

# **BUDGET DOCUMENT**

**Fiscal Year 2023-2024**



## **Pauma Valley Community Services District**

33129 Cole Grade Road  
Pauma Valley, CA 92061

(760) 742-1909

## EXECUTIVE SUMMARY

Community Services Districts were initially authorized by the State of California in 1955 as a form of independent local government to provide a variety of services in unincorporated areas of a county. When residents and property owners in an unincorporated area desire public services, which would promote the public safety, health, and welfare of the community, they can form a special district.

The Pauma Valley Community Services District (PVCSD/District) was created in 1961, through California government Code §61000, to specifically provide for the collection, treatment, and disposal of locally generated wastewater. In 1996, PVCSD was authorized by the San Diego County Local Agency Formation Commission ("LAFCO") to provide security services as a latent power. Activation of the latent power was subsequently confirmed by a vote of the PVCSD constituents.

The Pauma Valley Community Services District currently provides the following services:

- Security and Patrol Services
- Gate Access Services for Pauma Valley Country Club Estates
- Sewer and Wastewater Services

Under its enabling act, Pauma Valley Community Services District can provide many other municipal services when requested by its residents, property owners, and businesses and when authorized by its Board of Directors and approved by the LAFCO.

The budget process provides an opportunity for the Board and staff to develop a plan to fulfill the mission of the District and to identify the resources needed to achieve it. As such the budget serves as the District's operating plan for the next fiscal year. Staff have prepared a comprehensive budget report, providing the Board and the Community a complete view of the District's financial condition.

The report is divided into four primary sections. First, is the consolidated budget section, which presents the overall budget for the District. Second, is the divisional budget section, which presents the budget for each of the three divisions, sanitation, patrol, and gate. Third, is the proposed salary schedule. Lastly, is the comprehensive expanded budget report, which details each line item in the budget.

Foremost in the development of this budget is the goal to achieve the mission of the District.

*"The Mission of the Pauma Valley Community Services District is to protect the public health and environment of its community by providing effective wastewater management and stormwater drainage control, life safety assistance, security services, and exceptional customer care".*

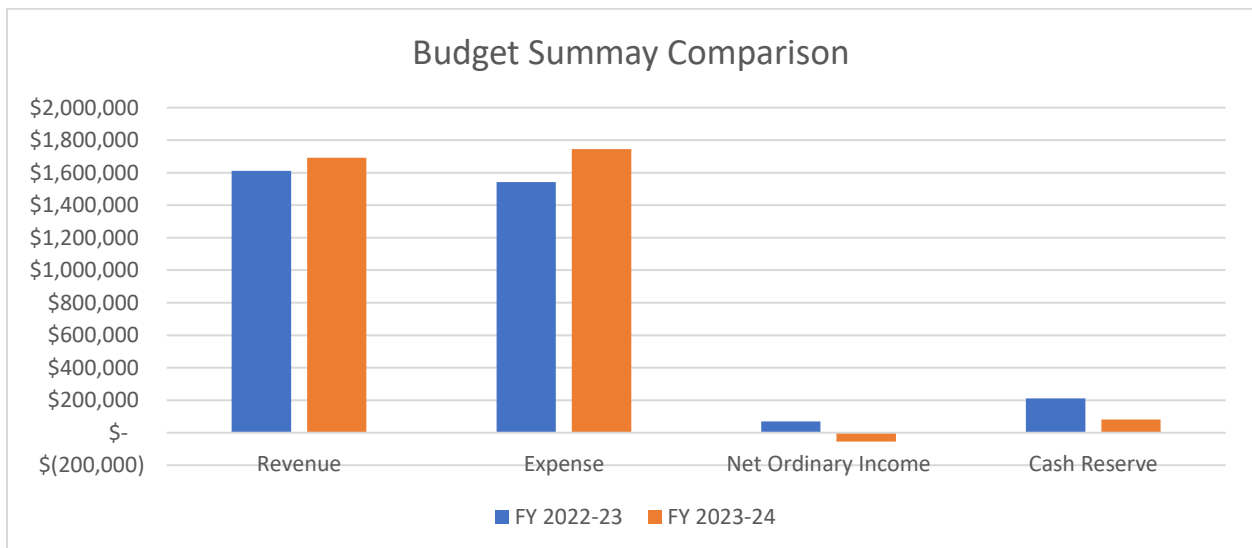
Historically, the District has provided administrative and utility staff support to the Rancho Pauma Mutual Water Company (Water Company/RPMWC). This year the District and the Water Company have determined that this support arrangement is no longer effective for either party. Therefore, it is anticipated that in the first half of the fiscal year the support will end. There will be many details to work out during this time any of which could impact the accuracy of this budget. The budget presented best reflects the known changes.

