.25%
Loma Linda	\$ 49,426,093.00	\$ 4,577.94	1.11%
Montclair	\$ 76,465,344.00	\$ 7,082.37	1.71%
Needles	\$ 63,228,979.00	\$ 5,856.39	1.42%
Ontario	\$ 871,873,351.00	\$ 80,754.58	19.52%
Rancho Cucamonga	\$ 304,132,531.00 (1)	\$ 28,169.34	6.81%
Redlands	\$ 244,411,817.00	\$ 22,637.90	5.47%
Rialto	\$ 284,972,556.00	\$ 26,394.71	6.38%
San Bernardino	\$ 430,710,350.00	\$ 39,893.23	9.64%
Twentynine Palms	\$ 18,114,282.00	\$ 1,677.78	0.41%
Upland	\$ 158,375,926.00	\$ 14,669.08	3.55%
Victorville	\$ 370,760,404.00 (1)	\$ 34,340.55	8.30%
Yucaipa	\$ 62,635,236.00	\$ 5,801.40	1.40%
Yucca Valley	\$ 33,131,440.00	\$ 3,068.70	0.74%
	<b>\$ 4,467,059,086.00</b>	<b>\$ 413,747.66</b>	<b>100.00%</b>

Allocation is based on Cities revenues extracted from Fiscal Year 2023-24 tables published on the State Controller's website ([www.sco.ca.gov](http://www.sco.ca.gov)).

**ATTACHMENT #5**

**LAFCO Cost Allocation  
Special Districts Allocation  
PY 2026-2027**

<b>District Name</b>	<b>(1) Total Revenues FY 23-24</b>	<b>LAFCO Cost Allocation</b>	<b>Allocation Percentage</b>
Apple Valley Fire Protection	\$ 16,485,209.00	\$ 10,000.00	2.42%
Apple Valley Foothill County Water	\$ 351,529.00	\$ 152.44	0.04%
Apple Valley Heights County Water	\$ 390,997.00	\$ 169.55	0.04%
Arrowbear Park County Water	\$ 1,679,593.00	\$ 728.33	0.18%
Baker Community Services	\$ 929,327.00	\$ 402.99	0.10%
Barstow Cemetery	\$ 379,593.00	\$ 164.60	0.04%
Barstow Heights Community Services	\$ 99,665.00	\$ 43.22	0.01%
Bear Valley Community Healthcare	\$ (170,878.00)	\$ -	0.00%
Big Bear Airport	\$ 3,497,229.00	\$ 1,516.52	0.37%
Big Bear City Community Services	\$ 18,355,341.00	\$ 10,000.00	2.42%
Big Bear Municipal Water	\$ 7,867,902.00	\$ 10,000.00	2.42%
Big River Community Services	\$ 144,899.00	\$ 62.83	0.02%
Bighorn-Desert View Water Agency	\$ 2,663,956.00	\$ 1,155.18	0.28%
Chino Basin Water Conservation	\$ 5,533,958.00	\$ 10,000.00	2.42%
Chino Valley Independent Fire	\$ 61,639,619.00	\$ 30,000.00	7.25%
Crestline Lake Arrowhead Water Agency	\$ 11,561,193.00	\$ 10,000.00	2.42%
Crestline Sanitation District	\$ 6,088,387.00	\$ 10,000.00	2.42%
Crestline Village Water	\$ 4,145,642.00	\$ 1,797.69	0.43%
Cucamonga Valley Water District	\$ 117,091,472.00	\$ 30,000.00	7.25%
Daggett Community Services	\$ 486,901.00	\$ 211.14	0.05%
East Valley Water	\$ 47,236,317.00	\$ 20,000.00	4.83%
Helendale Community Services District	\$ 7,406,411.00	\$ 10,000.00	2.42%
Hesperia Recreation and Park	\$ 11,329,430.00	\$ 10,000.00	2.42%
Hi-Desert Memorial Hospital District (DBA: Morongo Basin Healthcare)	\$ 17,517,759.00	\$ 1,500.00	0.36%
Hi-Desert Water District	\$ 21,987,411.00	\$ 20,000.00	4.83%
Inland Empire Resource Conservation	\$ 3,589,566.00	\$ 1,556.56	0.38%
Inland Empire Utilities Agency	\$ 289,066,170.00	\$ 30,000.00	7.25%
Joshua Basin Water	\$ 11,350,170.00	\$ 10,000.00	2.42%
Juniper-Riviera County Water	\$ 380,468.00	\$ 164.98	0.04%
Lake Arrowhead Community Services	\$ 24,338,088.00	\$ 20,000.00	4.83%
Mariana Ranchos County Water	\$ 660,237.00	\$ 286.30	0.07%
Mojave Desert Resource Conservation	\$ 217,707.00	\$ 94.41	0.02%
Mojave Water Agency	\$ 84,659,490.00	\$ 30,000.00	7.25%
Monte Vista Water	\$ 28,811,111.00	\$ 20,000.00	4.83%
Morongo Valley Community Services	\$ 1,370,809.00	\$ 594.43	0.14%
Newberry Community Services	\$ 323,259.00	\$ 140.18	0.03%
Phelan Pinon Hills Community Services District	\$ 14,944,365.00	\$ 10,000.00	2.42%
Rim of the World Recreation and Park	\$ 1,406,799.00	\$ 610.04	0.15%
Running Springs Water	\$ 10,242,354.00	\$ 10,000.00	2.42%
San Bernardino Mountains Community Hospital	\$ (2,037,565.00)	\$ -	0.00%
San Bernardino Valley Municipal Water	\$ 196,089,533.00	\$ 30,000.00	7.25%
San Bernardino Valley Water Conservation	\$ 5,931,224.00	\$ 10,000.00	2.42%
Thunderbird County Water	\$ 308,484.00	\$ 133.77	0.03%
Twentynine Palms Cemetery	\$ 386,566.00	\$ 167.63	0.04%
Twentynine Palms Water District	\$ 7,727,719.00	\$ 10,000.00	2.42%
West Valley Mosquito and Vector Control	\$ 3,929,479.00	\$ 1,703.96	0.41%
West Valley Water District	\$ 44,538,907.00	\$ 20,000.00	4.83%
Wrightwood Community Services District	\$ 593,354.00	\$ 257.30	0.06%
Yermo Community Services	\$ 166,363.00	\$ 72.14	0.02%
Yucaipa Valley Water	\$ 35,775,818.00	\$ 20,000.00	4.83%
Yucca Valley Airport	\$ 141,780.00	\$ 61.48	0.01%
<b>Totals</b>	<b>\$ 1,129,611,117.00</b>	<b>\$ 413,747.67</b>	<b>100.00%</b>

(1) All data in this worksheet are extracted from Fiscal Year 2023-24 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 2023-24, published by the Office of Statewide Health Planning and Development