



PHELAN PIÑON HILLS COMMUNITY SERVICES DISTRICT

BUDGET

JULY 1, 2012

TO

JUNE 30, 2013

FINAL BUDGET - Approved June 20, 2012

REVISED BUDGET - Approved October 17, 2012

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BUDGET OVERVIEW

Phelan Piñon Hills Community Services District 2012/2013 Budget

Budget Overview

After review of several options, the Board requested the 2012/2013 budget is prepared with the following assumptions for increases, compared to estimated yearend figures: Water revenues increase by 2.5%, salary increase of 3.2%, and increase in expenditures of 2.8% (approximate consumer price index change in 2011), except where certain increases/decreases are known and noted below. The below are notes identified in the detailed budget line items.

Due to over estimates in revenue, the budget was revised in October 2012.

OPERATIONAL INCOME:

Water revenue budgeted for 2012/2013 assumes a possible 2.5% increase in water sales and other services income. We are also anticipating an increase in Parks fees due to additional programs scheduled. The total net increase for Operational income is projected to be \$91,441.

Special Assessments, standby fees applied to vacant land, are expected to remain the same in the coming year as we do not anticipate growth.

OPERATIONAL EXPENSES:

Water purchases are expected to remain about the same for the coming year. We do not anticipate any growth or change in production for the coming year.

Salaries are slightly higher than budgeted in the prior year due to overtime and increased insurance coverage. The 2012/2013 budget includes increased benefit expenses due to insurance increases and change in coverage by the District. This item also includes a possible 3.2% increase, based on merit if warranted.

Board Compensation is estimated to increase, due to potential policy changes to the number of meetings the Board members may be paid for each month and the possible addition of health insurance for Directors. Other expenses are projected to increase by 2.8%, the established COLA assumption.

Professional fees are estimated to be higher than the 2.8% due to additional water quality testing required for the 2012/2013 budget year. There are also anticipated costs, over and above the 2.8%, for necessary scheduled maintenance of the system.

Services and Supplies is greater than 2.8% primarily due to increased fuel costs. There are also additional supplies necessary to replace various small equipment and for programs in the coming year.

Utilities are higher than 2.8% due to an anticipated increase by Edison of 7% in the coming year.

Depreciation and amortization is based on the the addition of assets such as the modular, computer software and equipment, etc.

NON-OPERATIONAL INCOME:

Staff is anticipating a reduction in property tax revenue of 10%, as a result of the foreclosures sold this past year, reducing the property values. This will be the third reduction resulting from reduced property values.

The above reduction is offset substantially by the additional revenue we will receive from the new Solid Waste powers we now have.

NON-OPERATIONAL EXPENSES:

Other Expenses decreased this year because the interest on the CIEDB loan varies over the years and reduces as the loan matures.

BUDGET COMPARISON AND SUMMARY

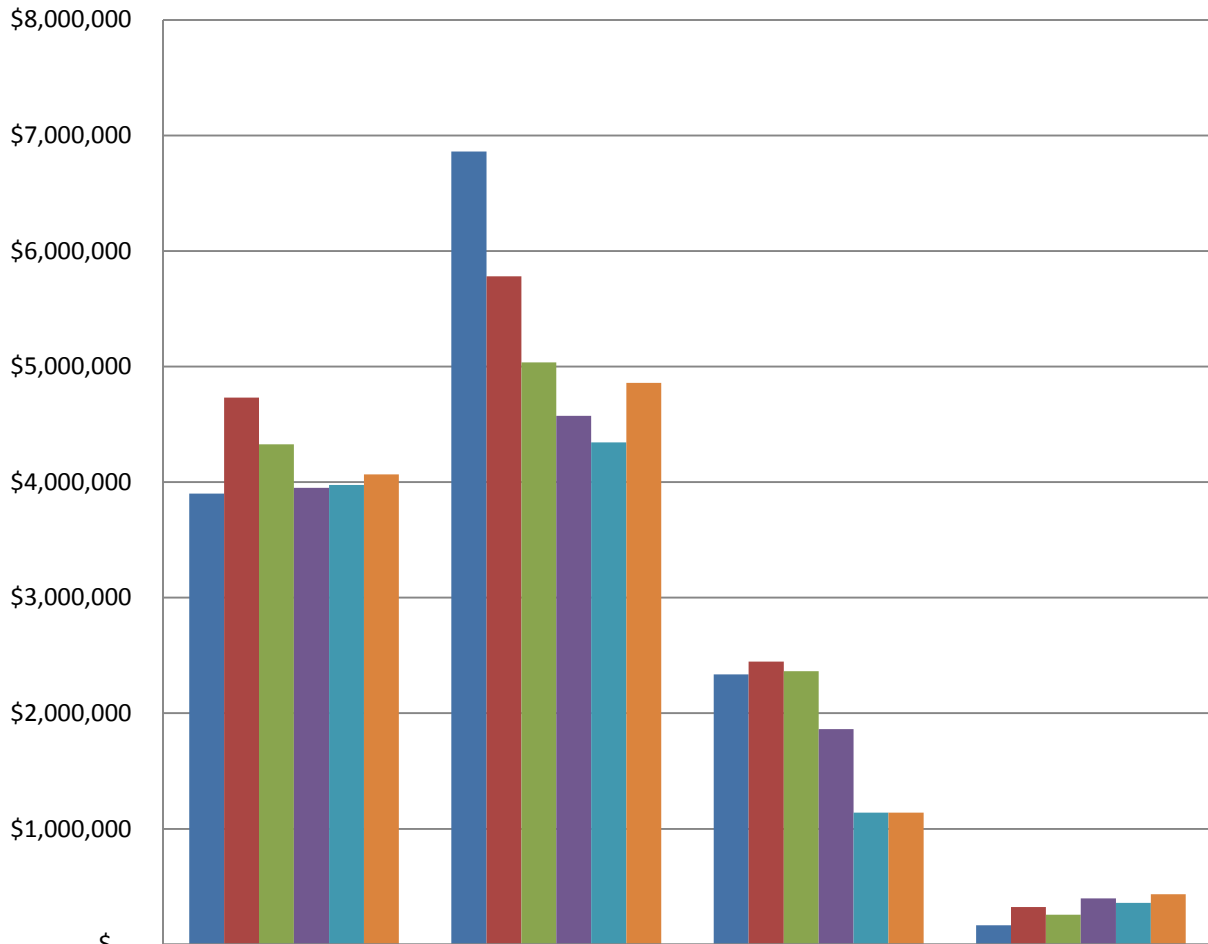
**Phelan Piñon Hills Community Services District
2012/2013 Budget**

Financial History and Budget Comparison

	<i>HISTORICAL INFORMATION</i>					
	COUNTY 2007/08 Audited Actual	PPHCSD 2008/09 Audited Actual	PPHCSD 2009/2010 Audited Actual	PPHCSD 2010/11 Audited Actual	PPHCSD 2011/12 Estimated Year End	PPHCSD 2012/2013 Approved Revised Budget E
	A	B	C	D	E	
1 Operating Revenue						
2 Water Sales	\$ 3,535,832	\$ 4,348,927	\$ 3,872,217	\$ 3,536,555	\$ 3,511,083	\$ 3,598,860
3 Special Assessments	307,104	283,142	328,243	324,650	355,749	355,749
4 Other Services	57,906	100,820	127,612	90,362	110,155	112,908
5 Total Operating Revenues	<u>\$ 3,900,842</u>	<u>\$ 4,732,889</u>	<u>\$ 4,328,072</u>	<u>\$ 3,951,567</u>	<u>\$ 3,976,986</u>	<u>\$ 4,067,517</u>
6						
7 Operating Expenses						
8 Water Purchases	Incl Below	\$ 312,250	498,777	147,596	7,903	8,125
9 Salaries and Benefits - Enterprise	2,025,913	1,027,983	1,652,250	1,423,459	1,415,838	1,643,922
10 Board Compensation	Incl Below	32,469	42,497	49,178	52,115	143,762
11 Professional Services	176,635	399,018	273,861	309,171	246,374	306,272
12 Services and Supplies - Enterprise	1,868,223	1,844,247	838,279	572,750	604,557	646,205
13 Rents and Leases	602	46,664	46,072	44,358	-	-
14 Utilities	774,842	1,079,743	956,158	780,447	725,832	775,973
15 Depreciation	Incl Below	886,786	727,000	1,245,913	1,292,064	1,333,242
16 Other	2,014,296	151,950	258	184	196	201
11 Total Operating Expenses	<u>\$ 6,860,511</u>	<u>\$ 5,781,109</u>	<u>\$ 5,035,151</u>	<u>\$ 4,573,057</u>	<u>\$ 4,344,879</u>	<u>\$ 4,857,703</u>
12						
13 Net Operational Income (Water & Admin)	<u>\$ (2,959,669)</u>	<u>\$ (1,048,221)</u>	<u>\$ (707,078)</u>	<u>\$ (621,490)</u>	<u>\$ (367,893)</u>	<u>\$ (790,186)</u>
14						
15 Non-Operating Revenues (Expenses)						
16 Investment Earnings	\$ 762,732	\$ 449,025	161,050	92,836	71,640	73,431
17 Investment Expense	(164,934)	(140,689)	(118,451)	(115,917)	(109,373)	(104,721)
18 Property Taxes	930,019	1,323,361	1,011,758	907,485	843,931	759,538
19 Other Taxes	74,345	-	-	-	-	-
20 State/County Assist (Incl County Equipment)	13,896	98,397	1,016,854	751,582	-	-
21 Penalties	114,169	49,933	131,240	78,618	86,869	89,041
22 Other Income	-	37,218	(22,434)	12,530	73,364	75,198
23 Connection Fees	440,970	80,698	55,444	2,631	30,378	30,378
24 Ordinary Income Government Funds	-	79,693	13,780	20,622	36,405	37,315
25 Ordinary Expense Government Funds	-	(183,279)	(258,135)	(282,881)	(250,704)	(330,117)
26 Income Solid Waste	-	-	-	-	29,874	80,000
27 Other Income/Expenses Government Funds*	-	328,233	(4,144)	(2,779)	(3,427)	(3,523)
28 Net Non-Operating Revenues (Expenses)	<u>\$ 2,171,197</u>	<u>\$ 2,122,591</u>	<u>\$ 1,986,961</u>	<u>\$ 1,464,726</u>	<u>\$ 808,956</u>	<u>\$ 706,539</u>
29						
30 Net Income	<u>\$ (788,472)</u>	<u>\$ 1,074,370</u>	<u>\$ 1,279,883</u>	<u>\$ 843,236</u>	<u>\$ 441,064</u>	<u>\$ (83,647)</u>
31						
32 Depreciation Not Funded (50%)	\$ 347,846	\$ 443,393	\$ 363,500	\$ 622,957	\$ 671,385	\$ 691,974
33 Loan Principal Payments	(96,000)	(97,000)	(100,000)	(104,000)	(110,907)	(114,790)
34 Net Cash Avail for Projects/Reserves	<u>\$ (536,626)</u>	<u>\$ 1,420,763</u>	<u>\$ 1,543,383</u>	<u>\$ 1,362,193</u>	<u>\$ 1,001,541</u>	<u>\$ 493,537</u>
35						
36 Beginning Cash in Bank						\$ 12,780,195.22
37 RESERVES						-8,690,210.00
38 CIP PROJECTS						-1,516,500.00
39 CAPITAL PURCHASES						-128,000.00
40 CASH BALANCE = AVAILABLE CASH FOR NEXT YEAR'S PROJECTS						<u>\$ 493,536.53</u>

