FY 08-09 Final Budget

MAY 12, 2008

ACCT. #	ACCOUNT NAME	ACTUAL YEAR-END FY 05-06	ACTUAL YEAR-END FY 06-07	FINAL BUDGET FY 07-08	ESTIMATED YEAR END TOTAL	FINAL FY 08-09 BUDGET	PROJECTED FY 09-10 BUDGET
	SALARIES AND BENEFITS						
1010	Regular Salary	$ 366,260.00	$ 392,976.00	$ 446,643.00	$ 435,546.00	$ 492,016.00	$ 526,413.00
1030	Merit Incentive (Car Allowance)	$ 9,697.00	$ 9,683.00	$ 9,688.00	$ 11,910.00	$ 12,462.00	$ 9,277.00
1045	Termination Payment			$ 13,815.00	$ 13,220.00	$ -	$ 36,968.00
1110	General Member Retirement	$ 78,721.00	$ 93,976.00	$ 101,760.00	$ 102,123.00	$ 114,246.00	$ 119,385.00
1130	Survivors Benefits	$ 290.00	$ 336.00	$ 435.00	$ 416.00	$ 397.00	$ 370.00
1135	Indemnification - General	$ 50,469.00	$ 52,569.00	$ 60,284.00	$ 57,640.00	$ 64,149.00	$ 63,698.00
1200	Employee Group Insurance (Health Insurance Subsidy)	$ 2,069.00	$ 6,015.00	$ 17,824.00	$ 8,659.00	$ 9,218.00	$ 7,903.00
1205	Long-Term Disability	$ 849.00	$ 895.00	$ 1,394.00	$ 1,098.00	$ 1,102.00	$ 1,040.00
1207	Vision Care Insurance	$ 733.00	$ 738.00	$ 894.00	$ 860.00	$ 919.00	$ 857.00
1215	Dental Insurance				$ 463.00	$ 766.00	$ 715.00
1220	Psychological Services	$ 435.00	$ 436.00	$ 429.00	$ 465.00	$ 509.00	$ 474.00
1222	Short-Term Disability	$ 1,295.00	$ 1,310.00	$ 1,902.00	$ 1,526.00	$ 1,740.00	$ 1,623.00
1225	Social Security Medicare	$ 1,600.00	$ 1,788.00	$ 3,591.00	$ 3,185.00	$ 3,484.00	$ 3,381.00
1235	Workers' Compensation	$ 4,778.00	$ 5,358.00	$ 6,687.00	$ 6,851.00	$ 4,942.00	$ 4,709.00
1240	Life Insurance	$ 2,441.00	$ 1,627.00	$ 2,028.00	$ 4,264.00	$ 4,934.00	$ 4,451.00
1305	Other (Medical Reimbursement Plan)	$ 1,703.00	$ 2,074.00	$ 6,240.00	$ 4,020.00	$ 4,995.00	$ 4,603.00
1310	Indemnification	$ 26,403.00	$ 28,217.00	$ 36,186.00	$ 35,053.00	$ 37,260.00	$ 34,753.00
1315	401K Contribution	$ 23,384.00	$ 29,353.00	$ 34,885.00	$ 31,514.00	$ 36,547.00	$ 37,033.00
1000	Salary Reserve - Merit Increase			$ 11,000.00	$ 11,000.00	$ 10,000.00	$ 10,000.00
	TOTAL SALARIES & BENEFITS	$ 571,127.00	$ 627,351.00	$ 755,685.00	$ 729,813.00	$ 799,686.00	$ 867,653.00
	Staffing (Full time equivalent units)	5.0	5.0	6.0	6.0	6.0	6.0
	SERVICES AND SUPPLIES						
