


# LOCAL AGENCY FORMATION COMMISSION FOR SAN BERNARDINO COUNTY

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**DATE:** MAY 8, 2024   
**FROM:** SAMUEL MARTINEZ, Executive Officer  
**TO:** LOCAL AGENCY FORMATION COMMISSION

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**SUBJECT: AGENDA ITEM #17 – REVIEW AND ADOPTION OF FINAL BUDGET  
FOR FISCAL YEAR 2024-25**

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## **RECOMMENDATION:**

Staff recommends that the Commission take the following actions:

1. Adopt the Fiscal Year 2024-25 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 17 hearing through adoption of the Proposed Budget for Fiscal Year 2024-25. 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, retention pay and retirement costs, and a 4.5% Cost-of-Living Adjustment (COLA).

On April 18, 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 10 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 2024-25 to be billed as of July 1, 2024 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

**Attachment #1**

**Budget Spreadsheets**

ACCT. #	ACCOUNT NAME	ACTUAL YEAR-END FY 20/21	ACTUAL YEAR-END FY 21/22	ACTUAL YEAR-END FY 22/23	ESTIMATED YEAR-END FY 23/24	YEAR 1 FINAL FY 24/25	YEAR 2 FORECAST FY 25/26	YEAR 3 FORECAST FY 26/27
	<b>Salaries and Benefits:</b>							
1010	Earnable Compensation	437,456	426,130	440,201	481,038	529,170	523,610	546,864
1030	Auto and Cell Phone Allowances	9,450	9,100	9,132	9,115	9,275	9,275	9,275
1045	Termination Payment	1,839	-	-	-	-	-	-
1110	General Member Retirement	155,303	170,502	153,414	144,924	146,892	143,002	149,151
1130	Survivors Benefits	140	95	91	92	101	95	95
1200	Medical Premium Subsidy	44,613	43,461	46,308	48,935	60,784	65,968	67,947
1205	Long-Term Disability	945	980	996	1,196	1,515	1,511	1,578
1207	Vision Care Insurance	603	621	601	596	674	635	635
1215	Dental Insurance Subsidy	891	738	940	948	1,112	1,047	1,047
1222	Short-Term Disability	4,743	4,906	4,978	5,132	5,817	5,768	6,019
1225	Medicare	5,127	5,152	5,154	5,624	6,683	7,553	7,889
1240	Life Insurance & Medical Trust Fund	9,238	12,969	13,925	14,978	16,483	14,743	15,268
1305	Medical Reimbursement Plan	2,859	2,474	2,488	3,543	3,962	4,162	4,162
1314	457/401a Contribution	2,849	2,935	2,977	3,215	3,551	3,575	3,718
1315	401k Contribution	30,506	27,835	32,756	34,920	38,991	37,250	38,876
<b>Total Salaries and Benefits</b>		<b>\$ 706,562</b>	<b>\$ 707,898</b>	<b>\$ 713,961</b>	<b>\$ 754,254</b>	<b>\$ 825,010</b>	<b>\$ 818,195</b>	<b>\$ 852,525</b>
	<b>Services and Supplies:</b>							
2031	Payroll System Services (County IT)	694	707	655	673	756	779	802
2032	Virtual Private Network (County IT)	350	158	165	195	129	132	136
2033	Network Labor Services (County IT)	1,006	-	-	-	-	-	-
2037	Dial Tone (County IT)	3,061	2,975	2,721	2,633	2,955	3,044	3,135
2041	Data Line	8,552	8,226	8,144	8,672	8,400	8,652	8,912
2075	Membership Dues	12,144	12,316	12,921	19,256	14,224	14,651	15,090
2076	Tuition Reimbursement	999	999	-	833	2,000	2,060	2,122
2080	Publications	3,483	2,942	3,734	3,685	4,064	4,186	4,311
2085	Legal Notices	18,240	6,018	6,206	17,218	23,500	24,205	24,931
2090	Building Expense	7,260	7,362	9,425	11,972	8,923	9,191	9,466
2115	Software	4,933	1,948	3,058	9,230	3,591	3,699	3,810
2180	Electricity	4,335	4,878	5,941	7,061	7,800	8,034	8,275
2245	Other Insurance	14,561	12,637	12,523	21,486	19,265	19,843	20,438
2305	General Office Expense	9,359	1,787	5,588	6,624	2,260	2,328	2,398
2308	Credit Card Clearing Account	79	(323)	679	(390)	-	-	-
2310	Mail (County Mail)	5,792	6,166	5,290	7,230	8,344	8,594	8,852
2315	Records Storage	837	772	1,107	1,192	1,680	1,730	1,782
2322	Enterprise Printing (County IT)	90	95	98	69	72	74	76
2323	Reproduction Services	560	174	283	468	500	515	530

