

**Special Districts Department  
FTE Allocation  
FY 2006-2007**

Budgeted Staffing	CSA 9 FTE Share	CSA 56 FTE Share	CSA 56 F-1 FTE Share	CSA 70 L FTE Share
<b>Special Districts Admin</b>				
Administrative Secretary II	0.003	0.003	0.002	0.135
Budget Officer	0.003	0.003	0.002	0.135
Director of Special Districts	0.003	0.003	0.002	0.135
Division Manager, Fiscal Services	0.003	0.003	0.002	0.135
Division Manager, Human Resources*	0.001	0.001	0.001	0.040
Executive Assistant	0.003	0.003	0.002	0.135
Fiscal Assistant	0.003	0.003	0.002	0.135
Human Resources Analyst*	0.001	0.001	0.001	0.040
Human Resources Assistant*	0.001	0.001	0.001	0.040
Human Resources Officer*	0.001	0.001	0.001	0.040
Office Assistant II	0.007	0.006	0.004	0.269
Office Specialist	0.003	0.003	0.002	0.135
Personnel Services Supervisor*	0.001	0.001	0.001	0.040
Staff Analyst I	0.007	0.006	0.004	0.269
Staff Analyst II	0.007	0.006	0.004	0.269
Supervising Fiscal Specialist	0.003	0.003	0.002	0.135
Supervisor of Fiscal Services*	0.001	0.001	0.001	0.040
<b>Total</b>	<b>0.055</b>	<b>0.044</b>	<b>0.036</b>	<b>2.127</b>
<i>*Positions shared with Fire Dept.</i>				
<b>Information Services</b>				
Automated Systems Analyst I	0	0	0	0.203
Automated Systems Analyst II	0	0	0	0.203
Automated Systems Technician	0	0	0	0.203
Communications Technician	0.003	0.003	0.002	0.135
Division Manager, Information Services	0.003	0.003	0.002	0.135
Programmer Analyst I	0.003	0.003	0.002	0.135
Programmer Analyst III	0.003	0.003	0.002	0.135
<b>Total</b>	<b>0.014</b>	<b>0.011</b>	<b>0.009</b>	<b>1.147</b>
<b>Construction Services</b>				
Accounting Technician	0.003	0.003	0.002	0.135
Division Manager, Engineering	0.003	0.003	0.002	0.135
<b>Total</b>	<b>0.007</b>	<b>0.006</b>	<b>0.004</b>	<b>0.269</b>
<b>Regional Operations</b>				
Deputy Chief, Regional Operations	0.010	0.008	0.007	0
Regional Manager	0.012	0.010	0.008	0
<b>Total</b>	<b>0.023</b>	<b>0.018</b>	<b>0.015</b>	<b>0</b>

**Special Districts Department  
FTE Allocation  
FY 2006-2007**

Budgeted Staffing	CSA 9 FTE Share	CSA 56 FTE Share	CSA 56 F-1 FTE Share	CSA 70 L FTE Share
<b>Water/Sanitation</b>				
Accounting Technician	0	0	0	0.20
Accounts Representative	0	0	0	0.41
Administrative Secretary I	0	0	0	0.20
Business Operations Manager	0	0	0	0.20
Buyer I	0	0	0	0.20
Collections Clerk	0	0	0	0.20
Customer Service Representative	0	0	0	1.82
Deputy Chief, Water & Wastewater Mgmt	0	0	0	0.20
Electrical Technician	0	0	0	0.41
Electro-Mechanical Specialist	0	0	0	0.20
Equipment Maintenance Mechanic	0	0	0	0.20
Facilities Attendant	0	0	0	0.20
Fiscal Assistant	0	0	0	0.41
Lead Meter Reader	0	0	0	0.32
Maintenance Supervisor, Water	0	0	0	0.63
Maintenance Worker I	0	0	0	6.34
Maintenance Worker II	0	0	0	1.90
Maintenance Worker III	0	0	0	0.95
Meter Reader	0	0	0	0.63
Regulatory Compliance Specialist	0	0	0	0.32
Sampling Technician	0	0	0	0.32
Staff Analyst I	0	0	0	0.20
Staff Analyst II	0	0	0	0.20
Supervising Office Assistant I	0	0	0	0.41
Water Operations Manager	0	0	0	0.32
Water Quality Specialist	0	0	0	0.32
<b>Total</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>17.72</u>
<b>District Specific</b>				
Public Service Employee	1.17	1.67	0.86	
<b>GRAND TOTAL</b>	<u>1.27</u>	<u>1.75</u>	<u>0.92</u>	<u>21.27</u>

