

**LAKE SHASTINA COMMUNITY SERVICES DISTRICT
2022-2023**

BUDGET Approved: 8/17/2022

	GENERAL	SEWER	WATER	POLICE	COPS	FIRE	STRIKE TEAM	SAFER	TOTAL All Funds
REVENUES									
4001.1 - Assmt/Revenue - Residential		685,513	345,000	140,000		102,000			1,272,513
4001.2 - Assmt/Revenue - Standby		65,000	102,200	280,000		165,000			612,200
4001.3 - Assmt/Revenue - Commercial		7,202	7,892	3,520		2,315			20,929
4003.0 - Late Payment Revenue		6,000	7,500	10,000		5,500			29,000
4055.0 - Misc. Operational Income	300					1,500			1,800
4056.0 - Misc. Non-Op. Income	100			2,000					2,100
4070.0 - Antenna Lease Revenue	31,000								31,000
4075.0 - Water Capacity Expansion Fee			1,500						1,500
4076.0 - Fire Suppression Expansion Fee						632			632
5004.0 - Sewer Hook Up Fee		44,000							44,000
5006.0 - Water Hookup Fee			2,500						2,500
5040.0 - Gain on Sale of Equipment		2,500	2,500	6,000					11,000
5050.0 - Transfer Fees	5,000								5,000
5055.0 - Animal License Fee				4,000					4,000
5056.0 - Warrant				1,000		5,500			6,500
5061.0 - Donations				200		5,000			5,200
5075.0 - Grant Revenue					156,000	9,355		77,633	242,988
5080.0 - Interest earned - Ops	50								50
5081.0 - Interest Earned - Rsv (Savings)	500	500	1,000	500		500			3,000
Dept. 22 - Medical Clinic - General Fund Sub Dept.									
4053.0 - Medical Clinic Revenue	60,264								60,264
4054.0 - Loan Principle Revenue			36,500						36,500
5081.0 - Interest Earned - Rsv (Savings)			500						500
Dept. 23 - Green Waste Site - General Fund Sub Dept.									
4055.0 - Misc. Operational Income	3,500								3,500
Dept. 34 - Fire Fuels Removal Sub Dept.									
4055.0 - Misc. Operational Income						9,000			9,000
Dept. 36 - Plannig Grants									
5075.0 - Grant Revenue			50,000						50,000
Dept. 45 - Mutual Aid Strike Team - Fire Sub Dept.									
4080.0 - Strike Team Revenues Payroll Reimb							500,000		500,000
4081.0 - Strike Team Revenues Engine Reimb							50,000		50,000
4082.0 - Strike Team Revenues Admin OH Reimb							50,000		50,000
4085.0 Emerg Resp Reimb Travel/Meals							2,000		2,000
TOTAL INCOME 2022-2023 projected	100,714	810,715	557,092	447,220	156,000	306,302	602,000	77,633	3,057,676
EXPENSES									
7001.0 - Accounting Audit		2,925	2,925	2,925		2,925			11,700
7002.0 - Admin Overhead Allocation	(462,056)	147,858	166,340	78,550		69,308			-
7010.0 - Capital Improvement/Reserve Exp.	21,917	50,000	15,000						86,917
7020.0 - IT Contract Services/Server	30,000								30,000
7026.0 - Contract Services	72,400	7,000	20,000	4,500		5,000		200	109,100
7033.0 - Licenses, Permits & Fees	5,000	12,000	3,500	1,500	1,000	100			23,100
7034.0 - Dues & Subscriptions	8,000	400	1,124	6,200		1,000			16,724
7035.0 - Advertising	400	200	200	500		150		1,000	2,450
7040.0 - Insurance (property & liability)	1,000	14,000	20,000	7,500		15,000			57,500
7041.0 - Legal	10,000	500	500	3,000		1,500			15,500
7050.1 - Office Exp Supplies	5,000	200	200	500	1,500	1,000			8,400
7050.2 - Office Exp Postage	6,000	50	50	150		100			6,350
7050.4 - Office Exp Maintenance	1,000				1,000	800			2,800
7051.0 - Public Safety Supplies				1,000	500				1,500
7051.1 - Mandatory Safety Equipment				3,000	1,000	2,000			6,000
7055.0 - Safety Equipment		2,000	1,000						3,000
7061.0 - Rental equipment		1,000							1,000
7062.0 - Repair & Maintenance	1,000	30,000	13,000	1,000	500	200			45,700
7063.0 - Fuel	1,000	14,000	14,000	14,000	3,000	32,000			78,000
7064.0 - Materials, Supplies & Small Tools	5,000	10,000	10,000	4,000	2,500	5,000			36,500
7065.0 - Vehicle Repair/Maintenance	50	10,000	7,000	3,000	6,000	50,000			76,050
7075.0 - VFA Grant Equipment						18,710			18,710
7100.0 - Lease/Rent Expense		4,000	3,000						7,000
7101.0 - Property Taxes	126								126
7105.0 - Utilities - CSD	1,000			1,000		2,000			4,000
7105.1 - Utilities - Telephone	2,500	1,000	700		4,000	500			8,700
7105.2 - Utilities - Electric	5,000	55,000	85,000	1,400		2,400			148,800
7105.3 - Utilities - Waste		800	675	300		900			2,675
7105.4 - Utilities - Propane	100			1,000		3,000			4,100
7105.6 - Utilities - Internet	2,000	1,000	840	3,053		260			7,153
7204.0 - Events				150		250			400
7501.0 - Payroll Expense	290,000	175,000	143,000	200,000	92,000	65,000		50,000	1,015,000
7513.0 - Payroll Taxes	6,000	3,300	2,700	7,000	2,000	5,000		1,500	27,500
7514.0 - Payroll Benefits	50,000	33,000	27,000	55,000	20,000	20,500		8,000	213,500
7516.2 - Pension (CalPERS)	25,000	16,500	13,500	20,000	7,500	7,500		5,500	95,500
7516.4 - CalPERS Fees	300	200	200	350					1,050
7516.5 - CalPERS UAL Expense	36,254	32,746	26,684	247					95,932
7518.0 - Workers Comp	25,000	16,500	13,500	15,000	7,500	5,500		3,933	86,933
1104.0 - Due from LSPOA	(100,000)								(100,000)
7550.0 - Travel & Training	11,000	500	800	1,000	2,000	300		500	16,100
7550.2 - Training - Instructor								1,000	1,000
7551.0 - Meals	1,000	200	250	250	250	500			2,450
7552.0 - Employee Physical Exams/Shots		400	100	1,200	500	500			2,700
7555.0 - Personal Protective Equipment (PPE)		1,000	1,000	5,000	2,500			1,500	11,000
7555.1 - Personal Protective Equipment (WL)								4,500	4,500
7556.0 - Uniforms		2,000	2,600	500	750	1,500			7,350

