


LOCAL AGENCY FORMATION COMMISSION FOR SAN BERNARDINO COUNTY

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DATE: APRIL 10, 2024 
FROM: SAMUEL MARTINEZ, Executive Officer
MICHAEL TUERPE, Assistant Executive Officer
TO: LOCAL AGENCY FORMATION COMMISSION

SUBJECT: Agenda Item #13b: Proposed Budget and Work Plan for FY 2024/25

RECOMMENDATION:

Staff recommends that the Commission take the following actions:

1. Adopt the Proposed Budget and Work Plan for FY 2024/25 as presented by staff.
2. Direct staff to forward the adopted Proposed Budget, as may be modified at this hearing, to all the independent special districts, cities/towns, and the County for their comment pursuant to Government Code Section 56381.
3. Schedule a public hearing for May 15, 2024 for formal:
 - a. Approval of the amendments to the Policy and Procedure Manual for Salaries and Benefits and Reserves;
 - b. Authorization for the Executive Officer to sign Amendment #1 to the contract with Rebecca Lowery for staff support; and,
 - c. Adoption of the Final Budget for FY 2024/25.

SUMMARY:

Staff's goals for this budget are to: (1) fund statutory regulations, (2) maintain Commission operations, and (3) achieve substantial progress on the Commission's goals from its Strategic Plan. As with prior years, the Executive Officer and the Administrative Committee discussed the budget process, staff's goals and position, and the Committee's goals and position. The Proposed Budget includes a 4.5% Cost of Living Allowance (COLA) to Salaries and Benefits, the current clerk's planned retirement along with hiring of a new clerk, scheduling of nine Commission meetings, and no increase to apportionment.

There are two circumstances continuing for the coming year.

- First, the housing crises remains which most likely will result in annexations to cities as well as out-of-agency service contracts.
- Second, high yet easing inflation impacts LAFCO’s purchasing power.
- All the while, the need to remain cognizant of the local agencies that contribute to LAFCO’s net operating costs—specifically the smaller agencies.

Report Organization

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WORK PLAN

This is the fourth year where the budget includes a proposed work plan, which would prioritize the work of the Commission and staff and guide the budget. The work plan is shown on the next page. Each item is prioritized as either Continual, High, Medium, or Low. The subsequent columns categorize the item (such as Statutory, Budgetary, or Administrative), identify the program/project, and provide details.

	Priority	Function	Program/Project	Description and Key Issues
1	LAFCO Mission	Statutory	Proposals	LAFCO's core function is to process changes of organization & sphere amendments
2		Statutory	Out-of-Agency Service Contracts	LAFCO's other function is authorizing the provision of services outside an agency
3	High	Statutory & Strategic Plan	Service Reviews & Special Studies	Healthcare districts & streetlighting, and special studies that may arise
4		Statutory	Annual Audit	Coordinate independent auditor's review of financial statements
5		Statutory	Hire new Clerk	Clerk position is statutorily mandated for a LAFCO. Current Clerk retiring March 2025
6		Strategic Plan	Policies for Open Space and Agricultural Lands	Consider policies related to open space and agricultural lands
7		Strategic Plan	Conclude Litigation	Successfully conclude litigation and properly assess litigation costs
8	Medium	Strategic Plan	Apportionment	Restructure LAFCO special districts apportionment. Target FY 25/26 for implementation
9		Strategic Plan	Unfunded Pension Liability	Fund per Commission direction
10		Strategic Plan	Education and Outreach	LAFCO further its outreach and messaging to the public and other agencies
11		Statutory	Archive Closed Files, Paper	Gov Code 56382 mandates LAFCO to maintain its records in perpetuity
12		Statutory & Risk Reduction	Archive Closed Files, Digital	Migrate digital archive from the County servers to the vendor's cloud server
13		Liability	Compensated Absences	Fully fund per Commission policy
14		Liability	Salary Reserve	Fund one-tenth of a pay period per Commission policy
15		Budgetary	General Reserve	Increase General Reserves by \$10,000 to \$235,000
16		Administrative	Update online mapping program	Add new features and make more user friendly
17		Administrative	Fiscal Indicators Program	The program was on hold due to incompatibility with the previous website. A new application is necessary. In addition to a current and viable application, improvements would include new design, better mobile accessibility, and replacement of certain indicators with more representative indicators.
18		Administrative	Policy Manual Update	Periodic review and update of the Policy and Procedure Manual
19		Administrative	Review and Comment on Agency Plans	Review and comment on draft changes/updates to general plans & env. documents
21		Administrative	Governance Training Program	Two sessions are scheduled
22	Administrative	CALAFCO	Participate in CALAFCO through Board, Leg Committee, and Annual Workshop & Conference	
23	Administrative	Association of So Cal LAFCOs	Participate in Southern Region CALAFCO Group through Board and staff committees & positions	
24	Low	Budgetary	Contingency Reserve	Contribute an additional \$5,000 for a balance of \$40,000
25		Administrative	Internal Databases	Revise proposal log
26		Budgetary	Provide a COLA to Salaries	Propose COLA of 4.5%.