**CSA 9 Phelan  
Line Item Budget Detail**

Object Code	Description	FY 2005/06 Adopted Budget	FY 2006/07 Adopted Budget
1015	Extra Help	14,947	17,833
1225	FICA MEDICARE TAX	222	259
1230	State Disability Ins-Employers	166	193
1235	Workers Compensation Insurance	1,221	1,232
1318	Pst Plan Co. Pd.	373	446
	<b>BF10 Total</b>	<b>16,929</b>	<b>19,963</b>
2070	Food	4,152	4,150
2080	Publications	1,000	
2085	Legal Notices	100	100
2090	Miscellaneous Expense		550
2130	Noninventoriable Equipment		1,000
2135	Special Dept Expense	1,000	
2180	Utilities	6,000	7,000
2220	Other General Liab (Isf Only)		2,347
2305	General Office Expense	500	
2415	County Services (Incl Cowcap )	1,638	1,926
2855	General Maintenance-Equipment	2,000	5,000
2870	Gen Maint-Struct,Imp & Grounds	7,000	20,000
2895	Rents & Leases - Equipment	13,000	11,000
2905	Rents & Leases-Struct,Imp&Grds	420	420
	<b>BF20 Total</b>	<b>36,810</b>	<b>53,493</b>
3325	Debt Service - Principal		80,000
3330	Debt Service - Interest		5000
	<b>BF30 Total</b>		<b>85,000</b>
5010	Salaries & Bene Tranfers Out	17,520	21,024
5012	Servs & Supply Tranfers Out	3,958	4,698
5016	Fixed Assets Tranfers Out	105	126
5011	Salaries & Bene Transfers In	-5,696	-7,791
5013	Srvcs & Supplies Transfers In	-7,304	-5,209
	<b>BF50 Total</b>	<b>8,583</b>	<b>12,848</b>
6000	Appropriations - Contingencies	75,425	75,217
	<b>BF60 Total</b>	<b>75,425</b>	<b>75,217</b>
8015	Prop Taxes-Curr Sec 1% Tax Lvy	25,748	40,735
8025	Prop Tx Cur Unsec 1% Gen Tax	2,631	2,868
8035	Prop Tx Cur Unitary 1% Levy	1,454	
8115	Prop Tx Pri Sec 1% Gen Tax Lvy	830	
8125	Prop Tx Pri Unsec 1% Gen Tax	210	
8500	Interest	2,000	1,979
8525	Rents & Concessions	3,000	7,000
8800	General Tax Levy Homeowner Exm	1,421	1,490
	<b>BF90 Total</b>	<b>37,294</b>	<b>54,072</b>

**CSA 56 Wrightwood  
Line Item Budget Detail**

Object Code	Description	FY 2005/06 Adopted Budget	FY 2006/07 Adopted Budget
1010	Regular Salary	35,722	
1015	Extra Help	17,461	36,735
1110	General Members Retirement	6,384	
1130	Survivors Benefits	76	
1135	Indemnification -Genrl Members	2,846	
1207	Vision Care	77	
1225	FICA MEDICARE TAX	850	533
1230	State Disability Ins-Employers	194	397
1235	Workers Compensation Insurance	639	7,844
1240	Life Insurance	58	
1310	Indemnification Allw/Cafet Pln	4,940	
1318	Pst Plan Co. Pd.	436	920
	<b>BF10 Total</b>	<b>69,683</b>	<b>46,429</b>
2025	Clothing & Personal Supplies	200	
2070	Food	3,514	3,600
2080	Publications	50	
2085	Legal Notices	200	200
2090	Miscellaneous Expense	500	550
2130	Noninventoriable Equipment		500
2135	Special Dept Expense		2,000
2180	Utilities	11,000	13,000
2220	Other General Liab (Isf Only)	17,774	17,774
2235	Vehicle Liability (Isf Only)	66	66
2305	General Office Expense		500
2415	County Services (Incl Cowcap )	1,969	2,605
2445	Other Professional & Spec Svcs	1,000	1,000
2835	General Household Expenses	1,500	1,500
2855	General Maintenance-Equipment	1,500	2,500
2870	Gen Maint-Struct,Imp & Grounds	3,587	2,500
2905	Rents & Leases-Struct,Imp&Grds	1,200	1,200
	<b>BF20 Total</b>	<b>44,060</b>	<b>49,495</b>
2410	Data Processing (Isf Only)	359	391
	<b>BF24 Total</b>	<b>359</b>	<b>391</b>
5010	Salaries & Bene Tranfers Out	29,279	35,134
5012	Servs & Supply Tranfers Out	8,619	10,231
5016	Fixed Assets Tranfers Out	228	274
5011	Salaries & Bene Transfers In	-5,696	-7,641
5013	Srvcs & Supplies Transfers In	-7,304	-5,359
	<b>BF50 Total</b>	<b>25,126</b>	<b>32,639</b>
6000	Appropriations - Contingencies	0	69,056
	<b>BF60 Total</b>	<b>0</b>	<b>69,056</b>

**CSA 56 Wrightwood  
Line Item Budget Detail**

Object Code	Description	FY 2005/06 Adopted Budget	FY 2006/07 Adopted Budget
8015	Prop Taxes-Curr Sec 1% Tax Lvy	66,396	120,296
8025	Prop Tx Cur Unsec 1% Gen Tax	6,474	8,939
8500	Interest	2,500	2,500
8800	General Tax Levy Homeowner Exm	1,164	1,669
9580	Park & Recreation Fees	8,500	13,000
9975	Op Transfers In	22,079	
	<b>BF90 Total</b>	<b>107,113</b>	<b>146,404</b>

