

**LAKE SHASTINA COMMUNITY SERVICES DISTRICT
2023-2024**

BUDGET: Approved 8/16/2023

	GENERAL	SEWER	WATER	POLICE	COPS	WELLNESS	FIRE	STRIKE TEAM	SAFER	TOTAL All Funds
REVENUES	10	15	20	25	26	27	30	31	30-45	
4001.1 - Assmt/Revenue - Residential		780,000	345,000	140,000			102,000			1,367,000
4001.2 - Assmt/Revenue - Standby		66,250	102,200	280,000			165,000			613,450
4001.3 - Assmt/Revenue - Commercial		15,000	8,000	3,080			2,315			28,395
4003.0 - Late Payment Revenue		5,000	7,000	4,203			5,500			21,703
4055.0 - Misc. Operational Income	315	300					12,000			12,615
4056.0 - Misc. Non-Op. Income	105	500		10,000						10,605
4070.0 - Antenna Lease Revenue	26,250									26,250
4075.0 - Water Capacity Expansion Fee			1,000							1,000
4076.0 - Fire Suppression Expansion Fee							500			500
5004.0 - Sewer Hook Up Fee		25,000								25,000
5006.0 - Water Hookup Fee			1,000							1,000
5040.0 - Gain on Sale of Equipment			-	6,600			5,000			11,600
5041.0 - POST Reimbursement			-	8,000						8,000
5050.0 - Transfer Fees	5,250									5,250
5054.0 - Animal Control Fee - Other				500						500
5055.0 - Animal License Fee				2,500						2,500
5056.0 - Warrant				4,000			6,000			10,000
5061.0 - Donations				1,000			5,000			6,000
5075.0 - Grant Revenue					156,000	13,000	9,450		119,250	297,700
5080.0 - Interest earned - Ops	53									53
5081.0 - Interest Earned - Rsv (Savings)	525	4,000	10,000	6,000			10,000			30,525
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	2,100									2,100
Dept. 34 - Fire Fuels Removal Sub Dept.										
4055.0 - Misc. Operational Income							40,000			40,000
Dept. 36 - Plannig Grants										
5075.0 - Grant Revenue			25,000							25,000
Dept. 45 - Mutual Aid Strike Team - Fire Sub Dept.										
4080.0 - Strike Team Revenues Payroll Reimb								150,000		150,000
4081.0 - Strike Team Revenues Engine Reimb								25,000		25,000
4082.0 - Strike Team Revenues Admin OH Reimb								25,000		25,000
TOTAL INCOME 2022-2023 projected	94,861.50	896,050	536,200	465,883.14	156,000	13,000	362,765.00	200,000	119,250	2,844,010
EXPENSES										
7001.0 - Accounting Audit		4,000	4,000	4,000			4,000			16,000
7002.0 - Admin Overhead Allocation	(387,633)	124,043	139,548	65,898			58,145			-
7010.0 - Capital Improvement/Reserve Exp.	20,000	110,000	30,000	31,000			65,000			256,000
7026.0 - Contract Services	76,020	20,000	20,000	4,700			8,400	2,500		131,620
7033.0 - Licenses, Permits & Fees	5,250	12,600	10,000	250	1,000		105			29,205
7034.0 - Dues & Subscriptions	5,250	150	2,000	9,000		2,000	1,050			19,450
7035.0 - Advertising	185	1,000	200	700						2,085
7040.0 - Insurance (property & liability)	3,437	25,000	35,000	12,908			19,325			95,670
7041.0 - Legal	6,300	2,500	500	2,200			315			11,815
7050.1 - Office Exp Supplies	8,400									8,400
7050.2 - Office Exp Postage	6,825	26	-	600			368			7,819
7050.4 - Office Exp Maintenance	840				1,000		315			2,155
7051.0 - Public Safety Supplies				700	500		2,100			3,300
7051.1 - Public Safety Equipment				2,400	3,500		525			6,425
7055.0 - Safety Equipment		2,000	1,000							3,000
7061.0 - Rental equipment		1,000								1,000
7062.0 - Repair & Maintenance	525	40,000	20,000	600	500		2,500			64,125
7063.0 - Fuel	158	12,600	14,000	11,000	3,000		21,000			61,758
7064.0 - Materials, Supplies & Small Tools	5,250	10,500	10,000	2,600	4,000	11,000	11,550			54,900
7065.0 - Vehicle Repair/Maintenance	63	6,000	7,000	5,000	6,000		23,100			47,163
7075.0 - VFA Grant Equipment							18,900			18,900
7100.0 - Lease/Rent Expense		4,000	3,000							7,000
7101.0 - Property Taxes	126									126
7105.0 - Utilities - CSD	96									96
7105.1 - Utilities - Telephone	-	550		1,445	4,000		525			6,520
7105.2 - Utilities - Electric	5,250	50,000	85,000	900			3,360			144,510
7105.3 - Utilities - Waste		800	750	288			945			2,783
7105.4 - Utilities - Propane	88			1,000			500			1,588
7105.6 - Utilities - Internet	1,365	700	700	3,000			1,500			7,265
7204.0 - Events	2,000			250			263			2,513
7501.0 - Payroll Expense	262,500	171,453	130,000	235,000	92,000		65,795	50,000		1,006,748
7513.0 - Payroll Taxes	3,150	3,199	2,580	4,436	2,000		2,000	1,500		18,864
7514.0 - Payroll Benefits	57,750	38,743	27,000	60,000	20,000		22,000	19,980		245,473
7516.2 - Pension (CalPERS)	23,100	17,231	13,898	25,000	7,500		8,600	6,520		101,849
7516.4 - CalPERS Fees	122	56	54	200						432
7516.5 - CalPERS UAL Expense	15,578	37,020	37,020	239						89,857
7518.0 - Workers Comp	30,000	14,482	11,680	31,000	7,500		6,000	10,000		110,662
1104.0 - Due from LSPOA	(105,000)									(105,000)
7549.0 - Volunteer FF Stipend							14,000			14,000
7550.0 - Travel & Training	5,250	2,000	2,000	3,500	2,000		420			15,170
7550.2 - Training - Instructor				700						700
7551.0 - Meals	1,260	500	500	50	250		525			3,085
7552.0 - Employee Physical Exams/Shots		500	200	-	500		500			1,700
7555.0 - Personal Protective Equipment (PPE)		400	500					28,750		29,650
7556.0 - Uniforms		2,000	1,000	600	750		1,000			5,350

