

Pauma Valley Community Services District  
**REVENUES and EXPENSES**  
 2012-13 Budget Department Breakdown

	2012-2013 Rate Structure	30% Admin Allocation **	40% Admin Allocation **	30% Admin Allocation **
Account	Total	Sanitation	Security Patrol	Security Gates
<b>Income</b>				
661 · Sewer Charges (410.26)@\$78	393,849.60	393,849.60		
661.5 · Security Patrol Charges (421.26)@\$9	480,236.40		480,236.40	
662 · Property Tax **	95,000.00	47,500.00	47,500.00	
662.1 · Connection Fees	0.00	0.00		
663 · Interest	1,500.00	450.00	600.00	450.00
663.5 · Oak Tree Lift Station	900.00	900.00		
664 · Other	3,800.00		1,900.00	1,900.00
665 · Security Gate Charge (367)@\$78	352,320.00			352,320.00
666 · UHF Monitoring Fee (51)@\$22	13,464.00			13,464.00
667 · Delinquent Charges	4,500.00	1,350.00	1,800.00	1,350.00
668 · Vacant Lot/Sewer Availability (38)@\$1.	5,472.00	5,472.00		
<b>Total Income</b>	<b>1,351,042.00</b>	<b>449,521.60</b>	<b>532,036.40</b>	<b>369,484.00</b>
<b>Expense</b>				
Bad Debt Expense				
720 · Plant Bad Debts	936.00	936.00		
822 · Bad Debt	300.00	90.00	120.00	90.00
926 · Patrol Bad Debts	1,140.00		1,140.00	
960 · Gate Bad Debts	936.00			936.00
Total Bad Debt Expense	3,312.00	1,026.00	1,260.00	1,026.00
Debt Service	17,872.67	17,872.67		
Depreciation				
718 · Plant Depreciation	20,100.00	20,100.00		
824 · Bldg Depreciation	8,388.00	2,516.40	3,355.20	2,516.40
918 · Security Depreciation	21,900.00		21,900.00	
958 · Gate Depreciation	10,320.00			10,320.00
Total Depreciation	60,708.00	22,616.40	25,255.20	12,836.40
Electrical Utilities				
714 · Electricity	21,600.00	21,600.00		
812.2 · Office Electricity	3,600.00	1,080.00	1,440.00	1,080.00
956 · Gate Electricity	8,400.00			8,400.00
Total Electrical Utilities	33,600.00	22,680.00	1,440.00	9,480.00

Pauma Valley Community Services District  
REVENUES and EXPENSES  
2012-13 Budget Department Breakdown

	2012-2013 Rate Structure	30% Admin Allocation **	40% Admin Allocation **	30% Admin Allocation **
Account	Total	Sanitation	Security Patrol	Security Gates
Equipment Rentals				
713 · Equipment Rental	0.00	0.00		
955 · Gate Equipment Rental	1,380.00			1,380.00
Total Equipment Rentals	1,380.00	0.00	0.00	1,380.00
Gate Mgmt Fee	265,020.00			265,020.00
Group Health Ins.				
705 · Plant Group Health Ins.	14,200.00	14,200.00		
811.4 · Admin Group Health Ins.	6,620.00	1,986.00	2,648.00	1,986.00
912 · Patrol Group Health Ins.	34,660.00		34,660.00	
Total Group Health Ins.	55,480.00	16,186.00	37,308.00	1,986.00
Liability Insurance				
717 · Plant Liability	27,000.00	27,000.00		
823 · E & O Liability Ins.	4,380.00	1,314.00	1,752.00	1,314.00
911 · Security Liability Ins.	36,000.00		36,000.00	
952 · Gate Liability Ins.	4,980.00			4,980.00
Total Liability Insurance	72,360.00	28,314.00	37,752.00	6,294.00
Miscellaneous Expense				
735 · Plant Miscellaneous	1,200.00	1,200.00		
825 · Admin. Miscellaneous	3,000.00	900.00	1,200.00	900.00
927 · Patrol Miscellaneous	1,200.00		1,200.00	
959.1 · Gate Miscellaneous	1,200.00			1,200.00
Total Miscellaneous Expense	6,600.00	2,100.00	2,400.00	2,100.00
Office Expense				
812 · Office Supplies	7,200.00	2,160.00	2,880.00	2,160.00
813 · Telephones	3,300.00	990.00	1,320.00	990.00
814 · Postage	3,300.00	990.00	1,320.00	990.00
Total Office Expense	13,800.00	4,140.00	5,520.00	4,140.00
Operator Contract Services	30,000.00	30,000.00		

Pauma Valley Community Services District  
**REVENUES and EXPENSES**  
 2012-13 Budget Department Breakdown

