



**San Diego County**  
**Local Agency Formation Commission**  
 Regional Service Planning | Subdivision of the State of California

**5i**

**AGENDA REPORT**  
 Consent | Information

June 7, 2021

**TO:** Commissioners

**FROM:** Keene Simonds, Executive Officer  
 Tamaron Luckett, Executive Assistant

**SUBJECT: Final Calculations for 2021-2022 Local Agency Apportionments**

**SUMMARY**

The San Diego County Local Agency Formation Commission (LAFCO) will receive a report identifying local agency apportionments for 2021-2022. The apportionments are final and have been calculated by the County of San Diego Auditor’s Office consistent with the prescribed funding formula established under LAFCO law and based on the \$1.693 million total contribution amount set by the Commission at its May 3, 2021 meeting. The report is being presented to the Commission for information only.

**BACKGROUND**

**Prescribed Funding**

State law mandates operating costs for LAFCOs shall be annually funded among their represented membership categories. San Diego LAFCO’s operating costs, accordingly, are divided among four distinct membership categories that collectively cover 76 local agencies with the largest apportionment assigned to the County of San Diego at 28.6%. The independent special districts and cities – less the City of San Diego – are also apportioned funding percentages of 28.6% with individual amounts divided thereafter based on total revenue shares in a given fiscal year. The City of San Diego – and based on special legislation

<b>Administration</b> Keene Simonds, Executive Officer County Operations Center 9335 Hazard Way, Suite 200 San Diego, California 92123 T 858.614.7755 F 858.614.7766 www.sdlafco.org	<b>Vice Chair Jim Desmond</b> County of San Diego	<b>Paul McNamara</b> City of Escondido	<b>Chris Cate</b> City of San Diego	<b>Jo MacKenzie</b> Vista Irrigation	<b>Chair Andy Vanderlaan</b> General Public
	<b>Nora Vargas</b> County of San Diego	<b>Mary Casillas Salas</b> City of Chula Vista	<b>Marni von Wilpert, Alt.</b> City of San Diego	<b>Barry Willis</b> Alpine Fire Protection	<b>Harry Mathis, Alt.</b> General Public
	<b>Joel Anderson, Alt.</b> County of San Diego	<b>Kristi Becker, Alt.</b> City of Solana Beach		<b>Vacant, Alt.</b> Special District	

providing the City has a dedicated seat on the Commission – is responsible for the remaining 14.3% of San Diego LAFCO’s annual operating costs.

## FY 2021-2022 Adopted Budget | Total Agency Contributions

San Diego LAFCO’s adopted final budget for 2021-2022 totals \$1.941 million. This amount represents a matching amount of approved expenses and revenues for the fiscal year. Agency contributions make up the majority of budgeted revenues and tally \$1.693 million.

### DISCUSSION

This item is for San Diego LAFCO to receive a report identifying final local agency apportionments for 2021-2022 based on the contribution total of \$1.693 million previously adopted by the Commission at its March 2021 meeting. This includes summarizing key contributions and notable changes from the prior fiscal year. A full listing of individual apportionments is also attached. The report is being presented for information only.

## Apportionments | Individual Amounts and Changes

The \$1.693 million contribution total for 2021-2022 adopted by San Diego LAFCO is being apportioned among 76 local agencies. Overall – and as budgeted – total apportionments match the preceding year amount and range in size from the County at \$483,914 to Questhaven MWD at \$3.<sup>1</sup> The top 10 individual agency apportionments account for two-thirds of all budgeted contributions and are listed below. A full listing of all agency apportionments is provided as Attachment One.

