

FINAL BUDGET FOR
FISCAL YEAR 2009-10

ACCT. #	ACCOUNT NAME	ACTUAL YEAR-END FY 06-07	ACTUAL YEAR-END FY 07-08	FINAL BUDGET FY 08-09	ESTIMATED YEAR-END TOTAL	FINAL BUDGET FY 09-10	PROJECTED BUDGET FY 10-11
SALARIES AND BENEFITS							
1010	Regular Salary	\$ 392,976.00	\$ 443,136.00	\$ 492,016.00	\$ 494,675.25	\$ 479,968.00	\$ 507,481.36
1030	Merit Incentive (Car and Cellphone Allowance)	\$ 9,683.00	\$ 11,910.00	\$ 15,162.00	\$ 14,761.58	\$ 19,041.00	\$ 19,305.88
1045	Termination Payment		\$ 13,220.00			\$ 18,860.00	\$ 36,339.84
1110	General Member Retirement	\$ 93,976.00	\$ 104,060.00	\$ 114,246.00	\$ 115,395.58	\$ 109,192.00	\$ 114,936.00
1130	Survivors Benefits	\$ 336.00	\$ 416.00	\$ 397.00	\$ 398.64	\$ 327.00	\$ 392.00
1135	Indemnification - General	\$ 52,569.00	\$ 58,126.00	\$ 64,149.00	\$ 64,873.55	\$ 59,677.00	\$ 65,431.62
1200	Employee Group Insurance (Health Insurance Subsidy)	\$ 6,015.00	\$ 8,659.00	\$ 13,888.00	\$ 10,544.52	\$ 10,775.00	\$ 10,775.16
1205	Long-Term Disability	\$ 895.00	\$ 1,001.00	\$ 1,102.00	\$ 1,091.05	\$ 899.00	\$ 1,096.75
1207	Vision Care Insurance	\$ 738.00	\$ 860.00	\$ 919.00	\$ 916.92	\$ 756.00	\$ 905.60
1215	Dental Insurance		\$ 463.00	\$ 766.00	\$ 510.84	\$ 511.00	\$ 510.84
1220	Psychological Services	\$ 436.00	\$ 465.00	\$ 509.00	\$ 510.30	\$ 421.00	\$ 504.00
1222	Short-Term Disability	\$ 1,310.00	\$ 1,526.00	\$ 1,740.00	\$ 1,626.48	\$ 1,340.00	\$ 1,606.40
1225	Social Security Medicare	\$ 1,788.00	\$ 3,235.00	\$ 3,484.00	\$ 3,738.51	\$ 2,728.00	\$ 5,243.03
1235	Workers' Compensation	\$ 5,358.00	\$ 6,851.00	\$ 4,942.00	\$ 3,582.26	\$ 4,456.00	\$ 4,874.43
1240	Life Insurance	\$ 1,627.00	\$ 4,261.00	\$ 12,564.00	\$ 8,643.80	\$ 7,498.00	\$ 8,731.96
1305	Other (Medical Reimbursement Plan)	\$ 2,074.00	\$ 4,020.00	\$ 4,995.00	\$ 5,061.24	\$ 5,340.00	\$ 6,400.00
1310	Indemnification	\$ 28,217.00	\$ 35,054.00	\$ 37,260.00	\$ 37,908.00	\$ 32,325.00	\$ 38,720.00
1315	401K Contribution	\$ 29,353.00	\$ 31,593.00	\$ 36,547.00	\$ 36,376.37	\$ 32,626.00	\$ 35,944.69
1316	Medical Emergency Leave		\$ 237.00		\$ -		
1317	Deferred Compensation (457 Commission Contribution)				\$ 1,990.84	\$ 2,952.00	\$ 2,973.68
1000	Salary Reserve - Merit Increase	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -
	TOTAL SALARIES & BENEFITS	\$ 627,351.00	\$ 729,093.00	\$ 814,686.00	\$ 802,605.73	\$ 789,692.00	\$ 862,173.23

Employees	5.0	6.0	6.0			5.0	5.0
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SERVICES AND SUPPLIES

Services:

2035	Communication						
2037	COMNET Charge (ISF)	\$ 2,498.00	\$ 2,592.00	\$ 2,597.00	\$ 2,596.80	\$ 2,597.00	\$ 2,687.90
2038	Long Distance Charges	\$ 602.00	\$ 640.00	\$ 720.00	\$ 621.06	\$ 624.00	\$ 645.84
2040	Relocation Charges - Phone Service					\$ -	\$ -
2041	Phone Service/Outside Company	\$ 335.00	\$ 360.00	\$ 400.00	\$ 441.30	\$ 420.00	\$ 434.70
2043	Electronic Equipment Maintenance	\$ 6,497.00		\$ 384.00	\$ 130.62	\$ -	\$ -
2075	Memberships	\$ 4,600.00	\$ 6,176.00	\$ 7,765.00	\$ 7,836.00	\$ 8,014.00	\$ 8,294.49
2076	Tuition Reimbursement			\$ 955.00	\$ -	\$ 160.00	\$ 165.60
2080	Publications	\$ 2,351.00	\$ 2,530.00	\$ 2,453.00	\$ 2,431.52	\$ 1,502.00	\$ 1,554.57
2085	Legal Notices	\$ 19,078.00	\$ 44,294.00	\$ 40,810.00	\$ 38,288.69	\$ 14,400.00	\$ 14,904.00
2115	Computer Software	\$ 9,021.00	\$ 1,261.00	\$ 2,928.00	\$ 3,064.24	\$ 1,607.00	\$ 1,663.25
2125	Inventoriable Equipment	\$ 916.00					\$ 10,000.00
2140	Training (inactive)	\$ 750.00	\$ 2,250.00				
2195	Reimbursement Services and Supplies	\$ (15.00)	\$ (40.00)		\$ (19.95)		
2245	Other Insurance	\$ 7,987.00	\$ 9,382.00	\$ 9,476.00	\$ 9,148.16	\$ 9,150.00	\$ 9,470.25

Supplies:

2305	General Office Expense	\$ 7,763.00	\$ 12,643.00	\$ 7,081.00	\$ 10,995.88	\$ 5,625.00	\$ 5,821.88
2308	Credit Card Clearing Account			\$ -	\$ 298.40	\$ -	\$ -
2310	Postage - Direct Charge	\$ 29,653.00	\$ 22,450.00	\$ 16,712.00	\$ 15,769.82	\$ 8,662.00	\$ 8,965.17
2315	Records Storage	\$ 448.00	\$ 451.00	\$ 675.00	\$ 771.97	\$ 820.00	\$ 848.70
2323	Printing Services	\$ 25,550.00	\$ 9,964.00	\$ 2,400.00	\$ 2,224.54	\$ 1,080.00	\$ 1,117.80
2335	Temporary Services	\$ 19,172.00	\$ 4,894.00			\$ -	\$ 30,000.00

Consultant & Special Services:

