

**LAFCO Cost Allocation
County of San Bernardino Allocation
PY 2025-2026**

| | <u>Amount</u> | <u>Percentage of Total Cost</u> |
|---|----------------------|-------------------------------------|
| County of San Bernardino | | |
| Total LAFCO Cost | \$ 1,241,243.00 | 100.00% |
| County of San Bernardino Allocation (1/3)* | \$ 413,747.67 | 33.33% |
| Total San Bernardino County Allocation | \$ 413,747.67 | 33.33% |

Note:

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

* Total LAFCO Apportionment for FY 2026-27 is \$1,241,243.00 (by letter dated March 11, 2026)

**LAFCO Cost Allocation
Cities Allocation
PY 2026-2027**

| City | Total Revenues FY 23-24 | LAFCO Allocation | Allocation Percentage |
|------------------|----------------------------|----------------------|--------------------------|
| Adelanto | \$ 24,457,824.00 | \$ 2,265.33 | 0.55% |
| Apple Valley | \$ 104,660,852.00 | \$ 9,693.89 | 2.34% |
| Barstow | \$ 63,708,138.00 (1) | \$ 5,900.77 | 1.43% |
| Big Bear Lake | \$ 66,166,394.00 (1) | \$ 6,128.46 | 1.48% |
| Chino | \$ 285,280,431.00 | \$ 26,423.23 | 6.39% |
| Chino Hills | \$ 141,271,583.00 | \$ 13,084.85 | 3.16% |
| Colton | \$ 209,527,558.00 | \$ 19,406.85 | 4.69% |
| Fontana | \$ 410,043,314.00 (1) | \$ 37,979.01 | 9.18% |
| Grand Terrace | \$ 13,666,129.00 | \$ 1,265.78 | 0.31% |
| Hesperia | \$ 124,252,674.00 (1) | \$ 11,508.52 | 2.78% |
| Highland | \$ 55,785,880.00 | \$ 5,167.00 | 1.25% |
| Loma Linda | \$ 49,426,093.00 | \$ 4,577.94 | 1.11% |
| Montclair | \$ 76,465,344.00 | \$ 7,082.37 | 1.71% |
| Needles | \$ 63,228,979.00 | \$ 5,856.39 | 1.42% |
| Ontario | \$ 871,873,351.00 | \$ 80,754.58 | 19.52% |
| Rancho Cucamonga | \$ 304,132,531.00 (1) | \$ 28,169.34 | 6.81% |
| Redlands | \$ 244,411,817.00 | \$ 22,637.90 | 5.47% |
| Rialto | \$ 284,972,556.00 | \$ 26,394.71 | 6.38% |
| San Bernardino | \$ 430,710,350.00 | \$ 39,893.23 | 9.64% |
| Twentynine Palms | \$ 18,114,282.00 | \$ 1,677.78 | 0.41% |
| Upland | \$ 158,375,926.00 | \$ 14,669.08 | 3.55% |
| Victorville | \$ 370,760,404.00 (1) | \$ 34,340.55 | 8.30% |
| Yucaipa | \$ 62,635,236.00 | \$ 5,801.40 | 1.40% |
| Yucca Valley | \$ 33,131,440.00 | \$ 3,068.70 | 0.74% |
| | \$ 4,467,059,086.00 | \$ 413,747.66 | 100.00% |

Allocation is based on Cities revenues extracted from Fiscal Year 2023-24 tables published on the State Controller's website (www.sco.ca.gov).

