



# Phelan Piñon Hills Community Services District

4176 Warbler Road • P. O. Box 294049 • Phelan, CA 92329-4049 • (760) 868-1212 Fax (760) 868-2323

## SPECIAL BOARD WORKSHOP AGENDA April 24, 2019 Phelan Community Center 4128 Warbler Road, Phelan, CA 92371

### WORKSHOP – 5:00 P.M.

**Call to Order** - Pledge of Allegiance

**Roll Call**

1. **Approval of Agenda**
2. **Public Comment** – Under this item, any member of the public wishing to directly address the Board on any item of interest that is within the subject matter jurisdiction of the Board, but not listed on the agenda, may do so at this time. However, the Board is prohibited by law from taking any action on any item not appearing on the agenda unless the action is otherwise authorized by the Brown Act. Any member of the public wishing to directly address the Board on any item listed on the agenda may do so when the item is being considered by the Board. If you wish to address the Board, please complete a Comment Card and present it to the Board Secretary. Speakers are requested to be brief in their remarks. The Chair may limit each speaker to a comment period of five (5) minutes.
3. **Review of 2019/2020 Draft Budget**
4. **Adjournment**

*Pursuant to Government Code Section 54954.2(a), any request for a disability-related modification or accommodation, including auxiliary aids or services, that is sought in order to participate in the above-agendized public meeting should be directed to the District's General Manager at (760) 868-1212 at least 24 hours prior to said meeting.*

Agenda materials can be viewed online at <http://www.pphcsd.org>

### **Mission Statement:**

*The Mission of the Phelan Piñon Hills Community Services District is to efficiently provide all authorized services and maximize resources for the benefit of the community.*

### **Authorized Services:**

*Water  
Parks & Recreation  
Street Lighting  
Solid Waste & Recycling*

**Phelan Pinon Hills Community Services District  
2019/2020 Budget Detail - DRAFT**

Assumes: Rates/Revenue Expense Salary	% Over Est Year End 6.00% 2.50% 3.00%	TOTAL ENTERPRISE FUNDS			TOTAL GOVERNMENT FUNDS			TOTAL ALL FUNDS			Bud vs Bud	Bud vs Est YE	M <b>DRAFT 1</b>	N 18/19 Budget vs. Actual Est YE (Column I / Column H)
		Prior Year 2018/2019 Budget	Actual EST YE 18/19	Proposed 2019/2020 BUDGET	Prior Year 2018/2019 Budget	Actual EST YE 18/19	Proposed 2019/2020 BUDGET	Prior Year 2018/2019 Budget	Actual EST YE 18/19	Proposed 2019/2020 BUDGET	Column I compared to column G	Column I compared to column H		
1	<b>Operational Income/Expense</b>													
2	<b>Income</b>													
3	<b>40 - WATER SALES</b>													
4	<b>40A - WATER CONSUMPTION</b>													
5	40010 Water Sales - Residential - C	2,680,441.53	2,660,564.96	2,847,377.66	0.00	0.00	0.00	2,680,441.53	2,660,564.96	2,847,377.66	6.2%	7.0%		Includes rate change of 6% to Water and Meter
6	40020 Water Sales - Commercial - C	17,188.76	43,110.05	45,696.65	0.00	0.00	0.00	17,188.76	43,110.05	45,696.65	165.9%	6.0%		+ estimated revenue for 55 additional meters (partial year)
7	40030 Water Sales - Fire Protection-C	2,267.96	0.00	0.00	0.00	0.00	0.00	2,267.96	0.00	0.00	-100.0%	#DIV/0!		The Chromium 6 surcharge is listed below (Non-Op Revenue) .
8	40060 Water Sales - Multiple Res - C	2,619.87	2,512.14	2,662.87	0.00	0.00	0.00	2,619.87	2,512.14	2,662.87	1.6%	6.0%		as it is specifically for the Chromium 6 project not operations.
9	40070 Water Sales - School - C	277,374.46	300,806.59	318,854.99	0.00	0.00	0.00	277,374.46	300,806.59	318,854.99	15.0%	6.0%		
10	40090 Water Sales - Construction - C	58,672.29	14,636.16	15,514.33	0.00	0.00	0.00	58,672.29	14,636.16	15,514.33	-73.6%	6.0%		
11	40095 Water Sales - Construction Non-Potable	7,016.03	5,516.96	5,847.98	0.00	0.00	0.00	7,016.03	5,516.96	5,847.98	N/A	0.0%		
12	<b>TOTAL WATER CONSUMPTION</b>	3,045,580.90	3,027,146.86	3,235,954.47	0.00	0.00	0.00	3,045,580.90	3,027,146.86	3,235,954.47	6.3%	6.9%		Includes rate change approved with 2015 rate study. 208,807.61
13	<b>40B - WATER METER CHARGE</b>													
14	41010 Water Sales - Residential - M	2,068,032.57	2,080,591.55	2,215,181.84	0.00	0.00	0.00	2,068,032.57	2,080,591.55	2,215,181.84	7.1%	6.5%		Includes rate change of 6% to Water and Meter
15	41020 Water Sales - Commercial - M	14,481.90	14,816.36	15,705.34	0.00	0.00	0.00	14,481.90	14,816.36	15,705.34	8.4%	6.0%		+ estimated revenue for 55 additional meters (partial year)
16	41030 Water Sales - Fire Protection-M	0.00	2,268.00	2,404.08	0.00	0.00	0.00	0.00	2,268.00	2,404.08	#DIV/0!	0.0%		
17	41060 Water Sales - Multiple Res - M	2,314.53	2,315.40	2,454.32	0.00	0.00	0.00	2,314.53	2,315.40	2,454.32	6.0%	6.0%		
18	41070 Water Sales - School - M	26,145.50	28,930.77	30,666.62	0.00	0.00	0.00	26,145.50	28,930.77	30,666.62	17.3%	6.0%		
19	41090 Water Sales - Construction - M	7,125.92	10,969.67	11,627.85	0.00	0.00	0.00	7,125.92	10,969.67	11,627.85	63.2%	6.0%		
20	41095 Water Sales - Construction Non Potable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A	0.0%		
21	<b>TOTAL WATER METER CHARGE</b>	2,118,100.42	2,139,891.75	2,278,040.06	0.00	0.00	0.00	2,118,100.42	2,139,891.75	2,278,040.06	7.6%	6.5%		Includes rate change approved (2015 rate study) + 55 new meters 138,148.31
22	<b>Total - WATER SALES</b>	5,163,681.32	5,167,038.61	5,513,994.53	0.00	0.00	0.00	5,163,681.32	5,167,038.61	5,513,994.53	6.8%	6.7%		346,955.92
23	<b>71 - SPECIAL ASSESSMENT</b>													
24	74110 Special Assessments	294,640.30	294,439.30	293,439.30	0.00	0.00	0.00	294,640.30	294,439.30	293,439.30	-0.4%	-0.3%		Assumes slight change due to Incr. in new meter sets.
25	<b>TOTAL SPECIAL ASSESSMENT</b>	294,640.30	294,439.30	293,439.30	0.00	0.00	0.00	294,640.30	294,439.30	293,439.30	-0.4%	-0.3%		Assumes no change in standby rates.
26	<b>46 - PARKS</b>													
27	47600 Park & Recreation Fee	0.00	0.00	0.00	26,456.25	25,642.50	25,898.93	26,456.25	25,642.50	25,898.93	-2.1%	1.0%		Does not include Farmers Market or special programs (see below).
28	<b>TOTAL PARKS</b>	0.00	0.00	0.00	26,456.25	25,642.50	25,898.93	26,456.25	25,642.50	25,898.93	-2.1%	1.0%		Assumes no change in fees. 256.42
29	<b>48 - OTHER SERVICE INCOME</b>													
30	48200 Other Services Incomes	146,862.10	127,152.05	128,423.57	0.00	0.00	0.00	146,862.10	127,152.05	128,423.57	-12.6%	1.0%		
31	48700 Administrative Fees	54,585.87	58,811.25	59,399.36	0.00	0.00	0.00	54,585.87	58,811.25	59,399.36	8.8%	1.0%		
32	<b>TOTAL OTHER SERVICE INCOME</b>	201,447.97	185,963.30	187,822.93	0.00	0.00	0.00	201,447.97	185,963.30	187,822.93	-6.8%	1.0%		Assumes slight increase due to growth. 1,859.63
33	<b>TOTAL INCOME FROM OPERATIONS</b>	5,659,769.65	5,647,441.21	5,995,256.76	26,456.27	25,642.50	25,898.93	5,686,225.84	5,673,083.71	6,021,155.68	5.9%	6.1%		
34	<b>GROSS PROFIT</b>	5,659,769.65	5,647,441.21	5,995,256.76	26,456.27	25,642.50	25,898.93	5,686,225.84	5,673,083.71	6,021,155.68	5.9%	6.1%		348,071.97
35														
36	<b>50 - WATER PURCHASES</b>													
37	50010 MWA WM Admin. & Bio Fee	9,837.97	10,297.79	11,727.88	0.00	0.00	0.00	9,837.97	10,297.79	11,727.88	19.2%	13.9%		Increase per WaterMaster report.
38	50020 MWA WM Make Up Water	1,100.00	0.00	1,000.00	0.00	0.00	0.00	1,100.00	0.00	1,000.00	0.0%	#DIV/0!		20 AF @ \$50/AF Make Up Obligation in Alto .
39	50030 MWA WM Replacement Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%		<b>SAVINGS due to Water Rights purchased = \$762,000 this year.</b>
40	50040 Water Purchases - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%		Assumes no water from other agencies.
41	<b>TOTAL WATER PURCHASES</b>	10,937.97	10,297.79	12,727.88	0.00	0.00	0.00	10,937.97	10,297.79	12,727.88	16.4%	23.6%		2,430.09
42	<b>51 - SALARIES &amp; BENEFITS</b>													
43	51110 Salaries & Wages	1,322,264.44	1,292,752.09	1,326,253.00	138,737.72	130,592.92	139,201.97	1,461,002.16	1,423,345.01	1,465,454.97	0.3%	3.0%		Includes 3% Incr.
44	51120 Vacations	84,505.53	84,032.25	88,087.08	8,038.61	8,038.61	7,101.73	92,544.14	92,070.86	95,188.81	2.9%	3.4%		The budget is based on exact calculations of approved positions.
45	51130 Holiday	61,714.52	60,014.52	62,127.33	5,568.92	5,568.92	5,407.72	67,283.44	65,583.44	67,535.05	0.4%	3.0%		Vacation time increased for several staff due to longevity.
46	51140 Sick Pay	67,324.92	65,424.92	67,775.27	6,075.19	6,075.19	5,899.33	73,400.11	71,500.11	73,674.60	0.4%	3.0%		

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2019/2020 Budget Detail - DRAFT**

