LAKE SHASTINA COMMUNITY SERVICES DISTRICT

AGENDA
Wednesday, JULY 15, 2026
Open Session: 1:00 p.m.
Administration Building
16320 Everhart Drive, Weed, California 96094 ▪ (530) 938-3281

CALL TO ORDER:
LSCSD Roll Call: Chandler ____ Cupp _____ Mitchell _____ Tucker_____ 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 matters within the jurisdiction of the District, 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 during the Public Comment period. The Board may ask questions but may not discuss or take action 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.

1. CONSENT ITEMS:
    - A. Approval of Minutes: Regular Meeting June 17, 2026 and Special Meeting July 1, 2026.
    - B. Ratification of Disbursements: June 1 through June 30, 2026
    - C. Budget Comparison: FY 2025/26
    - D. AR Aging Report
    - E. Department Written Reports
        1. Fire Department
        2. Police Department
        3. Sewer Department
        4. Water Department

DISCUSSION / REPORTS: ACTION ITEMS:

2. Manager's Report (GM)
3. Teamsters Local 137 MOU Language Correction (GM)
4. Public Hearing: Delinquent Charges [Government Code §61115(b)] to be sent to 2026 Tax Roll: Public Hearing to hear and consider all objections or protests to CSD's Impending Delinquency Report of taxes, assessment and other charges levied for the fiscal year 2025-2026, being delinquent, shall be declared tax-defaulted pursuant to Government Code §61115(b) and shall direct the General Manager to file with the Siskiyou County Auditor/Tax Collector a copy of the final report, on or before August 10, 2026 (ARC Smith)
5. Resolution No.5-26; Consideration of Proposed FY 2026-27 Operating and Capital Budget. Public Hearing, Second Reading and Vote (GM)

STAFF COMMENTS:

BOARD MEMBER COMMENTS:

ADJOURNMENT: The next LSCSD Regular Meeting is scheduled to be held on August 19, 2026 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

Regular Meeting
Wednesday, June 17, 2026
Closed Session 12:00 PM / Open Session 1:00 PM
UNAPPROVED MINUTES

CALL TO ORDER AND ROLL CALL: 1200 PM

LSCSD Board Roll Call: Chandler __√__ Cupp__√__ Mitchell__√__ Tucker__√__Uttech absent

President Carol Cupp called in and District Counsel Long called in.

CLOSED SESSION:
A. Conference with Labor Negotiators (§ 54957.6)
Agency designated representatives: GM Thompson, DC Long
Employee Organization: Teamsters Local 137

ADJOURN CLOSED SESSION: 12:37 PM

RETURN TO OPEN SESSION: 1:00 PM
LSCSD Board Roll Call: Chandler __√__ Cupp__√__ Mitchell __√__ Tucker __√__ Uttech absent

Also present: GM Thompson, FC Pappas, PC Erickson, Ofc Sadler and AA Phonepaseuth, AA Smith and seven Fire Sleepers. There were approximately 5 people in the audience.

PLEDGE OF ALLEGIANCE: Carried out.

REPORT ON CLOSED SESSION: Direction given to staff

PUBLIC COMMENTS: None.

CONSENT CALENDAR: (All items accepted/approved by the Board unless otherwise noted.)
1. A. Approval of Minutes: Regular Meeting May 20, 2026
   B. Ratification of Disbursements: May 1 through 31, 2026
   C. Budget Comparison: FY 2025/2026
   D. LAIF Report
   E. Department Written Reports
      1. Fire Department
      2. Police Department
      3. Sewer Department
      4. Water Department

Motion by Dir. Cupp, second by Dir. Tucker, to approve Consent Calendar.
Ayes: Directors Chandler, Cupp, Mitchell, Tucker
Noes: None
Absent: Uttech

DISCUSSION / REPORTS / ACTION ITEMS:
2. Managers Report (GM) Discussed
3. FY 26-27 Preliminary Budget (GM)

Motion by Dir. Cupp, second by Dir. Chandler, to approve the FY 26-27 Preliminary Budget
Ayes: Directors Chandler, Cupp, Mitchell, Tucker
Noes: None
Absent: Uttech

4.Resolution 4-26 Local Hazard Mitigation Plan

Motion by Dir. Chandler, second by Dir. Tucker, to approve Resolution 4-26 Local Hazard Mitigation Plan
Ayes: Directors Chandler, Cupp, Mitchell, Tucker
Noes: None
Absent: Uttech

5.Approval of 2026-2027 Volunteer Firefighter Agreement

Motion by Dir. Cupp, second by Dir. Chandler, to approve the 26-27 Volunteer Firefighter Agreement Plan
Ayes: Directors Chandler, Cupp, Mitchell, Tucker
Noes: None
Absent: Uttech

6.Implemantation of Caselle Community Portal & Zift Payment System. Discussed.

STAFF COMMENTS: None

BOARD MEMBER COMMENTS: Comments received.

ADJOURNMENT: With no objections by the Board, Pres. Cupp adjourned the meeting at 2:28 PM. The next LSCSD Regular Board Meeting is to be held on July 15, 2026, at 1:00 p.m. at the Administration Building.

Approval Date: July 15, 2026

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Carol Cupp, President

ATTEST:

____
Richard Thompson, General Manager/Secretary

LAKE SHASTINA COMMUNITY SERVICES DISTRICT

Special Meeting
Wednesday, July 1, 2026
Closed Session 10:00am / Open Session 10:30am
UNAPPROVED MINUTES

CALL TO ORDER AND ROLL CALL: 10:00 AM

LSCSD Board Roll Call: Chandler __√__ Cupp__√__ Mitchell__√__ Tucker__√__Uttech __√__
President Cupp arrived 10:02

PLEDGE OF ALLEGIANCE: Carried out.

PUBLIC COMMENTS: None.

ADJOURN TO CLOSED SESSION: 10:01 AM

CLOSED SESSION:

A. Conference with Labor Negotiators CS Code 54957.6
District Representative, Rick Thompson
Employee Representative Teamsters Local 137

RETURN TO OPEN SESSION: 10:34 AM

REPORT ON CLOSED SESSION: Nothing to report.

ACTION ITEMS:

A. Consideration of Teamsters Local 137 Successor MOU July 1, 2026 – June 30, 2029

Motion by Dir. Mitchell, second by Dir. Tucker, to approve the Teamsters Local 137 Successor MOU July 1, 2026 – June 30, 2029.

Ayes: Directors Chandler, Cupp, Mitchell, Tucker, Uttech
Noes: None
Absent: None

ADJOURNMENT: The next LSCSD Regular Board Meeting to be held on July 15, 2026 1:00 p.m. at the Administration Building.

Approval Date: July 15, 2026

Carol Cupp, President

ATTEST:

Richard Thompson, General Manager/Secretary

TREASURER'S REPORT - RATIFICATION OF DISBURSEMENTS – June 2026

LAKE SHASTINA COMMUNITY SERVICES DISTRICT

Board motion "To ratify the checks for expenses, including payroll and liabilities, issued on behalf of the District for the period of June 1-31, 2026, for a total of: **$ 78,838.18**	
Each check has been signed by two directors with documentation attached to each check.	

Expenses - Regular Checks Mechanics Bank Account	$36,335.99
Expenses - Payroll & Liability Checks Mechanics Bank Account	$42,502.19
Total CSD Expenses	**$78,838.18**

Journal	Payee or Description	Date	Check Number	Amount
CDA	T Mobile	06/11/2026	2113	545.76
CDA	T Mobile	06/11/2026	2114	240.75
CDA	Xpress Bill Pay	06/05/2026	2115	109.50
CDA	NAPA AUTO PARTS	06/11/2026	2117	47.28
CDPT	N.C.G. T. Security Fund	06/03/2026	27360	17,197.00
CDPT	Teamsters Local 137 Union	06/04/2026	27361	537.72
CDA	CAL ORE Communications	06/11/2026	27362	31.31
CDA	CAL ORE Communications	06/11/2026	27363	373.95
CDA	CORRPRO COMPANIES INC	06/11/2026	27364	2,760.00
CDA	DON R. ERICKSON OIL, INC.	06/11/2026	27365	7,182.77
CDA	HUE & CRY	06/11/2026	27366	44.42
CDA	JONES CARPET CLEANING & JANITORIAL	06/11/2026	27367	701.48
CDA	MTN. AIR HEATING, COOLING	06/11/2026	27368	2,166.10
CDA	OFFICE TECHNOLOGIES, INC.	06/11/2026	27369	66.12
CDA	SHASTA VALLEY TIRE SERVICE	06/11/2026	27370	869.93
CDA	SISKIYOU DISPOSAL	06/11/2026	27371	435.00
CDA	SISKIYOU TECHNOLOGY CONSULTANT	06/11/2026	27372	3,026.90
CDP	DIRECT DEPOSIT TOTAL	06/11/2026	92201	27,873.36
CDPT	Child Support	06/11/2026	61126991	77.30
CDPT	CalPERS	06/11/2026	260315014	8,901.80
CDPT	Employment Development Department	06/11/2026	260315015	1,549.75
CDPT	IRS	06/11/2026	260315016	4,099.98
	Grand Totals:			78,838.18

Lake Shastina Community Services District
Budget vs actual report

Eleven months ended May 31, 2026 (91.7% of fiscal year)
Board meeting: July 15, 2026

Executive summary

This report covers the eleven months ended May 31, 2026, the most recent closed month. Going forward, each packet reports through the last closed month rather than rushing the prior month's close in the days before the meeting. Budget figures throughout are the board-adopted amended FY 2025/2026 budget. The June 17 packet used Caselle's budget file, which had not yet received the amendment entries, so both the budget and actual columns read differently here.

The combined actual net stands at ($141,210) against a budgeted $503,144. On the actuals side, two items moved the figures from the June 17 packet, and one fund line is corrected:

- Expenditure postings: $14,509 of payroll, utility, and vendor charges posted to May across the operating funds after the June 10 data run.
- Due from LSPOA: the receivable grew $3,251 on pass-through charges billed to LSPOA.
- SAFER Grant correction: the source report's fund-total line read ($61,525), but the fund's revenues less expenditures is ($95,319). The $33,793 difference was a subtotal error in the source report, not a transaction, and it changes the SAFER row only. The June 17 fund rows did not sum to that packet's combined total; these do (see Note 3).

The larger change is on the budget side. Measured against the adopted amended budget, budgeted expenditures are $380,877 lower and budgeted revenue $10,451 higher than the figures the June packet carried, which moves the combined budgeted net from $111,816 to $503,144. At 91.7% of the fiscal year, expenditures are at 90% of the adopted budget and revenue at 73%. Assessment revenue paces below budget because the second standby billing cycle posts at year-end.

Status of the open items reported June 17:

- Overhead allocation catch-up: not yet posted. Monthly allocations are posted through April only; May and June remain with Caselle support. Until they post, General Fund expenditures read above the adopted appropriation.
- Fire Department Dept 01 payroll: measured against the adopted budget in this report, the line is at 95% and on pace. One August 2025 pay period of $35,393 remains under review for possible reclassification to the strike team department.
- Medical Clinic repair charge: identified as a single paving invoice ($26,185, Advantage Paving & Excavating), we are working with the CPA to determine appropriate classification. The amended budget carries $27,000 on the line where it posted.

Details follow in the fund observations.

Summary by fund

Fund	Bgt Revenue	Act Revenue	% Rev	Bgt Exp.	Act Exp.	% Exp.	Bgt Net	Act Net	Variance
General Fund	179,502	124,174	69%	218,001	253,223	116%	(98,239)	(153,991)	(55,752)
Sewer Dept	917,250	678,076	74%	718,887	626,815	87%	198,363	51,261	(147,102)
Water Dept	923,289	629,718	68%	787,732	660,427	84%	135,557	(30,709)	(166,266)
Police Dept	636,497	449,631	71%	596,122	546,723	92%	40,375	(97,092)	(137,467)
Wellness Police	5,579	-	0%	5,783	2,340	40%	(204)	(2,340)	(2,136)
Fire Dept	978,206	885,101	90%	749,913	698,120	93%	228,293	186,981	(41,313)
SAFER Grant	109,351	(16,897)	-15%	110,353	78,422	71%	(1,002)	(95,319)	(94,317)
Grand Total	**3,749,674**	**2,749,802**	**73%**	**3,186,790**	**2,866,070**	**90%**	**503,144**	**(141,210)**	**(644,354)**

Note 1. Budget figures are the board-adopted amended FY 2025/2026 budget. Net figures are from Caselle's presentation data: the General Fund net includes the Due from LSPOA receivable (account 10-00-1104.000, $59,740 budgeted; $24,942 actual through May). Revenues less expenditures alone produces a budgeted General Fund net of ($38,499).

Note 2. General Fund revenue includes $100,000 of budgeted late payment revenue ($51,183 actual through May). Audit finding FS 2024-004 directs late payment revenue to the funds whose assessments generate the underlying charges (Water, Sewer, Police, Fire). Excluding this line, General Fund budgeted revenue is $79,502 and the May actual is $72,990.

Note 3. The SAFER Grant net of ($95,319) equals the fund's revenues less expenditures. The June 17 packet reported ($61,525) from the source report's fund-total line, which added rather than subtracted the fund's negative revenue figure. The correction is presentational; no transaction changed.

Expenditures: operating and capital

Fund	Oper. budget	Oper. actual	% Oper.	Cap. budget	Cap. actual	% Cap.
General Fund	193,301	236,764	122%	24,700	16,459	67%
Sewer Dept	628,687	559,168	89%	90,200	67,647	75%
Water Dept	777,732	658,036	85%	10,000	2,391	24%
Police Dept	587,144	537,745	92%	8,978	8,978	100%
Wellness Police	5,783	2,340	40%	-	-	n/a
Fire Dept	702,447	650,654	93%	47,466	47,466	100%
SAFER Grant	110,353	78,422	71%	-	-	n/a
Grand Total	**3,005,447**	**2,723,129**	**91%**	**181,343**	**142,941**	**79%**

Note 4. Capital columns are the Capital Improvement (7010) budget lines; operating columns are all other expenditures. No reserve-to-checking transfers for capital have posted this year; those transfers are part of the year-end cash work.

