

LOCAL AGENCY FORMATION COMMISSION FOR SAN BERNARDINO COUNTY

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DATE: APRIL 11, 2019 *Samuel Martinez*
FROM: SAMUEL MARTINEZ, Executive Officer
MICHAEL TUERPE, Project Manager
TO: LOCAL AGENCY FORMATION COMMISSION

SUBJECT: Agenda Item #12(b) – Proposed Budget for Fiscal Year 2019-20,
AS MODIFIED AT THE APRIL 17, 2019 HEARING

RECOMMENDATION:

Staff recommends that the Commission take the following actions:

1. Adopt the Proposed Budget for Fiscal Year 2019-20 presented by staff which includes:
 - a. Proposed changes to Salaries and Benefits as identified on pages 3 and 4 of this report; and,
 - b. Continuance of the contract with Robert Aldrich for staffing support services.
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; and,
3. Schedule a public hearing for May 15, 2019 for formal:
 - a. Approval of the amendments to the Policy and Procedure Manual for Salaries and Benefits; and,
 - b. Adoption of the Final Budget for Fiscal Year 2019-20.

BACKGROUND:

Spring is here – baseball returns and so does the LAFCO budget. You will notice a different format, but the same detailed information is included. The first two pages of this report include staff's recommendations, a basic summary, and the attachment listing.

Beginning on page 3 are policy discussions and narratives for the budget categories: (1) Salaries and Benefits, (2) Services and Supplies, (3) Reserves, and (4) Revenues.

Attachments #3 (Salaries and Benefits), #4 (Services and Supplies), and #5 (Revenues) include a detail of each account to include: account description, charge measurement, identification of increase or decrease, and total cost.

The chart below is a basic summary of the FY 2019-20 budget, with notation on where to access the summary and detail information.

SAN BERNARDINO LAFCO			
FY 2019-20			
		Narrative Summary	Account Detail
OPERATIONS			
EXPENDITURES			
Salaries and Benefits	(823,068)	Page 3	Attachment 3
Services and Supplies	(437,882)	Page 5	Attachment 4
	\$ (1,260,950)		
REVENUES			
Apportionment	1,090,497	Page 10	Attachment 5
Fees and Deposits	177,740		
Interest	16,000		
Carryover of Open Proposals	31,982		
	\$ 1,316,219		
RESERVES			
INCOMING RESERVES			
Contingency (Assigned)	50,000		
Net Pension Liability Reserve (Committed)	0		
General Reserve (Assigned)	150,000		
Compensated Absences Reserve (Committed)	97,377		
	\$ 297,377	<i>[modified at the</i>	
FY 2019-20 BUDGETED RESERVES			
Contingency (Assigned)	(50,000)	<i>April 18, 2019 hearing]</i>	
Net Pension Liability Reserve (Committed)	(42,500)		
General Reserve (Assigned)	(150,000)		
Compensated Absences Reserve (Committed)	(110,146)		
	\$ (352,646)		

Attachments:

1. [Proposed Budget Spreadsheet with Prior Year Actuals](#)
2. [Senior Analyst Job Description](#)
3. [Salaries and Benefits Detail](#)
4. [Services and Supplies Detail](#)
5. [Revenue Detail](#)
6. [Auditor's Apportionment Distribution for the County, Cities and Towns, and Independent Special Districts](#)

SALARIES AND BENEFITS

The current fiscal year includes the following staffing structure: Executive Officer, contract Executive Officer (transition of 360 hours which ended September 30), Project Manager, LAFCO Analyst-GIS/Database, Clerk to the Commission/Office Manager, and Administrative Assistant. With one less full-time person in the office, the Commission contracted with Robert Aldrich for supplemental staffing services (said services are paid from Services and Supplies).

After reviewing current staffing and compensation, the FY 2019-20 budget proposes amendments to (1) Compensation in relation to (a) salary step advancement and (b) reclassification of LAFCO position and (2) Benefits associated with the Executive Officer allowances. Should the Commission support these proposed changes, then staff would present the related amendments to the Policy and Procedure Manual to the Commission at the May 15 hearing, when it reviews and adopts the final budget.

Compensation Changes

In April 2018, the Commission approved a policy whereby an eligible employee receives two step increases per year, until the top step is reached. This budget recommends a return to one step increase per year. The financial effect would be savings of at least \$4,989 for the first year then an ongoing annual savings of \$8,689.

When the Executive Officer position was filled from within, the Executive Officer chose not to fill the Assistant Executive Officer position. With one less full-time person in the office, the current Project Manager has assumed additional duties. In reviewing the job descriptions available, the duties currently performed are in line with the Senior Analyst position, which is between Project Manager and Assistant Executive Officer. Therefore, this budget recommends that Michael Tuerpe's position of Project Manager (Range 62) reclassify to Senior Analyst (Range 67) in order for compensation to be commensurate with duties performed. The Senior Analyst job description is included as Attachment #2. Mr. Tuerpe would enter at Step 11 and be eligible for an annual step increase until he reaches Step 14. The financial effect would be an ongoing annual cost of \$6,680.

As discussed throughout this report, the current fiscal year is experiencing historically low proposal activity. However, staff anticipates numerous significant proposals for the coming year. Therefore, it would be prudent for the reclassification not to take effect until the proposal level (financial position) improves. Such effective date would be determined by the Executive Officer.

Benefit Changes

The current auto and phone allowances provided to the Executive Officer are \$561.54 and \$92.31 per pay period, respectively. These allowances far exceed actual costs. As a part of this review, information was gathered of the surrounding LAFCOs on their auto and phone allowances. With both the actual cost and surrounding LAFCO allowances in mind, this budget recommends the allowances per pay period be reduced to: auto \$300 and

phone \$50. The financial effect would be an ongoing annual savings of \$9,385 (auto) and \$1,507 (phone).

FY 2019-20 Highlights

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 page contains highlights for FY 2019-20 and FY 2020-21 forecast.

LAFCO mirrors the salary schedule and benefits provided in the County’s Exempt Compensation Plan as identified in the LAFCO Policy and Procedure Manual and contracts with the County to administer the benefits for its employees. In April 2018, the Commission approved the following salary and benefit increases, effective July 20, 2019:

- 3.0% across-the-board COLA
- Medical Premium Subsidy, as shown below

Declaration	Employee only	E+1	E+2
Current	\$234.50	\$361.19	\$495.34
Effective 7-20-19	\$243.33	\$379.03	\$529.94

Earnable Compensation (Account 1010) totals \$503,357 and includes:

- 3.0% COLA for all employees;
- One-step increases for three eligible employees;
- 2% longevity 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); and,
- Reclassification of one employee (Note: the Executive Officer would determine the effective date of the employee’s reclassification; however, the budget liberally calculates for a full year of this position).

Contributions to the SBCERA retirement plan are per the SBCERA and Retirement Board approved rates. The Tier 1 rate increases by 0.99% to 38.02%, and the Tier 2 rate increases by 1.31% to 35.61%.

FY 2020-21 Forecast

The forecast for FY 2020-21 includes retention of the staffing model recommended in this budget, and a 3.0% across-the-board salary increase approved by the Commission in April 2018. The current Policy Manual does not include any salary or benefit increases beyond July 18, 2020. Additionally, FY 2020-21 has an additional 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. As discussed in the Reserves portion of this report, staff will recommend to the Policy Committee the creation of a Salary Reserve to fund the next occurrence, which would take place in another ten years.