## CONSOLIDATED BUDGET

The budgeted income for the District is expected to increase by \$79,570 or 4.9%. This is due to a previously approved sanitation rate increase that becomes effective July 1, 2023. Operating expenses are expected to increase by \$204,375 or 13.7%. Operating expenses are increasing primarily due to:

- Higher utilities expense of \$29,423, which result from the solar project not being completed
- Increase in salaries of \$42,290 as a result of ending shared services with RPMWC
- Increased engineering expenditures of \$18,500 related to needed asset condition assessment planning
- Increased accounting fees of \$40,289 related to creation of a Long-Range Financial Plan and a Strategic Plan as well as Contract Accounting services for two months
- Increase in legal fees of \$28,880, which is more in line with recent trends and anticipated expense related to ending shared services with RPMWC

The overall net result is a decrease in budgeted net ordinary income from \$70,210 to (\$54,595). However, on a cash basis the District has a budgeted positive contribution to reserves of \$81,380, excluding Capital Expenditures.



	CONSOLIDATED			
	BUDGET	BUDGET	INCREASE / (DECREASE)	% CHANGE
	FY 2022-2023	FY 2023-2024		
<b>Income</b>	1,611,627	1,691,197	79,570	4.9%
<b>Expenses:</b>				
Depreciation	140,259	135,975	(4,284)	-3.1%
Dwelling Live	8,200	8,372	172	2.1%
Utilities	28,141	57,564	29,423	104.6%
Equipment Rentals	500	250	(250)	-50.0%
Group Health Insurance	90,950	95,140	4,190	4.6%
Liability Insurance	52,900	54,810	1,910	3.6%
Miscellaneous Expense	13,800	13,853	53	0.4%
Office Expense	27,011	30,570	3,559	13.2%
Operator Contract Services	66,000	72,800	6,800	10.3%
Payroll Taxes	66,200	68,400	2,200	3.3%
PERS Retirement	56,920	58,540	1,620	2.8%
Repairs & Maintenance	137,419	138,729	1,310	1.0%
Salaries	714,110	756,400	42,290	5.9%
Security Expense	5,390	7,382	1,992	37.0%
Uniforms	3,400	3,388	(12)	-0.4%
Vehicles	9,500	22,150	12,650	133.2%
Workers Compensation Insur	18,450	22,290	3,840	20.8%
Drainage	10,000	10,000	-	0.0%
State Maint. Fee	28,492	28,421	(71)	-0.2%
Water Tests & Analysis	8,640	11,694	3,054	35.3%
Fees	6,234	8,900	2,666	42.8%
Engineering	6,500	25,000	18,500	284.6%
Schools & Meetings	6,900	10,493	3,593	52.1%
Accountinig	10,500	50,789	40,289	383.7%
Legal	25,000	53,880	28,880	115.5%
Guard House/Roadway Lease	2	2	-	0.0%
<b>Total Expenses</b>	1,541,417	1,745,792	204,375	13.3%
<b>Net Ordinary Income</b>	70,210	(54,595)	(124,805)	-177.8%

The District Capital Expenditure plan calls for a budgeted \$130,000 in FY 2023-2024. These expenditures are related to wastewater treatment collection/treatment facilities, solar project completion, and information technology investments. Below is the current projected Capital Expenditure plan. A priority effort this year will be to complete the solar project. This project remains unfinished after the contractor failed to perform. Completion of this project will reduce utility operating expenses going forward.