Observations by fund

General Fund (10)

Revenue is at 69% of budget. Medical Clinic revenue is $57,365 against a $62,072 budget, which is 92% and on pace: the budget equals twelve months of rent at the pre-adjustment rate of $5,172.66, and the lease's 3% annual adjustment took effect with the April payment (now $5,327.84 per month), so the full year finishes just above budget. Antenna lease revenue is at 92%. Late payment revenue stands at $51,183 against $100,000; see Note 2 and the awareness items for the audit finding that affects where this revenue belongs.

Expenditures are at 116% of the adopted budget, and the cause is timing, not overspending. The Admin Overhead Allocation credit is posted only through April ($239,141 collected of $318,048 budgeted) because the May and June allocation entries have not run; Caselle support is engaged. Posting those two entries brings expenditures to roughly 94% of budget, and 98% on operating lines, which makes the entries an appropriations matter as well as a close item. Contract Services is at $75,226 against $70,000. Payments to Caselle are $47,690 of that line: monthly hosted-system charges plus the general ledger reconciliation service that began in December, including catch-up of the October and November bank reconciliations that had not been completed. The draft FY 2026/2027 budget provides for these services at their actual cost.

One cleanup item resolved to a specific answer since last month. The Medical Clinic Repair and Maintenance charge of $26,197 is essentially a single invoice: Advantage Paving and Excavating, $26,185, paid October 14, 2025, for paving work at the clinic. The adopted budget carries $27,000 on the line where it posted, so the line is at 97%; Our CPA is determining whether the invoice should be reclassified as a capital improvement.

Sewer Department (15)

Net of $51,261 against a $198,363 budgeted surplus, driven by revenue timing. Residential assessments are at 75% and standby at 48%. Standby bills on a semi-annual cycle, and the second cycle posts before year-end. Expenditures are at 87% and tracking below pace; operating lines alone are at 89%, with capital at 75% ($67,647 of $90,200). The CalPERS UAL payment of $59,145 posted in full.

Water Department (20)

Water shows a ($30,709) actual net against a $135,557 budgeted surplus, and the gap is on the revenue side. Assessments follow the same standby timing as Sewer, and revenue overall is at 68% of budget while expenditures are at 84%, with operating lines at 85% and capital at 24%. Two small items: $4,900 of late payment revenue was booked directly to Water this year, which is the treatment audit finding FS 2024-004 calls for, and the $14,958 grant reversal in 20-36-5075.000 is a prior-period adjustment, not a current-year cash event.

Police Department (25)

Police remains the fund needing closest attention. Revenue at 71% against expenditures at 92% produces a ($97,092) actual net against a budgeted $40,375 surplus. SLESF revenue posted at $201,541, fully collected against its $201,537 budget. The variance comes from assessment timing (residential 74%, standby 48%) and payroll benefits running at 110% of budget ($74,810 against $67,978). Both are planned for the final FY 2026/2027 budget the board considers at this meeting: benefits at actual experience, and SLESF at the guaranteed $100,000 rather than the full prior-year collection. Capital improvement posted exactly at its $8,978 budget.

Fire Department (30)

Net of $186,981 against a $228,293 budgeted surplus, with the gap in assessment timing (residential 75%, standby 48%). Strike team activity is in good order: Department 45 payroll of $298,598 sits within $1,000 of its budget, and reimbursement revenue of $669,678 posted against $663,415 budgeted. Capital posted exactly at its $47,466 budget, and operating lines are at 93%.

Department 01 payroll is at 95% of its $130,000 budget and roughly on pace. The activity is a salaried position paying $2,829 per pay period, plus one pay period dated August 17, 2025 for $35,393 that is being reviewed for strike team pay that may belong in Department 45. Fire Fuels grant expenditures of $28,429 against an $8,700 budget are matched by $28,204 of grant revenue.

Wellness Police Grant (27) and SAFER Grant (31)

Wellness Police: $2,340 spent to date; the $5,579 grant will be invoiced before year-end. SAFER: the ($16,897) revenue figure is a prior-period adjustment reversing previously recognized grant income. Expenditures are $78,422 against $110,353 budgeted, with $28,750 of wildland safety equipment not yet purchased. Draw requests are lagging but the costs are allowable; the revenue side catches up as invoicing proceeds. The fund's net reads worse than last month's packet solely because of the presentation correction in Note 3.

Items for board awareness

Late payment revenue allocation (audit finding FS 2024-004). The auditor's management report found that late payment revenue is recorded in the General Fund while the underlying delinquent charges arise from Water, Sewer, Police, and Fire assessments, and recommended allocating the revenue to those funds. This year $51,183 was recorded in the General Fund and $4,900 in Water. Our CPA is developing the allocation method for a year-end reallocation entry, and the plan is for the final FY 2026/2027 budget to move the $100,000 budget line out of the General Fund. This item is presented for awareness; no board action is requested beyond the budget itself.

Overhead allocation catch-up. Monthly overhead allocations are posted through April 2026 only. The May and June entries, and any true-up, remain open with Caselle support. The June 17 packet told the board the General Fund expected to recover roughly $79,000 before close; that recovery has not yet posted. Until it does, General Fund expenditures read above the adopted budget.

Year-end close and audit. FY 2025/2026 ended June 30. Our CPA prepares the adjusting entries, including the late payment reallocation and the overhead allocation true-up. The FY 2024/2025 audit with Larry Bain CPA is scheduled for October 6, 2026. The August packet will present the full fiscal year.

FY 2026/2027 final budget. The board approved the preliminary budget June 17; the final budget is on this meeting's agenda. The plan is for it to carry the corrections that continue into next year: the late payment revenue move out of the General Fund, SLESF at the guaranteed $100,000, Police benefits at actual experience, and the Caselle service costs.

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Richard Thompson, General Manager
Lake Shastina Community Services District

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB
1	**Lake Shastina Community Services District**																											
2	**Budget to actual — adopted amended FY 2025-26 budget vs eleven months ended May 31, 2026**																											
3																												
4		**General Fund 10**			**Sewer Fund 15**			**Water Fund 20**			**Police Fund 25**			**Wellness Fund 27**			**Fire Fund 30**			**Strike Team 30-45**			**SAFER Fund 31**			**ALL FUNDS**		
5	**Account / Description**	**Budget**	**Actual**	**%**	**Budget**	**Actual**	**%**	**Budget**	**Actual**	**%**	**Budget**	**Actual**	**%**	**Budget**	**Actual**	**%**	**Budget**	**Actual**	**%**	**Budget**	**Actual**	**%**	**Budget**	**Actual**	**%**	**Budget**	**Actual**	**%**
6	**REVENUES**																											
7	4001.1-Assmt/Revenue Residential				800,000	599,790	75%	739,427	521,952	71%	140,000	103,218	74%				100,000	74,960	75%							**1,779,427**	**1,299,920**	**73%**
8	4001.2-Assmt/Revenue Standby				66,250	31,887	48%	101,000	49,729	49%	280,000	134,138	48%				165,000	79,370	48%							**612,250**	**295,124**	**48%**
9	4001.3-Assmt/Revenue - Commercial				10,000	7,427	74%	15,617	11,659	75%	3,100	1,540	50%				1,440	720	50%							**30,157**	**21,346**	**71%**
10	4003.0-Late Payment Revenue	100,000	51,183	51%					4,900																	**100,000**	**56,083**	**56%**
11	4055.0-Misc. Operational Income	1,000	1,080	108%					371									4,482								**1,000**	**5,933**	**593%**
12	4056.0-Misc. Non-Op. Income		89					1,800	1,145	64%	423	483	114%													**2,223**	**1,716**	**77%**
13	4070.0-Antenna Lease Revenue	11,000	10,171	92%																						**11,000**	**10,171**	**92%**
14	4075.0-Water Capacity Expansion Fee							3,484		0%																**3,484**	**-**	**0%**
15	5004.0-Sewer Hook Up Fee				30,000	31,683	106%																			**30,000**	**31,683**	**106%**
16	5006.0-Water Hookup Fee							1,562		0%																**1,562**	**-**	**0%**
17	5041.0-POST Reimbursement										738	738	100%													**738**	**738**	**100%**
18	5045.0-SLESF (Supplemental Law Enforcement Services Fund)										201,537	201,541	100%													**201,537**	**201,541**	**100%**
19	5050.0-Transfer Fees	2,200	1,905	87%																						**2,200**	**1,905**	**87%**
20	5055.0-Animal License Fee										2,000	1,630	82%													**2,000**	**1,630**	**82%**
21	5056.0-Warrant										3,200	2,682	84%				3,572	5,563	156%							**6,772**	**8,245**	**122%**
22	5061.0-Donations																2,100	2,100	100%							**2,100**	**2,100**	**100%**
23	5075.0-Grant Revenue								(14,958)					5,579		0%	28,204	28,204	100%				109,351	(16,897)	-15%	**143,134**	**(3,650)**	**-3%**
24	5080.0-Interest earned Ops	100	55	55%																						**100**	**55**	**55%**
25	5081.0-Interest Earned - Rsv (Savings)	2,100	1,335	64%	11,000	7,289	66%	16,400	10,920	67%	5,500	3,662	67%				8,400	5,572	66%							**43,400**	**28,778**	**66%**
26	**Dept. 00-LSPOA-General Fund Sub Dept.**																											
27	1104.0-Due from LSPOA	59,740	24,942	42%																						**59,740**	**24,942**	**42%**
28	**Dept. 22-Medical Clinic - General Fund Sub Dept.**																											
29	4053.0-Medical Clinic Revenue	62,072	57,365	92%																						**62,072**	**57,365**	**92%**
30	4054.0-Loan Principle Revenue							42,051	41,942	100%																**42,051**	**41,942**	**100%**
31	5081.0-Interest Earned - Rsv (Savings)							1,949	2,058	106%																**1,949**	**2,058**	**106%**
32	**Dept. 23-Green Waste Site - General Fund Sub Dept.**																											
33	4055.0-Misc. Operational Income	1,030	991	96%																						**1,030**	**991**	**96%**
34	**Dept. 34-Fire Fuels Removal Sub Dept.**																											
35	4055.0-Misc. Operational Income																6,075	6,075	100%							**6,075**	**6,075**	**100%**
36	**Dept. 45-Mutual Aid Strike Team - Fire Sub Dept.**																											
37	4080.0-Strike Team Revenues Payroll Reimb																			336,728	336,728	100%				**336,728**	**336,728**	**100%**
38	4081.0-Strike Team Revenues Engine Reimb																			115,282	115,282	100%				**115,282**	**115,282**	**100%**
39	4082.0-Strike Team Revenues Admin OH Reimb																			210,575	210,575	100%				**210,575**	**210,575**	**100%**
40	4085.0-Reimb Travel/Meals																			830	7,093	854%				**830**	**7,093**	**854%**
41	*4051.0 (unbudgeted)*								1																	**-**	**1**	
42	*5040.0 (unbudgeted)*																	8,377								**-**	**8,377**	
43	**EXPENDITURES**																											
44	7001.0-Accounting Audit				4,188	4,188	100%	6,300	4,188	66%	5,004	4,188	84%				4,188	4,188	100%							**19,679**	**16,750**	**85%**
45	7002.0-Admin Overhead Allocation	(318,048)	(239,141)	75%	101,775	76,525	75%	114,497	86,091	75%	54,068	40,654	75%				47,707	35,871	75%							**(0)**	**(0)**	**200%**
46	7010.0-Capital Improvement/Reserve Exp.	24,700	16,459	67%	90,200	67,647	75%	10,000	2,391	24%	8,978	8,978	100%				47,466	47,466	100%							**181,343**	**142,941**	**79%**
47	7026.0-Contract Services	70,000	75,226	107%	11,800	10,529	89%	31,700	28,174	89%	19,000	15,608	82%				6,180	2,580	42%				500		0%	**139,180**	**132,117**	**95%**
48	7033.0-Licenses Permits & Fees	6,000	18,562	309%	13,000	833	6%	20,600	13,715	67%	515	50	10%				1,030	503	49%							**41,145**	**33,663**	**82%**
49	7034.0-Dues & Subscriptions	7,900	7,769	98%	515	258	50%	1,030	797	77%	5,100	3,433	67%				309	1,342	434%							**14,854**	**13,599**	**92%**
50	7035.0-Advertising	400	256	64%				205	50	24%								43					1,000		0%	**1,605**	**349**	**22%**
51	7040.0-Insurance (property & liability)	4,957	4,957	100%	38,415	38,415	100%	65,100	43,372	67%	19,944	19,944	100%				17,349	17,349	100%							**145,765**	**124,038**	**85%**
52	7041.0-Legal	9,700	6,926	71%	258		0%	515		0%	515		0%				155		0%							**11,143**	**6,926**	**62%**
53	7050.1-Office Exp Supplies	6,000	4,389	73%	52		0%	21		0%								27								**6,073**	**4,416**	**73%**
54	7050.2-Office Exp Postage	9,100	6,937	76%	103	44	43%	721	17	2%							103	23	22%							**10,027**	**7,021**	**70%**
55	7050.4-Office Exp Maintenance	300	402	134%																						**300**	**402**	**134%**
56	7051.0-Public Safety Supplies										1,648	735	45%				10,800	7,305	68%							**12,448**	**8,040**	**65%**
57	7051.1-Public Safety Equipment										6,180	5,004	81%				1,545		0%							**7,725**	**5,004**	**65%**
58	7055.0-Safety Equipment		661		2,060	347	17%	1,030		0%																**3,090**	**1,009**	**33%**
59	7062.0-Repair & Maintenance	3,800	6,022	158%	18,400	13,789	75%	43,500	33,742	78%	618	603	98%				3,900	3,049	78%							**70,218**	**57,205**	**81%**
60	7063.0-Fuel	100	111	111%	9,500	9,629	101%	9,500	9,629	101%	10,900	11,221	103%				13,500	12,051	89%							**43,500**	**42,642**	**98%**
61	7064.0-Materials Supplies & Small Tools	7,700	6,317	82%	23,175	20,694	89%	16,480	17,370	105%	2,678	1,294	48%	5,783	2,340	40%	11,897	4,841	41%							**67,713**	**52,858**	**78%**
62	7065.0-Vehicle Repair/Maintenance	309	6	2%	4,120	3,011	73%	7,210	2,296	32%	4,200	4,092	97%				33,000	11,132	34%							**48,839**	**20,537**	**42%**
63	7076.0-Grant Expenditures																8,700	28,429	327%							**8,700**	**28,429**	**327%**
64	7101.0-Property Taxes	130	126	97%																						**130**	**126**	**97%**
65	7105.0-Utilities - CSD	98	95	97%																						**98**	**95**	**97%**