**CSA 56 F-1 Pinon Hills  
Line Item Budget Detail**

<b>Object Code</b>	<b>Description</b>	<b>FY 2005/06 Adopted Budget</b>	<b>FY 2006/07 Adopted Budget</b>
1015	Extra Help	24,119	18,507
1225	FICA MEDICARE TAX	359	268
1230	State Disability Ins-Employers	267	200
1235	Workers Compensation Insurance	193	124
1318	Pst Plan Co. Pd.	603	463
	<b>BF10 Total</b>	<b>25,541</b>	<b>19,562</b>
2070	Food	3,814	3,900
2080	Publications	50	
2085	Legal Notices	100	150
2090	Miscellaneous Expense	400	550
2120	Small Tools & Instruments	400	
2130	Noninventoriable Equipment	700	500
2135	Special Dept Expense	100	500
2180	Utilities	5,000	5,000
2305	General Office Expense	1,000	500
2445	Other Professional & Spec Svcs	400	1,000
2835	General Household Expenses	1,000	1,000
2836	General Household (Isf Only)	1,000	
2855	General Maintenance-Equipment	500	2,000
2870	Gen Maint-Struct,Imp & Grounds	2,000	2,500
2905	Rents & Leases-Struct,Imp&Grds	900	900
	<b>BF20 Total</b>	<b>17,364</b>	<b>18,500</b>
5010	Salaries & Bene Tranfers Out	12,802	15,362
5012	Servs & Supply Tranfers Out	3,654	4,311
5016	Fixed Assets Tranfers Out	100	120
5011	Salaries & Bene Transfers In	-7,516	-7,641
5013	Srvcs & Supplies Transfers In	-5,484	-5,359
	<b>BF50 Total</b>	<b>3,556</b>	<b>6,793</b>
6000	Appropriations - Contingencies	81,365	114,169
	<b>BF60 Total</b>	<b>81,365</b>	<b>114,169</b>
8015	Prop Taxes-Curr Sec 1% Tax Lvy	32,573	36,906
8025	Prop Tx Cur Unsec 1% Gen Tax	2,769	2,742
8555	Interest	1,000	1,000
8525	Rents & Concessions	1,000	
8800	General Tax Levy Homeowner Exm	524	525
9580	Park & Recreation Fees	2,000	3,600
	<b>BF90 Total</b>	<b>39,866</b>	<b>44,773</b>

**CSA 70 L Pinon Hills  
Line Item Budget Detail**

Object Code	Description	FY 2005/06 Adopted Budget	FY 2006/07 Adopted Budget
2025	Clothing & Personal Supplies	148	152
2062	800 Mhz Radio Chgs (Isf Only)	914	941
2080	Publications	324	334
2085	Legal Notices	297	306
2090	Miscellaneous Expense	8,844	9,109
2120	Small Tools & Instruments	500	500
2125	Inventoriable Equipment	32,500	26,500
2130	Noninventoriable Equipment	26,961	36,050
2135	Special Dept Expense	50,525	35,823
2180	Utilities	691,494	675,000
2210	Property Insurance (Isf Only)	7,771	8,222
2230	Surety Bonds (Isf Only)	33,048	33,048
2235	Vehicle Liability (Isf Only)	396	396
2305	General Office Expense	233	310
2310	Presort & Packaging (Isf Only)	20,773	21,396
2323	Courier & Printing (Isf Only)	2,648	2,727
2350	Printing - Outside Vendors	216	222
2400	Prof & Specialized Services	1,090	1,393
2415	County Services (Incl Cowcap )	17,022	21,743
2445	Other Professional & Spec Svcs	88,487	177,460
2855	General Maintenance-Equipment	28,019	46,762
2870	Gen Maint-Struct,Imp & Grounds	316,870	210,000
2895	Rents & Leases - Equipment	1,034	1,065
2920	Mileage Reimb (Employee)	21	22
2930	Maintenance Charges (Isf Only)	38,548	52,736
2935	Other Travel	105	108
	<b>BF20 Total</b>	<b>1,368,788</b>	<b>1,362,325</b>
2410	Data Processing (Isf Only)	2,720	5,239
	<b>BF24 Total</b>	<b>2,720</b>	<b>5,239</b>
3325	Debt Service - Principal	84,223	77,784
3330	Debt Service - Interest	154,722	142,895
3341	Mitigation	185,595	191,163
	<b>BF30 Total</b>	<b>424,540</b>	<b>411,842</b>
4005	Land	100,000	
4040	Equipment	65,000	64,000
	<b>BF47 Total</b>	<b>165,000</b>	<b>64,000</b>
5030	Operating Transfers Out	4,050,884	2,805,392
5010	Salaries & Bene Tranfers Out	1,514,979	1,748,267
5012	Servs & Supply Tranfers Out	460,867	462,848
5016	Fixed Assets Tranfers Out	5,053	6,064
	<b>BF50 Total</b>	<b>6,031,783</b>	<b>5,022,571</b>
6000	Appropriations - Contingencies	1,955,953	2,654,847
	<b>BF60 Total</b>	<b>1,955,953</b>	<b>2,654,847</b>

