



# LAKE SHASTINA COMMUNITY SERVICES DISTRICT

## **SPECIAL AGENDA**

Wednesday, September 4, 2024

Open Session: 2:00 p.m.

Administration Building

16320 Everhart Drive, Weed, California 96094 • (530) 938-3281

### CALL TO ORDER:

LSCSD Roll Call: Directors: Chandler \_\_\_\_ Cupp \_\_\_\_ MacIntosh \_\_\_\_ Mitchell \_\_\_\_ Uttech \_\_\_\_

### PLEDGE OF ALLEGIANCE:

PUBLIC COMMENTS: This is an opportunity for members of the public to address the Board on subjects within its jurisdiction.

*Those who wish to speak on a matter that does not appear on the agenda, may do so during this Public Comment period. State your name and address your comments to the Board. Each individual will be limited to three minutes. The Public Comment portion of the meeting will be limited to thirty minutes (total time). If needed, time limits may be extended with concurrence of the Board. No person may speak twice to the same item. The Board may ask questions but may not act during the Public Comments portion of the meeting, except to direct staff to prepare a report, or to place the item on a future agenda.*

### DISCUSSION / REPORTS: ACTION ITEMS:

1. Final LSCSD FY 2024-2025 Operating and Capital Budget

### STAFF COMMENTS:

### BOARD MEMBER COMMENTS:

ADJOURNMENT: The next LSCSD Regular Meeting is scheduled to be held on September 18, 2024 1:00 p.m. at the Administration Building.

Supplementary documents and other materials distributed to the District board after their agenda packets have been distributed to the members may be viewed at the District office and obtained at the meeting.



## ***LAKE SHASTINA COMMUNITY SERVICES DISTRICT***

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**TO: LSCSD BOARD OF DIRECTORS**

**MEETING DATE: September 4, 2024**

**FROM: General Manager, Rick Thompson**

**SUBJECT: Final LSCSD FY 2024-2025 Operating and Capital Budget**

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Presented for your consideration is the Final LSCSD FY 2024-2025 Operating and Capital Budget. There are four changes from the Preliminary Budget presented at the August 21, 2024, Regular Board Meeting.

- 1) GL 7034 Dues and Subscriptions - The Financial Analysis software package subscription was removed from the Water and Sewer Department Budgets, resulting in an expense decrease of \$5,000 in each department.
- 2) GL 7550 Travel and Training - \$3,000 was added to the Sewer Department Budget to account for the cost of employee Commercial Driver's License training and certification.
- 3) GL 7064 Materials, Supplies & Small Tools - \$7,500 added to the Sewer Department Budget for Confined Space Entry safety equipment. \$1,000 was added to the Water Department Budget to replace an obsolete and malfunctioning laptop computer.
- 4) GL 7501 Payroll Expense - \$5,000 added to Fire Department budget.

I recommend approval of the Final Fiscal Year 2024-2025 Operating and Capital Budget.



