

4/18/2019

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
	<b>SALARIES AND BENEFITS</b>					
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1135	Retirement Subsidy (no longer active)	18,264	16,980	1,995		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1310	Annuitant Employee Medical (no longer active)	17,453	12,264	3,774		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
	<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>\$ 729,589</b>	<b>\$ 757,022</b>	<b>\$ 827,479</b>	<b>\$ 823,068</b>	<b>\$ 894,700</b>
	Staffing (Full time equivalent units)	5.5	5.5	5.25	5.0	5.0
	<b>SERVICES AND SUPPLIES</b>					
	<b>General Services &amp; Supplies</b>					
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

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					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	-	-
	<b>Consultant &amp; Special Services:</b>					
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

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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
	<b>Lease/Purchases:</b>					
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
	<b>Travel Related Expenses:</b>					
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
	<b>Other:</b>					
5012	Services Out (Staples)	14	185	765	600	600
<b>TOTAL SERVICES &amp; SUPPLIES</b>		<b>\$ 579,668</b>	<b>\$ 656,644</b>	<b>\$ 462,903</b>	<b>\$ 437,882</b>	<b>\$ 442,754</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 1,309,258</b>	<b>\$ 1,413,665</b>	<b>\$ 1,290,382</b>	<b>\$ 1,260,950</b>	<b>\$ 1,337,454</b>
	<b>RESERVES</b>					
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
<b>TOTAL CONTINGENCIES &amp; RESERVES</b>		<b>\$ (1,216)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 352,646</b>	<b>\$ 358,153</b>
<b>TOTAL APPROPRIATION</b>		<b>\$ 1,308,042</b>	<b>\$ 1,413,665</b>	<b>\$ 1,290,382</b>	<b>\$ 1,613,596</b>	<b>\$ 1,695,607</b>

Modified at the April 17, 2019 hearing.

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
	<b>CONTRIBUTION REVENUES</b>					
	Use of Money:					
8500	Interest	\$ 9,318	\$ 12,561	\$ 15,193	\$ 16,000	\$ 18,000
	<b>Mandatory Contribution from Governments:</b>					
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
	<b>Fees and Deposits (Current Services):</b>					
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
	<b>Total Fees and Deposits</b>	<b>201,509</b>	<b>117,354</b>	<b>118,529</b>	<b>177,740</b>	<b>180,704</b>
	<b>TOTAL CONTRIBUTION REVENUES</b>	<b>1,137,049</b>	<b>1,139,498</b>	<b>1,239,219</b>	<b>1,284,237</b>	<b>1,289,201</b>
	<b>OTHER REVENUES</b>					
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
	<b>TOTAL OTHER REVENUES</b>	<b>317,873</b>	<b>111,377</b>	<b>(363)</b>	<b>31,982</b>	<b>96,261</b>
	<b>TOTAL REVENUES</b>	<b>\$ 1,454,922</b>	<b>\$ 1,250,875</b>	<b>\$ 1,238,856</b>	<b>\$ 1,316,219</b>	<b>\$ 1,385,462</b>
	<b>RESERVES FROM PRIOR YEAR, as of July 1</b>					
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
	<b>TOTAL RESERVES FROM PRIOR YEAR</b>	<b>\$ 605,865</b>	<b>\$ 645,953</b>	<b>\$ 495,941</b>	<b>\$ 297,377</b>	<b>\$ 310,146</b>
	<b>TOTAL REVENUE AND RESERVES</b>	<b>\$ 2,060,787</b>	<b>\$ 1,896,828</b>	<b>\$ 1,734,797</b>	<b>\$ 1,613,596</b>	<b>\$ 1,695,608</b>
	Note: Spreadsheet utilizes the cash basis of accounting and does not include accrual/reversal data.					

