



**San Bernardino Council of Governments  
General Assessment Dues Calculation  
Fiscal Year 2025/2026 Billing Amount from Actual**

Jurisdiction	Population 2025	Population Allocation %	Assessed Value Fiscal Year 2025/2026	% OF TOTAL VALUE	AVG. % POP. & VALUE	FY2024/2025 TOTAL AMOUNT	FY2025/2026		Additional Monetary Obligation Assessment (4)	OTHER MONETARY OBLIGATIONS AMOUNT (3)+(4)	Total Current Assessments (2)+(3)+(4)	Base Sales Tax + Property Tax Revenues (1)	Tax Revenues Allocation %	Population & Revenues Allocation %	New Assessment 50% Population/ 50% Revenue	Total Current Assessments + New Assessment (5)
							Actual GA Due Amount Assessment (2)	COG AMOUNT Assessment (3)								
Adelanto	37,150	1.683%	\$3,734,481,869	1.032%	1.357%	\$20,880	\$1,934	\$5,337	\$8,000	\$13,337	\$15,271	13,503,648	0.521%	1.102%	\$11,287	26,558
Apple Valley	75,262	3.409%	\$8,945,442,085	2.472%	2.941%	\$29,314	\$4,190	\$5,337	\$8,000	\$13,337	\$17,527	28,720,359	1.109%	2.259%	\$23,137	40,664
Barstow	24,811	1.124%	\$2,071,915,996	0.573%	0.848%	\$19,619	\$1,209	\$5,337	\$8,000	\$13,337	\$14,546	20,319,297	0.785%	0.954%	\$9,773	24,319
Big Bear Lake	4,953	0.224%	\$5,290,858,128	1.462%	0.843%	\$17,038	\$1,201	\$5,337	\$8,000	\$13,337	\$14,538	18,481,795	0.714%	0.469%	\$4,803	19,341
Chino	95,506	4.327%	\$22,168,360,645	6.126%	5.226%	\$39,772	\$7,447	\$5,337	\$8,000	\$13,337	\$20,784	85,284,169	3.293%	3.810%	\$39,017	59,801
Chino Hills	77,314	3.502%	\$16,454,632,870	4.547%	4.025%	\$31,555	\$5,735	\$5,337	\$8,000	\$13,337	\$19,072	33,978,656	1.312%	2.407%	\$24,653	43,725
Colton	53,278	2.414%	\$6,062,045,289	1.675%	2.044%	\$25,849	\$2,913	\$5,337	\$8,000	\$13,337	\$16,250	32,469,138	1.254%	1.834%	\$18,779	35,029
Fontana	219,172	9.929%	\$35,739,080,893	9.876%	9.902%	\$64,616	\$14,110	\$5,337	\$8,000	\$13,337	\$27,447	121,079,306	4.675%	7.302%	\$74,790	102,227
Grand Terrace	12,803	0.580%	\$2,002,349,306	0.553%	0.567%	\$16,199	\$807	\$5,337	\$8,000	\$13,337	\$14,144	8,531,762	0.329%	0.455%	\$4,657	18,801
Hesperia	101,792	4.611%	\$10,353,602,607	2.861%	3.736%	\$32,905	\$5,324	\$5,337	\$8,000	\$13,337	\$18,661	23,058,149	0.890%	2.751%	\$28,171	46,832
Highland	57,088	2.586%	\$5,670,145,800	1.567%	2.077%	\$25,285	\$2,959	\$5,337	\$8,000	\$13,337	\$16,296	24,596,265	0.950%	1.768%	\$18,106	34,402
Loma Linda	25,322	1.147%	\$3,364,488,980	0.930%	1.038%	\$18,855	\$1,480	\$5,337	\$8,000	\$13,337	\$14,817	12,093,895	0.467%	0.807%	\$8,265	23,082
Montclair	37,526	1.700%	\$4,932,255,972	1.363%	1.531%	\$22,912	\$2,182	\$5,337	\$8,000	\$13,337	\$15,519	28,363,944	1.095%	1.398%	\$14,313	29,832
Needles	4,791	0.217%	\$593,247,307	0.164%	0.190%	\$15,087	\$271	\$5,337	\$8,000	\$13,337	\$13,608	8,349,648	0.322%	0.270%	\$2,762	16,370
Ontario	184,404	8.354%	\$46,928,992,376	12.968%	10.661%	\$76,124	\$15,191	\$5,337	\$8,000	\$13,337	\$28,528	260,191,794	10.047%	9.200%	\$94,221	122,749