Pauma Valley CSD Capital Expenditure Plan						Notes
	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	
Treatment Plant Related	\$30,000	\$20,000	\$20,000	\$20,000	\$20,000	Includes \$14K SCADA Enhancements Explore Power Purchase Agreement
Solar Project	\$80,000					
Security Vehicle Unit 1 (vehicle, graphics, equipment)	\$0	\$0	\$70,000	\$0	\$0	
Security Vehicle Unit 2 (vehicle, graphics, equipment)	\$0	\$0	\$0	\$0	\$70,000	
Office, IT, Computers & Facility Improvements	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	
<b>TOTALS</b>	\$130,000	\$40,000	\$110,000	\$40,000	\$110,000	

The District currently operates with a staff of 17 employees. However, due to the discontinuation of shared services with RPMWC a net reduction of 3 employees is expected by the end of the year. This will result in a reduction in CSD staff to 14 as seen in the chart below:

<b>Staffing</b>	<b>CSD Current</b>	<b>Reduction from change with RPMWC</b>	<b>CSD After</b>
Administrative	4	-1	3
Utility	3	-2	1
Patrol	5		5
Gate	5		5
<b>Total</b>	<b>17</b>	<b>-3</b>	<b>14</b>

The General Manager is responsible for the implementation of this budget. Additionally, this year the General Manager will be focused on a number of key initiatives including:

- Enhance wastewater plant contractor services
- Complete previously unfinished Solar Project
- Evaluate various outside services for cost and level of service including Insurance, Banking, Landscape, and Collections System Cleaning
- Develop Long-Range Financial Plan
- Develop PVCSD Strategic Plan



## *Sanitation Division*

The Sanitation (Sewage and Wastewater) services program of the Pauma Valley Community Services District (PVCSD) was authorized in 1969. The authorization provided for the installation and use of several miles of sewer lines and for the operation and maintenance of facilities for the collection, treatment, and disposal of sewage and waste.



The Sewage and Wastewater Services program has over 400 service connections, 144 manholes, and 3 economically efficient wastewater pumping stations, which move wastewater from one elevation to another.

Vital components of the program include regular video inspections of underground pipelines, back-up generators for power stations in the event of electrical outages, enhanced wastewater treatment plant facilities, and an active sewer system management program.

The Sanitation Division's budgeted income for FY 2023-24 is expected to increase by \$74,538 or 12.5%. This is due to a previously approved sanitation rate increase that becomes effective July 1, 2023. Operating expenses are expected to increase by \$69,989 or 12.5%. Operating expenses are increasing primarily due to:

- Higher utilities expense of \$25,689, which result from the solar project not being completed
- Increased engineering expenditures of \$18,500 related to needed asset condition assessment planning
- This Divisions share of increased accounting fees in the amount of \$12,892 related to creation of a Long-Range Financial Plan and a Strategic Plan as well as Contract Accounting services for two months

The overall net result is an increase in budgeted net ordinary income from \$39,173 to \$43,721. On a cash basis this Division has a budgeted positive contribution to reserves of \$141,269.

By year end this Division will be staffed with one employee while also contracting out for treatment plant operator services. This structure is beneficial to the District as certain operating licensing requirements can only be met at this time by a contractor. This District has been evaluating the contracting services during the last year and has concluded a new contractor will best serve our needs for the future.