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		Prior Year 2018/2019 Budget	Actual EST YE 18/19	Proposed 2019/2020 BUDGET	Prior Year 2018/2019 Budget	Actual EST YE 18/19	Proposed 2019/2020 BUDGET	Prior Year 2018/2019 Budget	Actual EST YE 18/19	Proposed 2019/2020 BUDGET	Column I compared to column G	Column I compared to column H		
		DRAFT 1												
47	51150 Misc. Earn	63,973.49	63,366.17	65,382.81	2,040.00	1,705.95	1,840.00	66,013.49	65,072.12	67,222.81	1.8%	3.3%	Total Reg/Vac/Hol/Sic/Misc	19/20 Bud
48	51170 Overtime	108,521.57	124,408.48	127,867.08	5,286.08	5,766.64	3,597.89	113,807.65	130,175.12	131,464.98	15.5%	1.0%		1,717,571.54 1,769,076.24
49	51210 Payroll Taxes	38,102.66	39,879.74	41,105.04	4,371.60	4,355.17	4,833.02	42,474.26	44,234.91	45,938.06	8.2%	3.9%		3% 51,504.70
50	51220 Worker's Compensation	33,621.86	34,185.23	35,219.53	8,908.30	8,250.42	9,018.44	42,530.16	42,435.65	44,237.98	4.0%	4.2%	SDRMA Increase to rates. Decrease in Exp Mod due to safety.	
51	51230 Employee Group Insurance	278,022.35	265,131.22	270,225.40	20,488.69	18,970.11	18,742.33	298,511.04	284,101.33	288,967.74	-3.2%	1.7%	Assumes an increase in Insurance Premiums.	
52	51240 Retirement	180,626.59	186,580.35	192,945.83	17,951.67	18,662.31	18,714.30	198,578.26	205,242.66	211,660.13	6.6%	3.1%		
53	<b>TOTAL SALARIES &amp; BENEFITS</b>	2,238,677.93	2,215,774.97	2,276,988.38	217,466.78	207,986.24	214,356.73	2,456,144.71	2,423,761.21	2,491,345.12	1.4%	2.8%	Assumes full staff & 3% possible merit increase.	67,583.91
54	<b>52 - BOARD COMPENSATIONS (Expenses)</b>													137,239.04
55	52110 Board Director's Fee	36,750.00	35,805.00	39,600.00	5,280.00	1,694.54	1,736.90	42,030.00	37,499.54	41,336.90	-1.6%	10.2%		
56	52210 Board Exp - Auto Expense	3,823.16	1,645.34	2,272.83	335.70	222.41	227.97	4,158.86	1,867.75	2,500.80	-39.9%	33.9%	All Board Compensation items assume an increase due to	
57	52220 Board Exp - Meals & Lodging	13,883.73	15,952.49	16,500.00	0.00	0.00	0.00	13,883.73	15,952.49	16,500.00	18.8%	3.4%	new board members effective December 2018.	
58	52230 Board Exp - Education/Training	2,919.60	10,676.50	10,000.00	0.00	0.00	0.00	2,919.60	10,676.50	10,000.00	242.5%	-6.3%		
59	52240 Board Exp - Insurance & Other Expense	37,911.73	31,423.13	32,208.71	7,843.95	6,798.77	6,934.75	45,755.68	38,221.90	39,143.46	-14.5%	2.4%	Assumes an increase in Insurance + new directors.	921.56
60	<b>TOTAL BOARD COMPENSATIONS (Expenses)</b>	95,288.22	95,502.46	100,581.53	13,459.65	8,715.72	8,899.62	108,747.87	104,218.18	109,481.16	0.7%	5.0%	Assumes increased activity for Board and Incr. in insurance.	5,262.98
61	<b>53 - PROFESSIONAL FEE</b>													
62	53110 Auditing & Accounting Fees	19,207.87	17,298.00	18,000.00	960.39	900.00	1,000.00	20,168.26	18,198.00	19,000.00	-5.8%	4.4%		
63	53120 Legal Services	103,331.09	64,368.20	64,368.20	12,474.99	17,760.76	18,204.78	115,806.08	82,128.96	82,572.98	-28.7%	0.5%	Assumes similar to prior year.	444.02
64	53130 Engineering	0.00	0.00	0.00	300.00	0.00	0.00	300.00	0.00	0.00	-100.0%	#DIV/0!		
65	53140 Laboratory Analysis	13,000.00	23,635.67	13,000.00	0.00	0.00	0.00	13,000.00	23,635.67	13,000.00	0.0%	-45.0%	Required Water Quality testing varies from year to year.	(10,635.67)
66	53150 Outside Service	90,582.54	61,814.19	58,258.63	5,994.66	1,662.00	2,727.24	96,577.20	63,476.19	60,985.87	-36.9%	-3.9%		(2,490.32)
67	53160 Permits & Fees	35,154.82	41,083.40	37,448.57	1,650.00	870.00	1,800.00	36,804.82	41,953.40	39,248.57	6.6%	-6.4%		(2,704.83)
68	53170 Software Support	96,639.44	96,718.94	99,933.07	1,328.57	323.13	500.00	97,968.01	97,042.07	100,433.07	2.5%	3.5%		
69	<b>TOTAL PROFESSIONAL FEE</b>	357,915.76	304,918.40	291,008.46	22,708.61	21,515.89	24,232.02	380,624.37	326,434.29	315,240.48	-17.2%	-3.4%	Assumes reduction in Lab Analysis due to tests required.	(11,193.81)
70	<b>54 - SERVICE AND SUPPLIES</b>													
71	54110 Advertising	5,219.34	5,926.27	6,788.22	4,505.33	4,316.84	4,500.00	9,724.67	10,243.11	11,288.22	16.1%	10.2%	Additional advertising due to prop 218 events (Water & Solid Waste).	
72	54140 Auto Expense	2,975.84	3,359.65	3,443.64	304.18	0.00	0.00	3,280.02	3,359.65	3,443.64	5.0%	2.5%		
73	54170 Auto Allowance	7,800.00	7,800.00	7,800.00	0.00	0.00	0.00	7,800.00	7,800.00	7,800.00	0.0%	0.0%		
74	54200 Credit Card Fee & Bank Charges	46,579.93	49,349.53	51,817.01	0.00	0.00	0.00	46,579.93	49,349.53	51,817.01	11.2%	5.0%	Increase in credit card activity. Offset by Admin Revenue #48700.	
75	54230 Dues & Subscriptions	18,281.95	19,405.92	19,891.07	898.28	630.00	645.75	19,180.23	20,035.92	20,536.82	7.1%	2.5%		
76	54260 Education & Training	30,188.67	33,102.26	44,653.33	2,540.00	300.00	3,100.00	32,728.67	33,402.26	47,753.33	45.9%	43.0%	Required Hours for certifications, etc.	
77	54290 Employment Expense	1,581.88	1,624.50	1,665.11	0.00	3,526.50	3,614.66	1,581.88	5,151.00	5,279.78	233.8%	2.5%	Note: Obtain free training whenever possible.	
78	54300 Equipment Rental/ Lease	10,100.20	11,035.01	11,310.89	2,511.16	1,540.20	1,578.71	12,611.36	12,575.21	12,889.59	2.2%	2.5%		
79	54320 General Maintenance	5,322.66	4,627.50	4,743.19	259.62	722.00	740.05	5,582.28	5,349.50	5,483.24	-1.8%	2.5%		
80	54350 Insurance	83,259.90	85,513.20	95,708.19	1,766.68	1,832.88	2,051.40	85,026.58	87,346.08	97,759.59	15.0%	11.9%	11% increase in property, liability.	
81	54380 Insurance - Vehicle	19,231.85	18,324.36	19,037.28	1,211.20	1,169.76	1,587.60	20,443.05	19,494.12	20,624.88	0.9%	5.8%	5% increase in property, and vehicle insurance.	
82	54410 Fuel Costs	51,381.50	56,232.14	57,637.94	1,561.95	1,709.76	1,752.50	52,943.45	57,941.90	59,390.45	12.2%	2.5%		
83	54440 Meeting, Seminar & Supplies	5,834.35	3,459.26	3,545.74	296.71	900.59	923.10	6,131.06	4,359.85	4,468.85	-27.1%	2.5%		
84	54470 Travel Expense	25,383.01	28,235.53	28,941.42	2,074.66	876.19	898.09	27,457.67	29,111.72	29,839.51	8.7%	2.5%		
85	54500 Operating Supplies	98,210.92	53,448.24	108,999.91	10,450.00	10,026.01	19,000.00	108,660.92	63,474.25	127,999.91	17.8%	101.7%	Increase due to additional line location; supplies, etc.	64,525.66
86	54530 Office Supplies	25,402.72	27,377.91	28,121.52	1,310.14	543.37	500.00	26,712.86	27,921.28	28,621.52	7.1%	2.5%		
87	54620 Repair & Maintenance	920,992.78	521,893.73	584,957.73	43,266.28	39,070.05	32,250.00	964,259.06	560,963.78	617,207.73	-36.0%	10.0%	Meter repl, well repair, booster repair, leak clamp repl. etc., .	56,243.95
88	54650 Small Tools	21,716.27	16,899.56	17,322.05	1,000.00	226.20	1,200.00	22,716.27	17,125.76	18,522.05	-18.5%	8.2%	Rep & Main: HVAC, paint, appliances, water heaters, etc for CC.	
89	54680 Uniforms	9,290.88	10,628.54	10,891.61	1,940.32	1,676.11	1,718.01	11,231.20	12,304.65	12,609.63	12.3%	2.5%		
90	54710 Vehicle Maintenance	43,666.98	44,863.79	49,750.80	3,495.97	3,357.13	4,000.00	47,162.95	48,220.92	53,750.80	14.0%	11.5%	Aging vehicles require additional maintenance.	5,529.88
91	54740 Easement Lease	1,013.04	1,013.04	1,038.37	0.00	0.00	0.00	1,013.04	1,013.04	1,038.37	2.5%	2.5%		
92	54770 Computer & Equipment Maint	6,219.59	5,724.78	7,350.00	0.00	0.00	0.00	6,219.59	5,724.78	7,350.00	18.2%	28.4%	Upgrade to Meter Reading Equipment.	
93	54800 Programs (Wtr Cons, parks,etc)	23,414.70	10,765.51	12,555.57	56,830.00	2,149.34	44,630.00	80,244.70	12,914.85	57,185.57	-28.7%	342.8%	Additional Park and Solid Waste Programs.	44,270.72
94	54801 Senior Lunch Program	0.00	0.00	0.00	21,180.94	21,084.23	22,500.00	21,180.94	21,084.23	22,500.00	100.0%	6.7%	Assumes increase in food costs.	
95	54802 Farmers Market	0.00	0.00	0.00	20,593.62	19,252.64	20,000.00	20,593.62	19,252.64	20,000.00	100.0%	3.9%	Farmers market costs offset by revenue (below).	
96	54804 Farmers Market MM Program	0.00	0.00	0.00	199.14	719.43	800.00	199.14	719.43	800.00	100.0%	0.0%		
97	54830 State & County Fees & Services	37,056.57	27,848.90	14,700.00	304.50	300.00	300.00	37,361.07	28,148.90	15,000.00	-59.9%	-46.7%	Lafco, parcel & Lien fees etc. (no election costs 19/20).	
98	54860 Postage & Mailing	46,083.81	46,033.62	47,414.63	0.00	0.00	0.00	46,083.81	46,033.62	47,414.63	2.9%	3.0%	Postage increase.	1,381.01

