



PHELAN PIÑON HILLS COMMUNITY SERVICES DISTRICT

BUDGET

JULY 1, 2012

TO

JUNE 30, 2013

FINAL BUDGET - Approved June 20, 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 be 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.

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 \$109,638.

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 assumes 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

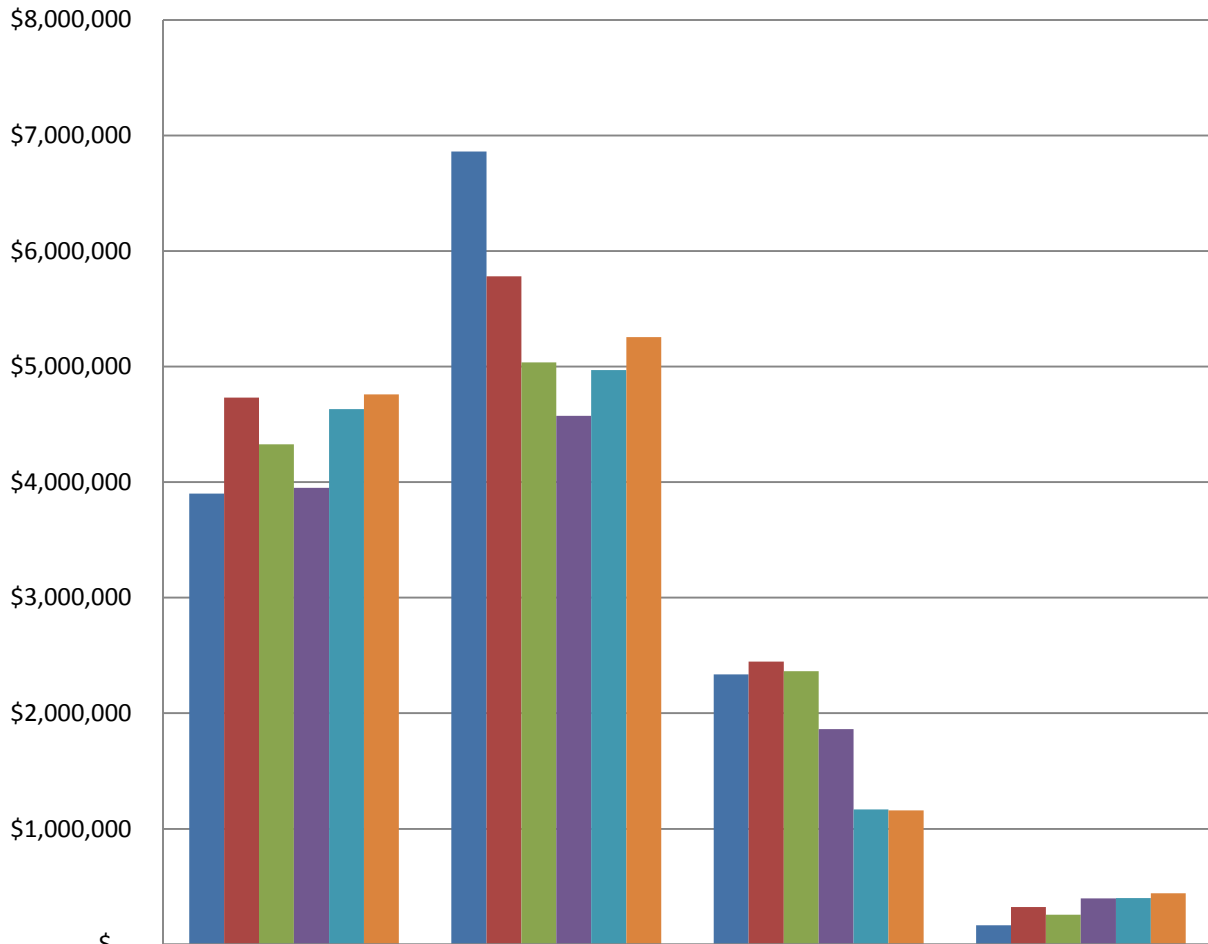
**Phelan Piñon Hills Community Services District
2012/2013 Budget**

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 Budget
	A	B	C	D	E	
1 Operating Revenue						
2 Water Sales	\$ 3,535,832	\$ 4,348,927	\$ 3,872,217	\$ 3,536,555	\$ 4,233,496	\$ 4,339,333
3 Special Assessments	307,104	283,142	328,243	324,650	285,000	305,000
4 Other Services	57,906	100,820	127,612	90,362	112,511	115,324
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>\$ 4,631,007</u>	<u>\$ 4,759,657</u>
6						
7 Operating Expenses						
8 Water Purchases	Incl Below	\$ 312,250	498,777	147,596	231,579	234,500
9 Salaries and Benefits - Enterprise	2,025,913	1,027,983	1,652,250	1,423,459	1,578,478	1,643,922
10 Board Compensation	Incl Below	32,469	42,497	49,178	64,708	149,512
11 Professional Services	176,635	399,018	273,861	309,171	312,521	319,272
12 Services and Supplies - Enterprise	1,868,223	1,844,247	838,279	572,750	642,600	675,850
13 Rents and Leases	602	46,664	46,072	44,358	-	-
14 Utilities	774,842	1,079,743	956,158	780,447	839,282	897,114
15 Depreciation	Incl Below	886,786	727,000	1,245,913	1,298,913	1,335,282
16 Other	2,014,296	151,950	258	184	761	782
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>\$ 4,968,842</u>	<u>\$ 5,256,233</u>
12						
13 Net Operational Income (Water & Admin)	\$ (2,959,669)	\$ (1,048,221)	\$ (707,078)	\$ (621,490)	\$ (337,835)	\$ (496,576)
14						
15 Non-Operating Revenues (Expenses)						
16 Investment Earnings	\$ 762,732	\$ 449,025	161,050	92,836	71,056	72,833
17 Investment Expense	(164,934)	(140,689)	(118,451)	(115,917)	(118,606)	(105,300)
18 Property Taxes	930,019	1,323,361	1,011,758	907,485	919,356	827,421
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	93,471	95,808
22 Other Income	-	37,218	(22,434)	12,530	2,229	2,285
23 Connection Fees	440,970	80,698	55,444	2,631	44,864	44,864
24 Ordinary Income Government Funds	-	79,693	13,780	20,622	39,536	40,525
25 Ordinary Expense Government Funds	-	(183,279)	(258,135)	(282,881)	(281,570)	(338,467)
26 Income Solid Waste	-	-	-	-	-	80,000
27 Other Income/Expenses Government Funds*	-	328,233	(4,144)	(2,779)	(3,835)	(3,943)
28 Net Non-Operating Revenues (Expenses)	\$ 2,171,197	\$ 2,122,591	\$ 1,986,961	\$ 1,464,726	\$ 766,502	\$ 716,025
29						
30 Net Income	\$ (788,472)	\$ 1,074,370	\$ 1,279,883	\$ 843,236	\$ 428,666	\$ 219,449
31						
32 Depreciation Not Funded (50%)	\$ 347,846	\$ 443,393	\$ 363,500	\$ 622,957	\$ 674,320	\$ 692,505
33 Loan Principal Payments	(96,000)	(97,000)	(100,000)	(104,000)	(110,907)	(114,790)
34 Net Cash Avail for Projects/Reserves	\$ (536,626)	\$ 1,420,763	\$ 1,543,383	\$ 1,362,193	\$ 992,080	\$ 797,164
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						\$ 797,164.31

