

**LAFCO COST COMPARISON
FY 2018/19 AND 2019/20
COUNTY OF SAN DIEGO**

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

	Revenue (1)	Apportionment Percentage	LAFCO Budget 2019/20	LAFCO Budget 2018/19	Change
Independent Special Districts					
3101-00 Alpine FPD	3,865,789	0.00482337	2,347.87	2,515.56	(167.69)
3102-00 Bonita-Sunnyside FPD	3,034,956	0.00378673	1,843.27	1,884.06	(40.79)
3145-00 Borrego Springs FPD	1,972,495	0.00246109	1,197.99	1,249.77	(51.78)
6415-00 Borrego Water District	4,014,051	0.00500835	2,437.92	2,584.24	(146.32)
6508-00 Canebrake County Water District	53,236	0.00006642	32.33	36.23	(3.90)
6425-00 Cuyamaca Water District	95,672	0.00011937	58.11	62.42	(4.31)
3105-00 Deer Springs FPD	5,915,083	0.00738028	3,592.51	3,387.81	204.70
6820-00 Descanso CSD	587,262	0.00073273	356.67	319.64	37.03
6825-00 Fairbanks Ranch CSD	636,877	0.00079463	386.81	417.01	(30.20)
6136-00 Fallbrook Healthcare District	1,992,692	0.00248629	1,210.26	1,366.95	(156.69)
6240-00 Fallbrook Public Utility District	32,117,523	0.04007321	19,506.48	20,817.58	(1,311.10)
6150-00 Grossmont Healthcare District	8,950,934	0.01116813	5,436.32	4,641.28	795.04
6350-00 Helix Water District	104,664,890	0.13059095	63,567.88	48,029.02	15,538.86
6830-00 Jacumba CSD	436,882	0.00054510	265.34	115.88	149.46
6840-00 Julian CSD	300,409	0.00037482	182.45	185.25	(2.80)
3115-00 Julian-Cuyamaca FPD (2)	0	0.00000000	0.00	914.14	(914.14)
3860-00 Lake Cuyamaca Recreation & Park	1,154,304	0.00144023	701.06	731.46	(30.40)
3119-00 Lakeside FPD	13,999,719	0.01746753	8,502.68	8,745.47	(242.79)
6360-00 Lakeside Water District	7,655,456	0.00955175	4,649.52	4,924.90	(275.38)
6535-00 Leucadia Wastewater District	12,058,108	0.01504497	7,323.45	7,517.38	(193.93)
3121-00 Lower Sweetwater FPD	265,591	0.00033138	161.31	176.43	(15.12)
6847-00 Majestic Pines CSD	502,751	0.00062729	305.34	314.48	(9.14)
3546-00 Mission RCD	439,249	0.00054805	266.78	534.54	(267.76)
6645-00 Mootamai MWD	18,876	0.00002355	11.46	11.44	0.02
6851-00 Morro Hills CSD	79,803	0.00009957	48.47	51.44	(2.97)
3616-00 North County Cemetery District	2,152,757	0.00268601	1,307.47	1,250.13	57.34
3107-00 North County FPD	16,678,598	0.02080998	10,129.69	10,699.13	(569.44)
6650-00 Olivenhain MWD	59,633,448	0.07440498	36,218.19	34,684.05	1,534.14
6655-00 Otay Water District	99,148,274	0.12370784	60,217.39	58,288.84	1,928.55
6677-00 Padre Dam MWD	70,757,556	0.08828459	42,974.38	42,504.43	469.95
6160-00 Palomar Pomerado Health Systems	13,150,591	0.01640806	7,986.97	13,765.34	(5,778.37)
6657-00 Pauma MWD	21,098	0.00002632	12.81	13.09	(0.28)
6860-00 Pauma Valley CSD	1,479,013	0.00184537	898.27	932.37	(34.10)
3650-00 Pomerado Cemetery District	1,330,233	0.00165974	807.91	718.53	89.38
6665-00 Questhaven MWD	8,400	0.00001048	5.10	5.52	(0.42)
6670-00 Rainbow MWD	37,146,281	0.04634762	22,560.68	24,210.26	(1,649.58)
3658-00 Ramona Cemetery District	279,084	0.00034821	169.50	194.08	(24.58)
6673-00 Ramona MWD	34,223,702	0.04270110	20,785.66	21,665.44	(879.78)
6870-00 Rancho Santa Fe CSD	4,116,974	0.00513677	2,500.43	2,469.79	30.64
3123-00 Rancho Santa Fe FPD	14,306,253	0.01784999	8,688.86	9,168.40	(479.54)
3552-00 RCD of Greater San Diego County	475,139	0.00059283	288.57	258.18	30.39
6675-00 Rincon Del Diablo MWD	18,021,586	0.02248563	10,945.35	10,929.48	15.87
6875-00 Rincon Ranch CSD	44,976	0.00005612	27.32	28.99	(1.67)
6680-00 San Luis Rey MWD	62,595	0.00007810	38.02	60.07	(22.05)
3128-00 San Miguel Consolidated FPD	21,874,424	0.02729284	13,285.36	13,305.78	(20.42)
6363-00 Santa Fe Irrigation District	24,253,858	0.03026167	14,730.50	13,452.53	1,277.97
6364-00 South Bay Irrigation District	5,048	0.00000630	3.07	2.29	0.78
6180-00 Tri City Hospital District	0	0.00000000	0.00	0.00	0.00
3571-00 Upper San Luis Rey RCD	36,603	0.00004567	22.23	24.44	(2.21)
6570-00 Vallecitos Water District	61,879,158	0.07720696	37,582.11	36,728.00	854.11
3665-00 Valley Center Cemetery District	134,554	0.00016788	81.72	69.74	11.98
3150-00 Valley Center Fire Protection	2,688,769	0.00335479	1,633.02	1,713.06	(80.04)
6690-00 Valley Center MWD	46,616,259	0.05816336	28,312.24	28,060.29	251.95
6890-00 Valley Center Parks & Recreation	880,593	0.00109872	534.83	230.06	304.77
6230-00 Vista FPD	3,309,296	0.00412903	2,009.89	2,017.80	(7.91)
6368-00 Vista Irrigation District	47,962,228	0.05984273	29,129.71	29,027.26	102.45
6930-00 Whispering Palms CSD	1,015,339	0.00126684	616.66	653.52	(36.86)
6490-00 Wynola Water District	51,103	0.00006376	31.04	91.87	(60.83)
6698-00 Yuima MWD	12,914,812	0.01611388	7,843.77	6,926.86	916.91
Independent Districts Total	801,471,210	1.00000000	486,771.00	475,684.00	11,087.00