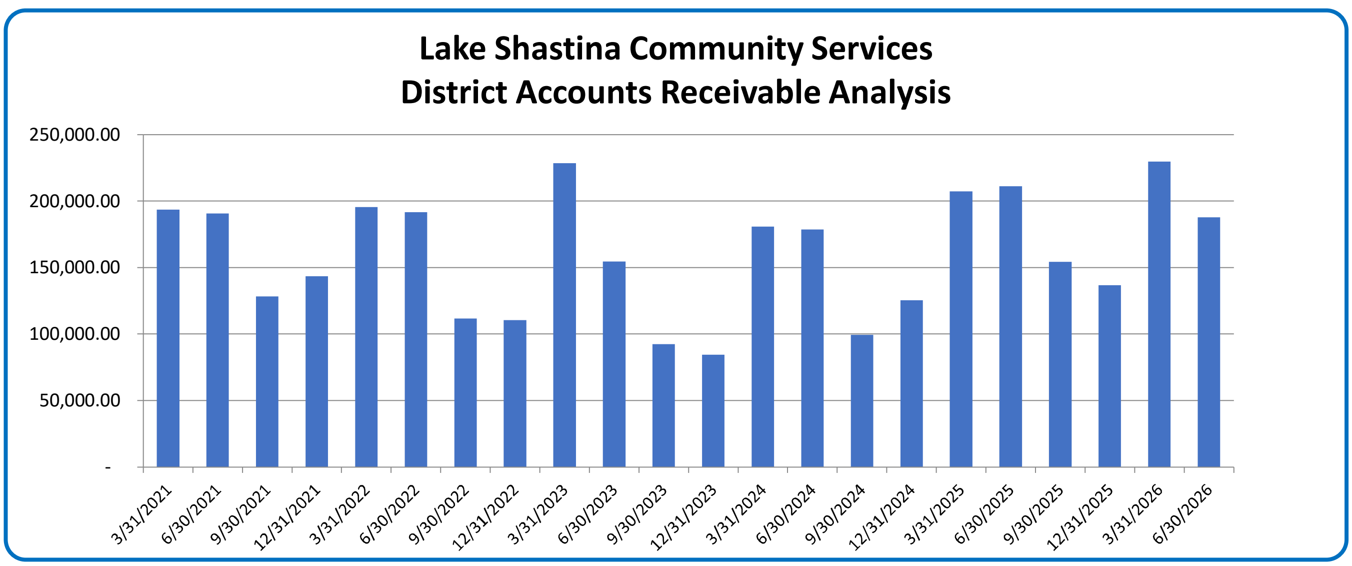
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB
66	7105.1-Utilities Telephone	900	763	85%	500	681	136%	500	681	136%	2,360	2,196	93%					372								**4,260**	**4,692**	**110%**
67	7105.2-Utilities - Electric	8,000	6,981	87%	73,800	67,234	91%	149,700	128,117	86%	3,090	2,602	84%				9,000	7,805	87%							**243,590**	**212,738**	**87%**
68	7105.3-Utilities - Waste		435		773	468	60%	778	540	69%	700	613	88%				927	823	89%							**3,178**	**2,878**	**91%**
69	7105.4-Utilities - Propane	200	138	69%							1,000	949	95%													**1,200**	**1,087**	**91%**
70	7105.6-Utilities - Internet	1,400	1,314	94%	400	373	93%	989	373	38%	1,000	901	90%				575	524	91%							**4,364**	**3,485**	**80%**
71	7204.0-Events	618		0%																						**618**	**-**	**0%**
72	7501.0-Payroll Expense	218,300	187,195	86%	189,900	179,082	94%	179,400	164,060	91%	317,000	290,397	92%				130,000	122,903	95%				50,000	48,209	96%	**1,084,600**	**991,847**	**91%**
73	7513.0-Payroll Taxes	5,300	4,095	77%	4,300	3,720	87%	4,000	3,543	89%	7,700	6,381	83%				4,800	4,700	98%				1,500	1,133	76%	**27,600**	**23,571**	**85%**
74	7514.0-Payroll Benefits	41,300	35,072	85%	29,800	29,293	98%	28,500	27,802	98%	67,978	74,810	110%				23,000	22,946	100%				16,488	18,726	114%	**207,066**	**208,648**	**101%**
75	7516.2-Pension (CalPERS)	16,500	14,277	87%	16,500	15,691	95%	14,300	13,208	92%	31,500	28,791	91%				9,893	9,144	92%				6,615	6,208	94%	**95,308**	**87,320**	**92%**
76	7516.4-CalPERS Fees	221		0%	192	100	52%		100								136		0%							**549**	**200**	**36%**
77	7516.5-CalPERS UAL Expense	800	523	65%	59,145	59,145	100%	59,145	59,685	101%	1,192	1,192	100%				1,483	1,483	100%							**121,766**	**122,028**	**100%**
78	7518.0-Workers Comp	19,457	15,524	80%	15,000	14,226	95%	12,000	12,653	105%	20,000	19,022	95%				9,000	7,951	88%				4,500	4,146	92%	**79,957**	**73,522**	**92%**
79	7550.0-Travel & Training	100	242	242%	8,000	5,733	72%	7,500	5,850	78%	1,000	804	80%				2,060	27	1%							**18,660**	**12,655**	**68%**
80	7550.2-Training - Instructor																						1,000		0%	**1,000**	**-**	**0%**
81	7551.0-Meals				515		0%	200	109	54%	258	157	61%				258	140	54%							**1,231**	**406**	**33%**
82	7552.0-Employee Physical Exams/Shots				250	335	134%				257	257	100%				515	150	29%							**1,022**	**742**	**73%**
83	7555.0-Personal Protective Equipment (PPE)				1,500	3,482	232%	765	988	129%																**2,265**	**4,469**	**197%**
84	7555.1-Personal Protective Equipment (WL)																						28,750		0%	**28,750**	**-**	**0%**
85	7556.0-Uniforms				750	671	90%	1,545	671	43%	1,739	1,739	100%				4,000	3,677	92%							**8,034**	**6,759**	**84%**
86	**Dept. 22-Medical Clinic General Fund Sub Dept.**																											
87	7026.0-Contract Services																									**-**	**-**	
88	7062.0-Repair & Maintenance (Med Clinic)	27,000	26,197	97%																						**27,000**	**26,197**	**97%**
89	7080.0-Interest Expense (Med Bldg)	1,500	2,058	137%																						**1,500**	**2,058**	**137%**
90	7084.0-Loan Principle Expense	42,647	41,942	98%																						**42,647**	**41,942**	**98%**
91	7501.0-Payroll Expense	309	174	56%																						**309**	**174**	**56%**
92	7513.0-Payroll Taxes	31	3	8%																						**31**	**3**	**8%**
93	7514.0-Payroll Benefits	82	63	77%																						**82**	**63**	**77%**
94	7516.2-Pension (CalPERS)	31	14	45%																						**31**	**14**	**45%**
95	7518.0-Workers Comp	31	15	48%																						**31**	**15**	**48%**
96	**Dept. 23-Green Waste Site-General Fund Sub Dept.**																											
97	7026.0-Contract Services																									**-**	**-**	
98	7063.0-Fuel	26		0%																						**26**	**-**	**0%**
99	7064.0-Materials Supplies & Small Tools	103		0%																						**103**	**-**	**0%**
100	7501.0-Payroll Expense																									**-**	**-**	
101	7513.0-Payroll Taxes																									**-**	**-**	
102	7518.0-Workers Comp																									**-**	**-**	
103	**Dept. 34-Fire Fuels Removal Sub Dept.**																											
104	7026.0-Contract Services																1,545		0%							**1,545**	**-**	**0%**
105	7501.0-Payroll Expense																12,875	5,105	40%							**12,875**	**5,105**	**40%**
106	7513.0-Payroll Taxes																515	545	106%							**515**	**545**	**106%**
107	7518.0-Workers Comp																258	323	125%							**258**	**323**	**125%**
108	**Dept. 37-Projects**																											
109	7026.0-Contract Services																									**-**	**-**	
110	**Dept. 45-Mutual Aid Strike Team - Fire Sub Dept.**																											
111	7501.0-Payroll Expense																			297,618	298,598	100%				**297,618**	**298,598**	**100%**
112	7513.0-Payroll Taxes																			3,304	3,379	102%				**3,304**	**3,379**	**102%**
113	7518.0-Workers Comp																			18,752	18,779	100%				**18,752**	**18,779**	**100%**
114	7550.0-Travel & Training																			10,511	10,511	100%				**10,511**	**10,511**	**100%**
115	7551.0-Meals																			1,059	1,059	100%				**1,059**	**1,059**	**100%**
116	*7003.0 (unbudgeted)*		119			670			218			110						80								**-**	**1,197**	
117	*7061.0 (unbudgeted)*																	55								**-**	**55**	
118	*7034.0 (unbudgeted, Dept 34)*																	194								**-**	**194**	
119	*7062.0 (unbudgeted, Dept 34)*																	113								**-**	**113**	
120	*7064.0 (unbudgeted, Dept 34)*																	296								**-**	**296**	
121	*7556.0 (unbudgeted, Dept 34)*																	241								**-**	**241**	
122	**TOTAL INCOME (incl. LSPOA line per a**	**239,242**	**149,116**	**62%**	**917,250**	**678,076**	**74%**	**923,289**	**629,718**	**68%**	**636,497**	**449,631**	**71%**	**5,579**	**-**	**0%**	**314,791**	**215,423**	**68%**	**663,415**	**669,678**	**101%**	**109,351**	**(16,897)**	**-15%**	**3,809,414**	**2,774,745**	**73%**
123	**TOTAL EXPENDITURES**	**218,001**	**253,223**	**116%**	**718,887**	**626,815**	**87%**	**787,732**	**660,427**	**84%**	**596,122**	**546,723**	**92%**	**5,783**	**2,340**	**40%**	**418,668**	**365,793**	**87%**	**331,245**	**332,327**	**100%**	**110,353**	**78,422**	**71%**	**3,186,790**	**2,866,070**	**90%**
124	**NET (income less expenditures)**	**21,241**	**(104,107)**		**198,363**	**51,261**		**135,557**	**(30,709)**		**40,375**	**(97,092)**		**(204)**	**(2,340)**		**(103,877)**	**(150,371)**		**332,170**	**337,351**		**(1,002)**	**(95,319)**		**622,624**	**(91,326)**	
125																												
126	*Actuals: eleven months ended May 31, 2026, from the Detail Ledger and Budget Worksheet exports. The adopted document's reserve reimbursement line is excluded; no reserve transfers have posted. Fund 30 is split by department into Fire and Strike Team columns.*																											

Lake Shastina Community Services District
Quarterly

Accounts Receivable Analysis 2025/2026 YTD
April 1, 2026 through June 30, 2026

Date	0-30 Days	30-60 Days	60-90 Days	>90 Days	Balance
3/31/2021	403.12	15,141.34	104,256.86	70,851.19	193,652.41
6/30/2021	6,556.53	98.31	98.88	183,839.48	190,593.20
9/30/2021	6,709.98	1,085.30	134.31	120,455.23	128,384.82
12/31/2021	5,241.95	640.18	470.13	137,078.35	143,430.61
3/31/2022	13,243.07	3,256.87	-	178,962.21	195,462.21
6/30/2022	8,772.82	206.18	27,352.69	155,326.45	191,658.14
9/30/2022	6,311.57	6,841.99	16.50	98,356.39	111,526.45
12/31/2022	6,044.48	603.61	641.50	103,556.93	110,546.52
3/31/2023	2,456.02	825.47	147,549.93	77,659.91	228,491.33
6/30/2023	(35,821.78)	73.50	30,986.64	159,219.25	154,457.61
9/30/2023	(35,956.16)	1,154.88	126,394.75	865.63	92,459.10
12/31/2023	(37,456.20)	50.21	15,350.65	106,554.10	84,498.76
3/31/2024	(15,096.86)	2,483.56	102,820.55	90,663.97	180,871.22
6/30/2024	(32,144.14)	290.86	20,436.26	190,076.94	178,659.92
9/30/2024	(29,095.31)	36.50	120,361.51	8,132.75	99,435.45
12/31/2024	(31,450.20)	44.15	53,863.59	102,874.62	125,332.16
3/31/2025	(30,050.07)	247.00	132,064.63	104,950.23	207,211.79
6/30/2025	(34,507.52)	60.00	51,232.08	194,513.81	211,298.37
9/30/2025	10,259.04	407.55	125,444.12	18,238.16	154,348.87
12/31/2025	(32,890.06)	6,281.29	12,918.34	150,504.88	136,814.45
3/31/2026	(33,876.80)	31,064.98	99,656.62	133,013.94	229,858.74
6/30/2026	(19,775.22)	74.71	364.38	207,153.08	187,816.95

Note: 1) Part of this report includes accounts that have been prepaid. 2) Police, Fire, Sewer and Water have been combined.



Lake Shastina Fire Department

16309 Everhart Drive
Weed CA 96094

For the Month of June Lake Shastina Fire Department responded to a total of 34 calls of service. These calls included:

- 5 Vegetation Fires
- 3 Public Assists
- 2 Traffic Collisions
- 1 Commercial vehicle fire
- 23 Medical Aids

LSFD News:

The AFG Safer grant reopened in June and we qualified to re-apply. During this cycle we applied for over $300k in funds to continue the paid Recruitment & Retention coordinator Captain position for an additional 4 years. Additionally, funds for personal protective equipment, training, and marketing were written into the grant. The estimated time for rewards to be announced is in August. If we are not awarded then our paid Captains position would cease in May of 2027.

We have begun treating properties on the south end of the district for hazardous vegetation removal. It's been a slow start due to equipment issues but we hope to ramp up our production in the next few weeks.

