

LOCAL AGENCY FORMATION COMMISSION FOR SAN BERNARDINO COUNTY

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DATE: APRIL 8, 2026 
FROM: SAMUEL MARTINEZ, Executive Officer
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TO: LOCAL AGENCY FORMATION COMMISSION

SUBJECT: Agenda Item #9b: Proposed Budget and Work Plan for FY 2026/27

RECOMMENDATION:

Staff recommends that the Commission take the following actions:

1. Adopt the Proposed Budget and Work Plan for FY 2026/27 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 20, 2026 for formal:
 - a. Approval of the amendments to the Policy and Procedure Manual for Salaries and Benefits;
 - b. Adoption of the Final Budget for FY 2026/27.

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 3.3% inflationary increase to Services and Supplies (where not defined by contract or a fee schedule) and Fee Schedule (application fees). A 3.25% inflationary increase is assigned to the apportionment and COLA proposed for Salaries because County Payroll prefers COLA rounded to the quarter mark.

Overall, this budget year includes replacing the contract for supplemental staff support with hiring of an administrative assistant. In comparison to the prior year budget, this coming fiscal year includes a Commissioner workshop, annual payment for a new accessible website that includes remediation, and annual payment for a bookkeeper/accountant to assist staff with audit preparation. For application revenues, it is unclear as to how the tariffs and decreased federal grants are affecting 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

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|--|---------------|
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| Services and Supplies | Attachment #3 |
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WORK PLAN

This is the sixth 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 | | Statutory | DUC mapping | LAFCO's are mandated to identify DUCs and data is available for the five-year update |
| 4 | High | Statutory & Strategic Plan | Service Reviews & Special Studies | Healthcare districts, streetlights, and special studies that may arise |
| 5 | | Strategic Plan | Apportionment | Restructure LAFCO special districts apportionment. Target FY 27/28 for implementation |
| 6 | | Statutory | Implement new website | Federal law mandates an accessible website as well able to remediate |
| 7 | | Statutory | Annual Audit | Hire and work with accountant/bookkeeper to assist with audit preparation |
| 8 | | Statutory | Annual Audit | Coordinate independent auditor's review of financial statements |
| 9 | Medium | Strategic Plan | Workshop for Commissioners | Periodic workshop for Commissioners to review strategy |
| 10 | | Staffing | Hire staff | Per Commission direction, hire an additional employee |
| 11 | | Administrative | Update agency mapping | Adjust boundaries to the parcel base map and correct inconsistencies |
| 12 | | Administrative | Update online agency mapping program | Add new features and make the program more user friendly |
| 13 | | Strategic Plan | Policies for Open Space and Agricultural Lands | Consider policies related to open space and agricultural lands |
| 14 | | Strategic Plan | Unfunded Pension Liability | Fund per Commission direction |
| 15 | | Strategic Plan | Education and Outreach | LAFCO further its outreach and messaging to the public and other agencies |
| 16 | | Statutory | Archive Closed Files, Paper | Gov Code 56382 mandates LAFCO to maintain its records in perpetuity |
| 17 | | Liability | Compensated Absences | Fully fund per Commission policy |
| 18 | | Liability | Salary Reserve | Fund one-tenth of a pay period per Commission policy |
| 19 | | Administrative | Review and Comment on Agency Plans | Review and comment on draft changes/updates to general plans & env. documents |
| 20 | | Administrative | Governance Training Program | Two sessions are scheduled |
| 21 | | Administrative | Alliance | Participate in Alliance |
| 22 | Low | Budgetary | Contingency Reserve | Contribute an additional \$5,000 for a balance of \$50,000 |
| 23 | | Administrative | Fiscal Indicators Program | Admin Committee to review new Fiscal Indicators Program followed by full Commission review. |
| 24 | | Administrative | Internal Databases | Revise proposal log |
| 25 | | Budgetary | Provide a COLA to Salaries | Propose COLA of 3.25%. |

SALARIES AND BENEFITS

The prior budget year included 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, GIS Analyst, and hiring of an Administrative Assistant. Supplemental staff is via contract, which is paid under Services and Supplies, will not occur this year due to hiring of an Administrative Assistant.

Salaries and Benefit Changes

This budget proposes one policy amendment related to salaries:

- Provide a 3.25% COLA for all employees. Inflation for Calendar Year 2025 was 3.3% for our region.¹ County Payroll prefers COLA rounded to the quarter point; and this budget rounds down to 3.25%.

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 20 meeting, when it reviews and adopts the final budget.

FY 2026/27 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 2026/27 and forecasts for two years.