2400	Prof & Special Service (Legal Counsel)	\$ 138,122.00	\$ 81,743.00	\$ 36,441.00	\$ 34,940.90	\$ 30,263.00	\$ 31,322.21
2405	Auditing	\$ 7,777.00	\$ 6,000.00	\$ 6,320.00	\$ 6,494.00	\$ 6,744.00	\$ 6,980.04
2410	Data Processing	\$ 5,036.00	\$ 7,236.00	\$ 9,930.00	\$ 7,914.00	\$ 8,400.00	\$ 8,694.00
2415	COWCAP	\$ 13,313.00	\$ 24,228.00	\$ 23,071.00	\$ 22,065.65	\$ 53,325.00	\$ 55,191.38
2420	Distributed Data Processing	\$ 4,078.00	\$ 206.00	\$ 206.00	\$ 206.40	\$ 206.00	\$ 213.21
2421	ISD Direct	\$ 2,210.00	\$ 2,005.00	\$ 1,969.00	\$ 1,619.25	\$ 1,969.00	\$ 2,037.92
2424	Mgmt & Tech (Environmental Consultant)	\$ 42,725.00	\$ 32,484.00	\$ 17,444.00	\$ 33,354.75	\$ 16,230.00	\$ 16,798.05
2444	Security Services	\$ 273.00	\$ 414.00	\$ 600.00	\$ 384.00	\$ 600.00	\$ 621.00
2445	Other Prof (Commission, Surveyor, ROV)	\$ 84,438.00	\$ 49,550.00	\$ 67,770.00	\$ 66,603.09	\$ 37,879.00	\$ 39,204.77
2449	Outside Legal (Litigation & Special Counsel)			\$ 115,000.00	\$ 107,116.81	\$ 40,000.00	\$ -
2450	System Development	\$ 8,638.00	\$ (70.00)	\$ 858.00	\$ 85.75	\$ 500.00	\$ 517.50
2460	GIMS Charges	\$ 10,949.00	\$ 7,466.00	\$ 18,600.00	\$ 18,300.00	\$ 14,100.00	\$ 14,593.50

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Lease/Purchases:							
2895	Rent/Lease Equipment (copier)	\$ 5,936.00	\$ 9,487.00	\$ 6,276.00	\$ 9,103.28	\$ 8,364.00	\$ 8,656.74
2905	Office/Hearing Chamber Rental	\$ 42,840.00	\$ 44,624.00	\$ 50,952.00	\$ 50,338.50	\$ 52,313.00	\$ 54,143.96
Travel Related Expenses:							
2920	Employee Mileage (inactive)	\$ 624.00	\$ 305.00				
2935	Other Travel (inactive)	\$ 12,928.00	\$ 15,606.00				
2940	Private Mileage	\$ 2,446.00	\$ 2,730.00	\$ 4,880.00	\$ 5,571.22	\$ 4,756.00	\$ 4,922.46
2941	Conference/Training			\$ 7,804.00	\$ 6,015.00	\$ 3,690.00	\$ 3,819.15
2942	Hotel			\$ 5,436.00	\$ 4,783.54	\$ 3,454.00	\$ 3,574.89
2943	Meals			\$ 440.00	\$ 519.62	\$ 500.00	\$ 517.50
2944	Car Rental			\$ -	\$ -	\$ 200.00	\$ 207.00
2945	Air Travel			\$ 1,200.00	\$ 449.00	\$ 1,400.00	\$ 1,449.00
2946	Other Travel			\$ 942.00	\$ 534.90	\$ 742.00	\$ 767.97
Other Charges:							
5012	Services Out (Office Depot)			\$ 10,000.00	\$ 4,602.66	\$ 4,800.00	\$ 4,968.00
TOTAL SERVICES & SUPPLIES		\$ 519,539.00	\$ 403,861.00	\$ 481,495.00	\$ 475,601.37	\$ 345,096.00	\$ 355,774.36
TOTAL EXPENDITURES		\$ 1,146,890.00	\$ 1,132,954.00	\$ 1,296,181.00	\$ 1,278,207.10	\$ 1,134,788.00	\$ 1,217,947.59
6000	Contingency		\$ -	\$ -	\$ -	\$ 25,000.00	\$ 25,000.00
6025	Reserves		\$ -	\$ 126,739.00	\$ -	\$ 122,658.00	\$ 75,000.00
TOTAL APPROPRIATION		\$ 1,146,890.00	\$ 1,132,954.00	\$ 1,422,920.00	\$ 1,278,207.10	\$ 1,282,446.00	\$ 1,317,947.59

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ACCT #	ACCOUNT NAME	ACTUAL YEAR-END FY 07-08	FINAL BUDGET FY 08-09	ESTIMATED YEAR-END TOTAL	FINAL BUDGET FY 09-10	PROJECTED BUDGET FY 10-11
USE OF MONEY						
8500	Interest	\$ 21,986.00	\$ 12,250.00	\$ 19,527.11	\$ 15,000.00	\$ 15,000.00
MANDATORY CONTRIBUTION FROM GOVERNMENTS						
8842	Local Government -- For Fiscal Year 09-10 apportionment to County, Cities, and Independent Special Districts of approximately \$344,637 each	\$ 1,018,825.00	\$ 1,050,000.00	\$ 1,050,000.00	\$ 1,033,911.00	\$ 1,033,911.00
CURRENT SERVICES (FEES)						
9545	Election Services (ROV Deposits)	\$ 10,345.00	\$ 4,500.00	\$ 3,384.14	\$ 5,600.00	\$ 4,050.00
9555	Legal Services	\$ 52,714.00	\$ 125,850.00	\$ 114,449.30	\$ 48,550.00	\$ 21,000.00
9655	Planning Services (GIMS Fees)	\$ 26,250.00	\$ 5,250.00	\$ 9,115.00	\$ 3,400.00	\$ 4,225.00
9660	EIR Consultation (Environmental Deposits)	\$ 31,011.00	\$ 18,994.00	\$ 21,110.70	\$ 5,700.00	\$ 6,450.00
9660	EIR for LAFCO 3076 - Applicant Payments to LAFCO	\$ 188,411.00		\$ 83,892.00		
9800	Other (LAFCO Fees)	\$ 127,612.00	\$ 77,500.00	\$ 81,213.02	\$ 41,550.00	\$ 57,106.00
TOTAL FEE REVENUE		\$ 436,343.00	\$ 232,094.00	\$ 313,164.16	\$ 104,800.00	\$ 92,831.00
Total Contribution Revenues (Use of Money, Mandatory Contributions, Current Services)		\$ 1,477,154.00	\$ 1,294,344.00	\$ 1,382,691.27	\$ 1,153,711.00	\$ 1,141,742.00
OTHER TYPES OF REVENUES						
9910	Refunds from Prior Year Revenue	\$ (35,589.00)	\$ (10,000.00)	\$ (15,281.60)	\$ (15,400.00)	\$ (5,000.00)
9930	Miscellaneous Charges	\$ 601.00	\$ 100.00	\$ 247.70	\$ 100.00	\$ 100.00
9970	Other/Carryover from Prior Year	\$ 50,196.00	\$ 86,278.00	\$ 86,278.89	\$ 17,296.00	\$ 51,514.00
9970	Carryover of Reserves		\$ 52,198.00	\$ 52,198.00	\$ 126,739.00	\$ 125,358.00
9990	Trust Transfer	\$ (32,520.00)				
9990	EIR for LAFCO 3076 - LAFCO Committed Payments	\$ (188,411.00)		\$ (83,892.00)		
Total Other		\$ (205,723.00)	\$ 128,576.00	\$ 39,550.99	\$ 128,735.00	\$ 171,972.00
TOTAL REVENUES		\$ 1,271,431.00	\$ 1,422,920.00	\$ 1,422,242.26	\$ 1,282,446.00	\$ 1,313,714.00

