FY 2010-11

5/10/2010

ACCT. #	ACCOUNT NAME	ACTUAL YEAR-END FY 08-09	FINAL BUDGET FY 09-10	ESTIMATED YEAR-END TOTAL	ESTIMATED YEAR-END PERCENT	PROPOSED BUDGET FY 10-11	PROJECTED BUDGET FY 11-12
	SALARIES AND BENEFITS						
1010	Regular Salary, Cell Phone, and Bilingual	$ 470,302.29	$ 506,166.00	$ 498,347.34	98%	$ 451,626.00	$ 408,437.00
1030	Merit Incentive (Auto)	$ 14,200.04	$ 19,041.00	$ 15,161.58	80%	$ 14,600.00	$ 14,881.00
1045	Termination Payment	$ -	$ 18,860.00	$ 18,825.37	100%	$ 35,469.00	$ -
1110	General Member Retirement	$ 109,890.51	$ 109,192.00	$ 110,711.27	101%	$ 79,607.00	$ 94,177.00
1130	Survivors Benefits	$ 383.94	$ 327.00	$ 223.51	68%	$ 114.00	$ 133.00
1135	Indemnification - General	$ 62,052.67	$ 59,677.00	$ 61,151.73	102%	$ 43,407.00	$ 53,315.00
1200	Employee Group Insurance (Health Ins. Subsidy)	$ 10,145.44	$ 10,775.00	$ 12,012.60	111%	$ 8,716.00	$ 13,390.00
1205	Long-Term Disability	$ 1,051.74	$ 899.00	$ 1,315.12	146%	$ 1,005.00	$ 1,282.00
1207	Vision Care Insurance	$ 882.96	$ 756.00	$ 786.74	104%	$ 645.00	$ 750.00
1215	Dental Insurance	$ 491.92	$ 511.00	$ 510.84	100%	$ 326.00	$ 501.00
1220	Psychological Services	$ 491.40	$ 421.00	$ 409.85	97%	$ 314.00	$ 375.00
1222	Short-Term Disability	$ 1,566.24	$ 1,340.00	$ 1,395.56	104%	$ 1,145.00	$ 1,330.00
1225	Social Security Medicare	$ 3,684.15	$ 2,728.00	$ 3,775.10	138%	$ 4,106.00	$ 6,908.00
1235	Workers' Compensation	$ 1,984.00	$ 4,456.00	$ 4,188.89	94%	$ 4,250.00	$ 4,084.00
1240	Life Insurance	$ 8,311.72	$ 7,498.00	$ 7,641.38	102%	$ 4,794.00	$ 7,454.00
1305	Other (Medical Reimbursement Plan)	$ 4,896.98	$ 5,340.00	$ 4,870.04	91%	$ 4,560.00	$ 5,300.00
1310	Indemnification	$ 35,880.00	$ 32,325.00	$ 32,270.00	100%	$ 27,816.00	$ 32,071.00
1314	401a Defined (LAFCO Contribution)			$ 1,421.81		$ 1,773.00	$ 2,579.00
1315	401k Contribution	$ 35,158.14	$ 32,626.00	$ 33,324.50	102%	$ 23,399.00	$ 30,068.00
1317	Deferred Compensation (inactive)	$ 1,878.45	$ 2,952.00	$ 1,553.11	53%	$ -	$ -
1000	Salary Reserve	$ -	$ -			$ -	$ 15,000.00
	TOTAL SALARIES & BENEFITS	$ 763,252.59	$ 815,890.00	$ 809,896.35	99%	$ 707,672.00	$ 692,035.00
	Staffing (Full time equivalent units)	6.0	5.0			5.0	5.0
	SERVICES AND SUPPLIES						
	Services:						
2037	COMNET Charge (ISF)	$ 2,596.80	$ 2,597.00	$ 2,488.81	96%	$ 2,784.00	$ 2,854.00
2038	Long Distance Charges	$ 431.32	$ 624.00	$ 284.69	46%	$ 336.00	$ 344.00
2040	Relocation Charges - Phone Service		$ -	$ -		$ -	$ -
2041	Phone Service/Outside Company	$ 432.76	$ 420.00	$ 541.60	129%	$ 528.00	$ 541.00
2043	Electronic Equipment Maintenance	$ 270.48	$ -	$ -		$ -	$ -
2075	Membership Dues	$ 7,836.00	$ 8,014.00	$ 7,776.00	97%	$ 7,825.00	$ 8,021.00
2076	Tuition Reimbursement	$ -	$ 160.00	$ -	0%	$ 2,000.00	$ 2,050.00
2080	Publications	$ 2,435.96	$ 1,502.00	$ 1,859.95	124%	$ 1,621.00	$ 1,661.00
2085	Legal Notices	$ 30,327.48	$ 22,400.00	$ 21,399.60	96%	$ 16,400.00	$ 16,810.00
2115	Computer Software	$ 1,397.40	$ 1,607.00	$ 2,151.04	134%	$ 6,200.00	$ 1,410.00
2125	Inventoriable Equipment	$ -	$ -	$ -		$ 15,800.00	$ -
2195	Reimbursement Services and Supplies	$ (19.95)	$ -	$ (16.88)		$ -	$ -
2245	Other Insurance	$ 9,148.16	$ 9,150.00	$ 8,097.68	88%	$ 8,365.00	$ 8,815.00
	Supplies:						
2305	General Office Expense	$ 11,393.95	$ 5,625.00	$ 5,864.83	104%	$ 5,738.00	$ 5,881.00
2308	Credit Card Clearing Account	$ 4.57	$ -	$ 454.36		$ -	$ -
2310	Postage - Direct Charge	$ 15,564.11	$ 18,662.00	$ 18,647.99	100%	$ 9,172.00	$ 9,401.00
2315	Records Storage	$ 771.97	$ 820.00	$ 792.80	97%	$ 900.00	$ 900.00
2323	Reproduction Services	$ 2,102.97	$ 1,080.00	$ 550.72	51%	$ 600.00	$ 615.00
2335	Temporary Services					$ -	$ -
	Consultant & Special Services:						
2400	Prof & Special Service (Legal Counsel)	$ 32,217.23	$ 59,761.00	$ 58,215.23	97%	$ 35,368.00	$ 36,252.00
2405	Auditing	$ 6,494.00	$ 6,744.00	$ 6,754.00	100%	$ 7,014.00	$ 7,189.00
2410	Data Processing	$ 6,434.26	$ 8,400.00	$ 6,699.04	80%	$ 7,200.00	$ 7,380.00
2415	COWCAP	$ 22,065.65	$ 53,325.00	$ 53,324.82	100%	$ 39,320.00	$ 39,000.00
2420	ISD Other IT Services	$ 206.40	$ 206.00	$ 206.40	100%	$ 206.00	$ 212.00
2421	ISD Direct	$ 1,019.25	$ 1,969.00	$ 1,320.00	67%	$ 5,700.00	$ 1,230.00
2424	Mgmt & Tech (Environmental Consultant)	$ 30,998.00	$ 24,230.00	$ 22,891.00	94%	$ 19,982.00	$ 20,482.00
2444	Security Services	$ 384.00	$ 600.00	$ 384.00	64%	$ 480.00	$ 492.00
2445	Other Prof (Commission, Surveyor, ROV)	$ 59,573.59	$ 52,237.00	$ 51,080.72	98%	$ 44,920.00	$ 46,043.00
2449	Outside Legal (Litigation & Special Counsel)	$ 81,197.78	$ 72,000.00	$ 60,840.84	85%	$ 66,000.00	$ 70,000.00
2450	System Development	$ -	$ 500.00	$ -	0%	$ -	$ -
2460	GIMS Charges	$ 13,200.00	$ 14,100.00	$ 14,079.00	100%	$ 13,800.00	$ 14,145.00
							$ -
	Lease/Purchases:						$ -
2895	Rent/Lease Equipment (copier)	$ 8,298.50	$ 8,364.00	$ 10,119.10	121%	$ 8,910.00	$ 9,133.00
2905	Office/Hearing Chamber Rental	$ 50,338.50	$ 52,313.00	$ 52,312.56	100%	$ 53,768.00	$ 55,113.00