SALARIES AND BENEFITS

This budget includes Angela Schell retiring in March 2025 and the hiring of a new clerk in January 2025 for training, with supplemental staffing used for clerical support. The current fiscal year includes the following staffing structure: Executive Officer, Assistant Executive Officer, GIS Analyst, and Clerk to the Commission/Office Manager.

Salaries and Benefit Changes

This budget proposes three policy amendments related to salaries and benefits:

Salaries

1. Provide a 4.5% COLA for all employees. Inflation for Calendar Year 2023 was 4.7% for our region.¹ County Payroll prefers COLA rounded to the quarter point; and this budget rounds down to 4.5%.

Benefits

LAFCO generally mirrors the salary schedule and benefits provided in the County's Exempt Group as identified in the LAFCO Policy and Procedure Manual and contracts with the County to administer the benefits for its employees, with exceptions as identified in the Policy and Procedure Manual. In February the County Board approved increases to its Exempt Group Compensation and Working Terms and Conditions Ordinance. LAFCO staff has reviewed the amendments to the Ordinance and recommends that the Commission consider and approve the following:

2. Increase the Medical Premium Subsidy for all coverage levels effective the pay period following Commission approval; July 13, 2024; July 12, 2025; and July 11, 2026. The subsidy effective May 18, 2024 will be a known amount and will become the base amount. Subsequent subsidies shall increase by 100% of the benefit plan year premium increase.
3. Increase the current Retention Pay tier at 15 years of service to 3%, and establish a new tier of 1% at 10 years of service.

Should the Commission support these three proposed changes, then staff would present the amendments to the Policy and Procedure Manual to the Commission as a separate item at the May 15 hearing, when it reviews and adopts the final budget.

¹Data derived from the annual (12-month percent change) CPI for All Urban Consumers (CPI-U) for the Riverside-San Bernardino-Ontario Area for 2023 (<https://www.bls.gov/regions/west/factsheet/consumer-price-index-data-tables.htm>).

FY 2024/25 Highlights

Attachment #2 to this report includes a detail of each account to include: account description, charge measurement, identification of increase or decrease, and total cost. The content below contains highlights for FY 2024/25 and forecasts for two years.

Earnable Compensation (Account 1010) totals \$529,170 and includes:

- 4.5% COLA for all employees;
- One-step increase for three eligible employees;
- 3.0% longevity pay for those employees with 15 years of service - three employees;
- Leave cashouts as permitted by policy (Note: leave cashouts reduce the compensated absences liability);

The retirement rates approved by the retirement board for FY 24/25 are:

- Tier 1. Decreases 6.13% from 30.19% to 28.34%
- Tier 2. Decreases 8.53% from 25.32% to 23.16%

The rates from the past five years and upcoming year are shown below.

Tier 1	2020	2021	2022	2023	2024	2025
Employer Rate	38.02	35.76	39.92	35.30	30.19	28.34
Change over prior year (% points)	0.99	-2.26	4.16	-4.62	-5.11	-1.85
Change over prior year (%)	2.67%	-5.94%	11.63%	-11.57%	-14.48%	-6.13%
Tier 2	2020	2021	2022	2023	2024	2025
Employer Rate	35.61	33.24	34.99	30.30	25.32	23.16
Change over prior year (% points)	1.31	-2.37	1.75	-4.69	-4.98	-2.16
Change over prior year (%)	3.82%	-6.66%	5.26%	-13.40%	-16.44%	-8.53%

FY 2025/26 and 2026/27 Forecasts

Currently, only a COLA is projected for 2025/26 and 2026/27.