	SANITATION			
	BUDGET	BUDGET		
	FY 2022-2023	FY 2023-2024	INCREASE / (DECREASE)	% CHANGE
<b>Income</b>	597,207	671,745	74,538	12.5%
<b>Expenses:</b>				
Depreciation	100,211	97,547	(2,663)	-2.7%
Dwelling Live	-	-	-	
Utilities	18,447	44,136	25,689	139.3%
Equipment Rentals	500	250	(250)	-50.0%
Group Health Insurance	13,216	13,227	12	0.1%
Liability Insurance	21,050	21,804	755	3.6%
Miscellaneous Expense	3,016	4,533	1,517	50.3%
Office Expense	8,644	9,782	1,139	13.2%
Operator Contract Services	66,000	72,800	6,800	10.3%
Payroll Taxes	10,742	10,580	(162)	-1.5%
PERS Retirement	8,963	8,681	(282)	-3.2%
Repairs & Maintenance	106,317	93,419	(12,898)	-12.1%
Salaries	117,251	119,018	1,767	1.5%
Security Expense	-	-	-	
Uniforms	1,100	1,124	24	2.2%
Vehicles	8,000	8,810	810	10.1%
Workers Compensation Insurance	1,145	1,444	299	26.1%
Drainage	10,000	10,000	-	0.0%
State Maint. Fee	28,492	28,421	(71)	-0.2%
Water Tests & Analysis	8,640	11,694	3,054	35.3%
Fees	6,234	8,900	2,666	42.8%
Engineering	6,500	25,000	18,500	284.6%
Schools & Meetings	2,208	3,358	1,150	52.1%
Accountinig	3,360	16,252	12,892	383.7%
Legal	8,000	17,242	9,242	115.5%
Guard House/Roadway Lease	-	-	-	
<b>Total Expenses</b>	558,034	628,024	69,989	12.5%
<b>Net Ordinary Income</b>	39,173	43,721	4,549	11.6%

### *Patrol Division*

The Security and Patrol Services program of the Pauma Valley Community Services District (PVCSD) is comprised of officers trained as first responders in basic first aid, Cardiopulmonary Resuscitation (CPR), Automated External Defibrillation (AED), Infant CPR, Lift-Assist and Oxygen Administration.

The Security and Patrol Services program is available to District residents, business owners and visitors 24-hours a day and 7 days a week. PVCSD officers respond to all calls in a prompt, courteous, and highly professional manner and are committed to the protection of life and property throughout the District.

The budgeted income for the Division is expected to increase by \$3,931 or 0.7%. Operating expenses are expected to increase by \$80,215 or 14.9%. Operating expenses are increasing primarily due to:

- Increase in salaries of \$29,505 as a result of ending shared services with RPMWC
- Higher vehicle expense of \$11,840, which result from the security vehicles seeing higher maintenance costs than anticipated
- This Divisions share of increased accounting fees in the amount of \$14,907 related to creation of a Long-Range Financial Plan and a Strategic Plan as well as Contract Accounting services for two months
- This Divisions share of the higher legal expenses of \$10,686

The overall net result is a decrease in budgeted net ordinary income from \$20,733 to (\$55,551). Rates for this Division will be evaluated during the year for adjustment in fiscal year 2024-2025. On a cash basis this Division has a budgeted use of reserves of (\$33,091).





	PATROL			
	BUDGET	BUDGET		
	FY 2022-2023	FY 2023-2024	INCREASE / (DECREASE)	% CHANGE
<b>Income</b>	558,243	562,174	3,931	0.7%
<b>Expenses:</b>				
Depreciation	24,736	22,460	(2,276)	-9.2%
Dwelling Live	4,100	4,186	86	2.1%
Utilities	1,269	3,251	1,982	156.3%
Equipment Rentals	-	-	-	
Group Health Insurance	41,630	43,263	1,633	3.9%
Liability Insurance	24,069	24,940	872	3.6%
Miscellaneous Expense	4,906	4,670	(236)	-4.8%
Office Expense	9,994	11,311	1,317	13.2%
Operator Contract Services	-	-	-	
Payroll Taxes	30,850	32,706	1,857	6.0%
PERS Retirement	28,901	30,465	1,564	5.4%
Repairs & Maintenance	3,592	5,365	1,773	49.4%
Salaries	333,542	363,047	29,505	8.8%
Security Expense	3,890	5,199	1,309	33.7%
Uniforms	1,300	1,310	10	0.8%
Vehicles	1,500	13,340	11,840	789.3%
Workers Compensation Insurance	7,544	9,602	2,057	27.3%
Drainage	-	-	-	
State Maint. Fee	-	-	-	
Water Tests & Analysis	-	-	-	
Fees	-	-	-	
Engineering	-	-	-	
Schools & Meetings	2,553	3,882	1,329	52.1%
Accounting	3,885	18,792	14,907	383.7%
Legal	9,250	19,936	10,686	115.5%
Guard House/Roadway Lease	-	-	-	
<b>Total Expenses</b>	537,510	617,725	80,215	14.9%
<b>Net Ordinary Income</b>	20,733	(55,551)	(76,284)	-367.9%