	Services:						
2035	Communication						
2037	COMNET Charge (ISF)	$ 2,302.00	$ 2,498.00	$ 2,690.00	$ 2,592.00	$ 2,597.00	$ 2,701.00
2038	Long Distance Charges	$ 533.00	$ 602.00	$ 600.00	$ 665.00	$ 720.00	$ 749.00
2040	Relocation Charges - Phone Service						
2041	Phone Service/Outside Company		$ 335.00	$ 345.00	$ 395.00	$ 400.00	$ 416.00
2043	Electronic Equipment Maintenance	$ 72.00	$ 6,497.00			$ 384.00	
2075	Memberships	$ 2,661.00	$ 4,600.00	$ 6,100.00	$ 6,176.00	$ 7,765.00	$ 8,076.00
2076	Tuition Reimburesment					$ 955.00	$ 1,000.00
2080	Publications	$ 1,881.00	$ 2,351.00	$ 2,232.00	$ 2,580.00	$ 2,453.00	$ 2,551.00
2085	Legal Notices	$ 15,217.00	$ 19,078.00	$ 25,000.00	$ 47,478.00	$ 15,810.00	$ 16,442.00
2115	Computer Software	$ 4,364.00	$ 9,021.00	$ 2,702.00	$ 1,261.00	$ 2,928.00	$ 3,650.00
2125	Inventoriable Equipment	$ 14,722.00	$ 916.00				$ 10,100.00
2140	Training	$ 1,964.00	$ 750.00	$ 3,500.00	$ 2,070.00		
2195	Reimbursement Services and Supplies	$ (41.00)	$ (15.00)	$ -	$ (40.00)		
2245	Other Insurance	$ 7,160.00	$ 7,987.00	$ 8,386.00	$ 9,382.00	$ 9,476.00	$ 9,666.00
	Supplies:						
2305	General Office Expense	$ 15,285.00	$ 7,763.00	$ 11,058.00	$ 12,419.00	$ 7,081.00	$ 7,364.00
2308	Credit Card Clearing Account					$ -	
2310	Postage - Direct Charge	$ 14,911.00	$ 29,653.00	$ 11,859.00	$ 16,464.00	$ 6,712.00	$ 6,981.00
2315	Records Storage	$ 1,308.00	$ 448.00	$ 558.00	$ 497.00	$ 675.00	$ 750.00
2323	Printing Services	$ 16,807.00	$ 25,550.00	$ 9,235.00	$ 10,432.00	$ 2,400.00	$ 2,496.00
2335	Temporary Services	$ 1,731.00	$ 19,172.00	$ -	$ 4,894.00	$ -	
	Consultant & Special Services:						
2400	Prof & Special Service (Legal Counsel)	$ 87,523.00	$ 138,122.00	$ 122,480.00	$ 84,592.00	$ 116,441.00	$ 38,263.00
2405	Auditing	$ 5,672.00	$ 7,777.00	$ 6,000.00	$ 6,000.00	$ 6,320.00	$ 6,320.00
2410	Data Processing	$ 3,574.00	$ 5,036.00	$ 7,500.00	$ 8,916.00	$ 9,930.00	$ 9,930.00
2415	COWCAP	$ 10,378.00	$ 13,313.00	$ 23,537.00	$ 24,228.00	$ 23,071.00	$ 36,000.00
2420	Distributed Data Processing	$ 92.00	$ 4,078.00	$ -	$ 206.00	$ 206.00	$ 206.00
2421	ISD Direct	$ 5,980.00	$ 2,210.00	$ 3,300.00	$ 2,506.00	$ 1,969.00	$ 3,000.00

