



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

RESOLUTION 2-26

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE LAKE SHASTINA COMMUNITY SERVICES DISTRICT TO APPROVE REVISING THE FISCAL YEAR 2025/2026 OPERATING AND CAPITAL BUDGET.

WHEREAS, it is the Board of Directors duty to set the overall total budget amounts based on reasonable expectations of revenues each fiscal year; and

WHEREAS, the Board of Directors previously approved the District's Fiscal Year 2025-26 budget; and

WHEREAS, during the fiscal year it has become necessary to revise certain budgeted revenues and expenditures, to reflect current operating needs and financial conditions; and

WHEREAS, the Board of Directors has reviewed the proposed mid-year budget adjustments presented by staff and finds that approving those adjustments is in the best interests of the District.

NOW, THEREFORE, BE IT RESOLVED THAT THE Board of Directors approves the revised FY 2025/2026 operating and capital budget, as detailed in Attachment A.

I hereby certify that the forgoing is a full, true and correct copy of Resolution 2-26 duly passed and adopted by the Board of Directors of the Lake Shastina Community Services District, Siskiyou County, California, at a meeting thereof duly held on the 15th day of April, 2026, by the following vote:

AYES: Directors Chandler, Cupp, Mitchell, Tucker, Uttech
NOES: None
ABSENT: None

Approval Date: April 15, 2026


Carol Cupp, President

ATTEST: 

Rick Thompson, Secretary

Lake Shastina Community Services District — FY 2025-2026 Budget (Amended 4/15/2026)

All Funds Budget Summary | Finance Department

Account/Description	GENERAL	SEWER	WATER	POLICE	WELLNESS	FIRE	STRIKE TEAM	SAFER	TOTAL All Funds
REVENUES									
4001.1-Assmt/Revenue Residential		\$800,000	\$739,427	\$140,000		\$100,000			\$1,779,427
4001.2-Assmt/Revenue Standby		\$66,260	\$101,000	\$280,000		\$165,000			\$612,260
4001.3-Assmt/Revenue - Commercial		\$10,000	\$15,617	\$3,100		\$1,440			\$30,157
4003.0-Late Payment Revenue	\$100,000								\$100,000
4055.0-Misc. Operational Income	\$1,000								\$1,000
4056.0-Misc. Non-Op. Income			\$1,800	\$423					\$2,223
4070.0-Antenna Lease Revenue	\$11,000								\$11,000
4075.0-Water Capacity Expansion Fee			\$3,484						\$3,484
5004.0-Sewer Hook Up Fee		\$30,000							\$30,000
5006.0-Water Hookup Fee			\$1,562						\$1,562
5041.0-POST Reimbursement				\$738					\$738
5045.0-SLESF (Supplemental Law Enforcement Services Fund)				\$201,537					\$201,537
5050.0-Transfer Fees	\$2,200								\$2,200
5055.0-Animal License Fee				\$2,000					\$2,000
5056.0-Warrant				\$3,200		\$3,572			\$6,772
5061.0-Donations						\$2,100			\$2,100
5075.0-Grant Revenue					\$5,579	\$28,204		\$109,351	\$143,134
5080.0-Interest earned Ops	\$100								\$100
5081.0-Interest Earned - Rsv (Savings)	\$2,100	\$11,000	\$16,400	\$5,500		\$8,400			\$43,400
<i>Dept. 00-LSPOA-General Fund Sub Dept.</i>									
1104.0-Due from LSPOA	\$59,740								\$59,740
<i>Dept. 22-Medical Clinic - General Fund Sub Dept.</i>									
4053.0-Medical Clinic Revenue	\$62,072								\$62,072
4054.0-Loan Principle Revenue			\$42,051						\$42,051
5081.0-Interest Earned - Rsv (Savings)			\$1,949						\$1,949
<i>Dept. 23-Green Waste Site - General Fund Sub Dept.</i>									
4055.0-Misc. Operational Income	\$1,030								\$1,030
<i>Dept. 34-Fire Fuels Removal Sub Dept.</i>									
4055.0-Misc. Operational Income						\$6,075			\$6,075
<i>Dept. 45-Mutual Aid Strike Team - Fire Sub Dept.</i>									
4080.0-Strike Team Revenues Payroll Reimb							\$336,728		\$336,728
4081.0-Strike Team Revenues Engine Reimb							\$115,282		\$115,282
4082.0-Strike Team Revenues Admin OH Reimb							\$210,575		\$210,575
4085.0-Reimb Travel/Meals							\$830		\$830
TOTAL INCOME 2024-2025 projected	\$239,242	\$917,260	\$923,289	\$636,497	\$5,579	\$314,791	\$663,415	\$109,351	\$3,809,414
EXPENSES									
7001.0-Accounting Audit		\$4,188	\$6,300	\$5,004		\$4,188			\$19,679
7002.0-Admin Overhead Allocation	(\$318,048)	\$101,775	\$114,497	\$54,068		\$47,707			
7010.0-Capital Improvement/Reserve Exp.	\$24,700	\$90,200	\$10,000	\$8,978		\$47,466			\$181,343
7026.0-Contract Services	\$70,000	\$11,800	\$31,700	\$19,000		\$6,180		\$500	\$139,180

Account/Description	GENERAL	SEWER	WATER	POLICE	WELLNESS	FIRE	STRIKE TEAM	SAFER	TOTAL All Funds
7514.0-Payroll Benefits	\$82								\$82
7516.2-Pension (CalPERS)	\$31								\$31
7518.0-Workers Comp	\$31								\$31
<i>Dept. 23-Green Waste Site-General Fund Sub Dept.</i>									
7026.0-Contract Services									
7063.0-Fuel	\$26								\$26
7064.0-Materials Supplies & Small Tools	\$103								\$103
7501.0-Payroll Expense									
7513.0-Payroll Taxes									
7518.0-Workers Comp									
<i>Dept. 34-Fire Fuels Removal Sub Dept.</i>									
7026.0-Contract Services						\$1,545			\$1,545
7501.0-Payroll Expense						\$12,875			\$12,875
7513.0-Payroll Taxes						\$515			\$515
7518.0-Workers Comp						\$258			\$258
<i>Dept. 37-Projects</i>									
7026.0-Contract Services									
<i>Dept. 45-Mutual Aid Strike Team - Fire Sub Dept.</i>									
7501.0-Payroll Expense							\$297,618		\$297,618
7513.0-Payroll Taxes							\$3,304		\$3,304
7518.0-Workers Comp							\$18,752		\$18,752
7550.0-Travel & Training							\$10,511		\$10,511
7551.0-Meals							\$1,059		\$1,059
TOTAL EXPENSE 2024-2025 projected	\$219,546	\$718,887	\$787,732	\$596,122	\$5,783	\$418,668	\$331,245	\$110,353	\$3,188,335
<i>Reimbursement for Cap. Exp. from Reserves</i>	\$24,700	\$90,200	\$10,000	\$8,978		\$47,466			\$181,343
Net Expense	\$194,846	\$628,687	\$777,732	\$587,144	\$5,783	\$371,202	\$331,245	\$110,353	\$3,006,992
NET Over/Short 2025-2026 projected	\$44,396	\$288,563	\$145,557	\$49,353	(\$204)	(\$56,411)	\$332,170	(\$1,002)	\$802,422