**CSA 70 L Pinon Hills  
Line Item Budget Detail**

Object Code	Description	FY 2005/06 Adopted Budget	FY 2006/07 Adopted Budget
8155	Special Assmnt All Prior Years		59,000
8165	Sp Assmnt Cur Yr Tx Roll Water	81,286	
8175	Sp Assmnt Cur Yr Del User Chgs	6,000	12,878
8480	Penalties	90,000	72,000
8500	Interest	95,401	107,102
9680	Permit & Inspection Fees	23,549	23,549
9720	Residential Sales	3,332,520	3,425,071
9725	Meter Installation Charges	177,415	156,606
9800	Other Services	10,000	9,000
9930	Other Sales	30,487	30,487
9970	Other	20,734	27,000
9975	Op Transfers In	2,348,519	2,874,764
9985	Long Term Debt Proceeds	884,890	68,521
	<b>BF90 Total</b>	<b>7,100,801</b>	<b>6,865,978</b>

**Reserve Cash Balances**

As of 7/1/2006

Capital Replacement (EFR)

1,469,015

Capital Expansion (EFJ)

4,556,094

**Special Districts Department  
FTE Allocation  
FY 2007-2008**

Budgeted Staffing	CSA 9 FTE Share	CSA 56 F-1 FTE Share	CSA 70 L FTE Share
<b><u>CSA 70 (Countywide)</u></b>			
<b>Special Districts Admin</b>			
Administrative Secretary II	0.003	0.003	0.239
Accounting Technician	0.003	0.003	0.239
Budget Officer	0.003	0.003	0.239
Director of Special Districts	0.003	0.003	0.239
Division Manager, Fiscal Services	0.003	0.003	0.239
Division Manager, Human Resources*	0.001	0.001	0.096
Executive Assistant	0.003	0.003	0.239
Fiscal Assistant	0.003	0.003	0.239
Human Resources Analyst*	0.001	0.001	0.072
Human Resources Assistant*	0.001	0.001	0.072
Human Resources Officer*	0.001	0.001	0.072
Office Assistant II	0.007	0.006	0.478
Office Specialist	0.003	0.003	0.239
Personnel Services Supervisor*	0.001	0.001	0.072
Staff Analyst I	0.003	0.003	0.239
Staff Analyst II	0.007	0.006	0.478
Supervisor of Fiscal Services*	0.001	0.001	0.072
<b>Total</b>	<b>0.049</b>	<b>0.044</b>	<b>3.560</b>
<i>*Positions shared with Fire Dept.</i>			
<b>- Salaries and Benefits Charge (Countywide)</b>	<b>\$5,724</b>	<b>\$5,155</b>	<b>\$215,465</b>
<b>Information Services</b>			
Automated Systems Analyst I	0	0	0.325
Automated Systems Analyst II	0	0	0.325
Automated Systems Technician	0	0	0.325
Communications Technician	0.003	0.003	0.239
Division Manager, Information Services	0.003	0.003	0.239
Programmer Analyst I	0.003	0.003	0.239
Programmer Analyst III	0.003	0.003	0.239
<b>Total</b>	<b>0.013</b>	<b>0.012</b>	<b>1.929</b>
<b>- Salaries and Benefits Charge (Info. Sys.)</b>	<b>\$76</b>	<b>\$61</b>	<b>\$159,533</b>
<b>Regional Operations</b>			
Construction Inspector	0.011	0.010	0
Deputy Director	0.011	0.034	0
Staff Analyst I	0.011	0.010	0
Regional Manager	0.034	0.042	0
<b>Total</b>	<b>0.069</b>	<b>0.097</b>	<b>0</b>
<b>- Salaries and Benefits Charge (Reg. Ops.)</b>	<b>\$7,893</b>	<b>\$6,908</b>	<b>\$0</b>

**Special Districts Department  
FTE Allocation  
FY 2007-2008**

Budgeted Staffing	CSA 9 FTE Share	CSA 56 F-1 FTE Share	CSA 70 L FTE Share
<b>Water/Sanitation</b>			
Accounting Technician	0	0	0.25
Accounts Representative	0	0	0.50
Administrative Secretary I	0	0	0.25
Business Operations Manager	0	0	0.25
Buyer I	0	0	0.25
Collections Clerk	0	0	0.25
Customer Service Representative	0	0	1.99
Deputy Director	0	0	0.25
Electrical Technician	0	0	0.25
Electrical Technician II	0	0	0.25
Electro-Mechanical Specialist	0	0	0.25
Equipment Maintenance Mechanic	0	0	0.25
Fiscal Assistant	0	0	0.50
Maintenance Worker I	0	0	12.86
Maintenance Worker II	0	0	3.06
Maintenance Worker III	0	0	1.84
Meter Reader	0	0	1.22
Regulatory Compliance Specialist	0	0	0.61
Sampling Technician	0	0	0.61
Staff Analyst I	0	0	0.25
Staff Analyst II	0	0	0.25
Supervising Office Assistant I	0	0	0.50
Water Operations Manager	0	0	0.61
Water and Sanitation Supervisor	0	0	1.84
<b>Total</b>	<b>0</b>	<b>0</b>	<b>29.14</b>
<b>- Salaries and Benefits Charge (W/S)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,650,915</b>
<b>GRAND TOTAL FTEs</b>	<b>0.13</b>	<b>0.15</b>	<b>34.63</b>
<b>District Specific</b>			
Public Service Employee (Part-Time)	5	5	0
<b>- Sal and Ben Charge (District Specific)</b>	<b>\$21,603</b>	<b>\$20,521</b>	<b>\$0</b>
<b>GRAND TOTAL SAL &amp; BEN CHARGE</b>	<b>\$35,296</b>	<b>\$32,645</b>	<b>\$2,025,913</b>

