

**LAKE SHASTINA COMMUNITY SERVICES DISTRICT
2021-2022**

BUDGET Approved: 8/18/2021

	GENERAL	SEWER	WATER	POLICE	COPS	FIRE	STRIKE TEAM	SAFER	TOTAL All Funds
REVENUES									
4001.1 - Assmt/Revenue - Residential		686,033	345,000	138,710		100,835			1,270,578
4001.2 - Assmt/Revenue - Standby		65,088	102,200	279,840		165,360			612,488
4001.3 - Assmt/Revenue - Commercial		9,026	13,000	3,410		2,315			27,751
4003.0 - Late Payment Revenue		6,000	8,000	10,000		5,000			29,000
4055.0 - Misc. Operational Income	50					2,000			2,050
4056.0 - Misc. Non-Op. Income				3,000					3,000
4070.0 - Antenna Lease Revenue	24,240								24,240
4075.0 - Water Capacity Expansion Fee			1,500						1,500
4076.0 - Fire Suppression Expansion Fee						632			632
5004.0 - Sewer Hook Up Fee		44,000							44,000
5006.0 - Water Hookup Fee			2,500						2,500
5040.0 - Gain on Sale of Equipment		2,500	2,500	3,000		15,000			23,000
5050.0 - Transfer Fees	4,500								4,500
5054.0 - Animal Control Fee - Other				300					300
5055.0 - Animal License Fee				3,500					3,500
5056.0 - Warrant				1,000		2,000			3,000
5062.0 - Events/Donations				200		5,000			5,200
5075.0 - Grant Revenue					140,000	9,355		72,807	222,162
5080.0 - Interest earned - Ops	50								50
5081.0 - Interest Earned - Rsv (Savings)	1,000	2,000	3,000	3,000		1,200			10,200
Dept. 22 - Medical Clinic - General Fund Sub Dept.									
4053.0 - Medical Clinic Revenue	60,264								60,264
4054.0 - Loan Principle Revenue			36,500						36,500
5081.0 - Interest Earned - Rsv (Savings)			9,000						9,000
Dept. 23 - Green Waste Site - Sewer Fund Sub Dept.									
4055.0 - Misc. Operational Income	5,000								5,000
Dept. 34 - Fire Fuels Removal Sub Dept.									
4055.0 - Misc. Operational Income						28,125			28,125
Dept. 36 - Planniq Grants									
5075.0 - Grant Revenue			50,000						50,000
Dept. 45 - Mutual Aid Strike Team - Fire Sub Dept.									
4080.0 - Strike Team Revenues Payroll Reimb							400,000		400,000
4081.0 - Strike Team Revenues Engine Reimb							100,000		100,000
4082.0 - Strike Team Revenues Admin OH Reimb							100,000		100,000
4085.0 Emerg Resp Reimb Travel/Meals							3,000		3,000
TOTAL INCOME 2019-2020 projected	95,104	814,647	573,200	445,960	140,000	336,822	603,000	72,807	3,081,540
EXPENSES									
7001.0 - Accounting Audit		2,925	2,925	2,925		2,925			11,700
7002.0 - Admin Overhead Allocation	(462,530)	148,010	166,511	78,630		69,380			-
7010.0 - Capital Improvement/Reserve Exp.	44,000	257,000	105,000	89,000		400,000			895,000
7020.0 - IT Contract Services/Server	3,960	3,960	3,960	5,280	2,640	2,640			22,440
7026.0 - Contract Services	66,500	14,000	20,000	4,000		2,000			106,500
7033.0 - Licenses, Permits & Fees	3,000	12,000	3,500	1,500	1,000	100			21,100
