

Westwood Community Services District
2023-2024 Final Budget
 July 2023 through June 2024

	Fire	Park	Sewer
	Jul '23 - Jun 24	Jul '23 - Jun 24	Jul '23 - Jun 24
Ordinary Income/Expense			
Income			
Revenues			
Utilities	11,700.00		
40100 · Taxes	175,000.00	21,000.00	
40200 · Interest	2,449.18		
40500 · Rent	32,349.00		
40600 · Copies & Other			0.00
40800 · Other			0.00
41100 · Sewer			
41200 · Service Charge			420,000.00
41400 · Refunds	0.00		0.00
41500 · Other			0.00
41600 · Late Fees			5,000.00
Total 41100 · Sewer	0.00		425,000.00
4150 · Miscellaneous Income		0.00	0.00
42000 · Water			
42100 · Business			
42200 · Residential			
42300 · Other			
42500 · Reconnection Fee			
42600 · Hydrants			
42800 · Non-Sufficient Funds			
42850 · Late Fees			
Total 42000 · Water			
50300 · Refunds			0.00
51000 · Park			
51200 · Donations	0.00	205.00	
51000 · Park - Other		0.00	
Total 51000 · Park	0.00	205.00	
61000 · Fire Department			
61200 · Donations	10,050.00		
61300 · Apparatus Rental	65,000.00		
61400 · Cal Fire Rent	0.00		
61000 · Fire Department - Other	0.00		
Total 61000 · Fire Department	75,050.00		
Revenues - Other			
Total Revenues	296,548.18	21,205.00	425,000.00
40300 · LMUD Service Collections	7,300.00		
4190 · Reimbursed Expenses			0.00
Total Income	303,848.18	21,205.00	425,000.00
Gross Profit	303,848.18	21,205.00	425,000.00
Expense			
Employee Benefits			

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	Fire	Park	Sewer
	Jul '23 - Jun 24	Jul '23 - Jun 24	Jul '23 - Jun 24
6012 · Dental Insurance	900.00		5,000.00
6014 · Health Insurance	13,020.00		35,000.00
6016 · Life Insurance	600.00		600.00
6018 · PERS	44,000.00		26,962.17
6019 · Vision	0.00		0.00
Total Employee Benefits	58,520.00		67,562.17
6110 · Automobile Expense			
6112 · Fuel	5,066.45		8,000.00
6114 · Maintenance/Repair	7,000.00	406.43	6,000.00
6110 · Automobile Expense - Other	0.00		0.00
Total 6110 · Automobile Expense	12,066.45	406.43	14,000.00
6120 · Bank Service Charges			176.00
6150 · Depreciation Expense	23,250.00	800.00	45,500.00
6160 · Dues and Subscriptions			2,203.84
6165 · Compliance			3,603.50
6180 · Insurance			
6183 · Workers Compensation	10,000.00	2,500.00	16,000.00
6185 · Liability Insurance	11,000.00	2,300.00	15,000.00
Total 6180 · Insurance	21,000.00	4,800.00	31,000.00
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	0.00		5,000.00
6270 · Professional Fees			
6275 · Engineer Fees			
6280 · Legal Fees	1,046.50	2,500.00	2,000.00
6650 · Accounting- Audit	2,000.00		4,000.00
6651 · Independent Accountant			0.00
6660 · Firefighting	0.00		
6270 · Professional Fees - Other	0.00	0.00	55.00
Total 6270 · Professional Fees	3,046.50	2,500.00	6,055.00
6300 · Repairs			
6302 · Maintenance	386.02	200.00	7,000.00
6304 · Park Repairs		460.77	
6306 · Radio Repairs			600.00
6310 · Building Repairs	2,000.00	200.00	10,000.00
6330 · Equipment Repairs	800.00	800.00	5,000.00
Total 6300 · Repairs	3,186.02	1,660.77	22,600.00
6340 · Telephone	3,151.92		4,356.59
6350 · Travel & Ent			
6370 · Meals	500.00		1,500.00
6380 · Travel	500.00		1,500.00