### *Gate Division*

The Gate Access Services program of the Pauma Valley Community Services District (PVCSD) is a highly controlled, monitored, and photographed egress and ingress system for the Pauma Valley Country Club Estates development. Three access gates are monitored while the main gate is manned 24 hours per day, 7 days per week.

Radio Frequency Identification (RFID) tags are used to access each gate and can be purchased at the District office with proof of a valid driver's license, proof of vehicle insurance, and vehicle registration. The Gate Division provides the community with security services through access control to the community. The budgeted income for the Division is expected to increase by \$1,101 or 0.2%. Operating expenses are expected to increase by \$54,170 or 12.1%. Operating expenses are increasing primarily due to:

- Higher repair and maintenance expense of \$12,435, which result from increased gate repair costs. Staff are evaluating alternative gate repair services with the expectation of improved performance
- Increase in salaries of \$11,018 as a result of ending shared services with RPMWC
- This Divisions share of the higher accounting expenses of \$12,490, which will be used to develop a financial plan to ensure fiscal sustainability
- This Divisions share of the higher legal expenses of \$8,953

The overall net result is a decrease in budgeted net ordinary income from \$10,304 to (\$42,765). Rates for this Division will be evaluated during the year for adjustment in fiscal year 2024-2025. On a cash basis this Division has a budgeted use of reserves of (\$26,798).



	GATE			
	BUDGET	BUDGET	INCREASE / (DECREASE)	% CHANGE
	FY 2022-2023	FY 2023-2024		
<b>Income</b>	456,177	457,278	1,101	0.2%
<b>Expenses:</b>				
Depreciation	15,312	15,967	655	4.3%
Dwelling Live	4,100	4,186	86	2.1%
Utilities	8,426	10,178	1,752	20.8%
Equipment Rentals	-	-	-	
Group Health Insurance	36,105	38,650	2,545	7.0%
Liability Insurance	7,782	8,065	283	3.6%
Miscellaneous Expense	5,878	4,650	(1,228)	-20.9%
Office Expense	8,373	9,477	1,103	13.2%
Operator Contract Services	-	-	-	
Payroll Taxes	24,609	25,113	505	2.1%
PERS Retirement	19,056	19,394	338	1.8%
Repairs & Maintenance	27,510	39,945	12,435	45.2%
Salaries	263,317	274,335	11,018	4.2%
Security Expense	1,500	2,183	683	45.5%
Uniforms	1,000	954	(46)	-4.6%
Vehicles	-	-	-	
Workers Compensation Insurance	9,761	11,245	1,484	15.2%
Drainage	-	-	-	
State Maint. Fee	-	-	-	
Water Tests & Analysis	-	-	-	
Fees	-	-	-	
Engineering	-	-	-	
Schools & Meetings	2,139	3,253	1,114	52.1%
Accountinig	3,255	15,745	12,490	383.7%
Legal	7,750	16,703	8,953	115.5%
Guard House/Roadway Lease	2	2	-	0.0%
<b>Total Expenses</b>	445,873	500,043	54,170	12.1%
<b>Net Ordinary Income</b>	10,304	(42,765)	(53,069)	-515.0%

## Salary Schedule

Below is the District's Salary Schedule for Fiscal Year 2023-2024. There is only one change currently being proposed to the schedule. That change is the addition of an Office Clerk. However, further changes to the schedule could occur during the year due to the end of the shared services with RPMWC. If any changes are needed, the Schedule will be brought back to the Board for consideration and approval.