7034.0 - Dues & Subscriptions	8,000	400	1,200	4,000		2,000			15,600
7035.0 - Advertising	500	200	200	800				1,000	2,700
7040.0 - Insurance (property & liability)	1,000	14,000	20,000	7,500		10,000			52,500
7041.0 - Legal	20,000	500	500	2,000		1,000			24,000
7050.1 - Office Exp Supplies	3,500	200	200	1,500	500	1,500			7,400
7050.2 - Office Exp Postage	6,000	50	50	150	50	100			6,400
7050.4 - Office Exp Maintenance	900			5,000	500				6,400
7051.0 - Public Safety Supplies					500	1,500			2,000
7051.1 - Mandatory Safety Equipment					500	5,000			5,500
7055.0 - Safety Equipment		2,000	1,000						3,000
7061.0 - Rental equipment		1,000							1,000
7062.0 - Repair & Maintenance	200	20,000	15,000	500	500	1,000			37,200
7063.0 - Fuel	50	5,000	5,500	3,840	1,710	12,500			28,600
7064.0 - Materials, Supplies & Small Tools	5,000	6,000	8,000	5,500	500	5,000			30,000
7065.0 - Vehicle Repair/Maintenance		5,000	5,000	8,000	1,000	40,000			59,000
7075.0 - VFA Grant Equipment						18,710			18,710
7080.0 - Interest Expense (Sewer Pond Loan)		7,076							7,076
7085.0 - Municipal Finance (Principle)		23,437							23,437
7100.0 - Lease/Rent Expense		3,000	3,000						6,000
7101.0 - Property Taxes	126								126
7105.0 - Utilities - CSD	3,500			500	1,000	1,500			6,500
7105.1 - Utilities - Telephone	2,000	700	700	1,000		525			4,925
7105.2 - Utilities - Electric	4,000	40,000	85,000	1,125		3,375			133,500
7105.3 - Utilities - Waste		675	675	300		900			2,550
7105.4 - Utilities - Propane	100			1,000		3,000			4,100
7105.6 - Utilities - Internet	2,000	840	840	1,025		260			4,965
7501.0 - Payroll Expense	272,000	205,000	135,000	186,000	90,000	52,000		46,154	986,154
7513.0 - Payroll Taxes	6,000	4,500	2,700	7,000	1,700	5,000		3,965	30,865
7514.0 - Payroll Benefits	50,000	55,000	36,000	36,000	21,000	21,000		5,455	224,455
7516.2 - Pension (CalPERS)	23,500	17,500	12,500	16,000	7,000	7,000		5,800	89,300
7516.4 - CalPERS Fees	400	200	200						800
7516.5 - CalPERS UAL Expense	46,426	24,124	15,424						85,974
7516.6 - Pension Plan Fees (MPPP)				500	100	300			900
7518.0 - Workers Comp	23,000	17,500	11,500	12,000	5,000	5,000		3,933	77,933
7530.1 - Payroll Reimbursement (Admin)	(59,742)								(59,742)
7549.0 - Volunteer FF Stipend						12,000			12,000
7549.1 - VFF Payroll Taxes						4,000			4,000
7550.0 - Travel & Training	3,600	500	800	2,000	2,000	2,000		1,000	11,900
7550.2 - Training - Instructor								1,000	1,000
7551.0 - Meals	500	200	200	1,000	500	500			2,900
7552.0 - Employee Physical Exams/Shots		200	100		300	600			1,200
7555.0 - Personal Protective Equipment (PPE)		1,000	1,000	8,000	1,000	1,000			12,000
7555.1 - Personal Protective Equipment (WL)								4,500	4,500
7556.0 - Uniforms		2,000	2,000	3,000	1,000				8,000