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	Fire	Park	Sewer
	Jul '23 - Jun 24	Jul '23 - Jun 24	Jul '23 - Jun 24
Total 6350 · Travel & Ent	1,000.00		3,000.00
6390 · Utilities			
6392 · Electric	6,600.00	700.00	5,000.00
6394 · Solid Waste	0.00	0.00	1,512.00
6400 · Propane	4,000.00		800.00
6420 · Portable Toilet		680.00	
6390 · Utilities - Other		0.00	
Total 6390 · Utilities	10,600.00	1,380.00	7,312.00
6550 · Office Supplies	200.00		2,000.00
6560 · Payroll Expenses			
Employee Taxes			0.00
Payroll Taxes	9,818.09	0.00	10,500.00
6561 · Office Payroll	6,792.09		40,000.00
6562 · Field Payroll	130,000.00	8,500.00	125,000.00
6560 · Payroll Expenses - Other	0.00		4,000.00
Total 6560 · Payroll Expenses	146,610.18	8,500.00	179,500.00
6770 · Supplies			
6772 · Field	1,080.66	400.00	10,000.00
6774 · Medical			0.00
6790 · Office	1,600.00		4,000.00
6770 · Supplies - Other	4,378.44	200.00	0.00
Total 6770 · Supplies	7,059.10	600.00	14,000.00
6814 · Continuing Education	1,500.00		1,000.00
6816 · Copying Machine			0.00
6818 · Director Fees			4,000.00
6820 · Dispatch	6,000.00		
6840 · Equipment			
6842 · Small Equipment	0.00		1,500.00
Total 6840 · Equipment	0.00		1,500.00
6844 · Fire Extinguisher Maintenance	0.00		130.90
6848 · Office	2,000.00		6,500.00
6850 · Physicals	0.00		
6852 · Plumas Co. Property Taxes		557.80	
6860 · Uniforms			
6862 · Safety Boots			500.00
6860 · Uniforms - Other	2,000.00		500.00
Total 6860 · Uniforms	2,000.00		1,000.00
6880 · Water Samples			0.00
6882 · Well Samples			3,000.00
900000 · PL adjust	0.00	0.00	
Total Expense	303,848.18	21,205.00	425,000.00
Net Ordinary Income	0.00	0.00	0.00
Other Income/Expense			
Other Expense			

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	Fire	Park	Sewer
	Jul '23 - Jun 24	Jul '23 - Jun 24	Jul '23 - Jun 24
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

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	Street Lights	Water	TOTAL
	Jul '23 - Jun 24	Jul '23 - Jun 24	Jul '23 - Jun 24
Ordinary Income/Expense			
Income			
Revenues			
Utilities			11,700.00
40100 · Taxes	14,000.00		210,000.00
40200 · Interest			2,449.18
40500 · Rent			32,349.00
40600 · Copies & Other		108.03	108.03
40800 · Other		0.00	0.00
41100 · Sewer			
41200 · Service Charge			420,000.00
41400 · Refunds		0.00	0.00
41500 · Other			0.00
41600 · Late Fees			5,000.00
Total 41100 · Sewer		0.00	425,000.00
4150 · Miscellaneous Income		0.00	0.00
42000 · Water			
42100 · Business		50,000.00	50,000.00
42200 · Residential		355,000.00	355,000.00
42300 · Other		14,000.00	14,000.00
42500 · Reconnection Fee		700.00	700.00
42600 · Hydrants		4,000.00	4,000.00
42800 · Non-Sufficient Funds		0.00	0.00
42850 · Late Fees		7,000.00	7,000.00
Total 42000 · Water		430,700.00	430,700.00
50300 · Refunds		0.00	0.00
51000 · Park			
51200 · Donations			205.00
51000 · Park - Other			0.00
Total 51000 · Park			205.00
61000 · Fire Department			
61200 · Donations			10,050.00
61300 · Apparatus Rental			65,000.00
61400 · Cal Fire Rent			0.00
61000 · Fire Department - Other			0.00
Total 61000 · Fire Department			75,050.00
Revenues - Other		3,164.29	3,164.29
Total Revenues	14,000.00	433,972.32	1,190,725.50
40300 · LMUD Service Collections			7,300.00
4190 · Reimbursed Expenses		0.00	0.00
Total Income	14,000.00	433,972.32	1,198,025.50
Gross Profit	14,000.00	433,972.32	1,198,025.50
Expense			
Employee Benefits			