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MAY 12, 2008

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2424	Mgmt & Tech (Environmental Consultant)	$ 19,773.00	$ 42,725.00	$ 27,000.00	$ 37,209.00	$ 17,444.00	$ 19,000.00
2444	Security Services		$ 273.00	$ 600.00	$ 468.00	$ 600.00	$ 624.00
2445	Other Prof (Commission, Surveyor, ROV)	$ 39,140.00	$ 84,438.00	$ 41,600.00	$ 53,109.00	$ 42,770.00	$ 42,525.00
2450	System Development	$ 7,568.00	$ 8,638.00	$ 2,500.00	$ (70.00)	$ 858.00	$ 858.00
2460	GIMS Charges	$ 11,245.00	$ 10,949.00	$ 25,400.00	$ 6,936.00	$ 18,600.00	$ 18,600.00
	Lease/Purchases:						
2895	Rent/Lease Equipment (copier)		$ 5,936.00	$ 7,092.00	$ 9,121.00	$ 6,276.00	$ 6,300.00
2905	Office/Hearing Chamber Rental	$550.00	$ 42,840.00	$ 44,604.00	$ 44,624.00	$ 50,952.00	$ 52,761.00
	Travel Related Expenses:						
2920	Private Mileage (Employees)	$ 487.00	$ 624.00	$ 717.00	$ 314.00		
2935	Other Travel	$ 16,593.00	$ 12,928.00	$ 15,972.00	$ 14,581.00		
2940	Mileage (Commissioners) [Private Mileage]	$ 2,317.00	$ 2,446.00	$ 2,203.00	$ 2,784.00	$ 4,880.00	$ 7,200.00
2941	Conference/Training					$ 7,804.00	$ 7,700.00
2942	Hotel					$ 5,436.00	$ 6,700.00
2943	Meals					$ 440.00	$ 450.00
2944	Car Rental					$ -	
2945	Air Travel	$ (166.00)				$ 1,200.00	$ 1,500.00
2946	Other Travel					$ 942.00	$ 1,000.00
	Other Charges:						
	TOTAL SERVICES & SUPPLIES	$ 313,582.00	$ 519,539.00	**$ 414,770.00**	$ 412,789.00	$ 376,495.00	$ 331,879.00
	TOTAL EXPENDITURES	$ 884,709.00	$ 1,146,890.00	$ 1,170,455.00	$ 1,142,602.00	$ 1,176,181.00	$ 1,199,532.00
6000	Contingency		$ -	$ 25,000.00		$ 25,000.00	$ 25,000.00
6025	Reserves		$ -	$ 52,198.00	$ 52,198.00	$ 126,739.00	$ 152,198.00
	TOTAL APPROPRIATION	$ 884,709.00	$ 1,146,890.00	$ 1,247,653.00	$ 1,194,800.00	$ 1,327,920.00	$ 1,376,730.00

ACCT #	ACCOUNT NAME	ACTUAL YEAR-END FY 05-06	ACTUAL YEAR-END FY 06-07	FINAL BUDGET FY 07-08	ESTIMATED YEAR END TOTAL	FINAL FY 08-09 BUDGET	PROJECTED FY 09-10 BUDGET
	USE OF MONEY						
8500	Interest	$ 10,612.00	$ 17,315.00	$ 5,000.00	$ 15,994.00	$ 12,250.00	$ 15,000.00
	MANDATORY CONTRIBUTION FROM GOVERNMENTS						
8842	Local Government -- For Fiscal Year 07-08 apportionment to County, Cities, and Independent Special Districts of approximately $350,000 each	$ 545,001.00	$ 693,043.00	$ 984,645.00	$ 1,018,825.00	$ 1,050,000.00	$ 1,050,000.00
	CURRENT SERVICES (FEES)						
9545	Election Services (ROV Deposits)	$ 14,938.00	$ 5,958.00	$ 10,800.00	$ 7,663.00	$ 4,500.00	$ 4,950.00
9555	Legal Services	$ 14,196.00	$ 103,991.00	$ 100,984.00	$ 53,586.00	$ 90,850.00	$ 18,000.00
9655	Planning Services (GIMS Fees)	$ 5,274.00	$ 11,575.00	$ 7,900.00	$ 24,600.00	$ 5,250.00	$ 5,250.00
9660	EIR Consultation (Environmental Deposits)	$ 31,548.00	$ 36,705.00	$ 30,000.00	$ 26,338.00	$ 10,557.00	$ 9,827.00
9660	EIR for LAFCO 3076 - Applicant Payments to LAFCO			$ 299,533.00	$ 299,533.00		
9800	Other (LAFCO Fees)	$ 335,694.00	$ 138,585.00	$ 115,550.00	$ 104,932.00	$ 77,500.00	$ 75,650.00
	TOTAL FEE REVENUE	$ 401,650.00	$ 296,814.00	$ 564,767.00	$ 516,652.00	$ 188,657.00	$ 113,677.00
	Total Contribution Revenues (Use of Money, Mandatory Contributions, Current Services)	$ 957,263.00	$ 1,007,172.00	$ 1,554,412.00	$ 1,551,471.00	$ 1,250,907.00	$ 1,178,677.00
	OTHER TYPES OF REVENUES						
9910	Refunds from Prior Year Revenue	$ (15,047.00)	$ (9,883.00)	$ (30,000.00)	$ (40,714.00)	$ (10,000.00)	$ (10,000.00)
9930	Miscellaneous Charges			$ -	$ 576.00	$ 100.00	$ 100.00
9970	Other/Carryover from Prior Year	$ 104,244.00	$ 174,217.00	$ 22,774.00	$ 50,235.00	$ 34,715.00	$ 61,821.00
	Carryover of Reserves					$ 52,198.00	$ 102,798.00
9990	Trust Transfer		$ 30,000.00		$ (32,520.00)		
9990	EIR for LAFCO 3076 - LAFCO Committed Payments			$ (299,533.00)	$ (299,533.00)		
	Total Other	$ 89,197.00	$ 194,334.00	$ (306,759.00)	$ (321,956.00)	$ 77,013.00	$ 154,719.00
	TOTAL REVENUES	$ 1,046,460.00	$ 1,201,506.00	$ 1,247,653.00	$ 1,229,515.00	$ 1,327,920.00	$ 1,333,396.00