**Phelan Pinon Hills Community Services District  
2019/2020 Budget Detail - DRAFT**

Assumes:		% Over Est Year End			A	B	C	D	E	F	G	H	I	J	K	L	M	N
Rates/Revenue		6.00%			TOTAL ENTERPRISE FUNDS			TOTAL GOVERNMENT FUNDS			TOTAL ALL FUNDS			Bud vs Bud	Bud vs Est YE	DRAFT 1	18/19 Budget vs. Actual Est YE (Column I / Column H)	
Expense		2.50%			Prior Year 2018/2019 Budget	Actual EST YE 18/19	Proposed 2019/2020 BUDGET	Prior Year 2018/2019 Budget	Actual EST YE 18/19	Proposed 2019/2020 BUDGET	Prior Year 2018/2019 Budget	Actual EST YE 18/19	Proposed 2019/2020 BUDGET	Column I compared to column G	Column I compared to column H			
Salary		3.00%																
99	54890	Printing	22,786.78	9,635.31	11,531.99	0.00	0.00	0.00	22,786.78	9,635.31	11,531.99	-49.4%	19.7%	Increase due to Prop 218 notifications for Water and Solid Waste.		99		
100	54920	Public Relation	2,238.08	300.00	300.00	14,000.00	9,975.15	12,500.00	16,238.08	10,275.15	12,800.00	-21.2%	24.6%	Solid Waste & Parks partnerships.		2,524.85	100	
101	TOTAL SERVICE AND SUPPLIES			1,571,234.20	1,104,428.06	1,251,917.21	192,500.68	125,904.38	180,789.88	1,763,734.88	1,230,332.44	1,432,707.09	-18.8%	16.4%	Increase due to: Insurance, Repair and Maint., Programs.		202,374.65	101
102	58 - UTILITIES - Electric/Phone/Gas																	102
103	58010	Telephone	25,135.79	26,112.45	26,765.26	326.90	781.22	800.75	25,462.69	26,893.67	27,566.01	8.3%	2.5%	E			103	
104	58110	Utilities - Operations	589,785.03	662,458.40	682,332.15	35,301.82	26,186.14	26,971.72	625,086.85	688,644.54	709,303.88	13.5%	3.0%	Increase in Electric Costs of 3%.		20,659.34	104	
105	58115	Utilities - Solar Credit	(371,790.40)	(334,502.18)	(412,649.58)	0.00	0.00	0.00	(371,790.40)	(334,502.18)	(412,649.58)	11.0%	23.4%	Fifth year credits, Proforma dated Sept 2014, @ 80%		(78,147.40)	105	
106	58210	Utilities - Street Lights	0.00	0.00	0.00	10,230.26	8,318.78	8,568.34	10,230.26	8,318.78	8,568.34	-16.2%	3.0%	EST YE includes corrections from Prior Year.			106	
107	TOTAL UTILITIES - Electric/Phone/Gas			243,130.42	354,068.67	296,447.83	45,858.98	35,286.14	36,340.82	288,989.40	389,354.81	332,788.65	15.2%	-14.5%	Assumes 3% incr in electrical costs & incr in solar credits.		(56,566.16)	107
108	59 - OTHER- Depreciation/Amort, etc.																	108
109	59100	Bad Debt	1,306.76	3,552.69	3,588.22	0.00	0.00	0.00	1,306.76	3,552.69	3,588.22	174.6%	1.0%	Assumes similar activity.			109	
110	59110	Property Taxes	275.09	274.98	280.48	2,721.35	5,438.94	5,547.72	2,996.44	5,713.92	5,828.20	94.5%	2.0%	Assumes 2% increase.			110	
111	59120	Depreciation & Amortization	1,953,653.37	1,827,999.23	1,829,827.23	129,958.47	108,226.66	110,391.19	2,083,611.84	1,936,225.89	1,940,218.42	-6.9%	0.2%	Assumes slight increase in assets.		3,992.53	111	
112	59310	Other Operating Expenses	0.00	10,553.88	10,552.86	0.00	0.00	0.00	0.00	10,553.88	10,552.86	#DIV/0!	0.0%				112	
113	TOTAL OTHER- Depreciation/Amort, etc.			1,955,235.22	1,842,380.78	1,844,248.78	132,679.82	113,665.60	115,938.91	2,087,915.04	1,956,046.38	1,960,187.69	-6.1%	0.2%	Assumes slight increase in prop. tax bill and depreciation		4,141.31	113
114	TOTAL EXPENSE			6,472,419.72	5,927,371.12	6,073,920.08	624,674.52	513,073.97	580,557.99	7,097,094.24	6,440,445.09	6,654,478.07	-6.2%	3.3%			214,032.97	114
115	NET OPERATIONAL INCOME			(812,650.07)	(279,929.91)	(78,663.32)	(598,218.25)	(487,431.47)	(554,659.06)	(1,410,868.40)	(767,361.38)	(633,322.38)	-55.1%	-17.5%			134,039.00	115
116	NON-OPERATIONAL INCOME/EXPENSE																	116
117	NON-OPERATIONAL INCOME																	117
118	70 - PROPERTY TAXES																	118
119	71110	Property Taxes - Curr Sec	0.00	0.00	0.00	951,044.41	970,065.30	1,028,269.22	951,044.41	970,065.30	1,028,269.22	8.1%	6.0%	Assumes increase (6%) in property tax.			119	
120	71120	Property Taxes - Curr Unsec	0.00	0.00	0.00	61,188.60	62,412.37	66,157.11	61,188.60	62,412.37	66,157.11	8.1%	6.0%	(Per County report on Districts share of General Tax).			120	
121	71130	Property Taxes - Curr Supplimen	0.00	0.00	0.00	10,460.49	10,669.70	11,309.88	10,460.49	10,669.70	11,309.88	8.1%	6.0%				121	
122	71140	Property Taxes - Curr Unitary	0.00	0.00	0.00	36,347.76	37,074.72	39,299.20	36,347.76	37,074.72	39,299.20	8.1%	6.0%				122	
123	71150	Property Taxes - Curr Other	0.00	0.00	0.00	14,855.04	15,152.14	16,061.27	14,855.04	15,152.14	16,061.27	8.1%	6.0%				123	
124	72110	Property Taxes - Prior Sec	0.00	0.00	0.00	20,061.02	19,445.38	19,834.29	20,061.02	19,445.38	19,834.29	-1.1%	2.0%	Assumes prior year collections will be similar to last fiscal year.			124	
125	72120	Property Taxes - Prior Unsec	0.00	0.00	0.00	335.77	510.17	520.38	335.77	510.17	520.38	55.0%	2.0%				125	
126	72130	Property Taxes - Prior Supplimn	0.00	0.00	0.00	8,036.56	12,153.26	12,396.32	8,036.56	12,153.26	12,396.32	54.2%	2.0%				126	
127	72150	Property Taxes - Prior Other	0.00	0.00	0.00	1,742.84	927.61	946.16	1,742.84	927.61	946.16	-45.7%	2.0%				127	
128	73160	Property Taxes - Homeowner	0.00	0.00	0.00	7,903.64	9,241.11	9,425.93	7,903.64	9,241.11	9,425.93	19.3%	2.0%				128	
129	73170	Tax Penalties & Others	15,200.31	19,074.46	19,455.95	6,693.14	5,838.19	5,954.96	21,893.45	24,912.65	25,410.90	16.1%	2.0%	From past due taxes being paid.			129	
130	SUB-TOTAL PROPERTY TAX REVENUE			15,200.31	19,074.46	19,455.95	1,118,669.27	1,143,489.95	1,210,174.72	1,133,869.58	1,162,564.41	1,229,630.67	8.4%	5.8%				
131	99030	Property Tax	362,880.00	362,880.00	312,000.00	(362,880.00)	(362,880.00)	(312,000.00)	0.00	0.00	0.00	0.0%	0.0%	10% Decrease of transfer - per Board.		(50,880.00)	131	
132	TOTAL PROPERTY TAXES			378,080.31	381,954.46	331,455.95	755,789.28	780,609.95	898,174.72	1,133,869.58	1,162,564.41	1,229,630.67	8.4%	5.8%	Assumes increase per County estimates.		67,066.26	132
133	75 - PENALTIES & OTHER FEE																	133
134	86120	Penalties & Other Fees	116,692.29	107,234.31	113,668.37	0.00	0.00	0.00	116,692.29	107,234.31	113,668.37	-2.6%	6.0%				134	
135	TOTAL PENALTIES & OTHER FEE			116,692.29	107,234.31	113,668.37	0.00	0.00	0.00	116,692.29	107,234.31	113,668.37	-2.6%	6.0%	Assumes % change based on rate change (fees are % based).		6,434.06	135
136	48 - SOLID WASTE																	136
137	48500	Solid Waste Franchise Fee	0.00	0.00	0.00	184,963.32	206,045.67	212,845.18	184,963.32	206,045.67	212,845.18	15.1%	3.3%				137	
138	TOTAL SOLID WASTE			0.00	0.00	0.00	184,963.32	206,045.67	212,845.18	184,963.32	206,045.67	212,845.18	15.1%	3.3%	Assumes 3.3% increase in Solid Waste fees.		6,799.51	138
139	45 - METER INSTALLATION/CONNECTION FEES																	139
140	45300	Meter Installation	96,833.00	124,256.57	110,932.11	0.00	0.00	0.00	96,833.00	124,256.57	110,932.11	14.6%	-10.7%	Assumes 55 additional meter connections.			140	
141	45400	Permits & Inspections	3,649.05	4,567.50	4,795.88	0.00	0.00	0.00	3,649.05	4,567.50	4,795.88	31.4%	5.0%	Prior year included installation of larger school meters.			141	
142	45500	Connection Fee	436,533.16	438,523.13	357,265.82	0.00	0.00	0.00	436,533.16	438,523.13	357,265.82	-18.2%	-18.5%				142	
143	TOTAL METER INSTALLATION/CONNECTION FEES			537,015.21	567,347.20	472,993.81	0.00	0.00	0.00	537,015.21	567,347.20	472,993.81	-11.9%	-16.6%	Assumes 55 additional meter connections, no large meters.		(94,353.39)	143
144	80 - OTHER INCOME																	144