SERVICES AND SUPPLIES

Generally, services and supplies include payments for: proposal processing, Commission-approved programs and projects, and costs associated with running a government agency. 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 2019-20 and FY 2020-21 forecast.

LAFCO staff still continues to operate under the direction provided by the Commission, that the staff prioritize its activities in the following order: fire proposals, other jurisdictional changes, and service reviews. Continuing the contract with Robert Aldrich for supplemental staffing will help the processing burden as well as assisting on the completion and development of the complex service reviews (*Recommendation 1b on page 1 of this report*).

Proposal Processing

The current year has seen a precipitous drop in application submission, reducing funded activity level. However, staff has been coordinating with agencies regarding many likely and potential applications. A good number will be complex and controversial such as a city incorporation and formation of a community services district. The budget includes processing these proposals.

The Commission continues to outsource its environmental processing through its contract with Tom Dodson and Associates, conduct of the annual audit with an independent auditor, Davis Farr LLP, processing of its accounting operations through the County Auditor's office, and the maintenance of computer systems through the County's ISD.

The Commission expressed its desire to transition to digital media and reduce paper circulation. Staff has reviewed the life span of a proposal and identified that excess paper or CD reproduction occurs in the staff circulation, required noticing agenda, staff reports, and resolutions. To staff's surprise, mailing a CD in a small envelope actually costs more due to its unique size. Further, the materials are then placed onto the LAFCO website anyway. With this in mind, staff will move forward with the Commission's position and focus on digital access of materials. However, it is paramount that we still adhere to the statutory requirements of providing proper notices and agendas. The notice and agenda will still be mailed via USPS with staff signing a declaration of mailing, with the mailing list attached, for the administrative record. The mailing would then reference the LAFCO website for access to the reference materials. The mailed items would also state that if a CD or paper copy is needed, to contact the office. Staff estimates that the ongoing annual savings would be \$1,500 in materials and postage and \$1,200 in staff time.

Programs and Projects

Service Reviews

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. The Countywide Service Review for Water was completed last fiscal year, with

Wastewater completed this fiscal year. In late summer/early fall, the Commission will review Fire/Emergency Medical Services/Ambulance/Dispatch.

At the January workshop, the Commission determined that subsequent service reviews occur in the following order: healthcare districts, solid waste, streetlighting, parks & recreation, roads, and any other review as determined by the Commission.

Fiscal Indicators

In 2014 LAFCO advanced the use of audits and implemented an online Financial Indicators program. The purpose of the program is to provide more robust information on the financial condition of local agencies within San Bernardino County which will allow for better understanding of where an agency has been. Additionally, LAFCO uses the information in conducting state-mandated service reviews as a means to make the required determination of the financial ability of an agency to provide services.

Staff is working towards completion of 2017 data by July. Although there are nominal costs related to services and supplies, costs for this program mainly relate to LAFCO staff time.

Governance Training

The Commission's Governance Training program is budgeted to continue for the special districts and other governments within the County. For the coming year, the budget anticipates two courses, as shown below. The total cost for the year is estimated to be \$5,000.

Training Session, Partner	Date
<i>How to Handle Pension Cost and Liability</i> California Special Districts Association	December 2019
<i>LAFCO 101</i> CALAFCO	January/February 2020

Agency Costs

In addition to processing proposals and conducting programs and projects, there are costs associated with running a government agency. As a part of the preliminary budget review, the Executive Officer and Administrative Committee discussed cost savings measures to include the preparation of meeting minutes. Currently, the minutes are a narrative summary of the meeting. To provide such detail requires the Clerk to prepare the draft, management to review the draft, followed by legal counsel review. In the end, the written narrative requires much time and cost. Further, this written product replicates the content available on the video file that is accessible on the LAFCO website. As a result, one could question the narrative as not reflective of what was actually said at the meeting. Therefore, in order to reduce this exposure and as a cost savings measure, this budget recommends that the minutes of the Commission meetings be action minutes. Staff estimates that the ongoing

annual savings would be at least \$4,800 in staff time and at least \$1,250 in legal counsel charges.

Highlights for the year include:

- Account 2075 Membership Dues. Due to funding challenges, the CALAFCO board approved a dues increase of 16% for this fiscal year (\$10,376). The CALAFCO board is currently working on a long-term strategy of revising its dues structure to a more sustainable and equitable model.
- Account 2125 Inventoriable Equipment. No inventoriable equipment is budgeted for purchase this or next fiscal year.
- Account 2245 Other Insurance. Liability insurance is purchased through the Special District Risk Management Authority (SDRMA). SDRMA notified LAFCO that due to catastrophic fires and increasing liability court judgements, liability rates are increasing 5% and property rates are increasing 11%. The insurance quote for the year is \$14,238.
- Account 2405 Auditing. We will be entering the fourth year of a four-year contract with Davis Farr LLP for independent auditing services. A joint RFP was issued in 2016 with the other Southern California LAFCOs. This matter will be addressed with the Southern California LAFCO group during the year.
- Account 2415 COWCAP. After a few years of low COWCAP charges, the County's FY 2019-20 charge is \$13,328, broken down as follows: \$7,265 Auditor; \$3,874 Human Resources, \$1,587 County Administrative Office; \$84 Purchasing; and \$518 Information Services Department (County ISD).
- Account 2418 Enterprise Storage Data. Instead of housing and maintaining a server at the LAFCO office, when staff moved to the new office we transitioned from storing and maintaining an in-house server to the County's virtual server. For the past two years, the County has not charged LAFCO for use of its server, with the expectation that the County would adopt charges beginning FY 2019-20. As adopted, the County's schedule is based on allocated space not used space. LAFCO's allocation is roughly three times its actual use. As a result, the cost estimate is \$8,457 for the year. LAFCO staff is working with County ISD to reduce our allocation, but this most likely will not take effect until FY 2020-21.
- Ongoing costs associated with being at the Train Depot are as follows:

<u>Account 2905 Rent.</u> Office Lease & Common Area Expense	\$ 66,085
<u>Account 2905 Rent.</u> Amortization (matures June 2022)	\$ 33,793
<u>Account 2090 Building Expense.</u> HVAC & janitorial	\$ 7,000
<u>Account 2180 Electricity.</u>	\$ 6,000
Total	\$112,878

RESERVES

Reserve Policy

The Commission's Reserve policy was last updated in 2014, and reads as follows:

The Commission will require the maintenance of three separate reserves which shall be funded as a part of the annual budget adoption process as follows:

- A. *The balance of San Bernardino LAFCO employee compensated absences at April 1 of each fiscal year shall be funded and placed in a committed reserve account in the following fiscal year budget;*
- B. *Annually the Commission shall set aside a minimum of \$200,000 in a committed reserve account for payment of potential litigation or other special need; and,*
- C. *A committed reserve account shall set aside funds for future payment of the Commission's net pension liability to the San Bernardino County Employees Retirement Association (SBCERA).*

Reserve Funding Cycle

Per policy and practice, reserves have been a part of the budget - in essence funded at the beginning of the year, before revenues are received, then reset in the next year's budget. If one were to look at the annual budget (see Attachment #1), history is shown for prior year Expenditures but on the same page Reserves are blank because Reserves are tied to the budget column, not actuals. As a result, fluctuations to Assigned Reserves occur with the budget, not with actual transactions, as shown below:

Fiscal Year Budget	14-15	15-16	16-17	17-18	18-19	19-20
<i>Significant Activity</i>			<i>Move deposit \$100,000</i>	<i>Move costs \$149,401 Legal \$67,376</i>		
ASSIGNED						
Contingency	98,356	105,501	155,501	139,116	20,442	50,000
General	300,000	291,007	279,841	225,229	85,608	150,000
TOTAL ASSIGNED	398,356	396,508	435,342	364,345	106,050	200,000
COMMITTED						
Compensated Absences	72,897	83,329	87,222	89,708	97,377	110,146
Net Pension Liability	40,503	82,750	109,170	148,450	184,963	227,463
TOTAL COMMITTED	113,400	166,079	196,392	238,158	282,340	337,609

Staff will be working with the Policy Committee to amend the Reserve Policy by transitioning away from a budget adoption process. One option would be to fund the Assigned Reserves

only when funds are received. For example, the budget can plan for a Reserve increase, but only after the funds are received will a recommendation be provided to the Commission to increase the Reserve accounts. Staff's position is that the change would promote transparency and reduce fluctuations for the Assigned Reserves. Should funds be needed during the budget process, then a specific line item would require Commission approval.

Net Pension Liability [modified at the April 18, 2019 hearing]

This staff report, presented to the Commission on April 17, 2019, did not assume that the Commission would adopt the recommendation in Item 11 for payment of NPL Reserve to SBCERA. Please refer to Item 11 on this month's agenda regarding contributing the Net Pension Liability Reserve funds to credit the unfunded liability. The Commission took action to contribute the funds; therefore, this budget is modified accordingly. Additionally, this year the budget includes an increase of \$42,500 to this reserve to keep with the 20-year amortization schedule.

Salary Reserve

FY 2020-21 has an additional pay period (27 instead of the usual 26). Since the County pay schedule is every two weeks, rather than twice a month, the result is an additional pay period every ten years. Staff will recommend to the Policy Committee the creation of a Salary Reserve to fund the next occurrence.

FY 2018-19

With the Assistant Executive Officer position being unfilled, in July the Commission increased the following Assigned Reserve accounts:

- Contingencies by \$34,852 from \$15,148 to \$50,000; and
- General/Litigation Reserve by \$64,392 from \$85,608 to \$150,000

FY 2019-20

When combined the two Assigned Reserves, Contingency and General, meet the Commission's policy of a minimum \$200,000 for general/litigation. Therefore, the budget does not necessitate an increase to these reserves. For the Committed Reserves, Compensated Absences and Net Pension Liability, the budget increases these reserves per current Commission policy.

	Incoming	FY 2019-20 Budget
ASSIGNED		
Contingency	50,000	50,000
General	150,000	150,000
COMMITTED		
Compensated Absences	97,377	110,146
Net Pension Liability	0	42,500
TOTAL	\$ 297,377	\$ 352,646

[modified at the April 18, 2019 hearing]

REVENUES

Attachment #5 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 2019-20 and FY 2020-21 forecast.

Proposal Activity (Accounts 8545-9800)

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

The current year has seen a precipitous drop in application submission, reducing funded activity level. However, staff has been coordinating with agencies regarding many likely and potential applications. A good number will be complex and controversial such as a city incorporation with district dissolutions and formation of a community services district with dissolution of a county service area. The budget includes these revenue receipts.

During the previous Fee Schedule review in April 2018, the Commission expressed its desire for the Schedule not to experience long gaps with no increases (2010 to 2018), followed by a sudden large increase. One possibility the Commission identified is for the Fee items to increase annually with inflation. This works well for Fees because the Fees are generally tied to the Commission and staff's costs. Item 9a on this month's agenda is the Fee Schedule staff report, which recommends that Fees increase with the 2019 inflation rate of 3.0%¹. There are two proposed changes for Deposits: (1) an increase of \$300 for Individual Noticing, and (2) a decrease of \$300 for Legal Counsel.

Apportionment (Account 8842)

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 proposed apportionment to each group is \$363,499 (a decrease of \$5,000 for each group, or 1.4%). The County Auditor will be required to apportion this amount on July 1, 2019 pursuant to the requirements of law and Commission policies (see Attachment #6).

Interest and Other Revenues

LAFCO participates in the County's interest pool and is apportioned interest receipts quarterly. Interest rates have been steadily increasing but do not result in significant revenue.

Cost recovery for proposals and service contracts is not addressed in the budget due to its speculative nature.

¹ 3.047% for Riverside-San Bernardino-Ontario, CA

4/18/2019

Attachment #1

ACCT. #	ACCOUNT NAME	ACTUAL YEAR-END FY 16-17	ACTUAL YEAR-END FY 17-18	PROJECTED YEAR-END FY 18-19	PROPOSED	PROPOSED
					BUDGET FY 19-20	BUDGET FY 20-21
					26 Pay Periods	27 Pay Periods
	SALARIES AND BENEFITS					
1010	Earnable Compensation	\$ 466,526	\$ 477,488	\$ 503,357	\$ 492,781	\$ 538,947
1030	Auto and Cell Phone Allowances	17,000	17,000	20,192	9,135	9,450
1035	Overtime	38				
1045	Termination Payment	632				
1110	General Member Retirement	112,783	124,459	173,231	189,146	206,141
1130	Survivors Benefits	210	224	179	176	182
1135	Retirement Subsidy (no longer active)	18,264	16,980	1,995		
1200	Medical Premium Subsidy	45,801	52,779	52,628	53,799	55,654
1205	Long-Term Disability	883	955	1,070	1,141	1,242
1207	Vision Care Insurance	771	822	782	782	809
1215	Dental Insurance Subsidy	1,251	1,235	1,230	1,235	1,277
1222	Short-Term Disability	3,477	3,756	4,951	5,316	5,771
1225	Social Security Medicare	6,143	6,170	6,276	5,917	6,457
1235	Workers' Compensation	2,097	2,160	4,859	5,074	5,520
1240	Life Insurance & Medical Trust Fund	5,316	6,986	9,558	10,735	11,604
1305	Medical Reimbursement Plan	3,380	3,840	5,372	6,516	6,696
1310	Annuitant Employee Medical (no longer active)	17,453	12,264	3,774		
1314	457/401a Contribution	1,544	1,498	2,822	3,275	3,566
1315	401k Contribution	26,020	28,405	35,204	38,040	41,384
	TOTAL SALARIES & BENEFITS	\$ 729,589	\$ 757,022	\$ 827,479	\$ 823,068	\$ 894,700
	Staffing (Full time equivalent units)	5.5	5.5	5.25	5.0	5.0
	SERVICES AND SUPPLIES					
	General Services & Supplies					
2031	Payroll System Services				\$ 826	\$ 826
2035	Communications	\$ 1,053				
2037	COMNET Charge (ISF)	2,872	\$ 3,777	\$ 3,302	3,434	3,434
2040	Relocation Charges - Phone Service	10,647	3,151			
2041	Phone Service/Outside Company	947	4,295	8,722	8,400	8,400
2043	Electronic Equipment Maintenance		6,159	-	-	-
2075	Membership Dues	9,338	9,973	10,303	11,753	11,753
2076	Tuition Reimbursement	2,000	950	-	1,000	1,030