**Attachment #1**

**Budget Spreadsheets**

ACCT. #	ACCOUNT NAME	ACTUAL YEAR-END FY 20/21	ACTUAL YEAR-END FY 21/22	ACTUAL YEAR-END FY 22/23	ESTIMATED YEAR-END FY 23/24	YEAR 1 FINAL FY 24/25	YEAR 2 FORECAST FY 25/26	YEAR 3 FORECAST FY 26/27
2335	Temporary Services	2,487	240	2,480	9,393	-	-	-
2400	Legal Counsel	34,148	137,746	53,938	35,363	37,500	38,625	39,784
2405	Auditing	8,445	10,620	8,450	5,030	11,708	12,059	12,421
2410	IT Infrastructure (County IT)	9,673	6,671	6,839	7,827	9,010	9,280	9,559
2414	Application Dev. & Maint. (County IT)			8,075	3,365	-	-	-
2415	Countywide Cost Allocation Program	4,581	3,454	-	-	5,981	6,160	6,345
2416	Enterprise Printing (County IT)	-	3	-	-	-	-	-
2417	Inactive Account (County IT)	1,886	1,844	-	-	-	-	-
2418	Data Storage Services (County IT)	4,842	4,117	-	-	-	-	-
2420	Enterprise Content Management (County IT)	211	211	4,986	4,034	2,024	2,085	2,148
2421	Desktop Support Services (County IT)	11,994	12,830	9,477	8,933	7,642	7,872	8,108
2424	Environmental Consultant	15,474	15,906	14,445	8,164	10,950	11,279	11,617
2444	Security Services	642	492	692	574	492	507	522
2445	Other Professional Services	39,509	45,253	138,592	66,660	82,981	85,471	78,587
2449	Outside Legal (Litigation & Special Counsel)	275	35	3,063	878	10,000	12,868	13,254
2450	Systems Development Charges (County IT)		5,823	-	1,078	1,294	1,333	1,373
2460	Aerial Imagery (County IT)	3,000	3,000	3,000	1,250	3,000	3,090	3,183
2895	Rent/Lease Equipment (copier)	1,786	5,257	4,737	4,665	5,400	5,562	5,729
2905	Office/Hearing Chamber Rental	93,535	101,369	60,462	70,185	64,142	66,066	68,048
2940	Private Mileage	-	953	4,866	6,657	7,428	7,651	7,881
2941	Conference/Training	375	-	7,989	8,640	8,680	8,940	9,209
2942	Hotel	-	-	5,582	11,612	11,297	11,636	11,985
2943	Meals	-	-	318	851	1,050	1,082	1,114
2944	Car Rental	-	-	337	1,062	-	-	-
2945	Air Travel	-	-	595	1,485	800	824	849
2946	Other Travel	-	-	377	702	300	309	318
5012	Transfer to County (Staples & Microsoft)	1,227	3,671	4,275	3,729	8,697	8,958	9,227
<b>Total Services and Supplies</b>		<b>\$ 330,425</b>	<b>\$ 429,335</b>	<b>\$ 422,113</b>	<b>\$ 380,245</b>	<b>\$ 398,839</b>	<b>\$ 413,372</b>	<b>\$ 416,325</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 1,036,987</b>	<b>\$ 1,137,233</b>	<b>\$ 1,136,074</b>	<b>\$ 1,134,499</b>	<b>\$ 1,223,849</b>	<b>\$ 1,231,567</b>	<b>\$ 1,268,850</b>
<b>Trust Transfers:</b>								
9990	SBCERA Additional Payment	43,852	50,163	50,000	52,500	54,968	57,716	60,602
<b>TOTAL APPROPRIATION</b>		<b>\$ 1,080,839</b>	<b>\$ 1,187,396</b>	<b>\$ 1,186,074</b>	<b>\$ 1,186,999</b>	<b>\$ 1,278,816</b>	<b>\$ 1,289,283</b>	<b>\$ 1,329,452</b>

**Attachment #1**

**Budget Spreadsheets**

ACCT. #	ACCOUNT NAME	ACTUAL YEAR-END FY 20/21	ACTUAL YEAR-END FY 21/22	ACTUAL YEAR-END FY 22/23	ESTIMATED YEAR-END FY 23/24		YEAR 1 FINAL FY 24/25	YEAR 2 FORECAST FY 25/26	YEAR 3 FORECAST FY 26/27
	<b>RESERVES</b>								
6000	Contingency (Assigned)	18,600	25,000	30,000	35,000		40,000	45,000	50,000
6010	Application (Assigned) <b>*NEW*</b>	-	-	-	-		110,000	110,000	110,000
6025	General (Assigned)	150,000	175,000	200,000	225,000		235,000	245,000	250,000
6030	Compensated Absences (Committed)	142,623	152,095	157,095	167,095		182,562	187,562	192,562
6035	Salary for Extra Pay Period (Committed)	-	3,000	6,000	9,000		12,000	15,000	18,000
<b>TOTAL RESERVES (Increases)</b>		<b>\$ 311,223</b>	<b>\$ 355,095</b>	<b>\$ 393,095</b>	<b>\$ 436,095</b>		<b>\$ 579,562</b>	<b>\$ 602,562</b>	<b>\$ 620,562</b>

