

**LAKE SHASTINA COMMUNITY SERVICES DISTRICT
2019-2020**

BUDGET APPROVED: 6/19/2019

	GENERAL	SEWER	WATER	POLICE	COPS GRANT	FIRE	TOTAL All Funds
REVENUES							
4001.1 - Assmt/Revenue - Residential		479,434	337,663	137,390		49,920	1,004,406
4001.2 - Assmt/Revenue - Standby		65,484	102,760	282,260		64,150	514,654
4001.3 - Assmt/Revenue - Commercial		6,814	14,136	3,520		1,100	25,569
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	23,439						23,439
4075.0 - Water Capacity Expansion Fee			1,920				1,920
4076.0 - Fire Suppression Expansion Fee						948	948
4080.0 - Emerg Resp Payroll Reimb							-
4085.0 - Emerg Resp Travel/Meals							-
5004.0 - Sewer Hook Up Fee		43,491					43,491
5005.0 - Sewer Payment Contracts		252					252
5006.0 - Water Hookup Fee			1,590				1,590
5040.0 - Gain on Sale of Equipment		4,500	4,500				9,000
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 - Events/Donations				500		5,000	5,500
5075.0 - Grant Revenue					130,000	7,500	137,500
5080.0 - Interest earned - Ops	100						100
5081.0 - Interest Earned - Rsv (Savings)	1,000	3,400	13,500	5,700		1,100	24,700
Dept. 22 - Medical Clinic - General Fund Sub Dept.							-
4053.0 - Medical Clinic Revenue	60,264						60,264
4054.0 - Loan Principle Revenue			34,000				34,000
5081.0 - Interest Earned - Rsv (Savings)			10,000				10,000
Dept. 23 - Green Waste Site - Sewer Fund Sub Dept.							-
4055.0 - Misc. Operational Income		3,000					3,000
Dept. 34 - Fire Fuels Removal Sub Dept.							-
4055.0 - Misc. Operational Income						22,000	22,000
5026.0 - Fines/Violations						15,000	15,000
Dept. 36 - Plannig Grants - Sewer Fund Sub Dept.							-
5075.0 - Grant Revenue							-
Dept. 45 - Mutual Aid Strike Team - Fire Sub Dept.							-
4080.0 - Strike Team Revenues Payroll Reimb						155,000	155,000
4081.0 - Strike Team Revenues Engine Reimb						60,000	60,000
4082.0 - Strike Team Revenues Admin OH Reimb						34,000	34,000
TOTAL INCOME 2019-2020 projected	89,303	609,174	529,068	449,170	130,000	423,218	2,229,934
EXPENSES							
7001.0 - Accounting Audit		2,800	2,800	2,800		2,800	11,200
7002.0 - Admin Overhead Allocation	(483,085)	154,587	173,911	82,125		72,463	-
7005.0 - Depreciation							-
7010.0 - Capital Improvement/Reserve Exp.		143,500	53,500	7,500			204,500
7020.0 - IT Contract Services/Server	12,500	4,200	4,200	10,000	2,200	3,000	36,100
7026.0 - Contract Services	15,000	18,000	24,000	2,500		2,000	61,500
7033.0 - Licenses, Permits & Fees	2,600	8,000	3,500	-	5,000	450	19,550
7034.0 - Dues & Subscriptions	7,500	500	1,300	3,000		925	13,225
7035.0 - Advertising	250	250	250	250			1,000
7040.0 - Insurance (property & liability)	675	14,000	20,500	5,100		6,300	46,575
7041.0 - Legal	15,000	1,000	5,000	2,500		2,000	25,500
7050.1 - Office Exp Supplies	5,000	400	650		1,300	650	8,000
7050.2 - Office Exp Postage	6,000	100	800		400	100	7,400
7050.4 - Office Exp Maintenance	7,750				2,000		9,750
7051.0 - Public Safety Supplies						2,500	2,500
7051.1 - Mandatory Safety Equipment						1,000	1,000
7055.0 - Safety Equipment		1,000	1,000				2,000
7061.0 - Rental equipment		500					500
7062.0 - Repair & Maintenance	3,500	16,000	33,000		1,600	2,000	56,100
7063.0 - Fuel	1,000	6,500	6,500		10,500	6,000	30,500
7064.0 - Materials, Supplies & Small Tools	1,500	6,000	25,000		8,000	3,000	43,500
7065.0 - Vehicle Repair/Maintenance	2,000	3,000	3,000		8,000	15,000	31,000
7068.0 - Vehicle Equipment					7,000		
7075.0 - VFA Grant Equipment						15,000	15,000
7080.0 - Interest Expense (Sewer Pond Loan)		18,719					18,719
7085.0 - Municipal Finance (Principle)		42,307					42,307
7100.0 - Lease/Rent Expense		1,775	1,775				3,550
7101.0 - Property Taxes							140
7105.0 - Utilities - CSD	1,000			600		850	2,450
7105.1 - Utilities - Telephone	2,300	490	1,000		5,150	2,000	10,940
7105.2 - Utilities - Electric	5,500	52,000	97,000	3,000		3,300	160,800
7105.3 - Utilities - Waste		510	510	480		480	1,980
7105.4 - Utilities - Propane	500			1,000		1,200	2,700
7105.6 - Utilities - Internet	1,550	750	750	1,025		260	4,335
7204.0 - Events	600					500	1,100
7245.0 - Election							-
7501.0 - Payroll Expense	306,716	171,024	107,511	186,068	71,857	50,769	893,946
7513.0 - Payroll Taxes	7,051	3,807	2,393	15,536	5,931	4,175	38,893
7514.0 - Payroll Benefits	83,551	44,294	27,845	57,015	20,979	20,979	254,663
7516.1 - Pension (MPPP)				8,872	2,699	3,300	14,871
7516.2 - Pension (CalPERS)	26,319	12,457	7,831				46,606
7516.4 - CalPERS Fees	400	200	200				800
7516.5 - CalPERS UAL Expense	35,858	18,755	11,791				66,403
7516.6 - Pension Plan Fees (MPPP)		100	100	1,000	200	1,000	2,400
7518.0 - Workers Comp	26,147	14,458	9,089	13,117	6,108	11,125	80,044
7530.0 - Payroll Reimbursement (Sewer)	8,000	(9,700)		1,200		500	-
7530.1 - Payroll Reimbursement (Admin)	(79,782)						(79,782)
7549.0 - Volunteer FF Stipend						12,000	12,000
7549.1 - VFF Payroll Taxes						2,000	2,000
7550.0 - Travel & Training	5,000	4,000	4,000		9,000	2,000	24,000
7551.0 - Meals	1,000	1,000	1,000		2,000	1,000	6,000
7552.0 - Employee Physical Exams/Shots		500		1,000	300	600	2,400
7555.0 - Personal Protective Equipment (PPE)		1,500	1,500		4,500		7,500
7556.0 - Uniforms		1,200	1,200		3,000	2,000	7,400