Earnable Compensation (Account 1010) totals \$638,637 and includes:

- 3.25% 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 26/27 are:

- Tier 1. Decreases 7.00% from 25.30% to 23.53%
- Tier 2. Decreases 8.26% from 19.74% to 18.11%

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 2025 (<https://www.bls.gov/regions/west/factsheet/consumer-price-index-data-tables.htm>).

| Retirement Contribution | | | | | | | |
|-----------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Tier 1 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 |
| Employer Rate | 35.76 | 39.92 | 35.30 | 30.19 | 28.34 | 25.30 | 23.53 |
| Change over prior year (% points) | -2.26 | 4.16 | -4.62 | -5.11 | -1.85 | -3.04 | -1.77 |
| Change over prior year (%) | -5.94% | 11.63% | -11.57% | -14.48% | -6.13% | -10.73% | -7.00% |
| Tier 2 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 |
| Employer Rate | 33.24 | 34.99 | 30.30 | 25.32 | 23.16 | 19.74 | 18.11 |
| Change over prior year (% points) | -2.37 | 1.75 | -4.69 | -4.98 | -2.16 | -3.42 | -1.63 |
| Change over prior year (%) | -6.66% | 5.26% | -13.40% | -16.44% | -8.53% | -14.77% | -8.26% |

FY 2027/28 (Year 2) and 2028/29 (Year 3) Forecasts

Both years maintain the staffing level and 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 2026/27.

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.

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, 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 2445 Other Professional Services. The Commission committed to its fair share of the Alliance's contract with a legislative consultant. The share is \$15,000.
- 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 and \$5,550, respectively.
- 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 | \$ 3,753 |
| <u>Account 2041 Data Line.</u> | Fiber Optic | \$ 9,600 |
| <u>Account 2090 Building.</u> | Janitorial | \$ 1,116 |
| <u>Account 2180 Electricity.</u> | Electricity (included in lease) | \$ 0 |
| <u>Account 2444 Security.</u> | Security (included in lease) | \$ 0 |
| Total | | \$ 45,345 |

PROGRAMS AND PROJECTS

Annual Audit

The Yellow Book clarified that a firm preparing financial statements for an audit client creates a significant threat to independence that will require a firm to apply safeguards to maintain independence. As a safeguard, the independent auditor uses an independent party from within the firm to perform a second review of the preparation of the financial statements. As an additional safeguard, LAFCO staff is asked to certify that the individual assigned to review the preparation of the statements has the skills, knowledge, and experience to oversee this service.

The Commission’s financial statements have been prepared by the independent auditor – a task that should be handled by a third party such as an accountant or qualified staff. To maintain the independent auditor’s independence, staff recommends that the Commission annually allocate funds for a bookkeeper/accountant to assist in audit preparation. The budget allocates \$7,500 for this work. Should the Commission approve, staff would then seek firms for Commission review and approval.

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 |

The following is the service review schedule for the year:

| Scheduled | | |
|--------------------------|----------------------|---------------------|
| Countywide Review | Park and Recreation | scheduled July 2026 |
| Countywide Review | Healthcare Districts | Est. Jan 2027 |
| Countywide Review | Streetlighting | Est. May 2027 |

For the park and recreation review, drafts of each agency have been released for technical review.

Mapping Disadvantaged Unincorporated Communities

LAFCOs are mandated to identify Disadvantaged Unincorporated Communities (DUCs), and the Commission has a policy to map the DUCs every five years (in years ending in 1 and 6). Staff anticipates presentation to the Commission by November of the results for Commission approval and dissemination to each city/town.

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. This process, which started the prior year, will need to continue this Fiscal Year. In addition, online GIS mapping interface is continuously being updated and additional refinements are being made to make the program more user friendly.

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 on 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. A digital backup will be on a dedicated hard drive.

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. Staff has scheduled two sessions for the coming year: Mandated SB 827 Ethical and Financial Training (in-person in September in San Bernardino) and one online course TBA.

Optional CALAFCO Membership

The budget includes participation in the Alliance of LAFCOs, but does not include dual participation in CALAFCO. Should the Commission wish to participate in CALAFCO as well, staff would return at the mid-year review to propose a budget adjustment, if needed. The estimated cost would be an additional \$15,000. See Item 12 on this agenda for a discussion on possibly rejoining CALAFCO.

Fiscal Indicators

Staff has been compiling agency audits since 2018 and inputting data into spreadsheets as a part of service reviews. With the availability of artificial intelligence that is a part of the County's Microsoft contract that LAFCO has licensing, staff is exploring the potential of developing a model to depict each agency's indicators and aggregate specific indicators. Staff will first review the model to the Administrative Committee, to be then reviewed by the Commission.

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 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%.