Attachment #1

Budget Spreadsheets

ACCT #	ACCOUNT NAME	ACTUAL YEAR-END FY 20/21	ACTUAL YEAR-END FY 21/22	ACTUAL YEAR-END FY 22/23	ESTIMATED YEAR-END FY 23/24	YEAR 1 FINAL FY 24/25	YEAR 2 FORECAST FY 25/26	YEAR 3 FORECAST FY 26/27
	<b>Beginning Balance:</b>							
6010	Application Reserve (Assigned)		96,575	43,469	-	110,000	110,000	110,000
	<b>Total Carryover</b>	<b>-</b>	<b>96,575</b>	<b>43,469</b>	<b>-</b>	<b>110,000</b>	<b>110,000</b>	<b>110,000</b>
	<b>County Treasury:</b>							
8500	Interest and Investments	7,512	6,288	13,634	20,698	15,000	15,000	15,000
9984	Interest Adjustment			16,582	20,258	15,000	15,000	15,000
8842	Apportionment	1,120,497	1,090,497	1,090,497	1,172,283	1,172,283	1,172,283	1,207,451
	<b>Total County Treasury</b>	<b>1,128,009</b>	<b>1,096,785</b>	<b>1,120,713</b>	<b>1,213,239</b>	<b>1,202,283</b>	<b>1,202,283</b>	<b>1,237,451</b>
	<b>Applications:</b>							
9545	Individual Notice Deposit	6,032	12,060	13,797	12,275			
9555	Legal Services Deposit	15,650	14,300	14,377	15,600			
9595	Protest Hearing Deposit	10,595	1,500	-	4,600			
9655	Digital Mapping Fee	4,760	740	-	880			
9660	Environmental Deposits	11,328	4,282	11,700	18,021			
9800	LAFCO Fee	48,278	75,459	58,600	80,371			
	<b>Total Applications</b>	<b>96,643</b>	<b>108,341</b>	<b>98,474</b>	<b>131,746</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Other:</b>							
9560	Indemnification Recovery	-	-	-	-	-	-	-
9910	Prior Year Activity (refunds, collections)		(15,421)	(9,443)	-	-	-	-
9930	Miscellaneous	158	33,968	109,758	37,250	-	-	-
9973	Stale-dated Checks	60		725	-	-	-	-
	<b>Total Other</b>	<b>218</b>	<b>18,547</b>	<b>101,040</b>	<b>37,250</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL REVENUES</b>	<b>\$ 1,224,870</b>	<b>\$ 1,320,247</b>	<b>\$ 1,363,696</b>	<b>\$ 1,382,236</b>	<b>\$ 1,312,283</b>	<b>\$ 1,312,283</b>	<b>\$ 1,347,451</b>

**LAFCO Cost Allocation  
County of San Bernardino Allocation  
PY 2024-2025**

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

**Note:**

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

\* Total LAFCO Apportionment for FY 2024-25 is \$1,172,283.00 (by letter dated March 7, 2024)

**LAFCO Cost Allocation  
Cities Allocation  
PY 2024-2025**

City	Total Revenues FY 21-22	LAFCO Allocation	Allocation Percentage
Adelanto	\$ 21,460,508.00	\$ 2,180.50	0.56%
Apple Valley	\$ 99,387,272.00	\$ 10,098.26	2.58%
Barstow	\$ 53,682,795.00 *	\$ 5,454.45	1.40%
Big Bear Lake	\$ 63,921,283.00 *	\$ 6,494.70	1.66%
Chino	\$ 272,353,376.00	\$ 27,672.50	7.08%
Chino Hills	\$ 114,099,087.00	\$ 11,593.05	2.97%
Colton	\$ 148,090,632.00	\$ 15,046.77	3.85%
Fontana	\$ 334,726,591.00 *	\$ 34,009.94	8.70%
Grand Terrace	\$ 10,295,402.00	\$ 1,046.07	0.27%
Hesperia	\$ 103,229,722.00 *	\$ 10,488.67	2.68%
Highland	\$ 43,336,868.00	\$ 4,403.25	1.13%
Loma Linda	\$ 47,061,622.00	\$ 4,781.70	1.22%
Montclair	\$ 69,149,857.00	\$ 7,025.98	1.80%
Needles	\$ 47,856,801.00	\$ 4,862.50	1.24%
Ontario	\$ 720,511,972.00	\$ 73,207.71	18.73%
Rancho Cucamonga	\$ 270,590,537.00 *	\$ 27,493.38	7.04%
Redlands	\$ 249,099,739.00	\$ 25,309.81	6.48%
Rialto	\$ 247,572,659.00	\$ 25,154.65	6.44%
San Bernardino	\$ 375,496,838.00	\$ 38,152.40	9.76%
Twentynine Palms	\$ 25,468,977.00	\$ 2,587.78	0.66%
Upland	\$ 134,564,041.00	\$ 13,672.40	3.50%
Victorville	\$ 314,016,969.00 *	\$ 31,905.73	8.17%
Yucaipa	\$ 49,865,058.00	\$ 5,066.55	1.30%
Yucca Valley	\$ 30,040,321.00	\$ 3,052.25	0.78%
	<b>\$ 3,845,878,927.00</b>	<b>\$ 390,761.00</b>	<b>100.00%</b>