\$ (4,233.59)
Budget Difference
2011

NARRATIVE FOR FY 2009-10 PROPOSED BUDGET

SALARIES AND BENEFITS – 1000 SERIES

FY 2008-09

Salaries and Benefits (1000 series) for FY 2008-09 were budgeted at \$814,686 for six positions: one Executive Officer, one LAFCO Senior Analyst, one LAFCO Analyst, one Clerk to the Commission/Office Manager, and two Deputy Clerks to the Commission. Year-end expenditures for the 1000 series are estimated to be \$802,606, \$12,080 under budget. This Fiscal Year included the payment of 27 pay periods, a once every ten year occurrence.

FY 2009-10

Due to the reduced workload anticipated for the Commission, the total proposed budget for salaries and benefits of \$789,692 funds a staff of five positions (reduction of one full-time position), includes payment of the severance costs for the elimination of the Clerk to the Commission position and defers implementation of the cost-of-living increase of 3.25 percent for one year. The budget anticipates the hiring of a new Executive Officer during the final pay period of the Fiscal Year in recognition of the deferred retirement date for the current EO.

FY 2010-11

The forecast for FY 2010-11 includes the deferred retirement of the LAFCO Executive Officer in August 2010; the payment of standard 26 pay periods, and the implementation of the deferred 3.25 percent cost-of-living increase.

SALARIES FOR FISCAL YEAR 2009-10

Regular Salary – Account 1010: \$479,968

Regular Salary includes salary allocations for five positions and additional salary-related payments totaling \$479,968. Regular salary costs only are estimated at \$419,183.

Additional payments in Regular Salaries are:

- The payment of the proposed severance package for the elimination of the Clerk to the Commission. This includes the payment of \$26,000 in severance, as well as \$17,257 in leave balance cash outs.
- Optional conversion of leave to cash and payment of administrative leave totals \$17,529. Additional leave conversions include the conversion of vacation time to cash payment as set out by employees in December 2008 (pursuant to IRS rulings) for the 2009 calendar year and the payment of administrative leave balances as of December 2009.

BENEFITS

For employee benefits, LAFCO mirrors the County's Exempt Compensation Plan as identified in the LAFCO Benefits Plan and contracts with the County to administer the benefits for LAFCO employees. Benefit allocations are calculated at 28 pay periods for the executive officer position and 26 pay periods for the remaining positions.

Merit Incentive (Car and Cellphone Allowance and Bi-lingual pay) – Account 1030: \$19,041

The LAFCO Benefit Plan allocates to the Executive Officer \$561.54 per pay period for car allowance and \$92.31 per pay period for a cellphone and Bi-lingual pay for one employee at \$40 per pay period.

Termination Payment – Account 1045: \$18,860

The LAFCO Benefit Plan provides that at separation from LAFCO service, employees are required to contribute the cash value of their unused sick-leave to the Retirement Medical Trust Fund at the rate of 75% of the cash value of the employee's unused sick leave hours. For the Clerk to the Commission this amount is calculated to be \$18,860.

General Member Retirement – Account 1110: \$109,192

Calculation for the payment of the LAFCO Retirement contribution is based upon the rate of 19.42% of salaries paid plus those benefits identified as "earnable compensation" by the San Bernardino County Employee Retirement Association determinations. The retirement rate decreases from the FY 08-09 contribution rate of 19.97% to 19.42%, an overall reduction of 2.75%. Of the \$109,192 budgeted amount, \$8,400 is related to the mandatory cash-out of accrued vacation, holiday, and administrative leave of the retiring Clerk to the Commission.

Survivor's Benefits – Account 1130: \$327

The cost is calculated at \$2.45 per employee per pay period.

Indemnification General – Account 1135: \$59,677

This account allocates the funding necessary to cover additional employee retirement payments pursuant to the provisions of the LAFCO Benefits Plan. This amount includes a seven percent match of earnable compensation as defined by San Bernardino County Employee Retirement Association bylaws and a supplemental retirement benefit of \$229.52 for LAFCO Benefit Group A (Executive Officer), \$147.73 for Benefit Group B (LAFCO Analysts), and \$94.20 for Benefit Group C (Deputy Clerk to the Commission). Of the \$59,677 budgeted amount, \$3,028 is related to the mandatory cash-out of accrued vacation, holiday, and administrative leave of the retiring Clerk to the Commission.

Employee Group Insurance (Health Insurance Subsidy) – Account 1200: \$10,775

This account allocates a Medical Premium Subsidy in an amount that, when combined with the Benefit Plan contributions, would offset the cost of health plan premiums

charged to eligible employees. Calculations for FY 2009-10 utilize the rates as outlined in the LAFCO Benefits Plan, which is \$199.54 per pay period. Staff estimates two employees will receive this benefit for a total of \$10,775.

Long Term Disability – Account 1205: \$899

This cost is calculated at 32 cents per \$100 of base pay capped at \$5,000 of base pay per month. For those employees compensated at a base pay less than \$5,000 per month, long-term disability calculates to \$595. For those employees compensated at a base pay more than \$5,000 per month, long-term disability calculates to \$304.

Vision Care Insurance – Account 1207: \$756

This cost is calculated at \$5.66 per employee per pay period.

Dental Subsidy – Account 1215: \$511

This account allocates a Dental Premium Subsidy in an amount that, when combined with the Benefit Plan contributions, would offset the cost of out-of-pocket dental expenses charged to eligible employees. Calculations for FY 2009-10 utilize the rates as outlined in the LAFCO Benefits Plan, which is up to \$9.46 per pay period. Staff estimates utilization of this benefit for two employees for a total of \$511.

Psychological Services – Account 1220: \$421

This account is for benefits associated with the availability of psychological services and is calculated at \$3.15 per pay period per employee.

Short Term Disability – Account 1222: \$1,340

LAFCO employees are provided with short-term disability by contract with the County to provide the same level of service as provided to County Exempt Employees. The cost is calculated at \$10.04 per pay period per employee.

Social Security Medicare – Account 1225: \$2,728

For employees entering LAFCO service after 1985, contribution to the federal Social Security Medicare system is mandatory. The cost is calculated for three positions and the incoming executive officer.

Worker's Compensation – Account 1235: \$4,456

This account is for worker's compensation insurance. LAFCO purchases this insurance through the Special District Risk Management Authority (SDRMA), a joint powers authority. The charge is estimated to be \$0.97 per \$100 of salaries paid and Commissioner stipends paid.