LAKE SHASTINA POLICE DEPARTMENT

Jon T. Erickson
Chief of Police
16309 Everhart Dr., Weed, CA 96094
(530) 938-2226

TO: LSCSD Board of Directors

FROM: Chief Erickson

SUBJECT: June 2026 Police Monthly Board Report, **ITEM 2.A.2**

POLICE ACTIVITY: LSPD had 192 calls for service in June.

SUMMARY:

Reports Taken: 8

Misdemeanor Arrests: 6

Felony Arrests: 0

Traffic Warnings: 10

Traffic Citations: 8

Animal Related Calls: 8

Misc. Police Calls(Non-Criminal): 152

NOTABLE ACTIVITY:

6/6/26- Subject arrested for multiple warrants.

6/28/26- Subject arrested for driving on a suspended license.

6/29/26- Subject arrested for driving on a suspended license.

6/30/26- Subject arrested for driving on a suspended license. Another subject arrested for possession of suspected methamphetamine and drug paraphernalia. Another subject arrested for drunk in public.

Lake Shastina Sewer Department

To: Lake Shastina CSD Board

From: RODNEY VILLA, Public Works Supervisor

Meeting Date: July 15,2026

Subject: Board Report for June, 2026

We took the semi-annual WWTP samples to Pace Lab in Redding.

Both pumps at B-118 were full of debris at separate times.

We did a sewer hookup at Elk Trail.

USAs were done on Snead and Grizzly Den for the fiber optic project.

Jaime is continuing with his OIT at the WWTP.

Item 1 E4

Lake Shastina Water Department

To: Lake Shastina CSD Board

From: RODNEY VILLA: Public Works Supervisor

Meeting Date: July 15, 2026

Subject: Board Report for June, 15 2026

We did a water hookup on Hogan Drive. A tree had to be removed along with the roots to get it done.

The motor cooling fan at well #9 had to be replaced.

Monthly drinking water samples were delivered to Pace Lab in Redding.

Water meter readings took four days to do.

There were twenty non-pay water disconnects this quarter.

General Manager's Report

Verbal Only

Letter of Understanding

Lake Shastina Community Services District and General Teamsters Local 137

July 8, 2026

The parties agree to correct section 26.7 to accurately reflect the tentative agreement during negotiations in June 2026 to increase the court standby if notice of cancellation is less than 24 hours prior to the court appearance time:

26.7 When a Police employee is off duty and is required to appear in court, such employee shall earn overtime pay.

26.7 (a) Police employees shall receive a minimum of two hours of overtime pay or the overtime pay for the hours actually in appearance, whichever is greater. The employee's travel time to and from the courthouse shall count towards overtime pay.

26.7 (b) Police employees subpoenaed are to be considered on court standby. If an employee is subpoenaed to appear in court while off duty, and the employee receives notice of cancellation of the subpoena at least 24 hours before the time for appearance, the employee shall not be eligible for court standby. If the employee receives notice of cancellation at any time after this, the employee shall earn court standby pay in an amount equal to ~~two~~ **three (3)** hours overtime pay.

For the District:

Rick Thompson
LSCSD General Manager

8/19/2026
Date

For the Union:

Heather McFall

Heather McFall
General Teamsters Local 137

7/8/2026
Date

LAKE SHASTINA COMMUNITY SERVICES DISTRICT

TO: LSCSD Board of Directors

FROM: Richard Thompson, General Manager

DATE: July 15, 2026

RE: 2026 Tax Roll

Public Hearing: Delinquent Charges (Government Code §61115 (b) to be sent to the Siskiyou County Auditor to be included on the 2026 Tax Roll.

1. Public Hearing: To hear and consider all objections or protests to CSD's Impending Delinquency Report of taxes, assessment and other charges levied for the fiscal year 2025-2026, being delinquent, shall be declared tax-defaulted pursuant to Government Code §61115(b) and shall direct the General Manager to file with the county auditor a copy of the final report, on or before August 10, 2026.

Motion to: declare said delinquencies tax-defaulted pursuant to Government Code §61115(b) and direct the General Manager to file the final report with the Siskiyou County Auditor on or before August 10, 2026.

Encl: Report of Delinquent Charges, Notice of Public Hearing

Lake Shastina Community Service District

Aging Report - By Parcel ID
Report Date 7/9/2026

Parcel ID	Balance
106-470-010	346.12
106-470-020	346.12
106-470-030	346.12
106-470-040	346.12
106-480-320	346.12
106-480-070	346.12
106-480-080	346.12
106-480-090	346.12
106-480-100	346.12
106-480-110	346.12
106-480-120	346.12
106-480-130	346.12
106-480-140	346.12
106-480-370	320.62
106-480-260	346.12
106-480-270	346.12
106-480-280	346.12
106-480-290	346.12
106-490-050	346.12
106-490-060	346.12
106-490-070	346.12
106-490-080	346.12
106-490-090	345.53
106-490-100	345.53
106-490-110	345.53
106-490-120	345.53
108-110-230	295.96
108-110-080	333.66
108-110-020	346.12
108-090-520	346.12
108-090-510	298.43
108-090-400	346.12
108-090-360	346.12
108-090-010	346.12
108-090-280	346.04
108-090-240	346.12
108-090-230	346.12
108-090-200	320.87
108-090-140	346.12
108-090-130	346.12
108-100-050	140.70
108-100-100	346.12
108-100-160	346.12
108-100-170	346.19
108-100-180	346.12
108-100-200	348.93
108-100-210	346.12

108-100-270	346.12
108-100-350	140.70
108-100-510	140.70
108-100-420	346.12
108-100-430	346.12
108-100-440	346.12
108-100-450	346.12
108-110-140	346.12
108-120-110	346.12
108-120-220	318.43
108-120-240	346.12
108-120-450	346.12
108-120-470	346.12
108-120-490	345.53
108-130-420	346.12
108-130-400	346.12
108-130-350	346.12
108-130-340	346.12
108-130-210	296.46
108-150-130	296.46
108-150-190	29.57
108-150-270	346.12
108-130-480	140.70
108-130-470	140.70
108-130-450	346.12
108-140-150	128.04
108-140-200	346.12
108-150-300	346.12
108-150-320	346.12
108-150-330	345.79
108-150-340	337.76
108-150-360	346.12
108-150-090	120.52
108-150-080	296.46
108-150-070	296.46
108-150-060	296.46
108-150-040	296.46
108-130-190	296.46
108-130-180	255.63
108-130-140	194.68
108-130-130	346.12
108-130-060	298.43
108-130-010	316.27
108-160-220	126.64
108-160-150	345.53
108-160-130	346.12
108-170-170	140.70

108-170-180	346.12
108-170-200	140.70
108-170-230	346.12
108-170-310	346.12
108-170-330	320.62
108-170-370	346.12
108-170-400	320.62
108-170-430	346.12
108-170-470	346.12
108-170-480	320.62
108-180-480	346.12
108-180-490	346.12
108-180-530	346.12
108-190-100	140.70
108-190-110	346.12
108-220-090	346.12
108-220-160	62.64
108-220-180	345.53
108-210-220	156.33
108-240-010	346.12
108-240-030	346.12
108-240-040	346.12
108-240-070	346.12
108-240-110	346.12
108-240-130	345.57
108-240-140	345.53
108-250-030	140.70
108-250-010	346.12
108-230-110	346.12
108-230-090	346.12
108-230-060	140.70
108-230-030	140.70
108-200-390	346.12
108-200-340	102.74
108-200-080	320.62
108-180-470	320.62
108-200-060	346.12
108-200-030	346.12
108-180-360	346.12
108-180-330	298.43
108-180-300	346.12
108-180-280	113.85
108-180-240	345.79
108-180-230	346.12
108-180-040	156.33
108-180-030	320.62
108-170-030	346.12

108-170-070	320.62
108-170-120	346.12
108-160-050	346.12
108-160-030	346.12
108-160-020	346.12
108-210-250	298.43
108-220-330	346.12
107-110-760	298.43
106-050-250	346.12
106-050-240	345.79
106-050-210	345.53
106-050-130	140.70
106-050-110	346.12
106-050-070	277.45
106-050-060	341.79
106-040-150	346.12
106-040-130	217.54
106-050-050	298.43
106-040-350	346.12
106-040-310	346.12
106-040-290	346.12
106-030-160	140.70
106-030-080	346.12
106-030-030	178.53
106-060-070	346.12
106-010-430	252.61
106-010-010	346.12
106-010-120	140.70
106-010-130	139.45
106-010-140	306.60
106-010-160	346.13
106-010-320	113.85
106-020-110	345.79
106-020-160	345.53
106-020-310	140.70
106-020-470	346.12
106-020-380	346.12
106-020-180	346.12
106-020-280	346.12
106-020-090	298.43
106-020-060	346.12
106-020-050	346.12
106-020-040	346.12
106-020-030	346.12
106-120-020	346.12
106-100-020	206.06
106-070-010	346.12

106-070-050	346.12
106-070-060	346.12
106-070-070	346.12
106-070-080	298.43
106-070-090	175.27
106-100-200	346.12
106-100-221	346.12
106-100-240	346.12
106-100-270	346.12
106-120-100	346.12
106-120-210	162.75
106-120-190	346.12
106-120-140	346.12
106-100-210	320.62
106-080-320	346.12
106-080-340	346.12
106-080-360	346.12
106-090-040	346.12
106-110-050	346.12
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106-090-090	298.43
106-090-080	288.06
106-090-190	140.70
106-090-200	346.12
106-110-130	346.12
106-110-150	346.12
106-110-160	346.12
106-110-170	346.12
106-110-220	345.77
106-110-230	345.77
106-110-240	346.12
106-110-260	346.12
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106-090-250	346.12
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106-150-080	346.12
106-150-090	346.12
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106-160-130	298.43
106-160-070	346.12
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106-150-100	346.12
106-140-090	346.12
106-140-100	346.12
106-140-110	116.15
106-140-140	140.70

106-180-210	346.12
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106-200-190	128.04
106-200-230	346.12
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106-200-070	346.12
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106-200-040	333.29
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106-190-140	345.79
106-180-020	346.12
106-190-060	346.12
106-190-070	320.62
106-190-080	156.33
106-170-060	346.12
106-150-150	346.12
106-150-130	320.62
106-150-120	258.95
106-250-120	346.12
106-250-150	156.33
106-250-180	346.12
106-250-190	320.62
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106-280-390	346.12
106-280-430	346.12
106-300-240	346.12
106-330-150	346.12
106-330-040	156.33
106-330-010	320.62
106-320-110	345.79
106-320-020	345.53
106-310-180	346.12
106-310-150	140.70
106-310-110	346.12
106-310-080	373.41
106-430-270	345.79

106-430-220	346.12
106-410-160	346.12
106-410-100	346.12
106-410-040	346.12
106-410-020	346.12
106-430-030	140.70
106-430-050	346.12
106-430-070	345.53
106-430-180	346.12
106-430-140	296.69
106-430-110	346.12
106-420-200	345.53
106-380-040	298.43
106-380-080	298.43
106-380-090	320.62
106-370-070	346.12
106-390-060	346.12
106-380-150	405.39
106-380-160	346.12
106-380-190	346.12
106-380-230	320.63
106-420-110	298.43
106-420-130	346.12
106-380-320	165.95
106-380-410	320.62
106-400-110	357.96
106-400-030	346.12
106-400-020	346.12
106-350-030	140.70
106-340-190	298.43
106-290-040	298.43
106-260-190	128.04
106-260-340	346.12
106-260-370	234.58
106-290-160	346.12
106-310-210	140.70
106-310-230	346.12
106-310-240	346.12
106-310-250	29.57
106-310-270	345.53
106-300-190	346.12
106-300-200	346.12
106-320-140	346.12
106-320-310	346.12
106-320-270	345.78
106-300-150	346.12
106-300-170	346.12

106-280-300	346.12
106-280-210	346.12
106-280-240	345.77
106-290-420	346.12
106-290-290	346.12
106-290-350	346.12
106-280-120	346.12
106-280-130	298.43
106-280-040	318.23
106-280-050	346.12
106-280-070	346.12
106-270-360	346.12
106-270-330	346.12
106-270-520	346.12
106-270-280	346.12
106-270-540	346.12
106-230-490	346.12
106-230-480	346.12
106-230-050	346.12
106-230-070	346.12
106-230-100	346.12
106-230-110	346.12
106-230-130	346.12
106-230-170	346.12
106-230-200	346.12
106-230-210	320.62
106-230-220	314.30
106-230-230	346.12
106-230-240	346.12
106-230-320	346.12
106-230-330	346.12
106-240-070	298.43
106-240-110	345.79
106-240-140	348.28
106-240-150	346.12
106-240-170	298.43
106-240-180	298.43
106-240-190	320.62
106-240-200	298.43
106-240-250	140.70
106-240-260	346.12
106-240-280	346.12
106-240-310	294.11
106-240-320	126.63
106-250-110	346.12
107-080-020	346.12
107-070-060	346.12

107-070-270	346.12
107-080-180	320.62
107-080-190	298.43
107-010-020	316.19
107-010-290	156.33
107-010-260	346.12
107-020-160	346.12
107-020-180	156.33
107-050-030	140.70
107-050-310	351.38
107-050-290	346.12
107-050-250	346.12
107-050-240	140.70
107-050-190	140.70
107-040-230	346.12
107-040-510	346.12
107-030-160	298.43
107-030-120	211.10
107-030-010	346.12
107-020-100	346.12
107-020-080	346.12
107-010-210	373.41
107-120-350	346.12
107-120-300	320.62
107-110-180	346.12
107-110-150	346.12
107-110-110	320.36
107-110-100	320.36
107-110-090	140.70
107-110-080	346.12
107-100-140	346.12
107-100-160	346.12
107-100-190	345.53
107-110-260	346.12
107-110-280	140.70
107-110-320	346.12
107-110-330	346.12
107-110-360	346.12
107-110-370	346.12
107-110-380	140.70
107-110-410	346.12
107-120-150	140.70
107-120-250	298.43
107-120-270	140.70
107-090-050	141.99
107-120-040	140.70
107-090-270	345.53