4/18/2019

Attachment #1

ACCT. #	ACCOUNT NAME	ACTUAL YEAR-END FY 16-17	ACTUAL YEAR-END FY 17-18	PROJECTED YEAR-END FY 18-19	PROPOSED	PROPOSED
					BUDGET FY 19-20	BUDGET FY 20-21
					26 Pay Periods	27 Pay Periods
2080	Publications	3,021	4,218	3,411	3,163	3,163
2085	Legal Notices	18,129	20,698	21,592	18,750	18,750
2090	Building Expense	100,000	103,019	7,002	7,000	7,000
2115	Computer Software	2,552	1,707	2,777	3,054	3,054
2125	Inventoriable Equipment	2,685			-	-
2130	Moving Expenses					
2180	Electricity		2,778	4,400	6,000	6,000
2182	Electricity		2,372	-		
2195	Reimbursement Services and Supplies					
2245	Other Insurance	9,100	10,013	14,238	14,238	14,665
2305	General Office Expense	8,105	8,629	6,583	4,850	4,850
2308	Credit Card Clearing Account	(465)	2,046	(3,542)	-	-
2309	Visa Temp Card					
2310	Postage - Direct Charge	75,917	14,683	7,393	6,116	6,299
2315	Records Storage	749	606	656	900	900
2316	Surplus Handling					
2323	Reproduction Services	15,084	2,000	77	-	-
2335	Temporary Services	3,033	132	354	-	-
	Consultant & Special Services:					
2400	Legal Counsel	37,867	130,898	75,525	46,300	47,689
2405	Auditing	11,492	10,819	10,819	11,268	11,268
2410	Data Processing	7,827		12,852	11,252	11,252
2414	Application Development Maint.				2,000	-
2415	COWCAP	13,236	8,458	10,109	13,328	13,728
2416	Enterprise Printing				31	31
2418	Enterprise Data Storage				8,457	8,457
2420	Wireless Device Access	245	199	412	286	286
2421	Desktop Support Services	8,949	15,568	16,081	16,762	16,762
2424	Environmental Consultant	9,077	8,590	8,970	14,200	14,200
2444	Security Services	390	1,267	468	468	468
2445	Other Professional Services	124,571	137,937	99,865	80,826	83,251
2449	Outside Legal (Litigation & Special Counsel)			3,216	-	-
2450	Application Development Support			-	-	-
2460	GIMS Charges	13,500	13,500	13,518	16,500	16,500

Attachment #1

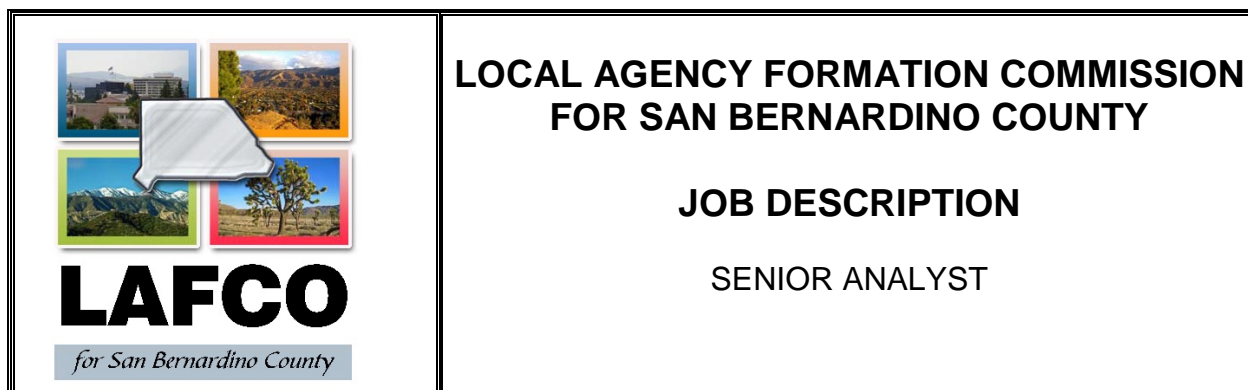
ACCT. #	ACCOUNT NAME	ACTUAL YEAR-END FY 16-17	ACTUAL YEAR-END FY 17-18	PROJECTED YEAR-END FY 18-19	PROPOSED BUDGET FY 19-20 26 Pay Periods	PROPOSED BUDGET FY 20-21 27 Pay Periods
	Lease/Purchases:					
2895	Rent/Lease Equipment (copier)	7,226	6,034	5,839	4,800	4,800
2905	Office/Hearing Chamber Rental	49,874	100,455	98,952	100,928	102,947
	Travel Related Expenses:					
2940	Private Mileage	4,963	4,374	5,617	3,436	3,436
2941	Conference/Training	6,465	5,422	4,756	4,740	4,740
2942	Hotel	12,417	6,739	5,666	7,990	7,990
2943	Meals	1,502	780	696	1,200	1,200
2944	Car Rental	228	260	200	-	-
2945	Air Travel	4,188	3,291	1,108	2,200	2,200
2946	Other Travel	871	665	204	825	825
	Other:					
5012	Services Out (Staples)	14	185	765	600	600
TOTAL SERVICES & SUPPLIES		\$ 579,668	\$ 656,644	\$ 462,903	\$ 437,882	\$ 442,754
TOTAL EXPENDITURES		\$ 1,309,258	\$ 1,413,665	\$ 1,290,382	\$ 1,260,950	\$ 1,337,454
	RESERVES					
6000	Contingency (Assigned)	\$ -			\$ 50,000	\$ 50,000
6010	Net Pension Liability Reserve (Committed)	-			42,500	42,500
6025	General Reserve (Assigned)	-			150,000	150,000
6030	Compensated Absences Reserve (Committed)	(1,216)			110,146	115,653
TOTAL CONTINGENCIES & RESERVES		\$ (1,216)	\$ -	\$ -	\$ 352,646	\$ 358,153
TOTAL APPROPRIATION		\$ 1,308,042	\$ 1,413,665	\$ 1,290,382	\$ 1,613,596	\$ 1,695,607

Modified at the April 17, 2019 hearing.

