

**Pauma Valley Community Services District
FY 2024/25 Proposed Budget**

	A	B	C	D	E
	FY 24 Actuals 4/30/2024	FY 24 Adopted Budget	FY 25 Proposed Budget	\$ Budget Variance	% Budget Variance
1 REVENUE					
2 Sewer Charges	\$ 451,795	\$ 541,836	\$ 565,198	23,362	4%
3 Security Patrol Charges	478,419	558,504	636,053	77,549	14%
4 Property Tax	138,680	133,248	136,774	3,526	3%
5 Interest	51	-	-	-	N/A
6 Lease			30,000	30,000	N/A
7 Admin Services	185	-	-	-	N/A
8 Other Revenue	29,388	7,620	8,520	900	12%
9 Security Gate Charge	382,875	450,000	515,790	65,790	15%
10 TOTAL REVENUE	1,481,393	1,691,208	1,892,335	201,127	12%
11 EXPENSE					
12 Salaries and Benefits					
13 Salaries	589,648	756,408	787,000	30,592	4%
14 Health Insurance	59,489	95,160	108,600	13,440	14%
15 Payroll Taxes	52,240	68,400	63,168	(5,232)	-8%
16 PERS	75,964	58,536	69,200	10,664	18%
17 Uniforms	1,109	3,396	2,650	(746)	-22%
18 Workers' Comp. Ins	19,932	22,296	23,220	924	4%
19 Total Salaries & Benefits	798,382	1,004,196	1,053,838	49,642	5%
20 Operations & Administrative Expenses					
21 Dwelling Live	7,337	8,372	8,900	528	6%
22 Electricity	53,932	57,564	59,570	2,006	3%
23 Liability Insurance	35,418	54,828	58,200	3,372	6%
24 Miscellaneous	3,927	13,848	3,500	(10,348)	-75%
25 Telephones	7,341	11,244	15,200	3,956	35%
26 Postage	2,659	4,632	4,900	268	6%
27 Operator Contract Services	64,895	72,800	92,400	19,600	27%
28 Oak Tree Repair & Maint.	2,404	2,460	5,000	2,540	103%
29 Sewer line maintenance	72,960	20,868	35,000	14,132	68%
30 Sludge Removal	28,487	51,528	54,600	3,072	6%
31 SCADA Maintenance	-	-	-	-	N/A
32 Plant Repairs & Maintenance - Other	19,317	9,024	20,000	10,976	122%
33 Building Repairs & Maintenance	18,855	13,596	20,000	6,404	47%
34 Airpark maintenance	675	900	1,000	100	11%
35 Gate Repairs & Maintenance	31,773	35,448	37,600	2,152	6%
36 Repairs & Maintenance - Other	3,428	252	-	(252)	-100%
37 Office Supplies	24,567	18,648	27,100	8,452	45%
38 Utility Shop Supplies	2,710	-	1,000	1,000	
39 Security Supplies	1,066	1,212	1,280	68	6%
40 Gate Supplies	2,805	2,184	2,300	116	5%
41 Vehicles	13,274	22,152	16,400	(5,752)	-26%
42 Drainage	18,468	9,996	12,000	2,004	20%
43 State Maint. Fee	30,531	28,421	31,000	2,579	9%
44 Water Tests & Analysis	7,888	11,700	12,400	700	6%
45 Fees	9,146	8,904	9,500	596	7%
46 Engineering	24,880	24,996	30,000	5,004	20%
47 Professional Services	3,660	-	44,500	44,500	0%
48 Pre-employment Gates	312	-	300	300	0%

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	FY 24 Actuals 4/30/2024	FY 24 Adopted Budget	FY 25 Proposed Budget	\$ Budget Variance	% Budget Variance
49 Schools & Meetings	4,787	10,488	13,000	2,512	24%
50 Long Term Financial Plan	15,000	-	-	-	0%
51 Audit	18,599	-	10,500	10,500	0%
52 Accounting	31,363	50,784	54,000	3,216	6%
53 Legal	59,304	53,880	57,000	3,120	6%
54 SGMA Technical Study	5,292	-	-	-	0%
55 Guard Houses /Roadway Lease	3	2	2	0	6%
56 Contingency	-	-	25,000	25,000	N/A
57 Total Operations & Admin Expenses	627,063	600,731	763,152	162,421	27%
58 TOTAL EXPENSE	1,425,445	1,604,927	1,816,990	212,063	13%
NET REVENUE / (EXPENSE) BEFORE CAPITAL					
59	\$ 55,948	\$ 86,281	\$ 75,344	\$ (10,937)	
60 Capital					
61 Capital Reserve Account					
62 Capital - Facilities	-	-	68,844	68,844	
63 Capital - Equipment	-	-	6,500	6,500	
64 Capital - Vehicle	-	-	-	-	
65					
66 TOTAL EXPENSE FROM CAPITAL	-	-	75,344	75,344	-
68 NET REVENUE / (EXPENSE)	\$ 55,948	\$ 86,281	\$ 0	\$ (86,281)	