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 #3 to this report includes a detail of each account to include: account description, charge measurement, identification of increase or decrease, and total cost. The remainder of this section contains highlights for FY 2024/25.

Proposal Processing

The past three years have seen a return in application submissions. Further, staff has been coordinating with agencies regarding many likely and potential applications for the next fiscal year. The Commission continues to outsource its environmental processing through its contract with Tom Dodson and Associates.

Programs and Projects

Service Reviews and Special Studies

LAFCOs are required by Govt. Code 56430 to conduct reviews of municipal services. This LAFCO chose to conduct its first round by community and its second round by service, countywide, except where a community review or special study is warranted. The second round service reviews and special studies have been:

COMPLETED		
Valley Region (5 districts)	Water Conservation Districts & Municipal Water Districts	2015
Special Study	Daggett, Newberry, and Yermo CSDs	2016
Special Study	Morongo Valley CSD	2016
Countywide	Water (53 systems)	2017
Countywide	Wastewater (44 systems)	2018
One Agency	Wrightwood CSD: One year following formation	2019
Countywide	Fire/Emergency Medical Services/Dispatch (25 agencies)	2020
Countywide	Public Cemetery Districts (4 districts)	2020
Special Study	Morongo Valley CSD	2022
Agency Request	Twentynine Palms (3 agencies)	2022
Special Study	Barstow Cemetery District	2024

For the coming year, staff anticipates presenting one special study and two services reviews to the Commission. First, staff has apprised the Commission of the challenges at Big River Community Services District. This past year staff has coordinated with the Third Supervisorial District regarding said district. A special study is nearing completion.

Second, for healthcare districts, the Little Hoover Commission identified systemic concerns regarding healthcare districts, but the Commission delayed this service review due to the pandemic because health agencies were facing extra ordinary burdens. This service review is ready to commence.

The third report is a countywide review for streetlighting service. The streetlighting service review from 2005 identified numerous instances where the County, cities, and other agencies paid for streetlights outside of their respective agency boundaries. Since then, many of the city annexations and district formations have included a transfer of streetlights from the county to cities and other agencies. A current service review would review the corrective measures from the 2005 service review and review the implementation of 20 years of streetlight transfers to cities and other agencies.

CURRENT AND SCHEDULED		
Special Study	Big River CSD	2024
Countywide	Healthcare Districts	2024
Countywide	Streetlighting	2025

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 to make the required determination of the financial ability of an agency to provide services.

The program was on hold due to incompatibility with the former website. A new application is necessary. Staff reviewed with the Admin Committee a draft plan to revive the program. In addition to a current and viable platform, improvements include a new design, better mobile accessibility, and replacement of certain indicators with more relevant indicators. 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 provides training opportunities that agencies, namely rural special districts but open to all, do not readily have access. Below are the past year’s and coming year’s schedules.

- Fall 2023 Intro to Special District Finances for Board Members
- Winter 2024 Ethics AB1234 Compliance
- Fall 2024 Special District Finances, Part II
- Winter 2025 Meeting Management Through Parliamentary Procedure

Agency Costs

In addition to processing proposals and conducting programs and projects, there are costs associated with running a government agency. The Commission continues to outsource its conduct of the annual audit with an independent auditor, Davis Farr LLP, processing of its accounting operations through the County Auditor's office, and the maintenance of computer systems through the County's IT.

Highlights for the year include:

- Accounts 2115 Software. The law requires LAFCO's application files to be held in perpetuity. The paper files are in storage and they have been digitally scanned. For the past two decades, County IT has stored the digital data and managed the program. We are transitioning from the County to the vendor for storage and management. The cost will roughly be even, but the change will remove County IT from the process and the data will flow directly between LAFCO and the vendor.
- Account 2245 Other Insurance. Liability insurance and Workers' Comp coverage are purchased through the Special District Risk Management Authority (SDRMA). The quotes for the year are \$13,756 and \$5,550, respectively.
- Account 2445 Temporary Services. This budget includes a recommendation to amend the contract with Rebecca Lowery, former San Bernardino LAFCO Clerk, for supplemental staffing, to allow for a COLA at the discretion of the Executive Officer. The budget marks \$27,170 for her services. Such services include:
 - Tasks supporting the Clerk.
 - Scanning closed files and input into the digital archive. Gov Code 56382 mandates LAFCO to maintain its records in perpetuity. (Medium priority of Work Plan, Items 11 and 12)
 - Reformat one internal databases (Low priority of Work Plan, Item 24)
- Account 2405 Auditing. A joint RFP was issued in 2020 with the other Southern California LAFCOs, and Davis Farr LLP was chosen. The contract cost for the 2023/24 audit is \$9,316.
- Ongoing costs associated with being at the Train Depot are as follows:

<u>Account 2905 Rent.</u> Office Lease	\$ 60,497
<u>Account 2090 Building Expense.</u> Janitorial & HVAC	\$ 8,923
<u>Account 2180 Electricity.</u>	\$ 7,800
Total	\$ 77,220

TRUST TRANSFERS

The Process

This category of accounts isolates the additional payments made to SBCERA, the retirement association, where SBCERA will hold the funds in trust.

Review of Unfunded Pension Liability

The Commission has been making additional contributions to SBCERA as a credit towards LAFCO's pension liability and credit with earnings based on the Plan's market value investment return every year. Previously the Commission used amortization as its additional payment method. At its February 2022 meeting, the Commission revised its additional payment method to be:

Budget for additional contributions to SBCERA in order to pay down the Commission's share of the pension plan's net pension liability by a static amount of \$50,000 beginning with the FY 2022-23 budget with annual increases tied to the CPI for the Riverside-San Bernardino-Ontario Region, not to exceed 5%.

Two audit years prior, you will notice that the NPL decreased from \$1,204,840 to \$117,019. This significantly lower figure is tied to a June 30, 2021 measurement date. According to SBCERA's Actuarial Valuation, the plan's overall NPL decreased from \$4.01 billion as of June 30, 2020 to \$1.32 billion as of June 30, 2021 primarily due to the 32.61% return on the market value of assets during 2020/21 (that was higher than the assumed return of 7.25%). For the June 30, 2023 audit, the NPL increased to \$316,698 based on a June 2022 measurement date.

Since that measurement date, the Commission contributed an additional amount of \$50,000 and is scheduled to contribute an additional \$52,500 this May. Pursuant to Commission direction, the coming year's additional contribution will be 4.7% greater, or \$54,968.

<i>Pay Here</i> Measurement (Budget) Year	<i>Reflect NPL Here</i> Audit Year	Net Pension Liability			
		Begin NPL	Actuary Increase (Decrease)	LAFCO Additional Contribution	End NPL
2012/13	2013/14				581,103
2013/14	2014/15	581,103	3,628		584,731
2014/15	2015/16	584,731	96,716		681,447
2015/16	2016/17	681,447	87,726		769,173
2016/17	2017/18	769,173	95,787		864,960
2017/18	2018/19	864,960	20,287		885,247
2018/19	2019/20	885,247	273,317	(184,963)	973,601
2019/20	2020/21	973,601	273,739	(42,500)	1,204,840
2020/21	2021/22	1,204,840	(1,043,969)	(43,852)	117,019
2021/22	2022/23	117,019	249,842	(50,163)	316,698
2022/23	2023/24	316,698		(50,000)	
2023/24	2024/25			(52,500)	
2024/25	2025/26			(54,968)	

The Rates

Previous additional payments resulted in LAFCO’s contribution rate decreasing for the past three years. This budget year the rates decreased 7% on average and are the lowest since 2015.

RESERVES

At this time, the Commission has two Committed Reserves and two Assigned Reserves.

Committed Reserves (constrained to specific purposes)

Compensated Absences – The budget adds an additional \$15,467 to this account to fund the increase in compensated absences. The increase is due to natural increases.

Salaries for Extra Pay Period - Since the County pay schedule is every two weeks, rather than twice a month, the result is an additional pay period every ten years. This reserve funds the next occurrence, which would take place in 2031/32. The annual budget includes a 1/10th contribution (\$3,000).