LAFCO Allocation
Cities Allocation
PY 2008-2009

City	Total Revenues FY 04-05	LAFCO Allocation	Allocation Percentage
Adelano	$ 20,408,343.00	$ 4,263.03	1.22%
Apple Valley	40,218,691.00	8,401.14	2.40%
Barstow	27,237,608.00	5,689.57	1.63%
Big Bear Lake	28,359,349.00	5,923.88	1.69%
Chino	92,608,792.00	19,344.72	5.53%
Chino Hills	69,539,835.00	14,525.93	4.15%
Colton	89,810,823.00	18,760.26	5.36%
Fontana	140,528,080.00	29,354.41	8.39%
Grand Terrace	6,633,956.00	1,385.74	0.40%
Hesperia	51,338,903.00	10,724.00	3.06%
Highland	21,033,122.00	4,393.53	1.26%
Loma Linda	23,451,831.00	4,898.77	1.40%
Montclair	31,583,014.00	6,597.26	1.88%
Needles	8,523,449.00	1,780.43	0.51%
Ontario	298,616,489.00	62,376.93	17.82%
Rancho Cucamonga	103,341,551.00	21,586.65	6.17%
Redlands	93,340,177.00	19,497.49	5.57%
Rialto	84,924,784.00	17,739.63	5.07%
San Bernardino	212,893,665.00	44,470.59	12.71%
Twentynine Palms	8,894,820.00	1,858.01	0.53%
Upland	84,851,494.00	17,724.32	5.06%
Victorville	100,325,886.00	20,956.71	5.99%
Yucaipa	25,223,876.00	5,268.92	1.51%
Yucca Valley	11,863,290.00	2,478.08	0.71%
	$ 1,675,551,828	$ 350,000.00	100.00%

****Baldy Mesa Water District and Victor Valley Water District Merged into Victorville Water District in 2007. Victorville Water District is part of the City of Victorville.