Attachment #1

ACCT #	ACCOUNT NAME	ACTUAL YEAR-END FY 16-17	ACTUAL YEAR-END FY 17-18	PROJECTED YEAR-END FY 18-19	PROPOSED BUDGET FY 19-20	PROPOSED BUDGET FY 20-21
	CONTRIBUTION REVENUES					
	Use of Money:					
8500	Interest	\$ 9,318	\$ 12,561	\$ 15,193	\$ 16,000	\$ 18,000
	Mandatory Contribution from Governments:					
8842	Local Government -- For FY 2019-20 apportionment to County, Cities, and Independent Special Districts (\$363,499 total for each category)	926,223	1,009,583	1,105,497	1,090,497	1,090,497
	Fees and Deposits (Current Services):					
9545	Individual Notice	27,507	6,351	8,916	14,300	14,300
9555	Legal Services	10,311	42,206	45,294	28,000	28,000
9595	Protest Hearing	34,000	3,000		10,800	10,800
9655	GIMS Fees	5,015	8,430		10,945	10,945
9660	Environmental	7,145	4,546	10,319	14,900	14,900
9800	LAFCO Fees	117,531	52,821	54,000	98,795	101,759
	Total Fees and Deposits	201,509	117,354	118,529	177,740	180,704
	TOTAL CONTRIBUTION REVENUES	1,137,049	1,139,498	1,239,219	1,284,237	1,289,201
	OTHER REVENUES					
9910	Prior Year Activity (refunds, collections)	\$ (20,757)	\$ 2,438	\$ (373)	\$ -	\$ -
9930	Miscellaneous Revenues	345	2,140	10	-	-
9970	Carryover of Open Proposals/Projects	42,219	5,058	(50)	31,982	46,261
9970	Carryover from Prior Year, Assigned	296,065	101,741	50	-	50,000
	TOTAL OTHER REVENUES	317,873	111,377	(363)	31,982	96,261
	TOTAL REVENUES	\$ 1,454,922	\$ 1,250,875	\$ 1,238,856	\$ 1,316,219	\$ 1,385,462
	RESERVES FROM PRIOR YEAR, as of July 1					
9970	Contingency (Assigned)	\$ 155,501	\$ 155,501	\$ 57,783	\$ 50,000	\$ 50,000
9970	Net Pension Liability Reserve (Committed)	82,750	117,097	148,450	-	-
9970	General Reserve (Assigned)	291,007	284,917	200,000	150,000	150,000
9970	Compensated Absences Reserve (Committed)	76,607	88,438	89,708	97,377	110,146
	TOTAL RESERVES FROM PRIOR YEAR	\$ 605,865	\$ 645,953	\$ 495,941	\$ 297,377	\$ 310,146
	TOTAL REVENUE AND RESERVES	\$ 2,060,787	\$ 1,896,828	\$ 1,734,797	\$ 1,613,596	\$ 1,695,608
	Note: Spreadsheet utilizes the cash basis of accounting and does not include accrual/reversal data.					

Modified at the April 17, 2019 hearing.



THE JOB:

The Local Agency Formation Commission (LAFCO) is an independent agency established by State law to regulate boundaries for cities and special districts, to plan the ultimate service areas for all local agencies, and provide for service reviews of agencies within San Bernardino County. Under the general direction of the Executive Officer of the Local Agency Formation Commission, provide project research and management for State-mandated programs of LAFCO as established by local policy and State law. May exercise functional and technical supervision over lower level staff.

DUTIES AND RESPONSIBILITIES:

Assist in the research of broad public policy issues dealing with development patterns of the cities and unincorporated areas of San Bernardino County. This will include communication with other agencies or individuals to obtain research information. Provide project planning, research, and analysis on routine applications for jurisdictional change and/or out-of-agency service reviews. Assist in the preparation of research for reports and/or presentations to the Local Agency Formation Commission. Provide support to Executive Officer in compiling and analyzing the annual LAFCO budget and assist in its processing. Provide support to the Executive Officer in community meetings within unincorporated communities, cities, and/or special districts for the purpose of analyzing the fiscal, environmental and service effects of a change of organization.

EDUCATION, EXPERIENCE, KNOWLEDGE:

Completed upper division college level coursework in accounting, public or business administration, land use/urban planning, statistics, or closely-related field, and a minimum of four years of administrative experience in which the primary duty was conducting a variety of analytical studies and writing narrative reports of findings in areas such as organizational operations, fiscal analysis, and service delivery. Or Bachelor's degree in liberal arts or liberal science with course work at the upper division level in accounting, public or business administration, land use/urban

planning, statistics or closely related field, and a minimum of two years of administrative experience in which the primary duty was conducting a variety of analytical studies and writing narrative reports of findings in areas such as organizational operations, fiscal analysis, and service delivery. Or a Master's degree in accounting, public or business administration, land use/urban planning, statistics or closely related field. No experience required. Must be somewhat familiar with the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 and the California Environmental Quality Act.

SPECIFIC SKILLS:

Position requires excellent research and organization skills plus strong analytical skills. Must have excellent oral, written and presentation skills. Position requires good computer skills, i.e., spreadsheets, word-processing, database and program management software. Knowledge of GIS and website application software highly desirable.

Attachment #3

Salaries and Benefits Detail

Account		Charge Measurement	Increase/Decrease	Total
1010	Earnable Compensation	Per Salary Schedule	Decreasing 2%	\$ 492,780.98
	<i>Includes base pay with 3% COLA, step increases (4 employees), 2% longevity pay for those with 15 yrs (2 employees), & leave cashouts.</i>			
1030	Auto & Phone Allowances	Auto Allowance (\$300 per pay period)	Decreasing 47%	\$ 9,135.00
		Mobile Phone Allowance (\$50 per pay period)	Decreasing 46%	
	<i>Executive Officer auto and phone allowances, per Benefit Plan. The Executive Officer proposes reductions of these allowances to be inline with surrounding LAFCOs.</i>			
1110	General Member Retirement	Tier 1 (38.02%)	Increasing 0.99%	\$ 189,146.05
		Tier 2 (35.61%)	Increasing 1.31%	
	<i>Contributions to retirement plan. Per SBCERA and Retirement Board adopted rates.</i>			
1130	Survivors Benefits	\$1.35 per pay period per employee	Decreasing 0.5%	\$ 176.18
	<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	\$529.94 (employee +2) per period: 2 employees	Increasing 6.5%	\$ 53,799.15
		\$379.03 (employee +1) per period: 2 employees	Increasing 4.7%	
		\$243.33 (employee +0) per period: 1 employees	Increasing 3.6%	
	<i>A subsidy is provided to offset employee medical premiums. In April 2018 the Commission approved increases effective FY 19-20.</i>			
1205	Long-Term Disability	0.24% of Base Pay	--	\$ 1,141.20
	<i>Long-term disability insurance.</i>			
1207	Vision Insurance	\$5.99 per employee per period	--	\$ 781.70
	<i>Vision insurance.</i>			
1215	Dental Insurance Subsidy	\$9.46 per employee per period	--	\$ 1,234.53
	<i>A subsidy is provided to offset employee dental premiums.</i>			
1222	Short-Term Disability	Short-term disability insurance (1.07% of Base Pay)	--	\$ 5,316.23
		FMLA program charge (\$1.75 per employee per period)	--	
	<i>Short-term disability insurance & admin cost for family medical leave.</i>			
1225	Social Security Medicare	1.412% of Earnable Compensation	--	\$ 5,917.14
	<i>Contribution to Social Security Medicare for those entering after 1985 (4 employees).</i>			
1235	Workers' Compensation	1.07% of Base Pay	Increase 5%	\$ 5,073.59
	<i>Purchased thorough Special Districts Management Authority (SDRMA), a joint powers authority.</i>			
1240	Life Insurance & Med Trust Fund	Life Insurance (\$1.80 per employee per period)	--	\$ 10,735.30
		Variable Life Insurance (\$960 for 3 employees)	--	
		Retirement Medical Trust Fund (\$9,540 for 4 employees)	--	