Assigned Reserves (intended for specific purposes or general use)

Contingency – The Contingency Reserve is not defined in the Policy and Procedure Manual. Instead, it has been the Commission’s practice to fund a Contingency Reserve for unanticipated expenses. The budget includes an additional \$5,000.

General – The General Reserve is for any purpose, but is generally the reserve for special legal matters or special needs. The budget includes an additional \$10,000 towards this reserve.

Summary

Below are the estimated balances on June 30, 2024 and funding summary of the reserve accounts.

Reserve Account	June 30, 2024 (est.)	FY 2024/25	
		Increase	Balance
Contingency	35,000	5,000	40,000
General	225,000	10,000	235,000
Compensated Absences	167,095	15,467	182,562
Salary for Extra Pay Period	9,000	3,000	12,000

REVENUES

Attachment #4 to this report includes a detail of each account to include: account description, charge measurement, identification of increase or decrease, and total cost. The remainder of this section contains highlights for FY 2024/25.

County Treasury

LAFCO participates in the County's interest pool and is apportioned interest receipts quarterly.

Government Code Section 56381 requires that the net costs for LAFCO be apportioned equally to those seated on the Commission: the County, the 24 Cities, and the 51 Independent Special Districts within the county. The previous years' apportionment to each group has been:

2019/20	\$363,499
2020/21	\$373,499
2021/22	\$363,399
2022/23	\$363,499
2023/24	\$390,761

This budget has no change in total apportionment for the year. State law requires the County Auditor to apportion this amount by July 1, 2024.

Applications

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

The past three years have seen a return in application submissions. Further, staff has been coordinating with agencies regarding likely and potential applications for the year.

You will notice that the General Ledger sheet for Revenues (Attachment #1, page 4) contains no figures for applications. This year's budget proposes a different methodology to account for applications. In years past, staff counts applications that are likely to arrive and applications that may arrive. Generally, a significant number of applications arrive with little notice; therefore, they are unknown or unknown as to their timing. In short, budgeting anticipated application revenues is an educated guess.

Furthering the challenge:

- Not all applications are equal.
- The fees charged for each application are variable depending on size, type, etc.

- County accounting policies regarding refunds to applicants dictate that refunds process from the same revenue account. Refunds are highly variable due to the unique nature of each application. Therefore, actuals are less than budget.

As a result, the budget lacks accuracy regarding application revenues and refunds due their variability.

Fortunately, the past two years the Commission's funds have been favorable due to the receipt of grant funds related to the SALC grant. Conveniently, this \$110,000 amount is near the amount gained from applications in years past. What staff proposes is to allocate the grant funds as a reserve in place of application receipts. Then, towards the end of the fiscal year, staff will recommend that the Commission amend the budget to fill the gap between \$110,000 and application revenue gained for the year, if any. What occurs is a budget methodology that does not count this variable revenue as a part of the budget but accurately accounts for it closer to the end of the fiscal year. Finally, this would help with audit preparation because the final budget would be closer to actuals.

Should the Commission approve this methodology, then formal adoption of the new reserve would occur in May as a part of the overall Policy and Procedure Manual update.

Other Revenues

Other revenues are not addressed in the budget because they are unknown.

Attachments:

1. General Ledger
2. Salaries and Benefits Detail
3. Services and Supplies Detail
4. Revenues Detail
5. Apportionment

Attachment #1

Budget Spreadsheets

ACCT. #	ACCOUNT NAME	ACTUAL YEAR-END FY 20/21	ACTUAL YEAR-END FY 21/22	ACTUAL YEAR-END FY 22/23	ESTIMATED YEAR-END FY 23/24	YEAR 1 PROPOSED FY 24/25	YEAR 2 FORECAST FY 25/26	YEAR 3 FORECAST FY 26/27
	Salaries and Benefits:							
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
Total Salaries and Benefits		\$ 706,562	\$ 707,898	\$ 713,961	\$ 754,254	\$ 825,010	\$ 818,195	\$ 852,525
	Services and Supplies:							
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 PROPOSED 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
Total Services and Supplies		\$ 330,425	\$ 429,335	\$ 422,113	\$ 380,245	\$ 398,839	\$ 413,372	\$ 416,325
TOTAL EXPENDITURES		\$ 1,036,987	\$ 1,137,233	\$ 1,136,074	\$ 1,134,499	\$ 1,223,849	\$ 1,231,567	\$ 1,268,850
Trust Transfers:								
9990	SBCERA Additional Payment	43,852	50,163	50,000	52,500	54,968	57,716	60,602
TOTAL APPROPRIATION		\$ 1,080,839	\$ 1,187,396	\$ 1,186,074	\$ 1,186,999	\$ 1,278,816	\$ 1,289,283	\$ 1,329,452