**LAFCO Cost Allocation
Special Districts Allocation
PY 2026-2027**

| District Name | (1) Total Revenues FY 23-24 | LAFCO Cost Allocation | Allocation Percentage |
|--|--------------------------------|--------------------------|--------------------------|
| Apple Valley Fire Protection | \$ 16,485,209.00 | \$ 10,000.00 | 2.42% |
| Apple Valley Foothill County Water | \$ 351,529.00 | \$ 152.44 | 0.04% |
| Apple Valley Heights County Water | \$ 390,997.00 | \$ 169.55 | 0.04% |
| Arrowbear Park County Water | \$ 1,679,593.00 | \$ 728.33 | 0.18% |
| Baker Community Services | \$ 929,327.00 | \$ 402.99 | 0.10% |
| Barstow Cemetery | \$ 379,593.00 | \$ 164.60 | 0.04% |
| Barstow Heights Community Services | \$ 99,665.00 | \$ 43.22 | 0.01% |
| Bear Valley Community Healthcare | \$ (170,878.00) | \$ - | 0.00% |
| Big Bear Airport | \$ 3,497,229.00 | \$ 1,516.52 | 0.37% |
| Big Bear City Community Services | \$ 18,355,341.00 | \$ 10,000.00 | 2.42% |
| Big Bear Municipal Water | \$ 7,867,902.00 | \$ 10,000.00 | 2.42% |
| Big River Community Services | \$ 144,899.00 | \$ 62.83 | 0.02% |
| Bighorn-Desert View Water Agency | \$ 2,663,956.00 | \$ 1,155.18 | 0.28% |
| Chino Basin Water Conservation | \$ 5,533,958.00 | \$ 10,000.00 | 2.42% |
| Chino Valley Independent Fire | \$ 61,639,619.00 | \$ 30,000.00 | 7.25% |
| Crestline Lake Arrowhead Water Agency | \$ 11,561,193.00 | \$ 10,000.00 | 2.42% |
| Crestline Sanitation District | \$ 6,088,387.00 | \$ 10,000.00 | 2.42% |
| Crestline Village Water | \$ 4,145,642.00 | \$ 1,797.69 | 0.43% |
| Cucamonga Valley Water District | \$ 117,091,472.00 | \$ 30,000.00 | 7.25% |
| Daggett Community Services | \$ 486,901.00 | \$ 211.14 | 0.05% |
| East Valley Water | \$ 47,236,317.00 | \$ 20,000.00 | 4.83% |
| Helendale Community Services District | \$ 7,406,411.00 | \$ 10,000.00 | 2.42% |
| Hesperia Recreation and Park | \$ 11,329,430.00 | \$ 10,000.00 | 2.42% |
| Hi-Desert Memorial Hospital District (DBA: Morongo Basin Healthcare) | \$ 17,517,759.00 | \$ 1,500.00 | 0.36% |
| Hi-Desert Water District | \$ 21,987,411.00 | \$ 20,000.00 | 4.83% |
| Inland Empire Resource Conservation | \$ 3,589,566.00 | \$ 1,556.56 | 0.38% |
| Inland Empire Utilities Agency | \$ 289,066,170.00 | \$ 30,000.00 | 7.25% |
| Joshua Basin Water | \$ 11,350,170.00 | \$ 10,000.00 | 2.42% |
| Juniper-Riviera County Water | \$ 380,468.00 | \$ 164.98 | 0.04% |
| Lake Arrowhead Community Services | \$ 24,338,088.00 | \$ 20,000.00 | 4.83% |
| Mariana Ranchos County Water | \$ 660,237.00 | \$ 286.30 | 0.07% |
| Mojave Desert Resource Conservation | \$ 217,707.00 | \$ 94.41 | 0.02% |
| Mojave Water Agency | \$ 84,659,490.00 | \$ 30,000.00 | 7.25% |
| Monte Vista Water | \$ 28,811,111.00 | \$ 20,000.00 | 4.83% |
| Morongo Valley Community Services | \$ 1,370,809.00 | \$ 594.43 | 0.14% |
| Newberry Community Services | \$ 323,259.00 | \$ 140.18 | 0.03% |
| Phelan Pinon Hills Community Services District | \$ 14,944,365.00 | \$ 10,000.00 | 2.42% |
| Rim of the World Recreation and Park | \$ 1,406,799.00 | \$ 610.04 | 0.15% |
| Running Springs Water | \$ 10,242,354.00 | \$ 10,000.00 | 2.42% |
| San Bernardino Mountains Community Hospital | \$ (2,037,565.00) | \$ - | 0.00% |
| San Bernardino Valley Municipal Water | \$ 196,089,533.00 | \$ 30,000.00 | 7.25% |
| San Bernardino Valley Water Conservation | \$ 5,931,224.00 | \$ 10,000.00 | 2.42% |
| Thunderbird County Water | \$ 308,484.00 | \$ 133.77 | 0.03% |
| Twentynine Palms Cemetery | \$ 386,566.00 | \$ 167.63 | 0.04% |
| Twentynine Palms Water District | \$ 7,727,719.00 | \$ 10,000.00 | 2.42% |
| West Valley Mosquito and Vector Control | \$ 3,929,479.00 | \$ 1,703.96 | 0.41% |
| West Valley Water District | \$ 44,538,907.00 | \$ 20,000.00 | 4.83% |
| Wrightwood Community Services District | \$ 593,354.00 | \$ 257.30 | 0.06% |
| Yermo Community Services | \$ 166,363.00 | \$ 72.14 | 0.02% |
| Yucaipa Valley Water | \$ 35,775,818.00 | \$ 20,000.00 | 4.83% |
| Yucca Valley Airport | \$ 141,780.00 | \$ 61.48 | 0.01% |
| Totals | \$ 1,129,611,117.00 | \$ 413,747.67 | 100.00% |

(1) All data in this worksheet are extracted from Fiscal Year 2023-24 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 2023-24, published by the Office of Statewide Health Planning and Development