*Modified at the April 17, 2019 hearing.*

## Salaries and Benefits Detail

Account		Charge Measurement	Increase/Decrease	Total
<b>1010</b>	<b>Earnable Compensation</b>	Per Salary Schedule	Decreasing 2%	<b>\$ 492,780.98</b>
	<i>Includes base pay with 3% COLA, step increases (4 employees), 2% longevity pay for those with 15 yrs (2 employees), &amp; leave cashouts.</i>			
<b>1030</b>	<b>Auto &amp; Phone Allowances</b>	Auto Allowance (\$300 per pay period)	Decreasing 47%	<b>\$ 9,135.00</b>
		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>			
<b>1110</b>	<b>General Member Retirement</b>	Tier 1 (38.02%)	Increasing 0.99%	<b>\$ 189,146.05</b>
		Tier 2 (35.61%)	Increasing 1.31%	
	<i>Contributions to retirement plan. Per SBCERA and Retirement Board adopted rates.</i>			
<b>1130</b>	<b>Survivors Benefits</b>	\$1.35 per pay period per employee	Decreasing 0.5%	<b>\$ 176.18</b>
	<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>			
<b>1200</b>	<b>Medical Premium Subsidy</b>	\$529.94 (employee +2) per period: 2 employees	Increasing 6.5%	<b>\$ 53,799.15</b>
		\$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>			
<b>1205</b>	<b>Long-Term Disability</b>	0.24% of Base Pay	--	<b>\$ 1,141.20</b>
	<i>Long-term disability insurance.</i>			
<b>1207</b>	<b>Vision Insurance</b>	\$5.99 per employee per period	--	<b>\$ 781.70</b>
	<i>Vision insurance.</i>			
<b>1215</b>	<b>Dental Insurance Subsidy</b>	\$9.46 per employee per period	--	<b>\$ 1,234.53</b>
	<i>A subsidy is provided to offset employee dental premiums.</i>			
<b>1222</b>	<b>Short-Term Disability</b>	Short-term disability insurance (1.07% of Base Pay)	--	<b>\$ 5,316.23</b>
		FMLA program charge (\$1.75 per employee per period)	--	
	<i>Short-term disability insurance &amp; admin cost for family medical leave.</i>			
<b>1225</b>	<b>Social Security Medicare</b>	1.412% of Earnable Compensation	--	<b>\$ 5,917.14</b>
	<i>Contribution to Social Security Medicare for those entering after 1985 (4 employees).</i>			
<b>1235</b>	<b>Workers' Compensation</b>	1.07% of Base Pay	Increase 5%	<b>\$ 5,073.59</b>
	<i>Purchased thorough Special Districts Management Authority (SDRMA), a joint powers authority.</i>			
<b>1240</b>	<b>Life Insurance &amp; Med Trust Fund</b>	Life Insurance (\$1.80 per employee per period)	--	<b>\$ 10,735.30</b>
		Variable Life Insurance (\$960 for 3 employees)	--	
		Retirement Medical Trust Fund (\$9,540 for 4 employees)	--	

## 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>		
<b>1305</b>	<b>Medical Reimbursement Plan</b>	Medical Reimbursement (up to \$40 per employee/period)	\$ 6,516.00
		Healthy Lifestyles (gym, \$324 per employee - 4)	--
<b>1314</b>	<b>457/401a Contribution</b>	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>		
<b>1315</b>	<b>401k Contribution</b>	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>		
<b>TOTAL SALARIES AND BENEFITS</b>			<b>\$ 823,068.29</b>

## Services and Supplies Detail

Account		Charge Measurement	Increase/Decrease	Total
2031	<b>Payroll System Services</b>	\$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	<b>COMNET Charge</b>	\$31.80 per line (9) per month	Decreasing 2%	\$ 3,434.40
	<i>Phone line. Includes support services.</i>			
2041	<b>Outside Phone - Verizon</b>	\$700 per month	--	\$ 8,400.00
	<i>Fiber optic data line from Verizon.</i>			
2043	<b>Electronic Equip. Maint.</b>	No activity		\$ -
	<i>County ISD services for data line installation.</i>			
2075	<b>Membership Dues</b>	CSDA: \$1,377	--	\$ 11,753.00
		CALAFCO: \$10,376	Increasing 16%	
	<i>Membership in Professional Associations.</i>			
2076	<b>Tuition Reimbursement</b>	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	<b>Publications</b>	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	<b>Legal Notices</b>	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	<b>Building Expense</b>	HVAC: \$325 per quarter	--	\$ 7,000.00
		Janitorial: \$475 per month	--	
	<i>Ongoing maintenance of the staff office.</i>			
2115	<b>Software</b>	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	<b>Inventoriable Equipment</b>	No activity		
	<i>Purchase of equipment with a value over \$5,000.</i>			

