

LOCAL AGENCY FORMATION COMMISSION FOR SAN BERNARDINO COUNTY

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DATE: MAY 10, 2023 
FROM: SAMUEL MARTINEZ, Executive Officer
TO: LOCAL AGENCY FORMATION COMMISSION

SUBJECT: AGENDA ITEM #11b – REVIEW AND ADOPTION OF FINAL BUDGET
FOR FISCAL YEAR 2023-24

RECOMMENDATION:

Staff recommends that the Commission take the following actions:

1. Adopt the Fiscal Year 2023-24 Final Budget with the apportionment of net LAFCO costs based upon the Auditor's information attached to this report; and,
2. Direct the Executive Officer to submit to the County Auditor-Controller the adopted Final Budget and request the apportionment of the Commission's net costs to the County, Cities/Towns and Independent Special Districts pursuant to the provisions of Government Code Section 56381 as shown in the approved Final Budget.

BACKGROUND:

The Commission's annual budget process began at the April 19 hearing through adoption of the Proposed Budget for Fiscal Year 2023-24. The Proposed Budget included an outline of the anticipated expenditures, revenues, and reserves, and policy items for Commission consideration such as: payment of step increases and retirement costs, a reclassification of Michael Tuerpe's position from Senior Analyst to Assistant Executive Officer, and a 5.0% COLA.

On April 20, as required by Government Code Section 56381, staff distributed the Proposed Budget for review and comment to the County, each city/town, and each independent special districts with the request to submit comments by May 12 for inclusion in the final report. As of the date of this report, no comments or concerns have been provided regarding the Proposed Budget as adopted at the April hearing. If concerns are

received following the publication of this report, staff will provide those to the Commission at the hearing along with an oral response.

In conclusion, LAFCO staff has provided copies of the Final Budget Spreadsheet recommended for adoption (Attachment #1 to this report). The apportionment for the County, Cities/Towns and Special Districts for Fiscal Year 2023-24 to be billed as of July 1, 2023 is included as Attachment #2. Also attached are the detailed spreadsheets for Salaries and Benefits (Attachment #3), Services and Supplies (Attachment #4), and Revenues (Attachment #5).

Staff will be happy to answer any questions from the Commission prior to or at the hearing regarding any of the items within the budget documents or this report. Staff recommends that the Commission take the actions identified on page 1 of this report.

Attachments:

1. Final Budget Spreadsheet
2. Auditor's Apportionment Distribution for the County, Cities and Towns, and Independent Special Districts
3. Salaries and Benefits Detail
4. Services and Supplies Detail
5. Revenue Detail

Final Budget FY 2023-24

ACCT. #	ACCOUNT NAME	ACTUAL YEAR-END FY 19-20	ACTUAL YEAR-END FY 20-21	ACTUAL YEAR-END FY 21-22	PROJECTED YEAR-END FY 22-23	FINAL BUDGET FY 23-24 Year 1	FORECAST FY 24-25 Year 2	FORECAST FY 25-26 Year 3
	SALARIES AND BENEFITS							
1010	Earnable Compensation	481,359	437,456	426,130	440,775	480,931	545,078	522,572
1030	Auto and Cell Phone Allowances	9,735	9,450	9,100	8,969	9,275	9,275	9,275
1045	Termination Payment		1,839		-		3,000	
1110	General Member Retirement	184,013	155,303	170,502	153,748	144,590	162,085	152,917
1130	Survivors Benefits	176	140	95	92	87	98	98
1200	Medical Premium Subsidy	56,704	44,613	43,461	47,786	48,287	51,908	51,667
1205	Long-Term Disability	1,110	945	980	989	1,085	1,233	1,192
1207	Vision Care Insurance	779	603	621	606	568	640	635
1215	Dental Insurance Subsidy	1,240	891	738	934	897	1,010	1,003
1222	Short-Term Disability	5,642	4,743	4,906	4,927	5,322	6,046	5,854
1225	Medicare	5,805	5,127	5,152	5,257	5,568	6,383	7,264
1240	Life Insurance & Medical Trust Fund	9,714	9,238	12,969	13,529	15,527	16,469	14,004
1305	Medical Reimbursement Plan	3,900	2,859	2,474	3,305	4,767	5,390	5,212
1314	457/401a Contribution	2,850	2,849	2,935	2,958	3,290	3,653	3,599
1315	401k Contribution	37,060	30,506	27,835	31,331	34,183	37,681	34,372
	TOTAL SALARIES & BENEFITS	\$ 800,085	\$ 706,562	\$ 707,898	\$ 715,205	\$ 754,378	\$ 849,950	\$ 809,663
	Staffing (Full time equivalent units)	5.0	4.5	4.0	4.0	4.0	4.5	4.0
	SERVICES AND SUPPLIES							
2031	Payroll System Services (County IT)	794	694	707	669	676	690	703
2032	Virtual Private Network (County IT)		350	158	142	213	217	221
2033	Network Labor Services (County IT)		1,006	-	-	-	-	-
2037	Dial Tone (County IT)	3,434	3,061	2,975	2,579	2,721	2,775	2,831
2041	Data Line	7,592	8,552	8,226	8,885	8,400	8,568	8,739
2043	Electronic Equipment Maintenance (County IT)	-	-	-	-	-	-	-
2075	Membership Dues	11,822	12,144	12,316	16,113	12,769	13,024	13,285
2076	Tuition Reimbursement	999	999	999	500	2,000	2,040	2,081
2080	Publications	2,758	3,483	2,942	3,714	3,587	3,659	3,732
2085	Legal Notices	12,361	18,240	6,018	10,097	23,500	23,970	24,449
2090	Building Expense	7,672	7,260	7,362	9,134	7,056	7,197	7,341
2115	Software	-	4,933	1,948	3,283	1,904	1,942	1,981
2135	Utilities	2,557	-	-	-	-	-	-

