

18/19 Budget - unallocated	Total Projected	
REVENUES		
ENTERPRISE FUNDS		
4460 · Airport Income	\$ 10,000.00	
4620 · Sewer Income	\$ 54,000.00	
4620.1 · Trash Income	\$ 28,500.00	
4620.2 · Water Income	\$ 51,000.00	
4870 · Misc Enterprise Income	\$ (500.00)	Email Discounts
GOVERNMENTAL FUNDS		
Modoc County Taxes (1%)		
4010 · Current Secured Taxes	\$ 71,000.00	
4020 · Current unsecured Taxes	\$ 6,000.00	
4030 · Prior Secured Taxes	\$ 4,200.00	
4040 · Prior Unsecured Taxes	\$ 1,300.00	
4080 · Supplemental Taxes	\$ 500.00	
4451 · HOPTR	\$ 1,150.00	
4890.3 · Other GF Income		Not budgeted - line used for reimbursments from employees, donations etc.
Cal Pines Special Assessments		
4060 · Current assessments-Fire	\$ 254,000.00	
4060.1 · Current assessments-CSD	\$ 85,500.00	CSD assessments are allocated: 37% Sewer, 37% Water, 26% Roads
4060.2 · Current assessments-Refuse	\$ 23,000.00	
4065 · Prior assessments- Fire	\$ 10,600.00	
4065.1 · Prior assessments- CSD	\$ 6,600.00	CSD assessments are allocated: 37% Sewer, 37% Water, 26% Roads
4065.2 · Prior assessments-Refuse	\$ 2,400.00	
Services		
4870.1 · Lot Mowing Income	\$ 50,000.00	Estimated - cash basis. Uncollected <i>accrued</i> balance will go to line 5345 - Bad Debt
4870.2 · Pest Control Income	\$ 5,800.00	
4890.1 · Fire Assignment Income	\$ 450,000.00	Half of contract fire income is dedicated to fire fighter compensation
4890.2 · Fire Income - Other	\$ -	Not Budgeted, used to account for reimbursments from outside agencies
4190 · Interest Income	\$ 90.00	
4890 · Cash Overages	\$ -	Not budgeted
TOTAL INCOME PROJECTED FY 18/19	\$ 1,115,140.00	
EXPENSES		
Benefits		
5020 · Retirement	\$ 62,500.00	Misc. Appointment = 32.12% Fire/Safety Appointment = 67.88%
5035 · Workmans Comp	\$ 35,000.00	Includes estimated payroll reconciliation payment
5370 · Capital Expense - Equipment		
5295 · Reserve for Encumbrances	\$ 75,000.00	
Payroll		
5010 · Directors Stipend	\$ 6,000.00	
5010.1 · Gross Wages	\$ 413,700.00	Includes OT and cover shifts -\$8000.00
5010.2 · Health Stipend	\$ 28,350.00	
5010.3 · sick pay	\$ 4,000.00	
5010.4 · Holiday pay	\$ 18,300.00	
5010.5 · vacation	\$ 14,130.00	
5010.6 · Contracted Fire Pay	\$ 208,000.00	Incudes OT and cover shifts -\$8000.00
5010.7 · Employer PR taxes	\$ 22,200.00	
SUPPLIES AND SERVICES		
5050 · Uniforms	\$ 2,500.00	
5060 · Communications	\$ 15,000.00	
5080 · Meals	\$ 5,500.00	
5090 · Lake Station Expense	\$ 1,100.00	
5090.1 · Dump Fees	\$ 10,000.00	
5100 · Insurance Exp-liab	\$ 26,500.00	
5120 · R&M Equipment	\$ 30,000.00	

5130 · R&M - Facilities	\$ 8,000.00	Includes airport runway painting
5140 · Medical Equipment	\$ 1,200.00	
5150 · Dues and Subscriptions	\$ 5,000.00	
5170 · Office Supplies	\$ 2,500.00	
5170.1 · Postage and Delivery	\$ 3,000.00	
5170.2 · Fees	\$ 5,900.00	600.00 = credit card processing fees which offset enterprise income, the remainder are assessment collection fees.
5180 · Professional Services	\$ 8,000.00	
5180.1 · Water Test Expense	\$ 1,500.00	Includes Annual Backflow
5180.4 · Physical & Drug Test Expense	\$ 1,200.00	
5180.6 · Permits & licencing	\$ 4,000.00	
5190 · Publications and Legal Notices	\$ 200.00	
5200 · Lease Expense	\$ 2,500.00	
5220 · District Expense	\$ 3,000.00	Website, Quickbooks, Tools and Misc.
5230 · District Special Expense	\$ 1,000.00	
5231.1 · Safety Expense	\$ 5,000.00	
5250 · Training & Travel	\$ 4,500.00	
5250.1 · Fuel	\$ 22,000.00	
5260 · Utilities	\$ 16,000.00	
5370.1 · Accounting Expense	\$ 1,500.00	
5370.2 · Computer expense	\$ 1,000.00	
5160.1 · Cash Shortages	\$ -	Not Budgeted
5160.2 · Bank Service Charges	\$ 55.00	excessive check deposits during Lot Mow season
5160.3 · Miscellaneous Expense	\$ 4,000.00	Christmas Party
5160.4 · Collections (Lot Mow)	\$ 5,000.00	
2190.1 · Due to Other Governments IRS	\$ 14,500.00	
2190.2 Interest- IRS	\$ 7,500.00	
2190.3 Penalties IRS	\$ 3,000.00	
TOTAL EXPENSE PROJECTED FY 18/19	\$ 1,108,835.00	
NET PROFIT (LOSS) PROJECTED FY 18/19	\$ 6,305.00	

NOTES:

Administrative Overhead Allocation Calculation used for this budget period:

Fire 45%, Sewer 20%, Water 20%, Trash 10%, Vector 6%, Roads 3%, Airport 1%.

Workers Comp includes thre Board Directors and Volunteers coverage.

2018-2019 Audit- Monica Derner CPA \$

Benefits for 2018/2019 includes CalPERS and WORKERS COMP:

Classic Misc increase of 0.434%

Pepra Misc. increase of 0.309%

Classic Safety Fire increase of 0.606%

Pepra Safety Fire increase of 0.507%

UAL lump payment =	\$4,129.00
UAL lump payment =	\$864.00
UAL lump payment =	\$3,215.00
UAL lump payment =	\$1,058.00
TOTAL UAL	\$9,266.00