

Westwood Community Services District Preliminary Budget July 2024 through June 2025

	Fire	Park	Sewer
	Jul '24 - Jun 25	Jul '24 - Jun 25	Jul '24 - Jun 25
Ordinary Income/Expense			
Income			
Revenues			
Utilities	0.00		
40100 · Taxes	200,000.00	21,000.00	
40200 · Interest	2,449.18		
40500 · Rent	30,443.44		
40600 · Copies & Other			0.00
40800 · Other			0.00
41100 · Sewer			
41200 · Service Charge			422,000.00
41400 · Refunds	0.00		0.00
41500 · Other			0.00
41600 · Late Fees			5,000.00
Total 41100 · Sewer	0.00		427,000.00
4150 · Miscellaneous Income		0.00	0.00
42000 · Water			
42100 · Business			
42200 · Residential			
42300 · Other			
42400 · Refunds	0.00		
42500 · Reconnection Fee			
42600 · Hydrants			
42800 · Non-Sufficient Funds			
42850 · Late Fees			
Total 42000 · Water	0.00		
50300 · Refunds	6,500.00		0.00
51000 · Park			
51200 · Donations	0.00	0.00	
51000 · Park - Other		0.00	
Total 51000 · Park	0.00	0.00	
61000 · Fire Department			
61200 · Donations	0.00		
61300 · Apparatus Rental	0.00		
61400 · Cal Fire Rent	0.00		
61000 · Fire Department - Other	0.00		
Total 61000 · Fire Department	0.00		
Revenues - Other			
Total Revenues	239,392.62	21,000.00	427,000.00
40300 · LMUD Service Collections	7,300.00		
4190 · Reimbursed Expenses			0.00
Total Income	246,692.62	21,000.00	427,000.00
Gross Profit	246,692.62	21,000.00	427,000.00
Expense			

Westwood Community Services District Preliminary Budget July 2024 through June 2025

	Fire	Park	Sewer
	Jul '24 - Jun 25	Jul '24 - Jun 25	Jul '24 - Jun 25
Employee Benefits			
6012 · Dental Insurance	0.00		5,000.00
6014 · Health Insurance	0.00		36,000.00
6016 · Life Insurance	100.00		600.00
6018 · PERS	36,615.96		27,000.00
6019 · Vision	0.00		0.00
Total Employee Benefits	36,715.96		68,600.00
6110 · Automobile Expense			
6112 · Fuel	6,000.00		9,000.00
6114 · Maintenance/Repair	5,000.00	406.43	5,000.00
6110 · Automobile Expense - Other	0.00		0.00
Total 6110 · Automobile Expense	11,000.00	406.43	14,000.00
6120 · Bank Service Charges			176.00
6150 · Depreciation Expense	20,000.00	800.00	45,500.00
6160 · Dues and Subscriptions			2,203.84
6165 · Compliance			3,603.50
6180 · Insurance			
6183 · Workers Compensation	9,000.00	2,500.00	17,000.00
6185 · Liability Insurance	11,000.00	2,300.00	16,000.00
Total 6180 · Insurance	20,000.00	4,800.00	33,000.00
6200 · Interest Expense			
6210 · Finance Charge	0.00		
6220 · Loan Interest	2,658.01		
Total 6200 · Interest Expense	2,658.01		
6240 · Miscellaneous		0.00	
6250 · Postage and Delivery	200.00		6,000.00
6270 · Professional Fees			
6275 · Engineer Fees			
6280 · Legal Fees	1,000.00	2,500.00	2,000.00
6650 · Accounting- Audit	2,000.00		4,500.00
6651 · Independent Accountant			0.00
6660 · Firefighting	0.00		
6270 · Professional Fees - Other	0.00	0.00	55.00
Total 6270 · Professional Fees	3,000.00	2,500.00	6,555.00
6300 · Repairs			
6302 · Maintenance	790.89	200.00	5,000.00
6304 · Park Repairs		460.77	
6306 · Radio Repairs	1,000.00		600.00
6310 · Building Repairs	5,000.00	200.00	10,000.00
6330 · Equipment Repairs	1,500.00	800.00	4,000.00
Total 6300 · Repairs	8,290.89	1,660.77	19,600.00
6340 · Telephone	5,877.76		4,500.00
6350 · Travel & Ent			
6370 · Meals	500.00		1,500.00

Westwood Community Services District Preliminary Budget July 2024 through June 2025