**Phelan Piñon Hills Community Services District
2012/2013 Budget**

Financial History and Budget Comparison



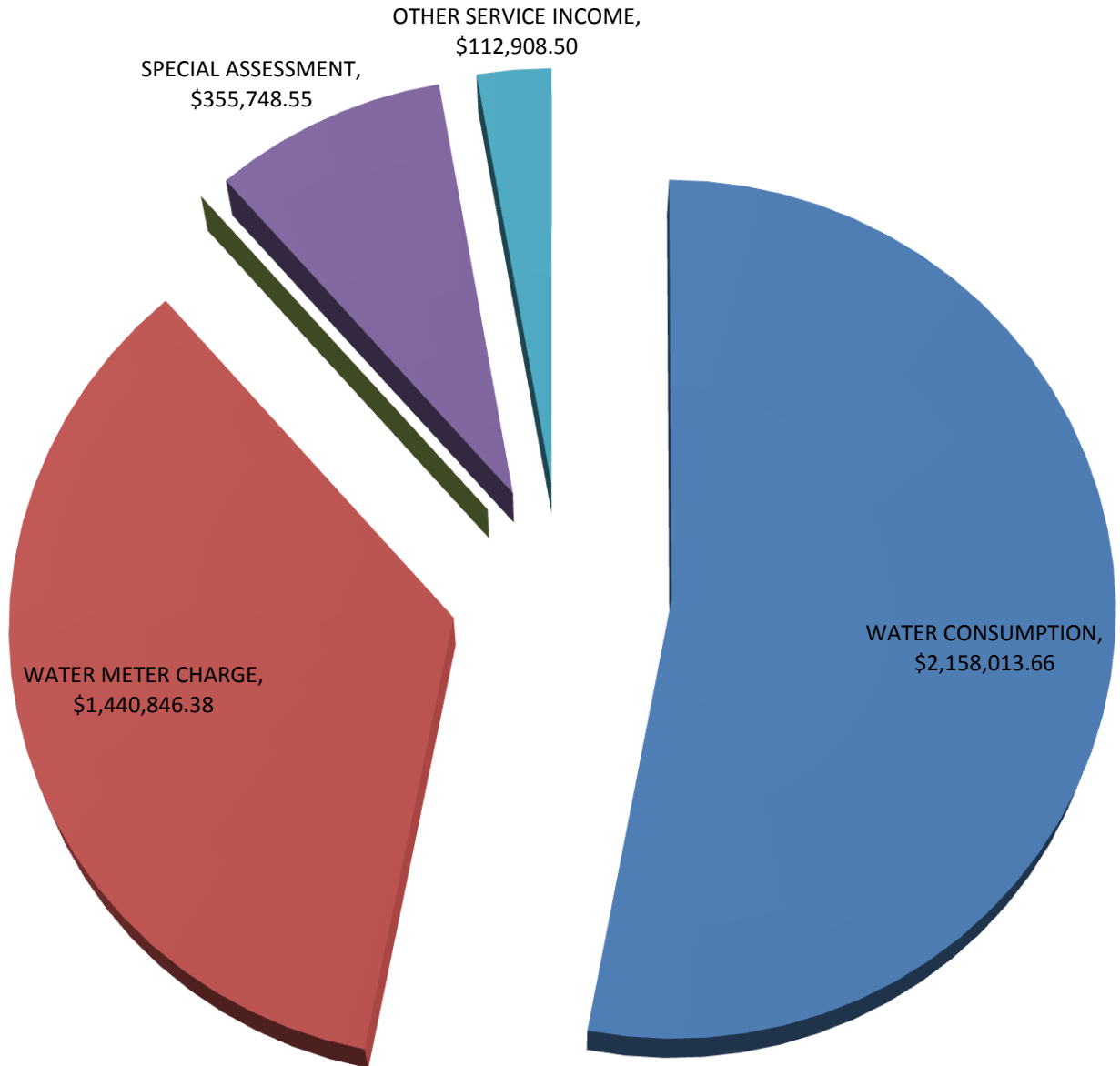
	Water Operations Revenues	Water Expenses	Not Operational & Government Revenues	Not Operational & Government Expenses
■ 2008 County	\$3,900,842	\$6,860,511	2,336,131	164,934
■ 2009	\$4,732,889	\$5,781,109	2,446,558	323,967
■ 2010	\$4,328,072	\$5,035,151	2,363,547	258,102
■ 2011	\$3,951,567	\$4,573,057	1,863,524	398,797
■ 2012 Est YE	\$3,976,986	\$4,344,879	1,139,159	360,077
■ 2013 Budget	\$4,067,517	\$4,857,703	1,141,377	434,839

**Phelan Piñon Hills Community Services District
2012/2013 Budget
Summary of All Funds**

Assumes: Rates/Revenue Expense Salary		A				B				C		D		E		E		F	G		H	Line #
		TOTAL ENTERPRISE FUNDS				TOTAL GOVERNMENT FUNDS				TOTAL ALL FUNDS						Column E compared to column D	12/13 Budget vs. Est YE (Column E compared to column D)					
		Prior Year 2011/2012 Annual Budget	Est YE 11/12	APPROVED 2012/2013 BUDGET	REVISED 2012/2013 BUDGET	Prior Year 2011/2012 Annual Budget	Est YE 11/12	APPROVED 2012/2013 BUDGET	REVISED 2012/2013 BUDGET	Prior Year 2011/2012 Annual Budget	Est YE 11/12	APPROVED 2012/2013 BUDGET	REVISED 2012/2013 BUDGET									
1	Operational Income/Expense																					
2	Income																					
3	WATER SALES	3,850,992.37	3,511,082.97	4,339,333.22	3,598,860.04	0.00	0.00	0.00	0.00	3,850,992.37	3,511,082.97	4,339,333.22	3,598,860.04	2.50%	Assumes 5% rate incr. 6 mos					87,777.07		
4	SPECIAL ASSESSMENT	359,496.38	355,748.55	305,000.00	355,748.55	0.00	0.00	0.00	0.00	359,496.38	355,748.55	305,000.00	355,748.55	0.00%						0.00		
5	PARKS	0.00	0.00	0.00	0.00	18,123.19	36,405.00	40,524.66	37,315.13	18,123.19	36,405.00	40,524.66	37,315.13	2.50%						910.13		
6	OTHER SERVICE INCOME	93,728.91	110,154.63	115,323.99	112,908.50	0.00	0.00	0.00	0.00	93,728.91	110,154.63	115,323.99	112,908.50	2.50%						2,753.87		
7	Total Income from Operations	4,304,217.66	3,976,986.15	4,759,657.23	4,067,517.12	18,123.19	36,405.00	40,524.68	37,315.15	4,322,340.85	4,013,391.15	4,800,181.86	4,104,832.22	2.28%								
8	Gross Profit	4,304,217.66	3,976,986.15	4,759,657.23	4,067,517.12	18,123.19	36,405.00	40,524.68	37,315.15	4,322,340.85	4,013,391.15	4,800,181.86	4,104,832.22	2.28%						91,441.06		
9	Expense																					
10	WATER PURCHASES	244,500.00	7,903.35	234,500.00	8,124.64	0.00	0.00	0.00	0.00	244,500.00	7,903.35	234,500.00	8,124.64	2.80%							221.29	
11	SALARIES & BENEFIT	1,542,985.34	1,415,838.03	1,643,922.20	1,643,922.20	160,052.00	127,770.97	184,696.21	184,696.21	1,703,037.34	1,543,609.00	1,828,618.35	1,828,618.35	18.46%	+ 3.2%, 1 PT, Incr Ins, CalPers					285,009.35		
12	BOARD COMPENSATIONS	64,253.10	52,114.85	149,511.51	143,762.07	0.00	0.00	0.00	0.00	64,253.10	52,114.85	149,511.51	143,762.07	175.86%	Increase in meetings & ins					91,647.22		
13	PROFESSIONAL FEE	351,778.98	246,373.84	319,271.96	306,272.31	10,103.45	6,455.05	6,832.68	6,635.79	361,882.43	252,828.89	326,104.64	312,908.10	23.76%	Add'l Testing, & Repairs					60,079.21		
14	SERVICE AND SUPPLIES	720,502.69	604,556.98	675,849.57	646,205.27	56,559.59	36,825.15	65,661.99	57,132.26	777,062.28	641,382.13	741,511.55	703,337.53	9.66%	Incr. in Fuel Costs and postage					61,955.40		
15	UTILITIES - Electric/Phone/Gas	915,670.83	725,831.60	897,113.66	775,972.88	25,498.59	28,947.36	31,547.99	30,947.98	941,169.42	754,778.96	928,661.65	806,920.86	6.91%	Increase in Electricity Costs					52,141.90		
16	OTHER- Depreciation/Amort, etc.	1,364,549.04	1,292,260.20	1,336,064.54	1,333,443.49	56,028.00	50,705.12	49,727.94	50,705.12	1,420,577.04	1,342,965.32	1,385,792.48	1,384,148.61	3.07%						41,183.29		
17	Total Expense	5,204,239.98	4,344,878.85	5,256,233.44	4,857,702.86	308,241.63	250,703.65	338,466.81	330,117.36	5,512,481.61	4,595,582.50	5,594,700.18	5,187,820.16	12.89%						592,237.66		
18	Net Operational Income	(900,022.32)	(367,892.70)	(496,576.21)	(790,185.75)	(290,118.44)	(214,298.65)	(297,942.13)	(292,802.21)	(1,190,140.76)	(582,191.35)	(794,518.33)	(1,082,987.94)	-86.02%						(500,796.59)		
19	Other Income/Expense																					
20	Other Income																					
21	PROPERTY TAXES	2,661.51	0.00	0.00	0.00	858,187.17	843,930.99	827,420.64	759,537.89	860,848.68	843,930.99	827,420.64	759,537.89	-10.00%	Assumes decrease in Property Vali					(84,393.10)		
22	PENALTIES & OTHER FEE	84,098.21	86,869.48	95,808.19	89,041.22	0.00	0.00	0.00	0.00	84,098.21	86,869.48	95,808.19	89,041.22	2.50%						2,171.74		
23	SOLID WASTE	0.00	0.00	0.00	0.00	29,873.58	80,000.00	80,000.00	80,000.00	0.00	29,873.58	80,000.00	80,000.00	100.00%	New oversite beginning late 11/12					50,126.42		
24	METER INSTALLATION/FEES/CONNECTIO	3,211.97	30,377.79	44,864.16	30,377.79	0.00	0.00	0.00	0.00	3,211.97	30,377.79	44,864.16	30,377.79	0.00%						0.00		
25	OTHER INCOME	86,818.28	124,351.74	56,014.14	127,460.53	11,126.28	20,651.68	19,103.05	21,167.97	97,944.56	145,003.42	75,117.19	148,628.51	2.50%						3,625.09		
26	Total Other Income	176,789.97	241,599.01	196,686.49	246,879.54	869,313.45	894,456.25	926,523.69	860,705.86	1,046,103.41	1,136,055.26	1,123,210.18	1,107,585.40	-2.51%						(28,469.86)		
27	Other Expense																					
28	Total - Other Expense	124,220.44	109,372.99	105,299.87	104,721.18	2,819.24	3,427.36	3,942.80	3,523.33	127,039.68	112,800.35	109,242.67	108,244.50	-4.04%	Reduced interest expense						(4,555.85)	
29	Total Other Expense	124,220.44	109,372.99	105,299.87	104,721.18	2,819.24	3,427.36	3,942.80	3,523.33	127,039.68	112,800.35	109,242.67	108,244.50	-4.04%							(4,555.85)	
30	Net Other Income	52,569.53	132,226.02	91,386.62	142,158.36	866,494.20	891,028.89	922,580.89	857,182.54	919,063.73	1,023,254.91	1,013,967.51	999,340.90	-2.34%							(23,914.01)	
31	Net Income	(847,452.79)	(235,666.68)	(405,189.59)	(648,027.38)	576,375.76	676,730.24	624,638.76	564,380.33	(271,077.02)	441,063.56	219,449.18	(83,647.04)	-118.96%							(524,710.60)	
Depr & Amort @ 60%		545,713.60	516,825.72	534,112.96	533,296.84	22,411.20	20,282.05	19,891.18	20,282.05	568,124.80	537,107.76	554,004.13	553,578.88									
Net Profit (Loss) Funds for CIP		(301,739.19)	281,159.04	128,923.36	(114,730.55)	598,786.96	697,012.29	644,529.94	584,662.38	297,047.78	978,171.32	773,453.32	469,931.84									