**Phelan Pinon Hills Community Services District  
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Assumes: Rates/Revenue Expense Salary	% Over Est Year End 6.00% 2.50% 3.00%	A			B			C			D			E			F			G			H			I			J		K		L	M		N	18/19 Budget vs. Actual Est YE (Column I / Column H)
		TOTAL ENTERPRISE FUNDS									TOTAL GOVERNMENT FUNDS									TOTAL ALL FUNDS									Bud vs Bud		Bud vs Est YE						
		Prior Year 2018/2019 Budget	Actual EST YE 18/19	Proposed 2019/2020 BUDGET	Prior Year 2018/2019 Budget	Actual EST YE 18/19	Proposed 2019/2020 BUDGET	Prior Year 2018/2019 Budget	Actual EST YE 18/19	Proposed 2019/2020 BUDGET	Prior Year 2018/2019 Budget	Actual EST YE 18/19	Proposed 2019/2020 BUDGET	Prior Year 2018/2019 Budget	Actual EST YE 18/19	Proposed 2019/2020 BUDGET	Column I compared to column G	Column I compared to column H	DRAFT 1																		
145	88110	Interest Income	43,158.95	159,995.34	167,995.11	29,768.13	85,256.45	89,519.28	72,927.08	245,251.79	257,514.38	253.1%	5.0%	Assumes slight increase in Interest rates.	12,262.59	145																					
146	88120	Other Income	23,437.77	2,194.80	2,194.80	0.00	0.00	0.00	23,437.77	2,194.80	2,194.80	-90.6%	0.0%	Misc Water Revenue otherwise not categorized.		146																					
147	88125	Other Income - Senior Lunch	0.00	0.00	0.00	1,929.36	1,884.32	1,884.32	1,929.36	1,884.32	1,884.32	-2.3%	0.0%			147																					
148	88126	Other Income - Farmers Mkt	0.00	0.00	0.00	11,044.38	8,299.46	8,299.46	11,044.38	8,299.46	8,299.46	-24.9%	0.0%			148																					
149	88127	Other Income - Fall Festival	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%			149																					
150	88128	Other Income - Farmers Mkt MM	0.00	0.00	0.00	3,703.48	2,688.75	2,688.75	3,703.48	2,688.75	2,688.75	-27.4%	0.0%			150																					
151	88150	Other Income	437,935.66	331,430.64	331,430.64	0.00	1,500.00	1,500.00	437,935.66	332,930.64	332,930.64	0.0%	0.0%	One time revenue: Line locating charges, etc.		151																					
152	88170	Other Income	0.00	0.00	0.00	43,908.90	91,449.33	156,565.80	43,908.90	91,449.33	156,565.80	N/A	71.2%	Lease Income: Additional lease signed.	65,116.47	152																					
153	88300	Chromium 6 Surcharge	798,067.77	803,451.65	808,765.32	0.00	0.00	0.00	798,067.77	803,451.65	808,765.32	0.0%	0.0%			153																					
154	Total - OTHER INCOME		1,302,600.15	1,297,072.43	1,310,385.87	90,354.25	191,078.31	260,457.61	1,392,954.40	1,488,150.74	1,570,843.47	12.8%	5.6%	Assumes increase due to lease revenue.	82,692.73	154																					
155	TOTAL NON-OPERATIONAL INCOME		2,334,387.96	2,353,608.40	2,228,503.99	1,031,106.85	1,177,733.94	1,371,477.51	3,365,494.80	3,531,342.33	3,599,981.50	7.0%	1.9%	Increase due to property tax revenue increase and lease revenue.	68,639.16	155																					
156	NON-OPERATIONAL EXPENSE															156																					
157	796 - Other Expense															157																					
158	91010	Interest Expense	368,707.32	368,707.32	353,449.93	0.00	0.00	0.00	368,707.32	368,707.32	353,449.93	-4.1%	-4.1%	2002, 2012 (Water rights), 2014 (Solar) & Caltrans Loan.	(15,257.39)	158																					
159	92010	Loan Administrator Fee	25,990.92	25,990.92	25,043.14	0.00	0.00	0.00	25,990.92	25,990.92	25,043.14	-3.6%	-3.6%			159																					
160	93010	Tax Deduction/Collection Charge	0.00	0.00	0.00	2,500.97	2,507.16	2,600.00	2,500.97	2,507.16	2,600.00	4.0%	3.7%	Property Tax Collection Charge and Processing Fee.		160																					
161	94010	Chromium 6 Expenses	798,067.77	803,451.65	808,765.32	0.00	0.00	0.00	798,067.77	803,451.65	808,765.32	1.3%	0.7%			161																					
162	95010	Net Incr/Decr in Fair Value	(14,171.13)	(20,030.17)	(25,000.00)	0.00	0.00	0.00	(14,171.13)	(20,030.17)	(25,000.00)	76.4%	24.8%			162																					
163	Total - Other Expense		1,178,594.88	1,178,119.72	1,162,258.39	2,500.97	2,507.16	2,600.00	1,181,095.85	1,180,626.88	1,164,858.39	-1.4%	-1.3%	Decrease due to loan costs reducing as loan matures.	(15,861.33)	163																					
164	TOTAL NON-OPERATIONALEXPENSE		1,178,594.88	1,178,119.72	1,162,258.39	2,500.97	2,507.16	2,600.00	1,181,095.85	1,180,626.88	1,164,858.39	-1.4%	-1.3%			164																					
165	NET NON-OPERATIONAL INCOME		1,155,793.08	1,175,488.68	1,066,245.60	1,028,605.89	1,175,226.78	1,368,877.51	2,184,398.95	2,350,715.45	2,435,123.11	11.5%	3.6%		84,407.65	165																					
166	NET INCOME		343,143.01	895,558.76	987,582.28	430,387.65	687,795.31	814,218.44	773,530.55	1,583,354.07	1,801,800.73	132.9%	13.8%		218,446.65	166																					
167	Fund Depr @ 60% = add back 40%		781,461.35	731,199.69	731,930.89	51,983.39	43,290.66	44,156.48	833,444.74	774,490.36	776,087.37	-6.9%	0.2%	Add back in 40% not Funded.		167																					
168	Principal Payments Due on Loan		536,476.80	514,065.04	561,664.12	0.00	0.00	0.00	536,476.80	514,065.04	561,664.12	4.7%	9.3%	Principal portion of payments.	47,599.08	168																					
169	TOTAL NET INCOME (AFTER DEPR AND PRIN)		588,053.36	1,112,693.42	1,157,849.05	482,371.04	731,085.97	858,374.92	1,070,498.49	1,843,779.39	2,016,223.97	88.3%	9.4%			169																					
170	Repayment of Property Plant & Equip Reserves				160,000.00	See Col. M & N Line 169		78,282.90	Dairy Lease Revenue		238,282.90			Per Rate Study, Board wishes to repay reserves over 5 years	6.7	170																					
171	Repayment of Disaster Response Reserves				160,000.00	See Col. M & N Line 169		78,282.90	Dairy Lease Revenue		238,282.90			Total due Reserves for 2012 Water Rights	3,200,000.00	171																					
172	TOTAL NET INCOME (After Repayment of Reserves)				837,849.05			701,809.12			1,539,658.17			Total due Reserves for 2015 Water Rights	2,556,098.00	172																					
173	Capital Budget				711,200.00			230,600.00			941,800.00			Note: 2015 Water Rights are part of C6 and will be repaid with C6 funding		173																					
174	TOTAL NET INCOME (After CIP)				126,649.05			471,209.12			597,858.17			Note: Dairy Lease Income is used on line 169/170 for reserves		174																					
175																175																					
176	2019/2020 Debt Service		2002	2012 (Water)	2014 (Solar)	Caltrans (HWY 138)		TOTAL LOANS						Note: The E in column L stands for "Expense" and represents notation of the accounts that we do not know how much they may increase and therefore use the Board assumption of 1.5%		176																					
177	Principal		122,262.38	202,325.27	202,928.57	34,147.90		\$ 561,664.12								177																					
178	Interest		68,950.62	128,041.32	154,662.71	1,795.28		\$ 353,449.93								178																					
179	Fees		5,910.05	19,133.09	0.00	0.00		\$ 25,043.14								179																					
180			197,123.05	349,499.68	357,591.28	35,943.18		\$ 940,157.19								180																					
181																181																					
182	Estimated Solar Credits:				-412,649.58											182																					
183																183																					
184	Total Operating Revenue		5,659,769.65	5,647,441.21	5,995,256.76	26,456.27	25,642.50	25,898.93	5,686,225.84	5,673,083.71	6,021,155.68					184																					
185	Total Non-Operating Revenue		2,334,387.96	2,353,608.40	2,228,503.99	1,031,106.85	1,177,733.94	1,371,477.51	3,365,494.80	3,531,342.33	3,599,981.50					185																					
186	Total Revenue		7,994,157.61	8,001,049.61	8,223,760.75	1,057,563.12	1,203,376.44	1,397,376.43	9,051,720.64	9,204,426.04	9,621,137.18					186																					
187																187																					
188	Total Operating Expense		6,472,419.72	5,927,371.12	6,073,920.08	624,674.52	513,073.97	580,557.99	7,097,094.24	6,440,445.09	6,654,478.07					188																					
189	Total Non-Operating Expense		1,178,594.88	1,178,119.72	1,162,258.39	2,500.97	2,507.16	2,600.00	1,181,095.85	1,180,626.88	1,164,858.39					189																					
190	Total Expense		7,651,014.60	7,105,490.84	7,236,178.47	627,175.49	515,581.13	583,157.99	8,278,190.09	7,621,071.97	7,819,336.46					190																					