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

Financial History and Budget Comparison



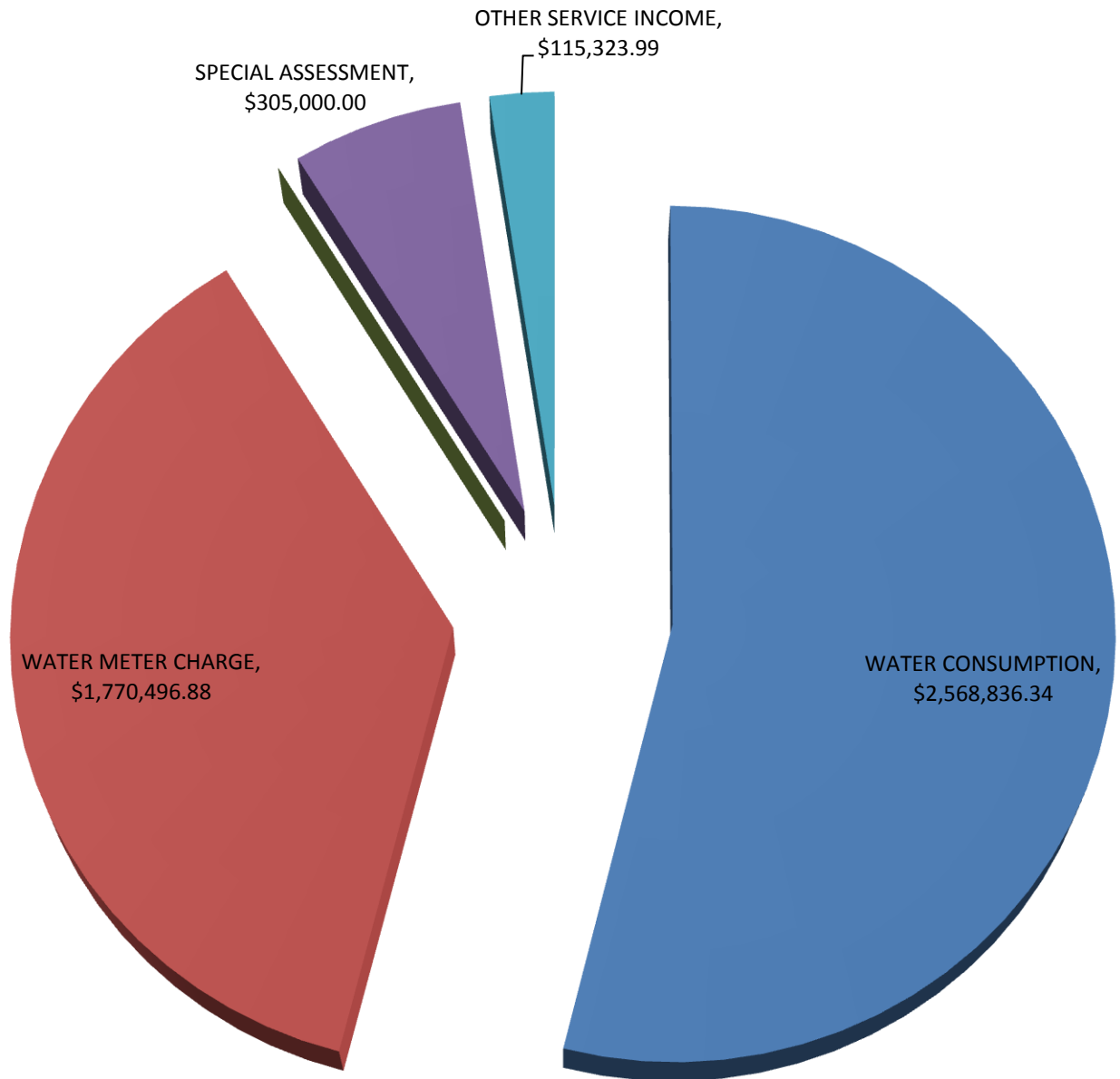
	Water Operations Revenues	Water Expenses	Not Operational & Government Revenues	Not Operational & Government Expenses
■ 2008 County	\$3,900,842	\$6,860,511	2,336,131	164,934
■ 2009	\$4,732,889	\$5,781,109	2,446,558	323,967
■ 2010	\$4,328,072	\$5,035,151	2,363,547	258,102
■ 2011	\$3,951,567	\$4,573,057	1,863,524	398,797
■ 2012 Est YE	\$4,631,007	\$4,968,842	1,166,678	400,176
■ 2013 Budget	\$4,759,657	\$5,256,233	1,159,792	443,767

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

Assumes: Rates/Revenue Expense Salary	A		B			C		D		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	Proposed 2012/2013 BUDGET	Prior Year 2011/2012 Annual Budget	Est YE 11/12	Proposed 2012/2013 BUDGET	Prior Year 2011/2012 Annual Budget	Est YE 11/12	Proposed 2012/2013 BUDGET	Column E compared to column D								
Operational Income/Expense																		
1 Income																		1
2 WATER SALES	3,850,992.37	4,233,495.82	4,339,333.22	0.00	0.00	0.00	3,850,992.37	4,233,495.82	4,339,333.22	2.50%	Assumes 5% rate incr. 6 mos	105,837.40	2					
3 SPECIAL ASSESSMENT	359,496.38	285,000.00	305,000.00	0.00	0.00	0.00	359,496.38	285,000.00	305,000.00	7.02%		20,000.00	3					
4 PARKS	0.00	0.00	0.00	18,123.19	39,536.25	40,524.66	18,123.19	39,536.25	40,524.66	2.50%		988.41	4					
5 OTHER SERVICE INCOME	93,728.91	112,511.21	115,323.99	0.00	0.00	0.00	93,728.91	112,511.21	115,323.99	2.50%		2,812.78	5					
6 Total Income from Operations	4,304,217.66	4,631,007.03	4,759,657.23	18,123.19	39,536.25	40,524.68	4,322,340.85	4,670,543.28	4,800,181.86	2.78%			6					
7 Gross Profit	4,304,217.66	4,631,007.03	4,759,657.23	18,123.19	39,536.25	40,524.68	4,322,340.85	4,670,543.28	4,800,181.86	2.78%		129,638.58	7					
8 Expense													8					
9 WATER PURCHASES	244,500.00	231,579.33	234,500.00	0.00	0.00	0.00	244,500.00	231,579.33	234,500.00	1.26%		2,920.67	9					
10 SALARIES & BENEFIT	1,542,985.34	1,578,477.94	1,643,922.20	160,052.00	138,901.95	184,696.21	1,703,037.34	1,717,379.89	1,828,618.35	6.48%	+ 3.2%, 1 PT, Incr Ins, CalPers	111,238.46	10					
11 BOARD COMPENSATIONS	64,253.10	64,707.70	149,511.51	0.00	0.00	0.00	64,253.10	64,707.70	149,511.51	131.06%	Increase in meetings & ins	84,803.82	11					
12 PROFESSIONAL FEE	351,778.98	312,521.37	319,271.96	10,103.45	6,646.58	6,832.68	361,882.43	319,167.94	326,104.64	2.17%	Add'l Testing, & Repairs	6,936.70	12					
13 SERVICE AND SUPPLIES	720,502.69	642,600.41	675,849.57	56,559.59	56,782.67	65,661.99	777,062.28	699,383.08	741,511.55	6.02%	Incr. in Fuel Costs and postage	42,128.48	13					
14 UTILITIES - Electric/Phone/Gas	915,670.83	839,281.72	897,113.66	25,498.59	29,511.06	31,547.99	941,169.42	868,792.78	928,661.65	6.89%	Increase in Electricity Costs	59,868.87	14					
15 OTHER- Depreciation/Amort, etc.	1,364,549.04	1,299,673.68	1,336,064.54	56,028.00	49,727.94	49,727.94	1,420,577.04	1,349,401.62	1,385,792.48	2.70%		36,390.86	15					
16 Total Expense	5,204,239.98	4,968,842.12	5,256,233.44	308,241.63	281,570.20	338,466.81	5,512,481.61	5,250,412.32	5,594,700.18	6.56%		344,287.87	16					
17 Net Operational Income	(900,022.32)	(337,835.09)	(496,576.21)	(290,118.44)	(242,033.95)	(297,942.13)	(1,190,140.76)	(579,869.04)	(794,518.33)	-37.02%		(214,649.29)	17					
18 Other Income/Expense													18					
19 Other Income													19					
20 PROPERTY TAXES	2,661.51	0.00	0.00	858,187.17	919,356.27	827,420.64	860,848.68	919,356.27	827,420.64	-10.00%	Assumes decrease in Property Valu	(91,935.63)	20					
21 PENALTIES & OTHER FEE	84,098.21	93,471.41	95,808.19	0.00	0.00	0.00	84,098.21	93,471.41	95,808.19	2.50%		2,336.79	21					
22 SOLID WASTE	0.00	0.00	0.00	0.00	0.00	80,000.00	0.00	0.00	80,000.00	100.00%	New oversite beginning late 11/12	80,000.00	22					
23 METER INSTALLATION/FEES/CONNECTION	3,211.97	44,864.16	44,864.16	0.00	0.00	0.00	3,211.97	44,864.16	44,864.16	0.00%		0.00	23					
24 OTHER INCOME	86,818.28	54,647.94	56,014.14	11,126.28	18,637.13	19,103.05	97,944.56	73,285.07	75,117.19	2.50%		1,832.13	24					
25 Total Other Income	176,789.97	192,983.51	196,686.49	869,313.45	937,993.39	926,523.69	1,046,103.41	1,130,976.90	1,123,210.18	-0.69%		(7,766.71)	25					
26 Other Expense													26					
27 Total - Other Expense	124,220.44	118,606.00	105,299.87	2,819.24	3,835.41	3,942.80	127,039.68	122,441.41	109,242.67	-10.78%	Reduced interest expense	(13,198.74)	27					
28 Total Other Expense	124,220.44	118,606.00	105,299.87	2,819.24	3,835.41	3,942.80	127,039.68	122,441.41	109,242.67	-10.78%		(13,198.74)	28					
29 Net Other Income	52,569.53	74,377.51	91,386.62	866,494.20	934,157.98	922,580.89	919,063.73	1,008,535.49	1,013,967.51	0.54%		5,432.03	29					
30 Net Income	(847,452.79)	(263,457.59)	(405,189.59)	576,375.76	692,124.04	624,638.76	(271,077.02)	428,666.45	219,449.18	-48.81%		(209,217.26)	30					
Depr & Amort @ 50%	682,142.00	649,456.42	667,641.20	28,014.00	24,863.97	24,863.97	710,156.00	674,320.39	692,505.17									
Net Profit (Loss) Funds for CIP	(165,310.79)	471,577.94	261,814.74	604,389.76	716,963.01	657,027.47	439,078.98	1,188,540.95	918,842.23									