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2020-2021**

BUDGET Approved: 8/18/2021

	GENERAL	SEWER	WATER	POLICE	COPS GRANT	FIRE	STRIKE TEAM	SAFER	TOTAL All Funds
EXPENSES (Continued)									
Dept. 22 - Medical Clinic - General Fund Sub Dept.									
7026.0 - Contract Services	1,000								1,000
7040.0 - Insurance (Property/Liability)-Med Clinic	800								800
7062.0 - Repair & Maintenance (Med Clinic)	50								50
7063.0 - Fuel	50								50
7080.0 - Interest Expense (Med Bldg)	3,500								3,500
7084.0 - Loan Principle Expense	36,500								36,500
7501.0 - Payroll Expense	1,000								1,000
7513.0 - Payroll Taxes	50								50
7516.2 - Pension (CalPERS)	150								150
7518.0 - Workers Comp	50								50
Medical Clinic Reserves	17,114								17,114
Dept. 23 - Green Waste Site - General Fund Sub Dept.									
7026.0 - Contract Services	300								300
7063.0 - Fuel	50								50
7064.0 - Materials, Supplies & Small Tools	100								100
7501.0 - Payroll Expense	700								700
7513.0 - Payroll Taxes	100								100
7516.2 - Pension (CalPERS)	50								50
7518.0 - Workers Comp	50								50
Dept. 34 - Fire Fuels Removal Sub Dept.									
7026.0 - Contract Services						150			150
7034.0 - Dues & Subscriptions						50			50
7062.0 - Repair & Maintenance						1,425			1,425
7064.0 - Materials, Supplies & Small Tools						1,000			1,000
7501.0 - Payroll Expense						22,000			22,000
7513.0 - Payroll Taxes						1,500			1,500
7518.0 - Workers Comp						2,000			2,000
Dept. 36 - Planniq Grants									
7026.0 - Contract Services			40,000						40,000
7530.0 - Payroll Reimbursement (PG)			1,000						1,000
Dept. 45 - Mutual Aid Strike Team - Fire Sub Dept.									
7501.0 - Payroll Expense							350,000		350,000
7513.0 - Payroll Taxes							20,000		20,000
7518.0 - Workers Comp							30,000		30,000
7550.0 - Travel & Training							1,500		1,500
7551.0 - Meals							1,500		1,500
TOTAL EXPENSE 2021-2022 projected	139,104	895,697	707,185	496,575	140,000	723,440	403,000	72,807	3,577,807
Reimbursement for Cap. Exp. from Reserves	44,000	257,000	105,000	89,000		400,000			895,000
Net Expense	95,104	638,697	602,185	407,575	140,000	323,440	403,000	72,807	2,682,807
Sewer Pond principle applied to Liability paydown		23,437	36,500						59,937
NET Over/Short 2021-2022 projected	-	199,387	7,516	38,385	-	13,383	200,000	-	458,670

Notes:

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

Worker's Comp includes the Board coverage.

2021-2022 Audit - L Bain CPA \$11,700

Payroll for 2021-2022 includes:

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

Capital Improvements/Expenditures:

As of
6/30/2021

<u>General Fund:</u>		<u>Current Balance in LAIF Reserves:</u>	\$ 84,565
Capital Improvements from Reserves-	\$ 44,000	New software	\$ 44,000
<u>Sewer Department:</u>		<u>Current Balance in LAIF Reserves:</u>	\$ 333,517
Capital Improvements from Reserves-	\$ 257,000	Sewer Pond Fencing	\$ 45,000
		New Trash Pump	\$ 7,000
		New Trauck (split with Water)	\$ 20,000
		Repairs to B106 & B100	\$ 45,000
		New Backhoe (split with Water)	\$ 70,000
<u>Water Department:</u>		<u>Current Balance in LAIF Reserves:</u>	\$ 597,894
Capital Improvements from Reserves-	\$ 105,000	Tank Fall Protection	\$ 15,000
		New Trauck (split with Sewer)	\$ 20,000
		New Backhoe (split with Sewer)	\$ 70,000
<u>Police Department:</u>		<u>Current Balance in LAIF Reserves:</u>	\$ 354,847
Capital Improvements from Reserves-	\$ 89,000	California Law Enforcement Telecom. System	\$ 10,000
		Required encrypted radios	\$ 12,000
		Flooring	\$ 10,000
		Windows	\$ 10,000
		New Vehicle	\$ 47,000
<u>Fire Department:</u>		<u>Current Balance in LAIF Reserves:</u>	\$ 431,873
Capital Improvements from Reserves-	\$ 400,000	Construction of Bay	\$ 400,000