



Auditor-Controller/Treasurer/Tax Collector



SUCCESSOR AGENCY DISSOLUTION

STATUS REPORT

FY 2024 -25

Franciliza Zyss

Chief Deputy, Property Tax

December 8, 2025

SUCCESSOR AGENCY DISSOLUTION STATUS UPDATE

- Countywide Status of Successor Agency Dissolution
- Other Dissolution Activities
 - Review of Prior Period Adjustments (PPA)
 - Review of Recognized Obligations Payment Schedule (ROPS)
 - Review of Admin Cost Allowance (ACA)
 - Monitoring of Property Disposition
- Modernization: Property Tax Systems Replacement Project
- Next Steps for FY 2025 -26

SUMMARY

Countywide dissolution continues to progress steadily and responsibly.

Key highlights:

- **85.7% reduction** in enforceable obligations since dissolution began
- **173% increase** in residual distributions to taxing entities
- **Median projected dissolution year: 2037**
- **Three agencies dissolved** as of 2024; **six operating under Last & Final ROPS**
- TaxSys our new Property Tax system has modernized increment, reporting, and TIFD oversight, improving accuracy and transparency
- Countywide ACA spending remains **reasonable and declining** over time
- ATC continues strong partnerships with CWOB, DOF, and all Successor Agencies

WE ACKNOWLEDGE THE PARTNERSHIP OF:

- COUNTYWIDE OVERSIGHT BOARD (CWOB)
- SUCCESSOR AGENCIES
- CALIFORNIA DEPARTMENT OF FINANCE
- CWOB STAFF: ATC Management and Property Tax Team, Clerk of the Board, County Counsel, County Multimedia, and ATC -ITD.
- FINANCIAL ADVISOR: Columbia Capital

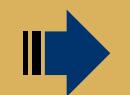
Our shared governance continues to ensure accuracy, transparency, and timely dissolution outcomes.

COUNTYWIDE STATUS SNAPSHOT



SUCCESSOR AGENCIES DISSOLVED TO DATE: THREE (3)

GRAND TERRACE (03/ 2022), REDLANDS (06/2024), AND NEEDLES (08/2024)



ACTIVE SUCCESSOR AGENCIES: 23

WITH APPROVED
LAST AND FINAL ROPS
(6)

- CHINO
- COLTON
- HIGHLAND
- TWENTYNINE PALMS
- UPLAND
- YUCCA VALLEY

MAY CONSIDER WORKING
ON THEIR LAST AND
FINAL ROPS (6)

- APPLE VALLEY
- MONTCLAIR
- ONTARIO
- RANCHO CUCAMONGA
- VICTORVILLE
- YUCAIPA

NOT CONSIDERING LAST
AND FINAL ROPS (10)

- ADELANTO
- BIG BEAR LAKE
- FONTANA
- HESPERIA
- IVDA
- LOMA LINDA
- RIALTO
- SAN BERNARDINO CITY
- SAN BERNARDINO COUNTY
- VVEDA

PENDING
DISSOLUTION (1)

- BARSTOW



PROJECTED DISSOLUTION TIMELINE BY SUCCESSOR AGENCY

2025 - 2035

- BARSTOW (2025)
- ONTARIO (2030)
- BIG BEAR LAKE (2030)
- LOMA LINDA (2031)
- SAN BERNARDINO CITY (2032)
- RANCHO CUCAMONGA (2035)

2036 - 2046

- MONTCLAIR (2036)
- COLTON (2037)
- UPLAND (2037)
- FONTANA (2037)
- VICTORVILLE (2037)
- APPLE VALLEY (2037)
- ADELANTO (2038)
- HESPERIA (2038)
- HIGHLAND (2038)
- RIALTO (2038)
- YUCCA VALLEY (2038)
- CHINO (2039)
- SAN BERNARDINO COUNTY (2041)
- YUCAIPA (2041)
- TWENTYNINE PALMS (2043)
- IVDA (2045)

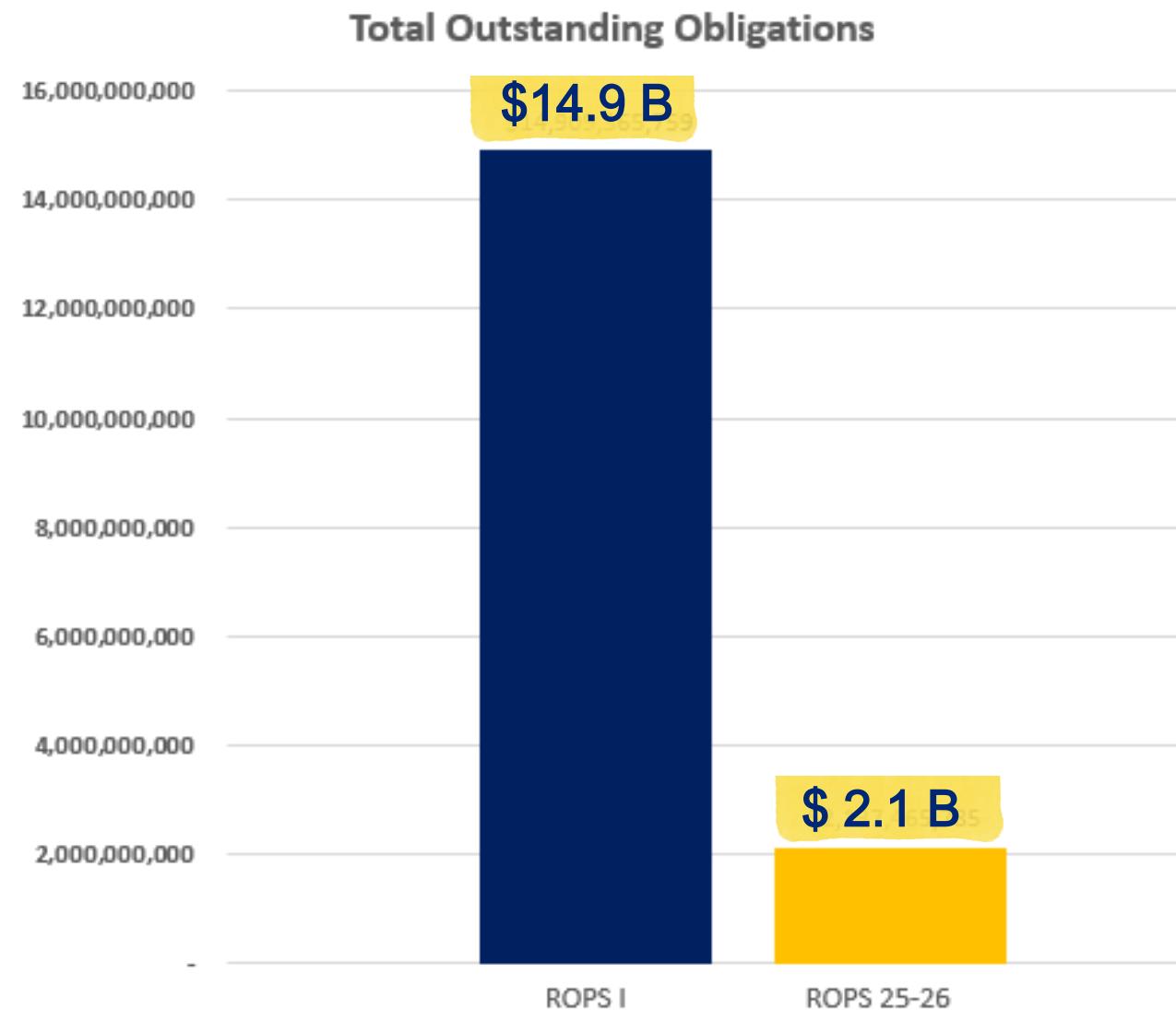
2047 - 2051

- VVEDA (2051)



Most agencies are within
10–14 years of full wind -
down.

