

**LAKE SHASTINA COMMUNITY SERVICES DISTRICT  
2018-2019**

BUDGET APPROVED: 6/20/2018

	GENERAL	SEWER	WATER	POLICE	COPS GRANT	FIRE	TOTAL All Funds
<b>REVENUES</b>							
4001.1 - Assmt/Revenue - Residential		476,669	342,792	136,730		49,720	1,005,910
4001.2 - Assmt/Revenue - Standby		65,844	103,440	284,020		64,525	517,829
4001.3 - Assmt/Revenue - Commercial		4,939	14,256	3,410		1,060	23,665
4003.0 - Late Payment Revenue		2,800	9,000	10,000		2,500	24,300
4055.0 - Misc. Operational Income	500						500
4056.0 - Misc. Non-Op. Income				3,200			3,200
4070.0 - Antenna Lease Revenue	23,156						23,156
4075.0 - Water Capacity Expansion Fee			960				960
4076.0 - Fire Suppression Expansion Fee						316	316
5004.0 - Sewer Hook Up Fee		21,746					21,746
5005.0 - Sewer Payment Contracts		252					252
5006.0 - Water Hookup Fee			795				795
5040.0 - Gain on Sale of Equipment		2,500	2,500				5,000
5050.0 - Transfer Fees	4,000						4,000
5054.0 - Animal Control Fee - Other				300			300
5055.0 - Animal License Fee				4,800			4,800
5056.0 - Warrant				1,500		5,000	6,500
5062.0 - Donations				500		5,000	5,500
5075.0 - Grant Revenue					100,000		100,000
5080.0 - Interest earned - Ops	200						200
5081.0 - Interest Earned - Rsv (Savings)	2,000	3,400	13,500	3,000		1,100	23,000
<b>Dept. 22 - Medical Clinic - General Fund Sub Dept.</b>							-
4053.0 - Medical Clinic Revenue	60,264						60,264
4054.0 - Loan Principle Revenue			39,250				39,250
5081.0 - Interest Earned - Rsv (Savings)			4,750				4,750
<b>Dept. 23 - Green Waste Site - Sewer Fund Sub Dept.</b>							-
4055.0 - Misc. Operational Income		3,000					3,000
<b>Dept. 45 - Mutual Aid Strike Team - Fire Sub Dept.</b>							-
4080.0 - Strike Team Revenues						150,000	150,000
<b>TOTAL INCOME 2017-2018 projected</b>	<b>90,120</b>	<b>581,150</b>	<b>531,243</b>	<b>447,460</b>	<b>100,000</b>	<b>279,221</b>	<b>2,029,193</b>
<b>EXPENSES</b>							
7001.0 - Accounting Audit		2,800	2,800	2,800		2,800	11,200
7002.0 - Admin Overhead Allocation	(388,357)	135,925	174,760	46,603		31,069	-
7005.0 - Depreciation							-
7010.0 - Capital Improvement/Reserve Exp.	6,000	334,500	545,500	25,800			911,800
7026.0 - Contract Services	25,000	20,000	16,100	6,000		2,000	69,100
7032.0 - Filing Fees	150						150
7033.0 - Licenses, Permits & Fees	3,000	8,000	6,000	4,000	450	450	21,900
7034.0 - Dues & Subscriptions	6,100	500	1,300	3,000		925	11,825
7035.0 - Advertising	250			100			350
7040.0 - Insurance (property & liability)	500	13,261	16,242	3,000		5,687	38,690
7041.0 - Legal	25,000	1,000	5,000	1,000		1,000	33,000
7041.001 - Special Legal - Moller	-						-
7050.1 - Office Exp Supplies	5,000	400	650	1,000	300	650	8,000
7050.2 - Office Exp Postage	6,000	100	800	400		100	7,400
7050.4 - Office Exp Maintenance	7,750			2,200			9,950
7051.0 - Public Safety Supplies						2,000	2,000
7051.1 - Mandatory Safety Equipment						12,000	12,000
7055.0 - Safety Equipment		2,000	2,000				4,000
7061.0 - Rental equipment		500					500
7062.0 - Repair & Maintenance	3,500	20,000	45,000	1,300	300	2,000	72,100
7063.0 - Fuel		6,500	6,500	8,000	2,500	5,000	28,500
7064.0 - Materials, Supplies & Small Tools	500	5,000	8,000	4,000	500	2,500	20,500
7065.0 - Vehicle Repair/Maintenance		5,000	5,000	6,500	500	20,000	37,000
