

PAUMA VALLEY COMMUNITY SERVICES DISTRICT

| PROPOSED OPERATING BUDGET<br>BY DEPARTMENT    | 2015-2016           | 34% Admin<br>Allocation ** | 38% Admin<br>Allocation ** | 28% Admin<br>Allocation ** |
|---|---------------------|----------------------------|----------------------------|----------------------------|
| Account                                       | Total               | Sanitation                 | Security Patrol            | Security Gates             |
| <b>Income</b>                                 |                     |                            |                            |                            |
| 661 · Sewer Charges (412.26)@\$88             | 435,346.56          | 435,346.56                 |                            |                            |
| 661.5 · Security Patrol Charges (423.26)@\$97 | 492,674.64          |                            | 492,674.64                 |                            |
| 662 · Property Tax **                         | 93,500.00           | 93,500.00                  |                            |                            |
| 662.1 · Connection Fees                       | 0.00                | 0.00                       |                            |                            |
| 663 · Interest                                | 500.00              | 170.00                     | 190.00                     | 140.00                     |
| 663.5 · Oak Tree Lift Station                 |                     | 0.00                       |                            |                            |
| 664 · Other                                   | 14,400.00           | 4,896.00                   | 5,472.00                   | 4,032.00                   |
| 665 · Security Gate Charge (370)@\$84         | 372,960.00          |                            |                            | 372,960.00                 |
| 666 · UHF Monitoring Fee (48)@\$22            | 0.00                |                            |                            | 0.00                       |
| 667 · Delinquent Charges                      | 5,600.00            | 1,904.00                   | 2,128.00                   | 1,568.00                   |
| 668 · Vacant Lot/Sewer Availability (35)@\$12 | 5040.00             | 5,040.00                   |                            |                            |
| <b>Total Income</b>                           | <b>1,420,021.20</b> | <b>540,856.56</b>          | <b>500,464.64</b>          | <b>378,700.00</b>          |
| <b>Expense</b>                                |                     |                            |                            |                            |
| Bad Debt Expense                              |                     |                            |                            |                            |
| 720 · Plant Bad Debts                         | 996.00              | 996.00                     |                            |                            |
| 822 · Bad Debt                                | 312.00              | 106.08                     | 118.56                     | 87.36                      |
| 926 · Patrol Bad Debts                        | 1164.00             |                            | 1,164.00                   |                            |
| 960 · Gate Bad Debts                          | 960.00              |                            |                            | 960.00                     |
| Total Bad Debt Expense                        | 3,432.00            | 1,102.08                   | 1,282.56                   | 1,047.36                   |
| Debt Service                                  | 6,672.54            | 6,672.54                   |                            |                            |
| Depreciation                                  |                     |                            |                            |                            |
| 718 · Plant Depreciation                      | 86,570.00           | 86,570.00                  |                            |                            |
| 824 · Bldg Depreciation                       | 9,132.00            | 3,104.88                   | 3,470.16                   | 2,556.96                   |
| 918 · Security Depreciation                   | 26,063.00           |                            | 26,063.00                  |                            |
| 958 · Gate Depreciation                       | 8,880.00            |                            |                            | 8,880.00                   |
| Total Depreciation                            | 130,645.00          | 89,674.88                  | 29,533.16                  | 11,436.96                  |
| Electrical Utilities                          |                     |                            |                            |                            |
| 714 · Electricity                             | 18,000.00           | 18,000.00                  |                            |                            |
| 812.2 · Office Electricity                    | 4,020.00            | 1,366.80                   | 1,527.60                   | 1,125.60                   |
| 956 · Gate Electricity                        | 9,000.00            |                            |                            | 9,000.00                   |
| Total Electrical Utilities                    | 31,020.00           | 19,366.80                  | 1,527.60                   | 10,125.60                  |
| Equipment Rentals                             |                     |                            |                            |                            |
| 713 · Equipment Rental                        | 0.00                | 0.00                       |                            |                            |
| 955 · Gate Equipment Rental                   | 1,860.00            |                            |                            | 1,860.00                   |
| Total Equipment Rentals                       | 1,860.00            | 0.00                       | 0.00                       | 1,860.00                   |