## Services and Supplies Detail

Account		Charge Measurement	Increase/Decrease	Total
2180	<b>Electricity</b>	\$500 per month		\$ 6,000.00
	<i>LAFCO is responsible for electicity payments while located at the train depot.</i>			
2245	<b>Other Insurance</b>	\$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	<b>Office Expense</b>	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	<b>Credit Card Clearing</b>			\$ -
	<i>Clearing account for credit card issued to the Executive Officer. All charges post to this account temporarily with charges then transferred to the appropriate accounts.</i>			
2310	<b>Postage</b>	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	<b>Record Storage</b>	\$75 per month	--	\$ 900.00
	<i>Off-site retention of records. Gov Code 56382 mandates LAFCO to maintain its records in perpetuity.</i>			
2323	<b>Reproduction</b>	No activity		\$ -
	<i>Printing activity outside of the LAFCO office (County Printing Services, Kinkos, etc.).</i>			
2335	<b>Temp Services</b>	No activity		\$ -
	<i>Use of temporary services for clerical support.</i>			
2400	<b>Legal</b>	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	<b>Auditing</b>	SBCERA costs for GASB 67 & 68: \$3,018		\$ 11,268.00
		BB&K response: \$250		
		Independent auditor: \$8,000		



## 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>			
<b>2410</b>	<b>IT Infrastructure</b>	\$117.21 per email address (8) per month	Decreasing 4%	<b>\$ 11,252.16</b>
	<i>Support of computer/server systems, email, wide area network, internet access, IT security, virus protection, help desk, and data center.</i>			
<b>2414</b>	<b>Application Development Maint.</b>	\$2,000 for migration of website to new architecture	--	<b>\$ 2,000.00</b>
	<i>County ISD services for upgrades to applications such as website.</i>			
<b>2415</b>	<b>COWCAP</b>	\$13,329 per County COWCAP publication	Increasing 32%	<b>\$ 13,328.00</b>
	<i>The County Auditor charges for county-related costs incurred in the prior year.</i>			
<b>2416</b>	<b>Enterprise Printing</b>	Per print impression, annual estimate	--	<b>\$ 31.00</b>
	<i>Printing from County's enterprise server related to payroll.</i>			
<b>2418</b>	<b>Enterprise Data Storage</b>	\$704.72 per month, based on storage allocation	--	<b>\$ 8,456.64</b>
	<i>High-speed enterprise data storage services, including data backup and recovery.</i>			
<b>2420</b>	<b>Wireless Device Access</b>	\$23.83 per user per month	Increasing 27%	<b>\$ 285.96</b>
	<i>Phone sync to County email.</i>			
<b>2421</b>	<b>Desktop Support Services</b>	\$139.68 per computer (10) per month	Increasing 4%	<b>\$ 16,761.60</b>
	<i>County tech support &amp; monitoring for computers and applications.</i>			
<b>2424</b>	<b>Environmental</b>	Consultant work, per contracted rate, 12 proposals	--	<b>\$ 14,200.00</b>
		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>			
<b>2444</b>	<b>Security</b>	\$117 per quarter	--	<b>\$ 468.00</b>
	<i>Maintain and monitor the security system.</i>			
<b>2445</b>	<b>Other Professional Services</b>	Surveyor proposal review: \$450 each proposal (11)	--	<b>\$ 80,826.40</b>
		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	--	