107-120-080	113.74
107-110-690	346.12
107-110-660	346.12
107-110-650	346.12
107-110-630	140.70
107-110-580	346.20
107-110-540	140.70
107-100-320	346.12
107-100-330	346.12
107-210-120	113.51
107-220-390	346.12
107-220-280	346.12
107-220-150	140.70
107-230-340	346.12
107-230-260	346.12
107-250-090	345.53
107-260-230	346.12
107-260-240	346.12
107-260-250	346.12
107-260-400	346.12
107-270-180	346.12
107-270-150	346.12
107-200-150	346.12
107-210-240	298.43
107-210-250	326.74
107-200-040	320.62
107-200-130	156.33
107-210-080	346.12
107-220-010	345.79
107-350-130	110.20
107-360-140	346.12
107-360-060	346.12
107-360-380	346.12
107-360-400	346.12
107-360-420	346.12
107-420-100	345.53
107-420-080	346.12
107-420-010	346.12
107-410-140	346.12
107-410-130	346.12
107-410-010	373.41
107-400-150	346.12
107-400-170	346.12
107-400-180	346.12
107-400-190	140.70
107-400-240	314.93
107-380-100	320.61

107-380-010	140.70
107-390-010	346.12
107-390-030	346.12
107-390-050	320.62
107-400-070	346.12
107-400-080	346.12
107-390-070	346.12
107-390-150	346.12
107-390-160	365.09
107-380-160	346.12
107-380-180	346.12
107-380-200	346.12
107-370-030	346.12
107-370-060	156.33
107-370-150	156.33
107-140-230	120.52
107-140-120	296.46
107-140-110	296.46
107-160-100	120.52
107-130-340	255.63
107-130-320	296.46
107-130-280	296.46
107-130-020	296.46
107-130-080	274.66
107-150-050	296.46
107-150-170	296.46
107-150-300	255.63
107-150-310	296.47
107-150-330	296.46
107-170-020	295.96
107-180-030	296.46
107-180-040	274.66
107-180-070	120.52
107-180-110	296.46
107-180-140	255.63
107-180-170	296.46
107-170-150	296.46
107-170-190	296.88
107-430-030	296.47
107-430-110	276.82
107-430-180	295.96
107-430-240	301.50
107-430-270	270.92
107-440-440	296.46
107-440-370	97.23
107-440-320	296.46
107-450-470	296.47

107-460-270	296.47
107-460-340	295.96
107-460-350	295.96
107-460-410	296.47
107-460-440	296.46
107-460-480	156.44
107-470-380	296.46
107-470-370	120.52
107-470-320	296.46
107-470-310	274.66
107-470-300	295.96
107-470-250	133.91
107-470-240	296.46
107-470-230	296.46
107-470-220	296.46
107-470-190	296.46
107-470-050	274.66
107-470-010	295.97
107-460-240	296.46
107-450-400	296.46
107-450-390	296.46
107-450-340	296.46
107-450-330	279.13
107-450-270	296.46
107-450-150	296.50
107-450-140	120.52
107-450-130	255.63
107-450-090	109.68
107-450-080	319.86
107-450-050	120.52
107-460-530	296.46
107-440-110	133.91
107-450-200	296.46
107-440-290	296.46
107-440-280	296.46
107-440-230	295.96
107-440-210	299.24
107-440-170	296.47
107-440-060	296.46
107-450-040	311.72
107-460-030	133.91
107-460-050	296.46
107-280-010	296.46
107-280-040	56.89
107-280-050	296.46
107-280-180	275.63
107-290-380	296.46

107-290-330	296.46
107-300-160	97.52
107-310-220	292.30
107-310-240	296.46
107-310-280	108.74
107-310-290	120.52
107-310-060	319.86
107-310-070	296.46
107-310-080	296.46
107-310-090	296.46
107-310-200	261.04
107-300-340	296.46
107-330-020	296.47
107-330-060	296.46
107-330-220	296.47
107-330-240	120.52
107-320-190	120.52
107-320-200	296.46
107-340-500	296.46
107-330-300	274.66
107-340-200	274.67
108-060-060	296.46
108-060-070	296.46
108-060-150	296.46
108-070-310	296.47
108-070-330	120.52
108-080-030	296.47
108-080-080	296.46
108-080-110	296.46
108-080-150	348.23
108-080-250	296.46
108-080-260	296.46
108-080-300	97.22
108-080-310	298.33
108-080-360	296.46
108-080-370	133.91
108-030-510	296.50
108-030-380	296.46
108-030-260	296.46
108-070-160	296.46
108-070-220	255.63
108-060-320	295.45
108-060-290	296.46
108-070-080	306.41
108-070-110	296.46
108-070-130	295.96
108-030-110	296.46

108-030-140	319.87
108-030-150	295.96
108-050-410	296.46
108-050-520	296.46
108-050-240	296.46
108-050-250	296.46
108-050-320	296.47
108-050-330	296.47
108-020-380	97.53
108-020-280	296.46
108-050-130	296.46
108-050-140	296.46
108-050-060	296.46
108-020-110	120.52
108-020-100	296.46
108-020-080	296.46
108-010-240	295.96
108-010-150	296.46
108-010-140	296.46
108-010-130	255.63
108-010-110	255.63
108-010-070	296.46
108-040-120	296.46
108-040-100	296.46
108-040-090	296.46
108-040-080	296.46
108-040-060	301.00
108-010-040	346.12
108-310-020	296.46
108-310-060	295.96
108-300-540	274.66
108-310-200	270.92
108-310-230	296.46
108-310-240	296.46
108-300-270	296.46
108-290-240	318.97
108-290-260	120.52
108-300-020	296.46
108-300-030	296.46
108-300-050	120.52
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108-300-140	296.46
108-300-150	296.46
108-300-200	296.46
108-310-290	120.52
108-320-040	296.46
108-270-390	295.96

108-270-380	296.46
108-270-370	296.46
108-270-350	296.46
108-270-330	296.46
108-270-280	296.46
108-270-270	296.46
108-260-360	109.69
108-260-340	296.47
108-260-330	296.46
108-260-320	296.46
108-260-310	274.66
108-290-160	255.63
108-290-170	296.46
108-260-300	296.47
108-260-280	296.46
108-270-110	120.52
108-270-220	296.46
108-270-250	296.46
108-320-220	120.52
108-320-140	212.28
108-320-270	342.03
108-320-250	296.47
108-280-310	296.46
108-280-300	274.67
108-280-230	109.68
108-280-220	296.46
108-320-350	296.46
108-320-500	120.52
108-320-480	120.52
108-320-440	295.96
108-280-150	296.46
108-280-120	97.52
108-280-110	329.57
108-280-100	296.46
108-280-090	296.46
108-270-040	295.96
108-260-190	17.45
108-260-140	255.63
108-260-050	120.52
108-260-010	346.12
697	$204,998.85

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that the Lake Shastina Community Services District Board will hold a Public Hearing at the regularly scheduled meeting on July 15, 2026 at 1:00 p.m. in the Administration Building, 16320 Everhart Drive, Weed, CA 96094.

The purpose of the Public Hearing is for IMPENDING DELINQUENCY REPORTING TO THE TAX COLLECTOR, SISKIYOU COUNTY at which time the Board of Directors shall hear and consider any objections or protests to the report of taxes, assessment and other charges levied for the fiscal year 2025-2026, being delinquent, shall be declared tax-defaulted pursuant to Government Code §61115 (b) on or before August 10, 2026.

The owner may avoid DELINQUENT AMOUNT BEING TAX ROLLED TO THE SISKIYOU COUNTY TAX COLLECTOR through payment of all unpaid amounts prior to the date when the tax collector obtains the DELINQUENT TAX REPORT.

Information concerning the initiation of an installment plan of delinquent amounts will be furnished upon request, by Richard Thompson, General Manager of the Lake Shastina Community Services District at 16320 Everhart Drive, Weed, CA 96094, or telephone 530-938-3281. The right to an installment payment plan terminates on July 16, 2026 and after that date the entire balance due must be paid in full to prevent the delinquent amounts being tax rolled to the tax collector.

LAKE SHASTINA COMMUNITY SERVICES DISTRICT

Resolution 5-26

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE LAKE SHASTINA COMMUNITY SERVICES DISTRICT TO APPROVE THE FY 2026/2027 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 has received and considered both the budget committee's and Management's proposed FY 2026/2027 operating budget.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors approves the FY 2026/2027 Operating and Capital budget, as detailed in Attachment A.

I hereby certify that the forgoing is a full, true and correct copy of Resolution 5-26 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 July 2026, by the following vote:

AYES:

NOES:

ABSENT:

____
Carol Cupp, President

ATTEST:

____
Richard Thompson, Secretary

16320 Everhart Dr.♦ Weed, Ca 96094 ♦ 530.938.3281 ♦ Fax 530.938.4739

Lake Shastina Community Services District

FY 2026-27 Operational & Capital Budget Summary and Analysis

Prepared for the Board of Directors | July 2026 | General Manager

Budget overview

The proposed FY 2026-27 budget totals **$3,171,770 in revenue** and **$2,826,700 in expenditure** across all funds, adding $345,070 to reserves. Figures are built from three years of general ledger actuals, executed contracts, the June 30, 2024, CalPERS valuation, the GSRMA 2026-27 contribution invoice, and the rates in Ordinance 1-24. FY 25-26 actuals reflect eleven months annualized.

Fund	Revenue	Expenditure	Net
General (10)	169,609	139,609	30,000
Sewer (15)	927,269	700,439	226,830
Water (20)	1,016,118	882,164	133,954
Police (25)	539,679	643,337	(103,658)
Fire (30)	410,961	353,016	57,945
Strike Team (30-45)	0	0	0
SAFER Grant (31)	108,135	108,135	0
Total — all funds	**3,171,770**	**2,826,700**	**345,070**

General's $30,000 net equals the LSPOA reimbursement for shared services, which district practice keeps outside the overhead allocation base. The Police deficit is addressed in its own section.

What changed this year

Account structure. Starting July 1, IT vendors post to 7020 (IT Contract Services), contracted non-audit accounting to 7025, and hosted software subscriptions to 7034 (Dues & Subscriptions). Contract Services (7026) retains contracted services only — janitorial, pest control, payment processing, and similar items.

Overhead allocation. The budgeted allocation now uses the same methodology the accounting system applies to actuals: the pool equals total General Fund net cost — all expenditures, net of operating revenues — distributed at the board-set percentages of 32% Sewer, 36% Water, 17% Police, and 15% Fire. This definition reproduces posted allocations to the penny in FY 2022-23 and FY 2023-24.

Property, Liability and Worker’s Compensation Insurance. GSRMA invoice INV-004924 totals $193,644, including $7,163 of 2024-25 true-ups, and carries a 2.5% discount for payment by July 31, bringing the amount due to $188,802.90. The budget carries the discounted figure: $57,818 of workers' compensation and $130,985 of other coverages, allocated to funds by FY 25-26 actual proportions.

Position eliminated. An administrative position vacated in January 2026 was eliminated rather than backfilled, saving roughly $90,500 per year in salary, benefits, CalPERS, and workers' compensation.

Overhead allocation: why $374,456

The FY 25-26 budget carried the allocation at $318,048. That figure sat $38,370 below what the FY 25-26 budget's own lines implied ($356,418) and well below actual costs, which are running $368,507 through eleven months. The year-end true-up, an estimated $130,000 to $150,000 of additional allocation to the operating funds, will post at close and is disclosed on the budget's assumptions page.

Measured against the actual FY 25-26 basis of $356,418, the FY 26-27 pool of $374,456 is up $18,038, about 5%. The eliminated position saves $90,500. Those savings were absorbed by two items: contracted accounting, IT, and software costs are $71,400 higher. The prior budget carried Drew Consulting but understated the other vendors in the account, and the new 7020/7025/7034 lines budget ERP maintenance, IT support, GL services, and subscriptions at their full contracted rates. Budgeted late-payment revenue in the General Fund fell $40,000 to match actual collections, which reduces the revenue offset in the pool by the same amount. Capital improvement is now allocated through the pool like every other General Fund cost, and the former reserve-reimbursement line was removed because it recovered the same dollars twice. Large capital projects will come to the board as separate funding decisions rather than passing through the allocation without consideration.

Water fund

July 1, 2026, begins year three of the five-year Prop 218 rate program: a $124.20 quarterly residential minimum and $0.62 per 1,000 gallons. Rates apply to consumption beginning in July, first billed in September. Budgeted residential revenue assumes consumption modestly above FY 25-26 at the new rates. Standby charges were not part of the rate program and hold near $100,000. Two increases remain, July 2027 and July 2028.

Police fund

The Police fund budgets a $103,658 deficit. The gap is structural (revenue does not cover cost of service at current levels) and is disclosed rather than offset with optimistic revenue. A mid-year SLESF adjustment is expected to balance the fund, consistent with prior board discussion.

CalPERS

The June 30, 2024, valuation sets FY 26-27 employer normal cost at 11.92% for the Classic plan and 7.93% for PEPRA. The budget assumes the July prepayment of the Miscellaneous unfunded liability: $130,342, versus $134,701 paid monthly, saving $4,359. The prepayment must reach CalPERS by July 31, 2026, and board authorization is requested with adoption.

Assumptions and pending items

The budget's assumptions page states: FY 25-26 actuals are eleven months annualized pending June close; the FY 25-26 overhead true-up posts after adoption; capital improvement is allocated through the overhead pool, with large projects reserved for separate board action; strike team activity is budgeted at zero and recovered through reimbursement when deployed; and water revenue assumes consumption modestly above FY 25-26 at year-three rates. Administrative follow-through after adoption: transmit the UAL prepayment and the GSRMA payment by July 31 (the latter captures the $4,841 early-payment discount), open account 20-00-5061 and confirm 7020 and 7025 are active in the accounting system and refresh estimated actuals when June closes.

Requested action

1. Adopt the FY 2026-27 operational budget as presented.
2. Authorize the CalPERS Miscellaneous UAL prepayment of $130,342.
3. Authorize the GSRMA prepayment of $188,803.

LAKE SHASTINA COMMUNITY SERVICES DISTRICT

FY 2026-27 OPERATIONAL & CAPITAL BUDGET — PROPOSED FINAL

Prepared: Jul 7, 2026

FUND SUMMARY

FY 25-26 Amended Budget vs. Proposed FY 26-27. Surplus = Revenue less Expenditure.

