

**CALIFORNIA PINES COMMUNITY SERVICES DISTRICT
FY 2018/2019 BUDGET**

<i>ORIGINAL BUDGET APPROVED: BUDGET AMENDED:</i>	SEWER	WATER	TRASH	AIRPORT	GENERAL	FIRE	CONTRACTED FIRE	LOT MOW	ROADS	VECTOR	TOTAL ALL FUNDS
REVENUES											
ENTERPRISE FUNDS											
4460 · Airport Income				10,000.00							10,000.00
4620 · Sewer Income	54,000.00										54,000.00
4620.1 · Trash Income			28,500.00								28,500.00
4620.2 · Water Income		51,000.00									51,000.00
4870 · Discounts & Fees	-125.00	-125.00	-125.00							-125.00	-500.00
GOVERNMENTAL FUNDS											
Modoc County Taxes (1%)											
4010 · Current Secured Taxes					71,000.00						71,000.00
4020 · Current unsecured Taxes					6,000.00						6,000.00
4030 · Prior Secured Taxes					4,200.00						4,200.00
4040 · Prior Unsecured Taxes					1,300.00						1,300.00
4080 · Supplemental Taxes					500.00						500.00
4451 · HOPTR					1,150.00						1,150.00
4890.3 · Other GF Income											0.00
Cal Pines Special Assessments											
4060 · Current assessments-Fire						254,000.00					254,000.00
4060.1 · Current assessments-CSD	31,635.00	31,635.00							22,230.00		85,500.00
4060.2 · Current assessments-Refuse			23,000.00								23,000.00
4065 · Prior assessments- Fire						10,600.00					10,600.00
4065.1 · Prior assessments- CSD	2,442.00	2,442.00							1,716.00		6,600.00
4065.2 · Prior assessments-Refuse			2,400.00								2,400.00
Services											
4870.1 · Lot Mowing Income								50,000.00			50,000.00
4870.2 · Pest Control Income										5,800.00	5,800.00
4890.1 · Fire Assignment Income							450,000.00				450,000.00
4890.2 · Fire Income - Other											0.00
4190 · Interest Income					90.00						90.00
4890 · Cash Overages											0.00
TOTAL INCOME PROJECTED FY 18/19	87,952.00	84,952.00	53,775.00	10,000.00	84,240.00	264,600.00	450,000.00	50,000.00	23,946.00	5,675.00	1,115,140.00

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EXPENSES											
Benefits											
5020 · Retirement	4,015.00	4,015.00	2,007.50	200.75		51,458.75			401.50	401.50	62,500.00
5035 · Workmans Comp	3,721.93	3,012.99	3,066.18	124.06		14,000.00	7,268.19	2,126.82	1,772.35	354.47	35,446.99
Other Charges											
5340. Assessment Collection Fees	117.00	117.00	2,445.00			2,445.00			83.00		5,207.00
5370 · Capital Expense - Equipment											0.00
3050 · Reserves CP						75,000.00					75,000.00
Payroll											
5010 · Directors Stipend	1,200.00	1,200.00	360.00	60.00		1,200.00	600.00	900.00	240.00	240.00	6,000.00
5010.1 · Gross Wages	39,443.83	39,443.83	22,353.47	4,138.13		132,270.20	103,265.65	44,744.51	16,552.56	11,601.82	413,814.00
5010.2 · Health Stipend	2,598.75	2,598.75	1,525.50	283.50		9,180.00	7,222.50	3,024.00	1,134.00	783.00	28,350.00
5010.3 · sick pay	362.50	362.50	215.00	40.00		1,300.00	1,025.00	425.00	160.00	110.00	4,000.00
5010.4 · Holiday pay	1,402.25	1,402.25	968.50	182.90		6,236.00	5,051.50	1,841.20	731.60	473.80	18,290.00
5010.5 · vacation	1,559.33	1,559.33	775.37	141.28		4,273.20	3,222.15	1,612.76	565.16	420.42	14,129.00
5010.6 · Contracted Fire Pay							208,000.00				208,000.00
5010.7 · Employer PR taxes	1,867.20	1,867.20	1,179.98	220.97		7,336.20	5,855.70	2,293.67	883.88	592.20	22,097.00
											0.00
SUPPLIES AND SERVICES											
5050 · Uniforms	100.00	100.00	100.00			2,200.00					2,500.00
5060 · Communications	2,250.00	2,250.00	2,250.00			7,650.00		400.00	130.00	70.00	15,000.00
5080 · Meals						500.00	5,000.00				5,500.00
5090 · Lake Station Expense						1,100.00					1,100.00
5090.1 · Dump Fees			10,000.00								10,000.00
5100 · Insurance Exp-liab	4,772.47	4,572.75	2,823.11			13,987.96		482.72	1,429.43	1,329.82	29,398.26
5120 · R&M Equipment	3,000.00	3,000.00	3,000.00			8,000.00	6,000.00	2,000.00	4,000.00	1,000.00	30,000.00
5130 · R&M - Facilities	3,000.00			3,500.00		1,500.00					8,000.00
5140 · Medical Equipment						1,200.00					1,200.00
5150 · Dues and Subscriptions	900.00	900.00	400.00	100.00		1,100.00		1,100.00	300.00	200.00	5,000.00
5170 · Office Supplies	500.00	500.00	200.00	25.00		500.00	250.00	375.00	100.00	50.00	2,500.00
5170.1 · Postage and Delivery	300.00	300.00	300.00			300.00		1,500.00		300.00	3,000.00
5170.2 · Fees	175.00	175.00	175.00					94.00		75.00	694.00
5180 · Professional Services	1,600.00	1,600.00	480.00	80.00		1,600.00	800.00	1,200.00	320.00	320.00	8,000.00