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 PROPOSED FY 24/25	YEAR 2 FORECAST FY 25/26	YEAR 3 FORECAST FY 26/27
	RESERVES								
6000	Contingency (Assigned)	18,600	25,000	30,000	35,000		40,000	45,000	50,000
6010	Application (Assigned) *NEW*	-	-	-	-		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
TOTAL RESERVES (Increases)		\$ 311,223	\$ 355,095	\$ 393,095	\$ 436,095		\$ 579,562	\$ 602,562	\$ 620,562

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 PROPOSED FY 24/25	YEAR 2 FORECAST FY 25/26	YEAR 3 FORECAST FY 26/27
	Beginning Balance:							
6010	Application Reserve (Assigned)		96,575	43,469	-	110,000	110,000	110,000
	Total Carryover	-	96,575	43,469	-	110,000	110,000	110,000
	County Treasury:							
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
	Total County Treasury	1,128,009	1,096,785	1,120,713	1,213,239	1,202,283	1,202,283	1,237,451
	Applications:							
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			
	Total Applications	96,643	108,341	98,474	131,746	-	-	-
	Other:							
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	-	-	-	-
	Total Other	218	18,547	101,040	37,250	-	-	-
	TOTAL REVENUES	\$ 1,224,870	\$ 1,320,247	\$ 1,363,696	\$ 1,382,236	\$ 1,312,283	\$ 1,312,283	\$ 1,347,451

Attachment #2

Salaries and Benefits Detail

	Account	Charge Measurement	Rate Inc/Dec	Total
1010	Earnable Compensation	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	Auto & Phone Allowances	Auto Allowance (\$300 per pay period)	--	\$ 9,275
		Mobile Phone Allowance (\$50 per pay period)	--	
	<i>Executive Officer auto and phone allowances, per Benefit Plan.</i>			
1110	General Member Retirement	Tier 1: Decrease from 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	Survivors Benefits	\$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	Medical Premium Subsidy	\$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	Long-Term Disability	0.24% of Base Pay	Increasing 25%	\$ 1,515
	<i>Long-term disability insurance.</i>			
1207	Vision Insurance	\$5.99 per employee per period	--	\$ 674
	<i>Vision insurance.</i>			
1215	Dental Insurance Subsidy	\$9.46 per employee per period	Increasing 4.4%	\$ 1,112
	<i>A subsidy is provided to offset employee dental premiums.</i>			
1222	Short-Term Disability	Short-term disability insurance (1.12% of Base Pay)	--	\$ 5,817
		FMLA program charge (\$1.57 per employee per period)	Increasing 2.5%	
	<i>Short-term disability insurance & admin cost for family medical leave.</i>			
1225	Medicare	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	Life Insurance & Med Trust Fund	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%	
	(1) Life Insurance is a benefit for all employees.			
	(2) Employees may purchase Variable Life Insurance, which has an employer contribution (2 employees).			
	(3) LAFCO contributes to a Retirement Medical Trust Fund for employees with over 5 years of service (3 employees).			
1305	Medical Reimbursement Plan	Medical Reimbursement (up to \$40 per employee/period)	--	\$ 3,962
		Healthy Lifestyles (gym, \$324 per employee - 3)	--	
1314	457/401a Contribution	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	401k Contribution	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>			
TOTAL SALARIES AND BENEFITS				\$ 825,010

