



SAN DIEGO LAFCO

EST. 1963
Local Agency Formation Commission

Regional Service Planning | Subdivision of the State of California

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Executive Officer

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Commission Counsel

5h

AGENDA REPORT
Consent | Information

November 2, 2026

TO: Chair Becker and Commissioners

FROM: Keene Simonds, Executive Officer
Erica Sellen, Commission Clerk

SUBJECT: Final Agency Apportionments (FY2027)

SUMMARY

The San Diego County Local Agency Formation Commission (LAFCO) will receive a report identifying actual local agency apportionments for 2026-2027. 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 \$2.589 million total contribution amount set by the Commission at its May 4, 2026 meeting. The report is being presented for information only.

BACKGROUND

Prescribed Funding

State law requires LAFCO operating costs to be funded annually by the local agencies represented on the Commission. San Diego LAFCO's costs are accordingly divided among four membership categories collectively comprising 76 local agencies, with shares proportional to each category's seats on the Commission: the County of San Diego (28.57%), the independent special districts (28.57%), the cities other than San Diego (28.57%), and the City of San Diego (14.29%), which holds a dedicated seat under special legislation. Within the independent special district and city categories, individual apportionments are calculated by the County Auditor based on each agency's share of total revenues reported to the State Controller.

DISCUSSION

This item is for San Diego LAFCO to receive a report identifying final local agency apportionments for 2026-2027 based on the contribution total of \$2.589 million previously adopted by the Commission at its May 4, 2026 meeting. The four funding categories are shown below with a full listing of individual agency apportionments is provided as Attachment One.

Funding Category	Agencies	Share	FY 2026-27 Apportionment	Largest Contributor
County of San Diego	1	28.57%	\$739,692.00	—
Independent Special Districts	57	28.57%	\$739,691.00	San Diego Unified Port District \$165,298.63
Cities (excluding San Diego)	17	28.57%	\$739,691.00	City of Carlsbad \$110,704.53
City of San Diego	1	14.29%	\$369,975.00	—
Total	76	100.00%	\$2,589,049.00	

ANALYSIS

None.

RECOMMENDATION

This item is presented to San Diego LAFCO for information only.

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 recommendation unless otherwise specified.

Respectfully,



Erica Sellen
Commission Clerk

Attachment:

1) Final 2026-2027 Agency Apportionments

Auditor and Controller/Property Tax Services
LAFCO Payment Log FY 2026-27
(Fund 44595, Org. 91050, Account 45918)