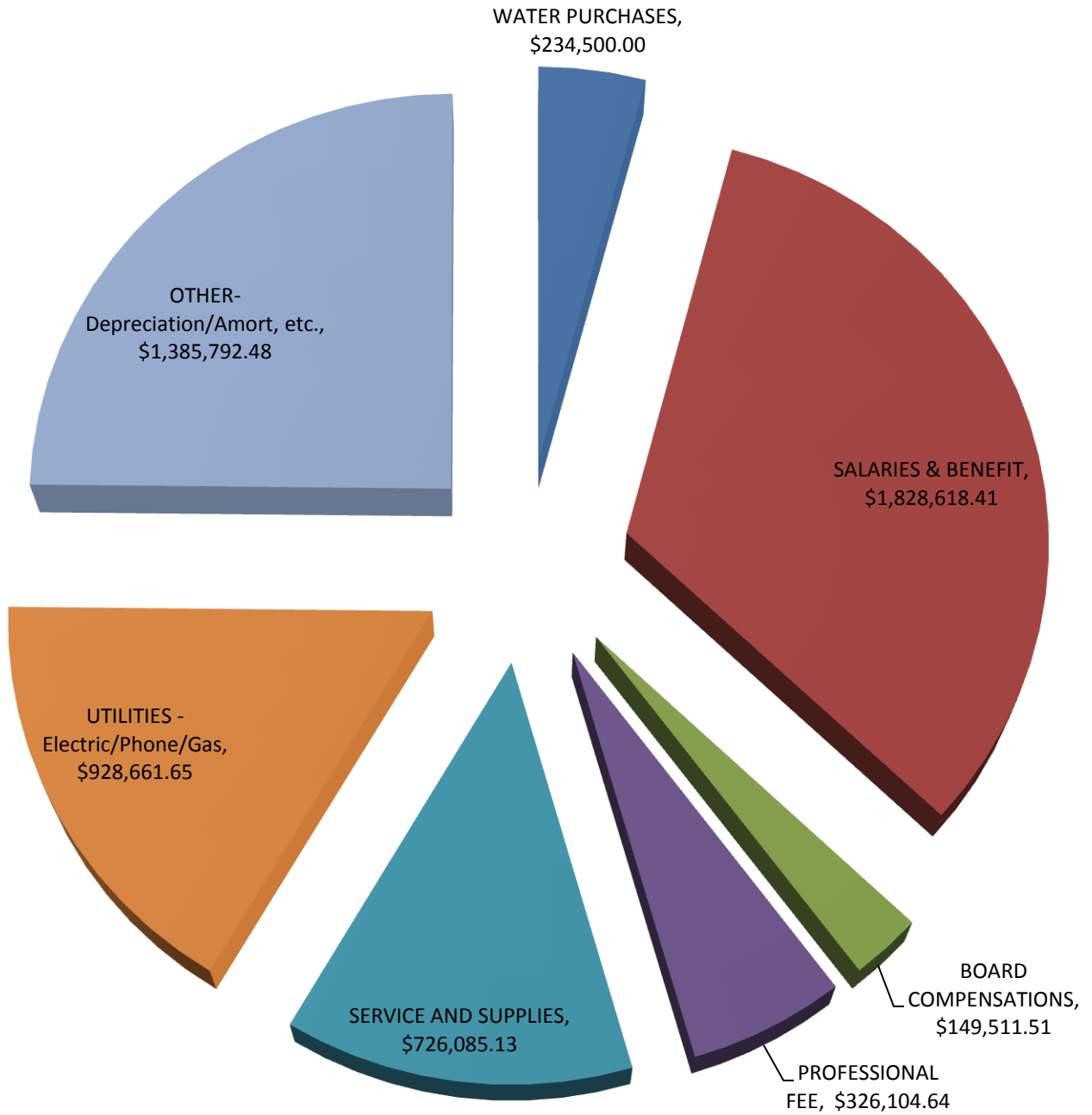
Phelan Piñon Hills Community Services District
2012/2013 Budget

OPERATIONAL REVENUE



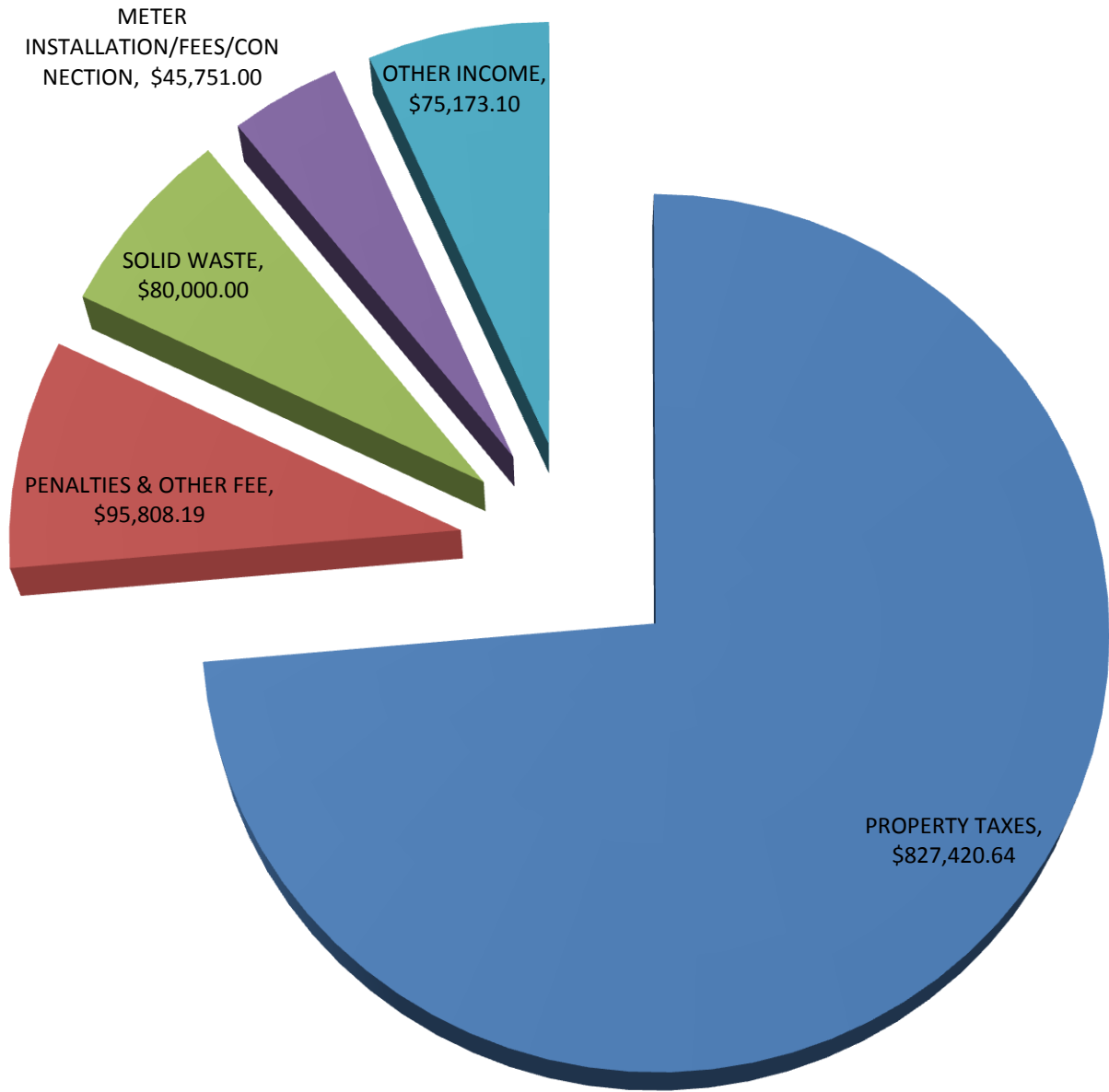
Phelan Piñon Hills Community Services District
2012/2013 Budget