The figure below is an excerpt from the 2024/25 audit (Schedule of the Plan's Proportionate Share of the Net Pension Liability). Highlighted are two noteworthy categories. LAFCO's share of the collective NPL has significantly decreased from \$1.2 million in 2020 to \$67,651 in 2024. This is due to two reasons:

- For the past seven years, the Commission has made additional payments to SBCERA as a credit towards LAFCO's NPL. These payments will credit with earnings based on the Plan's market value investment return every year.
- According to SBCERA's Actuarial Valuation, the plan's overall NPL decreased from \$4.01 billion in 2020 to \$1.32 billion in 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%). As of June 30, 2024, SBCERA is 98.37% funded.

| | 6/30/2024 | 6/30/2023 | 6/30/2022 | 6/30/2021 | 6/30/2020 |
|---|------------------|-------------------|-------------------|-------------------|---------------------|
| Proportion of the Collective Net Pension Liability | 0.003% | 0.008% | 0.014% | 0.009% | 0.030% |
| Proportionate Share of the Collective Net Pension Liability | \$ 67,651 | \$ 188,359 | \$ 316,698 | \$ 117,019 | \$ 1,204,840 |
| Covered-Employee Payroll | \$ 444,707 | \$ 444,707 | \$ 434,992 | \$ 418,564 | \$ 492,258 |
| Proportionate Share of the Collective Net Pension Liability as a Percentage of Covered-Employee Payroll | 15.21% | 42.36% | 72.81% | 27.96% | 244.76% |
| Plan's Fiduciary Net Position | \$ 4,072,301 | \$ 3,379,563 | \$ 3,439,121 | \$ 3,383,284 | \$ 3,017,494 |
| Plan's Total Pension Liability | \$ 4,139,952 | \$ 3,567,922 | \$ 3,755,819 | \$ 3,500,303 | \$ 4,222,334 |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 98.37% | 94.72% | 91.57% | 96.66% | 71.47% |

This May the Commission is scheduled to contribute an additional \$56,397. Pursuant to Commission direction, the coming year's additional contribution will be 3.3% greater, or \$58,258.

The Rates

Previous additional payments resulted in LAFCO's contribution rate decreasing for the past five years. This budget year, the rates decreased roughly 7.6% on average and are the lowest since 2012.

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 \$11,071 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 (\$4,000).

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. The current balance is \$150,000.

General – The General Reserve is for any purpose but is generally the reserve for special legal matters or special needs. The current balance is \$275,000 with no contribution for the year.

Summary

Below are the estimated balances on June 30, 2026 and funding summary of the reserve accounts.

| Reserve Account | June 30, 2026 (est.) | FY 2026/27 | |
|------------------------------------|-------------------------|------------|----------------|
| | | Increase | Balance |
| Compensated Absences | 177,967 | 11,071 | 189,038 |
| Salary for Extra Pay Period | 15,000 | 4,000 | 19,000 |
| Contingency | 45,000 | 5,000 | 50,000 |
| Application | 150,000 | 0 | 150,000 |
| General | 275,000 | 0 | 275,000 |

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 2026/27.

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 | 2023/24 | \$390,761 |
| 2020/21 | \$373,499 | 2024/25 | \$390,761 |
| 2021/22 | \$363,499 | 2025/26 | \$400,530 |
| 2022/23 | \$363,499 | | |

This budget proposes a 3.3% increase for the year. State law requires the County Auditor to apportion this amount by July 1, 2026.

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.