San Diego LAFCO   Top 10 Agency Apportionments in FY2022				
Agency	FY2020-21	FY2021-22	% of Total FY2021-22	Difference From FY2020-21
1. County of San Diego	483,914	483,914	28.58%	0.00
2. City of San Diego	241,958	241,958	14.29%	0.00
3. City of Carlsbad	68,070	74,755	4.42%	6,684
4. Otay Water District	60,079	57,358	3.39%	(2,720)
5. City of Oceanside	58,752	56,453	3.33%	(2,299)
6. Helix Water District	51,320	49,081	2.90%	(2,239)
7. Padre Dam Municipal Water District	43,016	42,785	2.53%	(231)
8. Vallecitos Water District	38,889	40,373	2.38%	1,483
9. City of Escondido	37,979	35,987	2.13%	(1,991)
10. Olivenhain Municipal Water District	36,491	35,422	2.09%	(1,068)
<b>TOP 10 SUBTOTAL</b>	<b>\$1,120,472</b>	<b>\$1,118,090</b>	<b>66.04%</b>	<b>(\$2,381)</b>

<sup>1</sup> As allowed no apportionment charge has been calculated for Tri-City Hospital District given the District’s net operating earnings were negative.

## **ANALYSIS**

The final agency apportionments in 2021-2022 total \$1.693 million and are expected to cover nearly nine-tenths of San Diego LAFCO's budgeted expenses. This total amount matches the current fiscal year and done so purposefully at the direction of the Commission to avoid passing on any new financial impacts the funding agencies given the ongoing pandemic. Changes in individual agency amounts, nonetheless, have been generated and ties to updating the apportionment formulas for the cities (less City of San Diego) and special districts based on current revenue totals. All agency invoices will be mailed by July 1<sup>st</sup>.

## **RECOMMENDATION**

This item is presented to San Diego LAFCO for information only. It is recommended the Commission review the item and provide feedback to staff as needed.

## **ALTERNATIVES FOR ACTION**

This item is being presented for information only; no action.

## **PROCEDURES**

This item has been placed on the San Diego LAFCO's agenda as part of the consent calendar. A successful motion to approve the consent calendar will include taking affirmative action on the staff recommendation unless otherwise specified by the Commission.

Respectfully,



Tamaron Lockett  
Commission Clerk

### Attachment:

- 1) Final 2021-2022 Agency Apportionments

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**LAFCO COST COMPARISON  
FY 2020/21 AND 2021/22  
COUNTY OF SAN DIEGO**