Life Insurance – Account 1240: \$7,498

This account contains costs associated with term life insurance, variable life insurance, and contributions to the Retirement Medical Trust Fund. A breakdown is as follows:

- Payment of the cost associated with term life insurance calculates at \$3.10 per employee per pay period (\$414).

- Payment toward employee purchase of variable life insurance is included, estimated to be \$679.
- Contribution to the Retirement Medical Trust Fund for three positions (those with five or more years of service) totaling \$6,405. Contributions are calculated at 1% of base salary per pay period for those with five years of service (one employee), 1.75% of base salary per pay period for those with ten or more years of service (one employee), and 2.75% of base salary per pay period for those with sixteen or more years of service (one employee).

Other (Medical Reimbursement Plan) – Account 1305: \$5,340

This account is for the Commission's matching payment toward an Exempt Medical Reimbursement Plan for employees of up to \$40 per employee per pay period. Staff estimates full utilization of this benefit.

Indemnification – Account 1310: \$32,325

LAFCO provides a flexible benefit plan to offset the costs of medical and dental insurance. The cost is currently budgeted at \$230 per employee per pay period. Additionally, the LAFCO Benefits plan provides a healthy lifestyle program and employees are eligible for annual prepaid memberships with health clubs up to \$324 per year. The budget anticipates full participation by all employees in this plan.

401(k) Contribution – Account 1315: \$32,626

LAFCO matches employee contributions to the 401(k) savings plan of the County up to 8% of the employee's base salary for LAFCO Benefit Groups A and B and 6% of base salary for LAFCO Group C. The appropriation anticipates full participation by all employees in this plan.

Deferred Compensation – Account 1317: \$2,952

LAFCO matches employee contributions to the 457 savings plan of the County up to 1% of the employee's base salary for LAFCO Benefit Group A and up to ½% of the employee's base salary for LAFCO Benefit Groups B and C. The appropriation anticipates full participation by all employees in this plan.

SERVICES AND SUPPLIES – 2000 and 5000 SERIES

FY 2008-09

For FY 08-09, Services and Supplies is budgeted at \$386,495 and is estimated to exceed appropriation authority by roughly \$89,106 by year end. The activities which have resulted in the increased expenditures within this overall category include:

- Excess processing costs (legal advertisement, postage, environmental review, legal costs related to environmental processing of LAFCO 3076, and printing)

totaling \$31,410. Of this cost, \$30,902 has been recovered as of the end of March 2009. Of this amount, excess environmental and legal costs associated with the processing of the EIR for LAFCO 3076 (Consolidation) totaling \$10,190 were accrued and have been recovered.

Through the end of March 2009, receivables outstanding total \$1,924 for three municipal service reviews conducted by the Commission. Staff does not anticipate the recovery of municipal service review processing costs from those agencies whose service reviews were conducted and who oppose the staff's sphere of influence recommendations. This is estimated to be three agencies at this time with the \$1,924 outstanding and others may follow.

- Activities not anticipated at the time of budget formulation include:
 - \$25,000 for the independent financial analysis of the Plan for Services for LAFCO 3076. A deposit from the affected parties totaling \$25,000 has been received to cover these costs.
 - \$27,117 for higher than anticipated costs for litigation. Through the end of March all costs related to this activity have been recovered, and staff anticipates full recovery of all costs before close of the fiscal year.

To accommodate the estimated excess costs, staff is recommending that the Commission increase the overall budget of Services and Supplies by \$95,000 to \$481,495. This increase would increase Total Appropriation to \$1,422,920. Specifically, the following accounts are recommended to be increased in sum by \$95,000:

- Account 2085 (Legal Notices) – increase by \$25,000
- Account 2310 (Postage) – increase by \$10,000
- Account 2445 (Other Professional Services) – increase by \$25,000
- Account 2449 (Outside Legal) – increase by \$35,000

In order to balance the budget, staff is recommending an increase in Total Revenues by \$95,000 to \$1,422,920. Due to the vast majority of the overage costs identified above as being recoverable, there are adequate revenues to accommodate balancing the budget on the Revenue side. Specifically, the following accounts are recommended to be increased in sum by \$95,000:

- Account 9555 (Legal Services) – increase by \$35,000
- Account 9660 (Environmental Deposits) – increase by \$8,437
- Account 9970 (Carryover) – increase by \$51,563 to recognize increased carryover from FY 2007-08 into FY 2008-09

An additional policy item for Commission consideration for FY 2008-09 is approval of the contract to enter into a lease agreement for a copier machine. FY 2008-09 is the last year of three-year lease for the current copier, scheduled expiration is June 2009. LAFCO staff recommends that the Commission authorize the Executive Officer to sign a lease agreement with Sharp for a term of three years at a per month cost of \$452 and a per page charge of \$.0049. Approval of this lease will reduce overall lease costs by \$210 per month, or \$2,520 each year.

FY 2009-10

In order to address the reduced workload and funding stream, LAFCO staff is proposing the following reductions in the service and supplies category of accounts:

- Legal Notices will be reduced to those required by law. Existing Commission policies require the advertising in a newspaper of general circulation in the area (statutory requirement) and a local newspaper. Reduction to advertising in only the newspaper of general circulation will save approximately \$4,800 during the fiscal year.
- Reduction in hearing schedule for the Commission. In the past, staff has budgeted for 11 hearings during the year, anticipating the month of December being dark since the hearing schedule is so close to the Christmas holidays. However, due to the reduced applications anticipated for Fiscal Year 09-10, staff is proposing to establish a 9 hearing date schedule for the year. The schedule is proposed to be as follows:

HEARINGS

July 15, September 16
October 21, November 18
January 20, February 17
April 21, May 19, June 16

NO HEARING

August 2009
December 2009
March 2010

This reduction is estimated to save \$13,387 during the year.

In addition staff is proposing to eliminate the videotaping and presentation of Commission hearings on local access television. This will save the \$300 per meeting cost for the entire year or \$2,700.

- LAFCO staff is proposing the reduction in Commission and staff participation in the CALAFCO sponsored events. Specifically, attendance at the Annual Conference, scheduled for Yosemite, will be limited to four (4) Commissioners and two (2) staff members. In addition, participation at the CALAFCO Staff Workshop will be limited to two (2) staff members.

For the balance of the expense categories, where appropriate, staff has applied an inflation factor in the amount equal to the Consumer Price Index for the previous

calendar year for urban consumers in the Los Angeles-Riverside-Orange County metropolitan statistical area of 3.5%. The total budgeted amount for Services and Supplies for FY 2009-10 is \$342,396.

The costs for FY 2008-09 include expenditures of roughly \$102,000 for litigation and \$25,000 for the independent financial analysis related to LAFCO 3076 (Consolidation). For FY 2009-10, staff is anticipating a lesser cost for litigation, budgeting \$40,000.

Based upon the reduced workload outlined in the staff report and this narrative, the costs anticipated within the 2000 series of accounts is intended to provide for the Commission's processing and consideration of the eight applications. Additionally, the year will include the completion of the Commission's mandated Municipal Service Reviews and Sphere of Influence Updates for the Mountain and South Desert regions as required by Government Code 56425 and 56430. Fiscal Year 2009-10 will also see the Commission commence its mandatory five year update of the Municipal Service Reviews and Sphere of Influence Updates for the West Valley Region.