➡ TOTAL OUTSTANDING OBLIGATIONS



Countywide enforceable obligations have declined from \$14.9B to \$2.1B (85.7 % reduction since dissolution began)

Driven by:

- Bond maturities & refinancing
- Completion of loans & contracts
- Removal of obsolete items
- Last & Final ROPS transitions

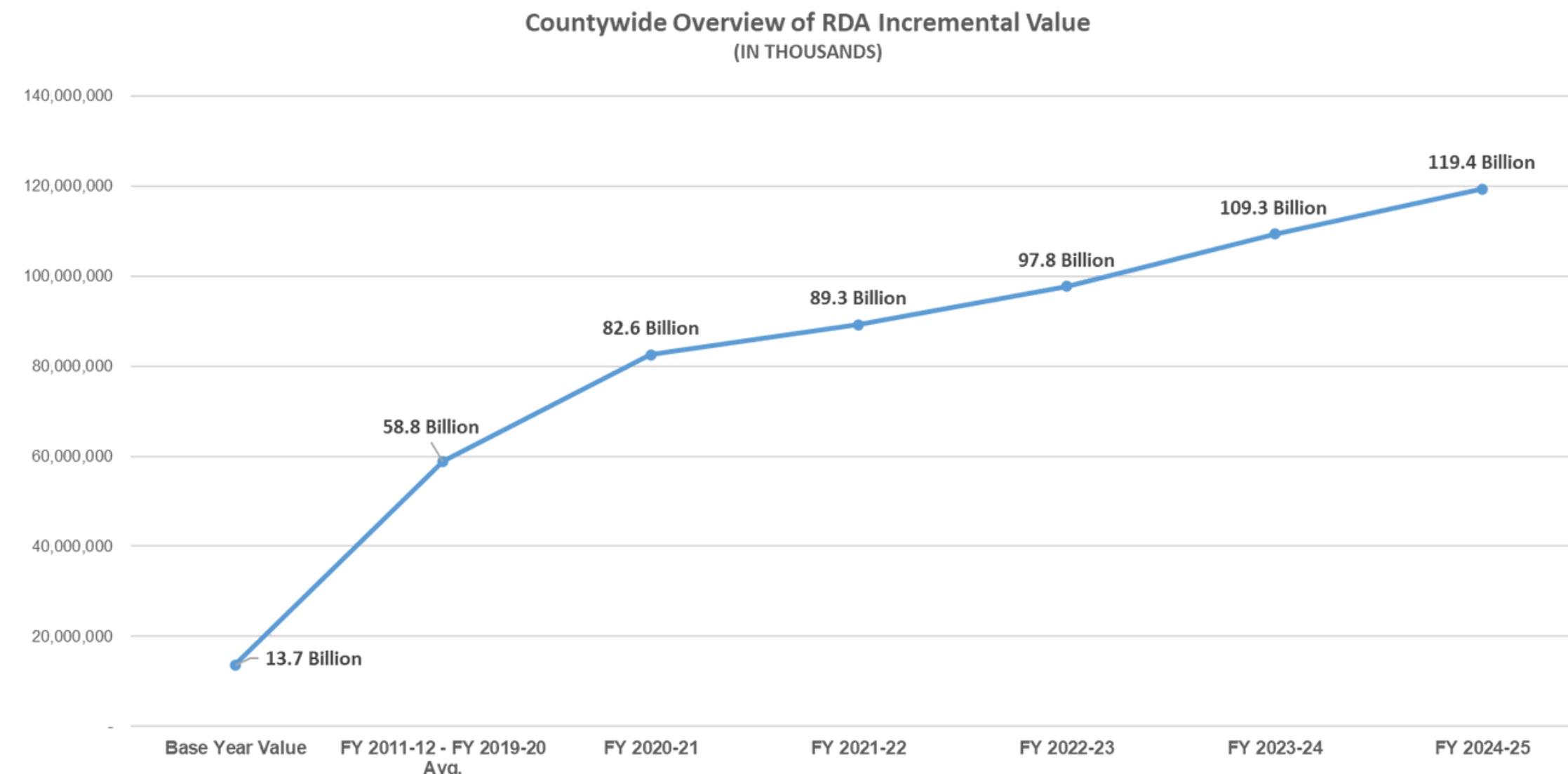
Refunding Savings

- Rancho Cucamonga (2014 Refunding Bonds): \$9.4M savings
- VVEDA (Multiple Series): \$24.1M savings
 - 2005A, 2006 Housing, 2006 Parity, 2007 Subordinated, 2008A (CIBs)



FINANCIAL HIGHLIGHTS

Increment Growth Remains Stable



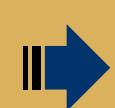
Growth remains steady, supporting predictable RPTTF distributions.

FY 2023-24 VS FY 2024-25

SUCCESSOR AGENCY	% OF GROWTH
SAN BERNARDINO COUNTY	27.17%
VVEDA	14.40%
IVDA	12.91%
HIGHLAND	11.81%
VICTORVILLE	11.77%

9% increase
from PY

Below 9% - 19 Successor Agencies
Above 9% - 7 Successor Agencies



FINANCIAL HIGHLIGHTS

RPTTF Distribution Type	ROPS YR 2023-24*	ROPS YR 2024-25**	Δ
Collections	\$1,222,771,871	\$1,313,034,093	7.40%
Administrative	-13,662,580	-14,328,819	4.90%
Passthrough	-387,478,296	-425,318,962	9.80%
ROPS – Enforceable Obligations	-173,595,681	-163,220,924	-6.00%
ROPS – Admin Allowance	-2,387,079	-2,483,498	4.00%
Residual	-645,648,235	-707,681,890	9.60%
Remaining Balance	\$0	\$0	

*RPTTF Distributions from ROPS 23 -24B and ROPS 24-25A cycles.