	REVENUE		EXPENDITURE		SURPLUS / (DEFICIT)		
Fund	FY25-26 Budget	Proposed FY26-27	FY25-26 Budget	Proposed FY26-27	FY25-26 Budget	FY26-27	Notes
General Fund (10)	$239,242	$169,609	$193,172	$139,609	$46,070	$30,000	
Sewer Fund (15)	$917,250	$927,269	$628,687	$700,439	$288,563	$226,830	
Water Fund (20)	$923,289	$1,016,118	$777,732	$882,164	$145,557	$133,954	
Police Fund (25)	$636,497	$539,679	$587,144	$643,337	$49,353	($103,658)	Revenue shortfall-Balanced with SLESF
Fire Fund (30)	$314,791	$410,961	$371,202	$353,016	($56,411)	$57,945	Net of cap reserve reimb; strike team separate
Strike Team (30-45)	$663,415	–	$331,245	–	$332,170	–	Deployment-contingent — FY27 = $0
SAFER Grant (31)	$109,351	$108,135	$110,353	$108,135	($1,002)	–	Reimbursements Pending
TOTAL — ALL FUNDS	**$3,803,835**	**$3,171,770**	**$2,999,535**	**$2,826,700**	**$804,300**	**$345,070**	

General Fund (Fund 10) — FY 2026-27 Budget Worksheet

Account Number	Account Title	Type	FY 25-26 Budget	FY 25-26 Actual (11mo)	Annualized	Proposed FY 26-27 Final	$ Change	% Change	Notes / Justification
REVENUE									
10-00-4003.000	Late Payment Revenue	Revenue	100,000	51,183	55,836	60,000	(40,000)	-40.0%	*Carried from FY 25-26*
10-00-4055.000	Misc Operational Income	Revenue	1,000	1,080	1,178	1,000	-	0.0%	*Carried from FY 25-26*
10-00-4056.000	Misc-Non Operating Income	Revenue	-	89	97	107	-	-	
10-00-4070.000	Antenna Lease Revenue	Revenue	11,000	10,171	11,095	11,000	-	0.0%	*Trending above budget*
10-00-5050.000	Transfer Fees	Revenue	2,200	1,905	2,078	2,200	-	0.0%	*Carried from FY 25-26*
10-00-5080.000	Interest Earned-OPS	Revenue	100	50	54	100	-	0.0%	*Carried from FY 25-26*
10-00-5081.000	Interest Earned-RSV	Revenue	2,100	1,335	1,456	2,100	-	0.0%	*Carried from FY 25-26*
10-22-4053.000	Medical Clinic Revenue	Revenue	62,072	57,365	62,580	62,072	-	0.0%	*Carried from FY 25-26*
10-23-4055.000	Misc Operational Income	Revenue	1,030	991	1,081	1,030	-	0.0%	*Carried from FY 25-26*
10-00-1104.000	Due from LSPOA	Revenue	59,740	24,942	27,210	30,000	(29,740)	-49.8%	*Carried forward*
	Subtotal — Revenue		**239,242**	**149,111**	**162,665**	**169,609**	**(69,740)**		
EXPENDITURE									
10-01-7002.000	Admin Overhead Alloc	Expenditure	(318,048)	(239,141)	(260,881)	(374,456)	(56,408)	17.7%	Pool = total Fund 10 net cost (system methodology), split 32/36/17/15. Revised for discounted GSRMA invoice INV-004924. Capital improvement is allocated through the pool; large capital projects go to the board separately.
10-01-7003.000	Bad Debt	Expenditure	-	119	130	143	143	-	
10-01-7010.000	Capital Improvement	Expenditure	24,700	16,459	17,956	35,000	10,300	41.7%	*Admin Building Security Upgrades*
10-01-7020.000	IT Contract Services/Server	Expenditure	-	-	-	48,000	48,000	-	New line. Caselle ERP maintenance $31,680 + Network One (fka Siskiyou Tech) $16,300, moved from 7026. Excludes FY26 one-time Caselle items $16,550.
10-01-7025.000	Accounting-NonAudit	Expenditure	-	-	-	73,000	73,000	-	New line. Drew Consulting $55,000 FY27 NTE + Caselle GL services $18,000, moved from 7026.
10-01-7026.000	Contract Services	Expenditure	70,000	75,226	82,065	5,900	(64,100)	-91.6%	Restructured: recurring vendors only (janitorial, pest, telecom taxes, Xpress, shredding). Drew to 7025; Caselle/Network One to 7020; ClearGov/ParcelQuest/Streamline to 7034.
10-01-7033.000	Licenses, Permits, Fees	Expenditure	6,000	18,518	20,202	10,000	4,000	66.7%	
10-01-7034.000	Dues & Subscriptions	Expenditure	7,900	7,769	8,475	22,400	14,500	183.5%	Recurring ~$8,300 + ClearGov $9,900 (full invoice; 5-way split discontinued, pool spreads) + ParcelQuest $2,999 + Streamline $1,200.
10-01-7035.000	Advertising	Expenditure	400	256	279	400	-	0.0%	
10-01-7040.000	Insurance (Liability)	Expenditure	4,957	4,957	5,407	5,234	277	5.6%	Set to GSRMA invoice INV-004924 discounted: non-WC coverages $130,705 + $3,639 2024-25 GL true-up, less 2.5% discount = $130,985 district-wide, allocated by FY 25-26 actual proportions. Total invoice $188,802.90 if paid by July 31.
10-01-7041.000	Legal	Expenditure	9,700	6,926	7,556	5,000	(4,700)	-48.5%	
10-01-7050.100	Off Exp-Supplies	Expenditure	6,000	4,389	4,788	4,800	(1,200)	-20.0%	Stable 3-yr level.
10-01-7050.200	Off Exp-Postage	Expenditure	9,100	6,937	7,568	7,600	(1,500)	-16.5%	Mid-range of 3-yr history.
10-01-7050.400	Off Exp-Maint	Expenditure	300	402	438	841	541	180.3%	
10-01-7055.000	Safety Equipment	Expenditure	-	661	721	794	794	-	
10-01-7062.000	Repair & Maintenance	Expenditure	3,800	6,022	6,570	6,600	2,800	73.7%	Aging building; holds elevated FY26 level.
10-01-7063.000	Fuel	Expenditure	100	111	121	228	128	128.0%	
10-01-7064.000	Materials/Supplies/Small Tools	Expenditure	7,700	6,317	6,892	7,500	(200)	-2.6%	
10-01-7065.000	Vehicle Repair/Maintenance	Expenditure	309	6	6	500	191	61.8%	
10-01-7101.000	Property Taxes	Expenditure	130	126	137	151	21	16.2%	
10-01-7105.000	Utilities - CSD	Expenditure	98	95	104	114	16	16.3%	
10-01-7105.100	Util-Telephone	Expenditure	900	763	832	900	-	0.0%	
10-01-7105.200	Util-Electric	Expenditure	8,000	6,981	7,616	8,000	-	0.0%	
10-01-7105.300	Util-Waste	Expenditure	-	435	475	600	600	-	
10-01-7105.400	Utilities-Propane	Expenditure	200	138	150	200	-	0.0%	
10-01-7105.600	Utility - Internet	Expenditure	1,400	1,314	1,434	1,400	-	0.0%	
10-01-7204.000	Events	Expenditure	618	-	-	-	(618)	-100.0%	
10-01-7501.000	Payroll Expense	Expenditure	218,300	187,195	204,213	160,000	(58,300)	-26.7%	*Adjusted for FY27*
10-01-7513.000	Payroll-TAXES	Expenditure	5,300	4,095	4,467	3,000	(2,300)	-43.4%	
10-01-7514.000	Payroll-Benefits	Expenditure	41,300	35,072	38,260	21,600	(19,700)	-47.7%	*plus 3%*
10-01-7516.200	Pension Cost (CalPERS)	Expenditure	16,500	14,277	15,575	14,000	(2,500)	-15.2%	
10-01-7516.400	CalPERS Fees	Expenditure	221	-	-	600	379	171.5%	
10-01-7516.500	CalPERS UAL Expense	Expenditure	800	523	571	570	(230)	-28.8%	
10-01-7518.000	Workers Comp	Expenditure	19,457	15,519	16,930	12,186	(7,271)	-37.4%	Set to GSRMA invoice INV-004924 discounted: WC $55,776 + $3,524 2024-25 true-up, less 2.5% early-pay discount = $57,818 district-wide, allocated by FY 25-26 actual proportions. Discount requires payment by July 31, 2026.
10-01-7550.000	Travel & Training	Expenditure	100	242	264	5,000	4,900	4900.0%	GM-set level.
10-01-7551.000	Meals	Expenditure	-	-	-	772	772	-	
10-22-7026.000	Contract Services	Expenditure	-	-	-	515	515	-	
10-22-7062.000	Repair & Maintenance	Expenditure	27,000	26,197	28,578	5,000	(22,000)	-81.5%	
10-22-7080.000	Interest Expense	Expenditure	1,500	2,058	2,245	2,500	1,000	66.7%	
10-22-7084.000	Loan Principle Expense	Expenditure	42,647	41,942	45,755	42,647	0	0.0%	
10-22-7501.000	Payroll Expense	Expenditure	309	174	190	215	(94)	-30.4%	
10-22-7513.000	Payroll-TAXES	Expenditure	31	3	3	31	-	0.0%	
10-22-7514.000	Payroll-Benefits	Expenditure	82	63	69	82	-	0.0%	
10-22-7516.200	Pension Cost (CalPERS)	Expenditure	31	14	15	31	-	0.0%	
10-22-7518.000	Workers Comp	Expenditure	31	15	16	11	(20)	-64.5%	Set to GSRMA invoice INV-004924 discounted: WC $55,776 + $3,524 2024-25 true-up, less 2.5% early-pay discount = $57,818 district-wide, allocated by FY 25-26 actual proportions. Discount requires payment by July 31, 2026.
	Subtotal — Expenditure		**217,872**	**253,174**	**276,192**	**139,609**	**(78,263)**		
	Less: Reimbursement for Cap Exp from Reserves		(24,700)			-			Removed for FY27: capital allocates through the pool; a reserve reimbursement on top would double-recover.
	Net Expense		**193,172**	253,174	276,192	**139,609**			
	Net Over / (Short)		**46,070**	-104063.41	-113527	**30,000**			

Sewer Fund (Fund 15) — FY 2026-27 Budget Worksheet

Account Number	Account Title	Type	FY 25-26 Budget	FY 25-26 Actual (11mo)	Annualized	Suggested FY 26-27	$ Change	% Change	Notes / Justification
REVENUE									
15-00-4001.100	Assmt/Revenue-Residential	Revenue	800,000	599,790	654,317	800,000	-	0.0%	
15-00-4001.200	Assmt/Revenue-Standby	Revenue	66,250	31,887	34,786	66,250	-	0.0%	
15-00-4001.300	Assmt/Revenue-Commercial	Revenue	10,000	7,427	8,103	10,000	-	0.0%	
15-00-4056.000	Misc-Non Operating Income	Revenue	-	-	-	2,000	2,000	-	
15-00-5004.000	Sewer Hook Up Fee	Revenue	30,000	31,683	34,563	38,019	8,019	26.7%	
15-00-5081.000	Interest Earned-RSV	Revenue	11,000	7,289	7,951	11,000	-	0.0%	
	Subtotal — Revenue		**917,250**	**678,076**	**739,720**	**927,269**	**10,019**		
EXPENDITURE									
15-01-7001.000	Accounting Audit/Review	Expenditure	4,188	4,188	4,568	5,025	838	20.0%	
15-01-7002.000	Admin Overhead Alloc	Expenditure	101,775	76,525	83,482	119,826	18,051	17.7%	32% of pool $374,456 (revised for discounted GSRMA invoice).
15-01-7003.000	Bad Debt	Expenditure	-	670	731	804	-	-	
15-01-7010.000	Capital Improvement	Expenditure	90,200	67,647	73,797	200,000	109,800	121.7%	*WWTP Sludge Drying Bed, B-100 backup generator*
15-01-7026.000	Contract Services	Expenditure	11,800	10,529	11,486	19,260	7,460	63.2%	ClearGov $2,580 removed; full $9,900 invoice posts to 10-01-7034 and reaches this fund through the overhead pool.
15-01-7033.000	Licenses, Permits, Fees	Expenditure	13,000	833	909	9,750	(3,250)	-25.0%	
15-01-7034.000	Dues & Subscriptions	Expenditure	515	258	282	779	264	51.3%	
15-01-7040.000	Insurance (Liability)	Expenditure	38,415	38,415	41,908	40,568	2,153	5.6%	Set to GSRMA invoice INV-004924 discounted: non-WC coverages $130,705 + $3,639 2024-25 GL true-up, less 2.5% discount = $130,985 district-wide, allocated by FY 25-26 actual proportions. Total invoice $188,802.90 if paid by July 31.
15-01-7041.000	Legal	Expenditure	258	-	-	258	-	0.0%	
15-01-7050.100	Off Exp-Supplies	Expenditure	52	-	-	52	-	0.0%	
15-01-7050.200	Off Exp-Postage	Expenditure	103	44	48	103	-	0.0%	
15-01-7055.000	Safety Equipment	Expenditure	2,060	347	379	1,545	(515)	-25.0%	
15-01-7062.000	Repair & Maintenance	Expenditure	18,400	13,789	15,043	18,400	-	0.0%	
15-01-7063.000	Fuel	Expenditure	9,500	9,629	10,504	13,342	3,842	40.4%	
15-01-7064.000	Materials/Supplies/Small Tools	Expenditure	23,175	20,694	22,576	24,944	1,769	7.6%	
15-01-7065.000	Vehicle Repair/Maintenance	Expenditure	4,120	3,011	3,285	3,300	(820)	-19.9%	3-yr average; volatile account.
15-01-7105.100	Util-Telephone	Expenditure	500	681	743	1,352	852	170.4%	
15-01-7105.200	Util-Electric	Expenditure	73,800	67,234	73,346	93,961	20,161	27.3%	
15-01-7105.300	Util-Waste	Expenditure	773	468	510	773	-	0.0%	
15-01-7105.600	Utility - Internet	Expenditure	400	373	407	546	146	36.5%	
15-01-7501.000	Payroll Expense	Expenditure	189,900	176,988	193,077	200,000	10,100	5.3%	
15-01-7513.000	Payroll-TAXES	Expenditure	4,300	3,602	3,929	4,300	-	0.0%	
15-01-7514.000	Payroll-Benefits	Expenditure	29,800	29,092	31,737	33,000	3,200	10.7%	*plus 3%*
15-01-7516.200	Pension Cost (CalPERS)	Expenditure	16,500	15,525	16,936	17,884	1,384	8.4%	
15-01-7516.400	CalPERS Fees	Expenditure	192	100	109	192	-	0.0%	
15-01-7516.500	CalPERS UAL Expense	Expenditure	59,145	59,145	59,145	65,171	6,026	10.2%	Misc UAL prepayment elected: $130,342 total in July (saves $4,359 vs monthly $134,701). 50/50 Water/Sewer. Payment due by July 31.
15-01-7518.000	Workers Comp	Expenditure	15,000	14,048	15,325	11,134	(3,866)	-25.8%	Set to GSRMA invoice INV-004924 discounted: WC $55,776 + $3,524 2024-25 true-up, less 2.5% early-pay discount = $57,818 district-wide, allocated by FY 25-26 actual proportions. Discount requires payment by July 31, 2026.
15-01-7550.000	Travel & Training	Expenditure	8,000	5,733	6,254	10,000	2,000	25.0%	GM-set level.
15-01-7551.000	Meals	Expenditure	515	-	-	515	-	0.0%	
15-01-7552.000	Employee Physical Exams-Shots	Expenditure	250	335	365	250	-	0.0%	
15-01-7555.000	Personal Protective Equip PPE	Expenditure	1,500	3,482	3,798	2,599	1,099	73.3%	
15-01-7556.000	Uniforms	Expenditure	750	671	732	806	56	7.5%	
	Subtotal — Expenditure		**718,887**	**624,056**	**675,411**	**900,439**	**180,748**		
	Less: Reimbursement for Cap Exp from Reserves		(90,200)			(200,000)			
	Net Expense		**628,687**	624,056	675,411	**700,439**			
	Net Over / (Short)		**288,563**			**226,830**			