	Fire	Park	Sewer
	Jul '24 - Jun 25	Jul '24 - Jun 25	Jul '24 - Jun 25
6380 · Travel	500.00		1,500.00
Total 6350 · Travel & Ent	1,000.00		3,000.00
6390 · Utilities			
6392 · Electric	6,750.00	700.00	6,500.00
6394 · Solid Waste	200.00	0.00	1,500.00
6400 · Propane	5,000.00		1,000.00
6420 · Portable Toilet		680.00	
6390 · Utilities - Other		0.00	
Total 6390 · Utilities	11,950.00	1,380.00	9,000.00
6550 · Office Supplies	500.00		2,500.00
6560 · Payroll Expenses			
Employee Taxes			0.00
Payroll Taxes	9,500.00	0.00	10,500.00
6561 · Office Payroll	4,000.00		42,000.00
6562 · Field Payroll	90,000.00	8,250.00	127,000.00
6560 · Payroll Expenses - Other	0.00		0.00
Total 6560 · Payroll Expenses	103,500.00	8,250.00	179,500.00
6770 · Supplies			
6772 · Field	1,600.00	400.00	10,000.00
6774 · Medical			0.00
6790 · Office	1,300.00		3,000.00
6770 · Supplies - Other	0.00	200.00	0.00
Total 6770 · Supplies	2,900.00	600.00	13,000.00
6814 · Continuing Education	1,500.00		1,000.00
6816 · Copying Machine			0.00
6818 · Director Fees			4,000.00
6820 · Dispatch	7,500.00		
6840 · Equipment			
6842 · Small Equipment	4,000.00		1,500.00
6840 · Equipment - Other	4,000.00		
Total 6840 · Equipment	8,000.00		1,500.00
6844 · Fire Extinguisher Maintenance	500.00		130.90
6848 · Office	0.00		6,000.00
6850 · Physicals	400.00		
6852 · Plumas Co. Property Taxes		602.80	
6860 · Uniforms			
6862 · Safety Boots	200.00		500.00
6860 · Uniforms - Other	1,000.00		1,130.76
Total 6860 · Uniforms	1,200.00		1,630.76
6880 · Water Samples			0.00
6882 · Well Samples			2,000.00
900000 · PL adjust	0.00	0.00	
Total Expense	246,692.62	21,000.00	427,000.00
Net Ordinary Income	0.00	0.00	0.00

Westwood Community Services District
Preliminary Budget
 July 2024 through June 2025

	Fire	Park	Sewer
	Jul '24 - Jun 25	Jul '24 - Jun 25	Jul '24 - Jun 25
Other Income/Expense			
Other Expense			
8010 · Other Expenses	0.00		0.00
Total Other Expense	0.00		0.00
Net Other Income	0.00		0.00
Net Income	0.00	0.00	0.00

Westwood Community Services District Preliminary Budget

July 2024 through June 2025

	Street Lights	Water	TOTAL
	Jul '24 - Jun 25	Jul '24 - Jun 25	Jul '24 - Jun 25
Ordinary Income/Expense			
Income			
Revenues			
Utilities			0.00
40100 · Taxes	17,000.00		238,000.00
40200 · Interest			2,449.18
40500 · Rent		300.00	30,743.44
40600 · Copies & Other		60.00	60.00
40800 · Other		0.00	0.00
41100 · Sewer			
41200 · Service Charge			422,000.00
41400 · Refunds		0.00	0.00
41500 · Other			0.00
41600 · Late Fees			5,000.00
Total 41100 · Sewer		0.00	427,000.00
4150 · Miscellaneous Income		0.00	0.00
42000 · Water			
42100 · Business		51,863.54	51,863.54
42200 · Residential		356,000.00	356,000.00
42300 · Other		15,000.00	15,000.00
42400 · Refunds			0.00
42500 · Reconnection Fee		1,500.00	1,500.00
42600 · Hydrants		4,500.00	4,500.00
42800 · Non-Sufficient Funds		0.00	0.00
42850 · Late Fees		7,500.00	7,500.00
Total 42000 · Water		436,363.54	436,363.54
50300 · Refunds		0.00	6,500.00
51000 · Park			
51200 · Donations			0.00
51000 · Park - Other			0.00
Total 51000 · Park			0.00
61000 · Fire Department			
61200 · Donations			0.00
61300 · Apparatus Rental			0.00
61400 · Cal Fire Rent			0.00
61000 · Fire Department - Other			0.00
Total 61000 · Fire Department			0.00
Revenues - Other		0.00	0.00
Total Revenues	17,000.00	436,723.54	1,141,116.16
40300 · LMUD Service Collections			7,300.00
4190 · Reimbursed Expenses		0.00	0.00
Total Income	17,000.00	436,723.54	1,148,416.16
Gross Profit	17,000.00	436,723.54	1,148,416.16
Expense			