Final Budget FY 2023-24

ACCT. #	ACCOUNT NAME	ACTUAL YEAR-END FY 19-20	ACTUAL YEAR-END FY 20-21	ACTUAL YEAR-END FY 21-22	PROJECTED YEAR-END FY 22-23	FINAL BUDGET FY 23-24 Year 1	FORECAST FY 24-25 Year 2	FORECAST FY 25-26 Year 3
2180	Electricity	5,206	4,335	4,878	6,110	7,800	7,956	8,115
2245	Other Insurance	12,683	14,561	12,637	17,342	19,840	20,237	20,642
2305	General Office Expense	3,117	9,359	1,787	2,880	4,198	4,282	4,368
2308	Credit Card Clearing Account	677	79	(323)	(1,058)	-	-	-
2310	Postage - Direct Charge	11,150	5,792	6,166	4,927	5,916	6,034	6,155
2315	Records Storage	1,134	837	772	883	914	932	951
2322	Enterprise Printing (County IT)		90	95	87	86	87	89
2323	Reproduction Services	1,074	560	174	408	500	510	520
2335	Temporary Services	-	2,487	240	964	21,600	22,032	22,473
2400	Legal Counsel	39,798	34,148	137,746	67,455	59,000	30,720	31,590
2405	Auditing	21,365	8,445	10,620	11,429	12,073	12,314	12,560
2410	IT Infrastructure (County IT)	11,252	9,673	6,671	5,277	6,840	6,977	7,116
2414	Application Dev. & Maint. (County IT)				6,057	8,076	8,238	8,402
2415	Countywide Cost Allocation Program (COWCAP)	13,328	4,581	3,454	-	-	-	-
2416	Enterprise Printing (County IT)	31	-	3	-	-	-	-
2417	Inactive Account (County IT)		1,886	1,844	462	-	-	-
2418	Data Storage Services (County IT)	8,457	4,842	4,117	1,029	-	-	-
2420	Enterprise Content Management (County IT)	286	211	211	3,265	4,724	4,819	4,915
2421	Desktop Support Services (County IT)	15,171	11,994	12,830	9,631	9,636	9,828	10,025
2424	Environmental Consultant	20,796	15,474	15,906	10,488	8,230	8,395	8,562
2444	Security Services	691	642	492	692	492	502	512
2445	Other Professional Services	63,255	39,509	45,253	125,278	97,269	90,803	126,464
2449	Outside Legal (Litigation & Special Counsel)	7,453	275	35	1,991	-	-	-
2450	Systems Development Charges (County IT)			5,823	1,941	2,588	2,640	2,693
2460	Aerial Imagery (County IT)	3,000	3,000	3,000	3,750	3,000	3,060	3,121
2895	Rent/Lease Equipment (copier)	5,776	1,786	5,257	4,707	5,400	5,508	5,618
2905	Office/Hearing Chamber Rental	97,951	93,535	101,369	60,564	63,917	65,835	67,151
2940	Private Mileage	3,427	-	953	4,814	7,311	7,457	7,606
2941	Conference/Training	5,305	375	-	9,062	6,780	6,916	7,054
2942	Hotel	5,926	-	-	8,669	12,050	12,291	12,537
2943	Meals	744	-	-	515	1,050	1,071	1,092
2945	Air Travel	1,592	-	-	795	800	816	832
2946	Other Travel	773	-	-	210	300	306	312