Allocation is based on Cities revenues extracted from Fiscal Year 2021-22 tables published on the State Controller's website ([www.sco.ca.gov](http://www.sco.ca.gov)).

\* Cities with subsidiary districts. Subsidiary districts are excluded from the special district distribution and their revenues are included in the cities' revenues. Blended Component Units are below:

- Barstow Fire Protection District (City of Barstow)
- Big Bear Lake Fire Protection District (City of Big Bear Lake)
- Fontana Fire Protection District (City of Fontana)
- Hesperia County Water District (City of Hesperia)
- Hesperia Fire Protection District (City of Hesperia) - inactive as of 11/01/2018
- Rancho Cucamonga Fire Protection District (City of Rancho Cucamonga)
- Victorville Water District (City of Victorville)



**LAFCO Cost Allocation  
Special Districts Allocation  
PY 2024-2025**

District Name	Total Revenues*	LAFCO Cost	Allocation
	FY 21-22	Allocation	Percentage
Apple Valley Fire Protection	\$ 14,380,893.00	\$ 10,000.00	2.56%
Apple Valley Foothill County Water	\$ 333,267.00	\$ 262.64	0.07%
Apple Valley Heights County Water	\$ 387,173.00	\$ 305.12	0.08%
Arrowbear Park County Water	\$ 1,474,580.00	\$ 1,162.06	0.30%
Baker Community Services	\$ 666,168.00	\$ 524.98	0.13%
Barstow Cemetery	\$ 984,786.00	\$ 776.07	0.20%
Barstow Heights Community Services	\$ 81,370.00	\$ 64.12	0.02%
Bear Valley Community Healthcare	\$ (2,278,906.00)	\$ -	0.00%
Big Bear Airport	\$ 2,527,080.00	\$ 1,991.50	0.51%
Big Bear City Community Services	\$ 17,630,792.00	\$ 10,000.00	2.56%
Big Bear Municipal Water	\$ 6,244,167.00	\$ 10,000.00	2.56%
Big River Community Services	\$ 136,564.00	\$ 107.62	0.03%
Bighorn-Desert View Water Agency	\$ 2,502,985.00	\$ 1,972.51	0.50%
Chino Basin Water Conservation	\$ 3,757,499.00	\$ 2,961.15	0.76%
Chino Valley Independent Fire	\$ 57,463,127.00	\$ 30,000.00	7.68%
Crestline Lake Arrowhead Water Agency	\$ 9,698,100.00	\$ 10,000.00	2.56%
Crestline Sanitation District	\$ 4,905,894.00	\$ 3,866.17	0.99%
Crestline Village Water	\$ 3,824,919.00	\$ 3,014.28	0.77%
Cucamonga Valley Water District	\$ 105,294,466.00	\$ 30,000.00	7.68%
Daggett Community Services	\$ 318,343.00	\$ 250.87	0.06%
East Valley Water	\$ 44,032,398.00	\$ 20,000.00	5.12%
Helendale Community Services District	\$ 6,544,298.00	\$ 10,000.00	2.56%
Hesperia Recreation and Park	\$ 10,072,271.00	\$ 10,000.00	2.56%
Hi-Desert Memorial Healthcare District	\$ 14,913,644.00	\$ 1,500.00	0.38%
Hi-Desert Water District	\$ 21,334,963.00	\$ 20,000.00	5.12%
Inland Empire Resource Conservation	\$ 2,835,782.00	\$ 2,234.78	0.57%
Inland Empire Utilities Agency	\$ 246,437,788.00	\$ 30,000.00	7.68%
Joshua Basin Water	\$ 10,109,361.00	\$ 10,000.00	2.56%
Juniper-Riviera County Water	\$ 385,667.00	\$ 303.93	0.08%
Lake Arrowhead Community Services	\$ 19,930,429.00	\$ 10,000.00	2.56%
Mariana Ranchos County Water	\$ 683,605.00	\$ 538.72	0.14%
Mojave Desert Resource Conservation	\$ 150,736.00	\$ 118.79	0.03%
Mojave Water Agency	\$ 80,887,587.00	\$ 30,000.00	7.68%
Monte Vista Water	\$ 34,188,090.00	\$ 20,000.00	5.12%
Morongo Valley Community Services	\$ 1,199,144.00	\$ 945.00	0.24%
Newberry Community Services	\$ 256,223.00	\$ 201.92	0.05%
Phelan Pinon Hills Community Services District	\$ 11,483,232.00	\$ 10,000.00	2.56%
Rim of the World Recreation and Park	\$ 1,279,054.00	\$ 1,007.98	0.26%
Running Springs Water	\$ 8,442,139.00	\$ 10,000.00	2.56%
San Bernardino Mountains Community Hospital	\$ (2,591,782.00)	\$ -	0.00%
San Bernardino Valley Municipal Water	\$ 119,413,066.00	\$ 30,000.00	7.68%
San Bernardino Valley Water Conservation	\$ 3,273,698.00	\$ 2,579.88	0.66%
Thunderbird County Water	\$ 242,456.00	\$ 191.07	0.05%
Twentynine Palms Cemetery	\$ 310,307.00	\$ 244.54	0.06%
Twentynine Palms Water District	\$ 6,545,689.00	\$ 10,000.00	2.56%
West Valley Mosquito and Vector Control	\$ 3,603,927.00	\$ 2,840.12	0.73%
West Valley Water District	\$ 34,395,518.00	\$ 20,000.00	5.12%
Wrightwood Community Services District	\$ 510,062.00	\$ 401.96	0.10%
Yermo Community Services	\$ 197,015.00	\$ 155.26	0.04%
Yucaipa Valley Water	\$ 29,061,041.00	\$ 20,000.00	5.12%
Yucca Valley Airport	\$ 301,957.00	\$ 237.96	0.06%
<b>Totals</b>	<b>\$ 940,762,632.00</b>	<b>\$ 390,761.00</b>	<b>100.00%</b>