Attachment #3

Services and Supplies Detail

Act. #	Account Name	Charge Measurement	Increase/Decrease	Total
2031	Payroll System Services (County IT)	Average of \$29 per pay period (26)	Increase of 7.7%	\$ 756.08
	<i>Maintenance, support, and enhancements for County's payroll system and infrastructure.</i>			
2032	Virtual Private Network (County IT)	\$2.68 per month per user (4 users)	Decrease of 28.2%	\$ 128.64
	<i>Use of the County's VPN for remote data access.</i>			
2033	Network Labor Services (County IT)	No activity	--	\$ -
	<i>County IT labor for the network.</i>			
2037	Dial Tone (County IT)	\$30.78 per line (8) per month	Increase of 10.2%	\$ 2,954.88
	<i>Phone line. Includes support services.</i>			
2041	Data Line	\$700 per month	--	\$ 8,400.00
	<i>Fiber optic data line from Verizon.</i>			
2075	Membership Dues	CSDA: \$1,715	Increasing 5.0%	\$ 14,224.00
		CALAFCO: \$12,509	Increasing 2.4%	
	<i>Membership in Professional Associations.</i>			
2076	Tuition Reimbursement	Two employees at max reimbursement	No change	\$ 2,000.00
	<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	--	\$ 4,063.64
		CA Annotated Code Books: \$330/month	Increasing 4.5%	
	<i>Purchase or subscription to professional publications related to LAFCO study areas.</i>			
2085	Legal Notices	General paper: \$1,000 per hearing (9 meetings)	--	\$ 23,500.00
		Local Paper: \$1,000 per hearing (9 meetings)	--	
		Vacancy notices: \$1,500 each (3 notice)	--	
		Protest hearing: \$1,000 per hearing (1 hearings)	--	
	<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	Janitorial: \$614 per month	Increasing 4.5%	\$ 8,922.96
		HVAC maintenance (\$389 per month)	Increasing 4.5%	
	<i>Ongoing maintenance of the staff office.</i>			
2115	Software	Laserfische archiving: \$3,000 annual	--	\$ 3,591.00
		Adobe license for office, annual, (\$351)	--	
		Vimeo subscription for digital archive of meetings (\$240/yr)		
	<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>			
2180	Electricity	\$650 per month	Decreasing 3.5%	\$ 7,800.00
	<i>LAFCO is responsible for electricity payments while located at the train depot.</i>			
2245	Other Insurance	Annual Insurance (\$13,765)	Increasing 4.5%	\$ 19,265.00
		Workers' Compensation (\$5,500)	--	
	<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>			
2305	General Office Expense	Petty Cash Reimbursement: \$250 per quarter (\$1,000)	--	\$ 2,260.00
		Paper shredding: \$120	--	
		Zoom subscription for meetings (\$20 per month)	--	
		New computer for new clerk	--	
		Printer cartridges:\$400	--	
	<i>Niche and random items for the office. See Account 5012 for Office Supplies per contract pricing.</i>			
2308	Credit Card Clearing Account			\$ -
	<i>Clearing account for credit card issued to the Executive Officer. All charges post to this account temporarily with charges then transferred to the appropriate accounts.</i>			
2310	Mail (County Mail)	Months with meetings (9): \$500 per month	Increasing 6.2%	\$ 8,343.60
		Months with no meetings (3): \$300 per month	Increasing 6.2%	
		Mail delivery: \$11.15 per stop (22 per month)	--	

Attachment #3

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	Records Storage	\$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	Enterprise Printing (County IT)	\$6.00 per month	Decreasing 19%	\$ 72.00
	<i>County printing of payroll documents.</i>			
2323	Reproduction Services	\$500 estimate based on prior year		\$ 500.00
	<i>Printing activity outside of the LAFCO office (County Printing Services, Kinkos, etc.).</i>			
2335	Temporary Services	No activity	--	\$ -
	<i>Use of temporary services for clerical support.</i>			
2400	Legal Counsel			\$ 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	Auditing	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	IT Infrastructure (County IT)	\$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	Application Dev. & Maint. (County IT)			\$ -
	<i>County IT work on LAFCO and County applications and software</i>			
2415	Countywide Cost Allocation Program	Per the County COWCAP publication	Prior year \$0	\$ 5,981.00
	<i>The County Auditor charges for county-related costs incurred in the prior year.</i>			
2416	Enterprise Printing (County IT)	Per print impression, annual estimate	--	\$ -
	<i>Printing from County's enterprise server related to payroll.</i>			
2417	Inactive Account (County IT)	Activity transferred to Account 2420		\$ -
2418	Data Storage Services (County IT)	Activity transferred to Account 2420		\$ -
2420	Enterprise Content Management (County IT)		--	\$ 2,024.40
	<i>Data Storage & backup (enterprise storage, backup & recovery)</i>	\$18.34 per user/mo		
	<i>File Sharing Storage (File sharing services, backup & 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	Desktop Support Services (County IT)	\$90.98 per month, per computer (7 computers)	Decreasing 2.6%	\$ 7,642.32
	<i>County tech support & monitoring for computers and applications.</i>			
2424	Environmental Consultant	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	Security Services	\$123 per quarter	--	\$ 492.00
	<i>Maintain and monitor the security system.</i>			
2445	Other Professional Services	Surveyor proposal review: \$450 each proposal (7)	--	\$ 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 #3