OPERATIONAL EXPENSES

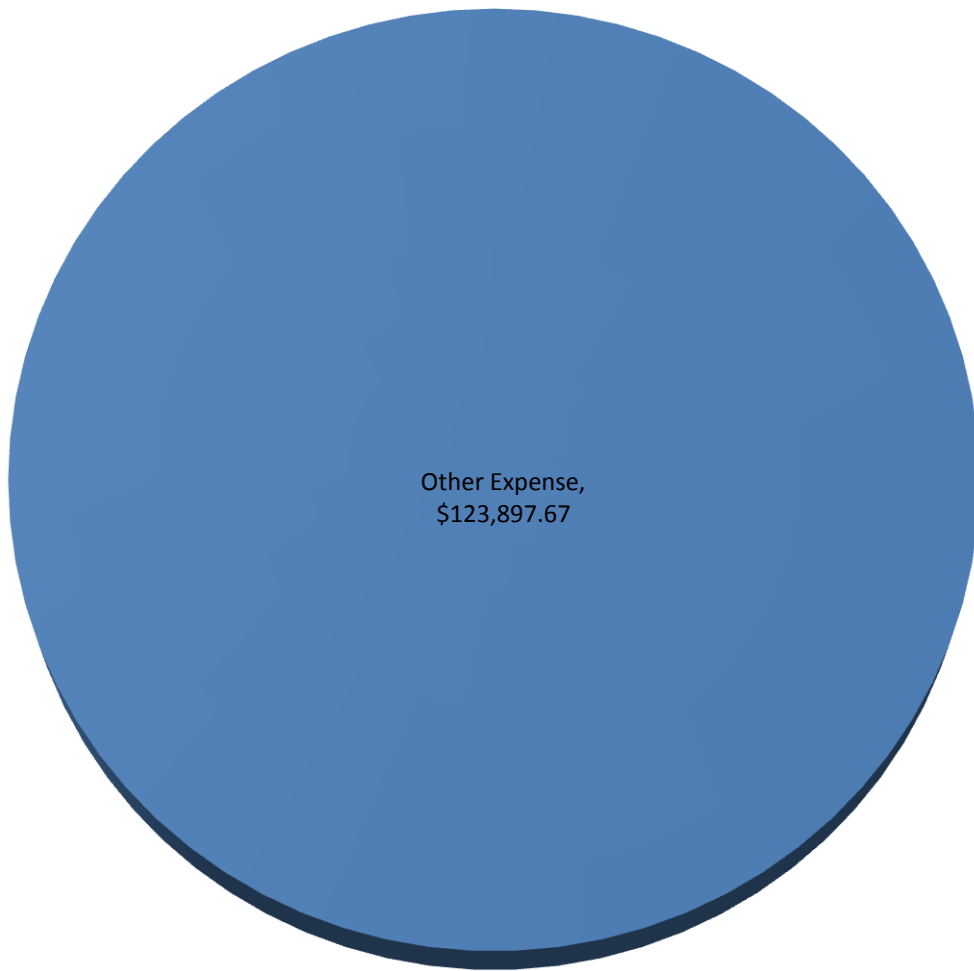


Phelan Piñon Hills Community Services District
2012/2013 Budget

NON-OPERATIONAL REVENUE



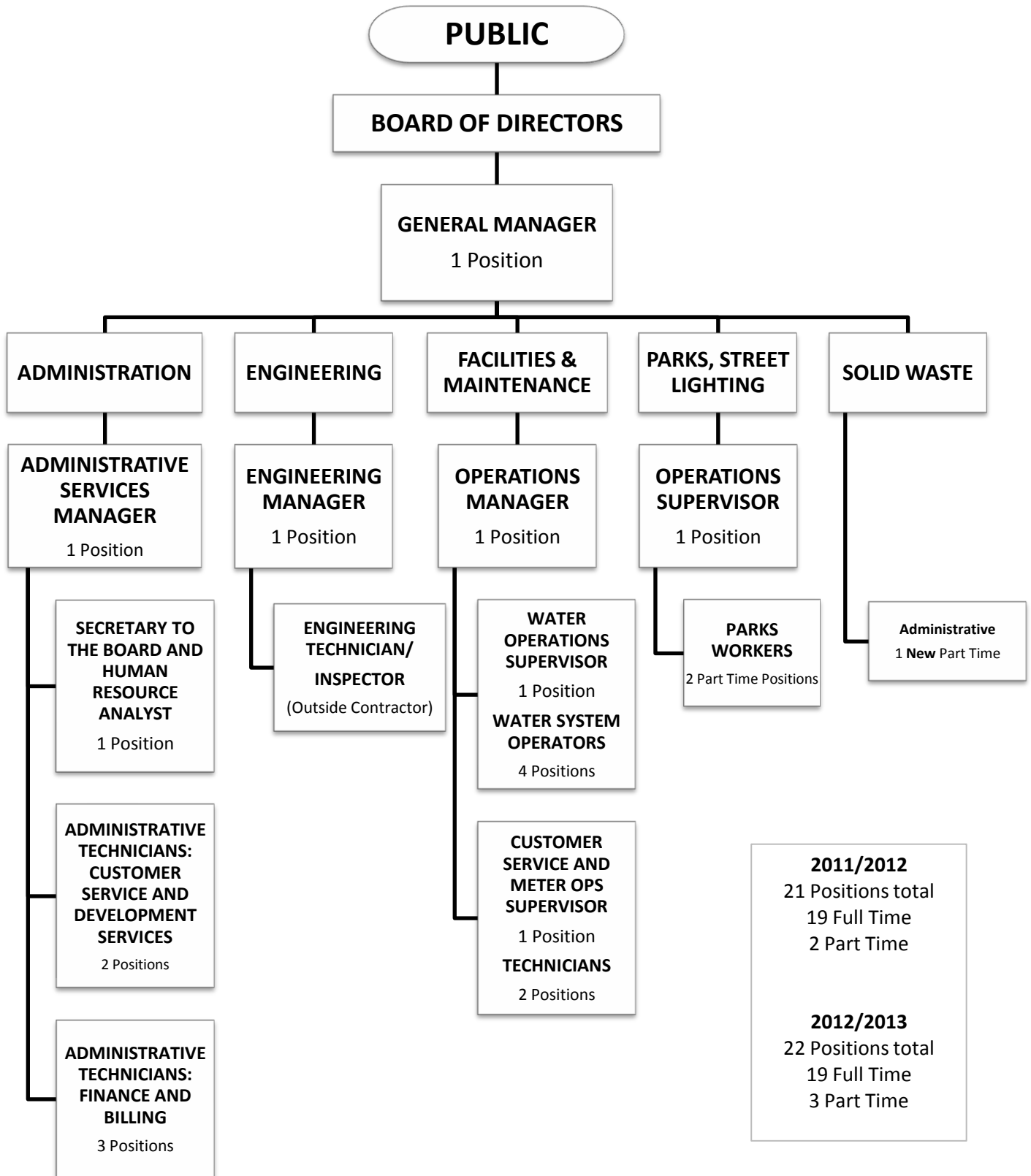
NON-OPERATIONAL EXPENSES



ORGANIZATIONAL CHART

Phelan Piñon Hills Community Services District

2012/2013 Budget Organizational Chart



BUDGET DETAIL ALL FUNDS

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

Assumes:		A			B			C	D	E	F	G
Rates/Reve	2.5%	TOTAL ENTERPRISE FUNDS			TOTAL GOVERNMENT FUNDS			TOTAL ALL FUNDS				
Expense	2.8%	Prior Year			Prior Year			Prior Year			Column E	Column E
Salary	3.2%	2011/2012 Annual Budget	Est YE 11/12	2012/2013 BUDGET	2011/2012 Annual Budget	Est YE 11/12	2012/2013 BUDGET	2011/2012 Annual Budget	Est YE 11/12	2012/2013 BUDGET	compared to column C	compared to column D
Operational Income/Expense												
1	Income											
2	40 - WATER SALES											
3	40A - WATER CONSUMPTION											
4	40010 Water Sales - Residential - C	2,272,451.71	2,342,780.82	2,401,350.35	0.00	0.00	0.00	2,272,451.71	2,342,780.82	2,401,350.35	5.67%	2.50%
5	40020 Water Sales - Commercial - C	13,062.00	10,337.48	10,595.92	0.00	0.00	0.00	13,062.00	10,337.48	10,595.92	-18.88%	2.50%
6	40030 Water Sales - Fire Protection-C	199.77	1,268.16	1,299.86	0.00	0.00	0.00	199.77	1,268.16	1,299.86	550.68%	2.50%
7	40060 Water Sales - Multiple Res - C	2,681.77	2,267.02	2,323.70	0.00	0.00	0.00	2,681.77	2,267.02	2,323.70	-13.35%	2.50%
8	40070 Water Sales - School - C	94,071.85	148,950.66	152,674.43	0.00	0.00	0.00	94,071.85	148,950.66	152,674.43	62.30%	2.50%
9	40090 Water Sales - Construction - C	14,036.99	577.64	592.08	0.00	0.00	0.00	14,036.99	577.64	592.08	0.00%	2.50%
10	40110 Water Sales - Adjustment - Wtr	(1,359.67)	0.00	0.00	0.00	0.00	0.00	(1,359.67)	0.00	0.00	-100.00%	0.00%
11	Total 40A - WATER CONSUMPTION	2,395,144.43	2,506,181.80	2,568,836.34	0.00	0.00	0.00	2,395,144.43	2,506,181.80	2,568,836.34	7.25%	2.50%
12	40B - WATER METER CHARGE											
13	41010 Water Sales - Residential - M	1,398,381.03	1,697,550.57	1,739,989.34	0.00	0.00	0.00	1,398,381.03	1,697,550.57	1,739,989.34	24.43%	2.50%
14	41020 Water Sales - Commercial - M	6,578.30	9,792.68	10,037.50	0.00	0.00	0.00	6,578.30	9,792.68	10,037.50	52.59%	2.50%
15	41030 Water Sales - Fire Protection-M	1,017.47	690.46	707.72	0.00	0.00	0.00	1,017.47	690.46	707.72	-30.44%	2.50%
16	41060 Water Sales - Multiple Res - M	1,468.34	1,789.29	1,834.02	0.00	0.00	0.00	1,468.34	1,789.29	1,834.02	24.90%	2.50%
17	41070 Water Sales - School - M	15,787.27	16,464.48	16,876.09	0.00	0.00	0.00	15,787.27	16,464.48	16,876.09	6.90%	2.50%
18	41090 Water Sales - Construction - M	826.30	1,026.54	1,052.20	0.00	0.00	0.00	826.30	1,026.54	1,052.20	27.34%	0.00%
19	Total 40B - WATER METER CHARGE	1,424,058.70	1,727,314.02	1,770,496.88	0.00	0.00	0.00	1,424,058.70	1,727,314.02	1,770,496.88	24.33%	2.50%
20	40C - WATER SALES - MISC											
21	42010 Water Sales - Residential -Misc	30,754.50	0.00	0.00	0.00	0.00	0.00	30,754.50	0.00	0.00	-100.00%	0.00%
22	42020 Water Sales - Commercial-Misc	53.03	0.00	0.00	0.00	0.00	0.00	53.03	0.00	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	327.24	0.00	0.00	-100.00%	0.00%
24	42040 Water Sales - School - F	654.48	0.00	0.00	0.00	0.00	0.00	654.48	0.00	0.00	-100.00%	0.00%
25	Total 40C - WATER SALES - MISC	31,789.25	0.00	0.00	0.00	0.00	0.00	31,789.25	0.00	0.00	-100.00%	0.00%
26	Total - WATER SALES	3,850,992.37	4,233,495.82	4,339,333.22	0.00	0.00	0.00	3,850,992.37	4,233,495.82	4,339,333.22	12.68%	2.50%
27	71 - SPECIAL ASSESSMENT											
28	71110 Special Assessments	359,496.38	285,000.00	305,000.00	0.00	0.00	0.00	359,496.38	285,000.00	305,000.00	-15.16%	7.02%
29	Total - SPECIAL ASSESSMENT	359,496.38	285,000.00	305,000.00	0.00	0.00	0.00	359,496.38	285,000.00	305,000.00	-15.16%	7.02%
30	46 - PARKS											
31	47600 Park & Recreation Fee	0.00	0.00	0.00	18,123.19	39,536.25	40,524.66	18,123.19	39,536.25	40,524.66	123.61%	2.50%
32	Total - PARKS	0.00	0.00	0.00	18,123.19	39,536.25	40,524.66	18,123.19	39,536.25	40,524.66	123.61%	2.50%
33	49 - OTHER SERVICE INCOME											