LAFCO Cost Allocation
Special Districts Allocation
PY 2008-2009

District Name	Total Revenues* FY 05/06	LAFCO Cost Allocation	Allocation Percentage
Apple Valley Fire Protection	$ 6,100,847.00	$ 10,000.00	2.86%
Apple Valley Foothill County Water	$ 132,241.00	$ 779.04	0.22%
Apple Valley Heights County Water	$ 207,833.00	$ 1,224.36	0.35%
Arrowbear Park County Water	$ 1,333,243.00	$ 7,854.23	2.24%
Baker Community Services	$ 511,275.00	$ 3,011.96	0.86%
Barstow Cemetery	$ 340,701.00	$ 2,007.09	0.57%
Barstow Fire Protection	$ 2,815,723.00	$ 10,000.00	2.86%
Barstow Heights Community Services	$ 49,639.00	$ 292.43	0.08%
Bear Valley Community Hospital	$ 13,966,341.00	$ 500.00	0.14%
Big Bear Airport	$ 4,296,108.00	$ 10,000.00	2.86%
Big Bear City Community Services	$ 12,721,849.00	$ 10,000.00	2.86%
Big Bear Municipal Water	$ 1,074,762.00	$ 6,331.50	1.81%
Big River Community Services	$ 214,187.00	$ 1,261.79	0.36%
Bighorn Desert Veiw Water Agency	$ 1,238,635.00	$ 7,296.89	2.08%
Chino Basin Water Conservation	$ 1,060,845.00	$ 6,249.51	1.79%
Chino Valley Independent Fire	$ 22,853,887.00	$ 10,000.00	2.86%
Crest Forest Fire Protection	$ 4,482,000.00	$ 10,000.00	2.86%
Crestline Village Water	$ 3,041,611.00	$ 10,000.00	2.86%
Crestline Lake Arrowhead Water Agency	$ 4,820,291.00	$ 10,000.00	2.86%
Cucamonga County Water	$ 53,505,154.00	$ 20,000.00	5.71%
Daggett Community Services	$ 61,969.00	$ 365.06	0.10%
East Valley Water	$ 22,422,044.00	$ 10,000.00	2.86%
Helendale CSD	$ 2,887,646.00	$ 10,000.00	2.86%
Hesperia Recreation and Park	$ 6,381,907.00	$ 10,000.00	2.86%
Hi-Desert Memorial Hospital	$ 49,211,003.00	$ 500.00	0.14%
Hi-Desert County Water	$ 10,293,458.00	$ 10,000.00	2.86%
Inland Empire Utilities Agency	$ 80,137,224.00	$ 20,000.00	5.71%
Inland Empire Resource Conservation	$ 890,949.00	$ 5,248.65	1.50%
Joshua Basin Water	$ 4,511,508.00	$ 10,000.00	2.86%
Juniper-Rivera County Water	$ 361,841.00	$ 2,131.63	0.61%
Lake Arrowhead Community Services	$ 12,911,700.00	$ 10,000.00	2.86%
Mariana Ranchos County Water	$ 495,082.00	$ 2,916.56	0.83%
Mojave Desert Resource Conservation	$ 78,095.00	$ 460.06	0.13%
Mojave Water Agency	$ 37,016,348.00	$ 10,000.00	2.86%
Monte Vista Water	$ 13,104,848.00	$ 10,000.00	2.86%
Morongo Valley Community Services	$ 415,991.00	$ 2,450.63	0.70%
Newberry Community Services	$ 172,165.00	$ 1,014.24	0.29%
Phelan Piñon Hills Community Services District	$ 7,544,330.00	$ 10,000.00	2.86%
Rim of the World Recreation and Park	$ 811,398.00	$ 4,780.00	1.37%
Running Springs Water	$ 4,780,073.00	$ 10,000.00	2.86%
San Bernardino Mountains Community Hospital	$ 13,665,038.00	$ 500.00	0.14%
San Bernardino Valley Municipal Water	$ 51,949,410.00	$ 20,000.00	5.71%
San Bernardino Valley Water Conservation	$ 1,977,557.00	$ 10,000.00	2.86%
Thunderbird County Water	$ 200,023.00	$ 1,178.35	0.34%
Twentynine Palms Cemetery	$ 160,213.00	$ 943.83	0.27%
Twentynine Palms County Water	$ 5,858,286.00	$ 10,000.00	2.86%
West Valley Water District	$ 15,874,878.00	$ 10,000.00	2.86%
West Valley Vector Control	$ 2,254,020.00	$ 10,000.00	2.86%
Yermo Commnity Services	$ 94,614.00	$ 557.38	0.16%
Yucaipa Valley Water	$ 16,372,397.00	$ 10,000.00	2.86%
Yucca Valley Airport	$ 24,579.00	$ 144.80	0.04%
Totals	497,687,766.00	$ 350,000.00	100.00%

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

** Helendale CSD revenues were extracted from County Service Area 70, Zones B and C of the 2006 fiscal year audited financial statement.

*** Phelan Piñon Hills CSD revenues were extracted from County Service Area 70 of the 2006 audited financial statement. CSA 9 & 56 were extracted from State Controller Website. (excluding CSA 56 Ambulance & Fire Activities)