**Phelan Pinon Hills Community Services District  
2019/2020 Budget Detail - DRAFT**

Assumes: Rates/Revenue Expense	% Over Est Year End 6.00% 2.50%	TOTAL ENTERPRISE FUNDS			TOTAL GOVERNMENT FUNDS			TOTAL ALL FUNDS			Bud vs Bud	Bud vs Est YE	M <b>DRAFT 2</b>	N 18/19 Budget vs. Actual Est YE (Column I / Column H)	
		Prior Year 2018/2019 Budget	Actual EST YE 18/19	Proposed 2019/2020 BUDGET	Prior Year 2018/2019 Budget	Actual EST YE 18/19	Proposed 2019/2020 BUDGET	Prior Year 2018/2019 Budget	Actual EST YE 18/19	Proposed 2019/2020 BUDGET	Column I compared to column G	Column I compared to column H			
1	Operational Income/Expense														
2	Income													2	
3	40 - WATER SALES													3	
4	40A - WATER CONSUMPTION													4	
5	40010 Water Sales - Residential - C	2,680,441.53	2,660,564.96	2,847,377.66	0.00	0.00	0.00	2,680,441.53	2,660,564.96	2,847,377.66	6.2%	7.0%	Includes rate change of 6% to Water and Meter	5	
6	40020 Water Sales - Commercial - C	17,188.76	43,110.05	45,696.65	0.00	0.00	0.00	17,188.76	43,110.05	45,696.65	165.9%	6.0%	+ estimated revenue for 55 additional meters (partial year)	6	
7	40030 Water Sales - Fire Protection-C	2,267.96	0.00	0.00	0.00	0.00	0.00	2,267.96	0.00	0.00	-100.0%	#DIV/0!	The Chromium 6 surcharge is listed below (Non-Op Revenue) .	7	
8	40060 Water Sales - Multiple Res - C	2,619.87	2,512.14	2,662.87	0.00	0.00	0.00	2,619.87	2,512.14	2,662.87	1.6%	6.0%	as it is specifically for the Chromium 6 project not operations.	8	
9	40070 Water Sales - School - C	277,374.46	300,806.59	318,854.99	0.00	0.00	0.00	277,374.46	300,806.59	318,854.99	15.0%	6.0%		9	
10	40090 Water Sales - Construction - C	58,672.29	14,636.16	15,514.33	0.00	0.00	0.00	58,672.29	14,636.16	15,514.33	-73.6%	6.0%		10	
11	40095 Water Sales - Construction Non-Potable	7,016.03	5,516.96	5,847.98	0.00	0.00	0.00	7,016.03	5,516.96	5,847.98	N/A	0.0%		11	
12	TOTAL WATER CONSUMPTION	3,045,580.90	3,027,146.86	3,235,954.47	0.00	0.00	0.00	3,045,580.90	3,027,146.86	3,235,954.47	6.3%	6.9%	Includes rate change approved with 2015 rate study.	208,807.61	12
13	40B - WATER METER CHARGE													13	
14	41010 Water Sales - Residential - M	2,068,032.57	2,080,591.55	2,215,181.84	0.00	0.00	0.00	2,068,032.57	2,080,591.55	2,215,181.84	7.1%	6.5%	Includes rate change of 6% to Water and Meter		14
15	41020 Water Sales - Commercial - M	14,481.90	14,816.36	15,705.34	0.00	0.00	0.00	14,481.90	14,816.36	15,705.34	8.4%	6.0%	+ estimated revenue for 55 additional meters (partial year)		15
16	41030 Water Sales - Fire Protection-M	0.00	2,268.00	2,404.08	0.00	0.00	0.00	0.00	2,268.00	2,404.08	#DIV/0!	0.0%			16
17	41060 Water Sales - Multiple Res - M	2,314.53	2,315.40	2,454.32	0.00	0.00	0.00	2,314.53	2,315.40	2,454.32	6.0%	6.0%			17
18	41070 Water Sales - School - M	26,145.50	28,930.77	30,666.62	0.00	0.00	0.00	26,145.50	28,930.77	30,666.62	17.3%	6.0%			18
19	41090 Water Sales - Construction - M	7,125.92	10,969.67	11,627.85	0.00	0.00	0.00	7,125.92	10,969.67	11,627.85	63.2%	6.0%			19
20	41095 Water Sales - Construction Non Potable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A	0.0%			20
21	TOTAL WATER METER CHARGE	2,118,100.42	2,139,891.75	2,278,040.06	0.00	0.00	0.00	2,118,100.42	2,139,891.75	2,278,040.06	7.6%	6.5%	Includes rate change approved (2015 rate study) + 55 new meters	138,148.31	21
22	Total - WATER SALES	5,163,681.32	5,167,038.61	5,513,994.53	0.00	0.00	0.00	5,163,681.32	5,167,038.61	5,513,994.53	6.8%	6.7%		346,955.92	22
23	71 - SPECIAL ASSESSMENT													23	
24	74110 Special Assessments	294,640.30	294,439.30	293,439.30	0.00	0.00	0.00	294,640.30	294,439.30	293,439.30	-0.4%	-0.3%	Assumes slight change due to Incr. in new meter sets.		24
25	TOTAL SPECIAL ASSESSMENT	294,640.30	294,439.30	293,439.30	0.00	0.00	0.00	294,640.30	294,439.30	293,439.30	-0.4%	-0.3%	Assumes no change in standby rates.		25
26	46 - PARKS													26	
27	47600 Park & Recreation Fee	0.00	0.00	0.00	26,456.25	25,642.50	25,898.93	26,456.25	25,642.50	25,898.93	-2.1%	1.0%	Does not include Farmers Market or special programs (see below).		27
28	TOTAL PARKS	0.00	0.00	0.00	26,456.25	25,642.50	25,898.93	26,456.25	25,642.50	25,898.93	-2.1%	1.0%	Assumes no change in fees.	256.42	28
29	48 - OTHER SERVICE INCOME													29	
30	48200 Other Services Incomes	146,862.10	127,152.05	128,423.57	0.00	0.00	0.00	146,862.10	127,152.05	128,423.57	-12.6%	1.0%			30
31	48700 Administrative Fees	54,585.87	58,811.25	59,399.36	0.00	0.00	0.00	54,585.87	58,811.25	59,399.36	8.8%	1.0%			31
32	TOTAL OTHER SERVICE INCOME	201,447.97	185,963.30	187,822.93	0.00	0.00	0.00	201,447.97	185,963.30	187,822.93	-6.8%	1.0%	Assumes slight increase due to growth.	1,859.63	32
33	TOTAL INCOME FROM OPERATIONS	5,659,769.65	5,647,441.21	5,995,256.76	26,456.27	25,642.50	25,898.93	5,686,225.84	5,673,083.71	6,021,155.68	5.9%	6.1%			33
34	GROSS PROFIT	5,659,769.65	5,647,441.21	5,995,256.76	26,456.27	25,642.50	25,898.93	5,686,225.84	5,673,083.71	6,021,155.68	5.9%	6.1%		348,071.97	34
35														35	
36	50 - WATER PURCHASES													36	
37	50010 MWA WM Admin. & Bio Fee	9,837.97	10,297.79	11,727.88	0.00	0.00	0.00	9,837.97	10,297.79	11,727.88	19.2%	13.9%	Increase per WaterMaster report.		37
38	50020 MWA WM Make Up Water	1,100.00	0.00	1,000.00	0.00	0.00	0.00	1,100.00	0.00	1,000.00	0.0%	#DIV/0!	20 AF @ \$50/AF Make Up Obligation in Alto .		38
39	50030 MWA WM Replacement Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%	SAVINGS due to Water Rights purchased = \$762,000 this year.		39
40	50040 Water Purchases - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%	Assumes no water from other agencies.		40
41	TOTAL WATER PURCHASES	10,937.97	10,297.79	12,727.88	0.00	0.00	0.00	10,937.97	10,297.79	12,727.88	16.4%	23.6%		2,430.09	41
42	51 - SALARIES & BENEFITS													42	
43	51110 Salaries & Wages	1,322,264.44	1,292,752.09	1,385,765.65	138,737.72	130,592.92	163,682.60	1,461,002.16	1,423,345.01	1,549,448.25	6.1%	8.9%	Includes COLA and Merit Incr.		43
44	51120 Vacations	84,505.53	84,032.25	90,162.81	8,038.61	8,038.61	10,353.29	92,544.14	92,070.86	100,516.10	8.6%	9.2%	The budget is based on exact calculations of approved positions.		44
45	51130 Holiday	61,714.52	60,014.52	63,960.10	5,568.92	5,568.92	7,418.15	67,283.44	65,583.44	71,378.26	6.1%	8.8%	Vacation time increased for several staff due to longevity.		45
46	51140 Sick Pay	67,324.92	65,424.92	69,856.48	6,075.19	6,075.19	8,101.62	73,400.11	71,500.11	77,958.10	6.2%	9.0%			46