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

Assumes:		A			B			C		D		E		F		G			
Rates/Reve	2.5%	TOTAL ENTERPRISE FUNDS						TOTAL GOVERNMENT FUNDS						TOTAL ALL FUNDS					
Expense	2.8%	Prior Year			Prior Year			Prior Year			Column E	Column E							
Salary	3.2%	2011/2012	Est YE 11/12	2012/2013	2011/2012	Est YE 11/12	2012/2013	2011/2012	Est YE 11/12	2012/2013	compared to	compared to							
		Annual Budget		BUDGET	Annual Budget		BUDGET	Annual Budget		BUDGET	column C	column D							
34	48200 Other Services Incomes	78,003.21	109,050.71	111,776.97	0.00	0.00	0.00	78,003.21	109,050.71	111,776.97	43.30%	2.50%							
35	48700 Administrative Fees	15,725.70	3,460.50	3,547.01	0.00	0.00	0.00	15,725.70	3,460.50	3,547.01	0.00%	2.50%							
36	Total - OTHER SERVICE INCOME	93,728.91	112,511.21	115,323.99	0.00	0.00	0.00	93,728.91	112,511.21	115,323.99	23.04%	2.50%							
37	Total Income from Operations	4,304,217.66	4,631,007.03	4,759,657.23	18,123.19	39,536.25	40,524.68	4,322,340.85	4,670,543.28	4,800,181.86	11.06%	2.78%							
38	Gross Profit	4,304,217.66	4,631,007.03	4,759,657.23	18,123.19	39,536.25	40,524.68	4,322,340.85	4,670,543.28	4,800,181.86	11.06%	2.78%							
39	Expense																		
40	50 - WATER PURCHASES																		
41	50010 MWA WM Admin. & Bio Fee	15,000.00	12,079.33	15,000.00	0.00	0.00	0.00	15,000.00	12,079.33	15,000.00	0.00%	24.18%							
42	50020 MWA WM Make Up Water	4,500.00	4,500.00	4,500.00	0.00	0.00	0.00	4,500.00	4,500.00	4,500.00	0.00%	0.00%							
43	50030 MWA WM Replacement Water	215,000.00	215,000.00	215,000.00	0.00	0.00	0.00	215,000.00	215,000.00	215,000.00	0.00%	0.00%							
44	50040 Water Purchases - Other	10,000.00	0.00	0.00	0.00	0.00	0.00	10,000.00	0.00	0.00	-100.00%	0.00%							
45	Total - WATER PURCHASES	244,500.00	231,579.33	234,500.00	0.00	0.00	0.00	244,500.00	231,579.33	234,500.00	-4.09%	1.26%							
46	51 - SALARIES & BENEFIT																		
47	51110 Salaries & Wages	884,159.49	881,239.66	920,526.44	103,147.38	90,859.41	124,198.58	987,306.87	972,099.07	1,044,725.01	5.82%	7.47%							
48	51120 Vacations	44,699.92	58,056.68	49,658.19	2,368.46	2,156.21	4,021.82	47,068.38	60,212.88	53,680.01	14.05%	-10.85%							
49	51130 Holiday	41,522.68	41,213.64	44,631.52	2,605.31	5,146.08	4,424.01	44,127.99	46,359.72	49,055.53	11.17%	5.81%							
50	51140 Sick Pay	45,297.47	49,761.33	48,688.93	2,842.16	1,734.53	4,826.19	48,139.62	51,495.86	53,515.12	11.17%	3.92%							
51	51150 Misc Earn	22,000.00	24,585.72	22,456.45	400.00	0.00	0.00	22,400.00	24,585.72	22,456.45	0.25%	-8.66%							
52	51170 Overtime	90,000.00	90,809.52	92,880.00	2,500.00	1,952.24	1,548.00	92,500.00	92,761.76	94,428.00	2.08%	1.80%							
53	51210 Payroll Taxes	29,058.99	29,093.19	29,576.34	2,301.69	3,739.14	3,701.92	31,360.67	32,832.33	33,278.26	6.11%	1.36%							
54	51220 Worker's Compensation	46,168.22	34,925.17	35,276.75	7,962.56	6,042.69	7,542.94	54,130.77	40,967.86	42,819.70	-20.90%	4.52%							
55	51230 Employee Group Insurance	177,472.92	194,850.65	217,712.82	16,965.96	13,067.40	10,180.65	194,438.88	207,918.05	227,893.47	17.21%	9.61%							
56	51240 Retirement	162,605.66	173,942.39	182,514.73	18,958.49	14,204.27	24,252.07	181,564.15	188,146.66	206,766.80	13.88%	9.90%							
57	Total - SALARIES & BENEFIT	1,542,985.34	1,578,477.94	1,643,922.20	160,052.00	138,901.95	184,696.21	1,703,037.34	1,717,379.89	1,828,618.35	7.37%	6.48%							
58	52 - BOARD COMPENSATIONS																		
59	52110 Board Director's Fee	36,000.00	36,000.00	60,000.00	0.00	0.00	0.00	36,000.00	36,000.00	60,000.00	66.67%	66.67%							
60	52210 Board Exp - Auto Expense	4,945.75	4,113.98	4,229.17	0.00	0.00	0.00	4,945.75	4,113.98	4,229.17	-14.49%	2.80%							
61	52220 Board Exp - Meals & Lodging	19,867.01	18,168.24	18,676.95	0.00	0.00	0.00	19,867.01	18,168.24	18,676.95	-5.99%	2.80%							
62	52230 Board Exp - Education/Training	3,440.34	6,425.48	6,605.39	0.00	0.00	0.00	3,440.34	6,425.48	6,605.39	92.00%	2.80%							
63	52240 Board Exp - Insurance & Other Ex	0.00	0.00	60,000.00	0.00	0.00	0.00	0.00	0.00	60,000.00	100.00%	100.00%							
64	Total - BOARD COMPENSATIONS	64,253.10	64,707.70	149,511.51	0.00	0.00	0.00	64,253.10	64,707.70	149,511.51	132.69%	131.06%							
65	53 - PROFESSIONAL FEE																		
66	53110 Auditing & Accounting Fees	38,901.64	39,169.43	30,266.17	0.00	0.00	0.00	38,901.64	39,169.43	30,266.17	-22.20%	-22.73%							
67	53120 Legal Services	43,952.67	44,962.50	46,221.45	1,741.36	1,500.00	1,542.00	45,694.03	46,462.50	47,763.45	4.53%	2.80%							

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

Assumes:			A			B			C			D			E			F			G					
Rates/Reve			2.5%			TOTAL ENTERPRISE FUNDS						TOTAL GOVERNMENT FUNDS						TOTAL ALL FUNDS								
Expense			2.8%			Prior Year			Prior Year			Prior Year			Column E			Column E								
Salary			3.2%			2011/2012			2011/2012			2011/2012			compared to			compared to								
			Annual Budget			Est YE 11/12			2012/2013 BUDGET			Annual Budget			Est YE 11/12			2012/2013 BUDGET			column C			column D		