Staff has been coordinating with agencies regarding likely and potential applications for the year. The budget anticipates \$100,000 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 \$100,000 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 22/23 | ACTUAL YEAR-END FY 23/24 | ACTUAL YEAR-END FY 24/25 | ESTIMATE YEAR-END FY 25/26 | YEAR 1 PROPOSED FY 26/27 | YEAR 2 FORECAST FY 27/28 | YEAR 3 FORECAST FY 28/29 |
|------------|--------------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | Salaries and Benefits: | | | | | | | |
| 1010 | Earnable Compensation | 440,201 | 482,198 | 564,253 | 545,554 | 638,637 | 659,089 | 678,857 |
| 1030 | Auto and Cell Phone Allowances | 9,132 | 9,132 | 9,132 | 9,373 | 9,205 | 9,205 | 9,205 |
| 1045 | Termination Payment | - | - | 11,086 | - | - | - | - |
| 1110 | General Member Retirement | 153,414 | 144,520 | 153,837 | 131,152 | 139,030 | 154,840 | 159,505 |
| 1130 | Survivors Benefits | 91 | 96 | 107 | 97 | 120 | 120 | 120 |
| 1200 | Medical Premium Subsidy | 46,308 | 50,565 | 63,348 | 68,956 | 81,449 | 83,892 | 86,409 |
| 1205 | Long-Term Disability | 996 | 1,337 | 1,580 | 1,544 | 1,860 | 1,916 | 1,974 |
| 1207 | Vision Care Insurance | 601 | 625 | 711 | 642 | 788 | 788 | 788 |
| 1215 | Dental Insurance Subsidy | 940 | 998 | 1,134 | 1,311 | 1,005 | 1,255 | 1,255 |
| 1222 | Short-Term Disability | 4,978 | 5,054 | 5,874 | 5,481 | 6,909 | 7,026 | 7,233 |
| 1225 | Medicare | 5,154 | 5,674 | 6,802 | 7,728 | 9,302 | 9,581 | 9,869 |
| 1240 | Life Insurance & Medical Trust Fund | 13,925 | 14,907 | 16,736 | 15,509 | 17,998 | 17,766 | 18,250 |
| 1305 | Medical Reimbursement Plan | 2,488 | 2,743 | 3,294 | 2,821 | 6,880 | 6,880 | 6,880 |
| 1314 | 457/401a Contribution | 2,977 | 3,230 | 3,520 | 3,520 | 4,231 | 4,358 | 4,488 |
| 1315 | 401k Contribution | 32,756 | 36,239 | 39,037 | 36,700 | 44,196 | 48,501 | 49,956 |
| | Total Salaries and Benefits | \$ 713,961 | \$ 757,318 | \$ 880,451 | \$ 830,388 | \$ 961,609 | \$ 1,005,216 | \$ 1,034,787 |
| | Services and Supplies: | | | | | | | |
| 2031 | Payroll System Services (County IT) | 655 | 727 | 851 | 736 | 1,040 | 1,071 | 1,103 |
| 2032 | Virtual Private Network (County IT) | 165 | 216 | 129 | - | - | - | - |
| 2033 | Network Labor Services (County IT) | | | - | 747 | - | - | - |
| 2037 | Dial Tone (County IT) | 2,721 | 2,998 | 2,955 | 2,434 | 2,604 | 2,682 | 2,763 |
| 2041 | Data Line | 8,144 | 7,767 | 9,339 | 7,574 | 9,600 | 9,888 | 10,185 |
| 2043 | Telecommunications Labor (County IT) | - | | 14,977 | - | | | |
| 2075 | Membership Dues | 12,921 | 13,936 | 14,318 | 3,744 | 1,934 | 1,992 | 2,052 |
| 2076 | Tuition Reimbursement | - | - | - | - | 1,000 | 1,030 | 1,061 |
| 2080 | Publications | 3,734 | 3,507 | 4,668 | 3,591 | 245 | 252 | 260 |
| 2085 | Legal Notices | 6,206 | 12,139 | 15,792 | 5,990 | 15,500 | 15,965 | 16,444 |
| 2090 | Building Expense | 9,425 | 12,344 | 3,031 | 1,080 | 1,116 | 1,149 | 1,184 |
| 2115 | Software | 3,058 | 9,425 | 2,138 | 600 | 900 | 927 | 955 |
| 2180 | Electricity | 5,941 | 6,366 | 2,431 | - | - | - | - |
| 2245 | Other Insurance | 12,523 | 13,220 | 12,666 | 28,533 | 17,500 | 18,025 | 18,566 |
| 2305 | General Office Expense | 5,588 | 5,664 | 5,850 | 7,477 | 3,102 | 3,195 | 3,291 |
| 2308 | Credit Card Clearing Account | 679 | (312) | 3,449 | 5,231 | - | - | - |
| 2310 | Mail (County Mail) | 5,290 | 9,095 | 9,430 | 5,744 | 8,568 | 8,825 | 9,090 |
| 2315 | Records Storage | 1,107 | 1,397 | 3,707 | 847 | 960 | 989 | 1,018 |