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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	700						700
7062.0 - Repair & Maintenance (Med Clinic)	3,000						3,000
7080.0 - Interest Expense (Med Bldg)	9,500						9,500
7084.0 - Loan Principle Expense	34,500						34,500
7530.0 - Payroll Reimbursement (Med Clinic)	2,500						2,500
Medical Clinic Reserves	7,064						7,064
Dept. 23 - Green Waste Site - Sewer Fund Sub Dept.							-
7026.0 - Contract Services		800					800
7063.0 - Fuel		25					25
7064.0 - Materials, Supplies & Small Tools		100					100
7530.0 - Payroll Reimbursement (GWS)		1,200					1,200
Dept. 34 - Fire Fuels Removal Sub Dept.							-
7050.2 - Office Exp Postage						200	200
7061.0 - Rental equipment						3,000	3,000
7062.0 - Repair & Maintenance						500	500
7501.0 - Payroll Expense						14,450	14,450
7513.0 - Payroll Taxes						2,001	2,001
7518.0 - Workers Comp						1,228	1,228
Dept. 36 - Plannig Grants - Sewer Fund Sub Dept.							-
7026.0 - Contract Services							-
7041.0 - Legal							-
7530.0 - Payroll Reimbursement (PG)							-
Dept. 45 - Mutual Aid Strike Team - Fire Sub Dept.							-
7063.0 - Fuel						350	350
7065.0 - Vehicle Repair/Maintenance							-
7501.0 - Payroll Expense						115,927	115,927
7513.0 - Payroll Taxes						4,926	4,926
7518.0 - Workers Comp						9,867	9,867
COPS Grant Shortfall (to Dept 25 Police)				30,367			30,367
TOTAL EXPENSE 2019-2020 projected	89,303	762,608	634,405	436,055	177,724	407,675	2,500,770
Reimbursement for Cap. Exp. from Reserves	-	143,500	53,500	7,500			204,500
Net Expense	89,303	619,108	580,905	428,555	177,724	407,675	2,296,270
Prior FY remaining Fund Balance					19,257		19,257
Sewer Pond principle applied to Liability paydown		42,307					42,307
NET PROFIT (LOSS) 2019-2020 projected	-	32,373	(51,836)	20,615	(28,467)	15,543	(4,772)

Notes:

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

Worker's Comp includes the Board coverage.

2018-2019 Audit - L Bain CPA \$11,200

Payroll for 2019-2020 includes:

- Anticipated current staffing level Step increases
- 3% COLA for Teamsters Union member employees
- CalPERS Miscellaneous Plan ER costs increase 0.788% for Classic members and 0.143% for PEPRA members per Actuarial

Capital Improvements/Expenditures:

As of
6/12/2019

<u>General Fund:</u>		<u>Current Balance in LAIF Reserves:</u>	\$	47,983
Capital Improvements from Reserves-	\$ -		\$	-
<u>Sewer Department:</u>		<u>Current Balance in LAIF Reserves:</u>	\$	299,837
Capital Improvements from Reserves-	\$ 143,500	Security Fencing at Sewer Ponds (2 yr project?)	\$	20,000
		Mini Excavator (shared w/Sewer Dept.)	\$	45,000
		Used Vehicle (shared w/Sewer Dept.)	\$	8,500
		Sewer Lift Station B-106 Retrofit/Refurbishment	\$	70,000
<u>Water Department:</u>		<u>Current Balance in LAIF Reserves:</u>	\$	820,428
Capital Improvements from Reserves-	\$ 53,500	Mini Excavator (shared w/Sewer Dept.)	\$	45,000
		Used Vehicle (shared w/Sewer Dept.)	\$	8,500
<u>Police Department:</u>		<u>Current Balance in LAIF Reserves:</u>	\$	310,507
Capital Improvements from Reserves-	\$ 7,500	Building Improvements	\$	7,500
<u>Fire Department:</u>		<u>Current Balance in LAIF Reserves:</u>	\$	200,855
Capital Improvements from Reserves-	\$ -		\$	-