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	GENERAL	SEWER	WATER	POLICE	COPS GRANT	FIRE	STRIKE TEAM	SAFER	TOTAL All Funds
EXPENSES (Continued)									
Dept. 22 - Medical Clinic - General Fund Sub Dept.									
7026.0 - Contract Services	3,000								3,000
7040.0 - Insurance (Property/Liability)-Med Clinic	800								800
7062.0 - Repair & Maintenance (Med Clinic)	200								200
7063.0 - Fuel	120								120
7080.0 - Interest Expense (Med Bldg)	1,000								1,000
7084.0 - Loan Principle Expense	36,500								36,500
7501.0 - Payroll Expense	1,000								1,000
7513.0 - Payroll Taxes	50								50
7516.2 - Pension (CalPERS)	100								100
7518.0 - Workers Comp	100								100
Medical Clinic Reserves	17,394								17,394
Dept. 23 - Green Waste Site - General Fund Sub Dept.									
7026.0 - Contract Services	325								325
7063.0 - Fuel	50								50
7064.0 - Materials, Supplies & Small Tools	100								100
7501.0 - Payroll Expense	700								700
7513.0 - Payroll Taxes	100								100
7516.2 - Pension (CalPERS)	50								50
7518.0 - Workers Comp	50								50
Dept. 34 - Fire Fuels Removal Sub Dept.									
7026.0 - Contract Services						50			50
7062.0 - Repair & Maintenance						1,500			1,500
7064.0 - Materials, Supplies & Small Tools						150			150
7501.0 - Payroll Expense						15,000			15,000
7513.0 - Payroll Taxes						1,500			1,500
7518.0 - Workers Comp						1,500			1,500
Dept. 36 - Planning Grants									
7026.0 - Contract Services			45,000						45,000
7501.0 - Payroll Expense			4,450						4,450
7513.0 - Payroll Taxes			150						150
7516.2 - Pension (CalPERS)			250						250
7518.0 - Workers Comp			150						150
Dept. 45 - Mutual Aid Strike Team - Fire Sub Dept.									
7501.0 - Payroll Expense							445,000		445,000
7513.0 - Payroll Taxes							5,000		5,000
7518.0 - Workers Comp							50,000		50,000
7550.0 - Travel & Training							1,000		1,000
7551.0 - Meals							1,000		1,000
TOTAL EXPENSE 2021-2022 projected	122,631	645,279	646,388	443,775	156,000	340,103	502,000	77,633	2,933,809
Reimbursement for Cap. Exp. from Reserves	21,917	50,000	15,000						86,917
Net Expense	100,714	595,279	631,388	443,775	156,000	340,103	502,000	77,633	2,846,892
Sewer Pond principle applied to Liability paydown			36,500						36,500
NET Over/Short 2021-2022 projected	0	215,436	(37,796)	3,445	-	(33,801)	100,000	-	247,284

Notes:

Administrative Overhead Allocation Calculation for this budget period: Sewer 32%, Water 36%, Police 17%, Fire 15%.

Worker's Comp includes the Board coverage.

2021-2022 Audit - L Bain CPA \$11,700

Payroll for 2022-2023 includes:

- Anticipated current staffing level Step increases
- 2% COLA for Teamsters Union member employees

Capital Improvements/Expenditures:

As of
6/30/2022

<u>General Fund:</u>		<u>Current Balance in LAIF Reserves:</u>	\$	84,565
Capital Improvements from Reserves-	\$ 21,917	New software (2nd half)	\$	21,917
<u>Sewer Department:</u>		<u>Current Balance in LAIF Reserves:</u>	\$	267,567
Capital Improvements from Reserves-	\$ 50,000	New Trash Pump	\$	50,000
<u>Water Department:</u>		<u>Current Balance in LAIF Reserves:</u>	\$	576,566
Capital Improvements from Reserves-	\$ 15,000	Tank Fall Prevention	\$	15,000
<u>Police Department:</u>		<u>Current Balance in LAIF Reserves:</u>	\$	365,578
Capital Improvements from Reserves-	\$ -		\$	-
<u>Fire Department:</u>		<u>Current Balance in LAIF Reserves:</u>	\$	431,517
Capital Improvements from Reserves-	\$ 379,000	Electrical for new bay	\$	33,000
		New Engine (tentative)	\$	346,000