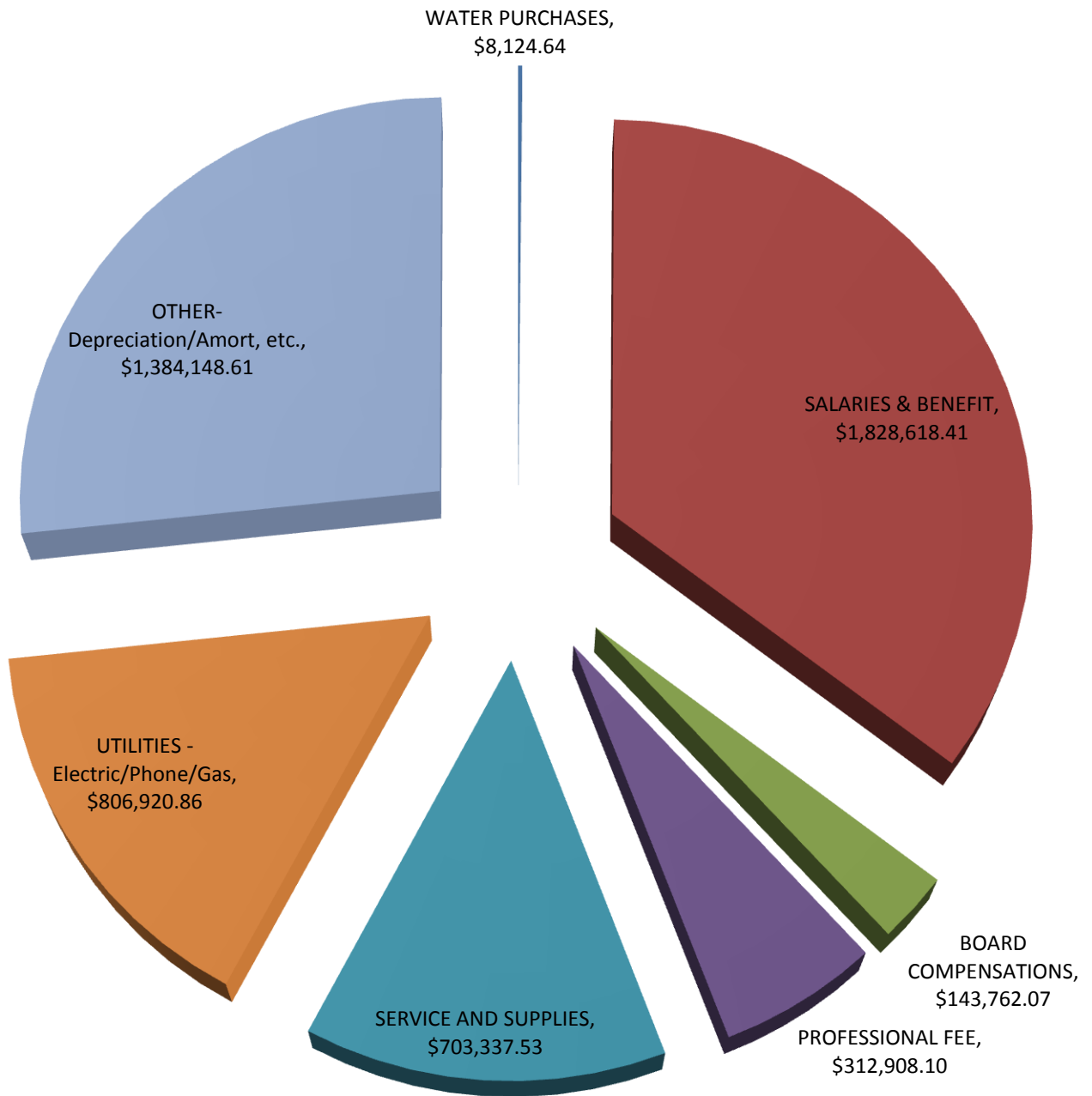
Phelan Piñon Hills Community Services District
2012/2013 Budget

OPERATIONAL REVENUE



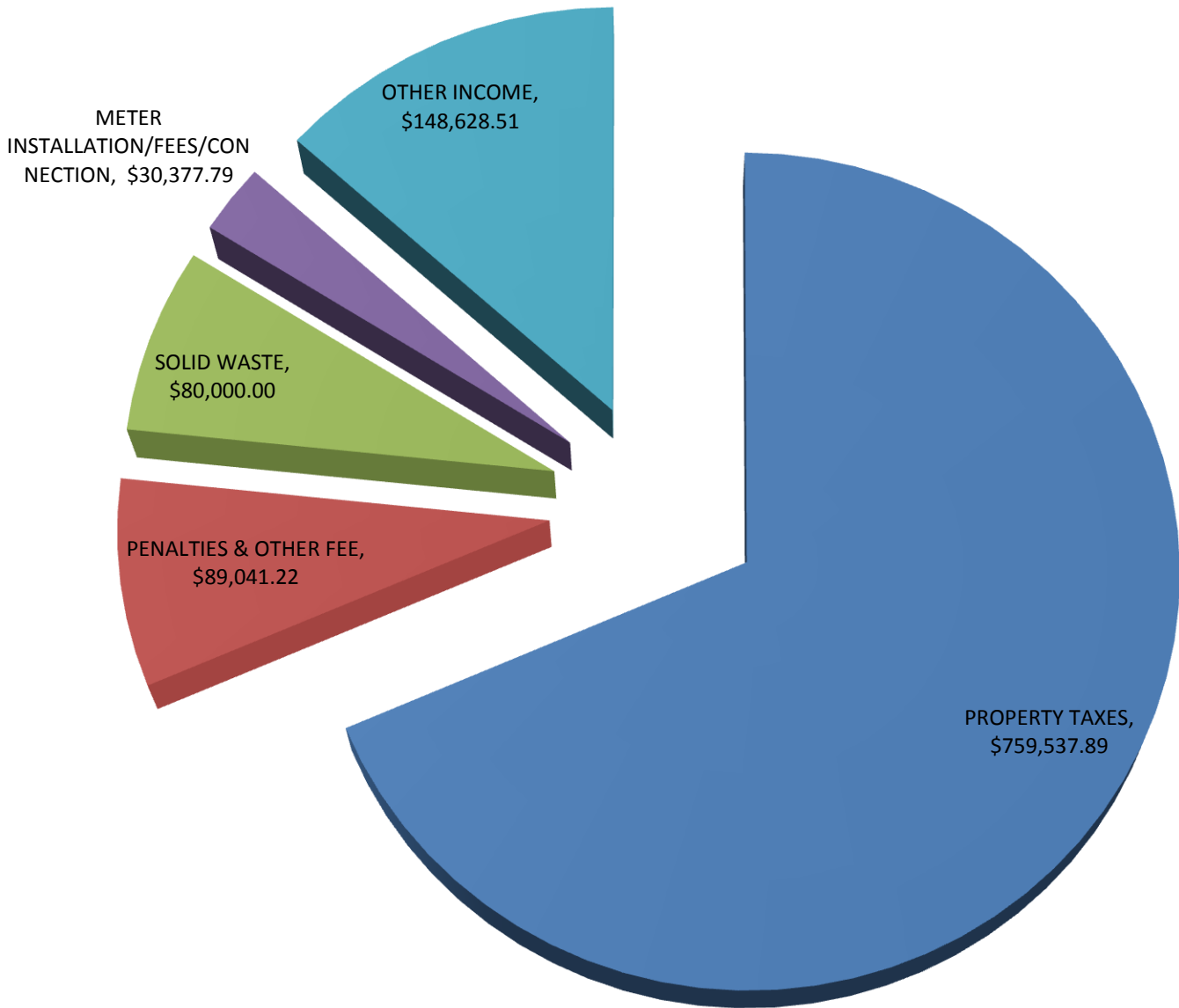
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OPERATIONAL EXPENSES