All data in this worksheet are extracted from Fiscal Year 2021-22 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 2021-22, published by the Office of Statewide Health Planning and Development

- On March 28, 1995, Hi-Desert Memorial Hospital's name was changed to Hi-Desert Memorial Healthcare District.
- By the Resolution No. 2003-10-8, Cucamonga County Water District name changed to Cucamonga Valley Water District.
- Effective July 15, 2015, Hi-Desert Memorial Healthcare District, DBA Morongo Basin Healthcare District, has no longer operates a hospital as it leased operations to Tenet Healthcare Corporation.
- Effective July 1, 2017, the Wrightwood Community Services District is subject to LAFCO apportionment after its formation from CSA 56, LAFCO Resolution No. 3235.

## Attachment #3

## Salaries and Benefits Detail

	Account	Charge Measurement	Rate Inc/Dec	Total
1010	<b>Earnable Compensation</b>	Per Salary Schedule	Increasing 5.5%	\$ 529,170
	<i>Includes step increases (3 employees), 3% longevity pay for those with 15 yrs (3 employees), leave cashouts, 4.5% COLA (all).</i>			
1030	<b>Auto &amp; Phone Allowances</b>	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	<b>General Member Retirement</b>	Tier 1: Decrease from 30.19% to 28.34%	Decreasing 6.1%	\$ 146,892
		Tier 2: Decrease from 25.32% to 23.16%	Decreasing 8.5%	
	<i>Contributions to retirement plan. Per SBCERA and Retirement Board adopted rates.</i>			
1130	<b>Survivors Benefits</b>	\$0.90 per pay period per employee	Decreasing 2.2%	\$ 101
	<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	<b>Medical Premium Subsidy</b>	\$702.02 per period (employee +2): 2 employees	Increasing 4.6%	\$ 60,784
		\$499.87 per period (employee +1): 0 employees	Increasing 4.5%	
		\$310.75 per period (employee +0): 2 employees	Increasing 2.3%	
	<i>A subsidy is provided to offset employee medical premiums.</i>			
1205	<b>Long-Term Disability</b>	0.24% of Base Pay	Increasing 25%	\$ 1,515
	<i>Long-term disability insurance.</i>			
1207	<b>Vision Insurance</b>	\$5.99 per employee per period	--	\$ 674
	<i>Vision insurance.</i>			
1215	<b>Dental Insurance Subsidy</b>	\$9.46 per employee per period	Increasing 4.4%	\$ 1,112
	<i>A subsidy is provided to offset employee dental premiums.</i>			
1222	<b>Short-Term Disability</b>	Short-term disability insurance (1.12% of Base Pay)	--	\$ 5,817
		FMLA program charge (\$1.57 per employee per period)	Increasing 2.5%	
	<i>Short-term disability insurance &amp; admin cost for family medical leave.</i>			
1225	<b>Medicare</b>	1.5% of Earnable Compensation	Increasing 6.2%	\$ 6,683
	<i>Contribution to Social Security Medicare for those entering after 1985 (4 employees).</i>			
1240	<b>Life Insurance &amp; Med Trust Fund</b>	Life Insurance (\$1.69 per employee per period)	Increasing 3.5%	\$ 16,483
		Variable Life Insurance (\$1,423 for 2 employees)	--	
		Retirement Medical Trust Fund (\$14,863 for 3 employees)	Increasing 5.0%	
	<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	<b>Medical Reimbursement Plan</b>	Medical Reimbursement (up to \$40 per employee/period)	--	\$ 3,962
		Healthy Lifestyles (gym, \$324 per employee - 3)	--	
1314	<b>457/401a Contribution</b>	1% match for Executive Officer, 0.5% for all others	--	\$ 3,551
	<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	<b>401k Contribution</b>	8% match for Group A & B, 6% match for Group C	--	\$ 38,991
	<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>			
<b>TOTAL SALARIES AND BENEFITS</b>				<b>\$ 825,010</b>