**Phelan Pinon Hills Community Services District  
2019/2020 Budget Detail - DRAFT**

Assumes:		% Over Est Year End			A	B	C	D	E	F	G	H	I	J	K	L	M	N		
Rates/Revenue		6.00%			TOTAL ENTERPRISE FUNDS			TOTAL GOVERNMENT FUNDS			TOTAL ALL FUNDS			Bud vs Bud	Bud vs Est YE					
Expense		2.50%			Prior Year 2019/2019 Budget	Actual EST YE 18/19	Proposed 2019/2020 BUDGET	Prior Year 2019/2019 Budget	Actual EST YE 18/19	Proposed 2019/2020 BUDGET	Prior Year 2019/2019 Budget	Actual EST YE 18/19	Proposed 2019/2020 BUDGET	Column I compared to column G	Column I compared to column H				18/19 Budget vs. Actual Est YE (Column I / Column H)	
																<b>DRAFT 2</b>				
47	51150 Misc. Earn	63,973.49	63,366.17	68,274.77	2,040.00	1,705.95	1,840.00	66,013.49	65,072.12	70,114.77	6.2%	7.7%	Total Reg/Vac/Hol/Sic/Misc			19/20 Bud	47			
48	51170 Overtime	108,521.57	124,408.48	135,803.81	5,286.08	5,766.64	3,791.69	113,807.65	130,175.12	139,595.50	22.7%	7.2%	1,717,571.54			1,869,415.48	48			
49	51210 Payroll Taxes	38,102.66	39,879.74	42,576.26	4,371.60	4,355.17	5,210.04	42,474.26	44,234.91	47,786.30	12.5%	8.0%	9%			151,843.94	49			
50	51220 Worker's Compensation	33,621.86	34,185.23	36,396.55	8,908.30	8,250.42	10,312.76	42,530.16	42,435.65	46,709.31	9.8%	10.1%	SDRMA Increase to rates. Decrease in Exp Mod due to safety.				50			
51	51230 Employee Group Insurance	278,022.35	265,131.22	281,988.40	20,488.69	18,970.11	20,049.33	298,511.04	284,101.33	302,037.74	1.2%	6.3%	Assumes an increase in Insurance premiums & employer contribution				51			
52	51240 Retirement	180,626.59	186,580.35	202,185.10	17,951.67	18,662.31	20,854.73	198,578.26	205,242.66	223,039.83	12.3%	8.7%	Was \$1,125 + COLA (PY) and Current COLA = \$1,203				52			
53	TOTAL SALARIES & BENEFITS	2,238,677.93	2,215,774.97	2,376,969.95	217,466.78	207,986.24	251,614.21	2,456,144.71	2,423,761.21	2,628,584.16	7.0%	8.5%	Assumes full staff & 3.2% COLA & 1.4% merit increase & adjustme			204,822.95	53			
54	52 - BOARD COMPENSATIONS (Expenses)																	54		
55	52110 Board Director's Fee	36,750.00	35,805.00	39,600.00	5,280.00	1,694.54	1,736.90	42,030.00	37,499.54	41,336.90	-1.6%	10.2%					55			
56	52210 Board Exp - Auto Expense	3,823.16	1,645.34	2,272.83	335.70	222.41	227.97	4,158.86	1,867.75	2,500.80	-39.9%	33.9%	All Board Compensation items assume an increase due to				56			
57	52220 Board Exp - Meals & Lodging	13,883.73	15,952.49	16,500.00	0.00	0.00	0.00	13,883.73	15,952.49	16,500.00	18.8%	3.4%	new board members effective December 2018.				57			
58	52230 Board Exp - Education/Training	2,919.60	10,676.50	10,000.00	0.00	0.00	0.00	2,919.60	10,676.50	10,000.00	242.5%	-6.3%					58			
59	52240 Board Exp - Insurance & Other Expense	37,911.73	31,423.13	32,208.71	7,843.95	6,798.77	6,934.75	45,755.68	38,221.90	39,143.46	-14.5%	2.4%	Assumes an increase in Insurance + new directors.			921.56	59			
60	TOTAL BOARD COMPENSATIONS (Expenses)	95,288.22	95,502.46	100,581.53	13,459.65	8,715.72	8,899.62	108,747.87	104,218.18	109,481.16	0.7%	5.0%	Assumes increased activity for Board and Incr. in insurance.			5,262.98	60			
61	53 - PROFESSIONAL FEE																	61		
62	53110 Auditing & Accounting Fees	19,207.87	17,298.00	18,000.00	960.39	900.00	1,000.00	20,168.26	18,198.00	19,000.00	-5.8%	4.4%					62			
63	53120 Legal Services	103,331.09	64,368.20	64,368.20	12,474.99	17,760.76	18,204.78	115,806.08	82,128.96	82,572.98	-28.7%	0.5%	Assumes similar to prior year.			444.02	63			
64	53130 Engineering	0.00	0.00	0.00	300.00	0.00	0.00	300.00	0.00	0.00	-100.0%	#DIV/0!	Required Water Quality testing varies from year to year.			(10,635.67)	64			
65	53140 Laboratory Analysis	13,000.00	23,635.67	13,000.00	0.00	0.00	0.00	13,000.00	23,635.67	13,000.00	0.0%	-45.0%				(2,490.32)	65			
66	53150 Outside Service	90,582.54	61,814.19	58,258.63	5,994.66	1,662.00	2,727.24	96,577.20	63,476.19	60,985.87	-36.9%	-3.9%				(2,704.83)	66			
67	53160 Permits & Fees	35,154.82	41,083.40	37,448.57	1,650.00	870.00	1,800.00	36,804.82	41,953.40	39,248.57	6.6%	-6.4%					67			
68	53170 Software Support	96,639.44	96,718.94	99,933.07	1,328.57	323.13	500.00	97,968.01	97,042.07	100,433.07	2.5%	3.5%					68			
69	TOTAL PROFESSIONAL FEE	357,915.76	304,918.40	291,008.46	22,708.61	21,515.89	24,232.02	380,624.37	326,434.29	315,240.48	-17.2%	-3.4%	Assumes reduction in Lab Analysis due to tests required.			(11,193.81)	69			
70	54 - SERVICE AND SUPPLIES																	70		
71	54110 Advertising	5,219.34	5,926.27	6,788.22	4,505.33	4,316.84	4,500.00	9,724.67	10,243.11	11,288.22	16.1%	10.2%	Additional advertising due to prop 218 events (Water & Solid Waste).				71			
72	54140 Auto Expense	2,975.84	3,359.65	3,443.64	304.18	0.00	0.00	3,280.02	3,359.65	3,443.64	5.0%	2.5%					72			
73	54170 Auto Allowance	7,800.00	7,800.00	7,800.00	0.00	0.00	0.00	7,800.00	7,800.00	7,800.00	0.0%	0.0%					73			
74	54200 Credit Card Fee & Bank Charges	46,579.93	49,349.53	51,817.01	0.00	0.00	0.00	46,579.93	49,349.53	51,817.01	11.2%	5.0%	Increase in credit card activity. Offset by Admin Revenue #48700.				74			
75	54230 Dues & Subscriptions	18,281.95	19,405.92	19,891.07	898.28	630.00	645.75	19,180.23	20,035.92	20,536.82	7.1%	2.5%					75			
76	54260 Education & Training	30,188.67	33,102.26	44,653.33	2,540.00	300.00	3,100.00	32,728.67	33,402.26	47,753.33	45.9%	43.0%	Required Hours for certifications, etc.				76			
77	54290 Employment Expense	1,581.88	1,624.50	1,665.11	0.00	3,526.50	3,614.66	1,581.88	5,151.00	5,279.78	233.8%	2.5%	Note: Obtain free training whenever possible.				77			
78	54300 Equipment Rental/ Lease	10,100.20	11,035.01	11,310.89	2,511.16	1,540.20	1,578.71	12,611.36	12,575.21	12,889.59	2.2%	2.5%					78			
79	54320 General Maintenance	5,322.66	4,627.50	4,743.19	259.62	722.00	740.05	5,582.28	5,349.50	5,483.24	-1.8%	2.5%					79			
80	54350 Insurance	83,259.90	85,513.20	95,708.19	1,766.68	1,832.88	2,051.40	85,026.58	87,346.08	97,759.59	15.0%	11.9%	11% increase in property, liability.				80			
81	54380 Insurance - Vehicle	19,231.85	18,324.36	19,037.28	1,211.20	1,169.76	1,587.60	20,443.05	19,494.12	20,624.88	0.9%	5.8%	5% increase in property, and vehicle insurance.				81			
82	54410 Fuel Costs	51,381.50	56,232.14	57,637.94	1,561.95	1,709.76	1,752.50	52,943.45	57,941.90	59,390.45	12.2%	2.5%					82			
83	54440 Meeting, Seminar & Supplies	5,834.35	3,459.26	3,545.74	296.71	900.59	923.10	6,131.06	4,359.85	4,468.85	-27.1%	2.5%					83			
84	54470 Travel Expense	25,383.01	28,235.53	28,941.42	2,074.66	876.19	898.09	27,457.67	29,111.72	29,839.51	8.7%	2.5%					84			
85	54500 Operating Supplies	98,210.92	53,448.24	108,999.91	10,450.00	10,026.01	19,000.00	108,660.92	63,474.25	127,999.91	17.8%	101.7%	Increase due to additional line location; supplies, etc.			64,525.66	85			
86	54530 Office Supplies	25,402.72	27,377.91	28,121.52	1,310.14	543.37	500.00	26,712.86	27,921.28	28,621.52	7.1%	2.5%					86			
87	54620 Repair & Maintenance	920,992.78	521,893.73	584,957.73	43,266.28	39,070.05	32,250.00	964,259.06	560,963.78	617,207.73	-36.0%	10.0%	Meter repl, well repair, booster repair, leak clamp repl. etc., .			56,243.95	87			
88	54650 Small Tools	21,716.27	16,899.56	17,322.05	1,000.00	226.20	1,200.00	22,716.27	17,125.76	18,522.05	-18.5%	8.2%	Rep & Main: HVAC, paint, appliances, water heaters, etc for CC.				88			
89	54680 Uniforms	9,290.88	10,628.54	10,891.61	1,940.32	1,676.11	1,718.01	11,231.20	12,304.65	12,609.63	12.3%	2.5%					89			
90	54710 Vehicle Maintenance	43,666.98	44,863.79	49,750.80	3,495.97	3,357.13	4,000.00	47,162.95	48,220.92	53,750.80	14.0%	11.5%	Aging vehicles require additional maintenance.			5,529.88	90			
91	54740 Easement Lease	1,013.04	1,013.04	1,038.37	0.00	0.00	0.00	1,013.04	1,013.04	1,038.37	2.5%	2.5%					91			
92	54770 Computer & Equipment Maint	6,219.59	5,724.78	7,350.00	0.00	0.00	0.00	6,219.59	5,724.78	7,350.00	18.2%	28.4%	Upgrade to Meter Reading Equipment.				92			
93	54800 Programs (Wtr Cons, parks,etc)	23,414.70	10,765.51	12,555.57	56,830.00	2,149.34	44,630.00	80,244.70	12,914.85	57,185.57	-28.7%	342.8%	Additional Park and Solid Waste Programs.			44,270.72	93			
94	54801 Senior Lunch Program	0.00	0.00	0.00	21,180.94	21,084.23	22,500.00	21,180.94	21,084.23	22,500.00	100.0%	6.7%	Assumes increase in food costs.				94			
95	54802 Farmers Market	0.00	0.00	0.00	20,593.62	19,252.64	20,000.00	20,593.62	19,252.64	20,000.00	100.0%	3.9%	Farmers market costs offset by revenue (below).				95			
96	54804 Farmers Market MM Program	0.00	0.00	0.00	199.14	719.43	800.00	199.14	719.43	800.00	100.0%	0.0%					96			
97	54830 State & County Fees & Services	37,056.57	27,848.90	14,700.00	304.50	300.00	300.00	37,361.07	28,148.90	15,000.00	-59.9%	-46.7%	Lafco, parcel & Lien fees etc. (no election costs 19/20).				97			
98	54860 Postage & Mailing	46,083.81	46,033.62	47,414.63	0.00	0.00	0.00	46,083.81	46,033.62	47,414.63	2.9%	3.0%	Postage increase.			1,381.01	98			