ACCT. #	ACCOUNT NAME	ACTUAL YEAR-END FY 08-09	FINAL BUDGET FY 09-10	ESTIMATED YEAR-END TOTAL	ESTIMATED YEAR-END PERCENT	PROPOSED BUDGET FY 10-11	PROJECTED BUDGET FY 11-12
	Travel Related Expenses:						
2920	Employee Mileage (inactive)						
2935	Other Travel (inactive)						
2940	Private Mileage	$ 4,563.96	$ 4,756.00	$ 6,089.34	128%	$ 3,102.00	$ 3,180.00
2941	Conference/Training	$ 6,158.00	$ 3,690.00	$ 4,773.95	129%	$ 3,300.00	$ 3,383.00
2942	Hotel	$ 5,397.72	$ 3,454.00	$ 3,557.00	103%	$ 2,850.00	$ 2,921.00
2943	Meals	$ 587.75	$ 500.00	$ 647.76	130%	$ 760.00	$ 779.00
2944	Car Rental	$ -	$ 200.00	$ -	0%	$ -	$ -
2945	Air Travel	$ 398.20	$ 1,400.00	$ 233.20	17%	$ -	$ -
2946	Other Travel	$ 486.60	$ 742.00	$ 304.50	41%	$ 280.00	$ 287.00
	Other Charges:						
5012	Services Out (Office Depot)	$ 3,856.02	$ 4,800.00	$ 3,665.01	76%	$ 4,800.00	$ 4,800.00
	TOTAL SERVICES & SUPPLIES	$ 418,569.39	$ 446,952.00	$ 428,390.66	96%	$ 396,029.00	$ 381,324.00
	TOTAL EXPENDITURES	$ 1,181,821.98	$ 1,262,842.00	$ 1,238,287.01	98%	$ 1,103,701.00	$ 1,073,359.00
6000	Contingency	$ -	$ -	$ -		$ 25,000.00	$ 25,000.00
6025	Reserves	$ -	$ 122,658.00	$ -		$ 124,108.00	$ 164,585.00
	TOTAL APPROPRIATION	$ 1,181,821.98	$ 1,385,500.00	$ 1,238,287.01	89%	$ 1,252,809.00	$ 1,262,944.00