## Attachment #4

## Services and Supplies Detail

Act. #	Account Name	Charge Measurement	Increase/Decrease	Total
2031	<b>Payroll System Services (County IT)</b> <i>Maintenance, support, and enhancements for County's payroll system and infrastructure.</i>	Average of \$29 per pay period (26)	Increase of 7.7%	\$ 756.08
2032	<b>Virtual Private Network (County IT)</b> <i>Use of the County's VPN for remote data access.</i>	\$2.68 per month per user (4 users)	Decrease of 28.2%	\$ 128.64
2033	<b>Network Labor Services (County IT)</b> <i>County IT labor for the network.</i>	No activity	--	\$ -
2037	<b>Dial Tone (County IT)</b> <i>Phone line. Includes support services.</i>	\$30.78 per line (8) per month	Increase of 10.2%	\$ 2,954.88
2041	<b>Data Line</b> <i>Fiber optic data line from Verizon.</i>	\$700 per month	--	\$ 8,400.00
2075	<b>Membership Dues</b> <i>Membership in Professional Associations.</i>	CSDA: \$1,715 CALAFCO: \$12,509	Increasing 5.0% Increasing 2.4%	\$ 14,224.00
2076	<b>Tuition Reimbursement</b> <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	<b>Publications</b> <i>Purchase or subscription to professional publications related to LAFCO study areas.</i>	CA Land Use & Planning Law: \$101.00 CA Annotated Code Books: \$330/month	-- Increasing 4.5%	\$ 4,063.64
2085	<b>Legal Notices</b> <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	<b>Building Expense</b> <i>Ongoing maintenance of the staff office.</i>	Janitorial: \$614 per month HVAC maintenance (\$389 per month)	Increasing 4.5% Increasing 4.5%	\$ 8,922.96
2115	<b>Software</b> <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: \$3,000 annual Adobe license for office, annual, (\$351) Vimeo subscription for digital archive of meetings (\$240/yr)	-- -- --	\$ 3,591.00
2180	<b>Electricity</b> <i>LAFCO is responsible for electricity payments while located at the train depot.</i>	\$650 per month	Decreasing 3.5%	\$ 7,800.00
2245	<b>Other Insurance</b> <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 (\$13,765) Workers' Compensation (\$5,500)	Increasing 4.5% --	\$ 19,265.00
2305	<b>General Office Expense</b> <i>Niche and random items for the office. See Account 5012 for Office Supplies per contract pricing.</i>	Petty Cash Reimbursement: \$250 per quarter (\$1,000) Paper shredding: \$120 Zoom subscription for meetings (\$20 per month) New computer for new clerk Printer cartridges: \$400	-- -- -- -- --	\$ 2,260.00
2308	<b>Credit Card Clearing Account</b> <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	<b>Mail (County Mail)</b>	Months with meetings (9): \$500 per month Months with no meetings (3): \$300 per month Mail delivery: \$11.15 per stop (22 per month)	Increasing 6.2% Increasing 6.2% --	\$ 8,343.60