Attachment #1

Budget Spreadsheets

| ACCT. # | ACCOUNT NAME | ACTUAL YEAR-END FY 22/23 | ACTUAL YEAR-END FY 23/24 | ACTUAL YEAR-END FY 24/25 | ESTIMATE YEAR-END FY 25/26 | YEAR 1 PROPOSED FY 26/27 | YEAR 2 FORECAST FY 27/28 | YEAR 3 FORECAST FY 28/29 |
|------------------------------------|--|--------------------------------|--------------------------------|--------------------------------|----------------------------------|--------------------------------|--------------------------------|--------------------------------|
| 2316 | Surplus Handling (County IT) | | | 172 | - | | | |
| 2322 | Enterprise Printing (County IT) | 98 | 34 | - | - | 72 | 74 | 76 |
| 2323 | Reproduction Services | 283 | 518 | 2,760 | 527 | 500 | 515 | 530 |
| 2335 | Temporary Services | 2,480 | 393 | - | - | - | - | - |
| 2400 | Legal Counsel | 53,938 | 21,410 | 20,561 | 30,918 | 36,500 | 37,595 | 38,723 |
| 2405 | Auditing | 8,450 | 15,332 | 11,227 | 4,926 | 21,000 | 21,630 | 22,279 |
| 2410 | IT Infrastructure (County IT) | 6,839 | 8,526 | 9,010 | - | - | - | - |
| 2414 | Application Dev. & Maint. (County IT) | 8,075 | - | - | - | - | - | - |
| 2415 | Countywide Cost Allocation Program | - | - | 3,628 | 9,182 | 13,820 | 10,000 | 10,000 |
| 2420 | Enterprise Content Management (County IT) | 4,986 | 4,122 | 3,035 | 9,054 | 2,289 | 2,357 | 2,428 |
| 2421 | Desktop Support Services (County IT) | 9,477 | 9,025 | 8,329 | 6,970 | 5,228 | 5,385 | 5,546 |
| 2424 | Environmental Consultant | 14,445 | 12,880 | 6,528 | 32,387 | 25,750 | 26,523 | 27,318 |
| 2444 | Security Services (inactive) | 692 | 492 | 583 | - | - | - | - |
| 2445 | Other Professional Services | 138,592 | 54,203 | 104,137 | 39,841 | 94,034 | 100,748 | 106,942 |
| 2449 | Outside Legal (Litigation & Special Counsel) | 3,063 | 2,990 | - | - | 4,000 | 4,120 | 4,244 |
| 2460 | Aerial Imagery (County IT) | 3,000 | 3,000 | 3,000 | - | 3,000 | 3,090 | 3,183 |
| 2895 | Rent/Lease Equipment (copier) | 4,737 | 4,204 | 3,175 | 4,929 | 5,400 | 5,562 | 5,729 |
| 2905 | Office/Hearing Chamber Rental | 60,462 | 64,218 | 49,802 | 33,348 | 34,773 | 35,816 | 36,891 |
| 2940 | Private Mileage | 4,866 | 5,101 | 6,772 | 4,715 | 3,760 | 3,873 | 3,989 |
| 2941 | Conference/Training | 7,989 | 6,925 | 8,490 | 8,400 | 11,100 | 11,433 | 11,776 |
| 2942 | Hotel | 5,582 | 7,630 | 8,881 | 2,480 | 10,650 | 10,970 | 11,299 |
| 2943 | Meals | 318 | 491 | 438 | 460 | 1,550 | 1,597 | 1,644 |
| 2944 | Car Rental | 337 | 1,269 | 182 | - | - | - | - |
| 2945 | Air Travel | 595 | 1,538 | 1,555 | - | 1,800 | 1,854 | 1,910 |
| 2946 | Other Travel | 377 | 893 | 464 | - | 675 | 695 | 716 |
| 5012 | Transfer to County (Staples & Microsoft) | 4,275 | 6,876 | 6,698 | 736 | 8,334 | 8,584 | 8,842 |
| Total Services and Supplies | | \$ 422,113 | \$ 330,558 | \$ 365,154 | \$ 263,199 | \$ 348,304 | \$ 358,412 | \$ 372,035 |
| TOTAL EXPENDITURES | | \$ 1,136,074 | \$ 1,087,876 | \$ 1,245,605 | | \$ 1,309,913 | \$ 1,363,628 | \$ 1,406,822 |
| Trust Transfers: | | | | | | | | |
| 9990 | SBCERA Additional Payment | 50,000 | 52,500 | 54,968 | 56,397 | 58,258 | 60,006 | 61,806 |
| TOTAL APPROPRIATION | | \$ 1,186,074 | \$ 1,140,376 | \$ 1,300,573 | \$ 1,149,984 | \$ 1,368,171 | \$ 1,423,633 | \$ 1,468,628 |

Attachment #1

Budget Spreadsheets

| ACCT. # | ACCOUNT NAME | ACTUAL YEAR-END FY 22/23 | ACTUAL YEAR-END FY 23/24 | ACTUAL YEAR-END FY 24/25 | ESTIMATE YEAR-END FY 25/26 | | YEAR 1 PROPOSED FY 26/27 | YEAR 2 FORECAST FY 27/28 | YEAR 3 FORECAST FY 28/29 |
|-----------------------------------|---|--------------------------------|--------------------------------|--------------------------------|----------------------------------|--|--------------------------------|--------------------------------|--------------------------------|
| | RESERVES | | | | | | | | |
| 6000 | Contingency (Assigned) | 30,000 | 35,000 | 40,000 | 45,000 | | 50,000 | 50,000 | 50,000 |
| 6010 | Application (Assigned) | - | - | 150,000 | 150,000 | | 150,000 | 150,000 | 150,000 |
| 6025 | General (Assigned) | 200,000 | 225,000 | 260,000 | 275,000 | | 275,000 | 280,000 | 285,000 |
| 6030 | Compensated Absences (Committed) | 157,095 | 167,095 | 164,562 | 177,967 | | 189,038 | 194,709 | 200,550 |
| 6035 | Salary for Extra Pay Period (Committed) | 6,000 | 9,000 | 12,000 | 15,000 | | 19,000 | 23,000 | 27,000 |
| TOTAL RESERVES (Increases) | | \$ 393,095 | \$ 436,095 | \$ 626,562 | \$ 662,967 | | \$ 683,038 | \$ 697,709 | \$ 712,550 |