Final Budget FY 2023-24

ACCT. #	ACCOUNT NAME	ACTUAL YEAR-END FY 19-20	ACTUAL YEAR-END FY 20-21	ACTUAL YEAR-END FY 21-22	PROJECTED YEAR-END FY 22-23	FINAL BUDGET FY 23-24 Year 1	FORECAST FY 24-25 Year 2	FORECAST FY 25-26 Year 3
5012	Transfer to County (Staples & Microsoft)	2,732	1,227	3,671	2,512	6,690	6,824	6,960
TOTAL SERVICES & SUPPLIES		\$ 414,139	\$ 330,425	\$ 429,335	\$ 428,250	\$ 439,905	\$ 411,471	\$ 453,800
TOTAL EXPENDITURES		\$ 1,214,223	\$ 1,036,987	\$ 1,137,233	\$ 1,143,455	\$ 1,194,283	\$ 1,261,421	\$ 1,263,463
TRUST TRANSFERS								
9990	SBCERA Additional Payment	42,500	43,852	-	100,163	52,500	55,125	57,881
TOTAL TRUST TRANSFERS		\$ 42,500	\$ 43,852	\$ -	\$ 100,163	\$ 52,500	\$ 55,125	\$ 57,881
TOTAL APPROPRIATION		\$ 1,256,723	\$ 1,080,839	\$ 1,137,233	\$ 1,243,618	\$ 1,246,783	\$ 1,316,546	\$ 1,321,344

Final Budget FY 2023-24

ACCT. #	ACCOUNT NAME	YEAR-END NET GAIN				PROPOSED INCREASES		
		FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24 Year 1	FY 24-25 Year 2	FY 25-26 Year 3
	RESERVES (Increases)							
6000	Contingency (Assigned)			6,400	5,000	5,000	5,000	5,000
6025	General (Assigned)			25,000	25,000	25,000	25,000	25,000
6030	Compensated Absences (Committed)	12,769	32,477	9,452	5,000	10,000	5,000	5,000
6035	Salary for Extra Pay Period (Committed)			3,000	3,000	3,000	3,000	3,000
TOTAL RESERVES (Increases)		\$ 12,769	\$ 32,477	\$ 43,852	\$ 38,000	\$ 43,000	\$ 38,000	\$ 38,000

Final Budget FY 2023-24

ACCT #	ACCOUNT NAME	ACTUAL YEAR-END FY 19-20	ACTUAL YEAR-END FY 20-21	ACTUAL YEAR-END FY 21-22	PROJECTED YEAR-END FY 22-23	FINAL BUDGET FY 23-24 Year 1	FORECAST FY 24-25 Year 2	FORECAST FY 25-26 Year 3
8500	Interest	16,325	7,512	6,288	6,458	10,000	12,500	15,000
9984	Interest Adjustent				16,582			
8842	Apportionment	1,090,497	1,120,497	1,090,497	1,090,497	1,172,284	1,230,898	1,230,898
		0.0%	2.8%	-2.7%	0.0%	7.5%	5.0%	0.0%
	Fees and Deposits (Current Services):							
9545	Individual Notice Deposit	7,429	6,032	12,060	11,000	9,000	9,000	9,000
9555	Legal Services Deposit	18,404	15,650	14,300	12,013	12,000	12,000	12,000
9595	Protest Hearing Deposit	-	10,595	1,500	-	3,000	3,000	3,000
9655	Digital Mapping Fee	1,605	4,760	740	-	2,735	2,735	2,735
9660	Environmental Deposits	10,245	11,328	4,282	8,600	7,800	7,800	7,800
9800	LAFCO Fee	93,422	48,278	75,459	34,100	72,964	76,612	78,910
	Total Fees and Deposits	131,105	96,643	108,341	65,713	107,499	111,147	113,445
	OTHER REVENUES							
9560	Indemnification Recovery							
9910	Prior Year Activity (refunds, collections)			(15,421)	-			
9930	Miscellaneous	580	158	33,968	(9,299)			
9970	Carryover of Fund Balance		1,123	96,575	42,030			
9973	Stale-dated Checks	38	60		43,469			
	TOTAL OTHER REVENUES	618	1,341	115,122	76,200	-	-	-
	TOTAL REVENUES	\$ 1,238,544	\$ 1,225,993	\$ 1,320,247	\$ 1,255,449	\$ 1,289,783	\$ 1,354,545	\$ 1,359,344