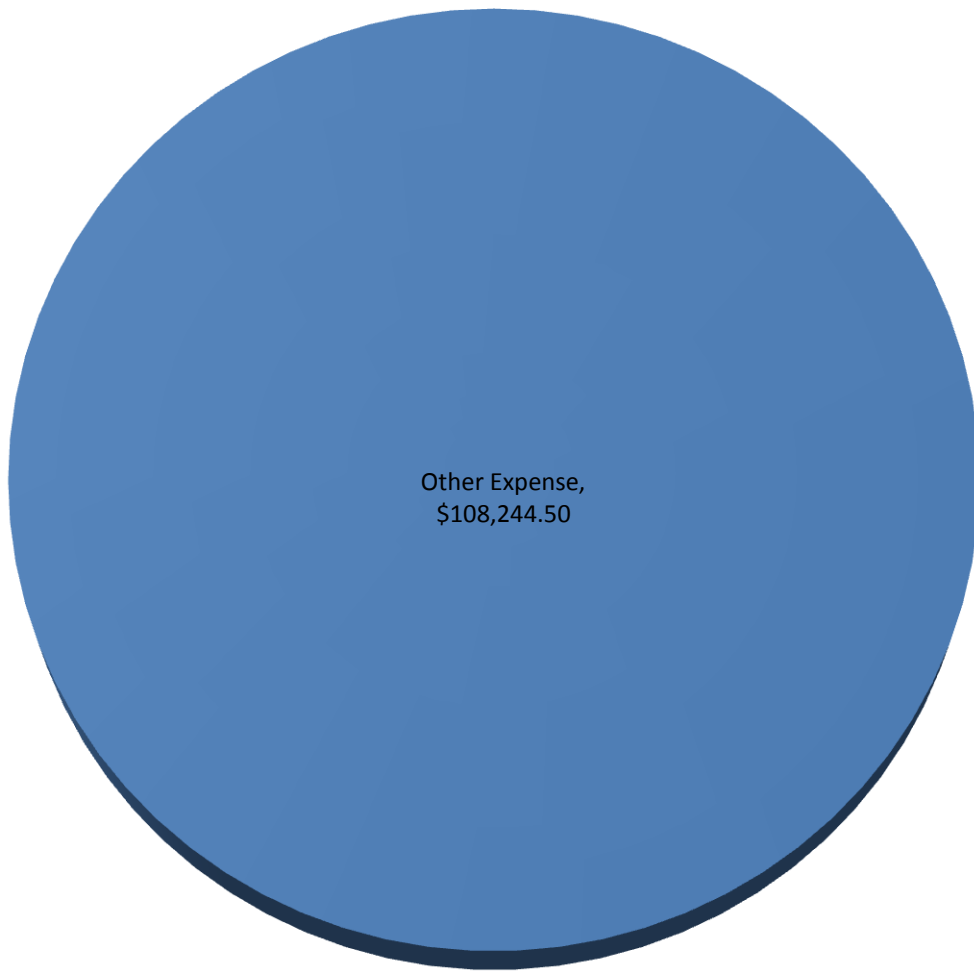


Phelan Piñon Hills Community Services District
2012/2013 Budget

NON-OPERATIONAL REVENUE



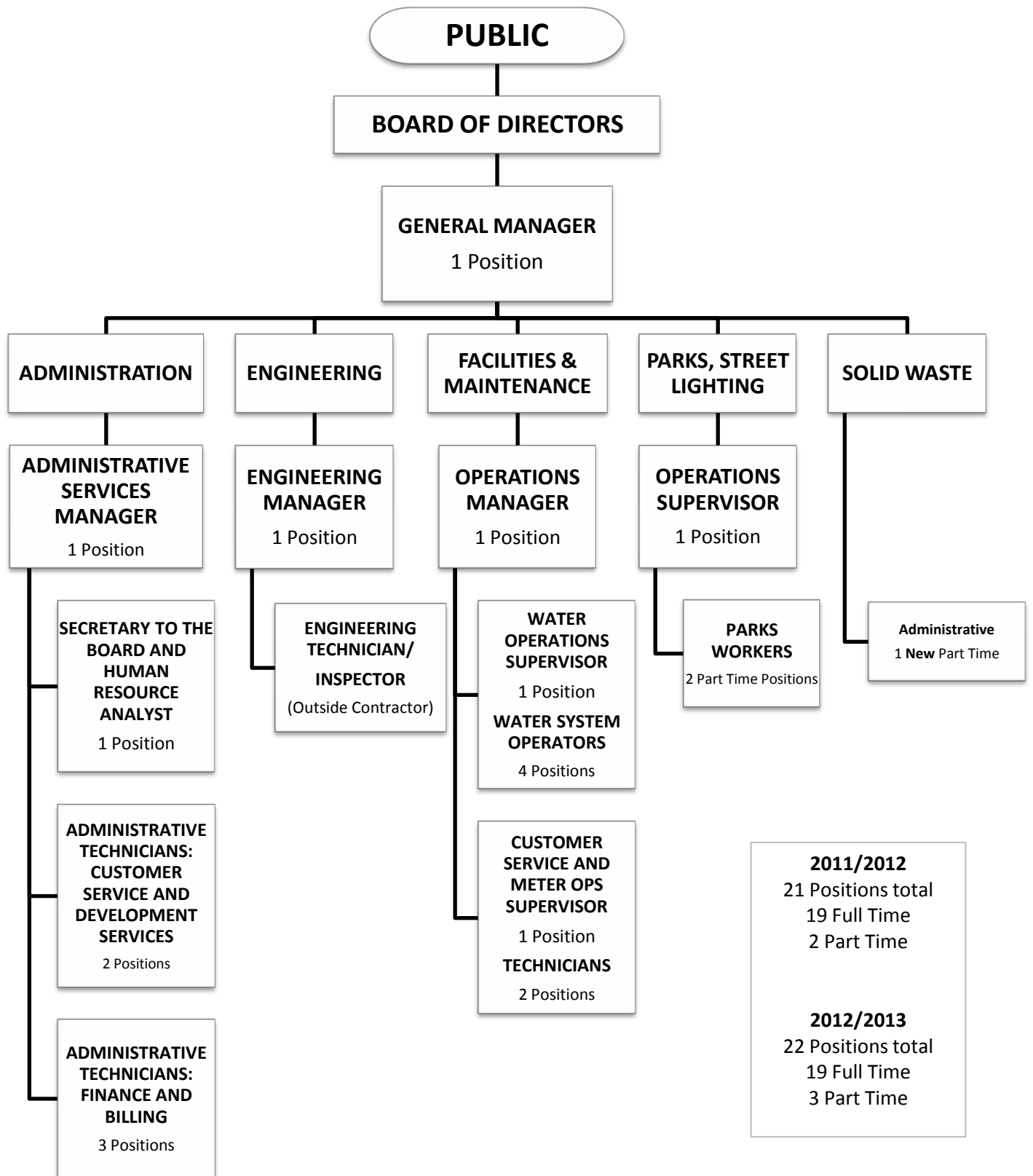
NON-OPERATIONAL EXPENSES



ORGANIZATIONAL CHART

Phelan Piñon Hills Community Services District

2012/2013 Budget Organizational Chart



BUDGET DETAIL ALL FUNDS

**Phelan Piñon Hills Community Services District
REVISED 2012/2013 Budget - Detail of All Funds**

Assumes:		A	B	C	D	E	F	G	H	I	J	K	L
Rates/Reve	2.5%	TOTAL ENTERPRISE FUNDS				TOTAL GOVERNMENT FUNDS				TOTAL ALL FUNDS - REVISED BUDGET			
Expense	2.8%	Prior Year		Approved	Revised Approved	Prior Year		Approved	Revised Approved	Prior Year		Approved	Revised Approved
Salary	3.2%	2011/2012 Budget	Actual 11/12 YE	2012/2013 BUDGET	2012/2013 BUDGET	2011/2012 Budget	Actual 11/12 YE	2012/2013 BUDGET	2012/2013 BUDGET	2011/2012 Budget	Actual 11/12 YE	2012/2013 BUDGET	2012/2013 BUDGET
Operational Income/Expense													
1	Income												
2	40 - WATER SALES												
3	40A - WATER CONSUMPTION												
4	40010 Water Sales - Residential - C	2,272,451.71	1,970,085.07	2,401,350.35	2,019,337.20	0.00	0.00	0.00	0.00	2,272,451.71	1,970,085.07	2,401,350.35	2,019,337.20
5	40020 Water Sales - Commercial - C	13,062.00	14,479.24	10,595.92	14,841.22	0.00	0.00	0.00	0.00	13,062.00	14,479.24	10,595.92	14,841.22
6	40030 Water Sales - Fire Protection-C	199.77	1,014.11	1,299.86	1,039.46	0.00	0.00	0.00	0.00	199.77	1,014.11	1,299.86	1,039.46
7	40060 Water Sales - Multiple Res - C	2,681.77	2,209.91	2,323.70	2,265.16	0.00	0.00	0.00	0.00	2,681.77	2,209.91	2,323.70	2,265.16
8	40070 Water Sales - School - C	94,071.85	117,196.81	152,674.43	120,126.73	0.00	0.00	0.00	0.00	94,071.85	117,196.81	152,674.43	120,126.73
9	40090 Water Sales - Construction - C	14,036.99	394.04	592.08	403.89	0.00	0.00	0.00	0.00	14,036.99	394.04	592.08	403.89
10	40110 Water Sales - Adjustment - Wtr	(1,359.67)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,359.67)	0.00	0.00	0.00
11	Total 40A - WATER CONSUMPTION	2,395,144.43	2,105,379.18	2,568,836.34	2,158,013.66	0.00	0.00	0.00	0.00	2,395,144.43	2,105,379.18	2,568,836.34	2,158,013.66
12	40B - WATER METER CHARGE												
13	41010 Water Sales - Residential - M	1,398,381.03	1,381,260.83	1,739,989.34	1,415,792.35	0.00	0.00	0.00	0.00	1,398,381.03	1,381,260.83	1,739,989.34	1,415,792.35
14	41020 Water Sales - Commercial - M	6,578.30	8,344.98	10,037.50	8,553.60	0.00	0.00	0.00	0.00	6,578.30	8,344.98	10,037.50	8,553.60
15	41030 Water Sales - Fire Protection-M	1,017.47	561.00	707.72	575.03	0.00	0.00	0.00	0.00	1,017.47	561.00	707.72	575.03
16	41060 Water Sales - Multiple Res - M	1,468.34	1,453.80	1,834.02	1,490.15	0.00	0.00	0.00	0.00	1,468.34	1,453.80	1,834.02	1,490.15
17	41070 Water Sales - School - M	15,787.27	13,430.62	16,876.09	13,766.39	0.00	0.00	0.00	0.00	15,787.27	13,430.62	16,876.09	13,766.39
18	41090 Water Sales - Construction - M	826.30	652.56	1,052.20	668.87	0.00	0.00	0.00	0.00	826.30	652.56	1,052.20	668.87
19	Total 40B - WATER METER CHARGE	1,424,058.70	1,405,703.79	1,770,496.88	1,440,846.38	0.00	0.00	0.00	0.00	1,424,058.70	1,405,703.79	1,770,496.88	1,440,846.38
20	40C - WATER SALES - MISC												
21	42010 Water Sales - Residential -Misc	30,754.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,754.50	0.00	0.00	0.00
22	42020 Water Sales - Commercial-Misc	53.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53.03	0.00	0.00	0.00
23	42030 Water Sales - Fire Protection-F	327.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	327.24	0.00	0.00	0.00
24	42040 Water Sales - School - F	654.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	654.48	0.00	0.00	0.00
25	Total 40C - WATER SALES - MISC	31,789.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,789.25	0.00	0.00	0.00
26	Total - WATER SALES	3,850,992.37	3,511,082.97	4,339,333.22	3,598,860.04	0.00	0.00	0.00	0.00	3,850,992.37	3,511,082.97	4,339,333.22	3,598,860.04
27	71 - SPECIAL ASSESSMENT												
28	74110 Special Assessments	359,496.38	355,748.55	305,000.00	355,748.55	0.00	0.00	0.00	0.00	359,496.38	355,748.55	305,000.00	355,748.55
29	Total - SPECIAL ASSESSMENT	359,496.38	355,748.55	305,000.00	355,748.55	0.00	0.00	0.00	0.00	359,496.38	355,748.55	305,000.00	355,748.55
30	46 - PARKS												
31	47600 Park & Recreation Fee	0.00	0.00	0.00	0.00	18,123.19	36,405.00	40,524.66	37,315.13	18,123.19	36,405.00	40,524.66	37,315.13
32	Total - PARKS	0.00	0.00	0.00	0.00	18,123.19	36,405.00	40,524.66	37,315.13	18,123.19	36,405.00	40,524.66	37,315.13