Pauma Valley Community Services District						
Pay Range Salary Schedule - Effective July 1, 2023						
Job Title	hourly min	PVCSB	hourly max	annual min	PVCSB	annual max
General Manager (FLSA Exempt)		-----		\$115,000	-----	\$185,000
Office Manager (FLSA Exempt)		-----		\$52,000	-----	\$85,000
Water Quality Data Tech & Compliance Admin. (30 hr/wk max)	\$23.00	-----	\$30.50	\$35,880	-----	\$47,580
Administrative Assistant	\$24.04	-----	\$30.50	\$50,003	-----	\$63,440
Utility Department Supervisor	\$29.71	-----	\$37.92	\$61,797	-----	\$78,874
Office Clerk	\$15.50	-----	\$18.60	\$32,240	-----	\$38,688
Water/Wastewater Worker II	\$24.44	-----	\$31.20	\$50,835	-----	\$64,896
Water/Wastewater Worker I	\$19.15	-----	\$24.44	\$39,832	-----	\$50,835
Security Department Supervisor	\$23.92	-----	\$31.50	\$49,754	-----	\$65,520
Patrol Officer	\$19.00	-----	\$22.00	\$39,520	-----	\$45,760
Gate Attendant Supervisor	\$17.85	-----	\$22.79	\$37,128	-----	\$47,403
Gate Attendant	\$16.00	-----	\$18.74	\$33,280	-----	\$38,979