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	GENERAL	SEWER	WATER	POLICE	COPS	WELLNESS	FIRE	STRIKE TEAM	SAFER	TOTAL All Funds
EXPENSES (Continued)										
Dept. 22 - Medical Clinic - General Fund Sub Dept.										
7026.0 - Contract Services	13,000									13,000
7040.0 - Insurance (Property/Liability)-Med Clinic	840									840
7062.0 - Repair & Maintenance (Med Clinic)	210									210
7080.0 - Interest Expense (Med Bldg)	2,625									2,625
7084.0 - Loan Principle Expense	36,500									36,500
7501.0 - Payroll Expense	800									800
7513.0 - Payroll Taxes	16									16
7514.0 - Payroll Benefits	26									26
7516.2 - Pension (CalPERS)	68									68
7518.0 - Workers Comp	60									60
7530.0 - Payroll Reimbursement (Med Clinic)	68									68
Medical Clinic Reserves	6,051									6,051
Dept. 23 - Green Waste Site - General Fund Sub Dept.										
7026.0 - Contract Services	105									105
7063.0 - Fuel	53									53
7064.0 - Materials, Supplies & Small Tools	105									105
7501.0 - Payroll Expense	630									630
7513.0 - Payroll Taxes	26									26
7514.0 - Payroll Benefits	53									53
7516.2 - Pension (CalPERS)	60									60
7518.0 - Workers Comp	63									63
Dept. 34 - Fire Fuels Removal Sub Dept.										
7062.0 - Repair & Maintenance							1,575			1,575
7501.0 - Payroll Expense							23,100			23,100
7513.0 - Payroll Taxes							2,625			2,625
7518.0 - Workers Comp							1,890			1,890
7556.0 -Uniforms							1,000			1,000
Dept. 36 - Plannig Grants										
7026.0 - Contract Services			25,000							25,000
Dept. 45 - Mutual Aid Strike Team - Fire Sub Dept.										
7501.0 - Payroll Expense								137,500		137,500
7513.0 - Payroll Taxes								2,500		2,500
7518.0 - Workers Comp								10,000		10,000
TOTAL EXPENSE 2023-2024 projected	114,861.50	715,053	634,129	521,164	156,000	13,000	394,820	150,000	119,250	2,818,279
Reimbursement for Cap. Exp. from Reserves	20,000	110,000	30,000	31,000			65,000			256,000
Net Expense	94,861.50	605,052.52	604,129.34	490,164	156,000	13,000	329,820	150,000	119,250	2,562,279
Sewer Pond principle applied to Liability paydown			36,500							36,500
NET Over/Short 2023-2024 projected	0.0000	290,997.48	(31,429.34)	(24,281.31)	-	-	32,945.24	50,000	-	318,231

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 2023-2024 includes:

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

Capital Improvements/Expenditures:

As of
6/30/2023

General Fund:		<u>Current Balance in LAIF Reserves:</u>	\$ 203,288
Capital Improvements from Reserves-	\$ 20,000	AC Units (Admin and Medical buldig)	\$ 20,000
Sewer Department:		<u>Current Balance in LAIF Reserves:</u>	\$ 424,387
Capital Improvements from Reserves-	\$ 110,000	Aeration	\$ 90,000
		Telemetry	\$ 20,000
Water Department:		<u>Current Balance in LAIF Reserves:</u>	\$ 706,765
Capital Improvements from Reserves-	\$ 30,000	Hydrants-4	\$ 30,000
Police Department:		<u>Current Balance in LAIF Reserves:</u>	\$ 376,395
Capital Improvements from Reserves-	\$ 31,000	Upgrades to building (paint, flooring and doors)	\$ 31,000
Fire Department:		<u>Current Balance in LAIF Reserves:</u>	\$ 823,962
Capital Improvements from Reserves-	\$ 65,000	Completing the new bay	\$ 65,000