**County, Cities, and Independent Special Districts' Share of LAFCO Cost**

	<b>Revenue (1)</b>	<b>Apportionment Percentage</b>	<b>LAFCO Budget 2021/22</b>	<b>LAFCO Budget 2020/21</b>	<b>Change</b>	
<b>Independent Special Districts</b>						
3101-00	Alpine FPD	4,212,719	0.00482541	2,335.09	2,322.77	12.32
3102-00	Bonita-Sunnyside FPD	3,312,885	0.00379471	1,836.31	1,795.48	40.83
3145-00	Borrego Springs FPD	1,849,431	0.00211841	1,025.13	1,318.16	(293.03)
6415-00	Borrego Water District	4,766,039	0.00545921	2,641.79	4,722.26	(2,080.47)
6508-00	Canebrake County Water District	55,646	0.00006374	30.84	31.78	(0.94)
6425-00	Cuyamaca Water District	100,815	0.00011548	55.88	53.09	2.79
3105-00	Deer Springs FPD	6,662,451	0.00763143	3,692.96	3,377.70	315.26
6820-00	Descanso CSD	643,215	0.00073676	356.53	348.31	8.22
6825-00	Fairbanks Ranch CSD	612,723	0.00070184	339.63	329.98	9.65
6136-00	Fallbrook Regional Health District	2,328,935	0.00266765	1,290.92	1,099.64	191.28
6240-00	Fallbrook Public Utility District	42,200,776	0.04833843	23,391.64	17,987.60	5,404.04
6150-00	Grossmont Healthcare District	10,344,446	0.01184894	5,733.87	6,669.28	(935.41)
6350-00	Helix Water District	88,548,520	0.10142697	49,081.93	51,320.97	(2,239.04)
6830-00	Jacumba CSD	163,932	0.00018777	90.87	340.73	(249.86)
6840-00	Julian CSD	294,954	0.00033785	163.49	170.96	(7.47)
3860-00	Lake Cuyamaca Recreation & Park	1,229,722	0.00140857	681.63	742.23	(60.60)
3119-00	Lakeside FPD	16,206,646	0.01856373	8,983.25	8,701.54	281.71
6360-00	Lakeside Water District	8,918,646	0.01021577	4,943.55	4,635.94	307.61
6535-00	Leucadia Wastewater District	13,092,639	0.01499682	7,257.17	6,909.88	347.29
3121-00	Lower Sweetwater FPD	359,344	0.00041161	199.18	184.17	15.01
6847-00	Majestic Pines CSD	551,258	0.00063143	305.56	307.65	(2.09)
3546-00	Mission RCD	45,579	0.00005221	25.26	240.91	(215.65)
6645-00	Mootamai MWD	19,856	0.00002274	11.01	10.51	0.50
6851-00	Morro Hills CSD	84,668	0.00009698	46.93	45.38	1.55
3616-00	North County Cemetery District	2,476,599	0.00283679	1,372.76	1,388.59	(15.83)
3107-00	North County FPD	19,546,134	0.02238891	10,834.31	10,603.61	230.70
6650-00	Olivenhain MWD	63,905,388	0.07319975	35,422.38	36,491.29	(1,068.91)
6655-00	Otay Water District	103,480,500	0.11853065	57,358.66	60,079.24	(2,720.58)
6677-00	Padre Dam MWD	77,188,614	0.08841488	42,785.20	43,016.94	(231.74)
6160-00	Palomar Pomerado Health Systems	26,764,597	0.03065722	14,835.46	6,685.67	8,149.79
6657-00	Pauma MWD	25,760	0.00002951	14.28	13.61	0.67
6860-00	Pauma Valley CSD	1,564,727	0.00179230	867.32	847.44	19.88
3650-00	Pomerado Cemetery District	1,345,675	0.00154139	745.90	639.32	106.58
6665-00	Questhaven MWD	5,100	0.00000584	2.83	2.53	0.30
6670-00	Rainbow MWD	39,935,366	0.04574354	22,135.94	23,889.49	(1,753.55)
3658-00	Ramona Cemetery District	327,031	0.00037459	181.27	173.57	7.70
6673-00	Ramona MWD	35,169,762	0.04028483	19,494.39	20,502.10	(1,007.71)
6870-00	Rancho Santa Fe CSD	4,310,229	0.00493711	2,389.13	2,424.77	(35.64)
3123-00	Rancho Santa Fe FPD	16,481,287	0.01887832	9,135.48	8,802.28	333.20
3552-00	RCD of Greater San Diego County	388,011	0.00044444	215.07	191.45	23.62
6675-00	Rincon Del Diablo MWD	21,755,661	0.02491979	12,059.04	11,704.23	354.81
6875-00	Rincon Ranch CSD	23,299	0.00002669	12.91	10.13	2.78
6680-00	San Luis Rey MWD	51,349	0.00005882	28.46	28.74	(0.28)
3128-00	San Miguel Consolidated FPD	25,057,774	0.02870216	13,889.38	13,228.36	661.02
6363-00	Santa Fe Irrigation District	30,587,094	0.03503566	16,954.25	16,399.18	555.07
6364-00	South Bay Irrigation District	8,119	0.00000930	4.50	6.00	(1.50)
6180-00	Tri City Hospital District	0	0.00000000	0.00	0.00	0.00
3571-00	Upper San Luis Rey RCD	30,567	0.00003501	16.94	19.22	(2.28)
6570-00	Vallecitos Water District	72,837,100	0.08343049	40,373.18	38,889.31	1,483.87
3665-00	Valley Center Cemetery District	134,810	0.00015442	74.72	73.78	0.94
3150-00	Valley Center Fire Protection	2,735,203	0.00313301	1,516.11	1,421.13	94.98
6690-00	Valley Center MWD	45,635,913	0.05227317	25,295.72	30,216.18	(4,920.46)
6890-00	Valley Center Parks & Recreation	354,640	0.00040622	196.57	253.08	(56.51)
6230-00	Vista FPD	3,846,747	0.00440622	2,132.23	1,867.10	265.13
6368-00	Vista Irrigation District	55,459,462	0.06352545	30,740.86	29,530.26	1,210.60
6930-00	Whispering Palms CSD	1,108,822	0.00127009	614.61	622.96	(8.35)
6490-00	Wynola Water District	108,550	0.00012434	60.17	44.99	15.18
6698-00	Yuima MWD	13,771,658	0.01577460	7,633.55	10,180.53	(2,546.98)
<b>Independent Districts Total</b>		<b>873,027,393</b>	<b>1.00000000</b>	<b>483,914.00</b>	<b>483,914.00</b>	<b>(0.00)</b>