**LAFCO Cost Allocation
County of San Bernardino Allocation
FY 2023-2024**

	<u>Amount</u>	<u>Percentage of Total Cost</u>
County of San Bernardino		
Total LAFCO Cost	\$ 1,172,283.00	100.00%
County of San Bernardino Allocation (1/3)*	\$ 390,761.00	33.33%
Total San Bernardino County Allocation	\$ 390,761.00	33.33%

Note:

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

* Total LAFCO Apportionment for FY 2023-24 is \$1,172,283.00 (by letter dated March 7, 2023)

HISTORY

FY 18-19 Allocation	368,499.00
FY 19-20 Allocation	363,499.00
FY 20-21 Allocation	373,499.00
FY 21-22 Allocation	363,499.00
FY 22-23 Allocation	363,499.00
FY 23-24 Allocation	\$ 390,761.00

**LAFCO Cost Allocation
Cities Allocation
FY 2023-2024**

City	Total Revenues FY 20-21	LAFCO Allocation	Allocation Percentage
Adelanto	\$ 22,556,106.00	\$ 2,599.65	0.67%
Apple Valley	\$ 93,293,203.00	\$ 10,752.29	2.75%
Barstow	\$ 49,141,479.00 *	\$ 5,663.69	1.45%
Big Bear Lake	\$ 57,881,479.00 *	\$ 6,671.00	1.71%
Chino	\$ 257,706,495.00	\$ 29,701.36	7.60%
Chino Hills	\$ 121,233,330.00	\$ 13,972.47	3.58%
Colton	\$ 152,820,562.00	\$ 17,612.98	4.51%
Fontana	\$ 297,765,274.00 *	\$ 34,318.25	8.78%
Grand Terrace	\$ 8,002,332.00	\$ 922.29	0.24%
Hesperia	\$ 91,867,784.00 *	\$ 10,588.01	2.71%
Highland	\$ 35,523,717.00	\$ 4,094.20	1.05%
Loma Linda	\$ 47,764,629.00	\$ 5,505.00	1.41%
Montclair	\$ 53,467,323.00	\$ 6,162.25	1.58%
Needles	\$ 37,814,431.00	\$ 4,358.21	1.12%
Ontario	\$ 657,131,983.00	\$ 75,736.22	19.38%
Rancho Cucamonga	\$ 227,869,672.00 *	\$ 26,262.59	6.72%
Redlands	\$ 176,874,604.00	\$ 20,385.27	5.22%
Rialto	\$ 200,521,662.00	\$ 23,110.66	5.91%
San Bernardino	\$ 322,248,359.00	\$ 37,139.99	9.50%
Twentynine Palms	\$ 16,017,119.00	\$ 1,846.02	0.47%
Upland	\$ 128,790,393.00	\$ 14,843.44	3.80%
Victorville	\$ 257,201,004.00 *	\$ 29,643.11	7.59%
Yucaipa	\$ 51,741,030.00	\$ 5,963.29	1.53%
Yucca Valley	\$ 25,238,130.00	\$ 2,908.76	0.74%
	\$ 3,390,472,100.00	\$ 390,761.00	100.00%

Allocation is based on Cities revenues extracted from Fiscal Year 2020-21 tables published on the State Controller's website (www.sco.ca.gov). Fiscal Year 2021-22 was not available as of March 8, 2023.

* 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)