SERVICES FOR FY 2009-10

Comnet Charge – Account 2037: \$2,597

Comnet is the County's telephone system. Charges for use of this system are \$27.05 per line per month. LAFCO utilizes eight phone lines: seven telephones and one fax/answering machine.

Long Distance Charges – Account 2038: \$624

Although a reduced activity schedule is anticipated, the need to process the proposals, sphere of influence updates, and municipal service reviews and the distance of these communities from the LAFCO office requires long distance phone use. Activity is estimated to be reduced to \$52 per month.

Relocation Charges – Phone Service – Account 2040: \$0

This account is related to charges related to new installations of phone lines. No activity in this account is anticipated.

Phone Service/Outside Company – Account 2041: \$420

The use of phone service outside the County system (Verizon) is required by the security alarm company to ensure proper monitoring for the LAFCO office. The monthly phone charge is \$35.00 per month, \$420 for the year.

Electronic Equipment Maintenance – Account 2043: \$0

This account is related to charges related to new installations of data lines. No activity in this account is anticipated.

Membership Dues – Account 2075: \$8,014

This account is for membership in professional associations. Dues for CALAFCO are increasing by \$238 to \$7,238 and dues for California Special Districts Association for associate members are anticipated to remain at the current due of \$776.

Tuition Reimbursement – Account 2076: \$160

Pursuant to the LAFCO Benefits Plan, employees can be reimbursed for up to \$1,000 for approved tuition, course/seminar or degree related expenses, and membership dues in professional organizations. For the upcoming Fiscal Year, staff has included only the \$160 for individual memberships in professional organizations.

Publications – Account 2080: \$1,502

This account anticipates costs for *The Sun, Business Press*, updates to the California Legislative Codes, California Environmental Law pamphlets, and other publications and/or updates utilized by either staff or the Commission. Historically, LAFCO has purchased pocket parts to selected portions of the California Annotated Code through West's Publishing as the updates become available. As a cost savings measure, staff has joined West's Publishing's Customer Loyalty program to receive updated pocket parts to the California Annotated Code. This program obligates LAFCO to the three-year program, but will save LAFCO an estimated \$2,184 during the span of the three years. Overall, this represents an immediate reduction of \$930 from prior year expenditures in this category.

Legal Notices – Account 2085: \$14,400

Staff is recommending a change in policy to require the advertising of legal notices of Commission hearings in a newspaper of general circulation as required by State law only. This will eliminate advertising in local newspapers within the areas of consideration. The processing of the sphere of influence updates and municipal service reviews will require an eighth-page ad in local papers when a sphere amendment is proposed and when advertisement is authorized in lieu of individual landowner or registered voter notice. Eighth-page ads in local papers tend to have higher costs than papers of general circulation. In addition, costs will be reduced through the decrease to a nine (9) hearing schedule for the year.

Computer Software – Account 2115: \$1,607

Government Code Section 56382 mandates LAFCO to maintain its records in perpetuity. To comply with this mandate, LAFCO has chosen to digitally archive its records, and the yearly maintenance of the digital archiving software is \$1,397. Additionally, the annual cost of anti-virus protection is estimated at \$30 per computer for LAFCO's seven computers for a total cost of \$210.

Inventoriable Equipment – Account 2125: \$0

No activity is anticipated for this account during FY 2009-10 as a cost control measure. All fixed asset purchases have been moved to FY 2010-11.

Other Insurance – Account 2245: \$9,150

This account is for property liability insurance (liability and damage), general liability, public officials and employee errors and omissions, personal liability for board members, employment practices liability, employee benefits liability, employee dishonesty coverage, and auto liability. LAFCO purchases this insurance through the Special District Risk Management Authority, a joint powers authority. SDRMA has provided notification that it intends not to raise rates due to the economic conditions.

SUPPLIES FOR FY 2009-10

General Office Expense – Account 2305: \$5,625

This account is utilized for expenses to run the office such as office supplies and non-inventoriable items. General expenses include ink for the color printer, paper, petty cash reimbursement, annual fire inspection fee, and office supplies. LAFCO utilizes the County's contract with Office Depot and these expenses are budgeted in Account 5012 (Office Depot).

Credit Card Clearing Account - Account 2308: \$0

This is a clearing account for use of the credit card issued to the Executive Officer. All charges on the card will be posted to this account temporarily and charges will be transferred to the appropriate accounts (2941 through 2946). At year's end, this account will have no expenditures.

Postage – Direct Charge – Account 2310: \$8,662

The shift to have attachments to the staff reports (except for the Commissioners) and notices on CD have reduced overall postage costs. In addition, FY 2009-10 will have a reduced activity level through reduction to a nine (9) hearing schedule providing for additional cost savings. The estimated postage cost for the year is \$6,750. Calculations for receipt and delivery of interoffice mail including special pick-ups are \$1,912 as outlined in the County's Internal Service Rates.

Records Storage – Account 2315: \$820

Government Code Section 56382 mandates LAFCO to maintain its records in perpetuity. To comply with this mandate, LAFCO has chosen to maintain a hard copy of its records in conjunction with digital archives. To control costs, LAFCO has joined with the County to store its records at an off-site location.

Printing Services – Account 2323: \$1,080

This account is for printing activity outside of the LAFCO office (County Printing Services and Kinkos). The shift made in FY 2008-09 to have attachments to the staff reports (except for Commissions) and notices on CD have reduced printing costs.

Temporary Services – Account 2335: \$0

No activity is anticipated for this account.

CONSULTANT AND SPECIAL SERVICES

Professional and Special Service (Legal Counsel) – Account 2400: \$30,263

The existing contract for LAFCO legal counsel allows an annual rate based on the local consumer price index for the previous year for urban consumers not to exceed five percent and rounded up to nearest dollar. Staff has confirmed with legal counsel that the rate increase will be 3.5%. The rate increases to \$214.25, rounded up to \$215.

All legal counsel costs, with the exceptions of administrative charges and the staff workshop are billable under the Commission's existing fee policy. Legal counsel costs not billable are estimated at \$7,258 for the year. Billable costs for the year include review of proposals and municipal service reviews (102 hours for a total of \$23,005) Payments made for costs recoverable are deposited into Revenue Account 9555.

Auditing – Account 2405: \$6,744

Auditing is through contract with a private and independent accounting firm. FY 09-10 will be the second year of a two-year contract, with the option for a third year, with Lance Soll & Lunghard LLP for a contracted amount of \$6,570 for FY 2009-10. Additionally, the County Auditor-Controller/Recorder charges \$174 for its confirmation letter to LAFCO's independent auditor, and LAFCO staff anticipates this charge to remain for FY 2009-10.

Data Processing – Account 2410: \$8,400

LAFCO contracts with the County Information Services Department for technology related services. This account is for technology infrastructure (internet, email, security, etc.) and reporting from the County payroll system. The budget utilizes a monthly average of \$700, when rounded up from the FY 2008-09 average monthly cost of \$660 with 3.5% inflation.