Attachment #1

Budget Spreadsheets

| ACCT # | ACCOUNT NAME | ACTUAL YEAR-END FY 22/23 | ACTUAL YEAR-END FY 23/24 | ACTUAL YEAR-END FY 24/25 | ESTIMATE YEAR-END FY 25/26 | YEAR 1 PROPOSED FY 26/27 | YEAR 2 FORECAST FY 27/28 | YEAR 3 FORECAST FY 28/29 |
|--------|--|--------------------------|--------------------------|--------------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| | County Treasury: | | | | | | | |
| 8500 | Interest and Investments | 13,634 | 34,791 | 37,572 | | 30,000 | 25,000 | 25,000 |
| 9984 | Interest Adjustment | 16,582 | 20,258 | 9,176 | | 17,000 | 10,000 | 10,000 |
| 8842 | Apportionment | 1,090,497 | 1,172,283 | 1,172,283 | | 1,241,243 | 1,303,305 | 1,368,470 |
| | Total County Treasury | 1,120,713 | 1,227,332 | 1,219,031 | - | 1,288,243 | 1,338,305 | 1,403,470 |
| | Applications: | | | | | | | |
| 6010 | Application Reserve | | | | - | 100,000 | 100,000 | 80,000 |
| 9545 | Application Fee | 58,600 | 86,268 | 56,964 | | | | |
| 9655 | Digital Mapping Fee (inactive) | - | 1,830 | | | | | |
| 9555 | Application Deposits | 39,874 | 40,749 | 44,507 | | | | |
| 9595 | Protest Hearing Deposit | - | 1,500 | 4,500 | | | | |
| | Total Applications | 98,474 | 130,347 | 105,971 | - | 100,000 | 100,000 | 80,000 |
| | Other: | | | | | | | |
| 9910 | Prior Year Activity (refunds, collections) | (9,443) | | (2,306) | | | | |
| 9930 | Miscellaneous | 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 | 101,040 | 38,924 | 7,862 | - | - | - | - |
| | TOTAL REVENUES | \$ 1,320,227 | \$ 1,396,603 | \$ 1,332,863 | \$ - | \$ 1,388,243 | \$ 1,438,305 | \$ 1,483,470 |

Attachment #2

Salaries and Benefits Detail

| | | | | |
|------------------------------------|---|--|-----------------|-------------------|
| 1010 | Earnable Compensation | Per Salary Schedule | Increasing 16% | \$ 638,637 |
| | <i>Includes: new hire (increase to 5), step increases (3 employees), 3% retention pay for those with 15 yrs (2 employees), leave cashouts, 3.25% COLA (all).</i> | | | |
| 1030 | Auto & Phone Allowances | Auto Allowance (\$300 per pay period) | -- | \$ 9,205 |
| | | 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 25.30% to 23.53% | Decreasing 7.0% | \$ 139,030 |
| | | Tier 2: Decrease from 19.74% to 18.11% | Decreasing 8.3% | |
| | <i>Contributions to retirement plan. Per SBCERA and Retirement Board adopted rates.</i> | | | |
| 1130 | Survivors Benefits | \$0.91 per pay period per employee | -- | \$ 120 |
| | <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 | \$797.13 per period (employee +2): 2 employees | Increasing 5.0% | \$ 81,449 |
| | | \$567.30 per period (employee +1): 1 employee | Increasing 5.0% | |
| | | \$328.87 per period (employee +0): 2 employee | Increasing 5.0% | |
| | <i>A subsidy is provided to offset employee medical premiums.</i> | | | |
| 1205 | Long-Term Disability | 0.30% of Base Pay | Increasing 3.3% | \$ 1,860 |
| | <i>Long-term disability insurance.</i> | | | |
| 1207 | Vision Insurance | \$5.99 per employee per period | -- | \$ 788 |
| | <i>Vision insurance.</i> | | | |
| 1215 | Dental Insurance Subsidy | \$9.46 per employee per period | -- | \$ 1,005 |
| | <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% | \$ 6,909 |
| | | 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 | -- | \$ 9,302 |
| | <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 3.3% | \$ 17,998 |
| | | Variable Life Insurance (\$1,458 for 2 employees) | -- | |
| | | Retirement Medical Trust Fund (\$15,010 for 3 employees) | Increasing 4.2% | |
| | <i>(1) Life Insurance is a benefit for all employees.</i> | | | |
| | <i>(2) Employees may purchase Variable Life Insurance, which has an employer contribution (2 employees).</i> | | | |
| | <i>(3) LAFCO contributes to a Retirement Medical Trust Fund for employees with over 5 years of service (3 employees).</i> | | | |
| 1305 | Medical Reimbursement Plan | Medical Reimbursement (up to \$40 per employee/period) | -- | \$ 6,880 |
| | | Healthy Lifestyles (gym, \$324 per employee) | -- | |
| 1314 | 457/401a Contribution | 1% match for Executive Officer, 0.5% for all others | -- | \$ 4,231 |
| | <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 | -- | \$ 44,196 |
| | <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 | | | | \$ 961,609 |