**LAFCO Cost Allocation
Special Districts
Allocation FY 2023-2024**

District Name	Total Revenues*	LAFCO Cost	Allocation
	FY 20-21	Allocation	Percentage
Apple Valley Fire Protection	\$ 13,722,507.00	\$ 10,000.00	2.56%
Apple Valley Foothill County Water	\$ 304,631.00	\$ 173.05	0.04%
Apple Valley Heights County Water	\$ 419,368.00	\$ 238.23	0.06%
Arrowbear Park County Water	\$ 1,468,877.00	\$ 834.44	0.21%
Baker Community Services	\$ 650,557.00	\$ 369.57	0.09%
Barstow Cemetery	\$ 724,605.00	\$ 411.63	0.11%
Barstow Heights Community Services	\$ 77,655.00	\$ 44.11	0.01%
Bear Valley Community Healthcare	\$ 1,981,411.00	\$ 1,500.00	0.38%
Big Bear Airport	\$ 2,397,534.00	\$ 1,361.99	0.35%
Big Bear City Community Services	\$ 15,231,351.00	\$ 10,000.00	2.56%
Big Bear Municipal Water	\$ 6,017,394.00	\$ 10,000.00	2.56%
Big River Community Services	\$ 82,293.00	\$ 46.75	0.01%
Bighorn-Desert View Water Agency	\$ 2,685,170.00	\$ 1,525.39	0.39%
Chino Basin Water Conservation	\$ 3,548,875.00	\$ 2,016.05	0.52%
Chino Valley Independent Fire	\$ 52,462,002.00	\$ 30,000.00	7.68%
Crestline Lake Arrowhead Water Agency	\$ 8,858,983.00	\$ 10,000.00	2.56%
Crestline Sanitation District	\$ 5,013,915.00	\$ 10,000.00	2.56%
Crestline Village Water	\$ 3,815,706.00	\$ 2,167.63	0.55%
Cucamonga Valley Water District	\$ 107,795,093.00	\$ 30,000.00	7.68%
Daggett Community Services	\$ 282,636.00	\$ 160.56	0.04%
East Valley Water	\$ 42,454,655.00	\$ 20,000.00	5.12%
Helendale Community Services District	\$ 6,604,040.00	\$ 10,000.00	2.56%
Hesperia Recreation and Park	\$ 9,401,446.00	\$ 10,000.00	2.56%
Hi-Desert Memorial Healthcare District	\$ 13,835,473.00	\$ 1,500.00	0.38%
Hi-Desert Water District	\$ 19,883,091.00	\$ 10,000.00	2.56%
Inland Empire Resource Conservation	\$ 2,483,979.00	\$ 1,411.10	0.36%
Inland Empire Utilities Agency	\$ 231,474,151.00	\$ 30,000.00	7.68%
Joshua Basin Water	\$ 8,815,620.00	\$ 10,000.00	2.56%
Juniper-Riviera County Water	\$ 312,296.00	\$ 177.41	0.05%
Lake Arrowhead Community Services	\$ 20,206,065.00	\$ 20,000.00	5.12%
Mariana Ranchos County Water	\$ 661,049.00	\$ 375.53	0.10%
Mojave Desert Resource Conservation	\$ 149,674.00	\$ 85.03	0.02%
Mojave Water Agency	\$ 50,245,273.00	\$ 30,000.00	7.68%
Monte Vista Water	\$ 35,043,163.00	\$ 20,000.00	5.12%
Morongo Valley Community Services	\$ 1,210,041.00	\$ 687.40	0.18%
Newberry Community Services	\$ 472,272.00	\$ 268.29	0.07%
Phelan Pinon Hills Community Services District	\$ 10,825,073.00	\$ 10,000.00	2.56%
Rim of the World Recreation and Park	\$ 1,005,670.00	\$ 571.30	0.15%
Running Springs Water	\$ 8,627,824.00	\$ 10,000.00	2.56%
San Bernardino Mountains Community Hospital	\$ (818,760.00)	\$ -	0.00%
San Bernardino Valley Municipal Water	\$ 135,605,633.00	\$ 30,000.00	7.68%
San Bernardino Valley Water Conservation	\$ 3,605,221.00	\$ 2,048.06	0.52%
Thunderbird County Water	\$ 272,101.00	\$ 154.58	0.04%
Twentynine Palms Cemetery	\$ 272,244.00	\$ 154.66	0.04%
Twentynine Palms Water District	\$ 6,649,740.00	\$ 10,000.00	2.56%
West Valley Mosquito and Vector Control	\$ 3,620,879.00	\$ 2,056.95	0.53%
West Valley Water District	\$ 34,782,954.00	\$ 20,000.00	5.12%
Wrightwood Community Services District	\$ 486,849.00	\$ 276.57	0.07%
Yermo Community Services	\$ 193,098.00	\$ 109.70	0.03%
Yucaipa Valley Water	\$ 31,294,241.00	\$ 20,000.00	5.12%
Yucca Valley Airport	\$ 61,643.00	\$ 35.02	0.01%
Totals	\$ 907,277,261.00	\$ 390,761.00	100.00%

All data in this worksheet are extracted from Fiscal Year 2020-21 Special Districts revenues published on the State Controller's website. Fiscal Year 2021-22 was not available as of March 8, 2023.