** RPTTF Distributions from ROPS 24 -25B and ROPS 25-26A cycles.

Table shows ROPS Year (May to December (B Cycle) January to April (A Cycle)

RPTTF DISTRIBUTION RECAP

Taxing Entities	2023-24		2024-25	
Cities	83,936,819	7%	90,816,431	7%
County	180,061,954	15%	199,027,127	15%
Special Districts	263,734,913	22%	284,795,793	22%
K-12 Schools	426,315,165	35%	471,041,898	36%
Community Colleges	66,099,239	5%	73,057,602	5%
County Office of Education	12,978,442	1%	14,262,001	1%
Property Tax and RPTTF Administration	13,662,580	1%	14,328,819	1%
Successor Agency (ROPS/ACA)	175,982,760	14%	165,704,422	13%
Total	\$ 1,222,771,872	100%	\$ 1,313,034,092	100%

Taxing Entities	2011-12	
Cities	12,475,725	3%
County	27,092,481	6%
Special Districts	56,283,369	12%
K-12 Schools	48,181,406	10%
Community Colleges	7,166,525	1%
County Office of Education	1,865,849	0%
Property Tax and RPTTF Administration	6,451,652	1%
Successor Agency (ROPS/ACA)	321,252,161	67%
Total	\$ 480,769,168	39%

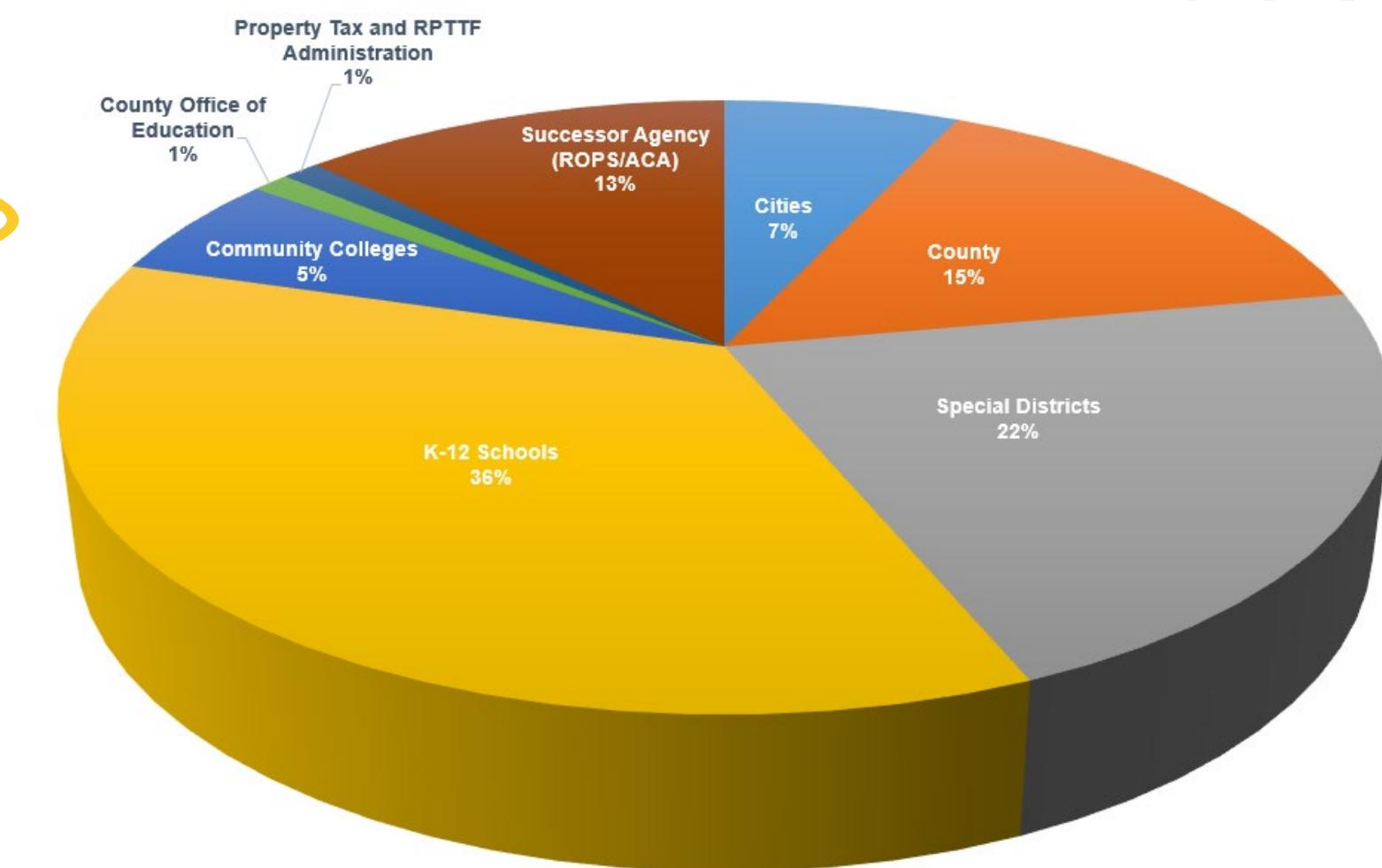


173 % increase
in residual

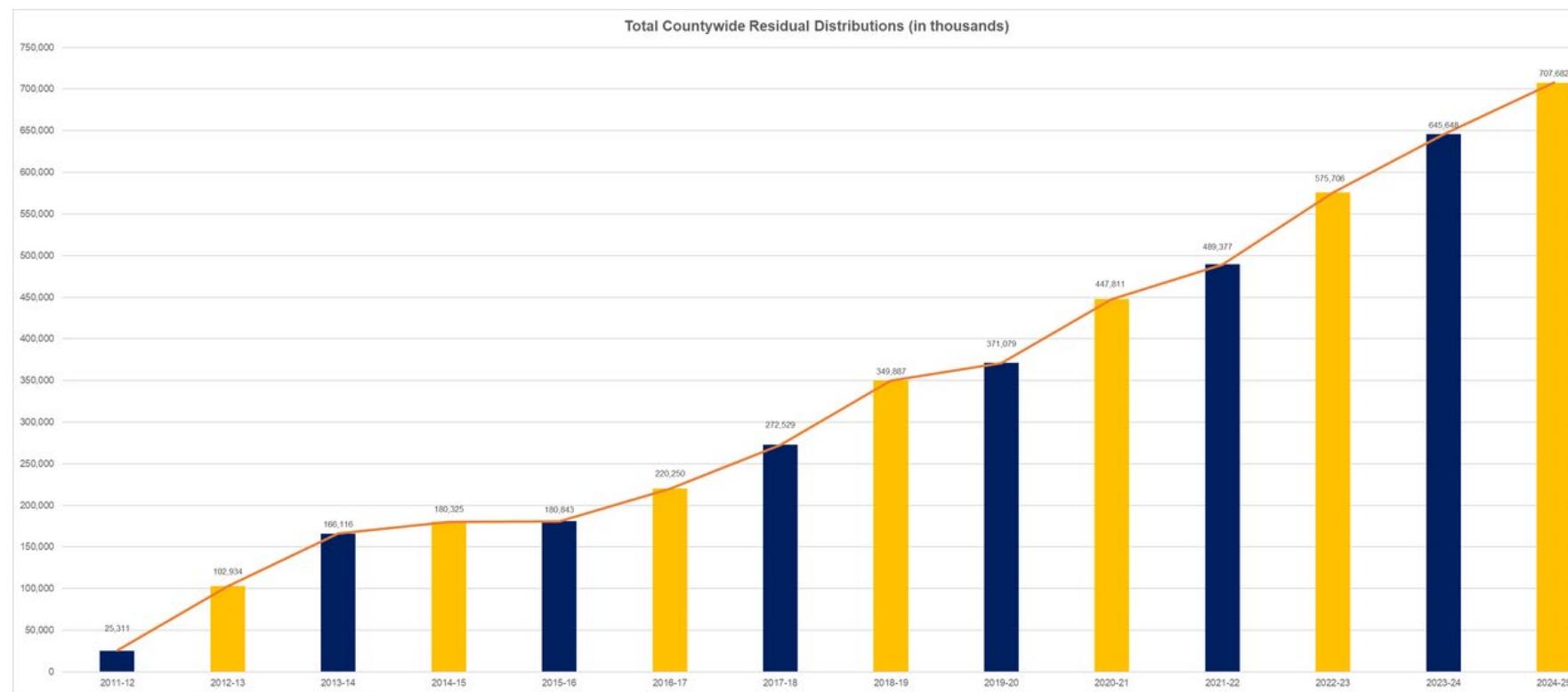
As ROPS/ACA decrease,
the revenue share going to
taxing entities increases.