**LAKE SHASTINA COMMUNITY SERVICES DISTRICT  
2024-2025**

BUDGET: Proposed 9/4/2024

	GENERAL	SEWER	WATER	POLICE	COPS	WELLNESS	FIRE	STRIKE TEAM	SAFER	TOTAL All Funds
<b>REVENUES</b>	<b>10</b>	<b>15</b>	<b>20</b>	<b>25</b>	<b>26</b>	<b>27</b>	<b>30</b>	<b>30-45</b>	<b>31</b>	
4001.1 - Assmt/Revenue - Residential		800,000	710,236	140,000			100,000			1,750,236
4001.2 - Assmt/Revenue - Standby		66,250	101,000	280,000			165,000			612,250
4001.3 - Assmt/Revenue - Commercial		10,000	15,000	3,100			1,440			29,540
4003.0 - Late Payment Revenue	50,000									50,000
4055.0 - Misc. Operational Income	500						4,000			4,500
4056.0 - Misc. Non-Op. Income		300		300						600
4070.0 - Antenna Lease Revenue	15,000									15,000
4075.0 - Water Capacity Expansion Fee			1,000							1,000
5004.0 - Sewer Hook Up Fee		25,000								25,000
5006.0 - Water Hookup Fee			1,000							1,000
5041.0 - POST Reimbursement				9,000						9,000
5050.0 - Transfer Fees	4,000									4,000
5055.0 - Animal License Fee				2,000						2,000
5056.0 - Warrant				5,000			5,000			10,000
5061.0 - Donations				1,000			5,000			6,000
5075.0 - Grant Revenue				4,000	186,000	8,668	9,991		109,351	318,010
5080.0 - Interest earned - Ops	30									30
5081.0 - Interest Eamed - Rsv (Savings)	2,000	10,000	20,000	10,000			20,000			62,000
Dept. 00 - LSPOA - General Fund Sub Dept.										
1104.0 - Due from LSPOA	58,000									58,000
Dept. 22 - Medical Clinic - General Fund Sub Dept.										
4053.0 - Medical Clinic Revenue	60,264									60,264
4054.0 - Loan Principle Revenue			41,404							41,404
5081.0 - Interest Eamed - Rsv (Savings)			2,596							2,596
Dept. 23 - Green Waste Site - General Fund Sub Dept.										
4055.0 - Misc. Operational Income	1,000									1,000
Dept. 45 - Mutual Aid Strike Team - Fire Sub Dept.										
4080.0 - Strike Team Revenues Payroll Reimb								200,000		200,000
4081.0 - Strike Team Revenues Engine Reimb								25,000		25,000
4082.0 - Strike Team Revenues Admin OH Reimb								26,000		26,000
<b>TOTAL INCOME 2024-2025 projected</b>	<b>190,794</b>	<b>911,550</b>	<b>892,236</b>	<b>454,400</b>	<b>186,000</b>	<b>8,668</b>	<b>310,431</b>	<b>251,000</b>	<b>109,351</b>	<b>3,314,430</b>
<b>EXPENSES</b>										
7001.0 - Accounting Audit		5,000	5,000	5,000			5,000			20,000
7002.0 - Admin Overhead Allocation	(330,243)	105,678	118,887	56,141			49,536			-
7010.0 - Capital Improvement/Reserve Exp.	44,000	150,000	58,000	10,000			379,000			641,000
7026.0 - Contract Services	70,000	20,000	27,000	4,700			6,000		500	128,200
7033.0 - Licenses, Permits & Fees	5,200	20,000	15,000	250	600		150			41,200
7034.0 - Dues & Subscriptions	9,000	500	1,000	17,000			500			28,000
7035.0 - Advertising	300			150			-		1,000	1,450
7040.0 - Insurance (property & liability)		43,239	48,644	22,971			20,268			135,122
7041.0 - Legal	10,000	500	500	500			500			12,000
7050.1 - Office Exp Supplies	5,000				100					5,100
7050.2 - Office Exp Postage	10,000		700	1,000			100			11,800
7050.4 - Office Exp Maintenance	1,000									1,000
7051.0 - Public Safety Supplies				1,600	1,500		2,100			5,200
7051.1 - Public Safety Equipment				6,000	6,000		525			12,525
7055.0 - Safety Equipment		2,000	1,000							3,000
7062.0 - Repair & Maintenance	300	40,000	20,000	600	400		2,500			63,800
7063.0 - Fuel	100	8,000	8,000	16,000	24,000		15,000			71,100
7064.0 - Materials, Supplies & Small Tools	5,000	22,500	16,000	2,500	4,000	4,000	11,550			65,650
7065.0 - Vehicle Repair/Maintenance	300	6,000	7,000	1,500	3,500		15,000			33,300
7076.0 - Grant Expenditures				8,000			19,982			27,982
7101.0 - Property Taxes	126									126
7105.1 - Utilities - Telephone				2,200	1,758					3,958
7105.2 - Utilities - Electric	4,000	55,000	120,000	1,500			5,000			185,500
7105.3 - Utilities - Waste		800	755	320			900			2,775
7105.4 - Utilities - Propane	200			1,000			50			1,250
7105.6 - Utilities - Internet	1,600	700	700	3,000			250			6,250
7204.0 - Events	1,000			250			250			1,500
7501.0 - Payroll Expense	246,057	172,796	129,474	268,771	92,017		90,500		50,000	1,049,625
7513.0 - Payroll Taxes	5,192	3,592	2,692	5,433	1,768		2,700		1,159	22,536
7514.0 - Payroll Benefits	48,995	36,946	27,688	52,530	21,012		21,420		16,488	225,079
7516.2 - Pension (CalPERS)	19,525	16,313	12,225	27,332	7,841		8,705		6,615	98,566
7516.4 - CalPERS Fees	215	186	186	270	-		132			989
7516.5 - CalPERS UAL Expense	405	51,773	51,773	539	-		1,270			105,760
7518.0 - Workers Comp	18,472	9,796	9,796	20,268	8,504		14,727		3,839	85,402
7550.0 - Travel & Training	7,500	5,000	5,000	1,500	5,000		420			24,420
7550.2 - Training - Instructor									1,000	1,000
7551.0 - Meals	1,500	500	500	500	2,000		525			5,525
7552.0 - Employee Physical Exams/Shots		500	500	500	500		500			2,500
7555.0 - Personal Protective Equipment (PPE)		500	500		4,000					5,000
7555.1 - Personal Protective Equipment (WL)									28,750	28,750
7556.0 - Uniforms		2,000	1,000	1,000	1,500		2,000			7,500