Water Fund (Fund 20) — FY 2026-27 Budget Worksheet

Account Number	Account Title	Type	FY 25-26 Budget	FY 25-26 Actual (11mo)	Annualized	Suggested FY 26-27	$ Change	% Change	Notes / Justification
REVENUE									
20-00-4001.100	Assmt/Revenue-Residential	Revenue	739,427	521,952	569,402	775,000	35,573	4.8%	
20-00-4001.200	Assmt/Revenue-Standby	Revenue	101,000	49,729	54,250	101,000	-	0.0%	
20-00-4001.300	Assmt/Revenue-Commercial	Revenue	15,617	11,659	12,718	15,617	-	0.0%	
20-00-4003.000	Late Payment Revenue	Revenue	-	4,900	5,345	5,880	- -		
20-00-4056.000	Misc-Non Operating Income	Revenue	1,800	1,145	1,249	1,800	-	0.0%	
20-00-4075.000	Water Capacity Expansion Fee	Revenue	3,484	-	-	3,484	-	0.0%	
20-00-5006.000	Water Hook Up Fee	Revenue	1,562	-	-	1,562	-	0.0%	
20-00-5061.000	Donations	Revenue				50,000			Account number corrected from 30-00-5061 (Fire has its own donations line at $75,000). Account 20-00-5061 does not yet exist in Caselle; open before FY27 posting.
20-00-5081.000	Interest Earned-RSV	Revenue	16,400	10,920	11,912	13,104	(3,296)	-20.1%	
20-22-4054.000	Loan Principle Revenue	Revenue	42,051	41,942	45,755	45,755	3,704	8.8%	
20-22-5081.000	Interest Earned-RSV	Revenue	1,949	2,058	2,245	2,470	521	26.7%	
20-36-4051.000	Accounts Receivable	Revenue	-	1	1	1	- -		
20-36-4055.000	Misc Operational Income	Revenue	-	371	405	445	- -		
20-36-5075.000	Grant Income	Revenue	-	(14,958)	(16,317)	-	- -		
	Subtotal — Revenue		**923,289**	**629,718**	**686,965**	**1,016,118**	**36,502**		
EXPENDITURE									
20-01-7001.000	Accounting Audit/Review	Expenditure	6,300	4,188	4,568	6,300	-	0.0%	
20-01-7002.000	Admin Overhead Alloc	Expenditure	114,497	86,091	93,917	134,804	20,307	17.7%	36% of pool $374,456 (revised for discounted GSRMA invoice).
20-01-7003.000	Bad Debt	Expenditure	-	218	238	262	- -		
20-01-7010.000	Capital Improvement	Expenditure	10,000	2,391	2,608	740,000	730,000	7300.0%	*Water Tank Refurbishment, Well 4 fence*
20-01-7026.000	Contract Services	Expenditure	31,700	25,034	27,310	37,041	5,341	16.8%	ClearGov $2,580 removed; full $9,900 invoice posts to 10-01-7034 and reaches this fund through the overhead pool.
20-01-7033.000	Licenses, Permits, Fees	Expenditure	20,600	13,715	14,962	20,600	-	0.0%	
20-01-7034.000	Dues & Subscriptions	Expenditure	1,030	797	870	1,426	396	38.4%	
20-01-7035.000	Advertising	Expenditure	205	50	55	205	-	0.0%	
20-01-7040.000	Insurance (Liability)	Expenditure	65,100	43,372	47,315	45,800	(19,300)	-29.6%	Set to GSRMA invoice INV-004924 discounted: non-WC coverages $130,705 + $3,639 2024-25 GL true-up, less 2.5% discount = $130,985 district-wide, allocated by FY 25-26 actual proportions. Total invoice $188,802.90 if paid by July 31.
20-01-7041.000	Legal	Expenditure	515	-	-	515	-	0.0%	
20-01-7050.100	Off Exp-Supplies	Expenditure	21	-	-	21	-	0.0%	
20-01-7050.200	Off Exp-Postage	Expenditure	721	17	18	750	29	4.0%	Annual June CCR mailing; as-booked.
20-01-7055.000	Safety Equipment	Expenditure	1,030	-	-	772	(258)	-25.0%	
20-01-7062.000	Repair & Maintenance	Expenditure	43,500	33,742	36,810	43,500	-	0.0%	
20-01-7063.000	Fuel	Expenditure	9,500	9,629	10,504	13,342	3,842	40.4%	
20-01-7064.000	Materials/Supplies/Small Tools	Expenditure	16,480	17,370	18,949	19,603	3,123	19.0%	
20-01-7065.000	Vehicle Repair/Maintenance	Expenditure	7,210	2,296	2,504	3,300	(3,910)	-54.2%	3-yr average; volatile account.
20-01-7105.100	Util-Telephone	Expenditure	500	681	743	1,352	852	170.4%	
20-01-7105.200	Util-Electric	Expenditure	149,700	128,117	139,764	172,944	23,244	15.5%	
20-01-7105.300	Util-Waste	Expenditure	778	540	589	778	-	0.0%	
20-01-7105.600	Utility - Internet	Expenditure	989	373	407	989	-	0.0%	
20-01-7501.000	Payroll Expense	Expenditure	179,400	162,101	176,837	192,813	13,413	7.5%	*Adjusted for FY27*
20-01-7513.000	Payroll-TAXES	Expenditure	4,000	3,393	3,701	4,000	-	0.0%	
20-01-7514.000	Payroll-Benefits	Expenditure	28,500	27,802	30,329	27,600	(900)	-3.2%	*adjusted to current personnel*
20-01-7516.200	Pension Cost (CalPERS)	Expenditure	14,300	13,055	14,242	15,036	736	5.1%	
20-01-7516.400	CalPERS Fees	Expenditure	-	100	109	120	- -		
20-01-7516.500	CalPERS UAL Expense	Expenditure	59,145	59,685	59,685	65,171	6,026	10.2%	Misc UAL prepayment elected: $130,342 total in July (saves $4,359 vs monthly $134,701). 50/50 Water/Sewer. Payment due by July 31.
20-01-7518.000	Workers Comp	Expenditure	12,000	12,484	13,619	9,760	(2,240)	-18.7%	Set to GSRMA invoice INV-004924 discounted: WC $55,776 + $3,524 2024-25 true-up, less 2.5% early-pay discount = $57,818 district-wide, allocated by FY 25-26 actual proportions. Discount requires payment by July 31, 2026.
20-01-7550.000	Travel & Training	Expenditure	7,500	5,850	6,381	10,000	2,500	33.3%	GM-set level.
20-01-7551.000	Meals	Expenditure	200	109	119	200	-	0.0%	
20-01-7552.000	Employee Physical Exams-Shots	Expenditure	-	-	-	515	515 -		
20-01-7555.000	Personal Protective Equip PPE	Expenditure	765	988	1,077	1,100	335	43.8%	Rising trend held.
20-01-7556.000	Uniforms	Expenditure	1,545	671	732	1,545	-	0.0%	
	Subtotal — Expenditure		**787,732**	**654,856**	**708,962**	**1,572,164**	**784,050**		
	Less: Reimbursement for Cap Exp from Reserves		(10,000)			(690,000)			
	Net Expense		**777,732**	654,856	708,962	**882,164**			
	Net Over / (Short)		**145,557**			**133,954**			

Police Fund (Fund 25) — FY 2026-27 Budget Worksheet

Account Number	Account Title	Type	FY 25-26 Budget	FY 25-26 Actual (11mo)	Annualized	Suggested FY 26-27	$ Change	% Change	Notes / Justification
REVENUE									
25-00-4001.100	Assmt/Revenue-Residential	Revenue	140,000	103,218	112,601	140,000	-	0.0%	
25-00-4001.200	Assmt/Revenue-Standby	Revenue	280,000	134,138	146,332	280,000	-	0.0%	
25-00-4001.300	Assmt/Revenue-Commercial	Revenue	3,100	1,540	1,680	3,100	-	0.0%	
25-00-4056.000	Misc-Non Operating Income	Revenue	423	483	526	579	156	37.0%	
25-00-5041.000	POST Reimbursement	Revenue	738	738	805	800	62	8.4%	
25-00-5045.000	SLESF	Revenue	201,537	201,541	219,862	100,000	(101,537)	-50.4%	*Capped at $100k guaranteed allocation*
25-00-5055.000	Animal License Fee	Revenue	2,000	1,630	1,778	2,000	-	0.0%	
25-00-5056.000	Warrant	Revenue	3,200	2,682	2,926	3,200	-	0.0%	
25-00-5061.000	Donations	Revenue	-	-	-	3,500	3,500	-	*anonymous donation for gym heat pump*
25-00-5075.000	Grant Income	Revenue	-	-	-	1,000	1,000	-	
25-00-5081.000	Interest Earned-RSV	Revenue	5,500	3,662	3,995	5,500	-	0.0%	
	Subtotal — Revenue		**636,497**	**449,631**	**490,505**	**539,679**	**(96,818)**		
EXPENDITURE									
25-01-7001.000	Accounting Audit/Review	Expenditure	5,004	4,188	4,568	5,025	21	0.4%	
25-01-7002.000	Admin Overhead Alloc	Expenditure	54,068	40,654	44,350	63,658	9,590	17.7%	17% of pool $374,456 (revised for discounted GSRMA invoice).
25-01-7003.000	Bad Debt	Expenditure	-	110	120	132	-	-	
25-01-7010.000	Capital Improvement	Expenditure	8,978	8,978	9,794	80,000	71,022	791.1%	*pickup replacement*
25-01-7026.000	Contract Services	Expenditure	19,000	15,608	17,027	22,420	3,420	18.0%	ClearGov $2,580 removed; full $9,900 invoice posts to 10-01-7034 and reaches this fund through the overhead pool.
25-01-7033.000	Licenses, Permits, Fees	Expenditure	515	50	55	100	(415)	-80.6%	
25-01-7034.000	Dues & Subscriptions	Expenditure	5,100	3,433	3,745	4,000	(1,100)	-21.6%	
25-01-7035.000	Advertising	Expenditure	-	-	-		-	-	
25-01-7040.000	Insurance (Liability)	Expenditure	19,944	19,944	21,757	21,062	1,118	5.6%	Set to GSRMA invoice INV-004924 discounted: non-WC coverages $130,705 + $3,639 2024-25 GL true-up, less 2.5% discount = $130,985 district-wide, allocated by FY 25-26 actual proportions. Total invoice $188,802.90 if paid by July 31.
25-01-7041.000	Legal	Expenditure	515	-	-	515	-	0.0%	
25-01-7050.200	Off Exp-Postage	Expenditure	-	-	-	772	772	-	
25-01-7051.000	Public Safety Supplies	Expenditure	1,648	735	802	1,648	-	0.0%	
25-01-7051.100	Public Safety Equipment	Expenditure	6,180	5,004	5,459	4,500	(1,680)	-27.2%	GM-set planned equipment level.
25-01-7062.000	Repair & Maintenance	Expenditure	618	603	657	723	105	17.0%	
25-01-7063.000	Fuel	Expenditure	10,900	11,221	12,241	12,000	1,100	10.1%	
25-01-7064.000	Materials/Supplies/Small Tools	Expenditure	2,678	1,294	1,412	1,400	(1,278)	-47.7%	Recent 2-yr level.
25-01-7065.000	Vehicle Repair/Maintenance	Expenditure	4,200	4,092	4,464	5,000	800	19.0%	
25-01-7076.000	Grant Expenditures	Expenditure	-	-	-	1,500	1,500	-	
25-01-7105.100	Util-Telephone	Expenditure	2,360	2,196	2,395	3,172	812	34.4%	
25-01-7105.200	Util-Electric	Expenditure	3,090	2,602	2,838	3,379	289	9.4%	
25-01-7105.300	Util-Waste	Expenditure	700	613	668	996	296	42.3%	
25-01-7105.400	Utilities-Propane	Expenditure	1,000	949	1,035	1,100	100	10.0%	
25-01-7105.600	Utility - Internet	Expenditure	1,000	901	983	1,374	374	37.4%	
25-01-7204.000	Events	Expenditure	-	-	-	412	412	-	
25-01-7501.000	Payroll Expense	Expenditure	317,000	290,397	316,797	342,642	25,642	8.1%	
25-01-7513.000	Payroll-TAXES	Expenditure	7,700	6,381	6,961	7,700	-	0.0%	
25-01-7514.000	Payroll-Benefits	Expenditure	67,978	74,810	81,611	84,444	16,466	24.2%	*additional employee plus 3% increase*
25-01-7516.200	Pension Cost (CalPERS)	Expenditure	31,500	28,791	31,409	32,960	1,460	4.6%	
25-01-7516.500	CalPERS UAL Expense	Expenditure	1,192	1,192	1,192	1,298	106	8.9%	
25-01-7518.000	Workers Comp	Expenditure	20,000	19,022	20,751	15,210	(4,790)	-24.0%	Set to GSRMA invoice INV-004924 discounted: WC $55,776 + $3,524 2024-25 true-up, less 2.5% early-pay discount = $57,818 district-wide, allocated by FY 25-26 actual proportions. Discount requires payment by July 31, 2026.
25-01-7550.000	Travel & Training	Expenditure	1,000	804	877	1,500	500	50.0%	
25-01-7551.000	Meals	Expenditure	258	157	171	300	42	16.3%	
25-01-7552.000	Employee Physical Exams-Shots	Expenditure	257	257	280	308	51	19.8%	
25-01-7556.000	Uniforms	Expenditure	1,739	1,739	1,897	2,087	348	20.0%	
	Subtotal — Expenditure		**596,122**	**546,723**	**596,316**	**723,337**	**127,083**		
	Less: Reimbursement for Cap Exp from Reserves		(8,978)			(80,000)			
	Net Expense		**587,144**	546,723	596,316	**643,337**			
	Net Over / (Short)		**49,353**			**(103,658)**			***SLESF Adjustment Expected to Balance Budget***