Stable Distribution Share
of Tax Increment Revenue

173% increase in revenue to taxing entities aligns with the natural wind down of enforceable obligations



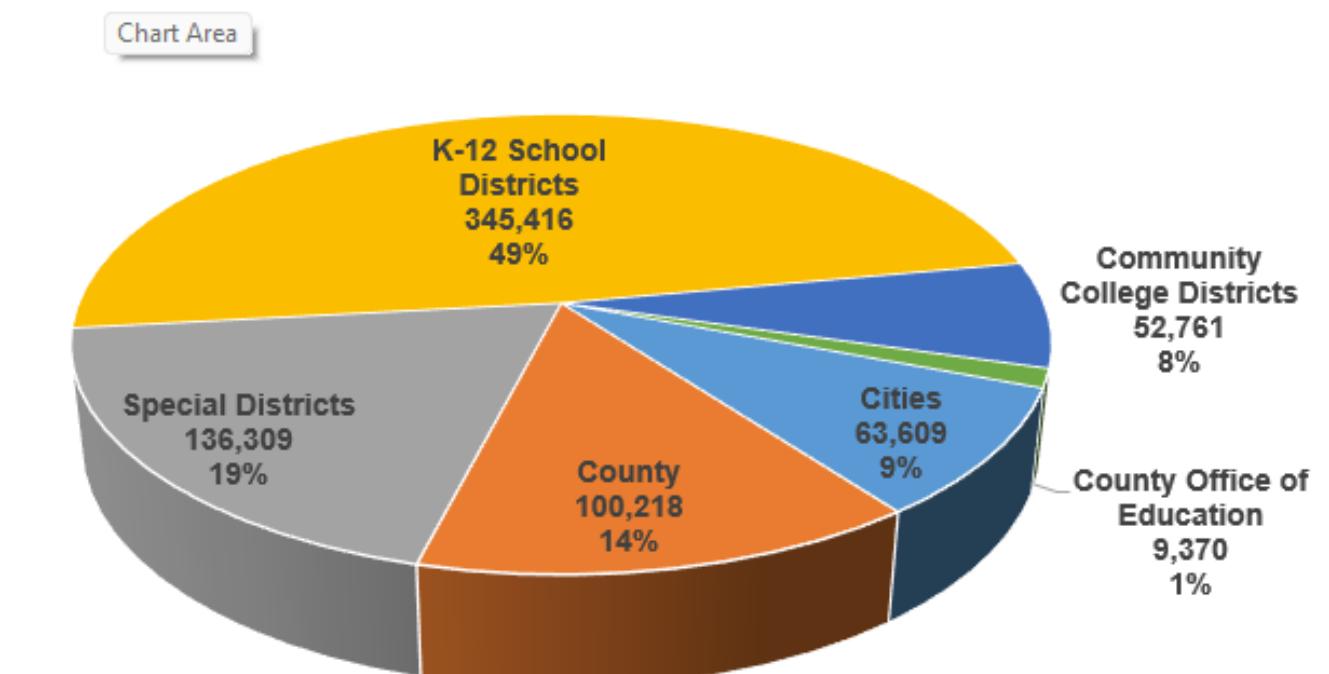
RESIDUAL DISTRIBUTION



Residuals will continue trending upward over the next decade

As the level of obligations declines, the residual correspondingly increases

TOTAL RESIDUAL DISTRIBUTION (IN THOUSANDS)





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OTHER DISSOLUTION ACTIVITIES

- **Review of Prior Period Adjustments (PPA)**
- **Review of Recognized Obligation Schedule (ROPS)**
- **Review of Admin Cost Allowance (ACA)**
- **Monitoring of Property Disposition**

➡ REVIEW OF PPA

Annual ROPS Period	PPA reporting Period
2021-22	2018-19
2022-23	2019-20
2023-24	2020-21
2024-25	2021-22
2025-26	2022-23
2026-27	2023-24
2027-28	2024-25

\$ 2.43 M

ATC continues to identify and correct underreported balances, ensuring accurate refunds to taxing entities.

The PPA chart compares the Prior Period Adjustments reported by the Successor Agencies to the amounts confirmed through ATC's independent review. Across the five ROPS cycles shown (2018 –19 through 2022 – 23), ATC's reconciliation identified higher unspent RPTTF balances than originally reported, resulting in a cumulative adjustment of \$2.43 million.

REPORTED BY SUCCESSOR AGENCY	ATC REVIEW	DIFFERENCE
ROPS 2018-19	22,016,640	22,452,839
ROPS 2019-20	5,559,557	6,296,065
ROPS 2020-21	8,477,612	7,902,830
ROPS 2021-22	2,606,375	3,683,973
ROPS 2022-23	2,121,107	2,879,797
TOTAL	40,781,291	43,215,504
		2,434,213

Affected Taxing Entities	Amount
Cities	218,795
County	344,719
Special Districts	468,862
K-12 School Districts	1,188,127
Community College Districts	181,481
County Office of Education	32,230
Total	\$ 2,434,213

➡ REVIEW OF ROPS 2526

Successor Agency	Approved by CWOB	Approved by DOF	Difference	DOF Determination
Adelanto	5,368,943	4,734,616	(634,327)	After completing its cash-balance analysis, DOF revised several debt-service items and removed PPA/cash-shortage requests it found no longer needed. DOF also determined that certain debt-service reserves already had sufficient balances, reducing the RPTTF requirement.
Big Bear Lake	1,179,505	535,800	(643,705)	DOF's cash-balance review identified sufficient bond-reserve funds to cover a portion of the scheduled bond payment. DOF shifted that portion from RPTTF to existing reserves.
Loma Linda	4,834,691	4,834,766	75	DOF adjusted a minor item after determining that existing reserve balances were available and that a small portion of the request was unnecessary.
Ontario	5,125,741	4,617,132	(508,609)	DOF identified available bond proceeds during its reserve review and reclassified part of the 1993 bond payment accordingly, reducing the RPTTF request.
Rancho Cucamonga	27,833,395	29,154,395	1,321,000	Following the refunding of the 2014 Bonds with the 2024 Refunding Bonds—finalized after CWOB review—DOF updated the debt-service schedule and added a new line item consistent with its interpretation of the revised obligations.
Rialto	11,052,160	11,052,535	375	DOF determined that the original CWOB-approved amount for a debt-service item was correct and adjusted the request upward to resolve a minor under-request.
San Bernardino City	4,538,636	5,048,186	509,550	DOF found reserve balances available for two housing-related items, reducing the RPTTF need. DOF also added a missed 2016 principal payment to ensure full compliance with the bond schedule.
San Bernardino County	4,992,069	4,979,069	(13,000)	DOF removed a property-maintenance line item after determining it no longer met enforceable-obligation requirements.
Victorville	5,662,185	5,337,602	(324,583)	DOF recalculated the loan-repayment amount using its statutory formula, which relies on actual residual distributions. Because the relevant residual distribution for this item occurred after CWOB approval, DOF used the updated available-balance information from its review and reduced the request accordingly.
Total adjustments	\$ 70,587,325	\$ 70,294,101	\$ (293,224)	
Total Countywide ROPS	172,621,997	172,328,773	293,224	