**Phelan Pinon Hills Community Services District  
2019/2020 Budget Detail - DRAFT**

Assumes: Rates/Revenue Expense	% Over Est Year End 6.00% 2.50%	A			B			C			D			E			F			G			H			I			J		K		L	M	N	18/19 Budget vs. Actual Est YE (Column I / Column H)
		TOTAL ENTERPRISE FUNDS									TOTAL GOVERNMENT FUNDS									TOTAL ALL FUNDS									Bud vs Bud		Bud vs Est YE					
		Prior Year 2018/2019 Budget	Actual EST YE 18/19	Proposed 2019/2020 BUDGET	Prior Year 2018/2019 Budget	Actual EST YE 18/19	Proposed 2019/2020 BUDGET	Prior Year 2018/2019 Budget	Actual EST YE 18/19	Proposed 2019/2020 BUDGET	Prior Year 2018/2019 Budget	Actual EST YE 18/19	Proposed 2019/2020 BUDGET	Prior Year 2018/2019 Budget	Actual EST YE 18/19	Proposed 2019/2020 BUDGET	Prior Year 2018/2019 Budget	Actual EST YE 18/19	Proposed 2019/2020 BUDGET	Prior Year 2018/2019 Budget	Actual EST YE 18/19	Proposed 2019/2020 BUDGET	Column I compared to column G	Column I compared to column H												
99	54890	Printing	22,786.78	9,635.31	11,531.99	0.00	0.00	0.00	22,786.78	9,635.31	11,531.99	-49.4%	19.7%	Increase due to Prop 218 notifications for Water and Solid Waste.	99																					
100	54920	Public Relation	2,238.08	300.00	300.00	14,000.00	9,975.15	12,500.00	16,238.08	10,275.15	12,800.00	-21.2%	24.6%	Solid Waste & Parks partnerships.	2,524.85	100																				
101	<b>TOTAL SERVICE AND SUPPLIES</b>		1,571,234.20	1,104,428.06	1,251,917.21	192,500.68	125,904.38	180,789.88	1,763,734.88	1,230,332.44	1,432,707.09	-18.8%	16.4%	Increase due to: Insurance, Repair and Maint., Programs.	202,374.65	101																				
102	<b>58 - UTILITIES - Electric/Phone/Gas</b>																																			
103	58010	Telephone	25,135.79	26,112.45	26,765.26	326.90	781.22	800.75	25,462.69	26,893.67	27,566.01	8.3%	2.5%	Increase in Electric Costs of 3%.	20,659.34	103																				
104	58110	Utilities - Operations	589,785.03	662,458.40	682,332.15	35,301.82	26,186.14	26,971.72	625,086.85	688,644.54	709,303.88	13.5%	3.0%	Fifth year credits, Proforma dated Sept 2014, @ 80%	(78,147.40)	104																				
105	58115	Utilities - Solar Credit	(371,790.40)	(334,502.18)	(412,649.58)	0.00	0.00	0.00	(371,790.40)	(334,502.18)	(412,649.58)	11.0%	23.4%	EST YE includes corrections from Prior Year.		105																				
106	58210	Utilities - Street Lights	0.00	0.00	0.00	10,230.26	8,318.78	8,568.34	10,230.26	8,318.78	8,568.34	-16.2%	3.0%	Assumes 3% incr in electrical costs & incr in solar credits.	(56,566.16)	106																				
107	<b>TOTAL UTILITIES - Electric/Phone/Gas</b>		243,130.42	354,068.67	296,447.83	45,858.98	35,286.14	36,340.82	288,989.40	389,354.81	332,788.65	15.2%	-14.5%			107																				
108	<b>59 - OTHER- Depreciation/Amort, etc.</b>																																			
109	59100	Bad Debt	1,306.76	3,552.69	3,588.22	0.00	0.00	0.00	1,306.76	3,552.69	3,588.22	174.6%	1.0%	Assumes similar activity.		109																				
110	59110	Property Taxes	275.09	274.98	280.48	2,721.35	5,438.94	5,547.72	2,996.44	5,713.92	5,828.20	94.5%	2.0%	Assumes 2% increase.		110																				
111	59120	Depreciation & Amortization	1,953,653.37	1,827,999.23	1,829,827.23	129,958.47	108,226.66	110,391.19	2,083,611.84	1,936,225.89	1,940,218.42	-6.9%	0.2%	Assumes slight increase in assets.	3,992.53	111																				
112	59310	Other Operating Expenses	0.00	10,553.88	10,552.86	0.00	0.00	0.00	0.00	10,553.88	10,552.86	#DIV/0!	0.0%			112																				
113	<b>TOTAL OTHER- Depreciation/Amort, etc.</b>		1,955,235.22	1,842,380.78	1,844,248.78	132,679.82	113,665.60	115,938.91	2,087,915.04	1,956,046.38	1,960,187.69	-6.1%	0.2%	Assumes slight increase in prop. tax bill and depreciation	4,141.31	113																				
114	<b>TOTAL EXPENSE</b>		6,472,419.72	5,927,371.12	6,173,901.64	624,674.52	513,073.97	617,815.47	7,097,094.24	6,440,445.09	6,791,717.11	-4.3%	5.5%		351,272.02	114																				
115	<b>NET OPERATIONAL INCOME</b>		(812,650.07)	(279,929.91)	(178,644.88)	(598,218.25)	(487,431.47)	(591,916.54)	(1,410,868.40)	(767,361.38)	(770,561.43)	-45.4%	0.4%		(3,200.04)	115																				
116	<b>NON-OPERATIONAL INCOME/EXPENSE</b>															116																				
117	<b>NON-OPERATIONAL INCOME</b>															117																				
118	<b>70 - PROPERTY TAXES</b>															118																				
119	71110	Property Taxes - Curr Sec	0.00	0.00	0.00	951,044.41	970,065.30	1,028,269.22	951,044.41	970,065.30	1,028,269.22	8.1%	6.0%	Assumes increase (6%) in property tax.		119																				
120	71120	Property Taxes - Curr Unsec	0.00	0.00	0.00	61,188.60	62,412.37	66,157.11	61,188.60	62,412.37	66,157.11	8.1%	6.0%	(Per County report on Districts share of General Tax).		120																				
121	71130	Property Taxes - Curr Supplimen	0.00	0.00	0.00	10,460.49	10,669.70	11,309.88	10,460.49	10,669.70	11,309.88	8.1%	6.0%			121																				
122	71140	Property Taxes - Curr Unitary	0.00	0.00	0.00	36,347.76	37,074.72	39,299.20	36,347.76	37,074.72	39,299.20	8.1%	6.0%			122																				
123	71150	Property Taxes - Curr Other	0.00	0.00	0.00	14,855.04	15,152.14	16,061.27	14,855.04	15,152.14	16,061.27	8.1%	6.0%			123																				
124	72110	Property Taxes - Prior Sec	0.00	0.00	0.00	20,061.02	19,445.38	19,834.29	20,061.02	19,445.38	19,834.29	-1.1%	2.0%	Assumes prior year collections will be similar to last fiscal year.		124																				
125	72120	Property Taxes - Prior Unsec	0.00	0.00	0.00	335.77	510.17	520.38	335.77	510.17	520.38	55.0%	2.0%			125																				
126	72130	Property Taxes - Prior Supplimn	0.00	0.00	0.00	8,036.56	12,153.26	12,396.32	8,036.56	12,153.26	12,396.32	54.2%	2.0%			126																				
127	72150	Property Taxes - Prior Other	0.00	0.00	0.00	1,742.84	927.61	946.16	1,742.84	927.61	946.16	-45.7%	2.0%			127																				
128	73160	Property Taxes - Homeowner	0.00	0.00	0.00	7,903.64	9,241.11	9,425.93	7,903.64	9,241.11	9,425.93	19.3%	2.0%			128																				
129	73170	Tax Penalties & Others	15,200.31	19,074.46	19,455.95	6,693.14	5,838.19	5,954.96	21,893.45	24,912.65	25,410.90	16.1%	2.0%	From past due taxes being paid.		129																				
130	<b>SUB-TOTAL PROPERTY TAX REVENUE</b>		15,200.31	19,074.46	19,455.95	1,118,669.27	1,143,489.95	1,210,174.72	1,133,869.58	1,162,564.41	1,229,630.67	8.4%	5.8%			130																				
131	99030	Property Tax	362,880.00	362,880.00	312,000.00	(362,880.00)	(362,880.00)	(312,000.00)	0.00	0.00	0.00	0.0%	0.0%	10% Decrease of transfer - per Board.	(50,880.00)	131																				
132	<b>TOTAL PROPERTY TAXES</b>		378,080.31	381,954.46	331,455.95	755,789.28	780,609.95	898,174.72	1,133,869.58	1,162,564.41	1,229,630.67	8.4%	5.8%	Assumes increase per County estimates.	67,066.26	132																				
133	<b>75 - PENALTIES &amp; OTHER FEE</b>															133																				
134	86120	Penalties & Other Fees	116,692.29	107,234.31	113,668.37	0.00	0.00	0.00	116,692.29	107,234.31	113,668.37	-2.6%	6.0%			134																				
135	<b>TOTAL PENALTIES &amp; OTHER FEE</b>		116,692.29	107,234.31	113,668.37	0.00	0.00	0.00	116,692.29	107,234.31	113,668.37	-2.6%	6.0%	Assumes % change based on rate change (fees are % based).	6,434.06	135																				
136	<b>48 - SOLID WASTE</b>															136																				
137	48500	Solid Waste Franchise Fee	0.00	0.00	0.00	184,963.32	206,045.67	212,845.18	184,963.32	206,045.67	212,845.18	15.1%	3.3%	Assumes 3.3% increase in Solid Waste fees.	6,799.51	137																				
138	<b>TOTAL SOLID WASTE</b>		0.00	0.00	0.00	184,963.32	206,045.67	212,845.18	184,963.32	206,045.67	212,845.18	15.1%	3.3%			138																				
139	<b>45 - METER INSTALLATION/CONNECTION FEES</b>															139																				
140	45300	Meter Installation	96,833.00	124,256.57	110,932.11	0.00	0.00	0.00	96,833.00	124,256.57	110,932.11	14.6%	-10.7%	Assumes 55 additional meter connections.		140																				
141	45400	Permits & Inspections	3,649.05	4,567.50	4,795.88	0.00	0.00	0.00	3,649.05	4,567.50	4,795.88	31.4%	5.0%	Prior year included installation of larger school meters.		141																				
142	45500	Connection Fee	436,533.16	438,523.13	357,265.82	0.00	0.00	0.00	436,533.16	438,523.13	357,265.82	-18.2%	-18.5%			142																				
143	<b>TOTAL METER INSTALLATION/CONNECTION FEES</b>		537,015.21	567,347.20	472,993.81	0.00	0.00	0.00	537,015.21	567,347.20	472,993.81	-11.9%	-16.6%	Assumes 55 additional meter connections, no large meters.	(94,353.39)	143																				
144	<b>80 - OTHER INCOME</b>															144																				