## Attachment #4

## Services and Supplies Detail

Act. #	Account Name	Charge Measurement	Increase/Decrease	Total
	<i>On avg. USPS rates increasing 10%. Each year, staff utilizes more digital delivery over paper mail, which generally offsets rate increases.</i>			
2315	<b>Records Storage</b>	\$140 per month	--	\$ 1,680.00
	<i>Off-site retention of records. Gov Code 56382 mandates LAFCO to maintain its records in perpetuity.</i>			
2322	<b>Enterprise Printing (County IT)</b>	\$6.00 per month	Decreasing 19%	\$ 72.00
	<i>County printing of payroll documents.</i>			
2323	<b>Reproduction Services</b>	\$500 estimate based on prior year		\$ 500.00
	<i>Printing activity outside of the LAFCO office (County Printing Services, Kinkos, etc.).</i>			
2335	<b>Temporary Services</b>	No activity	--	\$ -
	<i>Use of temporary services for clerical support.</i>			
2400	<b>Legal Counsel</b>			\$ 37,500.00
		Months with meetings (9): \$4,000 per month	Increasing 4.7%	
		Months with no meetings (3): \$1,500 per month	Increasing 4.7%	
		Continuing legal matter	Decreasing 50%	
	<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	<b>Auditing</b>	SBCERA costs for GASB 67 & 68: \$2,392	Decreasing 21%	\$ 11,708.00
		Independent auditor: \$9,316	Increasing 5%	
	<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	<b>IT Infrastructure (County IT)</b>	\$125.14 per month per user for network access	Increase of 24.7%	\$ 9,010.08
	<i>Support of computer/server systems, email, wide area network, internet access, IT security, virus protection, help desk, and data center.</i>			
2414	<b>Application Dev. &amp; Maint. (County IT)</b>			\$ -
	<i>County IT work on LAFCO and County applications and software</i>			
2415	<b>Countywide Cost Allocation Program</b>	Per the County COWCAP publication	Prior year \$0	\$ 5,981.00
	<i>The County Auditor charges for county-related costs incurred in the prior year.</i>			
2416	<b>Enterprise Printing (County IT)</b>	Per print impression, annual estimate	--	\$ -
	<i>Printing from County's enterprise server related to payroll.</i>			
2417	<b>Inactive Account (County IT)</b>	Activity transferred to Account 2420		\$ -
2418	<b>Data Storage Services (County IT)</b>	Activity transferred to Account 2420		\$ -
2420	<b>Enterprise Content Management (County IT)</b>		--	\$ 2,024.40
	<i>Data Storage &amp; backup (enterprise storage, backup &amp; recovery)</i>	\$18.34 per user/mo		
	<i>File Sharing Storage (File sharing services, backup &amp; recovery)</i>	\$37.17 per unit of storage/mo (2 units)		
	<i>Wireless Device Access (mobile access to County email)</i>	\$5.25 per user/mo (4 users)		
2421	<b>Desktop Support Services (County IT)</b>	\$90.98 per month, per computer (7 computers)	Decreasing 2.6%	\$ 7,642.32
	<i>County tech support &amp; monitoring for computers and applications.</i>			
2424	<b>Environmental Consultant</b>	Consultant work, per contracted rate, 15 reviews	--	\$ 10,950.00
		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	<b>Security Services</b>	\$123 per quarter	--	\$ 492.00
	<i>Maintain and monitor the security system.</i>			
2445	<b>Other Professional Services</b>	Surveyor proposal review: \$450 each proposal (7)	--	\$ 82,981.40
		Commissioner stipend: \$200 per meeting (9)	--	
		Commissioner stipend: \$200 per committee mtg (4)	--	
		ROV: \$100.60 per hour (11)	--	
		Staff support from Rebecca Lowery		
		County processing of quarterly taxes: \$1,000/quarter	--	
		Recruitment for Clerk (\$5,000)	one-time activity	
		County work on apportionment: \$5,600	Decreasing 10%	