ROPS REVIEW



STATUS	SUCCESSOR AGENCY	ROPS I	ROPS 25-26	RATE OF PAYMENT	ESTIMATED DISSOLUTION
AGENCIES WITH NO REMAINING OBLIGATIONS	BARSTOW	13,623,950	-	100%	PENDING DISSOLUTION
	GRAND TERRACE	223,270,998	-	100%	DISSOLVED
	NEEDLES	3,368,670	-	100%	DISSOLVED
	REDLANDS	89,652,518	-	100%	DISSOLVED
AGENCIES WITH HIGH RATES OF OBLIGATION RETIREMENT	ONTARIO	1,948,205,272	10,328,885	99%	2030
	SAN BERNARDINO CITY	1,259,858,789	22,442,287	98%	2032
	VICTORVILLE	975,115,035	49,610,550	95%	2037
	COLTON	97,127,430	5,378,036	94%	2037
	FONTANA	3,114,150,312	297,497,656	90%	2037
AGENCIES WITH SIGNIFICANT PROGRESS	LOMA LINDA	185,066,948	19,951,070	89%	2031
	HESPERIA	807,397,826	111,140,421	86%	2038
	CHINO	337,753,403	48,328,878	86%	2039
	MONTCLAIR	180,841,592	27,334,578	85%	2036
	RIALTO	850,529,953	137,995,186	84%	2038
	BIG BEAR LAKE	18,721,973	3,068,103	84%	2030
AGENCIES WITH MODERATE REMAINING OBLIGATIONS	UPLAND	44,478,005	9,963,851	78%	2037
	VVEDA	2,246,265,800	550,254,626	76%	2051
	HIGHLAND	153,267,567	42,577,631	72%	2038
	RANCHO CUCAMONGA	840,001,062	236,923,840	72%	2035
	TWENTYNINE PALMS	53,716,029	15,945,100	70%	2043
	SB COUNTY	229,864,254	69,422,517	70%	2041
AGENCIES WITH HIGHEST REMAINING OBLIGATIONS	IVDA	997,440,571	334,316,325	66%	2045
	APPLE VALLEY	114,508,155	41,179,258	64%	2037
	YUCCA VALLEY	21,595,178	9,112,072	58%	2038
	YUCAIPA	20,122,578	8,971,605	55%	2041
	ADELANTO	130,808,390	85,723,310	34%	2038
TOTAL		\$ 14,956,752,258	\$ 2,137,465,785	86%	

➡ REVIEW OF ACA

Administrative Cost Trends

- Agencies used 93% of their authorized ACA on average
- Admin spending has declined steadily over the last 5 years
- 61% personnel vs. 39% indirect/contracted services
- Variations reflect staffing capacity and Cost Allocation Plans

ROPS 2025–26 Review

- 16 agencies submitted ACA information
- 3 agencies received no DOF comments :
 - San Bernardino City
 - San Bernardino County
 - Victorville
- DOF comments focused on statewide consistency, not compliance issues

Overall Assessment

- Admin costs remain reasonable for agencies with larger obligations
- Agencies with smaller portfolios show the expected decline in administrative needs as dissolution progresses



MONITORING OF PROPERTY DISPOSITION

Successor Agency	Future Development	Government Purpose	Sale of Property	Total
Adelanto	0	0	2	2
Apple Valley	0	0	0	0
Barstow	0	0	3	3
Big Bear Lake	0	0	0	0
Chino	0	0	0	0
Colton	0	0	0	0
Fontana	0	0	0	0
Hesperia	0	7	6	13
Highland	0	0	0	0
IVDA	0	0	8	8
Loma Linda	0	0	0	0
Montclair	0	1	0	1
Ontario	1	0	12	13
Rancho Cucamonga	0	0	0	0
Rialto	21	0	4	25
San Bernardino City	0	0	0	0
San Bernardino County	0	1	92	93
Twentynine Palms	0	0	0	0
Upland	0	0	0	0
Victorville	0	0	2	2
WVEDA	0	0	0	0
Yucaipa	0	0	0	0
Yucca Valley	0	0	0	0
24-25 Total	22	9	129	160
23-24 Total	77	15	207	299
Change	-55	-6	-78	-139

The updated verification of property records shows 160 outstanding parcels, compared to the previously reported total of 299. The revised total reflects completed transfers, parcel status updates, easement clarifications, and ownership information confirmed through PIMS, PARIS, and agency documentation.

➡ CALIFORNIA SUCCESSOR AGENCY DISSOLUTION

Region	No. of Successor Agencies			No. of Active Successor Agencies	
	Dissolved Successor Agencies	%	No. of Active Successor Agencies	%	
Bay Area	80	12	68	85%	
Central CA	69	13	56	81%	
Northern CA	52	12	40	77%	
Southern CA	200	20	180	90%	
Total	401	57	344	86%	

Region	23-24	24-25	▲
Bay Area	11	12	1
Central CA	13	13	0
Northern CA	12	12	0
Southern CA	19	20	1
Total	55	57	2

Southern California

Region	Successor	Dissolved
Imperial	7	
Inyo	1	1
Kern	9	
Los Angeles	71	6
Orange	25	5
Riverside	25	1
San Bernardino	26	3
San Diego	17	
Santa Barbara	7	3
Ventura	12	1
Total	200	20



Auditor-Controller/Treasurer/Tax Collector



PROPERTY TAX LEGACY SYSTEMS REPLACEMENT PROJECT

PROPERTY TAX LEGACY SYSTEMS REPLACEMENT PROJECT

Implementation Journey

From Legacy to Leadership
In Property Tax Administration



Launched on
July 14,
2025

USER STORIES
929
Defined system needs and functionality, guiding development from design through deployment.

MEETINGS
1,587

Collaboration sessions aligned teams, clarified scope, and resolved issues during implementation.

JIRA TICKETS
9,287

Tracked tasks, testing, and fixes, keeping the three-year project on time and on budget.

INTERDEPENDENT SUB-SYSTEMS
25

Facilitated and streamlined complex property tax auditor-controller, and tax collection operations.





TaxSys Performance Since Go -Live

- Loaded 2025 Assessment Roll: 903,000+ parcels, \$361B in value
- Completed Unsecured Roll & August Supplemental: \$250M+ in charges, 40,000+ bills issued
- Reviewed 3,000+ defaulted parcels using new workflows
- Collected \$150M+ securely online since launch

Secure Roll Processing

- Processed \$4.5B in tax charges (6% increase)
- Added \$500M in direct charges across 1,247 agencies

Apportionment & Reporting

- Completed AB -8 allocation and issued first apportionment on Nov. 14, 2025
- Apportionments 2 –5 on schedule for completion the end of this year
- State -mandated reports now produced directly in TaxSys, improving accuracy and efficiency



Tax Increment Financing (TIF) Module Capabilities (RDA Increment and EIFD)

- Centralized setup & management of TIF districts
- Calculates annual increment & agency shares
- Tracks TIF-related asset sale proceeds
- Manages all RPTTF activities in one system
- Produces DOF -ready reports for transparency

Status Update

- Submitted ROPS 26 –27 Estimate to DOF (Oct. 1, 2025)
- Preparing ROPS 2025 –26 B Distribution for Jan. 1, 2026

The new TIF module will enhance auditability, produces fully DOF -ready documentation, and brings consistent, standardized reporting across all agencies.