**DRAFT 2**



**Phelan Pinon Hills Community Services District  
2019/2020 Budget Detail - DRAFT**

Assumes: Rates/Revenue Expense	% Over Est Year End 6.00% 2.50%	A			B			C			D			E			F			G			H			I			J		K		L	M		N	18/19 Budget vs. Actual Est YE (Column I / Column H)
		TOTAL ENTERPRISE FUNDS									TOTAL GOVERNMENT FUNDS									TOTAL ALL FUNDS									Bud vs Bud	Bud vs Est YE	DRAFT 2						
		Prior Year 2018/2019 Budget	Actual EST YE 18/19	Proposed 2019/2020 BUDGET	Prior Year 2018/2019 Budget	Actual EST YE 18/19	Proposed 2019/2020 BUDGET	Prior Year 2018/2019 Budget	Actual EST YE 18/19	Proposed 2019/2020 BUDGET	Prior Year 2018/2019 Budget	Actual EST YE 18/19	Proposed 2019/2020 BUDGET	Prior Year 2018/2019 Budget	Actual EST YE 18/19	Proposed 2019/2020 BUDGET	Column I compared to column G	Column I compared to column H																			
145	88110	Interest Income	43,158.95	159,995.34	167,995.11	29,768.13	85,256.45	89,519.28	72,927.08	245,251.79	257,514.38	253.1%	5.0%	Assumes slight increase in Interest rates.	12,262.59	145																					
146	88120	Other Income	23,437.77	2,194.80	2,194.80	0.00	0.00	0.00	23,437.77	2,194.80	2,194.80	-90.6%	0.0%	Misc Water Revenue otherwise not categorized.		146																					
147	88125	Other Income - Senior Lunch	0.00	0.00	0.00	1,929.36	1,884.32	1,884.32	1,929.36	1,884.32	1,884.32	-2.3%	0.0%			147																					
148	88126	Other Income - Farmers Mkt	0.00	0.00	0.00	11,044.38	8,299.46	8,299.46	11,044.38	8,299.46	8,299.46	-24.9%	0.0%			148																					
149	88127	Other Income - Fall Festival	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%			149																					
150	88128	Other Income - Farmers Mkt MM	0.00	0.00	0.00	3,703.48	2,688.75	2,688.75	3,703.48	2,688.75	2,688.75	-27.4%	0.0%			150																					
151	88150	Other Income	437,935.66	331,430.64	331,430.64	0.00	1,500.00	1,500.00	437,935.66	332,930.64	332,930.64	0.0%	0.0%	One time revenue: Line locating charges, etc.		151																					
152	88170	Other Income	0.00	0.00	0.00	43,908.90	91,449.33	156,565.80	43,908.90	91,449.33	156,565.80	N/A	71.2%	Lease Income: Additional lease signed.	65,116.47	152																					
153	88300	Chromium 6 Surcharge	798,067.77	803,451.65	808,765.32	0.00	0.00	0.00	798,067.77	803,451.65	808,765.32	0.0%	0.0%			153																					
154	Total - OTHER INCOME		1,302,600.15	1,297,072.43	1,310,385.87	90,354.25	191,078.31	260,457.61	1,392,954.40	1,488,150.74	1,570,843.47	12.8%	5.6%	Assumes increase due to lease revenue.	82,692.73	154																					
155	TOTAL NON-OPERATIONAL INCOME		2,334,387.96	2,353,608.40	2,228,503.99	1,031,106.85	1,177,733.94	1,371,477.51	3,365,494.80	3,531,342.33	3,599,981.50	7.0%	1.9%	Increase due to property tax revenue increase and lease revenue.	68,639.16	155																					
156	NON-OPERATIONAL EXPENSE															156																					
157	796 - Other Expense															157																					
158	91010	Interest Expense	368,707.32	368,707.32	353,449.93	0.00	0.00	0.00	368,707.32	368,707.32	353,449.93	-4.1%	-4.1%	2002, 2012 (Water rights), 2014 (Solar) & Caltrans Loan.	(15,257.39)	158																					
159	92010	Loan Administrator Fee	25,990.92	25,990.92	25,043.14	0.00	0.00	0.00	25,990.92	25,990.92	25,043.14	-3.6%	-3.6%			159																					
160	93010	Tax Deduction/Collection Charge	0.00	0.00	0.00	2,500.97	2,507.16	2,600.00	2,500.97	2,507.16	2,600.00	4.0%	3.7%	Property Tax Collection Charge and Processing Fee.		160																					
161	94010	Chromium 6 Expenses	798,067.77	803,451.65	808,765.32	0.00	0.00	0.00	798,067.77	803,451.65	808,765.32	1.3%	0.7%			161																					
162	95010	Net Incr/Decr in Fair Value	(14,171.13)	(20,030.17)	(25,000.00)	0.00	0.00	0.00	(14,171.13)	(20,030.17)	(25,000.00)	76.4%	24.8%			162																					
163	Total - Other Expense		1,178,594.88	1,178,119.72	1,162,258.39	2,500.97	2,507.16	2,600.00	1,181,095.85	1,180,626.88	1,164,858.39	-1.4%	-1.3%	Decrease due to loan costs reducing as loan matures.	(15,861.33)	163																					
164	TOTAL NON-OPERATIONALEXPENSE		1,178,594.88	1,178,119.72	1,162,258.39	2,500.97	2,507.16	2,600.00	1,181,095.85	1,180,626.88	1,164,858.39	-1.4%	-1.3%			164																					
165	NET NON-OPERATIONAL INCOME		1,155,793.08	1,175,488.68	1,066,245.60	1,028,605.89	1,175,226.78	1,368,877.51	2,184,398.95	2,350,715.45	2,435,123.11	11.5%	3.6%		84,407.65	165																					
166	NET INCOME		343,143.01	895,558.76	887,600.72	430,387.65	687,795.31	776,960.96	773,530.55	1,583,354.07	1,664,561.68	115.2%	5.1%		81,207.61	166																					
167	Fund Depr @ 60% = add back 40%		781,461.35	731,199.69	731,930.89	51,983.39	43,290.66	44,156.48	833,444.74	774,490.36	776,087.37	-6.9%	0.2%	Add back in 40% not Funded.		167																					
168	Principal Payments Due on Loan		536,476.80	514,065.04	561,664.12	0.00	0.00	0.00	536,476.80	514,065.04	561,664.12	4.7%	9.3%	Principal portion of payments.	47,599.08	168																					
169	TOTAL NET INCOME (AFTER DEPR AND PRIN)		588,053.36	1,112,693.42	1,057,867.49	482,371.04	731,085.97	821,117.44	1,070,498.49	1,843,779.39	1,878,984.93	75.5%	1.9%			169																					
170	Repayment of Property Plant & Equip Reserves				160,000.00	See Col. M & N Line 171		78,282.90	Lease Revenue		238,282.90			Per Rate Study, Board wishes to repay reserves over 5 years	6.7	170																					
171	Repayment of Disaster Response Reserves				160,000.00	See Col. M & N Line 171		78,282.90	Lease Revenue		238,282.90			Total due Reserves for 2012 Water Rights	3,200,000.00	171																					
172	TOTAL NET INCOME (After Repayment of Reserves)				737,867.49			664,551.64			1,402,419.13			Total due Reserves for 2015 Water Rights	2,556,098.00	172																					
173	Capital Budget				711,200.00			230,600.00			941,800.00			Note: 2015 Water Rights are part of C6 and will be repaid with C6 funding		173																					
174	TOTAL NET INCOME (After CIP)				26,667.49			433,951.64			460,619.13			Note: Dairy Lease Income is used on line 170/171 for reserves		174																					
175																175																					
176	2019/2020 Debt Service		2002	2012 (Water)	2014 (Solar)	Caltrans (HWY 138)		TOTAL LOANS						Note: The E in column L stands for "Expense" and represents notation of the accounts that we do not know how much they may increase and therefore use the Board assumption of 2.5%		176																					
177	Principal		122,262.38	202,325.27	202,928.57	34,147.90		\$ 561,664.12								177																					
178	Interest		68,950.62	128,041.32	154,662.71	1,795.28		\$ 353,449.93								178																					
179	Fees		5,910.05	19,133.09	0.00	0.00		\$ 25,043.14								179																					
180			197,123.05	349,499.68	357,591.28	35,943.18		\$ 940,157.19								180																					
181																181																					
182	Estimated Solar Credits:				-412,649.58											182																					
183																183																					
184	Total Operating Revenue		5,659,769.65	5,647,441.21	5,995,256.76	26,456.27	25,642.50	25,898.93	5,686,225.84	5,673,083.71	6,021,155.68					184																					
185	Total Non-Operating Revenue		2,334,387.96	2,353,608.40	2,228,503.99	1,031,106.85	1,177,733.94	1,371,477.51	3,365,494.80	3,531,342.33	3,599,981.50					185																					
186	Total Revenue		7,994,157.61	8,001,049.61	8,223,760.75	1,057,563.12	1,203,376.44	1,397,376.43	9,051,720.64	9,204,426.04	9,621,137.18					186																					
187																187																					
188	Total Operating Expense		6,472,419.72	5,927,371.12	6,173,901.64	624,674.52	513,073.97	617,815.47	7,097,094.24	6,440,445.09	6,791,717.11					188																					
189	Total Non-Operating Expense		1,178,594.88	1,178,119.72	1,162,258.39	2,500.97	2,507.16	2,600.00	1,181,095.85	1,180,626.88	1,164,858.39					189																					
190	Total Expense		7,651,014.60	7,105,490.84	7,336,160.03	627,175.49	515,581.13	620,415.47	8,278,190.09	7,621,071.97	7,956,575.50					190																					

**Phelan Pinon Hills Community Services District**

**CAPITAL EXPENDITURE BUDGET**

**2019/2020 Budget**

**DRAFT**

<b>CIP PROJECTS</b>			<b>ESTIMATE</b>	<b>Funding</b>
	<b>PROJECT</b>	<b>DESCRIPTION/LOCATION</b>	<b>2018/2019</b>	<b>Source</b>
1	GIS/Mapping	Convert GIS and mapping	25,000.00	A
2	Chromium-6 Mitigation	Engineering Study of revised mandates	50,000.00	A
3	Phelan Parking Lot	Remove and replace Phelan parking lot	175,000.00	A
4	Site 3C A/B Boosters Upsize	Design/Engineering	15,000.00	A
5	Site 6A Tank - PZ Improvement	Construction	81,200.00	A
6	Smithson Springs	Tank and Pipeline Study/Design	5,000.00	A
7	Urban Water Management Plan	Update every 5 years	35,000.00	A
8	Water Master Plan Update	Update Plan every 10 years	35,000.00	A
9	Water Rate and Fee Study	Water Rates and Connection Fee Study	80,000.00	A
			<u>\$ 501,200.00</u>	
10	Phelan East Lot	Clear and Fence	21,000.00	G
11	Phelan Parking Lot	Remove and replace Phelan parking lot	175,000.00	G
12	Street Lights	Street Holiday Décor Replacement	9,600.00	G
13	Solid Waste	Potential Capital Projects	25,000.00	G
			<u>\$ 230,600.00</u>	
		<b>TOTAL PROJECTS</b>	<b>\$ 731,800.00</b>	

<b>CAPITAL PURCHASES</b>			<b>ESTIMATE</b>	
14	Vehicle	Replace one truck & Tractor (\$160,000)	200,000.00	A/D
15	Computers & Software	Replace computers, purchase software, etc.	10,000.00	A
			<u>\$ 210,000.00</u>	
		<b>TOTAL PROJECTS AND CAPITAL PURCHASES</b>	<b>\$ 941,800.00</b>	

<b>FUNDING SOURCES</b>			
Ent	A Depreciation Funded	60% of Depreciation	A \$ 621,200.00
Ent	B Property Plant and Equipment Replacement Reserve*		B
Ent	C Connection Fees		C
Ent	D Revenue from Vehicle Usage Fee (charged for work performed)		D 90,000.00
Gvt	E Depreciation Funded	60% of Depreciation	E
Gvt	F *Property Plant and Equipment Replacement Reserve		F
Gvt	G Existing Funds Available or Operational Revenue		G <u>230,600.00</u>
			<u>\$ 941,800.00</u>

\* Note: Board will identify how reserves will be replaced.

All above items are from the District 10-year CIP plan  
 Note: Items 1-5 are developed in the Engineering Committee  
 Item 6-9 were developed in the Parks and Recreation Committee  
 Item 10 was developed in the Solid Waste and Recycling Committee  
 Item 11-13 are from staff