**Phelan Piñon Hills Community Services District
REVISED 2012/2013 Budget - Detail of All Funds**

Assumes:		A	B	C	D	E	F	G	H	I	J	K	L
Rates/Reve	2.5%	TOTAL ENTERPRISE FUNDS				TOTAL GOVERNMENT FUNDS				TOTAL ALL FUNDS - REVISED BUDGET			
Expense	2.8%	Prior Year		Approved	Revised Approved	Prior Year		Approved	Revised Approved	Prior Year		Approved	Revised Approved
Salary	3.2%	2011/2012 Budget	Actual 11/12 YE	2012/2013 BUDGET	2012/2013 BUDGET	2011/2012 Budget	Actual 11/12 YE	2012/2013 BUDGET	2012/2013 BUDGET	2011/2012 Budget	Actual 11/12 YE	2012/2013 BUDGET	2012/2013 BUDGET
33	49 - OTHER SERVICE INCOME												
34	48200 Other Services Incomes	78,003.21	107,385.13	111,776.97	110,069.76	0.00	0.00	0.00	0.00	78,003.21	107,385.13	111,776.97	110,069.76
35	48700 Administrative Fees	15,725.70	2,769.50	3,547.01	2,838.74	0.00	0.00	0.00	0.00	15,725.70	2,769.50	3,547.01	2,838.74
36	Total - OTHER SERVICE INCOME	93,728.91	110,154.63	115,323.99	112,908.50	0.00	0.00	0.00	0.00	93,728.91	110,154.63	115,323.99	112,908.50
37	Total Income from Operations	4,304,217.66	3,976,986.15	4,759,657.23	4,067,517.12	18,123.19	36,405.00	40,524.68	37,315.15	4,322,340.85	4,013,391.15	4,800,181.86	4,104,832.22
38	Gross Profit	4,304,217.66	3,976,986.15	4,759,657.23	4,067,517.12	18,123.19	36,405.00	40,524.68	37,315.15	4,322,340.85	4,013,391.15	4,800,181.86	4,104,832.22
39	Expense												
40	50 - WATER PURCHASES												
41	50010 MWA WM Admin. & Bio Fee	15,000.00	7,743.78	15,000.00	7,960.61	0.00	0.00	0.00	0.00	15,000.00	7,743.78	15,000.00	7,960.61
42	50020 MWA WM Make Up Water	4,500.00	0.00	4,500.00	0.00	0.00	0.00	0.00	0.00	4,500.00	0.00	4,500.00	0.00
43	50030 MWA WM Replacement Water	215,000.00	0.00	215,000.00	0.00	0.00	0.00	0.00	0.00	215,000.00	0.00	215,000.00	0.00
44	50040 Water Purchases - Other	10,000.00	159.57	0.00	164.04	0.00	0.00	0.00	0.00	10,000.00	159.57	0.00	164.04
45	Total - WATER PURCHASES	244,500.00	7,903.35	234,500.00	8,124.64	0.00	0.00	0.00	0.00	244,500.00	7,903.35	234,500.00	8,124.64
46	51 - SALARIES & BENEFIT			0.03				0.03					
47	51110 Salaries & Wages	884,159.49	882,404.96	920,526.44	920,526.44	103,147.38	90,907.60	124,198.58	124,198.58	987,306.87	973,312.56	1,044,725.01	1,044,725.01
48	51120 Vacations	44,699.92	17,922.55	49,658.19	49,658.19	2,368.46	1,194.10	4,021.82	4,021.82	47,068.38	19,116.65	53,680.01	53,680.01
49	51130 Holiday	41,522.68	39,969.30	44,631.52	44,631.52	2,605.31	3,843.40	4,424.01	4,424.01	44,127.99	43,812.70	49,055.53	49,055.53
50	51140 Sick Pay	45,297.47	(5,942.31)	48,688.93	48,688.93	2,842.16	(5,791.10)	4,826.19	4,826.19	48,139.62	(11,733.41)	53,515.12	53,515.12
51	51150 Misc Earn	22,000.00	23,985.35	22,456.45	22,456.45	400.00	0.00	0.00	0.00	22,400.00	23,985.35	22,456.45	22,456.45
52	51170 Overtime	90,000.00	75,985.97	92,880.00	92,880.00	2,500.00	1,479.81	1,548.00	1,548.00	92,500.00	77,465.78	94,428.00	94,428.00
53	51210 Payroll Taxes	29,058.99	25,687.24	29,576.34	29,576.34	2,301.69	3,829.51	3,701.92	3,701.92	31,360.67	29,516.75	33,278.26	33,278.26
54	51220 Worker's Compensation	46,168.22	30,409.47	35,276.75	35,276.75	7,962.56	6,209.55	7,542.94	7,542.94	54,130.77	36,619.02	42,819.70	42,819.70
55	51230 Employee Group Insurance	177,472.92	179,068.87	217,712.82	217,712.82	16,965.96	13,395.77	10,180.65	10,180.65	194,438.88	192,464.64	227,893.47	227,893.47
56	51240 Retirement	162,605.66	146,346.63	182,514.73	182,514.73	18,958.49	12,702.33	24,252.07	24,252.07	181,564.15	159,048.96	206,766.80	206,766.80
57	Total - SALARIES & BENEFIT	1,542,985.34	1,415,838.03	1,643,922.20	1,643,922.20	160,052.00	127,770.97	184,696.21	184,696.21	1,703,037.34	1,543,609.00	1,828,618.35	1,828,618.35
58	52 - BOARD COMPENSATIONS												
59	52110 Board Director's Fee	36,000.00	29,000.00	60,000.00	60,000.00	0.00	0.00	0.00	0.00	36,000.00	29,000.00	60,000.00	60,000.00
60	52210 Board Exp - Auto Expense	4,945.75	4,179.63	4,229.17	4,296.66	0.00	0.00	0.00	0.00	4,945.75	4,179.63	4,229.17	4,296.66
61	52220 Board Exp - Meals & Lodging	19,867.01	13,753.50	18,676.95	14,138.60	0.00	0.00	0.00	0.00	19,867.01	13,753.50	18,676.95	14,138.60
62	52230 Board Exp - Education/Training	3,440.34	5,181.72	6,605.39	5,326.81	0.00	0.00	0.00	0.00	3,440.34	5,181.72	6,605.39	5,326.81
63	52240 Board Exp - Insurance & Other Expenses	0.00	0.00	60,000.00	60,000.00	0.00	0.00	0.00	0.00	0.00	0.00	60,000.00	60,000.00
64	Total - BOARD COMPENSATIONS	64,253.10	52,114.85	149,511.51	143,762.07	0.00	0.00	0.00	0.00	64,253.10	52,114.85	149,511.51	143,762.07

**Phelan Piñon Hills Community Services District
REVISED 2012/2013 Budget - Detail of All Funds**

Assumes:		A	B	C	D	E	F	G	H	I	J	K	L
Rates/Reve	2.5%	TOTAL ENTERPRISE FUNDS				TOTAL GOVERNMENT FUNDS				TOTAL ALL FUNDS - REVISED BUDGET			
Expense	2.8%	Prior Year		Approved	Revised Approved	Prior Year		Approved	Revised Approved	Prior Year		Approved	Revised Approved
Salary	3.2%	2011/2012 Budget	Actual 11/12 YE	2012/2013 BUDGET	2012/2013 BUDGET	2011/2012 Budget	Actual 11/12 YE	2012/2013 BUDGET	2012/2013 BUDGET	2011/2012 Budget	Actual 11/12 YE	2012/2013 BUDGET	2012/2013 BUDGET
65	53 - PROFESSIONAL FEE												
66	53110 Auditing & Accounting Fees	38,901.64	48,832.50	30,266.17	35,199.81	0.00	0.00	0.00	0.00	38,901.64	48,832.50	30,266.17	35,199.81
67	53120 Legal Services	43,952.67	48,906.25	46,221.45	50,275.63	1,741.36	0.00	1,542.00	0.00	45,694.03	48,906.25	47,763.45	50,275.63
68	53130 Engineering	19,170.81	26,591.90	45,545.54	42,336.47	0.00	0.00	0.00	0.00	19,170.81	26,591.90	45,545.54	42,336.47
69	53140 Laboratory Analysis	9,921.37	5,950.50	17,657.29	14,117.11	0.00	0.00	0.00	0.00	9,921.37	5,950.50	17,657.29	14,117.11
70	53150 Outside Service	168,634.63	39,483.45	103,162.51	90,588.99	7,276.55	5,361.05	4,191.23	5,511.16	175,911.18	44,844.50	107,353.75	96,100.15
71	53160 Permits & Fees	11,934.82	7,808.70	11,894.53	8,027.34	1,085.54	1,094.00	1,099.45	1,124.63	13,020.36	8,902.70	12,993.97	9,151.98
72	53170 Software Support	59,263.03	68,800.54	64,524.48	65,726.96	0.00	0.00	0.00	0.00	59,263.03	68,800.54	64,524.48	65,726.96
73	Total - PROFESSIONAL FEE	351,778.98	246,373.84	319,271.96	306,272.31	10,103.45	6,455.05	6,832.68	6,635.79	361,882.43	252,828.89	326,104.64	312,908.10
74	54 - SERVICE AND SUPPLIES												
75	54110 Advertising	782.50	2,755.01	2,560.46	2,832.15	2,035.73	4,361.83	3,370.09	4,483.96	2,818.24	7,116.84	5,930.55	7,316.11
76	54140 Auto Expense	2,654.98	3,815.91	3,755.00	3,922.76	0.00	0.00	0.00	0.00	2,654.98	3,815.91	3,755.00	3,922.76
77	54170 Auto Allowance	8,411.81	5,525.00	8,519.55	5,679.70	0.00	0.00	0.00	0.00	8,411.81	5,525.00	8,519.55	5,679.70
78	54200 Credit Card Fee & Bank Charges	11,121.54	12,561.59	13,450.65	12,913.31	0.00	0.00	0.00	0.00	11,121.54	12,561.59	13,450.65	12,913.31
79	54230 Dues & Subscriptions	31,085.64	21,687.18	28,021.50	22,294.42	479.59	915.00	958.61	940.62	31,565.23	22,602.18	28,980.11	23,235.04
80	54260 Education & Training	22,779.14	20,303.43	25,431.09	20,871.93	0.00	694.00	1,070.15	713.43	22,779.14	20,997.43	26,501.23	21,585.36
81	54290 Employment Expense	1,032.76	1,086.74	1,025.43	1,117.17	0.00	100.00	154.20	102.80	1,032.76	1,186.74	1,179.63	1,219.97
101	57110 Equipment Rental/ Lease	21,781.65	8,738.03	19,079.64	8,982.69	1,084.60	393.84	1,121.30	404.87	22,866.25	9,131.87	20,200.94	9,387.56
82	54320 General Maintenance	1,629.47	3,896.00	3,526.55	4,005.09	0.00	648.89	867.98	667.06	1,629.47	4,544.89	4,394.53	4,672.15
83	54350 Insurance	84,615.58	79,007.54	86,586.14	81,219.75	2,595.07	2,029.29	2,566.48	2,086.11	87,210.65	81,036.83	89,152.62	83,305.86
84	54380 Insurance - Vehicle	26,424.33	14,240.40	21,835.13	14,639.13	1,543.21	908.88	934.33	934.33	27,967.53	15,149.28	22,769.46	15,573.46
85	54410 Fuel Costs	86,031.63	55,660.77	79,851.54	72,359.00	2,655.06	1,330.80	1,743.92	1,663.50	88,686.69	56,991.57	81,595.46	74,022.50
86	54440 Meeting, Seminar & Supplies	4,735.68	5,421.79	5,545.51	5,573.60	460.04	48.35	485.76	49.70	5,195.71	5,470.14	6,031.27	5,623.30
87	54470 Travel Expense	9,355.34	14,477.01	10,782.65	14,882.37	0.00	1,089.09	0.00	1,119.58	9,355.34	15,566.10	10,782.65	16,001.95
88	54500 Operating Supplies	52,538.40	53,080.75	47,387.08	54,567.01	3,696.23	3,746.91	9,082.74	8,851.82	56,234.63	56,827.66	56,469.82	63,418.83
89	54530 Office Supplies	24,322.04	19,376.15	25,840.07	19,918.68	112.57	220.90	340.63	227.09	24,434.62	19,597.05	26,180.69	20,145.77
90	54620 Repair & Maintenance	154,283.89	100,286.26	129,059.36	123,094.28	14,642.38	5,475.96	12,793.55	5,629.29	168,926.28	105,762.22	141,852.91	128,723.56
91	54650 Small Tools	13,197.46	14,688.17	14,363.95	15,099.44	611.91	481.59	716.60	495.07	13,809.37	15,169.76	15,080.55	15,594.51
92	54680 Uniforms	17,586.21	16,867.69	18,670.26	17,879.75	1,195.35	998.90	1,029.59	1,058.83	18,781.56	17,866.59	19,699.85	18,938.59
93	54710 Vehicle Maintenance	36,123.84	27,736.82	37,842.43	33,513.45	55.05	113.89	0.00	117.08	36,178.90	27,850.71	37,842.43	33,630.53
94	54740 Easement Lease	627.19	848.21	654.29	871.96	0.00	0.00	0.00	0.00	627.19	848.21	654.29	871.96
95	54770 Computer & Equip Maintenance	7,658.96	0.00	5,140.00	0.00	0.00	0.00	0.00	0.00	7,658.96	0.00	5,140.00	0.00
96	54800 Programs (Wtr Cons, parks,etc)	29,613.23	13,731.89	25,185.11	24,116.38	25,184.89	12,705.28	25,405.99	25,061.03	54,798.11	26,437.17	50,591.10	49,177.41
97	54830 State & County Fees & Services	23,934.73	56,681.80	8,388.78	28,268.89	152.25	0.00	0.00	0.00	24,086.98	56,681.80	8,388.78	28,268.89
98	54860 Postage & Mailing	22,063.07	23,612.43	23,573.49	24,793.05	55.66	0.00	0.00	0.00	22,118.73	23,612.43	23,573.49	24,793.05
99	54890 Printing	5,883.15	14,386.49	11,773.91	14,789.31	0.00	511.75	1,020.08	526.08	5,883.15	14,898.24	12,793.99	15,315.39