CONSIDERATIONS >>>>

- **Evaluate refunding opportunities** to reduce long -term debt service and accelerate obligation retirement.
- **Leverage the Last & Final ROPS** to streamline administration and reduce ongoing ACA requirements.
- **Assess and right -size wind -down activities** , focusing on personnel -driven ACA costs where efficiencies can be achieved.
- **Report progress on administrative cost reduction,** including staffing adjustments, consultant use, and workflow efficiencies.
- **Submit PPA reports** for agencies operating under Last & Final ROPS to support timely reconciliation and dissolution.



Auditor-Controller/Treasurer/Tax Collector



ADMINISTRATIVE COST ALLOWANCE INFORMATION



SUMMARY

ADMINISTRATIVE COST ALLOWANCE>>>>

Across all Successor Agencies, administrative spending remains consistent with expectations.

On average, agencies **used 93% of their authorized ACA**, with overall costs declining as obligation workloads decrease.

Countywide spending averaged **61% personnel and 39% indirect**, reflecting each agency's staffing model and operational structure.

Some agencies underspent due to reduced activity or unsubmitted PPA documentation, **while a few exceeded their ACA** —those excess costs were covered by the cities, not by RPTTF.

A small number of agencies increased their ACA requests for ROPS 25–26, generally tied to updated staffing needs.

Overall, administrative costs remain **reasonable, and aligned with each agency's stage in the dissolution process**.

This table shows each agency's authorized Administrative Cost Allowance over five ROPS cycles, along with the five-year average, illustrating variation in approved admin levels based on agency size, staffing models, and remaining obligations.

Successor Agency	Authorized Administrative Cost Allowance					Ave 5 yr
	ROPS 18-19	ROPS 19-20	ROPS 20-21	ROPS 21-22	ROPS 22-23	
Adelanto	250,000	250,000	250,000	250,000	250,000	\$ 250,000
Apple Valley	250,000	215,000	170,000	135,000	145,000	\$ 183,000
Barstow	150,000	105,000	64,000	37,000	36,510	\$ 78,502
Big Bear Lake	250,000	250,000	250,000	250,000	250,000	\$ 250,000
Chino	250,000	250,000	250,000	250,000	250,000	\$ 250,000
Colton	150,000	1,152	1,152	1,152	1,152	\$ 30,922
Fontana	1,329,140	1,046,330	250,000	400,300	400,300	\$ 685,214
Grand Terrace	40,260	13,000	-	-	-	\$ 10,652
Hesperia	45,000	344,780	122,000	122,000	122,000	\$ 151,156
Highland	17,051	19,562	19,838	18,631	19,190	\$ 18,854
IVDA	363,395	595,717	500,802	332,352	323,220	\$ 423,097
Loma Linda	250,000	250,000	240,000	220,000	149,238	\$ 221,848
Montclair	250,000	250,000	60,169	73,348	68,059	\$ 140,315
Needles	81,432	-	-	-	76,233	\$ 31,533
Ontario	458,292	405,878	358,793	268,267	250,000	\$ 348,246
Rancho Cucamonga	848,640	250,000	327,990	250,000	250,000	\$ 385,326
Redlands	250,000	17,552	18,726	18,726	10,363	\$ 63,073
Rialto	351,559	328,898	252,198	252,198	249,998	\$ 286,970
San Bernardino City	529,074	475,383	430,853	366,262	102,600	\$ 380,834
San Bernardino County	250,000	225,000	215,000	210,000	206,500	\$ 221,300
Twentynine Palms	133,173	115,138	162,500	137,500	112,500	\$ 132,162
Upland	233,301	250,000	250,000	250,000	250,000	\$ 246,660
Victorville	250,000	250,000	185,283	-	-	\$ 137,057
VVEDA	508,000	472,909	252,757	312,279	242,627	\$ 357,714
Yucaipa	214,444	207,184	110,149	72,024	181,670	\$ 157,094
Yucca Valley	250,000	250,000	250,000	102,125	35,250	\$ 177,475
Total	\$ 7,952,761	\$ 6,838,483	\$ 4,992,210	\$ 4,329,164	\$ 3,982,410	\$ 5,619,006

This table provides a five -year comparison of each agency's authorized Administrative Cost Allowance and actual expenditures, highlighting spending patterns, underspending trends, and variations based on agency size and workload.

Successor Agency	Approved ACA Ave 5 yr	Actual Expenditures					Actual Expenditures Ave 5 yr
		ROPS 18-19	ROPS 19-20	ROPS 20-21	ROPS 21-22	ROPS 22-23	
Adelanto	\$ 250,000	243,609	250,306	225,699	250,000	216,711	237,265
Apple Valley	\$ 183,000	244,040	114,166	142,373	116,676	123,274	148,106
Barstow	\$ 78,502	118,909	105,217	64,817	50,934	48,509	77,677
Big Bear Lake	\$ 250,000	234,115	283,491	280,673	253,666	256,116	261,612
Chino	\$ 250,000	186,532	218,078	210,891	202,003	187,545	201,010
Colton	\$ 30,922	81,229	1,435	1,152	1,152	1,152	17,224
Fontana	\$ 685,214	2,401,600	1,046,330	250,000	400,300	400,300	899,706
Grand Terrace	\$ 10,652	15,131	8,166	-	-	-	4,659
Hesperia	\$ 151,156	-	100,293	119,739	102,393	99,276	84,340
Highland	\$ 18,854	14,450	14,450	16,593	15,893	16,702	15,618
IVDA	\$ 423,097	363,395	373,550	413,454	248,500	283,590	336,498
Loma Linda	\$ 221,848	250,000	250,510	240,000	235,356	194,999	234,173
Montclair	\$ 140,315	252,753	225,039	118,430	96,147	97,040	157,882
Needles	\$ 31,533	129,028	85,773	-	-	-	42,960
Ontario	\$ 348,246	458,292	377,726	-	-	9,121	169,028
Rancho Cucamonga	\$ 385,326	686,273	676,700	381,375	324,430	376,520	489,060
Redlands	\$ 63,073	250,724	17,443	10,866	18,655	10,143	61,566
Rialto	\$ 286,970	362,566	194,381	117,900	211,420	153,056	207,865
San Bernardino City	\$ 380,834	528,252	358,645	309,410	232,831	101,890	306,206
San Bernardino County	\$ 221,300	227,176	199,613	215,042	188,372	186,734	203,388
Twentynine Palms	\$ 132,162	212,227	187,273	162,514	150,585	113,821	165,284
Upland	\$ 246,660	172,885	192,678	239,559	218,758	191,863	203,149
Victorville	\$ 137,057	180,146	194,372	184,330	175,344	-	146,838
VVEDA	\$ 357,714	317,657	197,344	251,323	299,702	244,394	262,084
Yucaipa	\$ 157,094	197,960	180,071	102,801	66,568	177,650	145,010
Yucca Valley	\$ 177,475	250,127	-	248,858	-	248,858	149,569
Total	\$ 5,619,006	8,379,078	5,853,049	4,307,797	3,859,686	3,739,263	5,227,774

This table compares each agency's five-year average authorized ACA with their five-year actual expenditures, showing how closely agencies stayed within their administrative allowances and highlighting changes in their ROPS 25–26 requests.