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FY 2020/21 AND 2021/22  
COUNTY OF SAN DIEGO**

**County, Cities, and Independent Special Districts' Share of LAFCO Cost**

	Revenue (1)	Apportionment Percentage	LAFCO Budget 2021/22	LAFCO Budget 2020/21	Change
<b>Cities</b>					
6010-XX City of Carlsbad	174,719,452	0.15448030	74,755.18	68,070.74	6,684.44
6014-XX City of Chula Vista	158,662,664	0.14028350	67,885.15	63,502.44	4,382.71
6017-XX City of Coronado	54,930,177	0.04856718	23,502.34	24,760.73	(1,258.39)
6022-XX City of Del Mar	18,293,279	0.01617422	7,826.93	8,201.53	(374.60)
6035-XX City of El Cajon	69,423,701	0.06138180	29,703.51	31,318.94	(1,615.43)
6036-XX City of Encinitas	70,789,015	0.06258896	30,287.67	31,285.40	(997.73)
6038-XX City of Escondido	84,111,817	0.07436847	35,987.95	37,979.55	(1,991.60)
6045-XX City of Imperial Beach	18,539,123	0.01639159	7,932.12	5,703.97	2,228.15
6050-XX City of La Mesa	43,852,440	0.03877266	18,762.63	19,903.92	(1,141.29)
6060-XX City of Lemon Grove	13,212,776	0.01168223	5,653.20	6,000.31	(347.11)
6065-XX City of National City	52,114,187	0.04607738	22,297.49	23,749.22	(1,451.73)
6070-XX City of Oceanside	131,943,373	0.11665932	56,453.08	58,752.18	(2,299.10)
6075-XX City of Poway	45,435,812	0.04017262	19,440.09	22,146.61	(2,706.52)
6090-XX City of San Marcos	62,800,391	0.05552572	26,869.67	27,606.12	(736.45)
6091-XX City of Santee	36,988,563	0.03270388	15,825.87	16,762.59	(936.72)
6093-XX City of Solana Beach	18,260,246	0.01614502	7,812.80	7,899.21	(86.41)
6095-XX City of Vista	76,937,414	0.06802514	32,918.32	30,270.54	2,647.78
<b>Cities Total</b>	<b>1,131,014,430</b>	<b>1.00000000</b>	<b>483,914.00</b>	<b>483,914.00</b>	<b>(0.00)</b>
<b>City of San Diego</b>			<b>241,958.00</b>	<b>241,958.00</b>	<b>0.00</b>
<b>County of San Diego</b>			<b>483,914.00</b>	<b>483,914.00</b>	<b>0.00</b>
<b>Total</b>			<b>1,693,700.00</b>	<b>1,693,700.00</b>	<b>0.00</b>

**NOTES:**

- (1) Source: Latest published report as of March 6, 2021:
  - \* 2018/19 Special District's Annual Report - Data for LAFCO Calculations (State Controllers' website)
  - \* 2018/19 Cities Annual Report (<https://bythenumbers.sco.ca.gov>)
  - \* 2018/19 OSHPD Hospital Annual Financial Data Profile

CSD - Community Services District  
 FPD - Fire Protection District  
 LAFCO - Local Agency Formation Commission  
 MWD - Municipal Water District  
 OSHPD - Office of Statewide Health Planning and Development  
 RCD - Resource Conservation District

Prepared by Auditor & Controller - Property Tax Services on May 11, 2021.