Exception: Data used for Bear Valley Community Healthcare and San Bernardino Mountains Community Hospital is 'Net from Operations' from FY 2019-20, published by the Office of Statewide Health Planning and Development

Salaries and Benefits Detail

Account		Charge Measurement	Rate Inc/Dec	Total
1010	Earnable Compensation	Per Salary Schedule	Increasing 9.7%	\$ 480,931
	<i>Includes step increases (3 employees), 2% longevity pay for those with 15 yrs (3 employees), leave cashouts, 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 35.30% to 30.19%	Decreasing 14.5%	\$ 144,590
		Tier 2: Decrease from 30.30% to 25.32%	Decreasing 16.4%	
	<i>Contributions to retirement plan. Per SBCERA and Retirement Board adopted rates.</i>			
1130	Survivors Benefits	\$0.92 per pay period per employee	Increasing 1.1%	\$ 87
	<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	\$671.18 per period (employee +2): 2 employees	Increasing 6.1%	\$ 48,287
		\$478.31 per period (employee +1): 0 employees	Increasing 6.1%	
		\$303.66 per period (employee +0): 2 employees	Increasing 6.1%	
	<i>A subsidy is provided to offset employee medical premiums.</i>			
1205	Long-Term Disability	0.24% of Base Pay	--	\$ 1,085
	<i>Long-term disability insurance.</i>			
1207	Vision Insurance	\$5.99 per employee per period	--	\$ 568
	<i>Vision insurance.</i>			
1215	Dental Insurance Subsidy	\$9.46 per employee per period	--	\$ 897
	<i>A subsidy is provided to offset employee dental premiums.</i>			
1222	Short-Term Disability	Short-term disability insurance (1.12% of Base Pay)	--	\$ 5,322
		FMLA program charge (\$1.57 per employee per period)	--	
	<i>Short-term disability insurance & admin cost for family medical leave.</i>			
1225	Medicare	1.412% of Earnable Compensation	--	\$ 5,568
	<i>Contribution to Social Security Medicare for those entering after 1985 (4 employees).</i>			
1240	Life Insurance & Med Trust Fund	Life Insurance (\$1.69 per employee per period)	--	\$ 15,527
		Variable Life Insurance (\$623 for 2 employees)	--	
		Retirement Medical Trust Fund (\$14,738 for 3 employees)	--	
	<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)	--	\$ 4,767
		Healthy Lifestyles (gym, \$324 per employee - 3)	--	
1314	457/401a Contribution	1% match for Executive Officer, 0.5% for all others	--	\$ 3,290

Salaries and Benefits Detail

	Account	Charge Measurement	Rate Inc/Dec	Total
	<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, 6% match for Group C	--	\$ 34,183
	<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				\$ 754,378

Services and Supplies Detail

Account		Charge Measurement	Increase/Decrease	Total
2031	Payroll System Services (County IT) <i>Maintenance, support, and enhancements for County's payroll system and infrastructure.</i>	Average of \$26 per pay period (26)	Decrease of 9.6%	\$ 676.00
2032	Virtual Private Network (County IT) <i>Use of the County's VPN for remote data access.</i>	\$4.43 per month per user (4 users)	Decrease of 5.1%	\$ 212.64
2033	Network Labor Services (County IT) <i>County IT labor for the network.</i>	No activity	--	\$ -
2037	Dial Tone (County IT) <i>Phone line. Includes support services.</i>	\$28.34 per line (8) per month	--	\$ 2,720.64
2041	Data Line <i>Fiber optic data line from Verizon.</i>	\$700 per month	--	\$ 8,400.00
2043	Electronic Equipment Maintenance (County IT) <i>County ISD services for data line installation.</i>	No activity		\$ -
2075	Membership Dues <i>Membership in Professional Associations.</i>	CSDA: \$1,634 CALAFCO: \$12,221	-- Increasing 8.3%	\$ 12,769.00
2076	Tuition Reimbursement <i>Pursuant to the LAFCO Benefits Plan, employees can be reimbursed for up to \$1,000 for approved tuition, course/seminar or degree related expenses, and membership dues in professional organizations.</i>	Two employees at max reimbursement	No change	\$ 2,000.00
2080	Publications <i>Purchase or subscription to professional publications related to LAFCO study areas.</i>	CA Land Use & Planning Law: \$101.00 CA Annotated Code Books: \$269/month	-- Increasing 8.0%	\$ 3,587.48
2085	Legal Notices <i>Legal and policy requirement for notices: hearing, protest hearing, public member vacancy, etc... An eighth-page display ad in general newspapers is required for the countywide service reviews and when advertisement is authorized in-lieu of individual landowner and/or registered voter notice.</i>	General paper: \$1,000 per hearing (9 meetings) Local Paper: \$1,000 per hearing (9 meetings) Vacancy notices: \$1,500 each (3 notice) Protest hearing: \$1,000 per hearing (1 hearings)	-- -- -- --	\$ 23,500.00
2090	Building Expense <i>Ongoing maintenance of the staff office.</i>	Janitorial: \$588 per month	--	\$ 7,056.00
2115	Software <i>Purchases, subscriptions, and updates of software and online programs, to include digital archiving software for LAFCO to maintain its records in perpetuity per Government Code Section 56382.</i>	Laserfische archiving: \$1,313.00 annual Adobe license for office, annual, (\$351) Vimeo subscription for digital archive of meetings (\$240/yr)	-- --	\$ 1,904.00
2135	Utilities <i>For miscellaneous utility charges</i>	No activity		\$ -
2180	Electricity <i>LAFCO is responsible for electricity payments while located at the train depot.</i>	\$650 per month	Increasing 8.3%	\$ 7,800.00
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 (\$14,340) Workers' Compensation (\$5,500)	Increasing 5% Increasing 5%	\$ 19,840.00
2305	General Office Expense	Petty Cash Reimbursement: \$250 per quarter (\$1,000) Paper shredding: \$120	-- Decreasing 3%	\$ 4,198.00