Successor Agency	Approved ACA Ave 5 yr	Actual Expenditures Ave 5 yr	Average Authorized /Actual	ROPS 25-26	INC/DEC
Adelanto	\$ 250,000	237,265	95%	145,799	-39%
Apple Valley	\$ 183,000	148,106	81%	145,000	-2%
Barstow	\$ 78,502	77,677	99%	-	-100%
Big Bear Lake	\$ 250,000	261,612	105%	250,000	-4%
Chino	\$ 250,000	201,010	80%	-	-100%
Colton	\$ 30,922	17,224	56%	1,152	-93%
Fontana	\$ 685,214	899,706	131%	250,000	-72%
Grand Terrace	\$ 10,652	4,659	44%	-	-100%
Hesperia	\$ 151,156	84,340	56%	99,524	18%
Highland	\$ 18,854	16,683	88%	17,849	7%
IVDA	\$ 423,097	336,498	80%	317,382	-6%
Loma Linda	\$ 221,848	234,173	106%	135,000	-42%
Montclair	\$ 140,315	157,882	113%	75,040	-52%
Needles	\$ 31,533	42,960	136%	-	-100%
Ontario	\$ 348,246	169,028	49%	250,000	48%
Rancho Cucamonga	\$ 385,326	489,060	127%	250,000	-49%
Redlands	\$ 63,073	61,566	98%	-	-100%
Rialto	\$ 286,970	207,865	72%	287,898	39%
San Bernardino City	\$ 380,834	306,456	80%	43,335	-86%
San Bernardino County	\$ 221,300	203,388	92%	137,410	-32%
Twenty-nine Palms	\$ 132,162	165,284	125%	26,000	-84%
Upland	\$ 246,660	203,149	82%	14,100	-93%
Victorville	\$ 137,057	146,838	107%	100,750	-31%
VVEDA	\$ 357,714	262,084	73%	196,103	-25%
Yucaipa	\$ 157,094	145,010	92%	150,922	4%
Yucca Valley	\$ 177,475	149,569	84%	35,250	-76%
Total	\$ 5,619,006	5,229,090	93%	2,928,514	-44%

*

PENDING DISSOLUTION

**

DISSOLVED

LAST AND FINAL ROPS

This table shows agencies whose average actual administrative spending exceeded their authorized ACA over the five -year period. These higher costs were generally due to staffing structures, consultant reliance, or early -year allocation practices.

On average, \$414,000 in excess costs were paid directly by the cities.

Agencies Exceeding Their 5 -Year ACA (Actual > Authorized)

ROPS 18-19 - ROPS 22-23

Successor Agency	Approved ACA Ave 5 yr	Actual Expenditures Ave 5 yr	Average Authorized /Actual	ROPS 25-26	INC/DEC
Big Bear Lake	\$ 250,000	261,612	105%	250,000	-4%
Fontana	\$ 685,214	899,706	131%	250,000	-72%
Loma Linda	\$ 221,848	234,173	106%	135,000	-42%
Montclair	\$ 140,315	157,882	113%	75,040	-52%
Needles	\$ 31,533	42,960	136%	-	-100% **
Rancho Cucamonga	\$ 385,326	489,060	127%	250,000	-49%
Twentynine Palms	\$ 132,162	165,284	125%	26,000	-84% ***
Victorville	\$ 137,057	146,838	107%	100,750	-31%
Total	\$ 1,983,455	\$ 2,397,515	121%	\$ 1,086,790	-55%

*** DISSOLVED SUCCESSOR AGENCY*

****AGENCY WITH LAST AND FINAL ROPS*

These agencies spent less than their approved ACA :

This table shows agencies whose average actual administrative spending was below their authorized allowance over the five -year period (ROPS 18 –19 through 22 –23).

Lower spending reflects reduced administrative needs, smaller obligation portfolios, efficiencies gained over time, and in some cases, administrative costs that were not substantiated or not submitted through the PPA process.

ROPS 18-19 - ROPS 22-23

Successor Agency	Approved ACA Ave 5 yr	Actual Expenditures Ave 5 yr	Average Authorized /Actual	ROPS 25-26	INC/DEC	
Apple Valley	183,000	148,106	81%	145,000	-2%	
Chino	250,000	201,010	80%	-	-100%	***
Colton	30,922	17,224	56%	1,152	-93%	
Grand Terrace	10,652	4,659	44%	-	-100%	**
IVDA	423,097	336,498	80%	317,382	-6%	
San Bernardino City	380,834	306,456	80%	43,335	-86%	
San Bernardino County	221,300	203,388	92%	137,410	-32%	
Upland	246,660	203,149	82%	14,100	-93%	***
VVEDA	357,714	262,084	73%	196,103	-25%	
Yucca Valley	177,475	149,569	84%	35,250	-76%	***
Total	2,281,655	1,832,141	80%	889,732	-51%	

** DISSOLVED SUCCESSOR AGENCY

*** AGENCY WITH LAST AND FINAL ROPS

These agencies spent less than their approved ACA but show increases in their ACA requests for ROPS 25

-26:

This table shows agencies whose five -year average administrative spending was significantly below their authorized allowance (ROPS 18 –19 through 22 –23) yet have increased their ACA requests for ROPS 25 –26. In some cases, these figures may not reflect full administrative expenditures due to incomplete PPA documentation in certain cycles.

ROPS 18-19 - ROPS 22-23

Successor Agency	Approved ACA Ave 5 yr	Actual Expenditures Ave 5 yr	Average Authorized /Actual	ROPS 25-26	INC/DEC	
Hesperia	151,156	84,340	56%	99,524	18%	
Highland	18,854	16,683	88%	17,849	7%	***
Ontario	348,246	169,028	49%	250,000	48%	****
Rialto	286,970	207,865	72%	287,898	39%	
Yucaipa	157,094	145,010	92%	150,922	4%	
Total	962,321	622,925	65%	806,193	29%	

*** AGENCY WITH LAST AND FINAL ROPS

**** THESE FIGURES MAY NOT REFLECT THE AGENCY'S FULL ADMINISTRATIVE EXPENDITURES FOR CERTAIN YEARS, AGENCY WAS UNABLE TO SUBMIT COMPLETE PPA DOCUMENTATION DURING CERTAIN CYCLE

These agencies spent less than their approved ACA and show a decrease in ACA for ROPS 25

-26:

ROPS 18-19 - ROPS 22-23

Successor Agency	Approved ACA Ave 5 yr	Actual Expenditures Ave 5 yr	Average Authorized /Actual	ROPS 25-26	INC/DEC
Adelanto	250,000	237,265	95%	145,799	-39%
Barstow	78,502	77,677	99%	-	-100%
Redlands	63,073	61,566	98%	-	-100%
Total	391,575	376,509	96%	145,799	-61%

* PENDING DISSOLUTION

** DISSOLVED SUCCESSOR AGENCY

This table shows agencies whose five -year average administrative spending was slightly below their authorized allowance, and whose ACA requests for ROPS 25 –26 have decreased significantly.