**COMPREHENSIVE BUDGET SCHEDULES**

					Budget 2022-2023			Budget 2023-2024		
	Budget		Budget		0.32	0.37	0.31	0.32	0.37	0.31
	2022-2023	2023-2024	Increase/ (Decrease)	% Change	32% Admin	37% Admin	31% Admin	32% Admin	37% Admin	31% Admin
					Sanitation	Patrol	Gates	Sanitation	Patrol	Gates
Ordinary Income/Expense										
Income										
661 - Sewer Charges	474,498	537,079	62,581	13.2%	474,498			537,079		
661.5 - Security Patrol Charges	555,764	558,500	2,736	0.5%		555,764			558,500	
662 - Property Tax	115,000	126,737	11,737	10.2%	115,000			126,737		
662.1 - Connection Fees		-	-	-						
663 - Interest	600	-	(600)	-100.0%	192	222	186			
663.1 - LAIF Fair Market Value Revenue		-	-	-						
664 - Other		-	-	-						
664.2 - Admin Services	813	-	(813)	-100.0%	813					
664.6 - Hangar Land Lease	900	1,020	120	13.3%	288	333	279	326	377	316
664.8 - Gate Damages		-	-	-						
664 - Other - Other	2,200	2,400	200	9.1%	704	814	682	768	888	744
Total 664 - Other	1,149,775	1,225,735	75,961	6.6%	591,495	557,133	1,147	664,910	559,765	1,060
665 - Security Gate Charge	447,600	450,000	2,400	0.5%			447,600			450,000
666.5 - RFID Tags	6,500	4,200	(2,300)	-35.4%			6,500			4,200
667 - Delinquent Charges	3,000	6,510	3,510	117.0%	960	1,110	930	2,083	2,409	2,018
668 - Vacant Lot/Sewer Availability	4,752	4,752	-	0.0%	4,752			4,752		
670 - Reimbursement Revenue	0	-	-	-						
Total Income	1,611,627	1,691,197	79,570	4.9%	597,207	558,243	456,177	671,745	562,174	457,278
Gross Profit	1,611,627	1,691,197	79,570	4.9%	597,207	558,243	456,177	671,745	562,174	457,278
Expense										
Bad Debt Expense	0	-	-	-						
960 - Gate Bad Debts	0	-	-	-						
Total Bad Debt Expense	0	-	-	-						
Debt Service	0	-	-	-						
Depreciation										
718 - Plant Depreciation	95,069	94,374	(695)	-0.7%	95,069			94,374		
824 - Bldg Depreciation	16,068	9,917	(6,151)	-38.3%	5,142	5,945	4,981	3,173	3,669	3,074
918 - Security Depreciation	18,791	18,791	0	0.0%		18,791			18,791	
958 - Gate Depreciation	10,331	12,893	2,562	24.8%			10,331			12,893
Total Depreciation	140,259	135,975	(4,284)	-3.1%	100,211	24,736	15,312	97,547	22,460	15,967
Dwelling Live	8,200	8,372	172	2.1%		4,100	4,100		4,186	4,186
Electrical Utilities										
714 - Electricity	17,349	41,324	23,975	138.2%	17,349			41,324		
812.2 - Office Electricity	3,429	8,786	5,357	156.3%	1,097	1,269	1,063	2,812	3,251	2,724
956 - Gate Electricity	7,363	7,454	91	1.2%			7,363			7,454
Total Electrical Utilities	28,141	57,564	29,423	104.6%	18,447	1,269	8,426	44,136	3,251	10,178
Equipment Rentals										
713 - Equipment Rental	500	250	(250)	-50.0%	500			250		
Total Equipment Rentals	500	250	(250)	-50.0%	500			250		
Gate Mgmt Fee		-	-	-						
Group Health Ins.										
705 - Plant Group Health Ins.	4,870	3,080	(1,790)	-36.8%	4,870			3,080		
811.4 - Admin Group Health Ins.	26,080	31,710	5,630	21.6%	8,346	9,650	8,085	10,147	11,733	9,830
912 - Patrol Group Health Ins.	31,980	31,530	(450)	-1.4%		31,980			31,530	
952.1 - Gate Group Health Ins.	28,020	28,820	800	2.9%			28,020			28,820
Total Group Health Ins.	90,950	95,140	4,190	4.6%	13,216	41,630	36,105	13,227	43,263	38,650
Liability Insurance										
717 - Plant Liability	19,840	20,550	710	3.6%	19,840			20,550		
823 - E & O Liability Ins.	3,780	3,920	140	3.7%	1,210	1,399	1,172	1,254	1,450	1,215
911 - Security Liability Ins.	22,670	23,490	820	3.6%		22,670			23,490	
952 - Gate Liability Ins.	6,610	6,850	240	3.6%			6,610			6,850
Total Liability Insurance	52,900	54,810	1,910	3.6%	21,050	24,069	7,782	21,804	24,940	8,065
Miscellaneous Expense										
735 - Plant Miscellaneous	1,800	1,073	(727)	-40.4%	1,800			1,073		
825 - Admin. Miscellaneous	3,800	10,813	7,013	184.6%	1,216	1,406	1,178	3,460	4,001	3,352
927 - Patrol Miscellaneous	3,500	669	(2,831)	-80.9%		3,500			669	