Rancho Cucamonga	175,892	7.973%	\$38,874,972,772	10.742%	9.356%	\$56,441	\$13,334	\$5,337	\$8,000	\$13,337	\$26,671	90,121,844	3.480%	5.726%	\$58,643	85,314
Redlands	73,488	3.329%	\$14,457,537,295	3.995%	3.662%	\$34,528	\$5,218	\$5,337	\$8,000	\$13,337	\$18,555	71,729,453	2.770%	3.049%	\$31,229	49,784
Rialto	105,565	4.782%	\$16,978,809,119	4.692%	4.737%	\$44,823	\$6,750	\$5,337	\$8,000	\$13,337	\$20,087	134,201,542	5.182%	4.982%	\$51,022	71,109
San Bernardino	222,727	10.090%	\$23,873,356,356	6.597%	8.343%	\$66,014	\$11,889	\$5,337	\$8,000	\$13,337	\$25,226	134,495,375	5.193%	7.642%	\$78,258	103,484
Twentynine Palms	24,257	1.099%	\$1,410,703,899	0.390%	0.744%	\$18,656	\$1,061	\$5,337	\$8,000	\$13,337	\$14,398	12,327,631	0.476%	0.787%	\$8,064	22,462
Upland	79,140	3.585%	\$13,478,781,110	3.725%	3.655%	\$32,525	\$5,208	\$5,337	\$8,000	\$13,337	\$18,545	50,272,826	1.941%	2.763%	\$28,298	46,843
Victorville	141,013	6.388%	\$15,190,413,099	4.198%	5.293%	\$44,360	\$7,542	\$5,337	\$8,000	\$13,337	\$20,879	73,290,055	2.830%	4.609%	\$47,201	68,080
Yucaipa	54,839	2.484%	\$6,842,780,083	1.891%	2.188%	\$24,972	\$3,117	\$5,337	\$8,000	\$13,337	\$16,454	22,381,043	0.864%	1.674%	\$17,146	33,600
Yucca Valley	22,027	0.988%	\$2,799,338,907	0.774%	0.886%	\$18,088	\$1,262	\$5,337	\$8,000	\$13,337	\$14,599	17,964,533	0.694%	0.846%	\$8,662	23,261
County	297,205	13.464%	\$53,666,070,441	14.830%	14.147%	\$195,354	\$20,158	\$5,330	\$8,000	\$13,330	\$33,488	1,263,903,000	48.805%	31.134%	\$318,844	352,331
	<b>2,207,424</b>	<b>100.000%</b>	<b>\$361,884,663,204</b>	<b>100.00%</b>	<b>100.00%</b>	<b>\$991,873</b>	<b>\$142,491</b>	<b>\$133,418</b>	<b>\$200,000</b>	<b>\$333,418</b>	<b>\$475,909</b>	<b>2,589,709,129</b>	<b>100%</b>	100.000%	<b>\$1,024,091</b>	<b>1,500,000</b>

NOTES:

- (1) Base sales tax (7.75%) and property tax amounts obtained from financial statements for FY 2024, except for Town of Apple Valley FY 2022, City of Adelanto FY 2023, and the City of Needles FY 2023. Additional local tax is deducted for Barstow, Colton, Montclair, Ontario, Redlands, San Bernardino, Victorville, and Yucca Valley.
- (2) Original assessment based on 50% population and 50% assessed value. Amounts are adjusted every fiscal year.
- (3) In FY2015/2016, the Board of Directors approved an additional \$133,418 every fiscal year for Council of Government (COG) activities.
- (4) In FY2021/2022, the Board of Directors approved additional monetary obligations for COG activities: \$66,675 for FY22-23, \$133,350 for FY23-24, \$200,000 for FY24-25.
- (5) \$1.5M total sum of current assessments plus the net amount of \$1,024,091 distributed based on 50% Population/50% Revenue. After FY 25/26, an escalation every fiscal year thereafter of the lower of CPI factor or 2%.