**Special Districts Department  
FTE Allocation  
FY 2007-2008**

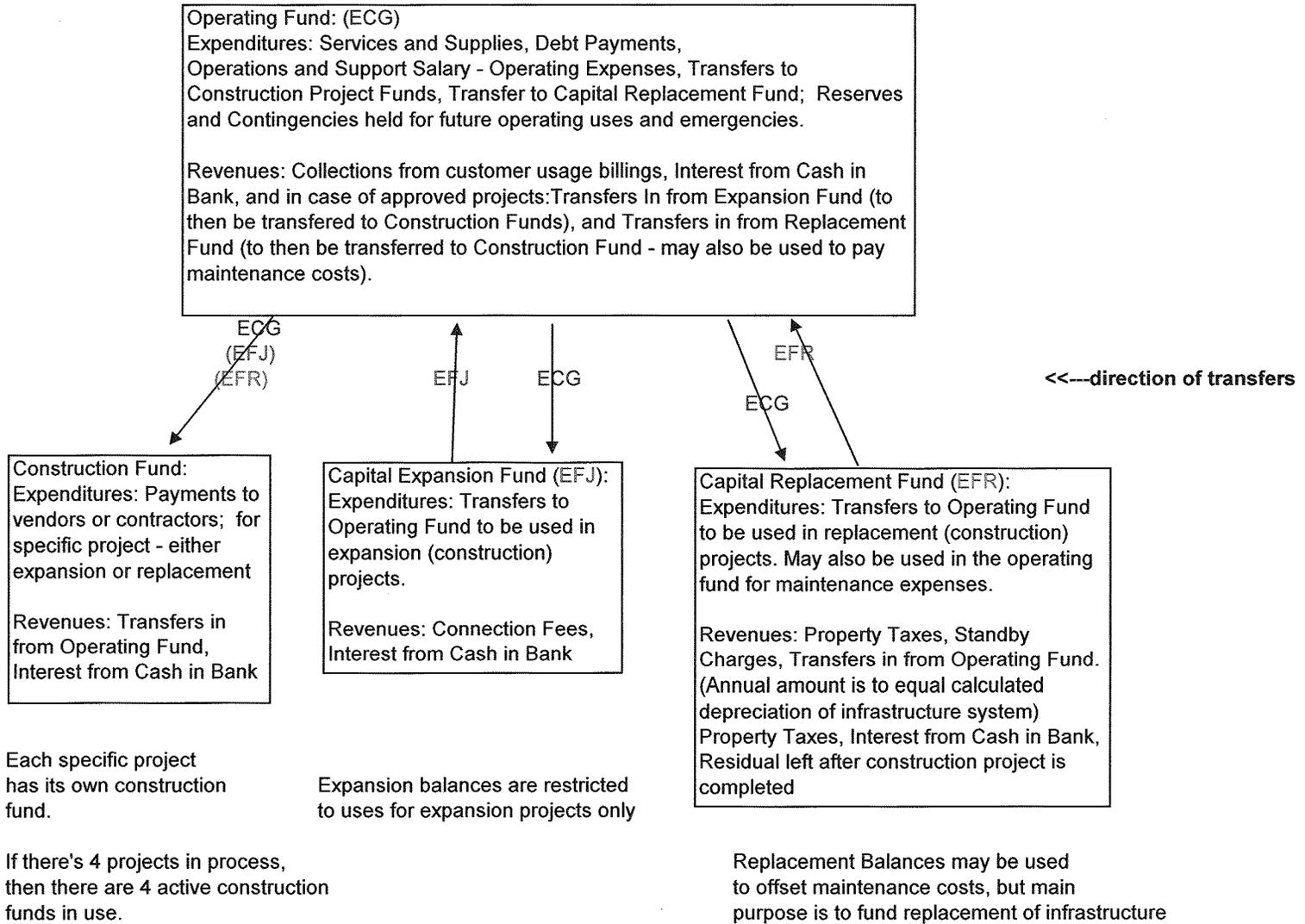
Budgeted Staffing	CSA 9 FTE Share	CSA 56 F-1 FTE Share	CSA 70 L FTE Share
<b>CSA 70 (Countywide)</b>			
<b>Special Districts Admin</b>			
Administrative Secretary II	0.003	0.003	0.239
Accounting Technician	0.003	0.003	0.239
Budget Officer	0.003	0.003	0.239
Director of Special Districts	0.003	0.003	0.239
Division Manager, Fiscal Services	0.003	0.003	0.239
Division Manager, Human Resources*	0.001	0.001	0.096
Executive Assistant	0.003	0.003	0.239
Fiscal Assistant	0.003	0.003	0.239
Human Resources Analyst*	0.001	0.001	0.072
Human Resources Assistant*	0.001	0.001	0.072
Human Resources Officer*	0.001	0.001	0.072
Office Assistant II	0.007	0.006	0.478
Office Specialist	0.003	0.003	0.239
Personnel Services Supervisor*	0.001	0.001	0.072
Staff Analyst I	0.003	0.003	0.239
Staff Analyst II	0.007	0.006	0.478
Supervisor of Fiscal Services*	0.001	0.001	0.072
<b>Total</b>	<b>0.049</b>	<b>0.044</b>	<b>3.560</b>
<i>*Positions shared with Fire Dept.</i>			
<b>- Salaries and Benefits Charge (Countywide)</b>	<b>\$5,724</b>	<b>\$5,155</b>	<b>\$215,465</b>
<b>Information Services</b>			
Automated Systems Analyst I	0	0	0.325
Automated Systems Analyst II	0	0	0.325
Automated Systems Technician	0	0	0.325
Communications Technician	0.003	0.003	0.239
Division Manager, Information Services	0.003	0.003	0.239
Programmer Analyst I	0.003	0.003	0.239
Programmer Analyst III	0.003	0.003	0.239
<b>Total</b>	<b>0.013</b>	<b>0.012</b>	<b>1.929</b>
<b>- Salaries and Benefits Charge (Info. Sys.)</b>	<b>\$76</b>	<b>\$61</b>	<b>\$159,533</b>
<b>Regional Operations</b>			
Construction Inspector	0.011	0.010	0
Deputy Director	0.011	0.034	0
Staff Analyst I	0.011	0.010	0
Regional Manager	0.034	0.042	0
<b>Total</b>	<b>0.069</b>	<b>0.097</b>	<b>0</b>
<b>- Salaries and Benefits Charge (Reg. Ops.)</b>	<b>\$7,893</b>	<b>\$6,908</b>	<b>\$0</b>

