

PAUMA VALLEY COMMUNITY SERVICES DISTRICT

PROPOSED OPERATING BUDGET BY DEPARTMENT	2017-2018	32% Admin Allocation **	37% Admin Allocation **	31% Admin Allocation **
Account	Total	Sanitation	Security Patrol	Security Gates
<b>Income</b>				
661 · Sewer Charges (413.26)@\$88	436,402.56	436,402.56		
661.5 · Security Patrol Charges (424.26)@\$107	544,749.84		544,749.84	
662 · Property Tax **	94,500.00	94,500.00		
662.1 · Connection Fees	0.00	0.00		
663 · Interest	1,487.00	475.84	550.19	460.97
663.5 · Oak Tree Lift Station	0.00	0.00		
664 · Other	4,500.00	1,440.00	1,665.00	1,395.00
665 · Security Gate Charge (370)@\$84	372,960.00			372,960.00
666.5 · RFID Tags	5,000.00		2,500.00	2,500.00
667 · Delinquent Charges	1,800.00	576.00	666.00	558.00
668 · Vacant Lot/Sewer Availability (34)@\$12	4896.00	4,896.00		
<b>Total Income</b>	<b>1,466,295.40</b>	<b>538,290.40</b>	<b>550,131.03</b>	<b>377,873.97</b>
<b>Difference from Previous Year</b>	<b>1.9%</b>	<b>0.1%</b>	<b>4.9%</b>	<b>0.3%</b>
<b>Expense</b>				
Bad Debt Expense	0.00	0.00	0.00	0.00
Debt Service	3,430.00	3,430.00		
<b>Depreciation</b>				
718 · Plant Depreciation	89,906.00	89,906.00		
824 · Bldg Depreciation	9,432.00	3,018.24	3,489.84	2,923.92
918 · Security Depreciation	24,879.00		24,879.00	
958 · Gate Depreciation	19,135.00			19,135.00
<b>Total Depreciation</b>	<b>143,352.00</b>	<b>92,924.24</b>	<b>28,368.84</b>	<b>22,058.92</b>
<b>Electrical Utilities</b>				
714 · Electricity	22,750.00	22,750.00		
812.2 · Office Electricity	4,600.00	1,472.00	1,702.00	1,426.00
956 · Gate Electricity	13,775.00			13,775.00
<b>Total Electrical Utilities</b>	<b>41,125.00</b>	<b>24,222.00</b>	<b>1,702.00</b>	<b>15,201.00</b>
<b>Equipment Rentals</b>				
713 · Equipment Rental	500.00	500.00		
955 · Gate Equipment Rental	120.00			120.00
<b>Total Equipment Rentals</b>	<b>620.00</b>	<b>500.00</b>	<b>0.00</b>	<b>120.00</b>
<b>Group Health Ins.</b>				
705 · Plant Group Health Ins.	13,000.00	13,000.00		
811.4 · Admin Group Health Ins.	14,425.00	4,616.00	5,337.25	4,471.75
912 · Patrol Group Health Ins.	28,870.00		28,870.00	
952.1 · Patrol Group Health Ins.	12,015.00			12,015.00
<b>Total Group Health Ins.</b>	<b>68,310.00</b>	<b>17,616.00</b>	<b>34,207.25</b>	<b>16,486.75</b>
<b>Liability Insurance</b>				

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Account	Total	Sanitation	Security Patrol	Security Gates
717 · Plant Liability	20,065.00	20,065.00		
823 · E & O Liability Ins.	3,876.00	1,240.32	1,434.12	1,201.56
911 · Security Liability Ins.	24,000.00		24,000.00	
952 · Gate Liability Ins.	6,695.00			6,695.00
<b>Total Liability Insurance</b>	<b>54,636.00</b>	<b>21,305.32</b>	<b>25,434.12</b>	<b>7,896.56</b>
<b>Miscellaneous Expense</b>				
735 · Plant Miscellaneous	1,200.00	1,200.00		
825 · Admin. Miscellaneous	3,600.00	1,152.00	1,332.00	1,116.00
927 · Patrol Miscellaneous	1,200.00		1,200.00	
959.1 · Gate Miscellaneous	1,200.00			1,200.00
<b>Total Miscellaneous Expense</b>	<b>7,200.00</b>	<b>2,352.00</b>	<b>2,532.00</b>	<b>2,316.00</b>
<b>Office Expense</b>				
812 · Office Supplies	9,800.00	3,136.00	3,626.00	3,038.00
813 · Telephones	4,000.00	1,280.00	1,480.00	1,240.00
814 · Postage	4,200.00	1,344.00	1,554.00	1,302.00
<b>Total Office Expense</b>	<b>18,000.00</b>	<b>5,760.00</b>	<b>6,660.00</b>	<b>5,580.00</b>
<b>Operator Contract Services</b>	<b>30,000.00</b>	<b>30,000.00</b>		
<b>Payroll Taxes</b>				
703 · Plant Payroll Taxes	5,600.00	5,600.00		
811.3 · Admin. Payroll Taxes	9,810.00	3,139.20	3,629.70	3,041.10
916 · Patrol Payroll Taxes	20,650.00		20,650.00	
951 · Gate Payroll Taxes	12,900.00			12,900.00
<b>Total Payroll Taxes</b>	<b>48,960.00</b>	<b>8,739.20</b>	<b>24,279.70</b>	<b>15,941.10</b>
<b>PERS Retirement (12.657 &amp; 6.555%)</b>				
707 · Plant PERS (26%)	6,675.00	6,675.00		
811.6 · Admin PERS (24%)	10,100.00	3,232.00	3,737.00	3,131.00
925 · Patrol PERS (31%)	18,150.00		18,150.00	
951 · Gate PERS (19%)	9,510.00			9,510.00
Underfunded Liability	70,331.00	23,687.06	28,047.61	18,595.89
<b>Total PERS Retirement</b>	<b>114,766.00</b>	<b>33,594.06</b>	<b>49,934.61</b>	<b>31,236.89</b>