COWCAP – Account 2415: \$53,325

The estimated costs identified in the County Wide Cost Allocation Plan (COWCAP) to be charged in FY 09-10 are for services performed in FY 2007-08. The identified costs are for County services such as technology charges-emerging technologies, use of County Purchasing, and processing of payments and payroll which are charged to LAFCO pursuant to existing agreements. The total cost is \$53,325; of this amount \$46,377 is related to technology charges (GIS mapping, application development and maintenance, etc.).

COWCAP charges are higher than previous years due to the change in billing practice authorized by the Commission as a part of the FY 2007-08 budget. Pursuant to the memorandum of understanding with County Information Services Department (ISD), the majority of ISD services are to be billed through the County's annual COWCAP allocation process two years in arrears of receipt of service the same as services provided by the Auditor-Controller. To ensure the accuracy of the ISD billings in

COWCAP, LAFCO staff has implemented a procedure to review and verify the actual monthly activity in relation to the reportable activity from ISD.

ISD Other IT Services – Account 2420: \$206

This account is for installations to the wide area network (routers, internet, etc) and charges by the County Information Services Department for the Executive Officer's portable communication device (Blackberry) connection to County e-mail servers and computers. No activity is anticipated for this account by LAFCO or the County Information Services Department for wide area network installations. Portable communication device cost is \$17.20 per month.

ISD Direct – Account 2421: \$1,969

LAFCO contracts with the County Information Services Department for technology related services. This account is for maintenance of the local area network of computers, printers, and servers. This cost is estimated to be \$1,969.

Environmental Consultant – Account 2424: \$16,230

The Commission contracts with an independent consultant, Tom Dodson and Associates, for the environmental assessment associated with its proposals. Anticipated costs are for environmental analysis of out-of-agency service contracts, proposals, sphere of influence updates and municipal service reviews, and for other environmental determinations. Tom Dodson and Associates is requesting an increase of \$10 per hour. The last increase in the hourly charge for the services of the environmental consultant occurred in 1998. Based on the reduced activity schedule, overall costs are reduced to \$16,230. Payments received to recover the costs for environmental processing are deposited into Revenue Account 9660.

Security Services – Account 2444: \$600

Costs for maintaining the security alarm system and monitoring are \$50 per month (\$600 total).

Other Professional Services – Account 2445: \$35,179

This account is for professional services to process proposals and items on the hearing agendas and include anticipated costs for the County Surveyor, Registrar of Voters (increase from \$53 to \$267 per hour), and translation services for required notices. Commissioner stipend payments for attendance at hearings are provided in this account estimated at a total expense of \$19,800. As noted in the opening paragraphs for the Service and Supplies categories, the budget anticipates that the Commission will have a reduced hearing schedule for the year, nine hearings.

This account includes the costs anticipated for the recruitment of the Executive Officer position, estimated at \$6,000, through Alcock and McFadden, Human Resource consultants for the Commission. It is anticipated that the new Executive Officer will be on board prior to the close of the Fiscal Year.

Outside Legal – Account 2449: \$40,000

This account is for legal services conducted through either special contract or litigation. Approximately 186 hours or \$40,000 is estimated for litigation. Payments received to recover costs are deposited into Account 9555.

System Development – Account 2450: \$500

LAFCO contracts with the County Information Services Department for technology related services. This account is for support of the LAFCO website (includes monthly posting of the hearing agendas and staff reports) and support of a customized program to generate property owner listings and mailing labels as necessary. As described in the COWCAP explanation above, actual time of the County's Information Services Department's services are to be billed through the County's annual COWCAP allocation process two years in arrears of receipt of service. To ensure the accuracy of the ISD billings in COWCAP, LAFCO staff has implemented a process to verify the actual monthly activity in relation to the reportable activity from ISD at month's end and year's end. However, some direct billable activity can occur, and \$500 is estimated for 6 hours of activity.

GIMS Charges – Account 2460: \$14,100

LAFCO contracts with the County Information Services Department for technology related services. This account is for generation and maintenance of digitized maps. Costs for this account include paper maps generated (\$600), Aerial Imagery through Google Earth subscription (\$2,700) and Street Network Subscription (\$10,800).

As described in the COWCAP explanation above, actual time of the County's Information Services Department's services for GIS related services are to be billed through the County's annual COWCAP allocation process two years in arrears of receipt of service. To ensure the accuracy of the ISD billings in COWCAP, LAFCO staff has implemented a process to verify the actual monthly activity in relation to the reportable activity from ISD at month's end and year's end.

LEASE/PURCHASES

Rent/Lease Copier – Account 2895: \$8,364

The proposed contract for the new copier would be for a monthly rate of \$452 and a per copy charge of \$.0049. LAFCO staff estimates monthly activity at 50,000 copies for a monthly total of \$697, a cost savings of \$210 per month or \$2,250 each year. This calculation assumes approval of the lease agreement for the new copier.

Office/Hearing Chamber Rental – Account 2905: \$52,313

For FY 09-10, the contract for the office lease will increase by three percent to \$4,321.88 per month (\$51,863 for the year when rounded up). This account also includes the rental charge for the Commission's hearings at \$50 per hearing for 9 hearings (\$450).

TRAVEL RELATED EXPENSES

Private Mileage – Account 2940: \$4,756

This account is currently dedicated for Commissioner and staff private auto mileage, excluding the Executive Officer. Hearing activity will be less, as there are 9 hearings anticipated for the year. The estimated cost is \$860 for staff and \$3,896 for Commissioners.

Conference/Training – Account 2941: \$3,690

This account is for attendance charges related to conferences and training courses for staff as directed by the Executive Officer. The costs include CALAFCO classes, clerk and analyst training, reduced attendance at CALAFCO annual conference by Commissioners and staff, and staff workshop.

Hotel – Account 2942: \$3,454

This account is for hotel charges for Commissioners and staff at the CALAFCO annual conference, staff at the staff workshop, and any other overnight stays on LAFCO business.

Meals – Account 2943: \$500

This account is for Commissioner and staff meal charges related to the CALAFCO annual conference, staff workshop, and other travels.

Car Travel – Account 2944: \$200

This account is for car rental by Commissioners or staff. In order for staff to attend the staff workshop in Sonoma, a car rental is budgeted from San Francisco/Oakland to Sonoma.

Air Travel – Account 2945: \$1,400

This account is for air travel for Commissioners and staff. For the CALAFCO conference, there is no major airport near Yosemite, so air travel is not feasible. The staff workshop this year will require air travel. Travel for the Executive Officer to Sacramento for legislative workshops is anticipated to be less than FY 2008-09.

Other Travel – Account 2946: \$742

This account is for miscellaneous travel charges such as parking and taxi charges. The estimated cost for parking and taxi services for the CALAFCO annual conference, staff workshop, and other travels.

Office Depot – Account 5012: \$4,800

LAFCO utilizes the County's contract with Office Depot and these expenses are budgeted in Account 5012 (Office Depot). The monthly average activity for the past year has been roughly \$400 per month, and the same monthly activity is used for the calculations for FY 2009-10.