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Cities					
6010-XX City of Carlsbad	135,246,009	0.14265447	69,440.06	69,896.35	(456.29)
6014-XX City of Chula Vista	112,998,499	0.11918829	58,017.40	54,002.88	4,014.52
6017-XX City of Coronado	48,336,191	0.05098393	24,817.50	23,394.00	1,423.50
6022-XX City of Del Mar	14,766,765	0.01557565	7,581.78	6,593.70	988.08
6035-XX City of El Cajon	61,607,255	0.06498196	31,631.33	31,038.57	592.76
6036-XX City of Encinitas	61,824,034	0.06521061	31,742.63	30,927.33	815.30
6038-XX City of Escondido	76,524,155	0.08071597	39,290.19	38,278.48	1,011.71
6045-XX City of Imperial Beach	11,793,807	0.01243984	6,055.36	5,718.64	336.72
6050-XX City of La Mesa	39,299,061	0.04145177	20,177.52	19,482.95	694.57
6060-XX City of Lemon Grove	11,272,523	0.01189001	5,787.71	5,726.17	61.54
6065-XX City of National City	49,667,334	0.05238799	25,500.96	29,007.32	(3,506.36)
6070-XX City of Oceanside	119,776,926	0.12633802	61,497.68	59,752.00	1,745.68
6075-XX City of Poway	42,040,475	0.04434335	21,585.06	19,257.35	2,327.71
6090-XX City of San Marcos	53,980,752	0.05693769	27,715.62	27,417.60	298.02
6091-XX City of Santee	33,514,337	0.03535017	17,207.44	16,725.57	481.87
6093-XX City of Solana Beach	15,839,002	0.01670663	8,132.30	7,497.95	634.35
6095-XX City of Vista	59,579,992	0.06284364	30,590.46	30,967.14	(376.68)
Cities Total	948,067,117	1.00000000	486,771.00	475,684.00	11,087.00
City of San Diego			243,387.00	237,842.00	5,545.00
County of San Diego			486,771.00	475,684.00	11,087.00
Total			<u>1,703,700.00</u>	<u>1,664,894.00</u>	<u>38,806.00</u>

NOTES:

- (1) Source: Latest published report as of April 10, 2019:
 * 2016/17 Special District's Annual Report - Data for LAFCO Calculations (State Controllers' website)
 * 2016/17 Cities Annual Report (<https://bythenumbers.sco.ca.gov>)
 * 2016/17 OSHPD Hospital Annual Financial Data Profile

- (2) Julian Cuyamaca Fire Protection District was dissolved in April 8, 2019.

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 April 17, 2019.