Attachment #3

Salaries and Benefits Detail

	Account	Charge Measurement	Increase/Decrease	Total
	<i>Life Insurance is a benefit for all employees. Employees may elect to purchase Variable Life Insurance, for which there is an employer contribution. LAFCO contributes to a Retirement Medical Trust Fund for employees with over 5 years of service.</i>			
1305	Medical Reimbursement Plan	Medical Reimbursement (up to \$40 per employee/period)	--	\$ 6,516.00
		Healthy Lifestyles (gym, \$324 per employee - 4)	--	
1314	457/401a Contribution	1% match for Executive Officer, 0.5% for all others	--	\$ 3,275.24
	<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	--	\$ 38,040.02
	<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 6% for Group C (Analyst-GIS).</i>			
TOTAL SALARIES AND BENEFITS				\$ 823,068.29

Attachment #4

Services and Supplies Detail

Account		Charge Measurement	Increase/Decrease	Total
2031	Payroll System Services	\$6.35 per payroll warrant (26), 5 employees	Decreasing 17%	\$ 825.50
	<i>Maintenance, support, and enhancements for County's payroll system and infrastructure.</i>			
2037	COMNET Charge	\$31.80 per line (9) per month	Decreasing 2%	\$ 3,434.40
	<i>Phone line. Includes support services.</i>			
2041	Outside Phone - Verizon	\$700 per month	--	\$ 8,400.00
	<i>Fiber optic data line from Verizon.</i>			
2043	Electronic Equip. Maint.	No activity		\$ -
	<i>County ISD services for data line installation.</i>			
2075	Membership Dues	CSDA: \$1,377	--	\$ 11,753.00
		CALAFCO: \$10,376	Increasing 16%	
	<i>Membership in Professional Associations.</i>			
2076	Tuition Reimbursement	One employee at max reimbursement	No change	\$ 1,000.00
	<i>Pursuant to the LAFCO Benefits Plan, employees can be reimbursed for up to \$1,000 for approved tuition, course/seminar or degree related expenses, and membership dues in professional organizations.</i>			
2080	Publications	CA Land Use & Planning Law: \$101.00	--	\$ 3,163.06
		CA Annotated Code Books: \$218.08/month	--	
		CA Planning & Development: \$222	--	
		County calendars: \$8.90 each (5)	--	
		Longtin's CA Land Use: \$78.60	--	
		CEQA desktop book: \$100.00	--	
	<i>Purchase or subscription to professional publications related to LAFCO study areas.</i>			
2085	Legal Notices	General paper: \$750 per hearing (10)	--	\$ 18,750.00
		Local Paper: \$750 for 6 hearings	--	
		Protest hearing: \$750 per protest hearing (9)	--	
	<i>Legal and policy requirement for notices: hearing, protest hearing, public member vacancy, etc... An eighth-page display ad in general newspapers is required for the countywide service reviews and when advertisement is authorized in-lieu of individual landowner and/or registered voter notice.</i>			
2090	Building Expense	HVAC: \$325 per quarter	--	\$ 7,000.00
		Janitorial: \$475 per month	--	
	<i>Ongoing maintenance of the staff office.</i>			
2115	Software	Laserfische archiving: \$1,313.00 annual	--	\$ 3,054.32
		Microsoft licenses: \$1,741.32 annual	--	
	<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>			
2125	Inventoriable Equipment	No activity		
	<i>Purchase of equipment with a value over \$5,000.</i>			

Attachment #4

Services and Supplies Detail

Account		Charge Measurement	Increase/Decrease	Total
2180	Electricity	\$500 per month		\$ 6,000.00
	<i>LAFCO is responsible for electricity payments while located at the train depot.</i>			
2245	Other Insurance	\$14,328 annual	Increasing 8%	\$ 14,238.00
	<i>Liability insurance (property, general, personal, employment, benefits, auto) errors and omissions, and employee dishonesty coverage. Purchased through the Special District Risk Management Authority (SDRMA). Due to catastrophic fires and increasing liability court judgements, liability rates are increasing 5% and property rates are increasing 11%.</i>			
2305	Office Expense	Petty Cash Reimbursement: \$250 per quarter	--	\$ 4,850.00
		Daisy Office Supplies: \$300 per month	Decreasing 25%	
		Paper shredding: \$50	--	
		HP Printer cartridges:\$200	--	
	<i>Expenses to run the office such as office supplies and non-inventoriable items.</i>			
2308	Credit Card Clearing			\$ -
	<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	Months with hearings (10): \$400 per month	Decreasing 20%	\$ 6,116.00
		Months with no hearings (2): \$200 per month	--	
		Mail delivery: \$6.50 per stop (22 per month)	Decreasing 31%	
	<i>On avg. USPS rates increasing 10%. County mail handling increasing 18%. LAFCO implementing more digital circulation as cost savings, which reduce costs overall.</i>			
2315	Record Storage	\$75 per month	--	\$ 900.00
	<i>Off-site retention of records. Gov Code 56382 mandates LAFCO to maintain its records in perpetuity.</i>			
2323	Reproduction	No activity		\$ -
	<i>Printing activity outside of the LAFCO office (County Printing Services, Kinkos, etc.).</i>			
2335	Temp Services	No activity		\$ -
	<i>Use of temporary services for clerical support.</i>			
2400	Legal	BB&K Public Policy & Ethics Program: \$3,300	--	\$ 46,300.00
		Months with hearings (10): \$4,000 per month	Increasing 3.0%	
		Months with no hearings (2): \$1,500 per month	Increasing 3.0%	
	<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		\$ 11,268.00
		BB&K response: \$250		
		Independent auditor: \$8,000		

Attachment #4

Services and Supplies Detail

Account	Charge Measurement	Increase/Decrease	Total	
	<i>The fourth year of a four-year 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	\$117.21 per email address (8) per month	Decreasing 4%	\$ 11,252.16
	<i>Support of computer/server systems, email, wide area network, internet access, IT security, virus protection, help desk, and data center.</i>			
2414	Application Development Maint.	\$2,000 for migration of website to new architecture	--	\$ 2,000.00
	<i>County ISD services for upgrades to applications such as website.</i>			
2415	COWCAP	\$13,329 per County COWCAP publication	Increasing 32%	\$ 13,328.00
	<i>The County Auditor charges for county-related costs incurred in the prior year.</i>			
2416	Enterprise Printing	Per print impression, annual estimate	--	\$ 31.00
	<i>Printing from County's enterprise server related to payroll.</i>			
2418	Enterprise Data Storage	\$704.72 per month, based on storage allocation	--	\$ 8,456.64
	<i>High-speed enterprise data storage services, including data backup and recovery.</i>			
2420	Wireless Device Access	\$23.83 per user per month	Increasing 27%	\$ 285.96
	<i>Phone sync to County email.</i>			
2421	Desktop Support Services	\$139.68 per computer (10) per month	Increasing 4%	\$ 16,761.60
	<i>County tech support & monitoring for computers and applications.</i>			
2424	Environmental	Consultant work, per contracted rate, 12 proposals	--	\$ 14,200.00
		File with County Clerk, 14 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	\$117 per quarter	--	\$ 468.00
	<i>Maintain and monitor the security system.</i>			
2445	Other Professional Services	Surveyor proposal review: \$450 each proposal (11)	--	\$ 80,826.40
		Commissioner stipend: \$200 per hearing (10)	--	
		ROV: \$100.60 per hour (14)	--	
		Bob Aldrich for staffing: \$75/hr for 480 hours	--	
		County processing of quarterly taxes: \$1,000/quarter	--	
		County work on apportionment: \$5,568	--	
		Video recording of hearings: \$360 per hearing (10)	--	
		Commissioner stipend for SoCal LAFCO: \$200 per mtg. (4)	--	
		Governance Training CSDA: \$2,500 flat fee	--	