7067.0 - Vehicle Replacement							-
7075.0 - VFA Grant Equipment							-
7080.0 - Interest Expense (Sewer Pond Loan)		21,128					21,128
7085.0 - Municipal Finance (Principle)		39,898					39,898
7100.0 - Lease/Rent Expense		1,775	1,775				3,550
7101.0 - Property Taxes	140						140
7105.0 - Utilities - CSD	1,000			600		850	2,450
7105.1 - Utilities - Telephone	2,300	490	2,900	4,500	650	2,000	12,840
7105.2 - Utilities - Electric	5,500	52,000	97,000	2,860		3,300	160,660
7105.3 - Utilities - Waste		510	510	480		480	1,980
7105.4 - Utilities - Propane	500			1,000		1,000	2,500
7105.6 - Utilities - Internet	1,550			1,800		300	3,650
7204.0 - Events	500			500		500	1,500
7245.0 - Election	1,500						1,500
7501.0 - Payroll Expense	254,137	141,417	122,412	231,243	64,667	33,120	846,996
7513.0 - Payroll Taxes	6,289	3,209	2,778	19,426	5,381	2,824	39,907
7514.0 - Payroll Benefits	66,011	40,489	35,048	54,772	20,563	20,563	237,447
7516.1 - Pension (EJ)				11,284	2,676		13,959
7516.2 - Pension (CalPERS)	20,114	10,834	9,378				40,325
7516.5 - CalPERS UAL Expense	32,662	14,913	12,910				60,485
7518.0 - Workers Comp	21,931	12,105	10,478	17,143	5,561	9,298	76,518
7530.0 - Payroll Reimbursement (Sewer)		(9,400)		1,200		500	(7,700)
7530.1 - Payroll Reimbursement (Admin)	(87,922)						(87,922)
7530.3 - P/R Reimbursement Maintenance	7,000						7,000
7549.0 - Volunteer FF Stipend						14,000	14,000
7550.0 - Travel & Training	1,500	2,500	2,500	5,000	4,000	2,000	17,500
7551.0 - Meals	750	400	350	1,500	500	1,500	5,000
7552.0 - Employee Physical Exams/Shots		500		500	300	600	1,900
7555.0 - Personal Protective Equipment (PPE)		1,500	1,500		500		3,500
7556.0 - Uniforms		1,200	1,200	2,500	500	1,000	6,400
<b>Dept. 22 - Medical Clinic - General Fund Sub Dept.</b>							-
7026.0 - Contract Services	3,000						3,000
7040.0 - Insurance (Property/Liability)-Med Clinic	650						650
7062.0 - Repair & Maintenance (Med Clinic)	3,000						3,000
7080.0 - Interest Expense (Med Bldg)	4,750						4,750
7084.0 - Loan Principle Expense	39,250						39,250
7530.0 - Payroll Reimbursement (Med Clinic)	2,500						2,500
Medical Clinic Reserves	7,114						7,114
<b>Dept. 23 - Green Waste Site - Sewer Fund Sub Dept.</b>							-
7026.0 - Contract Services		800					800
7063.0 - Fuel		50					50
7064.0 - Materials, Supplies & Small Tools		200					200
7530.0 - Payroll Reimbursement (GWS)		1,000					1,000
<b>Dept. 45 - Mutual Aid Strike Team - Fire Sub Dept.</b>							-
7063.0 - Fuel						1,200	1,200
7065.0 - Vehicle Repair/Maintenance							-
7501.0 - Payroll Expense						94,584	94,584
7513.0 - Payroll Taxes						8,104	8,104
7518.0 - Workers Comp						8,134	8,134
COPS Grant Shortfall (to Dept 25 Police)				9,849	(9,849)		-
<b>TOTAL EXPENSE 2017-2018 projected</b>	<b>96,120</b>	<b>893,003</b>	<b>1,136,391</b>	<b>481,859</b>	<b>100,000</b>	<b>294,038</b>	<b>3,001,411</b>
Reimbursement for Cap. Exp. from Reserves	6,000	334,500	545,500	25,800			911,800
<b>Net Expense</b>	<b>90,120</b>	<b>558,503</b>	<b>590,891</b>	<b>456,059</b>	<b>100,000</b>	<b>294,038</b>	<b>2,089,611</b>
Sewer Pond principle applied to Liability paydown		39,898					39,898
<b>NET PROFIT (LOSS) 2017-2018 projected</b>	<b>0</b>	<b>62,544</b>	<b>(59,648)</b>	<b>(8,599)</b>	<b>-</b>	<b>(14,817)</b>	<b>(20,521)</b>