**Phelan Piñon Hills Community Services District
REVISED 2012/2013 Budget - Detail of All Funds**

Assumes:		A	B	C	D	E	F	G	H	I	J	K	L				
Rates/Reve		2.5%				TOTAL ENTERPRISE FUNDS				TOTAL GOVERNMENT FUNDS				TOTAL ALL FUNDS - REVISED BUDGET			
Expense		2.8%				TOTAL ENTERPRISE FUNDS				TOTAL GOVERNMENT FUNDS				TOTAL ALL FUNDS - REVISED BUDGET			
Salary		3.2%				TOTAL ENTERPRISE FUNDS				TOTAL GOVERNMENT FUNDS				TOTAL ALL FUNDS - REVISED BUDGET			
		Prior Year		Approved	Revised Approved	Prior Year		Approved	Revised Approved	Prior Year		Approved	Revised Approved				
		2011/2012 Budget	Actual 11/12 YE	2012/2013 BUDGET	2012/2013 BUDGET	2011/2012 Budget	Actual 11/12 YE	2012/2013 BUDGET	2012/2013 BUDGET	2011/2012 Budget	Actual 11/12 YE	2012/2013 BUDGET	2012/2013 BUDGET				
100	54920 Public Relation	20,228.46	14,083.92	18,000.00	18,000.00	0.00	50.00	2,000.00	2,000.00	20,228.46	14,133.92	20,000.00	20,000.00				
102	Total - SERVICE AND SUPPLIES	720,502.69	604,556.98	675,849.57	646,205.27	56,559.59	36,825.15	65,661.99	57,132.26	777,062.28	641,382.13	741,511.55	703,337.53				
103	58 - UTILITIES - Electric/Phone/Gas																
104	58010 Telephone	19,959.52	15,879.26	22,463.72	16,323.88	421.88	611.79	705.97	628.92	20,381.41	16,491.05	23,169.70	16,952.80				
105	58110 Utilities - Operations	895,711.31	709,952.34	874,649.93	759,649.00	9,360.45	14,768.85	14,965.20	15,802.67	905,071.76	724,721.19	889,615.13	775,451.67				
106	58111 Utilities - Street Lights	0.00	0.00	0.00	0.00	15,716.25	13,566.72	15,876.82	14,516.39	15,716.25	13,566.72	15,876.82	14,516.39				
107	Total - UTILITIES - Electric/Phone/Gas	915,670.83	725,831.60	897,113.66	775,972.88	25,498.59	28,947.36	31,547.99	30,947.98	941,169.42	754,778.96	928,661.65	806,920.86				
108	59 - OTHER- Depreciation/Amort, etc.																
109	59310 Bad Debt	0.00	277.90	428.52	285.68	0.00	0.00	0.00	0.00	0.00	277.90	428.52	285.68				
110	59110 Property Taxes	241.47	160.98	248.23	165.49	0.00	0.00	0.00	0.00	241.47	160.98	248.23	165.49				
111	59120 Depreciation & Amortization	1,364,284.00	1,292,064.29	1,335,282.39	1,333,242.09	56,028.00	50,705.12	49,727.94	50,705.12	1,420,312.00	1,342,769.41	1,385,010.33	1,383,947.21				
112	59310 Other Operating Expenses	23.57	(242.97)	105.40	(249.77)	0.00	0.00	0.00	0.00	23.57	(242.97)	105.40	(249.77)				
113	Total - OTHER- Depreciation/Amort, etc.	1,364,549.04	1,292,260.20	1,336,064.54	1,333,443.49	56,028.00	50,705.12	49,727.94	50,705.12	1,420,577.04	1,342,965.32	1,385,792.48	1,384,148.61				
114	Total Expense	5,204,239.98	4,344,878.85	5,256,233.44	4,857,702.86	308,241.63	250,703.65	338,466.81	330,117.36	5,512,481.61	4,595,582.50	5,594,700.18	5,187,820.16				
115	Net Operational Income	(900,022.32)	(367,892.70)	(496,576.21)	(790,185.75)	(290,118.44)	(214,298.65)	(297,942.13)	(292,802.21)	(1,190,140.76)	(582,191.35)	(794,518.33)	(1,082,987.94)				
116	Other Income/Expense																
117	Other Income																
118	70 - PROPERTY TAXES																
119	71110 Property Taxes - Curr Sec	0.00	0.00	0.00	0.00	704,316.61	737,641.39	679,898.53	663,877.25	704,316.61	737,641.39	679,898.53	663,877.25				
120	71120 Property Taxes - Curr Unsec	0.00	0.00	0.00	0.00	57,090.28	32,746.14	54,633.58	29,471.53	57,090.28	32,746.14	54,633.58	29,471.53				
121	71130 Property Taxes - Curr Supplimen	127.08	0.00	0.00	0.00	(4,486.73)	1,194.42	(3,062.69)	1,074.98	(4,359.65)	1,194.42	(3,062.69)	1,074.98				
122	71140 Property Taxes - Curr Unitary	0.00	0.00	0.00	0.00	18,637.22	35,551.13	25,211.09	31,996.02	18,637.22	35,551.13	25,211.09	31,996.02				
123	71150 Property Taxes - Curr Other	0.00	0.00	0.00	0.00	8,544.00	(2,294.21)	8,413.04	(2,064.79)	8,544.00	(2,294.21)	8,413.04	(2,064.79)				
124	72110 Property Taxes - Prior Sec	0.00	0.00	0.00	0.00	37,699.22	28,104.53	25,416.59	25,294.08	37,699.22	28,104.53	25,416.59	25,294.08				
125	72120 Property Taxes - Prior Unsec	0.00	0.00	0.00	0.00	1,022.03	702.20	616.17	631.98	1,022.03	702.20	616.17	631.98				
126	72130 Property Taxes - Prior Supplimn	1,077.14	0.00	0.00	0.00	6,241.14	4,083.71	3,829.28	3,675.34	7,318.28	4,083.71	3,829.28	3,675.34				
127	72150 Property Taxes - Prior Other	0.00	0.00	0.00	0.00	894.43	794.71	734.18	715.24	894.43	794.71	734.18	715.24				
128	73160 Property Taxes - Homeowner	1,015.82	0.00	0.00	0.00	8,276.45	11,266.23	7,569.80	10,139.61	9,292.26	11,266.23	7,569.80	10,139.61				
129	73170 Tax Penalties & Others	441.48	0.00	0.00	0.00	19,952.50	(5,859.26)	24,161.09	(5,273.33)	20,393.98	(5,859.26)	24,161.09	(5,273.33)				
130	Total - PROPERTY TAXES	2,661.51	0.00	0.00	0.00	858,187.17	843,930.99	827,420.64	759,537.89	860,848.68	843,930.99	827,420.64	759,537.89				
131	75 - PENALTIES & OTHER FEE																