Services and Supplies Detail

Account	Charge Measurement	Increase/Decrease	Total
	Zoom subscription for meetings (\$20 per month)	--	
	New computer	--	
	Printer cartridges:\$400	--	
	<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	Postage - Direct Charge	Months with meetings (9): \$400 per month	\$ 5,916.00
		Months with no meetings (4): \$200 per month	
		Mail delivery: \$6.50 per stop (22 per month)	
	<i>On avg. USPS rates increasing 10%. Each year, staff utilizes more digital delivery over paper mail, which generally offsets rate increases.</i>		
2315	Records Storage	\$76.14 per month	\$ 913.68
	<i>Off-site retention of records. Gov Code 56382 mandates LAFCO to maintain its records in perpetuity.</i>		
2322	Enterprise Printing (County IT)	\$7.14 per month	\$ 85.68
	<i>County printing of payroll documents.</i>		
2323	Reproduction Services	\$500 estimate based on prior year	\$ 500.00
	<i>Printing activity outside of the LAFCO office (County Printing Services, Kinkos, etc.).</i>		
2335	Temporary Services	\$25 per hour, per contract rate	\$ 21,600.00
	<i>Use of temporary services for clerical support.</i>		
2400	Legal Counsel		\$ 59,000.00
		Months with meetings (9): \$4,000 per month	
		Months with no meetings (3): \$1,500 per month	
		Continuing legal matter	
	<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: \$3,018	\$ 12,072.50
		Independent auditor: \$8,872	
	<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)	\$570 per month for network access	\$ 6,840.00
	<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)	\$673 per month	\$ 8,076.00
	<i>Maintenance and support of LAFCO and County applications and software</i>		
2415	Countywide Cost Allocation Program (COWCAP)	Per the County COWCAP publication	\$ -
	<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 transferring to Account 2420	\$ -
2418	Data Storage Services (County IT)	Activity transferring to Account 2420	\$ -
2420	Enterprise Content Management (County IT)	\$393.70 per month, based on storage allocation	\$ 4,724.40
	<i>High-speed enterprise data storage services, including data backup and recovery. Now includes activity from Accounts 2417 & 2418</i>		