PROPOSED OPERATING BUDGET  
BY DEPARTMENT

	2017-2018	32% Admin Allocation **	37% Admin Allocation **	31% Admin Allocation **
Account	Total	Sanitation	Security Patrol	Security Gates
<b>Repairs &amp; Maintenance</b>				
712 · Plant Repairs & Maintenance	30,300.00	30,300.00		
712.2 · Oak Tree Repairs & Maintenance	4,200.00	4,200.00		
712.3 · Sewer line Maintenance	5,700.00	5,700.00		
712.4 · Sludge Removal	34,500.00	34,500.00		
814.5 · Building Repairs & Maintenance	7,200.00	2,304.00	2,664.00	2,232.00
814.8 · Airpark Maintenance	900.00	288.00	333.00	279.00
920.1 · Alarm/Radio Repair & Maint.	1,500.00			1,500.00
954 · Gate Repairs & Maintenance	20,000.00			20,000.00
<b>Total Repairs &amp; Maintenance</b>	<b>104,300.00</b>	<b>77,292.00</b>	<b>2,997.00</b>	<b>24,011.00</b>
<b>Salaries</b>				
702 · Plant Salaries	70,750.00	70,750.00		
811.1 · Admin Salaries	122,900.00	39,328.00	45,473.00	38,099.00
915 · Patrol Salaries	247,250.00		247,250.00	
950 · Gate Salaries	157,700.00			157,700.00
<b>Total Salaries</b>	<b>598,600.00</b>	<b>110,078.00</b>	<b>292,723.00</b>	<b>195,799.00</b>
<b>Security Expense</b>				
919 · Security Telephones	11,000.00		1,650.00	9,350.00
920 · Security Supplies	1,550.00		1,550.00	
924 · Security Fees	1,500.00		1,500.00	
929 · Security K-9s	20,000.00		20,000.00	
959 · Gate Supplies	1,200.00			1,200.00
<b>Total Security Expense</b>	<b>35,250.00</b>	<b>0.00</b>	<b>24,700.00</b>	<b>10,550.00</b>
<b>Uniforms</b>				
719 · Plant Uniforms	1,200.00	1,200.00		
922 · Security Uniforms	1,500.00		1,500.00	
954.1 · Gate Uniforms	1,200.00			1,200.00
<b>Total Uniforms</b>	<b>3,900.00</b>	<b>1,200.00</b>	<b>1,500.00</b>	<b>1,200.00</b>
<b>Vehicles</b>				
716 · Plant Vehicles	5,400.00	5,400.00		
917 · Security Vehicles	18,750.00		18,750.00	
<b>Total Vehicles</b>	<b>24,150.00</b>	<b>5,400.00</b>	<b>18,750.00</b>	<b>0.00</b>
<b>Workers' Comp. Insurance</b>				
706 · Plant Workers' Comp. Ins	3,200.00	3,200.00		
811.5 · Admin Workers' Comp. Ins.	475.00	152.00	175.75	147.25
913 · Patrol Workers' Comp. Ins.	15,675.00		15,675.00	
952.2 · Gate Workers' Comp. Ins.	9,620.00			9,620.00
<b>Total Workers' Comp. Insurance</b>	<b>28,970.00</b>	<b>3,352.00</b>	<b>15,850.75</b>	<b>9,767.25</b>

PROPOSED OPERATING BUDGET BY DEPARTMENT		2017-2018	32% Admin Allocation **	37% Admin Allocation **	31% Admin Allocation **
Account	Total	Sanitation	Security Patrol	Security Gates	
701 · Drainage	4,800.00	4,800.00			
712 · State Maint. Fee	14,100.00	14,100.00			
730 · Water Tests & Analysis	8,400.00	8,400.00			
815 · Fees	4,800.00	3,120.00	960.00	720.00	
816 · Engineering	2,400.00	2,400.00			
818 · Schools & Meetings	2,700.00	1,215.00	1,080.00	405.00	
819 · Accounting	7,000.00	2,240.00	2,590.00	2,170.00	
820 · Legal	42,000.00	13,440.00	15,540.00	13,020.00	
821.1 · Security Housing	9,000.00		9,000.00		
921 · Guardhouse Rent	2.00			2.00	
<b>Total Expense</b>	<b>1,420,771.00</b>	<b>487,479.82</b>	<b>558,809.27</b>	<b>374,481.47</b>	
<b>Difference from Previous Year</b>	<b>6%</b>	<b>5%</b>	<b>4%</b>	<b>10%</b>	
Net Contribution / (Use of Reserves)	45,524.40	50,810.58	(8,678.24)	3,392.50	