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FTE Allocation  
FY 2007-2008**

Budgeted Staffing	CSA 9 FTE Share	CSA 56 F-1 FTE Share	CSA 70 L FTE Share
<b>Water/Sanitation</b>			
Accounting Technician	0	0	0.25
Accounts Representative	0	0	0.50
Administrative Secretary I	0	0	0.25
Business Operations Manager	0	0	0.25
Buyer I	0	0	0.25
Collections Clerk	0	0	0.25
Customer Service Representative	0	0	1.99
Deputy Director	0	0	0.25
Electrical Technician	0	0	0.25
Electrical Technician II	0	0	0.25
Electro-Mechanical Specialist	0	0	0.25
Equipment Maintenance Mechanic	0	0	0.25
Fiscal Assistant	0	0	0.50
Maintenance Worker I	0	0	12.86
Maintenance Worker II	0	0	3.06
Maintenance Worker III	0	0	1.84
Meter Reader	0	0	1.22
Regulatory Compliance Specialist	0	0	0.61
Sampling Technician	0	0	0.61
Staff Analyst I	0	0	0.25
Staff Analyst II	0	0	0.25
Supervising Office Assistant I	0	0	0.50
Water Operations Manager	0	0	0.61
Water and Sanitation Supervisor	0	0	1.84
<b>Total</b>	<b>0</b>	<b>0</b>	<b>29.14</b>
<b>- Salaries and Benefits Charge (W/S)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,650,915</b>
<b>District Specific</b>			
Public Service Employee	1.25	1.25	0
<b>- Sal and Ben Charge (District Specific)</b>	<b>\$21,603</b>	<b>\$20,521</b>	<b>\$0</b>
<b>GRAND TOTAL FTEs</b>	<b>1.38</b>	<b>1.40</b>	<b>34.63</b>
<b>GRAND TOTAL SAL &amp; BEN CHARGE</b>	<b>\$35,296</b>	<b>\$32,645</b>	<b>\$2,025,913</b>

**Special Districts Department  
FY 07/08 Proposed Charges**

	<u>CSA 9</u>	<u>CSA 56 F-1</u>	<u>CSA 70 L</u>
Salaries and Benefits Charge	\$35,296	\$32,645	\$2,025,913
Services and Supplies Charge	\$4,696	\$8,500	\$488,083
Equipment/Vehicle Charge	\$0	\$0	\$84,180
COWCAP	\$1,841	\$1,068	\$14,016
AUDIT	\$438	\$949	\$9,199
<b>Total Charges</b>	<u><u>\$42,271</u></u>	<u><u>\$43,162</u></u>	<u><u>\$2,621,391</u></u>