959.1 - Gate Miscellaneous	4,700	1,298	(3,402)	-72.4%			4,700			1,298
Miscellaneous Expense - Other		-	-	-						
Total Miscellaneous Expense	13,800	13,853	53	0.4%	3,016	4,906	5,878	4,533	4,670	4,650
Office Expense										
812 - Office Supplies	18,500	18,643	143	0.8%	5,920	6,845	5,735	5,966	6,898	5,779
813 - Telephones	4,911	7,294	2,383	48.5%	1,572	1,817	1,522	2,334	2,699	2,261
814 - Postage	3,600	4,633	1,033	28.7%	1,152	1,332	1,116	1,483	1,714	1,436
Total Office Expense	27,011	30,570	3,559	13.2%	8,644	9,994	8,373	9,782	11,311	9,477
Operator Contract Services	66,000	72,800	6,800	10.3%	66,000			72,800		
Payroll Taxes										
703 - Plant Payroll Taxes	5,830	4,270	(1,560)	-26.8%	5,830			4,270		
811.3 - Admin. Payroll Taxes	15,350	19,720	4,370	28.5%	4,912	5,680	4,759	6,310	7,296	6,113
916 - Patrol Payroll Taxes	25,170	25,410	240	1.0%		25,170			25,410	
951 - Gate Payroll Taxes	19,850	19,000	(850)	-4.3%			19,850			19,000
Payroll Taxes - Other	0	-	-	-						
Total Payroll Taxes	66,200	68,400	2,200	3.3%	10,742	30,850	24,609	10,580	32,706	25,113
PERS Retirement										
704 - Unfunded Fixed Cost	0	-	-	-						
704.1 - PERS Unfunded Liability Reimb.	0	-	-	-						
707 - Plant PERS	4,240	3,340	(900)	-21.2%	4,240			3,340		
811.6 - Admin PERS	14,060	16,690	2,630	18.7%	4,499	5,202	4,359	5,341	6,175	5,174
925 - Patrol PERS	23,440	24,290	850	3.6%		23,440			24,290	
953 - Gate PERS	14,480	14,220	(260)	-1.8%			14,480			14,220
PERS Retirement - Other	700	-	(700)	-100.0%	224	259	217			
Total PERS Retirement	56,920	58,540	1,620	2.8%	8,963	28,901	19,056	8,681	30,465	19,394
Repairs & Maintenance										
712 - Plant Repairs & Maintenance										
712.2 - Oak Tree Repair & Maint.	5,000	2,465	(2,535)	-50.7%	5,000			2,465		
712.3 - Sewer line maintenance	25,000	20,868	(4,132)	-16.5%			25,000			20,868
712.4 - Sludge Removal	51,525	51,525	-	0.0%	51,525			51,525		
712.6 - SCADA maintenance	680	4,900	4,220	620.6%		680			4,900	
712 - Plant Repairs & Maintenance - Other	21,005	9,021	(11,984)	-57.1%	21,005			9,021		
Total 712 - Plant Repairs & Maintenance	103,210	88,779	(14,431)	-14.0%	103,210			88,779		
814.5 - Building Repairs & Maintenance	8,808	13,600	4,792	54.4%	2,819	3,259	2,731	4,352	5,032	4,216
814.8 - Airpark maintenance	900	900	-	0.0%	288	333	279	288	333	279
920.1 - Alarm/Radio Repair & Maint.	0	-	-	-						
954 - Gate Repairs & Maintenance	24,500	35,450	10,950	44.7%			24,500			35,450
Total Repairs & Maintenance	137,419	138,729	1,310	1.0%	106,317	3,592	27,510	93,419	5,365	39,945
Salaries										
702 - Plant Salaries	63,040	47,860	(15,180)	-24.1%	63,040			47,860		
811.1 - Admin Salaries	169,410	222,370	52,960	31.3%	54,211	62,682	52,517	71,158	82,277	68,935
915 - Patrol Salaries	270,860	280,770	9,910	3.7%		270,860			280,770	
950 - Gate Salaries	210,800	205,400	(5,400)	-2.6%			210,800			205,400
Total Salaries	714,110	756,400	42,290	5.9%	117,251	333,542	263,317	119,018	363,047	274,335
Security Expense										
919 - Security Telephones	3,000	3,945	945	31.5%		3,000			3,945	
920 - Security Supplies	750	1,206	456	60.8%		750			1,206	
924 - Security Fees	140	48	(92)	-65.7%		140			48	
929 - Security K-9s	0	-	-	-						
959 - Gate Supplies	1,500	2,183	683	45.5%			1,500			2,183
Total Security Expense	5,390	7,382	1,992	37.0%		3,890	1,500		5,199	2,183
Uniforms										
719 - Plant Uniforms	1,100	1,124	24	2.2%	1,100			1,124		
922 - Security Uniforms	1,300	1,310	10	0.8%		1,300			1,310	
954.1 - Gate Uniforms	1,000	954	(46)	-4.6%			1,000			954
Total Uniforms	3,400	3,388	(12)	-0.4%	1,100	1,300	1,000	1,124	1,310	954
Vehicles										
716 - Plant Vehicles	8,000	8,810	810	10.1%	8,000			8,810		
917 - Security Vehicles	1,500	13,340	11,840	789.3%		1,500			13,340	
Total Vehicles	9,500	22,150	12,650	133.2%	8,000					