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|  | Account    | Total                      | Sanitation                 | Security Patrol            |
| Gate Mgmt Fee                              | 275,768.00 |                            |                            | 275,768.00                 |
| Group Health Ins.                          |            |                            |                            |                            |
| 705 · Plant Group Health Ins.              | 9,360.00   | 9,360.00                   |                            |                            |
| 811.4 · Admin Group Health Ins.            | 19,500.00  | 6,630.00                   | 7,410.00                   | 5,460.00                   |
| 912 · Patrol Group Health Ins.             | 34,375.00  |                            | 34,375.00                  |                            |
| Total Group Health Ins.                    | 63,235.00  | 15,990.00                  | 41,785.00                  | 5,460.00                   |
| Liability Insurance                        |            |                            |                            |                            |
| 717 · Plant Liability                      | 27,500.00  | 27,500.00                  |                            |                            |
| 823 · E & O Liability Ins.                 | 5,400.00   | 1,836.00                   | 2,052.00                   | 1,512.00                   |
| 911 · Security Liability Ins.              | 24,650.00  |                            | 24,650.00                  |                            |
| 952 · Gate Liability Ins.                  | 3,000.00   |                            |                            | 3,000.00                   |
| Total Liability Insurance                  | 60,550.00  | 29,336.00                  | 26,702.00                  | 4,512.00                   |
| Miscellaneous Expense                      |            |                            |                            |                            |
| 735 · Plant Miscellaneous                  | 1,200.00   | 1,200.00                   |                            |                            |
| 825 · Admin. Miscellaneous                 | 3,600.00   | 1,224.00                   | 1,368.00                   | 1,008.00                   |
| 927 · Patrol Miscellaneous                 | 1,200.00   |                            | 1,200.00                   |                            |
| 959.1 · Gate Miscellaneous                 | 600.00     |                            |                            | 600.00                     |
| Total Miscellaneous Expense                | 6,600.00   | 2,424.00                   | 2,568.00                   | 1,608.00                   |
| Office Expense                             |            |                            |                            |                            |
| 812 · Office Supplies                      | 8,400.00   | 2,856.00                   | 3,192.00                   | 2,352.00                   |
| 813 · Telephones                           | 2,900.00   | 986.00                     | 1,102.00                   | 812.00                     |
| 814 · Postage                              | 3,600.00   | 1,224.00                   | 1,368.00                   | 1,008.00                   |
| Total Office Expense                       | 14,900.00  | 5,066.00                   | 5,662.00                   | 4,172.00                   |
| Operator Contract Services                 | 36,000.00  | 36,000.00                  |                            |                            |
| Payroll Taxes                              |            |                            |                            |                            |
| 703 · Plant Payroll Taxes                  | 6,000.00   | 6,000.00                   |                            |                            |
| 811.3 · Admin. Payroll Taxes               | 8,575.00   | 2,915.50                   | 3,258.50                   | 2,401.00                   |
| 916 · Patrol Payroll Taxes                 | 19,900.00  |                            | 19,900.00                  |                            |
| Total Payroll Taxes                        | 34,475.00  | 8,915.50                   | 23,158.50                  | 2,401.00                   |
| PERS Retirement (18.03%)                   |            |                            |                            |                            |
| 707 · Plant PERS                           | 12,925.00  | 12,925.00                  |                            |                            |
| 811.6 · Admin PERS                         | 15,200.00  | 5,168.00                   | 5,776.00                   | 4,256.00                   |
| 925 · Patrol PERS                          | 34,485.00  |                            | 34,485.00                  |                            |
| Total PERS Retirement                      | 62,610.00  | 18,093.00                  | 40,261.00                  | 4,256.00                   |