Attachment #3

Services and Supplies Detail

| | | | | |
|-------------|--|---|------------------------------------|--------------|
| 2031 | Payroll System Services (County IT) <i>Maintenance, support, and enhancements for County's payroll system and infrastructure.</i> | Average of \$40 per pay period (26) | -- | \$ 1,040.00 |
| 2032 | Virtual Private Network (County IT) <i>Use of the County's VPN for remote data access.</i> | costs absorbed into Microsoft license | Decrease 100% | \$ - |
| 2033 | Network Labor Services (County IT) <i>County IT labor for the network.</i> | No activity anticipated | -- | \$ - |
| 2037 | Dial Tone (County IT) <i>Phone line. Includes support services.</i> | \$31 per line (7) per month | No change | \$ 2,604.00 |
| 2041 | Data Line <i>Fiber optic data line from Frontier.</i> | \$800 per month | -- | \$ 9,600.00 |
| 2043 | Telecommunications Labor (County IT) | no charges anticipated | -- | \$ - |
| 2075 | Membership Dues <i>Membership in Professional Associations.</i> | CSDA: \$1,934 | Increasing 3.3% | \$ 1,934.00 |
| 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 | \$ 1,000.00 |
| 2080 | Publications <i>Purchase or subscription to professional publications related to LAFCO study areas.</i> | CA Planning & Development Report CA Annotated Code Books: \$400/month | Increasing 3.3% Decreasing 100% | \$ 245.00 |
| 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: \$750 per hearing (9 meetings) Local Paper: \$750 per hearing (9 meetings) Vacancy notices: none this year Protest hearing: \$1,000 per hearing (2 hearings) | -- -- -- -- | \$ 15,500.00 |
| 2090 | Building Expense <i>Ongoing maintenance of the staff office.</i> | Janitorial: \$93 per month | Increasing 3.3% | \$ 1,116.00 |
| 2115 | Software <i>Purchases, subscriptions, and updates of software and online programs.</i> | Adobe license for office, annual, (\$400) Survey Monkey: \$200 Vimeo subscription for digital archive of meetings (\$300/yr) | Increasing 14% -- | \$ 900.00 |
| 2180 | Electricity <i>Electricity is included in the new lease, as opposed to former location.</i> | \$0 per month | -- | \$ - |
| 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) | Increasing 3.3% -- | \$ 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: \$500 Paper shredding: \$312 Zoom subscription for meetings (\$20 per month) Office Supplies not Staples: \$100 per month Printer cartridges :\$400 Meeting supplies: \$50 per meeting | -- -- -- -- | \$ 3,102.00 |
| 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 | Increasing 3.3% | \$ 8,568.00 |

Attachment #3

Services and Supplies Detail

| | | | | |
|-------------|--|--|-----------------|---------------------|
| | | Months with no meetings (3): \$300 per month | Increasing 3.3% | |
| | | Mail delivery: \$11.15 per stop (22 per month) | -- | |
| | <i>Each year, staff utilizes more digital delivery over paper mail, which generally offsets rate increases.</i> | | | |
| 2315 | Records Storage | \$80 per month | Increasing 3.3% | \$ 960.00 |
| | <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 | -- | \$ 72.00 |
| | <i>County printing of payroll documents.</i> | | | |
| 2323 | Reproduction Services | \$500 estimate | | \$ 500.00 |
| | <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 | | | \$ 36,500.00 |
| | | Months with meetings (9): \$2,500 per month | Increasing 3.3% | |
| | | Months with no meetings (3): \$1,000 per month | Increasing 3.3% | |
| | | Non-recoverable specific items (\$5,000) | -- | |
| | <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 | -- | \$ 21,000.00 |
| | | Bookkeeper: \$7,500 | | |
| | | Independent auditor: \$11,000 | -- | |
| | <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) | no longer needed, costs absorbed into Microsoft contract | Decreasing 100% | \$ - |
| | <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 51% | \$ 13,820.00 |
| | <i>The County Auditor charges for county-related costs incurred in the prior year.</i> | | | |
| 2420 | Enterprise Content Management (County IT) | | -- | \$ 2,288.69 |
| | <i>Enterprise Content Management</i> | \$100.22 for 13.31 units per month | -- | |
| | <i>File Sharing Storage (Laserfiche - no longer in use)</i> | \$0 | Decreasing 100% | |
| | <i>File Sharing Storage (Shared Drive)</i> | \$90.50 for two units of storage per month | -- | |
| 2421 | Desktop Support Services (County IT) | \$87.13 per month, per computer (5 computers) | Decreasing 5% | \$ 5,227.80 |
| | <i>County tech support & monitoring for computers and applications.</i> | | | |
| 2424 | Environmental Consultant | Consultant work, per contracted rate, 15 reviews | -- | \$ 25,750.00 |
| | | File with County Clerk, 15 actions, \$50 each | -- | |
| | | Proposals with EIR | -- | |
| | <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 (inactive) | \$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) | -- | \$ 94,034.04 |
| | | Commissioner stipend: \$200 per meeting (9) | -- | |
| | | Alliance: \$10,000 | | |
| | | Commissioner stipend: \$200 per committee mtg (3) | | |
| | | ROV: \$137.42 per hour (12) | -- | |
| | | Website & accessibility | | |
| | | County processing of quarterly taxes: \$1,000/quarter | -- | |