68	53130	Engineering	19,170.81	44,305.00	45,545.54	0.00	0.00	0.00	19,170.81	44,305.00	45,545.54	137.58%	2.80%													
69	53140	Laboratory Analysis	9,921.37	9,394.25	17,657.29	0.00	0.00	0.00	9,921.37	9,394.25	17,657.29	77.97%	87.96%													
70	53150	Outside Service	168,634.63	100,352.64	103,162.51	7,276.55	4,077.08	4,191.23	175,911.18	104,429.72	107,353.75	-38.97%	2.80%													
71	53160	Permits & Fees	11,934.82	11,570.55	11,894.53	1,085.54	1,069.50	1,099.45	13,020.36	12,640.05	12,993.97	-0.20%	2.80%													
72	53170	Software Support	59,263.03	62,767.00	64,524.48	0.00	0.00	0.00	59,263.03	62,767.00	64,524.48	8.88%	2.80%													
73	Total - PROFESSIONAL FEE		351,778.98	312,521.37	319,271.96	10,103.45	6,646.58	6,832.68	361,882.43	319,167.94	326,104.64	-9.89%	2.17%													
74	54 - SERVICE AND SUPPLIES																									
75	54110	Advertising	782.50	2,490.72	2,560.46	2,035.73	3,278.30	3,370.09	2,818.24	5,769.02	5,930.55	110.43%	2.80%													
76	54140	Auto Expense	2,654.98	3,652.73	3,755.00	0.00	0.00	0.00	2,654.98	3,652.73	3,755.00	41.43%	2.80%													
77	54170	Auto Allowance	8,411.81	8,287.50	8,519.55	0.00	0.00	0.00	8,411.81	8,287.50	8,519.55	1.28%	2.80%													
78	54200	Credit Card Fee & Bank Charges	11,121.54	13,084.29	13,450.65	0.00	0.00	0.00	11,121.54	13,084.29	13,450.65	20.94%	2.80%													
79	54230	Dues & Subscriptions	31,085.64	27,258.27	28,021.50	479.59	932.50	958.61	31,565.23	28,190.77	28,980.11	-8.19%	2.80%													
80	54260	Education & Training	22,779.14	24,738.41	25,431.09	0.00	1,041.00	1,070.15	22,779.14	25,779.41	26,501.23	16.34%	2.80%													
81	54290	Employment Expense	1,032.76	997.50	1,025.43	0.00	150.00	154.20	1,032.76	1,147.50	1,179.63	14.22%	2.80%													
101	57110	Equipment Rental/ Lease	21,781.65	18,559.96	19,079.64	1,084.60	1,090.76	1,121.30	22,866.25	19,650.72	20,200.94	-11.66%	2.80%													
82	54320	General Maintenance	1,629.47	3,430.50	3,526.55	0.00	844.34	867.98	1,629.47	4,274.84	4,394.53	169.69%	2.80%													
83	54350	Insurance	84,615.58	84,227.77	86,586.14	2,595.07	2,496.58	2,566.48	87,210.65	86,724.34	89,152.62	2.23%	2.80%													
84	54380	Insurance - Vehicle	26,424.33	21,240.40	21,835.13	1,543.21	908.88	934.33	27,967.53	22,149.28	22,769.46	-18.59%	2.80%													
85	54410	Fuel Costs	86,031.63	61,424.26	79,851.54	2,655.06	1,395.14	1,743.92	88,686.69	62,819.40	81,595.46	-8.00%	29.89%													
86	54440	Meeting, Seminar & Supplies	4,735.68	5,394.47	5,545.51	460.04	472.53	485.76	5,195.71	5,866.99	6,031.27	16.08%	2.80%													
87	54470	Travel Expense	9,355.34	10,488.96	10,782.65	0.00	0.00	0.00	9,355.34	10,488.96	10,782.65	15.26%	2.80%													
88	54500	Operating Supplies	52,538.40	46,096.38	47,387.08	3,696.23	3,971.54	9,082.74	56,234.63	50,067.92	56,469.82	0.42%	12.79%													
89	54530	Office Supplies	24,322.04	25,136.25	25,840.07	112.57	331.35	340.63	24,434.62	25,467.60	26,180.69	7.15%	2.80%													
90	54620	Repair & Maintenance	154,283.89	125,544.13	129,059.36	14,642.38	12,445.09	12,793.55	168,926.28	137,989.22	141,852.91	-16.03%	2.80%													
91	54650	Small Tools	13,197.46	13,972.72	14,363.95	611.91	697.08	716.60	13,809.37	14,669.80	15,080.55	9.21%	2.80%													
92	54680	Uniforms	17,586.21	17,613.45	18,670.26	1,195.35	971.31	1,029.59	18,781.56	18,584.76	19,699.85	4.89%	6.00%													
93	54710	Vehicle Maintenance	36,123.84	36,811.71	37,842.43	55.05	0.00	0.00	36,178.90	36,811.71	37,842.43	4.60%	2.80%													
94	54740	Easement Lease	627.19	636.47	654.29	0.00	0.00	0.00	627.19	636.47	654.29	0.00%	2.80%													
95	54770	Computer & Equip Maintenance	7,658.96	5,000.00	5,140.00	0.00	0.00	0.00	7,658.96	5,000.00	5,140.00	-32.89%	2.80%													
96	54800	Programs (Wtr Cons, parks,etc)	29,613.23	24,499.14	25,185.11	25,184.89	24,714.00	25,405.99	54,798.11	49,213.14	50,591.10	-7.68%	2.80%													
97	54830	State & County Fees & Services	23,934.73	8,160.29	8,388.78	152.25	0.00	0.00	24,086.98	8,160.29	8,388.78	-65.17%	2.80%													
98	54860	Postage & Mailing	22,063.07	22,450.95	23,573.49	55.66	0.00	0.00	22,118.73	22,450.95	23,573.49	6.58%	5.00%													
99	54890	Printing	5,883.15	11,453.22	11,773.91	0.00	992.30	1,020.08	5,883.15	12,445.52	12,793.99	117.47%	2.80%													
100	54920	Public Relation	20,228.46	19,950.00	18,000.00	0.00	50.00	2,000.00	20,228.46	20,000.00	20,000.00	-1.13%	0.00%													
102	Total - SERVICE AND SUPPLIES		720,502.69	642,600.41	675,849.57	56,559.59	56,782.67	65,661.99	777,062.28	699,383.08	741,511.55	-4.58%	6.02%													
103	58 - UTILITIES - Electric/Phone/Gas																									
104	58010	Telephone	19,959.52	21,851.87	22,463.72	421.88	686.75	705.97	20,381.41	22,538.62	23,169.70	13.68%	2.80%													
105	58110	Utilities - Operations	895,711.31	817,429.85	874,649.93	9,360.45	13,986.17	14,965.20	905,071.76	831,416.01	889,615.13	-1.71%	7.00%													