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| Account                                    | Total             | Sanitation                 | Security Patrol            | Security Gates             |
| <b>Repairs &amp; Maintenance</b>           |                   |                            |                            |                            |
| 712 · Plant Repairs & Maintenance          | 16,860.00         | 16,860.00                  |                            |                            |
| 712.2 · Oak Tree Repairs & Maintenance     | 1,200.00          | 1,200.00                   |                            |                            |
| 712.3 · Sewer line Maintenance             | 4,500.00          | 4,500.00                   |                            |                            |
| 712.4 · Sludge Removal                     | 28,000.00         | 28,000.00                  |                            |                            |
| 814.5 · Building Repairs & Maintenance     | 8,700.00          | 2,958.00                   | 3,306.00                   | 2,436.00                   |
| 920.1 · Alarm/Radio Repair & Maint.        | 1,380.00          |                            |                            | 1,380.00                   |
| 954 · Gate Repairs & Maintenance           | 5,100.00          |                            |                            | 5,100.00                   |
| <b>Total Repairs &amp; Maintenance</b>     | <b>65,740.00</b>  | <b>53,518.00</b>           | <b>3,306.00</b>            | <b>8,916.00</b>            |
| <b>Salaries</b>                            |                   |                            |                            |                            |
| 702 · Plant Salaries                       | 68,000.00         | 68,000.00                  |                            |                            |
| 811.1 · Admin Salaries                     | 105,750.00        | 35,955.00                  | 40,185.00                  | 29,610.00                  |
| 915 · Patrol Salaries                      | 244,280.00        |                            | 244,280.00                 |                            |
| <b>Total Salaries</b>                      | <b>418,030.00</b> | <b>103,955.00</b>          | <b>284,465.00</b>          | <b>29,610.00</b>           |
| <b>Security Expense</b>                    |                   |                            |                            |                            |
| 919 · Security Telephones                  | 10,500.00         |                            | 1,050.00                   | 9,450.00                   |
| 920 · Security Supplies                    | 1,200.00          |                            | 1,200.00                   |                            |
| 924 · Security Fees                        | 2,400.00          |                            | 2,400.00                   |                            |
| 929 · Security K-9s                        | 5,400.00          |                            | 5,400.00                   |                            |
| 959 · Gate Supplies                        | 1,200.00          |                            |                            | 1,200.00                   |
| <b>Total Security Expense</b>              | <b>20,700.00</b>  | <b>0.00</b>                | <b>10,050.00</b>           | <b>10,650.00</b>           |
| <b>Uniforms</b>                            |                   |                            |                            |                            |
| 719 · Plant Uniforms                       | 1,200.00          | 1,200.00                   |                            |                            |
| 922 · Security Uniforms                    | 2,400.00          |                            | 2,400.00                   |                            |
| <b>Total Uniforms</b>                      | <b>3,600.00</b>   | <b>1,200.00</b>            | <b>2,400.00</b>            | <b>0.00</b>                |
| <b>Vehicles</b>                            |                   |                            |                            |                            |
| 716 · Plant Vehicles                       | 6,600.00          | 6,600.00                   |                            |                            |
| 917 · Security Vehicles                    | 28,200.00         |                            | 28,200.00                  |                            |
| <b>Total Vehicles</b>                      | <b>34,800.00</b>  | <b>6,600.00</b>            | <b>28,200.00</b>           | <b>0.00</b>                |
| <b>Workers' Comp. Insurance</b>            |                   |                            |                            |                            |
| 706 · Plant Workers' Comp. Ins             | 7,375.00          | 7,375.00                   |                            |                            |
| 811.5 · Admin Workers' Comp. Ins.          | 990.00            | 336.60                     | 376.20                     | 277.20                     |
| 913 · Patrol Workers' Comp. Ins.           | 21,350.00         |                            | 21,350.00                  |                            |
| <b>Total Workers' Comp. Insurance</b>      | <b>29,715.00</b>  | <b>7,711.60</b>            | <b>21,726.20</b>           | <b>277.20</b>              |

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|---|---------------------|----------------------------|----------------------------|----------------------------|
| Account   | Total               | Sanitation                 | Security Patrol            | Security Gates             |
| 701 · Drainage                                    | 25,020.00           | 25,020.00                  |                            |                            |
| 712 · State Maint. Fee                            | 12,600.00           | 12,600.00                  |                            |                            |
| 730 · Water Tests & Analysis                      | 6,600.00            | 6,600.00                   |                            |                            |
| 815 · Fees  | 3,000.00            | 1,020.00                   | 1,140.00                   | 840.00                     |
| 816 · Engineering                                 | 10,750.00           | 10,750.00                  |                            |                            |
| 818 · Schools & Meetings                          | 2,400.00            | 816.00                     | 912.00                     | 672.00                     |
| 819 · Accounting                                  | 7,200.00            | 2,448.00                   | 2,736.00                   | 2,016.00                   |
| 820 · Legal                                       | 6,000.00            | 2,040.00                   | 2,280.00                   | 1,680.00                   |
| 821.1 · Security Housing                          | 9,000.00            |                            | 9,000.00                   |                            |
| 921 · Guardhouse Rent                             | 1.00                |                            |                            | 1.00                       |
| <b>Total Expense</b>                              | <b>1,382,923.54</b> | <b>466,919.40</b>          | <b>538,695.02</b>          | <b>377,309.12</b>          |
| <b>Net Contribution / (Use of Reserves)</b>       | <b>37,097.66</b>    | <b>73,937.16</b>           | <b>(38,230.38)</b>         | <b>1,390.88</b>            |
| <b>NOTE:</b><br>Increase Gate Fee by \$4 (5% max) |                     |                            |                            |                            |