Attachment #3

Services and Supplies Detail

| | | | | |
|------------------------------------|--|--|----------------|----------------------|
| | | County work on apportionment: \$5,600 | -- | |
| | | Video recording of meetings: \$1,200 per meeting (9) | -- | |
| | | Commissioner stipend for Alliance: \$200 per meeting | -- | |
| | | Governance Training Program for Local Agencies | Increasing 30% | |
| | | Strategic Planning Workshop: \$8,000 | | |
| | <i>This account is for outside services to assist in processing applications and service reviews as well as conducting Commission hearings. Governance training will include two courses.</i> | | | |
| 2449 | Outside Legal (Litigation & Special Counsel) | Per special counsel rate | | \$ 4,000.00 |
| | <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> | | | |
| 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: \$417 per meeting (9) | Increasing 3% | \$ 34,773.00 |
| | | 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 | -- | \$ 3,760.40 |
| | | Employee travel, misc.: \$70 | -- | |
| | | CALAFCO Conference (Sacramento), see Air Travel | -- | |
| | | CALAFCO Staff Workshop | -- | |
| | | Commissioner Alliance 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 Staff Workshop, 3 staff | -- | \$ 11,100.00 |
| | | CALAFCO Conference (Sacramento) \$900 each (10) | -- | |
| | <i>CALAFCO Staff Workshop. 3 staff attending</i> | | | |
| | <i>The CALAFCO Conference will be held in Sacramento, with 7 Commissioners and 3 staff budgeted.</i> | | | |
| 2942 | Hotel | | | \$ 10,650.00 |
| | | ESRI Conference San Diego: (1 staff) | -- | |
| | | CALAFCO Conf. \$250/night, 10 people, 3 nights | -- | |
| | | CALAFCO Staff Workshop, 3 staff | -- | |
| | <i>Hotel charges for Commissioners and staff on LAFCO business.</i> | | | |
| 2943 | Meals | Staff travel: \$50 | -- | \$ 1,550.00 |
| | | ESRI Conference San Diego (1 staff) | -- | |
| | | CALAFCO Conf., \$50 each for 10 people | -- | |
| | | CALAFCO Staff Workshop, 3 staff | -- | |
| | | Alliance - Commissioners/Staff: \$50/trip (10) | -- | |
| | | Alliance - Staff Only Workshop: \$50/trip (5) | -- | |
| | <i>Meal charges for Commissioners and staff on LAFCO business. Per diem max \$50/day.</i> | | | |
| 2945 | Air Travel | CALAFCO Conference: \$200/trip (9) | | \$ 1,800.00 |
| | <i>Airfare on Southwest Airlines for approved travel.</i> | | | |
| 2946 | Other Travel | CALAFCO Conference: \$75/trip (9) | | \$ 675.00 |
| | <i>Miscellaneous travel charges such as parking and taxi charges.</i> | | | |
| 5012 | Transfer to County (Staples & Microsoft) | Staples supplies: \$200 per month | -- | \$ 8,334.24 |
| | | Microsoft Licenses | increasing 16% | |
| TOTAL SERVICES AND SUPPLIES | | | | \$ 348,304.17 |

Attachment #4

Revenues Detail

| | Account | Charge Measurement | Rate Inc/Dec | Total |
|-----------------------|--|---|--------------|---------------------|
| 6010 | Application Reserve | Beginning balance | | \$ 100,000 |
| | <i>A reserve in place of application revenues</i> | | | |
| 8500 & | Interest | County Interest Pool returns | Variable | \$ 47,000 |
| 9984 | <i>LAFCO participates in the County's interest pool and is apportioned interest receipts quarterly.</i> | | | |
| 8842 | Apportionment | | -- | \$ 1,241,243 |
| | <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 | | | | \$ 1,388,243 |

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 | \$ 1,241,243.00 | 100.00% |
| County of San Bernardino Allocation (1/3)* | \$ 413,747.67 | 33.33% |
| Total San Bernardino County Allocation | \$ 413,747.67 | 33.33% |

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**

| City | Total Revenues FY 23-24 | LAFCO Allocation | Allocation Percentage |
|------------------|------------------------------------|-----------------------------|----------------------------------|
| 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% |
| | \$ 4,467,059,086.00 | \$ 413,747.66 | 100.00% |

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

ATTACHMENT #5

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

| District Name | (1) Total Revenues FY 23-24 | LAFCO Cost Allocation | Allocation Percentage |
|--|--|----------------------------------|----------------------------------|
| 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% |
| Totals | \$ 1,129,611,117.00 | \$ 413,747.67 | 100.00% |

(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