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	Street Lights	Water	TOTAL
	Jul '23 - Jun 24	Jul '23 - Jun 24	Jul '23 - Jun 24
6012 · Dental Insurance		1,200.00	7,100.00
6014 · Health Insurance		30,000.00	78,020.00
6016 · Life Insurance		0.00	1,200.00
6018 · PERS		13,000.00	83,962.17
6019 · Vision		0.00	0.00
Total Employee Benefits		44,200.00	170,282.17
6110 · Automobile Expense			
6112 · Fuel		6,000.00	19,066.45
6114 · Maintenance/Repair		5,000.00	18,406.43
6110 · Automobile Expense - Other			0.00
Total 6110 · Automobile Expense		11,000.00	37,472.88
6120 · Bank Service Charges		263.50	439.50
6150 · Depreciation Expense		78,000.00	147,550.00
6160 · Dues and Subscriptions		2,500.00	4,703.84
6165 · Compliance		0.00	3,603.50
6180 · Insurance			
6183 · Workers Compensation		10,000.00	38,500.00
6185 · Liability Insurance		11,000.00	39,300.00
Total 6180 · Insurance		21,000.00	77,800.00
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	5,000.00
6270 · Professional Fees			
6275 · Engineer Fees		10,000.00	10,000.00
6280 · Legal Fees		2,000.00	7,546.50
6650 · Accounting- Audit		3,000.00	9,000.00
6651 · Independent Accountant		0.00	0.00
6660 · Firefighting			0.00
6270 · Professional Fees - Other		0.00	55.00
Total 6270 · Professional Fees		15,000.00	26,601.50
6300 · Repairs			
6302 · Maintenance		3,000.00	10,586.02
6304 · Park Repairs		0.00	460.77
6306 · Radio Repairs		0.00	600.00
6310 · Building Repairs		0.00	12,200.00
6330 · Equipment Repairs		5,000.00	11,600.00
Total 6300 · Repairs		8,000.00	35,446.79
6340 · Telephone		2,500.00	10,008.51
6350 · Travel & Ent			
6370 · Meals		1,000.00	3,000.00
6380 · Travel		1,500.00	3,500.00

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	Street Lights	Water	TOTAL
	Jul '23 - Jun 24	Jul '23 - Jun 24	Jul '23 - Jun 24
Total 6350 · Travel & Ent		2,500.00	6,500.00
6390 · Utilities			
6392 · Electric	14,000.00	65,000.00	91,300.00
6394 · Solid Waste		1,337.15	2,849.15
6400 · Propane		322.89	5,122.89
6420 · Portable Toilet			680.00
6390 · Utilities - Other			0.00
Total 6390 · Utilities	14,000.00	66,660.04	99,952.04
6550 · Office Supplies		1,500.00	3,700.00
6560 · Payroll Expenses			
Employee Taxes		0.00	0.00
Payroll Taxes		10,000.00	30,318.09
6561 · Office Payroll		30,092.77	76,884.86
6562 · Field Payroll		125,000.00	388,500.00
6560 · Payroll Expenses - Other		1,656.01	5,656.01
Total 6560 · Payroll Expenses		166,748.78	501,358.96
6770 · Supplies			
6772 · Field		4,000.00	15,480.66
6774 · Medical		0.00	0.00
6790 · Office		3,000.00	8,600.00
6770 · Supplies - Other		0.00	4,578.44
Total 6770 · Supplies		7,000.00	28,659.10
6814 · Continuing Education		1,300.00	3,800.00
6816 · Copying Machine		0.00	0.00
6818 · Director Fees		3,000.00	7,000.00
6820 · Dispatch			6,000.00
6840 · Equipment			
6842 · Small Equipment		0.00	1,500.00
Total 6840 · Equipment		0.00	1,500.00
6844 · Fire Extinguisher Maintenance		0.00	130.90
6848 · Office		0.00	8,500.00
6850 · Physicals			0.00
6852 · Plumas Co. Property Taxes			557.80
6860 · Uniforms			
6862 · Safety Boots		0.00	500.00
6860 · Uniforms - Other		0.00	2,500.00
Total 6860 · Uniforms		0.00	3,000.00
6880 · Water Samples		2,800.00	2,800.00
6882 · Well Samples		0.00	3,000.00
900000 · PL adjust			0.00
Total Expense	14,000.00	433,972.32	1,198,025.50
Net Ordinary Income	0.00	0.00	0.00
Other Income/Expense			
Other Expense			

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	Street Lights	Water	TOTAL
	Jul '23 - Jun 24	Jul '23 - Jun 24	Jul '23 - Jun 24
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