ACCT #	ACCOUNT NAME	ACTUAL YEAR-END FY 08-09	FINAL BUDGET FY 09-10	ESTIMATED YEAR-END TOTAL	ESTIMATED YEAR-END PERCENT	PROPOSED BUDGET FY 10-11	PROJECTED BUDGET FY 11-12
	USE OF MONEY						
8500	Interest	$ 21,863.43	$ 15,000.00	$ 9,055.33	60%	$ 10,000.00	$ 12,500.00
	MANDATORY CONTRIBUTION FROM GOVERNMENTS						
8842	Local Government -- For Fiscal Year 2010-11 apportionment to County, Cities, and Independent Special Districts of approximately $344,637 each	$ 1,049,960.52	$ 1,001,415.00	$ 1,001,414.61	100%	$ 1,033,911.00	$ 1,033,911.00
	CURRENT SERVICES (FEES)						
9145	Fed Only	$ 782.60					
9545	Individual Notice	$ 6,426.79	$ 5,600.00	$ 6,292.17	112%	$ 5,600.00	$ 5,600.00
9555	Legal Services	$ 86,001.49	$ 78,048.00	$ 35,176.28	45%	$ 8,625.00	$ 8,625.00
9655	GIMS Fees	$ 10,000.00	$ 9,400.00	$ 10,860.00	116%	$ 3,400.00	$ 3,400.00
9660	Environmental Deposits	$ 22,858.26	$ 5,700.00	$ 12,577.96	221%	$ 5,700.00	$ 5,700.00
9660	EIR for LAFCO 3076 - Applicant Payments to LAFCO	$ 83,892.00					
9800	LAFCO Fees	$ 107,344.20	$ 41,550.00	$ 59,747.47	144%	$ 57,250.00	$ 57,250.00
	TOTAL FEE REVENUE	$ 317,305.34	$ 140,298.00	$ 124,653.88	89%	$ 80,575.00	$ 80,575.00
	Total Contribution Revenues (Use of Money, Mandatory Contributions, Current Services)	$ 1,389,129.29	$ 1,156,713.00	$ 1,135,123.82	98%	$ 1,124,486.00	$ 1,126,986.00
	OTHER TYPES OF REVENUES						
9910	Refunds from Prior Year Revenue	$ (18,137.54)	$ (15,400.00)	$ (5,385.08)	35%	$ (7,000.00)	$ (12,200.00)
9930	Miscellaneous Revenues	$ 558.95	$ 100.00	$ 658.05	658%	$ 500.00	$ 500.00
9970	Other/Carryover from Prior Year	$ 86,550.32	$ 117,348.00	$ 117,574.61	100%	$ 12,165.00	$ 25,000.00
9970	Carryover of Reserves	$ 52,198.00	$ 126,739.00	$ 126,739.00	100%	$ 122,658.00	$ 122,658.00
9990	Trust Transfer						
9990	EIR for LAFCO 3076 - LAFCO Committed Payments	$ (83,892.00)		$ (1,599.98)			
	Total Other	$ 37,277.73	$ 228,787.00	$ 237,986.60	104%	$ 128,323.00	$ 135,958.00
	TOTAL REVENUES	$ 1,426,407.02	$ 1,385,500.00	$ 1,373,110.42	99%	$ 1,252,809.00	$ 1,262,944.00