**Phelan Piñon Hills Community Services District
REVISED 2012/2013 Budget - Detail of All Funds**

Assumes:		A	B	C	D	E	F	G	H	I	J	K	L
Rates/Reve	2.5%	TOTAL ENTERPRISE FUNDS				TOTAL GOVERNMENT FUNDS				TOTAL ALL FUNDS - REVISED BUDGET			
Expense	2.8%	Prior Year		Approved	Revised Approved	Prior Year		Approved	Revised Approved	Prior Year		Approved	Revised Approved
Salary	3.2%	2011/2012 Budget	Actual 11/12 YE	2012/2013 BUDGET	2012/2013 BUDGET	2011/2012 Budget	Actual 11/12 YE	2012/2013 BUDGET	2012/2013 BUDGET	2011/2012 Budget	Actual 11/12 YE	2012/2013 BUDGET	2012/2013 BUDGET
132	86120 Penalties & Other Fees	84,098.21	86,869.48	95,808.19	89,041.22	0.00	0.00	0.00	0.00	84,098.21	86,869.48	95,808.19	89,041.22
133	Total · PENALTIES & OTHER FEE	84,098.21	86,869.48	95,808.19	89,041.22	0.00	0.00	0.00	0.00	84,098.21	86,869.48	95,808.19	89,041.22
134	76 · SOLID WASTE												
135	76100 Solid Waste Franchise Fee	0.00	0.00	0.00	0.00	0.00	29,873.58	80,000.00	80,000.00	0.00	29,873.58	80,000.00	80,000.00
136	Total · SOLID WASTE	0.00	0.00	0.00	0.00	0.00	29,873.58	80,000.00	80,000.00	0.00	29,873.58	80,000.00	80,000.00
137	45 · METER INSTALLATION/FEES/CONNECTION												
138	45300 Meter Installation	2,941.97	3,553.85	5,678.25	3,553.85	0.00	0.00	0.00	0.00	2,941.97	3,553.85	5,678.25	3,553.85
139	45400 Permits & Inspections	270.00	3,175.00	3,712.50	3,175.00	0.00	0.00	0.00	0.00	270.00	3,175.00	3,712.50	3,175.00
140	45500 Connection Fee	0.00	23,648.94	35,473.41	23,648.94	0.00	0.00	0.00	0.00	0.00	23,648.94	35,473.41	23,648.94
141	Total · METER INSTALLATION/FEES/CONNECTION	3,211.97	30,377.79	44,864.16	30,377.79	0.00	0.00	0.00	0.00	3,211.97	30,377.79	44,864.16	30,377.79
142	80 · OTHER INCOME												
143	88110 Interest Income	81,592.73	51,488.01	54,498.35	52,775.21	11,126.28	20,151.68	18,334.30	20,655.47	92,719.01	71,639.69	72,832.65	73,430.68
144	88120 Other Income - Water Other	5,225.55	33,349.33	1,515.79	34,183.06	0.00	0.00	0.00	0.00	5,225.55	33,349.33	1,515.79	34,183.06
145	88150 Other Income	0.00	39,514.40	0.00	40,502.26	0.00	500.00	768.75	512.50	0.00	40,014.40	768.75	41,014.76
146	Total · OTHER INCOME	86,818.28	124,351.74	56,014.14	127,460.53	11,126.28	20,651.68	19,103.05	21,167.97	97,944.56	145,003.42	75,117.19	148,628.51
147	Total Other Income	176,789.97	241,599.01	196,686.49	246,879.54	869,313.45	894,456.25	926,523.69	860,705.86	1,046,103.41	1,136,055.26	1,123,210.18	1,107,585.40
148	Other Expense												
149	796 · Other Expense												
150	91010 Interest Expense	113,524.06	100,843.24	95,120.00	95,120.00	0.00	0.00	0.00	0.00	113,524.06	100,843.24	95,120.00	95,120.00
151	92010 Loan Administrator Fee	10,000.00	8,431.33	9,500.00	9,500.00	0.00	0.00	0.00	0.00	10,000.00	8,431.33	9,500.00	9,500.00
152	93010 Tax Deduction	0.00	0.00	0.00	0.00	2,819.24	3,427.36	3,942.80	3,523.33	2,819.24	3,427.36	3,942.80	3,523.33
153	95010 Net Incr/Decr in Fair Value	696.38	98.42	679.87	101.18	0.00	0.00	0.00	0.00	696.38	98.42	679.87	101.18
154	Total · Other Expense	124,220.44	109,372.99	105,299.87	104,721.18	2,819.24	3,427.36	3,942.80	3,523.33	127,039.68	112,800.35	109,242.67	108,244.50
155	Total Other Expense	124,220.44	109,372.99	105,299.87	104,721.18	2,819.24	3,427.36	3,942.80	3,523.33	127,039.68	112,800.35	109,242.67	108,244.50
156	Net Other Income	52,569.53	132,226.02	91,386.62	142,158.36	866,494.20	891,028.89	922,580.89	857,182.54	919,063.73	1,023,254.91	1,013,967.51	999,340.90
157	Net Income	(847,452.79)	(235,666.68)	(405,189.59)	(648,027.38)	576,375.76	676,730.24	624,638.76	564,380.33	(271,077.02)	441,063.56	219,449.18	(83,647.04)
	Funded Depr & Amort @ 60%	545,713.60	516,825.72	534,112.96	533,296.84	22,411.20	20,282.05	19,891.18	20,282.05	568,124.80	537,107.76	554,004.13	553,578.88
	Net Funding Avail For CIP	(301,739.19)	281,159.04	128,923.36	(114,730.55)	598,786.96	697,012.29	644,529.94	584,662.38	297,047.78	978,171.32	773,453.32	469,931.84

CIP PROJECTS

**Phelan Piñon Hills Community Services District
2012/2013 Budget**

**PROJECT LIST
2012/2013 CIP Projects**

			ESTIMATE 2012/2013
	PROJECT	DESCRIPTION/LOCATION	
1	Master Plan Wells	Well 9A Replacement - Study & Design	20,000.00
2	Master Plan Reservoirs	Site 6A - New 1.2MG - Land Acquisition	50,000.00
3	Master Plan Boosters	3C Booster A & B Upsize (Design/Study)	8,000.00
4	Emergency Power Plugs	Install emergency power plugs at 1 sites	25,000.00
5	Tank Rehabs	10-Year Contract	45,000.00
6	Level Control & Pump Valves	Possible rebuilds of equipment	40,000.00
7	Well Rehabs	Rehabilitation of wells	100,000.00
8	Booster Rehabilitation	Rehabilitation of booster pumps	50,000.00
9	Tank Exterior	Blast and Paint	95,000.00
10	SCADA	Replacement	420,000.00
11	PRV Stations	Inspect and possible rebuild of 30 stations	10,000.00
12 *	Adjudication of Water Rights		250,000.00
13	GIS/Mapping	Convert GIS and mapping to new system	50,000.00
14 *	Electric Display Sign	Warbler and Sheep Creek	30,000.00
15	Future Administration Building	Design & Planning	58,500.00
			<u>\$ 1,251,500.00</u>
16	Phelan Park - Stage/Grass	Install cement slab with cover and grass.	90,000.00
17 *	Pinon Hills Park	Improvements	175,000.00
			<u>\$ 265,000.00</u>
TOTAL PROJECTS			\$ 1,516,500.00

*Carry over from prior year budget

CAPITAL PURCHASES

**Phelan Piñon Hills Community Services District
2012/2013 Budget**

CAPITAL PURCHASES

DESCRIPTION		
1	WATER OPERATIONS	
2		
3		
4		
5		
6		
7		
8		
9	TOTAL WATER OPERATIONS	0.00
10	METER MAINTENANCE/CONSERVATION	
11		
12		
13		
14		
15		
16		
17		
18	TOTAL METER MAINTENANCE/CONSERVATION	0.00
19	VEHICLES:	
20	2 Full Size Trucks to replace Rangers	70,000.00
21	Upgrade Dump Truck to be EPA compliant	20,000.00
22	Upgrade F550 Truck to be EPA compliant	10,000.00
23		
24		
25		
26		
27		
28	TOTAL VEHICLE & EQUIPMENT	100,000.00
29	ENGINEERING	
30	Software Updates - H2o Net, ESRI, Trimble GPS	7,000.00
31	Nobel - GIS Support Software - new software for GIS conversion/interface	15,000.00
32		
33		
34		
35		
36		
37		
38	TOTAL ENGINEERING	22,000.00
39	OFFICE	
40	COMPUTER EQUIPMENT:	
41	3 Replace Computers and upgrade software	6,000.00
42	Cycling replacement / upgrade - 3 - 5 computers per year	
43		
44		
45		
46		
47		
48	TOTAL OFFICE	6,000.00
49	TOTAL CAPITAL PURCHASES	\$ 128,000.00

CASH FLOW

**Phelan Pinon Hills Community Services District
Budget 2012/2013**

CASH FLOW PROJECTIONS					
	OPERATIONAL ACTIVITIES				
		Net Profit (Loss) 2012/2013	\$ (83,647.04)		
		Depreciation	1,383,947.21		
		Cash available from operations 2012/2013	\$ 1,300,300.17		
	INVESTMENT ACTIVITIES				
		Projects 2012/2013	\$ (1,516,500.00)		
		Capital Purchases 2012/2013	(128,000.00)		
		Total Investment Activity 2012/2013	\$ (1,644,500.00)		
	FINANCE ACTIVITIES				
		CIEDB Loan (Principal)	\$ (96,097.13)		
		Total Finance Activity 2012/2013	\$ (96,097.13)		
	NET CASH FROM 2012/2013 ACTIVITIES			\$ (440,296.96)	
	CASH IN BANK				
		Cash in Bank Beginning Balance	\$ 12,780,195.22		
		Board Approved Reserves	(8,690,210.00)		
		Cash Available for 2012/2013 Activities		\$ 4,089,985.22	
	Net Cash Available for Future Projects			\$ 3,649,688.26	

Budget Forecast

**Phelan Piñon Hills Community Services District
2012/2013 Budget**

Forecast Model

PPHCSD Forecast				
Assumptions	2013/14	2014/15	2015/16	2016/17
Rate Increase	5.0%	5.0%	5.0%	5.0%
Merit	3.0%	3.0%	3.0%	3.0%
Expenses	2.5%	2.5%	2.5%	2.5%

	APPROVED 2012/2013	2013/14	2014/15	2015/16	2016/17
1 Operating Revenue					
2 Water Sales	\$ 3,598,860	\$ 3,778,803	\$ 3,967,743	\$ 4,166,130	\$ 4,374,437
3 Special Assessments	355,749	355,749	355,749	355,749	355,749
4 Other Services	112,908	112,908	112,908	112,908	112,908
5 Total Operating Revenues	<u>\$ 4,067,517</u>	<u>\$ 4,247,460</u>	<u>\$ 4,436,400</u>	<u>\$ 4,634,787</u>	<u>\$ 4,843,094</u>
6					
7 Operating Expenses					
8 Water Purchases	8,125	8,328	8,536	8,749	8,968
9 Board Compensation	143,762	147,356	151,040	154,816	158,686
10 Professional Services	306,272	313,929	321,777	329,822	338,067
11 Salaries and Benefits - Enterprise	1,643,922	1,693,240	1,744,037	1,796,358	1,850,249
12 Services and Supplies - Enterprise	646,205	662,360	678,919	695,892	713,290
13 Rents and Leases	0	-	-	-	-
14 Utilities	775,973	795,372	815,257	835,638	856,529
15 Depreciation	1,333,242	1,366,573	1,421,740	1,459,573	1,467,573
16 Other	201	206	212	217	222
17 Total Operating Expenses	<u>\$ 4,857,703</u>	<u>\$ 4,987,365</u>	<u>\$ 5,141,518</u>	<u>\$ 5,281,066</u>	<u>\$ 5,393,585</u>
18					
19 Net Operational Income (Water & Admin)	\$ (790,186)	\$ (739,905)	\$ (705,117)	\$ (646,278)	\$ (550,491)
20					
21 Non-Operating Revenues (Expenses)					
22 Investment Earnings	73,431	73,431	73,431	73,431	73,431
23 Investment Expense	(104,721)	(114,968)	(110,606)	(106,092)	(101,419)
24 Property Taxes	759,538	759,538	759,538	759,538	759,538
25 Other Taxes	0	-	-	-	-
26 State/County Assist (Incl County Equipment)	0	-	-	-	-
27 Penalties	89,041	89,041	89,041	89,041	89,041
28 Other Income	75,198	75,198	75,198	75,198	75,198
29 Connection Fees	30,378	30,378	30,378	30,378	30,378
30 Ordinary Income Government Funds	37,315	37,315	37,315	37,315	37,315
31 Ordinary Expense Government Funds	(330,117)	(338,370)	(346,830)	(355,500)	(364,388)
32 Income Solid Waste	80,000	80,000	80,000	80,000	80,000
33 Other Income/Expenses Government Funds*	(3,523)	(3,523)	(3,523)	(3,523)	(3,523)
34 Net Non-Operating Revenues (Expenses)	\$ 706,539	\$ 688,039	\$ 683,941	\$ 679,785	\$ 675,570
35					
36 Net Income	\$ (83,647)	\$ (51,866)	\$ (21,176)	\$ 33,507	\$ 125,080
37					
38 Depreciation Unfunded (50%)	\$ 666,621	\$ 683,287	\$ 710,870	\$ 729,787	\$ 733,787
39 Loan Principal Payments	(111,000)	(115,000)	(119,000)	(123,000)	(127,000)
40 Net Cash Avail for Projects/Reserves	\$ 471,974	\$ 516,421	\$ 570,694	\$ 640,293	\$ 731,866
41					
42 Beginning Cash in Bank (in Forcast Years = Cash B	\$ 12,780,195.22	\$ 11,607,669.19	\$ 10,391,089.84	\$ 9,748,783.62	\$ 10,071,076.86
43 RESERVES	-8,690,210.00	-8,811,530.00	-8,943,930.00	-9,034,730.00	-9,053,930.00
44 CIP PROJECTS	-1,516,500.00	-1,655,000.00	-1,135,000.00	-240,000.00	-875,000.00
45 CAPITAL PURCHASES	-128,000.00	-78,000.00	-78,000.00	-78,000.00	-78,000.00
46 CASH BALANCE = AVAILABLE CASH FOR NEXT	\$ 2,917,459.19	\$ 1,579,559.84	\$ 804,853.62	\$ 1,036,346.86	\$ 796,013.00