Invoice Numbers	Date Received	Date of Deposit	Oracle Batch #	Fund #	Taxing Agencies	LAFCO Cost 2026/27	Amount Paid	Amount Outstanding
Special Districts								
LC26-01				3101-00	Alpine Fire Protection District	3,152.64		3,152.64
LC26-02				3102-00	Bonita-Sunnyside Fire Protection	2,624.98		2,624.98
LC26-03				6415-00	Borrego Water District	4,716.52		4,716.52
LC26-04				6508-00	Canebrake County Water District	42.93		42.93
LC26-05				6425-00	Cuyamaca Water District	81.06		81.06
LC26-06				3105-00	Deer Springs Fire Protection	4,125.14		4,125.14
LC26-07				6820-00	Descanso Community Services District or Community Water District	442.03		442.03
LC26-08				6825-00	Fairbanks Ranch Community Services District	504.41		504.41
LC26-09				6136-00	Fallbrook Regional Health District	1,685.45		1,685.45
LC26-10				6240-00	Fallbrook Public Utility District	22,733.05		22,733.05
LC26-11				6150-00	Grossmont Healthcare District	7,635.46		7,635.46
LC26-12				6350-00	Helix Water District	64,361.17		64,361.17
LC26-13				6830-00	Jacumba Community Services District	156.63		156.63
LC26-14				6840-00	Julian Community Services District	366.81		366.81
LC26-15				3860-00	Lake Cuyamaca Recreation & Park District	959.07		959.07
LC26-16				3119-00	Lakeside Fire Protection District	13,028.90		13,028.90
LC26-17				6360-00	Lakeside Water District	6,311.04		6,311.04
LC26-18				6535-00	Leucadia Wastewater District	9,915.72		9,915.72
LC26-19				3121-00	Lower Sweetwater Fire Protection	306.93		306.93
LC26-20				6847-00	Majestic Pines Community Services District	-		-
LC26-21				3546-00	Mission Resource Conservation District	31.48		31.48
LC26-22				6645-00	Mootamai Municipal Water District	17.73		17.73
LC26-23				6851-00	Morro Hills Community Services District	63.27		63.27
LC26-24				3616-00	North County Cemetery District	2,510.81		2,510.81
LC26-25				3107-00	North County Fire Protection District	15,265.92		15,265.92
LC26-26				6650-00	Olivenhain Municipal Water District	43,473.16		43,473.16
LC26-27				6655-00	Otay Water District	73,271.23		73,271.23
LC26-28				6677-00	Padre Dam Municipal Water District	52,872.59		52,872.59
LC26-29				6160-00	Palomar Medical Center	-		-
LC26-30				6657-00	Pauma Municipal Water District	21.79		21.79
LC26-31				6860-00	Pauma Valley Community Services District	1,020.85		1,020.85
LC26-32				3650-00	Pomerado Cemetery District	1,142.29		1,142.29
LC26-33				6665-00	Questhaven Municipal Water District	4.51		4.51
LC26-34				6670-00	Rainbow Municipal Water District	28,813.46		28,813.46
LC26-35				3658-00	Ramona Cemetery District	294.83		294.83
LC26-36				6673-00	Ramona Municipal Water District	19,260.56		19,260.56
LC26-37				6870-00	Rancho Santa Fe Community Services District	2,761.20		2,761.20
LC26-38				3123-00	Rancho Santa Fe Fire Protection District	11,702.25		11,702.25
LC26-39				3552-00	Resource Conservation District of Greater SD County	397.49		397.49
LC26-40				6675-00	Rincon Del Diablo Muni Water District	14,969.01		14,969.01
LC26-41				6875-00	Rincon Ranch Community Services District	11.32		11.32
LC26-42				6990-00	San Diego Unified Port District	165,298.63		165,298.63
LC26-43				6680-00	San Luis Rey Municipal Water District	24.73		24.73
LC26-44				3128-00	San Miguel Consolidated Fire Protection District	19,095.48		19,095.48
LC26-45				6363-00	Santa Fe Irrigation District	19,122.96		19,122.96
LC26-46				6364-00	South Bay Irrigation District	16.96		16.96
LC26-47				6180-00	Tri City Hospital District	-		-
LC26-48				3571-00	Upper San Luis Rey Resource Conservation District	22.40		22.40
LC26-49				6570-00	Vallecitos Water District	47,179.31		47,179.31
LC26-50				3665-00	Valley Center Cemetery District	98.56		98.56
LC26-51				3150-00	Valley Center Fire Protection District	2,441.31		2,441.31
LC26-52				6690-00	Valley Center Municipal Water District	27,686.62		27,686.62
LC26-53				6230-00	Vista Fire Protection District	3,218.09		3,218.09
LC26-54				6368-00	Vista Irrigation District	35,052.42		35,052.42
LC26-55				6930-00	Whispering Palms Community Services District	859.92		859.92
LC26-56				6490-00	Wynola Water District	102.96		102.96
LC26-57				6698-00	Yuima Municipal Water District	8,414.96		8,414.96
Special Districts Total						739,691.00	0.00	739,691.00

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(Fund 44595, Org. 91050, Account 45918)

Invoice Numbers	Date Received	Date of Deposit	Oracle Batch #	Fund #	Taxing Agencies	LAFCO Cost 2026/27	Amount Paid	Amount Outstanding
Cities								
LC26-58				6010XX	City of Carlsbad	110,704.53		110,704.53
LC26-59				6014XX	City of Chula Vista	108,689.21		108,689.21
LC26-60				6017XX	City of Coronado	37,389.06		37,389.06
LC26-61				6022XX	City of Del Mar	10,701.73		10,701.73
LC26-62				6035XX	City of El Cajon	43,236.11		43,236.11
LC26-63				6036XX	City of Encinitas	45,016.52		45,016.52
LC26-64				6038XX	City of Escondido	52,063.56		52,063.56
LC26-65				6045XX	City of Imperial Beach	11,500.99		11,500.99
LC26-66				6050XX	City of La Mesa	30,271.22		30,271.22
LC26-67				6060XX	City of Lemon Grove	9,871.83		9,871.83
LC26-68				6065XX	City of National City	32,257.51		32,257.51
LC26-69				6070XX	City of Oceanside	92,874.60		92,874.60
LC26-70				6075XX	City of Poway	28,438.91		28,438.91
LC26-71				6090XX	City of San Marcos	38,233.24		38,233.24
LC26-72				6091XX	City of Santee	25,282.77		25,282.77
LC26-73				6093XX	City of Solana Beach	14,316.00		14,316.00
LC26-74				6095XX	City of Vista	48,843.21		48,843.21
					Cities Total	739,691.00	0.00	739,691.00
LC26-75				6085XX	City of San Diego	369,975.00		369,975.00
LC26-76				100100	County of San Diego	739,692.00		739,692.00
					Total	2,589,049.00	0.00	2,589,049.00