Services and Supplies Detail

Account		Charge Measurement	Increase/Decrease	Total
2421	Desktop Support Services (County IT)	\$100.37 per month, per computer (8 computers)	Decreasing 33.1%	\$ 9,635.52
	<i>County tech support & monitoring for computers and applications.</i>			
2424	Environmental Consultant	Consultant work, per contracted rate, 11 reviews	--	\$ 8,230.00
		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 Revenue Account 9660.</i>			
2444	Security Services	\$123 per quarter	--	\$ 492.00
	<i>Maintain and monitor the security system.</i>			
2445	Other Professional Services	Surveyor proposal review: \$450 each proposal (7)	--	\$ 97,269.10
		Commissioner stipend: \$200 per meeting (9)	--	
		Commissioner stipend: \$200 per committee mtg (4)		
		ROV: \$100.60 per hour (11)	--	
		Bob Aldrich for staffing: \$75/hr	--	
		County processing of quarterly taxes: \$1,000/quarter	--	
		County work on apportionment: \$8,960	Increasing 5%	
		Video recording of meetings: \$750 per meeting (9)	--	
		Commissioner stipend for SoCal LAFCO: \$200 per mtg. (4)	--	
		Governance Training Program for Local Agencies	--	
	<i>This account is for outside services to assist in processing applications and service reviews as well as conducting Commission hearings. Staffing support from Bob Aldrich will correspond with proposal activity levels. Governance training will include two courses.</i>			
2449	Outside Legal (Litigation & Special Counsel)	Per special counsel rate		\$ -
	<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 20 hours at \$129.40/hr		\$ 2,588.00
	<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)	--	\$ 63,917.16
		HVAC maintenance	Increasing 5.6%	
		Office Lease: \$4,899 monthly	Increasing 3.0%	
	<i>Use of Norton Conference Center for meetings and office lease.</i>			
2940	Private Mileage	ESRI Conference San Diego	--	\$ 7,311.00
		Employee travel, misc.: \$55	--	
		CALAFCO Conf. (Monterey)	--	
		CALAFCO Staff Workshop (unknown location)	--	
		Commissioner So Cal participation, 4 trips: \$220	--	
		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 (unknown) 3 staff	--	\$ 6,780.00

Services and Supplies Detail

Account		Charge Measurement	Increase/Decrease	Total
		CALAFCO Conference (Monterey) \$570 each (10)	--	
	<i>The CALAFCO Staff Workshop location is unknown. 3 staff attending</i>			
	<i>The CALAFCO Conference will be held in Monterey, with 7 Commissioners and 3 staff budgeted.</i>			
2942	Hotel	CALAFCO/So Cal participation: \$200 per night (4)	--	\$ 12,050.00
		ESRI Conference San Diego: (1 staff)	--	
		CALAFCO Conf. (Monterey), \$300/night, 10 people, 3 nights	--	
		CALAFCO Staff Workshop (unknown), 3 staff	--	
	<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 Conference (Monterey) \$50 each for 10 people	--	
		CALAFCO Staff Workshop (unknown), 3 staff	--	
		So Cal participation - Staff: \$50/trip (2)	--	
		So Cal participation - Commissioner: \$50/trip (2)	--	
	<i>Meal charges for Commissioners and staff on LAFCO business. Per diem max \$50/day.</i>			
2945	Air Travel	CALAFCO participation: \$200/trip (4)		\$ 800.00
	<i>Airfare on Southwest Airlines for approved travel.</i>			
2946	Other Travel	CALAFCO 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: \$300 per month	--	\$ 6,690.00
		Microsoft Licenses		
TOTAL SERVICES AND SUPPLIES				\$ 439,904.80

Revenues Detail

Account		Charge Measurement	Rate Inc/Dec	Total
8500	Interest	County Interest Pool returns	Variable	\$ 10,000
	<i>LAFCO participates in the County's interest pool and is apportioned interest receipts quarterly.</i>			
8842	Apportionment		--	\$ 1,172,284
	<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, 2023 pursuant to the requirements of law and Commission policies.</i>			
8545	Individual Notice Deposit	\$1,000 deposit	--	\$ 9,000
	<i>This account is for landowner and registered voter notification requirements. This \$1,000 deposit is applied to proposals and development-related service contract less refunds. 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>			
9555	Legal Services Deposit	\$2,000 for proposals; \$700 for applicable service contracts	--	\$ 12,000
	<i>This account is for deposits for legal 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	--	\$ 3,000
	<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>			
9655	Digital Mapping Fee	LAFCO Fee Schedule, based on acreage	--	\$ 2,735
	<i>This account is for receipt of revenue to recover the costs associated with the County's digital maps for sphere or boundary changes, maintenance and updates. The charge is based upon the acreage of each consideration area.</i>			
9660	Environmental Deposit	\$1,000 for proposals; \$750 for applicable service contracts	--	\$ 7,800
	<i>Deposits for environmental review processing are calculated at \$1,000 for proposals and \$750 for service contracts requiring a hearing.</i>			
9800	LAFCO Fee	LAFCO Fee Schedule, based on region and acreage	Increasing 5.0%	\$ 72,964
	<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>			
9560	Indemnification Recovery		--	\$ -
	<i>This accounts segregates legal cost recovery that was previously credited to Account 9555.</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>			
9970	Carryover of Fund Balance		--	\$ -
	<i>Carryover of earned funds and unearned funds (proposals still being processed)</i>			
TOTAL REVENUES				\$ 1,289,783