Note A: Depreciation changes based on the additional assets (CIP Projects) added in the prior year.

Note B: Based on average of reserve levels recommended by Directors + Assumes additional assets each year x .08 = additional reserves

JOB CLASSIFICATIONS

Phelan Piñon Hills Community Services District
JOB CLASSIFICATIONS
2012-2013

JOB TITLE	Level	Salary Range	
		Step Ranges	
		MINIMUM	MAXIMUM
ADMINISTRATIVE TECH I	50	16.38	20.96
ADMINISTRATIVE TECH II	60	18.06	23.11
ADMINISTRATIVE TECH III	80	21.95	28.09
BOARD SECTY/HR/RISK MGMT	90	24.21	30.97
FINANCE TECHNICIAN I	70	19.91	25.48
FINANCE TECHNICIAN II	80	21.95	28.09
FINANCE SPECIALIST III	95	25.42	32.51
PARKS MAINTENANCE I	40	14.86	18.84
PARKS MAINTENANCE II	60	18.06	23.11
PARKS OPERATIONS SUPVSR	90	24.21	30.97
CUST. SERVICE/METER TECH I	60	18.06	23.11
CUST. SERVICE/METER TECH II	75	20.91	26.75
CUST. SERVICE/MTR SUPVSR	90	24.21	30.97
WATER SYSTEM OPERATOR I	60	18.06	23.11
WATER SYSTEM OPERATOR II	75	20.91	26.75
WATER OPERATIONS SUPVSR	95	25.42	32.51
OPERATIONS MANAGER	110	33.62	43.02
ENGINEERING TECH	95	25.42	32.51
ENGINEERING MANAGER	105	32.02	40.97
ADMIN. SVCS MGR	125	44.49	56.91
GENERAL MANAGER	CONTRACT		

SALARY RANGES

Phelan Piñon Hills Community Services District

2012/2013 SALARY RANGES - Includes 2.8% COLA (beginning at level 40 step 2)

Step:	1	2	3	4	5	6	7	8	9	10
Level										
5	8.00 1,386.67	8.20 1,421.33	8.41 1,456.87	8.62 1,493.29	8.83 1,530.62	9.05 1,568.89	9.28 1,608.11	9.51 1,648.31	9.75 1,689.52	9.99 1,731.76
10	8.40 1,456.00	8.61 1,492.40	8.83 1,529.71	9.05 1,567.95	9.27 1,607.15	9.50 1,647.33	9.74 1,688.51	9.98 1,730.73	10.23 1,773.99	10.49 1,818.34
15	8.82 1,528.80	9.04 1,567.02	9.27 1,606.20	9.50 1,646.35	9.74 1,687.51	9.98 1,729.70	10.23 1,772.94	10.48 1,817.26	10.75 1,862.69	11.01 1,909.26
20	9.26 1,605.24	9.49 1,645.37	9.73 1,686.51	9.97 1,728.67	10.22 1,771.88	10.48 1,816.18	10.74 1,861.59	11.01 1,908.13	11.28 1,955.83	11.57 2,004.72
25	9.72 1,685.50	9.97 1,727.64	10.22 1,770.83	10.47 1,815.10	10.73 1,860.48	11.00 1,906.99	11.28 1,954.67	11.56 2,003.53	11.85 2,053.62	12.14 2,104.96
30	10.21 1,769.78	10.47 1,814.02	10.73 1,859.37	11.00 1,905.86	11.27 1,953.50	11.55 2,002.34	11.84 2,052.40	12.14 2,103.71	12.44 2,156.30	12.75 2,210.21
35	10.72 1,858.27	10.99 1,904.72	11.26 1,952.34	11.55 2,001.15	11.83 2,051.18	12.13 2,102.46	12.43 2,155.02	12.74 2,208.89	13.06 2,264.12	13.39 2,320.72
40	14.86 2,575.73	15.46 2,679.93	15.85 2,746.93	16.24 2,815.60	16.65 2,885.99	17.07 2,958.14	17.49 3,032.09	17.93 3,107.89	18.38 3,185.59	18.84 3,265.23
45	15.60 2,704.52	16.38 2,839.75	16.79 2,910.74	17.21 2,983.51	17.64 3,058.10	18.08 3,134.55	18.54 3,212.91	19.00 3,293.23	19.47 3,375.57	19.96 3,459.95
50	16.38 2,839.75	17.20 2,981.73	17.63 3,056.28	18.07 3,132.68	18.53 3,211.00	18.99 3,291.28	19.46 3,373.56	19.95 3,457.90	20.45 3,544.34	20.96 3,632.95
55	17.20 2,981.73	18.06 3,130.82	18.51 3,209.09	18.98 3,289.32	19.45 3,371.55	19.94 3,455.84	20.44 3,542.24	20.95 3,630.79	21.47 3,721.56	22.01 3,814.60
60	18.06 3,130.82	18.97 3,287.36	19.44 3,369.54	19.93 3,453.78	20.42 3,540.13	20.93 3,628.63	21.46 3,719.35	21.99 3,812.33	22.54 3,907.64	23.11 4,005.33
65	18.97 3,287.36	19.91 3,451.73	20.41 3,538.02	20.92 3,626.47	21.45 3,717.13	21.98 3,810.06	22.53 3,905.31	23.09 4,002.95	23.67 4,103.02	24.26 4,205.60
70	19.91 3,451.73	20.91 3,624.32	21.43 3,714.92	21.97 3,807.80	22.52 3,902.99	23.08 4,000.57	23.66 4,100.58	24.25 4,203.09	24.85 4,308.17	25.48 4,415.88
75	20.91 3,624.32	21.95 3,805.53	22.50 3,900.67	23.07 3,998.19	23.64 4,098.14	24.23 4,200.59	24.84 4,305.61	25.46 4,413.25	26.10 4,523.58	26.75 4,636.67
80	21.95 3,805.53	23.05 3,995.81	23.63 4,095.70	24.22 4,198.10	24.83 4,303.05	25.45 4,410.62	26.08 4,520.89	26.73 4,633.91	27.40 4,749.76	28.09 4,868.50
85	23.05 3,995.81	24.21 4,195.60	24.81 4,300.49	25.43 4,408.00	26.07 4,518.20	26.72 4,631.16	27.39 4,746.93	28.07 4,865.61	28.77 4,987.25	29.49 5,111.93
90	24.21 4,195.60	25.42 4,405.38	26.05 4,515.51	26.70 4,628.40	27.37 4,744.11	28.05 4,862.71	28.76 4,984.28	29.47 5,108.89	30.21 5,236.61	30.97 5,367.53
95	25.42 4,405.38	26.69 4,625.65	27.35 4,741.29	28.04 4,859.82	28.74 4,981.32	29.46 5,105.85	30.19 5,233.50	30.95 5,364.33	31.72 5,498.44	32.51 5,635.90
100	30.50 5,286.45	32.02 5,550.78	32.82 5,689.55	33.64 5,831.78	34.49 5,977.58	35.35 6,127.02	36.23 6,280.19	37.14 6,437.20	38.07 6,598.13	39.02 6,763.08
105	32.02 5,550.78	33.62 5,828.32	34.47 5,974.02	35.33 6,123.37	36.21 6,276.46	37.12 6,433.37	38.04 6,594.20	38.99 6,759.06	39.97 6,928.04	40.97 7,101.24
110	33.62 5,828.32	35.31 6,119.73	36.19 6,272.72	37.09 6,429.54	38.02 6,590.28	38.97 6,755.04	39.95 6,923.91	40.94 7,097.01	41.97 7,274.44	43.02 7,456.30
115	35.31 6,119.73	37.07 6,425.72	38.00 6,586.36	38.95 6,751.02	39.92 6,919.79	40.92 7,092.79	41.94 7,270.11	42.99 7,451.86	44.07 7,638.16	45.17 7,829.11
120	42.37 7,343.68	44.49 7,710.86	45.60 7,903.63	46.74 8,101.22	47.91 8,303.75	49.10 8,511.35	50.33 8,724.13	51.59 8,942.23	52.88 9,165.79	54.20 9,394.94
125	44.49 7,710.86	46.71 8,096.40	47.88 8,298.81	49.07 8,506.28	50.30 8,718.94	51.56 8,936.92	52.85 9,160.34	54.17 9,389.35	55.52 9,624.08	56.91 9,864.68
130	46.71 8,096.40	49.05 8,501.22	50.27 8,713.75	51.53 8,931.60	52.82 9,154.89	54.14 9,383.76	55.49 9,618.35	56.88 9,858.81	58.30 10,105.28	59.76 10,357.92
135	49.05 8,501.22	51.50 8,926.29	52.79 9,149.44	54.10 9,378.18	55.46 9,612.63	56.84 9,852.95	58.27 10,099.27	59.72 10,351.75	61.21 10,610.55	62.75 10,875.81
140	51.50 8,926.29	54.07 9,372.60	55.42 9,606.91	56.81 9,847.09	58.23 10,093.26	59.69 10,345.60	61.18 10,604.24	62.71 10,869.34	64.28 11,141.08	65.88 11,419.60
145	54.07 9,372.60	56.78 9,841.23	58.20 10,087.26	59.65 10,339.44	61.14 10,597.93	62.67 10,862.88	64.24 11,134.45	65.84 11,412.81	67.49 11,698.13	69.18 11,990.58
150	56.78 9,841.23	59.62 10,333.29	61.11 10,591.62	62.63 10,856.41	64.20 11,127.82	65.80 11,406.02	67.45 11,691.17	69.14 11,983.45	70.86 12,283.04	72.64 12,590.11