OTHER CHARGES

Contingency – Account 6000: \$25,000

The amount for this account has been set at \$25,000. Although the funds in this account are not anticipated for use, it could be used for unexpected activity but requires Commission action to use these funds.

Reserves – Account 6025: \$125,358

A carryover of \$126,739 in reserves is being carried over into FY 2009-10, but the amount set for the year is \$1,381 less due to reduced revenues. However, this amount is 11% of anticipated expenditures which meets the goal of establishing a minimum 10% reserve discussed in the Audit report.

REVENUES

FY 08-09

The chart below shows the budgeted and the anticipated year-end balances for the accounts that comprise the Fee Category of accounts, accounts that are sensitive to activity levels. By year’s end, staff estimates Revenue receipts at 93% of budget. The chart below outlines the Revenue Categories:

Fee/Deposit Category	Budget	Estimated Year-End
Registrar of Voter Deposits	\$ 4,500	\$ 3,384
Legal Services	\$ 10,850	\$ 9,548
Planning Services (GIMS Fees)	\$ 5,250	\$ 9,115
Environmental Deposits	\$ 10,557	\$ 21,111
LAFCO Fees	\$ 77,500	\$ 57,913
Total Fee Revenue	\$108,657	\$101,071

However, the amounts above are not indicative of the proposal activity received during the year since much of the revenue relates to the recovery of processing costs related to the municipal service reviews and higher than anticipated receipts for completion charges related to mapping. Specifically, Environmental Deposits are roughly double its anticipated amount; however, roughly \$6,300 is related to cost recovery for the environmental analysis for LAFCO 3076 and the costs related to the processing of the municipal service reviews and sphere of influence updates.

As shown in the chart below, activity for which LAFCO receives fees and deposits is not projected to meet budget expectations for FY 08-09. The chart identifies a projection of three proposals received for the year. The anticipated activity for the year includes the following:

Activity	No. Anticipated	Year-end Projection
Proposals	7	4
Islands	1	0
Service Contracts - 5 or more units	1	0
Service Contracts - up to 4 units	1	2
Service Contracts - Non Develop.	5	5
Service Review Deposits	27	22

Through the end of March 2009, LAFCO staff has recovered \$30,902 of expenditures that been classified that are eligible for cost recovery. Through the end of March 2009, receivables outstanding total \$1,924 for three municipal service reviews conducted by the Commission. Additionally, staff does not anticipate the recovery of municipal service review processing costs from those agencies who oppose staff's sphere of influence recommendations. This is estimated to be four agencies. As for FY 2009-10, staff anticipates fewer outstanding receivables due to staff's proposed cost savings measures as identified in the budget staff reports and this narrative.

As detailed earlier in this narrative, staff is recommending an increase in appropriation authority in Total Expenditures in order to accommodate excess processing costs and activity not anticipated at the time of budget formulation. In order to balance the budget, staff is recommending an increase in Total Revenues by \$95,000. Due to the vast majority of the overage costs identified above as being recoverable, there are adequate revenues to accommodate balancing the budget on the Revenue side. Specifically, the following accounts are recommended to be increased in sum by \$95,000:

- Account 9555 (Legal Services) – increase by \$35,000
- Account 9660 (Environmental Deposits) – increase by \$8,437
- Account 9970 (Carryover) – increase by \$51,563 to recognize increased carryover from FY 2007-08 into FY 2008-09

FY 09-10

As noted above, FY 08-09 has experienced substantially lower than normal activity. Locally, the current economic conditions have led to mortgage challenges and a downturn in development activity, and there is a strong correlation between the planning process for development activity and proposal submissions to LAFCO. Nonetheless, after careful consideration, staff is anticipating the following activity for the upcoming Fiscal Year:

- 4 annexations
- 2 city island annexations (one under 20 acres, one 20-150 acres)
- 1 district dissolution
- 1 service contract - development related (up to 4 units)
- 1 service contract – non-development related

13 service reviews

Revenues are estimated to be \$1,153,711, which includes interest, mandatory contributions, and fee revenue. Refunds from Prior Years and Carryover (including reserves) increase revenues to \$1,282,446.

REVENUES FOR FISCAL YEAR 2009-10

Interest – Account 8500: \$15,000

LAFCO participates in the County's interest pool and is apportioned interest receipts quarterly. Interest earned will be similar to the prior year.

Mandatory Contribution from Governments (Local Government) – Account 8842: \$1,033,911

Government Code Section 56381 requires that the net costs for LAFCO be apportioned equally to the County, the Cities, and the Independent Special Districts within the County. Staff projects the apportionment to be \$1,033,911, a reduction of \$16,089. The apportionment to the County, Cities, and Independent Special Districts is \$344,637 each. The County Auditor-Controller will be required to apportion these charges on July 1, 2009 pursuant to the requirements of law and proposed Commission policies.

CURRENT SERVICES/FEEES

The deposits and fees for calculating revenues in this category utilize the proposed Schedule of Fees, Deposits, and Charges (anticipated to be effective June 1, 2009) to be considered by the Commission at this hearing. Any changes to the Schedule will impact these revenues sources.

Individual Notice – Account 9545: \$5,600

Currently, this account is for Registrar of Voters review and registered voter notification requirements. As described in the staff report for the FY 2009-10 Proposed Schedule of Fees, Deposits, and Charges, the deposit for landowner notification is recommended to be combined with the ROV deposit and set at \$700 and applied to the eight (8) applications anticipated.

Legal Services – Account 9555: \$48,550

This account is for deposits for legal services are calculated at \$1,150 for proposals and \$825 for service contracts requiring a hearing and city island annexations. Revenue receipts estimate 6 applications with a deposit of \$1,150 and two (2) applications with a deposit of \$825. Staff is estimated Legal Counsel cost recovery of \$40,000.

GIMS Fees – Account 9655: \$3,400

This account is for receipt of revenue to recover the costs associated with the County's digital maps for sphere or boundary changes, maintenance and updates. The activity is estimated to include completion of four annexations (\$2,450) and two City Islands (\$950).

EIR Consultation (Environmental Deposits) – Account 9660: \$5,700

Based on anticipated activity, deposits for environmental review processing are estimated at \$5,700; four (4) annexations for a total of \$3,000, two City islands at \$1,500, district dissolution at \$750 and one service contract at \$450.

Other (LAFCO Fees) – Account 9800: \$41,550

Revenues in this account are based on anticipated activity and include the LAFCO filing fee, Protest Hearing deposit, and the deposits related to 13 municipal service reviews.

OTHER TYPES OF REVENUE

Refunds from Prior Year – Account 9910: (\$15,400)

This account refunds deposits submitted by applicants less costs incurred for activity initiated in FY 08-09 and completed in FY 09-10.

Miscellaneous Charges – Account 9930: \$100

This account is for revenues received for duplication of CDs, DVDs, and paper copies.

Other/Carryover from Prior Year – Account 9970: \$144,035

A total of \$144,035 is anticipated to carryover from FY 08-09 to FY 09-10. This amount includes the entirety of the Commission's reserves, \$126,739, carrying into FY 09-10.