## Attachment #4

## Services and Supplies Detail

Act. #	Account Name	Charge Measurement	Increase/Decrease	Total
		Video recording of meetings: \$900 per meeting (9)	Increasing 20%	
		Commissioner stipend for SoCal LAFCO: \$200 per mtg. (4)	--	
		Governance Training Program for Local Agencies	Increasing 20%	
	<i>This account is for outside services to assist in processing applications and service reviews as well as conducting Commission hearings. Staffing support from Rebecca Lowery will continue. Governance training will include two courses &amp; assistance for Barstow Cemetery District.</i>			
2449	<b>Outside Legal (Litigation &amp; Special Counsel)</b>	Per special counsel rate		\$ 10,000.00
	<i>Legal services conducted through special contract for either litigation or when a conflict of interest waiver is not granted. For proposals not initiated by the Commission, the applicant agrees to indemnify the Commission against legal costs. Payments received for cost recovery are deposited into Revenue Account 9660.</i>			
2450	<b>Systems Development Charges (County IT)</b>	Estimate of 10 hours at \$129.40/hr	Decrease of 50%	\$ 1,294.00
	<i>Maintenance and Support of LAFCO website.</i>			
2460	<b>Aerial Imagery (County IT)</b>	Aerial Imagery \$1,000 per user (3)	--	\$ 3,000.00
	<i>Generation &amp; maintenance of digitized maps &amp; aerial images, access to County's parcel &amp; street layers.</i>			
2895	<b>Rent/Lease Equipment (copier)</b>	\$450 per month	--	\$ 5,400.00
	<i>LAFCO implementing more digital circulation as cost savings.</i>			
2905	<b>Office/Hearing Chamber Rental</b>	Meeting Facility: \$405 per meeting (9)	--	\$ 64,141.76
		Office Lease: \$5,041 monthly	Increasing 3.0%	
	<i>Use of Norton Conference Center for meetings and office lease.</i>			
2940	<b>Private Mileage</b>	ESRI Conference San Diego	Increasing 11.6%	\$ 7,428.29
		Employee travel, misc.: \$67	Increasing 11.6%	
		CALAFCO Conf. (Yosemite)	Increasing 11.6%	
		CALAFCO Staff Workshop (Temecula)	Increasing 11.6%	
		Commissioner So Cal participation, 4 trips: \$268	Increasing 11.6%	
		Commissioner Meetings (9)	Increasing 11.6%	
	<i>Commissioners and staff private auto mileage at the IRS rate, excluding the Executive Officer.</i>			
2941	<b>Conference/Training</b>	CALAFCO Staff Workshop (Temecula) 3 staff	Increasing 21%	\$ 8,680.00
		CALAFCO Conference (Yosemite) \$700 each (10)	Increasing 23%	
	<i>The CALAFCO Staff Workshop location is in Temecula. 3 staff attending</i>			
	<i>The CALAFCO Conference will be held in Yosemite, with 7 Commissioners and 3 staff budgeted.</i>			
2942	<b>Hotel</b>	CALAFCO/So Cal participation: \$200 per night (4)	--	\$ 11,297.00
		ESRI Conference San Diego: (1 staff)	--	
		CALAFCO Conf. (Yosemite), \$253/night, 10 people, 3 nights	Decreasing 15.6%	
		CALAFCO Staff Workshop (Temecula), 3 staff	Decreasing 10.6%	
	<i>Hotel charges for Commissioners and staff on LAFCO business.</i>			
2943	<b>Meals</b>	Staff travel: \$50	--	\$ 1,050.00
		ESRI Conference San Diego (1 staff)	--	
		CALAFCO Conference (Yosemite) \$50 each for 10 people	--	
		CALAFCO Staff Workshop (Temecula), 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	<b>Air Travel</b>	CALAFCO participation: \$200/trip (4)		\$ 800.00
	<i>Airfare on Southwest Airlines for approved travel.</i>			
2946	<b>Other Travel</b>	CALAFCO participation: \$75/trip (4)		\$ 300.00
	<i>Miscellaneous travel charges such as parking and taxi charges.</i>			
5012	<b>Transfer to County (Staples &amp; Microsoft)</b>	Staples supplies: \$300 per month	--	\$ 8,697.00
		Microsoft Licenses	--	
<b>TOTAL SERVICES AND SUPPLIES</b>				<b>\$ 398,839.05</b>

## Attachment #5

## Revenues Detail

	Account	Charge Measurement	Rate Inc/Dec	Total
6010	<b>Application Reserve</b>	Beginning balance		\$ 110,000
	<i>A reserve in place of application revenues</i>			
8500 & 9984	<b>Interest</b>	County Interest Pool returns	Variable	\$ 30,000
	<i>LAFCO participates in the County's interest pool and is apportioned interest receipts quarterly.</i>			
8842	<b>Apportionment</b>		--	\$ 1,172,283
	<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	<b>Individual Notice Deposit</b>	\$1,000 deposit	--	\$ -
	<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	<b>Legal Services Deposit</b>	\$2,000 for proposals; \$700 for applicable service contracts	--	\$ -
	<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	<b>Protest Hearing Deposit</b>	\$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>			
9655	<b>Digital Mapping Fee</b>	LAFCO Fee Schedule, based on acreage	--	\$ -
	<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	<b>Environmental Deposit</b>	\$1,000 for proposals; \$750 for applicable service contracts	--	\$ -
	<i>Deposits for environmental review processing are calculated at \$1,000 for proposals and \$750 for service contracts requiring a hearing.</i>			
9800	<b>LAFCO Fee</b>	LAFCO Fee Schedule, based on region and acreage	Increasing 4.5%	\$ -
	<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	<b>Indemnification Recovery</b>		--	\$ -
	<i>This accounts segregates legal cost recovery.</i>			
9910	<b>Prior Year Activity</b>		--	\$ -
	<i>This account refunds deposits submitted by applicants less costs incurred for activity which carry over from one year to another.</i>			
9930	<b>Miscellaneous Revenue</b>		--	\$ -
	<i>This account is for revenues received for duplication of CDs, DVDs, paper copies, and other miscellaneous receipts.</i>			
9973	<b>Stale-dated Checks</b>			\$ -
	<i>Uncashed checks that are credited</i>			
<b>TOTAL REVENUES</b>				<b>\$ 1,312,283</b>