**LAKE SHASTINA COMMUNITY SERVICES DISTRICT  
2018-2019**

**Notes:**

Administrative Overhead Allocation Calculation for this budget period: Sewer 35%, Water 45%, Police 12%, Fire 8%.  
Worker's Comp includes the Board coverage.  
2017-2018 Audit - L Bain CPA \$11,200

**Payroll for 2018-2019 includes:**

- Anticipated current staffing level Step increases
- 3% COLA for Teamsters Union member employees
- CalPERS ER costs increase 0.474% for Classic members and 0.309% for PEPRA members per Actuarial
- Workers Comp EMOD rates remain level with GSRMA
- Public Works Payroll expenses charge directly to Sewer or Water per CPA

**Capital Improvements/Expenditures:**

As of  
5/31/2018

<u>General Fund:</u>	<u>Current Balance in LAIF Reserves:</u>	\$	159,017
Capital Improvements from Reserves-	\$ 6,000		
	New desktop computers/monitors - 2 new (estimate including installation)	\$	6,000
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<u>Sewer Department:</u>	<u>Current Balance in LAIF Reserves:</u>	\$	295,947
Capital Improvements from Reserves-	\$ 334,500		
	Sewer Lift Station B-108 Refit/Refurbishment	\$	40,000
	Sewer Lift Station B-104 Refit/Refurbishment	\$	40,000
	New PW Vehicle (shared w/Water Dept.)	\$	18,500
	Vac Tank	\$	25,000
	Sludge Drying Beds	\$	100,000
	Headworks Containment	\$	50,000
	Trash Pump	\$	15,000
	Security Fencing at Sewer Ponds (2 yr project?)	\$	20,000
	Bobcat (used)	\$	17,500
	Implements for Bobcat	\$	8,500
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<u>Water Department:</u>	<u>Current Balance in LAIF Reserves:</u>	\$	979,958
Capital Improvements from Reserves-	\$ 545,500		
	Hydrant Replacement (4 per year)	\$	20,000
	Meter Replacement (150 per year)	\$	21,000
	New PW Vehicle (shared w/Sewer Dept.)	\$	18,500
	Water Rate Study - to complete immediately	\$	45,000
	B56 Stonecrest Refurbish	\$	25,000
	Well #9 Rehab	\$	140,000
	Bobcat (used)	\$	17,500
	Implements for Bobcat	\$	8,500
	New Well (estimate only)	\$	250,000
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<u>Police Department:</u>	<u>Current Balance in LAIF Reserves:</u>	\$	337,273
Capital Improvements from Reserves-	\$ 25,800		
	Building Improvements	\$	7,500
	Replacement vehicles	\$	15,000
	New desktop computer/monitors & installation	\$	3,300
	New DOJ compliant Server		TBD
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<u>Fire Department:</u>	<u>Current Balance in LAIF Reserves:</u>	\$	85,509
Capital Improvements from Reserves-	\$ -		
	None at this time	\$	-