CAP REPL

Special Revenue Summary

Appr Unit	Description	2006 Actual	2007 Budget	2007 Estimated	2007 Actual	2008 Projected	Change
APPROPRIATIONS							
600	Contingencies		1,626,824			2,818,395	1,191,571
	<b>TOTAL</b>		<b>1,626,824</b>			<b>2,818,395</b>	<b>1,191,571</b>
530	Operating Transfers Out	1,017,840	1,781,556	1,194,252		1,608,706	-172,850
	<b>TOTAL REQUIREMENTS</b>	<b>1,017,840</b>	<b>3,408,380</b>	<b>1,194,252</b>		<b>4,427,101</b>	<b>1,018,721</b>
REVENUE							
00	Taxes	882,897	729,623	890,431		858,175	128,552
30	Rev From Use of	4,910		30,914		80,522	80,522
40	State Aid	9,367	4,383	5,498		5,498	1,115
50	Federal Aid						
70	Charges For Current	-8,478		1,285			
80	Other Revenue	-4,785					
	<b>TOTAL REVENUE</b>	<b>883,911</b>	<b>734,006</b>	<b>928,128</b>		<b>944,195</b>	<b>210,189</b>
90	Other Financing Sources	1,046,277	1,205,359	1,334,648		945,367	-259,992
	<b>TOTAL FINANCING</b>	<b>1,930,188</b>	<b>1,939,365</b>	<b>2,262,776</b>		<b>1,889,562</b>	<b>-49,803</b>
	<b>FUND BALANCE</b>	<b>-912,348</b>	<b>1,469,015</b>	<b>-1,068,524</b>		<b>2,537,539</b>	<b>1,068,524</b>
	<b>TARGET FUND</b>		<b>1,469,015</b>	<b>1,469,015</b>		<b>2,537,539</b>	<b>1,068,524</b>
	<b>FUND BALANCE</b>	<b>912,348</b>		<b>2,537,539</b>			
Budgeted Staffing							
Workload Indicators							

CASH 4/26 = 2,703,268

INTRA-FUND / INTER-FUND  
(500 Series Appropriation Units)

Appr Unit	Object Code	Description of Activity	2006 Actual	2007 Budget	2007 Estimated	2007 Actual	2008 Projected	D	Explanation / Justification	Change	Group
530	5030	Operating Transfers Out	1,017,840	1,781,556	1,194,252		1,608,706	Y		-172,850	Operating
		<b>BF50 Total</b>	<b>1,017,840</b>	<b>1,781,556</b>	<b>1,194,252</b>		<b>1,608,706</b>			<b>-172,850</b>	

(500 Series Appropriation Units)

Obj Code	Description	2007 Budget	2007 Estimated	2008 Projected	Explanation / Justification	Fund/Dept/Org
		220,679	220,679	220,680	Transf to Operations for Debt Serv Payment	EFR/170/170
		973,573	973,573	713,026	Transf to Operations for O & M Support	EFR/170/170
		587,304		675,000	Transf to Operations for Repl Projects	EFR/170/170
5030	Operating Transfers Out	1,781,556	1,194,252	1,608,706		EFR/170/170
	<b>Total 530 - Operating</b>	<b>1,781,556</b>	<b>1,194,252</b>	<b>1,608,706</b>		
	<b>Grand Total</b>	<b>1,781,556</b>	<b>1,194,252</b>	<b>1,608,706</b>		

CONTINGENCIES AND RESERVES  
(600 Appropriation Unit)

Appr Unit	Object Code	Description of Activity	2006 Actual	2007 Budget	2007 Estimated	2007 Actual	2008 Projected	D	Explanation / Justification	Change	Group
600	6000	Appropriations - Contingencies		1,626,824			2,818,395	Y		1,191,571	Contingen
		<b>BF60 Total</b>		<b>1,626,824</b>			<b>2,818,395</b>			<b>1,191,571</b>	

REVENUE DETAIL

Rev Type	Rev Source	Revenue Source Title	2006 Actual	2007 Budget	2007 Estimated	2007 Actual	2008 Projected	D	Explanation / Justification	Change	Group
00	8015	Prop Taxes-Curr Sec 1% Tax	475,282	416,378	488,661		498,434	N		82,056	Taxes
00	8025	Prop Tx Cur Unsec 1% Gen	23,447	23,367	30,137		30,137	N		6,770	Taxes
00	8035	Prop Tx Cur Unitary 1% Levy	21,167	11,017	11,649		11,649	N		632	Taxes
00	8115	Prop Tx Pri Sec 1% Gen Tax	7,814	7,814	-333		1,479	N		-6,335	Taxes
00	8125	Prop Tx Pri Unsec 1% Gen Tax	2,025	1,847	1,387		1,387	N		-460	Taxes
00	8135	Prop Tx Pri Unitary 1% Levy						N			Taxes
00	8145	Int & Pen Delinquent Taxes	32,121	22,896	18,426		18,426	N		-4,470	Taxes
00	8155	Special Assmnt All Prior Years			24,252		24,252	N		24,252	Taxes
00	8160	Sp Assmnt Cur Yr Tx Roll Gen			11,717		11,717	N		11,717	Taxes
00	8165	Sp Assmnt Cur Yr Tx Roll	280,388	206,000	249,841		206,000	N			Taxes
00	8230	Supp Roll Current	20,355	20,266	22,360		22,360	N		2,094	Taxes
00	8235	Supp Roll Prior	20,300	20,038	32,334		32,334	N		12,296	Taxes
30	8500	Interest	4,910		30,914		80,522	N		80,522	Rev From
40	8800	General Tax Levy Homeowner	9,367	4,383	5,498		5,498	N		1,115	State Aid
50	9140	Other In Lieu Taxes						N			Federal
70	9715	Connection Fees						N			Charges
70	9800	Other Services	-8,478		1,285			N			Charges
80	9970	Other						N			Other
80	9984	Net Incr/Decr In Fair Value	-4,785					N			Other
90	9975	Op Transfers In	1,046,277	1,205,359	1,056,359		945,367	Y		-259,992	Other
90	9995	Residual Equity Transfers In			278,289			N			Other
		<b>BF90 Total</b>	<b>1,930,190</b>	<b>1,939,365</b>	<b>2,262,776</b>		<b>1,889,562</b>			<b>-49,803</b>	