Two of these agencies have dissolved or are pending dissolution.

This table compares personnel costs and indirect/contracted costs over five ROPS cycles (18–19 through 22–23). Countywide, administrative spending averages 61% personnel and 39% indirect costs, with most agencies showing a decline in both categories over five years.

Successor Agency	Personnel Costs			Other/Indirect Costs			Ratio of Expenditure		Average 5 years	5-Year % Change		
	ROPS 18-19	ROPS 22-23	Average 5 years	5-Year % Change	ROPS 18-19	ROPS 22-23	Average 5 years	5-Year % Change	PERSONNEL COST	OTHER/INDIRECT COST		
Adelanto	\$ 42,578	\$ 124,613	\$ 76,805	192.67%	\$ 201,032	\$ 92,098	\$ 160,461	-54.19%	32%	68%	\$ 237,265	-11.04%
Apple Valley	222,061	87,463	\$ 106,129	-60.61%	21,979	35,811	\$ 41,977	62.93%	72%	28%	\$ 148,106	-49.49%
Barstow	80,743	20,453	\$ 49,330	-74.67%	38,166	28,056	\$ 28,347	-26.49%	64%	36%	\$ 77,677	-59.20%
Big Bear Lake	189,076	180,466	\$ 196,925	-4.55%	45,039	75,651	\$ 64,687	67.97%	75%	25%	\$ 261,612	9.40%
Chino	152,344	167,834	\$ 163,559	10.17%	34,188	19,711	\$ 37,450	-42.35%	81%	19%	\$ 201,010	0.54%
Colton	64,981	1,152	\$ 13,974	-98.23%	16,248	-	\$ 3,250	-100.00%	81%	19%	\$ 17,224	-98.58%
Fontana	816,544	-	\$ 259,237	-100.00%	1,585,056	400,300	\$ 640,469	-74.75%	29%	71%	\$ 899,706	-83.33%
Grand Terrace	12,734	-	\$ 3,328	0.00%	2,397	-	\$ 1,332	0.00%	71%	29%	\$ 4,659	0.00%
Hesperia	-	71,252	\$ 49,678	100.00%	-	28,024	\$ 34,662	100.00%	59%	41%	\$ 84,340	100.00%
Highland	-	-	\$ -	0.00%	14,450	16,702	\$ 15,618	100.00%	0%	94%	\$ 16,683	-4.20%
IVDA	246,108	162,220	\$ 221,940	-34.09%	117,287	121,370	\$ 114,557	3.48%	66%	34%	\$ 336,498	-21.96%
Loma Linda	222,267	184,581	\$ 194,715	-16.96%	27,733	10,418	\$ 39,458	-62.43%	83%	17%	\$ 234,173	-22.00%
Montclair	252,753	97,040	\$ 157,882	-61.61%	-	-	\$ -	0.00%	100%	0%	\$ 157,882	-61.61%
Needles	129,028	-	\$ 38,363	-100.00%	-	-	\$ 4,597	0.00%	89%	11%	\$ 42,960	-100.00%
Ontario	458,292	-	\$ 167,204	-100.00%	-	9,121	\$ 1,824	100.00%	99%	1%	\$ 169,028	-98.01%
Rancho Cucamonga	247,900	57,970	\$ 152,989	-76.62%	438,373	318,550	\$ 336,070	-27.33%	31%	69%	\$ 489,060	-45.14%
Redlands	245,731	10,143	\$ 60,567	-95.87%	4,994	-	\$ 999	-100.00%	98%	2%	\$ 61,566	-95.95%
Rialto	319,851	126,073	\$ 138,757	-60.58%	42,715	26,983	\$ 69,107	-36.83%	67%	33%	\$ 207,865	-57.79%
San Bernardino City	185,597	98,264	\$ 206,822	-47.06%	342,655	4,876	\$ 99,634	-98.58%	67%	33%	\$ 306,456	-80.48%
San Bernardino County	201,145	159,433	\$ 186,870	-20.74%	26,031	27,301	\$ 16,518	4.88%	92%	8%	\$ 203,388	-17.80%
Twentynine Palms	210,901	113,821	\$ 164,319	-46.03%	1,326	-	\$ 965	-100.00%	99%	1%	\$ 165,284	-46.37%
Upland	133,298	190,536	\$ 193,402	42.94%	39,587	1,327	\$ 9,747	-96.65%	95%	5%	\$ 203,149	10.98%
Victorville	103,788	-	\$ 95,581	100.00%	76,358	-	\$ 51,257	100.00%	65%	35%	\$ 146,838	100.00%
VVEDA	230,171	186,337	\$ 176,736	-19.04%	87,485	58,057	\$ 85,348	-33.64%	67%	33%	\$ 262,084	-23.06%
Yucaipa	84,738	113,680	\$ 68,023	34.15%	113,223	63,970	\$ 76,987	-43.50%	47%	53%	\$ 145,010	-10.26%
Yucca Valley	191,965	80,596	\$ 69,607	-58.02%	58,162	168,262	\$ 79,961	189.30%	47%	53%	\$ 149,569	-0.51%
Total	\$ 5,044,593	\$ 2,233,925	\$ 3,212,744	-55.72%	\$ 3,334,484	\$ 1,506,588	\$ 2,015,281	-54.82%	61%	39%	\$ 5,229,090	-55.37%

For several agencies, personnel expenditures have declined substantially over the five-year period, reflecting the natural winding down of enforceable obligations.

PERSONNEL COST

Successor Agency	ROPS 18-19	ROPS 22-23	Average 5 years	5-Year % Change
Apple Valley	222,061	87,463	106,129	-60.61%
Barstow	80,743	20,453	49,330	-74.67%
Montclair	252,753	97,040	157,882	-61.61%
Rancho Cucamonga	247,900	57,970	152,989	-76.62%
Rialto	319,851	126,073	138,757	-60.58%
	1,123,307	389,000	605,088	-65.37%

Personnel costs increased Adelanto and Yucaipa over the five -year period. Adelanto experienced the largest increase, while Yucaipa showed more moderate growth. Overall, the data reflects rising personnel -related activity across both agencies, though at different levels.

PERSONNEL COST

Successor Agency	ROPS 18-19	ROPS 22-23	Average 5 years	5-Year % Change
Adelanto	42,578	124,613	76,805	192.67%
Yucaipa	84,738	113,680	68,023	34.15%
	127,315	238,293	144,828	226.83%

- Over five years, agencies spent about 61% on staff and 39% on indirect or contracted services.
- Some agencies —such as Adelanto, Fontana, and Rancho Cucamonga —show higher indirect costs due to consultant use or Cost Allocation Plans.
- These spending patterns fit the structure and needs of each agency as they complete their remaining obligations.

Successor Agency	PERSONNEL COST	OTHER/INDIRECT COST
Adelanto	32%	68%
Fontana	29%	71%
Rancho Cucamonga	31%	69%



Auditor-Controller/Treasurer/Tax Collector



DOF DETERMINATION LETTERS ARE AVAILABLE ONLINE AT

San Bernardino Countywide Oversight Board website under Successor Agencies