LAFCO Allocation
Cities Allocation
PY 2010-2011

City	Total Revenues FY 06-07	LAFCO Allocation	Allocation Percentage
Adelano	$ 26,349,626.00	$ 4,150.29	1.20%
Apple Valley	48,822,444.00	7,689.95	2.23%
Barstow	34,207,483.00	5,387.97	1.56%
Big Bear Lake	30,349,233.00	4,780.26	1.39%
Chino	130,508,780.00	20,556.25	5.96%
Chino Hills	127,443,154.00	20,073.38	5.82%
Colton	106,670,096.00	16,801.45	4.88%
Fontana	173,835,539.00	27,380.58	7.94%
Grand Terrace	8,734,020.00	1,375.68	0.40%
Hesperia	72,295,701.00	11,387.19	3.30%
Highland	28,824,667.00	4,540.13	1.32%
Loma Linda	29,509,937.00	4,648.07	1.35%
Montclair	38,965,565.00	6,137.41	1.78%
Needles	8,430,220.00	1,327.83	0.39%
Ontario	391,995,412.00	61,742.62	17.92%
Rancho Cucamonga	157,799,105.00	24,854.71	7.21%
Redlands	121,585,849.00	19,150.81	5.56%
Rialto	95,930,349.00	15,109.85	4.38%
San Bernardino	270,037,027.00	42,533.14	12.34%
Twentynine Palms	10,475,295.00	1,649.95	0.48%
Upland	90,145,085.00	14,198.62	4.12%
Victorville	136,673,487.00	21,527.24	6.25%
Yucaipa	34,967,158.00	5,507.63	1.60%
Yucca Valley	13,497,623.00	2,125.99	0.62%
	$ 2,188,052,855	$ 344,637.00	100.00%

* Allocation is based on Cities revenues extracted from fiscal year 2006-2007 tables published on the State website (www.sco.ca.gov). Except for City of Adelanto.

** In 2007, the Baldy Mesa Water District and Victor Valley Water District consolidated and became known as the Victorville Water District. The Victorville Water District is a subsidiary district of the City of Victorville, which means that it is governed by the City Council. According to the statute for LAFCO apportionment, the Victorville Water District should be reported as a part of the City of Victorville in the same manner as revenues for Hesperia Water District are included with the City of Hesperia and the Rancho Cucamonga Fire Protection District are included with the City of Rancho Cucamonga. Revenues for special districts that were merged with cities were extracted from fiscal year 2006-2007 tables published on the State website (www.sco.ca.gov)

*** City of Adelanto failed to file financial transactions reports for the 2006-07 fiscal year. Therefore, used 2005-2006 report.