Attachment #4

Services and Supplies Detail

Account	Charge Measurement	Increase/Decrease	Total
	<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: Pension liability and LAFCO 101.</i>		
2449	Outside Legal	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	System Development	per County rate schedule	\$ -
	<i>County support to develop new software programs or systems. None anticipated.</i>		
2460	GIMS	Google Earth: \$1,000 per user (3)	\$ 16,500.00
		Street Network Subscription: \$10,500 flat fee	--
		ArcMap Desktop - GIMS license: \$1,000 per user	--
	<i>Generation & maintenance of digitized maps & aerial images, access to County's parcel & street layers.</i>		
2895	Copier	\$400 per month	\$ 4,800.00
	<i>LAFCO implementing more digital circulation as cost savings.</i>		
2905	Rent	Hearing Chambers: \$405 per hearing (10)	\$ 100,928.14
		Amortization Payment: \$8,448.33 quarterly	--
		Office Lease & Common Area Expense: \$15,771.21 quarterly	Increasing 3%
	<i>Use of Norton Conference Center for hearings, amortizing the renovations of the staff office for 60 monthly payments, and office lease with associated costs for common area expenses such as security, landscaping, lighting, etc.</i>		
2940	Private Mileage	ESRI Conference San Diego, 2 staff: \$264	\$ 3,436.40
		Employee travel, misc.: \$55	--
		CALAFCO Staff Workshop Orange, 3 autos: \$174.90	--
		Commissioner So Cal participation, 4 trips: \$220	--
		Commissioner Hearings (10): \$2,502.50	--
	<i>Commissioners and staff private auto mileage at the IRS rate, excluding the Executive Officer.</i>		
2941	Conference/Training	CALAFCO Staff Workshop Orange: \$310 each (4)	\$ 4,740.00
		CALAFCO Conference Sacramento: \$500 each (7)	--
	<i>The CALAFCO Staff Workshop will be held in Orange, with 4 staff budgeted.</i>		
	<i>The CALAFCO Conference will be held in Sacramento, with 5 Commissioners and 2 staff budgeted.</i>		
2942	Hotel	CALAFCO/So Cal participation: \$200 per night (2)	\$ 7,990.00
		ESRI Conference San Diego: \$250/night, 2 staff, 3 nights	--
		CALAFCO Conf. Sac., \$210/night, 7 people, 3 nights	--

Attachment #4

Services and Supplies Detail

Account	Charge Measurement	Increase/Decrease	Total
	CALAFCO Staff Work. Orange: \$210/night, 4 staff, 2 nights	--	
	<i>Hotel charges for Commissioners and staff on LAFCO business.</i>		
2943	Meals Staff travel: \$50	--	\$ 1,200.00
	ESRI Conference San Diego: \$50/day, 2 staff, 3 days	--	
	CALAFCO Conference Sacramento: \$350 for 7 people	--	
	CALAFCO Staff Workshop Orange: \$200 for 4 staff	--	
	So Cal participation - Staff: \$50/trip (4)	--	
	So Cal participation - Commissioner: \$50/trip (2)	--	
	<i>Meal charges for Commissioners and staff on LAFCO business. Per diem max \$50/day.</i>		
2944	Car Rental No activity		\$ -
	<i>Car rental by Commissioners or staff.</i>		
2945	Air Travel CALAFCO participation: \$200/trip (4)		\$ 2,200.00
	CALAFCO Conference Sacramento: \$200/trip for 7 people		
	<i>Airfare on Southwest Airlines for approved travel to Sacramento.</i>		
2946	Other Travel CALAFCO participation: \$75/trip (4)		\$ 825.00
	CALAFCO Conference Sacramento: \$75/trip for 7 people		
	<i>Miscellaneous travel charges such as parking and taxi charges.</i>		
5012	Staples Office Supply \$50 per month utilizing County's contract	--	\$ 600.00
TOTAL SERVICES AND SUPPLIES			\$ 437,881.58

Attachment #5

Revenues Detail

Account		Charge Measurement	Increase/Decrease	Total
8500	Interest	County Interest Pool returns	--	\$ 16,000.00
	<i>LAFCO participates in the County's interest pool and is apportioned interest receipts quarterly. Interest rates have been steadily increasing.</i>			
8842	Apportionment		Decreasing 1.4%	\$ 1,090,497.02
	<i>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 of San Bernardino. The proposed apportionment to the County, Cities, and Independent Special Districts is \$363,499 each. The County Auditor will be required to apportion this amount on July 1, 2019 pursuant to the requirements of law and Commission policies.</i>			
8545	Individual Notice	\$1,000 deposit	--	\$ 14,300.00
	<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	\$2,000 for proposals; \$700 for applicable service contracts	--	\$ 28,000.00
	<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	\$1,500	--	\$ 10,800.00
	<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	GIMS Fees	LAFCO Fee Schedule, based on acreage	--	\$ 10,945.00
	<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	\$1,000 for proposals; \$750 for applicable service contracts	--	\$ 14,900.00
	<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 w/ CPI	\$ 98,795.00
	<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>			
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 and includes prior year payment of indemnification of legal costs.</i>			
9930	Miscellaneous Revenues		--	\$ -
	<i>This account is for revenues received for duplication of CDs, DVDs, paper copies, and other miscellaneous receipts.</i>			

Attachment #5

Revenues Detail

Account		Charge Measurement	Increase/Decrease	Total
9970	Carryover of Open Proposals		--	\$ 31,982.00
	<i>Proposals received in FY 2018-19 but still being processed will carryover unearned funds.</i>			
TOTAL SALARIES AND BENEFITS				\$ 1,316,219.02

**LAFCO Cost Allocation
County of San Bernardino Allocation
PY 2019-2020**

	<u>Amount</u>	<u>Percentage of Total Cost</u>
County of San Bernardino		
Total LAFCO Cost	\$ 1,090,497.00	100.00%
County of San Bernardino Allocation (1/3)*	\$ 363,499.00	33.33%
Total San Bernardino County Allocation	\$ 363,499.00	33.33%

Note:

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

* Total LAFCO Apportionment for FY 2019-20 is \$1,090,497 (by letter dated March 15, 2019)