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

Assumes:		A			B			C	D	E	F	G
Rates/Reve	2.5%	TOTAL ENTERPRISE FUNDS			TOTAL GOVERNMENT FUNDS			TOTAL ALL FUNDS				
Expense	2.8%	Prior Year			Prior Year			Prior Year			Column E	Column E
Salary	3.2%	2011/2012 Annual Budget	Est YE 11/12	2012/2013 BUDGET	2011/2012 Annual Budget	Est YE 11/12	2012/2013 BUDGET	2011/2012 Annual Budget	Est YE 11/12	2012/2013 BUDGET	compared to column C	compared to column D
106	58111 Utilities - Street Lights	0.00	0.00	0.00	15,716.25	14,838.15	15,876.82	15,716.25	14,838.15	15,876.82	1.02%	7.00%
107	Total - UTILITIES - Electric/Phone/Gas	915,670.83	839,281.72	897,113.66	25,498.59	29,511.06	31,547.99	941,169.42	868,792.78	928,661.65	-1.33%	6.89%
108	59 - OTHER- Depreciation/Amort, etc.											
109	59310 Bad Debt	0.00	416.85	428.52	0.00	0.00	0.00	0.00	416.85	428.52	100.00%	2.80%
110	59110 Property Taxes	241.47	241.47	248.23	0.00	0.00	0.00	241.47	241.47	248.23	2.80%	2.80%
111	59120 Depreciation & Amortization	1,364,284.00	1,298,912.84	1,335,282.39	56,028.00	49,727.94	49,727.94	1,420,312.00	1,348,640.78	1,385,010.33	-2.49%	2.70%
112	59310 Other Operating Expenses	23.57	102.53	105.40	0.00	0.00	0.00	23.57	102.53	105.40	347.16%	2.80%
113	Total - OTHER- Depreciation/Amort, etc.	1,364,549.04	1,299,673.68	1,336,064.54	56,028.00	49,727.94	49,727.94	1,420,577.04	1,349,401.62	1,385,792.48	-2.45%	2.70%
114	Total Expense	5,204,239.98	4,968,842.12	5,256,233.44	308,241.63	281,570.20	338,466.81	5,512,481.61	5,250,412.32	5,594,700.18	1.49%	6.56%
115	Net Operational Income	(900,022.32)	(337,835.09)	(496,576.21)	(290,118.44)	(242,033.95)	(297,942.13)	(1,190,140.76)	(579,869.04)	(794,518.33)	-33.24%	-37.02%
116	Other Income/Expense											
117	Other Income											
118	70 - PROPERTY TAXES											
119	71110 Property Taxes - Curr Sec	0.00	0.00	0.00	704,316.61	755,442.81	679,898.53	704,316.61	755,442.81	679,898.53	-3.47%	-10.00%
120	71120 Property Taxes - Curr Unsec	0.00	0.00	0.00	57,090.28	60,703.98	54,633.58	57,090.28	60,703.98	54,633.58	-4.30%	-10.00%
121	71130 Property Taxes - Curr Supplimen	127.08	0.00	0.00	(4,486.73)	(3,402.99)	(3,062.69)	(4,359.65)	(3,402.99)	(3,062.69)	-29.75%	-10.00%
122	71140 Property Taxes - Curr Unitary	0.00	0.00	0.00	18,637.22	28,012.32	25,211.09	18,637.22	28,012.32	25,211.09	35.27%	-10.00%
123	71150 Property Taxes - Curr Other	0.00	0.00	0.00	8,544.00	9,347.82	8,413.04	8,544.00	9,347.82	8,413.04	-1.53%	-10.00%
124	72110 Property Taxes - Prior Sec	0.00	0.00	0.00	37,699.22	28,240.65	25,416.59	37,699.22	28,240.65	25,416.59	-32.58%	-10.00%
125	72120 Property Taxes - Prior Unsec	0.00	0.00	0.00	1,022.03	684.63	616.17	1,022.03	684.63	616.17	-39.71%	-10.00%
126	72130 Property Taxes - Prior Supplimn	1,077.14	0.00	0.00	6,241.14	4,254.75	3,829.28	7,318.28	4,254.75	3,829.28	-47.68%	-10.00%
127	72150 Property Taxes - Prior Other	0.00	0.00	0.00	894.43	815.76	734.18	894.43	815.76	734.18	-17.92%	-10.00%
128	73160 Property Taxes - Homeowner	1,015.82	0.00	0.00	8,276.45	8,410.89	7,569.80	9,292.26	8,410.89	7,569.80	0.00%	-2.00%
129	73170 Tax Penalties & Others	441.48	0.00	0.00	19,952.50	26,845.65	24,161.09	20,393.98	26,845.65	24,161.09	0.00%	-10.00%
130	Total - PROPERTY TAXES	2,661.51	0.00	0.00	858,187.17	919,356.27	827,420.64	860,848.68	919,356.27	827,420.64	-3.88%	-10.00%
131	75 - PENALTIES & OTHER FEE											
132	86120 Penalties & Other Fees	84,098.21	93,471.41	95,808.19	0.00	0.00	0.00	84,098.21	93,471.41	95,808.19	13.92%	2.50%
133	Total - PENALTIES & OTHER FEE	84,098.21	93,471.41	95,808.19	0.00	0.00	0.00	84,098.21	93,471.41	95,808.19	13.92%	2.50%
134	76 - SOLID WASTE											
135	76100 Solid Waste Franchise Fee	0.00	0.00	0.00	0.00	0.00	80,000.00	0.00	0.00	80,000.00	100.00%	100.00%
136	Total - SOLID WASTE	0.00	0.00	0.00	0.00	0.00	80,000.00	0.00	0.00	80,000.00	100.00%	100.00%
137	45 - METER INSTALLATION/FEES/CONNECTION											
138	45300 Meter Installation	2,941.97	5,678.25	5,678.25	0.00	0.00	0.00	2,941.97	5,678.25	5,678.25	93.01%	0.00%