LAFCO Cost Allocation
Special Districts Allocation
PY 2010-2011

District Name	Total Revenues* FY 07/08	LAFCO Cost Allocation	Allocation Percentage
Apple Valley Fire Protection	$ 7,779,597.00	$ 10,000.00	2.90%
Apple Valley Foothill County Water	$ 102,844.00	$ 133.06	0.04%
Apple Valley Heights County Water	$ 269,642.00	$ 348.87	0.10%
Arrowbear Park County Water	$ 1,234,731.00	$ 1,597.51	0.46%
Baker Community Services	$ 689,462.00	$ 892.04	0.26%
Barstow Cemetery	$ 307,156.00	$ 397.40	0.12%
Barstow Fire Protection	$ 3,412,762.00	$ 4,415.48	1.28%
Barstow Heights Community Services	$ 66,113.00	$ 85.54	0.02%
Bear Valley Community Healthcare	$ 15,901,136.00	$ 1,500.00	0.44%
Big Bear Airport	$ 2,579,123.00	$ 3,336.91	0.97%
Big Bear City Community Services	$ 13,147,482.00	$ 10,000.00	2.90%
Big Bear Municipal Water	$ 4,545,552.00	$ 5,000.00	1.45%
Big River Community Services	$ 307,293.00	$ 397.58	0.12%
Bighorn Desert View Water Agency	$ 1,196,666.00	$ 1,548.26	0.45%
Chino Basin Water Conservation	$ 2,138,002.00	$ 2,766.18	0.80%
Chino Valley Independent Fire	$ 28,496,235.00	$ 20,000.00	5.80%
Crest Forest Fire Protection	$ 4,635,079.00	$ 5,000.00	1.45%
Crestline Village Water	$ 3,356,560.00	$ 4,342.76	1.26%
Crestline Lake Arrowhead Water Agency	$ 9,360,053.00	$ 10,000.00	2.90%
Cucamonga County Water	$ 61,371,197.00	$ 30,000.00	8.70%
Daggett Community Services	$ 201,353.00	$ 260.51	0.08%
East Valley Water	$ 23,777,261.00	$ 20,000.00	5.80%
Helendale Community Services District	$ 2,894,424.00	$ 3,744.85	1.09%
Hesperia Recreation and Park	$ 7,964,429.00	$ 10,000.00	2.90%
Hi-Desert Memorial Hospital	$ 54,164,630.00	$ 1,500.00	0.44%
Hi-Desert Water District	$ 9,850,376.00	$ 10,000.00	2.90%
Inland Empire Utilities Agency	$ 102,576,893.00	$ 30,000.00	8.70%
Inland Empire Resource Conservation	$ 1,200,576.00	$ 1,553.32	0.45%
Joshua Basin Water	$ 4,981,805.00	$ 5,000.00	1.45%
Juniper-Riviera County Water	$ 309,924.00	$ 400.98	0.12%
Lake Arrowhead Community Services	$ 17,243,156.00	$ 10,000.00	2.90%
Mariana Ranchos County Water	$ 359,653.00	$ 465.32	0.14%
Mojave Desert Resource Conservation	$ 83,202.00	$ 107.65	0.03%
Mojave Water Agency	$ 53,069,750.00	$ 30,000.00	8.70%
Monte Vista Water	$ 14,614,086.00	$ 10,000.00	2.90%
Morongo Valley Community Services	$ 712,587.00	$ 921.96	0.27%
Newberry Community Services	$ 207,568.00	$ 268.55	0.08%
Phelan Piñon Hills Community Services District	$ 8,374,179.00	$ 10,000.00	2.90%
Rim of the World Recreation and Park	$ 904,233.00	$ 1,169.91	0.34%
Running Springs Water	$ 5,974,411.00	$ 10,000.00	2.90%
San Bernardino Mountains Community Hospital	$ 13,425,458.00	$ 1,500.00	0.44%
San Bernardino Valley Municipal Water	$ 73,224,282.00	$ 30,000.00	8.70%
San Bernardino Valley Water Conservation	$ 1,695,549.00	$ 2,193.73	0.64%
Thunderbird County Water	$ 215,220.00	$ 278.45	0.08%
Twentynine Palms Cemetery	$ 204,551.00	$ 264.65	0.08%
Twentynine Palms County Water	$ 5,358,811.00	$ 10,000.00	2.90%
West Valley Water District	$ 15,147,376.00	$ 10,000.00	2.90%
West Valley Mosquito and Vector Control	$ 2,374,610.00	$ 3,072.30	0.89%
Yermo Community Services	$ 109,390.00	$ 141.53	0.04%
Yucaipa Valley Water	$ 22,414,170.00	$ 20,000.00	5.80%
Yucca Valley Airport	$ 24,496.00	$ 31.69	0.01%
Totals	604,555,094.00	$ 344,637.00	100.00%

*Special Districts (except for Phelan Piñon Hills CSD) revenues were extracted from FY 07-08 revenues tables published by the State Controller office on their website.

*** Phelan Piñon Hills CSD revenues were extracted from County Service Area 70 zone L, CSA 9, & CSA 56 and 56 F-1 were extracted from June 30,2008 Audited Financial Statements.