Fire Fund (Fund 30) — FY 2026-27 Budget Worksheet

Account Number	Account Title	Type	FY 25-26 Budget	FY 25-26 Actual (11mo)	Annualized	Suggested FY 26-27	$ Change	% Change	Notes / Justification
REVENUE									
30-00-4001.100	Assmt/Revenue-Residential	Revenue	100,000	74,960	81,775	100,000	-	0.0%	*Carried from FY 25-26*
30-00-4001.200	Assmt/Revenue-Standby	Revenue	165,000	79,370	86,586	165,000	-	0.0%	*Carried from FY 25-26*
30-00-4001.300	Assmt/Revenue-Commercial	Revenue	1,440	720	785	1,440	-	0.0%	*Carried from FY 25-26*
30-00-5040.000	Gain on Sale of Equipment	Revenue	-	8,377	9,138	15,000	-	-	
30-00-5056.000	Warrant	Revenue	3,572	5,563	6,069	6,676	3,104	86.9%	*Trending above budget*
30-00-5061.000	Donations	Revenue	2,100	2,100	2,291	75,000	72,900	3471.4%	*Trending above budget*
30-00-5075.000	Grant Income	Revenue	28,204	28,204	30,768	33,845	5,641	20.0%	*Trending above budget*
30-00-5081.000	Interest Earned-RSV	Revenue	8,400	5,572	6,079	7,000	(1,400)	-16.7%	
30-34-4055.000	Misc Operational Income	Revenue	6,075	6,075	6,627	7,000	925	15.2%	*Trending above budget*
	Subtotal — Revenue		**314,791**	**210,941**	**230,118**	**410,961**	**81,170**		
EXPENDITURE									
30-01-7001.000	Accounting Audit/Review	Expenditure	4,188	4,188	4,568	5,025	838	20.0%	
30-01-7002.000	Admin Overhead Alloc	Expenditure	47,707	35,871	39,132	56,168	8,461	17.7%	15% of pool $374,456 (revised for discounted GSRMA invoice).
30-01-7003.000	Bad Debt	Expenditure	-	80	87	96	-	-	
30-01-7010.000	Capital Improvement	Expenditure	47,466	47,466	51,781	150,000	102,534	216.0%	*pickup replacement, ventilation system*
30-01-7026.000	Contract Services	Expenditure	6,180	2,580	2,815	9,804	3,624	58.6%	ClearGov $2,580 removed; full $9,900 invoice posts to 10-01-7034 and reaches this fund through the overhead pool.
30-01-7033.000	Licenses, Permits, Fees	Expenditure	1,030	503	549	1,030	-	0.0%	
30-01-7034.000	Dues & Subscriptions	Expenditure	309	1,342	1,464	309	-	0.0%	
30-01-7035.000	Advertising	Expenditure	-	43	47	52	-	-	
30-01-7040.000	Insurance (Liability)	Expenditure	17,349	17,349	18,926	18,321	972	5.6%	Set to GSRMA invoice INV-004924 discounted: non-WC coverages $130,705 + $3,639 2024-25 GL true-up, less 2.5% discount = $130,985 district-wide, allocated by FY 25-26 actual proportions. Total invoice $188,802.90 if paid by July 31.
30-01-7041.000	Legal	Expenditure	155	-	-	155	-	0.0%	*No activity this year*
30-01-7050.100	Off Exp-Supplies	Expenditure	-	27	29	32	-	-	
30-01-7050.200	Off Exp-Postage	Expenditure	103	23	25	103	-	0.0%	
30-01-7051.000	Public Safety Supplies	Expenditure	10,800	7,305	7,969	1,500	(9,300)	-86.1%	FY26 gear-up was one-time; returns to baseline.
30-01-7051.100	Public Safety Equipment	Expenditure	1,545	-	-	1,159	(386)	-25.0%	*Under-spent — reduced with cushion*
30-01-7061.000	Rental Equipment	Expenditure	-	55	60	66	-	-	
30-01-7062.000	Repair & Maintenance	Expenditure	3,900	3,049	3,326	3,900	-	0.0%	
30-01-7063.000	Fuel	Expenditure	13,500	12,051	13,147	14,900	1,400	10.4%	FY26 11-mo + FY25 June; pre-season fuel.
30-01-7064.000	Materials/Supplies/Small Tools	Expenditure	11,897	4,841	5,282	10,000	(1,897)	-15.9%	
30-01-7065.000	Vehicle Repair/Maintenance	Expenditure	33,000	11,132	12,144	20,000	(13,000)	-39.4%	*Under-spent — reduced with cushion*
30-01-7076.000	Grant Expenditures	Expenditure	8,700	28,429	31,013	38,663	29,963	344.4%	
30-01-7105.100	Util-Telephone	Expenditure	-	372	406	738	-	-	
30-01-7105.200	Util-Electric	Expenditure	9,000	7,805	8,514	9,000	-	0.0%	
30-01-7105.300	Util-Waste	Expenditure	927	823	897	900	(27)	-2.9%	
30-01-7105.400	Utilities-Propane	Expenditure	-	-	-	52	52	-	
30-01-7105.600	Utility - Internet	Expenditure	575	524	571	600	25	4.3%	
30-01-7204.000	Events	Expenditure	-	-	-	103	103	-	
30-01-7501.000	Payroll Expense	Expenditure	130,000	122,903	134,076	90,000	(40,000)	-30.8%	*Strike Team pay was posted to account in error*
30-01-7513.000	Payroll-TAXES	Expenditure	4,800	4,700	5,127	4,800	-	0.0%	
30-01-7514.000	Payroll-Benefits	Expenditure	23,000	22,946	25,031	24,600	1,600	7.0%	*plus 3%*
30-01-7516.200	Pension Cost (CalPERS)	Expenditure	9,893	9,144	9,975	9,893	-	0.0%	
30-01-7516.400	CalPERS Fees	Expenditure	136	-	-	136	-	0.0%	
30-01-7516.500	CalPERS UAL Expense	Expenditure	1,483	1,483	1,483	1,615	132	8.9%	*prepaid*
30-01-7518.000	Workers Comp	Expenditure	9,000	7,951	7,951	6,233	(2,767)	-30.7%	Set to GSRMA invoice INV-004924 discounted: WC $55,776 + $3,524 2024-25 true-up, less 2.5% early-pay discount = $57,818 district-wide, allocated by FY 25-26 actual proportions. Discount requires payment by July 31, 2026.
30-01-7550.000	Travel & Training	Expenditure	2,060	27	29	1,545	(515)	-25.0%	
30-01-7551.000	Meals	Expenditure	258	140	153	258	-	0.0%	
30-01-7552.000	Employee Physical Exams-Shots	Expenditure	515	150	164	515	-	0.0%	
30-01-7556.000	Uniforms	Expenditure	4,000	3,677	4,011	4,200	200	5.0%	FY26 11-mo + FY25 June (seasonal).
30-34-7026.000	Contract Services	Expenditure	1,545	-	-	1,159	(386)	-25.0%	
30-34-7034.000	Dues & Subscriptions	Expenditure	-	194	212	233	-	-	
30-34-7062.000	Repair & Maintenance	Expenditure	-	113	124	1,159	1,159	-	
30-34-7064.000	Materials/Supplies/Small Tools	Expenditure	-	296	322	316	-	-	
30-34-7501.000	Payroll Expense	Expenditure	12,875	5,105	5,569	12,875	-	0.0%	
30-34-7513.000	Payroll-TAXES	Expenditure	515	545	595	515	-	0.0%	
30-34-7518.000	Workers Comp	Expenditure	258	323	352	-	(258)	-100.0%	Strike team budgeted at zero for FY27; WC recovered through reimbursement when deployed.
30-34-7556.000	Uniforms	Expenditure	-	241	263	289	-	-	
	Subtotal — Expenditure		**418,668**	**365,793**	**398,189**	**503,016**	**82,526**		
	Less: Reimbursement for Cap Exp from Reserves		*(47,466)*			*(150,000)*			
	Net Expense		**371,202**	**365,793**	**398,189**	**353,016**			
	Net Over / (Short)		**(56,411)**			**57,945**			

Mutual Aid Strike Team (Fund 30-45) — FY 2026-27 Budget Worksheet

Account Number	Account Title	Type	FY 25-26 Budget	FY 25-26 A	Annualized	Suggested FY 26-27	$ Change	% Change	Notes / Justification
REVENUE									
30-45-4080.000	Strike Team Rev Payroll Reimb	Revenue	336,728	336,728	367,339	-	(336,728)	-100.0%	Deployment not assumed for FY27 — set to $0
30-45-4081.000	Strike Team Rev Engine Reimb	Revenue	115,282	115,282	125,762	-	(115,282)	-100.0%	Deployment not assumed for FY27 — set to $0
30-45-4082.000	Strike Team Rev Admin OH Reimb	Revenue	210,575	210,575	229,718	-	(210,575)	-100.0%	Deployment not assumed for FY27 — set to $0
30-45-4085.000	Emerg Resp Reimb Travel/Meals	Revenue	830	7,093	7,738	-	(830)	-100.0%	Deployment not assumed for FY27 — set to $0
	Subtotal — Revenue		**663,415**	**669,678**	**730,557**	**-**	**(663,415)**		
EXPENDITURE									
30-45-7501.000	Payroll Expense	Expenditure	297,618	298,598	325,743	-	(297,618)	-100.0%	Deployment not assumed for FY27 — set to $0
30-45-7513.000	Payroll-TAXES	Expenditure	3,304	3,379	3,686	-	(3,304)	-100.0%	Deployment not assumed for FY27 — set to $0
30-45-7518.000	Workers Comp	Expenditure	18,752	18,779	20,486	-	(18,752)	-100.0%	Deployment not assumed for FY27 — set to $0
30-45-7550.000	Travel & Training	Expenditure	10,511	10,511	11,467	-	(10,511)	-100.0%	Deployment not assumed for FY27 — set to $0
30-45-7551.000	Meals	Expenditure	1,059	1,059	1,156	-	(1,059)	-100.0%	Deployment not assumed for FY27 — set to $0
	Subtotal — Expenditure		**331,245**	**332,327**	**362,538**	**-**	**(331,245)**		
	Less: Reimbursement for Cap Exp from Reserves		-			-			
	Net Expense		**331,245**	332,327	362,538	**-**			
	Net Over / (Short)		**332,170**			**-**			

SAFER Grant (Fund 31) — FY 2026-27 Budget Worksheet

Account Number	Account Title	Type	FY 25-26 Budget	FY 25-26 Actual (11mo)	Annualized	Suggested FY 26-27	$ Change	% Change	Notes / Justification
REVENUE									
31-00-5075.000	Grant Income	Revenue	109,351	(16,897)	(18,433)	108,135	(1,216)	-1.1%	Matched to SAFER WC share of discounted GSRMA invoice; fund stays at net zero.
	Subtotal — Revenue		**109,351**	**(16,897)**	**(18,433)**	**108,135**	**(1,216)**		
EXPENDITURE									
31-01-7026.000	Contract Services	Expenditure	500	-	-	500	-	0.0%	
31-01-7035.000	Advertising	Expenditure	1,000	-	-	1,000	-	0.0%	
31-01-7501.000	Payroll Expense	Expenditure	50,000	48,209	52,592	50,000	-	0.0%	
31-01-7513.000	Payroll-TAXES	Expenditure	1,500	1,133	1,236	1,500	-	0.0%	
31-01-7514.000	Payroll-Benefits	Expenditure	16,488	18,726	20,428	24,600	8,112	49.2%	*plus 3%*
31-01-7516.200	Pension Cost (CalPERS)	Expenditure	6,615	6,208	6,772	6,615	-	0.0%	
31-01-7518.000	Workers Comp	Expenditure	4,500	4,146	4,523	3,284	(1,216)	-27.0%	Set to GSRMA invoice INV-004924 discounted: WC $55,776 + $3,524 2024-25 true-up, less 2.5% early-pay discount = $57,818 district-wide, allocated by FY 25-26 actual proportions. Discount requires payment by July 31, 2026.
31-01-7550.200	Training - Instructor	Expenditure	1,000	-	-	1,000	-	0.0%	
31-01-7555.000	Personal Protective Equip PPE	Expenditure	28,750	-	-	19,636	(9,114)	-31.7%	
31-01-7555.100	Personal Protective Equip WL	Expenditure	-	-	-	-	-	-	
	Subtotal — Expenditure		**110,353**	**78,422**	**85,551**	**108,135**	**(2,218)**		
	Less: Reimbursement for Cap Exp from Reserves		-			-			
	Net Expense		**110,353**	78,422	85,551	**108,135**			
	Net Over / (Short)		**(1,002)**			-			