**LAKE SHASTINA COMMUNITY SERVICES DISTRICT  
2024-2025**

BUDGET: Proposed 9/4/2024

	GENERAL	SEWER	WATER	POLICE	COPS	WELLNESS	FIRE	STRIKE TEAM	SAFER	TOTAL All Funds
<b>EXPENSES (Continued)</b>										
Dept. 22 - Medical Clinic - General Fund Sub Dept.										
7026.0 - Contract Services	5,000									5,000
7062.0 - Repair & Maintenance (Med Clinic)	200									200
7080.0 - Interest Expense (Med Bldg)	2,596									2,596
7084.0 - Loan Principle Expense	41,404									41,404
7501.0 - Payroll Expense	400									400
7513.0 - Payroll Taxes	50									50
7514.0 - Payroll Benefits	50									50
7516.2 - Pension (CalPERS)	50									50
7518.0 - Workers Comp	50									50
Dept. 23 - Green Waste Site - General Fund Sub Dept.										
7026.0 - Contract Services	50									50
7063.0 - Fuel	25									25
7064.0 - Materials, Supplies & Small Tools	100									100
7501.0 - Payroll Expense	50									50
7513.0 - Payroll Taxes	10									10
7518.0 - Workers Comp	5									5
Dept. 45 - Mutual Aid Strike Team - Fire Sub Dept.										
7501.0 - Payroll Expense								175,000		175,000
7513.0 - Payroll Taxes								5,000		5,000
7518.0 - Workers Comp								20,000		20,000
7550.0 - Travel & Training										-
7551.0 - Meals										-
COPS Grant Shortfall (to Dept 25 Police)										-
<b>TOTAL EXPENSE 2024-2025 projected</b>	<b>234,794</b>	<b>779,819</b>	<b>689,521</b>	<b>540,925</b>	<b>186,000</b>	<b>4,000</b>	<b>677,060</b>	<b>200,000</b>	<b>109,351</b>	<b>3,421,470</b>
Reimbursement for Cap. Exp. from Reserves	44,000	150,000	58,000	10,000			379,000			641,000
<b>Net Expense</b>	<b>190,794</b>	<b>629,819</b>	<b>631,521</b>	<b>530,925</b>	<b>186,000</b>	<b>4,000</b>	<b>298,060</b>	<b>200,000</b>	<b>109,351</b>	<b>2,780,470</b>
<b>NET Over/Short 2024-2025 projected</b>	<b>-</b>	<b>281,731</b>	<b>260,715</b>	<b>(76,525)</b>	<b>(0)</b>	<b>4,668</b>	<b>12,371</b>	<b>51,000</b>	<b>-</b>	<b>533,960</b>

**Notes:**

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

Worker's Comp includes the Board coverage.

2022-2023 Audit - L Bain CPA \$15,125

**Payroll for 2024-2025 includes:**

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

**Capital Improvements/Expenditures:**

As of  
6/30/2024

<b>General Fund:</b>		<b>Current Balance in LAIF Reserves:</b>	\$ 153,392
Capital Improvements from Reserves-	\$ 44,000	Parking lot; Admin building locks; printer	\$ 44,000
<b>Sewer Department:</b>		<b>Current Balance in LAIF Reserves:</b>	\$ 437,500
Capital Improvements from Reserves-	\$ 150,000	Aerator; SCADA; B100 generator	\$ 150,000
<b>Water Department:</b>		<b>Current Balance in LAIF Reserves:</b>	\$ 773,402
Capital Improvements from Reserves-	\$ 58,000	Well 3 generator; B53 generator; B57 SCADA	\$ 58,000
<b>Police Department:</b>		<b>Current Balance in LAIF Reserves:</b>	\$ 331,471
Capital Improvements from Reserves-	\$ 10,000	Upgrades to building	\$ 10,000
<b>Fire Department:</b>		<b>Current Balance in LAIF Reserves:</b>	\$ 700,287
Capital Improvements from Reserves-	\$ 379,000	New Engine	\$ 379,000