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5180.1 · Water Test Expense		1,500.00									1,500.00
5180.4 · Physical & Drug Test Expense	90.00	90.00	90.00			150.00	200.00	150.00	65.00	65.00	900.00
5180.6 · Permits & licencing	300.00	3,500.00								200.00	4,000.00
5190 · Publications and Legal Notices	40.00	40.00	12.00	2.00		40.00	20.00	30.00	8.00	8.00	200.00
5200 · Lease Expense	500.00	500.00	150.00	25.00		500.00	250.00	375.00	100.00	100.00	2,500.00
5220 · District Expense	600.00	600.00	180.00	30.00		600.00	300.00	450.00	120.00	120.00	3,000.00
5230 · District Special Expense					1,300.00						1,300.00
5231.1 · Safety Expense	1,000.00	1,000.00	300.00	50.00		1,000.00	500.00	750.00	200.00	200.00	5,000.00
5250 · Training & Travel	1,000.00	1,500.00				1,500.00				500.00	4,500.00
5250.1 · Fuel	1,100.00	1,100.00	3,300.00			2,200.00	9,900.00	2,200.00	1,100.00	1,100.00	22,000.00
5260 · Utilities	4,200.00	5,200.00	1,000.00			3,800.00		500.00	800.00	500.00	16,000.00
5370.1 · Accounting Expense	300.00	300.00	90.00	15.00		300.00	150.00	225.00	60.00	60.00	1,500.00
5370.2 · Computer expense	200.00	200.00	60.00	10.00		200.00	100.00	150.00	40.00	40.00	1,000.00
											0.00
5160.1 · Cash Shortages											0.00
5160.2 · Bank Service Charges								55.00			55.00
5160.3 · Miscellaneous Expense	800.00	800.00	250.00			800.00	1,000.00		250.00	100.00	4,000.00
5160.4 · Collections (Lot Mow)								5,000.00			5,000.00
2190.1 · Due to Other Goverments IRS	1,450.00	1,326.75	1,232.50	50.75		8,700.00		870.00	725.00	145.00	14,500.00
2190.2 Interest-IRS	750.00	686.25	637.50	26.25		4,500.00		450.00	375.00	75.00	7,500.00
2190.3 Penalties-IRS	300.00	274.50	255.00	10.50		1,800.00		180.00	150.00	30.00	3,000.00
TOTAL EXPENSE PROJECTED FY 18/19	85,515.26	87,594.10	62,181.61	9,316.09	1,300.00	370,427.31	365,980.69	75,504.68	32,796.48	21,565.03	1,112,181.25
NET PROFIT (LOSS) PROJECTED FY 18/19	2,436.74	-2,642.10	-8,406.61	683.91	82,940.00	-105,827.31	84,019.31	-25,504.68	-8,850.48	-15,890.03	2,958.75

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NOTES:

Monies in the General Fund will be allocated as needed to reduce fund deficits.

Administrative Payroll Allocation Calculation used for this budget period: Fire 20%, Contract Fire 10%, Lot Mow 15%, Sewer 20%, Water 20%, Trash 6%, Vector 4%, Roads 4%, Airport 1%.

Remaining Payroll Allocation Calculation used for this budget period:

Fire 40%, Sewer 2.5%, Water 2.5%, Trash 5%, Vector 2%, Roads 4%, Airport 1%, Lot Mow %. Contract Fire wages are allocated 100% to Contract Fire, all other payroll items are allocated to Contracted fire at 35%

2018-2019 Audit- Monica Derner CPA \$

Lot Mow projected income is the estimated cash basis.

Workers Comp includes the Board and Volunteers coverage.

Benefits for 2018/2019 includes CalPERS and WORKERS COMP:

Misc Appointment = Admin Allocation

Fire Safety Appointment = Allocated to Fire

Classic Safety Fire increase of 0.606%	Classic Misc increase of 0.434%
Pepra Safety Fire increase of 0.507%	Pepra Misc. increase of 0.309%

UAL lump payment = \$4129.

UAL lump payment = \$864.

UAL lump payment = \$3215.

UAL lump payment = \$1058.

TOTAL UAL	\$9,266.00
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