**LAFCO Cost Allocation
Cities Allocation
PY 2019-2020**

City	Total Revenues FY 16-17	LAFCO Allocation	Allocation Percentage
Adelanto	\$ 15,171,753.00	\$ 3,106.46	0.85%
Apple Valley	\$ 43,301,284.00	\$ 8,866.05	2.44%
Barstow	\$ 26,199,135.00 *	\$ 5,364.34	1.48%
Big Bear Lake	\$ 31,712,544.00 *	\$ 6,493.22	1.79%
Chino	\$ 93,030,658.00	\$ 19,048.26	5.24%
Chino Hills	\$ 89,626,149.00	\$ 18,351.18	5.05%
Colton	\$ 41,989,700.00	\$ 8,597.50	2.37%
Fontana	\$ 202,292,337.00 *	\$ 41,419.87	11.39%
Grand Terrace	\$ 8,338,172.00	\$ 1,707.26	0.47%
Hesperia	\$ 74,132,216.00 *	\$ 15,178.76	4.18%
Highland	\$ 28,027,570.00	\$ 5,738.72	1.58%
Loma Linda	\$ 21,258,508.00	\$ 4,352.73	1.20%
Montclair	\$ 38,998,872.00	\$ 7,985.12	2.20%
Needles	\$ 7,696,038.00	\$ 1,575.78	0.43%
Ontario	\$ 299,613,706.00	\$ 61,346.68	16.88%
Rancho Cucamonga	\$ 167,744,700.00 *	\$ 34,346.15	9.45%
Redlands	\$ 75,580,647.00	\$ 15,475.33	4.26%
Rialto	\$ 132,371,142.00	\$ 27,103.33	7.46%
San Bernardino	\$ 150,770,389.00	\$ 30,870.62	8.49%
Twentynine Palms	\$ 11,855,414.00	\$ 2,427.43	0.67%
Upland	\$ 60,187,471.00	\$ 12,323.54	3.39%
Victorville	\$ 113,234,594.00 *	\$ 23,185.07	6.38%
Yucaipa	\$ 28,750,709.00	\$ 5,886.78	1.62%
Yucca Valley	\$ 13,425,086.00	\$ 2,748.82	0.76%
	\$ 1,775,308,794.00	\$ 363,499.00	100.00%

Allocation is based on Cities revenues extracted from Fiscal Year 2016-17 tables published on the State Controller's website (www.sco.ca.gov). Fiscal Year 2017-18 was not available as of March 22, 2019.

* Cities with subsidiary districts. Subsidiary districts are excluded from the special district distribution and revenue added to the City (confirmed for FY 2019-20 by email dated March 22, 2019.)

- 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)
- Rancho Cucamonga Fire Protection District (City of Rancho Cucamonga)
- Victorville Water District (City of Victorville)

**LAFCO Cost Allocation
Special Districts Allocation
PY 2019-2020**

District Name	Total Revenues*	LAFCO Cost	Allocation
	FY 16-17	Allocation	Percentage
Apple Valley Fire Protection	\$ 8,830,218.00	\$ 10,000.00	2.75%
Apple Valley Foothill County Water	\$ 159,601.00	\$ 285.22	0.08%
Apple Valley Heights County Water	\$ 319,805.00	\$ 571.52	0.16%
Arrowbear Park County Water	\$ 1,524,151.00	\$ 2,723.80	0.75%
Baker Community Services	\$ 667,925.00	\$ 1,193.65	0.33%
Barstow Cemetery	\$ 332,917.00	\$ 594.95	0.16%
Barstow Heights Community Services	\$ 66,541.00	\$ 118.92	0.03%
Bear Valley Community Healthcare	\$ 1,224,910.00	\$ 1,500.00	0.41%
Big Bear Airport	\$ 2,088,009.00	\$ 3,731.47	1.03%
Big Bear City Community Services	\$ 18,242,838.00	\$ 10,000.00	2.75%
Big Bear Municipal Water	\$ 5,540,003.00	\$ 10,000.00	2.75%
Big River Community Services	\$ 102,437.00	\$ 183.06	0.05%
Bighorn-Desert View Water Agency	\$ 2,073,087.00	\$ 3,704.81	1.02%
Chino Basin Water Conservation	\$ 2,650,760.00	\$ 4,737.17	1.30%
Chino Valley Independent Fire	\$ 35,816,023.00	\$ 20,000.00	5.50%
Crestline Lake Arrowhead Water Agency	\$ 6,532,381.00	\$ 10,000.00	2.75%
Crestline Sanitation District	\$ 3,996,148.00	\$ 5,000.00	1.38%
Crestline Village Water	\$ 2,795,705.00	\$ 4,996.20	1.37%
Cucamonga Valley Water District	\$ 86,775,873.00	\$ 30,000.00	8.25%
Daggett Community Services	\$ 331,863.00	\$ 593.07	0.16%
East Valley Water	\$ 37,919,109.00	\$ 20,000.00	5.50%
Helendale Community Services District	\$ 4,665,430.00	\$ 5,000.00	1.38%
Hesperia Recreation and Park	\$ 5,318,361.00	\$ 10,000.00	2.75%
Hi-Desert Memorial Healthcare District	\$ 7,017,128.00	\$ 1,500.00	0.41%
Hi-Desert Water District	\$ 11,076,052.00	\$ 10,000.00	2.75%
Inland Empire Resource Conservation	\$ 2,059,582.00	\$ 3,680.67	1.01%
Inland Empire Utilities Agency	\$ 172,755,874.00	\$ 30,000.00	8.25%
Joshua Basin Water	\$ 5,814,193.00	\$ 10,000.00	2.75%
Juniper-Riviera County Water	\$ 298,744.00	\$ 533.88	0.15%
Lake Arrowhead Community Services	\$ 17,656,448.00	\$ 10,000.00	2.75%
Mariana Ranchos County Water	\$ 540,327.00	\$ 965.62	0.27%
Mojave Desert Resource Conservation	\$ 132,779.00	\$ 237.29	0.07%
Mojave Water Agency	\$ 47,269,336.00	\$ 20,000.00	5.50%
Monte Vista Water	\$ 18,045,943.00	\$ 10,000.00	2.75%
Morongo Valley Community Services	\$ 1,327,246.00	\$ 2,371.92	0.65%
Newberry Community Services	\$ 198,823.00	\$ 355.32	0.10%
Phelan Pinon Hills Community Services District	\$ 7,578,152.00	\$ 10,000.00	2.75%
Rim of the World Recreation and Park	\$ 1,113,942.00	\$ 1,990.72	0.55%
Running Springs Water	\$ 6,691,035.00	\$ 10,000.00	2.75%
San Bernardino Mountains Community Hospital	\$ 2,264,936.00	\$ 1,500.00	0.41%
San Bernardino Valley Municipal Water	\$ 114,554,013.00	\$ 30,000.00	8.25%
San Bernardino Valley Water Conservation	\$ 2,211,193.00	\$ 3,951.62	1.09%
Thunderbird County Water	\$ 239,070.00	\$ 427.24	0.12%
Twentynine Palms Cemetery	\$ 246,065.00	\$ 439.74	0.12%
Twentynine Palms Water District	\$ 4,798,324.00	\$ 5,000.00	1.38%
West Valley Mosquito and Vector Control	\$ 3,168,481.00	\$ 5,000.00	1.38%
West Valley Water District	\$ 27,141,111.00	\$ 20,000.00	5.50%
Wrightwood Community Services District	\$ 150,017.00	\$ 268.09	0.07%
Yermo Community Services	\$ 124,236.00	\$ 222.02	0.06%
Yucaipa Valley Water	\$ 25,102,215.00	\$ 20,000.00	5.50%
Yucca Valley Airport	\$ 67,727.00	\$ 121.03	0.03%
Totals	\$ 707,617,087.00	\$ 363,499.00	100.00%

All data in this worksheet are extracted from Fiscal Year 2016-17 Special Districts revenues published on the State Controller's website. Fiscal Year 2017-18 was not available as of March 22, 2019.

Exception: Data used for Bear Valley Community Healthcare and San Bernardino Mountains Community Hospital is 'Net from Operations' from FY 2017-18, 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.