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

Assumes:		A			B			C	D	E	F	G	
Rates/Reve	2.5%	TOTAL ENTERPRISE FUNDS			TOTAL GOVERNMENT FUNDS			TOTAL ALL FUNDS					
Expense	2.8%	Prior Year			Prior Year			Prior Year			Column E	Column E	
Salary	3.2%	2011/2012 Annual Budget	Est YE 11/12	2012/2013 BUDGET	2011/2012 Annual Budget	Est YE 11/12	2012/2013 BUDGET	2011/2012 Annual Budget	Est YE 11/12	2012/2013 BUDGET	compared to column C	compared to column D	
139	45400	Permits & Inspections	270.00	3,712.50	3,712.50	0.00	0.00	0.00	270.00	3,712.50	3,712.50	1275.00%	0.00%
140	45500	Connection Fee	0.00	35,473.41	35,473.41	0.00	0.00	0.00	0.00	35,473.41	35,473.41	0.00%	0.00%
141	Total - METER INSTALLATION/FEES/CONNECTIO		3,211.97	44,864.16	44,864.16	0.00	0.00	0.00	3,211.97	44,864.16	44,864.16	1296.78%	0.00%
142	80 - OTHER INCOME												
143	88110	Interest Income	81,592.73	53,169.12	54,498.35	11,126.28	17,887.13	18,334.30	92,719.01	71,056.25	72,832.65	-21.45%	2.50%
144	88120	Other Income - Water Other	5,225.55	1,478.82	1,515.79	0.00	0.00	0.00	5,225.55	1,478.82	1,515.79	-70.99%	2.50%
145	88150	Other Income - County	0.00	0.00	0.00	0.00	750.00	768.75	0.00	750.00	768.75	0.00%	2.50%
146	Total - OTHER INCOME		86,818.28	54,647.94	56,014.14	11,126.28	18,637.13	19,103.05	97,944.56	73,285.07	75,117.19	-23.31%	2.50%
147	Total Other Income		176,789.97	192,983.51	196,686.49	869,313.45	937,993.39	926,523.69	1,046,103.41	1,130,976.90	1,123,210.18	7.37%	-0.69%
148	Other Expense												
149	796 - Other Expense												
150	91010	Interest Expense	113,524.06	108,513.32	95,120.00	0.00	0.00	0.00	113,524.06	108,513.32	95,120.00	-16.21%	-12.34%
151	92010	Loan Administrator Fee	10,000.00	9,431.33	9,500.00	0.00	0.00	0.00	10,000.00	9,431.33	9,500.00	-5.00%	0.73%
152	93010	Tax Deduction	0.00	0.00	0.00	2,819.24	3,835.41	3,942.80	2,819.24	3,835.41	3,942.80	39.85%	2.80%
153	95010	Net Incr/Decr in Fair Value	696.38	661.35	679.87	0.00	0.00	0.00	696.38	661.35	679.87	0.00%	0.00%
154	Total - Other Expense		124,220.44	118,606.00	105,299.87	2,819.24	3,835.41	3,942.80	127,039.68	122,441.41	109,242.67	-14.01%	-10.78%
155	Total Other Expense		124,220.44	118,606.00	105,299.87	2,819.24	3,835.41	3,942.80	127,039.68	122,441.41	109,242.67	-14.01%	-10.78%
156	Net Other Income		52,569.53	74,377.51	91,386.62	866,494.20	934,157.98	922,580.89	919,063.73	1,008,535.49	1,013,967.51	10.33%	0.54%
157	Net Income		(847,452.79)	(263,457.59)	(405,189.59)	576,375.76	692,124.04	624,638.76	(271,077.02)	428,666.45	219,449.18	-180.95%	-48.81%
		Depr & Amort @ 50%	682,142.00	649,456.42	667,641.20	28,014.00	24,863.97	24,863.97	710,156.00	674,320.39	692,505.17		
		Net Funding Avail For CIP	(165,310.79)	385,998.83	262,451.60	604,389.76	716,988.01	649,502.73	439,078.98	1,102,986.83	911,954.35		

CIP PROJECTS

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

**PROJECT LIST
2012/2013 CIP Projects**

PROJECT		DESCRIPTION/LOCATION	ESTIMATE 2010/2011
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	\$ 219,449.18		
		Depreciation	1,385,010.33		
		Cash available from operations 2012/2013	\$ 1,604,459.52		
	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			\$ (136,137.61)	
	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			\$ 3,953,847.61	

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%

	Proposed 2012/2013	2013/14	2014/15	2015/16	2016/17
1 Operating Revenue					
2 Water Sales	\$ 4,339,333	\$ 4,556,300	\$ 4,784,115	\$ 5,023,321	\$ 5,274,487
3 Special Assessments	305,000	305,000	305,000	305,000	305,000
4 Other Services	115,324	115,324	115,324	115,324	115,324
5 Total Operating Revenues	\$ 4,759,657	\$ 4,976,624	\$ 5,204,439	\$ 5,443,645	\$ 5,694,811
6					
7 Operating Expenses					
8 Water Purchases	234,500	240,363	246,372	252,531	258,844
9 Board Compensation	149,512	153,249	157,081	161,008	165,033
10 Professional Services	319,272	327,254	335,435	343,821	352,417
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	675,850	692,746	710,064	727,816	746,011
13 Rents and Leases	0	-	-	-	-
14 Utilities	897,114	919,541	942,530	966,093	990,246
15 Depreciation	1,335,282	1,368,664	1,423,831	1,461,664	1,469,664
16 Other	782	802	822	842	863
17 Total Operating Expenses	\$ 5,256,233	\$ 5,395,859	\$ 5,560,172	\$ 5,710,134	\$ 5,833,327
18					
19 Net Operational Income (Water & Admin)	\$ (496,576)	\$ (419,235)	\$ (355,733)	\$ (266,489)	\$ (138,517)
20					
21 Non-Operating Revenues (Expenses)					
22 Investment Earnings	72,833	72,833	72,833	72,833	72,833
23 Investment Expense	(105,300)	(114,968)	(110,606)	(106,092)	(101,419)
24 Property Taxes	827,421	827,421	827,421	827,421	827,421
25 Other Taxes	0	-	-	-	-
26 State/County Assist (Incl County Equipment)	0	-	-	-	-
27 Penalties	95,808	95,808	95,808	95,808	95,808
28 Other Income	2,285	2,285	2,285	2,285	2,285
29 Connection Fees	44,864	44,864	44,864	44,864	44,864
30 Ordinary Income Government Funds	40,525	40,525	40,525	40,525	40,525
31 Ordinary Expense Government Funds	(338,467)	(346,928)	(355,602)	(364,492)	(373,604)
32 Income Solid Waste	80,000	80,000	80,000	80,000	80,000
33 Other Income/Expenses Government Funds*	(3,943)	(3,943)	(3,943)	(3,943)	(3,943)
34 Net Non-Operating Revenues (Expenses)	\$ 716,025	\$ 697,896	\$ 693,584	\$ 689,208	\$ 684,769
35					
36 Net Income	\$ 219,449	\$ 278,661	\$ 337,851	\$ 422,719	\$ 546,252
37					
38 Depreciation Unfunded (50%)	\$ 667,641	\$ 684,332	\$ 711,916	\$ 730,832	\$ 734,832
39 Loan Principal Payments	(111,000)	(115,000)	(119,000)	(123,000)	(127,000)
40 Net Cash Avail for Projects/Reserves	\$ 776,090	\$ 847,993	\$ 930,767	\$ 1,030,552	\$ 1,154,085
41					
42 Beginning Cash in Bank (in Forcast Years = Cash B	\$ 12,780,195.22	\$ 11,911,785.56	\$ 11,026,778.45	\$ 10,744,545.28	\$ 11,457,096.79
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	\$ 3,221,575.56	\$ 2,215,248.45	\$ 1,800,615.28	\$ 2,422,366.79	\$ 2,604,251.52

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