Westwood Community Services District Preliminary Budget

July 2024 through June 2025

	Street Lights	Water	TOTAL
	Jul '24 - Jun 25	Jul '24 - Jun 25	Jul '24 - Jun 25
Employee Benefits			
6012 · Dental Insurance		1,400.00	6,400.00
6014 · Health Insurance		30,000.00	66,000.00
6016 · Life Insurance		1,000.00	1,700.00
6018 · PERS		14,500.00	78,115.96
6019 · Vision		0.00	0.00
Total Employee Benefits		46,900.00	152,215.96
6110 · Automobile Expense			
6112 · Fuel		7,000.00	22,000.00
6114 · Maintenance/Repair		5,000.00	15,406.43
6110 · Automobile Expense - Other			0.00
Total 6110 · Automobile Expense		12,000.00	37,406.43
6120 · Bank Service Charges		263.50	439.50
6150 · Depreciation Expense		78,000.00	144,300.00
6160 · Dues and Subscriptions		3,000.00	5,203.84
6165 · Compliance		0.00	3,603.50
6180 · Insurance			
6183 · Workers Compensation		11,000.00	39,500.00
6185 · Liability Insurance		12,000.00	41,300.00
Total 6180 · Insurance		23,000.00	80,800.00
6200 · Interest Expense			
6210 · Finance Charge			0.00
6220 · Loan Interest			2,658.01
Total 6200 · Interest Expense			2,658.01
6240 · Miscellaneous			0.00
6250 · Postage and Delivery		0.00	6,200.00
6270 · Professional Fees			
6275 · Engineer Fees		5,000.00	5,000.00
6280 · Legal Fees		2,000.00	7,500.00
6650 · Accounting- Audit		3,000.00	9,500.00
6651 · Independent Accountant		0.00	0.00
6660 · Firefighting			0.00
6270 · Professional Fees - Other		0.00	55.00
Total 6270 · Professional Fees		10,000.00	22,055.00
6300 · Repairs			
6302 · Maintenance		2,000.00	7,990.89
6304 · Park Repairs		0.00	460.77
6306 · Radio Repairs		0.00	1,600.00
6310 · Building Repairs		2,500.00	17,700.00
6330 · Equipment Repairs		2,000.00	8,300.00
Total 6300 · Repairs		6,500.00	36,051.66
6340 · Telephone		2,500.00	12,877.76
6350 · Travel & Ent			
6370 · Meals		500.00	2,500.00

Westwood Community Services District Preliminary Budget

July 2024 through June 2025

	Street Lights	Water	TOTAL
	Jul '24 - Jun 25	Jul '24 - Jun 25	Jul '24 - Jun 25
6380 · Travel		1,000.00	3,000.00
Total 6350 · Travel & Ent		1,500.00	5,500.00
6390 · Utilities			
6392 · Electric	17,000.00	68,000.00	98,950.00
6394 · Solid Waste		1,337.15	3,037.15
6400 · Propane		322.89	6,322.89
6420 · Portable Toilet			680.00
6390 · Utilities - Other			0.00
Total 6390 · Utilities	17,000.00	69,660.04	108,990.04
6550 · Office Supplies		1,500.00	4,500.00
6560 · Payroll Expenses			
Employee Taxes		0.00	0.00
Payroll Taxes		10,000.00	30,000.00
6561 · Office Payroll		33,000.00	79,000.00
6562 · Field Payroll		128,000.00	353,250.00
6560 · Payroll Expenses - Other		0.00	0.00
Total 6560 · Payroll Expenses		171,000.00	462,250.00
6770 · Supplies			
6772 · Field		2,000.00	14,000.00
6774 · Medical		0.00	0.00
6790 · Office		2,000.00	6,300.00
6770 · Supplies - Other		0.00	200.00
Total 6770 · Supplies		4,000.00	20,500.00
6814 · Continuing Education		1,000.00	3,500.00
6816 · Copying Machine		0.00	0.00
6818 · Director Fees		3,000.00	7,000.00
6820 · Dispatch			7,500.00
6840 · Equipment			
6842 · Small Equipment		0.00	5,500.00
6840 · Equipment - Other			4,000.00
Total 6840 · Equipment		0.00	9,500.00
6844 · Fire Extinguisher Maintenance		0.00	630.90
6848 · Office		0.00	6,000.00
6850 · Physicals			400.00
6852 · Plumas Co. Property Taxes			602.80
6860 · Uniforms			
6862 · Safety Boots		0.00	700.00
6860 · Uniforms - Other		0.00	2,130.76
Total 6860 · Uniforms		0.00	2,830.76
6880 · Water Samples		2,900.00	2,900.00
6882 · Well Samples		0.00	2,000.00
900000 · PL adjust			0.00
Total Expense	17,000.00	436,723.54	1,148,416.16
Net Ordinary Income	0.00	0.00	0.00

Westwood Community Services District Preliminary Budget

July 2024 through June 2025

	Street Lights	Water	TOTAL
	Jul '24 - Jun 25	Jul '24 - Jun 25	Jul '24 - Jun 25
Other Income/Expense			
Other Expense			
8010 · Other Expenses		0.00	0.00
Total Other Expense		0.00	0.00
Net Other Income		0.00	0.00
Net Income	0.00	0.00	0.00