## 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>		
<b>2449</b>	<b>Outside Legal</b>	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>		
<b>2450</b>	<b>System Development</b>	per County rate schedule	\$ -
	<i>County support to develop new software programs or systems. None anticipated.</i>		
<b>2460</b>	<b>GIMS</b>	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 &amp; maintenance of digitized maps &amp; aerial images, access to County's parcel &amp; street layers.</i>		
<b>2895</b>	<b>Copier</b>	\$400 per month	\$ 4,800.00
	<i>LAFCO implementing more digital circulation as cost savings.</i>		
<b>2905</b>	<b>Rent</b>	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>		
<b>2940</b>	<b>Private Mileage</b>	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>		
<b>2941</b>	<b>Conference/Training</b>	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>		
<b>2942</b>	<b>Hotel</b>	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	--

## 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>		
<b>2943</b>	<b>Meals</b>		
	Staff travel: \$50	--	<b>\$ 1,200.00</b>
	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>		
<b>2944</b>	<b>Car Rental</b>		
	No activity		<b>\$ -</b>
	<i>Car rental by Commissioners or staff.</i>		
<b>2945</b>	<b>Air Travel</b>		
	CALAFCO participation: \$200/trip (4)		<b>\$ 2,200.00</b>
	CALAFCO Conference Sacramento: \$200/trip for 7 people		
	<i>Airfare on Southwest Airlines for approved travel to Sacramento.</i>		
<b>2946</b>	<b>Other Travel</b>		
	CALAFCO participation: \$75/trip (4)		<b>\$ 825.00</b>
	CALAFCO Conference Sacramento: \$75/trip for 7 people		
	<i>Miscellaneous travel charges such as parking and taxi charges.</i>		
<b>5012</b>	<b>Staples Office Supply</b>		
	\$50 per month utilizing County's contract	--	<b>\$ 600.00</b>
<b>TOTAL SERVICES AND SUPPLIES</b>			<b>\$ 437,881.58</b>

## Revenues Detail

Account		Charge Measurement	Increase/Decrease	Total
<b>8500</b>	<b>Interest</b>	County Interest Pool returns	--	<b>\$ 16,000.00</b>
	<i>LAFCO participates in the County's interest pool and is apportioned interest receipts quarterly. Interest rates have been steadily increasing.</i>			
<b>8842</b>	<b>Apportionment</b>		Decreasing 1.4%	<b>\$ 1,090,497.02</b>
	<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>			
<b>8545</b>	<b>Individual Notice</b>	\$1,000 deposit	--	<b>\$ 14,300.00</b>
	<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>			
<b>9555</b>	<b>Legal Services</b>	\$2,000 for proposals; \$700 for applicable service contracts	--	<b>\$ 28,000.00</b>
	<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>			
<b>9595</b>	<b>Protest Hearing</b>	\$1,500	--	<b>\$ 10,800.00</b>
	<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>			
<b>9655</b>	<b>GIMS Fees</b>	LAFCO Fee Schedule, based on acreage	--	<b>\$ 10,945.00</b>
	<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>			
<b>9660</b>	<b>Environmental</b>	\$1,000 for proposals; \$750 for applicable service contracts	--	<b>\$ 14,900.00</b>
	<i>Deposits for environmental review processing are calculated at \$1,000 for proposals and \$750 for service contracts requiring a hearing.</i>			
<b>9800</b>	<b>LAFCO Fee</b>	LAFCO Fee Schedule, based on region and acreage	Increasing w/ CPI	<b>\$ 98,795.00</b>
	<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>			
<b>9910</b>	<b>Prior Year Activity</b>		--	<b>\$ -</b>
	<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>			
<b>9930</b>	<b>Miscellaneous Revenues</b>		--	<b>\$ -</b>
	<i>This account is for revenues received for duplication of CDs, DVDs, paper copies, and other miscellaneous receipts.</i>			

## 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>			
<b>TOTAL SALARIES AND BENEFITS</b>				<b>\$ 1,316,219.02</b>

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

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

**Note:**

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

\* Total LAFCO Apportionment for FY 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%
	<b>\$ 1,775,308,794.00</b>	<b>\$ 363,499.00</b>	<b>100.00%</b>

Allocation is based on Cities revenues extracted from Fiscal Year 2016-17 tables published on the State Controller's website ([www.sco.ca.gov](http://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%
<b>Totals</b>	<b>\$ 707,617,087.00</b>	<b>\$ 363,499.00</b>	<b>100.00%</b>

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.