9975 Op Transfers In

Obj Code	Revenue Source Title	2007 Budget	2007 Estimated	2008 Projected	Source of Revenue	Legal Source	Fund/Dept/Org
9975		1,056,359	1,056,359	796,367	Depreciation Transf from Operations		EFR/170/170
9975		149,000		149,000	Transf from Expansion Reserves		EFR/170/170
<b>Total</b>		<b>1,205,359</b>	<b>1,056,359</b>	<b>945,367</b>			

## Rollings-McDonald, Kathleen

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**From:** Sutton, Tom  
**Sent:** Tuesday, May 22, 2007 10:38 AM  
**To:** Rollings-McDonald, Kathleen  
**Cc:** Benitez, Manuel; Booker, Randy; Lovelace, Diana; Beyeler, Jared; Kanold, Norm (CAO); Thies, Wayne - CAO; 'charlie@cnjohnson.com'; Nowicki, Paula; Martinez, Samuel; Tuerpe, Michael  
**Subject:** RE: Additional Questions on PPHCSD

Hi Kathy, we'll have the info a our PM meeting.

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**From:** Rollings-McDonald, Kathleen  
**Sent:** Tuesday, May 22, 2007 10:10 AM  
**To:** Sutton, Tom  
**Cc:** Benitez, Manuel; Booker, Randy; Lovelace, Diana; Beyeler, Jared; Kanold, Norm (CAO); Thies, Wayne - CAO; 'charlie@cnjohnson.com'; Nowicki, Paula; Martinez, Samuel; Tuerpe, Michael  
**Subject:** Additional Questions on PPHCSD

Morning Tom,

I have a couple of additional questions that we might go over this afternoon:

1. Does Zone L have standby charges? If so, what was the revenue for the last three years and into what account is it deposited.
2. What is the status of the special assessments for AD 94-2 related to Zone L? What is its share of the balance.
3. Into what account are connection fees deposited? What are the projections for the current fiscal year as to number of new connections?

Thanks. See you this afternoon -- Kathy

**KATHLEEN ROLLINGS-McDONALD**  
**EXECUTIVE OFFICER**  
**LAFCO for San Bernardino County**  
**Phone: (909) 383-9900**  
**Fax: (909) 383-9901**

In answer to question 2 of Kathys email:

Assessment District 94-2 has the following Subareas which are in CSA 70-L.

Subarea 81-1, Still active, scheduled to mature in Sept. 2017, approximate principal balance \$587,028.29

Subarea 82-6, no active debt service, still has outstanding assessments from delinquencies

Subarea 84-2, no active debt service, still has outstanding assessments from delinquencies

Subarea 84-4, no active debt service, still has outstanding assessments from delinquencies

Subarea 87-3, 2006/07 was the last year on the tax rolls and there are still outstanding assessments from delinquencies

As the active CSA 70-L assessment districts are all Subareas under Assessment District 94-2

the administration of the assessment districts shall remain under Special Districts Department.

As Subarea 90-2 (Helendale) of Assessment District 94-2 remained under the administration of Special Districts Department.

## Rollings-McDonald, Kathleen

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**From:** Booker, Randy  
**Sent:** Tuesday, July 31, 2007 4:46 PM  
**To:** Rollings-McDonald, Kathleen  
**Cc:** Sutton, Tom; Benitez, Manuel; Kanold, Norm (CAO); 'Charlie@CNJohnson.com'; Nowicki, Paula; Martinez, Samuel; Tuerpe, Michael  
**Subject:** RE: Request for Updated Information

Connection fees for FY 06-07 were \$1,183,945.85 for 215 connections

Cash Balances 7/31/07:

EFR: \$2,906,670.45  
EFJ: \$5,225,714.60

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**From:** Rollings-McDonald, Kathleen  
**Sent:** Monday, July 30, 2007 2:23 PM  
**To:** Booker, Randy  
**Cc:** Sutton, Tom; Benitez, Manuel; Kanold, Norm (CAO); Charlie@CNJohnson.com; Nowicki, Paula; Martinez, Samuel; Tuerpe, Michael  
**Subject:** Request for Updated Information  
**Importance:** High

Hi Randy,

On May 22<sup>nd</sup>, you provided me with information on Zone L's accounts establishing the balances for the EFR (Cash \$2,752,331) and EFJ (Cash \$5,006,802). The materials indicated that the connection fees for 06-07 were \$1,096,362 for 184 connections. Could you provide me with the updated numbers for these accounts.

Thank – Kathy

**KATHLEEN ROLLINGS-McDONALD**  
**EXECUTIVE OFFICER**  
**LAFCO for San Bernardino County**  
**Phone: (909) 383-9900**  
**Fax: (909) 383-9901**