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 & assistance for Barstow Cemetery District.</i>			
2449	Outside Legal (Litigation & Special Counsel)	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	Systems Development Charges (County IT)	Estimate of 10 hours at \$129.40/hr	Decrease of 50%	\$ 1,294.00
	<i>Maintenance and Support of LAFCO website.</i>			
2460	Aerial Imagery (County IT)	Aerial Imagery \$1,000 per user (3)	--	\$ 3,000.00
	<i>Generation & maintenance of digitized maps & aerial images, access to County's parcel & street layers.</i>			
2895	Rent/Lease Equipment (copier)	\$450 per month	--	\$ 5,400.00
	<i>LAFCO implementing more digital circulation as cost savings.</i>			
2905	Office/Hearing Chamber Rental	Meeting Facility: \$405 per meeting (9)	--	\$ 64,141.76
		Office Lease: \$5,041 monthly	Increasing 3.0%	
	<i>Use of Norton Conference Center for meetings and office lease.</i>			
2940	Private Mileage	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	Conference/Training	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	Hotel	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	Meals	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	Air Travel	CALAFCO participation: \$200/trip (4)		\$ 800.00
	<i>Airfare on Southwest Airlines for approved travel.</i>			
2946	Other Travel	CALAFCO participation: \$75/trip (4)		\$ 300.00
	<i>Miscellaneous travel charges such as parking and taxi charges.</i>			
5012	Transfer to County (Staples & Microsoft)	Staples supplies: \$300 per month	--	\$ 8,697.00
		Microsoft Licenses	--	
TOTAL SERVICES AND SUPPLIES				\$ 398,839.05

Attachment #4

Revenues Detail

	Account	Charge Measurement	Rate Inc/Dec	Total
6010	Application Reserve	Beginning balance		\$ 110,000
	<i>A reserve in place of application revenues</i>			
8500 & 9984	Interest	County Interest Pool returns	Variable	\$ 30,000
	<i>LAFCO participates in the County's interest pool and is apportioned interest receipts quarterly.</i>			
8842	Apportionment		--	\$ 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	Individual Notice Deposit	\$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	Legal Services Deposit	\$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	Protest Hearing Deposit	\$1,500 each	--	\$ -
	<i>The account is for deposits related to the processing of the protest hearing which are calculated at \$1,500 each. Should a proposal require individual notice due to the extension of a special tax, then the proponent will be required to submit a deposit for the direct costs to produce and mail the individual notices.</i>			
9655	Digital Mapping Fee	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	Environmental Deposit	\$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	LAFCO Fee	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	Indemnification Recovery		--	\$ -
	<i>This accounts segregates legal cost recovery.</i>			
9910	Prior Year Activity		--	\$ -
	<i>This account refunds deposits submitted by applicants less costs incurred for activity which carry over from one year to another.</i>			
9930	Miscellaneous Revenue		--	\$ -
	<i>This account is for revenues received for duplication of CDs, DVDs, paper copies, and other miscellaneous receipts.</i>			
9973	Stale-dated Checks			\$ -
	<i>Uncashed checks that are credited</i>			
TOTAL REVENUES				\$ 1,312,283

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

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

Note:

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

* Total LAFCO Apportionment for FY 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%
	\$ 3,845,878,927.00	\$ 390,761.00	100.00%

Allocation is based on Cities revenues extracted from Fiscal Year 2021-22 tables published on the State Controller's website (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%
Totals	\$ 940,762,632.00	\$ 390,761.00	100.00%

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.