LAFCO APPORTIONMENT PLAN
 Cities Allocation
 PY 2009-10

<u>City</u>	<u>Total Revenues FY 05-06</u>	<u>LAFCO Allocation</u>	<u>Allocation Percentage</u>
Adelanto	\$ 26,349,626.00	\$ 4,650.45	1.35%
Apple Valley	55,232,774.00	9,748.05	2.83%
Barstow	29,945,301.00	5,285.05	1.53%
Big Bear Lake	29,051,599.00	5,127.32	1.49%
Chino	101,308,351.00	17,879.94	5.19%
Chino Hills	85,356,354.00	15,064.57	4.37%
Colton	101,845,827.00	17,974.80	5.22%
Fontana	150,338,616.00	26,533.30	7.70%
Grand Terrace	8,958,878.00	1,581.15	0.46%
Hesperia	48,849,214.00	8,621.41	2.50%
Highland	24,771,531.00	4,371.93	1.27%
Loma Linda	28,168,356.00	4,971.44	1.44%
Montclair	68,677,312.00	12,120.88	3.52%
Needles	7,170,288.00	1,265.49	0.37%
Ontario	291,977,716.00	51,531.23	14.95%
Rancho Cucamonga	146,849,549.00	25,917.52	7.52%
Redlands	109,598,273.00	19,343.03	5.61%
Rialto	87,186,349.00	15,387.54	4.46%
San Bernardino	292,383,133.00	51,602.78	14.97%
Twentynine Palms	10,496,797.00	1,852.58	0.54%
Upland	81,428,245.00	14,371.29	4.17%
Victorville	124,398,752.00	21,955.17	6.37%
Yucaipa	30,219,442.00	5,333.44	1.55%
Yucca Valley	12,162,860.00	2,146.63	0.62%
	<u>\$ 1,952,725,143</u>	<u>\$ 344,637.00</u>	<u>100.00%</u>

LAFCO APPORTIONMENT PLAN
Special Districts Allocation
FY 2009-10

District Name	Total Revenues*	LAFCO Cost	Allocation
	FY 06/07	Allocation	Percentage
Bear Valley Community Hospital	\$ 14,537,717.00	\$ 500.00	0.15%
Hi-Desert Memorial Hospital	\$ 50,187,212.00	\$ 500.00	0.15%
San Bernardino Mountains Community Hospital	\$ 14,735,151.00	\$ 500.00	0.15%
Yucca Valley Airport	\$ 23,251.00	\$ 96.10	0.03%
Yermo Community Services	\$ 52,891.00	\$ 218.61	0.06%
Barstow Heights Community Services	\$ 62,773.00	\$ 259.46	0.08%
Mojave Desert Resource Conservation	\$ 75,950.00	\$ 313.92	0.09%
Apple Valley Foothill County Water	\$ 128,836.00	\$ 532.51	0.15%
Twentynine Palms Cemetery	\$ 164,124.00	\$ 678.36	0.20%
Thunderbird County Water	\$ 180,723.00	\$ 746.97	0.22%
Big River Community Services	\$ 180,783.00	\$ 747.22	0.22%
Daggett Community Services	\$ 203,591.00	\$ 841.49	0.24%
Newberry Community Services	\$ 204,115.00	\$ 843.65	0.24%
Apple Valley Heights County Water	\$ 253,726.00	\$ 1,048.71	0.30%
Juniper-Rivera County Water	\$ 302,556.00	\$ 1,250.53	0.36%
Mariana Ranchos County Water	\$ 429,749.00	\$ 1,776.25	0.52%
Barstow Cemetery	\$ 435,663.00	\$ 1,800.70	0.52%
Morongo Valley Community Services	\$ 444,235.00	\$ 1,836.13	0.53%
Baker Community Services	\$ 586,739.00	\$ 2,425.13	0.70%
Rim of the World Recreation and Park	\$ 889,032.00	\$ 3,674.58	1.07%
Inland Empire Resource Conservation	\$ 1,262,026.00	\$ 5,216.25	1.51%
Bighorn Desert Veiw Water Agency	\$ 1,325,709.00	\$ 5,479.46	1.59%
Arrowbear Park County Water	\$ 1,385,339.00	\$ 5,725.93	1.66%
Chino Basin Water Conservation	\$ 1,993,775.00	\$ 8,240.73	2.39%
West Valley Vector Control	\$ 2,295,663.00	\$ 9,488.51	2.75%
San Bernardino Valley Water Conservation	\$ 2,394,208.00	\$ 9,895.82	2.87%
Apple Valley Fire Protection	\$ 7,147,097.00	\$ 10,000.00	2.90%
Barstow Fire Protection	\$ 3,173,852.00	\$ 10,000.00	2.90%
Big Bear Airport	\$ 2,523,657.00	\$ 10,000.00	2.90%
Big Bear City Community Services	\$ 13,176,338.00	\$ 10,000.00	2.90%
Big Bear Municipal Water	\$ 4,378,679.00	\$ 10,000.00	2.90%
Chino Valley Independent Fire	\$ 25,644,883.00	\$ 10,000.00	2.90%
Crest Forest Fire Protection	\$ 4,410,374.00	\$ 10,000.00	2.90%
Crestline Village Water	\$ 3,456,254.00	\$ 10,000.00	2.90%
Crestline Lake Arrowhead Water Agency	\$ 6,593,616.00	\$ 10,000.00	2.90%
East Valley Water	\$ 22,686,179.00	\$ 10,000.00	2.90%
Helendale CSD	\$ 2,887,646.00	\$ 10,000.00	2.90%
Hesperia Recreation and Park	\$ 7,645,051.00	\$ 10,000.00	2.90%
Hi-Desert County Water	\$ 10,902,639.00	\$ 10,000.00	2.90%
Joshua Basin Water	\$ 5,065,192.00	\$ 10,000.00	2.90%
Lake Arrowhead Community Services	\$ 15,476,303.00	\$ 10,000.00	2.90%
Mojave Water Agency	\$ 44,808,923.00	\$ 10,000.00	2.90%
Monte Vista Water	\$ 14,810,050.00	\$ 10,000.00	2.90%
Phelan Piñon Hills Community Services District	\$ 7,681,841.00	\$ 10,000.00	2.90%
Running Springs Water	\$ 5,530,887.00	\$ 10,000.00	2.90%
Twentynine Palms County Water	\$ 5,741,856.00	\$ 10,000.00	2.90%
West Valley Water District	\$ 18,429,109.00	\$ 10,000.00	2.90%
Yucaipa Valley Water	\$ 20,615,294.00	\$ 10,000.00	2.90%
Cucamonga County Water	\$ 62,861,847.00	\$ 20,000.00	5.80%
Inland Empire Utilities Agency	\$ 78,050,812.00	\$ 20,000.00	5.80%
San Bernardino Valley Municipal Water	\$ 65,583,666.00	\$ 20,000.00	5.80%
Totals	554,017,582.00	344,637.00	100.00%

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

*** Phelan Piñon Hills CSD revenues were extracted from County Service Area 70, CSA 9, & CSA 56 were extracted from FY 07 Audited Financial Statements.