Account	2012-2013 Rate Structure	30% Admin Allocation **	40% Admin Allocation **	30% Admin Allocation **
Total	Sanitation	Security Patrol	Security Gates	
<b>Payroll Taxes</b>				
703 · Plant Payroll Taxes	10,875.00	10,875.00		
811.3 · Admin. Payroll Taxes	7,100.00	2,130.00	2,840.00	2,130.00
916 · Patrol Payroll Taxes	20,310.00		20,310.00	
<b>Total Payroll Taxes</b>	<b>38,285.00</b>	<b>13,005.00</b>	<b>23,150.00</b>	<b>2,130.00</b>
<b>PERS Retirement (18.03%)</b>				
707 · Plant PERS	19,500.00	19,500.00		
811.6 · Admin PERS	12,540.00	3,762.00	5,016.00	3,762.00
925 · Patrol PERS	34,800.00		34,800.00	
<b>Total PERS Retirement</b>	<b>66,840.00</b>	<b>23,262.00</b>	<b>39,816.00</b>	<b>3,762.00</b>
<b>Repairs &amp; Maintenance</b>				
712 · Plant Repairs & Maintenance	26,100.00	26,100.00		
712.2 · Oak Tree Repairs & Maintenance	900.00	900.00		
712.4 · Sludge Removal	24,300.00	24,300.00		
814.5 · Building Repairs & Maintenance	8,400.00	2,520.00	3,360.00	2,520.00
920.1 · Alarm/Radio Repair & Maint.	2,400.00			2,400.00
954 · Gate Repairs & Maintenance	5,100.00			5,100.00
<b>Total Repairs &amp; Maintenance</b>	<b>67,200.00</b>	<b>53,820.00</b>	<b>3,360.00</b>	<b>10,020.00</b>
<b>Salaries</b>				
702 · Plant Salaries	119,664.00	119,664.00		
811.1 · Admin Salaries	78,000.00	23,400.00	31,200.00	23,400.00
915 · Patrol Salaries	232,320.00		232,320.00	
<b>Total Salaries</b>	<b>429,984.00</b>	<b>143,064.00</b>	<b>263,520.00</b>	<b>23,400.00</b>
<b>Security Expense</b>				
919 · Security Telephones	12,300.00		2,460.00	9,840.00
920 · Security Supplies	7,200.00		7,200.00	
924 · Security Fees	2,400.00		2,400.00	
929 · Security K-9s	7,800.00		7,800.00	
959 · Gate Supplies	1,200.00			1,200.00
<b>Total Security Expense</b>	<b>30,900.00</b>	<b>0.00</b>	<b>19,860.00</b>	<b>11,040.00</b>

Pauma Valley Community Services District  
**REVENUES and EXPENSES**  
 2012-13 Budget Department Breakdown

Account	2012-2013 Rate Structure	30% Admin Allocation **	40% Admin Allocation **	30% Admin Allocation **
Total	Total	Sanitation	Security Patrol	Security Gates
<b>Uniforms</b>				
719 · Plant Uniforms	1,200.00	1,200.00		
922 · Security Uniforms	1,200.00		1,200.00	
<b>Total Uniforms</b>	<b>2,400.00</b>	<b>1,200.00</b>	<b>1,200.00</b>	<b>0.00</b>
<b>Vehicles</b>				
716 · Plant Vehicles	7,200.00	7,200.00		
917 · Security Vehicles	25,800.00		25,800.00	
<b>Total Vehicles</b>	<b>33,000.00</b>	<b>7,200.00</b>	<b>25,800.00</b>	<b>0.00</b>
<b>Workers' Comp. Insurance</b>				
706 · Plant Workers' Comp. Ins	8,900.00	8,900.00		
811.5 · Admin Workers' Comp. Ins.	672.00	201.60	268.80	201.60
913 · Patrol Workers' Comp. Ins.	15,048.00		15,048.00	
<b>Total Workers' Comp. Insurance</b>	<b>24,620.00</b>	<b>9,101.60</b>	<b>15,316.80</b>	<b>201.60</b>
701 · Drainage	25,020.00	25,020.00		
712 · State Maint. Fee	10,800.00	10,800.00		
730 · Water Tests & Analysis	9,000.00	9,000.00		
815 · Fees	3,600.00	1,080.00	1,440.00	1,080.00
816 · Engineering	16,500.00	16,500.00		
818 · Schools & Meetings	3,600.00	1,080.00	1,440.00	1,080.00
819 · Accounting	6,600.00	1,980.00	2,640.00	1,980.00
820 · Legal	12,000.00	3,600.00	4,800.00	3,600.00
821 · Land Lease/Office Rent	600.00	180.00	240.00	180.00
821.1 · Security Housing	9,000.00		9,000.00	
921 · Guardhouse Rent	1.00			1.00
<b>Total Expense</b>	<b>1,350,082.67</b>	<b>464,827.67</b>	<b>522,518.00</b>	<b>362,737.00</b>
<b>Net Contribution / Use of Reserves</b>	<b>959.33</b>	<b>(15,306.07)</b>	<b>9,518.40</b>	<b>6,747.00</b>

**NOTE:**

Includes \$2 increase in monthly sewer  
 Includes \$2 increase in monthly gates

Includes 2% salary increase at 8 mos.  
 Includes 10% health increase at 8 mos.